



## Board Summary Report

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**File #:** 26-241

**Agenda Date:** 5/12/2026

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**To:** Board of County Commissioners

**Through:** Todd Weaver, Director, Finance Department

**Prepared By:**  
Leanna Quint, Senior Budget Analyst, Finance Department

**Presenter:** Jessica Savko, Budget Manager and Leanna Quint, Senior Budget Analyst, Finance Department

**Subject:**  
2:00 PM \*2026 First Quarter Budget Review

### **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 June 9, 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. This amended budget is the basis for department and elected office projections and supplemental appropriation requests. During the first quarter of 2026, some departments and offices have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental requests. For the first quarter of 2026, there are a number of supplemental requests that require a discussion and decision by the BOCC as well as a number that are budget neutral and have corresponding revenues to offset expenditures. The EBC will meet to discuss these requests prior to the May 12, 2026, 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 first quarter of the 2026 budget year. These projections help to provide a look at where the County may be financially by the end of fiscal year 2026, and in future budget years based on certain assumptions and considerations. From this

information, we have projected the fiscal status and have identified potential revenue and expenditure issues for 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 June 9, 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 June 9, 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.