

2025 EOY Supplemental

December 9th, 2025



Agenda

- **EOY Supplemental Fund Balance Summary**
- **General Fund Summary**
- **Fund Balance Forecast**
- **EOY Supplemental Revenue Changes**
- **Major Expenditures**
 - **New Capital**
 - **New Operating**



EOY Supplemental Fund Balance Summary

Changes in Fund Balances/Working Capital - 2025 Budget							
2025 Budget	Beginning Balance	Revenues - Adopted	Expenditures - Adopted	EOY Supp. Requests	Net Increase/ Decrease	Restricted	Ending Balance
General Fund - 100	30,194,191	63,979,448	73,948,829	1,372,728	(11,342,109)	(3,328,546)	15,523,536
Capital Improvement Fund - 110	27,000,000	6,500,000	20,930,628	(249,452)	(14,181,176)	-	12,818,824
Grants Fund*	279,286	4,092,808	4,125,566	130,149	(162,907)	-	116,379
Trails & Natural Areas Fund	4,547,211	3,079,000	4,712,075	478,100	(2,111,175)	-	2,436,036
Conservation Trust Fund	1,313,679	350,000	358,000	-	(8,000)	-	1,305,679
Cemetery Fund	449,878	-	-	-	-	-	449,878
Total Special Revenue Funds	6,590,054	7,521,808	9,195,641	608,249	(2,282,082)	-	4,307,972
Transportation Impact Fund	30,130,924	4,336,740	15,526,133	856,340	(12,045,733)	-	18,085,191
Public Facilities Impact Fund	6,938,133	2,615,920	7,348,214	-	(4,732,294)	-	2,205,839
Parks Improvement Impact Fund	15,055,677	1,650,940	9,174,069	-	(7,523,129)	-	7,532,548
Police Facilities Impact Fund*	1,306,264	454,100	39,266,850	-	(38,812,750)	-	(37,506,486)
Tree Impact Fund	1,620,151	201,000	219,000	-	(18,000)	-	1,602,151
Storm Drainage Impact Fund	10,082,415	1,124,180	4,376,500	-	(3,252,320)	-	6,830,095
Fleet & Equipment Acquisition Fund	551,828	4,120,865	4,490,249	(102,850)	(266,534)	-	285,294
Total Capital Funds	65,685,392	14,503,745	80,401,015	753,490	(66,650,760)	-	(965,368)
Water Fund	134,715,928	39,549,310	145,965,052	(805,482)	(105,610,260)	-	29,105,668
Wastewater Fund	37,533,661	12,124,000	25,021,497	(5,000)	(12,892,497)	-	24,641,164
Storm Drainage Operating Fund*	2,493,022	2,068,163	12,385,690	-	(10,317,527)	-	(7,824,505)
Airport Fund	276,119	498,140	667,779	-	(169,639)	-	106,480
Total Enterprise Funds	175,018,730	54,239,613	184,040,018	(810,482)	(128,989,923)	-	46,028,807
Totals (for memorandum purposes only)	304,488,367	146,744,614	368,516,131	1,674,533	(223,446,050)	(3,328,546)	77,713,771



General Fund Summary – 2025

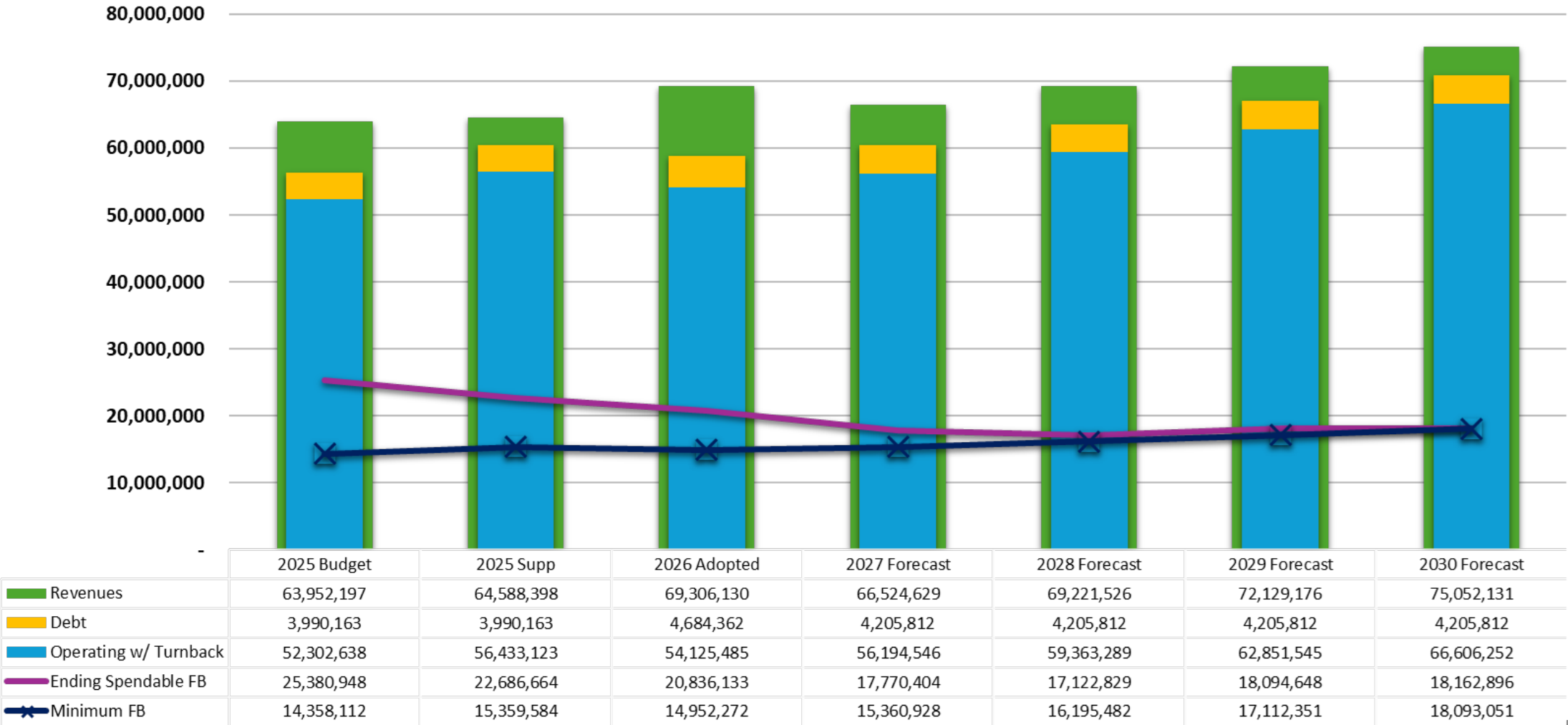
EOY Supplemental

General Fund Beginning Balance	\$ 30,194,191
General Fund Revenues	\$ 64,588,398
General Fund Operating & Debt Expenditures*	\$ 60,423,286
Capital, Fleet, & Airport Transfers Out	\$ 8,344,093
Ending Fund Balance*	\$ 26,015,210
Non-spendable Fund Balance	\$ 3,328,546
Spendable Fund Balance*	\$22,686,664
Minimum Required Fund Balance	\$15,359,584

**includes projected 7.5% operating turnback*



General Fund Fund Balance Forecast





EOY Supplemental Revenue Changes

- \$500K awarded for RTD Partnership Grant
- \$1.35M awarded for Schofield Farms from two grants
- \$69K awarded for WaterSmart Turf Replacement Program grant
- \$596k received in insurance proceeds

Major Expenditure Requests

New Operating

General Fund:

- \$350K to pay the City of Lafayette for King Sooper's sales tax—this was originally budgeted in the URA in error, so this moves the expense to General Fund*
- \$285K for legal services
- \$515K for various insurance claims

Grants Fund:

- \$500K for sponsor portion of RTD partnership grant expenses*



Major Expenditure Requests

New Capital

General Fund:

- \$90K – Prince Lake Tributary Vegetation Management
- \$100K – Mine Mitigation

Grants Fund:

- \$1.4M – Schofield Farm Grant Funding, including \$250K for Schofield Barn Restoration

Trails & Natural Areas Fund:

- \$478K – Wildrose Open Space Land Acquisition

Transportation Impact Fund:

- \$856K – Mountain View Fire Signal Reimbursement*

Water Fund:

- \$50K – AC Line Replacement in Air Park (Nassar), due to unlicensed landfill discovery
- \$105K—69K in grant funding and \$36K Town match for WaterSmart Turf Replacement Program Grant

Wastewater Fund:

- \$150K – Airport Dr San Sewer Reimbursement (Nassar), due to unlicensed landfill discovery.



Questions and Discussion?