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**MEETING DATE:** March 24, 2026

**STAFF PERSON RESPONSIBLE:** Ryan Bolger, Budget Analyst

**DESCRIPTION:** Resolution Supplementing the 2026 Adopted Budget for the County of Douglas, Colorado to Appropriate Restricted, Committed, and Assigned Fund Balances in the Amount of \$42,923,905 for the Re-Appropriation of Prior Year Purchase Orders.

**SUMMARY:** This 1st supplemental budget of 2026 will re-appropriate restricted, committed, and assigned fund balance in the amount of \$42,923,905 for purchase orders (POs) encumbered in the prior year but not fulfilled. In other words, reauthorize the spending of funds that were appropriated in 2025 for specific commitments that span multiple years. Each year the Budget Department collaborates with County Departments and Elected Officials to identify purchase orders that are no longer needed to prevent unnecessary re-appropriation in the subsequent year. We watch closely how long POs have been open and encourage departments to close POs that are older than one year. However, in some cases, we have contracts/projects that span multiple years that require us to re-appropriate remaining balances several years in a row. In the event a PO in the General Fund is re-appropriated into the subsequent year, and then closed, the Budget Department will require those funds be moved into contingency, so that departments do not inappropriately increase their spending authority. We do not necessarily use this same approach in other funds, since their funding sources are dedicated to the fund's specific purpose. Attached is a copy of the supplemental budget, which outlines the amounts being re-appropriated by fund, as well as the detail by vendor and PO (the first four digits of the PO number represents the year it was opened) along with explanations for re-appropriating POs older than one year. Fund summaries are also included to show the impact of amending the budget.

This resolution amends the fiscal year 2026 Adopted Budget by increasing appropriations for purchase orders being carried over from the prior fiscal year as follows:

- \$5,846,668 General Fund
- \$3,526,920 Road & Bridge Fund
- \$428,786 Law Enforcement Authority Fund
- \$30,000 District Attorney JD23rd Fund
- \$2,187,669 Justice Center Sales & Use Tax Fund
- \$29,537 Rueter-Hess Recreational Area Fund
- \$1,003,280 Parks & Open Space Sales & Use Tax Fund
- \$644,125 Solid Waste Disposal Fund
- \$28,371,217 American Rescue Plan Act Fund
- \$249,101 Capital Expenditures Fund
- \$596,446 Local Improvement District Fund
- \$10,156 Liability & Property Insurance Fund

**\$42,923,905 TOTAL**

The total amended budget for 2026 is now \$693,698,372.

Each supplemental budget amends the adopted budget. The Budget Department will publish the supplemental budget and an additional spreadsheet reflecting how the budget has been amended.

**RECOMMENDED  
ACTION:**

Approve Attached Resolution

**REVIEW:**

Martha Marshall	Approve	3/17/2026
Jeff Garcia	Approve	3/18/2026
Christie Guthrie	Approve	3/18/2026
Doug DeBord	Approve	3/19/2026

**ATTACHMENTS:**

PO Roll Supplemental 3.24.26

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**Resolution Supplementing the 2026 Adopted Budget for the County of Douglas,  
Colorado to Appropriate Restricted, Committed, and Assigned Fund Balances in  
the Amount of \$42,923,905 for the Re-Appropriation of Prior Year Purchase  
Orders.**

**RESOLUTION SUPPLEMENTING THE 2026 ADOPTED BUDGET TO APPROPRIATE  
RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCES IN THE AMOUNT OF  
\$42,923,905.**

**WHEREAS**, the Board of County Commissioners adopted the 2026 annual County budget in accordance with Colorado law; and

**WHEREAS**, pursuant to section 29-1-109(1)(b), C.R.S., the Board of County Commissioners may authorize the expenditure of unanticipated revenues or revenues not assured at the time of the adoption of the budget by enacting a supplementary budget and appropriation; and

**WHEREAS**, notice of this supplemental appropriation has been published as provided by law and considered at a public meeting of the Board of County Commissioners held on Tuesday, March 24, 2026 at 100 Third Street, Castle Rock, Colorado, beginning at 2:30 PM or as soon thereafter as possible.

- \$5,846,668 General Fund
  - \$3,526,920 Road & Bridge Fund
  - \$428,786 Law Enforcement Authority Fund
  - \$30,000 District Attorney JD23rd Fund
  - \$2,187,669 Justice Center Sales & Use Tax Fund
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  - \$249,101 Capital Expenditures Fund
  - \$596,446 Local Improvement District Fund
  - \$10,156 Liability & Property Insurance Fund
- \$42,923,905 TOTAL**

**PASSED AND ADOPTED** this 24th day of March 2026, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**BY:**

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**GEORGE TEAL, Chair**

**ATTEST:**

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**HAYLEY HALL, Clerk to the Board**