



2026 Spring Supplemental

April 28, 2026



Agenda

- ❖ Change Request Summary
- ❖ New Operating Requests
- ❖ New Capital Requests
- ❖ Grant Funding
- ❖ Fund Balance Summary
- ❖ General Fund Summary
- ❖ General Fund Forecast
- ❖ Capital Improvement Fund Forecast



Spring Supplemental Change Request Summary

| Fund | Capital Rollover | New Capital | New Operating | New Revenue | Operating Rollover | Transfer | Net Expense Increase |
|--|-------------------|-------------------------|---------------------|-----------------------|--------------------|----------------|------------------------|
| 100-GENERAL FUND | | | \$ 923,797 | \$ (756,800) | \$ 13,848 | \$ (28,000) | \$ 152,845 |
| 110-CAPITAL IMPROVEMENTS FUND | | \$ 96,000 | | | | \$ 28,000 | \$ 124,000 |
| 205-GOVERNMENTAL GRANTS FUND | \$ 437,453 | \$ 12,500 | \$ 36,830 | \$ (49,330) | | \$ (2,176,912) | \$ (1,739,459) |
| 210-TRAILS & NATURAL AREAS FUND | | \$ 1,006,500 | \$ 20,000 | \$ (34,880) | | \$ 34,880 | \$ 1,026,500 |
| 220-CONSERVATION TRUST FUND | | \$ 5,500 | | | | | \$ 5,500 |
| 310-PUBLIC FACILITIES IMPACT FUND | | \$ (133,301) | | | | | \$ (133,301) |
| 320-PARKS IMPROVEMENT IMPACT FUND | | \$ 1,000,000 | | \$ (804,579) | | \$ 804,579 | \$ 1,000,000 |
| 325-POLICE FACILITY IMPACT FUND | | | | | | \$ - | \$ - |
| 330-TREE IMPACT FUND | | \$ 80,000 | | | | | \$ 80,000 |
| 400-FLEET & EQUIPMENT ACQUISITION FUND | | | \$ 7,600 | | | | \$ 7,600 |
| 500-WATER FUND | | \$ (164,301,864) | \$ 273,200 | \$ 123,678,000 | | \$ - | \$ (40,350,664) |
| 510-WASTEWATER FUND | | \$ 52,780 | \$ 3,000 | \$ (900,000) | | \$ 900,000 | \$ 55,780 |
| 520-STORM DRAINAGE OPERATING FUND | | | \$ 800 | | | \$ - | \$ 800 |
| 530-AIRPORT FUND | | \$ 556,213 | | \$ (987,261) | | \$ 437,453 | \$ 6,405 |
| Totals | \$ 437,453 | \$ (161,625,672) | \$ 1,265,227 | \$ 120,145,150 | \$ 13,848 | \$ - | \$ (39,763,994) |



Snapshot: New Operating Requests

General Fund

- \$417,000 – Two Additional Attorney Positions
- \$275,000 – Erie Bee
- \$230,000 – IGA Reimbursements with Boulder County
- \$150,000 – Streetlight Standards and Specs

Grants Fund

- \$36,830 – IDD Grant Expense

Trails & Natural Areas Fund

- \$20,000 – Consultation Services

Water Fund

- \$222,000 – City of Boulder Water Lease
- \$35,000 – Water Resource Manager



Snapshot: New Capital Requests

Capital Improvement Fund

- **\$96,000*** - Bixler Shelter at King Open Space

Trails & Natural Areas Fund

- **\$1,700,000** - Barn Rehabilitation on Schofield Farm
- **\$473,500** - acquisition of Coal Miner Park
- **\$533,000** – Trail Connectors
- **-\$1,700,000** – reduction/deferral of Coal Creek Reach Trail

Public Improvement Impact Fund

- **-\$1,263,194** - reduction to the Page Property
- **\$654,893** - Erie Community Center Addition
- **\$375,000** - Erie Community Park
- **\$100,000** - LAWSC



Snapshot: New Capital Requests, cont.

Water Fund

- **-\$161,992,496** - reduction to the New Water Treatment Facility.
- **-\$2,309,368** - reduction to the Well Project.

Other Funds

- **\$1,000,000** – Schofield Site Improvements (Parks Improvement Impact Fund)
- **\$556,213*** – Pavement Maintenance (Airport Fund)
- **\$80,000** - Trees at Schofield Site (Tree Impact Fund)



Grant Funding: Offsetting Revenue

General Fund

- \$740,000 – Erie Bee (FlexRide)

Grants Fund

- \$49,330 – BoCo IDD Recreation Grant

Trails & Natural Areas Fund

- 34,880 – Sunset Area Plan

Parks Improvement Impact Fund

- \$804,579 – Schofield Farm



Grant Funding: Offsetting Revenue, cont.

Wastewater Fund

- **\$900,000** – Solar at North Water Reclamation Facility

Airport Fund

- **\$437,500** – Upgrade and Relocate Vault Building
- **\$549,808** – Pavement Maintenance



Fund Balance Summary

| 2026 Budget | Beginning Balance | Revenues - Adopted | Expenditures - Adopted | Spring Supp. Requests | Net Increase/Decrease | Restricted | Ending Balance |
|-------------------------------------|--------------------|--------------------|------------------------|-----------------------|-----------------------|--------------------|--------------------|
| General Fund | 33,049,987 | 69,306,130 | 78,618,302 | 152,845 | (9,465,017) | (3,328,546) | 20,256,424 |
| General Capital Improvement Fund | 28,764,084 | 10,000,000 | 25,291,773 | 124,000 | (15,415,773) | - | 13,348,311 |
| Total General Funds | 61,814,071 | 79,306,130 | 103,910,075 | 276,845 | (24,880,790) | (3,328,546) | 33,604,735 |
| Grants Fund | 162,000 | - | 1,901,459 | (1,739,459) | (162,000) | - | - |
| Trails & Natural Areas Fund | 7,431,020 | 3,079,000 | 4,683,498 | 1,026,500 | (2,630,998) | - | 4,800,022 |
| Conservation Trust Fund | 1,538,007 | 350,000 | 1,814,690 | 5,500 | (1,470,190) | - | 67,817 |
| Cemetery Fund | 523,298 | - | - | - | - | - | 523,298 |
| Total Special Revenue Funds | 9,654,325 | 3,429,000 | 8,399,647 | (707,459) | (4,970,647) | - | 5,391,137 |
| Transportation Impact Fund | 29,753,282 | 4,065,740 | 22,175,162 | - | (18,109,422) | - | 11,643,860 |
| Public Facilities Impact Fund | 6,544,491 | 2,615,920 | 3,387,041 | (133,301) | (637,820) | - | 5,906,671 |
| Parks Improvement Impact Fund | 16,110,165 | 1,650,940 | 14,606,926 | 1,000,000 | (13,955,986) | - | 2,154,179 |
| Police Facilities Impact Fund | 804,781 | 47,454,100 | 47,266,850 | - | 187,250 | - | 992,031 |
| Tree Impact Fund | 1,662,386 | 201,000 | 301,800 | 80,000 | (180,800) | - | 1,481,586 |
| Storm Drainage Impact Fund | 10,801,067 | 1,124,180 | 11,222,367 | - | (10,098,187) | - | 702,880 |
| Total Capital Funds | 65,676,172 | 57,111,880 | 98,960,146 | 946,699 | (41,848,266) | - | 27,290,823 |
| Insurance Fund | - | 2,093,062 | 1,500,062 | - | 593,000 | - | 593,000 |
| Fleet & Equipment Acquisition Fund | 3,732 | 2,156,853 | 2,669,783 | 7,600 | (512,930) | - | (509,198) |
| Total Internal Service Funds | 3,732 | 4,249,915 | 4,169,845 | 7,600 | 80,070 | - | 83,802 |
| Water Fund | 136,081,196 | 181,285,800 | 306,823,730 | (40,350,664) | (85,187,266) | - | 50,893,930 |
| Wastewater Fund | 41,406,131 | 12,124,000 | 26,220,656 | 55,780 | (14,152,436) | - | 27,253,695 |
| Storm Drainage Operating Fund | 1,701,803 | 8,959,809 | 12,024,720 | 800 | (3,065,711) | - | (1,363,908) |
| Airport Fund | 122,719 | 370,848 | 486,574 | 6,405 | (122,131) | - | 588 |
| Total Enterprise Funds | 179,311,849 | 202,740,457 | 345,555,680 | (40,287,679) | (142,815,223) | - | 76,784,305 |
| Totals | 316,460,149 | 346,837,382 | 560,995,393 | (39,763,994) | (174,394,017) | (3,328,546) | 138,737,586 |

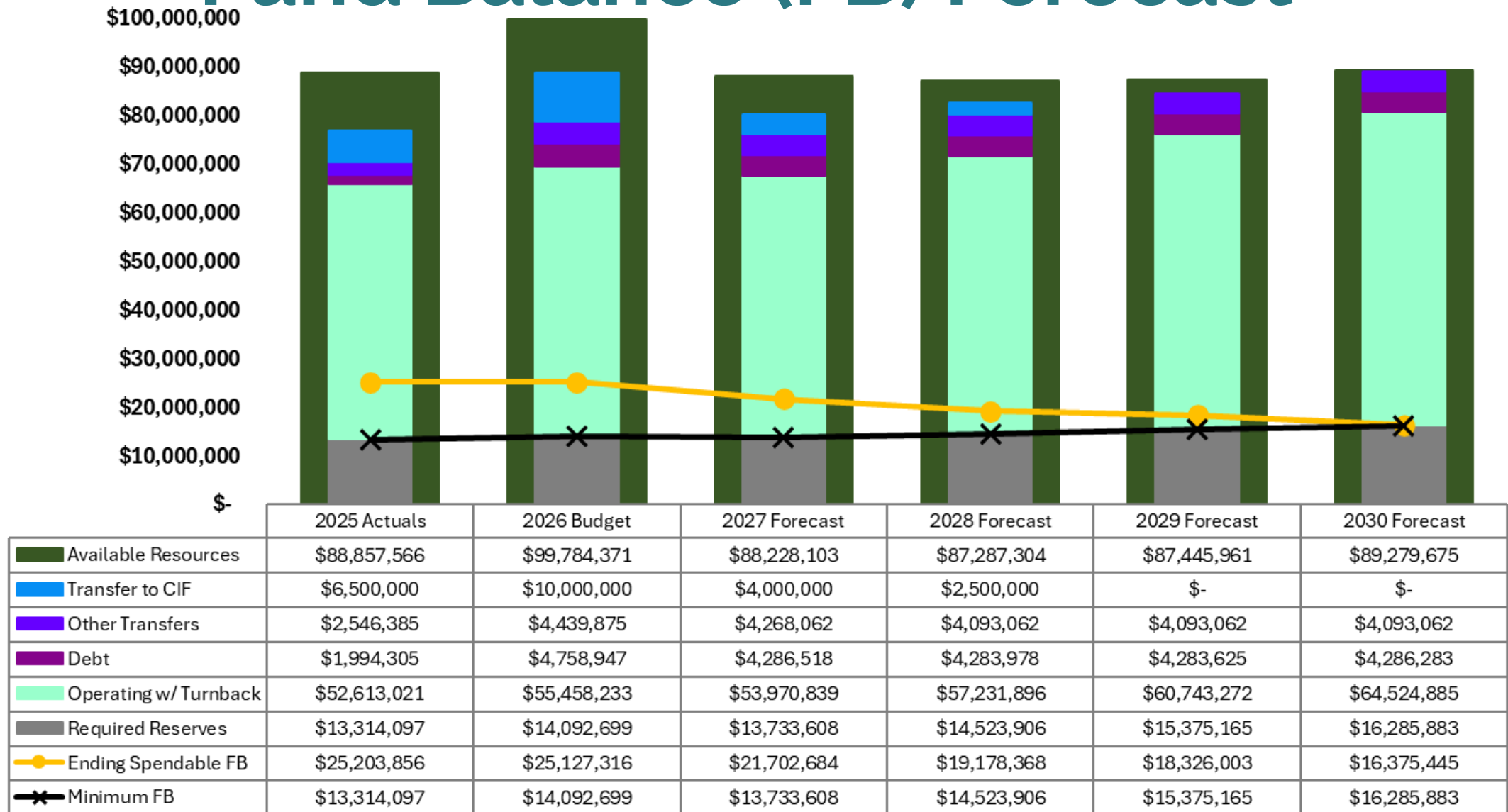


Spring Supplemental General Fund Summary

| | | | |
|---------------------|--------------------------------|-----------|------------------|
| Sources | General Fund Beginning Balance | \$ | 33,049,987 |
| | General Fund Revenues | \$ | 69,306,130 |
| | Supplemental Revenues | \$ | 756,800 |
| Uses | Operating & Debt Expenditures | \$ | 64,178,427 |
| | Supplemental Requests | \$ | 909,645 |
| | Transfers (including CIF) | \$ | 14,439,875 |
| Fund Balance | Ending Fund Balance | \$ | 23,584,970 |
| | Non-spendable Fund Balance | \$ | 3,328,546 |
| | Spendable Fund Balance | \$ | 20,256,424 |
| | Minimum Required Fund Balance | \$ | 14,092,699 |
| | Unassigned Fund Balance | \$ | 6,163,725 |

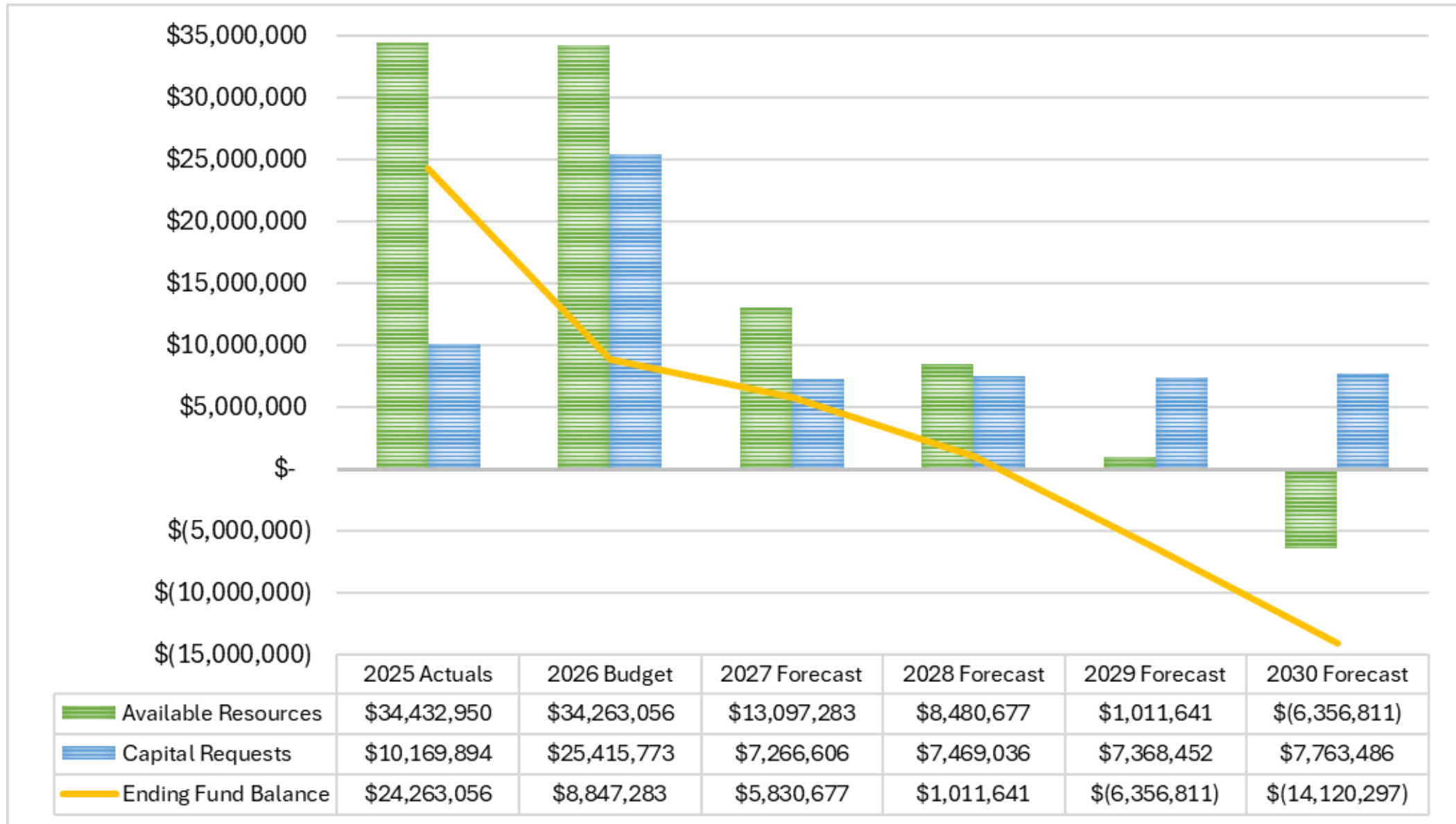


General Fund Fund Balance (FB) Forecast





General CIF Forecast





Questions & Discussion