



# ADOPTION OF THE 2026 BUDGET AND CERTIFICATION OF MILL LEVIES

BOCC PUBLIC HEARING – DECEMBER 9, 2025



# 2026 BUDGET ADOPTION

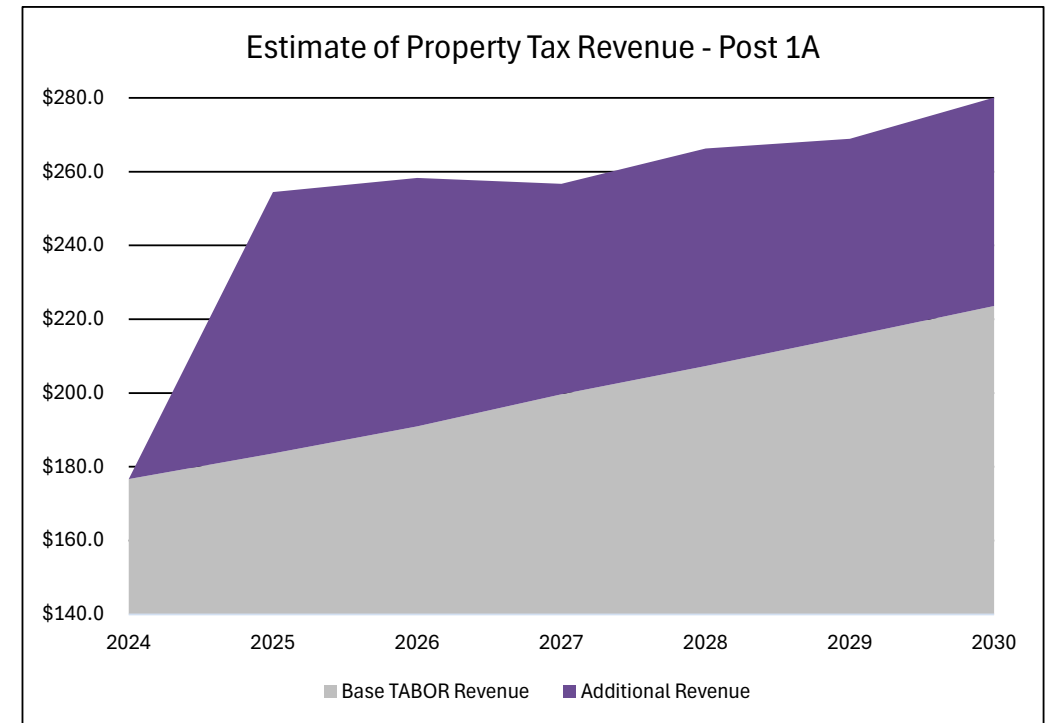
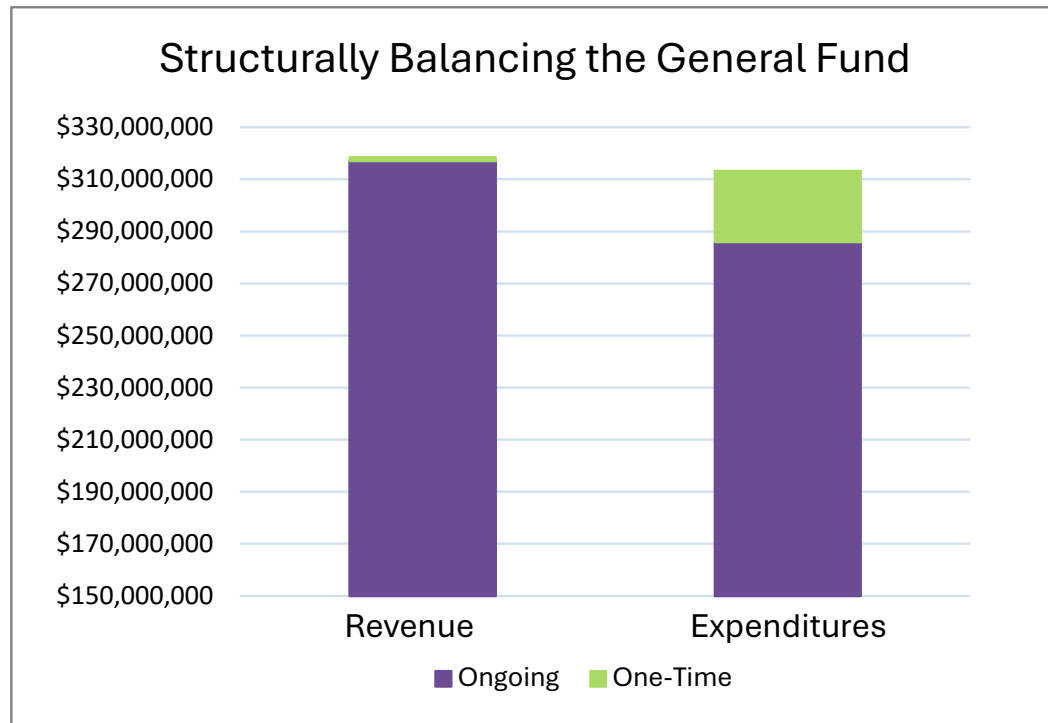
- Public hearing to consider the adoption of the budget, certification of mill levies, and appropriation of funds for 2026 for:
  - Arapahoe County
  - Arapahoe Law Enforcement Authority
  - Arapahoe County Recreation District
  - Arapahoe Water and Wastewater Public Improvement District
- The budgets before you today are balanced and in conformance with Colorado law
  - includes the Taxpayer's Bill of Rights (TABOR)
- The General Fund operating budget is structurally balanced and in conformance with the County's Budget Preparation and Control Policy
- Per Colorado Local Government Budget Law, the budget must be adopted and mill levies certified by December 15<sup>th</sup> of each year

# 2026 BUDGET QUICK FACTS & FIGURES

- Total Revenues (all funds): \$673.0 million, 8.5% increase (*\$620.1 million '25*)
  - General Fund revenue: \$320.3 million, 0.9% increase (\$3.0 million increase ongoing) (*\$317.6M '25*)
- Total Expenditures (all funds): \$667.5 million, 17.0% increase (*\$570.7 million '25*)
  - General Fund expenditures: \$313.2 million, 17.7% increase (\$31.7 million ongoing) (*\$ 266.2M '25*)
- Total Staffing: 2,917.57 FTE, up 63.00 FTE from '25 (2,854.57 '25 amended)
  - General Fund staffing: 1,665.12 FTE, up 55.75 FTE from '25 (1,609.37 amended)
- Estimated Ending 2026 General Fund Balance: \$167.7 million (\$7.0 million addition)
- Total County Net Assessed Value (estimated): \$16.5 billion, up 2.3% from '25
- Total County Mill Levy (estimated): 15.959 mills (15.821 maximum allowable + refunds and abatements) 15.885 in '25
- Capital Improvement Program budget: \$26.6 million (\$10.2 million in '25)

# STRUCTURALLY BALANCED BUDGET

- The 2026 General Fund operating budget is structurally balanced with a \$32.9M surplus
- Intentional set-aside for multi-year approach to investing additional funds and to plan ahead for intervening years  
property tax growth will stair-step



# COUNTY ACTUAL & ASSESSED VALUE

(\$ in millions)	2025	Prelim. Cert. 8/22		Final Cert. 12/01	
		2026	Growth	2026	Growth
Total Actual Value	157,342.7	168,155.0	6.9%	167,991.2	6.8%
Total Assessed Value	16,085.9	16,328.7	1.5%	16,458.1	2.3%
New Construction					
Actual Value	1,485.2	1,780.0	19.8%	1,759.2	18.4%
Assessed Value	157.9	167.2	5.9%	165.3	4.7%
Assessed Value of TIFs	289.1	301.6	4.3%	298.6	3.3%
Metro Area Inflation Rate	2.3%	2.3%		2.7%	

# PROPERTY TAX

(Dollars in Millions)	2025 Levy	2025 Revenue	2026 Levy	2026 Revenue	Adjusted		2026 Assessed Value	2026 AV Change
					2026 Levy	2026 Revenue		
General Fund	13.803	\$ 212.8	13.552	\$ 219.1	13.333	\$ 217.2		
Social Services Fund	1.327	20.5	1.450	23.4	1.450	23.6		
Road & Bridge Fund	0.375	5.8	0.358	5.8	0.355	5.8		
Capital Expenditure Fund	0.380	5.9	0.600	9.7	0.821	13.4		
<b>Total County*</b>	<b>15.885</b>	<b>\$ 244.9</b>	<b>15.960</b>	<b>\$ 258.0</b>	<b>15.959</b>	<b>\$ 260.0</b>	<b>\$ 16,458.1</b>	<b>2.3%</b>
Developmental Disability	1.000	\$ 16.1	1.000	\$ 16.3	1.000	\$ 16.5	\$ 16,458.1	2.1%
ALEA Fund	4.982	10.8	4.982	12.8	4.982	12.9	2,609.7	13.4%
Recreation District*	0.615	1.3	0.585	1.3	0.593	1.3	2,207.3	2.2%
ACWW PID	7.900	8.5	7.500	8.7	7.500	8.5	1,154.7	5.7%

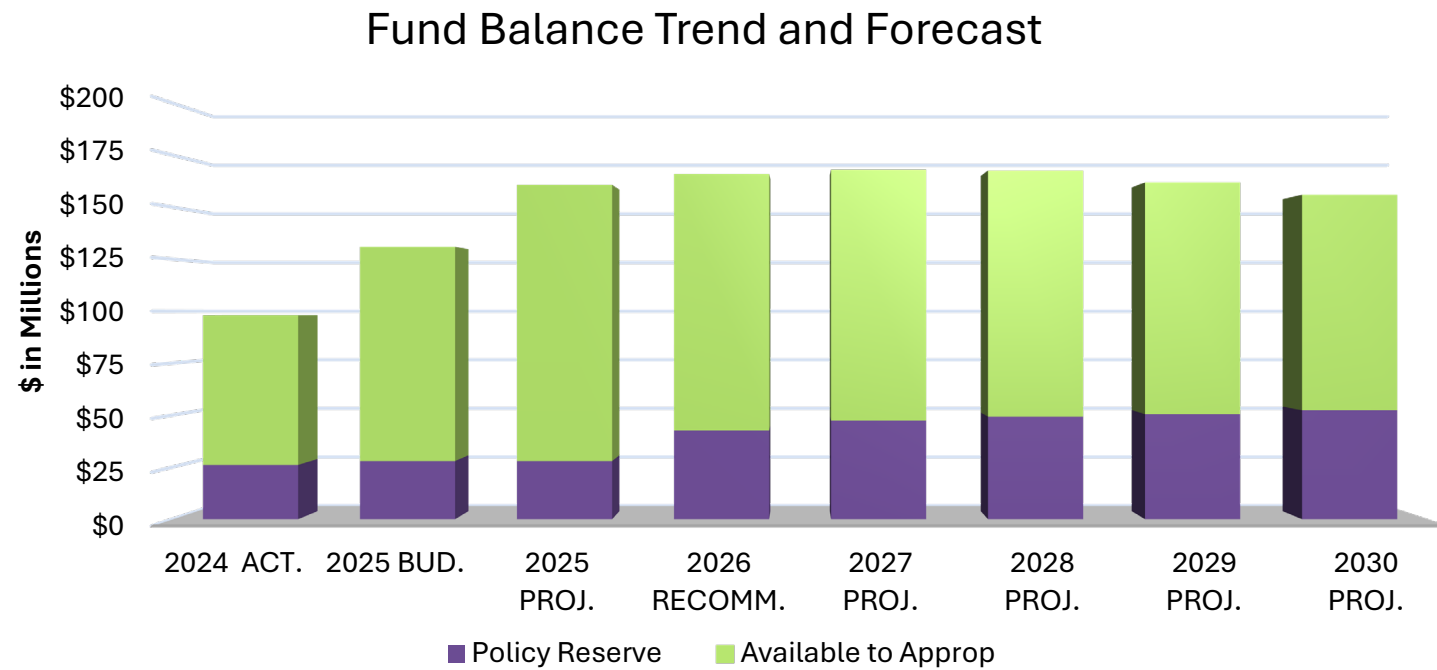
## NOTES:

1) The refund and abatement levy is to capture the revenue that would have been collected in prior years due to errors in assessments and is considered outside of the TABOR calculation.

# GENERAL FUND REVIEW

Category	2026 Requested Budget	2026 Recommended Budget	2026 Current Budget	Variance from Recomm.
Estimated Beginning Balance	\$ 130,767,011	\$ 130,767,011	\$ 160,696,131	\$ 29,929,120
Baseline Revenues	324,378,649	324,378,649	324,612,573	233,924
Package Revenues	(3,710,221)	(4,334,964)	(4,334,964)	-
LESS: One-Time Items	(1,430,036)	(1,430,036)	(1,430,036)	-
Subtotal Operating Revenues	319,238,392	318,613,649	<b>318,847,573</b>	233,924
TOTAL REVENUES	320,668,428	320,043,685	<b>320,277,609</b>	233,924
Baseline Expenditures	262,408,849	262,408,849	262,212,549	(196,300)
Package Expenditures	65,244,254	53,509,365	51,023,154	(2,486,211)
LESS: One-Time Items	(33,178,165)	(30,942,449)	(27,312,019)	3,630,430
Subtotal Operating Expenditures	294,474,938	284,975,765	<b>285,923,684</b>	947,919
TOTAL EXPENDITURES	327,653,103	315,918,214	<b>313,235,703</b>	(2,682,511)
<b>Net Operating Surplus/(Deficit)</b>	<b>24,763,454</b>	<b>33,637,884</b>	<b>32,923,889</b>	<b>(713,995)</b>
Total Use of Fund Balance	(6,984,675)	4,125,471	<b>7,041,906</b>	2,916,435
Estimated Ending Balance	\$ 123,782,336	\$ 134,892,482	<b>\$ 167,738,037</b>	\$ 32,845,555

# GENERAL FUND BALANCE OUTLOOK





# SIGNIFICANT FUND BUDGETS

Dollars in Millions	Social Services	Law Enforce.	Road & Bridge	Capital Expend.	Rec. District	ACWW PID
<b>Revenues</b>						
Baseline Budget	\$ 94.1	\$ 14.5	\$ 19.2	\$ 13.9	\$ 1.6	\$ 9.0
Recommended Packages	2.4	-	10.0	13.0	-	-
<b>Total Revenues</b>	<b>96.5</b>	<b>14.5</b>	<b>29.2</b>	<b>26.9</b>	<b>1.6</b>	<b>9.0</b>
<b>Expenditures</b>						
Baseline Budget	95.0	13.1	19.5	0.2	1.1	9.0
Recommended Packages	1.8	2.5	10.5	26.7	0.6	-
<b>Total Expenditures</b>	<b>96.7</b>	<b>15.5</b>	<b>29.9</b>	<b>26.9</b>	<b>1.7</b>	<b>9.0</b>
<b>Net Change</b>	<b>\$ (0.3)</b>	<b>\$ (1.1)</b>	<b>\$ (0.7)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.1)</b>
<b>Cumulative Balance</b>						
<b>Beginning Funds Available</b>	<b>\$ 11.3</b>	<b>\$ 8.5</b>	<b>\$ 6.1</b>	<b>\$ 0.4</b>	<b>\$ 3.8</b>	<b>\$ 3.4</b>
Change in Fund Balance	(0.3)	(1.1)	(0.7)	(0.0)	(0.0)	(0.1)
<b>Ending Funds Available</b>	<b>11.0</b>	<b>7.4</b>	<b>5.4</b>	<b>0.4</b>	<b>3.8</b>	<b>3.3</b>
Policy/Debt Reserves	(3.2)	(2.6)	(5.1)	-	(0.1)	(1.2)
<b>Funds Available for Approp.</b>	<b>\$ 7.8</b>	<b>\$ 4.8</b>	<b>\$ 0.3</b>	<b>\$ 0.4</b>	<b>\$ 3.7</b>	<b>\$ 2.1</b>

# CAPITAL IMPROVEMENT PROGRAM

Facility/Technology Projects	Amount
ACSO HQ Fire Alarm Panel and Device Replacement	707,993
Countywide Facility Master Plan Updates	650,000
Concealed Handgun Permit Processing Expansion	178,729
Detention Facility Infrastructure Improvements	1,000,000
Arapahoe Plaza East Public Health Remodel Construction	2,458,500
911 Communications Center at ACSO Remodel	75,000
Countywide Electrical Systems IR Scans & ARC Flash Study	862,606
ACSO HQ Coroner Medical Interceptor Tank Replacement/Relocation	50,000
Detention Facility Pod 2 Training Area Remodel	500,000
PWD Lima Office Reconfiguration Projects	200,000
Detention Facility IDEC Units Replacement (8) for Pods 3 & 6	1,705,000
ACJC Courthouse 1 Chiller Replacement	75,000
ACJC Courthouse 1 & Courthouse 2 Roof Replacement	150,000
Admin C&R Motor Vehicle Call Center Remodel (Phase 2)	150,000
Enterprise Service Management System	250,000
Portable Radio Replacement	2,555,815
Enterprise Content Management System Upgrade	120,000
Countywide Access Control I-Star Pro Door Controllers Replacement	522,355
Software to Enhance Processing of Land Development Permits/Cases	119,060
SO Asset Management System	100,000
Technology Modernization funding	388,585
	<b><u>\$ 12,818,643</u></b>

Infrastructure Projects	Amount
ADA Transition Plan	1,000,000
Bike/Ped Plan Implementation	100,000
CR50 Low Water Crossing	345,000
Reconstruction Program of Aging Roadways	6,000,000
Fiber Relocation at Havana and Easter	250,000
Florida Signal Upgrades	571,500
Gun Club-Aurora Parkway to Quincy	1,500,000
NTMP Implementation	100,000
Picadilly and Lehigh Signal	550,000
Quincy-Gun Club to Harvest	800,000
Sidewalk Missing Gap Program	1,220,000
Versailles Traffic Calming Improvements	690,000
Watkins Road Muskrat Gulch Drainage	750,000
	<b><u>\$ 13,876,500</u></b>

# CAPITAL IMPROVEMENT PROGRAM

Open Spaces Projects	Amount
High Line Canal Trail Resurfacing	3,250,000
Cherry Creek Valley Ecological Park Improvements	555,000
Dove Valley Regional Park - Ball Field Site Improvements	425,000
Fairgrounds Event Center HVAC Upgrades	1,500,000
17 Mile House: Barn Renovation and Loafing Shed Replacement	200,000
High Line Canal Trail Resurfacing - Holly Hills	2,000,000
Open Space Maintenance Building Expansion	150,000
Arcadia Park	1,500,000
Parker & Mexico HAWK Signal	850,000
Dove Valley Regional Park - Blackhawk Access	400,000
Irrigation Central Control System (Parks & Trailheads)	15,000
Dove Valley Regional Park and Fairgrounds Parking Lot Refresh	1,100,000
Fairgrounds - Small Animal Paneling / Gates	55,000
Fairgrounds - Covered Arena Retractable Windscreens	125,000
Welch Park - Playground & Shelter Replacement	100,000
Bijou Basin - Open Space Master Plan/Construction Phase I	200,000
Fairgrounds - Parking Lot Lighting	50,000
Mule Gulch Open Space - Fencing / Gates / Roads	50,000
Triple Creek Trail Connection	325,000
	<b><u>\$ 12,850,000</u></b>

## OTHER BUDGETED FUNDS

<b>Fund</b>	<b>Revenue</b>	<b>Expenditures</b>
Electronic Filing Technology Fund	\$ 100,000	\$ 100,000
Arapahoe/Douglas Works Fund	17,850,000	17,850,000
Conservation Trust Fund	850,000	559,900
Communication Network Replacement Fund	169,750	169,750
Sheriff's Commissary Fund	1,327,762	1,340,068
Community Development Fund	8,025,000	8,025,000
Forfeited Property Fund	-	152,000
Developmental Disability Fund	16,458,063	16,458,063
Grant Fund	17,391,607	17,391,607
Open Space Sales Tax Fund	45,693,896	45,693,896
Homeland Security Fund	597,912	597,912
Building Maintenance Fund	2,489,026	2,999,792
Arapahoe County Fair	925,230	925,230
Infrastructure Fund	13,876,500	13,876,500
Lease Purchase Agreement Fund	1,216,498	1,216,498
Central Services Fund	13,545,172	12,496,236
Self Insurance Liability Fund	4,338,850	4,338,850
Employee Flex Plan Fund	1,333,562	1,333,562
Workers Compensation Fund	1,672,361	1,672,361
Self Insurance Dental Fund	1,985,999	1,985,999
Public Health Fund	25,273,300	25,273,300

# 2026 BUDGET

- Are there any questions regarding the 2026 budget before you this morning?
- Thank you to everyone involved with the 2026 budget development process – Elected Officials, Department Directors, and related staff!
- Special thank you to the members of the Executive Budget Committee and Budget Division staff for their hard work and commitment!

