



ARAPAHOE COUNTY

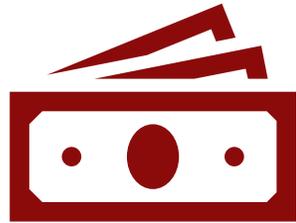
2026
Reappropriation

BOCC STUDY SESSION

MARCH 10TH, 2026



Overview of Policy/Process



The reappropriation process reauthorizes spending from the prior fiscal year to the current fiscal year for the same intended purpose.



Examples include:

Amounts previously appropriated and encumbered by purchase orders

Unspent balances of ongoing capital projects

Unspent balances of prior year grants that are not on a reimbursement basis

Unappropriated balance of certain funds when appropriate



Overview of Policy/Process

Reappropriated amounts cannot exceed the unspent budget of the department, elected office, or project

The reappropriation of the entire unspent balance of certain funds is due to:

- A restricted or specific use of the funds
 - e.g. Open Space Fund, Electronic Filing Technology Fund
- Spending is controlled by a separate process
 - e.g. Forfeited Property Fund or Cash-in-Lieu Fund



Overview of Policy/Process

Funds whose entire fund balance is reappropriated:

- Cash-In-Lieu Fund
- Communication Network System Replacement Fund
- Conservation Trust Fund
- Developmental Disability Fund
- Electronic Filing Technology Fund
- Forfeited Property Fund
- Open Space Sales and Use Tax Fund (by allocation area)
- Arapahoe County Fair Fund
- Sheriff's Commissary Fund



Overview of Policy/Process

Funds whose capital construction portion is reappropriated:

- Arapahoe County Recreation District Fund
- Arapahoe County Water & Wastewater PID
- Capital Expenditure Fund
- Infrastructure Fund

The reappropriation process is enumerated in the BOCC Financial Policy 3.4



Overview of Policy/Process

Reappropriation Process:

- **End of 2025:** Departments and elected offices close purchase orders that are no longer needed
- **Mid-January 2026:** Departments and elected offices determine which open purchase orders to roll forward into budget year 2026
- **End of January 2026:** Purchase orders rolled
- **February 2026:** Departments and elected offices review remaining purchase orders and projects to determine which require a reappropriation of the 2025 budget
- **March 2026:** Requests are reviewed by the BOCC for review and approval at a public hearing



2026 Reappropriations

2025 Budget vs. Actual Expenditures by Category for General Fund

Commitment	Budget	YTD Actuals	Avail. Funds	% Expended
Salaries	\$ 150,766,492	\$ 153,003,172	\$ (2,236,680)	101.48%
Employee Benefits	41,981,931	40,543,401	1,438,530	96.57%
Supplies	9,491,038	8,425,744	1,065,294	88.78%
Services and Other	63,577,913	54,280,072	9,297,841	85.38%
Community Programs	2,135,748	1,557,921	577,827	72.94%
Capital Outlay	13,905,081	12,285,490	1,619,591	88.35%
Central Services	3,279,412	2,946,058	333,354	89.83%
Transfer Out	16,675,735	16,676,735	(1,000)	100.01%
Grand Total	\$ 301,813,350	\$ 289,718,593	\$ 12,094,757	95.99%



2026 Reappropriations-General Fund

Elected Office or Department	2025	2026	Variance
Administrative Services	\$ 568,106	\$ 1,788,396	\$ 1,220,290
Commissioners' Office	-	23,836	23,836
Community Resources	-	206,616	206,616
Coroner's Office	4,739	4,753	14
County Attorney	16,846	-	(16,846)
District Attorney	-	8,000	8,000
Facilities & Fleet Management	1,211	-	(1,211)
Finance	126,930	28,750	(98,180)
Human Resources	84,018	41,260	(42,758)
Information Technology	565,733	1,612,211	1,046,478
Open Spaces	130,279	158,430	28,151
Public Works & Development	1,012,216	208,043	(804,173)
Sheriff's Office	742,795	1,229,320	486,525
General Fund Total	\$ 3,252,873	\$ 5,309,615	\$ 2,056,742



Key Items - General Fund

Administrative Services:

- Carry-forward of the Stadium District Youth Funds - \$305,646

Community Resources:

- Tri-Cities contracts – \$206,616 – weather shelter, legal services for eviction clinic, Housing Feasibility Assessment

Information Technology:

- Aumentum Renewal- \$750,000 – To run Aumentum along side the new CAMA system for a period of time

Public Works:

- Solar Permit Review - \$33,328 - Outside vendor review for solar permits
- Comprehensive Safety Action Plan- \$130,000

Sheriff's Office:

- Booking Fees - \$ 415,376



2026 Reappropriations-Other Funds

Fund	2025	2026	Variance
Social Services	\$ 1,018,601	\$ 261,059	\$ (757,542)
Electronic Filing Technology Fund*	-	17,446	17,446
Cash in Lieu Fund*	848,358	848,358	-
Arap Law Enforcement Authority Dist Fund	3,659	1,234	(2,425)
Road and Bridge Fund	551,996	-	(551,996)
Conservation Trust Fund*	3,227,878	3,644,344	416,466
Communication Network Replacement Fund*	96,833	351,999	255,166
Sheriff's Commissary Fund*	2,829,582	3,290,515	460,933
Forfeited Property Fund*	253,019	339,577	86,558
DA Forfeited Property Fund*	-	254,510	254,510
Open Space Sales and Use Tax Fund*	56,894,251	79,367,688	22,473,437
Building Maintenance Fund	526,899	599,797	72,898
Arapahoe County Fair Fund*	23,114	42,696	19,582
Capital Expenditure Fund	24,390,217	12,129,896	(12,260,321)
Infrastructure Fund	27,410,404	27,634,333	223,929
Central Services Fund	5,108,910	3,924,513	(1,184,397)
Self Insurance Liability Fund	-	41,037	41,037
Other Funds Total	\$ 123,183,721	\$ 132,749,002	\$ 9,565,281



Key Items - Other Funds

Reappropriation requests for the Central Services Fund consist of multiple departments/offices

	Central Services Fund	
	Elected Office or Department	Requested
• Computer Hardware		
• Information Technology - \$693,396		
• Equipment		
• Coroner's Office - \$7,850	Coroner's Office	7,850
• Open Spaces - \$26,884	Public Works & Development	1,231,500
• Public Works & Development - \$633,826	Open Spaces	179,851
• Vehicles	Information Technology	693,396
• Facilities & Fleet Management - \$44,512	Sheriff's Office	1,767,404
• Open Spaces - \$ 152,967	Facilities And Fleet Management	44,512
• Public Works & Development - \$ 597,674		
• Sheriff's Office - \$1,767,404		
	Total All Depts/Offices	\$ 3,924,513



Key Items - Other Funds

A couple projects by fund

Building Maintenance Fund:

- Admin Fire Alarm Control Panel Upgrades- \$228,006
- Altura Plaza Chilled and Hot Water Pumps Replacement - \$148,340

Open Space Sales Tax Fund :

- 17 Miles House Deacceleration Lane - \$1,500,000
- High Plains Trail over Parker Road - \$1,000,000
- Kiowa Creek Open Space Masterplan - \$4,500,000
- Kiowa Creek Open Space Bridges - \$1,200,000

Social Services Fund:

- HS Connects Update - \$247,769



2026 Reappropriations-Capital Project

Capital Expenditure Fund Reappropriation Requests

<u>Project</u>	<u>Amount</u>
Detention Center Medical Expansion	3,186,785
Computer Assist Mass Appraisal & Tax System	2,500,000
Courthouse 2 Courtroom Design & Construction	1,531,580
Countywide Space Study Consolidation	975,981
District Attorney Building Remodel	660,000
Detention Center Infrastructure Improvements	578,077
Additional Court Room	488,784
Restrictive Housing - HB21-1211	457,981
Human Capital Management Solution	410,372
Courthouse 1 Inmate Elevators Mech. Upgrade	347,325
Sheriff's Office Headquarters Data Center Rooftop AC Unit	273,376
Other Capital Projects	719,635
Ongoing Capital Projects Total	\$ 12,129,896



Infrastructure Fund

Fund contains several large roadway capital improvement projects

Funds from the federal government and other government partners make up a large portion of the funding

- Broadway High Line Canal Underpass
- Gun Club-Alameda
- Iliff Final Design

Additional supplementals included in the resolution to recognize anticipated revenue along with the appropriations to complete the work

- \$11,411,514 in revenue
- \$13,155,154 in expenditures

The amounts above are in addition to the \$27.6 million being reappropriated from prior year funds



Next Steps

- Review and revise prior figures based on any changes since preparation of Board Summary Report
- Present completed reappropriation resolution to BOCC for approval at the public hearing on March 31st
- Upon approval, post appropriations to the 2026 budgets of departments and elected offices for spending
- Would increase General Fund budget from \$314.9 million to \$320.2 million based on EBC recommendations



Policy Reserves

Additional request included in resolution at the Public Hearing on March 31st to adopt the policy reserves for the following funds:

- General Fund: \$42.9 million
- Social Services Fund: \$3.2 million
- Road & Bridge Fund: \$5.0 million
- ALEA Fund: \$2.6 million

- Recreation District: \$49,752 for the mandatory TABOR reserve

These include the TABOR reserve (if applicable) and accrued sick and vacation liability

Financial reserves are enumerated in Financial Policy 2.1



Additional 2026 Supplementals

- Reduce the Grant Fund, Admin. Services, revenue and expenditure budget by \$1.2 million for AllHealth project due to actuals booked back to 2025.
- Transfer \$233,413 from the General Fund, Sheriff's Office, to the Capital Expenditure Fund, Facilities & Fleet Management, for the required foundation work for the grant funded K9 enclosure.



2026 Reappropriations

- Questions?
- Can the reappropriation requests be brought forward to the public hearing scheduled for March 31st ?

- Thank you!