2^{nd} Quarter Budget Review & CIP Update

Study Session
August 10^{th}, 2026

Overview





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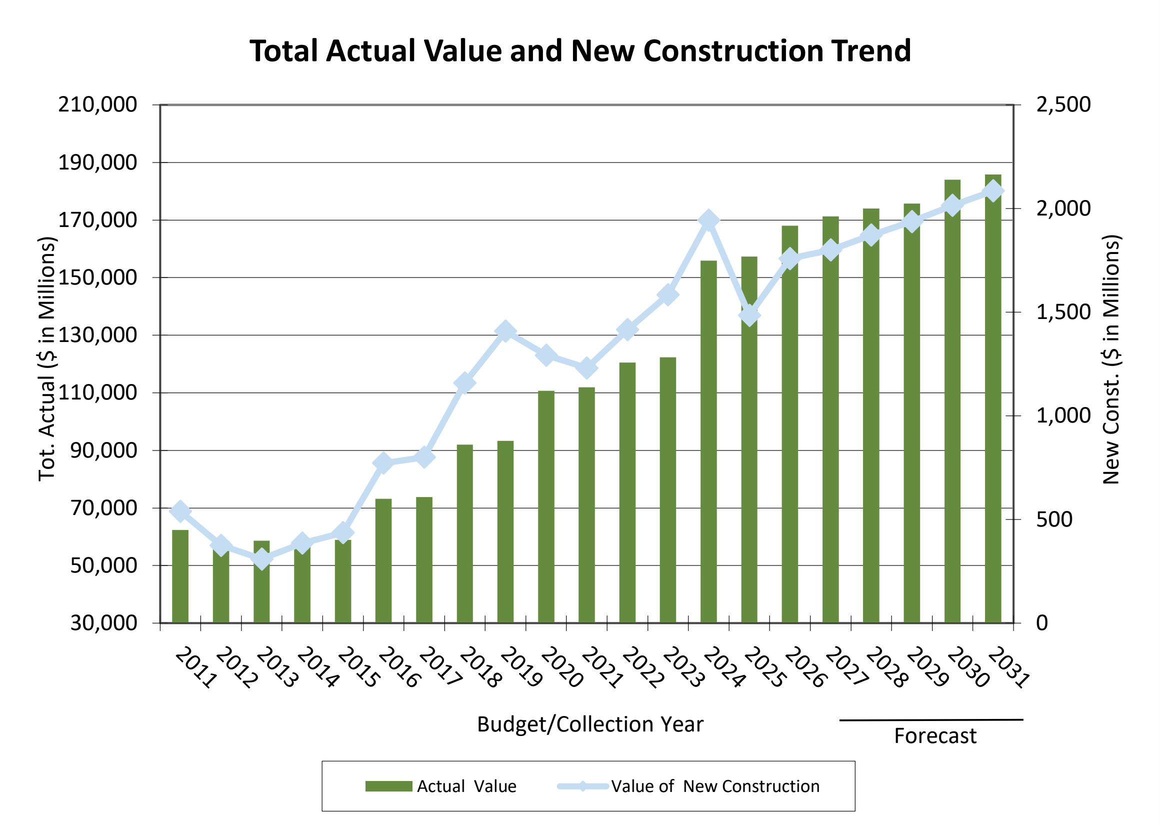
Economic Outlook

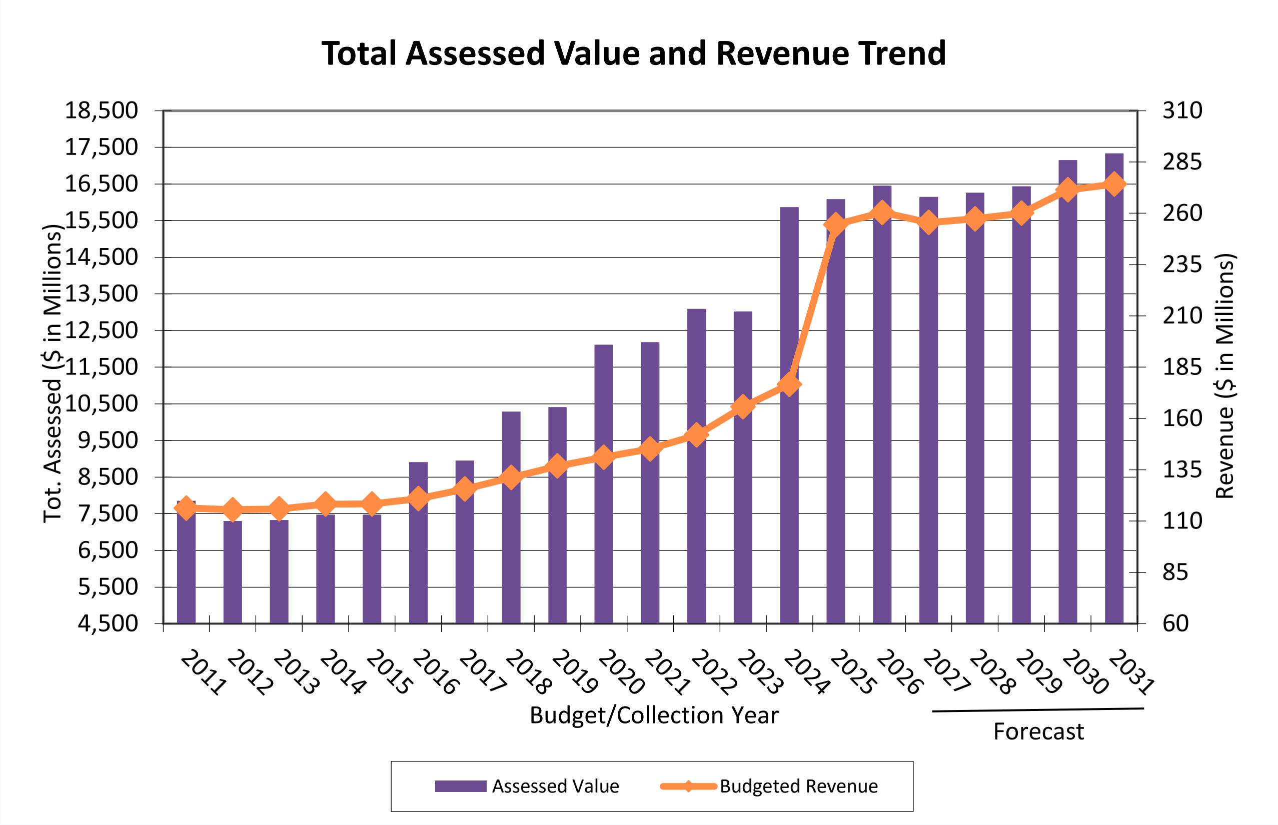
Economic Indicators - June 2026							
				Forecast			
Economic Indicator	**Area**	**2024**	**2025**	**2026**	**2027**	**2028**
Real GDP Growth	National	2.8%	2.1%	2.3%	1.7%	2.1%
Unemployment Rate	National	4.0%	4.3%	4.4%	4.6%	4.5%
	Colorado	4.1%	4.0%	4.0%	4.1%	4.0%
Personal Income Growth	National	5.6%	4.8%	4.3%	4.6%	4.2%
	Colorado	4.6%	4.7%	4.0%	4.4%	5.0%
Wage and Salary Growth	National	5.6%	4.6%	4.4%	3.8%	3.3%
	Colorado	4.7%	4.6%	4.4%	4.6%	4.9%
Inflation	National	2.9%	2.6%	3.2%	2.9%	2.2%
	Colorado	2.3%	2.3%	4.3%	3.0%	2.6%
Housing Permit Growth	Colorado	-18.3%	4.9%	0.8%	-1.5%	-1.8%
Nonresidential Building Growth	Colorado	-24.7%	39.4%	-12.7%	3.4%	1.9%

Source: Colorado Legislative Council March 2026 Economic & Revenue Forecast

- Local Inflation expected to reach 4.3% for 2026, compared to 3.2% for the Nation.
- Housing permits are expected to increase 0.8% in 2026, reversing the prior forecast, before declining 1.5% in 2027.
- Nonresidential building growth is expected to decrease 12.7% in 2026, before growing 3.4% in 2027.

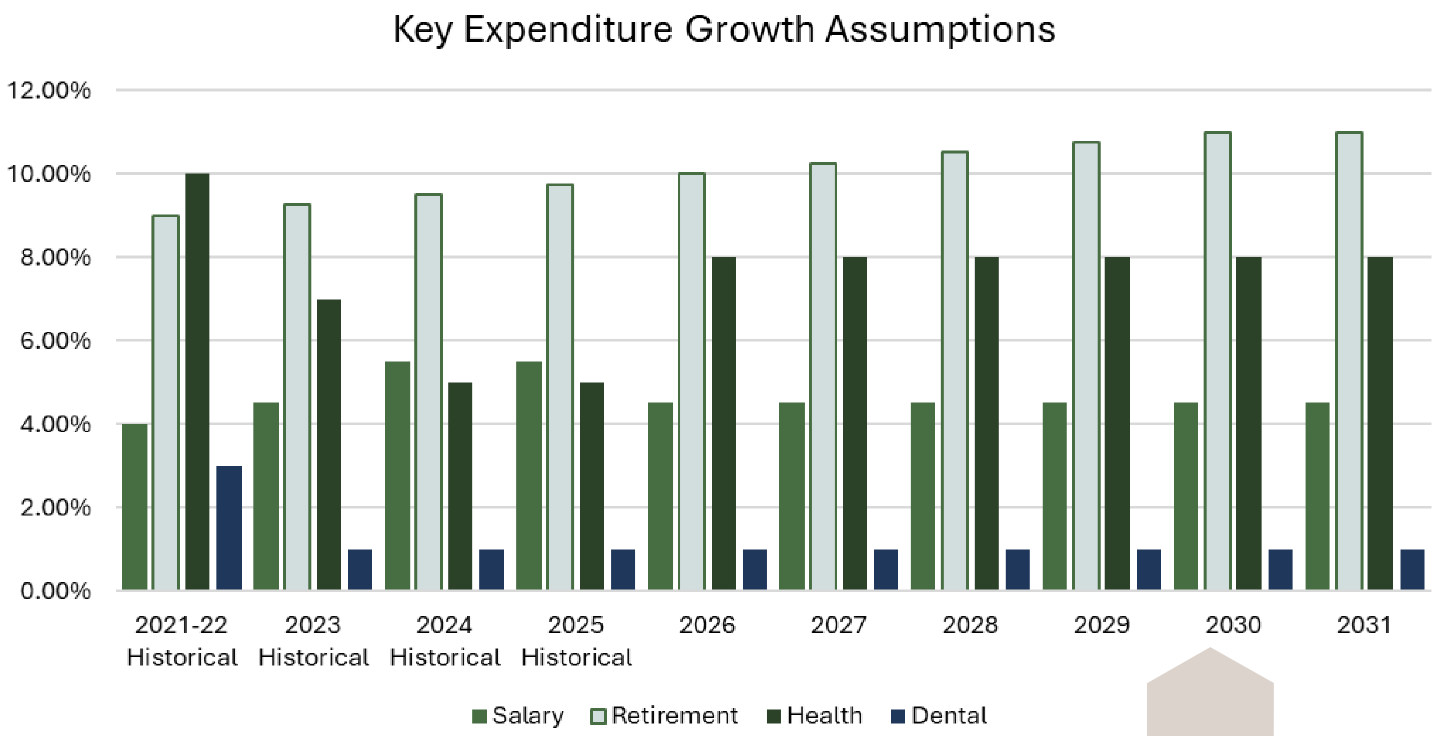
Projection Assumptions - Revenue





Projection Assumptions - Expenditures

- Salary Increase assumptions at 4.5%
- Retirement assumption is 10.00% with an added 0.25% each year for 2027-2030
- Health Insurance assumption is 8%
- Dental Insurance assumption is 1%
- All other expenses are held at baseline levels
- Continue with no estimate of ongoing budget packages
- Projections include $15.0M annual transfer to Capital Expenditure Fund through 2030



General Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
Total Revenue	**359.2**	**320.3**	**323.2**	**325.2**
Expenditures	290.4	313.2	321.5	310.1
Other Adjustments	-	-	-	0.4
Total Expenditures	**290.4**	**313.2**	**321.5**	**310.5**
Net	**68.8**	**7.0**	**1.7**	**14.8**
Beginning Fund Balance	**97.8**	**166.6**	**166.6**	**166.6**
Change in Fund Balance	68.8	7.0	1.7	14.8
Ending Fund Balance	**166.6**	**173.6**	**168.3**	**181.3**
Board Designated Reserve	***28.0***	***42.9***	***42.9***	***42.9***
Set aside of 1A Funds in Fund Balance		***35.8***	***34.9***	***34.9***

- Revenue projected to be $1.9M above amended budget, largely due to Charges for Services and Investment Earnings & Contributions trending above budget
- Expenditures projected to be $12.9M under budget
  - $4.1M due to salary and benefit savings, largely from vacancies
  - $5.0M is within the Services & Other Category
- $346,346 net impact from 17 supplemental requests

General Fund

General Fund Projections

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026	Forecast 2027	2028	2029	2030	2031
Total Revenue	**359.2**	**320.3**	**323.2**	**325.2**	**322.3**	**325.3**	**327.7**	**339.1**	**342.7**
Expenditures	290.4	313.2	321.5	310.1	315.9	328.7	338.4	349.2	345.2
Other Adjustments	-	-	-	0.4	-	-	-	-	-
Total Expenditures	**290.4**	**313.2**	**321.5**	**310.5**	**315.9**	**328.7**	**338.4**	**349.2**	**345.2**
Net	**68.8**	**7.0**	**1.7**	**14.8**	**6.3**	**(3.4)**	**(10.7)**	**(10.1)**	**(2.4)**
Beginning Fund Balance	**97.8**	**166.6**	**166.6**	**166.6**	**181.3**	**187.6**	**184.3**	**173.6**	**163.5**
Change in Fund Balance	68.8	7.0	1.7	14.8	6.3	(3.4)	(10.7)	(10.1)	(2.4)
Ending Fund Balance	**166.6**	**173.6**	**168.3**	**181.3**	**187.6**	**184.3**	**173.6**	**163.5**	**161.0**
Board Designated Reserve	***28.0***	***42.9***	***42.9***	***42.9***	***47.4***	***49.3***	***50.8***	***52.4***	***51.8***
Set aside of 1A Funds in Fund Balance	***35.8***	***34.9***	***34.9***	-	-	-	-	-	-

***Other adjustments doesn't match actual request since some amounts are already included in the projections.**

Capital Expenditure Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
Total Revenue	**12.5**	**26.9**	**27.8**	**27.1**
Expenditures	23.9	26.9	39.5	29.9
Other Adjustments	-	-	-	-
Total Expenditures	**23.9**	**26.9**	**39.5**	**29.9**
Net	**(11.4)**	**-**	**(11.7)**	**(2.8)**
Beginning Fund Balance	**26.1**	**14.8**	**14.8**	**14.8**
Change in Fund Balance	(11.4)	-	(11.7)	(2.8)
Ending Fund Balance	**14.8**	**14.8**	**3.1**	**12.0**
Restrict/Commit/Assigned	-	-	-	-
Funds Avail. for Approp.	**14.8**	**14.8**	**3.1**	**12.0**

- Revenue is projected to be $27.1M
  - $13.9M in property tax and specific ownership tax
  - $13.2M transfer from general fund
- Expenditures projected to be $29.9M by year end
- Projected ending fund balance of $11.2M, as more project spending carries into 2027

Capital Expenditure Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026	Forecast 2027	2028	2029	2030	2031
Total Revenue	**12.5**	**26.9**	**27.8**	**27.1**	**25.2**	**25.3**	**25.4**	**25.8**	**14.9**
Expenditures	23.9	26.9	39.5	29.9	25.4	25.7	25.5	25.8	11.1
Other Adjustments	-	-	-	-	9.0	(0.4)	(0.1)	0.0	3.7
Total Expenditures	**23.9**	**26.9**	**39.5**	**29.9**	**34.3**	**25.3**	**25.4**	**25.8**	**14.9**
Net	**(11.4)**	**-**	**(11.7)**	**(2.8)**	**(9.1)**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**26.1**	**14.8**	**14.8**	**14.8**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**
Change in Fund Balance	(11.4)	-	(11.7)	(2.8)	(9.1)	-	-	-	-
Ending Fund Balance	**14.8**	**14.8**	**3.1**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**	**2.9**
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Avail. for Approp.	**14.8**	**14.8**	**3.1**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**	**2.9**

Social Services Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
Total Revenue	**92.2**	**96.5**	**96.5**	**90.6**
Expenditures	92.0	96.7	97.0	91.2
Other Adjustments	-	-	-	-
Total Expenditures	**92.0**	**96.7**	**97.0**	**91.2**
Net	**0.2**	**(0.3)**	**(0.5)**	**(0.6)**
Beginning Fund Balance	**11.2**	**11.5**	**11.5**	**11.5**
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.6)
Ending Fund Balance	**11.5**	**11.2**	**11.0**	**10.9**
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)
Funds Avail. for Approp.	**8.5**	**8.0**	**7.7**	**7.7**

- Revenue projected to be $5.9M below budget as are result of lower reimbursements in Intergovernmental revenues.
- Expenditures are projected to be $5.8M below budget.
  - Vacancy savings of $2.3M
  - Community Programs trending $2.2M lower due to a reduction in county paid contracts

Social Services Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026	Forecast 2027	2028	2029	2030	2031
Total Revenue	**92.2**	**96.5**	**96.5**	**90.6**	**96.0**	**97.9**	**99.6**	**102.8**	**105.3**
Expenditures	92.0	96.7	97.0	91.2	100.1	103.9	107.9	112.1	116.5
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Expenditures	**92.0**	**96.7**	**97.0**	**91.2**	**100.1**	**103.9**	**107.9**	**112.1**	**116.5**
Net	**0.2**	**(0.3)**	**(0.5)**	**(0.6)**	**(4.1)**	**(6.0)**	**(8.3)**	**(9.3)**	**(11.2)**
Beginning Fund Balance	**11.2**	**11.5**	**11.5**	**11.5**	**10.9**	**6.9**	**0.8**	**(7.5)**	**(16.8)**
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.6)	(4.1)	(6.0)	(8.3)	(9.3)	(11.2)
Ending Fund Balance	**11.5**	**11.2**	**11.0**	**10.9**	**6.9**	**0.8**	**(7.5)**	**(16.8)**	**(28.0)**
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.7)	(3.9)
Funds Avail. for Approp.	**8.5**	**8.0**	**7.7**	**7.7**	**3.5**	**(2.6)**	**(11.1)**	**(20.5)**	**(31.8)**

Road & Bridge Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
Total Revenue	**19.0**	**29.2**	**29.3**	**29.9**
Expenditures	20.5	29.9	29.0	28.5
Other Adjustments	-	-	-	-
Total Expenditures	**20.5**	**29.9**	**29.0**	**28.5**
Net	**(1.5)**	**(0.7)**	**0.4**	**1.3**
Beginning Fund Balance	**5.0**	**3.5**	**3.5**	**3.5**
Change in Fund Balance	(1.5)	(0.7)	0.4	1.3
Ending Fund Balance	**3.5**	**2.8**	**3.9**	**4.8**
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.8)
Funds Avail. for Approp.	**0.3**	**(2.2)**	**(0.9)**	**0.1**

- Revenue projected to be $513,000 above budget before supplemental requests
  - HUTF revenue expected to be just below budget
  - Specific Ownership Tax trending $649,000 higher.
- Expenditures projected to be $28.5M before supplemental requests
  - $223,000 in salary and benefits due to vacancy savings
  - $264,000 in central services savings for vehicle not received yet
  - Services & Other running $226,000 over budget
- Current projections show ending fund balance $59,000 above policy reserve

Road & Bridge Fund

	Actual	Adopted	Amend.	Proj.	Forecast				
(Dollars in Millions)	2025	2026	2026	2026	2027	2028	2029	2030	2031
Total Revenue	**19.0**	**29.2**	**29.3**	**29.9**	**29.3**	**29.9**	**30.2**	**30.5**	**30.8**
Expenditures	20.5	29.9	29.0	28.5	30.2	30.5	30.9	31.2	31.6
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Expenditures	**20.5**	**29.9**	**29.0**	**28.5**	**30.2**	**30.5**	**30.9**	**31.2**	**31.6**
Net	**(1.5)**	**(0.7)**	**0.4**	**1.3**	**(0.9)**	**(0.6)**	**(0.7)**	**(0.7)**	**(0.8)**
Beginning Fund Balance	**5.0**	**3.5**	**3.5**	**3.5**	**4.8**	**3.9**	**3.3**	**2.6**	**1.9**
Change in Fund Balance	(1.5)	(0.7)	0.4	1.3	(0.9)	(0.6)	(0.7)	(0.7)	(0.8)
Ending Fund Balance	**3.5**	**2.8**	**3.9**	**4.8**	**3.9**	**3.3**	**2.6**	**1.9**	**1.1**
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.8)	(5.0)	(5.1)	(5.1)	(5.2)	(5.3)
Funds Avail. for Approp.	**0.3**	**(2.2)**	**(0.9)**	**0.1**	**(1.1)**	**(1.8)**	**(2.5)**	**(3.3)**	**(4.1)**

ALEA Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
Total Sources	**13.2**	**14.5**	**14.5**	**15.1**
Uses	12.6	15.5	15.5	15.9
Other Adjustments to Uses	-	-	-	0.4
Total Uses	**12.6**	**15.5**	**15.5**	**16.3**
Net	**0.6**	**(1.1)**	**(1.1)**	**(1.1)**
Beginning Fund Balance	**8.4**	**8.9**	**8.9**	**8.9**
Change in Fund Balance	0.6	(1.1)	(1.1)	(1.1)
Ending Fund Balance	**8.9**	**7.9**	**7.9**	**7.8**
Restrict/Commit/Assigned	(2.1)	(2.6)	(2.6)	(2.6)
Funds Avail. for Approp.	**6.8**	**5.3**	**5.3**	**5.1**

- Revenue projected to be $15.1M
- Expenditures projected to be $15.9M
  - Overtime running $848,000 over budget, pushing Salaries and Benefits combined $737,000 over
  - Delay in vehicles resulting in $335,000 in savings in Central Services
- Projected use of fund balance of $1.14M this year, though revenue remains well above budget

ALEA Fund

Arapahoe Law Enforcement Authority Fund Projections

	Actual	Adopted	Amend.	Proj.	Forecast				
(Dollars in Millions)	**2025**	**2026**	**2026**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Total Sources	**13.2**	**14.5**	**14.5**	**15.1**	**13.8**	**13.8**	**13.9**	**14.4**	**14.5**
Uses	12.6	15.5	15.5	15.9	15.3	16.0	16.9	17.4	18.2
Other Adjustments to Uses	-	-	-	0.4	-	-	-	-	-
Total Uses	**12.6**	**15.5**	**15.5**	**16.3**	**15.3**	**16.0**	**16.9**	**17.4**	**18.2**
Net	**0.6**	**(1.1)**	**(1.1)**	**(1.1)**	**(1.5)**	**(2.3)**	**(3.0)**	**(3.0)**	**(3.6)**
Beginning Fund Balance	**8.4**	**8.9**	**8.9**	**8.9**	**7.8**	**6.3**	**4.0**	**1.0**	**(2.0)**
Change in Fund Balance	0.6	(1.1)	(1.1)	(1.1)	(1.5)	(2.3)	(3.0)	(3.0)	(3.6)
Ending Fund Balance	**8.9**	**7.9**	**7.9**	**7.8**	**6.3**	**4.0**	**1.0**	**(2.0)**	**(5.7)**
Restrict/Commit/Assigned	(2.1)	(2.6)	(2.6)	(2.6)	(2.6)	(2.7)	(2.8)	(2.9)	(3.0)
Funds Avail. for Approp.	**6.8**	**5.3**	**5.3**	**5.1**	**3.7**	**1.3**	**(1.8)**	**(4.9)**	**(8.7)**

Featured Fund – Arapahoe County Recreation District

Arapahoe County Recreaction District Fund Historical Trends

(Dollars in Millions)	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Proj. 2026
Revenue						
Taxes	1,110,988	1,178,203	1,274,109	1,351,095	1,393,494	1,371,017
Intergovernmental	214,232	181,181	190,684	751,617	211,730	170,000
Charges for Services	45,836	43,508	80	-	90,856	90,000
Investment Earnings	26,983	42,668	93,676	148,291	171,319	150,000
Transfer In	-	5,080	-	-	-	-
Miscellaneous	615	-	-	-	-	-
Total Revenue	**1,398,654**	**1,450,640**	**1,558,549**	**2,251,002**	**1,867,399**	**1,781,017**
Expenditures						
Salaries	282,225	306,908	90,770	52,975	74,337	392,853
Employee Benefits	92,181	98,570	23,514	18,468	24,301	134,933
Supplies	6,563	6,977	-	-	-	-
Services & Other	555,135	607,600	22,688	20,071	42,413	116,480
Central Services	6,408	7,070	5,976	-	-	-
Transfer Out	214,607	196,245	915,701	1,282,728	-	-
Total Expenditures	**1,157,119**	**1,223,371**	**1,058,649**	**1,374,241**	**141,051**	**644,266**
Net of Revenue/Expenditures	**241,535**	**227,269**	**499,901**	**876,761**	**1,726,348**	**1,136,752**
Cumulative Balance						
Beginning Funds Available	**1,754,384**	**1,995,919**	**2,223,188**	**2,723,088**	**3,599,849**	**5,326,197**
Change in Fund Balance	241,535	227,269	499,901	876,761	1,726,348	1,136,752
Ending Funds Available	**1,995,919**	**2,223,188**	**2,723,088**	**3,599,849**	**5,326,197**	**6,462,949**
Restrict/Commit/Assigned	1,995,919	2,223,188	2,723,088	3,599,849	5,326,197	6,462,949
Funds Available for Appropriation	-	-	-	-	-	-

- Operates, maintains, and improves parks and trails within the District (between I-25/Smoky Hill Road and I-225/the Arapahoe-Douglas County border).
- Primary source of revenue is a dedicated 0.585 mill property tax levy for 2026, $1.3M, plus specific ownership tax, $71,000 and a 2.000 mill IGA with the Parker Jordan Metro District, $170,000.
- In 2023, the cost of 5.00 FTE was moved out of this fund to help cover capital project costs; in 2026 those 5.00 FTE moved back into the Fund, plus 2.00 new FTE added for maintenance as recent projects wrapped up.
- Fund balance is growing steadily, projected to be $6.5M by year-end.

Supplemental Requests

Discussion Needed

- **General Fund: Sheriff's Office, $0** *(Fixed Asset)*
  - Increase the value of fixed asset #304159 (Polaris Ranger UTV) by $4,615 to cover additional upfitting (lighting and graphics); no additional General Fund appropriation is required.
- **General Fund: Sheriff's Office, $0** *(Transfer)*
  - Transfers $18,000 from the General Fund to the Central Services Fund to retain a pickup truck (FA #303145) rather than send to auction for SWAT/SRU use, retiring a Ford Fusion (FA #302147).
- **General Fund: Clerk & Recorder's Office, $60,000**
  - Appropriate $60,000 to increase Election Judge pay by $2/hour for the General Election.
- **General Fund: Clerk & Recorder's Office, $71,642**
  - Appropriate $71,642 to true-up intragovernmental (IG) rent charges that were not included for the new asset purchases in the Q1 supplementals.

Supplemental Requests

- **General Fund: Sheriff's Office, $29,855 / $16,593 ALEA**
  - Appropriate $29,855 ($27,065 one-time and $2,790 ongoing) for general operating expenses not included in the adopted budget due to the FTE being increased during EBC review.
  - Appropriate $16,593 ($9,193 one-time and $7,400 ongoing) in the ALEA Fund for the same purpose.
- **General Fund: District Attorney, $1,149**
  - Recognize and appropriate $1,149 in proceeds from sold gym equipment at the DA's office into the Food & Beverages budget line.
- **General Fund: District Attorney, $7,651**
  - Recognize and appropriate $7,651 in proceeds from a sold Diversion Team vehicle (originally DA-funded), repurposing the funds into the training budget.
- **General Fund: District Attorney, $14,076**
  - Appropriate $4,980 for a database subscription for the Investigator Team to cross-reference law enforcement and identity data.
  - Appropriate $9,096 for two Caseguard (AI-assisted redaction) software licenses to support CORA/CCJRA records-request work.

Supplemental Requests

- **General Fund: Coroner's Office, $7,850** *(Transfer)*
  - Recognize and appropriate $7,850, transferred from the Central Services Fund, from a no longer needed microscope, to purchase two replacement bone saws and a fingerprint scanner.
- **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE by converting a temporary Victim Witness Specialist to FTE, supported by detailed caseload evidence.
- **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE and appropriate $32,775 (partial year) for a Diversion Team intake coordinator to address a 60+ day case-intake backlog.
- **General Fund: Sheriff's Office, $12,475**
  - Recognize and appropriate a $12,475 federal (USSS) reimbursement for forensic software license renewal and equipment upgrades already paid for by the General Fund.

Supplemental Requests

- **General Fund: Sheriff's Office, $0** *(Transfer)*
  - Transfers $11,010 from the General Fund to the Central Services Fund to purchase a second floor scrubber for the JCDF medical wing, following a 12,000+ sq ft flooring expansion.
- **General Fund: Sheriff's Office, $0** *(Transfer)*
  - Recognizes $10,115 and appropriates $20,037, transferred from the General Fund, Sheriff's Office to the Central Services Fund, to replace an OEM trailer no longer rated to haul the Haglund (snow cat) after it was retrofitted and became heavier.
- **General Fund: County Attorney, $70,600**
  - Recognize and appropriate $70,600 for the implementation and subscription of the new RAVE Alert system.
- **ALEA Fund: Sheriff's Office, $67,000**
  - Recognize and appropriate a $67,000 reimbursement from Costilla County for an MOU under which ACSO deputies assisted Costilla County for a two-week period.
- **ALEA Fund: Sheriff's Office, $300,000**
  - Appropriate $300,000 from fund balance for ALEA overtime needs.

Supplemental Requests

- **Central Services Fund: Information Technology, $521,838** *(Fixed Asset)*
  - Appropriate $521,838 and increase asset values for four assets to purchase disk storage systems and shelves.
  - Approved at drop-in on 07/07/2026.
- **Grant Fund: Sheriff's Office, ($272,433)**
  - Return revenue and expenditure budget by $202,433 for unused funds from the Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP) Grant.
  - Return of $70,000 for revenue and expenditures for a decreased award from the Jail-Based Behavioral Health Services (JBBS) Grant.
- **Grant Fund: Public Works & Development, $150,000**
  - Placeholder for the LPC Grant: a $105,000 reimbursement grant with a $45,000 match from the County.
- **Grant Fund: Public Works, $898,250**
  - Placeholder for the Decarbonization Grant, $898,250.
- **Self Insurance Liability Fund: County Attorney, $0**
  - Transfer $16,827 from Self Insurance Liability Fund to Central Services Fund for a totaled vehicle claim for the Sheriff's Office.

Supplemental Requests

<u>**New Revenue/Budget Cleanup**</u>

- **General Fund: Public Works and Development, $31,010**
    - Recognize and appropriate $31,010 for the Q1-Q2 2026 reimbursement from Open Spaces for project management services.
- **Cash-in-Lieu Fund: Open Spaces / Public Works, $50,394** *(Transfer)*
    - Recognize $50,394 in cash-in-lieu funds received from two developments in Public Works and Development and appropriate the same amount in Open Spaces.
- **Forfeiture Fund: Sheriff's Office, $78,939**
    - Recognize and appropriate $6,693 for state forfeiture funds.
    - Recognize and appropriate $72,246 in Department of Justice (DOJ) forfeiture funds tied to seven case numbers.
- **Grant Fund: Clerk & Recorder's Office, $99,250**
    - Recognize and appropriate Electronic Recording Technology Board (ERTB) grant funds, $99,250.

Supplemental Requests

- **Infrastructure Fund: Public Works & Development, $1,355**
  - Recognize and appropriate $1,355 for an insurance reimbursement for damage from a crash at Iliff Ave/Wabash Ave.
- **Infrastructure Fund: Public Works & Development, ($45,787)**
  - Reduce revenue by $400 and expenditures by $45,787 to close out the completed Gun Club Intersection project's federal portion.
- **Infrastructure Fund: Public Works & Development, ($1,428)**
  - Reduce expenditures by $1,428 to close out the completed Picadilly & Radcliff Traffic Signal project.
- **Infrastructure Fund: Public Works & Development, $11,200,000**
  - Recognize and appropriate $11.2 million for a new project for the Highline Canal Trail Underpass near East Colfax Ave and North Laredo Street, funded by federal, County, Aurora, and Adams County shares.
  - The County's $800,000 portion is already budgeted within Open Spaces.

Supplemental Requests

- **Infrastructure Fund: Public Works & Development, ($1,115,520)**
  - Reduce revenue by $136 and expenditures by $1,115,520 to close out the completed Iliff Final Design federal project.
- **Infrastructure Fund: Public Works & Development, $69,753**
  - Appropriate $69,753 that was incorrectly estimated during Reappropriation for the Quebec HAWK signal project.

EBC Recommendations

The EBC has not recommended the following:

- **General Fund: Sheriff's Office, $29,855 / $16,593 ALEA**
  - Appropriate $29,855 ($27,065 one-time and $2,790 ongoing) for general operating expenses not included in the adopted budget due to the FTE being increased during EBC review.
  - Appropriate $16,593 ($9,193 one-time and $7,400 ongoing) in the ALEA Fund for the same purpose.
- **General Fund: District Attorney, $14,076**
  - Appropriate $4,980 for a database subscription for the Investigator Team to cross-reference law enforcement and identity data.
  - Appropriate $9,096 for two Caseguard (AI-assisted redaction) software licenses to support CORA/CCJRA records-request work.
- **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE by converting a temporary Victim Witness Specialist to FTE, supported by detailed caseload evidence.
- **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE and appropriate $32,775 (partial year) for a Diversion Team intake coordinator to address a 60+ day case-intake backlog.

Additional Supplemental Request

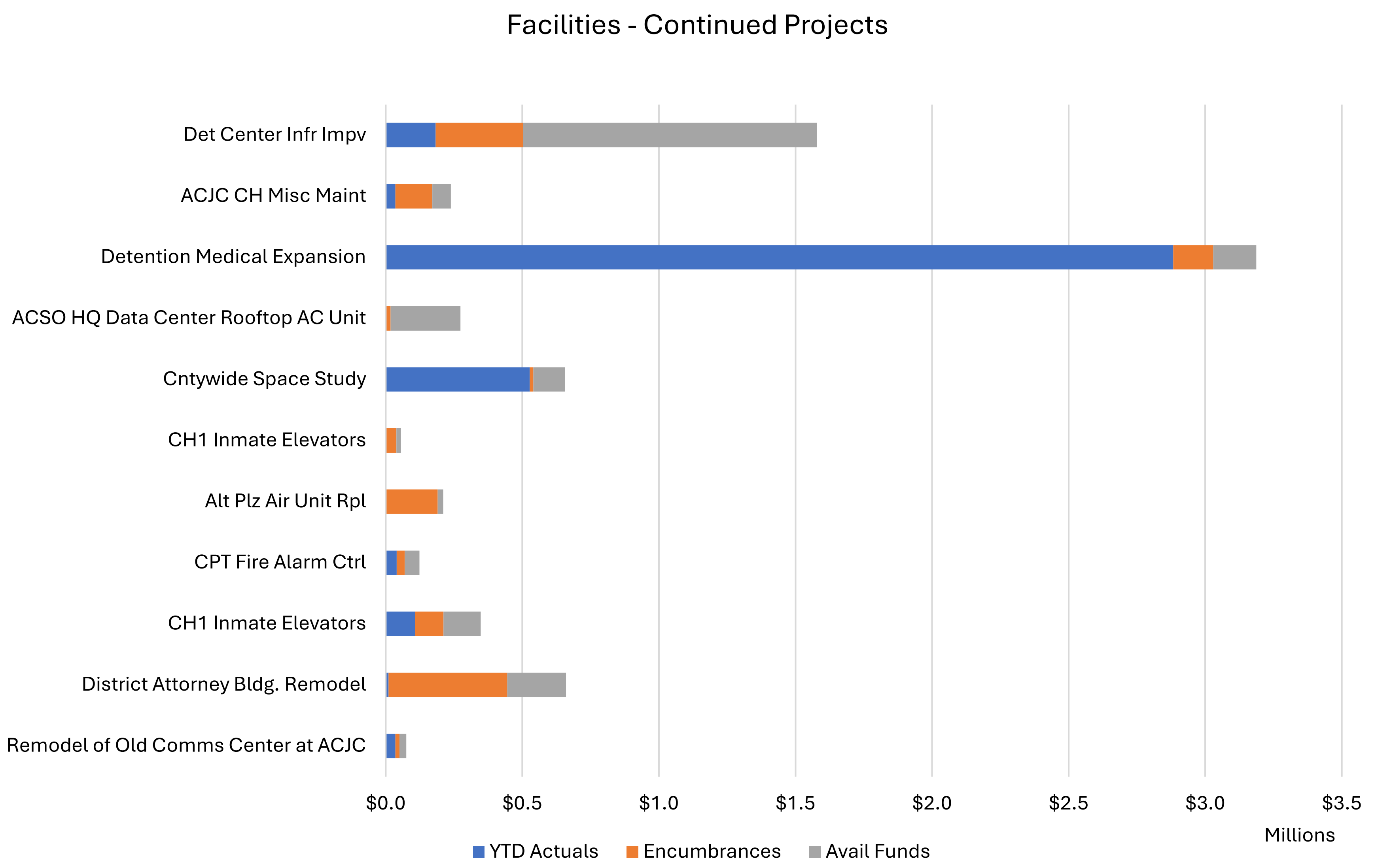
- **Capital Expenditure Fund: Facilities and Fleet Management, $-** *(Transfer)*
  - Transfer $250,000 from unallocated appropriated funds to the Detention Medical Expansion project for additional work needed for the smoke control system.
- **Capital Expenditure Fund: Facilities and Fleet Management, $38,000**
  - Transfer $8,000 from the General Fund and recognize the same and appropriate $38,000 to replace a vehicle lift that has broken.

2nd Quarter Budget Review			
Summary of Proposed Budget Adjustments			
Fund	**Revenue Amount**	**Expense Amount**	**FTEs**
2026			
DISCUSSION NEEDED			
General Fund	$ 29,125	$ 345,828	2.00
Arapahoe Law Enforcement Authority	-	383,593	-
Capital Expenditure Fund	-	-	-
Central Services Fund	63,952	590,885	-
Grant Fund	(272,433)	(272,433)	-
Self Insuance Liability Fund	-	-	-
TOTAL Discussion Needed	**$ (179,356)**	**$ 1,047,873**	**2.00**
NEW REVENUE/BUDGET CLEANUP			
General Fund	$ 31,010	$ 31,010	-
Cash-in-Lieu Fund	50,394	50,394	-
Forfeiture Fund	78,939	78,939	-
Grant Fund	99,250	99,250	-
Infrastructure Fund	11,200,819	10,108,373	-
TOTAL New Revenue/Budget Cleanup	**$ 11,460,412**	**$10,367,966**	**-**

- Are there any questions?
- Are there any changes to the supplemental appropriation requests as presented or recommendations made by the EBC?
- Can these requests be brought forward for the public hearing on September 8th, 2026?

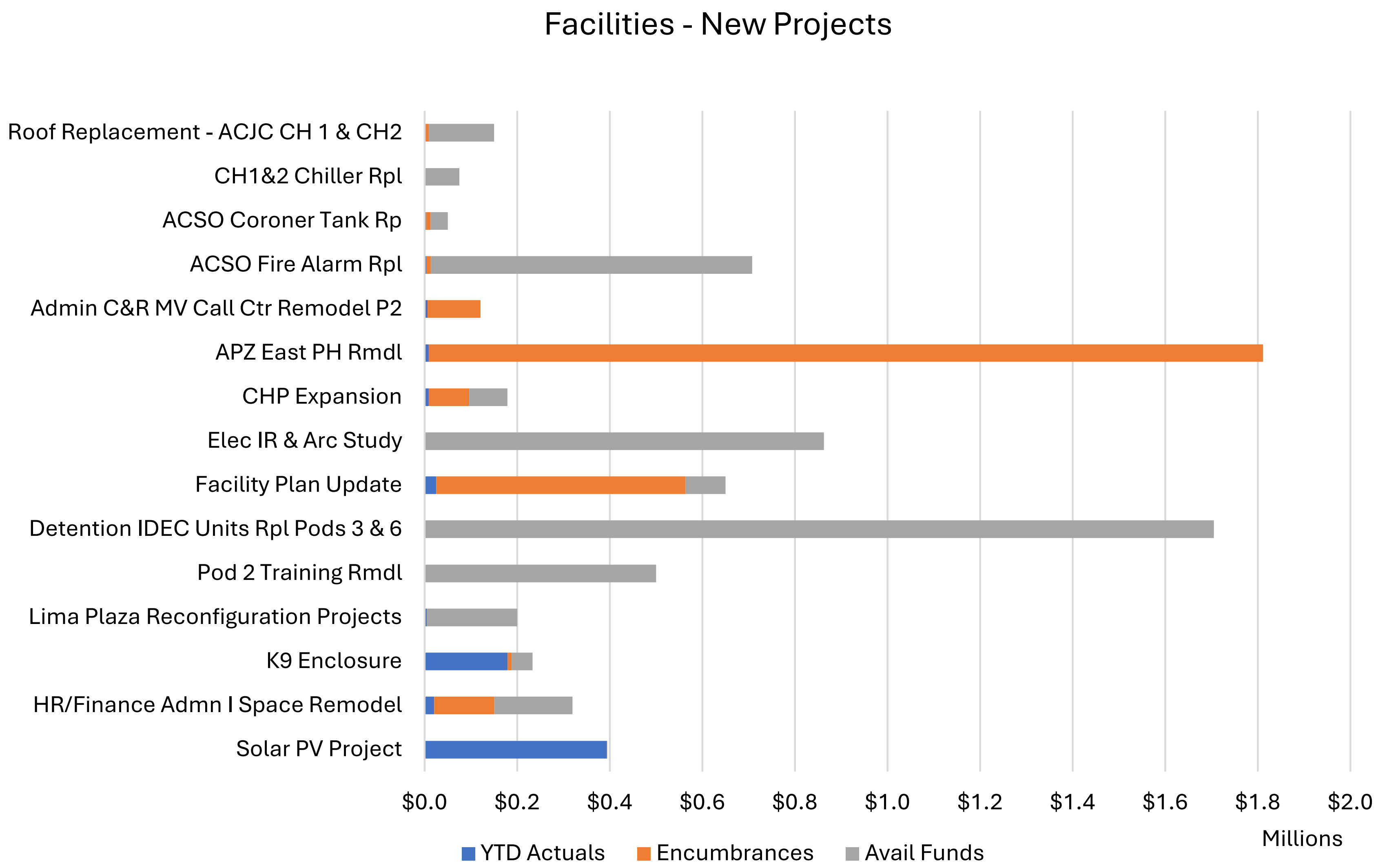
CIP Update

CIP Update



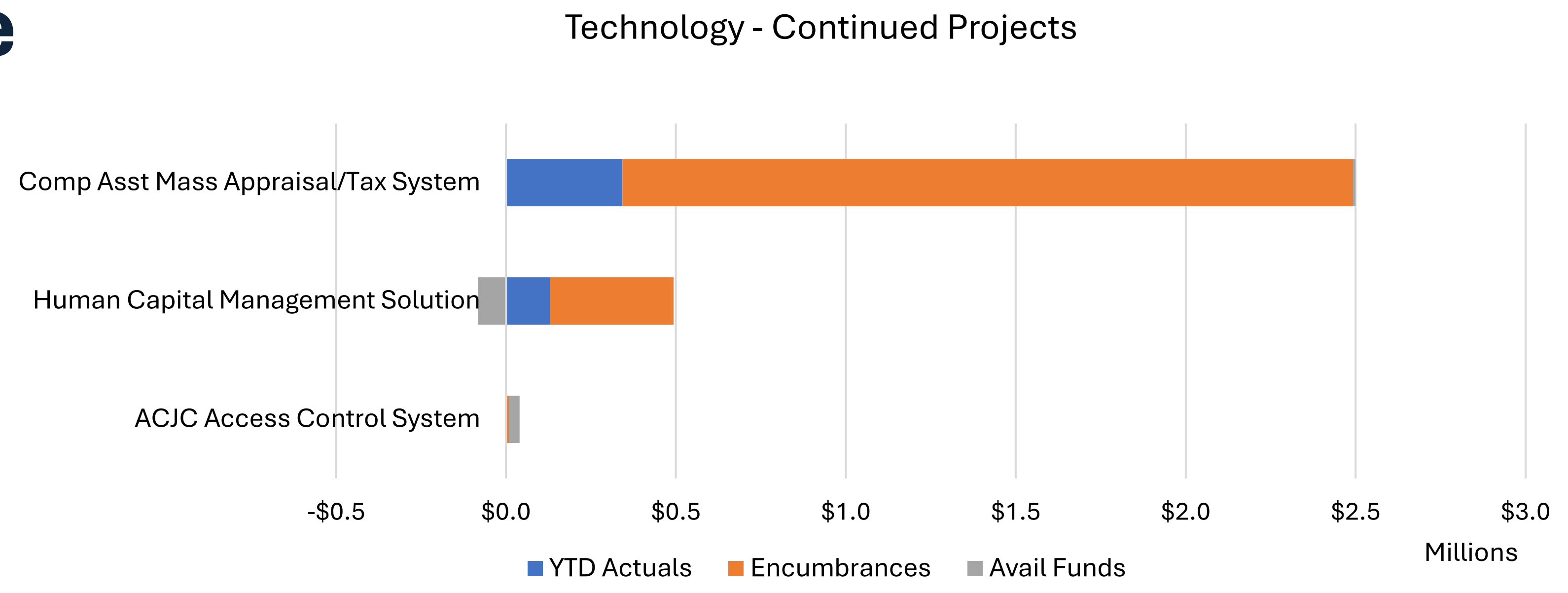
Facilities - Continued Projects
Det Center Infr Impv
ACJC CH Misc Maint
Detention Medical Expansion
ACSO HQ Data Center Rooftop AC Unit
Cntywide Space Study
CH1 Inmate Elevators
Alt Plz Air Unit Rpl
CPT Fire Alarm Ctrl
CH1 Inmate Elevators
District Attorney Bldg. Remodel
Remodel of Old Comms Center at ACJC
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
Millions
YTD Actuals
Encumbrances
Avail Funds

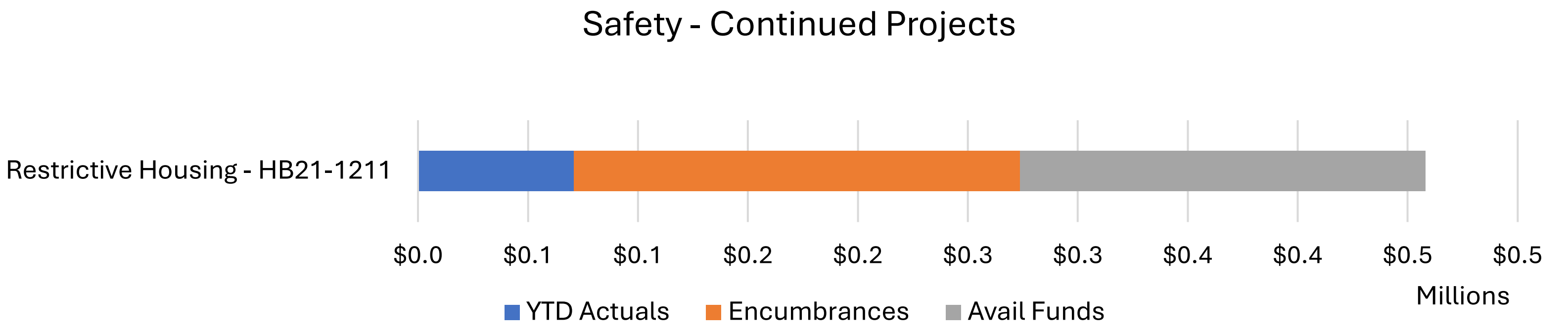
CIP Update



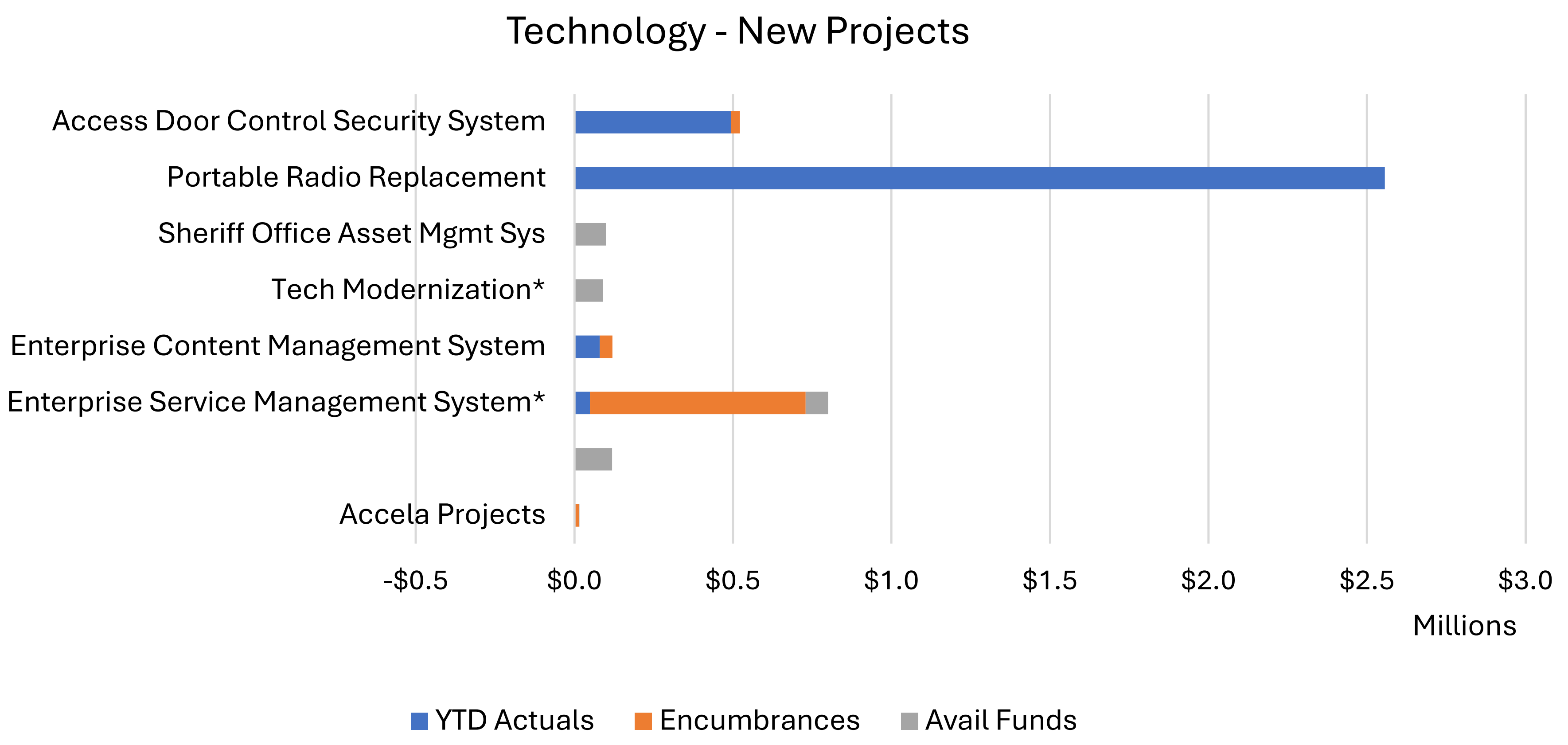
Facilities - New Projects
Roof Replacement - ACJC CH 1 & CH2
CH1&2 Chiller Rpl
ACSO Coroner Tank Rp
ACSO Fire Alarm Rpl
Admin C&R MV Call Ctr Remodel P2
APZ East PH Rmdl
CHP Expansion
Elec IR & Arc Study
Facility Plan Update
Detention IDEC Units Rpl Pods 3 & 6
Pod 2 Training Rmdl
Lima Plaza Reconfiguration Projects
K9 Enclosure
HR/Finance Admn l Space Remodel
Solar PV Project
$0.0
$0.2
$0.4
$0.6
$0.8
$1.0
$1.2
$1.4
$1.6
$1.8
$2.0
Millions
YTD Actuals
Encumbrances
Avail Funds

CIP Update


Technology - Continued Projects
Comp Asst Mass Appraisal/Tax System
Human Capital Management Solution
ACJC Access Control System
-$0.5
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
Millions
YTD Actuals
Encumbrances
Avail Funds

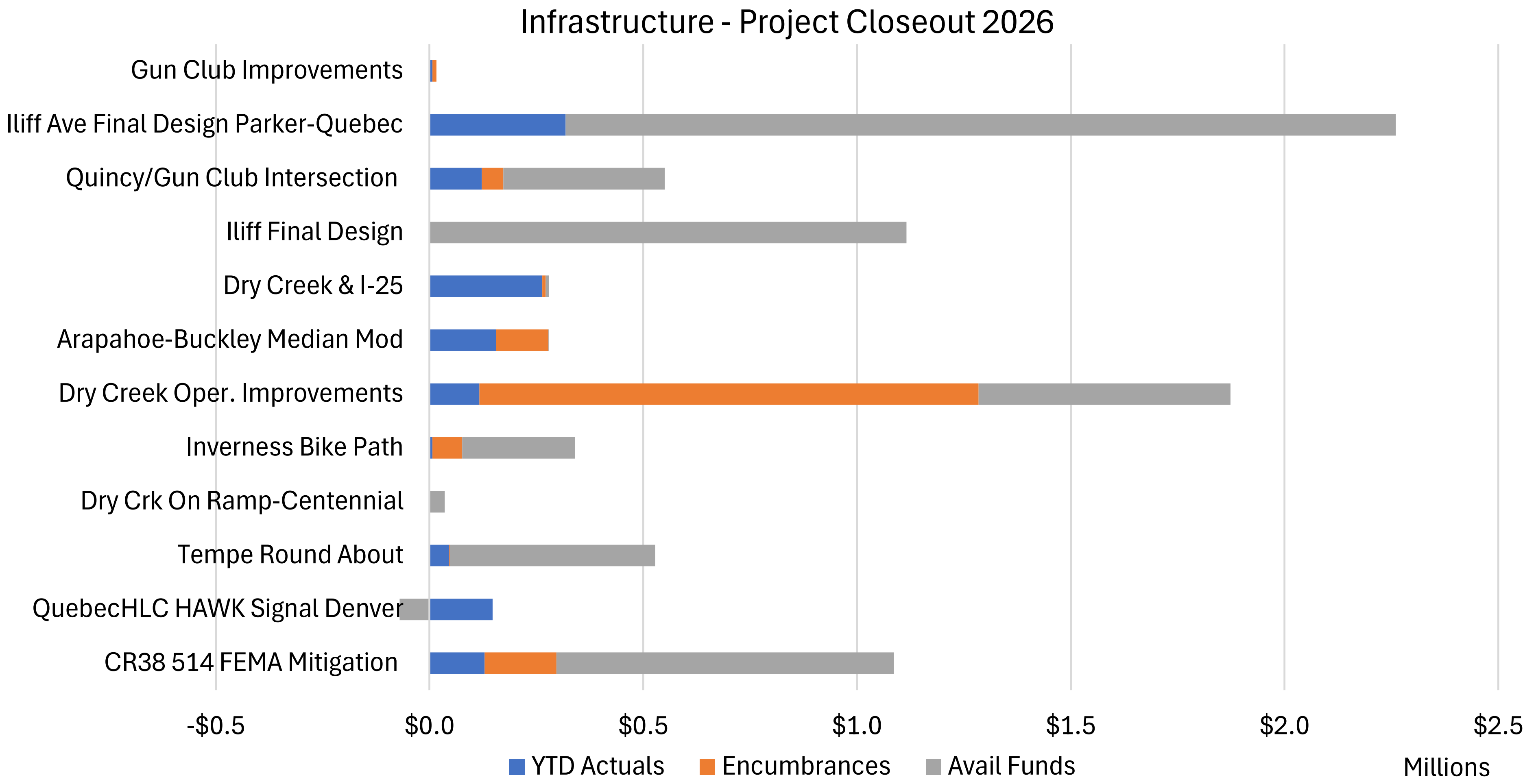

Safety - Continued Projects
Restrictive Housing - HB21-1211
$0.0
$0.1
$0.1
$0.2
$0.2
$0.3
$0.3
$0.4
$0.4
$0.5
$0.5
Millions
YTD Actuals
Encumbrances
Avail Funds

CIP Update



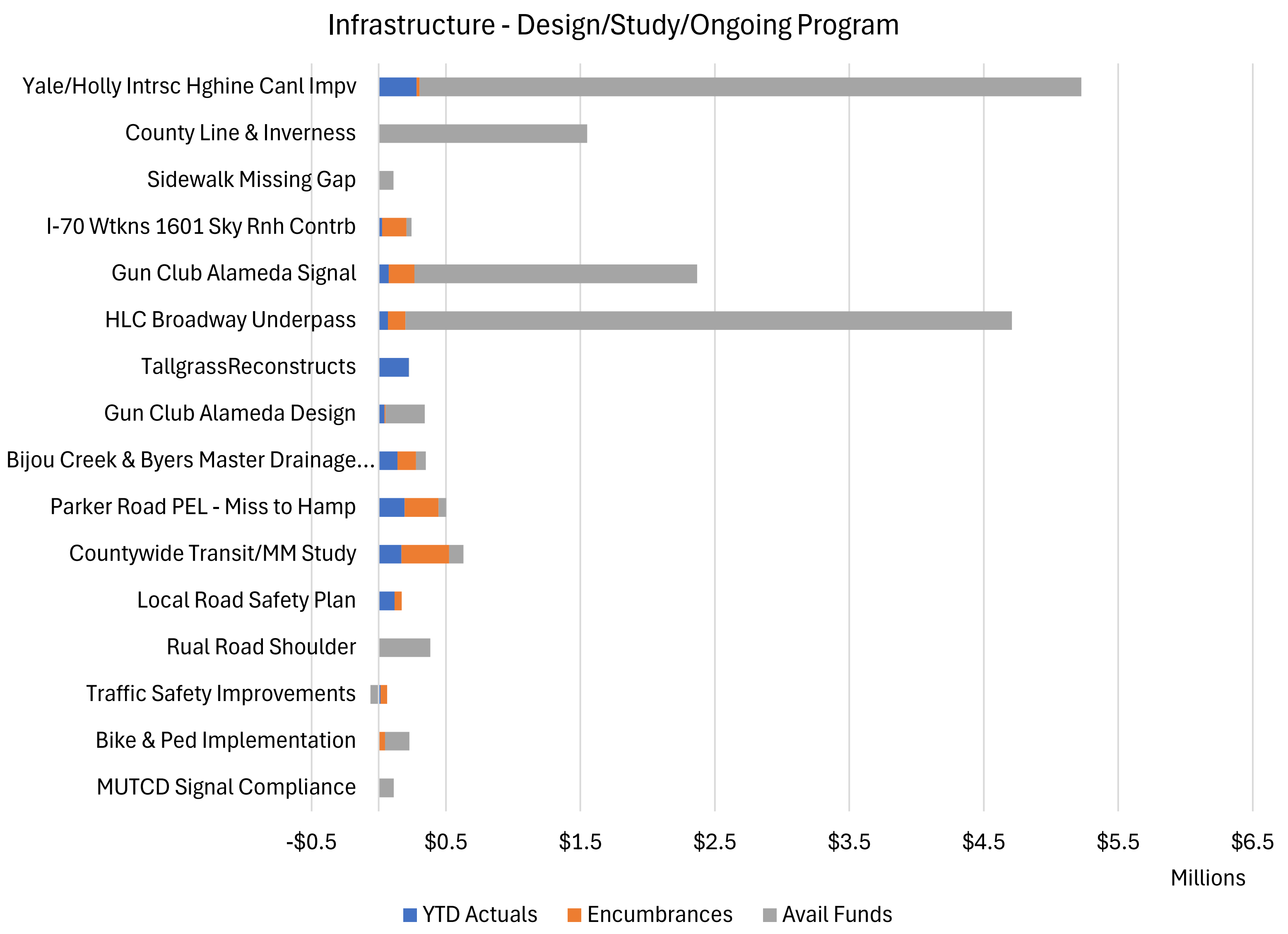
Technology - New Projects
Access Door Control Security System
Portable Radio Replacement
Sheriff Office Asset Mgmt Sys
Tech Modernization*
Enterprise Content Management System
Enterprise Service Management System*
Accela Projects
-$0.5
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
Millions
YTD Actuals
Encumbrances
Avail Funds

CIP Update



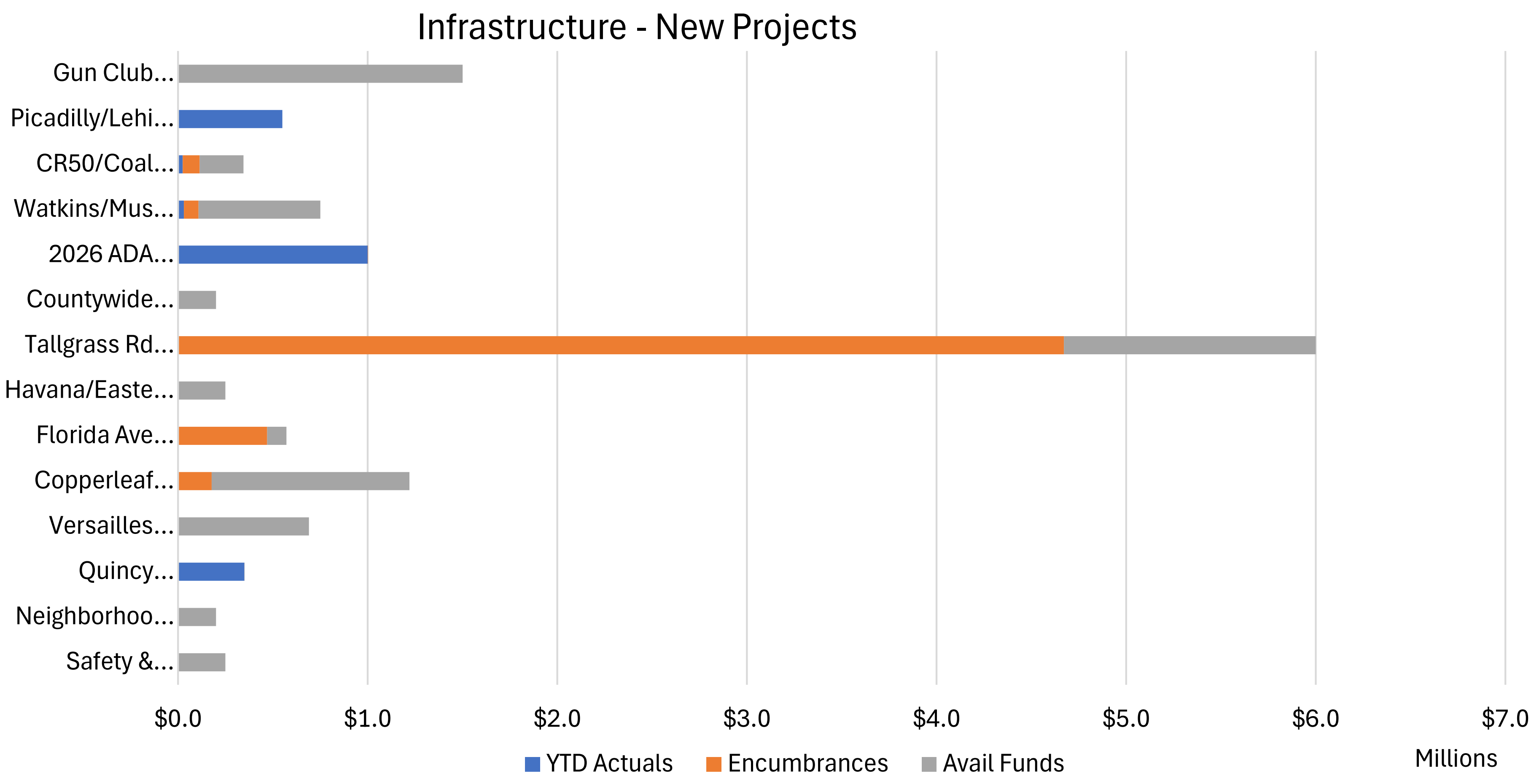
Infrastructure - Project Closeout 2026
Gun Club Improvements
Iliff Ave Final Design Parker-Quebec
Quincy/Gun Club Intersection
Iliff Final Design
Dry Creek & I-25
Arapahoe-Buckley Median Mod
Dry Creek Oper. Improvements
Inverness Bike Path
Dry Crk On Ramp-Centennial
Tempe Round About
QuebecHLC HAWK Signal Denver
CR38 514 FEMA Mitigation
-$0.5
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
YTD Actuals
Encumbrances
Avail Funds
Millions

CIP Update



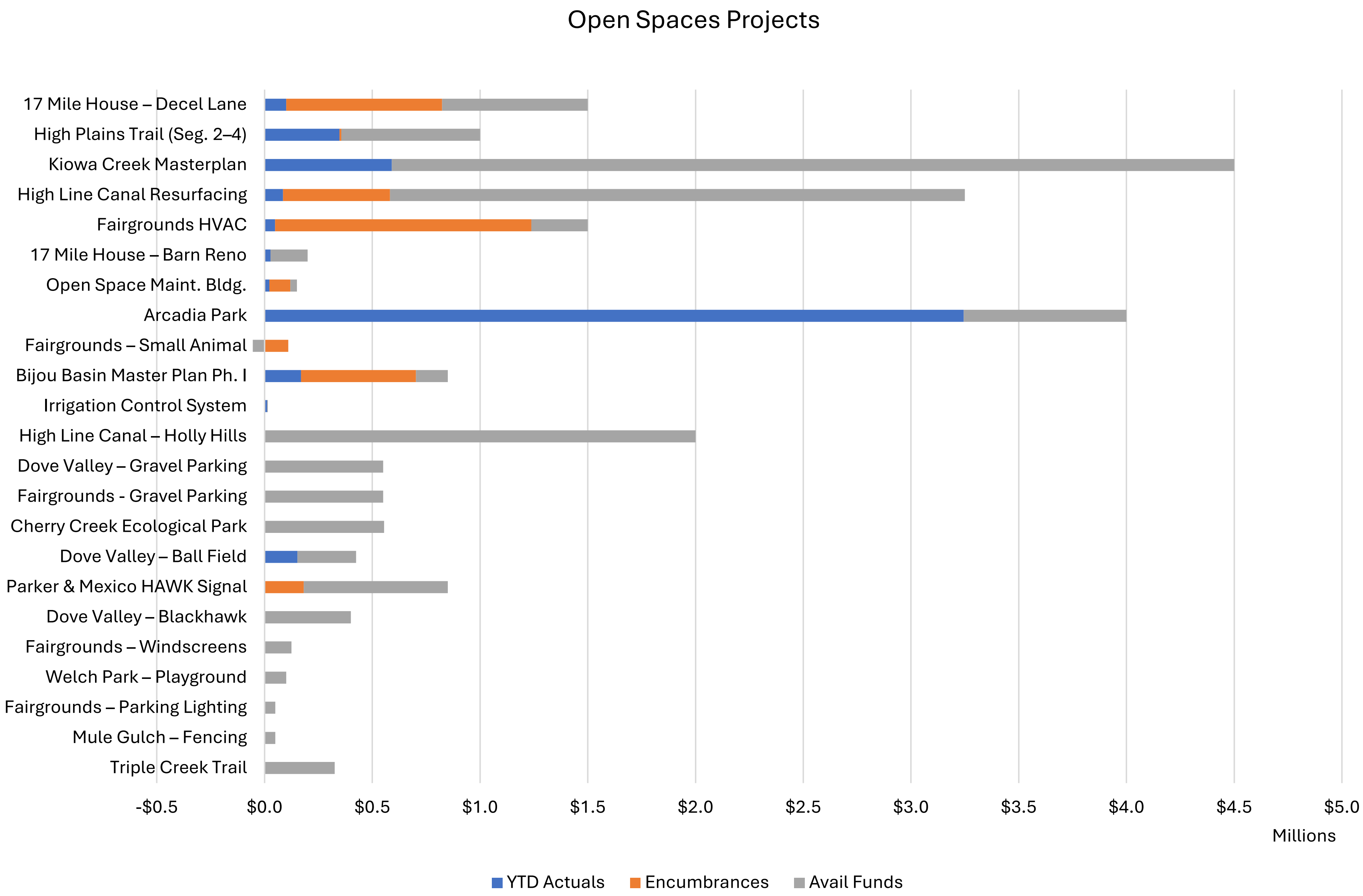
Infrastructure - Design/Study/Ongoing Program
Yale/Holly Intrsc Hghine Canl Impv
County Line & Inverness
Sidewalk Missing Gap
I-70 Wtkns 1601 Sky Rnh Contrb
Gun Club Alameda Signal
HLC Broadway Underpass
TallgrassReconstructs
Gun Club Alameda Design
Bijou Creek & Byers Master Drainage…
Parker Road PEL - Miss to Hamp
Countywide Transit/MM Study
Local Road Safety Plan
Rual Road Shoulder
Traffic Safety Improvements
Bike & Ped Implementation
MUTCD Signal Compliance
-$0.5
$0.5
$1.5
$2.5
$3.5
$4.5
$5.5
$6.5
Millions
YTD Actuals
Encumbrances
Avail Funds

CIP Update



Infrastructure - New Projects
Gun Club...
Picadilly/Lehi...
CR50/Coal...
Watkins/Mus...
2026 ADA...
Countywide...
Tallgrass Rd...
Havana/Easte...
Florida Ave...
Copperleaf...
Versailles...
Quincy...
Neighborhoo...
Safety &...
$0.0
$1.0
$2.0
$3.0
$4.0
$5.0
$6.0
$7.0
Millions
YTD Actuals
Encumbrances
Avail Funds

CIP Update



Open Spaces Projects
17 Mile House – Decel Lane
High Plains Trail (Seg. 2–4)
Kiowa Creek Masterplan
High Line Canal Resurfacing
Fairgrounds HVAC
17 Mile House – Barn Reno
Open Space Maint. Bldg.
Arcadia Park
Fairgrounds – Small Animal
Bijou Basin Master Plan Ph. I
Irrigation Control System
High Line Canal – Holly Hills
Dove Valley – Gravel Parking
Fairgrounds - Gravel Parking
Cherry Creek Ecological Park
Dove Valley – Ball Field
Parker & Mexico HAWK Signal
Dove Valley – Blackhawk
Fairgrounds – Windscreens
Welch Park – Playground
Fairgrounds – Parking Lighting
Mule Gulch – Fencing
Triple Creek Trail
-$0.5
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
$4.0
$4.5
$5.0
Millions
YTD Actuals
Encumbrances
Avail Funds

Thank You!


Arapahoe County Fairgrounds
Arapahoe County Events Center
25690