

RESOLUTION NO. 24-___ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2025 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 2025 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 8, 2024, and October 22, 2024, 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 22, 2024, public hearing, the Board adopted Resolution No. 24-295 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 2025 Budget as follows:

FUND TITLE (NUMBER): GENERAL FUND (10)

EXPENDITURES:

DEPARTMENT/ELECTED OFFICE:

Administrative Services	\$ 25,606,935
Aid-to-Agencies	1,779,500
Assessor’s Office	6,653,833
Board of County Commissioners.....	1,391,487
Clerk and Recorder’s Office	13,473,529
Commissioners’ Office	4,432,593
Community Resources	4,815,276
Coroner’s Office	3,195,513
County Attorney.....	4,043,731
District Attorney	21,965,483
Facilities and Fleet Management	11,817,620
Finance	4,656,919
Human Resources	4,224,562
Information Technology	20,627,695
Open Spaces.....	623,465
Public Works and Development	12,365,316
Sheriff’s Office	121,734,592
Treasurer’s Office	2,757,073
TOTAL EXPENDITURES	\$ 266,165,122

REVENUE:

1. From the General Property Tax Levy	\$ 212,818,681
2. From Sources Other than Property Tax	104,327,712
3. From the Public Trustee.....	444,000
4. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 317,590,393

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

EXPENDITURES	\$ 2,334,345
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		2,078,000
3. From the Unappropriated Fund Balance.....		256,345
TOTAL REVENUE	\$	2,334,345

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

EXPENDITURES	\$	92,443,284
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REVENUE:

1. From the General Property Tax Levy	\$	20,459,754
2. From Sources Other than Property Tax		69,206,936
3. From the Unappropriated Fund Balance.....		2,776,594
TOTAL REVENUE	\$	92,443,284

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

EXPENDITURES	\$	230,000
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		230,000
3. From the Unappropriated Fund Balance.....		0
TOTAL REVENUE	\$	230,000

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

EXPENDITURES	\$	18,144,237
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		18,144,237
3. From the Unappropriated Fund Balance.....		0
TOTAL REVENUE	\$	18,144,237

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

EXPENDITURES	\$	19,727,673
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REVENUE:

1. From the General Property Tax Levy	\$	5,781,769
2. From Sources Other than Property Tax		13,407,044
3. From the Unappropriated Fund Balance.....		538,860
TOTAL REVENUE	\$	19,727,673

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	\$ 150,900
REVENUE:	
1. From the General Property Tax Levy	0
2. From Sources Other than Property Tax	150,900
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 150,900

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

EXPENDITURES	\$ 1,298,299
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	0
TOTAL REVENUE	\$ 1,327,762

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

EXPENDITURES	\$ 8,029,651
REVENUE:	
1. From the General Property Tax Levy	0
2. From Sources Other than Property Tax	8,029,651
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 8,029,651

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

EXPENDITURES	\$ 80,000
REVENUE:	
1. From the General Property Tax Levy	0

2. From Sources Other than Property Tax	0
3. From the Unappropriated Fund Balance	80,000
TOTAL REVENUE	\$ 80,000

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

EXPENDITURES	\$ 16,123,394
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REVENUE:

1. From the General Property Tax Levy	\$ 16,123,394
2. From Sources Other than Property Tax	0
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 16,123,394

FUND TITLE (NUMBER): GRANT FUND (26)

EXPENDITURES	\$ 20,357,889
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	20,357,889
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 20,357,889

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

EXPENDITURES	\$ 45,475,896
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	45,475,896
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 45,475,896

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

EXPENDITURES	\$ 558,244
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	558,244
3. From the Unappropriated Fund Balance	0
TOTAL REVENUE	\$ 558,244

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\$ **10,331,080**

REVENUE:

1. From the General Property Tax Levy\$ 5,858,860
2. From Sources Other than Property Tax 3,393,263
3. From the Unappropriated Fund Balance..... 1,078,957

TOTAL REVENUE\$ **10,331,080**

FUND TITLE (NUMBER): INFRASTRUCTURE FUND (42)

EXPENDITURES\$ **1,350,000**

REVENUE:

1. From the General Property Tax Levy\$ 0
2. From Sources Other than Property Tax 1,350,000
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE\$ **1,350,000**

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

EXPENDITURES\$ **1,218,598**

REVENUE:

1. From the General Property Tax Levy\$ 0
2. From Sources Other than Property Tax 1,218,598
3. From the Unappropriated Fund Balance..... 0

TOTAL REVENUE\$ **1,218,598**

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

EXPENDITURES\$ **5,685,642**

REVENUE:

1. From the General Property Tax Levy\$ 0
2. From Sources Other than Property Tax 8,563,152

3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 8,563,152

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

EXPENDITURES	\$ 6,346,850
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	6,346,850
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 6,346,850

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

EXPENDITURES	\$ 1,247,360
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	1,247,360
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 1,247,360

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

EXPENDITURES	\$ 1,522,361
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	1,522,361
3. From the Unappropriated Fund Balance.....	0
TOTAL REVENUE	\$ 1,522,361

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

EXPENDITURES	\$ 1,989,000
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REVENUE:

1. From the General Property Tax Levy	\$ 0
2. From Sources Other than Property Tax	1,882,279
3. From the Unappropriated Fund Balance.....	106,721
TOTAL REVENUE	\$ 1,989,000

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

EXPENDITURES	\$ 24,996,085
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REVENUE:

1. From the General Property Tax Levy	\$	0
2. From Sources Other than Property Tax		24,996,085
3. From the Unappropriated Fund Balance		0
TOTAL REVENUE	\$	24,996,085

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 2025 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	128.50
Commissioners' Office	24.00
Community Resources	43.00
Coroner's Office	19.00
County Attorney	23.00
District Attorney	181.00
Facilities and Fleet Management	106.27
Finance Department	31.50
Human Resources	24.50
Information Technology	81.00
Open Spaces	5.10
Public Works and Development	85.00
Sheriff's Office	745.75
Treasurer's Office	<u>24.00</u>
Total General Fund	1,590.62

Social Services Fund:

Human Services	708.00
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Arapahoe/Douglas Works Fund:

Community Resources	98.00
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Road and Bridge Fund:

Public Works and Development	58.00
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Sheriff's Commissary Fund:

Sheriff's Office	7.00
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Community Development Fund:	
Community Resources	5.75
Grant Fund:	
Community Resources	35.00
Sheriff's Office	<u>2.50</u>
Total Grant Fund.....	37.50
Open Space Sales and Use Tax Fund:	
Commissioners' Office	1.00
Finance	0.50
Human Resources	0.50
Open Spaces	<u>41.50</u>
Total Open Space Sales and Use Tax Fund	43.50
Homeland Security Fund:	
Sheriff's Office	5.75
Arapahoe County Public Health Fund:	
Public Health	<u>201.70</u>
TOTAL – ARAPAHOE COUNTY	2,755.82

B. CERTIFICATION OF GENERAL FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - ____, by which action the Board adopted the 2025 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 \$1,000,080 in refunds or abatements between August 1, 2023 and August 1, 2024 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 has exempted personal property tax schedules up to \$20,000 from County levies and the County Assessor has adjusted the County assessed valuation to provide for this change in the exemption; 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	13.739
Abatement/Refund	<u>0.064</u>
Total Adjusted Mill Levy	13.803

This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation
of \$15,573,788,834.

C. CERTIFICATION OF ROAD & BRIDGE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - ____, by which action the Board adopted the 2025 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 has exempted personal property tax schedules up to \$20,000 from County levies and the County Assessor has adjusted the County assessed valuation to provide for this change in the exemption; 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 0.375 mills for the 2025 Road and Bridge Fund. This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$15,573,788,834.

D. CERTIFICATION OF SOCIAL SERVICES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - ___ by which action the Board adopted the 2025 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 has exempted personal property tax schedules up to \$20,000 from County levies; and the County Assessor has adjusted the County assessed valuation to provide for this change in the exemption; 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 1.327 mills for the 2025 Social Services Fund. This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$15,573,788,834.

E. CERTIFICATION OF CAPITAL EXPENDITURE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - ___ by which action the Board adopted the 2025 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 has exempted personal property tax schedules up to \$20,000 from County levies and the County Assessor has adjusted the County assessed valuation to provide for this change in the exemption; 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 0.380 mills for the 2025 Capital Expenditure Fund. This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$15,573,788,834.

F. CERTIFICATION OF DEVELOPMENTAL DISABILITIES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - ___ by which action the Board adopted the 2025 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 2025 Developmental Disabilities Fund. This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,123,394,011.

G. APPROPRIATION OF THE 2025 COUNTY BUDGET – ALL FUNDS

WHEREAS, by prior action on this date, the Board of County Commissioners adopted Resolution No. 24 - _____, by which action the Board adopted the 2025 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, 2025.

FUND TITLE (NUMBER)

GENERAL FUND (10):

Department/Elected Office:

Administrative Services\$ 25,606,935

Aid-to-Agencies	1,779,500
Assessor's Office	6,653,833
Board of County Commissioners.....	1,391,487
Clerk and Recorder's Office	13,473,529
Commissioners' Office	4,432,593
Community Resources	4,815,276
Coroner's Office	3,195,513
County Attorney.....	4,043,731
District Attorney	21,965,483
Facilities and Fleet Management	11,817,620
Finance	4,656,919
Human Resources	4,224,562
Information Technology	20,627,695
Open Spaces.....	623,465
Public Works and Development	12,365,316
Sheriff's Office	121,734,592
Treasurer's Office	2,757,073
TOTAL GENERAL FUND.....	\$ 266,165,122
BUILDING MAINTENANCE FUND (33)	\$ 2,334,345
SOCIAL SERVICES FUND (11).....	\$ 92,443,284
ELECTRONIC FILING TECHNOLOGY FUND (12).....	\$ 230,000
ARAPAHOE/DOUGLAS WORKS! FUND (15)	\$ 18,144,237
ROAD & BRIDGE FUND (16).....	\$ 19,727,673
CONSERVATION TRUST FUND (17)	\$ 559,900
COMMUNICATION NTRWK SYSTEM REPLACEMENT FUND (19).....	\$ 150,900
SHERIFF'S COMMISSARY FUND (20).....	\$ 1,298,299
COMMUNITY DEVELOPMENT FUND (21)	\$ 8,029,651
FORFEITED PROPERTY FUND (22)	\$ 80,000
DEVELOPMENTAL DISABILITIES FUND (25)	\$ 16,123,394
GRANT FUND (26)	\$ 20,357,889
OPEN SPACE FUND (28)	\$ 45,475,896
HOMELAND SECURITY FUND (29).....	\$ 558,244
ARAPAHOE COUNTY FAIR FUND (34)	\$ 925,230
CAPITAL EXPENDITURE FUND (41)	\$ 10,331,080
INFRASTRUCTURE FUND (42).....	\$ 1,350,000
LEASE PURCHASE AGREEMENTS FUND (62).....	\$ 1,218,598
CENTRAL SERVICES FUND (70).....	\$ 5,685,642
SELF-INSURANCE LIABILITY FUND (71).....	\$ 6,346,850
EMPLOYEE FLEX BENEFIT FUND (72)	\$ 1,247,360

WORKERS COMPENSATION FUND (73)	\$ 1,522,361
SELF-INSURANCE DENTAL FUND (74)	\$ 1,989,000
ARAPAHOE COUNTY PUBLIC HEALTH FUND (80)	\$ 24,996,085

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 2025 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 2024, (b) all fixed assets approved in 2024 Budget but which were not purchased in 2024, (c) all capital projects previously started but not finished in 2024, (d) all grant projects previously started but not finished in 2024, 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 2025 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. 24 - _____ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2025 BUDGET – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2025 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 2025 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 8, 2024, and October 22, 2024 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 22, 2024, public hearing, the Board adopted Resolution No. 24-295 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\$ 13,003,419

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

1.From the Property Tax Levy	\$ 10,811,668
2.From Sources Other than Property Tax	1,606,419
3.From Unappropriated Fund Balance	<u>585,332</u>
4.Total Revenues	\$ 13,003,419

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 80.50 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 2025 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 has exempted personal property tax schedules up to \$20,000 from Arapahoe Law Enforcement Authority levies and the County Assessor has adjusted the Arapahoe Law Enforcement Authority assessed valuation to provide for this change in the exemption; 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 2025, which shall be certified to the Board of County Commissioners. This is effective 12:01 am, January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,192,066,730.

C. APPROPRIATION OF 2025 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. 24 ___ by which action the Board adopted the 2025 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, 2025:

ARAPAHOE LAW ENFORCEMENT AUTHORITY

Amount of Appropriated Funds for 2025 Fiscal Year \$ 13,003,419

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 2024, (b) all fixed assets approved in 2024 Budget but which were not purchased in 2024, (c) all capital projects previously started but not finished in 2024, and (d) all grant projects previously started but not finished in 2024, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2025, 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. 24 - _____ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

A. ADOPTION OF 2025 BUDGET – ARAPAHOE COUNTY RECREATION DISTRICT

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2025 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 2025 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 8, 2024, and October 22, 2024 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 22, 2024 public hearing, the Board adopted Resolution No. 24-295 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 \$ 1,464,789

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

- 1. From the Property Tax Levy\$ 1,315,364
- 2. From Sources Other than Property Tax 337,850

3. From Unappropriated Fund Balance	<u>0</u>
4. Total Revenues	\$ 1,653,214

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 0.0 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. 24 ____, by which action the Board adopted the 2025 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, the County has paid \$8,477 in refunds or abatements between August 1, 2023 and August 1, 2024 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 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 has exempted personal property tax schedules up to \$20,000 from the Arapahoe County Recreation District levies and the County Assessor has adjusted the Arapahoe County Recreation District assessed valuation to provide for this change in the exemption; 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	0.004
Temporary Tax Credit/Rate Reduction	<u>-0.258</u>
Total Adjusted Mill Levy	0.615

This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,160,153,490.

C. APPROPRIATION OF 2025 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. 24-_____, by which action the Board adopted the 2025 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, 2025:

ARAPAHOE COUNTY RECREATION DISTRICT

Amount of Appropriated Funds for 2025 Fiscal Year \$ 1,464,789

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 2024, (b) all fixed assets approved in 2024 Budget but which were not purchased in 2024, (c) all capital projects previously started but not finished in 2024, and (d) all grant projects previously started but not finished in 2024, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2025, 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. 24 -____ It was moved by Commissioner/Director _____ and duly seconded by Commissioner/Director _____ to adopt the following Resolution:

A. ADOPTION OF 2025 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 2025 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 2025 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 8, 2024, and October 22, 2024 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 22, 2024 public hearing, the Board adopted Resolution No. 24-295 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: \$ 8,971,699

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	\$	8,454,900
2. From Sources Other than Property Tax		515,000
3. From Unappropriated Fund Balance		<u>1,799</u>
4. Total Revenues	\$	8,971,699

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 2025 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 2025; and

WHEREAS, the Board has exempted personal property tax schedules up to \$20,000 from the Arapahoe County Water and Wastewater Public Improvement District levies and the County Assessor has adjusted the Arapahoe County Water and Wastewater Public Improvement District assessed valuation to provide for this change in the exemption; 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 **7.900** mills. This is effective 12:01 a.m., January 1, 2025.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$1,092,082,093.

RESOLUTION NO. 24 - ____ It was moved by Commissioner _____ and duly seconded by Commissioner _____ to authorize the Chair of the Board of County Commissioners to sign the Certification of Tax Levy Forms for Arapahoe County, for the Arapahoe Law Enforcement Authority, for the Arapahoe County Recreation District, and for the Arapahoe County Water and Wastewater Public Improvement District.