

RESOLUTION NO. 25-___ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2026 COUNTY BUDGET – ALL FUNDS

WHEREAS, pursuant to Section 29-1-105, C.R.S. as amended, the Arapahoe County Budget Officer has submitted to the Board of County Commissioners a proposed Arapahoe County Budget for the ensuing budget year; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025, at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed budget and mill levies; and

WHEREAS, at the October 28, 2025, public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed Budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the Budget remains in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, Colorado to adopt the 2026 Budget as follows:

FUND TITLE (NUMBER): GENERAL FUND (10)

EXPENDITURES:

DEPARTMENT/ELECTED OFFICE:

Administrative Services.....	\$ 35,445,511
Aid-to-Agencies	3,079,500
Assessor’s Office	6,802,904
Board of County Commissioners	1,389,154
Clerk and Recorder’s Office.....	15,745,845
Commissioners’ Office	4,748,056
Community Resources.....	11,342,280
Coroner’s Office.....	3,519,123
County Attorney	4,445,030
District Attorney	26,716,445
Facilities and Fleet Management.....	15,799,787
Finance	5,205,186
Human Resources	4,726,148
Information Technology	23,691,750
Open Spaces	625,332
Public Works and Development.....	12,896,734
Sheriff’s Office	133,992,605
Treasurer’s Office	3,064,313
TOTAL EXPENDITURES	\$313,235,703

REVENUE:

1. From the General Property Tax Levy.....	\$217,247,082
2. From Sources Other than Property Tax.....	102,586,527
3. From the Public Trustee.....	444,000
4. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$320,277,609

FUND TITLE (NUMBER): BUILDING MAINTENANCE FUND (33)

EXPENDITURES	\$ 2,999,792
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		2,489,026
3. From the Unappropriated Fund Balance		510,766
TOTAL REVENUE	\$	2,999,792

FUND TITLE (NUMBER): SOCIAL SERVICES FUND (11)

EXPENDITURES	\$	96,720,245
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REVENUE:

1. From the General Property Tax Levy	\$	23,439,867
2. From Sources Other than Property Tax		73,023,378
3. From the Unappropriated Fund Balance		257,000
TOTAL REVENUE	\$	96,720,245

FUND TITLE (NUMBER): ELECTRONIC FILING TECHNOLOGY FUND (12)

EXPENDITURES	\$	100,000
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		100,000
3. From the Unappropriated Fund Balance		0
TOTAL REVENUE	\$	100,000

FUND TITLE (NUMBER): ARAPAHOE/DOUGLAS WORKS! FUND (15)

EXPENDITURES	\$	17,850,000
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		17,850,000
3. From the Unappropriated Fund Balance		0
TOTAL REVENUE	\$	17,850,000

FUND TITLE (NUMBER): ROAD & BRIDGE FUND (16)

EXPENDITURES	\$	29,917,801
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REVENUE:

1. From the General Property Tax Levy	\$	5,787,222
2. From Sources Other than Property Tax		23,407,044
3. From the Unappropriated Fund Balance		723,535
TOTAL REVENUE	\$	29,917,801

FUND TITLE (NUMBER): CONSERVATION TRUST FUND (17)

EXPENDITURES \$ 559,900

REVENUE:

- 1. From the General Property Tax Levy \$ 0
- 2. From Sources Other than Property Tax 850,000
- 3. From the Unappropriated Fund Balance 0

TOTAL REVENUE \$ 850,000

FUND TITLE (NUMBER): COMM. NETWORK SYSTEM REPLACEMENT FUND (19)

EXPENDITURES \$ 169,750

REVENUE:

- 1. From the General Property Tax Levy \$ 0
- 2. From Sources Other than Property Tax 169,750
- 3. From the Unappropriated Fund Balance 0

TOTAL REVENUE \$ 169,750

FUND TITLE (NUMBER): SHERIFF'S COMMISSARY FUND (20)

EXPENDITURES \$ 1,340,068

REVENUE:

- 1. From the General Property Tax Levy \$ 0
- 2. From Sources Other than Property Tax 1,327,762
- 3. From the Unappropriated Fund Balance 12,306

TOTAL REVENUE \$ 1,340,068

FUND TITLE (NUMBER): COMMUNITY DEVELOPMENT FUND (21)

EXPENDITURES \$ 8,025,000

REVENUE:

- 1. From the General Property Tax Levy \$ 0
- 2. From Sources Other than Property Tax 8,025,000
- 3. From the Unappropriated Fund Balance 0

TOTAL REVENUE \$ 8,025,000

FUND TITLE (NUMBER): FORFEITED PROPERTY FUND (22)

EXPENDITURES \$ 152,000

REVENUE:

- 1. From the General Property Tax Levy \$ 0

2. From Sources Other than Property Tax.....	0
3. From the Unappropriated Fund Balance.....	152,000
TOTAL REVENUE	\$ 152,000

FUND TITLE (NUMBER): DEVELOPMENTAL DISABILITIES FUND (25)

EXPENDITURES	\$ 16,458,063
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REVENUE:

1. From the General Property Tax Levy.....	\$ 16,458,063
2. From Sources Other than Property Tax.....	0
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 16,458,063

FUND TITLE (NUMBER): GRANT FUND (26)

EXPENDITURES	\$ 17,391,607
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	17,391,607
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 17,391,607

FUND TITLE (NUMBER): OPEN SPACE FUND (28)

EXPENDITURES	\$ 45,693,896
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	45,693,896
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 45,693,896

FUND TITLE (NUMBER): HOMELAND SECURITY FUND (29)

EXPENDITURES	\$ 597,912
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	597,912
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 597,912

FUND TITLE (NUMBER): ARAPAHOE COUNTY FAIR FUND (34)

EXPENDITURES \$ 925,230

REVENUE:

1. From the General Property Tax Levy \$ 0
2. From Sources Other than Property Tax..... 925,230
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE \$ 925,230

FUND TITLE (NUMBER): CAPITAL EXPENDITURE FUND (41)

EXPENDITURES \$ 26,895,918

REVENUE:

1. From the General Property Tax Levy \$ 13,384,972
2. From Sources Other than Property Tax..... 13,510,946
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE \$ 26,895,918

FUND TITLE (NUMBER): INFRASTRUCTURE FUND (42)

EXPENDITURES \$ 13,876,500

REVENUE:

1. From the General Property Tax Levy \$ 0
2. From Sources Other than Property Tax..... 13,876,500
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE \$ 13,876,500

FUND TITLE (NUMBER): LEASE PURCHASE AGREEMENTS FUND (62)

EXPENDITURES \$ 1,216,498

REVENUE:

1. From the General Property Tax Levy \$ 0
2. From Sources Other than Property Tax..... 1,216,498
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE \$ 1,216,498

FUND TITLE (NUMBER): CENTRAL SERVICES FUND (70)

EXPENDITURES \$ 12,496,236

REVENUE:

1. From the General Property Tax Levy \$ 0
2. From Sources Other than Property Tax..... 13,545,172

3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 13,545,172

FUND TITLE (NUMBER): SELF-INSURANCE LIABILITY FUND (71)

EXPENDITURES	\$ 4,338,850
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	4,338,850
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 4,338,850

FUND TITLE (NUMBER): EMPLOYEE FLEX BENEFIT FUND (72)

EXPENDITURES	\$ 1,333,562
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	1,333,562
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 1,333,562

FUND TITLE (NUMBER): WORKERS COMPENSATION FUND (73)

EXPENDITURES	\$ 1,672,361
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	1,672,361
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 1,672,361

FUND TITLE (NUMBER): SELF-INSURANCE DENTAL FUND (74)

EXPENDITURES	\$ 1,985,999
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REVENUE:

1. From the General Property Tax Levy.....	\$ 0
2. From Sources Other than Property Tax.....	1,985,999
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 1,985,999

FUND TITLE (NUMBER): ARAPAHOE COUNTY PUBLIC HEALTH FUND (80)

EXPENDITURES	\$ 25,273,300
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		25,273,300
3. From the Unappropriated Fund Balance		0
TOTAL REVENUE	\$	25,273,300

BE IT FURTHER RESOLVED that the Budget, as submitted, amended, and herein above summarized be and the same hereby as approved and adopted as the Budget of Arapahoe County Colorado, for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the above Budget for Fiscal Year 2026 is based on personnel allocations for departments and spending agencies as follows:

PERSONNEL ALLOCATIONS (FULL-TIME EQUIVALENT POSITIONS)

General Fund:

Assessor's Office	64.00
Board of County Commissioners	5.00
Clerk and Recorder's Office	131.50
Commissioners' Office	25.00
Community Resources.....	55.25
Coroner's Office	21.00
County Attorney	24.00
District Attorney	204.75
Facilities and Fleet Management	110.27
Finance Department	34.50
Human Resources	26.50
Information Technology	84.00
Open Spaces	5.10
Public Works and Development.....	85.00
Sheriff's Office	763.25
Treasurer's Office	<u>26.00</u>
Total General Fund.....	1,665.12

Social Services Fund:

Human Services	716.00
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Arapahoe/Douglas Works Fund:

Community Resources.....	98.00
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Road and Bridge Fund:

Public Works and Development.....	59.00
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Sheriff's Commissary Fund:

Sheriff's Office	7.00
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Community Development Fund:	
Community Resources.....	2.50
Grant Fund:	
Community Resources.....	35.00
Sheriff's Office	<u>2.00</u>
Total Grant Fund.....	37.00
Open Space Sales and Use Tax Fund:	
Commissioners' Office	1.00
Finance	0.50
Human Resources	0.50
Open Spaces	
<u>37.50</u>	
Total Open Space Sales and Use Tax Fund	39.50
Homeland Security Fund:	
Sheriff's Office	5.75
Arapahoe County Public Health Fund:	
Public Health	<u>193.20</u>
TOTAL – ARAPAHOE COUNTY	2,823.07

B. CERTIFICATION OF GENERAL FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - ____, by which action the Board adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any

other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the General Fund for the ensuing fiscal year and that said mill levy for the General Fund be set within the last quarter of each fiscal year; and

WHEREAS, pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., the Board of County Commissioners may adjust the amount of its tax levy by an additional amount to reflect the proportionate share of the total abatements and refunds made pursuant to law; and

WHEREAS, the Board has determined that such an additional tax levy for abatements and refunds will capture revenues which were needed to balance the previous year's budget, will not cause a net revenue gain to Arapahoe County, and is a sound fiscal policy to prevent any loss of government services due to an unavoidable decrease in revenues; and

WHEREAS, the County has paid \$2,277,360 in refunds or abatements between August 1, 2024 and August 1, 2025 and desires to recapture all of the amounts of refunds and abatements made during this period; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution, the County may not, in future years, increase the mill levy above the maximum allowed mill levy, without the approval of the voters; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a tax for the General Fund as follows:

Mill Levy	13.195
Abatement/Refund	<u>0.138</u>
Total Adjusted Mill Levy	13.333

This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

C. CERTIFICATION OF ROAD & BRIDGE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - ____, by which action the Board adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108, 43-2-203 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Road and Bridge Fund for the ensuing fiscal year and that said mill levy for the Road and Bridge Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by Law, a County tax of 0.355 mills for the 2026 Road and Bridge Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

D. CERTIFICATION OF SOCIAL SERVICES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - ____ by which action the Board adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108, 26-1-123 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Social Services Fund for the ensuing fiscal year and that said mill levy for the Social Services Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of 1.450 mills for the 2026 Social Services Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

E. CERTIFICATION OF CAPITAL EXPENDITURE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - ____ by which action the Board adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Capital Expenditure Fund for the ensuing fiscal year and that said mill levy for the Capital Expenditure Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of **0.821** mills for the 2026 Capital Expenditure Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

F. CERTIFICATION OF DEVELOPMENTAL DISABILITIES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - ____ by which action the Board adopted the 2026 Budget for Arapahoe County; and

WHEREAS, on November 6, 2001, the electors in Arapahoe County approved the imposition of a 1.000 mill tax to fund Developmental Disability Programs in Arapahoe County; and

WHEREAS, this levy of 1.000 mill for Developmental Disabilities Programs is not subject to the statutory 5.5% property tax limitation, or the other tax, revenue and spending limitations as imposed by Article X, Section 20 of the Colorado Constitution; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Developmental Disabilities Fund for the ensuing fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of **1.000** mill for the 2026 Developmental Disabilities Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

G. APPROPRIATION OF THE 2026 COUNTY BUDGET – ALL FUNDS

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 25 - _____, by which action the Board adopted the 2026 Annual Budget in accordance with the Local Government Budget Law, pursuant to Article 1 of Title 29, C.R.S. as amended; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, the Board of County Commissioners has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board of County Commissioners must appropriate the revenues set forth in the Budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

That the following sums are hereby appropriated from the revenue of each fund to the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth to each fund, for the purpose stated to be effective 12:01 a.m., January 1, 2026.

FUND TITLE (NUMBER)

GENERAL FUND (10):

Department/Elected Office:

Administrative Services.....	\$ 35,445,511
Aid-to-Agencies	3,079,500
Assessor's Office	6,802,904
Board of County Commissioners	1,389,154
Clerk and Recorder's Office	15,745,845
Commissioners' Office	4,748,056
Community Resources.....	11,342,280
Coroner's Office.....	3,519,123
County Attorney	4,445,030
District Attorney	26,716,445
Facilities and Fleet Management	15,799,787
Finance	
5,205,186	
Human Resources	4,726,148
Information Technology	23,691,750
Open Spaces... ..	625,332
Public Works and Development.....	12,896,734
Sheriff's Office	133,992,605
Treasurer's Office	3,064,313
TOTAL GENERAL FUND	\$313,235,703
BUILDING MAINTENANCE FUND (33)	\$ 2,999,792
SOCIAL SERVICES FUND (11).....	\$ 96,720,245
ELECTRONIC FILING TECHNOLOGY FUND (12)	\$ 100,000
ARAPAHOE/DOUGLAS WORKS! FUND (15)	\$ 17,850,000
ROAD & BRIDGE FUND (16)	\$ 29,917,801
CONSERVATION TRUST FUND (17)	\$ 559,900
COMMUNICATION NTRWK SYSTEM REPLACEMENT FUND (19)	\$ 169,750
SHERIFF'S COMMISSARY FUND (20)	\$ 1,340,068
COMMUNITY DEVELOPMENT FUND (21).....	\$ 8,025,000
FORFEITED PROPERTY FUND (22)	\$ 152,000
DEVELOPMENTAL DISABILITIES FUND (25)	\$ 16,458,063
GRANT FUND (26)	\$ 17,391,607
OPEN SPACE FUND (28).....	\$ 45,693,896
HOMELAND SECURITY FUND (29).....	\$ 597,912
ARAPAHOE COUNTY FAIR FUND (34).....	\$ 925,230
CAPITAL EXPENDITURE FUND (41)	\$ 26,895,918
INFRASTRUCTURE FUND (42)	\$ 13,876,500
LEASE PURCHASE AGREEMENTS FUND (62)	\$ 1,216,498

CENTRAL SERVICES FUND (70)	\$ 12,496,236
SELF-INSURANCE LIABILITY FUND (71)	\$ 4,338,850
EMPLOYEE FLEX BENEFIT FUND (72)	\$ 1,333,562
WORKERS COMPENSATION FUND (73)	\$ 1,672,361
SELF-INSURANCE DENTAL FUND (74).....	\$ 1,985,999
ARAPAHOE COUNTY PUBLIC HEALTH FUND (80)	\$ 25,273,300

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to transfer funds from the Administrative Services Department account in the General Fund to any other County Department account within the General Fund for an authorized expenditure without formal approval by the Board, provided that the total of all such transfers during calendar year 2026 shall not cause the designated reserve fund to drop below its established minimum level.

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, (d) all grant projects previously started but not finished in 2025, and (e) the unappropriated balance of the Infrastructure Fund, the Conservation Trust Fund, the Open Space Sales Tax Fund, the Cash-In-Lieu Fund, the Sheriff’s Commissary Fund, the Forfeited Property Fund, the Communication Network System Replacement Fund, and the Electronic Filing Technology Fund; and is authorized to identify which purchase orders, fixed assets, capital projects, grants projects, and unappropriated fund balances that should be reappropriated in 2026 and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

RESOLUTION NO. 25 - _____ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2026 BUDGET – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2026 Budget to the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority (ALEA) Governing Board, for its consideration; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 ALEA Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025, public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, as a result of the November 2, 1993 election, the voters of the Arapahoe Law Enforcement Authority did approve an increase in the mill levy for 1994 and subsequent fiscal years and established a minimum certified mill levy of 4.982 mills pursuant to Section 30-11-406.5, C.R.S. as amended, and Section 20 of Article X of the Colorado Constitution; and

WHEREAS, as a result of the November 3, 1998 election, the voters of the Arapahoe Law Enforcement Authority did approve a ballot question which permits the Arapahoe Law Enforcement Authority to collect, retain and spend all proceeds from non-tax revenue sources, including traffic fines and grants, for public safety and law enforcement purposes, notwithstanding any restrictions of Section 20 of Article X of the Colorado Constitution; and

WHEREAS, the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority Governing Board, is desirous of adopting said proposed budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remained in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Arapahoe Law Enforcement Authority Governing Board, as follows:

Section 1: That estimated expenditures for the Law Enforcement Authority Funds are as follows:

Law Enforcement Authority Fund \$ 15,537,560

Section 2: That estimated revenues for the Law Enforcement Authority Fund are as follows:

- 1. From the Property Tax Levy \$ 12,871,751
- 2. From Sources Other than Property Tax 1,606,419
- 3. From Unappropriated Fund Balance 1,059,390
- 4. Total Revenues \$ 15,537,560

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of Arapahoe Law Enforcement Authority Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the authorized staffing level of the Arapahoe County Law Enforcement Authority shall be 87.50 full-time equivalent employees.

B. MILL LEVY CERTIFICATION – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, by prior action on this date, the Board of County Commissioners, acting as the Arapahoe County Law Enforcement Authority Governing Board, adopted the 2026 Budget for the Arapahoe Law Enforcement Authority; and

WHEREAS, pursuant to Titles 29, 30 and 39 C.R.S., the Arapahoe Law Enforcement Authority Governing Board must establish an annual levy of taxes for the Arapahoe Law Enforcement Authority Fund for the ensuing fiscal year and that said mill levy for the Arapahoe Law Enforcement Authority Fund be set within the last quarter of each fiscal year; and

WHEREAS, as a result of the November 2, 1993 election, the voters of the Arapahoe Law Enforcement Authority did approve an increase in the mill levy for 1994 and subsequent fiscal years and established a minimum certified mill levy of 4.982 mills pursuant to Section 30-11-406.5, C.R.S. as amended, and Section 20 of Article X of the Colorado Constitution; and

WHEREAS, the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority Governing Board, is desirous of establishing said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Arapahoe Law Enforcement Authority Governing Board that there is hereby established for law enforcement authority purposes, upon all taxable property, real, personal and mixed, tangible and intangible, within the boundaries of the Arapahoe Law Enforcement Authority, in the County of Arapahoe, State of Colorado, not exempted by law, a tax of **4.982** mills for the Arapahoe Law Enforcement Authority for fiscal year 2026, which shall be certified to the Board of County Commissioners. This is effective 12:01 am, January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,609,748,882.

C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, by prior action on this date the Board of County Commissioners, acting as the Arapahoe County Law Enforcement Authority Governing Board adopted Resolution No. 25 ___ by which action the Board adopted the 2026 Arapahoe Law Enforcement Authority Budget; and

WHEREAS, the Governing Board of the Arapahoe Law Enforcement Authority has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must appropriate the revenues set forth in the budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Governing Board of the Arapahoe Law Enforcement Authority, to appropriate the following amounts effective 12:01 a.m., January 1, 2026:

ARAPAHOE LAW ENFORCEMENT AUTHORITY

Amount of Appropriated Funds for 2026 Fiscal Year \$ 15,537,560

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, and (d) all grant projects previously started but not finished in 2025, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2026, and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

RESOLUTION NO. 25 - _____ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2026 BUDGET – ARAPAHOE COUNTY RECREATION DISTRICT

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2026 Budget to the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, for its consideration; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Arapahoe County Recreation District Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025 public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remained in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Board of Directors of the Arapahoe County Recreation District, as follows:

Section 1: That estimated expenditures for the Arapahoe County Recreation District are as follows:

Arapahoe County Recreation District Fund \$
1,658,408

Section 2: That estimated revenues for the Arapahoe County Recreation District Fund are as follows:

1. From the Property Tax Levy	\$	1,296,167
2. From Sources Other than Property Tax		331,850
3. From Unappropriated Fund Balance		<u>30,391</u>
4. Total Revenues	\$	1,658,408

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of the Arapahoe County Recreation District Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the authorized staffing level of the Arapahoe County Recreation District shall be 7.00 full-time equivalent employees.

B. MILL LEVY CERTIFICATION – ARAPAHOE COUNTY RECREATION DISTRICT

WHEREAS, by prior action on this date, the Board of County Commissioners acting as the Board of Directors of the Arapahoe County Recreation District adopted Resolution No. 25 _____, by which action the Board adopted the 2026 Budget for the Arapahoe County Recreation District; and

WHEREAS, pursuant to Titles 29, 30 and 39, C.R.S., the Board of Directors of the Arapahoe County Recreation District must establish an annual levy of taxes for the Arapahoe County Recreation District Fund for the ensuing fiscal year and that said mill levy for the Arapahoe County Recreation District Fund be set within the last quarter of each fiscal year; and

WHEREAS, pursuant to Section 29-1-301, C.R.S. as amended, the Recreation District cannot establish a tax levy which would raise a greater amount of revenue than was levied in the preceding year plus new construction, plus five and one-half percent plus the amount of revenue abated or refunded by the County; and

WHEREAS, the County staff has evaluated the total valuation of the Arapahoe County Recreation District for assessment purposes and has adjusted and reduced the mill levy in order to be in compliance with the statutory requirements of Section 29-1-301, C.R.S. as amended, and

WHEREAS, pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., the Board of County Commissioners may adjust the amount of its tax levy by an additional amount to reflect the proportionate share of the total abatements and refunds made pursuant to law; and

WHEREAS, the Board has determined that such an additional tax levy for abatements and refunds will capture revenues which were needed to balance the previous year's budget, will not cause a net revenue gain to the Arapahoe County Recreation District, and is a sound financial policy to prevent any loss of government services due to an unavoidable decrease in revenues; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution, the County may not, in future years, increase the mill levy above the mill levy for the prior year, without the approval of the voters; and

WHEREAS, when the assessed valuation in the County increases, it is necessary to decrease the overall County mill levy; and if the assessed valuation in the County would decrease, there would be a net revenue loss from the current level if the current mill levy is reduced permanently; and

WHEREAS, it is prudent to instead impose a temporary tax credit or rate reduction to allow for future unknown changes in the assessed valuation of the Arapahoe County Recreation District; and

WHEREAS, the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, is desirous of establishing said aforementioned levies at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Board of Directors of the Arapahoe County Recreation District, that there is hereby established for recreation district purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the Arapahoe County Recreation District in the County of Arapahoe, State of Colorado, not exempted by law, a tax for the Arapahoe County Recreation District as follows:

Mill Levy	0.869
Abatement/Refund	0.000
TABOR Refund	-0.003
Temporary Tax Credit/Rate Reduction	<u>-0.273</u>
Total Adjusted Mill Levy	0.593

This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,207,299,592.

C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE COUNTY RECREATION DISTRICT

WHEREAS, by prior action on this date the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, adopted Resolution No. 25-_____, by which action the Board adopted the 2026 Arapahoe County Recreation District Budget; and

WHEREAS, the Arapahoe County Recreation District has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and,

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must appropriate the revenues set forth in the budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to appropriate the following amounts effective 12:01 a.m., January 1, 2026:

ARAPAHOE COUNTY RECREATION DISTRICT

Amount of Appropriated Funds for 2026 Fiscal Year \$ 1,658,408

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, and (d) all grant projects previously started but not finished in 2025, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2026, and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

RESOLUTION NO. 25 - ____ It was moved by Commissioner/Director _____ and duly seconded by Commissioner/Director _____ to adopt the following Resolution:

A. ADOPTION OF 2026 BUDGET – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT

WHEREAS, on November 6, 2001, the electors in the Arapahoe County Water and Wastewater Public Improvement District approved the formation of the Arapahoe County Water and Wastewater Public Improvement District; and

WHEREAS, the Board of Directors of the Arapahoe Water and Wastewater Authority has submitted a proposed 2026 Budget for the Arapahoe County Water and Wastewater Public Improvement District pursuant to an intergovernmental agreement with the County; and

WHEREAS, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Arapahoe County Water and Wastewater Public Improvement District Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025 public hearing, the Board adopted Resolution No. 25-251 continued the public hearing to this date and the Board caused notice of this public hearing as required by Section 30-20-511, C.R.S. as amended, to be posted; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed Budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the Budget remained in balance, as required by Section 29-1-108, C.R.S., as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, as follows:

Section 1: That estimated expenditures for the Arapahoe County Water and Wastewater Public Improvement District Fund are as follows:

Arapahoe County Water and Wastewater Public Improvement District Fund: \$
9,037,306

Section 2: That estimated revenues for the Arapahoe County Water and Wastewater Public Improvement District Fund are as follows:

1. From the Property Tax Levy	\$ 8,486,937
2. From Sources Other than Property Tax	475,000
3. From Unappropriated Fund Balance	<u>75,369</u>
4. Total Revenues	\$ 9,037,306

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of the Arapahoe County Water and Wastewater Public Improvement District Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

B. MILL LEVY CERTIFICATION – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT

WHEREAS, by prior action on this date, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, adopted the 2026 Budget for the Arapahoe County Water and Wastewater Public Improvement District; and

WHEREAS, pursuant to Titles 29, 30 and 39, C.R.S., the Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District must establish an annual levy of taxes for the Arapahoe County Water and Wastewater Public Improvement District Fund for the ensuing fiscal year and that said mill levy for the Arapahoe County Water and Wastewater Public Improvement District Fund be set within the last quarter of each fiscal year; and

WHEREAS, this mill levy must, along with other available funds, provide adequate funding to pay the scheduled debt service of the outstanding Public Improvement District General Obligation Bonds in 2026; and

WHEREAS, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, is desirous of establishing the said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, that there is hereby established for the purpose, of paying the scheduled debt service for the outstanding General Obligation bonds upon all taxable property, real, personal and mixed, tangible and intangible, in the Arapahoe County Water and Wastewater Public Improvement District in the County of Arapahoe and in the County of Douglas, State of Colorado, not exempted by law, a tax for the Arapahoe County Water and Wastewater Public Improvement District of 7.500 mills. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$1,154,685,307.

C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT

Arapahoe Law Enforcement Authority, for the Arapahoe County Recreation District, and for the Arapahoe County Water and Wastewater Public Improvement District.