

ARAPAHOE COUNTY
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET AMENDMENTS

NOTICE IS HEREBY GIVEN that on Tuesday, March 31, 2026, at 9:30 a.m., or as soon thereafter as the calendar of the Board of County Commissioners permits, in the East Hearing Room of the County Administration Building, 5334 South Prince Street, Littleton, Colorado, the Board of County Commissioners of Arapahoe County will meet to consider the following proposed budget resolutions:

RESOLUTION A: REAPPROPRIATION OF 2026 FUNDS

WHEREAS, the Board of County Commissioners adopted the 2026 Annual Budget pursuant to State Statute; and

WHEREAS, the Board may authorize a department or elected office to use an unspent portion of the prior year's appropriation during the subsequent year for the originally intended purpose, and the most common circumstances include funds that were encumbered but not yet spent, the remaining funds for ongoing projects, and the year-end fund balances of certain funds; and

WHEREAS, the requests to use unspent funds from the prior fiscal year during the current fiscal year have been reviewed by the Finance Department; and

WHEREAS, since appropriation authority expires at the end of each fiscal year, the Board-approved funds must be appropriated again for the subsequent fiscal year so they may be expended; and

WHEREAS, it is the request of the Finance Department, in conjunction with the individual operating departments and elected offices, to reappropriate the funds in accordance with the Arapahoe County Financial Policy 3.4, which also specifies that this reappropriation process be completed each year; and

WHEREAS, this matter has been published pursuant to Section 29-1-106, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to authorize the following supplemental appropriations from unappropriated fund balances for the 2026 budget:

General Fund - \$5,339,319 as follows:

- a. Administrative Services.....\$1,788,396
- b. Commissioners' Office23,836
- c. Community Resources206,616
- d. Coroner's Office4,753

e. District Attorney	8,000
f. Finance	28,750
g. Human Resources.....	41,260
h. Information Technology	1,641,915
i. Open Spaces.....	158,430
j. Public Works and Development	208,043
k. Sheriff's Office	1,229,320

The total for all other funds is \$115,299,406:

l. Social Services	\$261,059
m. Electronic Filing Technology Fund.....	17,446
n. Cash in Lieu Fund.....	848,358
o. Arapahoe Law Enforcement Authority District Fund	1,234
p. Conservation Trust Fund	3,644,344
q. Communication Network Replacement Fund	351,999
r. Sheriff's Commissary Fund.....	3,290,515
s. Forfeited Property Fund.....	339,577
t. DA Forfeited Property Fund.....	254,812
u. Open Space Sales and Use Tax Fund	61,610,216
v. Building Maintenance Fund	599,797
w. Arapahoe County Fair Fund	42,696
x. Capital Expenditure Fund	12,129,896
y. Infrastructure Fund	27,917,229
z. Central Services Fund	3,949,191
aa. Self Insurance Liability Fund.....	41,037

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

RESOLUTION B: POLICY RESERVES

WHEREAS, the Board of County Commissioners adopted the 2026 Annual Budget pursuant to Statute; and

WHEREAS, Arapahoe County Financial Policy 2.1, approved on October 25, 2016, specifies that the Board of County Commissioners will annually designate from the specific fund's unappropriated fund balance a working capital reserve equal to one-sixth of the current year's initial adopted operating budget for the Road and Bridge Fund and the Arapahoe Law Enforcement Authority Fund, and an amount equal to one-sixth of the County's contribution to the Social Services Fund; and

WHEREAS, due to the significant increase in the operating budget for the Road and Bridge Fund for 2026, the Board of County Commissioners has determined that the reserve amount for this fund will be less than the one-sixth policy reserve amount and increased to the

required reserve amount over a two-year period pursuant to the provisions within Financial Policy 2.1 Section IV-E; and

WHEREAS, the Board of County Commissioners has determined that the General Fund working capital reserve shall be fifteen percent (15.0 percent) of the operating expenses within the current year’s initial adopted budget; and

WHEREAS, these fund balance reserves will be adequate to fund necessary expenditures, including accrued vacation and sick leave; and

WHEREAS, these reserves will be adequate to comply with, and shall include, the fund balance reserve amounts required by Article X, Section 20, of the State Constitution.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to designate the following fund balance reserve amounts for 2026:

- 1. General Fund Working Capital Reserve \$42,888,553
- 2. Road and Bridge Fund Working Capital Reserve \$4,986,300
- 3. Social Services Fund Working Capital Reserve \$3,224,008
- 4. Arapahoe Law Enforcement Authority Fund Working Capital Reserve \$2,589,593

RESOLUTION C: SUPPLEMENTALS

WHEREAS, the Board of County Commissioners adopted the 2026 Annual Budget pursuant to Statute; and

WHEREAS, the Board of County Commissioners will consider the following budget amendments to the 2026 Annual Budget; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2026 Annual Budget as follows:

- a. Reduce \$1,193,323 from the Grant Fund, Administrative Services, revenue and expenditure budget for the AllHealth project due to actuals that were booked back to 2025.

- b. Transfer \$233,413 from the General Fund, Sheriff's Office, and recognize and appropriate the same amount in the Capital Expenditure Fund, Facilities & Fleet Management Department, for the required foundation work for the K9 enclosure.
- c. Recognize \$11,062,093 and appropriate \$10,808,224 in the Infrastructure Fund, Public Works & Development, for funds expected to be received as reimbursement for project expenses.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.