



Office of Financial Management

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MEMORANDUM

Date: January 20, 2026
To: Board of County Commissioners
From: Emily Beam, Budget Officer
Subject: 2025 Quarter 4 Budget Amendment requests

The Office of Financial Management (OFM) requests guidance on three budget requests* totaling \$1,034,000 for Quarter 4 Expense Budget Amendments.

Summary by Fund

Fund	Total
General Fund 101	\$1,029,000
Eldorado Springs LID Fund 121	\$5,000

** Requests were assigned numbers to make discussion easier. These are not ranked in any order of importance.*

General Fund 101

Public Works Department

Request #1 – The Public Works Department is requesting a one-time budget increase of \$149,000 for the General Fund (Fund 101), Public Works Appropriation (PW11) to cover remaining year-end operating expenditures related to stormwater consulting work. The general fund has sufficient fund balance to cover this request.

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Request #2 – OFM is requesting a budget transfer of \$880,000 from the General Fund (101), Community Services Appropriation (CS11) to cover anticipated year end payroll costs in the General Administration Appropriation (CO22).

OFM staff anticipate the need to account for a year end payroll accrual entry as well as the Voluntary Severance Incentive Package (VSIP) payments that participants elected to receive in January. OFM recommends transferring available budget from the CS11 personnel budget to cover this budgeted shortfall. The underspend in 10/1/CS11 is primarily attributed to unused funding for new positions created to open and operate the Alternative Sentencing Facility.

Eldorado Springs 121

Public Works Department

Request #3 – The Public Works Department is requesting a one-time budget increase of \$5,000 from the Eldorado Springs LID Fund (121), Eldorado Springs LID appropriation (ESL1) to cover remaining year-end operating expenditures. The Eldorado Springs LID Fund has sufficient current net position to cover this expense request.