



Arapahoe County

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Board Summary Report

File #: 26-397

Agenda Date: 8/10/2026

Agenda #:

To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

Prepared By:
Lisa Stairs, Senior Budget Analyst, Finance Department

Presenter: Jessica Savko, Budget Manager and Lisa Stairs, Senior Budget Analyst, Finance Department

Subject:
1:00 PM *2026 Second Quarter Budget Review and CIP Update

Purpose and Request:

The purpose of this study session is to update the Board of County Commissioners (BOCC) on the status of the 2026 budget, to review the fiscal status of Arapahoe County, and identify issues that may arise in the near future. Various supplemental requests will be reviewed by the Executive Budget Committee (EBC) and recommended for approval by the Board. These supplemental requests will be presented, and the Board will be asked to review these proposals and decide which should go forward to a public hearing on September 8, 2026.

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

Background and Discussion: The 2026 budget was balanced and adopted on December 9, 2025. Since that date, supplemental appropriations, transfers, and reappropriations have been added to the original adopted 2026 budget, and this amended budget remains the basis for department and elected office projections and supplemental appropriation requests. During the second quarter of 2026, departments and offices identified additional areas requiring budget modifications and submitted these needs as supplemental requests. As with prior quarters, this round of second-quarter supplemental requests includes items that require BOCC discussion and decision, alongside a number that are budget neutral with corresponding revenues offsetting expenditures. The EBC will meet to discuss these requests prior to the August 10th study session. The Finance Department will present the Committee's recommendations to the Board for their review and approval at the study session. Before making decisions on these amendments, the BOCC may wish to consider the background information provided on the status of the economy and the current financial status of the County.

Departments and elected offices were asked to provide revenue and expenditure projections based on what they have seen through the end of the second quarter of the 2026 budget year. These projections offer an updated look at where the County is likely to land financially by the end of fiscal year 2026, as well as in future budget years, based on current assumptions and considerations.

Building on this information, staff have refreshed the fiscal outlook and flagged potential revenue and expenditure issues across five major County funds: the General Fund, Social Services Fund, Arapahoe Law Enforcement Authority Fund, Road and Bridge Fund, and the Capital Expenditure Fund.

Alternatives: The BOCC may choose to approve or not approve any number of the supplemental requests to move forward for consideration at the public hearing on September 8, 2026.

Fiscal Impact: The fiscal impact of this study session will be the sum of the proposed supplemental appropriation requests included in this Board Summary Report that are adopted by the BOCC at the public hearing on September 8, 2026.

Alignment with Strategic Implementation Strategies: N/A

Staff Recommendation: N/A

Concurrence: The Executive Budget Committee will meet to make recommendations for BOCC consideration.