



Arapahoe County

5334 South Prince Street
Littleton, CO 80120
303-795-4630
Relay Colorado 711

Board Summary Report

File #: 25-682

Agenda Date: 12/9/2025

Agenda #: 6.d.

To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

Prepared By:
Jessica Savko, Budget Manager, Finance Department

Presenter: Jessica Savko, Budget Manager, Finance Department

Subject:
Adoption of the 2026 Budget and the Certification of Mill Levies

Purpose and Request:

The Finance Department is requesting the Board of County Commissioners adopt and appropriate the 2026 budget and certify the 2026 mill levy for Arapahoe County, the Arapahoe Law Enforcement Authority, the Arapahoe County Recreation District, Arapahoe County Water and Wastewater Public Improvement District, and all other districts within Arapahoe County.

In addition, the Finance Department is also requesting authorization for the Chairperson of the Board of County Commissioners to sign the 2026 Certification of Tax Levy Forms for Arapahoe County, the Arapahoe Law Enforcement Authority, the Arapahoe County Recreation District, and the Arapahoe County Water and Wastewater Public Improvement District.

Alignment with Strategic Plan: Economic Resilience and Stability - Support long-term economic resilience through responsible fiscal and investment strategies.

Background and Discussion: The Board of County Commissioners and the Executive Budget Committee played a significant role in providing guidance on budget development and in their review and input on issues that are included in the 2026 budget. From August through November, updates to the budget were made by the Executive Budget Committee who reviewed budget package requests from departments and elected offices. The recommendations of the Executive Budget Committee related to the 2026 budget were presented during a BOCC study session held on October 20, 2025.

In addition, a public hearing on the 2026 budget was held on October 28, 2025, to allow for citizen comment on the recommended budget. During a November 18, 2025, study session, the Finance Department presented the recommended changes and updates for a structurally balanced 2026 recommended budget to the Board. The Board indicated that the 2026 recommended budget should be brought forward for adoption on December 9, 2025, with the changes discussed in November. The resolutions for the 2026 budget for this public hearing incorporate these revisions as well as updates related to the final assessed values from the Assessor's Office.

The Finance Department, specifically the Budget Division, will be present to answer questions from the public or from the Board of County Commissioners related to the adoption and appropriation of the budget and the certification of mill levies for 2026.

Alternatives: Pursuant to statute, the Board of County Commissioners must adopt a budget and certify mill levies by December 15th each year. The Board must also appropriate amounts to be spent by December 31st each year.

Fiscal Impact: The fiscal impact of Board action during this public hearing will be to adopt and appropriate the 2026 budget for Arapahoe County, the Arapahoe Law Enforcement Authority, the Arapahoe County Recreation District, and the Arapahoe County Water and Wastewater Public Improvement District.

Alignment with Strategic Implementation Strategies: The attached framework helps Arapahoe County institutionalize values-based, transparent decision-making, documenting how we make decisions and carry out actions to achieve the county's strategic plan.

Staff Recommendation: The Budget Division of the Finance Department has brought forward the budget as the Executive Budget Committee and Board of County Commissioners have reviewed and recommended for consideration.

Concurrence: The Executive Budget Committee reviewed and recommended the budget that the full BOCC has considered.