



# 2026 RECOMMENDED BUDGET

EXECUTIVE BUDGET COMMITTEE PRESENTATION

PUBLIC HEARING – OCTOBER 28, 2025



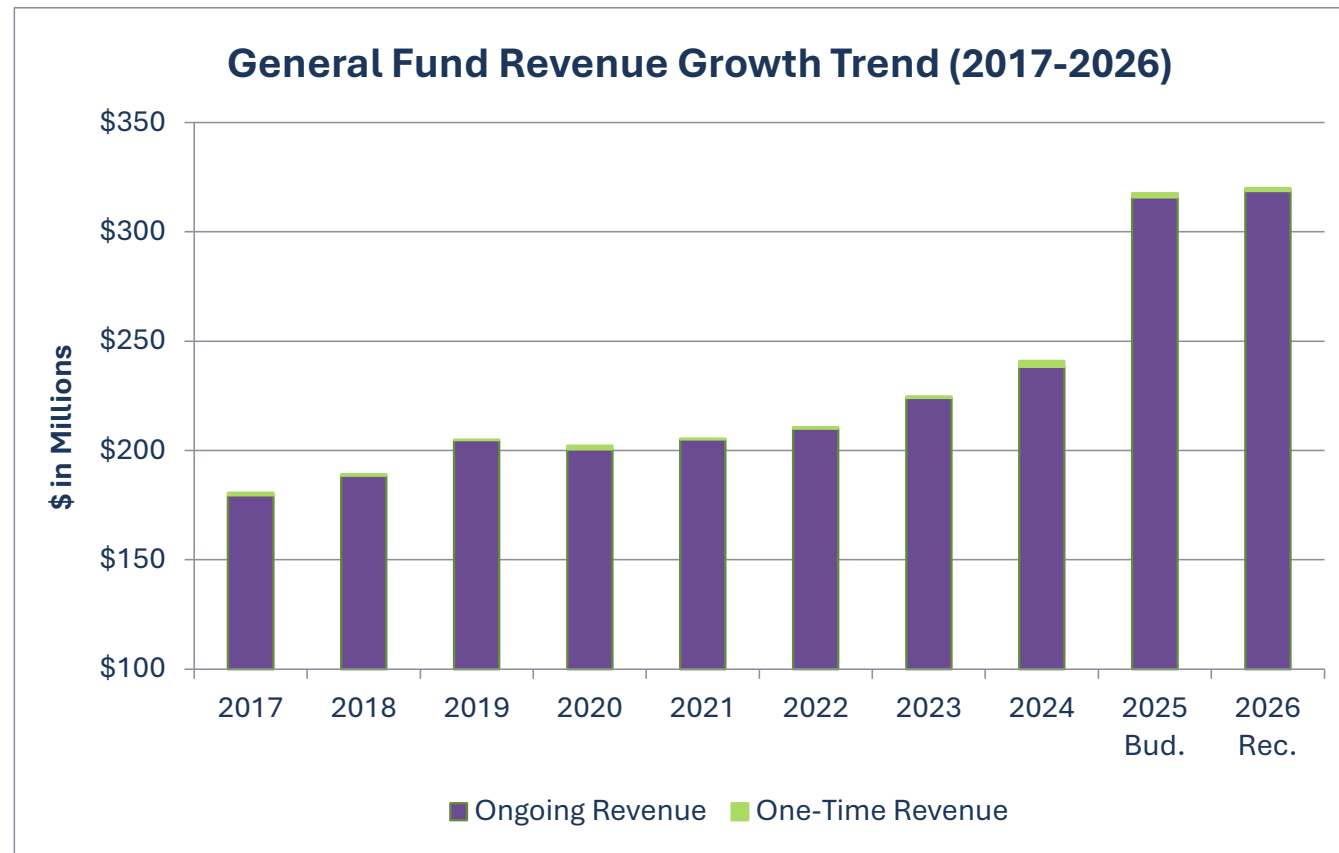
# 2026 BUDGET QUICK FACTS & FIGURES

- Total Revenues (all funds): \$672.8 million, 8.5% increase (*\$620.1 million '25*)
  - General Fund revenue: \$320.0 million, 0.8% increase (\$5.8 million decrease ongoing) (*\$317.6M '25*)
- Total Expenditures (all funds): \$670.1 million, 17.4% increase (*\$570.7 million '25*)
  - General Fund expenditures: \$315.9 million, 18.7% increase (\$22.6 million ongoing) (*\$ 266.2M '25*)
- Total Staffing: 2,918.57 FTE, up 63.00 FTE from '25 (2,855.57 '25 amended)
  - General Fund staffing: 1,666.12 FTE, up 55.75 FTE from '25 (1,610.37 amended)
- Estimated Ending 2026 General Fund Balance: \$134.9 million (\$4.1 million addition)
- Total County Net Assessed Value (estimated): \$16.3 billion, up 1.5% from '25
- Total County Mill Levy (estimated): 15.960 mills (15.821 maximum allowable + refunds and abatements) 15.885 in '25
- Capital Improvement Program budget: \$26.6 million (\$10.2 million in '25)

# REVENUE TRENDS

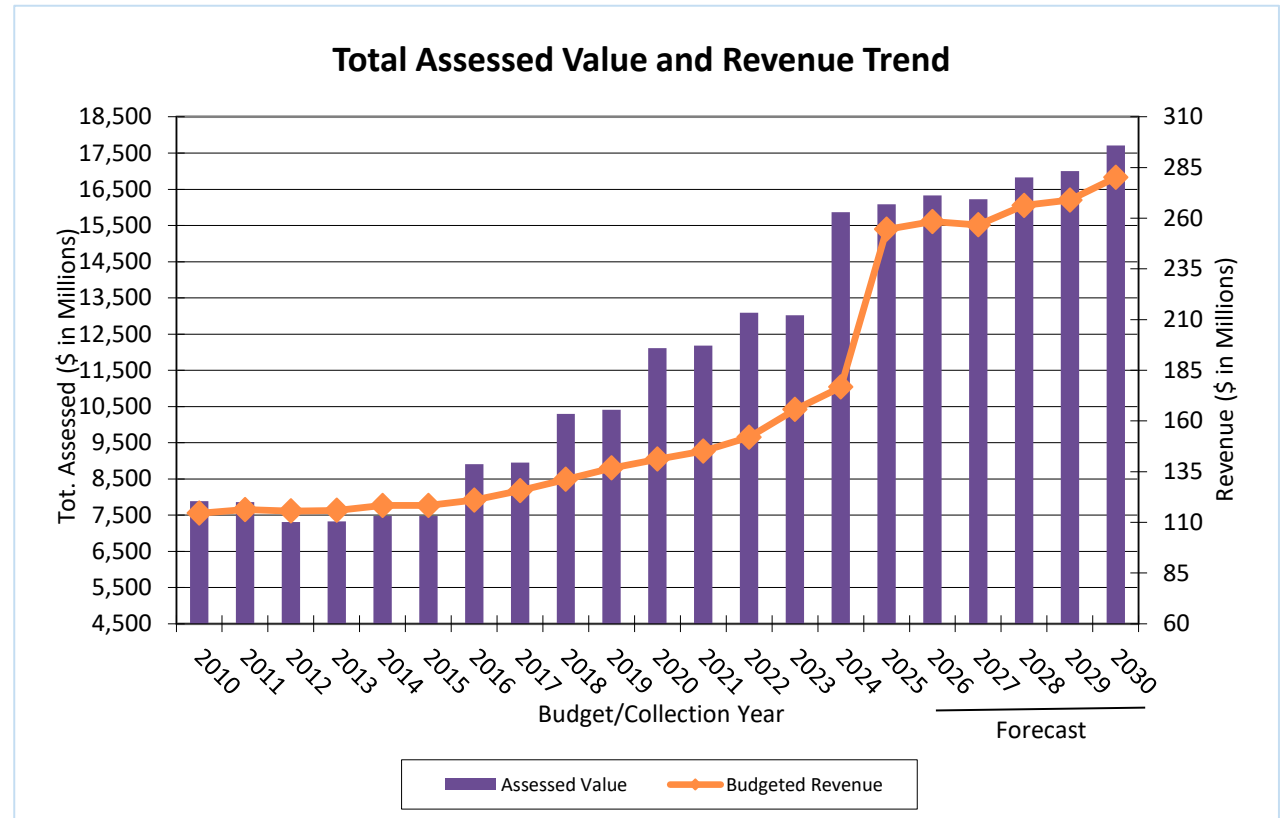
- General Fund – increasing 0.8% or \$2.4 million over 2025 adopted budget
  - Property Tax: reappraisal year - additional \$6.3M
    - adjusting mill levies to allocate additional property tax revenue to Social Services Fund and Capital Expenditure Fund
  - Specific Ownership Tax: decrease \$6.75M to shift to Road & Bridge Fund
  - Motor Vehicle Fees & Charges: up approx. \$500k
  - Development and Planning-related: growth of \$1.1M in these revenues
- Other Significant Funds
  - Social Services Fund: additional funding from increased mill levy \$2.1M
  - Public Health Fund: additional funding from General Fund \$1.4M
- Total budget revenues for 2026 are projected to be \$672.8 million or \$52.7 million more than 2025
  - Increased transfers from the General Fund make up the largest portion of the variance

# REVENUE TREND – GENERAL FUND

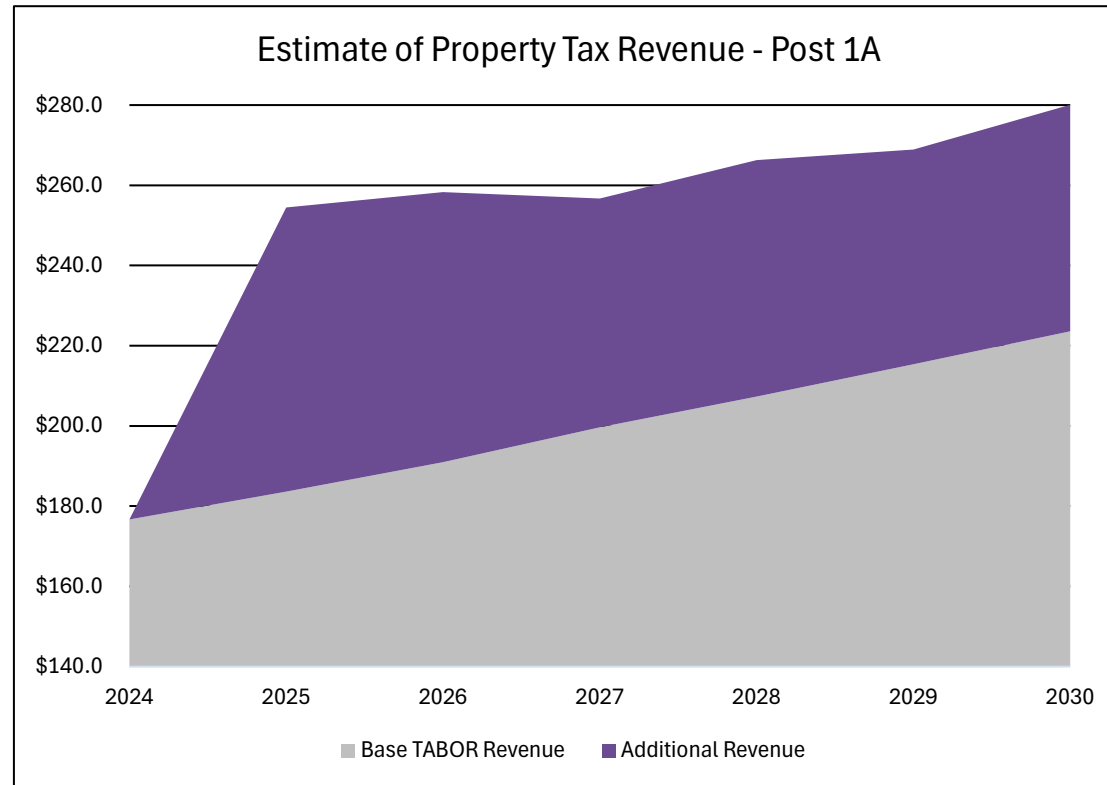


# PROPERTY TAX TREND

(\$ in millions)	2025	Prelim. Cert. 8/22	
		2026	Growth
Total Actual Value	157,342.7	168,155.0	6.9%
Total Assessed Value	16,085.9	16,328.7	1.5%
New Construction			
Actual Value	1,485.2	1,780.0	19.8%
Assessed Value	157.9	167.2	5.9%
Assessed Value of TIFs	289.1	301.6	4.3%
Metro Area Inflation Rate	2.3%	2.3%	



# PROPERTY TAX TREND



# PROPERTY TAX TREND

(Dollars in Millions)	2025 Levy	2025 Revenue	2026 Levy	2026 Revenue	2026 Assessed Value	2026 AV Change
General Fund	13.803	\$ 212.8	13.552	\$ 219.1		
Social Services Fund	1.327	20.5	1.450	23.4		
Road & Bridge Fund	0.375	5.8	0.358	5.8		
Capital Expenditure Fund	0.380	5.9	0.600	9.7		
<b>Total County*</b>	<b>15.885</b>	<b>\$ 244.9</b>	<b>15.960</b>	<b>\$ 258.0</b>	<b>\$ 16,328.7</b>	<b>4.8%</b>
Developmental Disability	1.000	\$ 16.1	1.000	\$ 16.3	\$ 16,328.7	1.3%
ALEA Fund	4.982	10.8	4.982	12.8	2,592.6	18.3%
Recreation District*	0.615	1.3	0.585	1.3	2,236.5	3.5%
ACWW PID	7.900	8.5	7.500	8.7	1,177.0	7.8%

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.

# EBC GOALS AND OBJECTIVES

- The Executive Budget Committee (EBC) developed the 2026 Recommended Budget with the following goals and objectives in mind:
- General Fund is structurally balanced with a set-aside for future years
  - \$33.6 million surplus
  - Multi-year investment approach for additional revenue
  - Property tax is projected to decrease \$2.5 million for 2027
  - Uncertainty remains around federal and state funding priorities that may affect County programs – EBC recommended taking a cautions approach to ensure fiscal resilience
- Make major investments in key areas of essential service delivery - priorities enabled by Issue 1A
  - Infrastructure and road maintenance
  - Public safety
  - Housing and protective services
- Plan thoughtfully for the future through increased reserves and long-term commitments to capital improvements
  - Increase board policy reserve from 11% to 15%
  - Increase Mill Levy for Capital Expenditure Fund to increase revenue to \$10.0 million
  - Commit to \$15.0 million in one-time transfers to Capital Expenditure Fund through 2030

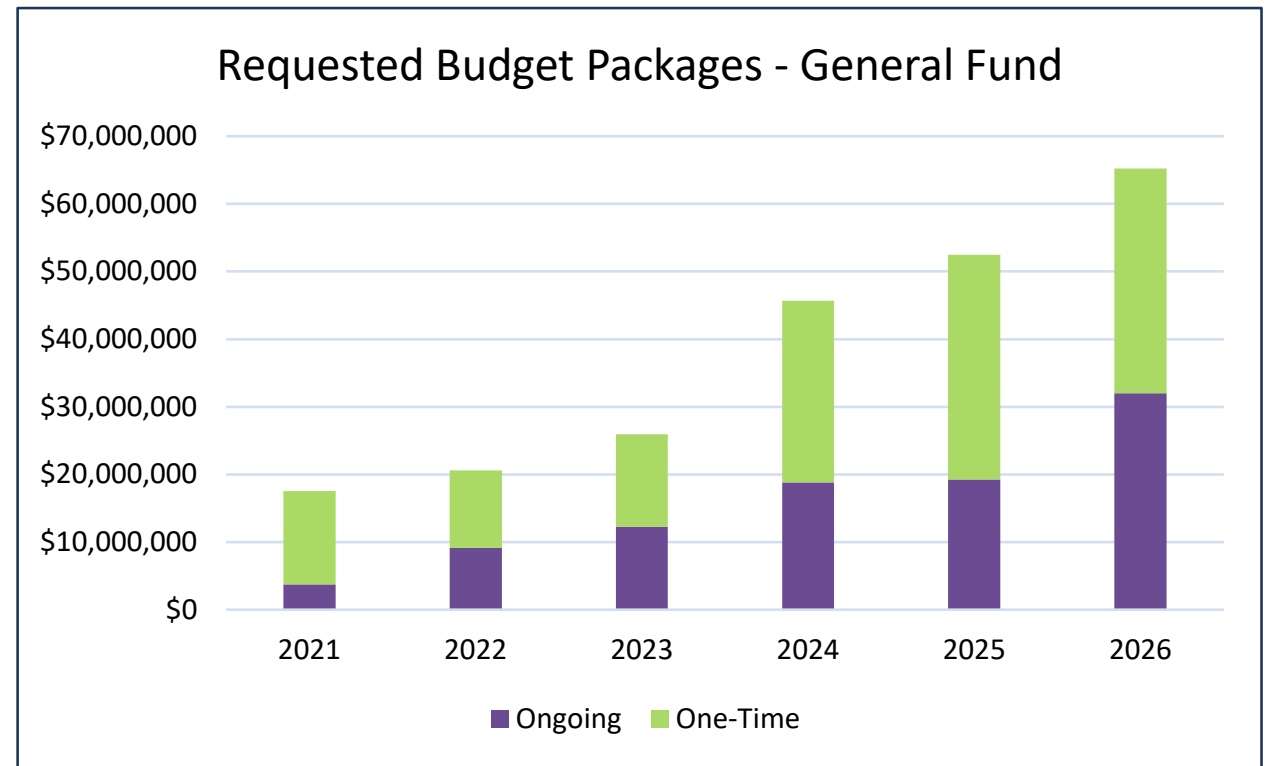


# STRUCTURALLY BALANCED BUDGET

- Structurally balancing the General Fund operating budget is important to financial stability by matching ongoing expenses with ongoing revenue.
- Differs from legal definition of balancing the budget in State budget law.
- Balancing the operating budget benefits the County by:
  - Shows the County does not budget beyond it's means to pay for ongoing services,
  - Enhances the financial sustainability by not relying on one-time funds or fund balances to operate ongoing County programs and services,
  - Reserves the use of fund balance for one-time items such as capital projects, equipment, and other capital assets,
  - Strengthens financial position and bolsters credit rating, and
  - Demonstrates fiscal responsibility and sound management of taxpayer dollars.

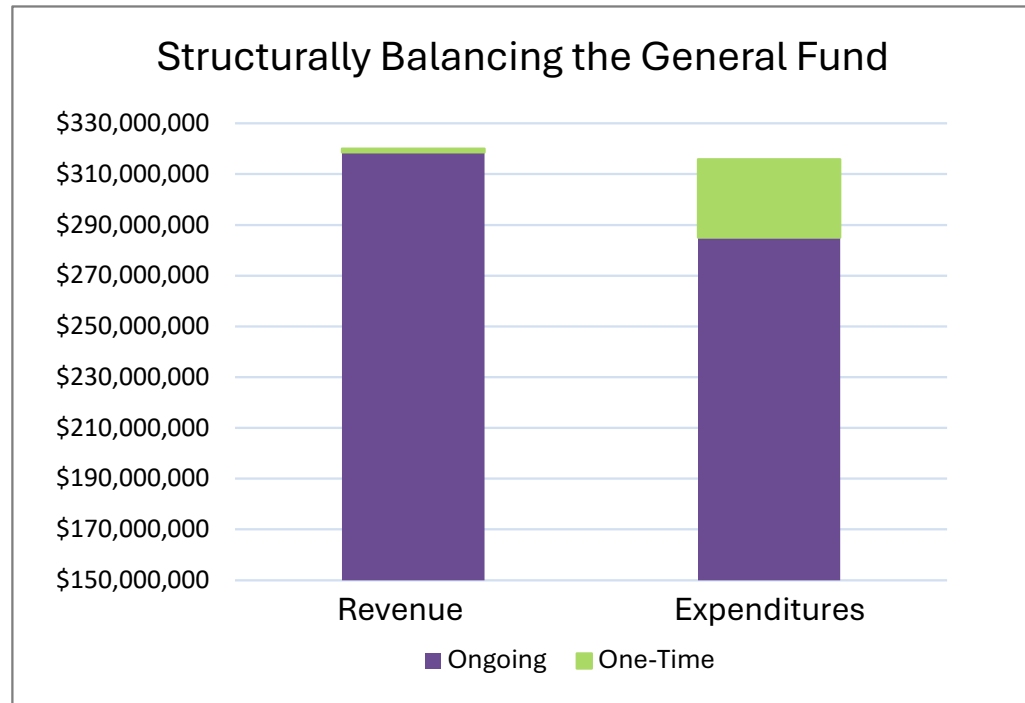
# STRUCTURALLY BALANCED BUDGET

- Budget guidance indicated to submit “have-tos,” “shoulds,” and “coulds” budget package requests
- Total General Fund budget package requests totaled \$65.2 million (\$32.1 million ongoing)
- 2026 Recommended Budget includes \$53.5 million in total packages with \$22.6 million in ongoing expenses
- Recommended an increase of 55.75 FTE
- Budget package requests have been increasing as inflationary pressure limits the ability to continue to absorb increased costs



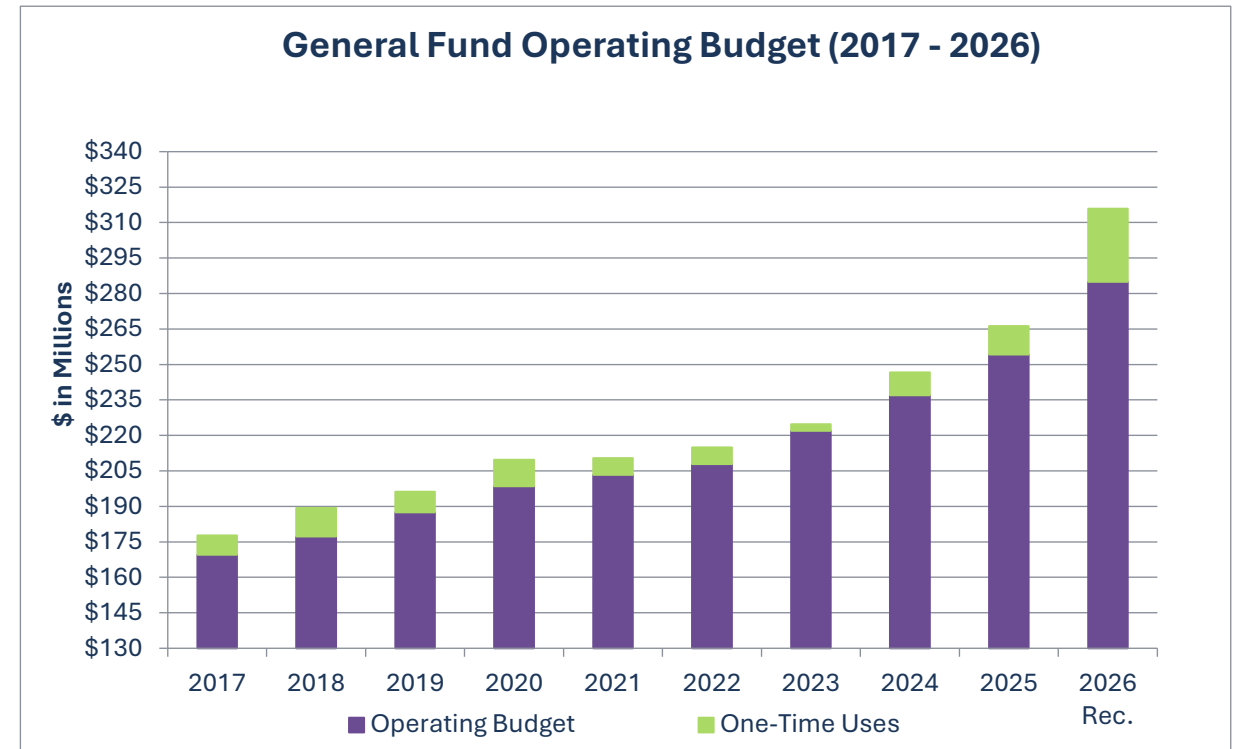
# STRUCTURALLY BALANCED BUDGET

Category	Amount in Millions
<b>REVENUE</b>	
Baseline	\$ 324.38
Budget Packages - Ongoing	\$ (5.77)
Budget Packages - One-Time	\$ 1.43
<b>TOTAL REVENUE</b>	<b>\$ 320.04</b>
<b>EXPENDITURES</b>	
Baseline	\$ 262.41
Budget Packages - Ongoing	\$ 22.57
Budget Packages - One-Time	\$ 30.94
<b>TOTAL EXPENDITURES</b>	<b>\$ 315.92</b>
Operating Revenue	\$ 318.61
Operating Expenditures	\$ 284.98
<b>Net Operating - Surplus/(Deficit)</b>	<b>\$ 33.64</b>
<b>Net Addition/(Use) of Fund Balance</b>	<b>\$ 4.13</b>



# 2026 BUDGET - EXPENDITURES

- \$7.2M ongoing investment for 2026 through Q1 & Q2 quarterly budget reviews
  - 1.2% mid-year salary increases for employees including those in CBUs
  - Transition of Domestic Violence cases from Aurora – additional 14 FTE
    - 10 - District Attorney’s Office
    - 2 - Community Resources
    - 2 - Sheriff’s Office
  - Right-size District Attorney’s Office budget post 23<sup>rd</sup> split



# TOTAL COMPENSATION BUDGET

- Human Resources presented the 2026 Benefit recommendations at a study session on August 5, 2025.
- The BOCC reviewed the information and indicated their decisions on benefit proposals.
  - EBC recommended all benefit adjustments are discussed at study session.
- Recommendation from Retirement Board to increase County contribution rate from 9.75% to 10.0%.
  - EBC recommended increasing the County contribution 0.25% to 10.0% (employee contribution remains at 9.0%)
- Estimate included as a placeholder for salary increases that are to be determined. Negotiations are ongoing with Collective Bargaining Units.

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Aid to Agencies**

Aid to Agencies Adjustment: \$300,000

Aid to Agencies Funding Increase: \$1,000,000

## **Clerk & Recorder's Office**

Election Division Expense Adjustment Contingency Funds: \$1,878,005 with \$300,000 revenue (one-time)

Motor Vehicle Expense Budget Adjustment: \$350,000

Land Recording Management System: \$143,000 (one-time)

Revenue Budget Adjustment: \$502,280

Election Ballot Box Refresh: \$42,000 (one-time)

Increase Election Division Personnel: \$89,920, 1.00 FTE for an Outreach Administrator

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Commissioners' Office**

Mailing Folder/Insertter: \$26,180 (one-time)

Administrative Coordinator: \$84,056, 1.00 FTE

## **Community Resources**

Housing Program Administrators: \$178,677, 1.25 FTE transferred from Community Development Fund

Pre-Trial Mental Health Navigator: \$90,960, 1.00 FTE

Grants Administrator: \$119,186, 1.00 FTE transferred from Community Development Fund

Rental Assistance: \$1,519,005, 4.00 FTE

1.00 FTE (Housing Specialist) transferred from Community Development

3.00 FTE for new Administrative Support Specialists

Affordable Housing Program: \$4,000,000 (\$3,000,000 is one-time)

Housing Navigation Services: \$272,880, 3.00 FTE for Housing Resource Navigators

Supportive Services: \$100,000 (one-time)

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Coroner's Office**

Toxicology Testing: \$110,000

Overtime for Medical Death Investigators: \$40,907

Coroner's Office Coordinator: \$82,451, 1.00 FTE

Family Assistance Liaison: \$90,960, 1.00 FTE

Dental Equipment for Forensic Dental Imaging: \$11,099 (one-time)

## **County Attorney**

Claim Expense Increase – Self Insurance: \$150,000

Claim Expense Increase – Workers' Comp: \$150,000 (one-time)

Insurance Premium Increase – Self Insurance: \$300,000

New Attorney: \$165,710, 1.00 FTE for an Assistant County Attorney

Emergency Radios: \$90,000 (one-time)



# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Public Works & Development**

Energy Program Revenue Increase: \$600,000

Building Division Revenue Increase: \$400,000

Short-Term Rentals Program New Revenue: \$60,500

Planning Division- Energy Program: \$131,149, 1.00 FTE for an Energy Planner

Continuous Emissions Air Quality Monitors: \$38,500

Building Division-Building Plan Review: \$254,124, 2.00 FTE for Plans Examiner II

Engineering Services Division: \$189,360, 1.00 FTE for an Environmental Program Inspector

Replace Vehicle-Building Inspections: \$40,250 (one-time)

## **Human Resources**

Labor Relations Program Manager: \$152,139, 1.00 FTE

Leadership/Management/Compliance Education: \$50,000 (one-time)

DEI Program: \$50,000 (one-time)

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **District Attorney's Office**

Attorney Training Budget: \$53,045

Legal Assistant for SVU: \$103,444, 1.00 FTE

Aurora Municipal Domestic Violence Case Transition: \$926,799, 8.00 FTE

- 1.00 FTE Assistant Chief Deputy District Attorney

- 2.00 FTE Deputy District Attorney – County Court

- 3.00 Victim Witness Specialists

- 1.00 Legal Assistant

- 1.00 Criminal Investigator

Felony Domestic Violence Unit: \$93,955, 1.00 FTE for a Victim Witness Specialist

Assistant Chief for the Juvenile Unit: \$182,437, 1.00 FTE for an Assistant Chief Deputy District Attorney

Victim Support Funding: \$30,000

Translation/Interpretation: \$70,000

Paralegal Position: \$103,444, 1.00 FTE

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Finance**

Retain Grant Accountant Position: \$136,670, 1.00 FTE

Increase in Audit Costs: \$15,000

Additional Budget Analyst Position: \$117,516, 1.00 FTE

Additional Accounts Payable/Payroll Position: \$92,660, 1.00 FTE

## **Public Health**

Moving Emergency Preparedness & Response Manager Funding: \$140,933

Sexual Health Clinic Supplies: \$126,500 (one-time)

Immunization Program Vaccine Supplies: \$126,500 (one-time)

Environmental Health Industrial Hygienist Position: \$117,761

Community Health Improvement Plan Priority Food Access Specialist Position: \$50,225 (one-time)

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## Information Technology

Software Maintenance & Subscription Increases: \$332,032

Project Implementation Capacity Increase: \$182,830, 1.00 FTE for a Business Relationship Manager

Device Security Management System: \$60,000 (one-time)

Protected Browsing & Remote Access Security: \$115,222 (one-time)

18<sup>th</sup> Judicial Avigilon Camera & Server Upgrade: \$42,353 (one-time)

CARES Maintenance & Support (DA): \$25,000

OpenCounter Extension: \$0

Security Operations Platform: \$272,190

Microsoft Generative AI Tool: \$128,000

Webex Contact Center Professional Services for County-Wide Migration: \$140,000 (one-time)

Digital Accessibility Media Remediation Fund: \$91,360 (one-time)

Steering Committee Project Implementation: \$150,000 (one-time)

JMS Upgrade: \$208,000

Replace Detention Camera Project Equipment: \$49,533 (one-time)

External Cameras for Court Security: \$11,022 (one-time)

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Facilities & Fleet Management**

Fund 10 Budget Increase: \$387,323

Project Manager: \$141,164, 1.00 FTE

Fleet Heavy Equipment Mechanic: \$100,449, 1.00 FTE

Plumber: \$126,449, 1.00 FTE

Transit Mid-Top Van-Plumber: \$89,497 (one-time)

Enclosed Trailer-Plumber: \$12,229 (one-time)

Custodial Salary Increases/HR Compensation Review: \$31,140

Vehicle Replacement-Ford Escape: \$44,367 (one-time)

Vehicle Replacement-Ford F150: \$64,361 (one-time)

Vehicle Replacement-Ford Explorer: \$59,827 (one-time)

Vehicle Replacement-Ford F250: \$94,842 (one-time)

Vehicle Replacement-Ford F350: \$97,349 (one-time)

Vehicle Replacement-Ford F350: \$91,420 (one-time)

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Facilities & Fleet Management continued**

Vehicle Replacement-Ford Transit Van Mid-Top: \$33,740 (one-time)

Vehicle Replacement-Ford Transit Van Mid-Top: \$63,137 (one-time)

Grounds/Snow Maintenance Supervisor: \$125,047, 1.00 FTE

Grounds/Snow Maintenance FTE: \$82,451, 1.00 FTE

Grounds/Snow Maintenance FTE: \$82,451, 1.00 FTE

F350 1 Ton Pickup: \$97,349 (one-time)

F350 1 Ton Pickup: \$97,349 (one-time)

F350 1 Ton Pickup: \$97,349 (one-time)

R&B Vehicle Replacements: \$1,376,457 (one-time)

## **Human Services**

Allocation Full County Match: (\$2,099,856) in revenue

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Sheriff's Office**

Centennial Traffic Deputies\*: \$655,074, 2.00 FTE with \$687,833 in revenue

Centennial Crime Scene Investigator\*: \$184,629, 1.00 FTE with \$183,008 in revenue

New Patrol Deputy expenses: \$108,282

New Crime Prevention Deputy: \$251,949, 1.00 FTE

New Traffic Deputies Expenses; \$54,141

New Investigations Deputies: \$398,432, 2.00 FTE

New Court Deputies for Domestic Violence Cases: \$269,921, 2.00 FTE

Emergency Management FTE Funding Transition: \$62,584, 0.50 FTE transferred from Grant Fund

New CHP Expansion SB25-003: \$180,704, 2.00 FTE

New Forensic Scientist (DNA): \$142,840, 1.00 FTE

Agency-Wide Overtime: \$2,585,757 (\$1,085,757 is one-time)

\*Revenue amount represents City of Centennial portion

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

## **Sheriff's Office**

Right Sizing Services & Supplies: \$605,754

Court Security Contract 1.7% Increase: \$22,932

Inmate Meals Contract 2.4% Increase: \$178,564

Medical Contract 3.5% Increase: \$392,250

Gas Masks: \$135,795 (one-time)

SCBA System: \$228,000 (one-time)

Body Scanner Warranty: \$32,700

External Cameras for Court Security: \$11,867 (one-time)

Vehicle Replacements\*: \$2,781,475 with \$1,595,014 in revenue (one-time)

\*Revenue amount represents City of Centennial portion



## RECOMMENDED BUDGET PACKAGES – OTHER FUNDS

### **Social Services Fund - Human Services**

Allocation Full County Match: \$2,099,856 in revenue

2026 County Administration Allocation: \$681,722 with \$1,210,736 in revenue

2026 IT Computer Replacements; \$256,203 with \$204,963 in revenue (one-time)

APS Authorization to Spend Allocation: \$37,342 with \$29,875 in revenue

Vehicle Replacement- CAPS: \$72,600 (one-time)

### **A/D Works! Fund - Community Resources**

Closed Out Grant Program-IDEA: (\$459,650) with (\$865,021) in revenue

Expiration of Job Orders Contract: (\$30,000) with (\$30,000) in revenue

## RECOMMENDED BUDGET PACKAGES – OTHER FUNDS

### **Road & Bridge Fund – Public Works & Development**

Road & Bridge Assets-Ongoing Maintenance Needs: \$10,000,000, 1.00 FTE for a Pavement Maintenance Project Specialist with \$10,000,000 in revenue  
IG Rents for Equipment Replacements: \$2,382,446

### **Open Space Sales Tax Fund – Open Spaces**

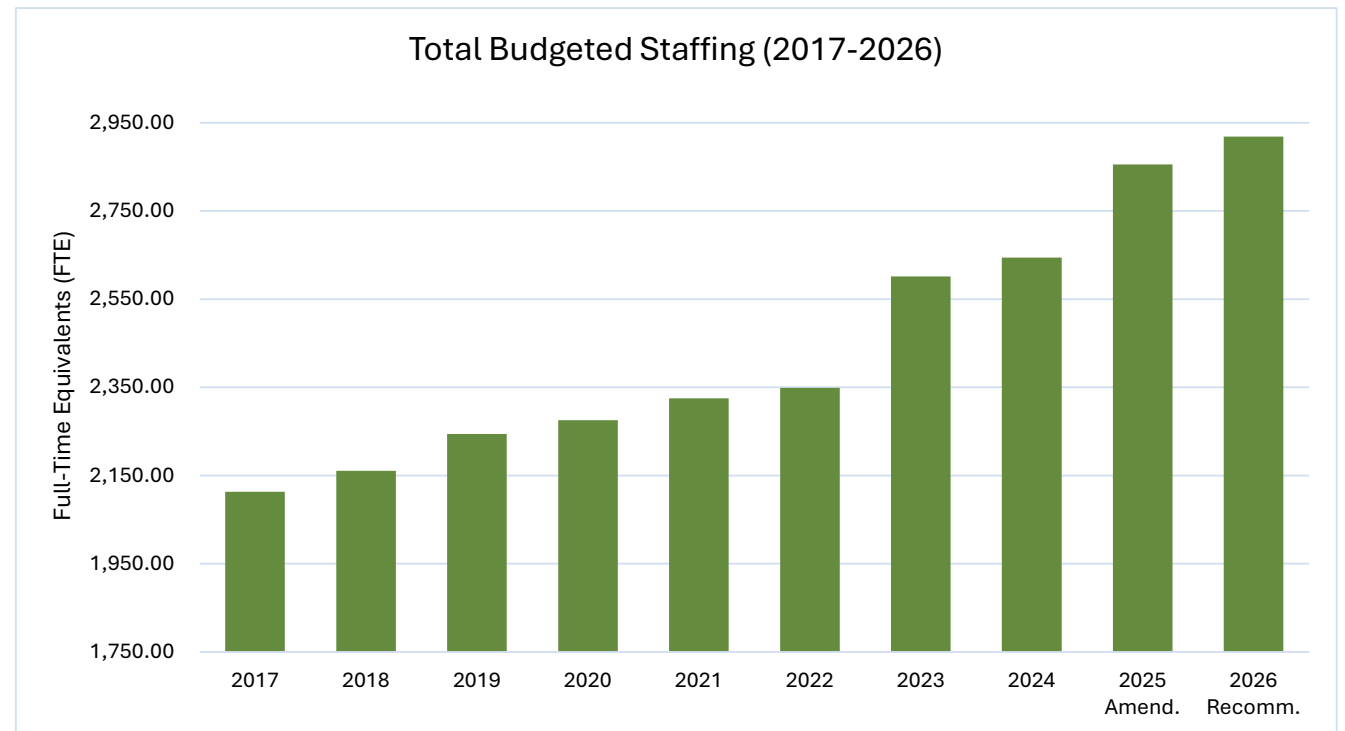
Open Spaces Admin New FTE: \$84,563, 1.00 FTE for a Property Admin Specialist  
Transfer 5 FTE to Rec District Fund: (\$407,892), (5.00) FTE  
2026 IT Computer Replacements; \$1,581 (one-time)

### **AC Recreation District Fund – Open Spaces**

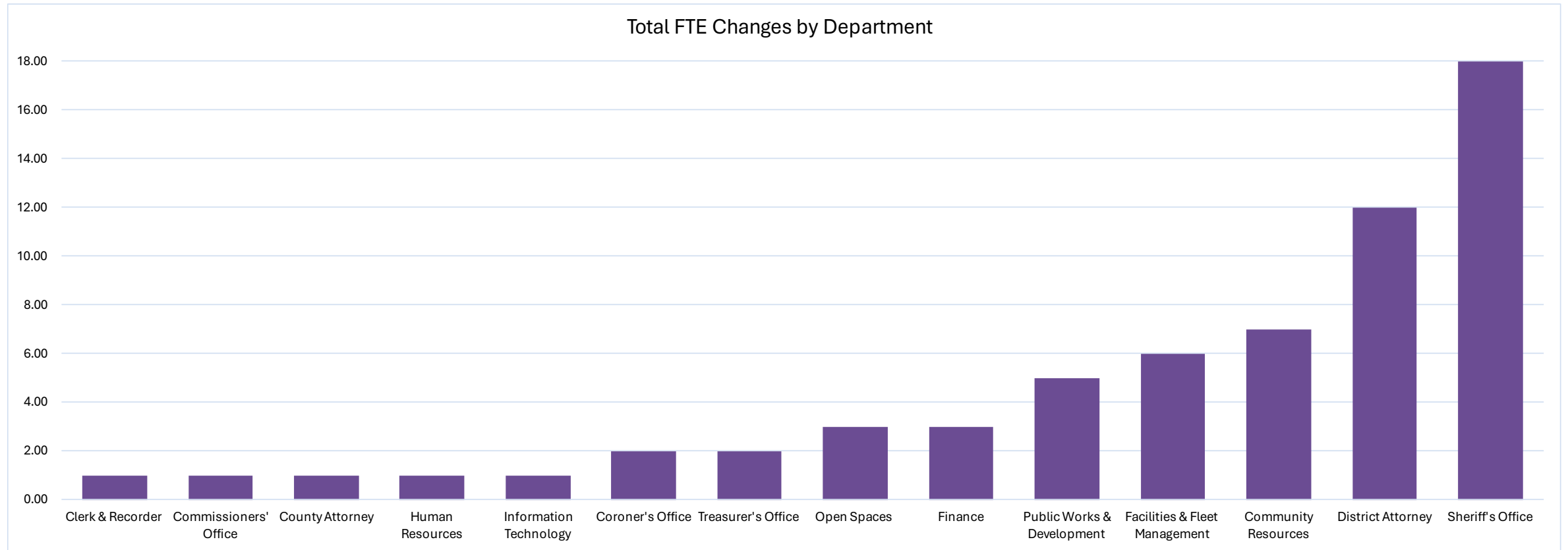
Transfer 5 FTE to Rec District Fund: \$407,892, 5.00 FTE  
Rec District Admin New FTE: \$154,110, 2.00 FTE for Operations Technician II positions

# RECOMMENDED STAFFING LEVEL – 2026 ADDITIONS

- Increase from 2022 to 2023 is largely due to the addition of the Public Health Department
- Increase from 2024 to 2025 is primarily from the addition of the District Attorney’s Office
- Current staffing level for 2025 is 2,855.57 FTE
- 2026 Recommended Budget includes an increase of 63.00 FTE, bringing the total to 2,918.57 FTE
  - General Fund increase of 55.75 FTE



# RECOMMENDED STAFFING LEVEL – 2026 ADDITIONS



# RECOMMENDED STAFFING LEVEL – 2026 ADDITIONS

## GENERAL FUND

### Clerk & Recorder's Office

Outreach Administrator 1.00

### Commissioners' Office

Administrative Coordinator 1.00

### Community Resources

Grants & Acquisitions Administrator 1.00

Pre Trial Officer 1.00

Housing Specialist 1.00

Administrative Support Specialist 3.00

Housing Resource Navigator 3.00

Community Development Admin 1.00

Division Manager Comm Dev Housing & Homeless 0.25

10.25

### Coroner's Office

Office Coordinator 1.00

Family Assistance Liason 1.00

2.00

### County Attorney

Assistant County Attorney 1.00

### District Attorney's Office

Paralegal 1.00

Assistant Chief Deputy District Attorney 1.00

Deputy District Attorney - County Court 2.00

Victim Witness Specialist 1.00

Criminal Investigator 1.00

Legal Assistant 1.00

Victim Witness Specialist 2.00

Assistant Chief Deputy District Attorney 1.00

Paralegal 1.00

Victim Witness Specialist 1.00

12.00

### Facilities & Fleet Management

Facilities Project Manager 1.00

Heavy Equipment Mechanic 1.00

Plumber 1.00

Grounds/Snow Maintenance Technician 2.00

Grounds/Snow Maintenance Supervisor 1.00

6.00

### Finance

Grant Accountant III 1.00

Budget Analyst II 1.00

Senior Accounts Payable Specialist 1.00

3.00

### Human Resources

Labor Relations Program Manager 1.00

### Information Technology

Business Relationship Manager 1.00

### Public Works & Development

Engineering Inspector II 1.00

Planner II 1.00

Plans Examiner II 2.00

4.00

### Sheriff's Office

Deputy Sheriff - Investigations 2.00

Deputy Sheriff - Crime Prevention 1.00

Deputy Sheriff - Traffic - Centennial 2.00

Crime Scene Investigator - Centennial 1.00

Concealed Handgun Permit Processor 2.00

Deputy Sheriff - Courts for Aurora DV Caseload 2.00

Forensic Scientist 1.00

Emergency Management Specialist 0.50

11.50

### Treasurer's Office

Administrative Support Specialist 1.00

Program and Project Administrator 1.00

2.00

**General Fund Total 55.75**

# RECOMMENDED STAFFING LEVEL – 2026 ADDITIONS

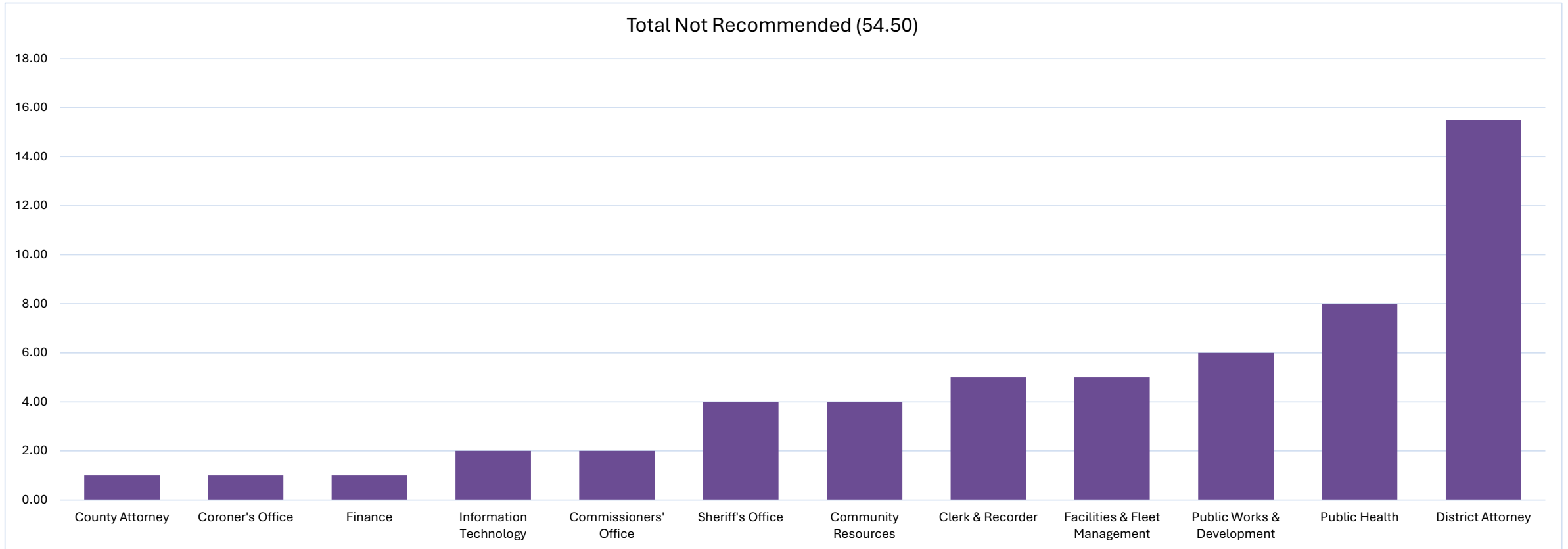
## OTHER FUNDS

<b>ALEA Fund</b>		
Sheriff's Office	Deputy Sheriff - Patrol	5.00
Sheriff's Office	Deputy Sheriff - Traffic	2.00
<b>Total ALEA Fund</b>		<b>7.00</b>
<b>Grant Fund</b>		
Sheriff's Office	Emergency Management Specialist	(0.50)
<b>Total Grant Fund</b>		<b>(0.50)</b>
<b>Road &amp; Bridge Fund</b>		
Public Works & Development	Pavement Maintenance Project Specialist	1.00
<b>Total Road &amp; Bridge Fund</b>		<b>1.00</b>
<b>Community Development Fund</b>		
Community Resources	Grants Administrator	(1.00)
Community Resources	Community Development Admin	(1.00)
Community Resources	Division Manger Comm Dev Housing & Homeless	(0.25)
Community Resources	Housing Specialist	(1.00)
<b>Total Community Development Fund</b>		<b>(3.25)</b>

<b>Open Space Sales Tax Fund</b>		
Open Spaces	Property Admin Specialist	1.00
Open Spaces	Business Associate III	(1.00)
Open Spaces	Irrigation & Turf Specialist	(1.00)
Open Spaces	Operations Technician II	(2.00)
Open Spaces	Operations Technician III	(1.00)
<b>Total Open Spaces Sales Tax Fund</b>		<b>(4.00)</b>
<b>AC Rec District Fund</b>		
Open Spaces	Business Associate III	1.00
Open Spaces	Irrigation & Turf Specialist	1.00
Open Spaces	Operations Technician II	2.00
Open Spaces	Operations Technician III	1.00
Open Spaces	Operations Technician II	2.00
<b>Total AC Rec District Fund</b>		<b>7.00</b>
<b>All Funds Total</b>		<b>63.00</b>

# BUDGET PACKAGE REQUESTS NOT RECOMMENDED

## FTE - ALL FUND



# BUDGET PACKAGE REQUESTS NOT RECOMMENDED

## GENERAL FUND

Department	Requested	Recommended	Not Recommended	% Recommended
Aid to Agencies	\$1,300,000	\$1,300,000	\$0	100%
Clerk & Recorder's Office	\$3,140,398	\$2,502,925	\$637,473	80%
Commissioners' Office	\$355,263	\$110,236	\$245,027	31%
Community Resources	\$7,095,557	\$6,280,708	\$814,849	89%
Coroner's Office	\$452,712	\$336,896	\$115,816	74%
County Attorney	\$907,684	\$255,710	\$651,974	28%
District Attorney's Office	\$3,704,557	\$1,563,124	\$2,141,433	42%
Facilities & Fleet Management	\$3,733,547	\$1,993,290	\$1,740,257	53%
Finance	\$501,275	\$361,846	\$139,429	72%
Human Resources	\$252,139	\$252,139	\$0	100%
Information Technology	\$2,779,941	\$2,414,132	\$365,809	87%
Open Spaces	\$4,662	\$4,662	\$0	100%
Public Works & Development	\$1,914,887	\$578,486	\$1,336,401	30%
Sheriff's Office	\$11,296,009	\$9,469,907	\$1,826,102	84%
Treasurer's Office	\$240,767	\$240,767	\$0	100%



# BUDGET PACKAGE REQUESTS NOT RECOMMENDED OTHER FUNDS

Department	Requested	Recommended	Not Recommended	% Recommended
Social Services Fund	\$2,165,950	\$2,165,950	\$0	100%
ALEA Fund	\$2,290,794	\$2,129,855	\$160,939	93%
A/D Works! Fund	\$1,642,988	\$1,642,988	\$0	100%
Road & Bridge Fund	\$45,464,461	\$12,382,446	\$33,082,015	27%
Community Development Fund	-\$331,865	-\$331,865	\$0	100%
Grant Fund	-\$62,583	-\$62,583	\$0	100%
Open Space Sales Tax Fund	-\$321,748	-\$321,748	\$0	100%
Building Maintenance Fund	\$3,588,523	\$1,469,523	\$2,119,000	41%
Fair Fund	\$250,000	\$0	\$250,000	0%
Recreation District	\$562,003	\$562,003	\$0	100%
Self Insurance Liability Fund	\$450,000	\$450,000	\$0	100%
Workers Compensation Fund	\$150,000	\$150,000	\$0	100%
Public Health Fund	\$843,660	\$612,144	\$231,516	73%

# CAPITAL IMPROVEMENT PROGRAM

- 2026 is an update year for the 2026-2030 5-Year Plan
- CIP Committee continued with revised process for evaluating and scoring projects across criteria that includes some that are category-specific
- CIP budget packages included the “have-to,” “should,” and “could” designations
- EBC reviewed the projects with an eye to planning thoughtfully for the future through long-term commitments to capital improvements
- Recommended increasing and fixing mill levy at 0.600 mills to bring revenue in Capital Expenditure Fund to \$10.0 million and allow to grow with property tax
- Commit to \$15.0 million transfer from General Fund annually through 2030
- Includes dedicated \$1.5 million for technology modernization projects, with \$1.0 million additional each year with a cap of \$3.0 million
- EBC recommended \$26.6 million in CIP projects addressing the “have-to” projects

# CAPITAL IMPROVEMENT PROGRAM

## Facilities/Technology Project Highlights:

- Countywide Facility Master Plan Update** – Comprehensive assessment of all county services and facilities, prioritizing Detention Center, Courthouse, CentrePoint alternatives, and Byers, with Board engagement early in the process and throughout.
- Arapahoe Plaza East Public Health Remodel Construction** – Renovated space at Arapahoe Plaza East to relocate Public Health clinical services from the Broadway facility. The Broadway facility is non-ADA compliant and has a poor condition assessment, requiring more in estimated repairs than current market value of the property.
- Portable Radio Replacement** – Replacement of 429 Sheriff's Office portable radios that are beyond useful life with no parts available for repairs. By replacing these in bulk there is a significant savings of about \$855,000.
- Countywide Electrical Systems IR Scans & ARC Flash Study** – Infrared scans of county electrical systems to detect failures before they occur and ensure worker safety compliance.
- Enterprise Service Management System** – Replace end-of-life system used to track thousands of service requests annually across IT, Human Services, and Facilities & Fleet departments.

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>\$ 12,818,643</b>

# CAPITAL IMPROVEMENT PROGRAM

## Infrastructure Projects:

- **CR50 Low Water Crossing** - This will be a coordinated project with SEMSWA to install low water crossings and culverts to address dangerous flooding areas at two locations along County Line Road. The 2023 rain events created hazards for daily vehicles and impeding emergency services.
- **Reconstruction Program of Aging Roadways** - Complete reconstruction of roadways that have exceeded their structural life, including pavement replacement, subgrade stabilization, and ADA-compliant pedestrian facilities.
- **Gun Club-Aurora Parkway to Quincy** – The final gap conversion from a 2-lane to a divided 4-lane road with pedestrian and bicycle connections to an existing underpass.
- **Sidewalk Missing Gap Program** – Close critical sidewalk gaps in the Copperleaf area. Many gaps are located near schools causing unnecessary road crossings.

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

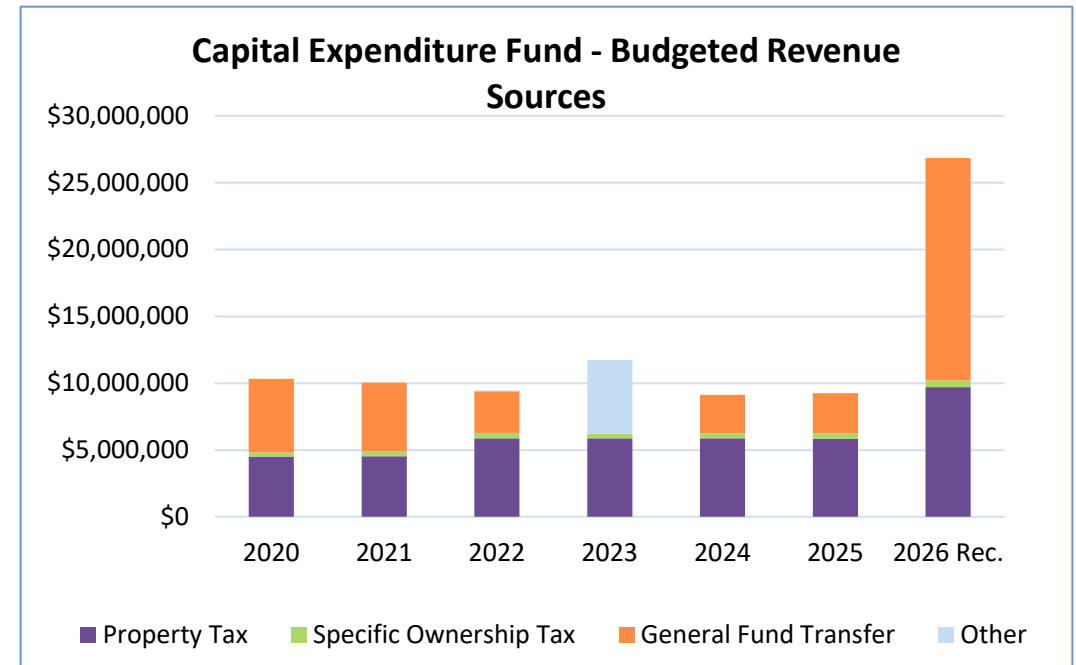
## Open Space Projects:

- **High Line Canal Trail Resurfacing** – A joint project with the City of Denver to widen and improve the trail in the Four Square Mile Neighborhood to accommodate more users and improve the condition of the trail.
- **Fairgrounds Event Center HVAC Upgrades** – Upgrade and replace the air handling units at the Main Hall and the East Wing. The new units will reduce the noise impact to events as well as increase the energy efficiency of the system.
- **Arcadia Park** – New 5-acre park in the Four Square Mile Neighborhood will give access a playground, picnic shelters, and landscaped green space for family gatherings and other community events.
- **Dove Valley Regional Park & Fairgrounds Parking Lot Refresh** – Resurface and level the parking lot to eliminate the muddy conditions and improve access to all events and community gatherings.

<b>Open Spaces Projects</b>	<b>Amount</b>
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>

# CAPITAL IMPROVEMENT PROGRAM

- 2023 Budget included the use of ARPA funds for deferred maintenance - \$5.5 million
- Mill levy was adjusted annually to keep property tax revenue around \$5.9 million
- Fixing mill levy at 0.600 mills will bring property tax revenue to \$9.7 million
- Property tax revenue and specific ownership tax revenue is budgeted at \$10.2 million for 2026
- Transfer from General Fund is \$16.6 million for 2026



# MAJOR INVESTMENTS IN KEY AREAS OF ESSENTIAL SERVICE DELIVERY

## Infrastructure & Road Maintenance

- Shift \$10.0M in Specific Ownership Tax revenue from the General Fund to the Road & Bridge Fund, doubling the budget for road maintenance
- Transfer the management of the Road & Bridge fleet to the Facilities & Fleet Management Department, freeing approximately \$1.5M in 2026 for additional maintenance work
- Replace 27 pieces of equipment and vehicles for Road & Bridge operations
- Invest \$13.9M of the Capital Improvement Program budget to infrastructure projects including reconstruction of aging roadways and other infrastructure improvements

# MAJOR INVESTMENTS IN KEY AREAS OF ESSENTIAL SERVICE DELIVERY

## **Public Safety**

- Invest in 18.00 additional FTE in the Sheriff's Office with 10 dedicated to public safety
- Replace 42 Sheriff's Office vehicles
- Fund essential Sheriff's Office equipment replacements including gas masks, self-contained breathing apparatus (SCBA) systems, and external security cameras
- Invest in 12.00 additional FTE in the District Attorney's Office including Victim Witness Specialists
- Coroner's Office toxicology testing and dental equipment for forensic dental imaging
- Invest in 2.00 FTE in the Coroner's Office including a Family Assistance Liaison



# MAJOR INVESTMENTS IN KEY AREAS OF ESSENTIAL SERVICE DELIVERY

## Housing & Protective Services

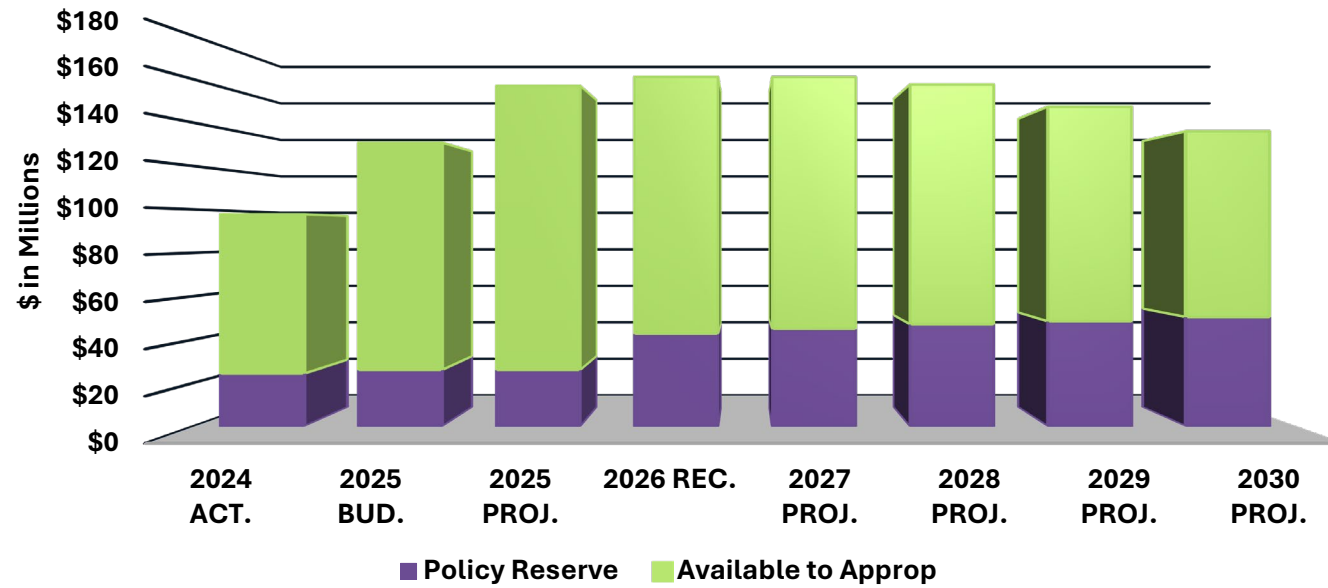
- Increase and fix the Social Services Fund mill levy at 1.450 mills, adding \$2.1M to fully fund the County's Human Services match requirement
- Invest in 10.25 FTE in the General Fund for the Community Resources Department including Housing Program Administrators, Pre-Trial Mental Health Navigator, Rental Assistance positions, and Housing Navigation Services positions
- Invest \$1.2M ongoing for rental assistance
- Invest \$4.0M in funding to support affordable housing with \$1.0M ongoing
- Funding for an Emergency Preparedness and Response Manager and an Environmental Health Industrial Hygienist position for Public Health
- Invest in sexual health clinic supplies and immunization program vaccine supplies for Public Health
- Invest \$1.3M in Aid to Agencies to further safety net investments

# GENERAL FUND REVIEW

<b>Category</b>	<b>2026 Requested Budget</b>	<b>2026 Recommended Budget</b>	<b>Variance</b>
Estimated Beginning Balance	\$130,767,011	\$130,767,011	\$ -
Baseline Revenues	324,378,649	324,378,649	-
Package Revenues	(3,710,221)	(4,334,964)	(624,743)
LESS: One-Time Items	(1,430,036)	(1,430,036)	-
Subtotal Operating Revenues	319,238,392	318,613,649	(624,743)
TOTAL REVENUES	320,668,428	320,043,685	(624,743)
Baseline Expenditures	262,408,849	262,408,849	-
Package Expenditures	65,244,254	53,509,365	(11,734,889)
LESS: One-Time Items	(33,178,165)	(30,942,449)	2,235,716
Subtotal Operating Expenditures	294,474,938	284,975,765	(9,499,173)
TOTAL EXPENDITURES	327,653,103	315,918,214	(11,734,889)
<b>Net Operating Surplus/(Deficit)</b>	<b>24,763,454</b>	<b>33,637,884</b>	<b>8,874,430</b>
Total Use of Fund Balance	(6,984,675)	4,125,471	11,110,146
Estimated Ending Balance	\$123,782,336	\$134,892,482	\$ 11,110,146

# GENERAL FUND BALANCE OUTLOOK

## Fund Balance Trend and Forecast



# SIGNIFICANT FUND BUDGETS

Dollars in Millions	Social Services	Law Enforce.	Road & Bridge	Capital Expend.	Rec. District	ACWW PID
<b>Revenues</b>						
Baseline Budget	\$ 93.9	\$ 14.4	\$ 19.4	\$ 10.2	\$ 1.6	\$ 9.1
Recommended Packages	2.4	-	10.0	16.6	-	-
<b>Total Revenues</b>	<b>96.3</b>	<b>14.4</b>	<b>29.4</b>	<b>26.8</b>	<b>1.6</b>	<b>9.1</b>
<b>Expenditures</b>						
Baseline Budget	94.8	13.2	19.7	0.1	1.1	9.0
Recommended Packages	1.6	2.4	10.7	26.7	0.6	-
<b>Total Expenditures</b>	<b>96.4</b>	<b>15.7</b>	<b>30.4</b>	<b>26.8</b>	<b>1.7</b>	<b>9.0</b>
<b>Net Change</b>	<b>\$ (0.1)</b>	<b>\$ (1.3)</b>	<b>\$ (1.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ 0.1</b>
<b>Cumulative Balance</b>						
<b>Beginning Funds Available</b>	<b>\$ 7.7</b>	<b>\$ 7.7</b>	<b>\$ 7.1</b>	<b>\$ 0.4</b>	<b>\$ 3.8</b>	<b>\$ 3.4</b>
Change in Fund Balance	(0.1)	(1.3)	(1.0)	(0.0)	(0.0)	0.1
<b>Ending Funds Available</b>	<b>7.5</b>	<b>6.5</b>	<b>6.1</b>	<b>0.4</b>	<b>3.8</b>	<b>3.5</b>
Policy/Debt Reserves	(3.2)	(2.6)	(5.1)	-	(0.1)	(1.2)
<b>Funds Available for Approp.</b>	<b>\$ 4.3</b>	<b>\$ 3.8</b>	<b>\$ 1.0</b>	<b>\$ 0.4</b>	<b>\$ 3.7</b>	<b>\$ 2.3</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	1,336,577
Community Development Fund	8,025,000	8,025,000
Developmental Disability Fund	16,328,713	16,328,713
Grant Fund	17,329,039	17,329,039
Open Space Sales Tax Fund	45,693,896	45,693,896
Homeland Security Fund	586,969	586,969
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	13,811,505	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	25,122,643	25,122,643

# REMAINING 2026 BUDGET PROCESS STEPS

- Adjustments remaining before adoption:
  - Incorporation of any BOCC requested changes or adjustments
  - Re-calculation of property tax revenue based on final certified values from Assessor
  - Update and re-calculation of payroll and total compensation packages
  - Review of all County fund budgets and revenues prior to finalizing and rebalancing
  - Following review, incorporation of any corrections or omissions
- **November 18<sup>th</sup>** – Final Review of the 2026 Budget & 3<sup>rd</sup> Quarter Review
- **December 9<sup>th</sup>** – Adoption of the 2026 Budget

# 2026 RECOMMENDED BUDGET

- 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!
- More information can be found in the full 2026 Recommended Budget document online.

