

ARAPAHOE COUNTY
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET AMENDMENTS

NOTICE IS HEREBY GIVEN that on Tuesday, February 17, 2026 at 9:30 a.m., or as soon thereafter as the calendar of the Board of County Commissioners permits, in the East Hearing Room of the County Administration Building, 5334 South Prince Street, Littleton, Colorado, the Board of County Commissioners of Arapahoe County will meet to consider the following proposed budget resolutions:

RESOLUTION:

WHEREAS, the Board of County Commissioners adopted the 2025 and 2026 Annual Budgets pursuant to Statute; and

WHEREAS, the Board of County Commissioners will consider the following budget amendments to both the 2025 and 2026 Annual Budgets; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2025 Annual Budget as follows:

- a. Recognize and appropriate \$13,000,000 in the General Fund, Administrative Services, for necessary accounting entries for new leases taken on by the county for software and vehicles during the fiscal year 2025 per GASB 87 and 99.
- b. Transfer \$120,000 from the unappropriated balance of the General Fund, Clerk & Recorder's Office, to cover overages in postage and security costs.
- c. Transfer \$20,000 from the unappropriated balance of the General Fund, County Attorney, to cover additional professional services due to outside counsel costs.
- d. Transfer \$102,000 from the unappropriated balance of the General Fund, District Attorney's Office, and recognize and appropriate the same in the Central Services Fund, District Attorney's Office, for the purchase of three vehicles.
- e. Transfer \$698,000 from the unappropriated balance of the General Fund, District Attorney's Office, to cover overages in salary costs, temporary salaries, and professional services.
- f. Transfer \$100,000 from the unappropriated balance of the General Fund, Facilities & Fleet Management Department, to cover the increased cost of materials and tires.
- g. Transfer \$82,600 from the unappropriated balance of the General Fund, Finance Department, to return the vacancy savings that are needed to cover the overage in salary and benefit costs as a result of being fully staffed during almost all of 2025.

- h. Transfer \$10,000 from the unappropriated balance of the Road & Bridge Fund, Public Works & Development Department, to cover overages in professional service contracts.
- i. Transfer \$8,000 from the Open Space Sales Tax Fund, Open Spaces Department, to the Open Space Sales Tax Fund, Human Resources Department, to cover additional benefit costs for a position that is shared between the two departments.
- j. Recognize and appropriate \$21,559 in the General Fund, Human Resources Department, for the Kaiser guarantee that was received.
- k. Recognize and appropriate \$68,494 in the Fair Fund, Open Spaces Department, for additional revenue received during the 2025 Fair.
- l. Recognize and appropriate \$3,135 in the Grant Fund, Coroner's Office, for revenue received for the Coverdell grant.
- m. Recognize and appropriate \$51,046 in the Grant Fund, Facilities & Fleet Management Department, for revenue received from the Water Conservation Grant.
- n. Recognize and appropriate \$163,107 in the Infrastructure Fund, Public Works & Development Department for rural transportation impact fees received.
- o. Recognize \$15,000 in the Infrastructure Fund, Public Works & Development Department, for reimbursement received from work on the WM Traffic Signal.
- p. Reduce the revenue by \$56,000 in Infrastructure Fund, Public Works & Development Department, to account for revenue that was double counted in the budget.
- q. Recognize and appropriate \$324,153 in the Employee Flex Benefit Fund, Human Resources Department, for additional revenue received to cover claims.
- r. Recognize and appropriate \$390,890 in the Self-Insurance Dental Fund, Human Resources Department, for additional revenue received to cover claims.
- s. Recognize and appropriate \$250,000 in the DA Forfeiture Fund, District Attorney's Office, for funds received from forfeitures in the District Attorney's Office.
- t. Recognize and appropriate \$2,500,000 in Victim Compensation Fund, District Attorney's Office for funds received for crime victim compensation payments.
- u. Transfer \$48,645 from the unappropriated balance of the General Fund, Facilities & Fleet Management Department, and recognize the same and appropriate \$86,090 in the Central Services Fund to correct resolution 25-296d for the F350 with plow and hopper that was approved at the third quarter budget review.
- v. Transfer \$200,000 from the unappropriated balance of the Worker's Compensation Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2026 Annual Budget as follows:

- w. Transfer \$200,000 from the unappropriated balance of the General Fund, County Attorney, to cover an increase in salary and benefits for adjustments made after a market analysis of attorney salaries.
- x. Transfer 1.00 FTE and \$139,472 from the General Fund, Commissioners' Office, to the General Fund, District Attorney's Office, to move a PIO position.

- y. Transfer \$200,000 from the unappropriated balance of the General Fund, District Attorney's Office, to cover the cost of the internship program and other temporary salaries.
- z. Transfer \$177,660 from the unappropriated balance of the General Fund, District Attorney's Office, and recognize and appropriate the same in the Central Services Fund, District Attorney's Office, to purchase five vehicles.
- aa. Transfer \$50,010 from the unappropriated balance of the General Fund, District Attorney's Office, and recognize the same in the Central Services Fund, District Attorney's Office, for the IG Rent costs of the three vehicles purchased in 2025 and the five new vehicles.
- bb. Transfer \$500,000 from the unappropriated balance of the General Fund, Information Technology Department, for the net increase of the annual subscription costs that were approved in 2025.
- cc. Recognize \$2,610,615 in the General Fund, Sheriff's Office, for the revenue true up based on the final IGA with the City of Centennial.
- dd. Transfer \$315,138 from the unappropriated balance of the General Fund, Sheriff's Office, and recognize and appropriate the same in the Central Services Fund, Sheriff's Office, to replace the current ERCES in the jail and courthouses.
- ee. Reduce appropriation in the Road & Bridge Fund, Public Works & Development Department, by \$1,100,000 to account for higher policy reserve.
- ff. Appropriate \$601,125 in the Central Services Fund, Clerk & Recorder's Office, to purchase tablets and mobile ballot printers for elections.
- gg. Appropriate \$142,909 in the Central Services Fund, Open Spaces Department, for the cost of replacing two stolen vehicles and a snowplow.
- hh. Recognize and appropriate \$192,540 in the General Fund, Administrative Services Department, for proceeds from the sale of property hosting the SAFER program.
- ii. Recognize and appropriate \$2,000,000 in the Grant Fund, Administrative Services Department, to re-obligate the ARPA funding for the purpose of funding a new agreement with AllHealth for the provision of similar crisis services.
- jj. Assign a fixed asset number for the Sheriff's Office for the purchase of a UTV using \$31,230 of existing appropriation.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.