



Board Summary Report

File #: 26-130

Agenda Date: 3/10/2026

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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:
11:00 AM *2026 Reappropriation of 2025 Budget

Purpose and Request:

The study session will review the recommended funds to be reappropriated to 2026 and set the amounts to be committed for the Board policy reserves. The budget adoption resolution for 2026 gives the County Finance Director the discretion to recommend which items are eligible and appropriate for reappropriation pursuant to County's policies. The recommendations are subject to approval by the Board of County Commissioners. The adopted resolution to reappropriate funds will increase the 2026 appropriations for elected offices and departments and therefore requires the Board to adopt a resolution at a public hearing, which is currently scheduled for March 31, 2026.

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

Background and Discussion: Reappropriation allows departments and elected offices to carry forward prior-year appropriations that remain unspent into the current fiscal year for the same original purpose. County policy limits reappropriation to specific fund types and circumstances. No department, elected office, or individual fund may reappropriate more than its actual unspent prior-year appropriation or available unreserved fund balance, whichever is less. Please see the attached staff report for additional details about the reappropriation process and the specific 2026 requests.

Alternatives: Although this request for reappropriation is in accordance with County policy, the Board of County Commissioners could change or eliminate some of the reappropriation requests.

Fiscal Impact: The fiscal impact of the 2026 reappropriation is equivalent to the total amount specified in the staff report reappropriation summary schedules for the General Fund and other County funds.

Alignment with Strategic Implementation Strategies: The attached framework helps Arapahoe County institutionalize values-based, transparent decision-making, documenting how we make

decisions and carry out actions to achieve the county's strategic plan.

Staff Recommendation: The Executive Budget Committee has reviewed the reappropriation requests and made recommendations on what is brought forward to the Board of County Commissioners as presented here.

Concurrence: The Executive Budget Committee has reviewed these reappropriation requests.