



ARAPAHOE COUNTY

2026
Reappropriation

BOCC BUSINESS
MEETING

MARCH 31ST, 2026



Overview of Policy/Process

Reappropriated amounts cannot exceed the unspent budget of the department, elected office, or project.

The reappropriation of the entire unspent balance of certain funds is due to:

- A restricted or specific use of the funds
 - e.g. Open Space Fund, Electronic Filing Technology Fund
- Spending is controlled by a separate process
 - e.g. Forfeited Property Fund or Cash-in-Lieu Fund



2026 Reappropriations-General Fund

Elected Office or Department	Study Session	Public Hearing	Variance
Administrative Services	\$ 1,788,396	\$ 1,788,396	\$ -
Commissioners' Office	23,836	23,836	-
Community Resources	206,616	206,616	-
Coroner's Office	4,753	4,753	-
County Attorney	-	-	-
District Attorney	8,000	8,000	-
Facilities & Fleet Management	-	-	-
Finance	28,750	28,750	-
Human Resources	41,260	41,260	-
Information Technology	1,612,211	1,641,915	29,704
Open Spaces	158,430	158,430	-
Public Works & Development	208,043	208,043	-
Sheriff's Office	1,229,320	1,229,320	-
General Fund Total	\$ 5,309,615	\$ 5,339,319	\$ 29,704



2026 Reappropriations-Other Funds

Fund	Study Session	Public Hearing	Variance
Social Services	\$ 261,059	\$ 261,059	\$ -
Electronic Filing Technology Fund*	17,446	17,446	-
Cash in Lieu Fund*	848,358	848,358	-
Arap Law Enforcement Authority Dist Fund	1,234	1,234	-
Road and Bridge Fund	-	-	-
Conservation Trust Fund*	3,644,344	3,644,344	-
Communication Network Replacement Fund*	351,999	351,999	-
Sheriff's Commissary Fund*	3,290,515	3,290,515	-
Forfeited Property Fund*	339,577	339,577	-
DA Forfeited Property Fund*	254,510	254,812	302
Open Space Sales and Use Tax Fund*	79,367,688	61,610,216	(17,757,472)
Building Maintenance Fund	599,797	599,797	-
Arapahoe County Fair Fund*	42,696	42,696	-
Capital Expenditure Fund	12,129,896	12,129,896	-
Infrastructure Fund	27,634,333	27,917,229	282,896
Central Services Fund	3,924,513	3,949,191	24,678
Self Insurance Liability Fund	41,037	41,037	-
Other Funds Total	\$ 132,749,002	\$ 115,299,406	\$ (17,449,596)

* Entire fund balance to be reappropriated



Policy Reserves

Additional request included in resolution at the Public Hearing on March 31st to adopt the policy reserves for the following funds:

- General Fund: \$42.9 million
 - Social Services Fund: \$3.2 million
 - Road & Bridge Fund: \$5.0 million
 - ALEA Fund: \$2.6 million
-
- Recreation District: \$49,752 for the mandatory TABOR reserve

These include the TABOR reserve (if applicable) and accrued sick and vacation liability

Financial reserves are enumerated in Financial Policy 2.1



Additional 2026 Supplementals

- Reduce the Grant Fund, Admin. Services, revenue and expenditure budget by \$1,193,323 for AllHealth project due to actuals booked back to 2025.
- Transfer \$233,413 from the General Fund, Sheriff's Office, to the Capital Expenditure Fund, Facilities & Fleet Management, for the required foundation work for the grant funded K9 enclosure.
- Recognize \$11,062,093 and appropriate \$10,808,224 in the Infrastructure Fund, Public Works & Development, for funds expected to be received as reimbursement for project expenses.



2026 Reappropriations

- Questions?
- Thank you!

