



Board Summary Report

File #: 26-095

Agenda Date: 2/17/2026

Agenda #: 8.a.

To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

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

Presenter: Leanna Quint, Senior Budget Analyst, Finance Department

Subject:
Adoption of the Supplemental Budget Resolution for the Fourth Quarter 2025

Purpose and Request:

The purpose of this public hearing is to approve the supplemental appropriation resolution recommended by the Executive Budget Committee and reviewed by the Board of County Commissioners at the study session on February 3, 2026. The supplemental appropriation resolution is attached.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

Background and Discussion: The resolution included in the attached document reflects the supplemental appropriation requests recommended by the Executive Budget Committee and presented to the Board at a study session on February 3, 2026 related to the 2025 and 2026 budgets. The Board gave direction to staff to bring these requests forward to public hearing on February 17, 2026, for formal adoption. There are several departments and offices that by the end of the fourth quarter of 2025 that have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests. There are a total of 36 supplemental requests impacting 2025 and 2026 budgets. Included in these for the 2025 requests are recognizing and appropriating \$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 fiscal year 2025 per GASB 87 and 96. There are requests to transfer \$102,000 in the General Fund, District Attorney's Office to purchase three vehicles, appropriate \$698,000 in the General Fund, District Attorney's Office for additional expenses, appropriate \$120,000 in the General Fund, Clerk & Recorder's Office for additional expenses, and appropriate \$100,000 in the General Fund, Facilities & Fleet Management Department for increases costs for tires and materials.

Following are some of the supplemental requests impacting the 2026 budget. Included in these is the request to appropriate \$200,000 in the General Fund, County Attorney for salary and benefit adjustments due to market analysis results, transfer \$139,472 and 1.00 FTE from the General Fund, Commissioners' Office to the District Attorney's Office to transfer a PIO position, appropriate \$200,000 in the General Fund, District Attorney's Office for the internship program, transfer \$207,270

from the unappropriated fund balance in the General Fund to the Central Services Fund, District Attorney's Office to purchase five vehicles, appropriate \$500,000 in the General Fund, Information Technology Department for the net increase in annual subscription costs, recognize \$2,610,615 in the General Fund, Sheriff's Office to true-up the revenue from the City of Centennial IGA, and transfer \$315,138 from the unappropriated balance of the General Fund to the Central Services Fund, Sheriff's Office to replace the current ERCES in the jail and courthouse. There is also a request to reduce the appropriation in the Road & Bridge Fund, Public Works & Development Department due to the increased policy reserve.

Alternatives: Alternatively, a decision could be made that none of the 2025 and 2026 budget supplemental appropriation resolutions should be adopted at this time.

Fiscal Impact: The fiscal impact is equivalent to the net amount of each of the supplemental appropriation requests that are approved by the Board of County Commissioners.

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: Staff will review the recommendations of the Executive Budget Committee and Board of County Commissioners regarding supplemental appropriation requests that were reviewed during a study session on February 3, 2026.

Concurrence: N/A