



Board Summary Report

File #: 26-166

Agenda Date: 3/31/2026

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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: Lisa Stairs, Senior Budget Analyst, Finance Department

Subject:
Adoption of 2026 Reappropriations and Additional Supplemental Appropriations

Purpose and Request:

The purpose of this public hearing is to adopt the resolution to reauthorize spending for 2025 budget items that were not expended during 2025 and need to be reappropriated. Also, to designate the fund amounts to be committed for 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 the 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.

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

Background and Discussion: Reappropriation is the process of reauthorizing spending for funds that were appropriated for the prior year and remain unspent, so that the department or elected office may expend the funds during the current fiscal year. The reappropriation process is limited to certain types of appropriations and funds, as well as to specific circumstances. The County's reappropriation policy specifies that reappropriated funds may be spent only for the original purpose. It also limits the total reappropriation amount for any department, elected office, or any one fund to no greater than the amount of the actual unspent appropriation during the prior fiscal year and/or the available unreserved fund balance.

The Finance Department will present the highlights of the recommended 2026 reappropriation requests, the additional supplemental for the Infrastructure Fund for project reimbursements for the Public Works & Development Department, a reduction in the revenue and expenditure budget for the AllHealth project and a transfer from the General Fund to the Capital Expenditure Fund for foundation work related to the K9 enclosure. The policy reserve amounts will also be reviewed at the public hearing on March 31, 2026. Any subsequent discussion will be determined by the Board.

The reappropriation requests were discussed at the March 10, 2026, study session and were

reviewed by the Executive Budget Committee prior to that meeting. A discussion, if any, is to be determined by the Board during the public hearing.

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 recommended reappropriation for all the County's funds is \$120.6 million, of which \$5.3 million is for the General Fund.

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 reappropriations and supplemental appropriation requests that were reviewed during a study session on March 10, 2026.

Concurrence: N/A