ARAPAHOE COUNTY COLORADO

2011 BUDGET

Arapahoe County Celebrates 150 Years

1861 - 2011

ARAPAHOE COUNTY
1861 2011
CELEBRATING 150 YEARS

BOARD OF COUNTY COMMISSIONERS
5334 SOUTH PRINCE STREET
LITTLETON, COLORADO 80120-1136
WWW.CO.ARAPAHOE.CO.US

Reasonable Accommodation Policy

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ARAPAHOE COUNTY COLORADO

2011 BUDGET

2011 BUDGET ACKNOWLEDGEMENTS

BOARD OF COUNTY COMMISSIONERS

Susan Beckman ..... District 1
Nancy N. Sharpe ..... District 2, Chair Pro Tem
Rod Bockenfeld ..... District 3, Chair
Nancy Jackson ..... District 4
Frank Weddig ..... District 5

ELECTED OFFICIALS

Nancy A. Doty ..... Clerk and Recorder
Corbin Sakdol ..... Assessor
Sue Sandstrom ..... Treasurer
Dr. Michael Dobersen ..... Coroner
Carol Chambers ..... District Attorney
J. Grayson Robinson ..... Sheriff

FINANCE DEPARTMENT

Janet J. Kennedy ..... Finance Director
Todd Weaver ..... Budget Manager
Sue Wieland ..... Senior Budget Analyst
Chad Anderson ..... Budget Analyst II
Sarah Mills ..... Budget Analyst II
Lisa Stairs ..... Budget Analyst I
Mary Lokatys ..... Office Manager

ARAPAHOE COUNTY
1861 2011
CELEBRATING 150 YEARS

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arapahoe County

Colorado

For the Fiscal Year Beginning

January 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to ARAPAHOE COUNTY for its annual budget for the fiscal year beginning January 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SPECIAL RECOGNITION

The following individuals and groups played a key role in the development of the 2011 budget for Arapahoe County. We recognize them here for their hard work and valuable contribution.

DEPARTMENT DIRECTORS

Kathryn Schroeder, Interim ..... Board of County Commissioners' Administration
Andrea Rasizer ..... Communication Services
Don Klemme ..... Community Resources
Kathryn Schroeder ..... County Attorney
Bob Patterson ..... Facilities and Fleet Management
Janet J. Kennedy ..... Finance
Patrick Hernandez ..... Human Resources
Cheryl Ternes ..... Human Services
Rita Pollock ..... Information Technology
Dave Schmit ..... Public Works and Development
Shannon Carter ..... Special Assistant to the Board of County Commissioners

DEPARTMENT/ OFFICE BUDGET REPRESENTATIVES

Kathleen Dichter ..... Clerk & Recorder's Office
Beverly Head ..... Commissioner's Office
Tory Kaufmann ..... Communication Services
Darcy Kennedy ..... Community Resources
Holly Vicino ..... County Assessor's Office
Barbara LeBlanc ..... County Attorney's Office
Lisa Avendano ..... County Coroner's Office
Michael Wallace ..... County Treasurer's Office
Doris Houser-Williams ..... District Attorney's Office
Jennifer Barr ..... Facilities and Fleet Management
Mary Lokatys ..... Finance
Jesse Cornejo ..... Human Resources
Lori Noble ..... Human Services
Rita Pollock ..... Information Technology
Dan Kennicutt ..... Public Works and Development
Gail Thrasher ..... Sheriff's Office

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizen Budget Committee ..... Mel Rawles, Chair (2010)

OTHER

Liz Ellis ..... Creative Services Specialist II
Tim Mulvey, Janeen Muilenburg ..... Printing Services

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Board of County Commissioners and Elected Officials

2011 Board of County Commissioners
Commissioners Susan Beckman, Rod Bockenfeld and Frank Weddig
Commissioners Nancy Jackson and Nancy N. Sharpe

Nancy A. Doty
Clerk and Recorder

Corbin Sakdol
Assessor

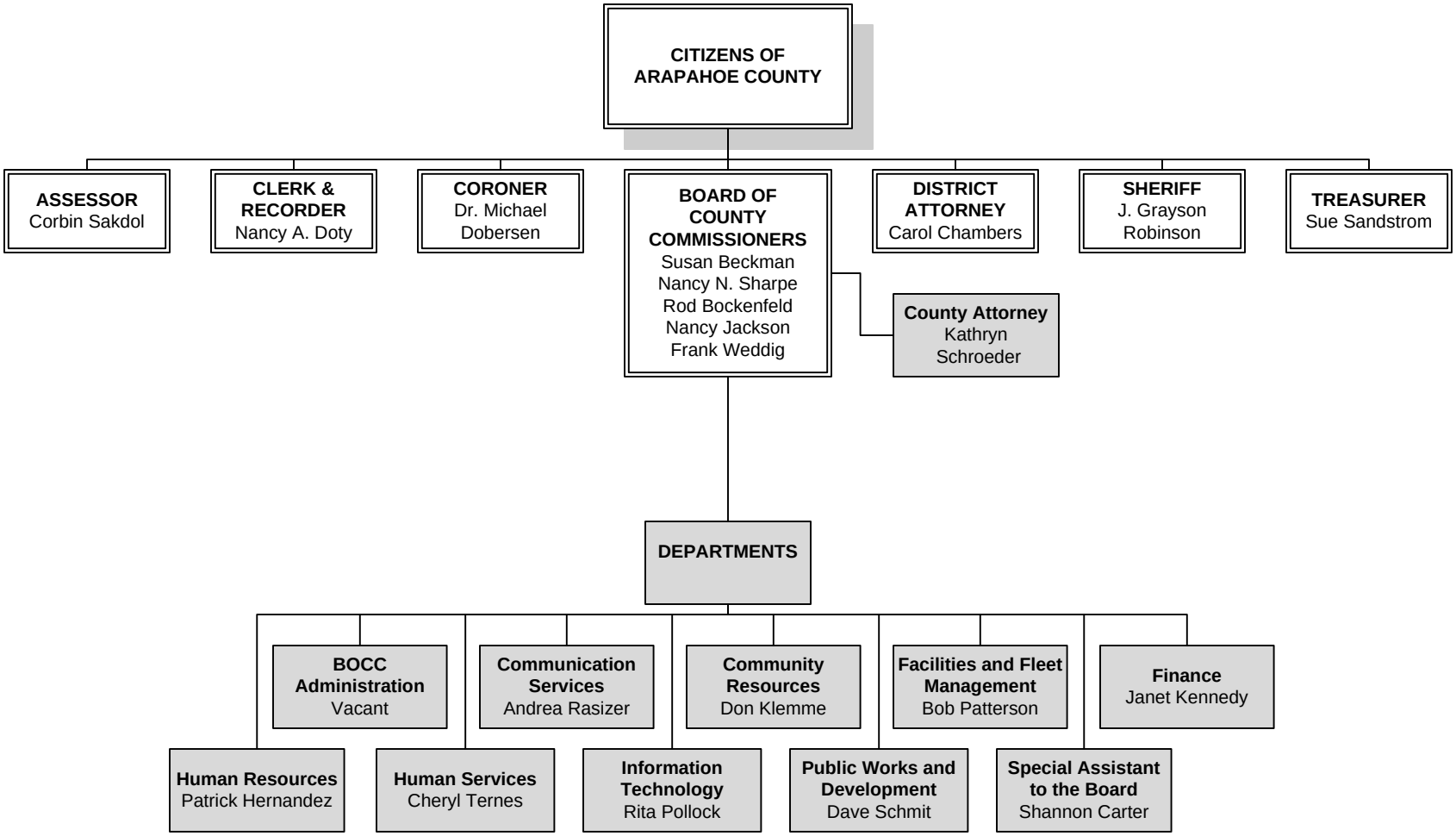
Sue Sandstrom
Treasurer

Dr. Michael Dobersen
Coroner

Carol Chambers
District Attorney

J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



Arapahoe County
Colorado's First

QUICK REFERENCE GUIDE

This document includes the 2011 budget for Arapahoe County, Colorado. There are three tools that will help you locate information. The first is this *Quick Reference Guide*. It shows where to find answers to commonly asked questions, along with section references and page numbers. Next is the *Reader's Guide*, which briefly explains what each section of the book contains. It will help you get to the right layer of information. A traditional *Table of Contents* outlines the entire document.

If you have this question	Refer to Tab	Page(s)
How much is in the 2011 Budget?	Budget Message	13, 22, 24
	Fund Revenues & Expenditures	52-130
How was the 2011 budget developed?	Budget Message	2, 7-8, 12-13, 25-26
What policies does the County use to develop the budget?	Budget Message	25-32
	Appendix	377-388
What is the budget by fund?	Fund Revenues & Expenditures	52-130
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What are the Goals of Arapahoe County?	Budget Message	1-2, 7-11
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What are the County's Debt and Lease Obligations?	Debt Service Summary	275-282
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READER'S GUIDE

This budget document contains the adopted 2011 budget for Arapahoe County. The information is broken out between County Funds and Other Entities, which are entities that the County oversees and are located within the County boundaries. Due to rounding, some historical data may differ by a few dollars.

Policy/Budget Message

The 2011 Budget document begins with the Annual Budget Message and an overview of the 2011 budget. Included in this section is a description of the current financial status of the County, an explanation of how this budget was developed, current issues facing the County and the budget and accounting policies. Attachment F shows all of the County revenues and expenditures for 2008, 2009, 2010 and 2011.

Profile of Arapahoe County

The Profile of Arapahoe County section provides an overall description of Arapahoe County, including the history of the County, an overview of local governments in the County, information about the elected officials, and various appointed boards and commissions. Information is also provided about the demographics of the County, including population statistics, information about schools in the County, employment, building permits, foreclosures, vehicle registration, and voter registration.

Fund Revenues & Expenditures

The section begins with an overview of fund revenue and expenditures, followed by a chart showing County revenues and expenditures by category. Next is an explanation of significant revenues, including property tax and the limitations on property tax collections. The chart of historical assessed valuation, County mill levy trends, and assessed valuation by property type follows. Then there is a section on property taxes for other County entities, followed by a discussion of other significant County revenue sources.

Arapahoe County
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Significant expenditures includes a discussion of employee salaries and benefits, the baseline budget process and capital outlay, followed by a schedule showing the availability of all funds at a glance.

A summary of fund revenues, expenditures and fund balance for each fund is followed by a description of each fund and its respective revenue, expenditure and fund balance trends. This is arranged starting with the General Fund and followed by all the other funds in alphabetical order.

Staffing

Because a large part of the County's spending is tied to staffing, a discussion about the staffing level is presented. This section discusses salary and benefit costs, the level of staffing, reasons for changes to the level of staffing and a chart depicting the distribution of personnel.

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for four years: 2008, 2009, 2010 and 2011.

Goals and Objectives

This section provides a description of each department's functions, including information about the divisions within each department. Information is also presented for each department's demand indicators, missions, objectives, and resource and service levels.

Capital Improvement Program

The Capital Improvement Program section provides a summary of capital expenditures. There is an overview of the County five-year capital plan, along with a description of each capital project. An explanation of the policies and processes that are involved with the development of the plan is presented.

Debt Service Summary

This section provides a discussion on the subject of debt and lease financing that has been used to pay for many capital projects.

Appendix

The appendix contains miscellaneous information that may be of interest to some readers. It includes a presentation of the budget by department by fund; additional detail about staffing; the budget packages that were submitted when the budget was being prepared; a schedule of operating transfers; the debt and lease repayment schedules currently in place; schedules of Aid to Agencies, economic development and multi-county formulas; historical revenue and expenditure summaries; financial policies; additional detail about the State of Colorado budgetary requirements for local governments; a copy of the Taxpayer's Bill of Rights (TABOR) amendment; a glossary of terms used in this document; and a list of the classification of account numbers.

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Arapahoe County
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JANET J. KENNEDY, CPA
Director

TO: The Honorable Board of County Commissioners and Citizens of Arapahoe County

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: 2011 BUDGET MESSAGE

I am pleased to submit herewith a budget for 2011 that is balanced and in conformance with Colorado law, including the Taxpayer's Bill of Rights (TABOR). In addition to the budget of the Arapahoe County Government, included herein are the budgets for the:

- Arapahoe Law Enforcement Authority
- Arapahoe County Recreation District
- Arapahoe County Water & Wastewater Public Improvement District
- Arapahoe County Building Finance Corporation

The Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors for these other entities.

This budget message provides an overview of the process and issues that drove the development of the 2011 budget including a discussion of economic factors, trends in revenues and expenditures, and the recommendations of the Executive Budget Committee. In addition, this message will also address the budget for some of the County's major funds, the capital improvement program, and changes in staffing.

The formal budget development process and the use of a budget assist in ensuring that the County meets its financial objectives of maximizing its financial sustainability and optimizing the use of its financial resources in its effort to achieve its vision of being "First in Colorado, First in Service, Your County of Choice."

This budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners. The mission, vision, and values of Arapahoe County were implemented in 2006, and will be used as the foundation for further strategic management and performance measurement efforts during 2011 and beyond under the County's Align Arapahoe program.

Arapahoe County's Mission, Vision, and Values

Mission

Enhancing your quality of life through exceptional delivery of services
and efficient use of public funds.

Vision

First in Colorado, First in Service, Your County of Choice

Values

S ervice First
E xcellent Quality
R esponsive Government
V isionary Thinking
I nnovation
C aring Leadership
E ffective Communication
F iscal Resposibility
I ntegrity
R espect for Others
S afety
T eamwork

Issues Impacting the Development of the 2011 Budget

Budget Submission Guidance and Review

Prior to the development of the 2011 budget, guidance to departments and elected offices was given by the Board of County Commissioners and the Executive Budget Committee (EBC). This committee was facilitated by the Finance Director, Janet J. Kennedy, CPA, by the Budget Manager, Todd Weaver, and by the other Budget Division staff. For purposes of evaluating the 2011 budget, the EBC was comprised of the following members:

- Rod Bockenfeld, County Commissioner
- Frank Weddig, County Commissioner
- Nancy Doty, County Clerk & Recorder
- Shannon Carter, Special Assistant to the Board of County Commissioners

Prior to reviewing the elected office and department budget submissions, the Board of County Commissioners and the Executive Budget Committee addressed the budget development goals of the County by providing direction to County departments and elected offices based on current and projected fiscal status and their priorities for the 2011 budget. The budget guidance for the 2011 budget development process was different from prior years due to the economic uncertainty and trends in revenue collections. The Executive Budget Committee, with the concurrence of the Board of County Commissioners, requested that the Finance Department reduce specific baseline budget items that have been under spent in prior years, to continue reductions to personnel budgets for historic vacancy savings, and requested departments and elected offices to submit voluntary budget reductions and budget package requests that incorporated new revenues or other reductions to offset any operating budget increases.

The County has used a baseline budget process since 2003 and, for 2011, the County continued the baseline budget process whereby the baseline budget provides funding for the current level of services and programs provided. Budget packages are required for any addition, expansion, or reduction in the current level of services and for some specific budget requests such as capital projects or replacement assets.

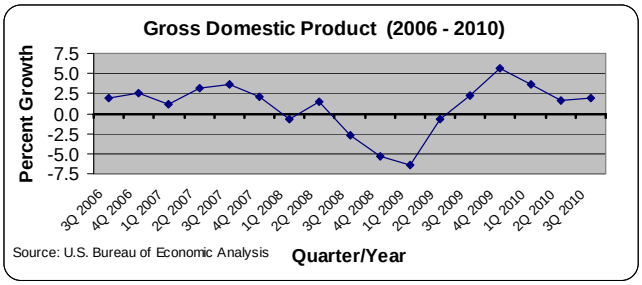
In September, the Executive Budget Committee reviewed the requested budget submissions and packages, interviewed each department and office, especially regarding their priorities, and prepared a recommendation that was presented to the Board of County Commissioners on October 12, 2010. The budget was further reviewed by the Board of County Commissioners through the months of October and November leading up to its formal adoption on December 14, 2010.

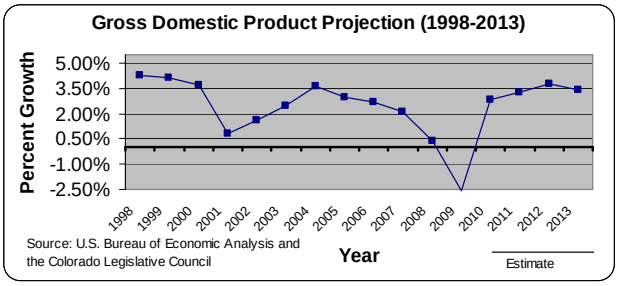
The Economy

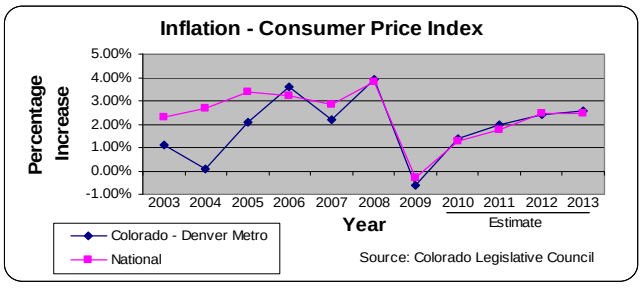
The condition of the national and local economy has an impact on the financial condition of Arapahoe County. Growth in residential and non-residential new construction, the real estate market, employment, consumer spending, and inflation all play a role in the local economy and the revenues and expenditures budgeted for 2011. The section below provides an overview of the economic situation as the 2011 budget was developed in the fall of 2010 and may not be reflective of the reader's or County's current economic climate.

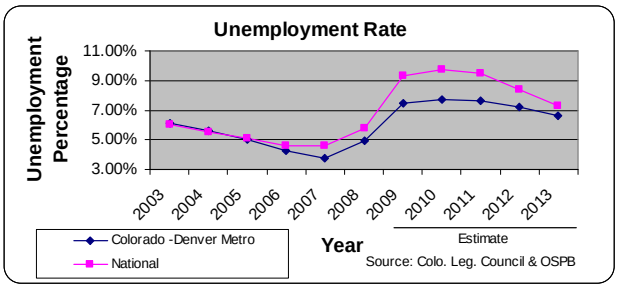
The national economy has begun a gradual recovery from the recession of 2007-2009 but is not growing at a rate similar to other recent recoveries. The current state of the economy and its impact on the County's revenues and expenditures was considered throughout the development of the 2011 budget. National economic growth, as measured by gross domestic product (GDP), has been expanding since mid-2009 and was forecast to be 2.9% for 2010 and 3.3% for 2011. The unemployment rate has remained high during the recovery as discouraged workers re-enter the workforce and job creation has been slow. Unemployment is projected to increase to 9.7% during 2010 before declining slowly over the next few years. The construction and real estate markets have been hit hard by foreclosures, banking problems, high inventory, and consumer confidence and the ability to secure lending. Deflation in 2009 is projected to be followed by a few years of moderate inflation of about 1.3% to 1.8% through 2012.

The condition of the Colorado economy generally lags the nation and this current recession is no exception. As of the development of the 2011 budget, unemployment was at lower levels than the nation as a whole at around 7.5% for 2009 and climbing to 7.8% for 2010. Further contraction or very low levels of activity are projected for residential and nonresidential construction in 2010 before beginning a very slow recovery in 2011. Colorado's more diverse economy during this recession has allowed a milder downturn than other states or for the State when compared with earlier recessions. Retail sales have started to rebound in Colorado, albeit slowly. Overall, a gradual recovery with ups and downs in economic data is projected for both Colorado and the nation and this will continue to impact County revenues and expenditures through an increased need for services and stagnant or lower growth in revenues. Below are some graphical depictions of some of the key economic indicators and their trends as they stood in late 2010, when the budget was being developed.









Trends in Revenues and Expenditures

A major factor in the development of the 2011 budget, as in prior years, was a consideration of the trends in County revenues and expenditures. The slow economic recovery from the recession at the national and local level has resulted in many of the County's revenues continuing to show declining growth and in many cases, revenues are still declining over prior year collections. On the expenditure side, there is continued upward cost pressure from employee benefits and the prices of commodities and materials without a corresponding increase in revenues to offset these increases. However, over the last few budget years, the Executive Budget Committee and the Board of County Commissioners have made efforts to contain costs and limit expenditure growth where possible and have continued to do so in the 2011 budget.

Property tax is the largest source of revenue for the County and the General Fund, and is a large source of revenue for several other funds. The budget for 2011 shows an increase of $1.8 million over the 2010 budget. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect and retain in a given year as a result of the current legal constraints. For 2011, an increase in inflation is offsetting declining growth in new construction and results in smaller growth in property taxes compared to prior budget years.

Trends in other large revenue sources show a similar pattern of some revenue sources declining while others are stagnant. Land recording fees grew dramatically and provided a large amount of revenue during the period when interest rates declined and home buying and refinancing activity increased dramatically. However, the significant downturn in the residential real estate market and the tightening of requirements by mortgage lenders has greatly reduced the amount of funds received from this revenue source and there has not been any sign of growth in this revenue over the last 3 years. Revenue from earnings on investments is tied to interest rates and interest rates have been at historic lows for an extended period of time resulting in much lower collections over the past few years when investments with higher rates matured and funds have been reinvested at the lower rates.

The significant slowdown in real estate and construction activity in the metro-area has continued to impact development-related revenues for the County. Revenues for planning, zoning, and public improvements have trended at or below budget. Building permit revenues have fallen short of budget since 2005 and projections show a shortfall again in 2010 due to the significant weakness in the construction market in Colorado. The 2011 budget shows a further decline in many of these revenues to account for the decreased level of activity. Another large source of General Fund revenues is specific ownership tax collected on the registration of new vehicles within the County and is distributed across the County to municipalities, school districts, and special districts based upon a pro rata share of property tax. The growth in motor vehicle registration, titling, and revenues from the licensing of drivers have been impacted by the recession as a tighter credit market and consumer confidence has slowed the sale of automobiles in the County resulting in no growth or declines in these revenues.

Overall, General Fund revenues for 2010 are expected to fall short of the budget based on end-of-year projections and indicate decline or stagnation in County revenue trends due to the current economy. The 2011 budget was developed with revised revenue projections attempting to forecast future economic conditions with mixed economic indicators. It is uncertain when the economic recovery will gain enough momentum to positively impact current County revenues but will be watched closely during 2011 and in preparation for the development of the 2012 budget. Please see the Fund Revenues and Expenditures section of the budget for more information.

In prior years, inflationary pressures in salaries, benefits, and material costs have driven the growth in expenditures. Over the last few budget years, the County has strived to limit the growth in operating expenditures even when revenue growth was positive. In developing the 2011 budget, the Executive Budget Committee and Board of County Commissioners took into consideration the trends in many of the

County's revenues and the goal of structurally balancing the budget. For 2010, the County decided not to do merit increases to base salaries for non-law enforcement personnel due to the economic and budgetary conditions, instead implementing one-time merit payments to employees where warranted. The 2011 budget continues this approach and, like 2010, includes law enforcement step increases and only a 1.5% one-time, merit-based salary payment that does not add to employee base salaries, but only for 30% of County staff. It was decided that this one-time payment would provide some cost savings to the County by not adding to base salaries and compounding in subsequent years while still rewarding top performance by employees. For employee benefits, the County enjoyed a year of relatively mild cost increases to both medical and dental insurance with increases of 1% and 2.8%, respectively. This compares very favorably to prior year increases that were considerably larger. The County elected to absorb the cost of the increases for this year, but historical trends and market data indicate the increase this year was a beneficial anomaly rather than a significant change in trends.

Apart from the growth in personnel costs, inflation in the cost of energy, construction materials, and other commodities has also impacted County expenditures. In prior budget years, the County has taken steps to reduce energy consumption and has tried to mitigate the growth in other cost areas through efficiency measures and a more disciplined budget process. These efforts are yielding benefits to the County and continued efforts and efficiencies should help the expenditure budget in future budget years. More information on expenditures is available in the attachments to this budget message and in the Fund Revenue and Expenditure and Department Budgets section of this document.

The Impact of the Taxpayer's Bill of Rights (TABOR)

The budget for property tax revenue has a significant impact on the projected fiscal health of the County, as it is the largest source of funds. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect and retain in a given year as a result of the Taxpayer's Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2011, the effective limit on the County's property tax revenue growth is the sum of estimated inflation for the Denver metro-area plus the growth of new construction in the previous calendar year (2010). The major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that it has collected.

Because of this growth restriction, the County's property tax revenue growth from 2010 to 2011 is 2.49%, which is the sum of estimated inflation of 1.60% and new construction growth ("local growth") of 0.89% in the 2010 assessment. A resulting temporary tax credit of 1.228 mills will be provided to the Citizens of Arapahoe County to adjust for the portion of the 15.821 base mill levy that cannot be collected under the provisions of TABOR. For 2011, the growth rate is slightly higher than 2010's rate of 1.78%, but is much lower than the 2009 rate of 5.42% due to the downturn in the real estate market. Inflation is one of the key factors in the local growth formula under TABOR and as the nation and Colorado experience uncertain economic times, this could play a large role in the volatility of the local growth formula for future budget years.

Financial Projections

The Executive Budget Committee and Board of County Commissioners evaluated financial projections throughout the budget process and in the months leading up to budget adoption in an attempt to get an understanding of where revenue shortfalls and surpluses may exist and what funds would be available for budget packages in 2011. The Executive Budget Committee also looked beyond 2011 at projections for 2012 and beyond and discussed ways to face the downturn in the economy and declining real estate values and the potential for a slow recovery. After reviewing the projections, the County decided upon a path that would limit the growth in operating expenses and provide a budget for 2011 that would not significantly impact services to citizens during the current economic downturn while maintaining financial sustainability.

Table I provides the forecast for the General Fund that is similar to the one used in the development of the 2011 budget but has been updated for preliminary year-end estimates that were not available prior to adoption. The estimated 2010 revenues and expenditures have changed as the last quarter of the year came to a close and the ending fund balance is expected to be more positive than originally planned as expenditure projections are reduced from earlier estimates and offset some of the projected revenue shortfalls. The last few budget years, the County's departments and elected offices have responded to BOCC and Executive Budget Committee guidance to find ways to be more efficient and tighten spending resulting in greater year-end expenditure surpluses. It should be noted that in early 2011 approximately $1.7 million in ongoing projects will likely be reappropriated from the fund balance and added to the 2011 General Fund budget. This will reduce the amount of unappropriated fund balance. Looking ahead to future budget years assumptions for revenue and expenditure growth reveal projected deficits for 2012-2015 and the County is already beginning to address these issues through the 2011 adopted budget. The size of the deficits will be dependent on the upcoming property tax reassessment and decisions on future spending made by the County.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2008	Actual 2009	Amended 2010	Estimate 2010	Adopted 2011	Forecast 2012	Forecast 2013	Forecast 2014	Forecast 2015
Total Sources	**$ 154.9**	**$ 154.1**	**$ 157.6**	**$ 151.1**	**$ 153.8**	**$ 150.7**	**$ 151.6**	**$ 155.3**	**$ 157.3**
Uses									
Salaries	$ 72.2	$ 72.8	$ 74.9	$ 72.9	$ 73.1	$ 73.6	$ 74.6	$ 75.7	$ 76.9
Employee Benefits	18.0	19.0	20.5	19.5	20.4	20.9	22.0	23.2	24.5
Supplies	7.5	6.5	7.7	6.8	7.2	7.2	7.2	7.2	7.2
Services & Other	36.9	38.6	42.5	38.0	39.9	39.9	40.0	40.1	40.2
Community Programs	0.3	0.4	0.4	0.0	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.0	0.1	0.2	0.1	0.0	-	-	-	-
Central Services	3.0	3.2	3.9	3.1	3.7	3.8	3.9	4.0	4.1
Transfers Out	26.0	22.6	10.8	10.8	12.9	8.3	8.3	8.3	8.3
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Uses	**$ 163.9**	**$ 163.2**	**$ 160.8**	**$ 151.2**	**$ 157.6**	**$ 154.1**	**$ 156.4**	**$ 158.9**	**$ 161.6**
Net of Sources/Uses	**$ (9.0)**	**$ (9.1)**	**$ (3.2)**	**$ (0.1)**	**$ (3.8)**	**$ (3.4)**	**$ (4.8)**	**$ (3.6)**	**$ (4.3)**
Adjustments to Sources	-	-	-	-	-	-	-	-	-
Adjustments to Uses								-	-
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	1.7	-	-	-	-
Additional Policy Res Transfer	-	-	-	-	-	-	0.3	0.3	0.3
TABOR Refund	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Uses	**-**	**-**	**-**	**-**	**1.7**	**-**	**0.3**	**0.3**	**0.3**
Total Net Sources/Uses	**$ (9.0)**	**$ (9.1)**	**$ (3.2)**	**$ (0.1)**	**$ (5.5)**	**$ (3.4)**	**$ (5.1)**	**$ (3.9)**	**$ (4.6)**
Cumulative Balance									
Beginning Funds Available	**$ 49.4**	**$ 40.4**	**$ 31.3**	**$ 31.3**	**$ 31.2**	**$ 25.7**	**$ 22.3**	**$ 17.1**	**$ 13.2**
Change in Fund Balance	(9.0)	(9.1)	(3.2)	(0.1)	(5.5)	(3.4)	(5.1)	(3.9)	(4.6)
Ending Funds Available	**$ 40.4**	**$ 31.3**	**$ 28.1**	**$ 31.2**	**$ 25.7**	**$ 22.3**	**$ 17.1**	**$ 13.2**	**$ 8.6**
Reservations/Designations	-	-	(9.8)	(9.8)	(6.0)	(6.0)	(6.0)	(6.0)	(6.0)
Funds Available for Appropriation	**$ 40.4**	**$ 31.3**	**$ 18.3**	**$ 21.4**	**$ 19.7**	**$ 16.3**	**$ 11.1**	**$ 7.2**	**$ 2.6**

Significant Issues Addressed in the 2011 Budget

Recommendation of the Executive Budget Committee

The Executive Budget Committee (EBC) reviewed budget submissions and met with all of the elected offices and departments to discuss budget issues and budget package requests. The EBC used the budget development memo to guide their review process and to develop the recommended budget. The EBC presented the recommended budget to the Board of County Commissioners on October 12, 2010. In preparing and presenting the recommended budget, the Executive Budget Committee focused its efforts on addressing four major areas while reviewing and recommending budget requests. These priorities are listed below:

- Controlling growth in operating expenditures without significant impacts to service levels,
- Structurally balancing the General Fund operating budget,
- Finding ways to preserve the investment in County staff,
- Preparing for the anticipated downturn in the 2011 property tax assessment, and;
- Continuing the County's capital program through the use of one-time funds.

Several of these priorities build on recommendations made and accepted during prior budget processes while others focus on meeting current and future needs. These major priorities and their impact on the 2011 budget are discussed in more detail below.

Controlling Growth in Operating Expenditures

Considering the declining trends in revenues, it has become increasingly difficult for the County to balance the operating budget without taking steps to control the growth in operating costs. Over the last few years, the Executive Budget Committee has requested that departments and elected offices find ways to slow the growth in operating expenses and find efficiencies in their programs and services. For the 2011 budget, the Executive Budget Committee took more significant measures to reduce the growth in operating expenditures. This included continuing baseline budgeting but also reducing historically under spent baseline budget items, continuing the practice of reducing personnel budget line items to factor in 1% or 2% vacancy savings, and requesting voluntary reductions from departments and elected offices. In addition, the Executive Budget Committee reviewed all of the budget package requests with special attention to the ongoing impact of the request on the operating budget.

The 2011 budget illustrates how the above methods have had an impact on reducing the growth in operating expenditures. Continuing the baseline budgeting process limits the growth in operating expenditures by freezing baseline accounts to their prior year amounts with no provisions for growth that do not involve a budget package request. For 2011, as in 2010, the Executive Budget Committee requested that the Finance Department review baseline budgets, compare budgeted amounts to actual expenditures, and reduce the baseline budget for 2011 for those accounts that had significant unspent balances from prior years. This process targeted several baseline budget line items including overtime, temporary salaries, maintenance and repair of equipment, equipment rental and miscellaneous expenses, among several others. The result of this process reduced the General Fund operating budget by approximately $406,000 in ongoing expenses.

The Executive Budget Committee also requested that departments and elected offices submit voluntary reductions to their operating budgets for 2011. The response was very positive with departments and elected offices submitting over $1.1 million in General Fund operating budget reductions that included the reduction of over 8.00 full-time equivalent (FTE) positions from the authorized staffing level. While all of these positions are vacant, it indicates that greater efficiencies in departmental/elected office operations led to the ability to reduce staff positions without negatively impacting services to the citizens. In addition to the voluntary reductions, the Executive Budget Committee also continued the practice of reducing personnel

budgets by 1% for departments/elected offices under 50 FTE and by 2% for those 50 FTE and over. The 2011 operating budget reflects a $2.0 million reduction County-wide for vacancy savings with $1.3 million in the General Fund. This is still within the range of historical savings in personnel budgets due to vacancies and turnover.

The combined impact of these three measures resulted in a $3.5 million reduction in the 2011 operating budget without significant impacts to programs and services levels. These measures also helped to make funds available in the operating budget to allocate to other priorities such as salaries, employee benefits, and budget packages for higher priority items than those involved in the reductions as described in the sections that follow.

Structurally Balancing the Operating Budget

Over the last several budget years, the County has adopted a budget where the operating expenses in the General Fund are equivalent to the current revenues. Before the current practice, the County adopted a budget that relied on the use of fund balance to fund ongoing expenditures in the General Fund. Despite budgeting with the use of fund balance, by year-end the County had routinely ended with more actual revenues than expenditures, resulting in an increased fund balance. In recent years, the Executive Budget Committee has focused its attention on structurally balancing the current operating expenditures in the General Fund to current revenues. The County defines a structurally balanced budget as one in which ongoing expenditures do not exceed ongoing revenues, excluding one-time revenues and expenditures. This has resulted in fund balance that can be allocated for other one-time budget priorities and has other benefits that enhance the financial condition and sustainability of the County.

As stated earlier, the Board of County Commissioners and the Executive Budget Committee were concerned about the current economy's impact on the budget and how flat, declining, or slower growth in property taxes and other revenues would impact current and future budgets. The County recognized that a continued focus on balancing the General Fund budget was necessary for the 2011 budget to continue providing services to citizens while being able to continue making progress on capital priorities. In this budget, the General Fund is balanced with a small surplus of operating funds as a result of the measures implemented by the Executive Budget Committee and Board of County Commissioners. This $1.2 million operating budget surplus in the General Fund is the result of implementing the operating budget cost control measures mentioned earlier and several other significant factors strategically planned to assist the County through anticipated reductions in revenue for 2012.

First and foremost among these factors, departments and elected offices have worked extremely hard to find efficiencies in their operations and the number and amount of ongoing budget package requests decreased for 2011. The Executive Budget Committee reviewed budget requests that primarily included voluntary reductions, budget packages for one-time needs, and sparse requests for increases to the operating budget. In addition, reductions were requested from the District Attorney's Office and the Tri-County Health Department for 2011. Both are outside agencies that are funded by several counties working cooperatively together. These agencies were also able to make reductions to their budgets for 2011 totaling over $830,000. Finally, the Human Resources Department did extensive research and analysis regarding County compensation goals and provided the Executive Budget Committee and Board of County Commissioners with reasonable, affordable compensation and benefit recommendations for 2011 that did not significantly impact the ongoing operating budget. More regarding the recommendation on compensation and benefits is discussed later in this Budget Message.

Combining these factors results in a recommended budget that reduced the operating expenditures more than it increased it and enabled the operating budget for 2011 to be structurally balanced and still provide funding for one-time priorities such as capital projects.

Preserving the Investment in County Staff

The Board of County Commissioners and the Executive Budget Committee have always been mindful of the impact of economic downturns on citizens as well as County employees. For the last few budget years, preserving the investment the County has made in staff has been an important goal of the budget process. However, this effort is not at the expense of programs and services as compensation and benefit costs are part of the overall budget and may impact the ability to structurally balance the budget.

In 2010, the County provided a 1.5% one-time salary payment in lieu of a merit-based salary increase for County employees and introduced a new, lower-cost, deductible-based health insurance option. The benefit of these measures was that the one-time salary payment did not impact the ongoing operating budget as it did not add to base salaries that would need to be balanced with revenues in future budget years. For 2011, the Human Resources Department conducted analysis on a number of compensation options and made recommendations to the Board of County Commissioners and the Executive Budget Committee. The recommendations included the funding of a 1.5% one-time salary payment for 30% of eligible County employees and would be based on job performance. This recommendation was in keeping with the County's efforts to implement the Balanced Scorecard through the Align Arapahoe process and reward high-performing staff. The cost of this recommendation is about $440,000 County-wide as compared to $1.4 million for the 2010 budget. Due to the current employment market and Human Resources analysis, no market adjustments to job classes or pay grades are recommended for the 2011 budget. For law enforcement officers on the step pay program, the 2011 budget includes step increases to be funded for those eligible at a cost of approximately $282,000. The step pay program recommendation is consistent with the 2010 budget and is an ongoing increase to those law enforcement officers' base salaries and was considered in the balancing of the operating budget.

The County is enjoying a relatively mild year for health insurance premium increases and the 2011 budget includes the recommendation that the County absorb the increases to these premiums rather than share or pass the increases on to employees. The renewal of the County's medical insurance includes a 1% premium increase that is about $140,000 County-wide and is primarily due to the County's claims history and the introduction of the lower-cost, deductible-based insurance option. Dental insurance premiums will increase 2.8%, or about $54,000, and will also be absorbed by the County rather than the employee. Both of the health insurance increases are ongoing and are included in the balancing of the operating budget. The contribution to the employee retirement fund increased during the 2010 budget year, but there are no plans to increase during 2011 as an increase has been discussed as a possibility for 2012. The result of these measures is a compensation and benefit budget that includes some measure of performance-based compensation to employees, continues with the law enforcement pay step program, absorbs the cost of health insurance increases, and is affordable within the constraints of the County's current budget environment.

Preparing for the Anticipated Downturn in the 2011 Property Tax Assessment

The County continues to be restricted by the provisions of the Taxpayer's Bill of Rights (TABOR) for property tax revenue. As in prior years, the effective limit on the County's property tax revenue growth is the sum of inflation plus the growth of new construction in the previous calendar year (2010). The major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that can be collected.

One of the chief concerns in developing the budget for 2011 dealt with the uncertainty regarding the 2011 property tax assessment that would have an impact on the property tax collections for 2012 and 2013. While the 2009 property tax assessment captured the decline in residential property values as a result of the downturn in home values during the recession, it is anticipated that the 2011 assessment will be capturing the decline in non-residential values. In Colorado, residential properties are assessed at 7.96% of their market value while most non-residential properties are assessed at 29% of market value. Therefore, a decrease in

non-residential property values has a much greater impact on assessed value than do residential properties. The extent to which this non-residential downturn will impact County property tax revenues is unknown at this point, but some projections indicate around a 10% to 15% decline in non-residential value without much, if any, growth in residential values. Such a decline could result in no growth or a decline in property tax revenues for the County for 2012 and 2013, as the 2011 assessment would be valid for two years.

The Board of County Commissioners and the Executive Budget Committee was mindful of the uncertainty surrounding this impact and recommended a budget that contained an operating budget surplus in the General Fund. This operating surplus would serve as a buffer against flat or declining property tax revenues and provide a reasonable head start on any budget reduction measures that may need to be implemented if such an impact occurred. To compare 2011 property tax collections to the prior few years, the growth in property tax during 2010 and 2011 is only about one-third of the growth experienced in years prior to 2010. The reduction in the growth of property tax revenue results in $1.8 million in new revenue for 2011 as compared to the average increase of approximately $5.0 to $5.5 million in budget years prior to 2010. This decline in growth and the prospect of further declines reinforced the County's commitment to structurally balancing the budget and resulting in resisting finding expenses to eliminate the current operating surplus.

Continuing the Capital Improvement Program with One-Time Funds

One of the significant benefits of structurally balancing the operating budget is the ability of the County to use fund balance to supplement current capital project funding to continue with priority capital project needs. The Board of County Commissioners and the Executive Budget Committee heard the recommendations of the County's Capital Improvement Program (CIP) Committee during the budget development process and accepted their recommendations for the 2011 capital improvement plan. The CIP committee is formed each year to develop a recommended CIP plan to the Executive Budget Committee and the Board of County Commissioners. The CIP Committee identified several key issues surrounding the requested capital improvement projects for 2011 through 2015 during the presentation to the Executive Budget Committee. The amount of requested projects totaled $15.8 million for 2011 and the CIP Committee identified the constraints of the current source of ongoing funding for the Capital Expenditure Fund as being inadequate to meet the capital needs of the County. For the past several years, the budget has included a transfer of fund balance from the General Fund to supplement the approximately $5 million in property tax and specific ownership tax allocated to the Capital Expenditure Fund each year.

Another key issue for the capital improvement program was the emergence of close to $9 million for projects that were not included in the 2010-2014 capital improvement program 5-year plan. These projects included further upgrades to the courthouse facilities for security and visitor reception, improvements to the Justice Center parking lots, and remodel projects at several County office buildings. Compounding this issue of numerous priority projects emerging for 2011 was the uneven project funding needs over the 2011-2015 program plan. The CIP Committee made numerous revisions and adjustments to the capital improvement program plan in order to make the 2011 request more affordable and smooth project funding needs over the next few years. These changes included scaling down the security and visitor reception improvements at the Justice Center from an original cost of $4 million, deferring resurfacing of Justice Center parking lots in favor of expanding the lots first, and deferring portions of the County remodeling projects to later budget years.

For the 2011 budget development process, the CIP Committee was comprised of Bryan Weimer, Gail Thrasher, Julie Rich, Todd Weaver, Anne Cecilione, Commissioner Jim Dyer, and was chaired by Shannon Carter, Special Assistant to the BOCC along with other representatives such as Janet Kennedy, Rita Pollock and Dave Schmit. The capital plan developed by the CIP Committee and approved by the Executive Budget Committee and Board of County Commissioners continues the funding of street and roadway construction, overlay, and reconstruction, construction and major maintenance of facilities, and improvements and upgrades to technology.

The 2011 Capital Improvement Program (CIP) provides funding for projects of $9.3 million that helps the County provide for its facility, infrastructure, and major technology needs including security enhancements at the County judicial complex, the replacement of the human resources/payroll management software, and the construction of a driver training track. A more detailed description of capital projects and a summary schedule of the five-year Capital Improvement Program is included in the Capital Improvement Program section of this document. Capital investments for new facilities made in prior years but that are budgeted as debt service payments can be found in the Debt Service Summary section of this document. A listing of the projects funded by the 2011 budget is provided in Table II below.

Table II

Capital Improvement Program

Project		2011
Judicial Facility Lobby Expansion and Elevator	$	1,650,000
Human Resources Management System		1,200,000
Case Management System		950,000
Sheriff Training Track and Parking Lot		900,000
CentrePoint Lobby Remodel		769,000
Judicial Parking Lot Expansion & Improvements		550,000
Evaporative Coolers Replacement Pods 1,3,4,6		500,000
Altura Plaza Remodel		410,500
Mill East Parking Lot Administration Building		128,000
Website Redesign & Content Mgmt. System		100,000
Judicial Complex X-Ray Equipment Upgrade		77,250
Peoria Shops ADA Improvements		76,000
Transfer for Infrastructure Project Funding		2,000,000
Total Capital Improvement Program	**$**	**9,310,750**

Other Significant Current and Future Budget Issues

In addition to the issues that have impacted the 2011 budget mentioned above, there were other considerations that were factored into the 2011 budget and planning for future budgets.

Transportation and Road Maintenance Funding

The transportation infrastructure requirements of the County continue to increase due to aging and growth. The Public Works and Development Department is responsible for the maintenance of those roads and streets within the unincorporated portion of the County and often participates on road projects with other counties and municipalities. An example of this cooperation is the reconstruction of Arapahoe Road and Parker Road interchange that has been in progress for several years and involves several other governmental entities. The capital improvement budget for 2011 includes only $2.0 million for County transportation projects, down from the usual $4.0 million in prior years. The decline is attributable to a supplemental appropriation of $4.2 million from the General Fund in late 2009 to be able to secure additional, expedited Federal funding for the Arapahoe Road and Parker Road interchange project. It is important to note that this $2.0 million represents only new funding for transportation infrastructure and that approximately $20 million in prior year funding or funding external to the County will supplement this $2.1 million in early 2010 to complete a wide range of infrastructure projects. Table III below lists the projects budgeted with the $2.0 million in County funding for 2011.

In addition to capital transportation funding, the County funds road maintenance activities in the Road & Bridge Fund. The main sources of funding for the Road & Bridge Fund are property taxes and revenues from the State's Highway Users Tax Fund (HUTF). The revenue sources for this fund have stagnated similar to other County funds over the last few years. Property tax revenue in this fund has been held constant as State statute requires sharing 50% of the revenue with municipalities within Arapahoe County. There has been an

increase in the amount of HUTF revenue received since 2009 due to an increase in motor vehicle registration fees enacted by the State of Colorado, known as FASTER. The County receives approximately $1.2 million annually from the imposition of FASTER fees by the State. The additional revenues have been put to use in increasing the amount of road maintenance activities. However, due to the economic downturn and declining growth in fuel excise taxes, the additional revenue received from FASTER fees has been partially offset by declining HUTF revenues not related to FASTER.

Continuation of the County's Performance Management Initiatives

A major effort for the County during the last two years was the development of a strategic planning and performance management system that built on the mission, vision, and values process begun in 2006. The County provided funding to hire external consultants from the Balanced Scorecard Institute to assist the County in developing a balanced scorecard performance management system. The County has named this effort "Align Arapahoe" and throughout 2009 numerous committees and teams worked with the consultants and independently to create the Align Arapahoe process for the County while 2010 involved a lot of activity related to the development and implementation of Countywide initiatives and performance measures.

Align Arapahoe is a proactive countywide strategic planning and management system designed to boost performance and efficiency and help Arapahoe County meet today's priorities and tomorrow's challenges by helping the County align and prioritize its activities to its mission, vision, and values. The Align Arapahoe process involves four strategic themes: Effective and Efficient County Government, Service Excellence, A Culture of Engagement, and Quality of Life. A more detailed description of these strategic themes can be found in the Goals & Objectives section of this document. A County strategy map and individual department/elected office strategy maps have been developed along with objectives in pursuit of the strategic themes. Progress during 2010 included the establishment of organization-wide initiatives in pursuit of the County's Align Arapahoe objectives and the development of performance measures and reporting tools that are still under evaluation and review. While the 2011 budget does not include any increased funding for this effort as the remainder of the work on Align Arapahoe will involve current staff and resources, the Align Arapahoe process is a major effort for the County and will continue throughout the upcoming year with further development of new performance measures, departmental/elected office work plans, and integration of the Align Arapahoe objectives and values into the employee performance evaluations.

Budget Overview

Baseline Budget

For the 2011 budget development, each department was given a baseline budget to fund the current level of programs and services. This baseline is the starting point for the budget and was equal to the baseline from the prior year budget process plus any ongoing expenses approved in prior year budget packages, except for the following adjustments made for the 2011 budget development:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions factoring in increases for health insurance
- A rate of 30% of 1.5% of base salaries has been used to project the amount for one-time salary payments in 2011 except for uniformed law enforcement personnel who are budgeted at the expected step increases based on their pay structure
- Reductions in under spent baseline budget line items per Executive Budget Committee direction

Departments and elected offices then had the opportunity to request changes to the current level of programs

and services for 2011 through budget packages. These changes were evaluated and reviewed by the Executive Budget Committee and those that were approved were then built into the recommended budget. Those changes that are of a temporary nature do not change future baseline levels, while those that are ongoing will be built into future baselines.

The County's total budget for 2011 totals $328.4 million for all funds. This compares with an amended budget of $477.9 million for all funds for 2010. Table III below summarizes the appropriations for the major funds of the County.

Table III

Total Expenditure Budget

Fund	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
			($ Millions)		
General Fund	$ 163.9	$ 163.2	$ 160.8	$ 151.2	$ 157.6
Social Services Fund	41.9	47.8	50.6	48.1	47.1
Road and Bridge Fund	15.5	14.7	15.8	15.0	15.9
Capital Expenditure Fund	14.3	16.3	23.6	13.0	9.4
Other Funds	77.52	76.79	144.76	66.36	76.19
Total County	**$ 313.2**	**$ 318.8**	**$ 395.5**	**$ 293.7**	**$ 306.2**
Arapahoe Law Enforcement Auth.	$ 6.0	$ 5.6	$ 7.8	$ 7.5	$ 6.2
Arapahoe County Recreation District	1.2	1.1	1.3	1.0	1.3
Arapahoe Water & Wastewater PID	18.7	20.6	66.7	60.9	8.4
Arapahoe County Bldg. Finance Corp.	6.5	6.5	6.5	6.2	6.3
Total All Funds	**$ 345.7**	**$ 352.5**	**$ 477.9**	**$ 369.4**	**$ 328.4**

Of the amount budgeted in 2011, $16.1 million is for interfund transfers including a $4.5 million transfer to to the Capital Expenditure Fund. Departmental appropriations for the General Fund are found in Attachment B. Attachment D includes the listing of appropriations for all funds.

The budget is balanced for the General Fund and all other funds. Planned drawdowns of fund balance are generally for one-time expenditures, primarily for capital projects, but in some cases are used to balance the 2011 budget for funds other than the General Fund, where appropriate. Many budget increases for programs in 2011 are to cover increasing costs for current service levels or to offset declining revenues but there are several budget packages that introduce new equipment, technology, or staffing.

Reserves

County policy requires the Board of County Commissioners to make annually set policy reserves for various funds. These reserves are held to provide working capital for the County, and have been included in the budget. The 2011 budget provides for a reserve calculated as 11% of the original adopted budgeted expenditures of the General Fund, excluding large one-time transfers. This amount includes the 3% TABOR reserve for Arapahoe County and is held in the Board Designated Fund. Reserves for the Road & Bridge Fund, Social Services Fund, Arapahoe Law Enforcement Authority Fund, and the Arapahoe County Recreation District have also been held per County policy and/or State law within the respective funds. More regarding this reserve policy can be found in Attachment G to this Budget Message.

The General Fund

General Fund Revenues

Overall, the revenues for the General Fund are expected to decrease by 0.1% in 2011 from the 2010 original adopted budget of $154.1 million to $153.8 million. Chart I illustrates the distribution of revenue sources within the General Fund. Property taxes are expected to grow by $1.8 million in 2010 (1.6%), A detailed General Fund revenue forecast is included in Attachment A.

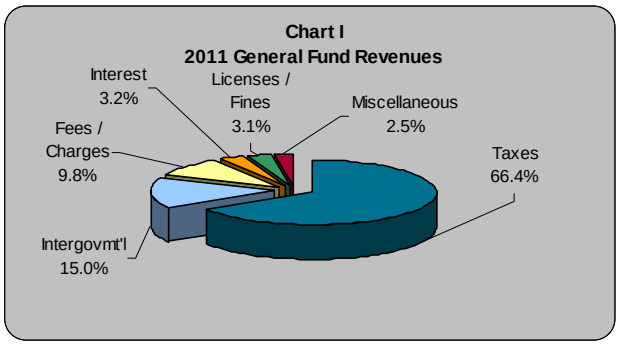


Table IV below illustrates the budgeted growth in some key General Fund revenue categories for 2011 from the 2010 budgeted level.

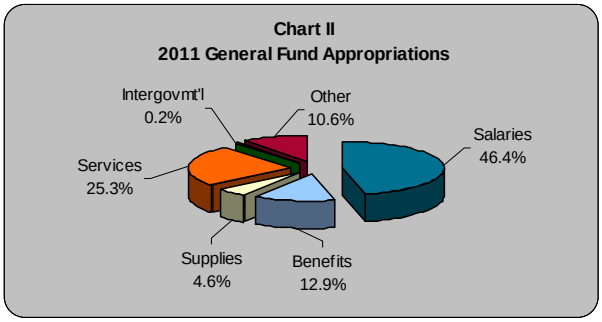
Table IV

Projected Percentage Growth in Selected General Fund Revenues

Revenue Category	2011 Adopted
Taxes	2.3%
Licenses & Permits	-0.3%
Intergovernmental/Grants	0.6%
Charges for Service	-5.3%
Fines & Forfeits	-6.0%
Investment Earnings & Contributions	-29.0%
Interfund Revenue	-0.4%
Transfers In	-100.0%
Other Financing Sources/Misc.	-40.9%
Total General Fund	**2.2%**

General Fund Appropriations

General Fund appropriations for 2011 total $157.6 million. The 2010 amount represents a decrease of $200,000, or 0.1% below the initially adopted 2010 budget of $157.8 million. Chart II illustrates the distribution of funding within the General Fund. On an operating basis, the General Fund budget is $152.6 million with the remaining $5.0 million being used for one-time budget items such as a transfer to the Capital Expenditure Fund. The result is a $1.2 million operating surplus when compared to the 2011 revenue budget of $153.8 million.



Detailed General Fund revenue and appropriation information can be found in Attachments A and B, respectively. A staffing summary is provided in Attachment E. A table showing all sources and uses amounts in the General Fund can be found in Attachment C.

Staffing Changes

The total staffing change for 2011 for the County is a 1.82 full-time equivalent (FTE) position decrease. A majority of these staffing changes are for positions located within the General Fund. Table VI below provides a listing of staffing changes to the 2011 budget.

Table V

Staffing Changes

Department	Description	2011 FTE	2011 Amount
General Fund			
Assessor	Customer Service Representative	(1.00)	$ (57,382)
Clerk & Recorder	Manager of Elections-Operations	(1.00)	(88,303)
Communication Services	Offset Printer Operator I	(0.32)	(19,659)
Community Resources	Judicial Services Officer	(1.00)	(64,699)
Community Resources	Sr. Resources Program Coord.	(0.25)	(16,232)
Public Works & Development	Building Inspector I	(1.00)	(73,065)
Public Works & Development	Building Inspector II	(1.00)	(80,369)
Public Works & Development	Engineer II	(2.00)	(174,432)
Public Works & Development	Sr. Clerk	0.50	25,159
Human Resources	Perf. Management Consultant	(1.00)	(99,594)
Total General Fund		**(8.07)**	**$ (648,576)**
Social Services Fund			
Human Services	Program Specialist	5.00	$ 286,910
Human Services	Colo. Works Assessment Spec	1.00	64,699
Total Human Services Fund		**6.00**	**$ 351,609**
Grant Fund			
Community Resources	Sr. Resources Program Coord.	0.25	$ 16,232
Total Grant Fund		**0.25**	**$ 16,232**
All Funds Total		**(1.82)**	**$ (280,735)**

As the economy has struggled, there has been a decrease in the volume of land development and construction activity and an increase in the demand for social services by citizens. Among the staffing changes for 2011 is a reduction of 4.00 FTE in the Public Works & Development Department as a result of declining workloads due to economic conditions. The Human Services Department received approval to add 6.00 FTE in their Core Services program areas to help alleviate increasing caseloads. The Assessor's Office, Clerk & Recorder's Office, Community Resources, and Human Resources Departments all reduced staffing by 1.00 FTE due to increased efficiencies with current staffing levels. The Community Resources Department is also shifting a 0.25 FTE Senior Resources Program Coordinator position from the General Fund to the Grant Fund for reimbursement of costs. Overall, the County has reduced staffing by 1.82 FTE and just over $280,000 while the General Fund is reducing its staffing level by over 8.00 FTE and $648,576 for 2011.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district governed by the Board of County Commissioners. The County Sheriff is the Chief Operating Officer. The ALEA provides law enforcement services only to the unincorporated area of the County. Taxpayers in the unincorporated area of the County pay property taxes based on a levy of 4.982 mills. The area served and the tax base of the Arapahoe Law Enforcement Authority excludes the City of Centennial as services are provided to this municipality through an intergovernmental agreement with revenues from the agreement received in the General Fund. The ALEA expenditure budget for 2011 totals over $6.2 million offset by $6.4 million in projected revenues. For 2011, 53.0 full time equivalent positions are assigned to the ALEA by the County Sheriff for patrol services in the unincorporated areas of the County.

Arapahoe County Recreation District

The Arapahoe County Recreation District (ACRD) is located in the Southeast part of the urbanized area of Arapahoe County, and provides certain recreation services to citizens in the district. The 2011 budget provides for the continued operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and various trails in the ACRD. The ACRD is also partnering with the Open Space program to develop the 17-Mile House Property as a historical site and purchased additional land for the expansion of the Arapahoe County Community Park during 2008. The 2011 budget provides for a transfer of $225,970 to the Lease Purchase Fund to pay for the lease on the purchase of additional land to expand the Community Park. Only the property owners in this district pay the property tax used by this district.

Arapahoe County Water and Wastewater Public Improvement District

The Arapahoe County Water and Wastewater Public Improvement District (ACWWPID) was formed in 2001 to construct various water, sewer, and stormwater facilities and to refinance the debt of the Arapahoe Water & Sanitation District. A 2001 election within the district authorized the issuance of $165.0 million in General Obligation bonds and $63.9 million of these bonds were issued in 2002 with a further $26.3 million in debt was issued in 2005 for the expansion of capacity at the wastewater treatment plant and several other water and wastewater projects. In 2006, the Public Improvement District issued $16.0 million in additional debt for the construction of a water treatment plant. The 2011 budget provides for the continuing scheduled debt service for these prior debt issues and for a 2009 debt issuance of $56.1 million for a renewable water resource. Only the property owners in this district pay the property tax used by this District.

Arapahoe County Building Finance Corporation

The Arapahoe County Building Finance Corporation (ACBFC) owns the CentrePoint Plaza Building, the Sheriff/Coroner Administration Building and the Arapahoe County Justice Center. The ACBFC leases these facilities to the County pursuant to the terms of Certificates of Participation issued by the Corporation. When these leases have been fully paid, the County will own the facilities. For further information about these Certificates of Participation please see the Debt Service Summary Section and Appendix 5.

Acknowledgments

I want to especially express my appreciation for the leadership of the Board of County Commissioners in developing progressive goals and a visionary policy framework within which these budget plans and recommendations could be formulated. Difficult decisions were necessary to balance the budget and to plan for the future, and the Board has been willing to address the issues and give the appropriate direction.

Special recognition and gratitude is extended to Susan Beckman, County Commissioner, Rod Bockenfeld, County Commissioner, Nancy Doty, County Clerk and Recorder, and Shannon Carter, Special Assistant to the Board of County Commissioners for their participation on the Executive Budget Committee. They spent many hours in meetings reviewing all budget submissions and packages and did an excellent job in prioritizing expenditures within the County's available resources. Their recommendation is invaluable in balancing the budget.

I would like to thank the Elected Officials (County Assessor, County Treasurer, County Clerk and Recorder, Sheriff, County Coroner, District Attorney), and the Department Directors for their cooperative

team-approach in providing valuable assistance in the development of this budget. The process has been instrumental in developing a budget that provides sufficient funding for necessary services.

The Citizens' Budget Committee is to be commended and thanked for their valuable efforts in reviewing the proposed County budget and making beneficial recommendations. The thoughtful input from the Citizen Budget Committee can be found in Attachment H to this budget message. I appreciate its independent review and participation in this process.

I wish to thank Todd Weaver, Budget Manager, Sue Wieland, Senior Budget Analyst, Sarah Mills, Budget Analyst II, Chad Anderson, Budget Analyst II, Lisa Stairs, Budget Analyst I, and Mary Lokatys, Office Manager, and all department budget representatives for their many diligent hours devoted to the development of the budget and this document.

tow/JJK

ATTACHMENTS

Attachment A ..... General Fund Revenue Projections
Attachment B ..... General Fund Appropriations
Attachment C ..... General Fund Summary
Attachment D ..... Total Fund Appropriation
Attachment E ..... Staffing Summary
Attachment F ..... Budget-in-Brief
Attachment G ..... Budget & Accounting Policies
Attachment H ..... Citizen Budget Committee Input

Attachment A

General Fund Revenue Projections

Revenue Source	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
SOURCES OF FUNDS:					
Taxes					
Property Taxes	$ 86,403,755	$ 91,103,058	$ 92,662,877	$ 92,539,753	$ 95,580,103
Specific Ownership Taxes	6,622,198	6,321,399	7,100,000	6,026,775	6,500,000
Other Taxes	(483,408)	(207,321)	-	(1,102,432)	-
Total Taxes	**$ 92,542,545**	**$ 97,217,136**	**$ 99,762,877**	**$ 97,464,096**	**$ 102,080,103**
Licenses & Permits					
Building Permits	$ 696,887	$ 750,974	$ 800,000	$ 723,390	$ 750,000
Motor Vehicle License Fee	2,011,412	2,005,814	2,100,000	1,753,286	2,100,000
Other Licenses & Permits	1,873,646	1,886,310	1,862,660	1,818,189	1,899,460
Total Licenses & Permits	**$ 4,581,945**	**$ 4,643,098**	**$ 4,762,660**	**$ 4,294,865**	**$ 4,749,460**
Intergovernmental & Grant Revenue					
Cost Allocation	$ 2,069,835	$ 2,134,725	$ 1,800,000	$ 1,739,063	$ 2,000,000
Revenue from Centennial IGA	19,558,691	19,735,830	19,658,334	19,778,011	19,642,531
Other Intergovernmental & Grant Revenue	2,944,669	2,164,105	1,535,126	1,197,187	1,484,300
Total Intergovernmental & Grants	**$ 24,573,195**	**$ 24,034,660**	**$ 22,993,460**	**$ 22,714,261**	**$ 23,126,831**
Fees & Charges					
Land Recording Fees	$ 2,480,764	$ 2,695,460	$ 2,850,000	$ 3,025,342	$ 2,925,000
Tax Collection Fees	5,329,273	5,604,219	5,300,000	5,653,898	5,300,000
Other Fees & Charges	8,497,409	7,690,256	7,769,840	7,183,487	6,858,406
Total Fees & Charges	**$ 16,307,446**	**$ 15,989,935**	**$ 15,919,840**	**$ 15,862,727**	**$ 15,083,406**
Other Sources					
Fines & Penalties	$ 609,374	$ 610,147	$ 614,770	$ 579,478	$ 577,920
Earnings on Investments	11,101,921	4,371,000	6,902,800	2,020,598	4,903,000
Internal Charges	2,601,485	2,813,053	2,657,934	2,554,712	2,647,078
Transfers From Other Funds	2,048,967	2,816,000	2,831,189	2,831,189	-
Other Miscellaneous Sources	498,559	1,622,479	1,132,018	2,855,388	669,485
Total Other Sources	**$ 16,860,306**	**$ 12,232,679**	**$ 14,138,711**	**$ 10,841,365**	**$ 8,797,483**
Total General Fund	**$ 154,865,437**	**$ 154,117,509**	**$ 157,577,548**	**$ 151,177,315**	**$ 153,837,283**

Attachment B

General Fund Appropriations					
Department Name	**2008 Actual**	**2009 Actual**	**2010 Amended Budget**	**2010 Estimate**	**2011 Adopted Budget**
Administrative Services	$ 5,816,572	$ 6,603,568	$ 7,364,833	$ 5,454,227	$ 8,054,510
Aid to Agencies	1,526,679	1,544,004	1,546,500	1,543,000	1,546,500
Assessor's Office	5,148,978	5,145,164	5,378,765	4,980,212	5,337,313
Board of County Commissioners	923,372	1,057,333	1,163,360	1,106,660	1,142,604
BOCC Administration	605,041	596,468	634,333	576,180	598,725
Clerk & Recorder's Office	10,338,845	8,161,101	11,135,805	9,300,573	8,745,564
Communication Services	1,027,667	1,091,644	1,269,380	1,114,021	1,197,763
Community Resources	2,653,178	2,754,184	3,353,599	2,828,340	3,084,496
Coroner's Office	1,412,905	1,483,667	1,523,089	1,440,744	1,495,258
County Attorney	2,322,939	2,440,220	2,496,477	2,411,770	2,495,449
District Attorney	10,551,071	12,721,751	12,694,119	12,694,119	12,099,176
Facilities & Fleet Management	7,229,968	7,812,878	8,149,682	7,798,327	7,961,014
Finance	2,459,335	2,609,469	2,979,159	2,864,862	2,921,340
Human Resources	1,206,049	1,190,038	1,629,035	1,467,680	1,531,219
Information Technology	11,889,334	11,776,524	12,427,344	11,611,725	12,405,002
Public Works & Development	7,747,314	7,420,917	8,028,442	7,307,761	7,283,521
Sheriff's Office	58,752,581	59,785,113	61,573,651	59,510,513	60,554,203
Treasurer's Office	2,006,159	1,947,843	1,981,389	1,848,368	1,947,162
Tri-County Health	4,339,665	4,497,173	4,663,732	4,559,917	4,343,871
Transfer to Other Funds	25,987,657	22,566,041	10,790,068	10,790,068	12,883,334
Total General Fund Appropriations	**$ 163,945,310**	**$ 163,205,100**	**$ 160,782,762**	**$ 151,209,068**	**$ 157,628,024**

Attachment C

General Fund Summary

Description	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
SOURCES OF FUNDS:					
Property Taxes	$ 86,403,755	$ 91,103,058	$ 92,662,877	$ 92,539,753	$ 95,580,103
All Other Taxes	6,138,790	6,114,078	7,100,000	4,924,343	6,500,000
Licenses & Permits	4,581,945	4,643,098	4,762,660	4,294,865	4,749,460
Intergovt & Grant Revenue	24,573,195	24,034,660	22,993,460	22,714,261	23,126,831
Fees & Charges	16,307,446	15,989,935	15,919,840	15,862,727	15,083,406
Fines & Penalties	609,374	610,147	614,770	579,478	577,920
Earnings on Investments	11,101,921	4,371,000	6,902,800	2,020,598	4,903,000
Internal Charges	2,601,485	2,813,053	2,657,934	2,554,712	2,647,078
Transfers From Other Funds	2,048,967	2,816,000	2,831,189	2,831,189	-
Other Miscellaneous Sources	498,559	1,622,479	1,132,018	2,855,388	669,485
Total Sources of Funds	**$ 154,865,437**	**$ 154,117,509**	**$ 157,577,548**	**$ 151,177,315**	**$ 153,837,283**
USES OF FUNDS					
Salaries & Wages	$ 72,231,134	$ 72,827,053	$ 74,894,756	$ 72,921,101	$ 73,086,174
Employee Benefits	17,986,708	19,044,259	20,514,988	19,527,782	20,366,697
Supplies	7,541,818	6,545,310	7,664,629	6,754,929	7,218,612
Service & Other	36,869,769	38,584,942	42,500,622	37,986,050	39,934,479
Community Programs	288,800	388,308	388,308	2,126	388,308
Capital Outlay	37,773	59,290	178,993	112,195	9,650
Central Services	2,999,074	3,189,897	3,850,398	3,114,818	3,740,770
Transfers to Other Funds	25,987,657	22,566,041	10,790,068	10,790,068	12,883,334
Other	2,577	-	-	-	-
Total Uses of Funds	**$ 163,945,310**	**$ 163,205,100**	**$ 160,782,762**	**$ 151,209,068**	**$ 157,628,024**
Annual Net	**$ (9,079,873)**	**$ (9,087,591)**	**$ (3,205,214)**	**$ (31,753)**	**$ (3,790,741)**

Attachment D

Total Fund Appropriation

Fund Name	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Non-General Fund					
Arapahoe County Fair Fund	$ 295,758	$ 303,895	$ 488,157	$ 451,461	$ 353,025
Arapahoe/Douglas Works! Fund	6,686,079	9,191,697	14,015,035	10,482,836	11,270,353
Board Designated Reserve Fund	-	-	-	-	-
Building Maintenance Fund	3,507,650	2,075,798	2,527,978	2,195,129	2,429,000
Capital Expenditure Fund	14,328,923	16,314,680	23,552,804	12,992,682	9,378,767
Cash-In-Lieu Fund	-	-	350,575	-	338,265
Central Services Fund	5,807,133	4,518,574	11,060,894	3,247,736	5,918,237
Comm Network System Replacement Fund	38,934	102,856	452,141	122,423	86,100
Community Development Fund	2,237,957	2,113,355	4,841,865	1,512,821	5,329,196
Conservation Trust Fund	385,569	381,370	808,017	381,367	381,367
Contingent & Emergency Reserve Fund	-	-	713,106	-	713,106
Developmental Disability Fund	7,587,828	7,694,390	7,855,233	7,742,857	7,823,319
Electronic Filing Technology Fund	46,843	226,262	785,394	213,858	132,099
Employee Flex Benefit Fund	965,250	902,631	1,020,900	1,003,283	1,020,000
Forfeited Property Fund	46,390	26,705	49,279	11,000	-
Grant Fund	9,709,917	10,263,020	15,325,369	11,310,654	12,568,848
Homeland Security Fund	1,947,403	4,310,331	6,400,037	1,574,302	-
Infrastructure Fund	5,776,801	7,925,122	27,255,723	8,086,750	2,000,000
Law Enforcement Cap Improvement Trust	2,829,624	551,705	-	-	-
Lease Purchase Agreements Fund	7,357,676	2,184,402	2,217,404	2,216,697	2,329,796
Open Space Sales Tax Fund	17,788,742	18,692,053	41,395,658	10,320,722	17,403,476
Road & Bridge Fund	15,499,595	14,707,244	15,783,662	15,030,958	15,937,922
Self Insurance Fund	1,384,293	1,568,248	1,928,617	1,455,597	1,830,001
Self Insurance Liability Fund	634,390	664,865	927,085	751,095	920,850
Sheriff's Commissary Fund	1,493,606	1,649,228	2,707,393	1,929,501	2,003,689
Social Services Fund	41,940,090	47,778,921	50,638,994	48,056,266	47,072,208
Worker's Compensation Fund	988,270	1,442,701	1,633,100	1,460,520	1,336,501
Total Non-General Fund	**$ 149,284,720**	**$ 155,590,052**	**$ 234,734,420**	**$ 142,550,513**	**$ 148,576,125**
General Fund	163,945,310	163,205,100	160,782,762	151,209,068	157,628,024
Total Arapahoe County	**$ 313,230,030**	**$ 318,795,152**	**$ 395,517,182**	**$ 293,759,581**	**$ 306,204,149**
Other Entities					
Arapahoe County Bldg. Finance Corp. Fund	$ 6,499,164	$ 6,497,140	$ 6,494,513	$ 6,243,844	$ 6,269,025
Arapahoe County Recreation District Fund	1,227,295	1,078,486	1,310,404	1,034,078	1,275,225
Arapahoe County Water & Wastewater PID	18,726,877	20,609,497	66,742,213	60,912,625	8,378,933
Arapahoe Law Enforcement Authority Fund	6,024,215	5,562,474	7,832,395	7,548,379	6,246,103
Total Other Entities	**$ 32,477,551**	**$ 33,747,596**	**$ 82,379,525**	**$ 75,738,926**	**$ 22,169,286**
Total All Funds	**$ 345,707,581**	**$ 352,542,748**	**$ 477,896,707**	**$ 369,498,506**	**$ 328,373,435**

Attachment E

Staffing Summary					
Fund / Department / Office	**2007**	**2008**	**2009**	**2010**	**2011**
General Fund					
Administrative Services	1.00	-	-	-	-
Assessor's Office	72.00	72.00	71.00	69.00	68.00
Board of County Commissioners	7.00	7.00	6.00	6.00	6.00
Board of County Comm Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	117.00	119.00	117.00	119.00	118.00
Communication Services	9.25	9.25	9.25	9.25	8.93
Community Resources	39.00	42.00	42.50	43.50	42.25
Coroner's Office	12.00	12.00	12.00	12.00	12.00
County Attorney	21.00	21.00	21.00	21.00	21.00
Facilities & Fleet Management	108.50	107.00	109.00	109.00	109.00
Finance	27.50	28.50	29.50	29.50	29.50
Human Resources	11.00	12.00	14.00	14.00	13.00
Information Technology	73.00	72.00	72.00	72.00	72.00
Public Works & Development	94.00	80.00	76.00	76.00	72.50
Sheriff's Office	591.75	623.75	626.75	626.75	626.75
Treasurer's Office	21.00	22.00	22.00	22.00	22.00
Total General Fund	**1,209.00**	**1,231.50**	**1,232.00**	**1,233.00**	**1,224.93**
Other Funds					
Arapahoe / Douglas Works! Fund	67.00	67.00	76.00	83.00	83.00
Arapahoe Co Recreation District Fund	3.00	3.00	3.00	3.00	3.00
Community Development Fund	6.00	5.00	3.00	3.00	3.00
Grant Fund	46.25	46.75	50.50	51.50	51.75
Homeland Security Fund	0.75	0.75	0.75	0.75	0.75
Open Space Sales Tax Fund	5.50	5.50	7.50	7.50	7.50
Road & Bridge Fund	73.50	59.00	59.00	59.00	59.00
Sheriff's Commissary Fund	4.00	6.00	6.00	6.00	6.00
Social Services Fund	442.75	466.00	477.00	477.00	483.00
Total Arapahoe County	**1,857.75**	**1,890.50**	**1,914.75**	**1,923.75**	**1,921.93**
Arapahoe Law Enforcement Authority	52.00	52.00	52.00	53.00	53.00
Total All Funds	**1,909.75**	**1,942.50**	**1,966.75**	**1,976.75**	**1,974.93**

Attachment F

Budget-in-Brief

Description	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues by Source					
Taxes	$ 141,225,372	$ 144,799,852	$ 148,434,895	$ 143,895,594	$ 150,184,199
Licenses & Permits	4,985,149	5,010,298	5,049,660	4,616,290	5,036,460
Intergovernmental	85,350,913	95,946,724	106,632,366	95,527,677	94,347,190
Charges for Services	18,311,173	18,403,862	18,810,050	18,109,438	17,328,306
Fines & Forfeits	637,612	623,851	614,770	596,395	577,920
Investment Earnings / Contributions	13,163,015	6,693,818	8,959,054	3,468,387	5,503,000
Interfund Revenues & Rentals	12,024,504	12,360,097	11,902,905	11,808,301	11,979,759
Transfers From Other Funds	32,125,476	27,499,478	13,749,890	13,731,526	11,537,358
Special Assessment Taxes	7,245,721	2,536,089	1,873,467	3,794,595	1,404,095
Total Arapahoe County Revenues	**$ 315,068,935**	**$ 313,874,069**	**$ 316,027,057**	**$ 295,548,203**	**$ 297,898,287**
Expenditures by Category					
Salaries & Wages	$ 101,528,408	$ 105,076,462	$ 109,443,168	$ 107,355,938	105,930,588
Employee Benefits	25,895,352	27,821,864	30,185,337	28,677,922	30,075,606
Supplies	14,165,610	12,233,013	14,662,011	12,550,744	14,435,255
Services & Other	87,575,338	92,542,732	153,314,356	83,796,693	96,938,810
Community Programs	17,439,414	20,526,686	23,702,846	19,700,365	21,193,100
Capital Outlay	26,309,164	23,482,181	40,670,197	19,348,631	14,935,736
Central Services	5,541,968	6,038,635	6,620,565	5,770,857	6,777,623
Transfers Out	34,772,197	31,073,579	16,576,795	16,558,431	15,917,431
Projects & Miscellaneous	2,577	-	341,907	-	-
Total Arapahoe Co Expenditures	**$ 313,230,030**	**$ 318,795,152**	**$ 395,517,182**	**$ 293,759,581**	**$ 306,204,149**
Other Entities					
Arapahoe County Bldg Finance Corp	$ 4,641,658	$ 5,627,502	$ 6,490,900	$ 6,479,971	$ 6,245,000
Arapahoe County Recreation District	1,390,199	1,181,816	1,129,530	1,209,468	1,159,316
Arapahoe Co Water & Wastewater PID	7,742,753	62,278,346	6,617,204	6,577,278	7,089,805
Arapahoe Law Enforcement Authority	6,290,714	6,702,725	6,564,429	6,967,924	6,416,195
Total Other Entity Revenues	**$ 20,065,324**	**$ 75,790,389**	**$ 20,802,063**	**$ 21,234,641**	**$ 20,910,316**
Arapahoe County Bldg Finance Corp	$ 6,499,164	$ 6,497,140	$ 6,494,513	$ 6,243,844	$ 6,269,025
Arapahoe County Recreation District	1,227,295	1,078,486	1,310,404	1,034,078	1,275,225
Arapahoe Co Water & Wastewater PID	18,726,877	20,609,497	66,742,213	60,912,625	8,378,933
Arapahoe Law Enforcement Authority	6,024,215	5,562,474	7,832,395	7,548,379	6,246,103
Total Other Entity Expenditures	**$ 32,477,551**	**$ 33,747,596**	**$ 82,379,525**	**$ 75,738,925**	**$ 22,169,286**
Total All Fund Revenue	**$ 335,134,259**	**$ 389,664,458**	**$ 336,829,120**	**$ 316,782,844**	**$ 318,808,603**
Total All Fund Expenditures	**$ 345,707,581**	**$ 352,542,748**	**$ 477,896,707**	**$ 369,498,506**	**$ 328,373,435**

Attachment G

BUDGET & ACCOUNTING POLICIES

Budget Process

The County constructs its budget on a calendar year basis as required by Part 1 of Article 1 of Title 29 of the Colorado Revised Statutes, which governs the budget process of Colorado counties. On approximately August 4th of each year, elected officers, directors and department heads submit revenue estimates and expenditure requests to the Budget Division of the Finance Department. On or before August 25th of each year, the County Assessor submits the current total assessed valuations for all taxing entities in the County and the factors needed to compute the statutory property tax revenue limits. Based on this information and following the Executive Budget Committee review process, the Budget Division submits a balanced budget to the Board of County Commissioners on or before October 15th.

The Executive Budget Committee (EBC) is a committee consisting of four members, two County Commissioners, one County elected official other than a County Commissioner and a Department Director tasked with the review of budget submissions and budget package requests. This committee is facilitated by the Finance Director and by Budget Division staff. The Executive Budget Committee spends a considerable amount of time reviewing the budget in-depth and develops the core of the recommended budget presented to the Board of County Commissioners in early October.

The Board of County Commissioners (BOCC) publishes a notice that the budget has been received and is open for inspection by the public and gives notice of the date of the scheduled public hearing at which any elector of the County may register an objection to the proposed budget. Prior to final adoption, changes may be made to the budget provided the budget remains in balance.

Per state statute, the BOCC must certify all mill levies on or before December 22nd of each year. Prior to the beginning of the next fiscal year, the BOCC enacts a budget adoption resolution and an appropriating resolution to approve the total budget and departmental expenditures. The BOCC may make no contract and no liability against the County can be created by any County officer unless an appropriation has been made. In addition, neither the BOCC, nor any County officer, can expend money for any of the purposes set out in the appropriation resolution in excess of the amount appropriated. In the case of an emergency or a contingency that was not reasonably foreseeable, the BOCC may authorize the expenditure of funds in excess of the budget by a resolution adopted by a majority vote.

Budget Adoption

An annual budget adoption resolution and an appropriation resolution are adopted by the BOCC in accordance with Colorado law. The adoption resolution must show that each fund is in balance, with estimated expenditures no larger than the sum of new revenues plus existing fund balance. By County policy, the appropriation specifies the budget for each department in the General Fund. All other funds are appropriated by fund total only. The accounting system is employed as a budgetary management control device during the year to monitor the individual departments. All annual appropriations lapse at the end of the year.

The County Finance Director is authorized by a resolution of the BOCC to select amounts to be reappropriated and forward them to the Board for approval. The reappropriation process involves the

appropriation of amounts that were appropriated in the prior year, had been encumbered as purchase orders in that prior year, but had not been spent in that year. The Finance Director is also authorized to transfer certain appropriations from the Administrative Services Department of the General Fund to other General Fund department budgets. Any other revisions that alter the total appropriation for any department or fund must be approved by the BOCC through a supplemental appropriation resolution. The Budget Manager is authorized to transfer budgeted amounts within departments of each fund.

Budget Calendar

The budget process starts early every year, includes both staff and citizen input, and involves negotiations by the Board of County Commissioners. The following calendar was followed in 2010 for the preparation of the 2011 Budget.

- January 1 — Begin Planning for the 2011 Budget
- January 13 — First Meeting of the 2010 Citizen Budget Committee
- June 18 — Distribution of Budget Guidelines
- June 28 — Budget Management System Open for Input of 2011 Budget requests
- August 2 — Budget Requests Due to Budget Office
- August 25 — Assessor Submitted Abstract of Assessments Reflecting Assessed Values
- September 1-3 — Executive Budget Committee Reviewed Budget Requests
- October 12 — Executive Budget Committee Submitted Proposed Budget to the Board of County Commissioners
- October 26 — Public Hearing on the Budget
- November 18 — Citizen Budget Committee Submitted Recommendation to the Board of County Commissioners
- December 10 — Assessor Certified Final Assessed Valuation Figures
- December 14 — Final Adoption of the 2011 Budget, Adoption of Mill Levy, and Appropriation of Budgeted Expenditures
- December 14 — Certification of Mill Levies in Arapahoe County

Citizen Involvement

The Citizen Budget Committee (CBC) is composed of fifteen members appointed by the Board of County Commissioners and generally meets monthly from March through October to become familiar with County operations and to review budgetary issues. Subcommittees meet with County departments or with staff to review budgetary issues selected by the Committee or assigned by the Board of County Commissioners. The Committee then meets to form recommendations of their own to present to the BOCC. These recommendations are presented during a special study session of the BOCC.

2010 Citizen Budget Committee

Bert Neely, Chairman
Mel Rawles, Deputy Chair

Matthew Arnold	Thomas Myers
Rick Gillit	Dale Nichols
Jared Ingwalson	Thomas Tanner
Martha Karnopp	Michael Weissman
Leonard Kopec	Sharon West
Carol Miller	Liz Wuest

After the budget is formally presented to the BOCC, a notice is placed in the Villager Newspaper explaining that the budget has been submitted and is available for inspection and that a public hearing on the budget will be held on a specified date. In 2010, this public hearing was held on October 26th. During this public hearing, the public was invited to speak to the BOCC about their concerns regarding the budget.

Process to Amend the Budget

Colorado law provides that during the fiscal year if the Board of County Commissioners deems it necessary, in view of the needs of the various offices or departments, it may transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund and/or transfer budgeted appropriated monies between spending agencies within a fund.

Colorado law also provides that if during the fiscal year the Board of County Commissioners, or any spending agency, received unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing board of the local government may authorize the expenditure of these unanticipated or non-assured funds by enacting a supplemental budget and appropriation.

Supplemental budget and appropriations require a two-thirds majority vote by the Board of County Commissioners.

To provide an opportunity to review the budget and allow for needed amendments, four study sessions are scheduled during the year. The first quarter budget review is scheduled in May. The second quarter budget review is scheduled in August, the third quarter budget review is scheduled in November, and the fourth quarter budget review is scheduled early in the following year. During these quarterly review meetings, the status of County finances is reviewed, and staff provides a summary of proposed amendments to the budget. Those proposed amendments are first reviewed by the Executive Budget Committee prior to the quarterly meetings and then scheduled for formal approval during a public hearing. Following approval, the amendments are entered into the budget through the County financial system.

Budget Document

The annual budget document is being enhanced in terms of its use as:
1. A policy instrument;
2. A tool for financial planning;
3. An operations guide; and
4. A communications device.

The Budget Division of the Finance Department prepares two formal documents:

1. The ***recommended budget*** represents the Executive Budget Committee recommendation for the following year budget and is published in mid-October when the recommended budget is formally presented to the BOCC. This document is distributed to key County staff and is not intended for general distribution.
2. For better and enhanced information to the BOCC, management and the general public, the Budget Division produces a second document that provides additional summarized financial analysis, and projections related to the ***adopted budget***. The adopted budget is a result of refinements made to the recommended budget after analysis of overall County needs and available resources. This document is submitted to the Government Finance Officers Association (GFOA) for consideration in their annual budget award program.

Elements of the Budgetary Process

The National Advisory Council on State and Local Budgeting (NACSLB) has published a set of recommended practices. It is the intent of the Budget Division to implement these practices to the extent possible. These practices have been endorsed by a number of major governmental organizations such as the International City/County Management Association (ICMA) and the U.S. Conference of Mayors.

The following table highlights the elements of budgeting recommended by NACSLB.

National Advisory Council on State and Local Budgeting
Recommended Elements Of The Budgetary Process

Establish broad goals to guide government decision making
- Assess community needs, priorities, challenges and opportunities
- Identify opportunities and challenges for government services, capital assets, and management
- Develop and disseminate broad goals

Develop approaches to achieve goals
- Adopt financial policies
- Develop programmatic, operating and capital policies and plans
- Develop programs and services that are consistent with policies and plans
- Develop management strategies

Develop a budget consistent with approaches to achieve goals
- Develop a process for preparing and adopting a budget

- Develop and evaluate financial options
- Make choices necessary to adopt a budget

Evaluate performance and make adjustments

- Monitor, measure and evaluate performance
- Make adjustments as needed

Basis of Accounting

Basis of Accounting refers to the specific time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The method of accounting utilized depends on the purpose for which the fund has been established. Proprietary funds (Central Service Fund, Flexible Benefit Fund, Self Insurance-Dental Fund, Worker's Compensation Fund, and the Public Trustee Fund) and the Retirement Fund, (a fiduciary fund), utilize the accrual basis of accounting while all other County funds utilize the modified accrual basis.

Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred. Revenues are recognized when they are received in cash or become both measurable and available during the year. Revenues collected by another governmental unit are considered measurable and are recognized at that time.

Proprietary and fiduciary funds follow the accrual basis of accounting whereby revenue is recognized in the year in which it is earned. Expenses are recorded when liabilities are incurred. In the proprietary funds, depreciation is recorded as an operating expense. Expenditures for property and equipment are shown as an increase in capital assets and redemption of bonds and leases is recorded as a reduction in liabilities.

Budgetary Basis of Accounting

The main difference between the basis of accounting used for accounting purposes, and the basis of accounting for budgeting purposes is that the budgets for the proprietary funds (Central Service Fund, Flexible Benefit Fund, Self Insurance-Dental Fund, and the Worker's Compensation Fund) are prepared on a cash basis. Under the cash basis, capital expenditures and the redemption of bonds and leases are recorded as expenditures. Depreciation and amortization costs are not budgeted since these costs are non-cash transactions. The budget for all other funds is prepared on a modified accrual basis.

Encumbrances

Arapahoe County utilizes the encumbrance method of recording commitments related to unperformed contracts for goods and services. Under this method, outstanding encumbrances at year-end are recorded as a reservation of fund balance since they do not constitute expenditures or liabilities. It is County policy to reappropriate an amount necessary to provide funds for the amounts encumbered at year-end. Since this amount has not been measured when the Budget is adopted, the reappropriation process is handled in the first quarter as a supplemental appropriation and therefore the appropriations shown in this publication do not include an amount for prior year-end encumbrances.

Arapahoe County Policy Manual

Arapahoe County maintains a Financial Policy Manual and a Purchasing Policy Manual both of which control important financial issues. The Financial Policy Manual deals with such issues as a Financial Code of Ethics, Budgetary Policies, Contract Administration Policies, Purchasing Policies, Fixed Asset Policies, Cash Policies, Travel/Per Diem Policies, Improvement District Policies, and Information Services Policies. Some of these policies are further highlighted below.

Investment Policy

The County Treasurer has the authority to make investments on behalf of the County. The statutes defining legal investments are C.R.S. 24-75-601.1 and C.R.S. 30-10-708. Participation in local government investment pooling is authorized by C.R.S. 24-75-702. Investment priorities are (1) safety, (2) liquidity, and (3) yield.

The following institutions can be designated as eligible depositories for public funds:

1. All state and national banks having their principal office in Colorado that are insured by the Federal Deposit Insurance Corporation (FDIC) or its successor and which are approved as eligible public fund depositories by the Colorado State Bank Commissioner.

2. All state and federally chartered savings and loan associations having their principal offices in Colorado which are insured by the Federal Savings and Loan Insurance Corporation (FSLIC) or its successor and which are approved as eligible public depositories by the Commissioner of Savings and Loan Associations.

Further, all eligible depositories must be in compliance with Public Deposit Protection Acts C.R.S. 11-10.5-101 et seq and C.R.S. 11-47-101 et seq.

All banking and investment relationships must be approved and designated by Board of County Commissioner resolution.

The Board of County Commissioners may designate by resolution a distribution of interest income to be paid to a specific fund or funds. All other interest income is deposited to the County General Fund for the purpose of supplementing the County mill levy thus reducing the amount of revenue required from property tax. The budget provides for an allocation of interest earnings to the Arapahoe County E-911 Emergency Communication Services Authority, the Forfeited Property Fund, the Conservation Trust Fund, revenues received from the Regional Transportation Improvement Fee Program, and certain Law Enforcement Block Grants. The County is providing accounting and treasury services for the Arapahoe County E-911 Emergency Communication Services Authority, but this Authority publishes its own budget. All other interest earnings are to remain in the General Fund.

Fund Balance Reserve Policy

It is the policy of Arapahoe County to maintain a satisfactory level of unappropriated fund balance reserves in order to insure a continued strong financial position within the County. This policy was established so that an adequate level of reserves can be maintained for cash flow purposes, to ensure that the annual budgets can be balanced as required by law, and to carry the County through economic fluctuations that reduce annual revenues. These reserves also help to maintain the County's high bond rating.

The Board of County Commissioners has established specific levels for the fund balance reserve policy. General Fund reserves are to be no less than 11% of the current year's total initial adopted budget. This amount includes the mandatory 3.0% Taxpayer's Bill of Rights (TABOR) reserve for the County. (Section 20 of Article X of the Colorado Constitution) In 2002, this 11% reserve was transferred to a separate fund. The Road & Bridge Fund and the Law Enforcement Authority Fund reserves are to be one-sixth of the current year's initial adopted total operational budget. This is to be established as the minimum beginning reserve balance for the next fiscal year. The Social Service fund balance reserve is to be one-sixth of the County's 20.0% contribution of the current year's initial adopted total operational budget. This is to be established as the minimum reserve balance of the next fiscal year.

A 3.0% reserve required by TABOR is maintained in the Arapahoe County Recreation District Fund, and as part of the one-sixth reserve in the Law Enforcement Authority Fund, and as part of the previously mentioned General Fund 11% reserve for the County.

The status of the unappropriated fund balance is reviewed on a monthly basis, and any exceptions to the level as defined in the policy is reported by the Finance Department to the Board of County Commissioners.

Budgetary Fiscal Control

For budgetary control purposes, all expenditures shall be maintained by a detailed line item based upon a chart of accounts, which provides for the uniformity of reporting and is consistent with Generally Accepted Accounting Principles, (GAAP). Information may be summarized by object, center, or other formats that accumulate related groupings of transactions. There are five major responsibilities of the Budgetary Fiscal Control policy:

1. Department heads or elected officials are responsible for reviewing their budgets on a monthly basis. If adjustments are necessary, it is their responsibility to submit a budget transfer/supplemental request to the Budget Division.

2. On a quarterly basis, the Budget Division reviews all requests for appropriation changes and prepares necessary documents as required for submission to the Board of County Commissioners at the quarterly budget review meetings.

3. The Board of County Commissioners must approve all requests for appropriation changes that are needed to transfer budgeted amounts between established departments within a fund or between funds.

4. The Budget Division has the authority to approve all internal transfer requests as long as the transfer does not change the total budgeted amount of that department.

5. In the event that the Budget Division does not approve a transfer, the department head or elected official may appeal the proposed action to the Board of County Commissioners.

Reappropriation Policy

The Reappropriation Policy provides that amounts equal to purchase orders encumbered, but not expended in a budget year, will be reappropriated in the subsequent budget year. This policy also provides that the unspent balance of County Commissioner approved projects and grants will be reappropriated, as well as the unappropriated fund balance of certain funds:

- Infrastructure Fund
- Conservation Trust Fund
- Communication Network System Replacement Fund
- Cash-In-Lieu Fund
- Forfeited Property Fund
- Sheriff's Commissary Fund

The policy provides that the reappropriation not exceed the actual savings from the prior year nor exceed the available fund balance. Since reappropriation is handled as a separate process after the original budget is adopted, the amounts are not shown in this document under current year appropriations. The reappropriation process is expected to be complete in March of this year.

Attachment H

CITIZEN BUDGET COMMITTEE INPUT ON THE 2011 BUDGET

During 2010, the Citizen Budget Committee spent much of their time exploring a wide selection of issues that have or will have an impact on the County's budget. In an effort to be more involved in the upcoming budget process, the Committee decided that they would like to start meeting in January as opposed to March. This has allowed the members to give more input on what area they would like to review and when; while still leaving time to review the budget. To begin the year, they had a presentation that reviewed the County's core functions and how they are funded. The presentation helped the members learn what the fund structure is for the County and gave a glimpse of the programs and services offered by the departments and elected offices. The Committee was also interested in the plans for the County Detention Facility. Sheriff Robinson came in to give a presentation and answer their budgetary questions. There were a couple of ballot initiatives that were looked at from a fiscal impact point of view. Other areas that were reviewed for more of an educational aspect were Tax Increment Financing Districts and Urban Renewal Law in Colorado.

Starting their meeting schedule earlier in the year gave the Committee a chance to review the County budget process, quarterly budget reviews, and then in October a presentation of the 2011 Recommended Budget.. The letter below was submitted by the Citizen Budget Committee to the Board of County Commissioners in early December for their consideration.

DATE: November 18, 2010

TO: The Arapahoe County Board of County Commissioners

THROUGH: Mel Rawles, Deputy Chair

FROM: Citizen Budget Committee

SUBJECT: RECOMMENDATIONS OF THE COMMITTEE FOR 2011

With changes in the bylaws, the 2010 Citizens Budget Committee (CBC) held its first meeting in January instead of March, and chose as topics for discussion: Open Space sales tax, new detention facility, new ballot initiatives, and tax increment financing (TIF). We also had presentations on core functions of county government, projections and trends in revenue and expenditures and their impact on the county budget, and concluded our regular meetings with a presentation of the County's 2011 budget.

Open Space Tax

The Committee spent considerable time in 2009 on the question of extending the Open Space Use Tax but since the Master Plan for the County was completed in June of this year, we asked Bob Toll to give us an update in August. This plan clearly established the guidelines and goals of the future of Open Space in Arapahoe County. It was very useful to receive an understanding of the five and twenty-five year plans.

The CBC believes the use tax should be extended beyond the current ending date of December 2013. However, before this initiative is placed before the voters of Arapahoe County, certain items need to be considered.

A. Open Space should make available as many areas as possible for public use such as Richmil Ranch, Kiowa Creek and the County Fairgrounds and Regional Park areas. The 17-Mile House Farm Park should have more visitations allowed. These two considerations have the potential to show our voters the true benefits of this use tax.

B. The ending fund balance as of 2009 was almost twenty-four million dollars and most likely will continue to grow. The CBC highly suggests every effort be made before 2013 to acquire an easement or additional open space to provide high value to our voters. It would be extremely difficult to pass a tax extension in these economic times if Open Space is sitting on a large fund balance.

C. It is recommended that the maintenance cost currently capped at 3.24% of County revenues be increased.

D. The acquisition cost currently capped at 28.16% of revenues should be decreased.

E. We would like the yearly audits of the county Open Space funds be made available to the CBC.

F. We would like the Annual Municipal Expenditure Reports made available to the CBC. The Annual Municipal Expenditure Reports are to be provided to the BOCC on December 31st of every year. The CBC believes that these reports should be carefully analyzed for conformance with the resolution and that all funds are used in accordance with the established provisions and guidelines of the intergovernmental agreements.

G. We suggest share back funds, grants and county acquisition funds be line-listed rather than lumping all under "Services and Other." This would provide a better view to the Board of County Commissioners (BOCC) and CBC of monies spent and unspent.

H. Any site acquired or improvement made with Open Space funds should include signage indicating Open Space funds are being utilized.

We wish to commend the BOCC's recent approval of the land purchase near Arapahoe and Parker Roads, with the thought that this is not only for the present residents of the county, but for future residents also.

Plans for County Detention Facilities

Sheriff Grayson Robinson's presentation to the CBC in April was an organized chronicle of the history and present operation of the county detention facility. This facility was built in 1984 and the presentation detailed its shortcomings 26 years later. The Sheriff presented several potential plans for expansion and improvements. The composition of inmate population, how that composition affects operations and costs, and what steps are being implemented to improve both areas was very informative.

Shannon Carter, at our September CBC meeting on the budget process, explained that there are several possible solutions to the poor layout and overcrowding of the current facility. The Citizen Budget Committee thinks that the most economical is the phased-in approach of redesigning and enlarging the current facility in sections. However, the CBC recommends that the county pursue further study on this as well as look at other approaches. We appreciate the thought behind the Sheriff's plan and support his goals.

Tax Increment Financing

Tax increment financing districts were added to our list primarily for members to get an understanding of what they are and how they affect the county. Jack Bush, Deputy County Attorney, gave a presentation on Colorado's Urban Renewal Law. Since most Urban Renewal projects are at the municipal level, the county has little input on Urban Renewal projects, but can only approve or disapprove after municipal authorization. However, any development within the county may have an "indirect impact" on the county through the need to furnish access roads, etc, and therefore should be closely monitored.

Corbin Sakdol, County Assessor, followed Jack Bush with information on TIF Districts and the mechanics of setting the assessed value of the property. He explained how property values should increase due to the redevelopment and the resulting increased taxes would go to the Urban Renewal District for the retirement of bonds for improvements such as roads, power lines, etc. Corbin mentioned agricultural land is appraised substantially lower than residential or commercial land and, if included as part of a TIF district, has a low tax base and results in higher amounts going to the district when the property is re-assessed. He mentioned this year the state legislature prohibited the inclusion of agricultural land as one reason a property can be eligible for Urban Renewal.

While the CBC has no immediate recommendations to the Board of County Commissioners concerning TIFs, the Committee believes that the financial consequences of current TIFs and the creation of new TIFs in the county merit attention. First, TIFs may directly divert county tax revenues for years or decades. Second, TIFs may create additional demand for services both within and outside of the TIF boundary area, such that not all such demand would be met by infrastructure within the TIF area and funded by the TIF mechanism. This may entail increased demand on county-provided services specifically NOT funded by the TIF mechanism, even as county revenues are reduced by the TIF itself. Third, reduced school district funding due to revenue diversion to a TIF may require state general fund backfill to school districts. Given limited state general fund dollars, this may reduce available state funding to various county programs.

New Ballot Issues (Fiscal Impact or Ballot Initiatives)

After a presentation of the effects on the County budget if any/all of the initiatives were to pass, the CBC voted to recommend that the BOCC oppose all three initiatives. Subsequently, the BOCC adopted a resolution to that effect.

Core Functions of County Funding and Functions/ the Budget Process

Excellent presentations were made by the Budget Department on the budgeting process and functions of the county government and the interaction of the budget with the different departments. At the September meeting Shannon Carter, Special Assistant to the Board, explained the functions of the Executive Budget Committee and the recommendations of the Capital Improvement Programs for the next five years. These presentations were timely considering the number of new members of the CBC over the last two years and should be beneficial to the CBC and BOCC in coming years.

At our September meeting, Todd Weaver presented to the Committee the 2011 Recommended Budget. The Committee was impressed, and in agreement, with the five goals of the recommended budget.

- Control growth of expenses without impacting level of services
- Balancing the budget in uncertain economic times
- Preserve the investment in county staff

- Prepare for the anticipated downturn in 2012 property tax re-assessment
- Continue the county's capital program with one-time funds

The strategic planning and the cooperation of all departments involved in drafting the 2011 budget demonstrates the value and rewards of performance management programs such as Align Arapahoe.

The members of the Committee would like to thank the County Commissioners for supporting the chance for citizens to look at the county's budget. This opportunity is greatly valued by its participants. The Committee also expresses its appreciation to the elected officials and department heads that made presentations at our meetings. Their willingness to attend and answer questions is much appreciated. The fact that there is a Citizen's Budget Committee and County officials who share with the Committee demonstrates the "first in service" quality that belongs to Arapahoe County.

HISTORY OF ARAPAHOE COUNTY

Arapahoe County was named for the Arapaho Indians, one of the larger tribes of plains Indians, who along with the Cheyenne occupied Arapahoe County east of the foothills running into what is now western Kansas. Arapahoe County is Colorado's first county. Almost half of the entire area that is now Colorado was Arapahoe County in the Kansas territory. In 1861, when Kansas was made a state, Colorado was made a territory with Arapahoe County as one of the 17 original counties.

The original Arapahoe County was 30 miles wide and extended from Sheridan Boulevard, the present western boundary of Denver, Adams and Arapahoe counties to the Kansas border. This peculiar shape was due to the practice of giving counties with large amounts of plains territory at least some of the foothill territory where there was water for mining and irrigation. Even though Arapahoe County did not reach the foothills, the streams running from the mountains supplied water. As settlers came in and took up lands on the eastern portions of the state, new counties were created and cut down to their present size.

Arapahoe County Courthouse downtown, when Denver was the county seat, circa 1896.

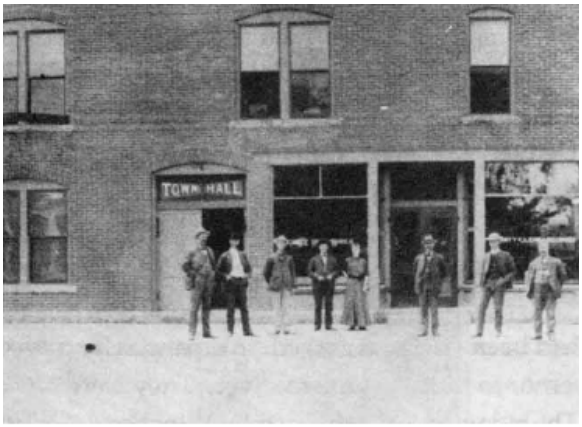
In the late 1820s, trappers searched this region for beavers to supply the great demand for men's beaver hats. In the late 1830s and 1840s, the demand shifted to buffalo skins. In 1832, the first trading post on the South Platte River was built on Cherry Creek, which was then part of Arapahoe County.

In 1848, gold prospectors on their way to California stopped in Colorado long enough to pan its streams. They found gold on West Dartmouth Avenue, just west of Englewood where Dry Creek flows into the Platte River. This was the first important discovery of gold in Colorado and was called Placer Camp or The Mexican Diggings. The Russell party found more gold down the river where it joined Cherry Creek. Here, they established a camp later called Denver. Denver became the seat of Arapahoe County, remaining so until 1902, when the County was divided into several counties that make up the Denver metro area today.

Other discoveries were made besides mining. Cattle grazing on the prairie supplied meat for the growing settlements. During the 1860s, farmers took up claims along the streams because of the ample irrigation for their land.

The Leavenworth and Pikes Peak Express, the first stagecoaches arriving in Denver in May 1859, supplied early transportation for gold seekers and other pioneers. Butterfield's Overland dispatch ran from Atkinson to Topeka to Denver, the first stagecoach reaching Denver in September 1865 by the way of the new Smoky Hill Route. In the 1870s, the Kansas Pacific Railroad, which later became the Union Pacific Railroad, was built across the plains from the Missouri River to Denver.

In the eastern portion of the County, the area was comprised mainly of sheep and cattle ranches. One of the largest ranches was owned by G.A. Snow, who came from New York and accumulated 25,000 acres of land - 12,000 of which were in Arapahoe County. The same family operated the Snow Ranch for 86 years until 1957. Other big spreads were the Parrett Ranch, the Owens Ranch, and the Price Ranch.

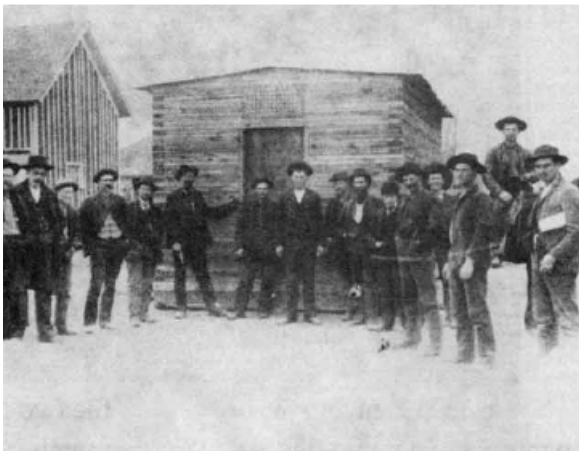


Arapahoe County Offices in Littleton, circa 1904.

The Town of Deer Trail grew up where a trading post and campsite served the wagon trains heading for the gold fields. The Leavenworth to Pikes Peak stage followed this trail to Denver from about late 1858 through 1860. The Kansas Pacific Railroad followed roughly the same trail. The railroad built a station at the site and platted the town in 1875. Deer Trail holds the distinction of staging the first organized rodeo in 1869. Many of the ranches homesteaded during the 1870s through the 1900s are still in the ownership and operation of the descendents of the early pioneers. Deer Trail incorporated in 1920.

The Town of Bijou was founded in 1870 and was the forerunner to the Town of Byers. It consisted of a general store. In 1873, a post office was established and in May 1889, Leonard McDonnell and John L. Fitzer created the town of Byers on the Kansas Pacific. The town was named in honor of William N. Byers, editor of the *Rocky Mountain News*. In 1899, Byers consisted of a one-room schoolhouse, a store/post office, blacksmith shop, livery barn, depot and a wool loading dock. There were the usual saloons and unpretentious hotels and only a dozen residences.

Today, Arapahoe County is a land of contrast. The County spans 850 square miles, has a population of more than 550,000 and is one of Denver's fastest growing neighbors. While three-fourths of the County is rural, the western part of the County is largely urban with wonderful communities that have accommodated the influx of latter day settlers. Industrial growth included the Martin Marietta plant. The Denver Technological Center, Centennial Airport and Greenwood Plaza are huge complexes, which house offices of world famous corporations. The eastern end of the county remains largely rural with wheat farms and a few cattle and sheep ranches.



Arapahoe County Jail, Circa 1902.

History provided by Andrea Rasizer, Director, Communication Service Department and photos courtesy of Liz Ellis, Graphics/Web Development Administrator.

Government

Arapahoe County has the third largest County population in Colorado, following El Paso and Denver Counties. Littleton, along with Aurora, Bennett, Bow Mar, Centennial, Cherry Hills Village, Columbine Valley, Deer Trail, Englewood, Foxfield, Greenwood Village, Glendale, and Sheridan make up the thirteen incorporated communities in Arapahoe County.

There are nine school districts within the County and 332 local and service districts.

The Board of County Commissioners governs the County. The Commissioners, along with the Assessor, Clerk and Recorder, County Coroner, District Attorney, Sheriff, and Treasurer are elected by voters to administer County services. The County has over 1970 employees and a $328.4 million budget. Arapahoe County has one of the lowest County mill levies in the Front Range.

Board of County Commissioners

The Board of County Commissioners oversees the County by serving as the administrative and policy-making body.

The Board approves the budget; hires staff; oversees land-use planning and development in unincorporated Arapahoe County, and administers county services, such as road and bridge maintenance, transportation improvements, snow and ice removal, human services, and animal control.

The Commissioners are elected by voters to represent five districts, each divided by population. All non-elected department directors report directly to the Board of County Commissioners.

Departments overseen by the Board of County Commissioners include BOCC Administration, Communication Services, Community Resources, County Attorney, Public Works & Development, Information Technology, Finance, Human Resources, Human Services, and Facilities & Fleet Management.

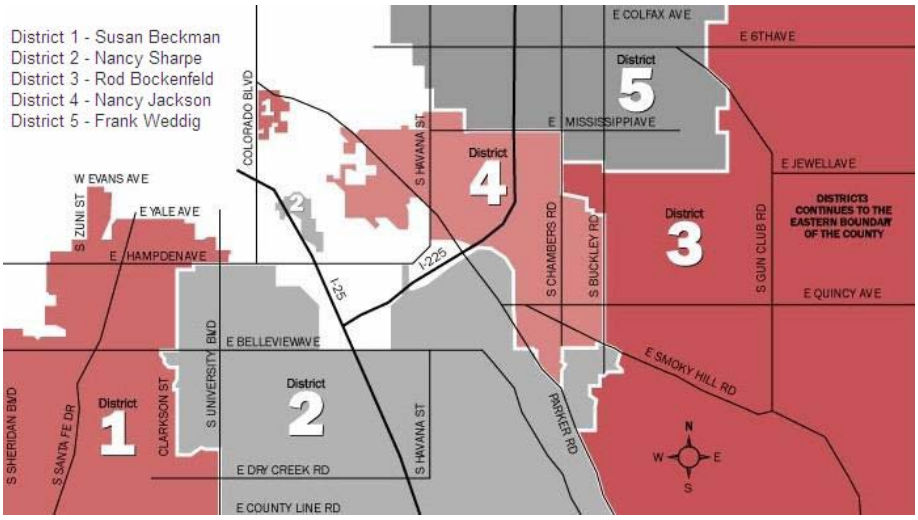
Susan Beckman
District 1

Nancy Sharpe
District 2

Rod Bockenfeld
District 3

Nancy Jackson
District 4

Frank Weddig
District 5



County Elected Officials

Assessor – The County Assessor discovers, lists, classifies, and values all real and personal property in Arapahoe County. The Assessor is also responsible for maintaining ownership and parcel maps; submitting the Abstract of Assessment to the Colorado Division of Property Taxation; certifying values to taxing entities; and producing the warrant roll. Corbin Sakdol is the County Assessor

Clerk and Recorder – The County Clerk and Recorder serves as Clerk to the Board of County Commissioners and is responsible for recording deeds, registering automobiles, issuing marriage licenses, passports, registering voters, administering elections; and maintaining records for the Board. Nancy A. Doty is the County Clerk and Recorder.

County Coroner – The County Coroner is a physician, trained and board certified in Forensic Pathology, the branch of medicine concerned with the investigation of sudden and unexpected, violent, or suspicious deaths. The Coroner is elected by voters to investigate deaths and issue death certificates. Dr. Michael Dobersen is the County Coroner.

County Treasurer – The County Treasurer is responsible for collecting, holding, and disbursing County funds. The Treasurer collects property taxes, and distributes the revenue to the County and other local governments, including school districts. Sue Sandstrom is the County Treasurer.

District Attorney - Voters in the 18th Judicial District, which includes Arapahoe, Douglas, Elbert, and Lincoln counties, elect the District Attorney to represent the District in criminal matters and prosecutions. Carol Chambers is the District Attorney.

Public Trustee – The County's Public Trustee is appointed by the Governor of Colorado to a four-year term. The powers and duties of the office of Public Trustee and procedures for the operation of the office are defined in Title 38 of the Colorado Revised Statutes. The areas covered by the Public Trustee are: Foreclosures of Deeds of Trust, Releases of Deeds of Trust, and Tax Escrow Accounts for Land Purchase Contracts. Ana Maria Peters-Ruddick was appointed as the County Public Trustee on February 1, 2007.

Sheriff – The County Sheriff is elected by voters to serve as the chief law enforcement officer of the County. He is responsible for maintaining the peace and enforcing state criminal laws. He serves as the Emergency Manager. The Sheriff operates the County jail and is the fire warden for prairie and forest fires in the County. J. Grayson Robinson is the County Sheriff.

Advisory Boards, Panels, and Committees

In addition, there are volunteer Citizen Advisory boards, committees, and panels that advise the County Commissioners on the proper course of action on any number of subjects. Through this system, civic-minded citizens can get involved in county government. The County, in turn, benefits from citizen knowledge, experience, and expertise.

Arapahoe Library District Board of Trustees

The Library Board is appointed by the Board of County Commissioners and the Deer Trail School Board, the two entities that formed the District in 1966. This governing board is responsible for the management and control of eight public libraries in the District. The Board is responsible for the appropriation and spending of library funds. Trustees serve five-year terms with a limit of two terms, in addition to completing an unexpired term. This is a seven-member board.

Board of Adjustment

The Board of County Commissioners appoints the Board of Adjustments to interpret and enforce the County's zoning regulations. The Board of Adjustments hears requests for zoning variances, applications for special exception uses, and interprets zoning regulations for unincorporated Arapahoe County. This is an eight-member board.

Board of Review

The Board of Review assists in interpreting and enforcing Arapahoe County building codes. The Board hears requests for variances from applications that deviate from the building codes. This is an eight-member board.

Arapahoe County Building Finance Corporation

The Arapahoe County Building Finance Corporation assists the County in financing certain capital projects. The Corporation acquires these assets through the issuance of Certificates of Participation. The County leases these assets through a lease purchase agreement.

Citizen Budget Committee

The Citizen Budget Committee is responsible for reviewing the annual recommended Arapahoe County Budget. The Committee reviews proposals that have significant fiscal and operational impacts and performs other duties as assigned by the Board of County Commissioners. When directed by the Board, the Committee gathers information and makes recommendations regarding County financial decisions. This is a fifteen-member board appointed by the Board of County Commissioners. Three members are appointed per Commissioner District.

Citizen Review Panel

This panel hears grievances concerning certain types of actions by County Human Services employees.

Colorado State University (CSU) Cooperative Extension Advisory Committee

This committee helps identify local needs as they relate to broader issues identified by state or national advisory groups and the Cooperative Extension staff. Committee members provide suggestions in determining program priorities for the County and serve as a support base for co-op staff.

Community Corrections Board

The Community Corrections Board serves in a planning and oversight capacity; approves or disapproves the establishment and operation of all community corrections programs within the 18th Judicial District; and accepts or rejects offender(s) referred for placement. Through collaborative efforts with the State Division of Criminal Justice and State Department of Corrections, Community Corrections Board members monitor and enforce state program compliance of residential and non-residential standards and services provided to offenders placed in community corrections programs.

Cultural Council

The Cultural Council solicits and screens applications from eligible non-profit and/or government entities for Arapahoe County's portion of the Scientific and Cultural Facilities District (SCFD) sales tax. The Council prepares a recommended distribution plan and forwards the recommendations to the Board of County Commissioners for review, ratification and submittal to the SCFD Board of Directors for funding approval.

Ethics Committee

This committee has two basic functions. First, in an advisory capacity to County elected officials, employees, and board, commission, panel, or committee appointees, if such persons request an opinion concerning a situation where the person is facing circumstances that could involve a violation of the County Ethical Principles and Guidelines. Secondly, the Committee investigates allegations of ethical violations by any County elected official, employee, or board, committee, commission, or panel appointee. As a part of this investigative function, the Committee conducts investigations, and makes recommendations to the Board of County Commissioners. This is a five-member committee.

East Arapahoe County Advisory Planning Commission

This committee makes recommendations to the Public Works and Development Department on planning issues related to the eastern portion of Arapahoe County.

Fair Planning Committee

This committee plans and manages the annual project completion events for the Arapahoe County Fair. The Arapahoe County Fair hosts the 4-Hers from across Arapahoe County. Fair projects range from cows to computers; rocketry to rabbits, with over 236 projects to choose from. Arapahoe County 4-H offers after school programs, outreach programs, and school enrichment programs along with the traditional 4-H program. CSU Cooperative Extension programs are available to youth, ages 5-18, without discrimination. The County's Cooperative Extension staff advises this group.

Liquor Authority

The Liquor Authority conducts public hearings for consideration of all applications relating to new alcohol beverage licenses; the consideration of a change of location for a current license; alleged violations of the Colorado Liquor and Beer Codes; and controversial issues pertaining to the liquor licensing process and/or laws. This is a seven-member board.

Metropolitan Football Stadium District

Robert Bryant represents the interests of Arapahoe County in the Metropolitan Football Stadium District.

Mile High Regional Emergency & Trauma Services Advisory Council (RETAC)

Intergovernmental Agreement among the City and County of Denver, Adams County, Arapahoe County, Douglas County, and Elbert County to establish a Multi-county Council to provide recommendations concerning regional area emergency medical and trauma service plans. The Mile-High RETAC is composed of representatives from each county and city and county who collectively represent government, pre-hospital facility, urban and rural interests as equally as possible.

Open Space and Trails Advisory Board

The Open Space and Trails Advisory Board is responsible for reviewing proposed projects, for making recommendations regarding the use of revenue collected from the Open Space Sales and Use Tax to the County and to the municipalities in the County. This is a seven-member board.

Planning Commission

The Planning Commission hears requests for land-use applications and either approves or makes recommendations on cases to the Board of County Commissioners. Members must reside or own property in unincorporated Arapahoe County.

Public Airport Authority

The Arapahoe County Public Airport Authority is an eight-member board that oversees Centennial Airport. The Board includes five voting members appointed by the Arapahoe County Board of County Commissioners, and three non-voting members from Douglas County.

Scientific & Cultural Facilities District (SCFD) Board

The Scientific and Cultural Facilities District (SCFD) encompasses most of Adams, Arapahoe, Broomfield, Boulder, Denver, Douglas, and Jefferson counties, and is responsible for the distribution of a one-tenth of 1% sales tax to the cultural, scientific and historical organizations. The SCFD Board includes representatives from each of the seven counties within the district and three Governor's appointees. The Board reviews and sets the District's policies and budget, oversees the Tier I and II funding applications, reports, reviews and approves the Tier III County funding plans.

Tri-County Board of Health

The Tri-County Board of Health serves the citizens of Arapahoe, Adams, and Douglas Counties. The Board of Health is responsible for appointing the Public Health Administrator and for adopting and revising standards, rules and regulations relating to the administration of the public health laws within the District. Tri-County cooperates with the Colorado Department of Public Health and Environment, the State Board of Health, the Water Quality Control Commission and the Air Quality Control Commission in relation to matters under their jurisdiction.

Arapahoe County Water and Wastewater Authority (ACWWA)

ACWWA is a political subdivision formed in 1988 pursuant to an intergovernmental agreement between Arapahoe County and Arapahoe Water and Sanitation District. The Authority encompasses approximately 5,200 acres and provides water, wastewater and storm water services. This is a seven-member board plus two County Commissioners.

Weed Advisory Board

Established by Colorado law, the Weed Advisory Board serves in an advisory capacity to the Board of County Commissioners in the matter of undesirable plant management. The majority of the Board must own 40-acres or more in Arapahoe County and all members must reside within the County.

Retirement Board

Members of the Retirement Board meet monthly and are responsible for approving all withdrawals from the plan (vested and non-vested), retirements and expenditures related to investment manager's fees, administrator's fees and consultant fees. The Board is responsible for determining if and when benefit improvements can be made to the plan based on information provided by the consultants. They have the authority to hire and terminate services of investment managers, administrators and consultants.

Fairgrounds Steering Committee

The goal of the Fairgrounds Steering Committee is to increase community involvement, provide contact information for the fundraiser, provide input on design and usage of the site, and identify community needs and desires.

E-911 Emergency Service Authority Board

The Arapahoe County E-911 Emergency Service Authority Board was formed in 1987 by an Intergovernmental Agreement (IGA) between Arapahoe County and various cities, towns, and fire protection districts in Arapahoe County. The Authority was formed as a separate legal entity to fund the purchase and maintenance of the E-911 network for emergency telephone service. This service will facilitate a more direct referral to the appropriate emergency agency. The Authority includes all of Arapahoe County, except that portion within the City of Aurora. The Authority is governed by certain Colorado statutes and by the IGA. The Board of County Commissioners appoints the Board of Directors of the Authority pursuant to the Intergovernmental Agreement.

Demographics

Arapahoe County Community Park

The general information contained within this section is concerning historic economic and demographic conditions in and surrounding Arapahoe County. It is intended to provide information regarding Arapahoe County and its communities. The information was obtained from the various sources indicated and is limited to the time periods listed. It is historic in nature. It is not possible to predict whether the trends shown will continue in the future.

Population

Population Growth

Over the past decade, Arapahoe County has grown in population by an average of 8,870 people per year. The largest growth period since 2001 had been from 2007 to 2009. The majority of these people were between the ages of 25-29 and 60-64 for an increase of 5,605 and 8,378 respectively. For 2011, the County is projected to grow by an additional 1.47% for a total of 588,357.

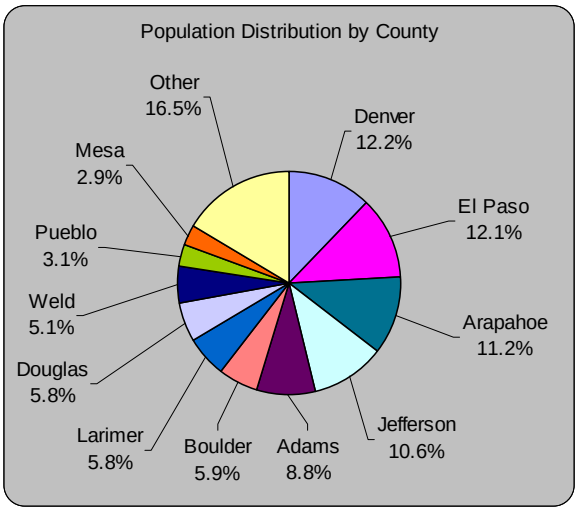
Population Projections				
Year	Arapahoe County	% Change	State	% Change
1950	52,125	-	1,325,089	-
1960	103,941	99.41%	1,753,947	32.36%
1970	162,142	55.99%	2,209,596	25.98%
1980	293,292	80.89%	2,889,735	30.78%
1990	438,441	49.49%	3,751,985	29.84%
2000	491,134	12.02%	4,338,995	15.65%
2001	502,567	2.33%	4,456,253	2.70%
2002	512,288	1.93%	4,526,014	1.57%
2003	519,007	1.31%	4,586,282	1.33%
2004	527,427	1.62%	4,650,153	1.39%
2005	530,973	0.67%	4,714,278	1.38%
2006	539,128	1.54%	4,808,153	1.99%
2007	549,569	1.94%	4,895,638	1.82%
2008	560,599	2.01%	4,987,619	1.88%
2009	571,596	1.96%	5,074,567	1.74%
2010	579,837	1.44%	5,160,189	1.69%
2011	588,357	1.47%	5,242,860	1.60%

Source: Colorado Department of Local Affairs, State Demography Office

Population Rank

Arapahoe County moved into the 3rd most populated county in the State in 2005 surpassing Jefferson County based on the projections by the State Demographer.

County	2011 Est. Population
Denver	637,591
El Paso	632,116
Arapahoe	**588,357**
Jefferson	554,643
Adams	460,381
Boulder	308,005
Larimer	306,614
Douglas	304,095
Weld	268,423
Pueblo	163,517
Mesa	153,712
Other	865,406
Total	**5,242,860**



Source: State of Colorado, Department of Local Affairs Preliminary Populations Projection. Last Modified November 2010.

The State has had an average annual population increase of 1.74% since 2000, and is expected to total 5,242,860 people in 2011. This translates to an average annual population increase of 82,170. The Colorado Division of Local Government is estimating an increase of over 2 million people over the next twenty years for the State and about 193,000 of those people to move to Arapahoe County. This trend is expected to continue as the economic and social costs of living and doing business in other states continue to remain high and as an increasing number of retirees seek to escape from high densities and congested levels by moving to Colorado.

Age Distribution

The following table sets forth a projected comparative age distribution profile for the County and the total State population for 2011.

2011 Population Estimate			
Age	Arapahoe County	State	County to State %
0-19	159,191	1,434,183	11.1%
20-34	119,418	1,085,710	11.0%
35-49	125,253	1,123,792	11.1%
50-69	141,971	1,209,264	11.7%
70-89	40,196	368,399	10.9%
90+	2,328	21,513	10.8%
Total	**588,357**	**5,242,861**	**11.2%**

Source: Colorado Department of Local Affairs, State Demography Office – Last modified October 2010.

Education and Training

Public School District Fall Enrollment

In 2010, the Colorado Public School enrollment increased by 10,948 for a total of 843,316 students. This is an increase of 6.21% over the 2006 enrolled student population of 794,026. The table below shows the counties that have had an increase by one thousand or more students enrolled from 2006 to 2010. There are 172 schools in 9 school districts located throughout Arapahoe County. School districts include Aurora, Bennett, Byers, Cherry Creek, Deer Trail, Englewood, Littleton, Sheridan, and Strasburg.

Public School District Fall Enrollment				
County	2006	2010	Change	%
Douglas	50,370	61,465	11,095	22.03%
Adams	74,157	84,428	10,271	13.85%
Arapahoe	**105,359**	**111,789**	**6,430**	**6.10%**
Denver	72,561	78,317	5,756	7.93%
El Paso	104,608	109,962	5,354	5.12%
Boulder	52,182	56,905	4,723	9.05%
Weld	35,087	37,848	2,761	7.87%
Sedgwick	394	1,907	1,513	384.01%
Larimer	42,012	43,392	1,380	3.28%

Source: Colorado Dept. of Education, Data and Research

Kindergarten through High School

Arapahoe County has had an annual average increase of 1,608 in student enrollment since 2006. Out of the seven school districts, Aurora had the most significant enrollment increase from 2009 to 2010 for a 4.4% increase. The Sheridan school district increased its pupil enrollment by 3.6% after having a decrease in 2009 of 2.74% from the 2008 total of 1,640 students. Deer Trail and Cherry Creek also had a slight increase over 2009, but the remaining three districts all experienced a decrease in students from 2009 to 2010.

Higher Education

Arapahoe County's higher education system includes:

Two-year Colleges:

Arapahoe Community College
Community College of Aurora

Four-year College and Universities:

Regis University-Southeast Extension
CU Health Sciences Center
HEAT Center at Lowry
Columbia College
University of Phoenix
Webster University
Metropolitan State College of Denver

There are additional two and four-year colleges and universities in the surrounding Denver-metro area that offer traditional, non-traditional, and adult educational course study.

Vocational/Technical Schools

T. H. Pickens Technical Center
College for Financial Planning
American Health Science University

Source: Arapahoe Community College

Employment

Labor Force

As of December 2010, the civilian labor force in Arapahoe County was 307,511. Of those people, 281,358 were employed; which equates to an 8.5% unemployment rate. This mimics the State unemployment rate of 8.6% for the same time period. According to projections by the Colorado Workforce, by 2012 there should be an additional 5,449 jobs in the Health Care and Social Assistance industry over the 2010 estimated employment. The majority of these openings will be coming from Ambulatory Health Care Services. Four other industries that are projected to see significant increases from 2010 employment estimates to 2012 are Professional, Scientific, and Technical Services; Retail Trade; Wholesale Trade; and Finance and Insurance. Overall, it is expected that there will be an increase of 13,310 jobs by 2012.

2010 Unemployment % Rates		
Month	State	Arapahoe County
January	8.3%	8.0%
February	8.3%	8.0%
March	8.4%	8.2%
April	7.8%	7.7%
May	7.7%	7.6%
June	8.2%	8.1%
July	8.1%	8.1%
August	8.0%	8.1%
September	8.0%	8.1%
October	8.1%	8.1%
November	8.7%	8.6%
December	8.6%	8.5%
Annual Average	**8.2%**	**8.1%**

Major Private Employers in Denver-Metro Area

The following is a list of the major employers located in the Denver Metropolitan area as of April 2010.

Company	Employees
HealthONE Corporation	9,340
Qwest Communications	7,700
Lockheed Martin Corporation	7,700
Exempla Healthcare	7,530
Centura Health	6,010
Kaiser Permanente	5,550
DISH Network	4,850
United Airlines	4,500
Wells Fargo Bank	4,400
University of Denver	4,210

Source: Metro Denver Economic Development Corporation

Largest Taxpayers in the County

Listed below are the largest taxpaying businesses within Arapahoe County, and the net valuation of those businesses.

Business	Net Valuation
Qwest Corp.	$ 101,167,800
Public Service Co. of Colorado	86,711,840
Verizon Wireless	63,223,000
Columbia Healthone LLC	40,600,010
Greenwood Property Corp.	30,450,000
CSHV Denver Tech Center LLC	27,840,020
Property Colorado OBJLW	27,550,000
Legacy III Centennial LLC	16,965,000
National Digital Television	14,819,210
5251 DTC Parkway LLC	14,500,000
Crescent Crown Peakview	13,050,000
FSP Greenwood Plaza Corp.	12,760,010
Comcast of Colorado IX LLC	12,093,430
Sprint Nextel Corp.	7,611,710
Medical Center of Aurora	7,221,770
Swedish Medical Ctr.	7,107,860
Kaiser Health Plan of Colo.	3,879,940
Great-West Lite & Annuity Ins.	3,496,190
United Launch Alliance	3,090,980
First Data Technologies	3,035,540
Qwest Broadband Services Inc.	2,989,780
Total	**$ 500,164,090**

The total assessed valuation of the County in 2010 was $7.9 billion.

Top Per Capita Personal Income for Counties in Colorado

The following table sets forth annual per capita personal income levels for the ten top counties in Colorado, and the State per capita average. Per capita personal income levels for Arapahoe County have continued to exceed the state averages throughout the time period shown. Of the 64 counties statewide, Arapahoe County is ranked eighth highest per capita income in the State.

AREA	2005	2006	2007	2008
COLORADO	**38,555**	**40,899**	**42,449**	**43,021**
Pitkin	82,140	90,500	95,687	92,680
Douglas	47,838	52,562	57,390	60,361
Clear Creek	51,188	55,777	55,593	56,303
San Miguel	45,230	50,721	52,542	52,945
Denver	47,376	51,935	52,370	52,788
Eagle	46,499	50,954	52,929	52,684
Routt	46,021	49,346	52,356	52,106
Arapahoe	**47,363**	**50,552**	**51,113**	**50,727**
Boulder	46,376	48,954	50,344	50,058
Rio Blanco	38,481	41,181	46,847	48,637

Source: Regional Economic Information System, Bureau of Economic Analysis, April 2010

County Statistics

Building Permits

Arapahoe County issues building permits for the entire unincorporated area of the County. In 2001, the incorporation of the City of Centennial decreased the size of the unincorporated area of Arapahoe County for which we issue permits.

The following tables set forth the number of building permits issued for new structures in the County.

Single Family		
Year	Permits	Value
2001	1,779	$191,217,760
2002	1,337	152,872,915
2003	856	144,817,451
2004	763	150,974,646
2005	517	104,767,093
2006	295	59,674,681
2007	199	38,790,330
2008	103	21,619,620
2009	91	13,343,410
2010	218	24,080,469

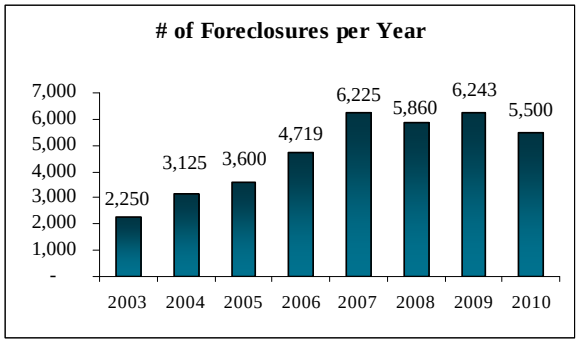
Apartment, Condo, Townhomes (units)		
Year	Permits	Value
2001	416	$107,816,753
2002	86	17,058,231
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440
2008	254	15,445,087
2009	351	37,751,778
2010	37	4,480,036

Commercial Remodel/ Comm. New Structure/ Tenant Finish		
Year	Permits	Value
2001	220	$67,802,630
2002	102	46,626,535
2003	97	12,782,579
2004	186	22,343,806
2005	220	33,408,764
2006	84	27,040,956
2007	181	53,389,005
2008	176	51,904,855
2009	166	24,820,363
2010	193	30,745,503

Source: Public Works and Development

Foreclosure History

The following chart illustrates the number of foreclosures filed in the County from 2003 to 2010. This data represents the number of foreclosures filed and does not take into account the number of foreclosures, which were subsequently redeemed or withdrawn. Foreclosures within Arapahoe County decreased in 2010 by 11.9% for a total of 5,500. This is the lowest it has been since 2006.



Motor Vehicle Registrations

The following table represents the number of motor vehicles registered within the County. Since 2000, there have been several spikes in the number of motor vehicles registered. These spikes have occurred around the time automobile manufacturers have given large incentives to buyers. In 2010, the number of registered vehicles increased by 22,124.

Year	Vehicles Registered	Percent Change
2000	388,325	1.8%
2001	407,448	4.9%
2002	408,210	0.2%
2003	408,196	0.0%
2004	414,511	1.5%
2005	420,509	1.4%
2006	468,916	11.5%
2007	487,666	4.0%
2008	492,115	0.9%
2009	490,980	-0.2%
2010	513,104	4.5%

Source: Arapahoe County Clerk & Recorder's Office

Elections

Primary Elections are held on the second Tuesday of August in each even-numbered year. You may vote only for candidates of your party. If you are registered as an unaffiliated voter or are affiliated with a minor party you cannot vote in the Party Primaries. However, unaffiliated voters may declare affiliation with a major political party and may vote the ballot of the party with which they affiliate.

General Elections are held the first Tuesday succeeding the first Monday in November, in even numbered years. You may vote for the candidates of any party, regardless of your political party registration.

Odd-Year Elections are held the first Tuesday in November of odd numbered years.

Non-Partisan Judicial Elections are held on the same day as the General Election. Candidates for these offices do not run as representatives of any political party.

Municipal Elections may be held in separate municipalities within the County. There is no separate voter registration in municipalities. If you reside within a municipality, you should check with your municipal clerk for the date of your municipal election.

The following table represents the number of Active Registered Voters compared to the number of votes cast within Arapahoe County.

Year	# of Active Registered Voters	# of Votes Cast	% of Active Registered Voters Voting
2000	253,954	193,275	76.1%
2001	237,572	90,190	38.0%
2002	262,901	154,318	58.7%
2003	210,909	108,440	51.4%
2004	253,403	234,725	92.6%
2005	257,366	126,355	49.1%
2006	271,265	171,920	63.4%
2007	212,801	78,247	36.8%
2008	287,434	268,665	93.5%
2009	247,297	76,790	31.1%
2010	273,435	200,977	73.5%

Source: Arapahoe County Clerk & Recorder's Office

FUND REVENUES AND EXPENDITURES

Arapahoe County has a very diverse group of revenues and expenditures organized into numerous governmental funds that is distinct from their organization by department, elected office, or program area as detailed in other schedules and in the Department Budgets section of this document. The Fund Revenues and Expenditures section will provide information on these funds, their purpose, and the associated revenues and expenditures and their trend. Funds are an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities. Funds are segregated related to their intended purpose and are used to aid in demonstrating compliance with finance-related legal and contractual provisions.

Governmental funds are used to account for sources and uses that are converted to cash or expended within one year. Governmental funds include the General Fund, special revenue funds, capital project funds, and debt service funds. The General Fund is the main operating fund of Arapahoe County and accounts for all transactions of the County that are not required to be accounted for in another type of fund. Special revenue funds are established to account for revenues received by the County that are required by law, contract, or policy to be spent for a specific purpose. The County has numerous special revenue funds that cover a wide range of activities, from a fund to account for a specific fee for the electronic recording of documents to another fund that contains most of the road maintenance activities for the County, including personnel costs.

Capital project and debt service funds contain the revenues and expenditures related to large County purchases such as for major maintenance or construction activities in the case of a capital project fund or for the payment of principal and interest on long-term debt or lease obligations for items such as property, structures, or systems.

Another type of fund used by the County is a proprietary fund. A proprietary fund accounts for business type activities and can be categorized into internal service funds or enterprise funds. Internal service funds are used to account for goods or services provided to County departments or elected offices with the intent of recovering the full cost of the service. The County uses internal service funds for the replacement of fixed assets, several employee benefits, and for the County's liability and property insurance. Enterprise funds are for units or functions that are entirely or predominantly self-supported by user charges or fees. Utilities or golf courses would be common examples of enterprise fund functions. Arapahoe County has no enterprise funds at this time. There is a funds availability schedule prior to the fund by fund summaries that displays a quick overview of the County's funds and their 2011 revenues, expenditures, and balances.

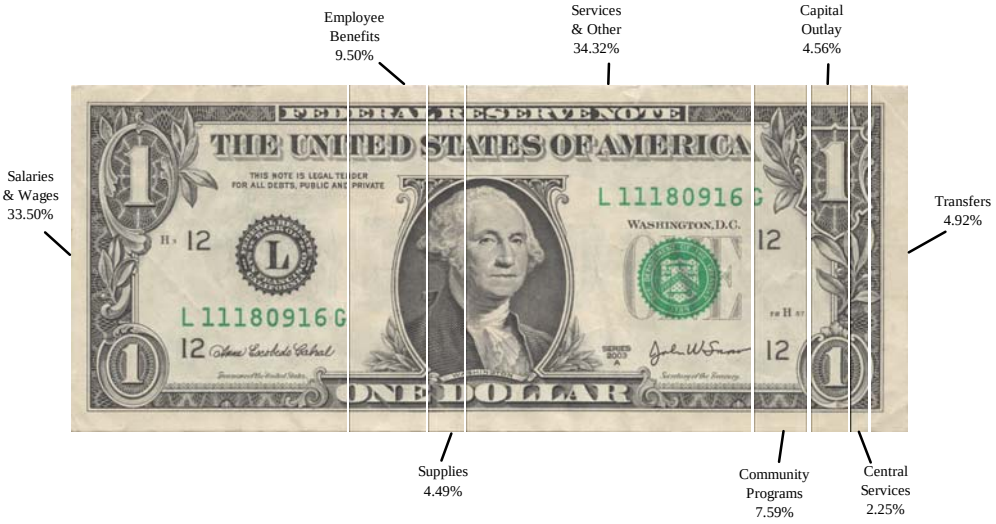
The remainder of this section will provide an overview of the type of revenues and expenditures the County funds contain and their relative importance, use, and trends. Later in this section, you will find individual financial summaries and narratives for County funds. This information is useful in understanding how the County is organized financially. For detail of the County budget organized by department/elected office or program area, please refer to the Department Budgets section of this document and to some of the supplementary schedules in the Budget Message and Appendix.

Revenues and Expenditures by Category

A common question from citizens relates to where the County receives its funding and, conversely, how it is expended. The following graphical depictions provide a quick answer to these questions. For 2011, the total budgeted expenditures across all County funds, departments, units, and entities totals $328.4 million and is offset by $318.8 million in revenues with the deficit between the two figures covered by available balances in specific funds.

Revenues by Source

Expenditures by Use



For the 2011 budget, just over half of all revenue collected by Arapahoe County comes from taxes. These taxes are varied and include property tax, specific ownership tax, and sales and use tax. The second largest source of revenue is intergovernmental revenue and grants. This category includes the funding that comes from the State and Federal government for social services and community development programs and highway and transportation infrastructure projects. Also included in this category is the revenue received from the City of Centennial for the provision of law enforcement services.

On the expenditure side, the graphic indicates that the largest expenditure category is the salaries & wages category. These expenditures include salaries for full and part-time employees, temporary salaries, and overtime compensation. When combined with the employee benefits category due to their relationship to the level of staffing the County maintains, the total percentage of expenditure tied to staffing is 43% of the total. The next largest category of expenditures at 34.3% is the services & other category which contains the budget amounts for professional services, the use of contract labor, grants-in-aid to other governments and agencies for services such as health care and open space preservation, and for the maintenance of buildings, equipment,

and software. The table below provides the total dollar amounts that each of these revenue and expenditure categories within the 2011 adopted budget and in prior fiscal years.

County Revenues and Expenditures by Category

Revenue Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Taxes	$ 152,910,624	$ 156,841,738	$ 161,623,197	$ 156,738,407	$ 163,759,720
Licenses & Permits	4,984,547	5,010,069	5,049,660	4,615,477	5,036,460
Intergovernmental / Grants	87,709,092	96,617,237	106,914,266	96,012,533	94,643,790
Charges for Services	18,546,595	18,659,868	18,961,745	18,352,536	17,480,001
Fines & Forfeits	1,256,099	1,455,525	1,186,270	1,682,164	1,149,420
Investment Earnings/Contributions	13,743,952	6,853,318	9,144,054	3,626,221	5,608,000
Interfund Revenue	13,604,190	13,955,131	13,502,905	13,399,060	13,579,759
Transfers In	35,107,906	31,410,633	18,573,556	18,555,192	16,147,358
Other Fin. Sources / Misc.	7,271,253	58,860,939	1,873,467	3,796,254	1,404,095
Total County Revenues	**$ 335,134,259**	**$ 389,664,458**	**$ 336,829,120**	**$ 316,777,844**	**$ 318,808,603**

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Salaries and Wages	$ 105,374,054	$ 108,805,580	$ 113,492,348	$ 111,292,495	$ 110,006,741
Employee Benefits	26,882,755	28,780,606	31,308,853	29,725,464	31,211,274
Supplies	14,470,230	12,449,282	14,980,417	12,787,456	14,757,872
Services and Other	100,688,782	105,923,359	170,927,101	99,108,300	112,705,290
Community Programs	17,439,414	20,526,686	23,702,846	19,700,365	21,193,100
Capital Outlay	39,641,802	38,067,636	97,392,372	72,041,299	14,960,736
Central Services	6,100,060	6,578,966	7,177,307	6,287,935	7,391,064
Transfers	35,107,906	31,410,633	18,573,556	18,555,192	16,147,358
Other	2,577	-	341,907	-	-
Total County Expenditures	**$ 345,707,581**	**$ 352,542,748**	**$ 477,896,707**	**$ 369,498,506**	**$ 328,373,435**

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2011 for the County has increased $1.8 million or 1.5% over the 2010 adopted budget level. Budgeted property tax revenue in 2011 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, and the Capital Expenditure Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $7.86 billion. An additional levy of 0.356 for refunds and abatements was applied. A temporary tax credit of (1.063) mills was also applied to keep property tax revenue within the limits required by law under the Taxpayer's Bill of Rights (TABOR) and (0.165) to refund overcollections during 2010. The voter-approved Developmental Disability mill levy of 1.000 was also maintained for 2011.

Pursuant to the requirements of the Gallagher Amendment to the State Constitution, the State of Colorado set the residential assessment rate at 7.96% in 2004 and this rate has been maintained through 2011. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to remain unchanged through the 2011 assessment.

2011 Budgeted Property Tax Revenue					
County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	$ 7,856,369,556	$ 102,101,379	99.00%	$ 101,080,365	12.996
Refund/Abatement		2,793,576	99.00%	2,765,640	0.356
TABOR Refund		(1,292,842)	100.00%	(1,292,842)	-0.165
Temporary Tax Credit		(8,349,396)	99.00%	(8,265,902)	-1.063
Subtotal General Fund		$ 95,252,717	99.00%	$ 94,287,261	12.124
Road & Bridge Fund		5,837,283	99.00%	5,778,910	0.743
Social Services Fund		11,776,698	99.00%	11,658,931	1.499
Capital Expenditure Fund		4,580,263	99.00%	4,534,460	0.583
Total County		**$ 117,446,961**		**$ 116,259,563**	**14.949**
Developmental Disability	**$ 7,902,342,326**	**$ 7,902,342**	**99.00%**	**$ 7,823,319**	**1.000**
Arapahoe Law Enforcement Authority	**$ 1,069,081,110**	**$ 5,326,162**	**99.00%**	**$ 5,272,900**	**4.982**
Arapahoe County Recreation District					
General Operating	**$ 1,038,294,610**	$ 902,278	99.00%	$ 893,255	0.869
Refund/Abatement		33,972	99.00%	33,632	0.033
Subtotal		$ 936,250	99.00%	$ 926,888	0.902
TABOR Refund		(9,262)	100.00%	(9,262)	-0.009
Temporary Tax Credit		(74,820)	99.00%	(74,072)	-0.072
Total Recreation District		**$ 852,168**	**99.00%**	**$ 843,554**	**0.821**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$ 367,298,630**	**$ 6,666,470**	**99.00%**	**$ 6,599,805**	**18.150**

Property Tax Calculation

Property tax revenue is calculated by multiplying the prior year assessed valuation by the mill levy. For example, the County mill levy is 14.949 mills and the 2010 assessed value is $7.86 billion. This creates calculated property tax revenue of $117.4 million for collection in 2011 for Arapahoe County. Assessed valuation figures are based on an 18-month market value between the dates of January 1, and June 30 (18 months later). For the 2010 collections, the 2009 assessment's market value data was for the period of January 1, 2007, and June 30, 2008 and included a significant portion of the decline in the housing market during this timeframe.

Taxpayer's Bill Of Rights

In November 1992 the voters of the State of Colorado adopted an amendment to Article X of the State Constitution. This amendment is known as the Taxpayer's Bill of Rights (TABOR) or as Amendment #1. This amendment greatly limits growth in both State and local government revenues and expenditures, and may have the effect of ratcheting down both revenues and expenditures. The amendment makes provisions for annual elections and requires voter approval for tax increases, with possible exceptions for certain situations. Although there have been a number of court interpretations, there is still a divergence of opinions about the interpretation of some provisions of the amendment. The text of the TABOR Amendment is in Appendix 11 of this document.

1995 and 1998 Revenue Changes

A revenue change approved by the voters in Arapahoe County in November 1995 effectively eliminated the fiscal year spending limit in Section 7b of the Taxpayer's Bill of Rights for Arapahoe County. A similar revenue change approved by the voters in the unincorporated area of the County in November 1998 effectively eliminated the same fiscal year spending limit for the Arapahoe Law Enforcement Authority. The County and the Arapahoe Law Enforcement Authority are still subject to all other limitations in the Taxpayer's Bill of Rights.

State of Colorado Property Tax Revenue Limitations

Prior to the adoption of the Taxpayer's Bill of Rights, Colorado law included limits on the amount of revenue, which local governments may raise from property taxes. Of these statutory limits, the most important limit is a cap on the growth in revenues from property taxes of 5.5% with the base being the prior year. In addition, revenues may be raised on the value of any new construction. This 5.5% limit is still in effect for Arapahoe County.

Permissible Exceptions to the Property Tax Revenue Limitations

There are a number of exceptions from the 5.5% property tax revenue limitation. Some of the exceptions apply to all local governments in Colorado. Other exceptions apply only to municipalities and some only to counties. These exceptions may allow individual governments and their citizens to consider specific needs. The statutory exceptions include revenues from property taxes used for the payment of:

- General Obligation (voter approved) bonds and interest
- Contractual obligations approved at election
- Expenses incurred in the reappraisal of classes or subclasses ordered by or conducted by the State Board of Equalization
- Payback to the State of excess state equalization payments to school districts, which excess is due to the under valuation of taxable property
- Capital expenditures approved through a public disclosure procedure involving public hearings and publications
- A judgment against a county provided it does not exceed 10.000 mills

Local governments may also impose a levy to collect the portion of property tax refunds and abatements, which were lost during the prior year due to adjustments in property values that were protested. Included in the 2011 tax levy is a mill levy of 0.356 mills to collect $2.8 million pursuant to this provision.

Other Statutory Limits Affecting Arapahoe County Property Tax Collections

There is a statutory limit of 2.500 mills on the Social Services Fund for counties where the per capita assessed valuation is $2,600 or more. Arapahoe County falls into this category and the Social Service Fund mill levy is 1.499 mills. Property taxes collected for this purpose are $11.7 million.

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from

TABOR mill levy restrictions, is not included in the net County levy of 14.949 mills. Property taxes being collected for this purpose are $7.8 million in 2011.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows a decrease of 0.32% from the prior year assessed valuation. The economic climate not only impacts the numbers for 2011, but also for years beyond as the growth in residential and non-residential construction impacts the residential assessment rate and revenue growth under other legal limitations. Pursuant to requirements of the Gallagher Amendment to the State Constitution, the State of Colorado set the residential assessment rate at 7.96% for the 2009 assessment and is expected to remain at that rate through the 2011 assessment as well.

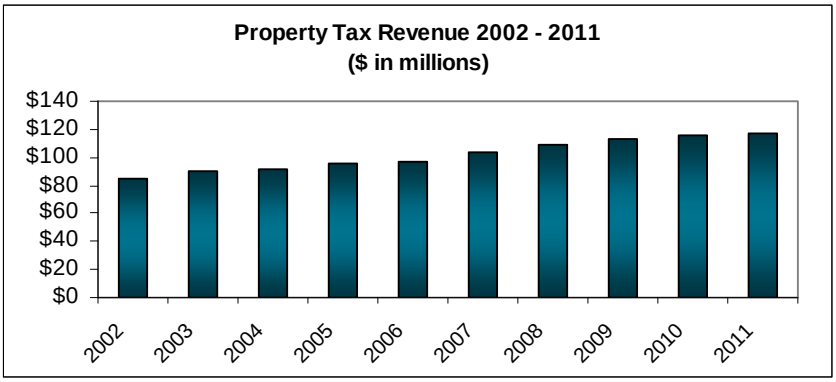
The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is currently forecast to remain constant in future assessment periods. The assessment rate is based on a statewide calculation, which keeps the total value of residential properties at 45% of the total assessed valuation. The assessment rate for nonresidential properties is fixed at 29% of market value, while the residential rate is variable.

Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
2001 (2002 Taxes)	9.15%	$6,561,740,900	18.41%
2002 (2003 Taxes)	9.15%	6,648,243,802	1.32%
2003 (2004 Taxes)	7.96%	6,520,348,460	-1.92%
2004 (2005 Taxes)	7.96%	6,591,480,100	1.09%
2005 (2006 Taxes)	7.96%	6,718,283,280	1.92%
2006 (2007 Taxes)	7.96%	6,844,989,340	1.89%
2007 (2008 Taxes)	7.96%	7,621,627,210	11.35%
2008 (2009 Taxes)	7.96%	7,734,003,930	1.47%
2009 (2010 Taxes)	7.96%	7,881,756,220	1.91%
2010 (2011 Taxes)	7.96%	7,856,369,556	-0.32%

Property Tax Revenue 2002-2011

Property Tax Revenue

Year	Calculated Revenue ($ Millions)	Mill Levy
2002	$ 85.1	13.028
2003	90.4	13.594
2004	92.2	14.140
2005	95.3	14.451
2006	96.9	14.421
2007	103.2	15.083
2008	108.4	14.217
2009	113.0	14.609
2010	115.6	14.672
2011	117.4	14.949



History of Significant County Mill Levy Trends

The Taxpayer's Bill of Rights, which was adopted by the voters of the State of Colorado in November 1992, is a significant factor in setting the budget as it has a major impact on the amount of property tax that can be collected in any given year. As such, each year the County must calculate how much revenue can be collected and if that amount requires an amount less than the current base mill levy would yield, a temporary tax credit is applied to only levy enough to meet the amount of revenue permitted under TABOR. For the 2011 budget, there is a TABOR refund of (0.165) mills refunding approximately $1.3 million collect in excess during 2010.

Since 1992, there have been several adjustments to the County's base mill levy. The last significant change in the County's mill levy was a reduction from 16.973 mills to 15.821 mills in 1998 to remain within the statutory 5.5% property tax revenue growth limitation. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through 2011 has required the use of a temporary tax credit to remain within the requirements of TABOR.

The amount of a temporary tax credit applied to the County base mill levy varies with the given economic and assessed value data for a budget year. The requirements of TABOR require the County to calculate how much revenue can be collected and then solve for the amount of the mill levy in relation to the given assessed value. In 2011, the mill levy of 14.949 requires a temporary tax credit of (1.063) mills to remain within the TABOR revenue limit which requires a levy of 14.593 mills of the County base mill levy of 15.821 mills. The refund and abatement levy of 0.356 mills is excluded from the TABOR calculation.

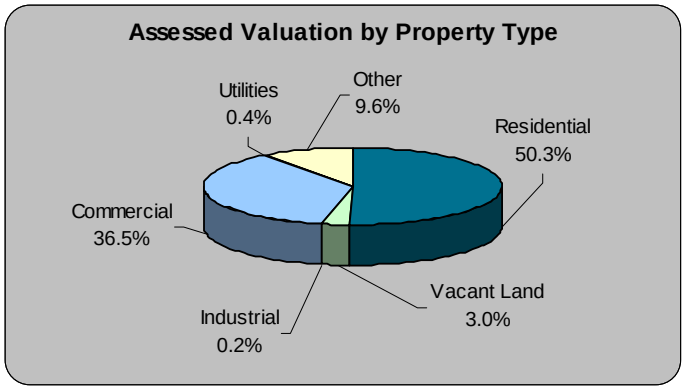
In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. The first year of the Developmental Disability levy was 2002 and revenue collections totaled $6.5 million on an assessed value of $6.5 billion. For the 2011 budget, revenue collections are budgeted at $7.8 million based on a $7.9 billion assessed value.

2010 Assessed Valuation by Property Type

The assessed valuation is calculated as the market value times the assessment ratio. The assessment ratio for residential property is 7.96%. For all other property, the assessment ratio is 29.00%

2010 Assessed Valuation For 2011 Property Tax Revenue

Type of Property	Assessed Valuation	% of Total
Residential	$ 3,987,486,080	50.3%
Vacant Land	235,853,770	3.0%
Industrial	13,102,400	0.2%
Commercial	2,891,796,160	36.5%
Utilities (State Assessed)	32,227,670	0.4%
Agricultural *	10,837,200	0.1%
Oil & Gas *	3,143,800	0.0%
Other Natural Resources *	519,270	0.0%
Personal Property *	747,871,300	9.4%
Total	**$ 7,922,837,650 ****	**100.0%**



* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.

** $7.92 billion represents Arapahoe County's assessed valuation including the value that is part of the $15,000 personal property tax exemption in 2011.

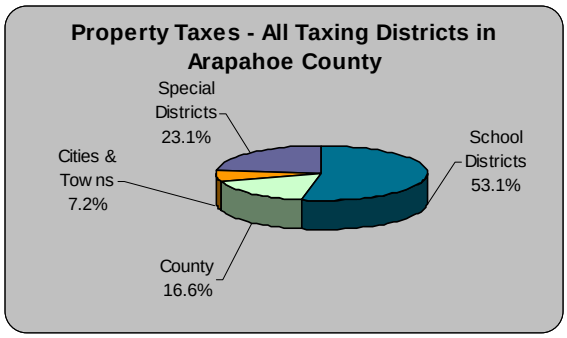
2011 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 328 local and service districts within the County. County Government property taxes are only 16.6% of the total collected by the County Treasurer.

Each jurisdiction assesses and submits its own tax levy and the County Treasurer collects and distributes property tax revenue to each jurisdiction, based on an established payment calendar.

2011 Property Tax Revenue For 2010 Assessed Valuation

Type of District		Dollars	% of Total
School Districts	$	403,923,453	53.1%
County		126,407,310	16.6%
Cities & Towns		54,475,358	7.2%
Special Districts		175,588,171	23.1%
Total	**$**	**760,394,292**	**100.0%**



Distribution by the County Treasurer of collected property tax revenue is monthly throughout the year. There is an additional payment the months of March, May and June to school districts, per a Legislative change, that provides an additional payment of property tax revenue collected for this duration.

2011 Property Taxes for Other County Entities

The property taxes levied and collected for Arapahoe County and for Developmental Disabilities are not the only property tax levied or budgeted by the County. The County has several entities for which it is responsible and several have a property tax mill levy associated with it.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district that provides for law enforcement in only the unincorporated area of the County, so owners of property located in any city or town do not pay taxes for these services. The Board of County Commissioners governs the Authority, acting in the capacity of the Law Enforcement Authority Board of Directors. Since the Arapahoe Law Enforcement Authority does not comprise the entire County, a separate mill levy has been established for property in the district.

In addition to the limitations imposed by the Taxpayer's Bill of Rights, there are special statutory mill levy limits on law enforcement authorities. These are different than the limit for any other local governments. There is a mill levy cap of 7.000 mills. In addition, there is a statutory procedure to raise revenues in excess of a mill levy calculated by the County Assessor. This calculation produces a mill levy which, when applied, will raise no more than the amount raised in the preceding year with certain adjustments for new construction, personal property, annexation and mine production.

The base mill levy for the Arapahoe Law Enforcement Authority has been 4.982 since 1993 when voters approved a 0.900 mill increase. In 1998, Authority voters approved a revenue change effectively eliminating the fiscal year spending limit in the Taxpayer’s Bill of Rights for the Authority. The Authority no longer has a constitutional limit on non-tax revenue, and additional non-tax revenues such as traffic fines can be used to pay for additional deputies to enforce traffic laws.

ALEA Mill Levy and Tax Revenue History 2002 - 2011			
Year	Assessed Valuation	Mill Levy	Property Tax
2002	$ 917,043,850	4.982	$ 4,568,712
2003	930,150,180	4.982	4,634,008
2004	916,787,530	4.982	4,476,087
2005	914,434,800	4.982	4,464,600
2006	916,878,640	4.982	4,476,532
2007	909,620,660	4.982	4,486,413
2008	1,025,811,280	4.982	5,059,486
2009	1,057,445,090	4.982	5,215,510
2010	1,093,510,320	4.982	5,393,390
2011	1,069,081,110	4.982	5,272,900

The current property tax revenue is used to provide law enforcement service to unincorporated areas of the County that remained following the incorporation of the City of Centennial. From 2002 through 2007, growth in assessed valuation was relatively stagnant with a relatively flat growth trend in property tax revenues over that same period. With the housing and construction boom of several years ago, assessed value and revenue increased from 2007 through 2010. The current economic downturn has resulted in a decline in assessed value and is projected to impact ALEA property tax revenues for 2011 through the end of the next property tax assessment for collections through 2013.

Arapahoe County Recreation District

The Arapahoe County Recreation District is a special district that provides parks and recreation for a specific area within the County. The 2011 budget provides for the operation and maintenance of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and the various trails in the Arapahoe County Recreation District, as well as certain improvements to park facilities. In the past, some capital projects in the District have been funded with Conservation Trust Fund dollars. Property tax paid by property owners that reside within the District and specific ownership tax revenues provide for day-to-day operating and maintenance costs as well as the debt service costs. Other sources of revenue include intergovernmental agreements with special districts that lie within the Recreation District boundaries and user fees.

Arapahoe County Recreation District Mill Levy and Tax Revenue History 2002 - 2011			
Year	Assessed Valuation	Mill Levy	Property Tax
2002	$ 853,502,080	0.637	$ 532,999
2003	855,358,120	0.690	579,194
2004	832,667,020	0.748	610,624
2005	832,854,950	0.793	646,893
2006	843,876,800	0.832	687,633
2007	857,423,070	0.856	726,889
2008	950,362,920	0.816	767,386
2009	972,467,480	0.846	814,834
2010	1,053,829,120	0.795	829,708
2011	1,038,294,610	0.821	843,554

The base mill levy for the Recreation District is 0.869 mills and is adjusted each year to remain within constitutional revenue limitations, refund excess collections in prior years, and collect revenue for refunds and abatements. The table above provides a summary of the assessed value, mill levy and property tax collections for the Arapahoe County Recreation District.

Arapahoe County Water & Wastewater Public Improvement District

The Arapahoe County Water & Wastewater Public Improvement District (PID) was formed in 2001 to provide capital infrastructure funding for this service district located in the south central part of the County. The Board of County Commissioners serves as the *ex officio* Board of Directors. In November 2001 taxpayers within the District voted to authorize the issuance of $165,000,000 in general obligation debt for water and wastewater projects and, as of the adoption of this budget, almost $162.3 million of the authorization it has been issued by the District.

Property tax revenue for the Arapahoe County Water & Wastewater Public Improvement District is used to pay the scheduled debt service on the outstanding General Obligation bonds and debt issued by the District. Bonds were issued for $63.9 million in 2002, $26.3 million in 2005, $16.0 million in 2006, and $56.1 million in late-December 2009. The bonds were issued to construct various water, sewer, and storm water facilities; and to refinance the debt of the former Arapahoe Water & Sanitation District. The mill levy for the District was first set for collection in 2003. The District has authority to set the mill levy at the level needed to raise enough property tax revenue to pay for the scheduled debt service and was set at 18.150 mills in 2011.

Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2003 - 2011

Year	Assessed Valuation	Mill Levy	Property Tax
2003	$ 261,518,920	14.000	$ 3,661,265
2004	264,769,350	14.000	3,706,770
2005	268,289,286	14.000	3,680,929
2006	286,480,620	18.949	5,319,842
2007	290,320,590	18.242	5,243,068
2008	310,974,250	16.750	5,156,731
2009	322,814,120	16.700	5,337,086
2010	367,277,780	16.700	6,072,204
2011	367,293,390	18.150	6,599,711

Other Significant County Revenue Sources

Centennial Revenue

Prior to 2009, Arapahoe County had an intergovernmental agreement with the City of Centennial to provide to the City limited municipal services including: law enforcement, public works (road and bridge maintenance, engineering inspections, GIS, traffic engineering, and capital improvement), animal control, and mosquito control. In return for providing these services, the County receives offsetting revenue from the city, including indirect costs (administrative overhead). The intergovernmental agreement with the City of Centennial for public works related services ceased in mid-2008 while the contract for law enforcement related services will continue under a new, revised 10-year agreement. For 2008, the revenue declined due to

only a partial year of public works service provision and in 2009 with no public works services provided. Revenue will decline slightly in 2011 as well, as the economic climate resulted in some City requested changes in the service level provided by the Sheriff's Office.

Centennial Revenue			
Year		Amount	% of Change
2008 Actual	$	22,427,053	-16.50%
2009 Actual		19,735,830	-12.00%
2010 Amended		19,658,334	-0.39%
2010 Estimate		19,778,011	0.21%
2011 Adopted Budget		19,642,531	-0.08%

Specific Ownership Taxes

This revenue is collected by the Clerk and Recorder's Office and consists of a tax paid by owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. This amount of the tax is a function of the class, age, and value of the vehicle. This revenue is authorized pursuant to Colorado Revised Statute 42-3-101. In prior years, growth in this revenue commonly exceeded 5% when auto sales were brisk and the County population was increasing faster than it is today. Over the last 3 years, there has not been any growth in Specific Ownership Tax. There was a decrease of 4.96% from 2008 to 2009, and it is projected to fall short of the 2009 budget in 2010. The 2011 budgeted amount shows an expected increase over the 2010 estimate but is a significant reduction from the 2010 budget projection. The revenue is collected from the sale of motor vehicles, but is redistributed to entities based on property tax collections. Therefore, declining auto sales during the recession and lower growth in property tax collections compared to other entities in the County impacts our relative share of specific ownership tax as well.

Specific Ownership Taxes			
Year		Amount	% of Change
2008 Actual	$	9,115,649	-8.19%
2009 Actual		8,663,686	-4.96%
2010 Amended		9,789,000	12.99%
2010 Estimate		8,243,151	-4.85%
2011 Adopted Budget		8,910,000	-8.98%

Land Recording Fees

The Clerk and Recorder's Office collects this revenue from residence and business filings and recording documents for County records. Fees are collected based on an established schedule. This revenue is authorized pursuant to Colorado Revised Statute 30-1-103. During the period when rates were low, revenue from land recording fees increased dramatically reaching almost $7.1 million in 2003 from the high level of refinancing and home buying. Once the housing market began to decline in 2006 and the recession began in late 2007, revenues from this source have declined rapidly with 2009 collections at only $2.7 million. For the 2010 estimate, an increase in collections in revenue is projected over 2009 as real estate activity has increased slightly. The forecast for 2011 reflects a relatively flat trend until there are more encouraging signs of recovery in the economy and housing market.

Land Recording Fees			
Year		Amount	% of Change
2008 Actual	$	2,480,764	-25.94%
2009 Actual		2,695,460	8.65%
2010 Amended		2,850,000	5.73%
2010 Estimate		3,025,342	12.24%
2011 Adopted Budget		2,925,000	2.63%

Tax Collection Fee

This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office. The amount of the tax collection fee is 1% for collection of city or town taxes, ½ % of school district taxes, 1½ % of special assessment district taxes and special district tax collections. This revenue is authorized pursuant to Colorado Revised Statute 30-1-102. The revenues from tax collection fees have grown steadily, as they are directly related to the collection of real and personal property tax. The growth in this revenue should mirror the growth in property tax revenue for all districts within Arapahoe County and is difficult to forecast with any precision.

Tax Collection Fee			
Year		Amount	% of Change
2008 Actual	$	5,329,273	9.78%
2009 Actual		5,604,219	5.16%
2010 Amended		5,300,000	-5.43%
2010 Estimate		5,653,898	0.89%
2011 Adopted Budget		5,300,000	0.00%

Interest on Investments

Interest on investments consists of all income earned on certificates of deposit, U.S. Treasury and agency securities, and all other investments of the County. This revenue fluctuates with market conditions. This revenue is authorized pursuant to Colorado Revised Statute 24-75-601. Interest on investment collections are based on the earning projections of the County Treasurer. The County Treasurer estimates the average daily balance and utilizes a conservative estimate of interest rates. During the current recession, interest rates have been at all-time lows and as investments with higher interest rates have matured, they have been replaced with investments with much lower rates. The 2011 budget was submitted based on declining revenues from this source based on information available mid-year 2010, but may need to be revised if investment returns continue to decline further.

Interest on Investments			
Year		Amount	% of Change
2006 Actual	$	10,465,763	63.91%
2009 Actual		7,744,336	-24.88%
2010 Amended		7,485,000	-3.35%
2010 Estimate		6,582,947	-15.00%
2011 Adopted Budget		5,605,000	-25.12%

Motor Vehicle License Fee

Motor vehicle license fees are based on the vehicles that are being licensed, the weight of the vehicle, type of vehicle, and taxable value. The County retains a portion of this revenue based on the type of plate, such as a specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1. Motor vehicle license fees have grown at a slower rate over the last few budget years. It is projected that the 2010 actual revenue collected will be 12.6% less than 2009. Looking ahead, the 2011 budget will remain the same as budgeted for 2010 as economic indicators show the potential for economic recovery during 2011.

Motor Vehicle License Fee			
Year		Amount	% of Change
2006 Actual	$	1,030,228	7.81%
2009 Actual		2,005,814	-0.28%
2010 Amended		2,100,000	4.70%
2010 Estimate		1,753,286	-12.59%
2011 Adopted Budget		2,100,000	0.00%

Building Permit Fee

This revenue is a sliding scale fee for the permit based on evaluation, and pays for the inspection process for constructing any structure in the unincorporated County, i.e. remodeling of a house, new buildings, etc. This revenue is authorized by the Board of County Commissioners, and amended by County resolution. The recession, the dramatic decline in the housing market, and lower population growth has had a considerable impact on the construction industry in Colorado, especially nonresidential construction. Building permit revenue has fallen below projections since 2005. It is projected to fall well short of budget in 2010 as well and the shortfall is considerable as construction activity has come to a virtual standstill. For 2011, a further decline in the budget is forecast until more signs of recovery are present.

Building Permit Fee			
Year		Amount	% of Change
2008 Actual	$	696,887	-44.56%
2009 Actual		750,974	7.76%
2010 Amended		800,000	6.53%
2010 Estimate		723,390	-3.67%
2011 Adopted Budget		750,000	-6.25%

For further information on revenues please refer to the Budget Message or see the fund summaries and narratives included later in this section. The fund summaries provide an overview of the revenues and expenditures by fund and provide some information on trends and unique factors, where applicable.

Significant Expenditures for Arapahoe County

Expenditures for 2011 total over $328 million and are spread across a wide variety of funds and programs. The following information will provide some background on trends in these expenditures and their impact and how they have been budgeted for 2011. There are fewer expenditure trends discussed than revenue sources as the County uses a baseline budgeting process and does not budget for inflationary growth in many expenditure categories. The following sections should give an overview of the County's main expenditure

areas: employee salaries and benefits, supplies and services as provided for by the baseline budgeting process and budget packages, and capital outlays. It is important to note that any increase in budget above the approved baseline budget is generally handled through the submission, review, and adoption of budget packages. This process is described in detail in the following pages.

Employee Salaries and Benefits

Arapahoe County's 2011 adopted budget funds 1,974.93 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2011 budget at $141.2 million or 43% of the total expenditures. When developing the annual budget, employee salaries and benefits play a large role in the growth of expenditures and in determining how much funding will be available for approved budget package requests.

Arapahoe County utilizes a merit or pay-for-performance salary increase system. In other words, there is no cost of living or standard increase for all employees. Each employee's increase is determined by their job performance. For budgeting purposes, this merit increase is calculated by applying a percentage to all employee salaries for the coming year to create a merit increase pool by department or elected office. The pool of funding is then allocated to employees by their department director or elected official based on their performance review process and some employees will receive more or less than the pool percentage. For 2011, as in 2010, the County decided to forgo a merit increase pool considering the economic conditions and the status of balancing the General Fund operating budget. Instead, the 2011 budget includes a 1.5% of 30% of the base employee salary as a one-time payment to be allocated at the discretion of department directors and elected officials based on performance. This one-time payment provides compensation to County employees without adding to base salary. The 2011 budget includes the increase for deputies in the Sheriff's Office who moved to a step-based pay system in 2007. As a point of reference, the last time the County budgeted a merit-based salary increase was 2009

Merit increases are not the only possible increases to salary as, from time-to-time, increases are required based on market conditions. Each year the Human Resources Department reviews positions and compares County compensation to the compensation being offered in the local/regional job market and may make recommendations to increase the compensation for certain positions or for the pay structure in general. In the past, such reviews were done on a periodic basis resulting in large funding increases across many positions or structures in one budget year with several years before the next adjustment. Based on the current employment market, no market adjustments were included in the 2011 budget.

2011 Vacancy Savings Reductions

Category	Amount
1% Reduction - All Departments/Offices	$ 1,089,465
Additional 1% Reduction - All Departments/ Elected Offices over 50.0 FTE	901,362
Total Vacancy Savings Reduction	**$ 1,990,827**

In recent years, a reduction to employee salaries and benefits for anticipated position vacancy savings has been applied to further reduce budget and expenditures that are not necessary. After researching the amount of unspent salary and benefit budget in prior years as the result of full and part-time positions that are vacant at various intervals during the year, the Executive Budget Committee and the Board of County Commissioners have adopted budgets where a certain percentage of departments and elected office budgets are reduced to account for vacant positions. The 2011 budget continues the budget practice of including a 1% vacancy savings reduction for smaller departments and elected offices and a 2% vacancy savings reduction

for larger departments and elected offices with over 50 FTE. These vacancy savings reductions yielded significant operating budget savings of over $2.0 million for 2011 and allowed available funding to go towards needed programs and services.

Health insurance for employees is an area of significant cost growth for not only Arapahoe County but for other employers as well. Several years ago, Arapahoe County switched to a single medical insurance provider that could provide a health maintenance organization (HMO) plan, a hybrid HMO/preferred provider organization (PPO) plan, and more recently, also a deductible-based HMO option to employees. For 2011, the County experienced very favorable renewal rates for both medical and dental insurance of 1% and 2.8%, respectively. Such low increases are not expected or projected to continue based on market trends.

Baseline Budgeting Process

As stated earlier in this section and in the Budget Message, the County has followed a baseline budgeting philosophy for several years in an effort to contain the growth in expenditures and only increase expenditures in areas that departments and elected offices feel are important. Basically, the baseline budgeting philosophy used by the County consists of holding most operating budget line items at the level of the prior year plus any approved ongoing budget package modifications. This does not mean that all line items are treated in this manner as employee salaries and benefits, transfers, and internal charges are set administratively by the Finance Department based on Executive Budget Committee or Board of County Commissioner guidance. However, almost all of a department or elected office's supplies and services budget line items are included in this baseline budget and even some discretionary salary items such as temporary salaries and overtime.

The baseline budget for departments and elected offices for the 2011 budget was developed by taking the 2009 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2010 budget process or any ongoing items from supplemental appropriation requests from the first three quarters of 2010. The ongoing budget amounts from budget packages may consist of such items as new or expanded maintenance agreements, additional utility or telecommunication costs, or salary, benefit, or supply amounts related to a new position. A budget package may include both ongoing and one-time items. One-time items are budgeted for the year in which they were adopted for expenses such as computers and vehicles and not added to any subsequent baseline budget.

Since the beginning of this baseline budgeting philosophy in 2003, departments and elected offices have been allowed to shift funding between base line items as long as the total baseline amount was not exceeded. The baseline budget process has made the task of balancing the General Fund operating budget easier as no automatic or inflationary increases are included, only those increases that have been recommended by the Executive Budget Committee and approved by the Board of County Commissioners via the budget package process.

The budget package process exists for departments and elected offices to submit requests for additional funding to change the funding or staffing for an existing level of service or to add to or reduce a service or program. Budget package requests are submitted by departments at the same time as the remainder of their budget request but are accompanied by detailed descriptions of their contents and a justification for why they should be recommended or approved. The Executive Budget Committee (EBC) has been tasked with the detailed review of these packages and makes recommendations to the Board of County Commissioners on which should be approved. The contents of each package and the budget impact are put into the context of the larger budget and compete with prioritized requests from all other departments and elected offices. As financial conditions change, so does the ability to recommend or approve budget packages. The amount of packages adopted during the 2011 budget process was less than adopted during 2010 and it is anticipated that with slow or no growth in many revenues the amount recommended or approved will continue to decline for 2012.

Capital Outlay

The 2011 budget provides nearly $15.0 million for items that are considered capital assets such as vehicles, equipment, software, buildings, facilities, and roadways. Most of the capital outlays are accounted for in the County's capital project funds including the Capital Expenditure Fund, Infrastructure Fund, and the Open Space Sales Tax Fund. Other capital outlays are budgeted for operating budget funds for equipment and vehicle purchases and replacements in mainly the County's Central Services Fund. The table below provides information on where capital outlay budget is located in the 2011 budget.

2011 Capital Outlay by Fund

Fund	Amount
General Fund	$ 9,650
Electronic Filing Technology Fund	132,099
Open Space Sales Tax Fund	925,000
Capital Expenditure Fund	7,310,750
Infrastructure Fund	2,000,000
Arapahoe County Recreation Dist.	25,000
Central Services Fund	4,558,237
Total Capital Outlay	**$ 14,960,736**

The most significant areas of capital outlay exist in the Capital Expenditure Fund and in the Central Services Fund. The Capital Expenditure Fund is the main capital projects fund for the County. For 2011, the amount of funding provided for capital projects increased over the amount for 2010 due to several new capital priorities identified during the budget development process. Detailed information on the Capital Expenditure Fund's $9.3 million and capital improvement program can be found in the Capital Improvements Program section and in the Budget Message. The Central Service Fund is an internal service fund that is responsible for acquiring and replacing County fixed assets such as vehicles, equipment, and computer hardware over $5,000. The $4.6 million in funding is provided by transfers from operating budgets to undertake purchase and replacement of these assets. Information on what equipment or assets are being replaced can be found in the budget package descriptions in Department Budgets or Appendix 3.

Summaries of Fund Revenues and Expenditures

On the pages that follow you will find an overview of the County's funds for 2011 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. This section should prove useful in providing a big picture look at the financial organization of the County. For those interested in a more functional or departmental look at the 2011 budget, Department Budgets provides this data along with Appendix 1.

2011 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Designations Reservations	Funds Available for Appropriation
General Fund:	$ 31,236,969	$ 153,837,283	$ 157,628,024	$ 27,446,228	$ 1,792,557	$ 25,653,671
Special Revenue Funds:						
Arapahoe County Fair Fund	$ 125,592	$ 340,600	$ 353,025	$ 113,167	$ 113,167	$ -
Arapahoe/Douglas Works! Fund	-	11,270,353	11,270,353	-	-	-
Arapahoe Law Enforcement Authority Fund	8,107,829	6,416,195	6,246,103	8,277,921	1,098,018	7,179,903
Board Designated Fund	16,921,280	-	-	16,921,280	16,921,280	-
Building Maintenance Fund	1,333,561	2,100,000	2,429,000	1,004,561	273,178	731,383
Cash-In-Lieu Fund	392,535	-	338,265	54,270	54,270	-
Communications Network System Replacement Fund	347,118	86,100	86,100	347,118	347,118	-
Community Development Fund	-	5,329,196	5,329,196	-	-	-
Conservation Trust Fund	523,996	460,000	381,367	602,629	602,629	-
Contingent & Emergency Reserve Fund	713,106	-	713,106	-	-	-
Developmental Disability Fund	3,967	7,823,319	7,823,319	3,967	3,967	-
Electronic Filing Technology Fund	566,900	132,099	132,099	566,900	566,900	-
Forfeited Property Fund	55,196	-	-	55,196	55,196	-
Grant Fund	54,418	12,560,774	12,568,848	46,344	46,344	-
Homeland Security Fund	-	-	-	-	-	-
Open Space Sales Tax Fund	30,033,905	17,403,476	17,403,476	30,033,905	30,033,905	-
Road & Bridge Fund	5,538,383	14,434,910	15,937,922	4,035,371	3,390,402	644,969
Sheriff's Commissary Fund	759,709	1,353,900	2,003,689	109,920	109,920	-
Social Services Fund	12,545,367	47,119,728	47,072,208	12,592,887	5,896,659	6,696,228
Subtotal Special Revenue Funds:	$ 78,022,862	$ 126,830,650	$ 130,088,076	$ 74,765,436	$ 59,512,953	$ 15,252,483
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 7,126,580	$ 7,089,805	$ 8,378,933	$ 5,837,452	$ 5,837,452	$ -
Arapahoe County Recreation District Fund	1,197,169	1,159,316	1,275,225	1,081,260	106,213	975,047
Capital Expenditure Fund	10,871,543	9,378,767	9,378,767	10,871,543	9,682,151	1,189,392
Infrastructure Fund	23,408,783	2,000,000	2,000,000	23,408,783	22,188,418	1,220,365
Subtotal Capital Project Funds:	$ 42,604,075	$ 19,627,888	$ 21,032,925	$ 41,199,038	$ 37,814,234	$ 3,384,804
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 2,084,329	$ 6,245,000	$ 6,269,025	$ 2,060,304	$ 2,060,304	$ -
Lease Purchase Agreements Fund	61,394	2,329,796	2,329,796	61,394	61,394	-
Subtotal Debt Service Funds:	$ 2,145,723	$ 8,574,796	$ 8,598,821	$ 2,121,698	$ 2,121,698	$ -
Internal Service Funds:						
Central Services Fund	$ 17,760,993	$ 5,424,280	$ 5,918,237	$ 17,267,036	$ 7,378,784	$ 9,888,252
Employee Flex Benefit Fund	161,245	1,020,000	1,020,000	161,245	70,135	91,110
Self Insurance Fund	1,603,662	1,830,001	1,830,001	1,603,662	62,000	1,541,662
Self Insurance Liability Fund	2,884,164	327,204	920,850	2,290,518	955,000	1,335,518
Worker's Compensation Fund	1,680,724	1,336,501	1,336,501	1,680,724	999,000	681,724
Subtotal Internal Service Funds:	$ 24,090,788	$ 9,937,986	$ 11,025,589	$ 23,003,185	$ 9,464,919	$ 13,538,266
Total All Funds	**$ 178,100,417**	**$ 318,808,603**	**$ 328,373,435**	**$ 168,535,585**	**$ 110,706,361**	**$ 57,829,224**

General Fund

General Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	92,542,545	97,217,136	99,762,877	97,464,096	102,080,103
Licenses & Permits	4,581,945	4,643,098	4,762,660	4,294,865	4,749,460
Intergovernmental	24,573,195	24,034,660	22,993,460	22,714,261	23,126,831
Fees & Charges	16,307,446	15,989,935	15,919,840	15,862,727	15,083,406
Fines & Penalties	609,374	610,147	614,770	579,478	577,920
Investment Earnings	11,101,921	4,371,000	6,902,800	2,020,598	4,903,000
Internal Charges	2,601,485	2,813,053	2,657,934	2,554,712	2,647,078
Transfers	2,048,967	2,816,000	2,831,189	2,831,189	-
Other	498,559	1,622,479	1,132,018	2,855,388	669,485
Total Revenues	**154,865,437**	**154,117,509**	**157,577,548**	**151,177,315**	**153,837,283**
Expenditures					
Salaries and Wages	72,231,134	72,827,053	74,894,756	72,921,101	73,086,174
Employee Benefits	17,986,708	19,044,259	20,514,988	19,527,782	20,366,697
Supplies	7,541,818	6,545,310	7,664,629	6,754,929	7,218,612
Services and Other	36,869,769	38,584,942	42,500,622	37,986,050	39,934,479
Community Programs	288,800	388,308	388,308	2,126	388,308
Capital Outlay	37,773	59,290	178,993	112,195	9,650
Central Services	2,999,074	3,189,897	3,850,398	3,114,818	3,740,770
Transfers	25,987,657	22,566,041	10,790,068	10,790,068	12,883,334
Other	2,577	-	-	-	-
Total Expenditures	**163,945,310**	**163,205,100**	**160,782,762**	**151,209,068**	**157,628,024**
Annual Net Fund Balance Addition/(Use):	**(9,079,873)**	**(9,087,591)**	**(3,205,214)**	**(31,753)**	**(3,790,741)**
Cumulative Balance:					
Beginning Fund Balance	**49,436,186**	**40,356,313**	**31,268,722**	**31,268,722**	**31,236,969**
Change in Fund Balance	(9,079,873)	(9,087,591)	(3,205,214)	(31,753)	(3,790,741)
Ending Fund Balance	**40,356,313**	**31,268,722**	**28,063,508**	**31,236,969**	**27,446,228**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	1,292,842	1,292,842	-
Other Reservations	601,076	1,218,913	-	1,673,274	1,673,274
Less Designations					
Subsequent Year's Expenditures	557,196	861,197	3,790,741	3,910,024	119,283
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**39,198,041**	**29,188,612**	**22,979,925**	**24,360,829**	**25,653,671**

*Please note that some figures may not total due to rounding.

General Fund

Fund Description

The General Fund is the primary operating fund of the County and is the main fund for collection of taxes and other revenues associated with general government and County operations that are funded from these resources. This fund is appropriated by department/elected office. The General Fund is home to about 48% of the County's appropriations and a vast majority of the staffing. A list of expenditures by department/elected office in the General Fund can be found in Attachment B to the Budget Message and information regarding staffing can also be found in Attachment E and in the Staffing section.

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2011 is $95.6 million, which represents 62.1% of all General Fund revenue. This is a 3.1% increase over the 2010 budget of $92.7 million. The growth in property tax has slowed during the current recession as home prices and construction have dropped considerably. It is anticipated that the slower growth in property tax will continue for the next several years as the real estate market recovers and due to the lag in the assessment cycle. Other major sources of General Fund revenue for 2011 include intergovernmental revenues from the City of Centennial for law enforcement services, interest on investments, specific ownership tax, tax collection fees, land recording fees, motor vehicle license fees, and building permit fees. Due to the economic downturn, many of the aforementioned revenues have begun to experience negative trends in collections. For example, the dramatic downturn in the real estate and construction sectors have resulted in much lower collections in land recording fees and building permits when compared to a few years ago. The budget for 2011 was adjusted to account for lower growth trends or decreases in these and other similar revenue sources. Specific ownership tax is another revenue source that has experienced a lower growth trend over the last few years. The 2011 budget was adjusted downward to $6.5 million from $7.1 million in 2010 based on the previous 2 years average collection. Decline in this revenue source has an impact on the General Fund as the recession has impacted motor vehicle sales, and several revenues related to motor vehicles have experienced slower growth or declines. Tax collection fees, which the Treasurer's Office collects on behalf of all of the jurisdictions within the County who have tax revenues, are budgeted at $5.3 million, which is the same as the 2010 budget. Interest on investments has trended lower each of the last several years as the fund balance to invest has declined and interest rates dropped. With the recent economic downturn and uncertainty in the financial markets, interest rates continue to decline to historical lows and revenues from interest earnings are again budgeted to decline for 2011. In total, the estimate for 2010 is $6.4 million lower than the budget. More information on revenue trends is provided in the Budget Message and earlier in this section.

Expenditure Trends

The General Fund is the main operating fund of the County. As stated earlier, most of the County FTEs are paid out of this fund and salaries and benefits comprise 59% of the total General Fund budget for 2011. This is slightly lower than 60% for 2010. The 2011 budget includes the one-time salary payment of 1.5% for 30% of all non-law enforcement personnel, step increases for law enforcement personnel, and the cost of health insurance for all employees. The baseline budgeting process limits the growth in many budget line items and programs and helps the County balance its General Fund operating budget. The 2011 budget also includes funding for the Sheriff's Office to continue to provide law enforcement service to the City of Centennial. Transfers from the General Fund to other funds are budgeted at $12.9 million for 2011, compared to $10.8 million in 2010. The increase in the amount of transfers is mainly due to a larger transfer of funds from the General Fund to the Capital Expenditure Fund due to upcoming large capital projects planned for 2011. Overall, expenditures are estimated to be $9.6 million lower than the amended budgeted for 2010.

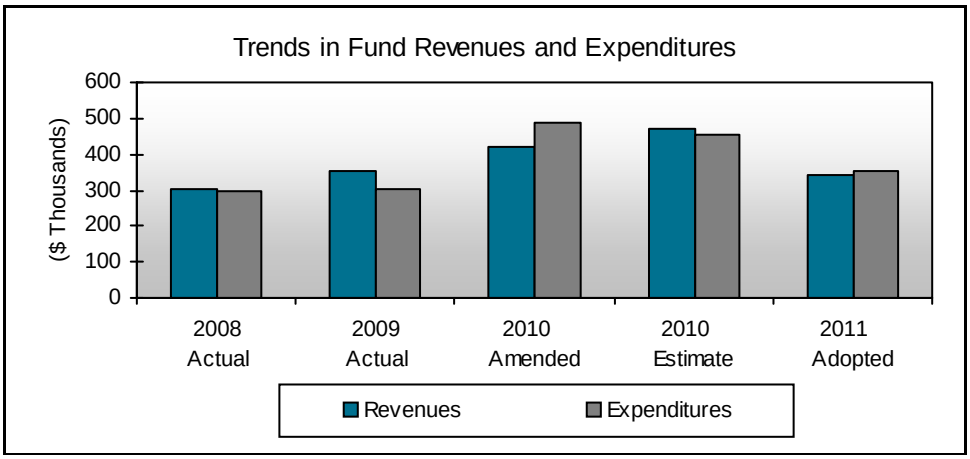
Fund Balance Trends

Fund balance declined in both 2008 and 2009 due to transfers for one-time capital expenditures. The forecast for available fund balance depends on projections for property tax collections and the growth in other revenue sources in concert with the growth in expenditure needs. Both the 2010 amended and 2011 adopted budget use over $3.0 million of fund balance. However, the 2010 estimate is for significantly lower expenditures, resulting in a very small use of fund balance. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

Arapahoe County Fair Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Fees & Charges	254,903	295,598	356,000	394,835	301,000
Transfers	40,000	48,540	61,180	61,180	35,000
Other	8,368	11,843	4,600	13,588	4,600
Total Revenues	**303,270**	**355,980**	**421,780**	**469,603**	**340,600**
Expenditures					
Supplies	31,877	44,506	34,600	26,104	34,500
Services and Other	263,881	259,390	346,105	317,905	318,525
Transfers	-	-	107,452	107,452	-
Total Expenditures	**295,758**	**303,895**	**488,157**	**451,461**	**353,025**
Annual Net Fund Balance Addition/(Use):	**7,512**	**52,085**	**(66,377)**	**18,142**	**(12,425)**
Cumulative Balance:					
Beginning Fund Balance	**47,853**	**55,365**	**107,450**	**107,450**	**125,592**
Change in Fund Balance	7,512	52,085	(66,377)	18,142	(12,425)
Ending Fund Balance	**55,365**	**107,450**	**41,073**	**125,592**	**113,167**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	55,365	107,450	41,073	125,592	113,167
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



*Please note that some figures may not total due to rounding.

Arapahoe County Fair Fund

Special Revenue Fund

Fund Description

The Arapahoe County Fairgrounds was completed in 2006, just in time for the 100th year celebration. This fund was started with the purpose of accounting and tracking all facets of the management of the annual Arapahoe County Fair. The County goal for the annual Fair is to be financially self-sufficient. This fund accounts for all revenue and direct costs associated with the five days of the annual Fair event, along with revenues received in connection with the rental activities of the facility.

Revenue Trends

The fair revenues for this fund have steadily increased from year to year, as the annual County Fair becomes more established and attendance increases from year to year. Prior to 2011, $40,000 was transferred on an annual basis from the General Fund in order to supplement the Fair costs. Since the Fair has become more self-sufficient this transfer has ended. Other transfer amounts include funds which supplement the cost of one employee ticket given to employees, who attend the Fair. In the past, other revenues have included rental income from the rental of the facility and beginning in 2011, this revenue has been more appropriately moved from this fund in order to help offset the facility operation expenses. The estimated revenues received in 2010 were approximately $99,000 more than those received in 2009, as the fair grows in popularity. Fair revenues include sponsorships, ticket sales, and food and beverage sales. As revenues increase for the Fair, this allows expenditures to also increase, as the annual Fair event strives be self-sufficient.

Expenditure Trends

The annual County Fair includes livestock shows, 4-H events, rodeo, carnival, vendor booths, entertainment and County related activities. The expenditures for this event have been steadily increasing as promoting and advertising for the Fair have been enhanced from year to year. The largest expense for the County Fair is the amount spent on entertainment. In 2010, almost half of the annual budget was spent on entertainment expenses, which reached $128,000. The 2011 budget was set at $353,025, as revenues are expected to trend in a similar manner. As more funds are spent on promotions and advertising, the likelihood of bringing in more revenue than budgeted is greater, and this excess revenue can then be recognized and appropriated in order to allow for further spending.

Fund Balance Trends

The trends in the fund balance over the past three years of the Fair Fund have remained relatively static; as revenues increase more funds are available for expenditures. During 2010, a fund transfer from the Fair Fund was completed as the venue rental revenue from prior years was transferred to offset the facility operating expenses, thus reducing this fund's fund balance. The remaining unspent funds are reappropriated into the subsequent year to allow for future spending. The vision is for growth in this fund over time in order to build the fund balance, so eventually this fund can offset various indirect costs associated with the annual Arapahoe County Fair and the Fairground ongoing operations.

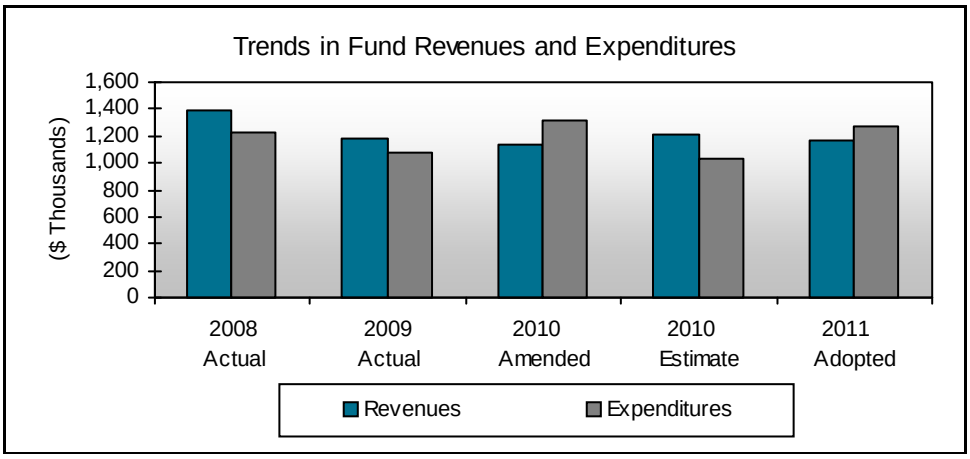
Other Items

The annual Arapahoe County Fair will be held July 20 – 24, 2011.

Arapahoe County Recreation District Fund

Capital Project Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	816,497	867,946	892,708	860,722	907,816
Intergovernmental	331,699	266,229	210,300	292,692	225,000
Fees & Charges	41,970	32,581	26,500	54,373	26,500
Transfers	175,000	-	22	22	-
Other	25,032	15,060	-	1,659	-
Total Revenues	**1,390,199**	**1,181,816**	**1,129,530**	**1,209,468**	**1,159,316**
Expenditures					
Salaries and Wages	142,582	159,684	197,279	151,102	212,453
Employee Benefits	33,781	36,839	51,056	34,642	64,328
Supplies	1,120	-	18,500	(775)	18,500
Services and Other	529,494	538,549	622,046	497,586	722,381
Capital Outlay	181,260	2,366	70,000	-	25,000
Central Services	5,699	6,593	6,593	6,593	6,593
Transfers	333,359	334,455	344,930	344,930	225,970
Total Expenditures	**1,227,295**	**1,078,486**	**1,310,404**	**1,034,078**	**1,275,225**
Annual Net Fund Balance Addition/(Use):	**162,904**	**103,331**	**(180,874)**	**175,391**	**(115,909)**
Cumulative Balance:					
Beginning Fund Balance	**755,544**	**918,448**	**1,021,778**	**1,021,778**	**1,197,169**
Change in Fund Balance	162,904	103,331	(180,874)	175,391	(115,909)
Ending Fund Balance	**918,448**	**1,021,778**	**840,904**	**1,197,169**	**1,081,260**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	32,016	33,613	33,886	33,886	34,779
Other Reservations	50,085	14,134	-	71,434	71,434
Less Designations					
Subsequent Year's Expenditures	-	-	115,909	115,909	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**836,347**	**974,031**	**691,109**	**975,940**	**975,047**



*Please note that some figures may not total due to rounding.

Arapahoe County Recreation District Fund

Capital Project Fund

Fund Description

The Arapahoe County Recreation District Fund (ACRD) provides funding for the operation and maintenance of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Valley Ecological Park and various trails within the Arapahoe County Recreation District. This fund also provides for certain improvements to park facilities and properties within the District. The 17-Mile House and barn is one of the properties within the district that has received funding for the restoration and improvements to this historical site. The District provides funding for a debt service issue related to property within the boundaries of the District. The Arapahoe County Commissioners render decisions for the District, as they serve as the Board of Directors for the Recreation District.

Revenue Trends

Revenue sources for ACRD include property tax, specific ownership tax, intergovernmental agreements and park user fees. The ACRD mill levy for 2010, with collection in 2011, is set at 0.821 mills, which provides for $852,816 in property tax revenue for the district. The total 2011 revenue for this fund is almost $1.2 million, with property tax comprising 74% of the total revenue. Specific ownership tax is collected through the motor vehicle registrations that fluctuate as the registrations increase or decline. This revenue makes up approximately 5% of the total revenue for this fund and is budgeted at $55,000 for 2011. The intergovernmental revenue has remained fairly consistent through the years, as the ACRD collects the equivalent of 2.000 mills from the Parker Jordan Metro District and 1.000 mill from the Dove Valley Metro District. The intergovernmental revenue accounts for approximately 20% of the total revenue collected. Park and facility user fees make-up about 2% of the revenue and have been steadily increasing.

Expenditure Trends

The main expenditures for this fund include the day-to-day operating and maintenance costs for the various parks and trails within the Recreation District, as well as a debt service obligation. The 2011 adopted budget is about a 2% decrease from the 2010 Amended Budget, as one of the District's debt service obligations for the Arapahoe County Community Park was paid in full during 2010. The Recreation District carries a debt service obligation in the form of lease purchase agreement for additional land purchased adjacent to the Arapahoe County Community Park for possible future expansion. This debt service will continue through 2027. Approximately 17% of the total expenditures for this fund are spent on funding this debt service obligation.

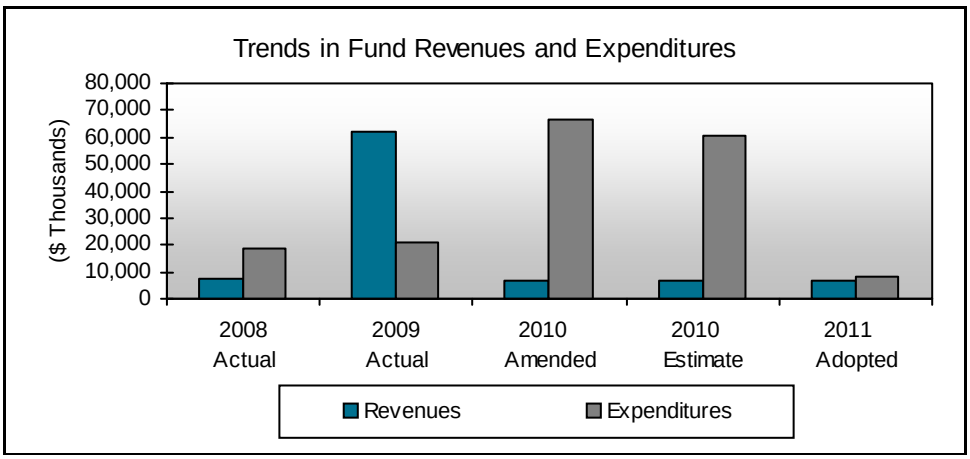
Fund Balance Trends

The fund balance is forecasted to remain relatively sound, as costs have become relatively flat as parks have become more established. Any ongoing projects that have unspent balances at the end of the year are reappropriated into the subsequent budget year for future completion. The 2011 adopted budget reflects an estimated use of funds of $115,909 resulting in a slight decrease in fund balance.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	5,430,814	5,604,716	6,502,204	6,326,544	7,019,805
Intergovernmental	1,988,044	327,882	-	156,212	-
Investment Earnings	323,395	35,958	115,000	94,522	70,000
Other	500	56,309,790	-	-	-
Total Revenues	**7,742,753**	**62,278,346**	**6,617,204**	**6,577,278**	**7,089,805**
Expenditures					
Supplies	-	29	-	-	-
Services and Other	5,575,500	6,026,379	10,090,038	8,219,956	8,378,933
Capital Outlay	13,151,377	14,583,089	56,652,175	52,692,668	-
Total Expenditures	**18,726,877**	**20,609,497**	**66,742,213**	**60,912,625**	**8,378,933**
Annual Net Fund Balance Addition/(Use):	**(10,984,124)**	**41,668,849**	**(60,125,009)**	**(54,335,347)**	**(1,289,128)**
Cumulative Balance:					
Beginning Fund Balance	**30,777,202**	**19,793,078**	**61,461,927**	**61,461,927**	**7,126,580**
Change in Fund Balance	(10,984,124)	41,668,849	(60,125,009)	(54,335,347)	(1,289,128)
Ending Fund Balance	**19,793,078**	**61,461,927**	**1,336,918**	**7,126,580**	**5,837,452**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	19,793,078	61,461,927	1,336,918	7,126,580	5,837,452
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



*Please note that some figures may not total due to rounding.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Fund Description

The Arapahoe County Water and Wastewater Public Improvement District (District) was formed in November of 2001 to provide capital infrastructure funding for the district located in the south central part of the County. The Board of County Commissioners serves as the *ex officio* Board of Directors. In November 2001, taxpayers within the District voted to authorize the issuance of $165,000,000 in general obligation debt for water and wastewater projects. To date, $162,264,975 in debt has been issued by the District. The mill levy for the District was first set for collection in 2003.

Revenue Trends

The majority of the revenue collected for this fund is set by the property tax mill levy and can fluctuate from year to year. Since the revenue derived from property taxes is used to pay the scheduled debt service payments on the outstanding bonds, the District has authority to set the mill levy at the level needed to raise enough revenue to cover these obligations. These bonds were issued for $63.9 million in 2002, $26.3 million in 2005, $16.0 million in 2006 and $56.1 million 2009. The purpose of these bonds is to construct various water, sewer, and stormwater facilities for the residents within the District and to refinance the debt of the former Arapahoe Water & Sanitation District. The mill levy for 2010 (for collection in 2011) is set at 18.150 mills, which will provide approximately $6.6 million in revenue. This fund also receives revenue from the Specific Ownership Tax levied on motor vehicle registrations. This revenue is estimated at $420,000 for 2011. Other revenues for this fund include interest earnings received on the investments, which fluctuates year to year based on the fund balance.

Expenditure Trends

In 2001, the Arapahoe County Water & Wastewater Public Improvement District was established and held an election to authorize the issuance of $165.0 million in General Obligation Bonds. In 2002, $63.9 million of this authorized debt was issued to construct various water, sewer and storm sewer facilities, and to refinance the debt of the Arapahoe Water & Sanitation District. In 2005, the District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for $26.3 million in bond proceeds to finance an expansion of the wastewater treatment plant and other smaller water and wastewater projects. During 2006, the District entered into a loan agreement for $16.1 million to finance improvements in drinking water facilities, also with the Colorado Water Resource and Power Development Authority. The 2010 budget was supplemented for approximately $51.5 million for expenses relating to the general obligation bonds issued late in 2009. The purpose of this bond issue was to the purchase of water rights and water capacity in a pipeline for anticipated future water needs to support the District. The 2011 budget includes approximately $8.3 million for expenses relating to debt service payments on the 2002 bond issue, the 2005 and 2006 loan agreements and the 2009 bond issue with some portions of this issue being paid using revenues and capitalized interest.

Fund Balance Trends

The fund balance trend fluctuates greatly as debt and capital projects are approved as necessities and priorities of the District are considered. The fund balance of the District is reserved for construction and subsequent year debt service expenditures. The changes in the fund balance are due to capital outlay for projects and ongoing debt service expenditures. Ongoing projects with unspent funds at the end of the year will be reappropriated into the subsequent budget year for future completion.

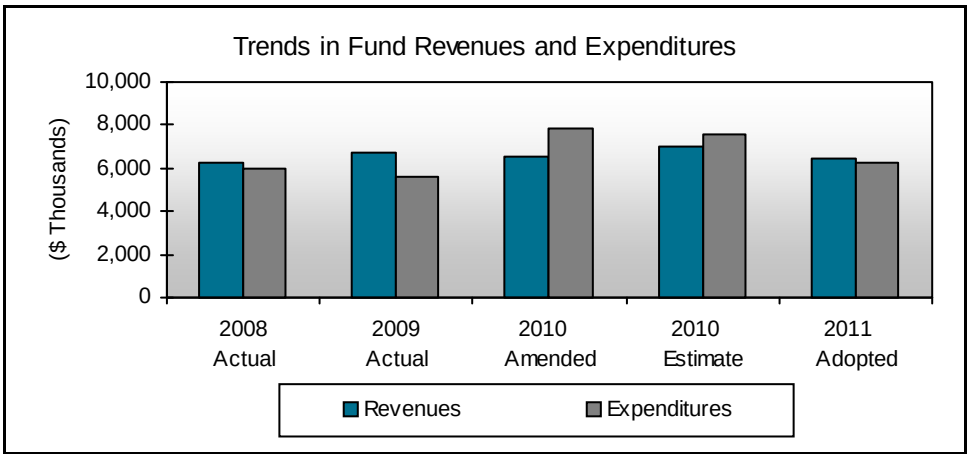
Other Information

For further detailed information regarding the outstanding principal, annual payments, and other aspects of the general obligation bonds, refer to the Debt Service Summary section or Appendix 5.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	5,437,941	5,569,224	5,793,390	5,655,547	5,647,900
Licenses & Permits	(601)	(229)	-	(813)	-
Intergovernmental	38,436	76,401	71,600	35,952	71,600
Fees & Charges	193,452	223,425	125,195	188,726	125,195
Fines & Penalties	618,487	831,674	571,500	1,085,768	571,500
Investment Earnings	3,000	-	-	-	-
Transfers	-	2,230	2,744	2,744	-
Total Revenues	**6,290,714**	**6,702,725**	**6,564,429**	**6,967,924**	**6,416,195**
Expenditures					
Salaries and Wages	3,703,064	3,569,434	3,851,901	3,785,455	3,863,700
Employee Benefits	953,622	921,903	1,072,460	1,012,899	1,071,340
Supplies	303,500	216,240	299,906	237,487	304,117
Services and Other	509,286	318,560	406,148	350,222	396,141
Central Services	552,393	533,738	550,149	510,485	606,848
Transfers	2,350	2,599	1,651,831	1,651,831	3,957
Total Expenditures	**6,024,215**	**5,562,474**	**7,832,395**	**7,548,379**	**6,246,103**
Annual Net Fund Balance Addition/(Use):	**266,499**	**1,140,251**	**(1,267,966)**	**(580,455)**	**170,092**
Cumulative Balance:					
Beginning Fund Balance	**7,281,533**	**7,548,032**	**8,688,284**	**8,688,284**	**8,107,829**
Change in Fund Balance	266,499	1,140,251	(1,267,966)	(580,455)	170,092
Ending Fund Balance	**7,548,032**	**8,688,284**	**7,420,318**	**8,107,829**	**8,277,921**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	179,657	184,767	196,851	196,851	192,486
Other Reservations	20,186	5,382	-	28,631	28,631
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	818,437	842,008	896,763	896,763	876,901
Funds Available for Appropriation	**6,529,752**	**7,656,127**	**6,326,704**	**6,985,584**	**7,179,903**



*Please note that some figures may not total due to rounding.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Fund Description

The Arapahoe Law Enforcement Authority (ALEA) is a special district that provides for law enforcement in the unincorporated areas of Arapahoe County. Only those taxpayers who live in unincorporated areas of the County pay for these services through a mill levy assessed on their real property. The Arapahoe County Sheriff's Patrol Division that is not assigned to the City of Centennial is funded by the Authority. The Centennial portion of Sheriff's operating budget is included in the County's General Fund. The County Sheriff is responsible for the administration of the Authority, and the Board of County Commissioners governs the Authority, acting as the Law Enforcement Authority Board of Directors.

Revenue Trends

The Law Enforcement Authority has a stable revenue stream, with property taxes as the largest source of revenue. The mill levy for the Authority is set at 4.982 mills, which will yield around $5.6 million in 2011. Other revenues include specific ownership taxes imposed on motor vehicle registrations; fines and penalties collected for traffic violations or offenses; charges for services such as extra duty or contract services; and intergovernmental revenue for law enforcement related grants. The Sheriff's Office does provide contract law enforcement services to some of the smaller towns in Arapahoe County with revenues received via intergovernmental agreements in the ALEA Fund, but the largest contract for services is with the City of Centennial and is located entirely within the General Fund. The 2011 adopted revenue budget shows a slight decrease from the 2010 budget estimate, decreasing by $551,729 mostly due to a more conservative revenue budget for Fines and Penalties.

Expenditure Trends

The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 53 full-time patrol officers who provide law enforcement services to unincorporated communities in Arapahoe County. The 2011 budgeted expenditures reflect a 17.3% decrease from the 2010 budget estimate, primarily due to a $1.6 million decrease in capital expenditures. The budgeted expenditures for salaries and benefits, as well as those for supplies and services are slightly higher than the 2010 budget estimate. Central Service Fund increases are generally due to the number of vehicle replacements.

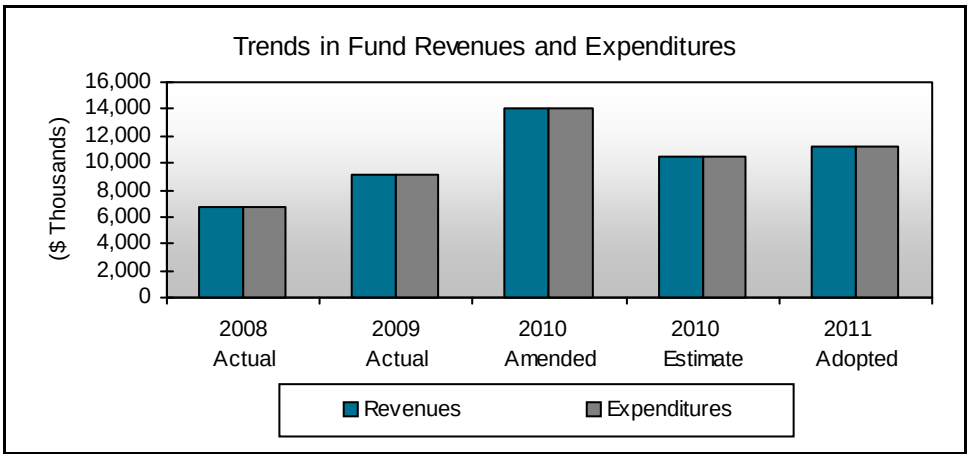
Fund Balance Trends

The ending fund balance of the ALEA Fund has shown an overall increase for the past few years. The 2011 adopted budget projects an estimated increase in fund balance of $170,092. As stated above in the expenditure trends section, this ending balance is expected to increase again, in particular because there are no large capital expenses, as there were in 2010 when the ALEA fund transferred money out for the construction of a rural patrol sub-station. County policy requires the ALEA Fund to maintain an operating capital reserve of 1/6th of the current year's adopted budget and for 2011 this amount is about $1.35 million of the $8.1 million beginning balance.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	6,593,951	8,816,727	13,146,629	10,331,485	11,154,353
Fees & Charges	-	279,220	775,000	92,534	25,000
Internal Charges	46,345	50,070	65,000	51,600	65,000
Transfers	-	1,763	2,406	2,406	-
Other	45,783	43,917	26,000	4,812	26,000
Total Revenues	**6,686,079**	**9,191,697**	**14,015,035**	**10,482,836**	**11,270,353**
Expenditures					
Salaries and Wages	2,797,186	4,069,618	3,963,311	4,718,429	3,796,200
Employee Benefits	727,985	867,193	1,176,692	989,583	1,123,557
Supplies	494,409	243,159	261,650	212,501	257,150
Services and Other	2,068,195	3,408,030	7,669,242	3,883,077	5,378,439
Community Programs	313,603	377,158	702,750	459,981	478,750
Central Services	284,701	226,538	239,074	219,265	233,941
Transfers	-	-	2,316	-	2,316
Total Expenditures	**6,686,079**	**9,191,697**	**14,015,035**	**10,482,836**	**11,270,353**
Annual Net Fund Balance Addition/(Use):	-	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



*Please note that some figures may not total due to rounding.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

Fund Description

This fund is used by the Arapahoe/Douglas Works! Division of the Community Resources Department. The revenue in this fund comes from the State, which acts as a pass-through agency for the Federal government, as part of the Workforce Investment Act (WIA), Temporary Assistance to Needy Families, Wagner Peyser and Employment First acts. The purpose of this fund is to provide services to adults and youth wishing to enter the labor market. Services include basic and occupational skill assessment, workshops, tuition reimbursement for training, bus passes, career counseling and job placement. Arapahoe/Douglas Works! also partners with community based organizations, educational institutions and the business community to act as a bridge between job seekers and employers. Arapahoe/Douglas Works! provides services to both Arapahoe and Douglas Counties.

Revenue Trends

Revenue in this fund increased from $6.7 million in 2008 to $14.0 million budgeted for 2010, but decreased to $11.3 million for the 2011 budget. The 2011 adopted budget, as well as the 2010 amended budget and 2009 actuals, includes additional Federal money, specifically American Recovery and Reinvestment Act (ARRA) funding. Approximately $10 million in ARRA revenue (also known as stimulus funding) was allocated over the 3-year period of 2009-2011. The additional allotment through the Workforce Investment Act and Employment First Acts is additional funding for more job programs due to the state of the current economy and the high unemployment rate. Since it appears that the economy is slowly beginning to recover, this funding is expected to decline back to a level comparable to 2008 in future years. However, since this is Federal money, it is dependent on the allocation of the Federal budget, and is affected by both cutbacks and additional distributions.

Expenditure Trends

Expenditures are reimbursed from the State, acting as a pass-through agency for the Federal government. Approximately 45% of the total budget is for salaries, benefits and other support costs for programs. The remaining 55% goes for direct services to clients. The 2011 budget is an increase of 7.5% over the 2010 estimate. The allotment of $10 million in ARRA funding (stimulus money) was allocated over the 3-year period of 2009-2011. Expenditures increased in 2009 and 2010, due to the additional ARRA funding for job programs to help mitigate the high unemployment rate and the slow economy. The 2011 budget is the final year for the ARRA allocation. Expenditures for services to clients include skill assessment, basic and occupational skill development, training, workshops, career counseling and job placement.

Fund Balance Trends

The expenditures in this fund are reimbursed by the revenue received from Federal sources. Expenditures are offset by revenue, for a net of zero. There is no fund balance in this fund to be carried forward from year to year.

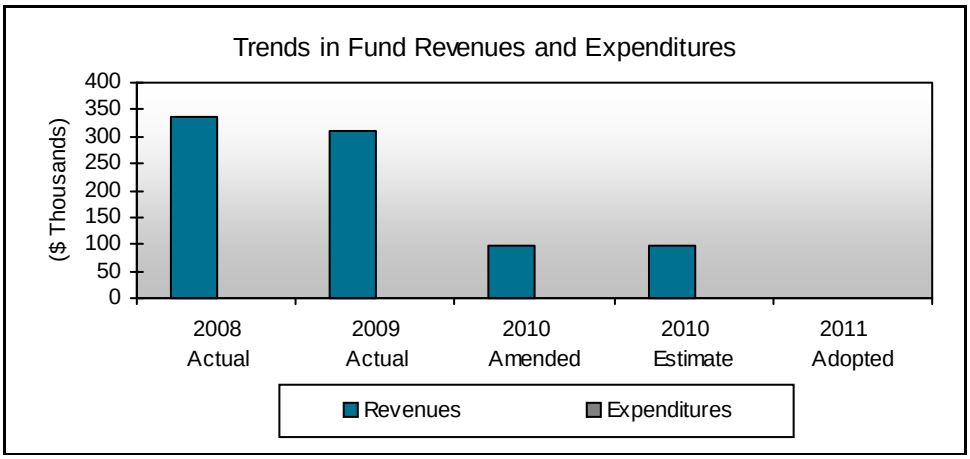
Other Information

The Federal funds are allocated on the federal fiscal year of October to September. Since the County is on a calendar fiscal year (January to December), the 2011 budget reflects only a partial year of ARRA funding.

Board Designated Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Transfers	335,312	310,000	98,887	98,887	-
Total Revenues	**335,312**	**310,000**	**98,887**	**98,887**	**-**
Annual Net Fund Balance Addition/(Use):	**335,312**	**310,000**	**98,887**	**98,887**	**-**
Cumulative Balance:					
Beginning Fund Balance	**16,177,081**	**16,512,393**	**16,822,393**	**16,822,393**	**16,921,280**
Change in Fund Balance	335,312	310,000	98,887	98,887	-
Ending Fund Balance	**16,512,393**	**16,822,393**	**16,921,280**	**16,921,280**	**16,921,280**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	5,760,174	5,667,368	6,245,609	6,245,609	6,236,177
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	10,752,219	11,155,025	10,675,671	10,675,671	10,685,103
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Board Designated Fund

Special Revenue Fund

Fund Description

This Board Designated Reserve Fund was established to account for the Board of County Commissioner's General Fund policy reserve and Taxpayer's Bill of Rights (TABOR) designated reserves. The fund balance is maintained as a working capital reserve of the General Fund that, by Board policy, is 11% of the current year's adopted operating budget less one-time items. This reserve also includes the County's TABOR reserve requirement of 3% of fiscal year spending excluding bonded debt service.

Revenue Trends

The revenues in this fund are specifically derived from transfers from the General Fund. As part of the 2002 budget, a $15.1 million reserve was transferred from the General Fund to establish this Designated Reserve Fund. An additional $2.4 million was transferred in 2005 as a contingency for unbudgeted expenditures, and $1,312,657 was transferred back to the General Fund and spent in 2007. A General Fund transfer of $98,887 was budgeted for 2010 in order to maintain the 11% fund reserve, but no transfer is budgeted for 2011 as the 11% reserve is already maintained.

Expenditure Trends

This is a reserve fund. Due to the availability of amounts in the General Fund, it has not been necessary to use the reserves in this fund. This fund maintains the 11% reserve, which was a policy set by the Board of County Commissioners. For 2011, no expenditures are budgeted as this fund provides funds for emergencies and unforeseen expenditures only.

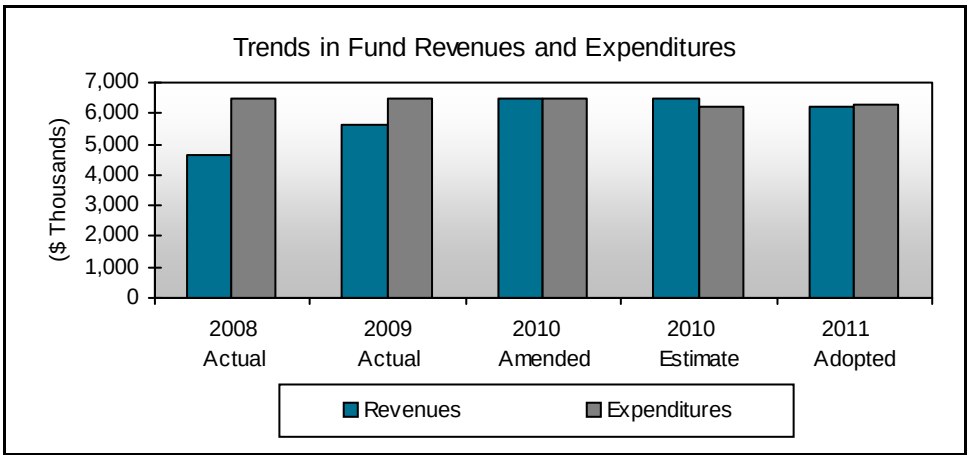
Fund Balance Trends

The ending fund balance is intended to be a reserve amount set aside to meet unanticipated expenses or revenue shortfalls at the discretion of the Board of County Commissioners. Colorado's TABOR amendment has a mandatory requirement for the establishment of a reserve equivalent to 3% of the County's fiscal year spending. The County's required TABOR reserve is contained within the fund balance of this fund and is approximately $6.2 million of the $16.9 million fund balance. The use of the TABOR required portion of the Board Designated Fund balance is limited by the provisions within the TABOR amendment. Looking forward, if the County's General Fund increases, so does the need to transfer funds to maintain the Board policy reserve amount in this fund.

Building Finance Corporation Fund

Debt Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Investment Earnings	254,542	123,543	70,000	63,312	35,000
Internal Charges	1,579,686	1,595,034	1,600,000	1,595,759	1,600,000
Transfers	2,807,430	3,908,925	4,820,900	4,820,900	4,610,000
Total Revenues	**4,641,658**	**5,627,502**	**6,490,900**	**6,479,971**	**6,245,000**
Expenditures					
Services and Other	6,499,164	6,497,140	6,494,513	6,243,844	6,269,025
Total Expenditures	**6,499,164**	**6,497,140**	**6,494,513**	**6,243,844**	**6,269,025**
Annual Net Fund Balance Addition/(Use):	**(1,857,506)**	**(869,638)**	**(3,613)**	**236,127**	**(24,025)**
Cumulative Balance:					
Beginning Fund Balance	**4,575,346**	**2,717,840**	**1,848,202**	**1,848,202**	**2,084,329**
Change in Fund Balance	(1,857,506)	(869,638)	(3,613)	236,127	(24,025)
Ending Fund Balance	**2,717,840**	**1,848,202**	**1,844,589**	**2,084,329**	**2,060,304**
Less Reservations					
Debt Service Reserve	2,717,840	1,848,202	1,844,589	2,084,329	2,060,304
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



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Building Finance Corporation Fund

Debt Service Fund

Fund Description

This fund was created to account for the transactions related to the Arapahoe County Building Finance Corporation (ACBFC) as a not-for-profit corporation that issues certificates of participation (COPs) for the purpose of funding the construction of facilities that are leased to Arapahoe County Government. The ACBFC receives revenues from the County in the form of capital lease payments and, in turn, pays the associated principal and interest related to the COPs. The Arapahoe County Board of Commissioners annually appoints the Board of Directors for the ACBFC.

Revenue Trends

The largest revenue for this fund are from General Fund transfers for the lease purchase payments for County facilities and have remained fairly constant in the past few years. In an effort to reduce the existing debt obligations of the Arapahoe County Public Airport Authority, the ACBFC purchased airport runways and, in turn, the land is then leased back to the Airport Authority at a rate equal to the lease payment of the COPs, which is secured by the Arapahoe County Judicial Complex. The annual revenue received for this lease is approximately $1.6 million, with repayment of the COPs ending in 2016. Other revenue consists of investment earnings which have been declining over the past few years as the fund balance has decreased considerably.

Expenditure Trends

The 2011 budget provides for the scheduled principal and interest payments for the current obligations on the following facilities: the CentrePoint Plaza Building, Sheriff/Coroner Administration Building and the Judicial Complex. There is approximately $6.3 million budgeted in 2011 for the debt service payments of this Corporation. The principal and interest payments for the CentrePoint Plaza and the Sheriff/Coroner Building are funded through transfers from the Arapahoe County General Fund. The expenditure trends have been relatively constant as no new COPs have been issued.

Fund Balance Trends

This fund is experiencing a declining trend in fund balance, as there has been a drawdown of capitalized interest on one COP issue and other debt service issues are being paid off. The remaining fund balance is primarily for COP debt service requirements for the County Judicial Complex.

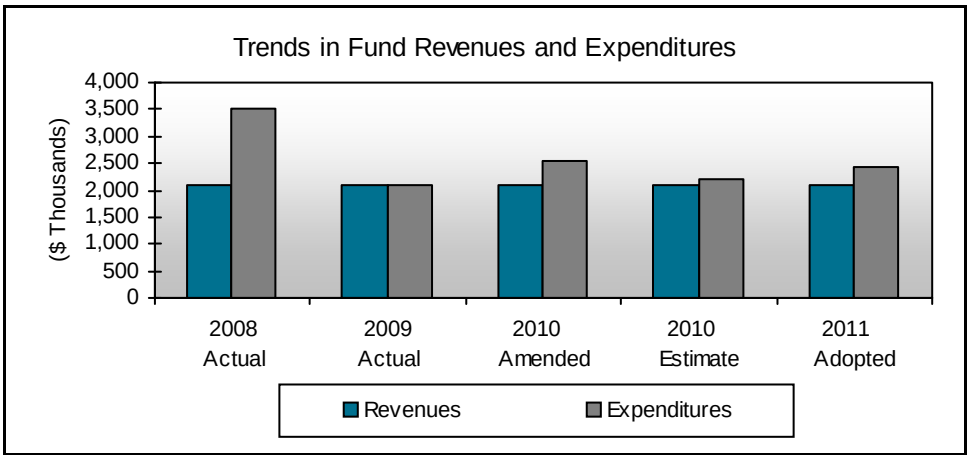
Other Information

For further detailed information regarding the outstanding principal, annual payments, and other aspects of these certificates of participation, refer to the Debt Service Summary section or Appendix 5.

Building Maintenance Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Investment Earnings	2,494	-	-	-	-
Transfers	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Total Revenues	**2,102,494**	**2,100,000**	**2,100,000**	**2,100,000**	**2,100,000**
Expenditures					
Supplies	245,349	335,526	220,225	298,384	295,000
Services and Other	2,259,542	1,283,441	2,023,716	1,612,708	1,777,166
Transfers	1,002,759	456,831	284,037	284,037	356,834
Total Expenditures	**3,507,650**	**2,075,798**	**2,527,978**	**2,195,129**	**2,429,000**
Annual Net Fund Balance Addition/(Use):	**(1,405,156)**	**24,202**	**(427,978)**	**(95,129)**	**(329,000)**
Cumulative Balance:					
Beginning Fund Balance	**2,809,644**	**1,404,488**	**1,428,690**	**1,428,690**	**1,333,561**
Change in Fund Balance	(1,405,156)	24,202	(427,978)	(95,129)	(329,000)
Ending Fund Balance	**1,404,488**	**1,428,690**	**1,000,712**	**1,333,561**	**1,004,561**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	49,679	222,655	-	17,942	17,942
Less Designations					
Subsequent Year's Expenditures	-	108,192	329,000	584,236	255,236
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**1,354,809**	**1,097,843**	**671,712**	**731,383**	**731,383**



*Please note that some figures may not total due to rounding.

Building Maintenance Fund

Special Revenue Fund

Fund Description

The Building Maintenance Fund was started in 2005 and was created to facilitate County facility maintenance costs and projects. In prior years, such projects were funded primarily out of the General Fund and the Capital Expenditure Fund. To supplement the amount of facility maintenance project funds, $2.6 million was transferred from 2006 revenues that would have been allocated to the Capital Expenditure Fund to the Building Maintenance Fund. The intent was $1.8 million would be the beginning of a maintenance reserve in the new fund and $2.1 million would be an ongoing transfer of funds to the Building Maintenance Fund for new projects. The Building Maintenance Fund also permits greater flexibility in adjusting funding to changing maintenance priorities, as funds are easily moved between projects.

Revenue Trends

Revenue trends for this fund are relatively constant, as this fund is funded by yearly transfers from the General Fund in the amount of $2.1 million. In the past, some interest revenue was also recognized as projects such as the energy efficient upgrades to the Heating, Ventilating, and Air Conditioning (HVAC) was financed with debt proceeds that earned interest due to the spending requirements of the project.

Expenditure Trends

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. Annual projects are submitted during the annual budget process in the form of a budget package and are ultimately approved during the budget process. This practice enables better management and monitoring of building maintenance expenditures. Funding for non-personnel related routine maintenance activities are also budgeted in the Building Maintenance Fund and are broken down by maintenance facility locations. The routine maintenance budget for 2011 is slightly over $1.3 million, which includes all County facility locations. The 2011 project budget is $640,000 and includes such projects as replacing carpeting in the courthouses, replacement of air handlers in the Administration Building, medico keying new courthouse facility and other various repair/maintenance items at County facilities. Also, included in the budget is a transfer for the debt service payments relating to the lease purchase agreement for the energy efficient upgrades in the amount of $356,834.

Fund Balance Trends

The fund balance has remained steady over the past few years, as various facilities throughout the County are being efficiently maintained and projects are being completed in a timely manner. If projects are ongoing at the end of the budget cycle, the remaining project balance is reappropriated into the subsequent year. Otherwise, projects are closed out and unspent balances remain in the fund balance as part of the facility maintenance reserve. The intention is to keep a fund reserve available in the case of an unforeseen or catastrophic event within the County. The 2011 adopted budget reflects an estimated decrease of $329,000 in fund balance.

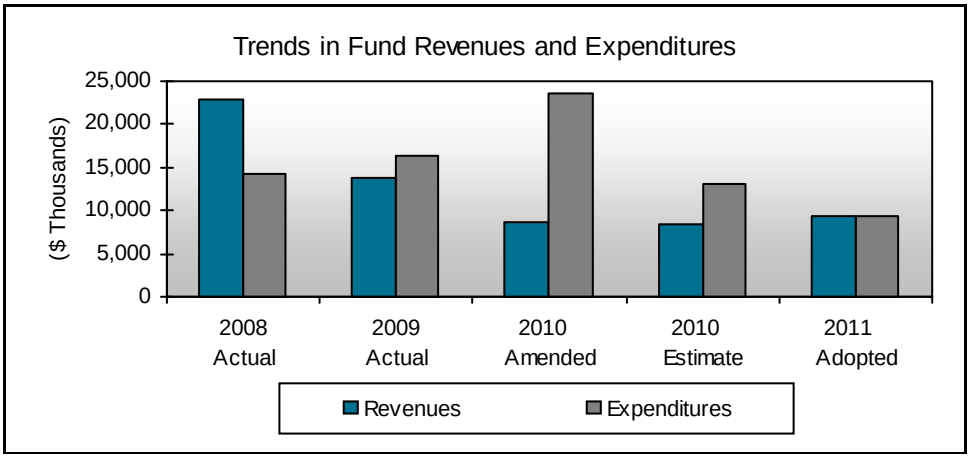
Other Information

A complete list of Building Maintenance Fund projects for the 2011 budget is presented in the Capital Improvement Program section, Table IV.

Capital Expenditure Fund

Capital Project Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	4,884,951	4,853,613	4,908,507	4,764,901	4,859,460
Investment Earnings	75,063	-	-	44,260	-
Transfers	17,829,290	8,935,179	3,665,532	3,665,532	4,519,307
Other	162,250	34,948	-	8,078	-
Total Revenues	**22,951,554**	**13,823,739**	**8,574,039**	**8,482,771**	**9,378,767**
Expenditures					
Supplies	-	-	-	7,015	-
Services and Other	248,866	541,321	443,286	(127,702)	68,017
Community Programs	135,771	-	-	-	-
Capital Outlay	8,944,286	11,073,359	21,009,518	11,013,370	7,310,750
Transfers	5,000,000	4,700,000	2,100,000	2,100,000	2,000,000
Total Expenditures	**14,328,923**	**16,314,680**	**23,552,804**	**12,992,682**	**9,378,767**
Annual Net Fund Balance Addition/(Use):	**8,622,631**	**(2,490,941)**	**(14,978,765)**	**(4,509,911)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**9,249,764**	**17,872,395**	**15,381,454**	**15,381,454**	**10,871,543**
Change in Fund Balance	8,622,631	(2,490,941)	(14,978,765)	(4,509,911)	-
Ending Fund Balance	**17,872,395**	**15,381,454**	**402,689**	**10,871,543**	**10,871,543**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	930,773	4,375,163	-	9,682,151	9,682,151
Less Designations					
Subsequent Year's Expenditures	16,669,716	10,604,602	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**271,906**	**401,689**	**402,689**	**1,189,392**	**1,189,392**



*Please note that some figures may not total due to rounding.

Capital Expenditure Fund

Capital Project Fund

Fund Description

The Capital Expenditure Fund is used to account for capital projects over $50,000, such as the construction or improvements to facilities. Funding for large capital road, drainage, or infrastructure projects are transferred from this fund to the Infrastructure Fund where they are tracked and managed. The Capital Improvement Program (CIP) identifies projects and funds available to accommodate the capital needs of the County. The CIP committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The Board of County Commissioners adopts the first year of the five-year capital improvement plan, which becomes the current year budget. The 2011 budget includes funding for capital outlays for facilities, technology, and transportation projects.

Revenue Trends

The Capital Expenditure Fund has steady property tax revenue as the County adjusts the mill levy allocation each year in order to keep the revenues for this fund at about $5.0 million. The mill levy allocation for this fund for the 2011 collection year is set at 0.583 mills. The property tax revenue of $4.5 million along with the specific ownership tax revenue of $325,000 comprises this fund's tax revenue. Along with the tax revenue, this fund receives a General Fund transfer for the difference between the tax revenue and anticipated capital outlay for the approved CIP projects. The 2011 transfer is slightly over $4.5 million. The transfer amount fluctuates each year, as the needs and priorities of the County change from year to year. Thus, there is an irregular revenue trend that exists from year to year for this fund based on projects and funding.

Expenditure Trends

The largest project budget for 2011 is for the lobby expansion and elevator addition at the Judicial Facility Complex, with a capital outlay of $1.65 million. Also slated for the 2011 budget is the replacement of the human resource management system, upgrade to the case management system, driver training track and various other one-time approved County projects. The total approved CIP project funding is slightly over $9.3 million for 2011. Another $2.0 million will be transferred to the Infrastructure Fund in order to fund major road, street and drainage projects. Funds that have been budgeted but are unspent at the end of a prior year are reappropriated or carried forward to the following year. It is anticipated that $9.1 million of the unspent 2010 budget will be reappropriated in 2011, most of which is slated for the detention facility expansion, district substation and storage building and the new assessment and taxation system projects. The expenditure trends of the Capital Expenditure Fund are based on and fluctuate with the capital needs and priorities of the County in any given year.

Fund Balance Trends

The fund balance of this fund appears larger until the budget is amended in the following year, as projects that are ongoing at the end of the budget year will have their available funding reappropriated into the subsequent budget year. Thus, the fund balance trends fluctuate from each year to year as amounts transferred from the General Fund change along with the needs and priorities, consequently the trends are irregular.

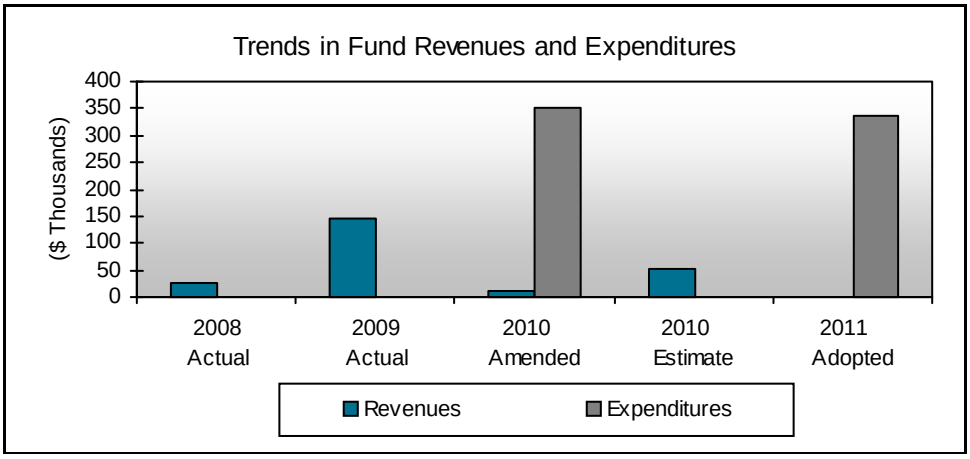
Other Information

A complete listing of CIP projects for the 2011 budget is presented in the Capital Improvement Program section.

Cash In Lieu Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Fees & Charges	27,157	144,321	12,310	52,680	-
Total Revenues	**27,157**	**144,321**	**12,310**	**52,680**	**-**
Expenditures					
Services and Other	-	-	350,575	-	338,265
Total Expenditures	**-**	**-**	**350,575**	**-**	**338,265**
Annual Net Fund Balance Addition/(Use):	**27,157**	**144,321**	**(338,265)**	**52,680**	**(338,265)**
Cumulative Balance:					
Beginning Fund Balance	**168,377**	**195,534**	**339,855**	**339,855**	**392,535**
Change in Fund Balance	27,157	144,321	(338,265)	52,680	(338,265)
Ending Fund Balance	**195,534**	**339,855**	**1,590**	**392,535**	**54,270**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	195,534	339,855	1,590	392,535	54,270
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



*Please note that some figures may not total due to rounding.

Cash In Lieu Fund

Special Revenue Fund

Fund Description

The Cash In Lieu Fund is structured as provided by Colorado law (Section 30-28-133 (4) C.R.S. 1973 as amended), and Arapahoe County subdivision regulations. The fund structure states all subdivisions of residentially zoned land must provide public land dedication to the County for parks and other public purposes. This fund provides accounting for the option to dedicate cash instead of land to the County. A monetary dedication must be equal to the value of land that would have been otherwise dedicated, based on the population generated by the development.

The funds in Cash In Lieu are separated by regions of the dedication, so that monies paid within the western region of the County are not spent for public purposes in the eastern region of the County and vice versa. The Board of County Commissioners select a Cash In Lieu Committee, both of which oversees and provides approvals for cash outlays of this fund.

Revenue Trends

Revenues received in this fund are sporadic and cannot be reasonably anticipated therefore, revenue is not budgeted. As revenue is received, a supplement to the budget is submitted for approval during a quarterly budget review. The dedications of cash in place of land are based on residential developments and availability of land within the subdivision. During high development demand, the revenues to this fund have risen. Conversely, in the sluggish economy this fund has not received much revenue.

Expenditure Trends

Expenditures from this fund receive approval by the Cash In Lieu Committee and Board of County Commissioners based on Distribution Application Guidelines, Distribution Service Area Guidelines and State Statutes. Entities can submit applications to the County for the use of cash in lieu funds to benefit parks or public purposes. The unspent balance of the Cash In Lieu Fund is reappropriated in the subsequent year, as part of the annual budget process.

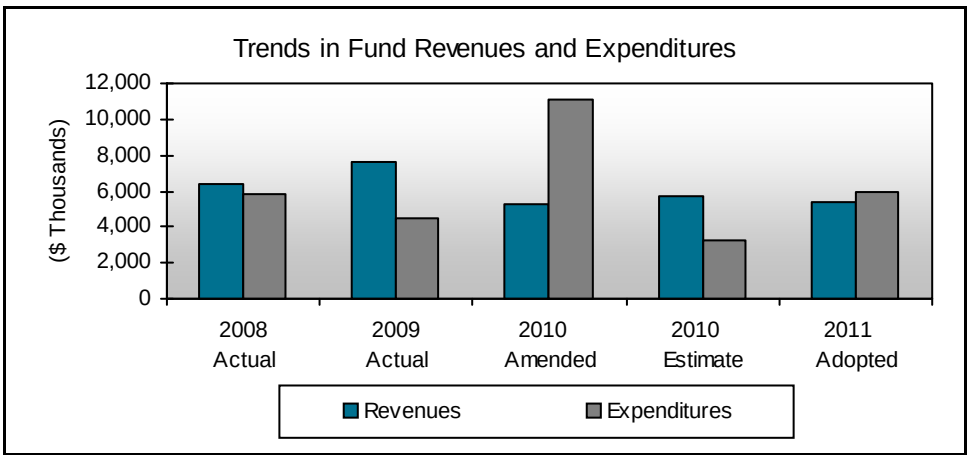
Fund Balance Trends

The recent fund balance trends are slowly increasing for this fund as the economy starts to make a slow recovery as construction development starts to rebound. Funds are held in the fund balance until requested and approved for project and development use.

Central Services Fund

Internal Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Internal Charges	5,286,400	5,327,850	4,955,971	5,162,333	5,023,976
Transfers	442,923	2,059,041	283,978	283,978	400,304
Other	624,104	286,459	-	278,886	-
Total Revenues	**6,353,428**	**7,673,350**	**5,239,949**	**5,725,197**	**5,424,280**
Expenditures					
Supplies	1,318,375	1,086,653	1,360,000	1,046,718	1,360,000
Services and Other	-	-	-	81	-
Capital Outlay	4,488,758	3,431,921	9,680,579	2,180,622	4,558,237
Transfers	-	-	20,315	20,315	-
Total Expenditures	**5,807,133**	**4,518,574**	**11,060,894**	**3,247,736**	**5,918,237**
Annual Net Fund Balance Addition/(Use):	**546,295**	**3,154,777**	**(5,820,945)**	**2,477,461**	**(493,957)**
Cumulative Balance:					
Beginning Fund Balance	**11,582,460**	**12,128,755**	**15,283,531**	**15,283,531**	**17,760,993**
Change in Fund Balance	546,295	3,154,777	(5,820,945)	2,477,461	(493,957)
Ending Fund Balance	**12,128,755**	**15,283,531**	**9,462,586**	**17,760,993**	**17,267,036**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	898,793	898,793
Less Designations					
Subsequent Year's Expenditures	-	-	-	6,253,324	6,253,324
Operating Capital	219,729	181,109	226,667	226,667	226,667
Funds Available for Appropriation	**11,909,026**	**15,102,422**	**9,235,919**	**10,382,209**	**9,888,252**



*Please note that some figures may not total due to rounding.

Central Services Fund

Internal Service Fund

Fund Description

The Central Services Fund is set up as the financial mechanism to purchase and replace most of the County's fixed assets. Fixed assets are defined as equipment, vehicles, furniture, computer equipment and software with a purchase price of $5,000 or more. During the annual budget process, departments request the purchase or replacement of fixed assets, and once approved they become authorized for purchase. All fixed asset purchases are budgeted and processed through the Central Services Fund and these assets become the property of the Central Services Fund. The assets are then leased back to individual departments at a rate based on the asset's useful life which is determined during the budget process. The lease payments made by departments are revenues to the Central Services Fund and become available to departments as their assets reach the end of their useful life and need to be replaced. The accumulated lease payments pay for the replacement of the fixed asset. Also included within this fund is the accounting for inventory items such as uniforms, materials, and bulk fuel.

Revenue Trends

The largest source of revenue for this fund is the intergovernmental lease payments, also known as intergovernmental rent that departments pay to this fund on a monthly basis for fixed assets such as vehicles, equipment, etc. The 2011 adopted budget is $5.0 million, a decrease of about 2.8% from the 2010 estimate as transfers are lower for 2011. The lease payments are charged over the calculated useful life of an asset, which is predetermined following the County's accounting standards and policies. Transfers received from departments purchasing new fixed assets are also included as revenue, as these funds are ultimately used for the initial purchase of the fixed asset. In 2010, the County received $278,978 in auction proceeds from the sale of fixed assets, mostly from the sale of fully depreciated or retired assets. These funds are used to offset the replacement costs for similar assets purchased as the intergovernmental rent charges are based on acquisition cost, not replacement cost. Revenue trends have remained relatively stable as the cycle for intergovernmental rents is staggered in concert with the replacement of assets. As older assets are replaced, the newer assets purchased provides for ongoing lease revenue from year to year.

Expenditure Trends

The total amount of fixed asset purchases in the adopted 2011 budget is over $4.5 million. Of this total, $1.1 million is slated for computer equipment, another $2.3 million is for vehicles and $1.2 is for equipment. The largest purchases anticipated for 2011 include $1.0 million for computer replacements, $970,260 for replacement of heavy duty construction equipment for Road and Bridge operations, and 43 light duty vehicles slated for replacement due to age and wear, most of which are within the Sheriff's Office. Per the County's reappropriation process, any fixed asset approved in a prior budget year, but not yet purchased is rolled forward into the subsequent budget year. It is estimated that over $6.3 million in unspent fixed asset purchases will be reappropriated from 2010 into the 2011 budget year, including a large amount for previously budgeted but yet to be purchased voting machines. In addition, expenditures for inventoried items such as fuel, uniforms, and materials are budgeted for 2011 at $1,360,000.

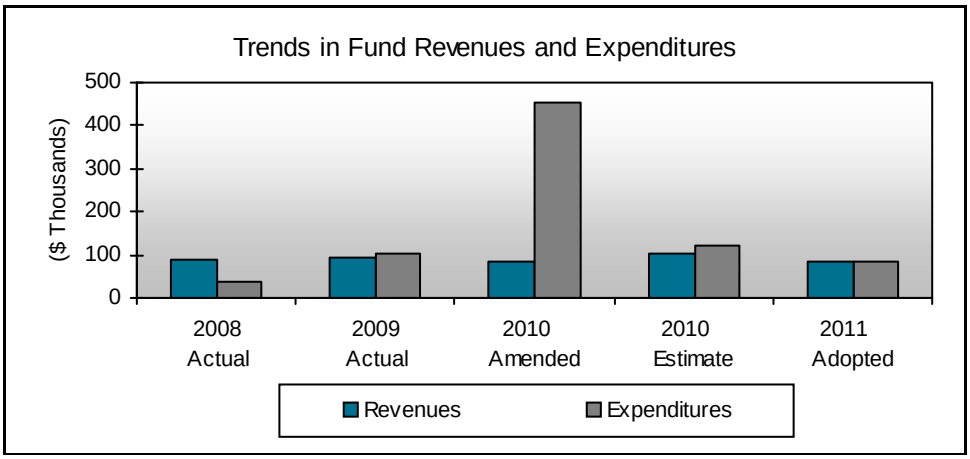
Fund Balance Trends

The recent fund balance trends have fluctuated over the past few years but have been between $12.1 and $17.3 million. The fund balance contains the unspent, unpurchased assets that are carried over into the following budget year until the asset is purchased and an ongoing balance of intergovernmental rents being accumulated for their eventual use to replace fixed assets that reach the end of their useful life and need to be replaced. It is estimated that about $493,957 will be spent from this fund's balance during 2011.

Communications Network Replacement Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	59,325	60,900	53,150	70,550	53,150
Transfers	27,625	33,103	30,775	30,775	32,950
Total Revenues	**86,950**	**94,003**	**83,925**	**101,325**	**86,100**
Expenditures					
Supplies	-	-	-	336	-
Services and Other	38,934	88,531	452,141	82,477	86,100
Capital Outlay	-	14,325	-	39,610	-
Total Expenditures	**38,934**	**102,856**	**452,141**	**122,423**	**86,100**
Annual Net Fund Balance Addition/(Use):	**48,016**	**(8,853)**	**(368,216)**	**(21,098)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**329,054**	**377,070**	**368,216**	**368,216**	**347,118**
Change in Fund Balance	48,016	(8,853)	(368,216)	(21,098)	-
Ending Fund Balance	**377,070**	**368,216**	**-**	**347,118**	**347,118**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	19,045	16,045	-	347,118	347,118
Less Designations					
Subsequent Year's Expenditures	358,025	352,171	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



*Please note that some figures may not total due to rounding.

Communications Network Replacement Fund

Special Revenue Fund

Fund Description

The Communications Network System Replacement Fund, (CNSR) was established in 1994 by an intergovernmental agreement with the City of Greenwood Village. The purpose of the fund is to provide funding for the maintenance and replacement of the County radio communication system, which now serves a majority of the law enforcement agencies within Arapahoe County, including municipal fire and public works departments and three school districts. These agencies have agreed to contribute to this fund at a rate of $25 per radio each year in order to provide ongoing maintenance for the system.

Revenue Trends

Revenue in this fund has been relatively flat and stable for the past 4 years. Several governmental entities outside the county have joined with Arapahoe County in the interest of telecommunications interoperability. The contributions from these agencies are now the largest source of revenue for the fund, budgeted at $53,150 for fiscal year 2011. The County contribution is transferred from the operational funds that account for the department using the radios. For 2011, the General Fund has the largest County contribution transfer at $27,900, while $2,700 will be transferred from the Road and Bridge Fund, and $2,350 is transferred from the Law Enforcement Authority Fund. The total amount transferred from these funds in 2011 is $32,950. This amount is up from the 2010 transfer amount by $2,175.

Expenditure Trends

As radio network components come up for replacement, funds are made available from the balance of this fund. The fees and transfers collected in this fund can only be applied toward the maintenance costs and replacement costs for each radio. Budgeted expenditures for 2010 were much higher than the final estimate, though the overall trend shows expenditures increasing. The increase in expenditures in 2010 was due to the purchase of a base radio backbone to support the entire system. In 2011 the budgeted expenditures equal the revenue budget. Budgeted expenditures in 2011 are equal to budgeted revenues.

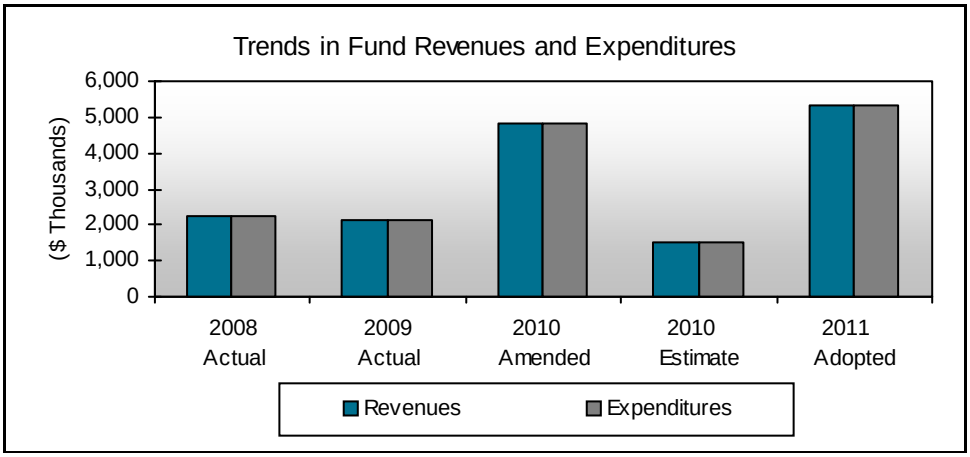
Fund Balance Trends

The unspent balance of this fund is reappropriated in the following budget year for the future replacement of the communication system radios and other components. The estimated ending fund balance for 2010 is $347,118, with revenues of $101,325 off-setting $122,423 in estimated expenditures. If the trends in revenues and expenditures continue, there will be a gradual drawing down of fund balance over time. However, this draw down is not expected to deplete fund balance completely in the near term.

Community Development Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	2,130,659	1,910,124	4,651,786	1,361,293	5,055,186
Investment Earnings	-	-	-	35	-
Transfers	20,000	30,057	30,079	30,079	30,000
Other	87,298	173,174	160,000	121,415	244,010
Total Revenues	**2,237,957**	**2,113,355**	**4,841,865**	**1,512,821**	**5,329,196**
Expenditures					
Salaries and Wages	193,736	187,270	177,577	186,575	175,852
Employee Benefits	45,017	46,461	44,999	44,904	44,608
Supplies	7,986	5,504	4,600	4,845	4,600
Services and Other	1,961,705	1,841,371	4,573,230	1,242,541	5,059,876
Community Programs	18,606	21,146	27,000	25,537	24,000
Central Services	10,908	11,604	14,459	8,419	20,260
Total Expenditures	**2,237,957**	**2,113,355**	**4,841,865**	**1,512,821**	**5,329,196**
Annual Net Fund Balance Addition/(Use):	-	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



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Community Development Fund

Special Revenue Fund

Fund Description

The Community Development Fund is comprised of two federally funded programs, Community Development Block Grant (CDBG) and HOME Investment Partnership Program. Each federal program provides grant funds annually to entitled cities and counties on a formula basis. Arapahoe County acts as a pass-through agent and monitor of Federal funds. The fund also includes the CDBG grant allocation for the City of Centennial as Arapahoe County currently administers their allocation.

The County sub-grants the CDBG grant allocation to partner cities and non-profits to complete a wide range of community development projects directed toward revitalizing neighborhoods, economic development, and providing decent affordable housing, improved community facilities, streets, sidewalks, and services for low- and moderate-income citizens of Arapahoe County. Projects are approved each grant year through an application process. Most projects under this grant are completed within the same grant year with a few allowable exceptions for larger multi-year projects. Prior year CDBG allocations cannot exceed the current year grant by more than 150%.

The County also sub-grants the HOME grant allocation to housing partners, often local non-profit groups or Community Housing Development Organizations (CHDOs) to complete a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership for low- and moderate-income persons within Arapahoe County. The majority of HOME projects are multi-year projects as they take several years to complete. Funds from the HOME grant must be committed to a project within two years of the award grant year, and expended within five years per federal requirements.

Revenue Trends

All of the revenue budget comes from Federal funding, with the exception of $30,000. The $30,000 is a transfer from the General Fund that covers administrative expenses not covered by CDBG, such as oversight of the Arapahoe County Housing Authority (ArCHA) Section 8 voucher program, assignments to serve on Housing subcommittees and Mental Health committees, and administrative services costs such as answering telephone inquiries regarding eligibility. The $30,000 represents less than 1% of the adopted 2011 budget.

The 2011 budget is 10.1% higher than the 2010 budget, due to an increase of $731,000 in HOME funds. Projects are approved by grant year and can be carried forward or can span multiple years. The 2010 budget contained unspent grant funds that had been carried forward from prior years for ongoing projects, and unspent 2010 funds will be carried forward to the 2011 budget. The average spent each year is $2.0 million. The funding varies from year to year depending on which projects are completed each year. The forecast for future funding is dependent on Federal government decisions on allocations which may increase or decrease funding in the future.

Expenditure Trends

The Housing and Community Development Division of Community Resources administers the above named grants. In the 2011 budget, only about 3.5% is budgeted for salaries, benefits and related support costs, while the remaining 96.5% is for direct client community program expenditures. The 2011 budget increased by about 10% compared to the 2010 amended budget. As mentioned above, many projects are multi-year, and are carried over into the following year's budget. Therefore, the 2010 estimate is less than half of the amended budget for 2010. The remainder of the 2010 budget that is unspent will be carried forward to 2011.

Fund Balance Trends

The expenditures in this fund are reimbursed by the revenue received from Federal sources. Expenditures are offset by revenue, for a net of zero. There is no fund balance in this fund to be carried forward from year to year.

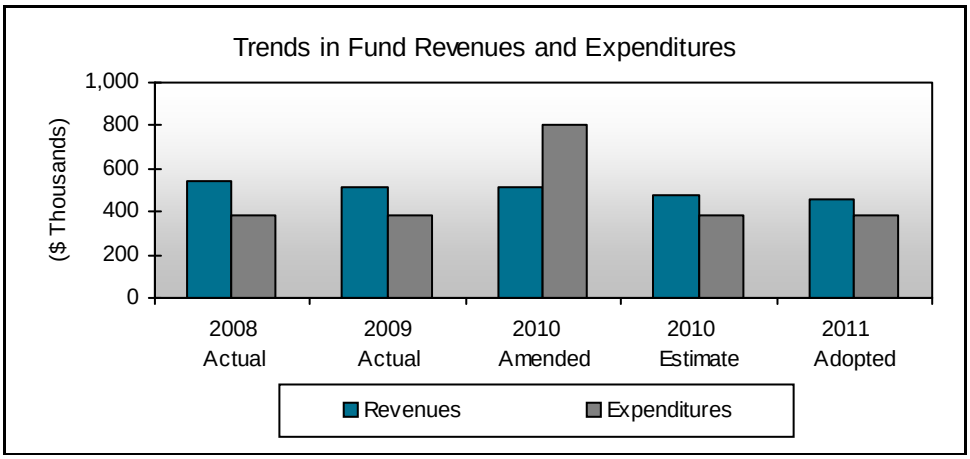
Other Information

The grants in this fund have a fiscal year end of April 30, which is different from the county's calendar fiscal year. Projects may be approved and completed in one grant year, but the expenditure may appear in two county fiscal years.

Conservation Trust Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	534,942	503,927	510,000	478,713	460,000
Investment Earnings	2,779	5,813	-	-	-
Total Revenues	**537,721**	**509,740**	**510,000**	**478,713**	**460,000**
Expenditures					
Capital Outlay	-	-	426,650	-	-
Transfers	385,569	381,370	381,367	381,367	381,367
Total Expenditures	**385,569**	**381,370**	**808,017**	**381,367**	**381,367**
Annual Net Fund Balance Addition/(Use):	**152,152**	**128,370**	**(298,017)**	**97,346**	**78,633**
Cumulative Balance:					
Beginning Fund Balance	**146,128**	**298,280**	**426,650**	**426,650**	**523,996**
Change in Fund Balance	152,152	128,370	(298,017)	97,346	78,633
Ending Fund Balance	**298,280**	**426,650**	**128,633**	**523,996**	**602,629**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	298,280	426,650	128,633	523,996	602,629
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



*Please note that some figures may not total due to rounding.

Conservation Trust Fund

Special Revenue Fund

Fund Description

This fund is used to account for the revenue received from the State of Colorado from lottery proceeds. By statute, all funds are to be used for park and recreation projects, and are therefore restricted from being used for other any other purpose. For the past several years, most of the revenue has been used for the Arapahoe County Fairgrounds construction project including acquisition of water for the fairgrounds and related debt service. The annual County Fair is held at the fairgrounds.

Revenue Trends

The State of Colorado distributes the proceeds from the lottery to counties, municipalities and other recreation districts based on population estimates. For 2011, $460,000 is budgeted for revenue, which is a decrease of $50,000, and more comparable to actual receipts in 2010. Based on past trends, revenue has ranged from a high of $534,942 in 2008 to an estimate of $460,000 for 2011. Since 2008, revenue has decreased by approximately 14%. No further decrease is expected in the foreseeable future, due to a stable population. Since the allocation is dependent on proceeds from the lottery, as well as population, the County may receive a larger allocation if the population increases or more people buy lottery tickets.

Expenditure Trends

In prior years, available funds were used for the continued construction of the Arapahoe County Fairgrounds facility and improvements, which is located just east of E-470 and Quincy Avenue. Expenditures included relocation of the rodeo arena, improvements to the grounds, and the acquisition of water and construction of a water tower. Approximately $385,000 has been spent for debt service related to the water acquisition and water tower each year since 2006. The debt service expenditure will continue through 2016. Conservation Trust Fund (CTF) money was used to initially purchase the land for the fairgrounds in 1999, and a large portion of CTF money has been spent on the fairgrounds since then. The 2011 budget of $381,367 is for fairgrounds-related debt service for construction and water service.

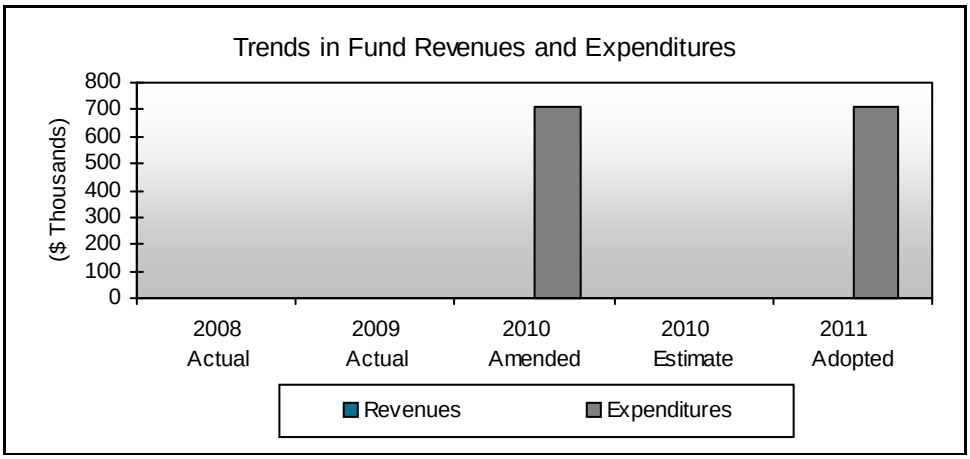
Fund Balance Trends

For many years, the fund balance grew as it was reserved for the future construction of the Arapahoe County Fairgrounds. The fund balance dropped following the expenditure of $3.4 million for the construction of the fairgrounds. Since then, revenues have exceeded expenditures, so the fund balance has grown to approximately $524,000 at the end of 2010. In 2011, fund balance is expected to continue to grow with budgeted revenue exceeding budgeted expenditures by approximately $79,000. It is expected that the excess revenue will be used for future fairgrounds improvements.

Contingent & Emergency Reserve Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Expenditures					
Services and Other	-	-	713,106	-	713,106
Total Expenditures	**-**	**-**	**713,106**	**-**	**713,106**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**(713,106)**	**-**	**(713,106)**
Cumulative Balance:					
Beginning Fund Balance	**713,106**	**713,106**	**713,106**	**713,106**	**713,106**
Change in Fund Balance	-	-	(713,106)	-	(713,106)
Ending Fund Balance	**713,106**	**713,106**	**-**	**713,106**	**-**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	713,106	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**713,106**	**713,106**	**-**	**-**	**-**



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Contingent & Emergency Reserve Fund

Special Revenue Fund

Fund Description

As a financial protection to the County, the Board of County Commissioners established a contingency fund at the beginning of the 1983 fiscal year. The contingency procedures fall under the legal provisions of section 29-1-114 and 115, Colorado Revised Statutes, as amended. These procedures define that these funds can be authorized only for (1) an Act of God; (2) a public enemy; or (3) something that could not have been reasonably foreseen at the time of the adoption of the budget. The expenditure resolution must be adopted by two-thirds vote of the BoCC and must clearly define the "emergency" use of these funds.

Revenue Trends

This fund has no revenue from current sources. The initial appropriation of the fund was 0.187 mills, or $300,000 when this fund was established in 1983. The mill levy was maintained until this fund had a fund balance of about $900,000, at which time it was deemed sufficient to cover any unforeseen emergencies, and the mill levy was discontinued.

Expenditure Trends

Due to the nature of this fund, there have been no expenditures from this fund in the last 12 years. The entire fund balance is appropriated each year, but reverts back to undesignated fund balance if there are no expenditures required during the fiscal year. Expenditures would have to be authorized by the Board of County Commissioners, and a resolution would have to be adopted that defines the nature of the emergency. Although $713,106 is budgeted for 2011, there is no expectation that the funds will be needed, and therefore, no expenditures are likely.

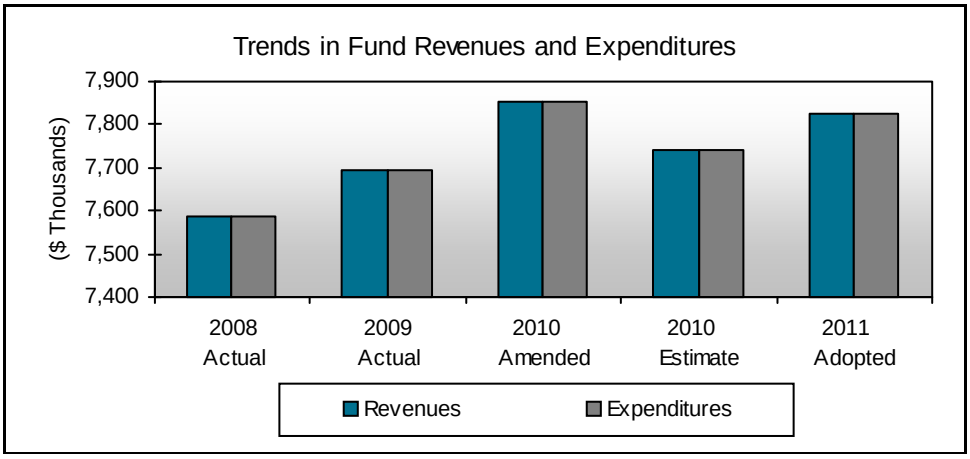
Fund Balance Trends

The entire fund balance is appropriated each year, but reverts back to undesignated fund balance if there are no expenditures. The fund balance has remained at the same level for several years, and is expected to remain the same for 2011.

Developmental Disability Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	7,587,284	7,693,684	7,851,311	7,742,463	7,823,319
Intergovernmental	544	706	-	439	-
Total Revenues	**7,587,828**	**7,694,390**	**7,851,311**	**7,742,902**	**7,823,319**
Expenditures					
Services and Other	7,587,828	7,694,390	7,855,233	7,742,857	7,823,319
Total Expenditures	**7,587,828**	**7,694,390**	**7,855,233**	**7,742,857**	**7,823,319**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**(3,922)**	**45**	**-**
Cumulative Balance:					
Beginning Fund Balance	**3,922**	**3,922**	**3,922**	**3,922**	**3,967**
Change in Fund Balance	-	-	(3,922)	45	-
Ending Fund Balance	**3,922**	**3,922**	**-**	**3,967**	**3,967**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	3,922	3,922	-	3,967	3,967
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Developmental Disability Fund

Special Revenue Fund

Fund Description

On November 6, 2001, the voters in Arapahoe County approved a ballot measure establishing a new 1.000 mill levy to purchase services for residents of Arapahoe County with developmental disabilities. This 1.000 mill levy is exempt from other County mill levy and revenue limitations. The County has subsequently signed an agreement with Developmental Pathways Inc., a Colorado State registered Community Centered Board, to provide services to citizens with developmental disabilities, and to manage the services funded by this tax. The County Finance Department distributes funds collected by this levy to Developmental Pathways Inc. for purposes outlined in the ballot issue.

Revenue Trends

The revenue budget is adopted using the anticipated property tax revenue received from the 1.000 mill levy. Although revenues have increased slightly over the last few years, it is anticipated that the assessed value for the County will decline as a result of the economy and the uncertainty of the 2011 property tax assessment. The 2011 budgeted shows a slight drop compared to the 2010 amended budget due to a small decline in assessed values. The revenue forecast remains uncertain as it is unknown what the impacts of the next property tax assessment will have on the County, but there is a possibly of no growth or a decline in assessed values, which would result in a reduction of revenue.

Expenditure Trends

The expenditure budget has increased incrementally along with the changes in revenues. The budget is based on the distribution of all revenues collected from the 1.000 mill for developmental disabilities programs. The 2011 adopted budget for the Developmental Disability Fund is $7.8 million, which is slight increase over the 2010 estimate, but still lower than the 2010 amended budget, as assessed values experienced a small decline for 2011. Expenditures will trend in unison with revenues, as revenue rises or falls so will expenditures.

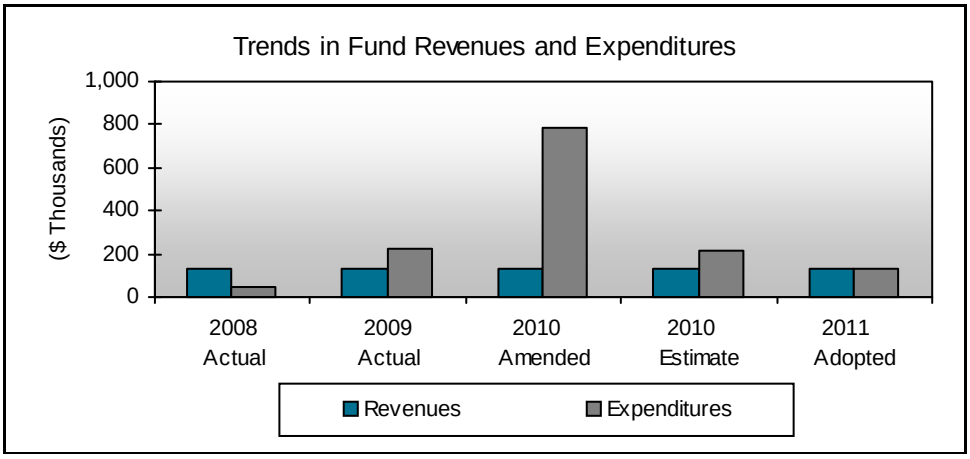
Fund Balance Trends

The ending fund balance remains relatively the same over the past few years, as revenues received are also expended in the same year as collected. All developmental disability programs are funded with the annual property tax received. Property tax collections may fluctuate due to the impacts of economic conditions on assessed values.

Electronic Filing Technology Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	135,029	135,280	132,099	127,462	132,099
Total Revenues	**135,029**	**135,280**	**132,099**	**127,462**	**132,099**
Expenditures					
Services and Other	46,843	31,458	552,056	52,743	-
Capital Outlay	-	194,804	233,338	161,115	132,099
Total Expenditures	**46,843**	**226,262**	**785,394**	**213,858**	**132,099**
Annual Net Fund Balance Addition/(Use):	**88,186**	**(90,982)**	**(653,295)**	**(86,396)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**656,091**	**744,277**	**653,295**	**653,295**	**566,900**
Change in Fund Balance	88,186	(90,982)	(653,295)	(86,396)	-
Ending Fund Balance	**744,277**	**653,295**	**-**	**566,900**	**566,900**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	152,245	-	566,900	566,900
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	744,277	501,050	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Electronic Filing Technology Fund

Special Revenue Fund

Fund Description

This fund was created by House Bill 02-1119 for the electronic recording of official documents. The Clerk & Recorder's Office is required to collect a one-dollar surcharge on each filing. The money must be used exclusively to subsidize the cost of acquiring and maintaining technology for the recording and filing of electronic documents. If the Clerk & Recorder does not use the money for the intended purpose by June 30, 2012, the remaining unexpended funds will be transferred to the Colorado Secretary of State's Office.

Revenue Trends

Revenues collected in this fund have declined over the past few years as the lagging economy's effect on the real estate markets reduces the number of documents recorded in the county, in particular those documents related to new construction and new development. The 2011 revenue budget is $132,099, which is the same as in the 2010 amended budget, though the final revenue estimate for 2010 is slightly lower. Revenues are predicted to flatten out or decline, when compared to previous years, as the number of real estate transactions and the associated recorded documents also decline. It is not certain whether this trend will reverse before the county must turn back monies collected in this fund to the Secretary of State's Office in the 2012.

Expenditure Trends

Expenditures in this fund are intended to cover the cost of acquiring and maintaining technology for electronically recording documents. Expenditures in 2010 were at $213,858 as the Recording Division invested in ongoing maintenance and upgrading of digital document conversion software, as well as investing in document conversion services. For 2011, expenditures are budgeted to match revenues, although expenditures have exceeded revenues since 2009, resulting in a draw down of fund balance. The remainder of the unspent funds is carried forward each year in the unappropriated fund balance. This year's expenditures are not expected to exceed the combined revenue budget and remaining fund balance for this fund, and would therefore not draw down all of the unspent fund balance from previous years, even as that balance has declined.

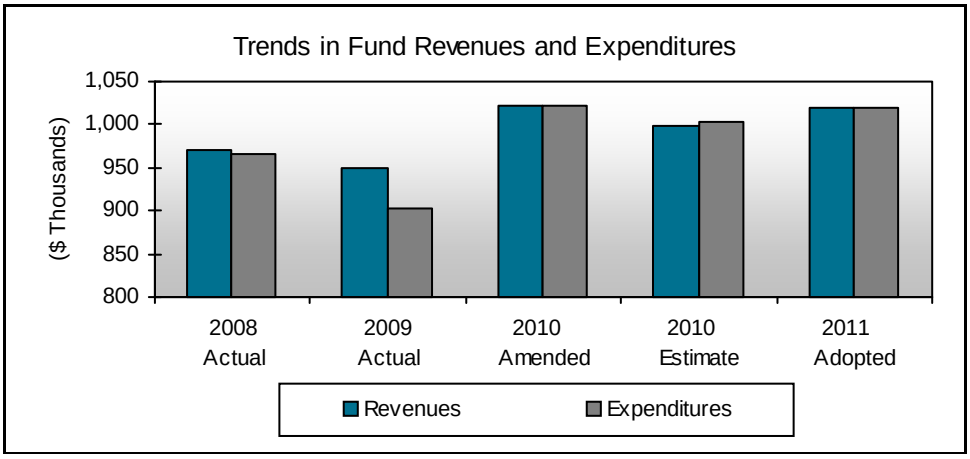
Fund Balance Trends

Over the past several years the fund balance has decreased, as expenditures have exceeded revenues. Revenues in turn have gradually declined over this period due to the slow economy's impact on land sales and development. However there is no indication that expenditures will increase above revenues combined with unspent fund balance in the near term, and if this trend holds without a significant drawdown of fund balance for the purchase of assets to aid in the digital recording of documents, the Clerk and Recorder's office will have fund balance to turn back to the state when the authorizing legislation for this fund expires.

Employee Flex Benefit Plan Fund

Internal Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Internal Charges	946,583	920,059	990,900	967,720	990,000
Transfers	25,000	30,000	30,000	30,000	30,000
Total Revenues	**971,583**	**950,059**	**1,020,900**	**997,720**	**1,020,000**
Expenditures					
Services and Other	965,250	902,631	1,020,900	1,003,283	1,020,000
Total Expenditures	**965,250**	**902,631**	**1,020,900**	**1,003,283**	**1,020,000**
Annual Net Fund Balance Addition/(Use):	**6,333**	**47,428**	**-**	**(5,563)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**113,047**	**119,380**	**166,809**	**166,809**	**161,245**
Change in Fund Balance	6,333	47,428	-	(5,563)	-
Ending Fund Balance	**119,380**	**166,809**	**166,809**	**161,245**	**161,245**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	108,248	70,135	70,135	70,135	70,135
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**11,132**	**96,674**	**96,674**	**91,110**	**91,110**



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Employee Flex Benefit Plan Fund

Internal Service Fund

Fund Description

The County has two flexible benefit programs: medical and dependent care. Employees can enroll in either flexible benefit program or both. The monthly amount of their election is deducted from their paycheck, and is then transferred as revenue to this fund. The employee is responsible for submitting a claim form to the third party administrator, who processes the reimbursement requests up to the amount of their annual election. Employees can either submit a paper claim form for reimbursement, or use the debit card to directly pay for allowable expenditures. When the flex benefit debit card program was started in 2006, it made it easier for the employee to use their flex benefit account, without having to file a claim. The County pays for the administrative cost of handling the claims via a budget transfer from the General Fund.

Revenue Trends

The budget for 2011 consists of $990,000 in payroll deductions from employees and a $30,000 transfer from the General Fund to cover administrative fees. Enrollment in the medical part of this program has experienced a noticeable increase over the last several years due to changes in the medical plans offered by the County and the increase in co-pays. It is expected that participation will continue to increase in the future due to rising costs of medical and dependent care.

The annual budget is adopted at about the same time as open enrollment, so it is hard to predict the number of enrollees. Since enrollees are allowed to request reimbursement up to the amount of their annual election, it sometimes happens that reimbursements exceed the amount of the employee's deduction if that employee leaves the County prior to the end of the year. More common is that employees don't request their entire amount, in which case the amount not reimbursed remains in the fund and adds to the fund balance.

Expenditure Trends

Allowable expenditures eligible for reimbursement to the employee are dependent care expenses, or medical expenses depending on which plan the employee has elected to participate in. Allowable medical expenses include co-pays, dental expenses, hospital charges, prescriptions, and vision care including glasses or contacts. The 2011 budget is the same as the 2010 budget. Administrative fees also stayed the same at $30,000. As in past years, some employees do not request their entire annual election, so any unused amount is added to fund balance. Those amounts cannot be rolled over into the next plan year and are not available for reimbursement after the February 28 cutoff date. This will more than offset the few employees who left the County prior to the end of the year and were reimbursed more than their deduction to date. The forecast is that participation will continue to increase and that increased participation will result in higher administrative fees.

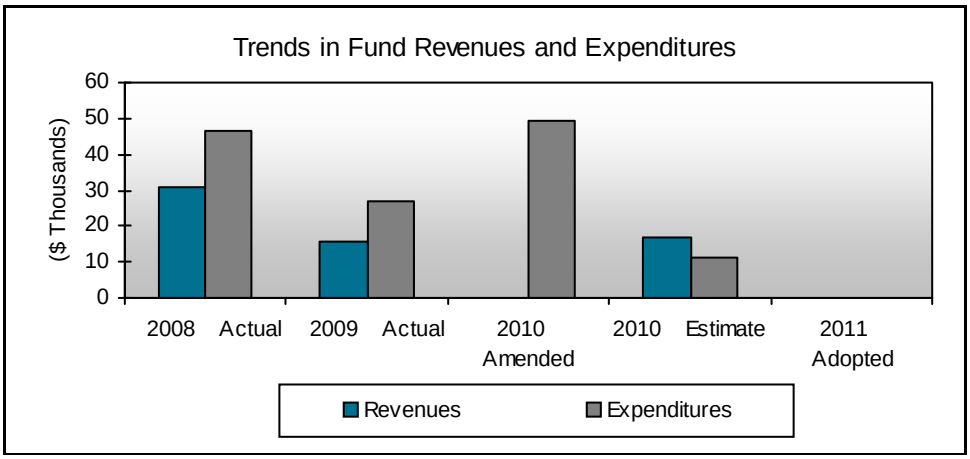
Fund Balance Trends

The fund balance includes employee payroll deductions from prior years who did not request their entire reimbursement. The fund balance is usually fairly low for this fund, but has gradually increased due to the employees not requesting all their reimbursement. The fund balance may decrease when employees are paid in excess of their deduction, which does not happen to a great degree, or if there are unforeseen changes in enrollment or fees.

Forfeited Property Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Fines & Penalties	28,238	13,704	-	16,917	-
Investment Earnings	2,662	1,827	-	-	-
Total Revenues	**30,900**	**15,531**	**-**	**16,917**	**-**
Expenditures					
Supplies	-	-	35,576	-	-
Services and Other	39,790	2,505	13,703	-	-
Capital Outlay	6,600	24,200	-	11,000	-
Total Expenditures	**46,390**	**26,705**	**49,279**	**11,000**	**-**
Annual Net Fund Balance Addition/(Use):	**(15,490)**	**(11,174)**	**(49,279)**	**5,917**	**-**
Cumulative Balance:					
Beginning Fund Balance	**75,943**	**60,453**	**49,279**	**49,279**	**55,196**
Change in Fund Balance	(15,490)	(11,174)	(49,279)	5,917	-
Ending Fund Balance	**60,453**	**49,279**	**-**	**55,196**	**55,196**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	60,453	49,279	-	55,196	55,196
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Forfeited Property Fund

Special Revenue Fund

Fund Description

The Forfeited Property Fund was established to account for funds received from any criminal activity in which property is seized and ordered forfeited to the Sheriff's Office. Administration of this fund is governed by Federal and Colorado law as well as the County Forfeited Property Expenditure Policy. A committee known as the Committee on Disposition of Forfeited Property is also governed by a set of bylaws. This Committee consists of the District Attorney, or a designee of the District Attorney, the Sheriff, or a designee of the Sheriff, and a County Commissioner or a designee of the Board of County Commissioners. This Committee must approve any purchase from the Forfeited Property Fund. The unspent balance of this fund is reappropriated the following year.

Revenue Trends

Since forfeited property revenues are sporadic and unknown as the budget is being prepared, no revenue amounts are formally budgeted. Most revenues received are distributed by local, state and federal agencies such as the Front Range Task Force that seizes and confiscates property used or obtained in an illegal manner under federal forfeiture sharing guidelines. As actual receipts of forfeited property are received, the revenues are recognized and appropriated, using the supplemental budget process and approved by the County Board at the quarterly budget review. The budget estimate for 2010 revenues is $16,917.

Expenditure Trends

All expenditures from this fund must be approved by the Forfeiture Board, as required by law. Recent expenditures of this fund include the purchase and maintenance of reporting software to link deputies in the field with the Sheriff’s Office, and to streamline the paperwork involved in routine crime and incident reporting. Total 2010 expenditures are estimated at $11,000, offset by $16,917 in estimated revenues.

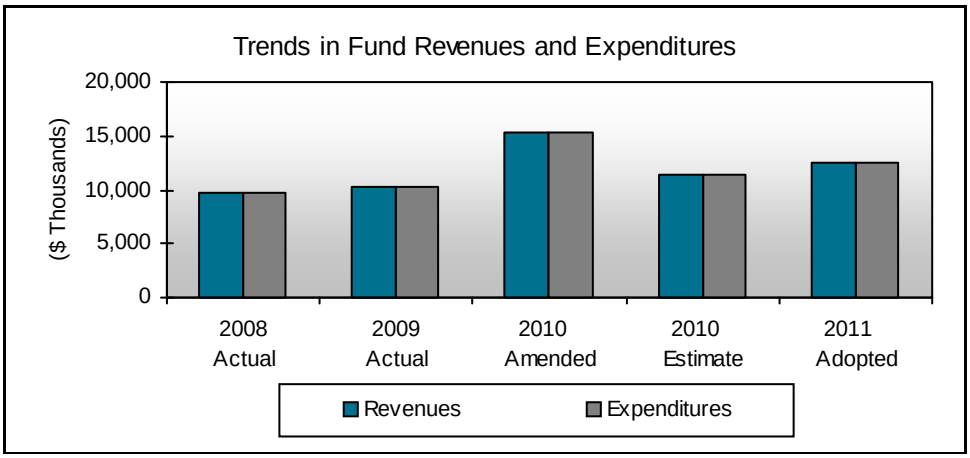
Fund Balance Trends

The fund balance trends of this fund are erratic, as revenues and expenses vary greatly from year to year. The ending fund balance of this fund will be reappropriated into the subsequent budget year as all funds unspent at the end of the year will be used for future authorized expenditures. The net change in fund balance for 2010 was $5,917, adding to the beginning fund balance of $49,279.

Grant Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	9,473,737	10,122,697	15,049,859	10,930,713	12,250,774
Fees & Charges	143,985	134,558	175,000	228,656	300,000
Investment Earnings	20	-	-	-	-
Transfers	-	1,164	1,661	1,661	-
Other	52,595	7,039	92,849	149,624	10,000
Total Revenues	**9,670,337**	**10,265,458**	**15,319,369**	**11,310,654**	**12,560,774**
Expenditures					
Salaries and Wages	1,549,449	1,915,034	2,356,834	2,311,614	2,361,060
Employee Benefits	572,902	654,667	775,868	712,010	756,555
Supplies	925,695	1,014,918	1,720,702	1,187,000	2,211,194
Services and Other	637,816	837,252	3,126,378	1,649,867	2,033,277
Community Programs	5,692,466	5,444,723	6,851,721	5,328,650	5,115,815
Capital Outlay	202,163	340,935	406,513	72,678	-
Central Services	49,426	55,491	85,896	48,836	89,490
Transfers	80,000	-	1,457	-	1,457
Total Expenditures	**9,709,917**	**10,263,020**	**15,325,369**	**11,310,654**	**12,568,848**
Annual Net Fund Balance Addition/(Use):	**(39,580)**	**2,438**	**(6,000)**	**-**	**(8,074)**
Cumulative Balance:					
Beginning Fund Balance	**91,559**	**51,979**	**54,418**	**54,418**	**54,418**
Change in Fund Balance	(39,580)	2,438	(6,000)	-	(8,074)
Ending Fund Balance	**51,979**	**54,418**	**48,418**	**54,418**	**46,344**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	51,979	54,418	40,344	46,344	46,344
Less Designations					
Subsequent Year's Expenditures	-	-	8,074	8,074	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Grant Fund

Special Revenue Fund

Fund Description

The Grant Fund contains the grant programs that are funded by Federal, State or Local revenue external to the County. These programs, for the most part, are administered by the Community Resources Department. The Sheriff's Office also receives grants, and will be reappropriating those in this fund, as they were not included in the adopted 2011 budget. Community Resources grants include the Community Services Block Grant (CSBG) Homemakers, Weatherization, Community Corrections, Transportation, Veterans Outreach and two food distribution programs (The Emergency Food Assistance Program and Commodity Food Network). These grant programs, with the exception of Transportation, are 100% grant funded. Funding varies by grant, depending on availability of funding in the Federal or State fiscal year.

Revenue Trends

This fund contains many diverse grant programs. This is a breakdown of revenue by program:

Weatherization	$ 6,301,521
Community Corrections	5,363,448
Community Services Block Grant (Homemakers)	400,000
DRCOG Senior Resources Transportation	350,000
DRCOG Chore Services	75,000
Food Distribution programs (TEFAP & CFN)	35,341
Veterans Outreach	25,464
Miscellaneous grants	10,000
TOTAL	$12,560,774

Grant revenues increased by 10.2% in the 2010 estimate over 2009 actuals, but decreased by 11.1% for the 2011 budget compared to the 2010 estimate. Temporary (stimulus) funding for the American Recovery and Reinvestment Act (ARRA) revenue of $525,000 was received in 2010, but none is anticipated in 2011. The Community Corrections grant decreased by over $1.0 million (16.9%) for 2011. There was however an increase of $688,258 (12.3%) in the Weatherization grant. The rest of the grants stayed virtually the same. Compared to the 2010 estimate, the 2011 budget is 13.5% higher, as some of the grants did not expend their entire budget, and therefore did not receive reimbursement revenue in 2010. The forecast for future funding is dependent on the amount of funding the State or Federal government decides to allocate, or the funding that is available from local sources. The State of Colorado may reduce funding in the future due to projected budget shortfalls.

Expenditure Trends

The 2010 estimated expenditures are 27.7% below the 2010 budget overall. The Weatherization program, which provides energy saving products and services to low income and disabled residents of the County, had vacancy savings and was also underspent in materials, resulting in expenditures that were 17.3% below budget. The CSBG Homemakers and Chore Services programs provide light housekeeping and chore services for the low-income elderly and disabled, and were also underspent. As in the past, unspent grant money is carried forward to the next year.

All of these grant programs depend on Federal, State or local allocations so future projections are dependent on those sources. The downturn in the economy has created more demand for these services. In 2011, the same or less funding is available, especially from State sources, as noted under the Revenue Trends section.

Fund Balance Trends

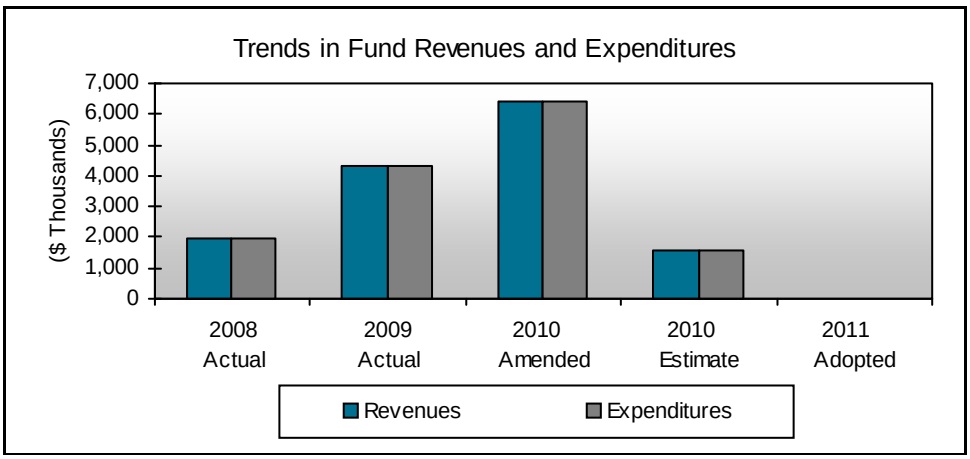
The expenditures in this fund are reimbursed by revenue received from Federal, State or Local sources. Expenditures are offset by revenue, for a net of zero. There is a small fund balance in this fund which is carried forward from year to year.

Many of the grants in this fund have different fiscal years than the County, which is on a calendar fiscal year. This is true of Community Corrections, CSBG Homemakers and Weatherization.

Homeland Security Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Intergovernmental	1,947,403	4,310,331	6,399,949	1,575,521	-
Transfers	-	-	88	88	-
Other	-	-	-	(1,307)	-
Total Revenues	**1,947,403**	**4,310,331**	**6,400,037**	**1,574,302**	**-**
Expenditures					
Salaries and Wages	192,629	301,967	1,142,341	400,168	-
Employee Benefits	14,068	19,790	88	45,119	-
Supplies	99,263	117,526	63,087	104,525	-
Services and Other	1,641,443	3,871,049	5,194,521	1,024,489	-
Total Expenditures	**1,947,403**	**4,310,331**	**6,400,037**	**1,574,302**	**-**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



*Please note that some figures may not total due to rounding.

Homeland Security Fund

Special Revenue Fund

Fund Description

This fund was created to receive Federal Department of Homeland Security funds for homeland security and emergency operations planning. Grant funds are used for the purchase of specialized equipment to enhance the capability of state and local agencies in order to prevent, respond to, and mitigate incidents of terrorism involving the use of chemical, biological, radiological, nuclear and explosive weapons and cyber attacks. Funding is also used for costs related to the design, development, and conduct of security training programs, security exercises, and State Homeland Security Assessment and Strategy.

There are four homeland security grants that are accounted for within the Homeland Security Fund: The State Homeland Security Program (SHSP), Law Enforcement Terrorist Prevention Program (LETPP), and The Citizen Corps Program (CCP). The Public Safety and Interoperability Communications Grant Program (PSIC) was changed to The Interoperable Emergency Communications Grant Program (IECGP) in 2010. Each grant has different focus related to homeland security and emergency preparedness.

Revenue Trends

The revenue received in this fund is distributed by the federal government to the Governor's Office of Homeland Security, from which funds are distributed to local governments in the form of grants, to promote and provide support for homeland security and emergency operations planning at the local level. Revenue trends are hard to anticipate, as grant cycles differ and have various performance periods. Revenues are recorded to this fund as grants are received and expenditures occur. The rise in revenues between 2008 and 2009 can be explained by the large increase in grant monies from the SHSP, the PSIC and the LETPP grant programs, which combined accounted for more than $3 million in new revenues in 2009. In 2010, there was another large increase in the amended budget, but these monies weren't spent within that year. The unspent balance will be reappropriated into the 2011 budget, but must be used for the intended purpose in order to comply with Homeland Security grant guidelines.

Expenditure Trends

Since grants must be applied for and approved, the budget for the current year is not established until this process is complete. Reappropriated funds will be allocated for ongoing grants in this budget year, after Board approval is received. Each grant allows for specific expenditures relating to the type and purpose of the grant. Grant guidelines are very detailed and requirements include financial, payment, and quarterly reporting; procurement and contracts; audits; record keeping; monitoring and inspection of grant expenditures or drawdowns.

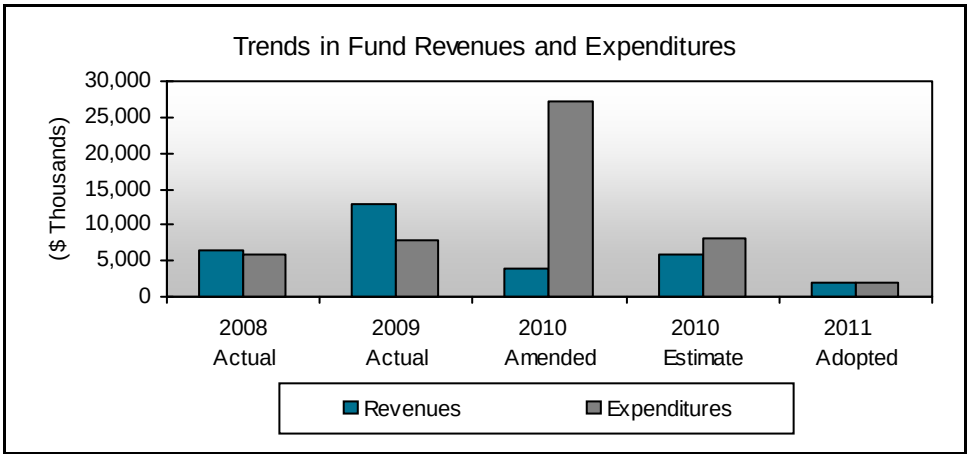
Fund Balance Trends

This fund has had no ongoing fund balance as revenues are supposed equal expenditures in this fund. Unspent grant funds are carried forward to the next year but must be expended according to the conditions of the grant. Some larger grant cycles may continue over multiple years, as is the case for the 2011 budget.

Infrastructure Fund

Capital Project Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Licenses & Permits	120,759	50,371	-	-	-
Intergovernmental	813,956	2,424,872	279,720	3,169,118	-
Fees & Charges	9,707	881	-	-	-
Investment Earnings	589,728	1,455,271	1,656,254	669,471	-
Transfers	5,000,000	8,900,000	2,100,000	2,100,000	2,000,000
Total Revenues	**6,534,151**	**12,831,396**	**4,035,974**	**5,938,590**	**2,000,000**
Expenditures					
Supplies	-	-	11,542	-	-
Services and Other	1,483,596	1,442,698	20,602,274	7,927,346	-
Capital Outlay	4,293,204	6,482,424	6,300,000	159,404	2,000,000
Other	-	-	341,907	-	-
Total Expenditures	**5,776,801**	**7,925,122**	**27,255,723**	**8,086,750**	**2,000,000**
Annual Net Fund Balance Addition/(Use):	**757,350**	**4,906,274**	**(23,219,749)**	**(2,148,160)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**19,893,319**	**20,650,669**	**25,556,943**	**25,556,943**	**23,408,783**
Change in Fund Balance	757,350	4,906,274	(23,219,749)	(2,148,160)	-
Ending Fund Balance	**20,650,669**	**25,556,943**	**2,337,194**	**23,408,783**	**23,408,783**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	3,186,274	7,408,201	-	11,309,534	11,309,534
Less Designations					
Subsequent Year's Expenditures	16,464,394	15,811,547	2,337,194	10,878,884	10,878,884
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**1,000,001**	**2,337,195**	**-**	**1,220,365**	**1,220,365**



*Please note that some figures may not total due to rounding.

Infrastructure Fund

Capital Project Fund

Fund Description

The Infrastructure Fund was implemented to track construction costs of individual road, highway and drainage projects. Funds from the Capital Improvement Program are transferred each year to fund such transportation infrastructure projects. In prior years, an average of $4.0 million was provided for transportation needs. However, existing infrastructure conditions require greater funding, but County funding is limited by the current economic conditions for the 2011 budget cycle and beyond.

Revenue Trends

Revenues in this fund include interest earnings, developer contributions, transportation improvement fees, and federal/state/local matching funds, as well as county funding. The County looks for joint cooperation and partnerships in order to optimize all possible funding sources for new construction projects. Funds are transferred from the Capital Expenditure Fund for infrastructure funding. The 2011 budget is set at $2.0 million, as funds were advanced in a prior year to reach the average funding of $4.0 million as in previous years. Additional revenues to this fund are unknown at the time the budget is developed, but are recognized and appropriated as they are received throughout the year. These revenues are sporadic from year to year as joint partnership funding is always being explored.

Expenditure Trends

The expenditures in this fund include all County transportation, highway, road, bridges and drainage infrastructure projects. The 2011 budget reflects the funding from County capital dollars and will be supplemented when the actual ending 2010 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2011, as shown in the amended 2010 budget. This is generally a significant amount of funding, ranging between $18 and $24 million, as many road and drainage infrastructure projects occur over several years before being completed.

One major road infrastructure project is the Arapahoe and Parker Road interchange, as improvements will promote accessibility, mobility and safety through the traffic patterns of the corridor. This is a multi-year, multi-phase project that includes funding from all levels of government including federal, state, and local. This project received $4.2 million in supplemental County funding late in 2009. Other projects included in the $2.0 million 2011 budget include Arapahoe Road and I-25 design, Quincy Avenue improvements, Jewell Avenue improvements, and Dayton/Peakview intersection widening.

Fund Balance Trends

Since projects in this fund can take several years to complete, the fund balance has remained relatively unchanged over the past few years. Project funds that are unspent are reappropriated into the subsequent budget year for this fund for future project completion. The forecast for the fund balance trend should remain relatively static until further funding sources can be found.

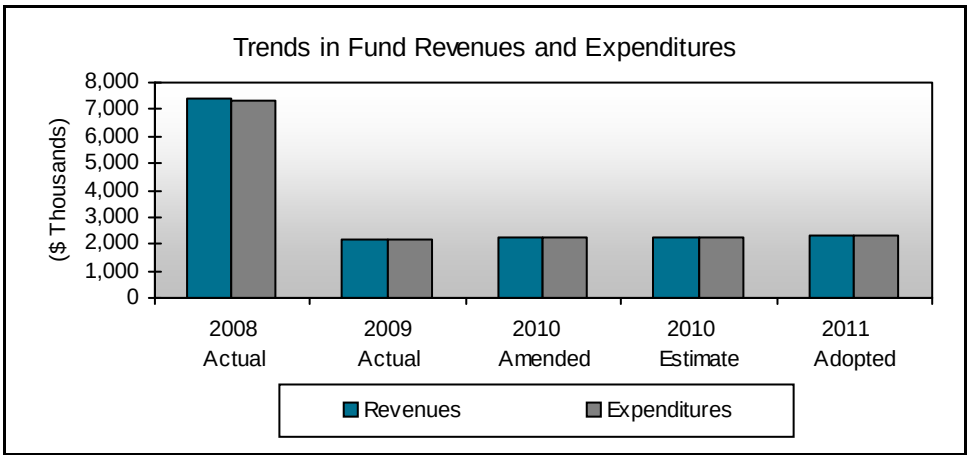
Other Information

For further detailed information regarding current and ongoing Capital Roadway Infrastructure projects, refer to the Capital Improvement Program section.

Lease Purchase Agreements Fund

Debt Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Investment Earnings	4,668	-	-	-	-
Transfers	2,081,359	2,185,055	2,217,404	2,217,404	2,329,796
Other	5,300,000	1	-	-	-
Total Revenues	**7,386,027**	**2,185,056**	**2,217,404**	**2,217,404**	**2,329,796**
Expenditures					
Services and Other	2,082,676	2,184,402	2,217,404	2,216,697	2,329,796
Capital Outlay	5,275,000	-	-	-	-
Total Expenditures	**7,357,676**	**2,184,402**	**2,217,404**	**2,216,697**	**2,329,796**
Annual Net Fund Balance Addition/(Use):	**28,351**	**654**	**-**	**707**	**-**
Cumulative Balance:					
Beginning Fund Balance	**31,682**	**60,033**	**60,686**	**60,686**	**61,394**
Change in Fund Balance	28,351	654	-	707	-
Ending Fund Balance	**60,033**	**60,686**	**60,686**	**61,394**	**61,394**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	60,033	60,686	60,686	61,394	61,394
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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Lease Purchase Agreements Fund

Debt Service Fund

Fund Description

This fund was created in order to account for the transactions related to the County's various lease purchase agreements. Currently, the County has five lease purchase agreements being managed in this fund. The following capital leases are accounted for in the Lease Purchase Agreements Fund: the Fairgrounds building lease purchase agreement, the Fairgrounds water acquisition lease purchase agreement, the Dove Valley park land purchase, the County Energy Performance contract, and the District Attorney's Office building lease purchase agreement.

Revenue Trends

Transfers from various funds constitute most of the revenue that comes into this fund and are associated with the scheduled annual lease payments on several debt service payments. As the County takes on new lease purchase agreements, the revenue trend for this fund increases and conversely, as lease purchase agreements are paid in full the revenue trend declines. During the fall of 2008, the County signed a lease agreement for $5.3 million and in turn purchased a building in order to relocate the District Attorney's Office, for the purpose of enabling growth and the reconfiguration of the Judicial Complex. Occasionally, other revenue for this fund includes interest earnings based on funds placed in escrow for this building purchase.

Expenditure Trends

The 2011 budget provides for the scheduled principal and interest payments on the following current obligations: District Attorney's Building, land purchased near the Arapahoe County Community Park, building constructed at the fairgrounds, water services located at the Arapahoe County Fairgrounds, and energy efficient upgrades completed at County buildings. There is slightly over $2.3 million budgeted in 2011 for the debt service payments managed within this fund. The principal and interest payments for the District Attorney's Building are funded through a transfer from the General Fund. The two lease agreements for the Fairgrounds are funded by transfers from the Conservation Trust Fund. Transfers from the Arapahoe County Recreation District fund the debt service payments on the land located near the Community Park. Funds are transferred from the Building Maintenance Fund for the debt service payments for the energy performance contract upgrades. The expenditure trends have been sporadic as the County takes on new lease purchase agreements and pays other agreements off.

Fund Balance Trends

The fund balance is relatively small and unchanged from year to year, as the budgeted revenues should be equal to the budgeted expenditures. The 2010 estimate reflects a slight increase in fund balance as expenses were under budget.

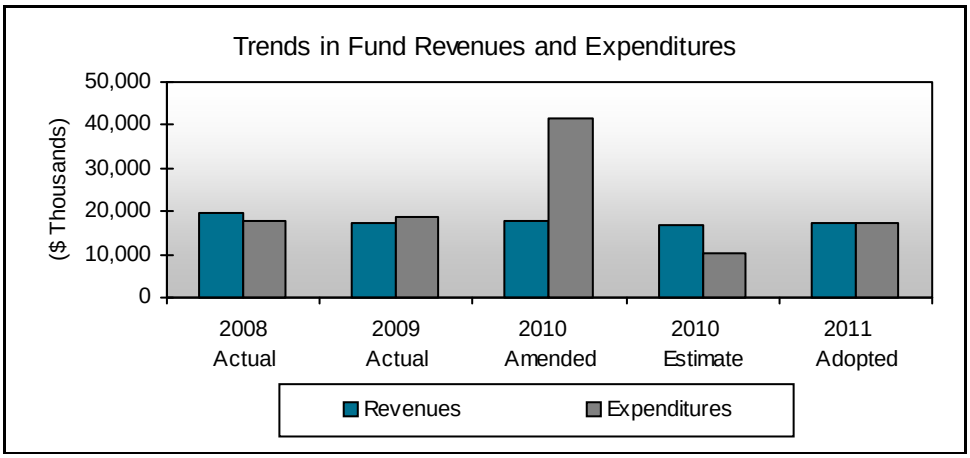
Other Information

For further detailed information regarding the outstanding principal, annual payments, and other aspects of these lease purchase agreements, refer to the Debt Service Summary section or Appendix 5.

Open Space Sales Tax Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	18,209,151	16,496,260	17,199,888	15,746,311	16,748,476
Intergovernmental	-	60,000	-	73,509	-
Fees & Charges	-	-	-	-	55,000
Investment Earnings	1,315,171	856,636	400,000	734,022	600,000
Transfers	-	273	117,991	117,991	-
Other	9,769	15,000	-	5,015	-
Total Revenues	**19,534,091**	**17,428,169**	**17,717,879**	**16,676,848**	**17,403,476**
Expenditures					
Salaries and Wages	418,353	514,510	571,450	529,654	549,159
Employee Benefits	84,650	107,609	135,239	119,855	130,908
Supplies	154,129	70,861	103,531	49,288	99,950
Services and Other	14,744,979	16,551,721	38,076,446	3,951,300	15,577,965
Capital Outlay	2,074,245	1,309,219	2,434,606	5,598,638	925,000
Central Services	48,386	71,228	74,140	71,741	77,179
Transfers	264,000	66,905	246	246	43,315
Total Expenditures	**17,788,742**	**18,692,053**	**41,395,658**	**10,320,722**	**17,403,476**
Annual Net Fund Balance Addition/(Use):	**1,745,348**	**(1,263,884)**	**(23,677,779)**	**6,356,126**	**-**
Cumulative Balance:					
Beginning Fund Balance	**23,196,315**	**24,941,663**	**23,677,779**	**23,677,779**	**30,033,905**
Change in Fund Balance	1,745,348	(1,263,884)	(23,677,779)	6,356,126	-
Ending Fund Balance	**24,941,663**	**23,677,779**	**-**	**30,033,905**	**30,033,905**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	207,532	313,570	-	748,210	748,210
Less Designations					
Subsequent Year's Expenditures	24,734,131	23,364,209	-	29,285,695	29,285,695
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



*Please note that some figures may not total due to rounding.

Open Space Sales Tax Fund

Special Revenue Fund

Fund Description

In 2003, voters approved a countywide 0.25% sales and use tax in order to provide for the preservation of open space within Arapahoe County, as provided in Section 29-2-105(1)(d), C.R.S. This tax became effective January, 2004 and will expire in December, 2013, unless reauthorized by voters through an election. The Open Space Sales Tax resolution provides for the following:

- Funding for open space and trails acquisitions in unincorporated Arapahoe County;
- A 50% share back to incorporated cities and towns;
- A pool of money for grants to special districts and incorporated cities and towns;
- Caps County administrative costs at 3 percent;
- Sets aside funds for heritage areas and maintenance costs for open space.

As set forth in the Open Space resolution, the Arapahoe County Board of County Commissioners appoints the seven members to serve on the Open Space and Trails Advisory Board (OSTAB). The OSTAB Board holds quarterly meetings and makes recommendations to the County Board of Commissioners regarding open space grants, purchases and other issues associated with operations Open Space Sales Tax Fund.

Revenue Trends

Based on revenue trends in previous years, the 2011 budget was forecasted with $16.7 million in sales tax revenue. This revenue was conservatively budgeted with a slight decrease of 2.6% from the 2010 amended budget, due to the downturn in the economy. Also included but not budgeted is intergovernmental revenue which includes grants and partnerships for open space projects received from other entities and partners. Other revenue in this fund includes interest earnings on the unspent fund balance which is estimated to be $600,000 in 2011.

Expenditure Trends

Expenditures in this fund are regulated by the guidelines in the Open Space Sales Tax resolution, which provides for specific spending requirements. Revenues received in this fund are budgeted based on the resolution to various expense categories. This resolution requires that 50% of sales tax collected to be shared back to all incorporated cities and towns within Arapahoe County. This amounts to approximately $8.7 million being shared back in 2011. The resolution also provides for 12% of funding to be used for grant opportunities for other entities located within the County. The funding for the County administration costs is capped at 3%, while open space maintenance costs are capped at 3.24%. Funding in the amount of $624,545 for 2011 is set aside for expenses dedicated to designated Heritage Areas, such as the 17-Mile House and the County Fairgrounds complex. The largest percentage of funding specified by the resolution is 28.16%, which is allocated for trail development and land acquisitions within the County. Over $4.8 million is budgeted for acquisitions and development. This is the area that is greatly under spent each year, thus adding to the fund balance. Land acquisitions require much planning and most are passive sites, as the maintenance costs of such areas need to be considered and managed wisely as this allocation is not funded to the same extent as acquisitions.

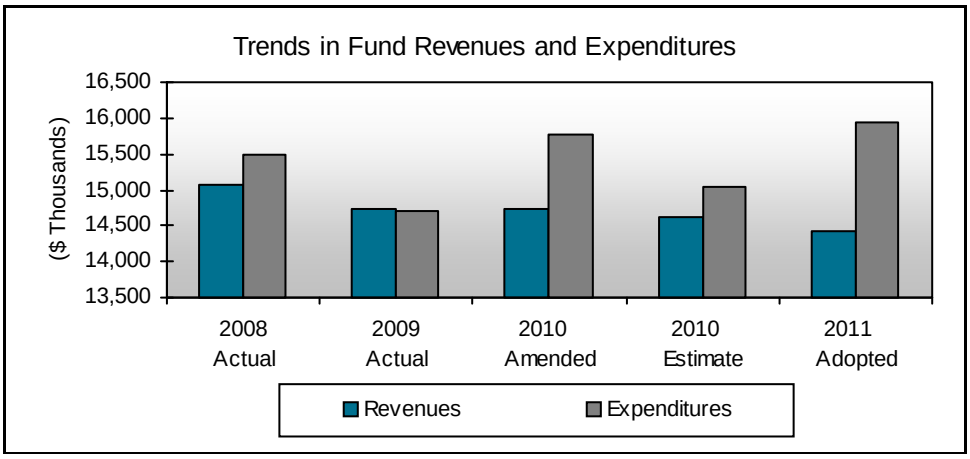
Fund Balance Trends

The fund balance of this fund has grown considerably since the inception of the Open Space sales and use tax. The County's Open Space Division has completed an Open Space Master Plan which will provide guidance for the acquisition and conservation plans in Arapahoe County. Several acquisitions have been made but, the program has not been able to spend the available funds allocated for acquisition and trail development. Funds spent on acquisition must be done with much consideration and planning, as this funding source could ultimately expire in 2013 unless the resolution is reauthorized by voters prior to that date.

Road & Bridge Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	6,272,808	6,444,810	6,292,175	6,066,597	6,203,910
Licenses & Permits	282,445	317,443	287,000	321,285	287,000
Intergovernmental	8,468,829	7,963,908	8,105,000	8,187,075	7,894,000
Fees & Charges	690	6,751	-	4,050	-
Transfers	-	2,200	2,579	2,579	-
Other	46,363	5,759	50,000	33,014	50,000
Total Revenues	**15,071,135**	**14,740,871**	**14,736,754**	**14,614,599**	**14,434,910**
Expenditures					
Salaries and Wages	3,176,177	3,038,843	3,056,386	3,000,595	3,082,512
Employee Benefits	968,759	961,671	958,469	947,561	959,127
Supplies	2,546,224	2,060,629	2,345,701	2,180,667	2,162,386
Services and Other	6,645,471	6,413,811	7,246,960	6,823,739	7,139,897
Central Services	2,147,140	2,229,674	2,132,594	2,034,845	2,359,988
Transfers	15,825	2,616	43,552	43,552	234,012
Total Expenditures	**15,499,595**	**14,707,244**	**15,783,662**	**15,030,958**	**15,937,922**
Annual Net Fund Balance Addition/(Use):	**(428,460)**	**33,627**	**(1,046,908)**	**(416,358)**	**(1,503,012)**
Cumulative Balance:					
Beginning Fund Balance	**6,349,575**	**5,921,115**	**5,954,742**	**5,954,742**	**5,538,383**
Change in Fund Balance	(428,460)	33,627	(1,046,908)	(416,358)	(1,503,012)
Ending Fund Balance	**5,921,115**	**5,954,742**	**4,907,834**	**5,538,383**	**4,035,371**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	600,036	794,047	-	700,361	700,361
Less Designations					
Subsequent Year's Expenditures	-	-	1,503,012	1,536,680	33,668
Operating Capital	2,657,704	2,486,421	2,487,580	2,487,580	2,656,373
Funds Available for Appropriation	**2,663,375**	**2,674,274**	**917,242**	**813,762**	**644,969**



*Please note that some figures may not total due to rounding.

Road & Bridge Fund

Special Revenue Fund

Fund Description

The Road & Bridge Fund is established by Colorado Law for the ongoing maintenance and improvements of roads, bridges, and transportation infrastructure within the County. Each County in Colorado is required to maintain a Road & Bridge Fund. Property taxes received in the Road & Bridge Fund must be shared with the cities and towns within the County according to a formula that allocates one-half of the property taxes received from property located within each city or town back to that city or town. The remainder of the property tax revenue, along with State Highway Users Tax Fund (HUTF) revenue and other sources of funding are used for expenditures related to the construction and/or maintenance of roadways or bridges.

Revenue Trends

Revenue consists primarily of property tax, specific ownership tax, motor vehicle fee and Highway User Tax Fund (HUTF) revenues. HUTF revenue is a state collected, locally shared revenue that is distributed monthly among the state, counties and municipalities. As part of the State's stimulus plan, Senate Bill 09-108 FASTER (Funding Advancements for Surface Transportation and Economic Recovery) was passed and is expected to provide over $1.0 million in additional revenue during the fiscal year 2010-2011. The 2011 budget includes a total of $7.8 million in HUTF and FASTER funds as intergovernmental revenue. The mill levy for this fund is set at 0.743 mills to collect approximately $5.8 million in property tax revenue for the 2011 budget year. This revenue remains about the same as in the 2010 collection year. Specific ownership tax has been trending lower than expected in recent years and the 2011 budget reflects a budgeted decrease of 22%, setting the budget at $425,000. The motor vehicle registration fee revenue is expected to remain static for 2011 and is budgeted at $255,000.

Expenditure Trends

The total expenditure budget of the fund for 2011 equals $15,937,922. This fund encompasses all the expenditures required to inspect and maintain 1,084 lane miles of pavement and 482 lane miles of unpaved roads within Arapahoe County. Also included within this fund are expenses for services provided to unincorporated Arapahoe County that include snow removal, patching, chip and crack sealing roads, street cleaning, weed control, right-of-way and bridge maintenance, grading, graveling and road construction, and shareback to cities and towns within the County. The shareback dollars to the cities and towns are calculated using a formula with the assessed value as a basis. For 2011, the total shareback is calculated at slightly over $2.5 million. The 2011 expenditure budget is an increase of 6% over the 2010 estimate mostly due to savings in contract labor and professional services. The expenditure trends should remain relativity stable going forward with possible economic and weather related adjustments due to the uncertainty of forecasting these types of events.

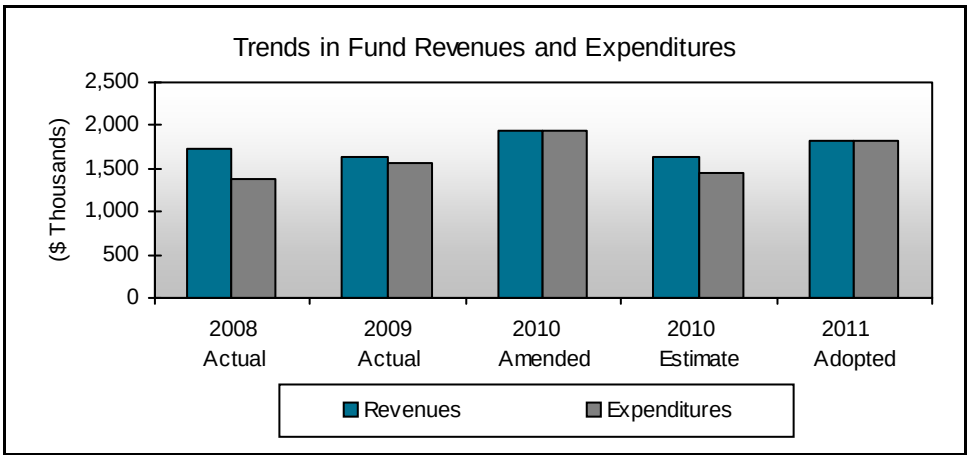
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2011 is approximately $2.7 million. The fund balance has been steadily decreasing over the past few years, as expenditures have out paced revenues with the planned use of fund balance for maintenance and equipment expenses. With the use of fund balance and the decreasing revenues, it is a struggle for the County to keep up with ongoing maintenance and to maintain all County roads and bridges with satisfactory sufficiency ratings. It is the desire to divert more funding to this fund in order to provide sufficient maintenance to all roads, thus preventing more costly major reconstruction or redevelopment of roadways. Due to the current economic factors, this will be a challenging task for the future. The 2011 adopted budget reflects an estimated use of funds consisting of $1.5 million due to upcoming maintenance projects, which results in a decrease in fund balance.

Self Insurance Fund

Internal Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Fees & Charges	111,289	74,748	180,000	63,117	180,000
Internal Charges	1,621,559	1,531,822	1,590,000	1,423,863	1,590,000
Transfers	-	33,340	158,617	140,253	60,001
Other	-	68	-	-	-
Total Revenues	**1,732,849**	**1,639,978**	**1,928,617**	**1,627,232**	**1,830,001**
Expenditures					
Employee Benefits	-	33,339	98,616	83,010	-
Services and Other	1,384,293	1,534,909	1,830,001	1,372,587	1,830,001
Total Expenditures	**1,384,293**	**1,568,248**	**1,928,617**	**1,455,597**	**1,830,001**
Annual Net Fund Balance Addition/(Use):	**348,556**	**71,729**	**-**	**171,635**	**-**
Cumulative Balance:					
Beginning Fund Balance	**1,011,742**	**1,360,298**	**1,432,027**	**1,432,027**	**1,603,662**
Change in Fund Balance	348,556	71,729	-	171,635	-
Ending Fund Balance	**1,360,298**	**1,432,027**	**1,432,027**	**1,603,662**	**1,603,662**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	77,000	115,114	62,000	62,000	62,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**1,283,298**	**1,316,913**	**1,370,027**	**1,541,662**	**1,541,662**



*Please note that some figures may not total due to rounding.

Self Insurance Fund

Internal Service Fund

Fund Description

This fund is used for the self-insured dental plan, plus the COBRA program participants who choose to continue their medical or dental insurance coverage at their own expense for up to 18 months after they have left the County. The employee contributions for the dental plan are deducted from their paycheck and transferred into this fund along with the County contribution. Payments are then made to Delta Dental who administers the dental program claims.

This fund also includes the estimated amount that the County owes for the Health Reimbursement Account (HRA) claims. The HRA health plan option was a lower cost third option for employees added during 2010, in addition to the Kaiser HMO and Triple Option Plans. The estimate that the County will owe is based on a 35% utilization projection.

Revenue Trends

The revenue in this fund comes from premiums deducted from employee's paychecks that are enrolled in the Dental plan, from COBRA program participants, and from an estimate for participation in the Health Reimbursement Account program from each fund. As 2010 was the first year for the HRA, an estimate was used based on the benefit consultant's previous experience with HRA plans. The 2011 budget remained the same for the HRA estimate since final adjustments to 2010 are still being made. When the amount is finalized, an adjustment may be made to the 2011 budget. About 25% fewer employees enrolled in the HRA plan than was estimated. In future budgets, the actual number of enrollees can be anticipated based on experience to provide a more accurate estimate.

Dental premiums increased 3.8% from 2010 to 2011. This increase was absorbed by the County, so participants had no increase in the premium deducted from their paycheck. Premiums had decreased by 10% the previous year due to a change from the Delta Premier Plan to the Delta PPO Plan, but had remained flat for several years prior to that. The County as well as the employee benefited from the additional savings for going to a PPO dentist. Revenue has been steadily increasing over the last several years due to increased participation in the plan. COBRA revenue, which accounts for only 4.2% of the total revenue, is 64.9% below the budget for 2010. COBRA is for former employees who elect to remain in the County medical plan, and thus is hard to predict who will elect to remain in the plan.

Expenditure Trends

Dental claim expenditures for 2011 are budgeted at $1.6 million, which is the same as the 2010 budget. However, estimated claims for 2010 are $1.2 million, which is 21.4% under budget. This is a decrease of $150,000 from 2009, which is probably a result of the change from Delta Premier to the Delta PPO Plan in 2009. This is a self-insured plan, but it is administered by Delta Dental. The administrative handling fee paid to Delta is 7.5% of the total claims budget. The 2011 budget for the administrative fee is the same as in 2010, although the 2010 estimate is expected to exceed the amended budget by 5.1%.

This fund also handles COBRA contributions from retired and former employees who choose to continue their medical or dental insurance coverage at their own expense. The 2011 COBRA budgeted expenditure remains the same as 2010. COBRA expenditures are under budget for 2010 by 71.1%, due to lower participation than expected.

Fund Balance Trends

The fund balance has increased each year over the past several years. The premium rates increased by 3.9% for 2011, which will be absorbed by the fund balance, as the decision was made to not increase employee premiums. There is sufficient fund balance available even if rates were to increase again in the future or if claims increased.

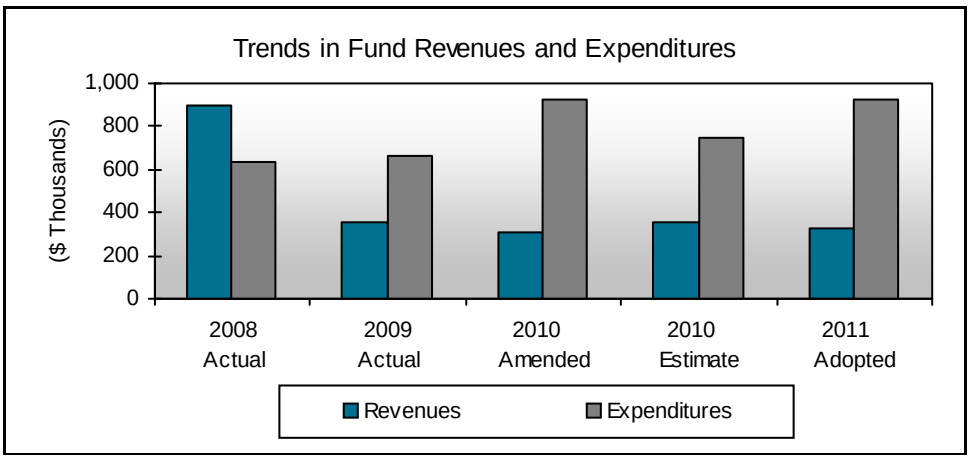
Other Information

Employees can choose self only, self and spouse, self and children, or family coverage. The plan covers two annual diagnostic and preventative dental visits at no additional cost to the covered participant. Other services covered are 80% coverage for basic services and 50% coverage for major services, after the deductible. Calendar year deductibles are $50 individual or $150 for the family. The calendar year maximum expenditure is $2,000 per person.

Self Insurance Liability Fund

Internal Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	4	-	-	-	-
Fees & Charges	47,589	30,495	-	41,548	-
Internal Charges	297,830	320,052	312,900	312,900	327,204
Transfers	550,000	-	-	-	-
Total Revenues	**895,423**	**350,547**	**312,900**	**354,448**	**327,204**
Expenditures					
Supplies	4,654	1,678	8,750	4,721	7,750
Services and Other	562,316	584,913	918,335	746,374	913,100
Transfers	67,420	78,273	-	-	-
Total Expenditures	**634,390**	**664,865**	**927,085**	**751,095**	**920,850**
Annual Net Fund Balance Addition/(Use):	**261,033**	**(314,317)**	**(614,185)**	**(396,646)**	**(593,646)**
Cumulative Balance:					
Beginning Fund Balance	**3,334,094**	**3,595,127**	**3,280,810**	**3,280,810**	**2,884,164**
Change in Fund Balance	261,033	(314,317)	(614,185)	(396,646)	(593,646)
Ending Fund Balance	**3,595,127**	**3,280,810**	**2,666,625**	**2,884,164**	**2,290,518**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	980,146	961,407	955,000	955,000	955,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**2,614,981**	**2,319,403**	**1,711,625**	**1,929,164**	**1,335,518**



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Self Insurance Liability Fund

Internal Service Fund

Fund Description

This fund was established to account for the County self-insurance program for property, liability, automobile, and the cost of insurance that is maintained in excess of the deductible limit. It is funded by a charge to each department for Self-Insurance Vehicle, based on an allocation for each vehicle in that department. Prior to 2009, a transfer of $550,000 from the General Fund was made annually, but that transfer has not been budgeted since then due to sufficient fund balance.

Revenue Trends

The 2011 budget for revenue is a 7.7% decrease from the 2010 estimated actuals. In the 2008 budget, $550,000 was transferred from the General Fund, but no transfer has been since, nor is one budgeted in 2011. This is due to sufficient fund balance at the present time, but the transfer may be needed in the future if the fund balance is spent down. The remainder of the revenue comes from an allocation that charges each department for each vehicle, which is then transferred to this fund as revenue. The charge per vehicle $894, which has remained the same since 2008. Prior to 2008, the charge per vehicle increased by 15% to 20% each year to account for increases in premiums and claims.

Expenditure Trends

The 2011 budgeted expenditures are virtually the same as the 2010 budget, but a 20.8% increase from the 2010 estimate. The budget for premiums remained the same, but the amount for claims increased slightly from $375,000 to $425,000.

The expenditures in this fund cover the cost of a replacement vehicle if a vehicle is damaged or totaled. When that happens, an amount is transferred from this fund to the Central Services Fund. That amount is the cost of replacement, less any intergovernmental revenues that have accumulated for that vehicle. Expenditures have trended lower than the budget for the last several years, thus a transfer from the General Fund has not been needed.

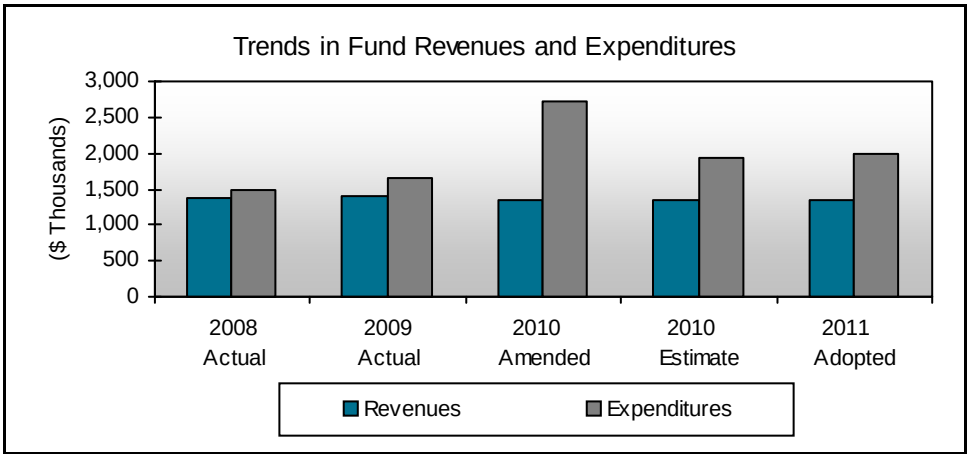
Fund Balance Trends

The fund balance in this fund had been increasing for several years through 2008. Expenditures have been lower than the budget, and the transfer from the General Fund kept revenues high. There has been no transfer from the General Fund since 2008, in an effort to use fund balance. The charge per vehicle increased each year for 5 years through 2008, which maintained the revenue at a reasonable level. No transfer has been needed since 2008, and the fund balance has decreased slightly each year.

Sheriff's Commissary Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Fees & Charges	1,374,478	1,415,560	1,353,900	1,335,126	1,353,900
Transfers	-	133	145	145	-
Other	2,524	-	-	591	-
Total Revenues	**1,377,002**	**1,415,693**	**1,354,045**	**1,335,862**	**1,353,900**
Expenditures					
Salaries and Wages	217,460	238,088	327,544	233,296	331,365
Employee Benefits	58,793	69,238	90,799	62,714	81,689
Supplies	87,051	78,109	130,443	82,852	129,578
Services and Other	1,130,302	1,263,793	2,158,402	1,550,433	1,460,852
Transfers	-	-	205	205	205
Total Expenditures	**1,493,606**	**1,649,228**	**2,707,393**	**1,929,501**	**2,003,689**
Annual Net Fund Balance Addition/(Use):	**(116,604)**	**(233,535)**	**(1,353,348)**	**(593,639)**	**(649,789)**
Cumulative Balance:					
Beginning Fund Balance	**1,703,487**	**1,586,883**	**1,353,348**	**1,353,348**	**759,709**
Change in Fund Balance	(116,604)	(233,535)	(1,353,348)	(593,639)	(649,789)
Ending Fund Balance	**1,586,883**	**1,353,348**	**-**	**759,709**	**109,920**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,586,883	1,353,348	-	759,709	109,920
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	-	-	-	-	-



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Sheriff's Commissary Fund

Special Revenue Fund

Fund Description

The Sheriff's Commissary Fund includes the operation of commissary operations, an inmate industry program, and the ADMIT (Arapahoe Diverts the Mentally Ill for Treatment) program within the Detention Facility. The ADMIT program was established in late 2007. The purpose of the ADMIT program is to divert low risk Arapahoe County Detentions Facility inmates, who are suffering mental illness, from incarceration to meaningful treatment opportunities. The ending fund balance of all programs is, by policy, reappropriated into the following year budget for use by these programs.

Revenue Trends

Revenues for this fund are received from commissary sales such fees collected for barber services, telephone charges, other commissary sales and from inmate industry operations. Revenues have remained relatively flat since 2008, with occasional declines in commissary sales and telephone charges. The 2011 revenue budget is close to the 2010 revenue budget estimate, with revenues expected to be around $1.35 million.

Expenditure Trends

The budgeted expenditures for 2011 reflect a 26% decrease from the 2010 amended budget and a 3.7% increase from the 2010 estimate due to increased amounts for salaries and wages and operating supplies. The major expense in this fund includes prisoner services such as counseling, education and rehabilitation opportunities, pastoral visits, and library services. The increase trend in expenditures is due to the rising cost of services, increases in the prisoner population and the cost of the ADMIT program, which is not supported by a dedicated revenue stream.

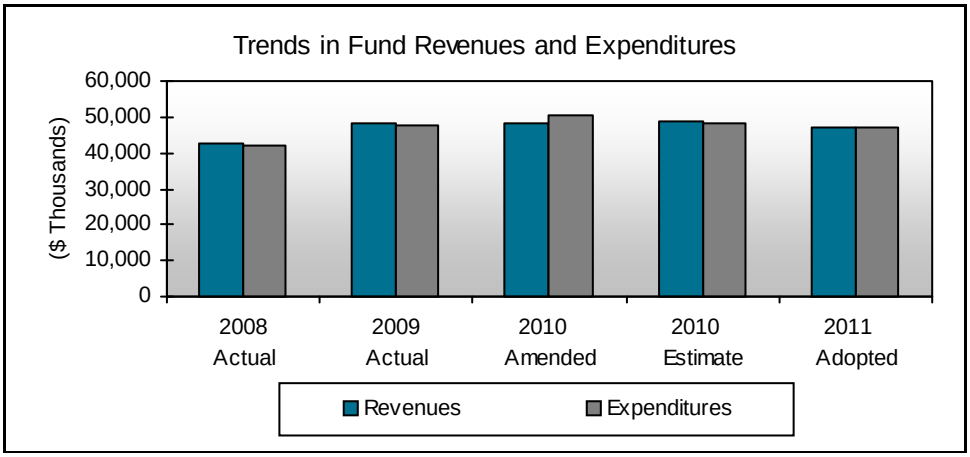
Fund Balance Trends

Any unspent balance or excess revenue from this fund is reappropriated into the subsequent budget year. However, the ending fund balance for the Sheriff's Commissary Fund has decreased over the past few years, due in large part to the drawing down of fund balance by the ADMIT program. Although revenues have been relatively stable, operating expenditures have tended to increase over the past four years.

Social Services Fund

Special Revenue Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Taxes	11,728,629	12,094,349	12,420,137	12,111,225	12,468,931
Licenses & Permits	-	(615)	-	140	-
Intergovernmental	30,619,343	35,602,592	35,310,714	36,507,539	34,220,797
Fees & Charges	33,929	31,796	38,000	34,166	30,000
Transfers	-	13,630	17,379	17,379	-
Other	405,820	332,747	408,000	319,007	400,000
Total Revenues	**42,787,721**	**48,074,499**	**48,194,230**	**48,989,457**	**47,119,728**
Expenditures					
Salaries and Wages	20,752,285	21,984,080	22,952,969	23,054,507	22,548,266
Employee Benefits	5,436,471	6,017,637	6,389,579	6,145,384	6,612,465
Supplies	656,757	571,818	614,975	488,797	572,535
Services and Other	2,133,109	1,834,288	1,878,620	1,379,385	1,882,129
Community Programs	10,990,168	14,295,352	15,733,067	13,884,072	15,186,227
Central Services	2,333	254,203	224,004	272,933	255,995
Transfers	1,968,967	2,821,543	2,845,780	2,831,189	14,591
Total Expenditures	**41,940,090**	**47,778,921**	**50,638,994**	**48,056,266**	**47,072,208**
Annual Net Fund Balance Addition/(Use):	**847,631**	**295,578**	**(2,444,764)**	**933,191**	**47,520**
Cumulative Balance:					
Beginning Fund Balance	**10,468,967**	**11,316,598**	**11,612,176**	**11,612,176**	**12,545,367**
Change in Fund Balance	847,631	295,578	(2,444,764)	933,191	47,520
Ending Fund Balance	**11,316,598**	**11,612,176**	**9,167,412**	**12,545,367**	**12,592,887**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	427,559	27,390	-	4,327,554	4,327,554
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	1,432,167	1,481,033	1,594,294	1,594,294	1,569,105
Funds Available for Appropriation	**9,456,872**	**10,103,753**	**7,573,118**	**6,623,519**	**6,696,228**



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Social Services Fund

Special Revenue Fund

Fund Description

This fund is used by the Human Services Department, which provides services such as child welfare, aid to needy families, child care, low-income energy assistance, food stamps and child support enforcement. The Human Services Department is funded approximately 75% from State and Federal grant monies and 25% by County property and other taxes. The mill levy for this fund is 1.499 mills and is based on the County assessed valuation of $7,856,369,556.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2011 budget are:

Child Welfare	$ 12,438,424
Real and Personal Property Tax	11,658,931
Welfare Administration Grant	6,194,965
Temporary Assistance to Need Families (TANF)	5,558,533
Child Support Enforcement Administration	3,156,000
Family Preservation	1,856,000
Parental Fees	1,610,000
Food Assistance Job Search	831,800
Specific Ownership Tax	810,000
All other revenue	3,005,075
TOTAL	$ 47,119,728

The mill levy for this fund is 1.499 mills for 2011, which is slightly higher than the 2010 mill levy of 1.476 mills. The assessed valuation for the County has decreased by $25 million over last year. The slight increase in the mill levy offset the decrease in the assessed valuation and provided $141,794 of additional property tax revenue for the 2011 budget. The budget for specific ownership tax decreased by $93,000 from the 2010 amended budget. The $810,000 budgeted for specific ownership tax in 2011 is more in line with the estimated amount of $750,000 collected in 2010. In 2010, the estimate of property taxes collected is $13,000 lower than the budget of $11.52 million. The assessed value is expected to continue to decline and may result in less revenue in the future as a result of the downturn in the economy.

Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation come from state and federal sources. The 2011 budget for these revenue sources is $35.5 million, which is an increase over the 2010 budget of $35.0 million. The 2010 estimate for Child Welfare revenue exceeds the 2010 budget by $1.6 million. Child Support Enforcement revenue declined from 2009 to 2010, but went up for the 2011 budget. Family Preservation revenue remains fairly steady from 2009 to 2011. In addition, ARRA (American Recovery and Reinvestment Act) stimulus funding was received in 2009 and 2010, as the economy affected more people who previously didn't need Human Services programs.

Expenditure Trends

The Human Services Department is committed to building strong communities by promoting the safety, independence and stability of individuals and families. Most of the assistance payments are not reflected in the County budget because the State provides direct assistance through the use of electronic benefit debit cards. Assistance payments have steadily increased 20.7% since 2008. The trend may continue, as economic conditions remain uncertain.

Salaries and benefits increased slightly in the 2011 budget, compared to 2010, due to an increase of 6.0 FTEs in the 2011 budget. The 6.0 FTEs were added in the Community Support Services Division for caseload increases due to the economy.

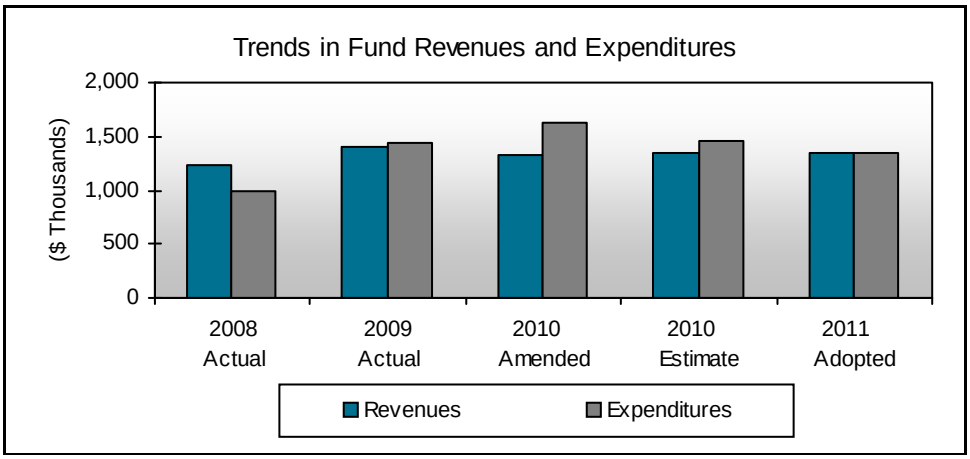
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. In 2009 and 2010, $2.8 million was transferred each year from this fund to the General Fund for future needs. With the uncertain state of the economy, fund balance may be needed for family assistance payments in the future.

Worker's Compensation Fund

Internal Service Fund

($ Dollars)	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Revenues					
Internal Charges	1,224,300	1,397,191	1,330,200	1,330,174	1,336,501
Other	2,288	2,656	-	6,483	-
Total Revenues	**1,226,588**	**1,399,847**	**1,330,200**	**1,336,657**	**1,336,501**
Expenditures					
Supplies	52,025	56,818	82,000	102,065	82,000
Services and Other	936,245	1,385,884	1,551,100	1,358,455	1,254,501
Total Expenditures	**988,270**	**1,442,701**	**1,633,100**	**1,460,520**	**1,336,501**
Annual Net Fund Balance Addition/(Use):	**238,318**	**(42,854)**	**(302,900)**	**(123,863)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**1,609,122**	**1,847,440**	**1,804,586**	**1,804,586**	**1,680,724**
Change in Fund Balance	238,318	(42,854)	(302,900)	(123,863)	-
Ending Fund Balance	**1,847,440**	**1,804,586**	**1,501,686**	**1,680,724**	**1,680,724**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	1,805,000	1,058,059	999,000	999,000	999,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**42,440**	**746,527**	**502,686**	**681,724**	**681,724**



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Worker's Compensation Fund

Internal Service Fund

Fund Description

This fund is used to account for the County self-insured worker's compensation program. An insurance policy limits the County liability to $400,000 per claim, and the budget provides for both the insurance premiums and the cost of claims under $400,000.

Revenue Trends

The revenue in this fund comes from an internal allocation from departments. A Worker's Compensation allocation is charged to all departments based 50% on salaries and 50% on claim experience history. The amount for the salary part of the allocation is based on the current payroll times the risk code for that job. Higher risk jobs would have a higher rate. Also, the fewer claims a department has had would lower the claim experience amount.

The revenue budget for 2011 is less than 1% higher than the 2010 amended budget. The amount of revenue in this fund must equal or exceed expenditures. If claims are higher than anticipated, the amount of the revenue allocation is increased the next year. In 2007, a transfer of $160,000 from the General Fund was needed to avoid a negative net asset position. The 2010 estimated revenues were about $125,000 lower than estimated expenditures. There is sufficient fund balance available to cover expenses, so there will be no need for a transfer from the General Fund in 2011.

Expenditure Trends

The 2011 expenditure budget decreased by 18.2% compared to the 2010 amended budget, due to a $300,000 supplemental from the unappropriated fund balance in 2010 which increased the budget for claims. The budget for premiums decreased 8.0% from 2010. As mentioned, the 2011 claims budget decreased by the $300,000 supplemented late in 2010, but would have been the same without that supplemental. For 2010, total expenditures are estimated to be about 10.5% under budget. Claims have averaged $1.0 million for the last several years, with a low of $720,437 in 2008. An amount for IBNR (Incurred But Not Reported) claims is not included in expenditures, but is included in the reservation of fund balance in order to properly account for any future claims that have not yet been filed.

Fund Balance Trends

Available fund balance has remained over $1.0 million for the last several years. It decreased from 2004 through 2007, due to higher than budgeted claims, but increased in 2008 and has remained steady since then. The estimate for 2010 indicates a slight decrease, but still above $1.0 million. As mentioned above, the IBNR is not included in the fund balance, but is a reservation of fund balance, so that the funds actually available for appropriation are small in comparison.

Other Information

The County has a safety program called SAFE (Safe and Fit Employees) which rewards employees who attend safety meetings and training sessions. This has helped lower the number of Worker's Compensation Fund claims on average over the past several years. It is an annual program and prizes are awarded depending on the employee's level of participation. The cost of the safety prizes are expended out of this fund.

STAFFING

Full Time Equivalent (FTE) Positions

Arapahoe County's operating budget for 2011 includes 1,974.93 full-time equivalent (FTE) staff positions, excluding temporary positions. This is an average increase of 0.8% per year since 2008. The 2011 adopted budget is a net decrease from the 2010 estimate. The table below breaks out FTEs by department, including a comparison with prior years.

Summary of Full-Time Equivalent (FTE) Positions
All Funds

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Assessor's Office	72.00	71.00	69.00	69.00	68.00
Board of County Commissioners	7.00	6.00	6.00	6.00	6.00
Board of County Comm Admin	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	119.00	117.00	119.00	119.00	118.00
Communication Services	9.25	10.25	10.25	10.25	9.93
Community Resources	160.75	172.00	180.00	180.00	179.00
Coroner's Office	12.00	12.00	12.00	12.00	12.00
County Attorney	21.00	21.00	21.00	21.00	21.00
Facilities & Fleet Management	107.00	109.00	109.00	109.00	109.00
Finance	29.00	30.00	30.00	30.00	30.00
Human Resources	12.00	14.00	14.00	14.00	13.00
Human Services	466.00	477.00	477.00	477.00	483.00
Information Technology	72.00	72.00	72.00	72.00	72.00
Public Works & Development	147.00	144.00	144.00	144.00	140.50
Sheriff's Office	630.50	633.50	634.50	634.50	634.50
Treasurer's Office	22.00	22.00	22.00	22.00	22.00
Total Arapahoe County	**1,890.50**	**1,914.75**	**1,923.75**	**1,923.75**	**1,921.93**
Arap Law Enforcement Authority	**52.00**	**52.00**	**53.00**	**53.00**	**53.00**
Total All Funds	**1,942.50**	**1,966.75**	**1,976.75**	**1,976.75**	**1,974.93**

A net total of 1.82 FTEs were reduced in the 2011 adopted budget. This includes an additional 6.0 FTEs in the Human Services Department, Community Support Services Division. It also includes a reduction of 1.0 FTE in the Assessor's Office, 1.0 FTE in the Clerk & Recorder's Office, 1.0 FTE in Community Resources, 0.32 FTE in Communication Services, 1.0 FTE in Human Resources, and 3.5 FTEs in Public Works.

Salaries and Benefits

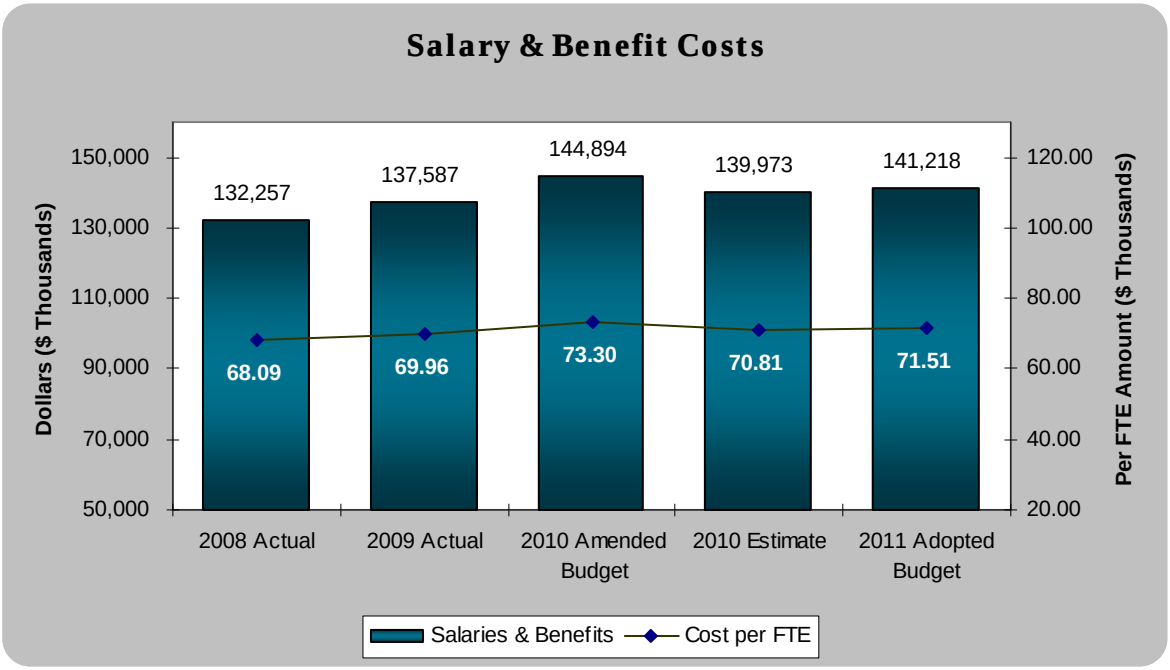
The 1,974.93 FTE positions budgeted for 2011 represent $141.2 million in salary and benefits funding. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contribution, life insurance, medical insurance, disability, Social Security/Medicare insurance cost, and other pay and benefit costs.

Historically, FTE positions, salaries and benefits increase annually. In the past, the County has used a pay for performance-based salary increase system. These increases were based upon the employee's

performance level and varied within an approved range of increases. Again in 2011, as in 2010, no salary increase was given, and there was no cost-of-living increase. A pool of money equal to 0.45% of permanent salaries was budgeted for a one-time salary payment that would not add to base salaries. The 0.45% was calculated by taking 1.5% of permanent salaries for 30% of eligible employees.

The grade and step compensation plan for the Sheriff's Office was implemented in 2006 to ensure that deputies were receiving comparable pay with similar jobs in the Denver metro area. Since the implementation of the compensation study, there has been a decrease in turnover in the Sheriff's Office.

The following chart reflects trends of salary and benefit costs for staffing levels from 2008 through 2011.



Throughout the year, several factors influence the average salary and benefit amounts per employee. Some of these factors are:

- The County uses a pool of temporary staff. These people are not included in the FTE count because they are not permanent employees. Temporary staffing levels can fluctuate from year to year based on programs, election or non-election year, and conditions such as weather and personnel availability.
- Overtime payments can also fluctuate depending on such factors as weather (for snow removal) and election or reassessment years.
- Increases in the cost of employee benefits, such as health and dental insurance, increase the average benefit cost of all permanent employees.
- Prior to 2010, salary increases were granted annually to employees, based on a pay for performance system. Some employees will receive a one-time salary payment that will not be added to their base salary in 2011. It is included in the 2011 salary and benefit costs shown above. There were no across-the-board salary increases budgeted in 2011.

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2008 to 2011, including a brief analysis of the primary reasons for the increase and/or decrease.

Staffing Analysis

Assessor's Office

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs	72.00	71.00	69.00	69.00	68.00

The Assessor's Office has steadily decreased the number of FTEs over the last several years. There was a decrease of 1.0 FTE in 2009, and they determined that the budget could again be reduced by 2.0 FTEs in 2010. For 2011, they reduced 1.0 FTE, which was a vacant Customer Service Representative.

Clerk & Recorder

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs	119.00	117.00	119.00	119.00	118.00

There was a reduction of 2.0 FTEs in 2009 in the Recording Division due to the decrease in real estate transactions. In 2010, 2.0 FTEs were added in the Motor Vehicle Division for the new Driver's License function at Altura Plaza. For 2011, 1.0 FTE was reduced for a vacant supervisory position in the Elections Division.

Community Resources

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs - General Fund	42.00	42.50	43.50	43.50	42.25
FTEs - A/D Works!	67.00	76.00	83.00	83.00	83.00
FTEs - Community Devel Fund	5.00	3.00	3.00	3.00	3.00
FTEs - Grant Fund	46.75	50.50	50.50	50.50	50.75

For the 2011 budget, 1.0 FTE was reduced in the Judicial Services Division. Also, 0.25 FTE was moved from the General Fund to the Grant Fund. During 2009, an additional 0.5 FTE was added to the General Fund to make the Veterans Service Officer a full-time position. Stimulus funding (ARRA) was used to add 9.0 FTEs to the Arapahoe/Douglas Works! Fund in 2009 and 7.0 FTEs in 2010. Also in 2009, 3.0 FTEs were added in the Weatherization Division in the Grant Fund using stimulus funding.

Communication Services

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs	9.25	10.25	10.25	10.25	9.93

In 2009, 1.0 FTE was added to handle Open Space. For the 2011 budget, a reduction of 0.32 FTE was made in the Print Shop Division, which reduced an Offset Printer Operator from full-time to part-time.

Human Resources

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs	12.00	14.00	14.00	14.00	13.00

In 2009, 2.0 FTEs were added as a result of a departmental reorganization. For the 2011, there was a reduction of 1.0 FTE for a vacant Performance Management Consultant.

Human Services

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs	466.00	477.00	477.00	477.00	483.00

In 2009, 2.0 FTEs were added for the Child Support Enforcement program and 9.0 FTEs were added due to increased caseloads in Community Support Services. No changes were made in 2010. In 2011, 6.0 FTEs were added to the Community Support Services Division due to increasing caseloads as a result of the economy. The 6.0 additional FTEs were 5.0 Program Specialists and 1.0 Assessment Specialist.

Public Works & Development

	2008 Actual	2009 Actual	2010 Amended	2010 Estimate	2011 Adopted
FTEs - General Fund	80.00	76.00	76.00	76.00	72.50
FTEs - Open Space Fund	5.00	6.00	6.00	6.00	6.00
FTEs - Recreation District Fund	3.00	3.00	3.00	3.00	3.00
FTEs - Road & Bridge Fund	59.00	59.00	59.00	59.00	59.00

Changes to the 2011 budget included a reduction of 4.0 FTEs and the conversion of a temporary Senior Clerk to permanent part-time. The reduction included 2.0 Building Inspectors and 2.0 Engineers, all vacant positions. The staffing level in the Recreation District, Road & Bridge and Open Space Divisions remains the same. In 2009, there was a reduction of 4.0 FTEs in the Building Division due to a decrease in construction activity in the County. The Open Space Division added 1.0 FTE in 2009 for a Parks Maintenance Worker.

Staffing Changes

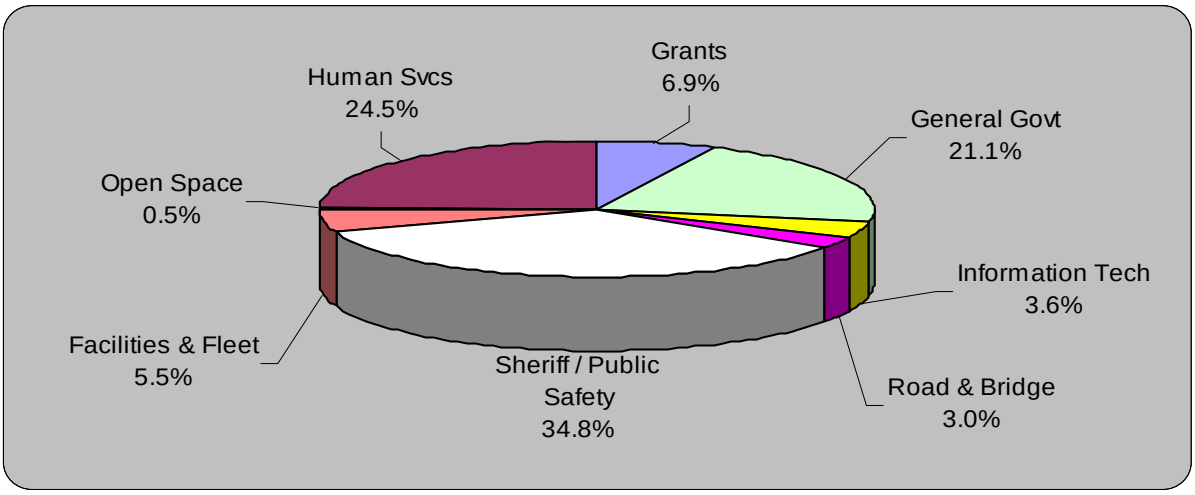
The table below shows the changes in staff positions for the 2011 budget.

Staffing Changes		
Department/Office	**Position Title**	**Change in FTEs**
Additions:		
Public Works & Dev - General Fund	Senior Clerk	0.50
Human Services - Social Services Fund	Program Specialist	5.00
Human Services - Social Services Fund	Colo Works Assessment Spec	1.00
Subtotal Additions		**6.50**
Reductions:		
Assessor - General Fund	Customer Service Representative	1.00
Clerk & Recorder - General Fund	Manager of Elections	1.00
Community Resources - General Fund	Judicial Services Officer	1.00
Communication Svcs - General Fund	Offset Printer Operator	0.32
Human Resources - General Fund	Performance Management Cons	1.00
Public Works & Dev - General Fund	Building Inspector I	1.00
Public Works & Dev - General Fund	Building Inspector II	1.00
Public Works & Dev - General Fund	Engineer II	2.00
Subtotal Reductions		**8.32**
Transfers Between Funds:		
Community Resources - General Fund	Program Coordinator	(0.25)
Community Resources - Grant Fund	Program Coordinator	0.25
Subtotal Transfers		**0.00**
All Funds Total		**(1.82)**

* FTE stands for Full Time Equivalent

Personnel Distribution

This following graph and table are depictions that illustrate the breakout of personnel for 2011 by the various areas of County government. The Sheriff's Office/Public Safety has the most employees, followed by Human Services and General Government.



2011 Personnel Distribution

Area of County Government	Number of FTEs
General Government	417.18
Information Technology	72.00
Road & Bridge	59.00
Sheriff / Public Safety	687.50
Facilities & Fleet	109.00
Open Space	10.50
Human Services	483.00
Grants	136.75
Total FTEs	**1974.93**

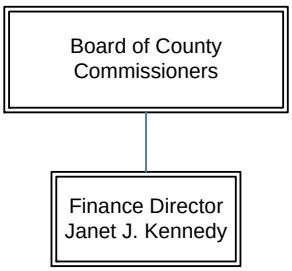
* FTE stands for Full Time Equivalent

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

The Administrative Services group of cost centers is used to account for expenses related to general county government that are not directly related to any one department. All transfers of monies into and out of the General Fund are accounted for in this area. All General Fund property taxes and tax collection fees are accounted for in the Administrative Services Department.

ORGANIZATION CHART



Administrative Services

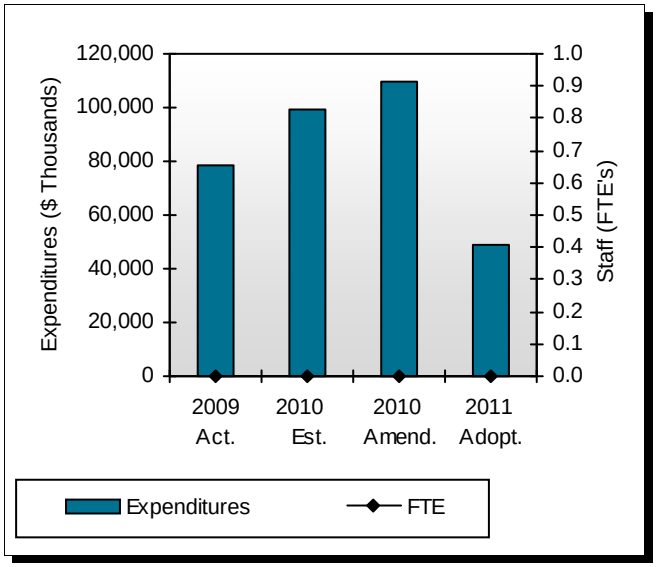
Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

Current Office/Department Issues:

The Administrative Services group of cost centers is used to account for expenses related to general County government that are not directly related to any one department. All transfers of monies into and out of the General Fund are accounted for in this area. All General Fund property taxes and tax collection fees are accounted for in the Administrative Services Department.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	19,510,109	
Conservation Trust Fund	381,367	
Contingent & Emergency Reserve Fund	713,106	
Communications Network Replacement Fund	86,100	
Developmental Disability Fund	7,823,319	
Capital Expenditure Fund	2,000,000	
Arapahoe County Water & Wastewater PID Fund	8,378,933	
Lease Purchase Agreements Fund	2,329,796	
Building Finance Corporation Fund	6,269,025	
Central Services Fund	1,360,000	
Total	**48,851,755**	



Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Administration	2,000,000	
Comm. Net Replacement	86,100	
Conservation Trust	381,367	
Contingent/Emergency Reserve	713,106	
Debt and Lease Payments	8,697,818	
Developmental Disabilities	7,823,319	
General Administration	20,870,109	
Special Taxing Districts	8,279,936	
Total	**48,851,755**	

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE					
Salaries and Wages	338,152	355,981	403,865	-	381,000
Employee Benefits	210,215	265,720	433,972	441,996	392,540
Supplies	1,722,098	1,087,911	1,360,000	1,050,509	1,360,000
Services and Other	28,589,247	28,585,161	34,308,924	29,267,873	32,842,326
Community Programs	-	-	-	26	-
Capital Outlay	21,531,327	22,714,561	61,150,351	56,559,036	-
Central Services	4,740	32,817	40,507	41,173	38,923
Transfers	29,887,473	25,706,091	11,774,396	11,774,396	13,836,966
Total Expenditures	**82,283,252**	**78,748,241**	**109,472,015**	**99,135,008**	**48,851,755**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	386,200	
Administrative Services Reductions	Voluntary reductions in the Administrative Services Department to contingency amounts for items such as prisoner medical expenses, legal costs, and miscellaneous expense accounts.	(397,000)	
Estimated Fair Transfer for Employee Used Tickets	Transfer for the estimated number of redeemed employee fair tickets during the annual County Fair.	35,000	
Increase in Unemployment Compensation	Unemployment claims have increased by 90% in the past year, due to the economy. The budget needs to be increased to accomodate the increase.	135,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	21,000	
TABOR Refund for 2010	A 2011 adjustment in the mill levy has been made to correct an overcollection of 2010 property taxes due to deflation as reflected in this package.	1,292,842	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	37,767	
Transfer to the Capital Expenditure Fund	Transfer of fund balance to the Capital Expenditure Fund for the capital improvement program for 2011.	4,519,307	
Utility Savings Adjustment	Adjust energy performance contract debt service payments to reflect increased energy savings.	(49,080)	
Total General Fund		**5,981,036**	
Total Administrative Services		**5,981,036**	

Aid to Agencies

Kathryn Schroeder, Interim Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Arapahoe County distributes funding to nonprofit agencies that provide social service, senior and health programs.

Agencies that have received funding from the County in the past include Arapahoe County Council on Aging; Arapahoe/Douglas Mental Health; Arapahoe House; Aurora Interchurch Task Force; Aurora Mental Health Center; Beacon Center; COMITIS Crisis Center; Doctors Care; Food Bank of the Rockies; Gateway Battered Women's Shelter; Inter-Faith Community Service; Metropolitan Community Provider Network; Special Transit; Town of Littleton Cares; and Tri-Valley Senior Citizens Association.

ORGANIZATION CHART

No Organization Chart is Applicable for this Department

Aid to Agencies

Kathryn Schroeder, Interim Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

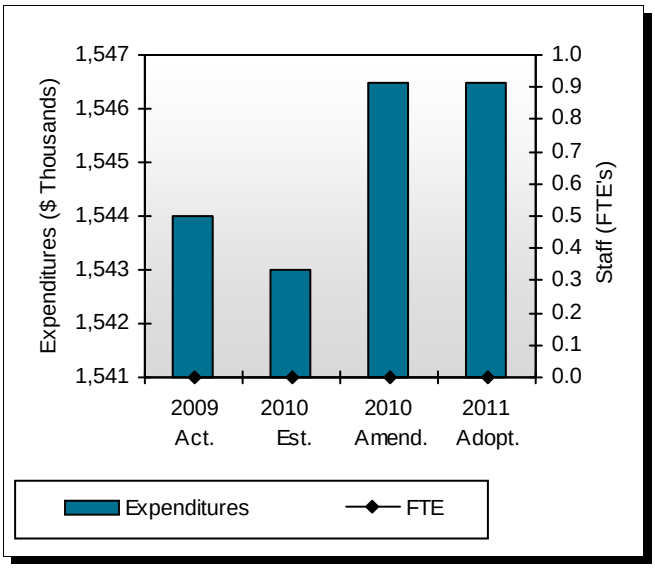
County contributions to the Aid to Agency program will remain flat from 2010 to 2011.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,546,500	
Total	**1,546,500**	

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Healthcare Grants	820,000	
Other Grant Requests	104,500	
Social Program Grants	622,000	
Total	**1,546,500**	



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Services and Other	1,526,679	1,544,004	1,546,500	1,543,000	1,546,500
Total Expenditures	**1,526,679**	**1,544,004**	**1,546,500**	**1,543,000**	**1,546,500**

Assessor's Office

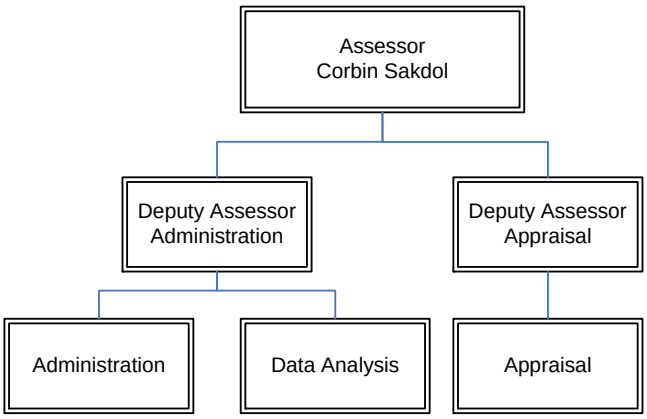
Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

The Arapahoe County Assessor's Office discovers, lists, classifies, and values all real and personal property in Arapahoe County.

The Administrative Division is responsible for maintaining accurate public records including ownership and parcel maps, assisting with entering appraisal data into the assessment and taxation system, and providing accurate property information to the public. Also maintains payroll, purchasing, completing and monitoring the office budget, producing legally required reports such as the abstract, certification to taxing entities, calculation of tax increments and tax warrant roll. Prepares reports for individuals, as well as outside agencies and districts, prepares administrative procedures for the appeals system, to include Assessor level appeals and abatements.

The Appraisal Division is responsible for collecting property sales and appraisal information to complete the appraisal process for real property. Also collects data, and values all personal property located within the County. Responds to and prepares cases for appeals at all levels and compiles data and statistics for the final report of the annual valuation for the assessment study to be submitted to the General Assembly and the State Board.

ORGANIZATION CHART



Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

Current Office/Department Issues:

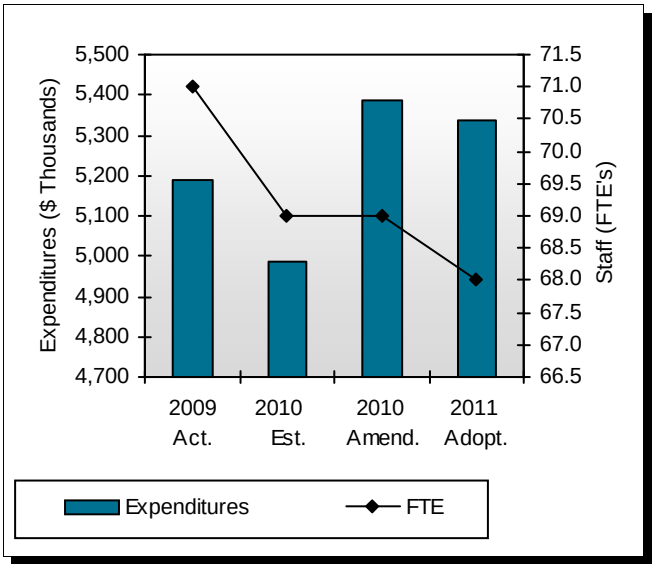
The Appeals appraisers will continue to perform appraisal consulting work for the Colorado Board of Equalization (CBOE)/ Board of County Commissioners on all property appeals beyond the CBOE level. These appeals are primarily filed with the Board of Assessment Appeals; however also include taxpayers seeking binding arbitration or District Court. When required, we prepare an independent appraisal report for the cases which proceed to hearing and appear as an expert witness on behalf of the County. As of July 2010, the County had 63 Board of Assessment Appeals (BAA) cases scheduled through September 2010. There are 507 cases remaining to be scheduled for tax year 2009. Work load will increase and decrease with direct relation to the economy. When the real estate market goes up the appeals decline, and when the real estate market declines the number of appeals increase.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	5,337,313	68.00
Total	**5,337,313**	**68.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Assessor's Office	5,337,313	68.00
Total	**5,337,313**	**68.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	72.00	71.00	69.00	69.00	68.00
Salaries and Wages	3,833,006	3,783,974	3,875,274	3,715,210	3,811,481
Employee Benefits	974,962	998,236	1,068,563	992,416	1,077,001
Supplies	172,993	173,299	166,453	105,243	197,000
Services and Other	99,743	104,648	171,256	77,722	163,368
Capital Outlay	131,013	36,198	5,800	5,482	-
Central Services	68,275	85,006	97,219	89,621	88,463
Transfers	19,633	5,800	-	-	-
Total Expenditures	**5,299,625**	**5,187,162**	**5,384,565**	**4,985,695**	**5,337,313**

Operating Budget Package(s)

Fund/Title/Description	2011 Amount ($)	2011 FTE
General Fund		

Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

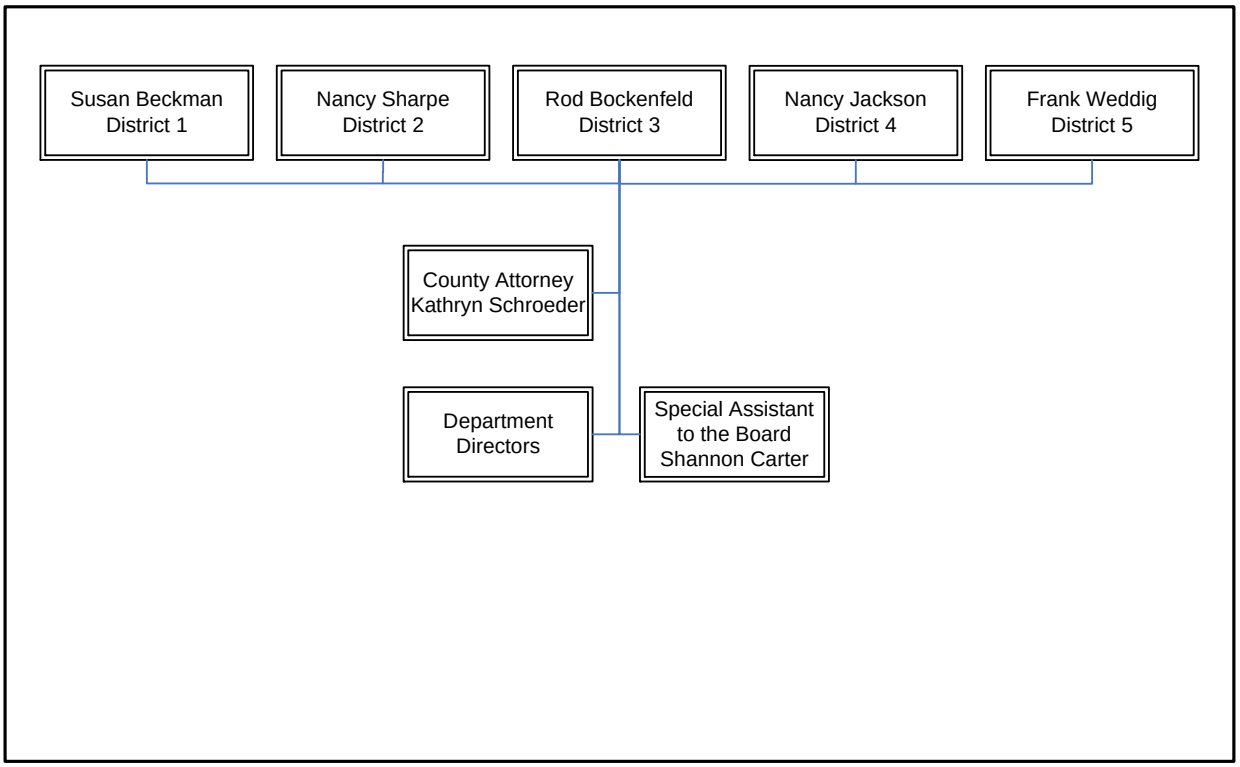
2011 Postage Increase	This is a request for an increase in postage which is due to the increase in fees for 2011.	35,906	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(43,643)	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	19,638	
Promotions 2011	Promotion of two appraiser positions from an Appraiser II to an Appraiser III.	5,527	
Reduction of a vacant position	This package is to reduce one FTE. The vacant position is a Customer Service Representative.	(57,382)	(1.00)
Restore Baseline	This is a request to restore the baseline by the total amount that had been reduced after the analysis of prior year spending to the postage account.	17,714	
Software Maintenance Fee Transfer	The Information Technology (IT) department has agreed to take over the software maintenance contract for the QAS Software. This budget package is to transfer the budgeted amount from the Assessor's Office to IT.	(3,000)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,643)	
Total General Fund		**(68,883)**	**(1.00)**
Total Assessor's Office		**(68,883)**	**(1.00)**

Board of County Commissioners

Rod Bockenfeld, Chair - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

As the chief executive board, the Board of County Commissioners (BOCC) has administrative and policy duties. They direct and evaluate appointed department directors, negotiate contracts, enact policies to deliver public services, approve the budget, administer County services and appoint residents to the County advisory committees and boards. The Board enacts ordinances that have the force of the law. They make land use decisions and render judgments in land use disputes. The Commissioners serve as board members or are involved in organizations that contribute to regional collaboration such as Colorado Counties, Inc., the Denver Regional Council of Governments, the Public Airport Authority, the National Association of Counties, Urban Drainage, Arapahoe/Douglas Mental Health Network and Developmental Pathways. The Board also works with the Metro Area County Commissioners (MACC) to discuss issues around the metro area.

ORGANIZATION CHART



Board of County Commissioners

Rod Bockenfeld, Chair - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

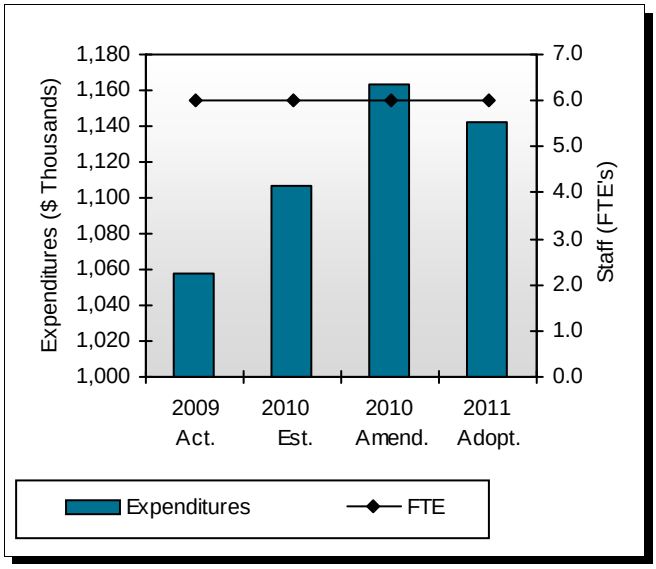
The Board of County Commissioners set County policies, establishes the County budget, holds regular business meetings and public hearings, and represents the County on various governing bodies.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,142,604	6.00
Total	**1,142,604**	**6.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Commissioners	953,471	5.00
Special Assistant to the BOCC	189,133	1.00
Total	**1,142,604**	**6.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	7.00	6.00	6.00	6.00	6.00
Salaries and Wages	501,894	573,040	573,394	574,776	574,016
Employee Benefits	121,966	136,033	142,778	144,377	148,400
Supplies	4,640	2,771	7,500	4,804	7,500
Services and Other	294,871	345,487	439,688	382,704	412,688
Total Expenditures	**923,372**	**1,057,333**	**1,163,360**	**1,106,660**	**1,142,604**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
2011 Negative Budget Package	Voluntary budget reduction based on recommendations from BOCC and Executive Budget Committee.	(3,000)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	6,222	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	715	

Board of County Commissioners

Rod Bockenfeld, Chair - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(1,590)
Total General Fund		**2,347**
Total Board of County Commissioners		**2,347**

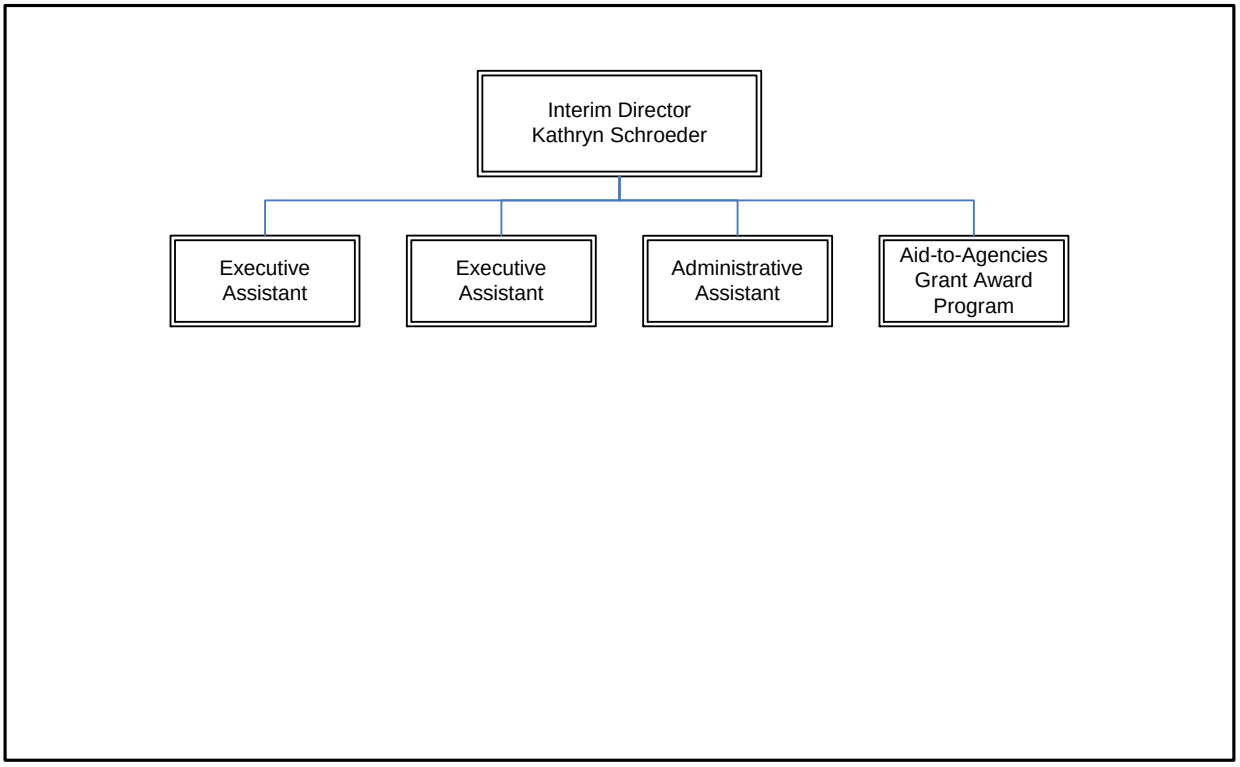
BOCC Administration

Kathryn Schroeder, Interim Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

The BOCC Administration Department provides executive level support for the Board of County Commissioners and the Special Assistant to the Board.

The Director of BOCC Administration supervises all staff functions including the development and management of the BOCC weekly Public Hearings and Study Session agendas; follow-up on study sessions and public hearing assignments; management of the BOCC calendar; appointments to the County's Advisory Committees and Boards and annual recognition event; development and management of the BOCC and BOCC Administration budgets; the role of liaison between the Elected Officials and Department Directors on behalf of the BOCC and other governmental entities; manage the County's Mayors and Commissioners Youth Award program; management of the Aid-to-Agencies Grant Program; manage the contract with the County's lobbyist including the gathering and dispursement of information provided by the Lobbyist to the BOCC and Department Directors for the annual Colorado General Assembly legislative session; and coordinate the annual Elected Officials and Department Directors Workshop; arrange for meetings with various front range cities, counties and agencies with the BOCC.

ORGANIZATION CHART



BOCC Administration

Kathryn Schroeder, Interim Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

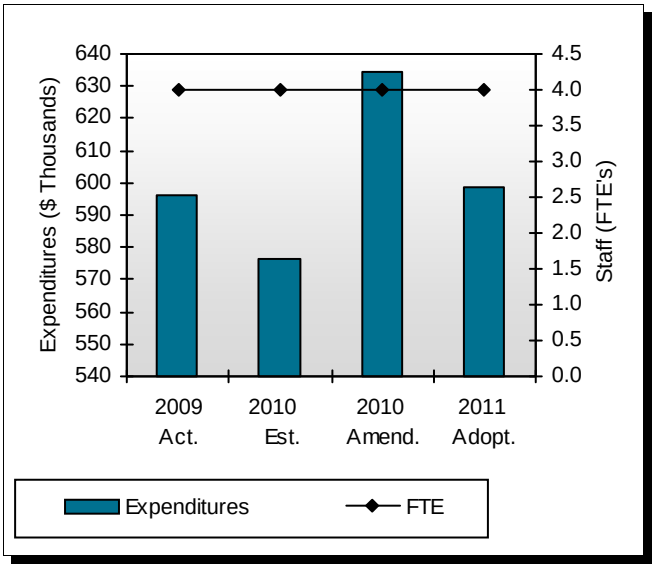
Manage the Aid to Agencies $1.55 million grant program for local non-profit agencies and ensure their compliance with grant requirements. Plan the annual fall recognition event to thank citizens that serve on the County's many boards and committees. Work with the County lobbyist to ensure timely communication between departments, the Commissioners and the lobbyist regarding possible impact on County services from proposed House and Senate Bills.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	598,725	4.00
Total	**598,725**	**4.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
BOCC Administration	598,725	4.00
Total	**598,725**	**4.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	4.00	4.00	4.00	4.00	4.00
Salaries and Wages	242,526	235,340	242,012	223,102	222,668
Employee Benefits	65,789	62,758	75,021	55,318	63,757
Supplies	17,310	20,216	18,200	18,422	18,200
Services and Other	279,416	278,155	299,100	279,338	294,100
Total Expenditures	**605,041**	**596,468**	**634,333**	**576,180**	**598,725**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	3,590	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,130	

BOCC Administration

Kathryn Schroeder, Interim Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

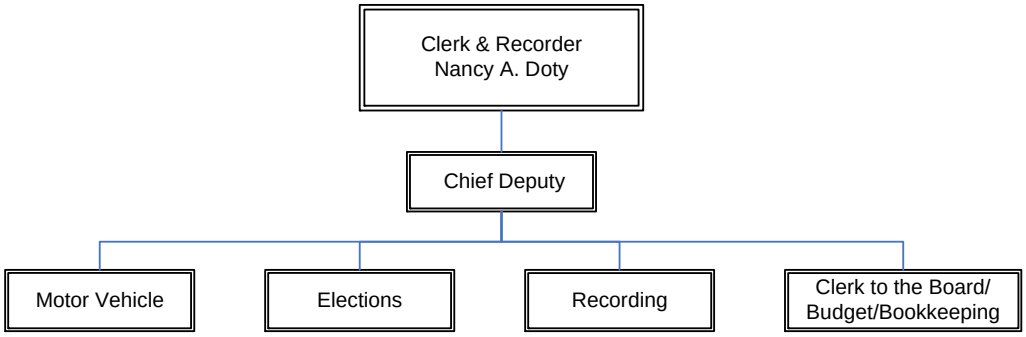
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,512)
Total General Fund		**2,208**
Total BOCC Administration		**2,208**

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80166 - clerk@co.arapahoe.co.us

The Arapahoe County Clerk & Recorder's Office is responsible for recording deeds, issuing marriage licenses and passports, processing titles and registering automobiles, renewing driver's licenses, registering voters, administering elections, processing campaign finance reporting, and maintaining records for the Board of County Commissioners.

ORGANIZATION CHART



Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80166 - clerk@co.arapahoe.co.us

Current Office/Department Issues:

The Clerk and Recorder's Office continues to be challenged with meeting new legislative requirements and election mandates.

The Clerk's office continues to be concerned regarding unfunded mandates imposed on the Counties. The Office continues to delay making a decision regarding new voting equipment because of the unrest and election climate at both the federal and state levels. Any future purchases must be paper based according to House Bill 09-1335.
Meeting the needs of the disability community and the rising costs of elections continue to be of concern. The Office is continually searching for ways to increase voter participation.

The Clerk's Office will encourage citizens to use the website for up-to date information for elections, recording, and on-line motor vehicle registration.

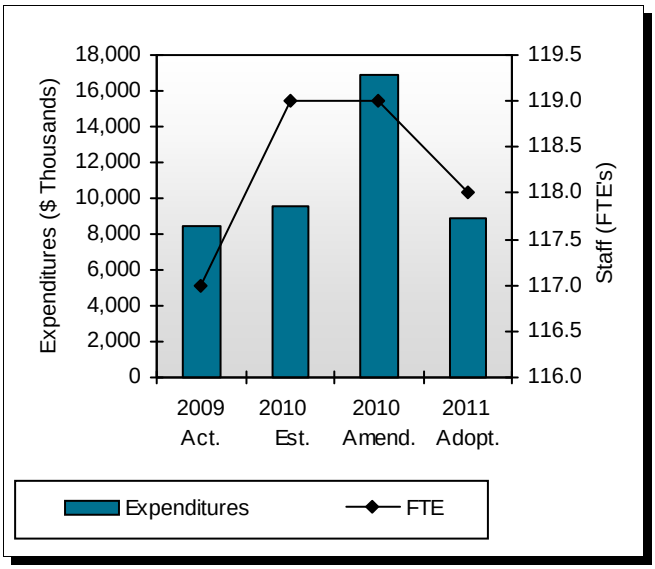
The Clerk's Office is concerned about Land Fraud activity and encourages the use of the new Land Fraud alert program in the Recording department.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	8,745,564	118.00
Electronic Filing Technology Fund	132,099	
Total	**8,877,663**	**118.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Clerk & Recorder Admin	714,668	9.00
Elections	2,213,639	15.00
Motor Vehicle	5,050,736	81.00
Recording	898,620	13.00
Total	**8,877,663**	**118.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	119.00	117.00	119.00	119.00	118.00
Salaries and Wages	5,558,103	5,009,314	5,779,183	5,311,583	5,103,403
Employee Benefits	1,401,765	1,428,457	1,584,481	1,470,039	1,543,567
Supplies	786,348	408,121	769,532	431,762	522,600
Services and Other	2,343,421	1,038,266	2,938,849	1,832,000	1,128,693
Capital Outlay	86,000	219,534	5,193,456	174,167	132,099
Central Services	296,052	308,402	615,816	307,931	447,301
Transfers	-	-	23,000	23,000	-
Total Expenditures	**10,471,688**	**8,412,093**	**16,904,317**	**9,550,483**	**8,877,663**

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80166 - clerk@co.arapahoe.co.us

Operating Budget Package(s)

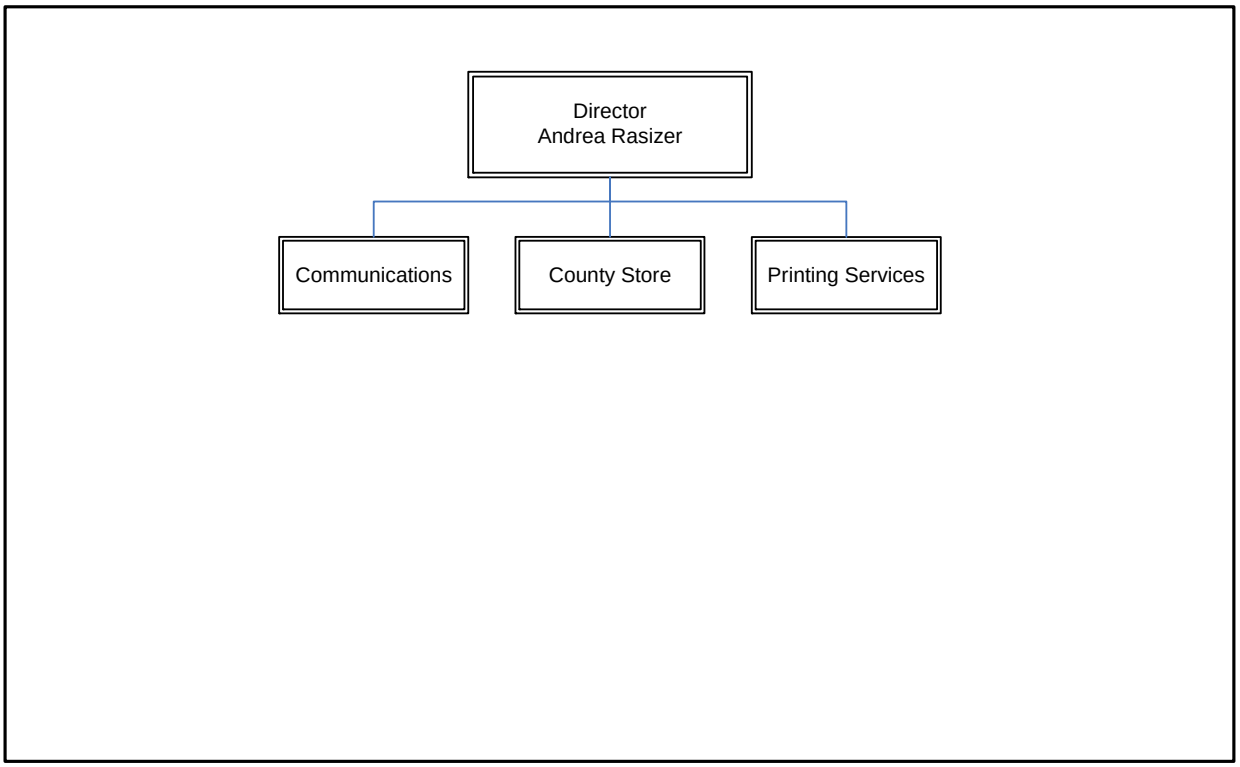
Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
2011 Recording Voluntary Reduction to Budget	The Recording Division will make voluntary reductions to supply accounts per the request from the BOCC and Executive Budget Committee.	(1,450)	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(57,743)	
Anticipated Elections Administration Costs for 2011 Elections	Anticipated Elections Administration costs associated with 2011 elections, with a net reduction.	(9,800)	
Anticipated Elections Contingency Costs for 2011 Elections	Adjustments with net increase in Election Contingency costs associated with the 2011 election and a net increase to revenues line items such as elections reimbursements from local municipalities, school districts or special districts that are coordinating with the Arapahoe County Election.	37,328	
FTE Reduction in Elections Administration	Elimination of one vacant supervisory position in Election Administration.	(88,303)	(1.00)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	25,979	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(57,743)	
Total General Fund		**(151,732)**	**(1.00)**
Total Clerk & Recorder's Office		**(151,732)**	**(1.00)**

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80166 - communicationservices@co.arapahoe.co.us

Communication Services directs the marketing, media and employee communication program for Arapahoe County and coordinates activities and events that facilitate communication among employees, citizens, news media and visitors.

ORGANIZATION CHART



Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80166 - communicationservices@co.arapahoe.co.us

Current Office/Department Issues:

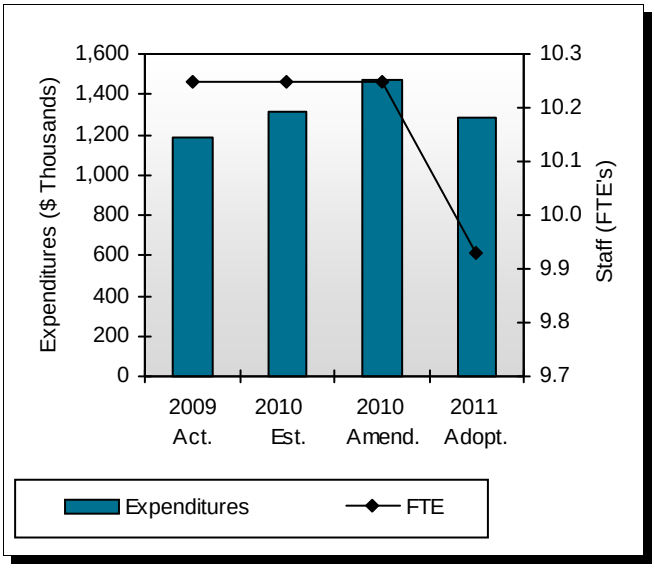
In 2011, Communication Services will provide marketing, graphic design, printing services, event planning and communication support to departments and elected offices. Arapahoe County will celebrate its 150th anniversary as Colorado's first county, the focus of which will be included in the County's marketing and communication efforts, such as the annual report, County fair, and the annual Open Space share back and grant ceremony.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,197,763	8.93
Open Space Sales Tax Fund	89,346	1.00
Total	**1,287,109**	**9.93**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Communication Services Admin	1,197,763	8.93
Open Space Admin-Communication S	89,346	1.00
Total	**1,287,109**	**9.93**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	9.25	10.25	10.25	10.25	9.93
Salaries and Wages	468,926	526,740	591,593	557,989	584,767
Employee Benefits	99,896	132,073	182,290	158,121	177,065
Supplies	147,834	181,220	175,530	175,851	167,550
Services and Other	292,458	337,408	405,711	308,858	353,600
Capital Outlay	-	-	91,145	87,312	-
Central Services	18,553	7,224	3,795	3,432	4,127
Transfers	-	-	24,000	24,000	-
Total Expenditures	**1,027,667**	**1,184,665**	**1,474,064**	**1,315,562**	**1,287,109**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
2011 Budget Voluntary Reductions	This budget package reflects the voluntary budget reductions per the request of the BOCC and Executive Budget Committee.	(17,050)	

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80166 - communicationservices@co.arapahoe.co.us

Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	4,720	
Downgrading a Print Services position from full-time	A budget package downgrading a Print Services position from full-time to 27 hours a week as a voluntary reduction.	(19,659)	(0.32)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	2,773	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,171)	
Total General Fund		**(35,387)**	**(0.32)**
Open Space Sales Tax Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	332	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(738)	
Total Open Space Sales Tax Fund		**(406)**	
Total Communication Services		**(35,793)**	**(0.32)**

Community Resources Department

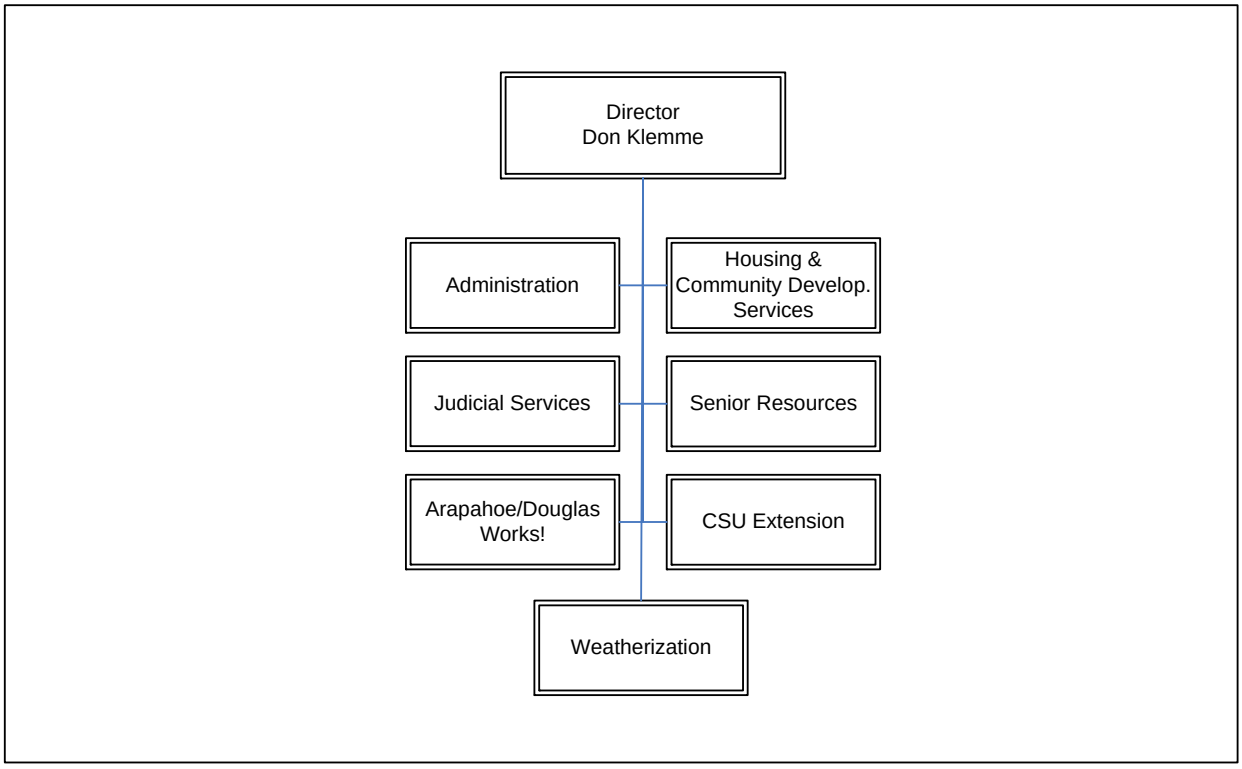
Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@co.arapahoe.co.us

The Community Resources Department provides community and human service programs that benefit citizens of all ages and economic levels in Arapahoe County. Funds to pay for the programs operated by the Department come from Federal and State grant sources, local property tax revenues, user fees and client donations. Approximately 90% of the Department's annual budget comes from grant sources. The seven Department Divisions include: Administrative Services, Arapahoe/Douglas Works! (ADW!), CSU Extension, Housing and Community Development Services, Judicial Services, Senior Resources and Weatherization. In addition, the Administrative Services Division provides support for the Arapahoe County Cultural Council and is responsible for the Volunteer Connections program. The Senior Resources Division is responsible for the County Veterans Service Officer (CVSO).

The Community Resources Department Mission is to build a strong, safe, community by providing a unique array of "safety net" and other services that assist citizens in need and to offer opportunities for enrichment and engagement to others.

The Community Resources Department Vision is to provide efficient and effective services with engaged employees and

ORGANIZATION CHART



Community Resources Department

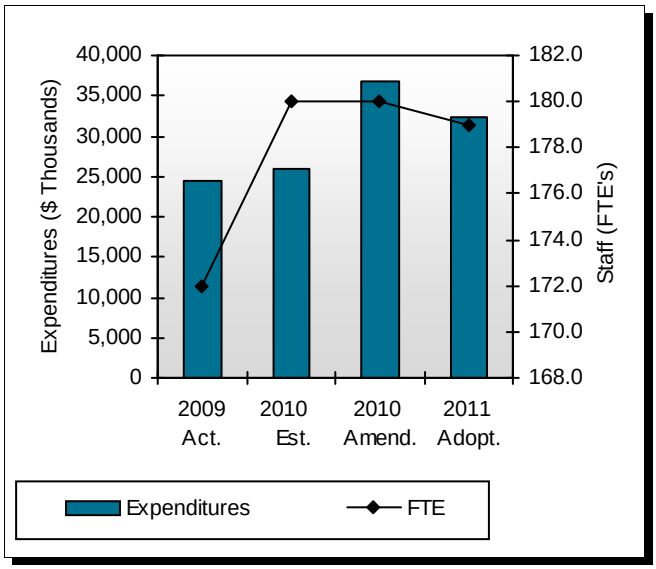
Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@co.arapahoe.co.us

Current Office/Department Issues:

A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively level funding. However, there is always the possibility that significant reductions can occur. When reductions to grant programs occur, there will be a significant impact on the programs and services offered. Alternatively, the American Recovery and Reinvestment Act (ARRA) of 2009 added approximately $18 million over 3 years in Federal "Stimulus" funding for the department. This includes Workforce Investment Act (WIA), Community Services Development Block Grant (CSBG), Community Development Block Grant (CDBG) and Department of Energy funds (DOE).

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	3,084,496	42.25
Arapahoe/Douglas Works! Fund	11,270,353	83.00
Community Development Fund	5,329,196	3.00
Grant Fund	12,568,848	50.75
Arapahoe County Fair Fund	25,600	
Total	**32,278,493**	**179.00**



Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Arapahoe County Cultural Council	1,000	
Arapahoe/Douglas Works!	11,270,353	83.00
Colorado State University Extension	487,378	5.00
Community Resources Administration	916,925	10.00
County Veterans Service Office	104,950	1.00
Housing & Community Development	5,329,196	3.00
Judicial Services	6,720,118	24.25
Senior Resources - Homemakers	1,147,052	13.75
Weatherization	6,301,521	39.00
Total	**32,278,493**	**179.00**

Community Resources Department

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@co.arapahoe.co.us

BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	160.75	172.00	180.00	180.00	179.00
Salaries and Wages	6,383,242	8,070,037	8,561,391	9,051,451	8,433,624
Employee Benefits	1,841,666	2,108,025	2,574,807	2,274,980	2,523,678
Supplies	1,418,206	1,334,207	2,105,210	1,469,495	2,586,126
Services and Other	4,908,655	6,316,120	15,429,101	6,980,408	12,762,860
Community Programs	6,024,675	5,843,026	7,581,471	5,814,167	5,618,565
Capital Outlay	202,163	366,325	89,013	39,045	-
Central Services	353,198	301,169	347,246	285,159	349,867
Transfers	80,000	-	3,773	-	3,773
Total Expenditures	**21,211,806**	**24,338,910**	**36,692,012**	**25,914,706**	**32,278,493**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
Arapahoe/Douglas Works! Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	81,050	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	19,547	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	2,316	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,489)	
Total Arapahoe/Douglas Works! Fund		**59,424**	
Community Development Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	600	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	899	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,001)	
Total Community Development Fund		**(502)**	
General Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	3,800	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,718	

Community Resources Department

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@co.arapahoe.co.us

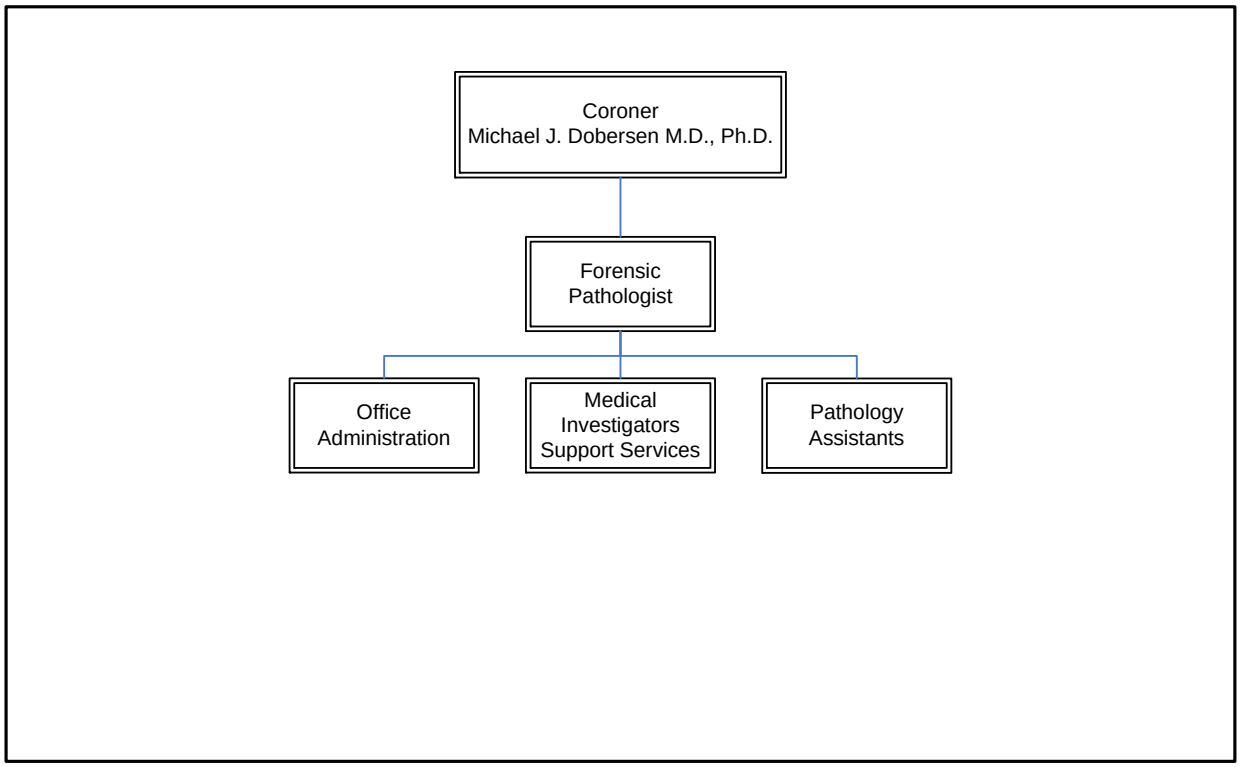
Judicial Services General Fund FTE Reduction	Judicial Services is requesting to reduce the FTE count by one vacancy that is not anticipated to be filled, which will reduce the General Fund budget.	(64,699)	(1.00)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	11,038	
Senior Resources General Fund FTE Reduction	Senior Resources is requesting to transfer 0.25 FTE from the General Fund to the Grant Fund.	(16,232)	(0.25)
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(24,551)	
Total General Fund		**(84,926)**	**(1.25)**
Grant Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	2,750	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	10,168	
Senior Resources General Fund FTE Reduction	Senior Resources is requesting to transfer 0.25 FTE from the General Fund to the Grant Fund.	16,232	0.25
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,457	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(22,613)	
Total Grant Fund		**7,994**	**0.25**
Total Community Resources Department		**(18,010)**	**(1.00)**

Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway Centennial, CO 80112 - lavendano@co.arapahoe.co.us

Mandated by CRS 30-10-601 and following articles. Responsibilities of this office include determining the cause and manner of death in cases of sudden or unexpected deaths in Arapahoe County, especially those occurring under violent or suspicious circumstances. This includes documentation, collection and preservation of evidence as well as providing courtroom testimony.

ORGANIZATION CHART



Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway Centennial, CO 80112 - lavendano@co.arapahoe.co.us

Current Office/Department Issues:

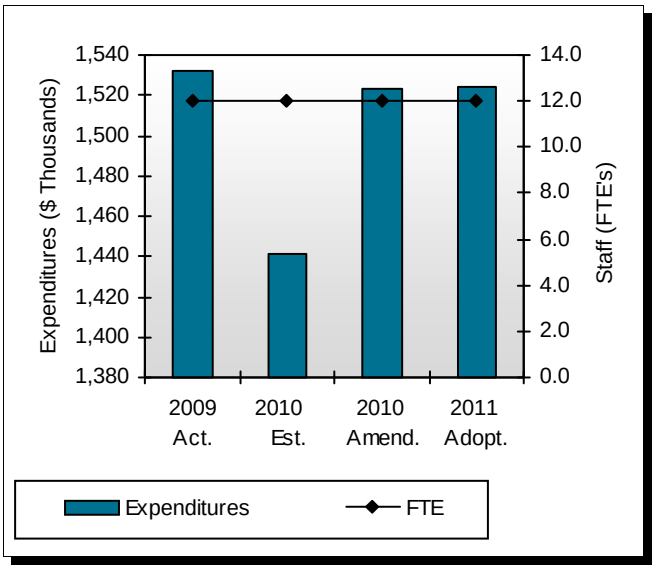
Certification of forensic laboratories is a top priority on a state and national level. The Coroner's Office handles a large number of deaths; our case volume resembles the caseloads of two counties in the state (El Paso and Denver), both of whom are accredited with the National Association of Medical Examiners (NAME). The Coroner's Office is continuing the process of becoming nationally certified through NAME, with preparation of Standard Operating Procedures, institution of a quality assurance program, and updating of investigative and autopsy procedures. The Office continues to refine the tracking mechanisms for cases under NAME Standards as defined in the Accreditation Checklist. Updated scientific instruments and fees associated with NAME Accreditation were requested via grant funding which will not be available due to county non-compliance with federal grant requirements, therefore these items must be addressed as future budget issues. All Death Investigators have obtained national certification through the American Board of Medicolegal Death Investigators (ABMDI) to guarantee the highest level of service to our citizens. ABMDI also requires continuing education to ensure that diplomats are educated with emerging trends in death investigation. In preparation of the Fatality Management Plan, the office is updating exposure protocols and working in conjunction with coroner's offices comprising the North Central Region to prepare for potential mass fatality events.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,495,258	12.00
Central Services Fund	29,310	
Total	**1,524,568**	**12.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Coroner	1,524,568	12.00
Total	**1,524,568**	**12.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	12.00	12.00	12.00	12.00	12.00
Salaries and Wages	942,016	976,883	995,569	986,820	978,561
Employee Benefits	205,760	220,793	232,238	215,559	232,023
Supplies	80,896	98,283	90,535	71,268	82,900
Services and Other	174,228	175,768	189,980	154,680	185,700
Capital Outlay	-	48,214	2,350	-	31,660
Central Services	10,005	11,941	12,417	12,417	13,724
Total Expenditures	**1,412,905**	**1,531,881**	**1,523,089**	**1,440,744**	**1,524,568**

Operating Budget Package(s)

Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway Centennial, CO 80112 - lavendano@co.arapahoe.co.us

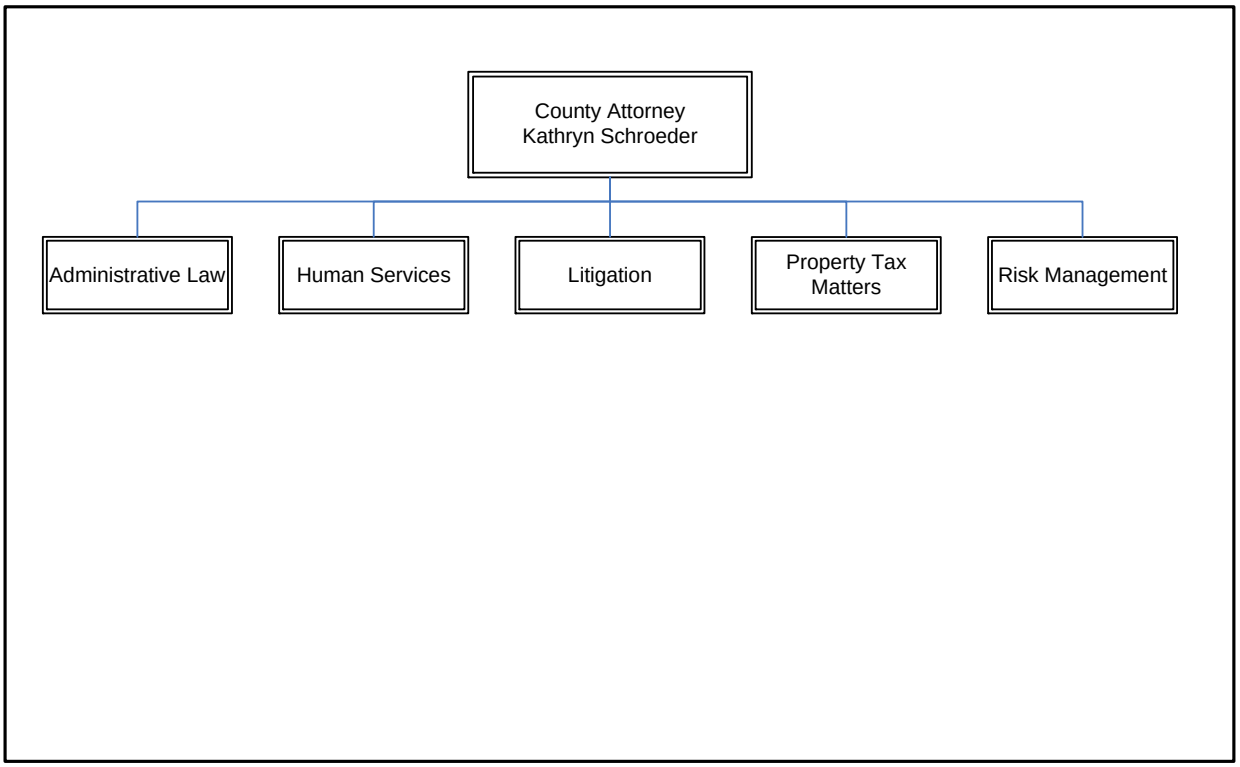
Fund/Title/Description		2011 Amount ($)	2011 FTE
Central Services Fund			
Replace vehicle asset number 3023/300481	Coroner's Office Chevy TrailBlazer is due for replacement.	29,310	
Total Central Services Fund		**29,310**	
General Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	3,813	
Replace vehicle asset number 3023/300481	Coroner's Office Chevy TrailBlazer is due for replacement.	4,081	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(8,477)	
Voluntary Reduction to Coroner Budget	Voluntary reduction to budget per the request of the BOCC and the Executive Budget Committee.	(3,214)	
Total General Fund		**(3,797)**	
Total Coroner's Office		**25,513**	

County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 - Attorney@co.arapahoe.co.us

The County Attorney's Office provides the County Commissioners and other persons and entities within Arapahoe County Government with the highest-quality legal representation in all matters.

ORGANIZATION CHART



County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 - Attorney@co.arapahoe.co.us

Current Office/Department Issues:

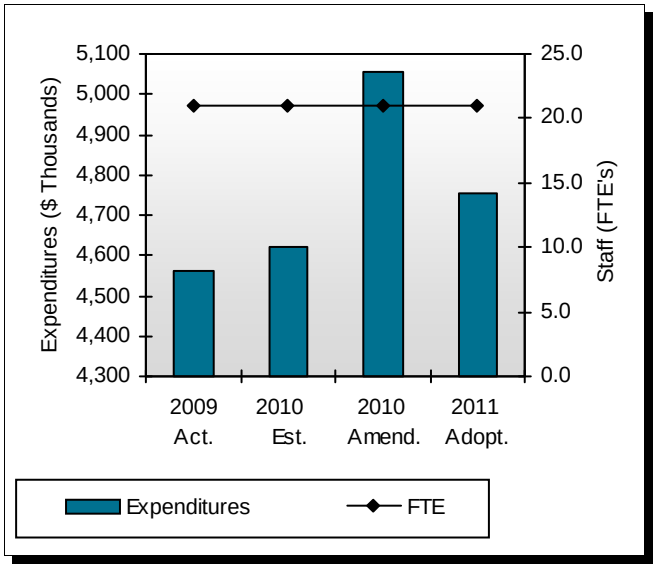
The County Attorney's Office continues to address litigation matters as they arise, provide administrative advice to all County offices and departments as instructed by the Board of County Commissioners, conduct the Board of Equalization process, and provide Risk Management services to County elected officials and employees. The issues facing the County vary from day-to-day and the issues with which the Office deals are often confidential and cannot be described with particularity.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	2,495,449	21.00
Self Insurance Liability Fund	920,850	
Worker's Compensation Fund	1,336,501	
Total	**4,752,800**	**21.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Board of Equalization	196,661	1.00
County Attorney Administration	4,477,619	19.00
Risk Management Division	78,520	1.00
Total	**4,752,800**	**21.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	21.00	21.00	21.00	21.00	21.00
Salaries and Wages	1,545,863	1,562,406	1,675,971	1,697,755	1,677,669
Employee Benefits	347,500	357,409	412,546	385,149	410,885
Supplies	76,248	72,760	105,245	120,672	104,245
Services and Other	1,908,567	2,475,741	2,858,804	2,418,213	2,555,905
Capital Outlay	-	6,384	-	-	-
Central Services	-	1,197	4,096	1,596	4,096
Transfers	67,420	84,658	-	-	-
Total Expenditures	**3,945,599**	**4,560,556**	**5,056,662**	**4,623,385**	**4,752,800**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
County Attorney Chargeback for Open Space Work	The chargeback for County Attorney staff time spent on legal issues involved with the Open Space program such as land acquisition.	72,235	

County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 - Attorney@co.arapahoe.co.us

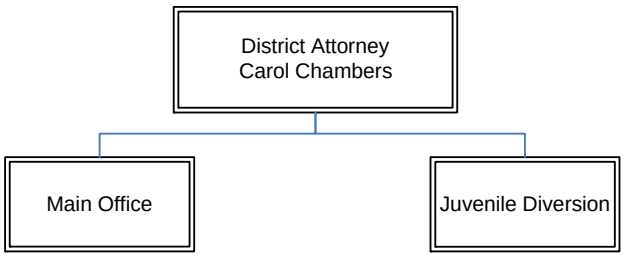
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	13,756
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	8,742
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(19,438)
Total General Fund		**75,295**
Total County Attorney		**75,295**

District Attorney

Carol Chambers, District Attorney - 7305 S. Potomac, Ste. 300, Centennial, CO, 80112 - cchambers@da18.state.co.us

The District Attorney performs statutory duties in the 18th Judicial District, appearing in County, District, and Appellate courts on behalf of the people to prosecute criminal proceedings; for grand jury matters; writs of habeas corpus; inquests; forfeited recognizance bonds; public nuisance and contraband forfeitures. The District Attorney renders legal opinions to county officials and may represent them in civil suits. The District Attorney also prepares and reviews affidavits and warrants for search, seizure and arrest.

ORGANIZATION CHART



District Attorney

Carol Chambers, District Attorney - 7305 S. Potomac, Ste. 300, Centennial, CO, 80112 - cchambers@da18.state.co.us

Current Office/Department Issues:

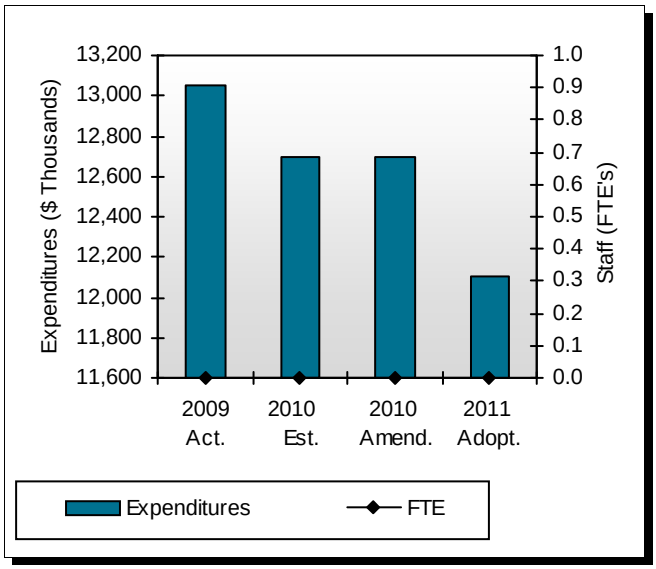
The District Attorney's office budget is based on a population percentage. For 2011, Arapahoe County makes up 63.83% of the total population that the District Attorney's office serves. This is a increase from 2010 of .19% as Arapahoe County's population growth has slightly outpaced that of Douglas County. The total percentage of the district's population for Arapahoe County has decreased almost 10% over the past ten years as a result of the increased population in the other three counties that make up the 18th Judicial District. For the 2011 budget, the 18th District Attorney's Office has reduced its budget by 5%, in accordance with requests made by the County Boards that fund the 18th District.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	12,099,176	
Total	**12,099,176**	

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
County Match - JAIB Grant	4,668	
District Attorney	11,442,483	
JAIB Grant	125,682	
Juvenile Diversion	526,343	
Total	**12,099,176**	



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Services and Other	10,650,623	12,721,751	12,694,119	12,694,119	12,099,176
Community Programs	(99,552)	-	-	-	-
Transfers	-	333,000	-	-	-
Total Expenditures	**10,551,071**	**13,054,751**	**12,694,119**	**12,694,119**	**12,099,176**

Operating Budget Package(s)

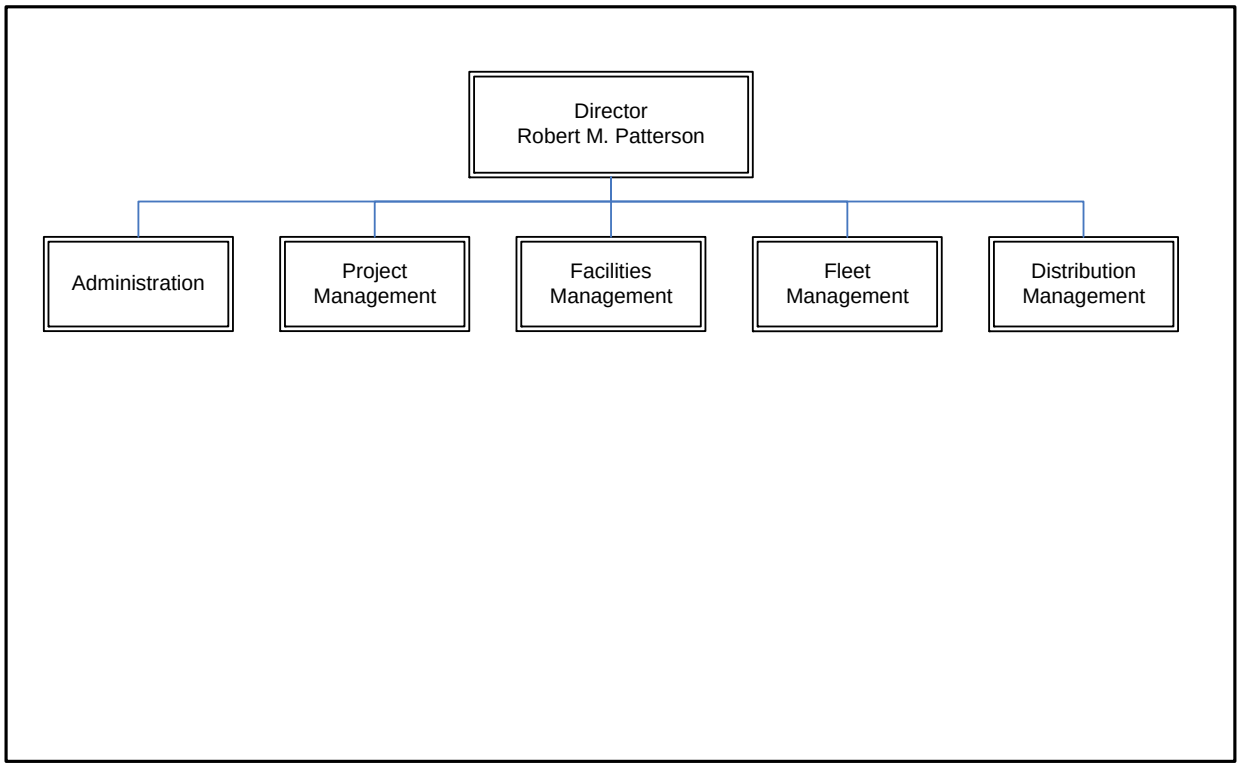
Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
5% Reduction to 18th District DA 2011 Baseline Budget	Reduction of 5% of District Attorney Baseline Budget per County request.	(628,063)	
DA population budget adjustment	Increase in District Attorney's base budget due to population change.	35,627	
Total General Fund		**(592,436)**	
Total District Attorney		**(592,436)**	

Facilities and Fleet Management

Robert M. Patterson, Director - 1610 West Littleton Boulevard, 80120 - ffm@co.arapahoe.co.us

The Facilities & Fleet Management Department is comprised of five divisions; Administration, Project Management Office, Facilities Management, Distribution Management and Fleet Management. These divisions provide support to all County departments and offices. These services include: physical plant operations and management, life cycle maintenance/ repair of all vehicles and equipment, project management and consultation, warehouse management, as well as mail processing and distribution.

ORGANIZATION CHART



Facilities and Fleet Management

Robert M. Patterson, Director - 1610 West Littleton Boulevard, 80120 - ffm@co.arapahoe.co.us

Current Office/Department Issues:

The issues that are currently facing the Facilities & Fleet Management Department are the promotion of energy efficient building systems, equipment and vehicles. Fleet Management is promoting the "right sizing" of the fleet to ensure that vehicles and equipment are operated in a manner to achieve maximum efficiency. Facilities Management is researching new technology in the area of energy efficiency and building commissioning to increase energy savings.

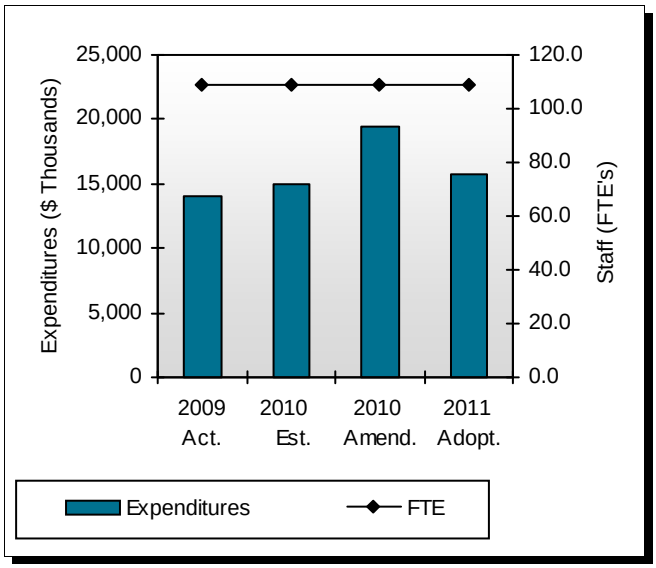
Space planning and allocation for space vacated as a result of large scale remodel projects such as the Judicial Facilities Projects is a priority for Facilities and Fleet Management for 2011 and beyond, as is upholding a high level of service quality and efficient operations during tight budget periods.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	9,261,014	109.00
Building Maintenance Fund	2,429,000	
Capital Expenditure Fund	4,083,500	
Total	**15,773,514**	**109.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Administration	4,683,836	6.50
Distribution Management	408,618	6.00
Facilities Management	7,438,851	68.50
Fleet Management	2,636,412	22.00
Project Management Office	605,797	6.00
Total	**15,773,514**	**109.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	107.00	109.00	109.00	109.00	109.00
Salaries and Wages	4,376,256	4,709,572	4,852,356	4,668,382	4,753,840
Employee Benefits	1,319,812	1,421,137	1,532,730	1,412,044	1,531,289
Supplies	1,122,782	1,237,081	1,089,664	1,151,112	1,155,915
Services and Other	2,780,056	1,895,240	3,227,083	2,321,184	2,435,114
Community Programs	135,771	-	-	-	-
Capital Outlay	6,257,855	2,639,918	6,999,372	3,702,852	4,083,500
Central Services	101,374	121,464	167,380	156,697	157,022
Transfers	2,302,759	1,974,234	1,584,037	1,584,037	1,656,834
Other	2,577	-	-	-	-
Total Expenditures	**18,399,244**	**13,998,647**	**19,452,622**	**14,996,309**	**15,773,514**

Operating Budget Package(s)

Facilities and Fleet Management

Robert M. Patterson, Director - 1610 West Littleton Boulevard, 80120 - ffm@co.arapahoe.co.us

Fund/Title/Description		2011 Amount ($)	2011 FTE
Building Maintenance Fund			
Air Handler Replacement - Administration I Building	Provide funding for the replacement of the air handlers that support the cooling for the East and West Hearing Rooms at the Administration Building.	60,000	
Carpet Replacement - 2nd Floor Courthouse I	This budget package will provide funding in the Building Maintenance Fund for the replacement of the carpet on the second floor of the Courthouse I Facility.	221,000	
Carpet Replacement - 3rd Floor Courthouse II	Approval of this budget package will provide a one time supplement to the Building Maintenance Fund for the replacement of carpet on the third floor of the Courthouse II facility.	254,000	
Medico Keying - Courthouse I and Courthouse II	Upgrade of the keys and cores for the doors that were not replaced during the Judicial Facilities project construction work in Courthouse I and Courthouse II. The scope of the project will include all courtrooms and Judge's Chambers as well as restrooms, stairwells and exterior doors.	75,000	
Stairwell Heaters - Courthouse I	For the installation of electric heaters in all four (4) stairwells at Courthouse I to protect the fire sprinkler system from freezing.	30,000	
Total Building Maintenance Fund		**640,000**	
General Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(54,737)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,800	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	24,543	
Reduction to Baseline Accounts	Reduction to Facilities & Fleet Management's baseline budget.	(10,138)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(54,737)	
Total General Fund		**(89,269)**	
Total Facilities and Fleet Management		**550,731**	

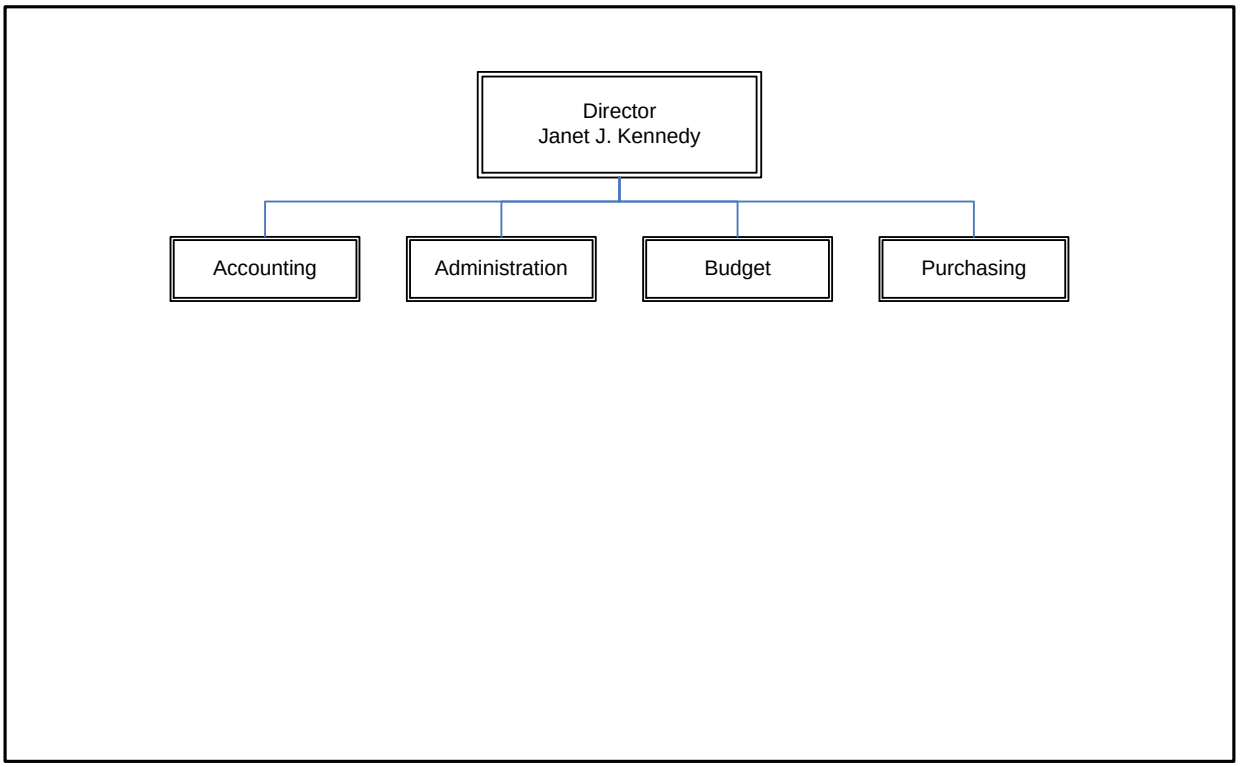
Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

The Finance Department efficiently provides accurate, timely, and useful financial services and information to the Board of County Commissioners, to County departments and offices, and to the general public and financial community.

Finance divisions and services include: Accounting Division (accounting, accounts payable/receivable, payroll, sales tax, SAP support); Budget Division (budget preparation/control, debt management, mill levy certification); the Administrative Division (finance administration and strategic planning); and the Purchasing Division (procurement and vendor relations).

ORGANIZATION CHART



Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

Current Office/Department Issues:

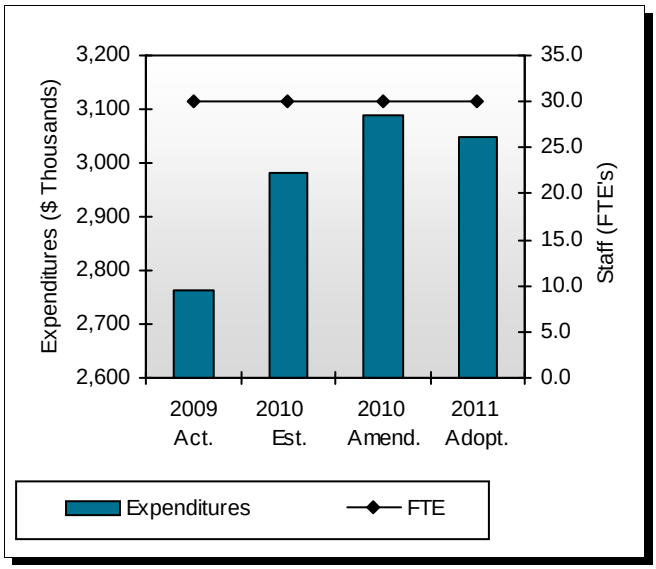
The Finance Department faces some serious challenges in 2011. These include, but are not limited to: maintaining a structurally balanced budget during times of declining revenues while still meeting citizens' needs; selecting, designing and implementing a new HRMS/Payroll system that will meet the County's growing informational needs; continuing to find cost savings through business process improvements and the purchasing process; and providing financial expertise in the implementation of the County's Align Arapahoe performance management program.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	2,921,340	29.50
Open Space Sales Tax Fund	40,591	0.50
Capital Expenditure Fund	68,017	
Central Services Fund	17,000	
Total	**3,046,948**	**30.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Accounting Division	1,825,296	18.50
Accounting Division - Open Space	40,591	0.50
Budget Division	478,784	5.00
Finance Administration	383,719	2.00
Purchasing Division	318,558	4.00
Total	**3,046,948**	**30.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	29.00	30.00	30.00	30.00	30.00
Salaries and Wages	1,750,910	1,885,680	2,040,341	2,089,600	2,016,928
Employee Benefits	431,758	470,545	533,022	521,400	531,632
Supplies	40,952	44,683	51,457	44,695	48,214
Services and Other	452,835	361,332	463,183	326,458	430,908
Community Programs	44	-	-	-	-
Capital Outlay	-	-	-	-	17,000
Central Services	2,574	429	-	-	2,266
Total Expenditures	**2,679,073**	**2,762,669**	**3,088,003**	**2,982,153**	**3,046,948**

Operating Budget Package(s)

Fund/Title/Description	2011 Amount ($)	2011 FTE

Finance

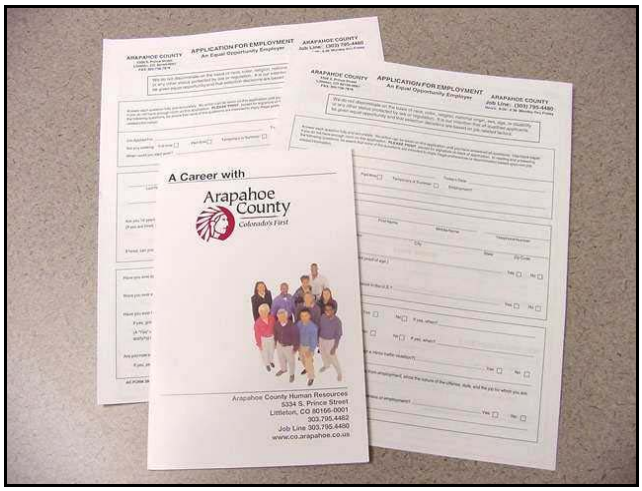
Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

Central Services Fund		
Replacement of Envelope Folder/Inserter	Replacement of fixed asset: Envelope Folder/Inserter	17,000
Total Central Services Fund		**17,000**
General Fund		
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,751
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	10,361
Replacement of Envelope Folder/Inserter	Replacement of fixed asset: Envelope Folder/Inserter	2,266
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,035)
Total General Fund		**(4,657)**
Open Space Sales Tax Fund		
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	117
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(263)
Total Open Space Sales Tax Fund		**(146)**
Total Finance		**12,197**

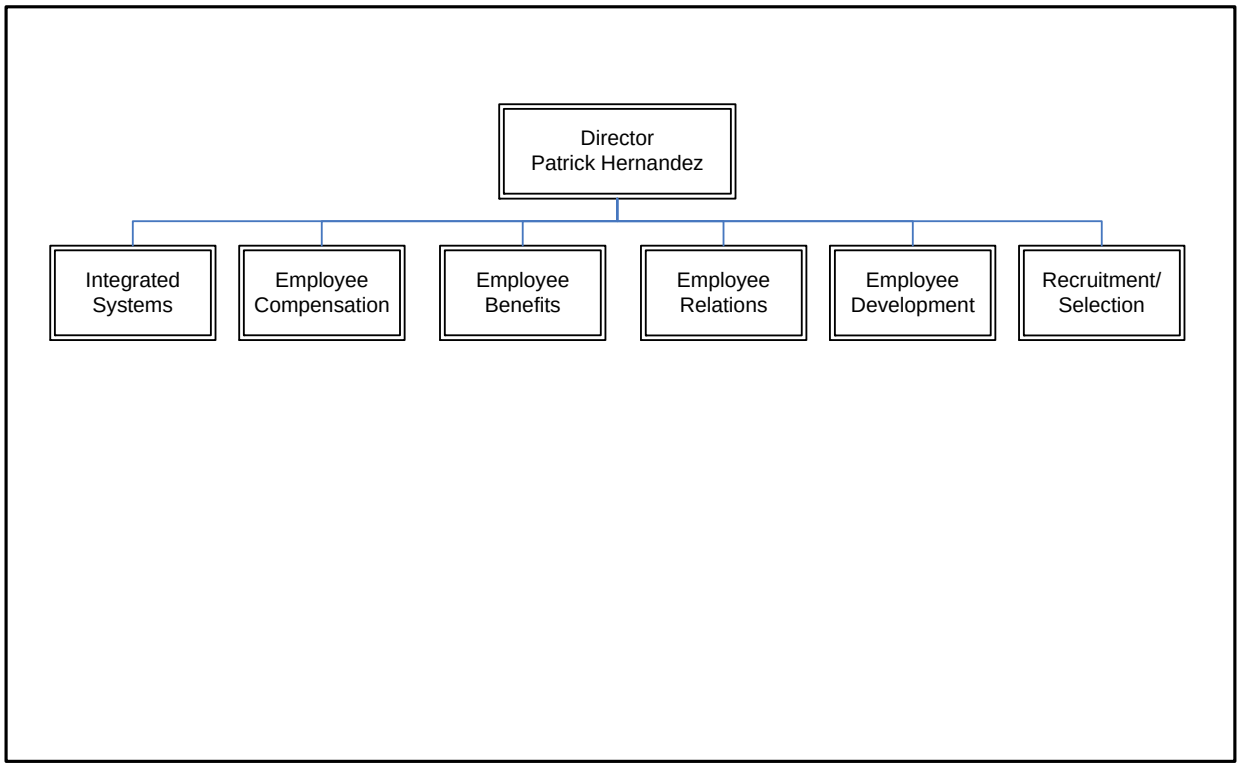
Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80166 - HumanResources@co.arapahoe.co.us

The mission of the Human Resources Department is to be a Strategic Business Partner in developing and implementing County people strategic initiatives identified through Align Arapahoe.



ORGANIZATION CHART



Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80166 - HumanResources@co.arapahoe.co.us

Current Office/Department Issues:

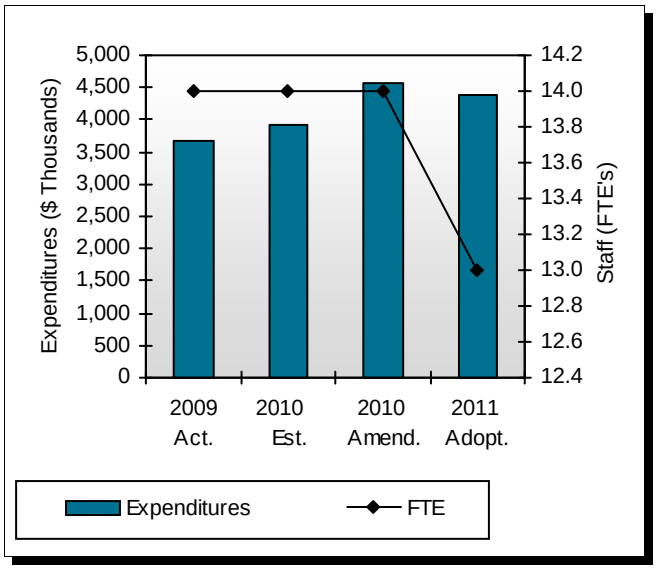
•Sufficient budget available to appropriately address issues.
•Human Resources and internal customer time needed to come to appropriate results.
•Providing an efficient and competitive compensation plan enabling Arapahoe County to attract, motivate and retain a highly qualified work force.
•Providing cost effective health insurance and a state of the art benefit program meeting the needs of a diverse workforce.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,531,219	13.00
Employee Flex Benefit Plan Fund	1,020,000	
Self Insurance Fund	1,830,001	
Total	**4,381,220**	**13.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Human Resources Administration	4,306,220	13.00
Human Resources Development	75,000	
Total	**4,381,220**	**13.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	12.00	14.00	14.00	14.00	13.00
Salaries and Wages	725,852	769,916	925,565	1,008,363	904,011
Employee Benefits	132,744	185,218	318,249	290,336	202,672
Supplies	68,505	77,925	73,950	58,410	73,000
Services and Other	2,628,490	2,627,858	3,260,788	2,569,451	3,201,537
Total Expenditures	**3,555,591**	**3,660,917**	**4,578,552**	**3,926,560**	**4,381,220**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,197	

Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80166 - HumanResources@co.arapahoe.co.us

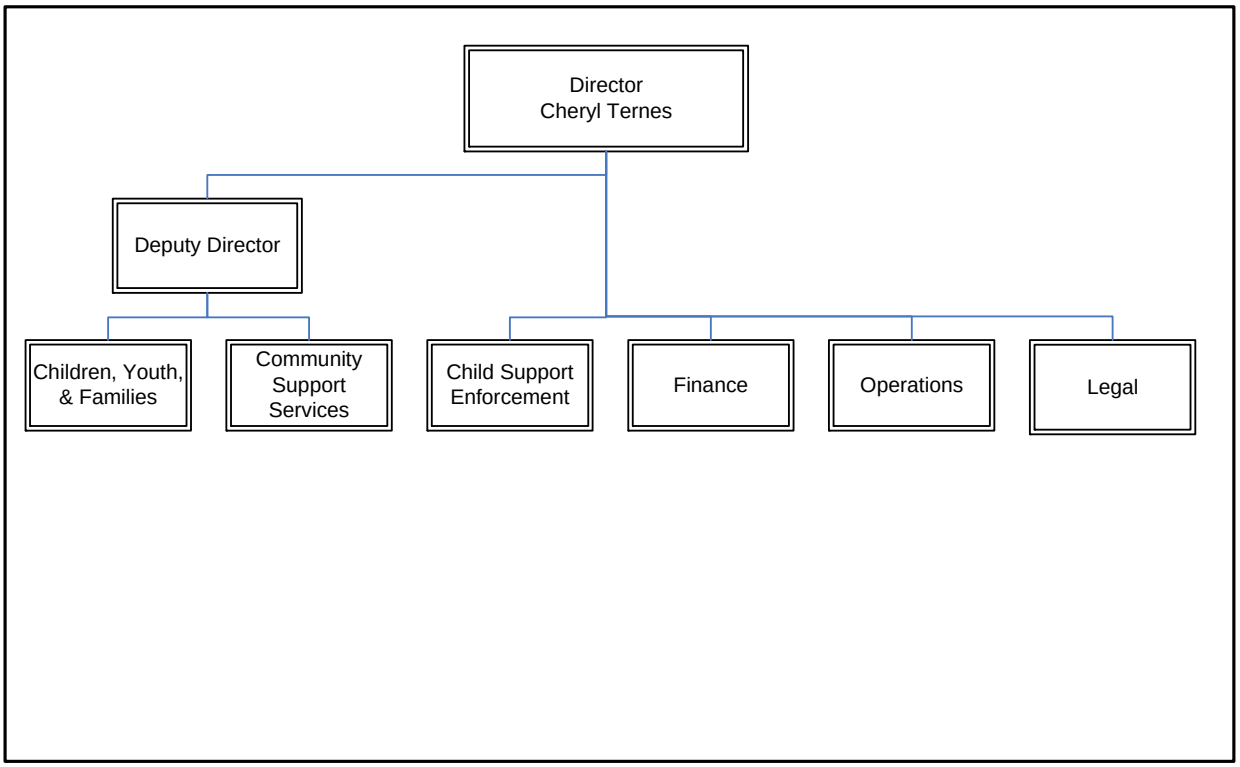
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	5,029	
Reduction of One Position	Voluntary reduction of Performance Management Consultant position.	(99,594)	(1.00)
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(11,181)	
Total General Fund		**(100,549)**	**(1.00)**
Self Insurance Fund			
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	60,001	
Total Self Insurance Fund		**60,001**	
Total Human Resources		**(40,548)**	**(1.00)**

Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

The Arapahoe County Department of Human Services builds strong communities by promoting the safety, independence and stability of individuals and families. The department has many different programs as well as dedicated staff to achieve this mission. The department is made up of the following divisions: Children Youth & Family Services (CYF), Community Support Services (CSS), Child Support Enforcement (CSE), Administrative, Finance, and Operations. The department is also supported by staff from the County Attorney's Office in the Legal Division.

ORGANIZATION CHART



Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

Current Office/Department Issues:

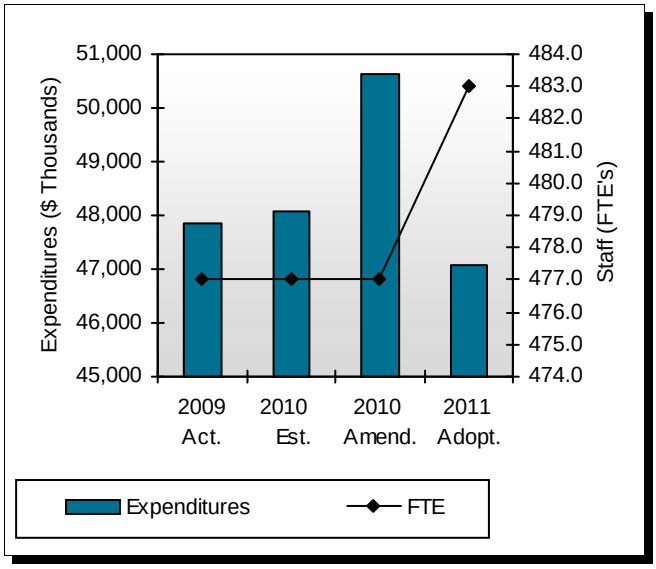
The majority of the Human Services budget is comprised by allocations of federal and state funds and a portion of local property taxes. The State is currently projected to have a significant budget shortfall and budget cuts are expected to impact Human Services. Additionally, the recession has increased the demand for many services, particularly from our Community Support Services Division, and has required additional resources to meet that demand. The department faces the challenge of providing quality and timely service in the assistance programs with a high staff turnover rate and surges in applications and caseloads. In Child Welfare, finding resources for out-of-home placements continues to be a challenge and the County's portion of certain placement costs doubled in 2010, adding further constraints. In 2011, Child Support Enforcement will only receive about half of the state incentives received in 2010 and will strain resources in the department. The executive management team actively monitors legislation and participates on committees to influence the equitable distribution of funding statewide to better meet our mission.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
Social Services Fund	47,072,208	483.00
Total	**47,072,208**	**483.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Administrative Services	459,354	3.00
Child Support Enforcement	3,986,749	56.50
Children Youth & Family Services	17,866,578	193.50
Community Support Services	19,301,520	166.00
Finance	1,174,814	12.00
Human Services-Legal	2,172,099	25.00
Operations Division	2,111,094	27.00
Total	**47,072,208**	**483.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	466.00	477.00	477.00	477.00	483.00
Salaries and Wages	20,752,285	21,984,080	22,952,969	23,054,507	22,548,266
Employee Benefits	5,436,471	6,017,637	6,389,579	6,145,384	6,612,465
Supplies	656,757	571,818	614,975	488,797	572,535
Services and Other	2,133,109	1,834,288	1,878,620	1,379,385	1,882,129
Community Programs	10,990,168	14,295,352	15,733,067	13,884,072	15,186,227
Capital Outlay	41,051	76,135	-	-	-
Central Services	2,333	254,203	224,004	272,933	255,995
Transfers	1,968,967	2,821,543	2,845,780	2,831,189	14,591
Total Expenditures	**41,981,141**	**47,855,055**	**50,638,994**	**48,056,266**	**47,072,208**

Operating Budget Package(s)

Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

Fund/Title/Description		2011 Amount ($)	2011 FTE
Social Services Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	63,059	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(249,535)	
Child Welfare Differential Response Grant National Pilot	This package is an increase to supportive service contracts for the county commitment to the Child Welfare Differential Response Grant.	10,000	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,851	
Food Stamp Job Search 100% Program and Workfare Pass Thru	This package is for an increase to the Food Stamp Job Search program that Community Resources administers for Human Services.	200,000	
FTE Request for Human Services	The Department of Human Services is requesting approval for 6 full-time staff positions for the 2011 budget year.	313,191	6.00
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	112,264	
Temporary Assistance to Needy Families and Low Income Child Care Vendor Contracts	This package is to implement the recommendations of the Arapahoe County Human Services Department to change the Colorado Works and Low Income Child Care Programs.	(669,040)	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	14,591	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(249,535)	
Total Social Services Fund		**(449,154)**	**6.00**
Total Human Services		**(449,154)**	**6.00**

Information Technology

Rita Pollock, Director - 5334 S. Prince Street, Littleton, CO 80166 - rpollock@co.arapahoe.co.us

The Information Technology Department is responsible for the County's centralized information technology infrastructure, assets, systems, applications, projects, and analysis services for the County.

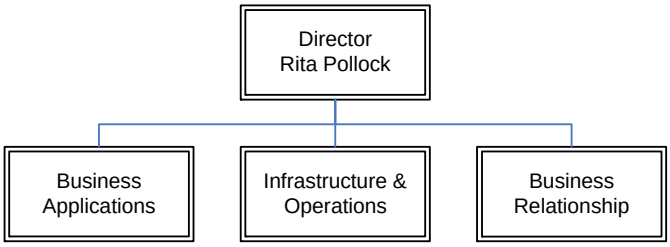
Key responsibilities include: Customer Relationship & Business Solution Services - consultation, facilitation, selection, implementation, analysis, project management and training.

Information Technology Infrastructure & Architecture - the hardware, operating systems, middleware, wired and wireless network, internet and telephony environment required to build and operate business applications and services; management and reporting tools for this infrastructure.

Application Management - development, implementation, support and maintenance of County business technology solutions.

Operational Support - Desktop/laptop environment, Printing, Capacity management, Business Continuity and recovery services (Continuity of Operations Plan - COOP) Data Management Services - Storage management, Backup, Database.

ORGANIZATION CHART



Information Technology

Rita Pollock, Director - 5334 S. Prince Street, Littleton, CO 80166 - rpollock@co.arapahoe.co.us

Current Office/Department Issues:

Current issues and challenges facing the Information Technology Department include:

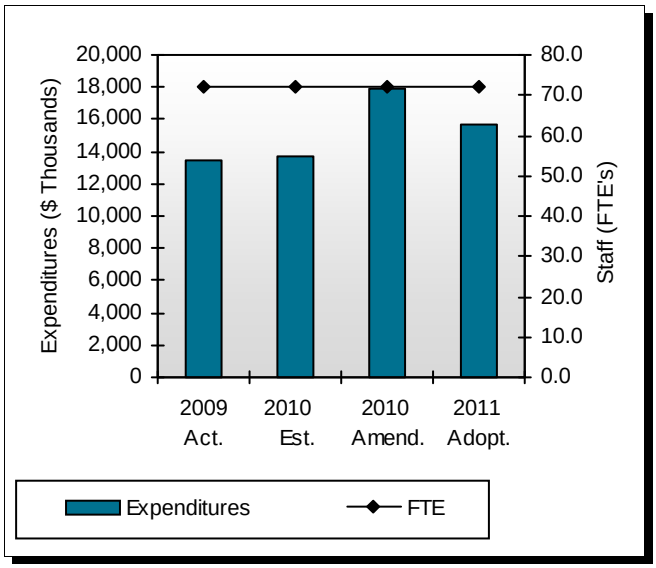
- Current economic conditions and budget constraints
- IT Governance and Project Prioritization
- Lack of formalized, consistent customer relationships and in-depth knowledge of County Business
- Controlling the amount of effort required to maintain current service operations
- Attracting and retaining high quality staff with required skillsets
- Establishment of effective performance measures in alignment with Balanced Scorecard efforts.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	12,405,002	72.00
Capital Expenditure Fund	2,250,000	
Central Services Fund	1,029,500	
Total	**15,684,502**	**72.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Administrative Division	3,202,981	3.00
Business Applications	4,213,541	29.00
Business Relationship	1,060,496	20.00
Infrastructure & Operations	7,207,484	20.00
Total	**15,684,502**	**72.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	72.00	72.00	72.00	72.00	72.00
Salaries and Wages	5,163,722	5,156,902	5,319,643	4,966,613	5,326,720
Employee Benefits	1,103,320	1,129,163	1,293,171	1,137,549	1,319,120
Supplies	67,749	92,170	101,250	114,895	86,828
Services and Other	4,768,363	4,793,842	4,639,833	4,457,062	4,322,810
Capital Outlay	1,209,924	1,316,111	5,190,070	1,957,483	3,279,500
Central Services	786,180	926,524	1,265,814	947,742	1,349,524
Transfers	90,750	35,000	112,080	112,080	-
Total Expenditures	**13,190,008**	**13,449,712**	**17,921,861**	**13,693,424**	**15,684,502**

Operating Budget Package(s)

Fund/Title/Description	2011 Amount ($)	2011 FTE

Information Technology

Rita Pollock, Director - 5334 S. Prince Street, Littleton, CO 80166 - rpollock@co.arapahoe.co.us

Central Services Fund		
Fixed Asset Replacements	This budget package is to replace the IT hardware assets for 2011 based on the County's replacement schedule.	1,029,500
Total Central Services Fund		**1,029,500**
General Fund		
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(61,766)
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,795
Fixed Asset Replacements	This budget package is to replace the IT hardware assets for 2011 based on the County's replacement schedule.	178,272
Oasis & Manatron Maintenance	This is a request for additional maintenance of the Oasis system until the new system is up and running in April of 2011.	54,428
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	27,786
Software Maintenance Fee Transfer	The Information Technology (IT) department has agreed to take over the software maintenance contract for the QAS Software. This budget package is to transfer the budgeted amount from the Assessor's Office to IT.	3,000
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(61,766)
Total General Fund		**145,749**
Total Information Technology		**1,175,249**

Public Works & Development

David M. Schmit, Director - 10730 E. Briarwood Ave., Centennial, CO 80112-3853 - publicworks@co.arapahoe.co.us

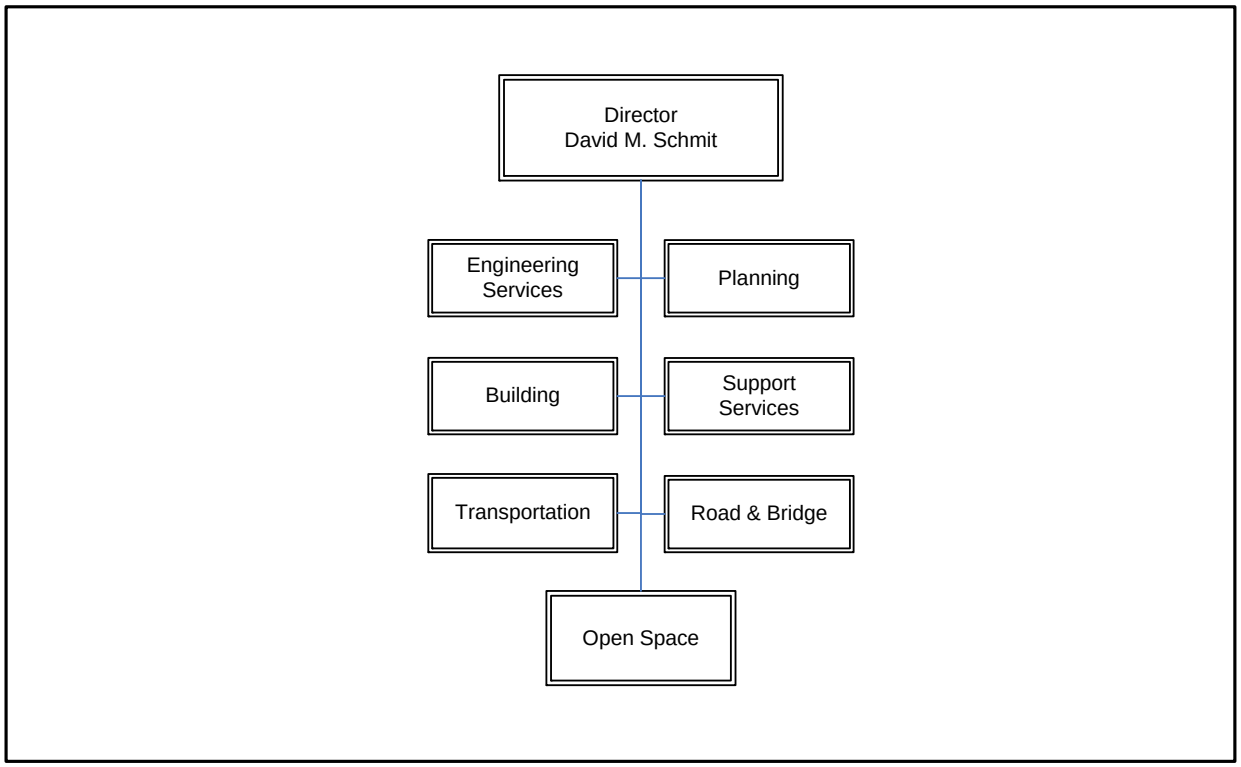
The Department of Public Works & Development (PWD) provides services to a variety of constituencies in the County.

Services provided to unincorporated areas of the County include roadway and bridge maintenance, traffic operations, snow and ice control, animal and mosquito control, permitting and inspection functions, building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, noxious weed control, and open space preservation.

Public Works & Development also provides Mapping and GIS services to all unincorporated and incorporated areas within Arapahoe County as well as other County Departments.

In addition, the Arapahoe County Recreation District is managed by Public Works Open Space Division.

ORGANIZATION CHART



Public Works & Development

David M. Schmit, Director - 10730 E. Briarwood Ave., Centennial, CO 80112-3853 - publicworks@co.arapahoe.co.us

Current Office/Department Issues:

Key current issues facing Public Works & Development (PWD) are as follows:

1) The need to manage growth in the eastern portion of the County, which is more rural but also attracting increasing developer attention, and to implement development and infrastructure standards more appropriate for rural areas and Rural Town Centers. These work efforts involve all Divisions of PWD.

2) The need to maintain a balance in service provisions throughout the County.

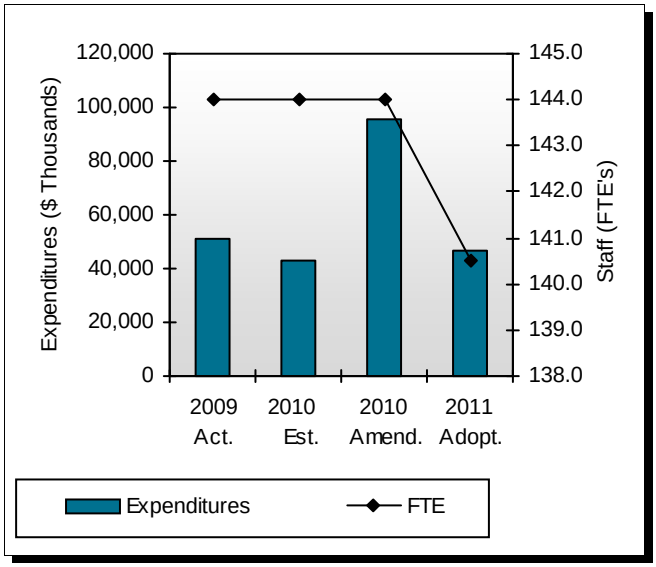
3) The need to maintain roadways and bridges to a high level in the face of increasing materials costs.

4) Implementation of the Align Arapahoe framework in Arapahoe County, an effort being led by Public Works & Development.

5) Continuing improvement of plans and codes to comply with changing federal and state requirements and to meet changing needs of Arapahoe County for the future, including the Comprehensive Plan, related master plans and corridor studies, the Land Development Code, engineering and floodplain regulations, and building codes.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	7,283,521	72.50
Cash In Lieu Fund	338,265	
Road & Bridge Fund	15,937,922	59.00
Open Space Sales Tax Fund	17,273,539	6.00
Arapahoe County Fair Fund	327,425	
Infrastructure Fund	2,000,000	
Arapahoe County Recreation District Fund	1,275,225	3.00
Central Services Fund	2,106,989	
Total	**46,542,886**	**140.50**



Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Building Division	1,455,544	16.00
Capital Improvement Program	1,063,461	8.00
Finance and Administration	1,612,407	10.00
Land Development Services	569,040	6.00
Mapping	751,246	8.50
Open Space and Recreation District	19,257,523	9.00
Operations & Maintenance	236,886	3.00
Planning & Zoning	1,633,496	19.00
Projects 2003	2,000,000	
Road & Bridge Operations	17,745,652	59.00
Traffic	217,631	2.00
Total	**46,542,886**	**140.50**

Public Works & Development

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BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	147.00	144.00	144.00	144.00	140.50
Salaries and Wages	8,832,611	8,566,381	8,652,372	8,353,932	8,373,386
Employee Benefits	2,377,547	2,367,257	2,459,216	2,340,375	2,383,812
Supplies	2,912,718	2,292,600	2,672,772	2,365,185	2,455,086
Services and Other	24,660,004	26,108,792	68,763,556	20,522,594	25,184,333
Capital Outlay	8,051,257	8,748,971	10,151,439	6,337,364	5,056,989
Central Services	2,325,856	2,436,683	2,333,139	2,231,354	2,585,983
Transfers	613,184	410,476	506,495	506,495	503,297
Other	-	-	341,907	-	-
Total Expenditures	**49,773,178**	**50,931,159**	**95,880,896**	**42,657,299**	**46,542,886**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
Arapahoe County Recreation District Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,089	
Rec District - Arapahoe County Community Park Master Plan	Master plan for the Arapahoe County Community Park will accomplish goals of establishing long term facility investment and management partnerships. Planning for numerous site improvement needs that are integral to the function of the park is included.	175,000	
TABOR Refund for 2010	A 2011 adjustment in the mill levy has been made to correct an overcollection of 2010 property taxes due to deflation as reflected in this package.	9,262	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(1,995)	
Total Arapahoe County Recreation District Fund		**183,356**	
Central Services Fund			
Open Space 4X4 Polaris ATV (with spray tank/trailer)	Requesting a 4x4 ATV with spray tank and trailer for maintenance of open space.	12,299	
Open Space New Pickup for Unit# 3260-1	Replace unit #3260-1 with a new pick-up truck used for maintenance of open space.	30,770	
Replace Animal Control Truck Unit 3110	Replace Animal Control Truck Unit 3110/300818	34,690	
Replace Class 8 Heavy Duty truck Unit #3178	Replace Class 8 Heavy Duty Truck Unit #3178.	210,280	
Replace Road & Bridge Patch Truck Unit #3252	Replace Road & Bridge Patch Truck Unit #3252 & Box #300784.	160,990	

Public Works & Development

David M. Schmit, Director - 10730 E. Briarwood Ave., Centennial, CO 80112-3853 - publicworks@co.arapahoe.co.us

Replacement of 2 High-end PC's	Replacement of 2 High-end PC's assets 300977 & 300978.	14,400
Replacement of Concrete Saw	Replacement of concrete saw due to age.	13,500
Replacement of Crew Pick-up Truck Unit #3045	Replacement of Crew Pick-up Truck Unit #3045.	88,530
Replacement of large trailer asset #4016	Replacement of large trailer asset #4016.	60,260
Replacement of large trailer asset #4027	Replacement of large trailer asset #4027.	60,260
Replacement of large trailer asset #4035	Replacement of large trailer asset #4035.	60,260
Replacement of Liquid Storage Tanks Asset # 31811 and # 42865	Replacement of Liquid Storage Tanks Asset #31811 and #42865.	60,000
Replacement of Motorgrader Unit #4056	Replacement of Motorgrader Unit #4056.	329,990
Replacement of Motorgrader Unit #4062	Replacement of Motorgrader Unit #4062.	329,990
Replacement of Paint Truck Unit #4076	Replacement of Paint Truck Unit #4076.	330,260
Replacement of Pick-up Truck Unit #3072	Replacement of Pick-up Truck Unit #3072.	36,550
Replacement of Pick-up Truck Unit #3129	Replacement of Pick-up Truck Unit #3129.	36,550
Replacement of Pick-up Truck Unit #3181	Replacement of Pick-up Truck Unit #3181.	35,370
Replacement of Pick-up Truck Unit #3268	Replacement of Pick-up Truck Unit #3268.	35,370
Replacement of Pick-up Truck Unit# 3114	Replacement of Pick-up Truck Unit# 3114.	32,810
Replacement of Pick-up Unit #3040	Replacement of Pick-up Unit #3040/300002.	35,370
Replacement of Pick-up Unit #3245	Replacement of Pick-up Unit #3245.	35,370
Replacement of Road & Bridge Concrete Trailer Unit #4077	Replacement of Road & Bridge Concrete Trailer Unit #4077	10,050
Replacement of the Strip Remover Unit #4052	Replacement of the Strip Remover Unit #4052.	20,260
Replacement Pick-up Truck Unit #3029	Replacement of Pick-up Truck Unit #3029.	32,810
Total Central Services Fund		**2,106,989**
General Fund		
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(56,214)

Public Works & Development

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Converting Temporary Employee to Part-Time FTE	Requesting a part-time FTE with offsetting reduction to Temporary Salaries account.		0.50
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	6,364	
DRCOG Elevator Inspection	Increase revenue and expense to reflect actual invoicing related to DRCOG Elevator Inspections.	6,000	
Eastern Area Rural Transportation Impact Fee Analysis	This package would fund a transportation impact fee anaylsis for the rural eastern portion of Arapahoe County.	75,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	25,279	
Reduction of Four Vacant FTE's	Reduction of four vacant FTE's due to economic conditions.	(327,866)	(4.00)
Replace Animal Control Truck Unit 3110	Replace Animal Control Truck Unit 3110/300818	5,023	
Replacement of 2 High-end PC's	Replacement of 2 High-end PC's assets 300977 & 300978.	2,400	
Replacement of Pick-up Truck Unit #3181	Replacement of Pick-up Truck Unit #3181.	4,926	
Replacement of Pick-up Truck Unit #3268	Replacement of Pick-up Truck Unit #3268.	4,926	
Replacement of Pick-up Truck Unit# 3114	Replacement of Pick-up Truck Unit# 3114.	4,411	
Replacement of Pick-up Unit #3040	Replacement of Pick-up Unit #3040/300002.	4,926	
Replacement of Pick-up Unit #3245	Replacement of Pick-up Unit #3245.	4,926	
Replacement Pick-up Truck Unit #3029	Replacement of Pick-up Truck Unit #3029.	4,411	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(56,214)	
Total General Fund		**(291,702)**	**(3.50)**
Open Space Sales Tax Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	4,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,862	
Open Space 17-Mile House Interior Rehabilitation and Windmill Project	The interior of the historic home will be rehabilitated in order to facilitate use as a staging ground for interpretive information and also includes the cost of acquiring, designing and constructing two historic windmills in their original locations.	165,000	
Open Space 17-Mile House Site Improvements	Site improvements include parking and driveway upgrades (to bring up to standard for fire protection access), fencing and gates, trail connections to Norton Farms and to Cherry Creek, septic system repairs, negotiations for water service, electrical service repairs, and basic landscape improvements.	255,000	

Public Works & Development

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Open Space 4X4 Polaris ATV (with spray tank/trailer)	Requesting a 4x4 ATV with spray tank and trailer for maintenance of open space.	13,938
Open Space County Wide Trails Master Plan	To create a plan for a network of county wide trails that will connect residents to the wealth of parks, natural resources and popular destinations found throughout the County.	300,000
Open Space Fairgrounds and Regional Park Trail Loop and Pedestrian Bridge Development Phase I	Current Budget – $30,000. Project includes design and construction of approximately 1-1/2 miles of 5-foot to 8-foot wide soft surface crusher fine trails and a 10-foot wide Cor-ten steel and timber prefabricated pedestrian bridge.	470,000
Open Space High Line Canal Trail at Iliff Avenue Pedestrian Underpass Project Match	Current Budget – $550,000 for design and right-of-way acquisition. This project has received federal TIP money in the amount of $1.8M for construction. The project will provide a fully graded separated High Line Canal Trail at Iliff Avenue to address safety concerns.	300,000
Open Space New Pickup for Unit# 3260-1	Replace unit #3260-1 with a new pick-up truck used for maintenance of open space.	35,079
Open Space Pivot Irrigation and Pump Upgrades at Richmil	Upgrade/replace lower pivot irrigation system and its associated pump at Richmil Ranch Open Space.	20,000
Open Space Richmil Ranch Trailhead and Trail Development	Current Budget – $250,000. A trail loop is proposed through the creek bottom and potentially around the upper field. Trailhead access will be provided.	505,000
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	246
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,405)
Total Open Space Sales Tax Fund		**2,065,720**
Road & Bridge Fund		
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	7,750
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(32,286)
Increase for Traffic signals, and Bridge Maintenance	This package proposes to increase the funding necessary for maintaining various programs, traffic signals and bridges with in the Road and Bridge Fund.	205,000
Increase funding for Concrete replacement program	Allows the annual concrete replacement program to be completed 2-years in advance of the annual roadway rehab program.	200,000
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	14,526
Pavement Condition Data Collection	For the Roadway Pavement Condition Data Collection that occurs for the entire Arapahoe County Roadway Network once every 3 years.	70,000
Pavement Management System Deterioration Curve Regression Analysis	To refine the roadway deterioration curves used by the pavement management system for predicting roadway condition deterioration.	50,000

Public Works & Development

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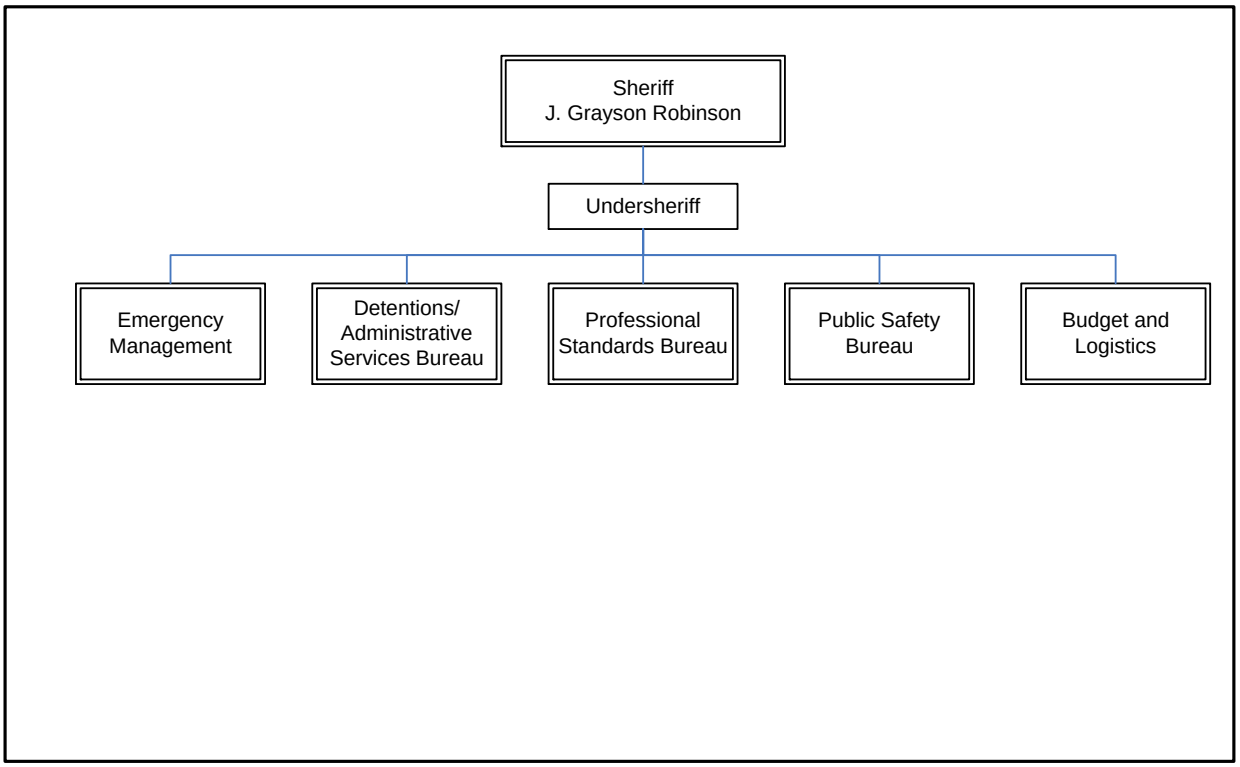
Replace Class 8 Heavy Duty truck Unit #3178	Replace Class 8 Heavy Duty Truck Unit #3178.	28,072	
Replace Road & Bridge Patch Truck Unit #3252	Replace Road & Bridge Patch Truck Unit #3252 & Box #300784.	21,464	
Replacement of Concrete Saw	Replacement of concrete saw due to age.	15,300	
Replacement of Crew Pick-up Truck Unit #3045	Replacement of Crew Pick-up Truck Unit #3045.	11,973	
Replacement of large trailer asset #4016	Replacement of large trailer asset #4016.	8,034	
Replacement of large trailer asset #4027	Replacement of large trailer asset #4027.	8,034	
Replacement of large trailer asset #4035	Replacement of large trailer asset #4035.	8,034	
Replacement of Liquid Storage Tanks Asset # 31811 and # 42865	Replacement of Liquid Storage Tanks Asset #31811 and #42865.	8,000	
Replacement of Motorgrader Unit #4056	Replacement of Motorgrader Unit #4056.	151,997	
Replacement of Motorgrader Unit #4062	Replacement of Motorgrader Unit #4062.	151,997	
Replacement of Paint Truck Unit #4076	Replacement of Paint Truck Unit #4076.	44,036	
Replacement of Pick-up Truck Unit #3072	Replacement of Pick-up Truck Unit #3072.	5,078	
Replacement of Pick-up Truck Unit #3129	Replacement of Pick-up Truck Unit #3129.	5,078	
Replacement of Road & Bridge Concrete Trailer Unit #4077	Replacement of Road & Bridge Concrete Trailer Unit #4077	1,339	
Replacement of the Strip Remover Unit #4052	Replacement of the Strip Remover Unit #4052.	2,700	
Road & Bridge LED Signal Head Light Replacement	To replace signal head incandescent light bulbs with LED for a savings of operating expenses.	41,080	
Road & Bridge Request for Erosion Mitigation	To address Erosion Mitigation on County Road 50.	60,000	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,812	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(32,286)	
Total Road & Bridge Fund		**1,056,732**	
Total Public Works & Development		**5,121,095**	**(3.50)**

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency planning, service of civil process, the investigation of environmental crimes and the detention of persons arrested or sentenced to jail. The Sheriff's Office also provides communications and dispatch services to the Town of Columbine Valley/Bow Mar, the Town of Cherry Hills Village, the City of Sheridan and Cherry Creek State Park.

ORGANIZATION CHART



Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

Current Office/Department Issues:

As revenues in the County continue to decrease, it becomes more and more challenging to deliver the same quality and quantity of public safety service to the community on fewer dollars.

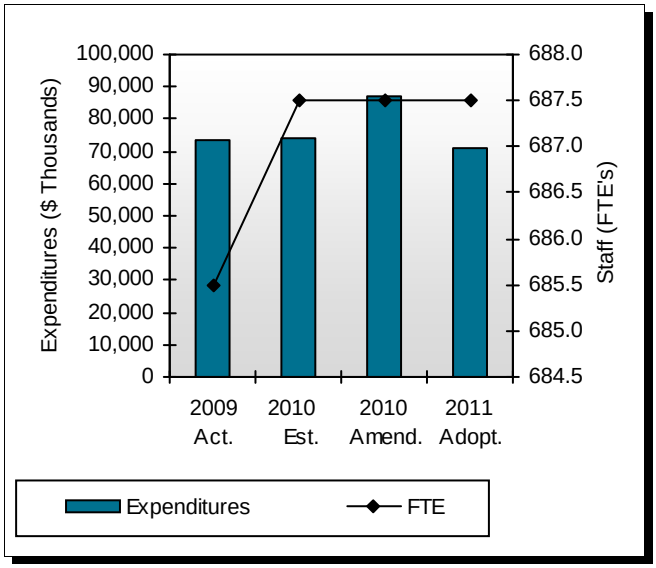
The jail expansion project is an ongoing project that will need additional funding in future years. The Sheriff's Office has implemented unique efficiencies throughout the organization to be able to fund additional needs as they arise. However, we are quickly approaching the point where efficiencies are no longer possible without compromising the safety, security, and well being of public safety staff and inmates.

The Sheriff's Office is aware of the potential harm that the property reassessment can have on our organization as well as the County as a whole. We have always been good stewards of our budget and will continue to run our operations as efficiently and effectively as possible in order to be fiscally responsible and spend our taxpayer dollars in the best manner responsible.

There is a real potential of decreased Homeland Security Grant funding opportunities which will affect the North Central Region and the Denver Urban Area Security Initiative (UASI). Even though the funding available is decreasing, we are expected by the community to provide the same level of service. Each year becomes a greater challenge.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	60,681,938	626.75
Arapahoe Law Enforcement Authority Fund	6,246,103	53.00
Sheriff's Commissary Fund	2,003,689	6.00
Grant Fund		1.00
Homeland Security Fund		0.75
Capital Expenditure Fund	977,250	
Central Services Fund	1,375,438	
Total	**71,284,418**	**687.50**



Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Administration	5,130,212	22.00
Detention Services - Medical - Commi	37,126,254	396.50
Hmlnd Sec - Sher Dept Grant Div		0.75
Professional Standards Bureau	3,115,516	26.00
Public Safety Bureau	25,912,436	242.25
Total	**71,284,418**	**687.50**

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	682.50	685.50	687.50	687.50	687.50
Salaries and Wages	42,741,241	43,454,170	44,890,635	43,809,044	43,158,469
Employee Benefits	10,534,469	11,188,569	11,768,298	11,440,558	11,762,618
Supplies	5,009,152	4,700,604	5,417,048	4,974,939	5,176,179
Services and Other	8,061,196	10,094,826	12,983,458	7,058,948	6,782,666
Capital Outlay	2,131,212	1,895,285	8,519,376	3,178,559	2,359,988
Central Services	1,969,828	1,850,224	1,866,812	1,730,628	1,912,601
Transfers	77,720	39,831	1,699,995	1,699,995	131,897
Total Expenditures	**70,524,817**	**73,223,509**	**87,145,622**	**73,892,670**	**71,284,418**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
Arapahoe Law Enforcement Authority Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(41,511)	
Law Enforcement Pay Step Increases	Salary adjustment for employees paid on the step scale system.	33,436	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	6,558	
PAT AED replacements	Replace 16 AEDs used in patrol vehicles.	9,975	
PAT Vehicle replacement for Unit #5154/301236	Replace Unit #5154/301236 a 2008 Ford Expedition	8,964	
PAT Vehicle Replacement for Unit 5062/300773	Replace Unit 5062/300773 a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for unit 5074/300843	Replace unit 5074/300843 a 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 5159/301023	Replace Unit 5159/301023,a 2007 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 5161	Replace Unit 5161 a 2001 Chevrolet Impala.	6,010	
PAT Vehicle replacement for Unit 5271	Replace Unit 5271, a 1995 GMC Suburban	8,043	
PAT Vehicle replacement for Unit 5319/301003	Replace Unit 5319/301003, a 2007 Ford Expedition SSV 4x4	8,964	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

PAT Vehicle replacement for Unit 5321/300744	Replace Unit 5321/300744 a 2006 Dodge Charger	8,043
PAT Vehicle replacement for Unit 5323	Replace Unit 5323, a 96 Chevrolet Caprice (FA#5323).	8,964
PAT Vehicle replacement for Unit 5328/300024	Replace Unit 5328/300024, a 2002 GMC Savana Van.	5,243
PAT Vehicle replacement for Unit 5365/300603	Replace Unit 5365/300603 a 2004 Ford Expedition	8,964
PAT Vehicle replacement for Unit 5400/301142	Replace Unit 5400/301142 a 2008 Ford Expedition 4X4 XLT SSV	8,964
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,607
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,511)
Total Arapahoe Law Enforcement Authority Fund		**64,506**
Central Services Fund		
CFT Replacement Vehicle for Unit #5420/300036	Replacement Vehicle for Civil Section Unit #5420/300036 used for pick-up and transportation of fugitives, a 2002 Chevrolet Impala.	28,235
CRL - Film Scanner Replacement	Replacement of a film scanner that is no longer operational.	10,080
CRL AVID Upgrade/ Replacement	Upgrade of the AVID video analysis program that is used in the investigation of crime scene videos, stills.	7,728
DEM - Medical X-Ray Machine Upgrade	Fixed Asset 41044, an X-Ray machine in the Detention Medical Section needs to be upgraded from film to digital x-rays.	25,000
DEM - Upgrade the Dental X-Ray Machine	Upgrade the Dental X-Ray Machine from film to digital x-rays.	7,000
DET - Metal Detection Portals Replacement	Purchase five (5) metal detection portals to be utilized at Courthouse I (two units), Courthouse II, County Court A and County Court B	29,625
DET Replacement Cargo Van for Unit #5369/300538	Inmate Transport Vehicle replacement for Court Services - Replace Unit #5369/300538 a 2004 Chevrolet Express Cargo Van	39,905
DET Replacement Vehicle for Unit #5274/300246	Replace 2003 Crown Victoria Unit #5274/300246 for Detentions Line Operations Booking	35,675
ECU / EMP Fire Skid to Fight Wildland Fires	Fire Skid to fight wild fires in unincorporated areas of the county, which are not within the jurisdiction of fire districts.	8,000
INV - Vehicle Replacement For Unit #5411/300033	Replace Unit #5411/300033 a 2002 Chevrolet Monte Carlo.	23,385
INV - Vehicle Replacement For Unit #5257	Replace a 2001 Pontiac Grand Prix GL FA #5257	23,385
INV - Vehicle Replacement For Unit #5295/300517	Replace Unit #5295/300517 a 2004 Chevrolet Monte Carlo	23,385
INV - Vehicle Replacement for Unit #9163	Replace a 2001 Chevrolet Impala FA#9163	23,385

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

INV - Vehicle replacement For Unit #9258	Replace a 2001 Pontiac Grand Prix GL FA#9258	23,385
INV - Vehicle Replacement For Unit #9290/300260	Replace a 2004 Chevrolet Impala Unit #9290/300260	23,385
INV Vehicle Replacement for Unit #9019	Replace a 2001 Chevrolet Impala assigned to Centennial Investigations FA#9019	23,385
OPS Concealed Handgun Program (CHP) Software	Replace existing antiquated software system with updated server-based system to maintain and satisfy increasing demand for CHP data.	6,085
OPS Sonic Cleaner	Purchase of Sonic handgun cleaner to replace labor intensive hand-cleaning hundreds of firearms annually.	12,250
PAT Vehicle replacement for Unit #5154/301236	Replace Unit #5154/301236 a 2008 Ford Expedition	40,350
PAT Vehicle Replacement for Unit 5062/300773	Replace Unit 5062/300773 a 2005 Ford Crown Victoria	35,700
PAT Vehicle replacement for unit 5074/300843	Replace unit 5074/300843 a 2006 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 5159/301023	Replace Unit 5159/301023,a 2007 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 5161	Replace Unit 5161 a 2001 Chevrolet Impala.	27,050
PAT Vehicle replacement for Unit 5271	Replace Unit 5271, a 1995 GMC Suburban	36,200
PAT Vehicle replacement for Unit 5319/301003	Replace Unit 5319/301003, a 2007 Ford Expedition SSV 4x4	40,350
PAT Vehicle replacement for Unit 5321/300744	Replace Unit 5321/300744 a 2006 Dodge Charger	36,200
PAT Vehicle replacement for Unit 5323	Replace Unit 5323, a 96 Chevrolet Caprice (FA#5323).	40,350
PAT Vehicle replacement for Unit 5328/300024	Replace Unit 5328/300024, a 2002 GMC Savana Van.	33,000
PAT Vehicle replacement for Unit 5365/300603	Replace Unit 5365/300603 a 2004 Ford Expedition	40,350
PAT Vehicle replacement for Unit 5400/301142	Replace Unit 5400/301142 a 2008 Ford Expedition 4X4 XLT SSV	40,350
PAT Vehicle replacement for Unit 9131/300844	Replace Unit 9131/300844 2006 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9136/300852	Replace Unit 9136/300852 2006 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9139/300846	Replace Unit 9139/300846 a 2006 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9158/301021	Replace Unit 9158/301021 a 2006 Ford Crown Victoria	35,700

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

PAT Vehicle replacement for Unit 9178/300849	Replace Unit 9178/300849 a 2006 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9183/300850	Replace Unit 9183/300850 2006 Ford Crown Victoria	36,200
PAT Vehicle replacement for Unit 9188/300747	Replace Unit 9188/300747, a 2005 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9191/300748	Replace Unit 9191/300748 a 2005 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9200/300751	Replace Unit 9200/300751 a 2005 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9244/300842	Replace Unit 9244/300842 2006 Ford Crown Victoria	36,200
PAT Vehicle replacement for Unit 9279/300927	Replace Unit 9279/300927 a 2005 Ford Crown Victoria	35,700
PAT Vehicle replacement for Unit 9309/300928	Replace Unit 9309/300928 a 2005 Ford Crown Victoria	35,700
PRE - Ammunition/Fireworks/Narcotics Trailer	Purchase an incineration trailer to destroy seized or abandoned ammunition, fireworks, or narcotics within ACSO's service area.	22,275
PRE Vehicle Replaces Unit 9204/300370	Replace the Unit 9204/300370, a 2001 Chevrolet Astro Van assigned to the Property & Evidence section	17,500
TEL - Replace IBM Optical Library w/LAN Attachment	Replace FA 34362 - IBM Optical Library with LAN Attachment	61,350
TEL - Replacement Vehicle for Unit #9427/300540	Replacement vehicle for Unit 9427/300540 a 2004 Chevrolet Suburban	30,335
Total Central Services Fund		**1,375,438**
General Fund		
ACSO 2011 Voluntary Cuts	ACSO 2011 Voluntary Cuts to operating expense budget.	(209,486)
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(303,927)
CFT Replacement Vehicle for Unit #5420/300036	Replacement Vehicle for Civil Section Unit #5420/300036 used for pick-up and transportation of fugitives, a 2002 Chevrolet Impala.	6,243
CRL - Film Scanner Replacement	Replacement of a film scanner that is no longer operational.	1,344
CRL AVID Upgrade/ Replacement	Upgrade of the AVID video analysis program that is used in the investigation of crime scene videos, stills.	1,288
DEM - Increase in Contracted Medical Services	Increase in Contracted Medical Services for Detentions	20,932
DEM - Increase in Inmate Pharmaceuticals	Increase in line item due to an increase in demand and a 9.1% cost increase for 2011.	96,435
DEM - Inmate Medical Costs Increase	Denver Health is requesting billing rate changes effective for the remainder of 2010 and thereafter.	146,449

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

DEM - Medical X-Ray Machine Upgrade	Fixed Asset 41044, an X-Ray machine in the Detention Medical Section needs to be upgraded from film to digital x-rays.	28,333
DEM - Upgrade the Dental X-Ray Machine	Upgrade the Dental X-Ray Machine from film to digital x-rays.	7,933
DEM Inmate Mental Health Cost Increase	Increase to Inmate Mental Health Costs.	44,663
DET - Contract Security Staffing Increase	Increase Contract Security staffing levels by four (4) part-time posts at Courthouse I (120 man-hours per week at $19.25 / hour) to fully staff the additional security screening station.	120,120
DET - Metal Detection Portals Replacement	Purchase five (5) metal detection portals to be utilized at Courthouse I (two units), Courthouse II, County Court A and County Court B	33,575
DET Replacement Cargo Van for Unit #5369/300538	Inmate Transport Vehicle replacement for Court Services - Replace Unit #5369/300538 a 2004 Chevrolet Express Cargo Van	6,421
DET Replacement Vehicle for Unit #5274/300246	Replace 2003 Crown Victoria Unit #5274/300246 for Detentions Line Operations Booking	7,925
ECU / EMP Fire Skid to Fight Wildland Fires	Fire Skid to fight wild fires in unincorporated areas of the county, which are not within the jurisdiction of fire districts.	9,066
EMP - Operation Center Backup Power	Additional Electrical work for Emergency Operations Center generator.	34,100
INV - Vehicle Replacement For Unit #5411/300033	Replace Unit #5411/300033 a 2002 Chevrolet Monte Carlo.	3,596
INV - Vehicle Replacement For Unit #5257	Replace a 2001 Pontiac Grand Prix GL FA #5257	3,596
INV - Vehicle Replacement For Unit #5295/300517	Replace Unit #5295/300517 a 2004 Chevrolet Monte Carlo	3,596
INV - Vehicle Replacement for Unit #9163	Replace a 2001 Chevrolet Impala FA#9163	3,596
INV - Vehicle replacement For Unit #9258	Replace a 2001 Pontiac Grand Prix GL FA#9258	3,596
INV - Vehicle Replacement For Unit #9290/300260	Replace a 2004 Chevrolet Impala Unit #9290/300260	3,596
INV Vehicle Replacement for Unit #9019	Replace a 2001 Chevrolet Impala assigned to Centennial Investigations FA#9019	3,596
Law Enforcement Pay Step Increases	Salary adjustment for employees paid on the step scale system.	248,672
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	78,327
OPS Concealed Handgun Program (CHP) Software	Replace existing antiquated software system with updated server-based system to maintain and satisfy increasing demand for CHP data.	16,851
OPS Sonic Cleaner	Purchase of Sonic handgun cleaner to replace labor intensive hand-cleaning hundreds of firearms annually.	15,264

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

PAT AED replacements	Replace 16 AEDs used in patrol vehicles.	12,825
PAT Vehicle replacement for Unit 9131/300844	Replace Unit 9131/300844 2006 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9136/300852	Replace Unit 9136/300852 2006 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9139/300846	Replace Unit 9139/300846 a 2006 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9158/301021	Replace Unit 9158/301021 a 2006 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9178/300849	Replace Unit 9178/300849 a 2006 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9183/300850	Replace Unit 9183/300850 2006 Ford Crown Victoria	8,043
PAT Vehicle replacement for Unit 9188/300747	Replace Unit 9188/300747, a 2005 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9191/300748	Replace Unit 9191/300748 a 2005 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9200/300751	Replace Unit 9200/300751 a 2005 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9244/300842	Replace Unit 9244/300842 2006 Ford Crown Victoria	8,043
PAT Vehicle replacement for Unit 9279/300927	Replace Unit 9279/300927 a 2005 Ford Crown Victoria	7,931
PAT Vehicle replacement for Unit 9309/300928	Replace Unit 9309/300928 a 2005 Ford Crown Victoria	7,931
PAT-New World Systems Mobile Software Licenses	Purchase of additional New World Systems mobile software licenses for laptop computers.	33,061
PRE - Ammunition/Fireworks/Narcotics Trailer	Purchase an incineration trailer to destroy seized or abandoned ammunition, fireworks, or narcotics within ACSO's service area.	25,245
PRE Vehicle Replaces Unit 9204/300370	Replace the Unit 9204/300370, a 2001 Chevrolet Astro Van assigned to the Property & Evidence section	19,833
TEL - Replace IBM Optical Library w/LAN Attachment	Replace FA 34362 - IBM Optical Library with LAN Attachment	8,180
TEL - Replacement Vehicle for Unit #9427/300540	Replacement vehicle for Unit 9427/300540 a 2004 Chevrolet Suburban	6,740
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(303,927)
Total General Fund		**333,053**
Sheriff's Commissary Fund		

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

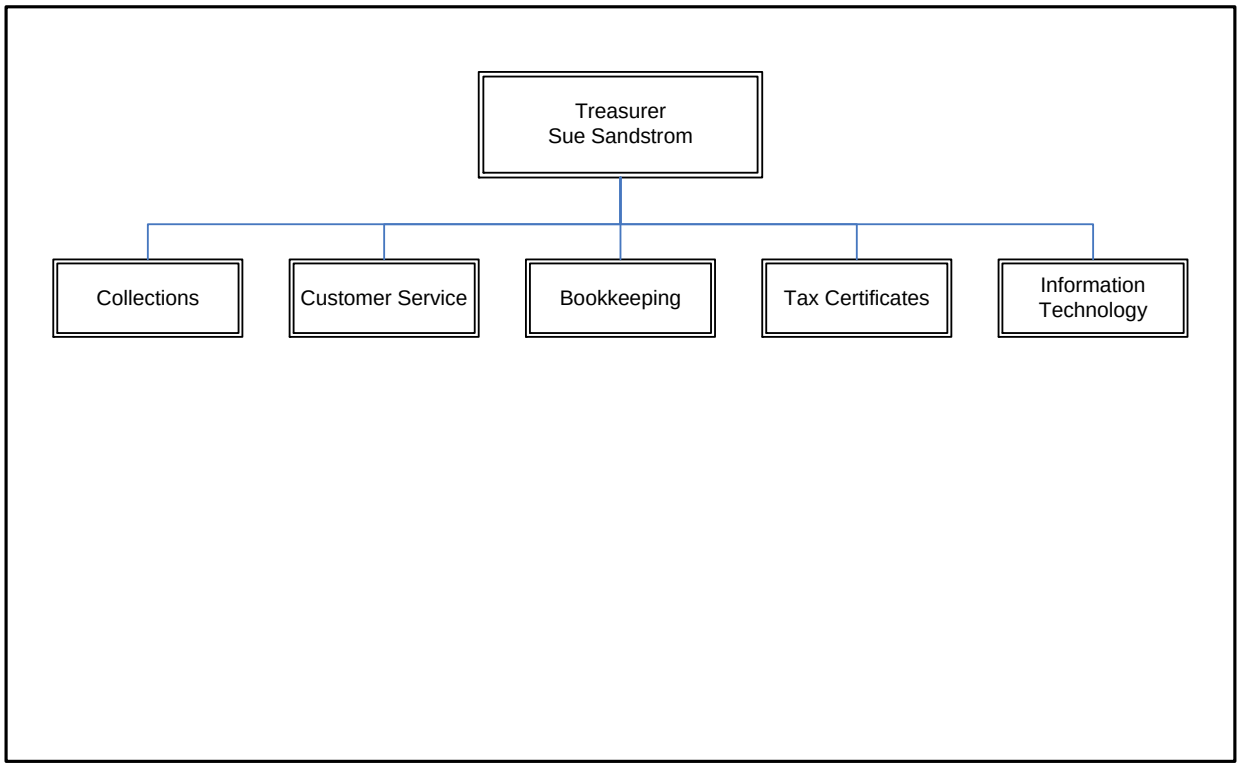
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,094
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	205
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(3,279)
Total Sheriff's Commissary Fund		**(1,980)**
Total Sheriff's Office		**1,771,017**

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

ORGANIZATION CHART



Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

Current Office/Department Issues:

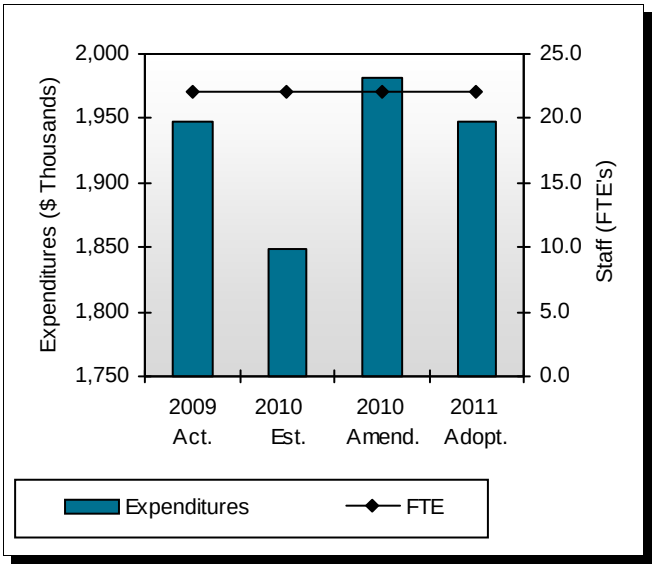
The offices of the Treasurer and the Assessor will be replacing a 25-year-old software system (Oasis), as it was getting more difficult for vendor support and enhancements to meet the needs of procedural and legislative changes. We have been working with the Assessor's Office along with Jefferson County, the City and County of Denver, and Broomfield County to implement a shared Assessor/Treasurer database, which is expected to be in place by the end of 2011.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	1,947,162	22.00
Total	**1,947,162**	**22.00**

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Treasurer Administration	1,947,162	22.00
Total	**1,947,162**	**22.00**



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Staff - FTE	22.00	22.00	22.00	22.00	22.00
Salaries and Wages	1,217,449	1,185,165	1,160,215	1,223,370	1,157,932
Employee Benefits	277,115	291,577	307,892	299,864	298,750
Supplies	165,041	53,613	161,096	141,398	143,994
Services and Other	330,454	403,397	352,062	183,720	346,486
Central Services	16,100	14,090	124	16	-
Total Expenditures	**2,006,159**	**1,947,843**	**1,981,389**	**1,848,368**	**1,947,162**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	5,562	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(12,365)	

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

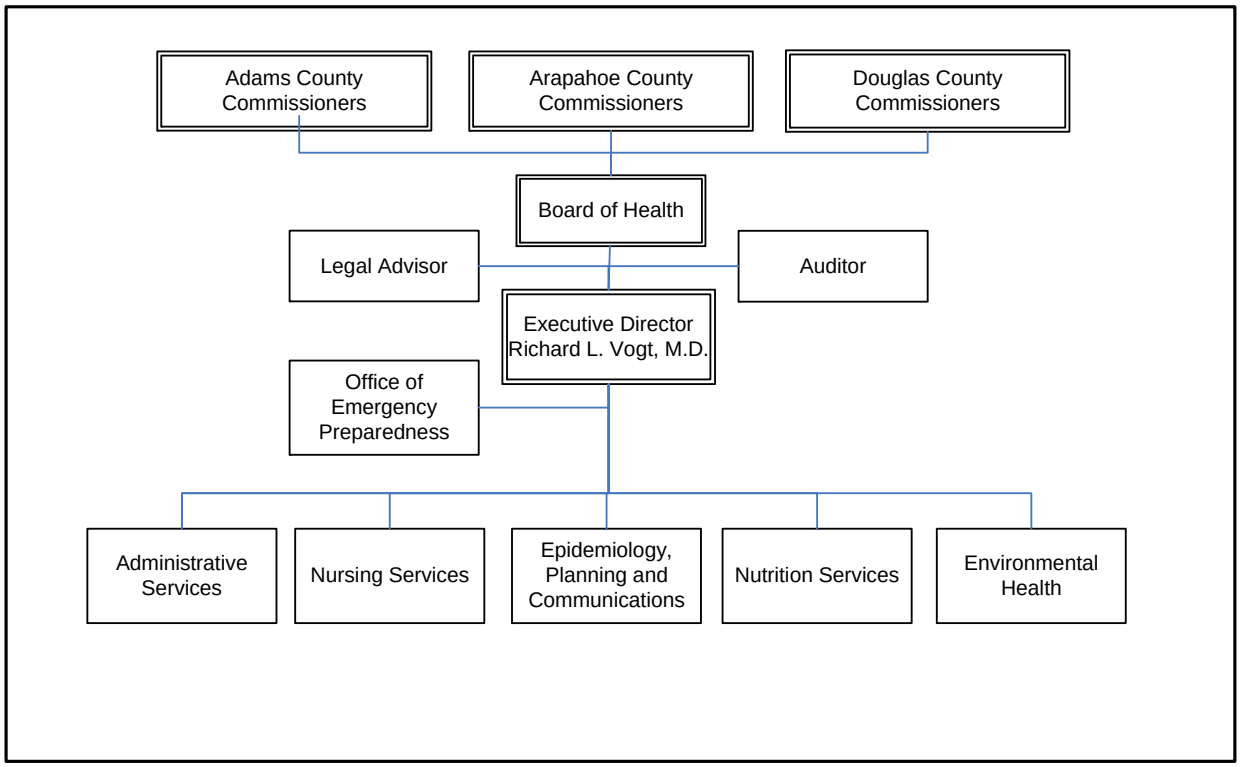
Total General Fund	**(6,803)**
Total Treasurer's Office	**(6,803)**

Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

The Tri-County Health Department is the official health agency for Adams, Arapahoe, and Douglas Counties. Its mission is to protect and promote the community's health and environment, and to prevent disease, disability, and premature death. A nine-member Board of Health, appointed by the Commissioners of the three counties, is the policy-making body for the Department. County funding is based on an equal per-capita payment by each county. Arapahoe County contributes extra to the Tri-County budget for programs that the other two counties do not participate in. The Tri-County Health Department administers programs in the following areas: Environmental Health; Personal Health; Planning, Information, and Education; and Vital Statistics.

ORGANIZATION CHART



Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

Current Office/Department Issues:

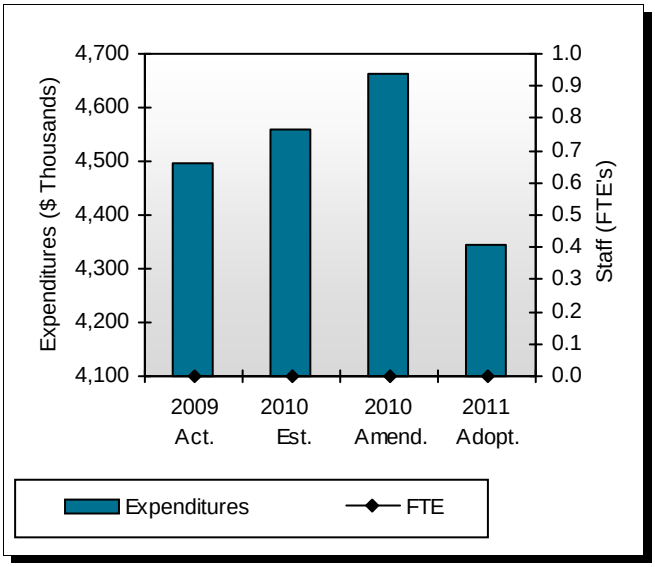
Due to the economic impact and the expected property value decreases, the Board of County Commissioners for Adams, Arapahoe, and Douglas Counties requested that Tri-County Health make a 5% decrease in their budget for 2011. This decrease equates to a per capita rate of $6.43, or $189,978 less for Arapahoe County's 2011 Contribution.

Budget Summary By Fund

Fund(s)	2011 Amount ($)	2011 FTE
General Fund	4,343,871	
Total	**4,343,871**	

Budget Summary By Division

Division(s)	2011 Amount ($)	2011 FTE
Tri-County Health	4,343,871	
Total	**4,343,871**	



BUDGET SUMMARY

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Services and Other	3,806,364	3,881,273	4,076,486	4,350,582	3,774,391
Community Programs	388,308	388,308	388,308	2,100	388,308
Central Services	144,993	227,592	198,938	207,235	181,172
Total Expenditures	**4,339,665**	**4,497,173**	**4,663,732**	**4,559,917**	**4,343,871**

Operating Budget Package(s)

Fund/Title/Description		2011 Amount ($)	2011 FTE
General Fund			
2011 Tri-County Health 5% Reduction	The County Commissioners of Adams, Arapahoe, and Douglas Counties requested a 5% reduction of the 2011 budget be made.	(210,188)	
2011 Tri-County Health Population Increase	This budget package is for the 2011 population increase for Tri-County Health.	20,210	
Total General Fund		**(189,978)**	
Total Tri-County Health		**(189,978)**	

GOALS AND OBJECTIVES

Overview

In 2009 Arapahoe County launched "Align Arapahoe", its first comprehensive effort to develop and implement a Countywide strategic planning and performance management program designed to help the County accomplish its mission of enhancing the quality of life of its citizens through the exceptional delivery of services and efficient use of public funds. Align Arapahoe grew out of strategic planning efforts that began in a 2008 leadership workshop and resulted in the hiring of the Balanced Scorecard Institute in 2009 to guide the County in further developing its strategic management program.

Align Arapahoe is built upon the foundation of the County's Mission Vision and Values as developed by a team of representatives from all of the County's elected offices and departments and adopted with slight modifications by the Board of County Commissioners in 2006. The result of this process is shown below and reflects the commitment of the organization to providing seamless service, seeking innovative solutions, remaining fiscally responsible and the vision of exceeding the expectations of its customers and other stakeholders.

Arapahoe County Mission, Vision, and Values

Mission

Enhancing your quality of life through exceptional delivery of services and efficient use of public funds.

Vision

First in Colorado, First in Service. Your County of choice.

Values

S ervice First
E xcellent Quality
R esponsive Government
V isionary Thinking
I nnovation
C aring Leadership
E ffective Communication

F iscal Responsibility
I ntegrity
R espect for Others
S afety
T eamwork

Implementation and Next Steps: The Balanced Scorecard and Align Arapahoe

The County undertook strategic planning efforts in 2008 to help begin the process of turning the mission, vision, and values process into a system to help guide the County's activities and report results to citizens. The 2008 efforts led to a budget of $250,000 being allocated for the 2009 budget hire external consultants from the Balanced Scorecard Institute to assist the County in developing a Balanced Scorecard, a strategic

planning and management framework used extensively in business, industry, government, and nonprofit organizations worldwide.

Throughout 2009, the consultants and scores of employees worked alongside department directors, Elected Officials, and County Commissioners to help develop the structure and process for the new strategic planning and performance management program, named Align Arapahoe.

The key points of the Align Arapahoe are:

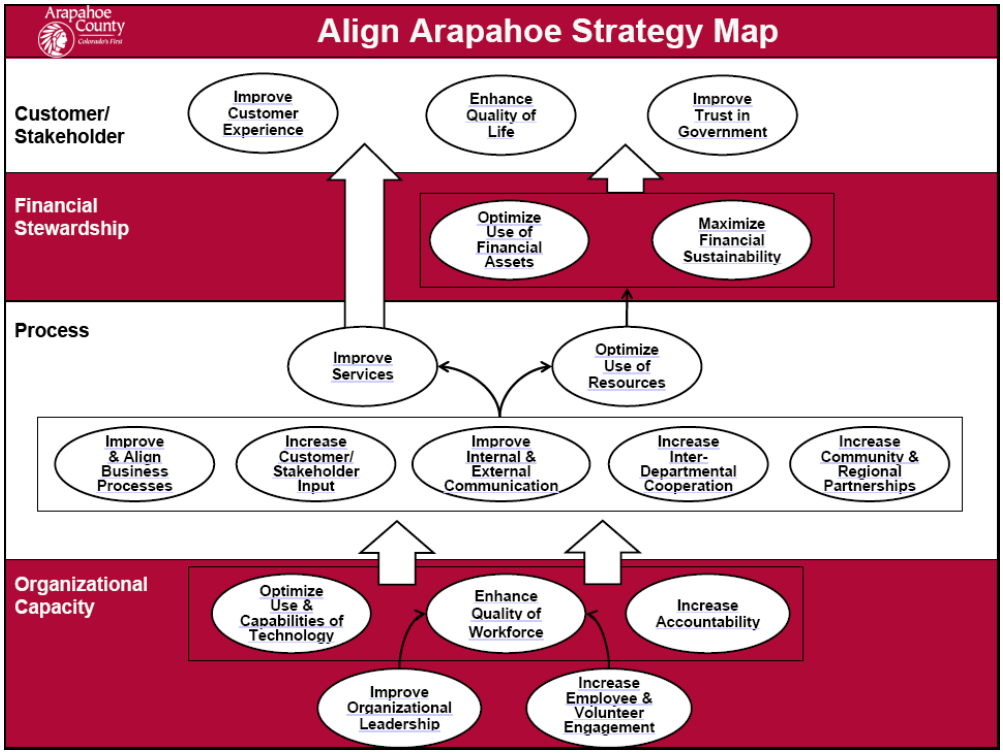
- Align Arapahoe is a countywide approach to boost performance and efficiency to meet today's priorities and tomorrow's challenges.
- Align Arapahoe is a strategic management and planning system for establishing and communicating our vision, mission, and strategic plan.
- Align Arapahoe aligns our day-to-day work with the County's overall strategic vision and plan.
- Align Arapahoe is a tool that will help Arapahoe County determine if we are effective and successful.
- Align Arapahoe will strengthen our organization by using performance measures to monitor progress; to make better program and service decisions and to guide budget decisions.
- Align Arapahoe will improve internal and external communications, as well as provide a tool that will help monitor and report the County's performance against our strategic goals.
- Align Arapahoe includes four strategic themes:
    - **Effective and Efficient Government** – Resources are managed wisely across the organization and our community
    - **Service Excellence** – Reliable, timely, and accessible delivery of County services that provides the best customer experience possible
    - **A Culture of Engagement** – An environment that values, educates, and involves citizens, employees, the business community, visitors, and other partners
    - **Quality of Life** – Arapahoe County is a safe, healthy, vibrant community in which to prosper

The County has developed 17 objectives within four perspectives within the above strategic themes. The perspectives are Organizational Capacity, Process, Financial, and Customer/Stakeholder. Organizational capacity reflects the resources the organization possesses and can develop. The Process perspective involves the mechanisms and techniques that will be used to achieve County goals. The Financial perspective focuses on the importance of using the taxpayer's funds wisely and effectively. The final Customer/Stakeholder perspective relates to how the recipient of the services and efforts values the end result of the organization's efforts. The objectives identified for the County are:

- Customer/Stakeholder
    - Improve the Customer Experience
    - Enhance the Quality of Life
    - Improve Trust in Government
- Financial
    - Optimize the Use of Financial Assets
    - Maximize Financial Sustainability
- Process
    - Improve and Align Business Processes
    - Increase Customer/Stakeholder Input
    - Improve Internal and External Communication
    - Increase Inter-departmental Cooperation
    - Increase Community and Regional Partnerships
- Organizational Capacity

- Optimize the Use and Capabilities of Technology
- Enhance Quality of the Workforce
- Increase Accountability
- Improve Organizational Leadership
- Increase Employee and Volunteer Engagement

The graphic depiction of these perspectives and objectives can be found in the County's strategy map below. Each department and elected office has developed a strategy map that incorporates the objectives that the department/office feels most reflects their mission and goals.



The Align Arapahoe process now includes a list of draft initiatives and measures for each department and elected office as well as the County as a whole. Throughout 2010, the list of initiatives and measures have be refined and prioritized and departments and elected offices have begun working toward their objectives and tracking and measuring their performance. This process of developing useful measures, tracking relevant data, and reporting the information to key decision makers is still in the beginning stages

As stated earlier, the Align Arapahoe process should have an impact on how the County prioritizes and makes decisions regarding the allocation of budget resources. The Align Arapahoe process, however, was not ready in time to be incorporated into the 2010 or 2011 budget development. Therefore, the goals and objective data on the following pages reflects performance data that has been collected and reported by departments and elected offices prior to the Align Arapahoe process. The County is still examining how the Align Arapahoe process will change the budget and resource allocation process but it is too soon to know what the specific changes will be. It is anticipated that as the Align Arapahoe process continues its development and the County culture of performance management matures the budget process will change and this budget document will look much different when it comes to prioritization and the reporting of performance data.

ASSESSOR'S OFFICE

The Arapahoe County Assessor's Office discovers, lists, classifies, and values all real and personal property in Arapahoe County.

The Administrative Division is responsible for maintaining accurate public records including ownership and parcel maps, assisting with entering appraisal data into the assessment and taxation system, and providing accurate property information to the public. Also maintains payroll, purchasing, completing and monitoring the office budget, producing legally required reports such as the abstract, certification to taxing entities, calculation of tax increments and tax warrant roll. Prepares reports for individuals, as well as outside agencies and districts, prepares administrative procedures for the appeals system, to include Assessor level appeals and abatements.

The Appraisal Division is responsible for collecting property sales and appraisal information to complete the appraisal process for real property. Also collects data, and values all personal property located within the County. Responds to and prepares cases for appeals at all levels and compiles data and statistics for the final report of the annual valuation for the assessment study to be submitted to the General Assembly and the State Board.

The Data Analysis Division is responsible for using spatial data supplied by Public Works and Development to create and maintain the GIS application development and incorporate the ownership data from the assessment and taxation system. This division also provides statistical data to the Appraisal Division to assist with the State audit.

Department Accomplishments

Completed assigned Personal Property street audits
Completed our residential single family electronic photo-image file
Completed the 2010 Assessor protest and County Board of Equalization (CBOE) hearings
Completed the 2010 maps & corrections
Completed, listed & valued all new residential & commercial construction
Implemented scanning project & procedures to include all real property and personal property
Listed & valued all new subdivision plats & parcels
Processed and completed all filed Personal Property declarations
Reviewed and recommended values for binding arbitration requests for tax year 2009
Selected new mass appraisal computer system
Successfully completed Phase I of the new mass appraisal system conversion

Demand Indicators	2008	2009	2010 Est.	2011
Total Parcel Count Centrally Assessed Property	1,220.00	1,269.00	1,340.00	1,400.00
Residential Properties Appraised	203,500.00	207,750.00	203,000.00	204,000.00
Personal Property Parcels Appraised	19,200.00	18,745.00	18,150.00	18,500.00
Certification to Taxing Entities	355.00	300.00	320.00	344.00
Senior Citizen Exemptions	16,120.00	17,450.00	19,100.00	19,500.00
Deed Transfers Processed	25,555.00	22,000.00	24,200.00	24,000.00
Veteran Exemptions	0.00	195.00	250.00	300.00
Calls Received by Customer Service	33,475.00	28,868.00	23,500.00	24,000.00
Breakdowns & Combinations Processed	150.00	175.00	90.00	90.00
New Plats Processed	196.00	202.00	120.00	60.00
Higher Level Appeals Cases Filed to Board of Assessment Appeals	500.00	880.00	440.00	1,050.00
Commercial/Industrial Properties Appraised	6,500.00	6,100.00	6,425.00	6,600.00
Vacant Land Properties Appraised	11,454.00	10,650.00	11,500.00	11,900.00
Agricultural Acres Appraised	319,225.00	384,518.00	316,342.00	345,500.00
Building Permits Reviewed	6,485.00	5,947.00	1,000.00	522.00
Real Property Sales Reviewed	21,893.00	10,723.00	11,286.00	11,850.00
Certification to Individual Cities	13.00	13.00	13.00	13.00
Certification to School Districts	9.00	9.00	9.00	9.00
Calculate Increment for Tax Increment Districts	6.00	7.00	8.00	8.00

Divisions

Assessor's Office

The Assessor's Office discovers, lists, classifies and values all real and personal property in Arapahoe County. The Assessor's Office is also responsible for maintaining public records, including ownership and parcel maps, compiling and submitting the Abstract of Assessment to the Colorado Division of Property Taxation, certifying values to taxing entities, and producing the warrant roll.

Mission:

To provide to the taxpayers of Arapahoe County accurate and equitable values on real and personal property in the most cost effective manner. The staff prides themselves on providing accurate information and service in a comprehensive and affable manner.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Administrative Responsibilities					
Resource:	FTEs to complete Administrative Processes	30.00	30.00	30.00	29.00
Service:	Provide Administrative Functions with accuracy,timeliness, professionalism	100%	100%	100%	100%
Property Valuation all Types					
Resource:	FTEs to Complete Appraisal Valuations	42.00	41.00	39.00	39.00
Service:	Accurate valuations for all parcels	214,669.00	216,581.00	220,028.00	223,448.00

BOARD OF COUNTY COMMISSIONERS

As the chief executive board, the Board of County Commissioners (BOCC) has administrative and policy duties. They direct and evaluate appointed department directors, negotiate contracts, enact policies to deliver public services, approve the budget, administer County services and appoint residents to the County advisory committees and boards. The Board enacts ordinances that have the force of the law. They make land use decisions and render judgments in land use disputes. The Commissioners serve as board members or are involved in organizations that contribute to regional collaboration such as Colorado Counties, Inc., the Denver Regional Council of Governments, the Public Airport Authority, the National Association of Counties, Urban Drainage, Arapahoe/Douglas Mental Health Network and Developmental Pathways. The Board also works with the Metro Area County Commissioners (MACC) to discuss issues around the metro area.

Department Accomplishments

Commissioner Frank Weddig was appointed by the Governor to the Colorado Complete Count Campaign Board for Census 2010.

Commissioner Rod Bockenfeld was appointed by the Governor to serve on the Colorado Coroner Standards and Training Board, and was elected to be the 2010 Chairman for the Denver Regional Council of Governments.

Commissioner Rod Bockenfeld was reappointed as Chair of the Fiscal Policy sub-committee of the Finance and Intergovernmental Steering Committee for the National Assoc. of Counties (NACo). NACo also appointed him to the Performance Mgt Advisory Commis

Commissioner Susan Beckman chairs the Works Allocation Committee (WAC). The WAC administers the Works Alloc. Block Grant to counties across the State. Under her leadership the WAC developed a valuable allocation distribution formula.

Commissioner Susan Beckman was elected as the Chairperson for the Colorado Counties, Inc. (CCI) Health and Human Services Steering Committee. Susan has led a successful CCI effort to oppose the State Centralization of Human Services.

More than $1.22 million was awarded by the Board in Community Development Block Grants to nonprofits and governmental agencies for public facilities, housing, and services that will benefit low-to-moderate income residents.

The Board approved the adoption of the Open Space Master Plan, incorporating feedback from thousands of residents and partners.

The Board coordinated 19 municipalities and agencies to establish the High Line Corridor Working Group and then pledged $3 million towards conservation and recreation on the High Line Corridor.

The Commissioners and District Attorney celebrated the grand opening of the new District Attorney's office.

The Commissioners and the Colorado Dept. of Transportation worked together to start the final phase of the Parker/Arapahoe interchange. This $32 million project constructs a grade-separated interchange that will carry Parker Rd. over Arapahoe Rd.

Together with Douglas County, Arapahoe County hosted a first-ever Fair Housing Forum. This was a free resource to renters, homebuyers, real estate professionals, homeowners associations, property managers and local governments.

Divisions

Special Assistant to the BOCC

The Special Assistant assists the Board of County Commissioners, Department Directors, and Elected Officials in implementing projects and programs that ensure alignment with the County's mission, vision and values. The Special Assistant assists the BOCC in developing policies and procedures to ensure the timely delivery of strategic projects and programs. The Special Assistant also serves as the Director of the County's Open Space Program, and serves as project sponsor for BOCC initiated projects.

Goals include assisting the Open Space Program with the implementation of the County's Open Space Master Plan; develop plans for and coordinate the expansion of the jail and court facilities for the 18th Judical District, research innovative ways to improve and strengthen the County's finances; and completing due diligence for projects.

Mission:

To enhance citizen quality of life by assisting the Board of County Commissioners, Department Directors and Elected Officials implement successful projects and programs that allow them to deliver exceptional service and efficiently use public funds.

BOCC ADMINISTRATION

The BOCC Administration Department provides executive level support for the Board of County Commissioners and the Special Assistant to the Board.

The Director of BOCC Administration supervises all staff functions including the development and management of the BOCC weekly Public Hearings and Study Session agendas; follow-up on study sessions and public hearing assignments; management of the BOCC calendar; appointments to the County's Advisory Committees and Boards and annual recognition event; development and management of the BOCC and BOCC Administration budgets; the role of liaison between the Elected Officials and Department Directors on behalf of the BOCC and other governmental entities; manage the County's Mayors and Commissioners Youth Award program; management of the Aid-to-Agencies Grant Program; manage the contract with the County's lobbyist including the gathering and dispursement of information provided by the Lobbyist to the BOCC and Department Directors for the annual Colorado General Assembly legislative session; and coordinate the annual Elected Officials and Department Directors Workshop; arrange for meetings with various front range cities, counties and agencies with the BOCC.

Department Accomplishments

Actively participated in the Align Arapahoe process to develop the County Strategy Map.

Conducted an indepth analysis of a legislative tracking process. This included conversations with other counties, review of "State Bill Colorado" and an internal analysis. The current process was improved to better serve the Board and departments.

Managed Arapahoe County's advisory boards and committee appointment process with an appreciation event scheduled for October 2010.

Planned and hosted the 5th annual VIP Fair Dinner for 200 guests to help kick off the Arapahoe County Fair. Proceeds from the Silent Auction will benefit the Arapahoe County Foundation Fair Building Fund to be used toward future improvements.

Represented Arapahoe County on the Metropolitan Mayors and Commissioners Youth Award Program and hosted a recognition event at the County to recognize twenty young people that have overcome adversity.

Successfully awarded bid to the County lobbyist for 2010.

Divisions

BOCC Administration

Ensure timely and proper execution of all administrative support required by the BOCC.

Mission:

To provide executive level support for the Board of County Commissioners and the Special Assistant to the Board.

CLERK & RECORDER'S OFFICE

The Arapahoe County Clerk & Recorder's Office is responsible for recording deeds, issuing marriage licenses and passports, processing titles and registering automobiles, renewing driver's licenses, registering voters, administering elections, processing campaign finance reporting, and maintaining records for the Board of County Commissioners.

Department Accomplishments

01) Successfully conducted the 2010 Primary and General Elections for over 342,000 registered voters.
02) Three additional election staff members earned Help America Vote Act (HAVA) state certification.
03) Conducted numerous outreach presentations regarding election and voter information.
04) Successfully installed fraud alert program in the Recording Division.
05) Implemented the new Oncore Recording system.
06) Relocated Recording books and enlarged Election conference/work processing area in the Administration Building.
07) Integrated credit card payment methods into daily balancing and reporting.
08) Collected Non-sufficient funds (NSF)for On-line MV returns/chargebacks at 100 % rate.
09) Enhanced internal and procedural controls in the Bookkeeping area.
10) Opened a new Driver's License Office in the Altura Plaza Office Building.
11) Clerked, recorded, and transcribed 277 county meetings.
12) Received, prepared, scanned, and verified 800,000 County documents for electronic record.

Demand Indicators	2008	2009	2010 Est.	2011
Total Revenues (millions)	9.90	9.20	9.60	10.30
Total Expenses (millions)	10.30	8.70	10.50	9.00
FTE's	119.00	117.00	119.00	119.00

Divisions

Clerk & Recorder Admin

Maintain and administer the daily operation of the Clerk and Recorder's Office. This includes personnel tracking, payroll processing and reporting, purchasing, entering financial transactions, budget preparation, forecast projections, as well as responding to citizens' issues, concerns and requests while meeting all statutory requirements. Administration also tracks legislation that affects the Clerk and Recorder’s Office.

The Administration Division includes the Clerk to the Board Division which maintains and administers the operation of the County Electronic Document Management System (EDMS), attends and documents meetings for Board of County Commissioners (BOCC), Planning Commission, and Board of Adjustment. The Clerk to the Board is also responsible for submitting legal notices to local newspapers.

Mission:

Facilitate the operations of the Recording, Elections, Motor Vehicle, Accounting and Clerk to the Board Divisions. Provide public access to information in a professional, efficient manner to the constituents of Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Maintain and support all operations in the Clerk and Recorder's Office					
Resource:	Full time employees	3.00	3.00	3.00	3.00
Service:	Personnel supported	119.00	117.00	119.00	119.00
Transcribe minutes from public meetings					
Resource:	Full time employees	2.50	2.00	2.00	2.00
Service:	Meeting minutes completed	526.00	430.00	450.00	450.00
Daily reconciliation of four Motor Vehicle Offices, Driver's License, Recording and miscellaneous deposits.					
Resource:	Full time employees	4.00	4.00	4.00	4.00
Service:	General Fund revenue collected ($ millions)	9.90	9.20	9.60	10.30

Elections

The Election Division administers elections for the County, cities, schools and special districts in Arapahoe County. The County has 372 precincts with a voter registration database of over 350,000 eligible electors. The Election Division employs over 1,600 election judges on Election Day for the even year elections and acquires approximately 200 polling sites. The Division prepares the Notices of Election and the TABOR notices for the County and political subdivisions that coordinate elections with the County. The Division is responsible for programming and preparing over 1000 voting machines for Election Day and Early Voting: and for processing mail-in ballots in all mail ballot elections and polling place elections. In 2011 the Elections division will be responsible for restructuring precinct boundaries and reprinting maps to reflect the determinations of Legislature, Board of Commissioners and other governmental agencies during the decennial redistricting process.

Mission:

To provide every eligible elector in Arapahoe County the opportunity to register to vote and participate in the election process.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Restructure and produce maps to implement redistricting decisions					
Resource:	FullTime Employees	0.00	0.00	1.00	1.00
Service:	Precincts	372.00	372.00	372.00	372.00
Maintain and upgrade firmware for voting machines					
Resource:	Full Time Employees	2.00	2.00	2.00	2.00
Service:	Voting Machines	1,325.00	1,325.00	1,525.00	1,525.00
Maintain Voter Registration Database					
Resource:	Full Time Employees	12.50	14.00	14.00	14.00
Service:	Voter Turnout - General Election	268,673.00	76,790.00	200,977.00	100,000.00
Increase Voter Participation					
Resource:	Eligible Registered Voters	340,000.00	345,000.00	347,222.00	339,399.00
Service:	Voter Registration Transactions	182,000.00	182,000.00	152,644.00	150,000.00

Motor Vehicle

Assist the citizens, dealers, and lienholders by providing website utilization, issuing license plates, registrations and titles for new purchases, and dealer services. Process online renewals, assist customer concerns via e-mail, by phone and in person regarding the filing of liens, titles and registering of vehicles. Accept marriage license applications and voter registrations in the branch offices. Administer Colorado driver's license renewal program, first time licenses, motorcycle endorsements and Colorado identifications and driver's license records. Collect and disperse revenue to the appropriate government entities.

Mission:

Administer registrations, titles, inspections, collections of revenue, recordings of liens, and issuing driver's license renewals, first time licenses, motorcycle endorsements and Colorado identifications and driver's license records. Motor Vehicle enforces state statutes and regulations in order to effectively license motor vehicles in the State of Colorado.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
File Motor Vehicle Liens					
Resource:	Full Time Employees	71.00	72.00	73.00	73.00
Service:	Motor Vehicle Chattel Fees	480,218.00	376,135.00	551,602.00	450,000.00
Process Motor Vehicle Titles					
Resource:	Full Time Employees	71.00	72.00	73.00	73.00
Service:	Titles-Retained Fees	649,640.00	586,103.00	633,258.00	625,000.00
Total Amount of Revenue Collected by the Motor Vehicle Office					
Resource:	Full Time Employees	71.00	72.00	73.00	73.00
Service:	Total Amount of Revenue (less drivers license,titles,chattel fees)	4,986,242.00	4,517,578.00	4,503,037.00	4,884,600.00
Process Driver's License Renewals for Colorado Residents and Out of State Driver's Licenses for new Colorado Residents.					
Resource:	Full Time Employees	7.00	7.00	8.00	8.00
Service:	Number of Renewals	25,279.00	21,248.00	33,663.00	32,500.00

Recording

The Recording Division is responsible for the recording of real estate documents and any other information where there is a need for public record. This Division also issues marriage licenses and passports.

Mission:

The Recording Division makes public records accessible to citizens and taxpayers within the guidelines administered by Colorado Revised Statutes. We strive to provide excellent service to the public that exemplifies the highest level of courtesy and ethical performance.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Passports Issued					
Resource:	Full Time Employees	17.00	4.00	4.00	4.00
Service:	Passport Fees Collected	107,940.00	74,300.00	102,325.00	86,000.00
Passports Issued					
Resource:	Full Time Employees	17.00	4.00	4.00	4.00
Service:	Passports	5,400.00	3,518.00	3,402.00	3,500.00
Marriage License Fees Collected					
Resource:	Full Time Employees	17.00	5.00	5.00	5.00
Service:	Marriage License Fees	28,747.00	27,699.00	26,649.00	26,500.00
Collect State Documentary Fee					
Resource:	Full Time Employees	17.00	13.00	13.00	13.00
Service:	Document Fees	410,808.00	263,843.00	282,207.00	250,000.00
Marriage Licenses Issued					
Resource:	Full Time Employees	17.00	5.00	5.00	5.00
Service:	Marriage Licenses Issued	4,106.00	3,796.00	3,768.00	1,732.00
Collect Recording Fees					
Resource:	Full Time Employees	17.00	13.00	13.00	13.00
Service:	Recording Fees Collected	2,480,764.00	2,695,460.00	3,042,493.00	3,198,000.00
Record Real Estate Documents					
Resource:	Full Time Employees	17.00	13.00	13.00	13.00
Service:	Documents Recorded	143,868.00	137,168.00	134,324.00	140,000.00

COMMUNICATION SERVICES

Communication Services directs the marketing, media and employee communication program for Arapahoe County and coordinates activities and events that facilitate communication among employees, citizens, news media and visitors.

Department Accomplishments

2009 Annual Report and Open Space Annual Report distributed to more than 150,000 households through the Denver Post and local community newspapers.

Coffee with a Commissioner meetings with employees

Coordinated the ground breaking ceremony of the Parker Road and Arapahoe Road interchange project.

Countyline News and "AC Weekly"

Distributed the 2009-2010 Open Space Community Guide and organized the annual Open Space shareback and grants award ceremony.

Fair Marketing and Advertising program resulted in a 28 percent increase in the number of coupons redeemed at the 2010 County Fair, which attracted more than 21,000 people.

Handled 5,000 print orders and 14 million impressions.

Helped promote the 2010 Census

Open Space Shareback and Grant ceremony

Oversaw the communication and outreach efforts for the Open Space Master Planning process that drew participation from more than 3,000 County residents

Quarterly Communication Meetings for Supervisors

Take Your Child to Work Day

Won awards through the International Association of Fairs and Expos, 3CMA – the City County Communication Marketing Association and the National Association of County Information Officers.

Divisions

Communication Services Admin

The department provides marketing, graphic design, printing services, event planning and communications support to departments and elected offices in order to enhance Arapahoe County's image and its ability to achieve its goals and mission.

Mission:

To enhance Arapahoe County's image and its ability to achieve its goals and mission.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Offer cost-effective printing and digital copying services to Arapahoe County. Strive to be customer-oriented and aims for excellence in quality and service. Committed to providing effective printing services to all departments.					
Resource:	Total number of impressions (millions)	14.50	13.60	15.60	16.00
Service:	Average cost per impression	0.04	0.04	0.04	0.04

COMMUNITY RESOURCES DEPARTMENT

The Community Resources Department provides community and human service programs that benefit citizens of all ages and economic levels in Arapahoe County. Funds to pay for the programs operated by the Department come from Federal and State grant sources, local property tax revenues, user fees and client donations. Approximately 90% of the Department's annual budget comes from grant sources. The seven Department Divisions include: Administrative Services, Arapahoe/Douglas Works! (ADW!), CSU Extension, Housing and Community Development Services, Judicial Services, Senior Resources and Weatherization. In addition, the Administrative Services Division provides support for the Arapahoe County Cultural Council and is responsible for the Volunteer Connections program. The Senior Resources Division is responsible for the County Veterans Service Officer (CVSO).

The Community Resources Department Mission is to build a strong, safe, community by providing a unique array of "safety net" and other services that assist citizens in need and to offer opportunities for enrichment and engagement to others.

The Community Resources Department Vision is to provide efficient and effective services with engaged employees and volunteers, meeting the needs of citizens, earning the respect of others and exceeding the expectations of funding sources.

Department Accomplishments

Administrative Services and Senior Resources Divisions, through the County Veterans Services office received a Veterans Administration outreach grant of $20,370 for the 2009-2010 program year.

Administrative Services Division successfully transferred the County Veteran Services Officer position and program to the Senior Resources Division in December 2009 to better serve the veteran population in Arapahoe County.

Administrative Services Division, through Volunteer Connections, documented 17,634 volunteer hours worth $361,866 to Arapahoe County in 2009.

Administrative Services Division, through Volunteer Connections, received $24,645 in kind contributions and $8,500 in cash donations for the 2nd annual Volunteer Connections Award ceremony held in February 2010.

Administrative Srvcs Division, through Volunteer Connections, received the National Association of Volunteer Programs in Local Government (NAVPLG) 2010 Innovative Program Award for the Court Notification program run by the Judicial Services Division.

ADW! 50+ & Fabulous program served over 2,000 job seekers in 2009 and provided specialized services for this mature population serving over 150 businesses.

ADW! assisted over 50,000 job seekers during 2009 in our Workforce Centers.

ADW! Directives from the ADW! Workforce Investment Board to focus on high skills, high wage targeted industries which include: Healthcare/Bioscience, IT/Financial, Aerospace/Aviation and Energy.

ADW! Employment First program earned over $127,000 for program and agency use.

ADW! In February 2010, CDLE awarded an Implementation Grant for the Get Into Water! project in the amount of $428,000 to Arapahoe/Douglas Works with the Rocky Mountain Section of American Water Works Association as the prime subcontractor.

ADW! In February 2010, Colorado received an $8M grant from the US DOL for the State Energy Sector Partnership. ADW! received over $2.7M to serve as the fiscal agent for the Metro Front Range component of the grant.

ADW! is active in the regional wrkfrc board for national business partnership & Colo Urban Wrkfrc Alliance. These place ADW! in alignment with regional approaches to economic & employment solutions to ensure Arap & Dgls Cntys remain competitive.

ADW! opened an additional office at the Lowry Campus. The Employment by Design program, which assists individuals that have been laid off with re-entering the Wrkforce located here. This location also services Employment 1st, CSBG & Yth Customers.

ADW! PY09 Summer Job Hunt program has serviced over 3,000 youth.

ADW! Vet program reached out to 126 employers from July 1, 2009 to June 30, 2010 and also made initial contact with 171 additional employers that resulted in 385 job orders placed.

ADW! was presented an award from the Colorado State Youth Council for the Youth Energy Conservation Corps in 2009.

ADW! was presented an award from the National Association of Workforce Boards for excellence in the advancement of a competitive American workforce for the Youth Energy Conservation Corps in 2009.

ADW! was presented the Colorado Best Practice award for Boosting WIA Program Outcomes utilizing Occupational Saturation Rates in 2010.

ADW! was presented with the business partnering committee special recognition award from the Colorado Moving the Nation in appreciation of dedicated services to the Conference of Minority Transportation Officials (COMTO) Colorado members in 2009.

ADW! WIA Adult & Dislocated Wrkrs pgms met PY09 federal performance standards servicing 442 DW & 774 Adult customers in intensive & training services thru WIA funds & 341 DW & 343 Adult customers in intensive & training services through ARRA funds.

ADW! WIA Youth programs met the federal performance standards for PY09 servicing 467 customers in intensive and training services through WIA formula funding & 460 customers in intensive & training services through ARRA funding.

ADW! worked with 2,400 employers throughout the metro region during PY09.

ADW!'s intensive case management programs served over 2,500 customers with support services, tuition, one on one career counseling and targeted skills assessment.

ADW's HIRE Colo pgm includes 112 businesses & 192 job seekers placed in on-the-job training, providing business with qualified persons & eligibility to receive a subsidy up to $6,000 to recover costs of recruiting, training, & wages. Budget=$640,000.

CSU Extension - Family and Consumer Sciences staff served 115,942 clients in response to telephone, newsletters (majority of clients served), email and walk-in requests for individualized information.

CSU Extension - With the assistance of the Communications Department, developed an updated 4-H Program Marketing Plan, which resulted in 296 members, 85 leaders and 32 clubs.

CSU Extension 4-H Youth Development Program worked with nearly 5,168 youth and nearly 900 adult volunteers to assist youth to learn critical lifelong learning skills, such as Citizenship, Leadership, Decision-making and Community Service.

CSU Extension actively participated in planning and coordinating the 2010 Arapahoe County Fair and the 4-H and Open Class competition events. Over 1800 exhibits were received from 400 exhibitors.

CSU Extension Family and Consumer Agent served 496 clients at workshops on Diabetes Prevention, Food Safety, Food Preservation, and Living with Allergies.

CSU Extension Master Gardeners have provided 2,878.5 hours of volunteer service and provided 2,211.5 hours of continuing education from January to December 2009.

CSU Extension Youth Development and School Enrichment has served 657 youth, through July 2010, with youth development programs and events.

CSU Extension, Master Gardeners served 15,906 clients in response to telephone and walk-in requests for information. Volunteers have presented over 25 programs to the residents of Arapahoe County.

HCDS administered the Arapahoe County Housing Authority (ArCHA), including approximately 60 Arapahoe vouchers and 209 Housing Choice Vouchers, that are ported in from other jurisdictions, for long term rental assistance (Section 8).

HCDS completed 5 projects for the City of Centennial using 2009 CDBG funds.

HCDS completed approximately 22 projects using 2009 Community Development Block Grant Awards in the service area; an additional 7 projects are nearing completion.

HCDS provided down payment and closing cost assistance using HOME funds for 11 first time homebuyers in our service area.

HCDS received $2.1M in NSP from CO Div of Hsg (CDOH) for acquisition/rehabilitation of foreclosed properties: 1)$900,000 for Arapahoe Douglas Mental Health Network (ADMHN) for a 12 unit apt; & 2)$1.2M for the City of Englewood for single family homes

HCDS used HOME funds to rehabilitate 8 owner occupied homes, in Littleton, and 1 in Centennial.

HCDS worked with Family Tree and County Human Services to ensure $900,000 in HPRP funding is distributed for short term housing assistance.

Judicial Services CJ Planners are providing quarterly reports regarding the efficacy and cost-benefit analysis for the mental health court.

Judicial Services CJ Planners completed a study of Pretrial in Arapahoe County. The results show that pretrial supervision reduces the FTA rate by 50% and reduces the re-offense rate by 13%.

Judicial Services increased the population it completes bond reports for to include all misdemeanor 1st advisements, increasing the # of reports prepared by 13%. The # of defendants ordered supervision has increased by approx 19% compared to 2009.

Judicial Services Pretrial failure to appear rate was 4% in 2009. The failure to appear rate to date in 2010 is 4%.

Judicial Services-In 2009 AS/UPS clients completed 196,459 comm srvc hrs & donated 5,943 toys, scarves & blankets to charitable organizations, totaling nearly $4M or equal to approximately 95 FTE.

Judicial Services-In 2009 the Court Notification Program made 11,143 reminder calls to defendants using existing staff and volunteers & the CJ Planning Coordinators conducted & distributed monthly analyses of the efficacy of the program.

Senior Resources accepted delivery of the final 2 busses for the transportation program through our CDOT grant.

Senior Resources applied for and received a $75,000 Chore Services Grant allowing us to continue that program in 2010-11.

Senior Resources collaborated with Volunteer Connections to apply for and receive a grant to bring Healthier Living programs to low income seniors throughout the county.

Senior Resources continues to manage the Naco prescription drug discount card program with an increase in program participants.

Senior Resources continues to work collaboratively with Volunteers of America, Senior Hub, and Tri Valley Seniors to ensure services are available to seniors on the Eastern Plains.

Senior Resources participates in community organizations such as Arap Cnty Cncl on Aging, Denvr Reg. Mobility & Access Cncl, Colo Community Action Association, Senior Hub Advisory Cncl, & the Partnerships for Health Initiative Steering Committee.

Senior Resources provided 11,328 transportation trips to medical appointments, senior centers, grocery stores and food banks to 343 unduplicated individuals.

Senior Resources provided 2,900 hours chore services to 230 unduplicated individuals living in Arapahoe County.

Senior Resources provided Christmas gifts to 75 low income clients through our partnership with Home Instead Home Care.

Senior Resources provided fleece blankets to 85 new Homemaker clients through our partnership with Judicial Services.

Senior Resources provided Homemaker Services to 401 senior and disabled residents of Arapahoe County.

Senior Resources provided infomation & referral services to over 1,200 people through phone calls, visits, & attendance at resource fairs throughout the community.

Weatherization Division provided approximately 196 Crisis Intervention Program services during the 2009/2010 winter season in response to heating emergencies.

Weatherization has developed and expanded new partnerships with private subcontractors to provide energy conservation services in order to reach an expanded number of low-income homes with new ARRA funding.

Weatherization installed 2,474 major energy conservation and efficiency measures during the 2009-2010 program year. This represents 794 (or 47%) more major measures installed than the previous program year.

Weatherization Program provided comprehensive energy conservation services to 1,141 homes for the 2009-2010 program year.

Weatherization replaced 393 older inefficient or unsafe furnaces in low-income housing with new high-efficiency furnaces during the 2009-2010 program year.

Divisions

Arapahoe County Cultural Council

The Arapahoe County Cultural Council is a body appointed by the BoCC on an annual basis and is composed of 13 members who represent various geographic regions of the County. Administrative staff support for the Council is provided by the Administration Division. On a yearly basis, the Council receives applications for Arapahoe County's share of the annual Scientific and Cultural Facilities District (SCFD) grant funding, reviews said applications and prepares a recommended plan for distribution of the available SCFD funds. After adoption by the Arapahoe County Board of County Commissioners, it is forwarded to the SCFD Board of Directors for approval and implementation. The individual SCFD grants that are awarded then pass through the SCFD.

Mission:

The Arapahoe County Cultural Council's mission is to serve as a key link in the application acceptance, review and recommendation process that leads to the distribution of grant funding from the Scientific and Cultural Facilities District (SCFD) to eligible Tier III organizations providing services to Arapahoe County residents.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allotted	1,184,026.00	1,100,000.00	975,000.00	1,050,000.00
Service:	Tier III applications reviewed	85.00	85.00	82.00	82.00

Arapahoe/Douglas Works!

Arapahoe/Douglas Works! (ADW!) is funded by federal/state/local grants to provide a variety of workforce development/talent development activities to customers. These activities include: Assessment of workforce development needs, basic skill & occupational skill development, career counseling, case management & job placement. Funds are from the Workforce Investment Act (WIA), Wagner Peyser, & Temporary Assistance to Needy Families (TANF) & Employment First (Food Stamps). ADW! partners with other county departments, many community based organizations & educational institutions such as Human Services, AARP, The Learning Source for Adults/Families, Housing Authorities & Community Colleges. ADW! works with the business community, chambers of commerce & economic development as well to bridge job seekers & employers. A strategic Arapahoe & Douglas County regional partnership within the metro Denver business community is vital for the successful connection between demand & supply of talent.

Mission:

ADW! Mission: To invest in human capital which contributes to regional economic vitality.
ADW! Vision: Is a best-in-class workforce development organization that is responsive to the dynamic needs of job seekers and business/industry.
Division Program Results that Matter:
1 100% Employability for all those who want to work
2 Results that are best-in-class
3 Metro area workforce center of choice
4 Exceptional delivery of services
5 Provide the highest rate of return on public investment

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Youth - Literacy/Numeracy Gains					
Resource:	Youth Enrolled	115.00	115.00	115.00	115.00
Service:	Literacy/Numeracy Percentage	39%	39%	39%	39%
Youth Participants - To have youth earn a diploma or equivalent					
Resource:	Youth enrolled	450.00	450.00	450.00	450.00
Service:	Attainment of Degree or Certificate	58%	59.2%	58%	58%
Youth Participants - To place youth in unsubsidized employment					
Resource:	FTE	4.00	5.00	8.00	8.00
Service:	Placement in Employment or Education Measure 57%	73%	73%	73%	73%
Temporary Assistance to Needy Family (TANF) Participants - To have "all-family" in countable work activities					
Resource:	FTE	9.00	10.00	10.00	8.00
Service:	All-Family participation rate	50%	50%	50%	50%
TANF Participants - To have two-parent families in countable work activities					
Resource:	FTE	2.50	1.50	1.00	1.00
Service:	Two-Parent participation rate	90%	90%	90%	90%
Dislocated Worker Participants - To assure job retention					
Resource:	Support service assistance ($)	70,200.00	100,000.00	100,000.00	100,000.00
Service:	Employment retention rate	87.5%	87.16%	87.5%	87.5%
Dislocated Worker Participants - To place individuals in unsubsidized employment					
Resource:	FTE	6.00	7.00	8.00	8.00
Service:	Entered employment rate	86%	84.09%	86%	86%
Adult Participants - To assure job retention					
Resource:	Support service assistance ($)	117,766.00	100,000.00	100,000.00	100,000.00
Service:	Employment retention rate	83%	87.16%	86%	83%
Adult Participants - To place individuals in unsubsidized employment					
Resource:	FTE	8.00	8.00	9.00	9.00
Service:	Entered employment rate	86%	84.15%	86%	83%

Colorado State University Extension

This division provides educational information on Agriculture, Horticulture, Consumer & Family Issues, 4-H, Youth Development, Natural Resources and Community Development. The division coordinates Arapahoe County 4-H and open class activities through the Fair Planning Committee, in order to provide quality 4-H and Youth Development programming to the youth in the County. The division administers the Commodity Food Program, commonly known as TEFAP (The Emergency Food Assistance Program). County extension agents and their expertise is shared across county lines.

Mission:

The mission of Colorado State University Extension is "to provide information and education, and encourage the application of research-based knowledge in response to local, state and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado."

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Deliver nutrition, food security information to qualified clients.					
Resource:	FTE in program support	1.00	1.00	0.85	0.85
Service:	Clients reached through classes.	100.00	100.00	200.00	200.00
Administer grant money in support of commodity food program.					
Resource:	FTE Hours to administer grant funds.	15.00	15.00	15.00	20.00
Service:	Food Banks Served	16.00	16.00	20.00	20.00
Manage commodity food program to supply food banks.					
Resource:	FTE Hours to manage food program.	360.00	360.00	360.00	300.00
Service:	Food banks served	16.00	16.00	20.00	20.00
Provide an opportunity for 4-H members to have projects evaluated and to compete.					
Resource:	# of exhibits at the Fair	1,300.00	1,400.00	1,400.00	0.00
Service:	Successful completion events held.	7.00	7.00	7.00	0.00
Develop collaborator programming with youth oriented organizations, agencies and schools to increase participation in after school programs					
Resource:	Youth Development & Enrollment Coordinator	1.00	1.00	1.00	0.00
Service:	Agencies / Organizations / Alliances	35.00	50.00	50.00	50.00
Involve youth in 4-H clubs and enrichment activities.					
Resource:	# of FTE with 4-H and enrichment as primary responsibility.	3.00	3.00	3.00	3.00
Service:	# of youth participating	4,500.00	4,800.00	4,800.00	4,800.00
Market the value of the CSU Education Website					
Resource:		0.00	0.00	0.00	0.00
Service:	Average site visits per year	10,000.00	15,000.00	15,000.00	16,000.00
Recruit and train beginning level Master Gardeners, Master Wildlife and 4-H volunteers to extend program delivery.					
Resource:	FTE hours involved in volunteer recruitment & training.	700.00	800.00	800.00	800.00
Service:	# of new volunteers recruited and trained.	190.00	190.00	190.00	200.00

Community Resources Administration

This division performs a variety of supervisory, administrative and monitoring duties associated with the direction of the Community Resources Department including: Arapahoe/Douglas Works!, CSU-Cooperative Extension, Housing & Community Development Services, Judicial Services, Senior Resources, and Weatherization. The division provides fiscal accountability for all divisions and grant activities, as well as providing staff support to the Arapahoe County Cultural Council. The division coordinates volunteer opportunities for citizens and employees through the Volunteer Connections Program. It also provides representation for Arapahoe County on various committees and boards in the community.

Mission:

To plan for and administer all of the programs assigned to the Community Resources Department in line with Board of County Commissioners policies and the regulations of the various Federal and State grants which finance portions of the Department's operation to provide the best possible array of services to the citizens of Arapahoe County in an efficient and cost-effective manner.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Create positive volunteer experiences for all involved through exceptional delivery of services.					
Resource:	Volunteer Hours	12,637.00	17,364.00	13,269.00	18,000.00
Service:	Equivalent value of Vol Hrs for Arapahoe County	270,862.00	358,000.00	271,085.00	369,360.00

County Veterans Service Office

The Colorado Department of Veterans Services requires assistance to Veterans and their families in compliance with Sections 28-5-801 et seq., Colorado Revised Statutes. These benefits include Burial Assistance which provides veterans within Arapahoe County the information regarding their burial allowance and advises/assists family members of veterans in collection of death pension. This division also assists veterans in processing claims for medical benefits, including assistance and coordination with veteran's Medicaid cases. Assistance with educational benefits is also coordinated with the VA.

The State of Colorado provides a minimal yearly reimbursement for this service.

Mission:

The County Veterans Service Officer (CVSO) provides quality assistance to Arapahoe County Veterans and their families.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Provide assistance to Arapahoe County Veterans and their families in line with Arapahoe County's Mission, Vision and Values.					
Resource:	FTE	0.50	0.50	1.00	1.00
Service:	Veterans Assisted	149.00	200.00	900.00	1,000.00

Housing & Community Development Svcs

This division assists with the improvement of housing conditions and community facilities for low/moderate income persons, and the upgrade of community services to benefit low/moderate income persons. The goal is to expand the supply of decent, safe, sanitary and affordable housing for low/moderate income persons.

Mission:

To plan for and administer Community Development Block Grant, HOME, and Section 8 funds, as well as access bonding authority, for the benefit of low and moderate income persons by engaging in projects to provide decent housing and a suitable living environment while operating within the programs' respective regulations and Board of County Commissioner's policies.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Centennial CDBG Projects					
Resource:	Estimated Funds	246,235.00	249,163.00	327,840.00	327,840.00
Service:	Estimated Projects	8.00	5.00	7.00	7.00
HOME Program Income & Recaptured Funds					
Resource:	Funds received	135,400.00	182,370.00	300,000.00	300,000.00
Service:	Projects assisted	8.00	10.00	10.00	10.00
Community Development Block Grant Program Income					
Resource:	Funds received	12,926.00	18,640.00	10,000.00	10,000.00
Service:	Projects assisted	5.00	13.00	5.00	5.00
Section 8 Vouchers					
Resource:	Funds expended	24,000.00	23,600.00	27,000.00	24,000.00
Service:	Number of vouchers	71.00	60.00	60.00	60.00

Judicial Services

This division provides Pretrial Release Services to courts, District Attorney & Public Defender Offices for bond information & supervision of offenders prior to sentencing, and Electronic Home Detention and Global Positioning to pretrial offenders ordered by the court to be placed on enhanced supervision.
Judicial Services screens, places & monitors adult/juvenile offenders ordered by the court to complete a specified number of AS/UPS (Alternative Services/Useful Public Services) service hours.
The division also provides a sentencing alternative to courts for community residential & non-residential placement of diversion & transition offenders approved by the Community Corrections Board, and provides the Arapahoe County Justice Coordinating Committee with statistical data and program analysis to identify systematic gaps, duplication of services, inefficiencies to reduce the jail population, and provide collaborative efforts for effective programming and increased services.

Mission:

To provide Pretrial Release, Alternative Services (AS), Useful Public Services (UPS) and Community Corrections services in a cost effective manner within County guidelines, state standards and contractual agreements.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To provide transition, residential community corrections placement to offenders from the Department of Corrections.					
Resource:	Transition Residential revenues	3,061,773.00	2,768,196.00	3,182,048.00	2,727,470.00
Service:	Average daily population	222.00	201.00	231.00	198.00
To provide diversion, residential community corrections placement to offenders as a direct sentence.					
Resource:	Residential Diversion revenues	2,562,168.00	2,405,929.00	2,589,719.00	2,176,465.00
Service:	Average daily population	186.00	175.00	188.00	158.00
To continue to maintain successful termination rate for completion of AS/UPS hours & offender's compliance with court order.					
Resource:	AS/UPS Successful Terminations	5,137.00	4,981.00	4,718.00	4,800.00
Service:	% of AS/UPS Successful Terminations	90%	90%	90%	90%
To maintain active recipient service agencies in metro area & specifically Arapahoe County to meet need for volunteer manpower & specialized services.					
Resource:	Total Arapahoe County Agencies	166.00	168.00	150.00	155.00
Service:	Total cost savings to community (in dollars)	2,945,106.00	2,727,054.00	2,602,229.00	2,602,229.00
To interview, screen and place offenders in recipient services agencies to complete court-ordered AS/UPS hours.					
Resource:	Total New AS/UPS Cases	5,280.00	5,164.00	5,164.00	5,200.00
Service:	Total AS/UPS hours completed	207,297.00	196,459.00	188,262.00	190,000.00
To provide offender assessment, supervision, and enhanced supervision to all detainees released to Pretrial program to monitor conditions of bond & assure appearance in court.					
Resource:	Number of Pretrial Staff	7.50	7.50	7.50	8.00
Service:	Total cases supervised	1,136.00	996.00	1,150.00	1,200.00
To interview eligible felony and misdemeanor domestic violence detainees booked into Detention Facility for purposes of bond information & recommendations.					
Resource:	Number of Pretrial Staff	7.50	7.50	7.50	8.00
Service:	Total eligible detainees interviewed	3,313.00	3,239.00	3,792.00	3,800.00

Senior Resources - Homemakers

Both the County General Fund and Community Service Block Grant (CSBG) portions of the Homemaker Program provide routine light housekeeping services that enable senior and disabled citizens to remain in their own homes and communities for a longer period of time, provide a safe and healthy living environment, provide information and referral to citizens and families to enable them to access other programs that might be of benefit, and to observe and report changes in clients' health or lifestyle that might indicate a need for additional service.

The Homemaker Program was supplemented in 2007 with the Chore Services Program Grant that provides non-routine heavy housekeeping, organizing, packing for moves, cleaning for HUD inspections, and yard work for seniors age 60 and over to enable them to remain independent in their homes and communities for a longer period of time. Clients in this program receive information and referral assistance as needed.

Mission:

To provide routine and non-routine housekeeping, cleaning, organizing, and yard clean up services to eligible residents of Arapahoe County in order to enable people to remain in their own homes in a safe and healthy environment, to maintain their social and community connections, and to delay the need for more expensive care-giving facilities paid for at public expense.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Senior Resources/Chore Services will provide heavy housecleaning, organization and packing, and yard work to seniors age 60 and over to assist them in maintaining their independence and safety at home. Grant award was increased in 08-09.					
Resource:	1.75 FTE Chore Svc Workers ($ salaries)	50,000.00	91,500.00	91,500.00	75,000.00
Service:	Citizens Served	168.00	195.00	225.00	225.00
Use CSBG funds to provide routine housekeeping services to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time Homemakers	7.00	7.00	7.00	7.00
Service:	Citizens served	300.00	300.00	300.00	275.00
Use County general funds to provide routine housekeeping services to as many eligible citizens as possible to enable them to remain safe and healthy in their home and community.					
Resource:	Full-time and Part-time Homemakers	3.00	3.00	3.00	3.00
Service:	Citizens served	117.00	117.00	117.00	117.00
To develop and maintain work schedules for Homemaker and Chore Staff, qualify new clients for service, monitor performance of Homemakers in the field, prepare staff meetings and trainings, and observe/report client changes.					
Resource:	Full-time Program Coordinator	1.00	1.00	1.00	1.00
Service:	Citizens served	642.00	642.00	642.00	642.00
To administer the Homemaker Chore Transportation & County Veterans Services progrms in accordance w/grant guidelines; to provide information & assistance to Seniors & their familes to identify unmet needs in the community & seek grants, partnerships					
Resource:	Full-time Division Manager	1.00	1.00	1.00	1.00
Service:	Citizens served	642.00	642.00	942.00	1,100.00

Senior Resources - Transportation Division

In 2006 DRCOG designated Arapahoe County as the recipient of Title III Older American's Act and/or State Funding for Seniors funds to provide transportation to Arapahoe County residents age 60 & over. The Senior Resources Division contracts with First Transit to provide door to door handicapped accessible transportation to medical, dental, mental health appointments, adult day programs, senior dining centers, grocery shopping, food bank trips, and classes related to maintaining or improving health.

In 2009, four busses were acquired, using grant funding from the Colorado Dept of Transportation. These busses will provide the base of transportation for Arapahoe County Seniors for many years.

Senior Resources plans for the future by working toward efficient delivery of services, seeking alternative or additional funding sources and advocating for increased funding through DRCOG.

Mission:

To ensure that seniors age 60 and over have access to transportation to medical/dental/mental health appointments, senior dining centers, grocery stores and food banks.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To provide transportation for eligible citizens to approved destinations using Older American's Act and/or State Funding for Seniors grant funds. Transportation is provided by First Transit under the name of First Ride Transportation Services.					
Resource:	Older Americans Act $ for Arapahoe County	326,634.00	394,005.00	343,000.00	343,000.00
Service:	Number of transportation units provided	11,501.00	10,622.00	10,600.00	10,500.00

Weatherization

This division performs comprehensive home inspections, energy audits & computer based savings-to-investment analysis on all eligible clients' homes in accordance with State and Federal guidelines. Weatherization installs and retrofits a variety of cost-effective energy conservation measures to reduce energy consumption. They perform combustion appliance safety tests, repairs, & efficiency tune-ups, including performing before and after air-leakage tests on each home. They will also replace furnaces for health & safety or efficiency reasons, and perform client education on energy conservation.

Mission:

To provide low-income households with quality energy conservation services, in a safe and cost-effective manner, to homes of eligible residents of the State defined Region 7 comprised of Arapahoe and Adams Counties.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Maximize cost-effective services provided to each home weatherized.					
Resource:	Average investment of all materials installed per home (in dollars) including insulation, health & safety, appliance repl. and subcontractor costs	656.00	785.00	1,229.00	1,106.00
Service:	Average number of major energy conservation measures installed/home per cost-effective guidelines	1.92	2.19	1.93	2.03
Reduce customers' health and safety risks associated with faulty heating systems, and increase overall energy savings by replacing old inefficient furnaces with high-efficiency heating systems.					
Resource:	Number of FTE Furnace Techs	5.00	5.00	5.00	6.00
Service:	Total number of furnaces replaced	160.00	224.00	280.00	420.00
Provide comprehensive energy efficiency and conservation services to as many eligible homes as possible.					
Resource:	Total number of FTE field staff	23.00	23.50	37.50	29.50
Service:	Number of homes served	892.00	891.00	1,125.00	1,200.00

CORONER'S OFFICE

Mandated by CRS 30-10-601 and following articles. Responsibilities of this office include determining the cause and manner of death in cases of sudden or unexpected deaths in Arapahoe County, especially those occurring under violent or suspicious circumstances. This includes documentation, collection and preservation of evidence as well as providing courtroom testimony.

Department Accomplishments

All Medical Investigators are now ABMDI (American Board of Medical/Legal Death Investigators) certified

Appointed as active (voting) representative on a legislatively created statewide Child Fatality Prevention Review Team

Completed training for the College of American Pathologist's Spokespersons Program for improved communication skill and providing media consultation on a national and local level

Continue to participate in the Governors Expert Emergency Epidemiologic Response Committee for dealing with epidemiologic emergencies such as H1N1 influenza

Continued education programs for the public and private institutions

Established relationships with local colleges and universities to provide internships for school credit to undergraduate and graduate students

Helped start the Metro Area Coroner and Medical Examiner Association which will be the basis of a better working relationship with other metro coroners

Implemented phase II (VAST) of our comprehensive case management database (CME)

In conjunction with the Colorado State Health Department, initiated a statewide pilot project funded by the Center for Disease Control for violent death reporting

Participated in the D-Mort Team in preparation and training for possible mass disaster

Provided expertise to agencies not having a Medical Examiner/Forensic Pathologist available

Provided expertise to Colorado Department of Public Health and Environment in a Center for Disease Control grant funded statewide pilot project for review of infant deaths

Worked closely with legislative bodies to improve coroner training by statute

Worked closely with the legislature to increase organ harvest/transplant availability on coroner cases

Worked closely with the legislature to set coroner salaries throughout the state

Worked in conjunction with members of the medical and civil community in establishing an epilepsy death (SUDEP) review team

Worked on the Colorado Coroners Standards and Training Board to develop the New Coroner Institute for the statutorily mandated new coroner training

Worked with metro coroners and the Hospice Community to develop standardized reporting protocol

Worked with other coroners offices and medical examiners during multiple fatality incidents

Worked with various law enforcement agencies and victim assistance programs to train their volunteers

Demand Indicators	2008	2009	2010 Est.	2011
Office tours, classes and lectures	45.00	50.00	55.00	55.00
Death Certificates processed	1,867.00	1,910.00	2,000.00	2,050.00
Autopsies	463.00	445.00	455.00	460.00
Death investigations	2,522.00	2,605.00	2,700.00	2,750.00
Out of county cases	60.00	65.00	50.00	0.00

Divisions

Coroner

The Arpahoe County Coroner's Office is charged with keeping accurate records of all reportable deaths including manner, cause, and circumstances of the death, providing statistical information, including information regarding drug and alcohol use, to the DAWN (Drug Abuse Warning Network) organization, the Center for Disease Control and other state and federal government agencies and research organizations. The office also strives to inform the public regarding genetic causes of physical and mental illnesses
and regarding alcohol and drug abuse education through tours of the office, school talks, meetings and training for law enforcement personnel, paramedics, medical students and residents.

Mission:

The mission of this office is to determine the cause and manner of death in cases of sudden or unexpected deaths in Arapahoe County, especially those occurring under violent or suspicious circumstances. This usually includes conducting autopsies including histologic and toxicologic testing.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To perform in house Histology to determine pathologic diagnosis on decedents					
Resource:	Histology Technicians	1.00	1.00	1.00	1.00
Service:	Assist in pathologic diagnosis of death	463.00	445.00	455.00	460.00
To determine cause and manner of death					
Resource:	Forensic Pathologists and assistants	4.00	4.00	4.00	4.00
Service:	Number of autopsies performed	463.00	445.00	455.00	460.00
To investigate and report facts surrounding death					
Resource:	Number of Full time Investigators	7.00	7.00	7.00	7.00
Service:	Assist grieving families & work with law enforcement to determine circumstances surrounding death	2,522.00	2,605.00	2,700.00	2,750.00
To educate the citizens of Arapahoe County and increase public awareness					
Resource:	Total FTEs	12.00	12.00	12.00	12.00
Service:	Tours, classes and lectures	45.00	50.00	55.00	55.00

COUNTY ATTORNEY

The County Attorney's Office provides the County Commissioners and other persons and entities within Arapahoe County Government with the highest-quality legal representation in all matters.

Department Accomplishments

Arapahoe County continues to have excellent success in litigation, administrative proceedings and risk management measures.

Divisions

Board of Equalization

This division provides the Commissioners and the Assessor's Office with quality legal support at the Board of Assessment Appeals, district court, court of appeals, supreme court and/or arbitration. They inform the Commissioners of any perceived irregularities or concerns. They also hire and manage competent referees who will hear appeals, and hire a competent consultant to evaluate the recommendations of the referees and Assessor's Office. They are responsible for the coordination of all appeals which proceed beyond the County Board of Equalization.

Mission:

To provide the Board of Equalization (Board of County Commissioners) and other persons and entities within Arapahoe County Government with the highest quality legal representation.

County Attorney Administration

As directed by the Colorado and Federal constitutions, statutes and the Board of County Commissioners, this office provides legal advice for all County elected officials, department directors, commissions, committees, boards and panels. This representation includes, but is not limited to, drafting and review of contracts; drafting and review of resolutions and ordinances; Research, drafting and review of legal memoranda; providing oral legal opinions; providing written legal opinions. This office also assists the Board of County Commissioners in responding to requests from outside entities, etc. for a statement of position or action by the Board. They provide the Board of County Commissioners with advice and direction upon request, including the review of resolutions and minutes of proceedings of the Board of County Commissioners in a timely and effective manner. They also draft ordinances and resolutions in a timely manner, as directed by the Board of County Commissioners.

Mission:

This office serves the current legal needs of the County for both internal and external cases, including the drafting and filing of complaints, answers, briefs and motions, taking depositions and responding to interrogatories. The office interviews witnesses and determines legal strategies for prosecution of cases and settlement at every level of the state and federal court system.

Litigation

This division vigorously initiates or defends legal actions, as directed by Colorado statutes or the Board of County Commissioners. They identify possible risks and exposures faced by the County and adequately prepare witnesses and parties for depositions and trials. They continue to minimize the number and billings of outside attorneys retained to represent the interests of the County. This division also meets regularly with the Board of County Commissioners to provide litigation updates.

Mission:

To provide the Board of County Commissioners, elected officials, departments, panels, boards, commissions and committees, with the highest-quality legal representation in litigation.

Risk Management Division

Risk Management implements risk control processes and safety procedures designed to minimize exposures to injury and financial loss. This is done partly by identifying and measuring various risks of loss, then developing programs/processes to mitigate those risks, transfer those risks, or purchase insurance to protect the County from losses associated with those risks.

Mission:

To protect all County resources, including employees, citizens, equipment, vehicles and buildings from injury or loss.

DISTRICT ATTORNEY

The District Attorney performs statutory duties in the 18th Judicial District, appearing in County, District, and Appellate courts on behalf of the people to prosecute criminal proceedings; for grand jury matters; writs of habeas corpus; inquests; forfeited recognizance bonds; public nuisance and contraband forfeitures. The District Attorney renders legal opinions to county officials and may represent them in civil suits. The District Attorney also prepares and reviews affidavits and warrants for search, seizure and arrest.

Divisions

County Match - JAIB Grant

Annually Arapahoe County and the other entities of the 18th Judicial District are asked to provide a local cash match that enables the Juvenile Assessment Center to obtain a federal Juvenile Accountability Incentive Block Grant (JAIB). Arapahoe County is required each year to budget the required match for this grant program.

Mission:

To provide the Arapahoe County share of local funding that is necessary to receive the federal Juvenile Accountability Incentive Block Grant (JAIBG) .

District Attorney

* Intake and prosecution of criminal violations relating to felony, juvenile and misdemeanor matters.
* Provision of support services to crime victims and witnesses.
* Pro-active investigation and prosecution of white-collar criminal and forfeiture matters.
* Local administration of Victim Compensation and Victim's Assistance Law Enforcement (V.A.L.E.) programs.

Mission:

Our mission is to ensure that justice is done by professionally, ethically and vigorously prosecuting criminal offenses. We are committed to advocating for victims' rights and promoting public safety through continued cooperation and partnership with law enforcement and our community.

JAIB Grant

* Identify and provide early intervention, comprehensive assessment and service referrals to at-risk and delinquent youth.
* Provide a single entry point for law enforcement.
* Enhance accountability with an individualized approach to obtain positive outcomes for youth, families and the community.
* Improve working relationships with (and coordinate and eliminate duplication of services among) agencies serving youth, families and the community.
* Serve as a community resource regarding youth.

Mission:

To provide a coordinated, multi-agency, single entry site which contributes to the safety of youth, families and the community through early intervention, comprehensive assessment and improved access to appropriate services.

Juvenile Diversion

To receive cases diverted by Juvenile Prosecution, and implement counseling, therapy, restitution and community services in order to impact the juvenile offender and his/her family, so that re-entry into the juvenile justice system is substantially reduced.

Mission:

To be proactive in the early intervention of juveniles who have been arrested for non-violent crimes (first offense, and on occasion, second offense), thus diverting 15 percent of the cases out of the formal court system.

FACILITIES AND FLEET MANAGEMENT

The Facilities & Fleet Management Department is comprised of five divisions; Administration, Project Management Office, Facilities Management, Distribution Management and Fleet Management. These divisions provide support to all County departments and offices. These services include: physical plant operations and management, life cycle maintenance/ repair of all vehicles and equipment, project management and consultation, warehouse management, as well as mail processing and distribution.

Department Accomplishments

Completed Arapahoe County Sheriff's Office lobby and site improvements - Summer 2010
Completed due diligence for the purchase of 11 acres of land on Tucson Way for the Jail Expansion Project
Completed remedial work necessary on Pods 2 & 5 at the Detention Center
Completed resurfacing of the Administration I Building east parking lot and Peoria Shops parking lots - Summer 2010
Completed the cleaning, organization and remodel of the storage area at the Federal Warehouse
Completed the interior remodel of the Administration I Building - Summer 2010
Configuration completed for installation of Zonar system to track equipment
Fleet Management was identified as one of the Top 100 Fleets in America for the fifth consecutive year
Instrumental in the execution of the IGA with the City of Littleton for the Rio Grande Street Improvement Project
Managed Phase II construction of the Judicial Facilities Project at the Arapahoe County Justice Center
Received Energy Block Grant Funds as part of the ARRA Economic Stimulus Package

Divisions

Administration

The Administration Division of Facilities & Fleet Management utilizes 6.5% of the department's general fund budget and consists of 6.5 full-time employees. This Division is responsible for overseeing the operations of the Divisions within the department, Customer Service operations, budget development and monitoring, and provides overall management, leadership, direction, personnel and administrative support for all employees in the Facilities & Fleet Management Department.

Mission:

The mission of the Administration Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Support other County Departments and Offices in support of their missions and responsibilities					
Resource:	Number of Pool Cars	8.00	8.00	8.00	7.00
Service:	Total Miles Driven	41,232.00	45,000.00	45,000.00	40,000.00
To provide internal support to the entire Facilities & Fleet Management Department to ensure efficiency, productivity and sound fiscal practices in our operations					
Resource:	Total Employees in Administration	6.50	6.50	6.50	6.50
Service:	Total Department Employees Provided Support by Administration	107.50	109.00	109.00	109.00

Distribution Management

The Distribution Management Division utilizes 4.4% of the Department's general fund budget and consists of 6 full-time employees. This Division promotes effective communications and provides service to all County departments through courier and mail services, processing large mailings for the citizens of Arapahoe County, and by serving as a centralized distribution center for the various departments and offices. This Division is also responsible for managing the operations of the Warehouse facility, which stores historical documents, supplies and other commodities that are vital to the success of each department and elected office in Arapahoe County.

Mission:

The mission of the Distribution Management Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Provide the maximum level of service in the most cost effective manner possible.					
Resource:	Postage cost	390,380.00	362,417.00	391,160.00	372,686.00
Service:	Pre-Sort savings	65,026.00	57,405.00	57,762.00	60,074.00
Ensure timely and efficient mail delivery and processing for all County departments / elected offices					
Resource:	Number of pieces of mail	1,388,803.00	1,029,860.00	1,418,083.00	1,083,786.00
Service:	Total deliveries	34,386.00	26,691.00	32,879.00	518,206.00

Facilities Management

The Facilities Management Division is a service-oriented organization with many unique capabilities. This Division utilizes 56.1% of the department's general fund budget and consists of 69.5 full-time employees and 3 part-time employees. The primary goal of this Division is to provide a safe and healthy work environment for employees and the general public in a cost effective and energy efficient manner. This is accomplished through the performance of routine, preventive and emergency maintenance throughout the County facilities.

Mission:

The mission of the Facilities Management Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To provide the highest level of maintenance service in all County facilities					
Resource:	Total Work Order Hours	89,360.00	83,536.00	100,000.00	92,500.00
Service:	FTE's	70.50	70.50	69.50	68.50

Fleet Management

The Fleet Management Division utilizes 28.3% of the Department's budget and consists of 20 full-time and 3 part-time employees. Fleet Management provides vehicle and equipment service and repair for the entire County owned and operated fleet as well as contracted services for the District Attorney's Office. This Division is also responsible for ensuring fueling requirements are met at fueling sites, monitoring market trends for the procurement of parts and supplies, as well as assisting user departments in the replacement of vehicles and equipment. Vehicle and equipment costs are tracked in order to ensure the functionality and cost effectiveness of the fleet units in operation.

Mission:

Fleet Management is dedicated to providing fleet services and solutions to our customers to enhance the services provided to the citizens of Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Provide a high level of service to all departments/elected offices in the most cost effective manner.					
Resource:	Total units in county fleet	924.00	838.00	802.00	827.00
Service:	Total work orders for service	4,872.00	5,000.00	5,000.00	4,410.00

Project Management Office

The Project Management Office (PMO) utilizes 4.7% of the department's general fund budget and consists of 6 full-time employees. The PMO staff coordinate and manage construction projects (ground-up construction, remodels, and renovations) in the 23 facilities owned and/or operated by Arapahoe County. In close collaboration with the Facilities Management Division, the PMO uses standard industry recognized principles and techniques to complete projects within schedule and budget constraints.

Mission:

The mission of the Project Management Office is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	New Projects Assigned	15.00	12.00	10.00	18.00
Service:	Number of Project Managers	5.00	5.00	5.00	5.00

FINANCE

The Finance Department efficiently provides accurate, timely, and useful financial services and information to the Board of County Commissioners, to County departments and offices, and to the general public and financial community.

Finance divisions and services include: Accounting Division (accounting, accounts payable/receivable, payroll, sales tax, SAP support); Budget Division (budget preparation/control, debt management, mill levy certification); the Administrative Division (finance administration and strategic planning); and the Purchasing Division (procurement and vendor relations).

Department Accomplishments

Earned AA- Standard & Poors rating on COPs for CentrePoint and Sheriff/Coroner Admin Building.
Received GFOA Award for Distinguished Budget Presentation for the 22nd consecutive year.
Received GFOA Award for Excellence for Financial Reporting for 22nd consecutive year.
Received NABM Award of Excellence in purchasing for 2010.
Successful completion of 2009 audit and CAFR

Demand Indicators	2008	2009	2010 Est.	2011
Total number of County FTEs	1,942.50	1,966.75	1,976.75	1,974.93
Number of Funds	40.00	43.00	36.00	34.00
Total Budget (Adopted)	345.71	346.37	324.38	328.37

Divisions

Accounting Division

The Accounting Division is responsible for maintaining an accounting and financial reporting system that is consistent with generally accepted accounting principles of the United States (US GAAP) and that meets internal and external reporting requirements. The Accounting Division is also responsible for writing the County's financial policies and monitoring compliance with them through internal auditing. Towards these ends, this division provides services in accounts payable, accounts receivable, payroll, fund accounting, grant accounting, fixed asset accounting, sales and use tax monitoring, and SAP end user training and functional support. To effectively and efficiently accomplish these goals, the Accounting Division emphasizes staff education in current accounting practices, changing regulations, computer technology, and internal controls.

Mission:

To efficiently provide accurate, timely and useful financial information and services to County management and to the general public.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To receive GFOA Certification of Achievement for Excellence in Financial Reporting					
Resource:	Number of funds	40.00	43.00	36.00	34.00
Service:	Received Certificate	100%	100%	100%	100%
To receive unqualified audit opinion					
Resource:	Average number of accountants	5.00	6.00	7.00	7.00
Service:	Received unqualified opinion	100%	100%	100%	100%
To produce timely payroll checks, payroll reports and payroll tax returns					
Resource:	Average number of employees paid	1,942.50	1,966.75	1,970.75	1,971.00
Service:	Met deadlines	100%	100%	100%	100%

Budget Division

The Budget Division is responsible for the planning, coordination, implementation, management, and monitoring of the County's budget in the current and future years. The Division performs a variety of budgetary functions including capital expenditure management, trend analysis, TABOR compliance, and multiple year forecasting.

Mission:

To efficiently provide accurate, timely, and useful budgetary and financial information to County management so that well-informed decisions can be made.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To provide useful training to departments and elected offices on the budget and budget process.					
Resource:	Hours of training classes	17.50	18.00	24.50	22.00
Service:	Percent of survey respondents who replied training was useful	100%	0%	0%	100%
To provide training on the budget process, budget development, and budget management to departments and elected offices.					
Resource:	Hours of training classes	10.00	8.00	16.00	14.00
Service:	Number of attendees	37.00	22.00	46.00	75.00
To provide training to departmental budget staff on use of budget development and budget management systems					
Resource:	Hours of training classes	7.50	8.00	8.50	8.00
Service:	Number of attendees	36.00	36.00	34.00	38.00
Maximize percentage of ratings for the GFOA Distinguished Budget Award criteria at the level of outstanding.					
Resource:	Number of FTEs	5.00	5.00	5.00	5.00
Service:	Percent of criteria scored outstanding	34%	24%	10%	30%
Receive 100% ratings for the GFOA Distinguished Budget Award criteria at a satisfactory or outstanding.					
Resource:	Number of FTEs	5.00	5.00	5.00	5.00
Service:	Percent of criteria satisfactory or better	100%	100%	99%	100%

Finance Administration

This division provides overall management of the Department of Finance, makes financial policy recommendations to the Board of County Commissioners, represents County financial interests on key committees, and develops the strategic plan for providing financial services to the County.

Mission:

To provide support and advice to the Board of County Commissioners, other Elected Officials and department directors in matters related to financial issues, financial policies and strategic planning.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To develop a strategic plan for the Finance Dept and for financial services for the County as a whole					
Resource:	Number of Directors	1.00	1.00	1.00	1.00
Service:	Percent of strategic plans developed	100%	100%	100%	100%

Purchasing Division

The professional staff of the Purchasing Division works with the Elected Official offices and departments in a cooperative manner to procure goods and services that provide for the lowest cost, yet highest value for the County. This is accomplished through the solicitation process that may include issuing Request for Proposal's (RFP's) and Invitation to Bid (ITB's). Purchasing awards bids and works with offices/departments to evaluate proposals, ensuring that correct procedures are followed, issues and monitors contracts, purchase orders and other necessary documents to ensure that they are legal, complete, correct and issued in time to meet necessary delivery requirements.

Mission:

To serve our customers by buying the right quality in the right quantity at the right time from the right supplier at the right price. To ensure the integrity of the purchasing process for maintaining the highest ethical standards. To support and enhance the quality of service to the public.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Obtain best value available using bids and price quotations					
Resource:	Requests for Proposal	195.00	200.00	215.00	220.00
Service:	Obtained best value	100%	100%	100%	100%
To meet all statutory requirements and County policies in performing the purchasing function					
Resource:	Number of FTEs	4.00	4.00	4.00	4.00
Service:	Met statutory requirements	100%	100%	100%	100%

HUMAN RESOURCES

The mission of the Human Resources Department is to be a Strategic Business Partner in developing and implementing County people strategic initiatives identified through Align Arapahoe.

Department Accomplishments

Completed a Request for Proposal to determine whether a competitive medical plan is available.

Developed an on-boarding process, which was implemented in August 2010.

Developed business partnerships by partnering with Dept / Offices to assist in filling their business needs.

Initiated Performance Management project plan with Advisory Board, E- Team and Elected Officials.

Launched Wellness initiatives including program to increase preventive screenings in areas that drive the highest health care costs, training classes and fresh produce program.

Partnered with Departments and Elected offices in introducing a talent management process – training gaps in technical and leadership skills, critical skills and critical positions.

Updated job descriptions, assisted with employee relationship issues, streamlined processes, and developed relationships.

Demand Indicators	2008	2009	2010 Est.	2011
Total number of County FTEs	1,942.50	1,966.75	1,976.75	1,974.93
Job applications	19,831.00	23,000.00	23,000.00	24,000.00
Average rate of pay	54,247.00	55,001.00	53,500.00	54,000.00
Average years of service	8.40	7.90	8.50	8.50
New Hires	214.00	210.00	210.00	205.00
Terminations	252.00	200.00	200.00	200.00
Training budget per employee (dollars)	40.00	40.00	20.00	20.00
Retirees	550.00	575.00	615.00	670.00
Training Participation/Instances	425.00	475.00	1,600.00	1,600.00

Divisions

Human Resources Administration

Design and implement a Strategic Talent Management process that will result in recruiting, developing, rewarding, and retaining our Top Performers. In addition, provide individual consulting/support to all departments and offices in payroll and employee relations issues.

Mission:

To be a model for all other Government and Private Sector entities.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Develop a Talent Management Process "Align Arapahoe"					
Resource:	FTE hours to complete	0.00	100.00	1,096.00	3,150.00
Service:	Develop identifiable competencies and develop staff.	0.00	0.00	0.00	1,500.00
Development of Wellness Program					
Resource:	FTE hours to complete	300.00	300.00	624.00	624.00
Service:	To encourage healthy lifestyles in order to decrease health insurance costs.	0.00	0.00	0.00	0.00
Revision of Performance Evaluation process/tools/training					
Resource:	FTE hours to complete	1,000.00	500.00	4,400.00	2,654.00
Service:	To transform county's mission, vision and values into job performance thereby improving county service levels.	1,842.00	1,907.00	1,892.00	1,912.00
NeoGov On-line application system (upgrades/services/features)					
Resource:	FTE Hours to complete	800.00	800.00	1,680.00	1,680.00
Service:	Increased availability and selection of highly qualified employees to better serve our customers, pool of applicants.	19,831.00	23,000.00	23,000.00	23,000.00

Human Resources Development

Human Resources is responsible for the design and implementation of County sponsored training programs offered to Arapahoe County Government employees.

Mission:

To provide a developed program which addresses the Counties Critical skills and Leadership skills.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
On-Site training for all employees					
Resource:	FTE hours to prepare and complete comprehensive employee training program	170.00	180.00	2,950.00	1,800.00
Service:	Number of employees participating in training activities.	375.00	400.00	1,600.00	1,600.00

HUMAN SERVICES

The Arapahoe County Department of Human Services builds strong communities by promoting the safety, independence and stability of individuals and families. The department has many different programs as well as dedicated staff to achieve this mission. The department is made up of the following divisions: Children Youth & Family Services (CYF), Community Support Services (CSS), Child Support Enforcement (CSE), Administrative, Finance, and Operations. The department is also supported by staff from the County Attorney's Office in the Legal Division.

Department Accomplishments

CSE - In the first 6 months of 2010 CSE has achieved their goal to increase the percentage of cases with orders of medical support to 85.1%. Within each month of 2010 CSE has achieved a minimum of 86.0% or greater. The current average is 87.3%.

CSS - Maintained Food Stamp Error Rate below the state average.

CYF - Met the expected 90% goal of monthly face to face visits with children open for permanency services.

CYF - YTD 2010: 85.5% of all reunifications (with parents or other relatives) occurred within 12 months of the date of removal. Federal Goal: at least 75.2%.

CYF - YTD 2010: 94.5% of children in placements have had 2 or fewer placement moves within 12 months.

Finance - The Claims Recovery Unit has analyzed over 11,000 CBMS discrepancies resulting in over $2.9 million in claims which have been sent to Legal for collection. The team is now analyzing discrepancies since 6/2006.

Finance - The Finance Division continues to provide relevant financial reporting and support to the Department to help management maximize funding sources while holding expenditures under the budget, while returning excess fund balance.

Operations - In the first 6 months of 2010 the Fraud Investigations Unit completed 76 investigations and has processed 62 cases for potential Intentional Program Violations, disqualifying 34 people from receiving future public assistance.

Demand Indicators	2008	2009	2010 Est.	2011
CSS - The number of TANF cases	875.00	1,115.00	1,250.00	1,300.00
CSS - The number of Family Medicaid cases	13,796.00	16,084.00	17,500.00	18,000.00
CSS - The number of Adult Medicaid cases	7,508.00	8,019.00	8,500.00	9,000.00
CSS - The number of Food Assistance cases	10,944.00	15,544.00	18,500.00	19,000.00
CSS - The number of Child Care cases	1,514.00	1,652.00	1,500.00	1,500.00
CYF - The number of Referrals	8,076.00	7,969.00	8,000.00	8,100.00
CYF - The number of Assessments	4,048.00	4,116.00	4,000.00	4,000.00
CYF - The number of Open Cases	1,610.00	1,738.00	1,700.00	1,800.00
CSS - The number of Adult Protection Cases	207.00	230.00	250.00	250.00
CYF - The number of Children in Out-of-Home Placement	524.00	584.00	600.00	600.00
CYF - The number of Subsidized Adoptions cases	1,204.00	1,174.00	1,700.00	1,700.00
CSE - The number of Children Born out of wedlock	9,219.00	9,416.00	9,600.00	9,700.00
CSE - The number of Enforcing cases	13,908.00	13,971.00	14,200.00	14,400.00
CSE - The amount of Child Support due (in millions)	36.30	37.00	38.00	39.00
CSE - The number of cases with Arrears due	12,096.00	12,234.00	12,400.00	12,500.00

Divisions

Child Support Enforcement

In order to help children get the financial and medical support they need and deserve, the Arapahoe County Child Support Enforcement division provides the following services: locating parents; establishing paternity; establishing financial and medical support obligations; modifying support orders; and enforcing financial and medical support obligations.

Mission:

The Child Support Enforcement division ensures that parents support their children.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To increase by 2 percentage points the orders that contain a medical support provision.					
Resource:	Cases with support orders	8,569.00	8,649.00	8,800.00	9,000.00
Service:	Percent of cases with medical support ordered	81.6%	85.6%	85%	87%
To maintain the current level of child support paid during these current economic challenges, and increase by 1 percentage point thereafter.					
Resource:	Amount of child support due (in millions)	36.30	37.00	38.00	39.00
Service:	Percent of child support collected	64.1%	64.7%	65%	66%

Children Youth & Family Services

The Children Youth & Family Services Division protects children who have been or who are at risk of being abused or neglected, provide services to families in need of assistance with adolescents beyond their control and assist children who need alternative permanency services, including adoption.

Mission:

The Children Youth & Family Services division builds strong communities by promoting the safety, permanency and well being of children and their families.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
75.2% of all reunifications (reunification, living with other relative) occurred within 12 months of the date of removal.					
Resource:	Children in foster care	516.00	518.00	550.00	550.00
Service:	Percent of all reunifications within 12 months	80.4%	84.1%	85%	75.2%
At least 99.43% must not experience repeat maltreatment within 6 months of the previous confirmed report.					
Resource:	Children in foster care	516.00	518.00	550.00	550.00
Service:	Percent of founded incidents of abuse/neglect	0%	0%	0.05%	0.05%
To increase the percent of children in foster care less than 12 months who had 2 or fewer placements, goal is 86.7%					
Resource:	Foster care cases with 2 or fewer placements	269.00	256.00	320.00	300.00
Service:	Percentage of cases with 2 or fewer placements	94.7%	92.8%	92%	92%
No more than 9.9% of all children who were removed from home in the date range had a prior reunification within 12 months.					
Resource:	Children removed with a prior removal within the last 12 months	30.00	49.00	50.00	50.00
Service:	Percent removed with a prior removal within the last 12 months	6%	8.2%	6%	6%

Community Support Services

The CSS division provides public assistance to eligible residents of Arapahoe County. CSS provides this assistance to individuals, families and to the elderly and disabled. Most assistance programs are based on income, resource and citizenship guidelines established by state and federal mandates.

Mission:

The Community Support Services Division will strive to continually improve customer service through efficiency, accuracy and professionalism. The division will promote collaboration within the County and with community partners. To better serve our individuals and families, we will encourage a friendly and warm environment known for caring, compassion and sensitivity.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Maintain Food Stamp error rate at or below state average.					
Resource:	State Food Stamp Error rate	5.61%	3.21%	3.5%	3.5%
Service:	Arapahoe County Food Stamp Error rate	3.71%	0%	2.5%	2.5%
To maintain the number of cases Exceeding Processing Guidelines at or below the state average.					
Resource:	Number of Pending cases	1,403.00	802.00	1,000.00	1,000.00
Service:	Cases Exceeding Processing Guidelines	201.00	58.00	48.00	50.00
To maintain the Federal Work Participation Rate at or above the state average.					
Resource:	Number of TANF cases	875.00	1,115.00	1,250.00	1,300.00
Service:	Work Participation Rate	37.6%	50.8%	50%	50%

Finance

The Finance Division provides financial analysis and reporting, budgeting, accounting, and validation of CBMS discrepancies.

Mission:

The Finance Division will provide accurate, timely and relevant financial services in a changing financial environment that best supports the delivery of Human Services programs to the Arapahoe County community.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To validate CBMS overpayment discrepancies.					
Resource:	Claims Recovery staff	3.00	3.00	2.00	2.00
Service:	Discrepancies Analyzed	3,176.00	5,194.00	3,000.00	2,800.00

Operations Division

The Operations Division provides various support services to the department through several units including; Records Management, Mail Services, Quality Assurance and Internal Compliance, Data Services, Business Process Analysis and Welfare Fraud Investigations.

Mission:

The Operations Division strives to improve our customer service while providing value to the department through increased efficiencies and accuracy, collecting and analyzing data, maintaining department records and consistently analyzing and streamlining business processes.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To investigate possible program fraud referrals.					
Resource:	Fraud Investigation Staff	3.00	3.00	1.00	2.00
Service:	Number of investigations completed	225.00	206.00	125.00	250.00
Provide quality assurance reviews on 400 cases per month.					
Resource:	Quality Assurance Staff	0.00	0.00	4.00	4.00
Service:	Cases Reviewed	0.00	0.00	4,800.00	4,800.00

INFORMATION TECHNOLOGY

The Information Technology Department is responsible for the County's centralized information technology infrastructure, assets, systems, applications, projects, and analysis services for the County.

Key responsibilities include: Customer Relationship & Business Solution Services - consultation, facilitation, selection, implementation, analysis, project management and training.

Information Technology Infrastructure & Architecture - the hardware, operating systems, middleware, wired and wireless network, internet and telephony environment required to build and operate business applications and services; management and reporting tools for this infrastructure.

Application Management - development, implementation, support and maintenance of County business technology solutions.

Operational Support - Desktop/laptop environment, Printing, Capacity management, Business Continuity and recovery services (Continuity of Operations Plan - COOP) Data Management Services - Storage management, Backup, Database.

Business Process Support Services - Performance management, reporting, standards, contract management, policies and procedures.

Technology Asset Management - setting of standards, vendor selection, technology procurement and inventory management.

Technology Strategy - Ongoing partnership with the County to review , revise and manage the technology road map for the enterprise.

The Department vision is to
- Be the County's preferred IT provider
- Be a Department that operates as one team
- Be a proactive and efficient operation
- Be a credible and influential technology and business partner with County Departments and Offices.

The Department beacon is "Driven by business, inspired by Technology."

Department Accomplishments

Audit, remediation and upgrade of Active Directory

Automated print request and workflow system for the County Print Shop.

Completion of all 2010 desktop, server and infrastructure hardware replacements including the SO i-series AS400 and utilizing a newly developed and streamlined methodology for the PC/Printer project piece

Completion of the IT Operational Assessment and planning for implementaionof selected recommendations

Continued progress on the conversion to the new multi-jursidictional Assessment and Taxation system, scheduled for April 2011 go-live.

Implementation of Availability Measurements for key technology components

Implementation of case file review and fraud database systems for Human Services.

Implementation of credit card payment for County Fair VIP dinner, silent auction and group ticket sales as well as for Sheriff citizen accident report retrieval and selected Public Works transactions.

Implementation of staff management software for the Sheriff Office Detention facility.

Replacement of Recording system for the Clerk & Recorder

Support for all building construction, remodels and office moves.

Upgrade of Exchange system to 2010

Demand Indicators	2008	2009	2010 Est.	2011
01. Service Desk events	25,046.00	18,734.00	17,413.00	16,092.00
02. Number Changes Processed	4,293.00	2,361.00	2,000.00	1,950.00
03. Web page hits in millions	55.90	76.40	77.10	80.00
04. Web page views in millions	24.90	40.60	31.00	34.00
05. Number of voice ports- telephones, fax, analog & call handlers	3,255.00	2,192.00	2,900.00	2,900.00
06. Number of PCs, Laptops and Mobile Devices Supported	2,433.00	2,640.00	2,711.00	2,750.00
07. Number of Printers and Scanners Supported	426.00	431.00	455.00	400.00
08. Number of physical servers	105.00	101.00	115.00	100.00
09. Number of virtual servers	81.00	85.00	120.00	140.00

10. Number of production applications internally hosted	195.00	205.00	248.00	250.00
11. Number of interfaces supported to externally hosted production applications	9.00	13.00	14.00	14.00
12. Maintenance Hours- Existing Systems	36,921.00	22,879.00	19,388.00	21,134.00
13. Project Hours - Complete and In-progress projects(includes IGPs)	31,722.00	22,702.00	29,470.00	26,086.00
14. Projects Completed	68.00	41.00	48.00	45.00
15. Number of I.T. Training Classes	170.00	188.00	92.00	135.00
16. Number of I.T. Training Class Participants	985.00	1,237.00	430.00	1,200.00

Divisions

Administrative Division

The Administrative Division of Information Technology provides leadership and staff support for the Information Technology Department. It is comprised of the Director and two full time administrative assistants. Key responsibilities of the Director include the overall department technical and administrative leadership, strategic planning, key communication with all other Departments and Offices within the County, and external relationships with other government entities, industry groups, and technology vendors. Major responsibilities of the administrative staff include clerical support, payroll and personnel, purchase requisitioning and accounts payable, budget reporting, contract management, web page content maintenance and coordination for department training and travel.

Mission:

Partnering with all County Departments and Elected Offices in providing exceptional service to the citizens of Arapahoe County. "Driven by business, inspired by technology."

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
99.5% Application Availability - availability includes scheduled maintenance downtime					
Resource:	# of supported applications	195.00	205.00	248.00	250.00
Service:	% availability	99.95	99.89	99.90	99.90
99% Server availability - availability includes scheduled maintenance downtime					
Resource:	# of servers, both physical and virtual	186.00	186.00	195.00	195.00
Service:	% availability	99.82	99.90	99.90	99.90
99% Network Availability (average of LAN & WAN) - availability includes scheduled maintenance downtime					
Resource:	n/a	0.00	0.00	0.00	0.00
Service:	% availability	99.88	99.84	99.90	99.90
85% Same Day Incident Resolution (SRs & IRs)					
Resource:	# IT Staff	72.00	72.00	72.00	72.00
Service:	% resolved on same day as reported	78.00	76.00	78.00	80.00
First Contact Incident Resolution - IT Services Desk - 24 x 7 (IRs & SRs)					
Resource:	Service Desk Representatives	6.00	6.00	6.00	4.00
Service:	% resolved on first contact	71.00	74.00	73.00	70.00

Business Applications

The Business Applications Division supports over 200 enterprise and business specific applications across the County. Responsibilities include development, testing, implementation, modifications and maintenance for all automated business applications. The division serves as an integrator for major enterprise applications such as ERP and Document Management systems. Platforms include web, SQL server, desktop, and enterprise server. The division also manages all of the reporting and storage of the County's data. On call support for critical application services is provided 24 x 7.

Mission:

Partnering with all County Departments and Elected Offices in providing exceptional service to the citizens of Arapahoe County.

Business Relationship

The Business Relationship Division is an emerging division, which consists of project managers, business analysts, quality assurance analysts, a business relationship partner, and a contracted Training Coordinator for in-house computer training. The division provides IT consultation, business analysis, including requirements gathering, workflow and process review, project management, quality assurance and business partner a liaison between the business and I.T. Emerging roles are the business analysis role, which will work with our customers to develop a strong understanding of their business-know and understand our customers' business and the business relationship partner, which will be a liaison between I.T. and the business.

Mission:

To provide outstanding technology solutions analysis, service, and support to all County offices and departments.

Infrastructure & Operations

The Infrastructure & Operations Division provides 24 x 7 x 365 support for five major functions: Desktop Support, Network Administration, Systems Administration, Operations, and Asset Management. Desktop Support provides support for over 2300 PC workstations, printers, scanners, plotters and PDAs. Network Administration provides support for the County's data and voice network including over 3000 voice ports. They also provide support for new cabling requests and manage the external/internal communications circuits and vendors. Systems Administration provides support for servers, remote access, e-mail and electronic archiving. These support groups are frequently called upon to move technology associated with end user moves.

Mission:

To provide outstanding service and support to our users effectively and efficiently for all supported functions.

PUBLIC WORKS & DEVELOPMENT

The Department of Public Works & Development (PWD) provides services to a variety of constituencies in the County.

Services provided to unincorporated areas of the County include roadway and bridge maintenance, traffic operations, snow and ice control, animal and mosquito control, permitting and inspection functions, building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, noxious weed control, and open space preservation.

Public Works & Development also provides Mapping and GIS services to all unincorporated and incorporated areas within Arapahoe County as well as other County Departments.

In addition, the Arapahoe County Recreation District is managed by Public Works Open Space Division.

Department Accomplishments

Adopted the Strasburg Downtown Overlay Zone to facilitate continued economic development within an area with complex zoning issues.

Adoption of updated Grading, Erosion and Sediment Control (GESC) Manual.

Assisted a number of jurisdictions with $3.75 million towards the preservation of open space.

Awarded $2.25 million in grants for 16 open space, parks and trails project across the County. County funds are leveraged at a 2 to 1 ratio.

Began construction on Yale Avenue Bridge over Cherry Creek and realignment of Wabash Street.

Begin implementation of recommendations from updated transportation master plan for Arapahoe County

Committed partial match up to $130,000 toward the purchase of 2.27 acres at the junction of Big Dry Creek and South Platte River. This property will be transformed by South Suburban Park and Recreation District into an open space park and trail.

Committed up to $160,000 for trail related projects at South Platte Park in Littleton that will support the addition of a handicap fishing pier and dual trail, handicap river access and educational signage.

Completed Operational Assessment Audit.

Completed pedestrian bridge for Dry Creek Light Rail Transportation Station using ARRA funds.

Completed re-construction and widening of Broncos Parkway project from Potomac to Peoria Streets.

Completed updating the 2035 County Transportation Plan.

Constructed additional lanes and raised the median on Smoky Hill Road between Versailles and E-470.

Coordinate land use, transportation and open space planning efforts toward renewal and revitalization of the County's Comprehensive Plan.

Created the largest conservation easement in Arapahoe and Elbert Counties that protects a working farm and ranch from development.

Demonstrated its pledge to preserve and protect native land, wildlife habitat and greenway buffers by committing up to $105,000 to the City of Littleton as a partial match toward the purchase of the Lee Gulch property.

Developed a county wide Master Plan for Open Space and the Recreation District.

I-70 Corridor Economic Development and Infrastructure Assessment initiated through a multi-jurisdictional partnership with REAP, Adams County, cities, towns and unincorporated communities of the eastern part of the County.

Improved communication and clear expectations through monthly staff meetings.

Increased Road & Bridge crews role in the Annual Street Resurfacing Project in terms of concrete repairs, crack sealing, and asphalt patching.

Initiated the implementation of Chameleon software web-licensing.

Initiated year-round, three-year dog licensing and obtained software for on-line licensing through Chameleon software.

Installed new traffic signal at Picadilly/Chenango Streets along with decal lanes and sidewalk along Eaglecrest High School.

Land Development Code rewrite project over two years and four phases – Phases I and II to be adopted by end of 2010, entire code reformatted in June 2010.

Launched a multi-jurisdictional effort in the Cherry Creek Watershed to leverage new dollars for conservation to create an open space and trail legacy throughout the Basin.

Mapping of mosquito control sites using Global Positioning System (GPS) to supplement site mapping in 2009 using aerial photographs through ArapMap.

Participated in a cooperative effort with Cherry Creek and Chatfield State Parks to improve the existing dog parks.

Partnered with Great Outdoors Colorado to fund Little Dry Creek Trail. The project included a bridge north of Oxford Avenue to increase safety along the Mary Carter Greenway.

Preserved 265 acres of land along Kiowa Creek for a future open space park.

Protected 15,000+ acres of open space.

Secured Federal funding for Highline Canal Trail grade seperated crossing at Iliff Avenue.

Surveyed all the culverts within the County’s storm water maintenance area.

The Building Division became one of the few pre-qualified State of Colorado approved school inspection agencies.

Divisions

Building Division

The Building Division is tasked with the enforcement of all adopted codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Building Division provides professional plan review, permitting and inspection services, Board of Review services and facilities for citizen appeals, along with exceptional customer service. The Building Division staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Reservoir Drainage Basin Authority, E-470 Public Highway Expansion, Transportation Improvement Fees (TIF) and all Open Space Sales & Use Tax fees.

Mission:

The mission of the Building Division is to provide professional building inspection services by ensuring compliance with the County adopted Building Codes, to protect the health and safety of all the County residents, and to provide quality customer service in a timely and courteous manner to the citizens we serve in Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Number of inspections per inspector					
Resource:	Number of inspectors	14.00	10.50	9.00	9.00
Service:	Inspections per inspector	2,300.00	1,800.00	3,100.00	2,900.00
Number of inspections per building permits					
Resource:	Number of inspectors	14.00	10.50	9.00	9.00
Service:	Number of inspections per building permit	12.00	9.00	9.00	12.00
Plan review services in house					
Resource:	Number of plan reviewers	3.00	3.00	3.00	3.00
Service:	Number of in-house plan reviews	1,300.00	1,331.00	1,250.00	1,200.00
Building inspections issued					
Resource:	Number of building inspectors	14.00	10.50	9.00	9.00
Service:	Number of building inspections	31,700.00	19,500.00	28,000.00	26,000.00
Number of all building permits issued - includes additions, roofs, fences etc.					
Resource:	Number of clerical staff	3.00	3.00	2.00	2.00
Service:	Number of building permits issued (2009 amount due to hail storms)	2,900.00	4,897.00	3,300.00	2,100.00

Capital Improvement Program

The Capital Improvement Program (CIP) coordinates and manages joint funding responsibility of projects with adjacent public jurisdictions and private entities with an eye on providing the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff reviews completed construction plans to ensure compatibility with existing infrastructure and manages the engineering, design, construction, and right-of-way acquisition for all authorized capital projects.

Mission:

Establish policies for long-term planning and funding alternatives for Capital Improvement Projects to provide continued acceptable levels of service to the citizens of Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Manage active project construction					
Resource:	Man-hours to manage construction	15,000.00	10,000.00	10,000.00	10,000.00
Service:	Active construction projects	25.00	20.00	15.00	15.00
Manage active project design					
Resource:	Man-hours to manage design	5,000.00	6,500.00	6,500.00	6,500.00
Service:	Project design cases	30.00	44.00	45.00	45.00
Prepare five-year plans					
Resource:	Number of man-hours	400.00	400.00	400.00	400.00
Service:	Prepare and update 5 year plans	2.00	1.00	1.00	1.00
Pavement rehabilitation expenditures in millions of dollars					
Resource:	Number of inspector FTEs	2.00	1.00	1.00	1.00
Service:	Pavement expenditures in millions	3.90	2.00	2.50	2.00
Project management of concrete rehabilitation projects					
Resource:	Number of project manager inspector FTEs	2.00	1.00	1.00	1.00
Service:	Concrete rehabilitation projects (millions)	1.30	0.40	0.60	0.50

Finance and Administration

The Finance and Administration team provides financial and administrative support to the other Divisions in PWD. The focus of this Division is to support the department's mission of maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life.

In this capacity, the Finance and Adminstration group aids the entire Department of Public Works in providing outstanding public services for the citizens of Arapahoe County, our visitors, and our neighboring municipalities.

Mission:

To oversee all PWD program resources in ways that will provide our community with the highest quality public service that continually enhances the quality of life for all our citizens.

Land Development Services

The Land Development Services, a section of the Engineering Services Division of PWD functions to perform review of engineering studies and construction plans related to new land development and performs reviews of construction plans associated with utility construction. Staff prepares developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. Staff further serves to provide engineering and project management services to the County's Capital Improvement Program and to the other County departments.

Mission:

To provide our customers with a timely, concise review of all Planning Division referrals, to perform quality control review of all privately designed public improvements and to assure adequate public infrastructure is provided to support new land development and utility projects.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Utility construction plans approved					
Resource:	Number of man-hours	400.00	400.00	300.00	100.00
Service:	Number of utility construction plans approved	40.00	40.00	30.00	10.00
Provide engineer design and inspection services project management to Transportation Division					
Resource:	Number of man-hours	1,500.00	1,500.00	300.00	4,050.00
Service:	Number of completed engineering design and project management	1.00	1.00	1.50	2.00
Applications for review and approval (R&A) processed					
Resource:	Number of man-hours	4,000.00	4,000.00	3,000.00	700.00
Service:	Number of R&A completed	350.00	238.00	198.00	70.00
Subdivision Improvement Agreements (SIA) completed					
Resource:	Number of man-hours	150.00	150.00	100.00	100.00
Service:	Number of SIA's completed	15.00	15.00	10.00	10.00
Development cases processed					
Resource:	Number of man-hours	2,250.00	2,250.00	1,500.00	900.00
Service:	Number of development cases processed	85.00	44.00	69.00	30.00
Major cases processed					
Resource:	Number of man-hours	1,200.00	1,200.00	400.00	400.00
Service:	Number of major cases processed (basis 3.25 FTE)	24.00	14.00	11.00	10.00

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor's Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division provides maps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff reviews development proposals for conformance with the County's Land Development Code.

Mission:

To provide accurate maps, graphics, GIS and surveying support to other divisions and departments within Arapahoe County and accurate maps to the citizens and local governments within Arapahoe County in a cost-effective manner.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To complete control surveys					
Resource:	Man-hours	400.00	681.00	500.00	450.00
Service:		0.00	0.00	0.00	0.00
To update and maintain the parcel layer and other digital maps					
Resource:	Man-hours	2,500.00	2,875.00	3,600.00	4,000.00
Service:		0.00	0.00	0.00	0.00
To provide interdepartmental mapping services					
Resource:	Man-hours	3,000.00	3,670.00	3,750.00	3,800.00
Service:		0.00	0.00	0.00	0.00
Assessor's maps - new parcels and digital conversion					
Resource:	Man-hours	5,000.00	4,850.00	5,500.00	5,500.00
Service:	Number of parcels	250.00	239.00	275.00	325.00

Open Space and Recreation District

The Open Space Division strives to preserve urban and rural open space and natural areas; protect lands that preserve water quality in rivers, lakes and streams; provide, maintain and improve neighborhood parks, open space, sports fields, picnic facilities and multi-use trails; protect wildlife habitat and corridors; preserve agriculture and ranch lands and enhance and maintain designated heritage areas.

In addition, the Open Space Program provides a 50 percent share back to incorporated cities and towns; provides a pool of money for grants to special districts and incorporated cities and towns; caps County administrative costs at 3 percent; sets aside money for heritage areas and maintenance costs; provides money for open space and trails in unincorporated Arapahoe County.

Under the direction of the Open Space Manager, the Arapahoe County Recreation District maintains the District's parks, trails and properties.

Mission:

Serving the citizens and communities of Arapahoe County in the preservation, provision, and enhancement of open space, parks, trails, heritage areas, outdoor recreation opportunities and natural resources.

Operations & Maintenance

The Operations & Maintenance, a section of the Engineering Services Division, serves to permit and inspect all public works construction activity with County Right-of-Way and easements. Among the responsibilities of this Section, staff inspects public improvements during the construction process, identify and take appropriate enforcement actions against developers who fail to fulfill terms of valid subdivision improvement agreements, and administer the custody transfer of public improvements constructed for County maintenance.

Mission:

To efficiently permit, inspect and accept privately constructed improvements within Public Right of Way and dedicated easements to insure quality construction that will minimize maintenance cost to Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Subdivision projects accepted for probationary and final acceptance					
Resource:	Number of inspections	4.00	4.00	3.00	3.00
Service:	Number of subdivision projects accepted (final)	25.00	16.00	10.00	10.00
Number of street cut permits issued					
Resource:	Number of inspectors	4.00	4.00	4.00	3.00
Service:	Street cut permits issued	315.00	274.00	327.00	200.00
Inspect and administer street cut permits					
Resource:	Number of inspectors	4.00	4.00	4.00	3.00
Service:	Number of inspections	350.00	350.00	280.00	200.00

Planning & Zoning

The Planning & Zoning Division provides professional evaluation analysis and recommendations regarding proposed development plans, policies, regulations, and environmental studies to the Planning Commission and BOCC. The Division serves citizens by processing building, fence, and sign permits for zoning compliance. Under Division leadership, this unit provides public information, support, and technical assistance to the Arapahoe County Planning Commission and the Board of Adjustment.

The Animal Control Division enforces the Animal Control Ordinances, responds to citizen complaints, and educates the public regarding Animal Control laws and responsible pet ownership. Animal Control is responsible for impounding/sheltering stray animals, the pick up and disposal of dead animals, and providing medical care for injured and or sick stray animals in unincorporated Arapahoe County as well as Foxfield, Deer Trail, and at Bennett's request for assistance.

Mission:

To provide attractive, convenient and harmonious communities through implementation of planning policies and principles outlined in the Comprehensive Plan. To provide timely and accurate professional services with emphasis placed on customer service. To monitor all permit and enforcement activity in accordance with adopted State and County regulations and to plan for future development.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To reduce the number of mosquitos that can potentially carry West Nile Virus					
Resource:	# of Seasonal Employees	2.00	1.00	1.00	1.00
Service:	Man Hours (seasonal)	2,600.00	2,100.00	600.00	2,100.00
To issue licenses in accordance with County Resolution #020542					
Resource:	Animal Control FTEs	9.00	8.00	7.00	7.00
Service:	Number of licenses issued	4,275.00	1,500.00	1,500.00	1,500.00
Ensure a safe, nuisance-free community through education / enforcement of resolutions in a cost effective manner					
Resource:	Animal Control FTEs	9.00	8.00	7.00	7.00
Service:	Number of citizen contacts	27,600.00	11,800.00	12,000.00	12,000.00
Participate in development, implementation, monitoring and reporting of objectives and SMART Goals as part of Arapahoe County and PWD Align Arapahoe strategic management process.					
Resource:	Man-Hours	0.00	0.00	800.00	1,500.00
Service:		0.00	0.00	0.00	0.00
Long range planning, special projects, sub-area plans, open space, revisions to land development code					
Resource:	Man-hours	12,480.00	5,640.00	10,000.00	8,000.00
Service:	Number of studies	30.00	30.00	6.00	6.00
Provide inspections to zoning violations					
Resource:	Man-hours for inspections	6,240.00	5,300.00	6,240.00	6,240.00
Service:	Number of zoning inspections & permit review	1,900.00	6,875.00	3,573.00	5,000.00
Public assistance requests and administrative functions of the division					
Resource:	Number of man-hours	4,160.00	4,160.00	5,000.00	4,500.00
Service:	Number of assistance cases	15,000.00	15,000.00	14,500.00	14,500.00
Process and review development plans (includes pre-submittals and outside agency referrals).					
Resource:	Number of man-hours	10,400.00	12,480.00	6,000.00	3,000.00
Service:	Development cases processed	270.00	300.00	55.00	65.00
Provide weed inspections and treat noxious weeds					
Resource:	Number of man-hours	2,080.00	2,080.00	2,080.00	2,080.00
Service:	Number of weed inspections and treatments	750.00	785.00	750.00	750.00

Road & Bridge Operations

The Road & Bridge Division provides roadway infrastructure and maintenance services to unincorporated Arapahoe County. Road and Bridge services and activities include: administration and operations; snow and ice removal; traffic safety; grading, graveling and dust control; patching, chip and crack sealing, overlay and street cleaning; curb, gutter and sidewalk; roadway construction, weed control, guardrail, maintenance and right-of-way; bridge maintenance; and shareback to cities and towns.

Mission:

To inspect and maintain 1084 lane miles of pavement and 482 lane miles of unpaved roads in Arapahoe County, thereby providing a safe and convenient transportation network to the citizens of Arapahoe County in an effective and efficient manner.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To maintain an efficiency ratio of 2.0 linear feet of finished concrete curb and gutter per man-hour.					
Resource:	Man-hours	794.00	7,139.50	6,863.00	1,800.00
Service:	Curb & gutter (linear feet)	251.00	3,944.00	5,090.00	3,500.00
To increase by 20 percent the number of miles striped per man-hour and maintain this level.					
Resource:	Man-hours	321.00	1,433.00	1,303.00	361.00
Service:	Miles of line striped	143.00	1,236.00	743.00	365.00
To fabricate 3 signs per man-hour.					
Resource:	Man-hours	197.00	216.00	318.00	200.00
Service:	Signs fabricated	360.00	367.00	401.00	600.00
To inspect 18 signs per man-hour.					
Resource:	Man-hours	77.00	171.00	373.00	100.00
Service:	Signs inspected	661.00	1,417.00	2,601.00	1,800.00
To maintain an installation time of 1.5 man-hours per sign.					
Resource:	Man-hours	63.00	86.00	264.00	100.00
Service:	Signs installed	121.00	76.00	210.00	150.00
To maintain a rate of 1.5 signs maintained per man-hour.					
Resource:	Man-hours	1,197.00	1,826.00	1,657.00	1,300.00
Service:	Signs maintained	1,614.00	2,245.00	3,788.00	1,950.00
To maintain a Reclamite program to increase cost efficient measures of asphalt application from gravel to pavement.					
Resource:	Man-hours	5,761.00	4,333.50	2,991.50	6,000.00
Service:	Gallons of Reclamite applied	79,701.00	61,636.00	60,184.00	75,000.00
To maintain a gravel application rate of 1 ton per man-hour.					
Resource:	Man-hours	3,218.00	854.00	1,115.50	2,200.00
Service:	Tons of gravel applied	33,092.00	25,546.00	24,023.00	22,000.00
To increase sweeping pass miles per man-hour to 2 pass miles per man-hour.					
Resource:	Man-hours	1,473.00	3,104.00	3,243.00	1,518.00
Service:	Pass Miles	2,989.00	5,498.00	6,731.00	3,184.00
To maintain a chip seal application of 120 square yards per man-hour.					
Resource:	Man-hours	542.00	1,970.50	1,761.00	2,000.00
Service:	Square yards of chips applied	77,260.00	79,030.00	39,349.00	85,000.00
To increase crack seal by 5% the amount of asphalt applied per man-hour and maintain this objective.					
Resource:	Man-hours	579.00	1,367.00	2,900.00	1,667.00
Service:	Pounds of asphalt applied	16,502.00	36,100.00	65,730.00	40,000.00
To maintain a pothole application of 380 pounds of asphalt per man-hour.					
Resource:	Man-hours	3,620.00	4,405.00	4,559.00	4,400.00
Service:	Tons of asphalt applied	872.00	921.00	1,028.00	950.00
To increase overlay efficiency by 8%.					
Resource:	Man-hours	1,800.00	616.00	3,123.00	4,500.00
Service:	Tons of asphalt applied	10,257.00	596.00	10,156.00	12,000.00
To complete maintenance requests (MRF) for unincorporated Arapahoe County					
Resource:	Number of FTEs	2.00	1.00	1.00	1.00
Service:	Number of MRFs received	873.00	625.00	600.00	550.00

Traffic

The Traffic Division is part of the Transportation Division and plays a critical role in planning transportation systems, providing direction to land developers, and guiding improvement programs within the County. Traffic Division staff frequently respond to citizen issues pertaining to traffic safety, traffic trends, transportation plan and planning efforts. Traffic engineers work diligently to ensure that all new developments have proper traffic control devices and that existing transportation systems within the County function safely and efficiently.

Mission:

To provide Arapahoe County engineering services specific to the planning, geometric design, and traffic operation of roads, streets, and highways, including their networks and relationships to other modes of transportation.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Traffic accident reports Input into data base / warrant analysis					
Resource:	Total man-hours per year	450.00	450.00	450.00	450.00
Service:	Number of traffic accident reports	2,500.00	2,500.00	2,500.00	2,500.00
Traffic engineering studies					
Resource:	Man-hours per Study	85.00	85.00	70.00	80.00
Service:	Traffic engineering studies (TES)	55.00	55.00	40.00	50.00
Special event applications					
Resource:	Man-hours for special event applications	160.00	160.00	100.00	160.00
Service:	Number of special event applications	50.00	50.00	40.00	50.00
Traffic counts taken (24 hours)					
Resource:	Man-hours for traffic counts	300.00	200.00	100.00	150.00
Service:	Number of traffic counts taken	200.00	150.00	75.00	100.00
Prepare sign shop orders for new signs					
Resource:	Number of man-hours	575.00	575.00	300.00	350.00
Service:	Number of sign shop work orders	150.00	150.00	100.00	125.00
Signals operated and maintained					
Resource:	Number of man-hours	500.00	500.00	300.00	350.00
Service:	Signal operated and maintained	112.00	112.00	55.00	60.00

SHERIFF'S OFFICE

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency planning, service of civil process, the investigation of environmental crimes and the detention of persons arrested or sentenced to jail. The Sheriff's Office also provides communications and dispatch services to the Town of Columbine Valley/Bow Mar, the Town of Cherry Hills Village, the City of Sheridan and Cherry Creek State Park.

Department Accomplishments

Achieved National Commission on Correctional Health Care (NCCHC) re-accreditation

Achieved Public Safety Communications Accreditation Program (PSCAP) re-accreditation

Achieved training certification of wildland firefighters

Focused our attention on being good stewards of taxpayer's dollars by implementing numerous efficiencies

Implemented an option on our website where citizens can purchase and print copies of traffic accident reports

Significantly implemented COPLINK throughout Arapahoe County (Arapahoe County Sheriff's Office and all other law enforcement agencies)

Successful implementation of time scheduling, shift tracking, and shift bidding system in the jail (TELESTAFF)

Demand Indicators	2008	2009	2010 Est.	2011
Computer Aided Dispatch (CAD) Calls for Law Enforcement Service	70,676.00	70,954.00	71,500.00	75,000.00
Traffic Citations	42,363.00	43,130.00	47,000.00	48,000.00
Incarceration of criminal violators(Average Daily Population)	1,198.00	1,226.00	1,370.00	1,398.00
Number of Criminal Cases Investigated	7,687.00	7,293.00	7,650.00	7,700.00

Divisions

Administration

The Administration Bureau is directed by the Sheriff and provides: administrative direction; basic accounts receivable and accounts payable activities; contract and grants management; and the Special Operations Section which includes the Emergency Planning Office and the Environmental Crimes Unit.

Mission:

To provide administrative services, emergency planning and organizational oversight for the Sheriff's Office.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Attend a hazardous device related meeting and provide awareness training classes to public safety agencies and citizens.					
Resource:	Bomb Squad Technicians	10.00	10.00	10.00	10.00
Service:	Total number of hours	208.00	208.00	400.00	400.00
Complete required hazardous device training hours					
Resource:	Bomb Squad Technicians	10.00	10.00	10.00	10.00
Service:	Total number of training hours	2,800.00	2,800.00	2,800.00	2,800.00
To handle hazardous materials incidents in a safe manner and to return the area to a normal state.					
Resource:	Environmental Crimes FTE	2.00	2.00	2.00	2.00
Service:	Number of hazardous materials incidents handled	6.00	11.00	15.00	10.00
To handle arson investigations and conduct criminal investigations.					
Resource:	Environmental Crimes FTE	2.00	2.00	2.00	2.00
Service:	Number of arson investigations handled	119.00	67.00	60.00	60.00
To respond to hazardous device (explosive) calls and safety resolve the incidents					
Resource:	Bomb Squad Technicians	10.00	10.00	10.00	10.00
Service:	Total number of explosive devices handled	95.00	46.00	70.00	60.00
Work closely with Department of Homeland Security (DHS) programs and grants of North Central Region (NCR) and Denver Urban Area Security Initative (UASI), and with planning committees in NCR/UASI and the State of CO-Department of Emergency Management					
Resource:	FTE	4.00	4.00	3.00	3.00
Service:	Training, meetings, exercises attended	120.00	130.00	120.00	150.00
Providing ICS/NIMS/NRP training, planning, and exercises to Sheriff personnel and citizens. To include other agencies within the North Central Region.					
Resource:	Trained instructors	8.00	6.00	8.00	8.00
Service:	CERT and ICS classes conducted	14.00	13.00	12.00	10.00
Provide search & rescue - Respond to calls for service, assist in locating, saving people during inclement weather. To include assistance in locating missing children, special needs, and Colorado LifeTrak clients.					
Resource:	Trained personnel and rescue equipment	20.00	16.00	16.00	16.00
Service:	Colorado Life Trak searches, assisted other agencies with searches	18.00	6.00	10.00	15.00
Planning, participation and evaluating county/regional exercises (tabletop & full scale).					
Resource:	Full time employees	4.00	4.00	3.00	3.00
Service:	Dedicated hours	550.00	500.00	500.00	500.00
Participate in county wide emergency management planning activities.					
Resource:	Full time employees	4.00	4.00	3.00	3.00
Service:	Dedicated hours	1,000.00	1,000.00	1,000.00	1,000.00
Prepare, monitor, and manage Sheriff's Office grants					
Resource:	Full-time equivalent (FTE) employees	2.00	2.00	2.00	2.00
Service:	Number of grants managed	5.00	7.00	20.00	25.00
Prepare and monitor Sheriff's Office contracts for goods and services					
Resource:	Full-time equivalent (FTE) employees	6.00	6.00	6.00	6.00
Service:	Number of annual contracts	115.00	120.00	126.00	132.00

Detention Services - Medical - Commissary - Inmate Industries

Detention Services operates the detention facility and provides support to the Arapahoe County courts. The staff of the facility provides the inmate population with employment counseling, GED and substance abuse education. The staff members also manage alternative sentencing programs which reduce the cost of housing and improving inmate transition back into the community. Other programs include the Jail Industries and Work Release supporting a rehabilitative effort for qualified inmates. The Civil Process/Fugitive Transport Section returns captured fugitives to the jurisdiction of the Arapahoe County Courts. The civil function includes the service of civil papers such as Summons & Complaints and the performance of civil process such as evictions. The Information Management Section is comprised of the Records Unit which processes and maintains all records generated by the Sheriff's Office and those personnel who coordinate all technology efforts that affect the Sheriff's Office.

Mission:

The Detentions/Administrative Services Bureau - Detention Services supports the operation of the Sheriff's Office by providing a variety of functions in support of the Sheriff's statutory duties. These functions include: the provision of a safe and effective detentions function; the Civil Process and Fugitive Extradition function; the agency Records function.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To provide appropriate psychiatric care to inmates.					
Resource:	Personnel (FTE's) utilized	31.00	31.00	31.00	31.00
Service:	Annual psychiatrist visits	1,317.00	1,565.00	1,565.00	1,600.00
To insure that inmates are booked into custody in a lawful manner.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	376.50
Service:	Annual number of inmates received	17,751.00	17,830.00	17,830.00	18,040.00
To provide a safe and effective environment for housed inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	376.50
Service:	Inmate on officer assaults	9.00	14.00	16.00	18.00
Safely transport inmates to court and other facilities. Provide for the security and safety of inmates, customers, staff and Sheriff's Office employees at Courthouse I, Courhouse II, County Court A and County Court B.					
Resource:	Personnel (FTE) utilized	44.00	47.00	47.00	47.00
Service:	Inmate transports/court appearances	25,836.00	26,287.00	26,667.00	26,902.00
To classify inmates pursuant to the nation Objective Jail Classification system (OJC)					
Resource:	Personnel (FTE) utilized	10.00	10.00	10.00	10.00
Service:	Inmate classifications	10,567.00	10,492.00	10,612.00	10,814.00
To provide inmates with meaningful labor through partnership with private industry for training and compensation.					
Resource:	Personnel (FTE) utilized	3.00	3.00	3.00	3.00
Service:	Revenues	223,297.00	177,067.00	210,933.00	250,000.00
Commissary Programs to provide programs and equipment for inmates beyond statutory requirements through the use of inmate generated funds.					
Resource:	Personnel Utilized	3.00	3.00	3.00	3.00
Service:	Number of inmates attending programs	22,929.00	24,041.00	24,400.00	25,000.00
To provide the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	376.50
Service:	Average daily inmate population	1,198.00	1,226.00	1,226.00	1,240.00
To provide appropriate dental care to inmates					
Resource:	Personnel (FTE's) utilized	31.00	31.00	31.00	31.00
Service:	Annual dentist visits	1,600.00	1,759.00	1,759.00	1,804.00
To efficiently and accurately receive, process, enter, modify and delete warrants in criminal justice databases.					
Resource:	FTE's	9.00	9.00	9.00	9.00
Service:	Warrants processed and entered	5,627.00	5,692.00	5,692.00	5,700.00
Provide an effective and professional IT function in support of the agency mission processing traffic tickets produced in the unincorporated area.					
Resource:	Personnel Utilized	1.00	1.00	1.00	1.00
Service:	Total number of unincorporated tickets processed	11,106.00	16,402.00	16,402.00	17,000.00
Provide an effective and professional Records function in support of the agency mission and the Centennial contract processing traffic tickets produced in the City of Centennial					
Resource:	Personnel Utilized	1.00	1.00	1.00	1.00
Service:	Total number of City of Centennial tickets processed	21,730.00	26,147.00	26,147.00	28,000.00
Provide an effective and professional Records function in support of the agency mission processing offense and incident cases produced in the unincorporated area.					
Resource:	Personnel Utilized	7.00	7.00	7.00	7.00
Service:	Total number of unincorporated Offense/Incident cases processed	6,606.00	9,846.00	9,396.00	9,500.00

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Provide an effective and professional Records function in support of the agency mission and the Centennial contract processing offense and incident cases produced in the City of Centennial.					
Resource:	Personnel Utilized	7.00	7.00	7.00	7.00
Service:	Total number of Centennial Offense/Incidents processed	5,869.00	7,295.00	6,703.00	6,800.00
To complete 90% of all civil processes received by the Section in a timely manner.					
Resource:	FTE's	8.00	8.00	8.00	8.00
Service:	Civil processes received and recorded by the Section.	10,567.00	10,498.00	10,498.00	10,500.00
To complete all extraditions having waiver signatures within 10 days of receipt.					
Resource:	FTE's	3.00	3.00	3.00	3.00
Service:	Extraditions received	201.00	143.00	195.00	200.00
To provide appropriate medical care to inmates.					
Resource:	Personnel (FTE's) utilized	31.00	31.00	31.00	31.00
Service:	Annual doctor visits	2,895.00	2,541.00	2,895.00	2,955.00

Investigations

Investigate crime and information reports, determine solvability and complete a thorough investigation.

Produce criminal case filings and present them to the District Attorney's Office on behalf of the people for prosecution in the court system.

Through proactive investigative techniques and technology reduce crime by interdicting, directly, criminal activity before it occurs.

Provide victim assistance support through a victim's assistance program.

Provide juvenile intervention and diversion programs to correct behavior before at risk juveniles enter formally into the Criminal Justice System.

Mission:

Deter criminal activity by proactive investigation, and preparing the highest of quality criminal case presentation to the District Attorney's Office for successful prosecution in the Criminal Justice System.

Professional Standards Bureau

The Human Resource Section manages the functions of recruitment and selection for hire, transfers, and promotion of all sworn (commissioned) and non-sworn (civilian) personnel, provides guidance to the Command Staff, managers, and supervisors on personnel issues, as well as guidance to employees on career development, benefits, and other employment issues.

Internal Affairs Section investigates all complaints thoroughly, provides supporting investigation on all civil suits, use-of-force reports, and vehicle-incident reports, and issues all concealed weapons permits.

Quality training is often considered the most important element of any law enforcement agency. Training, Research & Development Section (Community Resources Crime Prevention) is responsible for providing the agency and Arapahoe County citizens the most qualified and professional law enforcement personnel available throughout the year in the form of monthly in-service, classes, schools, seminars and academies.

Mission:

Three sections: Human Resources - Committed to quality service in management with an emphasis on integrity, professionalism, and community spirit. Internal Affairs - Committed to maintain the integrity of Arapahoe County Sheriff's Office. Training, Research & Development (including Community Resources Crime Prevention)- Committed to provide outstanding customer service, support and training to all units, sections and bureaus of the Sheriff's Office and citizens of Arapahoe County.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Conduct background investigations for concealed weapons permits					
Resource:	Number of personnel assigned	1.00	2.50	2.50	2.50
Service:	Concealed weapons permits issued	1,566.00	2,336.00	2,300.00	2,400.00
Conduct background investigations for concealed weapons permits.					
Resource:	Temporary FTE	1.00	2.00	2.00	2.00
Service:	Concealed weapons permits issued	460.00	1,000.00	2,750.00	3,000.00
Review and investigate all use of force reports to determine compliance with policy and state statutes.					
Resource:	Number of personnel assigned to Internal Affairs	4.00	4.00	5.00	5.00
Service:	Use of force investigations	210.00	294.00	295.00	300.00
To ensure that all internal affairs investigations into employee misconduct are thoroughly investigated to ensure statute and policy compliance is met.					
Resource:	Number of personnel assigned to the section	4.00	4.00	5.00	5.00
Service:	Internal affairs investigations and contact logs	222.00	162.00	160.00	165.00
Ensure that the Sheriff's Office is in compliance with the standards developed by the Commission for Accreditation for Law Enforcement and Standards for Public Safety Communications Agencies (added in 2008).					
Resource:	Number of Accreditation personnel	2.00	2.00	4.00	4.00
Service:	Number of CALEA and PSCAP standards	446.00	681.00	681.00	700.00
To review all employee accidents for risk management assessment and determine whether the accident was preventable or non preventable					
Resource:	Number of personnel assigned to the section	4.00	4.00	5.00	5.00
Service:	Vehicle incidents investigated	100.00	76.00	75.00	80.00
To ensure a thorough and complete background investigation is completed on each applicant offered a conditional offer of employment.					
Resource:	Number of personnel assigned to this task.	1.00	1.00	1.00	1.00
Service:	Number of background investigations completed	276.00	105.00	151.00	166.00
To ensure that new hire and internal selection processes are conducted to meet statutory requirements and conduct fair and effective proceses.					
Resource:	Number of personnel assigned	4.00	4.00	4.00	4.00
Service:	Number of selection processes	58.00	61.00	54.00	59.00
Improve the recruiting and selection methods used for hiring personnel through traditional efforts and through the use of new media and recruitment models.					
Resource:	Number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Number of new employees hired	125.00	66.00	79.00	86.00
Conduct a series of citizen academies, promotional academies, patrol and investigations transition academies, and other as required.					
Resource:	Number of personnel assigned	4.00	4.00	4.00	4.00
Service:	Academies provided	8.00	10.00	9.00	9.00
To provide quality in-service training to all Sheriff's Office members, and to provide seminars and conferences for enhancing the members' skills and essential job function.					
Resource:	Number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Number of training hours by the number of employees offered.	93,000.00	93,000.00	93,000.00	93,000.00
Conduct programs within the business community: CPTED, CERT, Workplace Violence (Resources and Service Levels include both County and Centennial Cost Centers.)					
Resource:	Community Resource Crime Prev. FTE	2.00	2.00	2.00	2.00
Service:	Education and Training Hours	220.00	270.00	270.00	270.00
Conduct community programs: Neighborhood Watch, McGruff, etc. (Resources and Service Levels include both County and Centennial Cost Centers.)					
Resource:	Community Resource Crime Prev. FTE	2.00	2.00	2.00	2.00
Service:	Education and Training Hours	214.00	754.00	750.00	750.00

Public Safety Bureau

The Public Safety Bureau is comprised of Patrol Operations, Investigations Operations, Communications and Telecommunications. Patrol Operations is responsible for law enforcement activities in the unincorporated area and the contract cities we serve. Patrol Operations works 24/7 each day of the year. Patrol Services include the School Resource Section, Special Response Unit, Impact Team, and Traffic Safety. Investigation Services is responsible for the follow-up and investigation of crimes, preparing search and arrest warrants, and preparing case filings to be given to the District Attorney for prosecution. Investigation Services include Special Investigations, Fugitives, Crime Lab, and Evidence. Communication Services handles calls for service from citizens and assigns the calls to patrol deputies. The Telecom Section provides radio support to the Sheriff's Office and other agencies within Arapahoe County.

Mission:

Committed to quality service with an emphasis on integrity, professionalism, and community spirit.

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Traffic violators stopped and cited	19,871.00	20,137.00	22,350.00	22,000.00
To conduct community programs, i.e. building tours, car seat safety, personal safety, special events					
Resource:	School Resource Officers	7.00	7.00	6.00	6.00
Service:	Education and awareness training (hours)	123.00	95.00	75.00	80.00
Effectively receive, process, transfer or handle all calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	26.00	29.00	29.00	29.00
Service:	Number of service calls received by the Communications Center	329,819.00	315,339.00	309,519.00	310,000.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of full-time Communications Technicians	26.00	29.00	29.00	29.00
Service:	Number of E-911 calls received by the Communications Center.	53,260.00	54,966.00	53,250.00	53,000.00
Perform AFIS fingerprint comparisons to assist in the investigation of criminal cases.					
Resource:	Total Number of Criminalists and print examiner assigned (FTE)	6.00	6.00	6.00	6.00
Service:	Total number of AFIS print comparisons by lab personnel.	12,556.00	13,617.00	6,456.00	7,000.00
Perform latent fingerprint evaluations to assist in the investiagtion of criminal cases.					
Resource:	Total Number of Criminalists and print examiner assigned (FTE)	6.00	6.00	6.00	6.00
Service:	Total Number of latent prints evaluated	7,356.00	7,854.00	3,516.00	3,600.00
To review the number of cases closed by Investigators through the year.					
Resource:	Number of Investigators	11.00	11.00	11.00	11.00
Service:	Number of cases cleared	3,739.00	3,670.00	3,246.00	3,500.00
Assist with processing major or extensive crime scenes as needed.					
Resource:	Total Number of Criminalists assigned (FTE)	6.00	6.00	6.00	6.00
Service:	Total Number of crime scenes processed	369.00	335.00	4,300.00	300.00
To have Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis.					
Resource:	Number of Victim Assistance Personnel	41.00	41.00	41.00	41.00
Service:	Number of Domestic Violence and Victims Rights Act cases.	1,878.00	1,760.00	1,743.00	1,700.00
To make arrests when required by law and ACSO Policy.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Number of Juvenile Arrests	567.00	489.00	480.00	480.00
To make arrests when required by law and ACSO Policy					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Number of Adult Arrests	3,284.00	3,011.00	3,237.00	3,200.00
To handle calls for service in the unincorporated areas of the County and towns of Foxfield, Bennett, and Deertrail.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Calls for Service Handled	39,109.00	38,324.00	37,047.00	38,000.00
To deploy the SRU when required and handle calls when they occur.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Calls handled	5.00	8.00	15.00	10.00
To provide advanced training to SRU members to handle critical situations. To train to National Tactical Officers Association (NTOA) recommended minimum standards of 160 hours/year.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Training days	20.00	19.00	19.00	19.00

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To conduct school programs, i.e. drug/alcohol awareness, Alive @ 25, etc.					
Resource:	School Resource Officers	7.00	7.00	6.00	6.00
Service:	Education and awareness training	501.00	540.00	585.00	590.00
To assist with the processing and collection of latent prints					
Resource:	Total Number of Criminalists assigned (FTE)	6.00	6.00	6.00	6.00
Service:	Total Number of latent prints processed	1,192.00	1,203.00	543.00	600.00
To handle calls for service in the City of Centennial.					
Resource:	Patrol Personnel	78.00	78.00	78.00	78.00
Service:	Calls for service handled	46,770.00	44,770.00	41,847.00	42,000.00
To provide high quality traffic safety services to our service area.					
Resource:	Traffic Safety Unit personnel	11.00	11.00	11.00	11.00
Service:	Traffic citations & summons	17,881.00	18,425.00	19,512.00	19,500.00
To have the Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis.					
Resource:	Number of Victim Witness personnel - Full time & Volunteers	41.00	41.00	41.00	41.00
Service:	Number of Domestic Violence and Victims Rights Act cases.	1,256.00	1,153.00	1,488.00	1,300.00
To review the number of cases closed by Investigators through the year.					
Resource:	Number of Investigators	20.00	20.00	20.00	20.00
Service:	Number of cases cleared	3,709.00	3,453.00	3,060.00	3,200.00
To review and investigate criminal offense reports as assigned.					
Resource:	Number of Investigators	20.00	20.00	20.00	20.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	5,589.00	4,472.00	4,761.00	5,000.00
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol Personnel	78.00	78.00	78.00	78.00
Service:	Traffic violators stopped and cited	27,403.00	27,980.00	28,986.00	28,000.00
To review and investigate criminal offense reports as assigned.					
Resource:	Number of Investigators	11.00	11.00	11.00	11.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	6,095.00	5,739.00	5,211.00	5,500.00
To make arrests when required by law and Arapahoe County Sheriff's Office policy.					
Resource:	Patrol Personnel	78.00	78.00	78.00	78.00
Service:	Number of adult arrests	2,682.00	2,747.00	2,415.00	2,400.00
To handle traffic crash calls when they occur.					
Resource:	Traffic Safety Unit personnel (FTE)	10.00	10.00	10.00	10.00
Service:	Number of traffic accidents investigated	1,015.00	1,067.00	843.00	900.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of Full Time Communications Technicians assigned	26.00	29.00	29.00	29.00
Service:	Number of E-911 calls received by the Communications Center	329,819.00	315,339.00	309,519.00	31,000.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of Full Time Communications Technicians assigned	26.00	29.00	29.00	29.00
Service:	Number of E-911 calls received by the Communications Center	53,260.00	54,966.00	53,250.00	53,000.00

Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
To maintain and program radios for Arapahoe County Sheriff's Office and other agencies within Arapahoe County.					
Resource:	Number of Telecommunications personnel.	3.00	3.00	3.00	3.00
Service:	Number of radios maintained	1,600.00	1,600.00	1,600.00	1,600.00
To arrest those individuals with arrest warrants issued by the courts.					
Resource:	Number of Warrants Investigators	3.00	3.00	3.00	3.00
Service:	Number of felony arrests made.	388.00	395.00	240.00	300.00
To accept, package, and store pieces of evidence for court purposes or safekeeping. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	Number of Evidence technicians	4.00	4.00	4.00	4.00
Service:	Number of property or evidence items received.	10,093.00	9,789.00	11,226.00	11,000.00
To release evidence or property when a final disposition is reached in the court case, or as otherwise may be appropriate to release items. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	Number of Evidence technicians	4.00	4.00	4.00	4.00
Service:	Number of property or evidence items released.	6,721.00	15,666.00	32,424.00	32,000.00
To make arrests when required by law and Arapahoe County Sheriff's Office policy.					
Resource:	Patrol Personnel	78.00	78.00	78.00	78.00
Service:	Number of juvenile arrests	853.00	749.00	630.00	650.00

TREASURER'S OFFICE

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

Department Accomplishments

95.63% property taxes collected thru June 2010 for the 2010 tax year.

99.8% property taxes collected as of year end 2009 for that tax year.

Credit cards and e-checks now being accepted for payment of taxes.

Earned $7.9 million on investments in 2009.

Guaranty Bank of Byers continues to accomodate the Treasurer's Office by accepting tax payments for residents in eastern Arapahoe County.

Have one of the highest performance yields in the nation of government held portfolios.

Treasurer's Office recieved a certificate of excellence from the Association of National Treasurers in recognition of the high performance yield on our investment portfolio.

Demand Indicators	2008	2009	2010 Est.	2011
Money management to guarantee payment of warrants (in million $)	221.00	227.00	228.00	228.00
Original tax notices sent	220,144.00	228,187.00	235,000.00	235,000.00
Second 1/2 tax notices sent	26,288.00	27,089.00	30,000.00	30,000.00
Delinquent tax notices sent	12,668.00	13,328.00	15,000.00	15,000.00
Incoming customer service calls	61,899.00	46,243.00	64,000.00	65,000.00
Distribution to county, cities, schools and taxing authorities (in millon $)	689.00	677.00	650.00	700.00
Average yield on investments	5%	3.65%	2.9%	2.9%
Money management for treasurer's checks issued and wire transfers made	70.00	80.00	80.00	80.00

Divisions

Treasurer Administration

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June.

The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

Mission:

Carry out all Colorado statutory requirements in the most effective and efficient manner possible so as to provide comprehensive, accurate and friendly services to the citizens of Arapahoe County and all others with whom we interact.

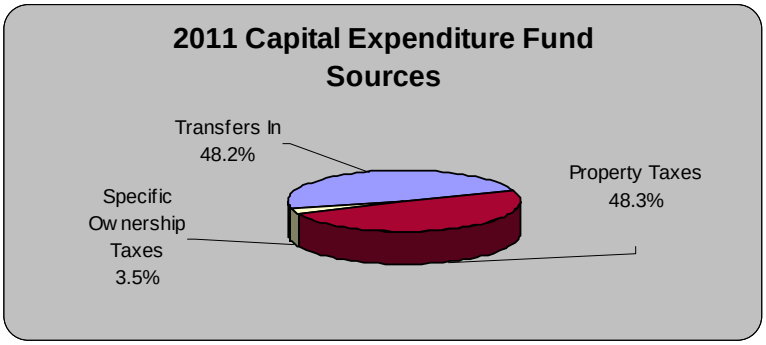
Objective/Resource Level/Service Level		2008	2009	2010 Est.	2011
Reconcilation of County Bank Accounts					
Resource:	Full time employees	1.00	2.00	2.00	2.00
Service:	# of bank accounts reconciled	11.00	14.00	14.00	20.00
Senior Citizen Deferral Program - Applications Processed					
Resource:	Full time employees	3.50	6.00	4.00	0.00
Service:	# of applications processed	35.00	40.00	40.00	0.00
Bankruptcy notifications requiring research to protect County's position on property tax collection					
Resource:	Full time employees	1.50	2.50	2.50	2.50
Service:	Number of claims filed	900.00	1,000.00	1,000.00	1,000.00
Checks issued for refunds, abatements, etc.					
Resource:	Full time employees	1.00	1.00	2.00	2.00
Service:	# of checks & wires issued	8,000.00	8,500.00	9,000.00	9,000.00
Distribution to Cities & Towns, Tax Increment Districts, and Special Districts					
Resource:	Full time employees	1.00	1.00	2.00	2.00
Service:	# distrib made (# dist X 12 distrib/yr)	2,240.00	2,076.00	2,076.00	2,076.00
Distribution to School Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distributions made (9 sch dist X 15 distrib/yr)	135.00	135.00	135.00	135.00
Process tax payments					
Resource:	Full time employees processing	8.50	8.50	8.50	8.50
Service:	# of tax payments processed	371,034.00	372,672.00	376,613.00	364,000.00
Certificates of Taxes Due produced					
Resource:	Full time employees	3.50	3.50	3.50	3.50
Service:	# of certificates produced	7,800.00	7,900.00	7,900.00	7,900.00
Collect property taxes at a level of 99% or better					
Resource:	Full time employees	22.00	22.00	22.00	22.00
Service:	Percentage of taxes collected	99.8%	99.8%	99.8%	99.8%

CAPITAL IMPROVEMENT PROGRAM

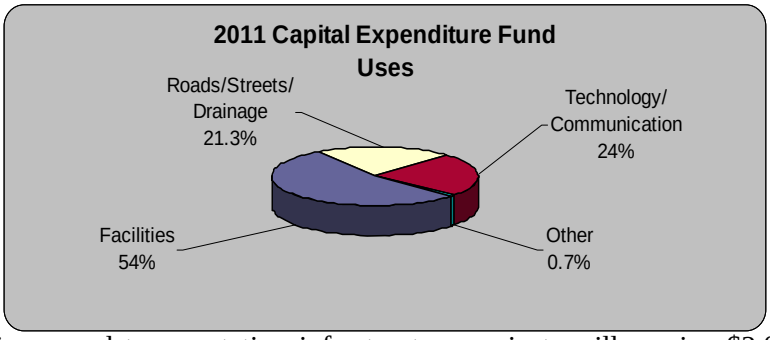
The Capital Improvement Program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The EBC reviews the requested and recommended funding options available for capital projects and provides program recommendations. The Board of County Commissioners adopts the first year of the five-year capital improvement plan. The 2011 budget includes funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted for 2011 can be found in Table I and further detail is provided in the CIP 5-Year Plan at the end of this section.

Summary of the Sources and Uses of Funds

The Capital Expenditure Fund is the primary fund for County capital improvement projects; however, some projects are located in other County funds such as the Infrastructure Fund and the Building Maintenance Fund. Over the last few budget years, the County has focused on finding ways to provide additional funding for capital projects and other one-time priorities and needs of the County. The total sources of revenue for the Capital Expenditure Fund for 2011 is $9.4 million. Property tax revenue accounts for almost half of the total funding sources, providing $4.5 million in revenue. Transfers from other funds accounts for the next largest funding source for the Capital Expenditure Fund. In 2011 $4.5 million will be transferred from the General Fund in order to provide one-time funding for capital project needs for the County. As shown in the chart, Specific Ownership Tax revenue accounts for the remaining source of revenue for this fund, providing $325,000 in 2011.



The total use of funds for 2011 is close to $9.4 million as the total expenditures equals the total revenues for the Capital Expenditure Fund. For 2011, there is a $3.1 million dollar increase over the 2010 adopted budget primarily due to one-time county priorities that are being supplemented by the General Fund balance, as a funding source and the scale of projects that were approved. Capital projects that were still in progress at the end of 2010 will have the available unspent balance reappropriated in 2011, upon approval by the Board of County Commissioners. Since the exact amount of project unspent balances are not known as the budget is being developed, these ongoing projects are not budgeted as part of the original budget, but are submitted as a supplemental appropriation after the beginning of the year.



The chart at the right shows the 2011 percentage breakdown of expenditure uses for the Capital Expenditure Fund. Facility projects account for 54% of the funding for capital uses, the largest expenditures of this fund. Another 24% or $2.2 million will be used for technology and communication projects, while just under $70,000 is allocated to tax collection expenses. Roads/streets/drainage and transportation infrastructure projects will receive $2.0 million, which is transferred to the Infrastructure Fund, where these projects will be completed and accounted for. Although existing infrastructure conditions require greater funding, the County is limited by the current economic conditions for the 2011 budget cycle. A list of the 2011 approved capital projects is provided in Table I.

Project Highlights For 2011

Judicial Facility Upgrades and Improvements – The Judicial Facility was remodeled extensively in the past couple of years in order to consolidate county functions and most importantly to accommodate additional district judge appointments. As changes and modifications were required to both courthouses, it has become necessary to expand the lobby areas in order to facilitate better queuing lines and address security issues. A third elevator will also be installed in Courthouse II to aid in prisoner transport and provide the needed security for public access. In addition to facility improvements, it is also necessary to expand the parking lot in order to accommodate the increase in public access to this facility. This is the largest funded capital project for 2011 which includes $1.6 million for the building improvements and $550,000 for the parking lot expansion.

Information Technology Upgrade/Replacement Systems – Approved capital improvement projects for 2011 include the upgrade and/or replacement of two information technology systems presently used by the County. A new human resource management system will address integration issues and provide increased efficiencies relating to the County's human resource, talent management, and payroll functions. The 2011 budget for the human resource system is $1.2 million and will be in the initial research and design phase, as the County's needs and requirements are still being explored. The other system slated for replacement is currently used by the Public Works and Development Department for tracking mapping, building, zoning, engineering and traffic projects and developments. The current system was implemented in 2000 and will no longer be supported by the current vendor in the near future. This new case management system is budgeted at $950,000 in 2011. Upgrading and/or replacing both of these information systems will allow for more efficiencies and greater functionality while providing the County with better support and enhanced capabilities.

Detention Center Evaporative Cooler Replacements - There are four original detention pods that are each equipped with four heat recovery and evaporative cooling units, for a total of sixteen units. These

units are 23 years old and are in operation 24 hours a day, 7 days a week, for 365 days a year. Due to the extreme usage and age of these units it is necessary to replace these units before they breakdown. The new units will increase efficiency and provide more economical heating and cooling for the detention pods. The 2011 budget is $500,000 for the replacements at one of the detention pods. The total cost of evaporative cooler replacements is $1,930,400, which will be spread over four years and this is the second year for this project.

Law Enforcement Driver Training Track and Parking Lot – A driver training track and parking lot will be constructed near the Arapahoe County Fairgrounds site location. This driver training track will be the first in the metro area and will be used for training and educating Sheriff deputies on various types of driving conditions. This type of training will be invaluable to Sheriff deputies as hands-on live action instruction provides critical learning techniques that are difficult to recreate in a classroom setting. Ultimately, this regional training track could also benefit various other local law agencies and authorities. The 2011 budget is $900,000 for the training track and an adjacent parking lot.

Other Capital Projects – In 2011, approximately $1.3 will be used for the remodeling of three county buildings for increased space needs and Americans with Disabilities Act (ADA) compliance. A total of $305,250 is allocated for other smaller capital projects including milling the east parking lot at Administration I building, updating and redesigning the web site and content management system, and upgrading x-ray equipment for County courthouses. A list of capital projects for the 2011 budget is located in Table I below.

Table I

2011 Capital Improvement Program (CIP)

Fund / Project		2011 Adopted
Capital Expenditure Fund		
Judicial Facility Lobby Expansion and Elevator	$	1,650,000
Human Resources Management System		1,200,000
Case Management System		950,000
Sheriff Training Track and Parking Lot		900,000
CentrePoint Lobby Remodel		769,000
Judicial Parking Lot Expansion and Improvements		550,000
Evaporative Coolers Replacement Pods 1,3,4,6		500,000
Altura Plaza Remodel		410,500
Mill East Parking Lot Administration Building		128,000
Web Site Redesign and Content Management System		100,000
Judicial Complex X-Ray Equipment Upgrade		77,250
Peoria Shops ADA Improvements		76,000
Total Capital Expenditure Fund	**$**	**7,310,750**
Infrastructure Fund		
Arapahoe Road and I-25 Intersection Design		800,000
Quincy Avenue (Kiowa-Bennett-Strasburg Roads)		600,000
Dayton-Peakview Intersection Widening and Signal		350,000
Jewell Avenue (Parker-Dayton)		200,000
Dry Creek-Havana ITS and OPS Study		50,000
Total Infrastructure Fund	**$**	**2,000,000**
TOTAL	**$**	**9,310,750**

Roads/Infrastructure/Drainage Projects

As stated earlier, $2.0 million of the 2011 capital improvement program will be allocated for roadway, infrastructure, and drainage projects. In prior years, an average of $4.0 million was provided for transportation needs. During 2009, the budget was supplemented with $4.2 million in order to advance funding for a large project and therefore, the following two years of funding was reduced for this fund. Funding for infrastructure projects is transferred from the Capital Expenditure Fund to the Infrastructure Fund for tracking and accounting purposes. Brief descriptions of significant projects are provided below and Table I provides a list of approved projects. Current infrastructure conditions are driving a greater need for more transportation infrastructure funding which has become a hurdle for the 2011 budget cycle and beyond. The 2011 Capital Roadway Infrastructure Work Plan is shown in Table II and the CIP 5-Year Plan is provided at the end of this section.

Jewell Avenue Improvements – Road improvements for Jewell Avenue include the design associated with the installation of sidewalk and roadway improvements along Jewell Avenue between Parker Road and Dayton Street. This project is currently in the design and preliminary construction phase and will include sidewalk, curb and gutter on both the north and south sides of the road and future widening to meet current County criteria for bike lanes. Once completed, this project will allow for more connectivity and safer sidewalks within this area. The 2011 budget is adding $200,000 to the 2010 amount of $600,000 for this phase of the project.

Quincy Avenue Improvements – This short-term project is in the design phase slated for roadway improvements from gravel to pavement of Quincy Avenue from Kiowa-Bennett Road to Strasburg Road. This project has a budget of $600,000 for 2011. Potential future improvements for this roadway include the possible extension and widening of Quincy Avenue between Bradbury and Exmoor Roads. The right of way requirements have been established and construction study will determine the effectiveness and feasibility as well as a cost-benefit analysis.

Dayton and Peakview Intersection Improvements – As automobile and pedestrian traffic has increased in the area of Dayton Street and Peakview Avenue, roadway improvements have become necessary as safety and flow of traffic issues have arisen. This project entails widening the intersection and installing and upgrading the current traffic signal. This is a joint partnership project with three local jurisdictions participating in the funding for this project. The improvements in this area will enhance the safety and accessibility for pedestrians and traffic traveling in this area. The 2011 budget for these improvements is $350,000 and is currently in the design/construction phase.

Arapahoe Road and I-25 Interchange – The redesign and reconfiguration for a grade separated interchange is currently in the preliminary environmental assessment and conceptual design study phase, as this will be a multi-year, multi-phase project with joint partnership funding from federal/state/local levels. The initial phase of this project involves various types of studies including sight distance improvements, corridor traffic patterns, and the conceptual and preliminary design of the interchange in order to improve mobility, accessibility and safety concerns. All aspects of this interchange are being taken into consideration including present conditions and future visioning of the area. The County's portion of funding is $800,000.

Table II

2011 Capital Roadway Infrastructure Work Plan

Project	Project Status
Annual Concrete Program	Design/Construction
Annual Roadway Rehabilitation Program	Design/Construction
Annual Slurry Seal Program	Design/Construction
Arapahoe/I-25 Interchange EA	Continue Study from 2010
Arapahoe/Parker Interchange	Construction – Final Phase
Arapahoe Road/Cherry Creek Bridge	Design
County Line Corridor Evaluation	Study
Dahlia Street Curb/Gutter/Sidewalk	Design/Construction
Dry Creek/Havana Corridor Evaluation	Study
Dayton/Peakview Intersection Improvements	ROW Acquisition
Florida Avenue Sidewalk – Phase II	Construction
Hampden/Picadilly Traffic Signal	Design/Construction
I-25 and Belleview Interchange	Study
Iliff Avenue Widening	Study
Iliff Avenue and Highline Canal Trail Underpass	Design/Construction
Jewell Avenue (Dayton-Parker Roads)	Construction
LED Traffic Signal Conversion	Construction
Quincy Bridge @ Box Elder Rehab.	Design/Construction
Quincy Avenue Bridge ARA 30-22.8	Construction
Quincy (Kiowa-Bennett to Strasburg)	Design
Quincy/Airline Extension (Bradbury-Exmoor)	ROW Acquisition
Rural Transportation Fee Study	Study
Wabash Street (Iliff-Yale)	Construction
Yale Avenue Bridge - Cherry Creek	Construction
Yale/Syracuse Intersection	Construction
Yosemite Street (Warren to Evans)	Design/Construction

Ongoing Projects for 2011

In addition to new projects added to the capital improvement program for 2011, ongoing and unfinished projects appropriated in prior budget years, will have their remaining unspent budget reappropriated in 2011. Table III of this section provides a list of ongoing projects that will be reappropriated.

Detention Center Expansion - As the County grows and courts expand**,** the capacity of the Detention Center has become an immediate concern. This project will address the growing needs of the detention facility, as space and functionality have become increasingly difficult issues. The Detention Center Expansion project has the largest ongoing funding in the Capital Expenditure Fund with over $3.1 million being reappropriated in 2011 for preliminary design phases for possible expansion of the facility.

Assessment and Taxation System – As technology changes it is necessary to upgrade and replace antiquated equipment and software, in order to provide efficient and enhanced customer service. The Treasurer and Assessor Offices have been using the existing mainframe application, OASIS, for over 20 years and its functionality and useful life is very limited. This project is currently in the third year of the process, as the County Assessor has partnered with other metro agencies in order to identify all the

possible solutions available to the County and maximize buying power. During the 2009 budget process, $1.0 million was budgeted for the initial phase of this project. Currently, the assessment and taxation system is budgeted at $2.5 million and is anticipated to be implemented by fall of 2011.

District Substation 7 and Storage Facility – This facility was approved and supplemented in 2010 using $1.6 million in Arapahoe Law Enforcement Authority funds that were transferred into the Capital Expenditure Fund, in order for the design and construction to begin. This Sheriff facility will be approximately 5,000 square feet and will accommodate approximately 6 patrol deputies, while the storage facility will replace an existing leased facility for the storage of sheriff vehicles and specialized equipment.

Judicial Facility Project – As a multi-year, multi-phase ongoing project the Judicial Facility and Restroom Renovation projects are wrapping up in the beginning of 2011. The major construction and reconfiguration of the existing Administration II Building and the Arapahoe County Judicial Center (ACJC), was completed in 2010 and various final purchase order funds are being reappropriated into 2011 for final payment. Along with increasing the number of courtrooms, the consolidation of the present County Judicial Facilities to the ACJC facility and relocating the District Attorney's Office are major aspects of this project. The total cost of this project is estimated at $13.8 million with $839,453 being reappropriated.

Table III

Ongoing CIP Projects
Funding to be Reappropriated in 2011

Project		Amount
Detention Center Expansion	$	3,142,075
Assessment and Taxation Replacement		1,876,085
District 7 Sub-Station and Storage Facility		1,600,000
Detention Center Evaporative Cooler Replacement		430,400
Judicial Facility Short-Term Project		421,765
Judicial Facility Restroom Renovation		417,688
Administration I Roof Replacement		405,944
Administration I Space Needs Remodel		262,600
Warehouse Rooftop Unit Replacements		234,720
Altura Plaza Remodel		173,815
Administration Building I East Parking Lot		140,568
Rio Grande Resurfacing		130,000
CentrePoint Lobby Remodel		123,358
Voice Over IP System		123,318
Arapahoe Plaza Remodel		120,320
Detention Center Kitchen Equipment		96,914
Sheriff Staff Management Software Upgrade		83,643
Briarwood Improvements		73,157
Detention Center Railing System		62,820
Various Miscellaneous Projects		45,798
TOTAL	**$**	**9,964,988**

Building Maintenance Fund

The Building Maintenance Fund was created to manage facility maintenance costs and projects. In prior years, such projects were funded primarily out of the General Fund and the Capital Expenditure Fund, but recent experience has revealed that this was not an effective way to manage such projects. To supplement the amount of facility maintenance project funds, $1.8 million was transferred as the beginning of a maintenance reserve in the new fund and $2.1 million is an ongoing transfer of funds to the Building Maintenance Fund for new projects on an annual basis.

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. This practice enables better management and monitoring of building maintenance expenditures. Funding for routine maintenance activities is also budgeted in the Building Maintenance Fund and is broken down by facility maintenance locations. The Building Maintenance Fund also permits greater flexibility in adjusting funding to ever changing maintenance priorities. Funds are easily transferred between projects and remaining balances can be reappropriated into projects in the subsequent year or remain in the fund balance as part of the facility maintenance reserve. The list of approved Building Maintenance Fund projects is presented in Table IV below.

Table IV

Building Maintenance Fund
2011 Projects and Maintenance Funding

Project	Amount
Routine Maintenance – Central Area	$ 666,369
Routine Maintenance – Eastern Area	283,500
Routine Maintenance – Western Area	332,300
Courthouse II Carpet Replacement on 3rd Floor	254,000
Courthouse I Carpet Replacement on 2nd Floor	221,000
Resource Conservation	99,997
Courthouse I and II Medico Keying	75,000
Administration Building Air Handler Replacement	60,000
Maintenance Customer Service System	50,000
Courthouse I Stairwell Heaters	30,000
TOTAL	**$ 2,072,166**

The 2011 budget includes $690,000 for maintenance projects to be completed throughout County facilities. In addition to these maintenance projects, the Building Maintenance Fund was also the location of the Chevron Energy Performance Contract project. The County entered into an energy performance contract in order to upgrade a significant portion of infrastructure within County facilities and also provide savings in the County's overall energy costs. The total cost of the project was $10.5 million and was funded through a 10-year lease-purchase agreement that provided $5.9 million for energy cost saving improvements and $4.6 million for non-energy cost savings improvements. These improvements were completed in 2007. In 2011 and beyond, the County continues to monitor the energy costs in order to confirm the County's savings agrees with the initial contract specifications. The lease-purchase payments will be made with the savings derived from the improvements. Once the lease-purchase agreement is fulfilled in 2019, the remaining energy savings will go strictly to the County.

Operating Impact of Capital Projects

In addition to the capital costs, operating costs are important to consider when examining the fiscal impact of the 2011 capital projects. As part of the capital project submission process, elected offices and departments are asked to develop and enter all applicable operating costs associated with the capital project requested. For projects with operating costs in 2011, a budget package request for operating costs was entered into the appropriate operating fund. Due to the County's budgeting philosophy, many of the operating costs for the following projects will be absorbed by the departments or offices current budget, otherwise a budget package will be submitted for the additional operating costs. Below are brief descriptions of projects with notable operating costs in the 2011 capital improvement program.

Information Technology Systems – Both the Human Resource Management and the Case Management Systems for 2011 information technology upgrades/replacements will have associated operating costs such as maintenance and related support costs, but these projects are still in the initial preliminary research stages that these costs are unknown at this time, as a vendor has not yet been selected. The Assessment and Taxation Computer System application is going live in 2011 and the initial operating cost will include paralleling both systems during 2011, in order to provide accurate testing and functionally of the new system. Once the conversion is complete, the ongoing maintenance and operating costs will end for the old system and continue for the new system application. The operating costs will include maintenance and support agreements averaging $200,000 a year starting in 2011 and continuing in the future.

Detention Facility Expansion – The expansion is necessary to accommodate the changing judicial laws and growing needs of the County and will have additional ongoing operating costs, as the facility will house more prisoners and require more staff, and have increases in energy costs in order to accommodate the additions to the facility. The expected increased in operating costs of the expanded facility are unknown at this point, as this project is still in the preliminary design phase. The County expects to see a rise in costs from the present level, as additional office space, staff, equipment, maintenance, utilities and various other needs will comprise a majority of the operating costs.

District Substation 7 and Storage Facility – This facility will have operating impacts as the substation will accommodate 6 patrol deputies while the storage facility will replace an existing leased facility for the storage specialized sheriff vehicles and equipment. Operating costs from this 5,000 square foot facility will include utilities, custodial and maintenance expenses and are estimated to be $25,000 a month, which potentially can be offset by increased revenue by the Sheriff's office.

Judicial Facilities Project – Construction and reconfiguration of the Arapahoe County Justice Center began during 2008, as new courtrooms and office space were required. The 2011 budget includes funding for the lobby expansion and an additional elevator. Potential operating costs from this project will include additional custodial, maintenance and security costs as the square footage of the facility will increase and some of these costs have been incorporated into the operating budget, but other ongoing operating costs will not be known until the project is completed. The final phases of this project are expected to be complete during 2011, at which time any additional operating costs will be budgeted.

Equipment for Courthouse – New x-ray equipment for the Judicial Complex is an essential safety and security upgrade, as the original equipment is 11 years old and outdated. This equipment is used for screening purpose upon entry into the Judicial Facility Buildings. After the initial year of installation, this equipment will require an annual maintenance and service agreement. The operating costs impact will be $10,000 a year starting in 2012 and beyond.

Infrastructure Projects – Infrastructure construction projects will require operating costs from the Public Works & Development Department's Road & Bridge Division for maintenance and repair. It is projected that the cost of maintenance on these projects will be funded within the operating budgets of this division as they already maintain the existing portfolio of transportation infrastructure.

In addition to the projects mentioned above, other capital projects will also involve operating costs but have not been included in the 2011 budget as their completion is not due to occur until 2011 or later.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2011 budget. In many cases, the projects proposed are for future County capital improvements and have been added to the 5-year program as unmet needs. These proposed projects along with the funding will be addressed in future budget years using the methodology described in this section. A condensed list of future capital needs is provided in Table V below. The 5-Year CIP Plan is provided at the end of this section.

Table V

Future Capital Needs
Expansion of Detention Facility
Replacement/Upgrade of Peoria Fleet/Road & Bridge Facility
Future Phases of County Fairgrounds Construction
Future Infrastructure Priorities

Policies and Practices of the Capital Improvement Program

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A CIP team reviews these projects in light of expected funding restraints and adds projects to the proposed capital improvement program. The CIP Team reviews the program and recommends the final program to the Board of County Commissioners. The first year of this recommended program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2011–2015 capital improvement plans on the following pages. Only projects with costs over $50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The CIP plan for 2011 is incorporated into the 2011 budget while the remaining years of the plan are not an adopted County plan, but is used as a staff recommendation for future budget years.

Capital Improvement Policy

1. **Capital Improvement Program -** A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.

2. **Capital Improvement Team -** The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well, as approving the capital improvement program, as a part of the annual budget.

3. **Capital Projects** – Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. Examples of capital projects include:

    A. New and expanded physical facilities
    B. Large scale rehabilitation and replacement of facilities
    C. Major equipment, excluding vehicles
    D. The cost of engineering or architectural studies related to a major public improvement
    E. Acquisition of land or buildings
    F. Demolition of buildings

4. **Annual Action Program -** Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2011	2012	2013	2014	2015
Capital Expenditure Fund					
Facilities					
Upgrade or Expand					
Lobby Expansion and Elevator Addition (ACJC)	1,650,000	-	-	-	-
CentrePoint Lobby Expansion	769,000	-	-	-	-
Parking Lot Expansion (ACJC)	550,000	750,000	750,000	-	-
Altura Plaza Remodel	410,500	1,600,000	-	-	-
ADA Compliance and Security Improvements (Peoria)	76,000	238,000	644,000	-	-
Arapahoe Plaza Remodel	-	1,123,000	-	-	-
Total for Upgrade or Expand	**3,455,500**	**3,711,000**	**1,394,000**	**-**	**-**
Repair or Replace					
Evaporative Coolers (Pods 3,4,6)	500,000	500,000	500,000	-	-
Mill Parking Lot (Admin I)	128,000	-	-	-	-
Replace Fire Alarm (District Court)	-	570,000	-	-	-
Resurface Courtyard and Sidewalks (ACJC)	-	500,000	-	-	-
Resurface Service Road and Access Ramps (ACJC)	-	400,000	-	-	-
Resurface Concrete Walkways and Access Ramps (ACJC)	-	350,000	-	-	-
Elevator Replacement (Courthouse II)	-	300,000	-	-	-
Replace HVAC Units (Courthouse II)	-	250,000	-	-	-
Replace Generator (Warehouse)	-	180,000	-	-	-
Replace Fire Alarm (District Courthouse)	-	180,000	-	-	-
Elevator Modernization (Courthouse II)	-	110,000	-	-	-
Mill Parking Lot (Warehouse)	-	65,000	-	-	-
Roof Replacement (Detention Warehouse)	-	-	300,000	-	-
Parking Lot Overlay (CentrePoint)	-	-	292,000	-	-
Elevator Replacement (Detention Center)	-	-	150,000	-	-
Roof Replacement (CSU Extension)	-	-	90,000	-	-
Roof Replacement (Tri-County)	-	-	65,000	-	-

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2011	2012	2013	2014	2015
Roof Replacement (Warehouse)	-	-	-	320,000	-
Refurbish Evaporative Cooling System (District Court)	-	-	-	70,000	-
Elevator Modernization (CentrePoint)	-	-	-	-	79,000
Total for Repair or Replace	**628,000**	**3,405,000**	**1,397,000**	**390,000**	**79,000**
Total for Facilities	**4,083,500**	**7,116,000**	**2,791,000**	**390,000**	**79,000**
Roads/Street/Drainage					
New Construction/Development					
Adminstrative Services					
Transfer to Infrastructure Fund	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total for New Construction/Development	**2,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Roads/Street/Drainage	**2,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Sheriff					
New Construction/Development					
Training Track and Parking Lot	900,000	-	-	-	-
Forensic Chemistry Laboratory	-	-	175,000	-	55,000
District Substation 5	-	-	250,000	-	-
Total for New Construction/Development	**900,000**	**-**	**425,000**	**-**	**55,000**
Upgrade or Expand					
Detention Center Expansion	-	12,000,000	12,000,000	12,000,000	-
Total for Upgrade or Expand	**-**	**12,000,000**	**12,000,000**	**12,000,000**	**-**
Repair or Replace					
X-Ray Equipment for Court House	77,250	-	-	-	-
Radio Antennae Site Replacement	-		300,000	-	-
Total for Repair or Replace	**77,250**	**-**	**300,000**	**-**	**-**
Total for Sheriff	**977,250**	**12,000,000**	**12,725,000**	**12,000,000**	**55,000**
Technology/Communications					

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2011	2012	2013	2014	2015
Upgrade or Expand					
Human Resources Management/Payroll System	1,200,000	-	-	-	-
Case Management System Upgrade	950,000	-	-	-	-
Financial System Upgrade	-	700,000	-	-	-
Intrusion Detection and Prevention Software	-	148,000	-	-	-
Electronic Document Management Upgrade	-	-	1,500,000	-	-
Project and Resource Management Application	-	-	800,000	-	-
Customer Relationship Management	-	-	-	1,500,000	-
Total for Upgrade or Expand	**2,150,000**	**848,000**	**2,300,000**	**1,500,000**	**-**
Repair or Replace					
Web Site Redesign and Content Management	100,000	-	-	-	-
Client Tracker for Judicial Services	-	125,000	-	-	-
Staff Management Software	-	78,000	-	-	-
Computer Aided Dispatch and Records Management	-	-	2,000,000	-	-
Enterprise Contract Management System	-	-	500,000	-	-
Total for Repair or Replace	**100,000**	**203,000**	**2,500,000**	**-**	**-**
Total for Technology/Communications	**2,250,000**	**1,051,000**	**4,800,000**	**1,500,000**	**-**
Total for Capital Expenditure Fund	**9,310,750**	**24,167,000**	**24,316,000**	**17,890,000**	**4,134,000**
Infrastructure Fund					
Roads/Streets/Drainage					
Upgrade or Expand					
Arapahoe Road /I-25 Expansion	800,000	-	-	-	-
Jewell Avenue Reconstruct (Parker-Dayton)	200,000	-	-	-	-
Iliff Avenue Widening (Parker-Quebec)	-	-	-	-	-
Gun Club 2-4 Lanes (Dove Hill-Quincy)	-	1,500,000	1,500,000	1,500,000	-
Quincy/Airline Extension (Exmoor-Bradbury)	-	900,000	900,000	900,000	-
Brick Center Road (Alameda-Quincy)	-	600,000	-	-	-

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2011	2012	2013	2014	2015
Kiowa-Bennett Road Extension	-	200,000	-	50,000	150,000
Arapahoe Road Widening (Waco-Himalaya)	-	-	500,000	500,000	500,000
Iliff Avenue Widening (Parker-Quebec) Phase I	-	-	-	-	1,000,000
Quincy/Airline Bridges (Exmoor-Bradbury)	-	-	-	-	400,000
Total for Upgrade or Expand	**1,000,000**	**3,200,000**	**2,900,000**	**2,950,000**	**2,050,000**
Improvements to Existing					
Quincy Avenue (Kiowa-Bennett-Strasburg Road)	600,000	-	-	-	-
Dayton/Peakview Intersection	350,000	-	-	-	-
Dry Creek/HavanaStreets ITS and OPS Study	50,000	-	-	-	-
Pontiac Avenue (Oneida Area)	-	300,000	-	-	-
Dry Creek/Havana ITS Improvements	-	250,000	-	-	-
Unincorporated County Bike Plan	-	100,000	-	-	-
County Wide ITS Study	-	75,000	-	-	-
Box Elder Creek Master Plan	-	75,000	-	-	-
C-470/Santa Fe Interchange	-	-	800,000	200,000	-
Kiowa Creek Master Plan	-	-	300,000	-	-
Yosemite Street (Iliff North)	-	-	-	400,000	-
Wolf Creek Master Plan	-	-	-	300,000	-
Hampden Ave Median (Himalaya-Picadilly)	-	-	-	150,000	-
Inverness Drive West Dry Creek OPS Improvements	-	-	-	-	1,000,000
Inverness Drive West County Line OPS Improvements	-	-	-	-	500,000
Comanche Creek Master Plan	-	-	-	-	300,000
Havana Street Sidewalk (Easter-Inverness Drive)	-	-	-	-	150,000
Total for Improvements to Existing	**1,000,000**	**800,000**	**1,100,000**	**1,050,000**	**1,950,000**
Total for Roads/Streets/Drainage	**2,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Infrastructure Fund	**2,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**

DEBT AND LEASE OBLIGATIONS

Some of the ways that Arapahoe County has financed capital projects has been the issuance of general obligation bonds, revenue bonds, capital leases for certificates of participation and lease purchase agreements. These obligations have allowed the County to provide new and expanded capital improvements, including streets, parks, and public facilities. The debt and lease obligations enable the County to extend the payment for these obligations out over many years so they do not become a large burden in the year the capital project is acquired, but requires a greater total cost.

Types of Debt and Lease Obligations

The County has a number of options and has used various types of long term financing tools. Each option has its advantages and disadvantages.

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit, and the taxing power of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. Before issuing these bonds, the County must obtain approval from the voters at an election. Such an election authorizes the County to issue debt and set a mill levy to repay the principal and interest on the bonds, as that principal and interest becomes due. This mill levy could fluctuate as necessary in order to make the required debt service payment. Arapahoe County currently has no outstanding general obligation debt and has no authorized general obligation debt. The last general obligation debt issued by the County was fully paid and retired in 1989. These bonds were issued in 1978 to fund a new detention facility.

Revenue Bonds

Revenue Bonds are obligations that are issued to pay for specific projects, but which do not have the full faith and credit status. Under Colorado law, revenue bonds must be first approved at an election, but do not have a dedicated mill levy associated with repaying the principal and interest. Instead there is a separate dedicated revenue source to pay these obligations. Currently, the County has no existing revenue bonds.

Capital Improvement Trust Fund Bonds

Capital Improvement Trust Fund Bonds were issued in 1999 and 2000 in order to expand the capacity of Patrick J. Sullivan Detention Facility. The election authorizing the issuance of these bonds asked the voters to approve an increase in County debt by $14,225,000. Arapahoe County has since paid in full the Law Enforcement Capital Improvement Trust Fund Bonds.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually, a third-party tax-exempt corporation will buy or construct the facility that the County wishes to use and lease the facility to the County. The capital lease will use a contract that specifies that the County will become the owner of the facility at the end of the lease. The Corporation will finance the purchase or construction by contracting with outside investors who will loan money to the Corporation. Over a specified period of time, the County will make capital lease payments to the Corporation, which will then make principal and interest payments to the investors. Because Certificates of Participation do not require an election, the lease payments must come from revenue streams that are already in place. The Arapahoe County Building Finance Corporation is leasing a number of facilities to the County including the CentrePoint Plaza Facility, the Sheriff/Coroner

Headquarters Facility and the County Judicial Complex. Other Certificates of Participation issues have been used in the past, but have been fully discharged.

Bank Lease Purchase Agreements

The County has contracted with banks and finance companies to lease various personal property assets and small projects, using a contract that specifies that the County will own the assets when the lease payments have been fully paid. These contracts are generally less complicated and expensive to structure than Certificates of Participation, and are suitable for smaller projects. Agreements have been issued to finance the County radio communication system, construction of the County fairgrounds, energy efficient equipment upgrades to facilities, the acquisition of the new District Attorney's office building, and certain computer software.

Public Improvement or Local Improvement District Bonds

Special or Local Improvement District Bonds are bonds issued by the County to finance projects for Public Improvement Districts or Local Improvement Districts. These districts are then obligated to pay the principal and interest on these bonds. In the 1980's and early 1990's, the County issued Local Improvement District bonds to pay for road paving projects in various local improvement districts. These districts had requested that the County finance the pavement of the roadways in the district. These Local Improvement District bonds have been fully discharged using special assessments on the property in the districts.

Under current Colorado law, Public Improvement or Local Improvement District bonds must be approved by an election by the voters in the district that will be responsible for repaying the bonds. Such an election was held in 2001, and the County issued bonds for the Arapahoe County Water and Wastewater Public Improvement District. These bonds are considered a general obligation of the Arapahoe County Water and Wastewater Public Improvement District.

Outstanding Debt and Capital Lease Obligations

The 2011 County debt limit, per Section 30-26-301(3) of the Colorado Revised Statutes, is 1.5% of the value of taxable property in the County as determined by the assessor, or $117,845,543. For Arapahoe County, there is no general obligation debt that is applicable to this legal debt limit. The only bonds issued by the County were capital improvement trust fund bonds in 1999 and 2000 that are provided for in a separate statute and are not considered general obligation debt. General obligation debt would need to be approved by the voters in the County.

The beginning principal balance of bond and capital lease purchase obligations for 2011 is $64,720,490. The total debt and lease payments for 2011 will be $8,592,719. Of the amount to be spent on lease purchase agreements, $7,444,890 is related to agreements involving real estate, and $1,147,829 is related to agreements involving non-real estate transactions. The total maximum payment liability of the County under all lease-purchase agreements is $80,029,775. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the Arapahoe County Building Finance Corporation (ACBFC) issued $15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issue on the County Judicial Complex. Although the capital lease payments for the Judicial Complex Certificates of Participation are a County responsibility, they are financed by a lease payment made to the County by the Arapahoe County Public Airport Authority. The Airport Authority pays a lease on airport property owned by the County, which is exactly equal to the principal and interest obligation owed to the Arapahoe County Building Finance Corporation. This refinancing allows the Airport Authority to make lower lease payments

to the County. These lower annual lease payments will improve the cash flow for the Airport Authority, with the highest savings in the earlier years. The final maturity of the Justice center refinancing remains 2016 but the interest rate has been reduced from 6.64% to 4.57%. Payment of this obligation to the County is a high priority for the Airport Authority Board. If the Airport Authority is unable to make all of the lease payments to the County, it may be necessary for the County to make part of the payments from current County revenues or from reserves. The 2002 refinancing issue was insured by Financial Security Assurance Inc. and received an Aaa rating from Moody's. The underlying Moody's rating on this issue was Aa3.

Arapahoe County has seven capital lease purchase agreements. Two of the capital lease purchase agreements are associated with Certificates of Participation issued by the Arapahoe County Building Finance Corporation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but recognizes that failure to appropriate funds would result in default. A default would cause the County to both forfeit the secured assets, and make it much more difficult to obtain long term financing in the future. The 2011 budget provides revenues for, and includes full appropriations for all debt and capital lease purchase obligations. A table and graph showing the outstanding debt and lease purchase obligations of the County can be found at the end of this section.

Financial Effect upon Future Operations

Prior court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. For this reason the County has determined that the revenue currently being spent on capital lease payments, including certificates of participation issued by the Arapahoe County Building Finance Corporation, can be diverted to other purposes after the final lease payment has been made. This revenue had not been specifically approved by the voters in the County, but has been generated from existing County sources, and had been spent by the Board of County Commissioners to pay for capital leases. As the County's older capital leases mature, the cash flow that was being used to pay the principal and interest will then be used to pay the principal and interest on the Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building.

Lease purchase agreements enabled the County to complete construction of new County fairgrounds. The County currently has two separate lease purchase agreements related to the County fairgrounds, which include construction of the building and water services for the facility. Revenues from the Conservation Trust Fund will be used to make debt payments on the lease purchase agreements. The revenue received in the Conservation Trust Fund is derived from lottery proceeds from the State of Colorado and can only be used for specific projects related to the conservation of open space, parks, or recreation related facilities. The use of a large portion of these revenues will limit the amount of open space and park projects the County could pursue for the next 6 years with funding from other non-Conservation Trust Fund sources.

In November 2007, the County entered into a lease purchase agreement to fund the purchase of 3 lots in the Dove Valley area of the County. This purchase is located adjacent to the Arapahoe County Community Park and will allow for future expansion of this recreation area. Since this land is located within the Recreation District, the debt payments for this agreement are being funded by the Arapahoe County Recreation District Fund and will continue until 2027.

For the energy performance lease purchase agreement, a somewhat unique revenue stream will be used to fund debt payments. Arapahoe County entered into an energy performance contract with Chevron-Texaco in 2005 that involved the installation and upgrade of equipment within County facilities that is substantially more energy efficient. The energy savings created will result in savings in the amount the County will need to spend on utilities and provide sufficient funds to pay for the energy efficiency related improvements. Another segment of the project included improvements that are beneficial to the County and were completed

while the energy performance contract work was being conducted, but that do not generate energy savings. The debt payments for these improvements will be funded through general County revenues.

In September 2008, the County borrowed $5.3 million via a lease-purchase agreement to acquire an office building to house the District Attorney's Office. The District Attorney's Office moved into the new office building in September of 2009 and the debt service payments are made from General Fund revenues through 2018.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. It is the County's goal to achieve high credit ratings for its bonds and leases, due to the benefits they provide. Strong ratings enhance the County's overall reputation through its demonstrated financially sound position. High ratings also help ensure that the County's bonds and leases are attractive investments in the bond market.

Moody's and Standard & Poor's Credit Ratings for Municipal Bonds

Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa2	**AA-**	**Arapahoe County Certificate of Participation Credit Rating**
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest

(1) Within groups, Moody's uses a "1", "2" or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.
(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

In December 2005, the County received an underlying credit rating from Moody's of Aa3 on the refinancing of a County Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings. At the same time, Standard & Poor's upgraded the County's credit rating to AA- from A+ for the same issue. During 2009, Standard & Poor's reaffirmed the County's AA- credit rating, and early in 2010 Moody's rated the County Aa2. Generally Certificates of Participation are rated lower than General Obligation bonds. Please refer to table for an illustration on how these ratings stand within the range of ratings of each rating agency.

Arapahoe County Water and Wastewater Public Improvement District Bonds

The Board of County Commissioners serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District is located in the south central

area of Arapahoe County, but extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. The District was formed in 2001, and an election held in November 2001 authorized the issuance of $165,000,000 in General Obligation Bonds. In April 2002, $63,870,000 of the authorized General Obligation Bonds were issued. The Series 2002A bonds were issued in the amount of $32,975,000 to construct the water and wastewater facilities. The Series 2002B bonds were issued in the amount of $30,895,000 to acquire the water and sewer assets of the Arapahoe Water and Wastewater Authority and to refinance the debt of the Arapahoe Water and Wastewater Authority. These bonds are an obligation of the District only, not of Arapahoe County Government. The bonds are insured by MBIA Insurance Corporation and were rated Aaa by Moody's and AAA by Standard & Poor's.

In 2005, water and wastewater infrastructure needs were identified and the Public Improvement District pursued issuing additional debt through the conduit loan program of the Colorado Water Resource and Power Development Authority (CWRPDA). The loan agreement and the issuance of the bonds were completed during November 2005 and the Public Improvement District added $26,270,000 in debt to the already issued $63,870,000. The majority of the proceeds of this 2005 issuance will be used to expand the capacity of the wastewater treatment plant that serves the area and will allow for future development and growth. The debt service payments will be funded through an increase in the property tax mill levy for property owners within the District.

During 2006, funding for drinking water improvements and services became a necessity and a loan agreement with the Colorado Water Resource and Power Development under the drinking water State Revolving Fund was initiated. Series 2006B bonds were issued on November 1, 2006, which added $16,049,975 to the existing $90,140,000 in debt issued in previous years. The majority of the proceeds from this bond issue will be used to fund upgrades of a water treatment plant for future growth. The District's debt service payments for these 2006 revenue bonds will also be funded through property tax revenues.

In late 2009, the Public Improvement District (PID) issued $56.1 million in general obligation bonds for the purpose of acquiring water rights and the construction of water assets. This debt issuance in conjunction with other bonds issued by the Arapahoe County Water and Wastewater Authority (ACWWA) and the assets it acquires will provide enough senior renewable water rights for the complete build-out of properties within the PID. The debt was issued in two series with Series 2009A for $51.1 million in taxable general obligation direct pay Build America Bonds and $5.0 million in Series 2009B for tax-exempt general obligation bonds. The Build America Bonds will have 35% of the interest paid rebated to the PID by the Federal government. Standard & Poor's issued a AA- rating for this issuance by the PID.

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2011 Principal Balance	2011 Principal Payments	2011 Interest Payments	12/31/2011 Principal Balance
Arapahoe County Government							
Capital Lease Obligations:							
Lease Purchase Agreement for the District Attorney's Office Building facility.	2008	2018	$ 5,300,000	$ 4,400,000	$ 470,000	$ 186,826	$ 3,930,000
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	$ 2,600,000	$ 2,600,000	$ 101,602	$ 124,368	$ 2,498,398
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building	2006	2021	$ 50,945,000	$ 40,345,000	$ 2,915,000	$ 1,678,575	$ 37,430,000
Lease Purchase Agreement for water services at the County Fairgrounds site.	2005	2016	$ 616,976	$ 389,151	$ 60,493	$ 21,704	$ 328,659
Lease Purchase Agreement to construct a building at the new County fairgrounds. (Note: Payments made from Conservation Trust Fund revenues.)	2005	2015	$ 2,500,000	$ 1,359,651	$ 253,142	$ 46,028	$ 1,106,509
Lease Purchase Agreement for an energy efficient upgrades performance contract with Chevron-Texaco	2005	2019	$ 10,528,205	$ 7,206,688	$ 823,774	$ 241,858	$ 6,382,914
Certificate of Participation to refinance the debt of the Arapahoe County Public Airport Authority. Secured by the County Judicial Complex. (2002 Refinancing)	2002	2016	$ 15,760,000	$ 8,420,000	$ 1,240,000	$ 429,350	$ 7,180,000
Arapahoe County Government Total Capital Lease Obligations			$ 88,250,181	$ 64,720,490	$ 5,864,011	$ 2,728,708	$ 58,856,480

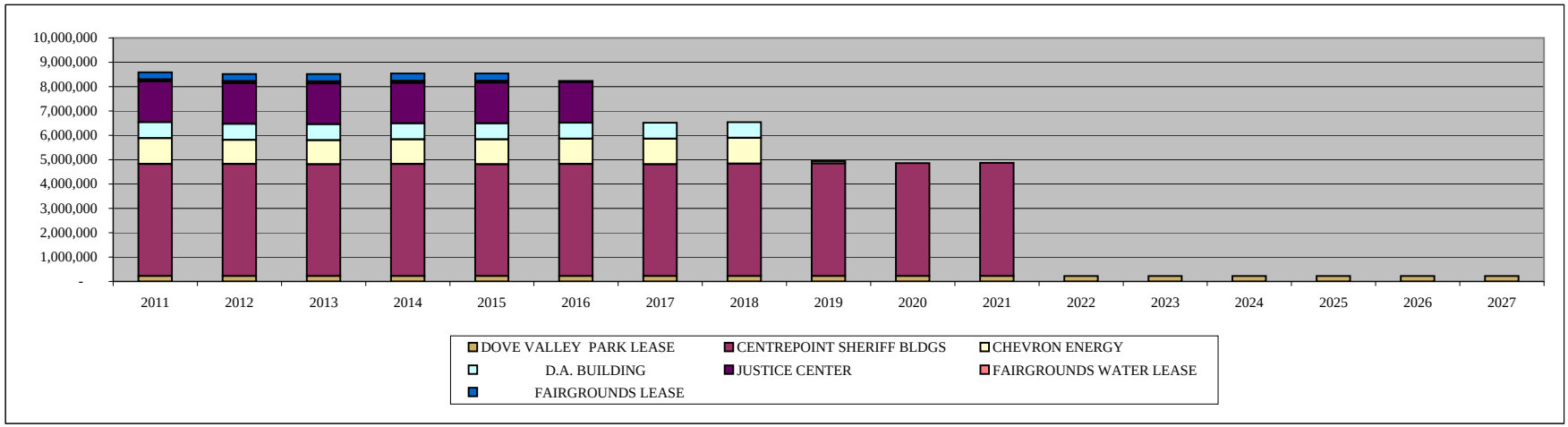
OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS (CONTINUED)

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2011 Principal Balance	2011 Principal Payments	2011 Interest Payments	12/31/2011 Principal Balance
Arapahoe County Water & Wastewater Public Improvement District							
General Obligation Bonds:							
General Obligation Build America Bonds with a federal interest subsidy and tax-exempt bonds, issued to purchase water rights for the District.	2009	2039	$ 56,075,000	$ 56,075,000	$ -	$ 2,375,517	$ 56,075,000
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	$ 16,049,975	$ 13,577,783	$ 980,067	$ 464,951	$ 12,597,716
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for water and wastewater capital improvements.	2005	2035	$ 26,270,000	$ 26,270,000	$ -	$ 1,297,906	$ 26,270,000
General Obligation Bonds issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2002	2032	$ 63,870,000	$ 59,265,000	$ 80,000	$ 3,077,894	$ 59,185,000
Arapahoe County Water & Wastewater Public Improvement District Total General Obligation Bonds			$ 162,264,975	$ 155,187,783	$ 1,060,067	$ 7,216,268	$ 154,127,716

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

	DOVE VALLEY PARK LEASE	CENTREPOINT SHERIFF BLDGS	CHEVRON ENERGY	D.A. BUILDING	JUSTICE CENTER	FAIRGROUNDS WATER LEASE	FAIRGROUNDS LEASE	TOTALS
2011	225,970	4,593,575	1,065,632	656,826	1,669,350	82,196	299,170	8,592,719
2012	225,970	4,594,575	988,134	661,007	1,670,450	82,196	299,170	8,521,502
2013	225,970	4,585,175	994,221	659,207	1,668,700	82,196	299,170	8,514,639
2014	225,970	4,598,300	1,009,011	656,535	1,667,300	82,196	299,170	8,538,482
2015	225,970	4,588,500	1,024,183	652,991	1,667,225	82,196	299,168	8,540,233
2016	225,970	4,598,063	1,039,717	658,466	1,668,213	47,948		8,238,376
2017	225,970	4,584,625	1,044,655	657,742				6,512,992
2018	225,970	4,615,200	1,049,980	655,819				6,546,969
2019	225,970	4,624,600	87,536					4,938,105
2020	225,970	4,632,450						4,858,420
2021	225,970	4,645,550						4,871,520
2022	225,970							225,970
2023	225,970							225,970
2024	225,970							225,970
2025	225,970							225,970
2026	225,970							225,970
2027	225,970							225,970
	$ 3,841,483	$ 50,660,613	$ 8,303,071	$ 5,258,593	$ 10,011,238	$ 458,930	$ 1,495,848	$ 80,029,775

CASH FLOW OF COUNTY DEBT AND CAPITAL LEASE PAYMENTS



EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Administrative Services					
Arapahoe County Water & Wastewater PID Fund					
Debt and Lease Payments	76,053	78,315	391,083	88,996	98,997
Projects	13,151,377	14,297,727	5,152,175	52,848,770	
Special Taxing Districts	5,499,447	6,233,454	61,198,955	7,974,859	8,279,936
Total Arap. Cty. W & WW PID Fund	**18,726,877**	**20,609,497**	**66,742,213**	**60,912,625**	**8,378,933**
Building Finance Corporation Fund					
Debt and Lease Payments	6,499,164	6,497,140	6,494,513	6,243,844	6,269,025
Total Building Finance Corp. Fund	**6,499,164**	**6,497,140**	**6,494,513**	**6,243,844**	**6,269,025**
Capital Expenditure Fund					
Administration	7,220,729	12,411,940	6,171,526	5,681,282	2,000,000
Total Capital Expenditure Fund	**7,220,729**	**12,411,940**	**6,171,526**	**5,681,282**	**2,000,000**
Central Services Fund					
General Administration	1,318,375	1,086,653	1,360,000	1,086,658	1,360,000
Total Central Services Fund	**1,318,375**	**1,086,653**	**1,360,000**	**1,086,658**	**1,360,000**
Communications Network Replacement Fund					
Comm. Net Replacement	38,934	102,856	452,141	122,423	86,100
Total Comm. Network Replacement Fund	**38,934**	**102,856**	**452,141**	**122,423**	**86,100**
Conservation Trust Fund					
Conservation Trust	385,569	381,370	808,017	381,367	381,367
Total Conservation Trust Fund	**385,569**	**381,370**	**808,017**	**381,367**	**381,367**
Contingent & Emergency Reserve Fund					
Contingent/Emergency Reserve			713,106		713,106
Total Contingent & Emerg. Reserve Fund			**713,106**		**713,106**
Developmental Disability Fund					
Developmental Disabilities	7,587,828	7,694,390	7,855,233	7,742,857	7,823,319
Total Developmental Disability Fund	**7,587,828**	**7,694,390**	**7,855,233**	**7,742,857**	**7,823,319**
General Fund					
General Administration	30,318,476	27,228,289	16,657,862	14,747,256	19,510,109
Total General Fund	**30,318,476**	**27,228,289**	**16,657,862**	**14,747,256**	**19,510,109**
Law Enforcement Capital Improvement Trust Fund					
Debt and Lease Payments	1,874,480				
Law Enf Cap Imp Trust	955,144	551,705			
Total Law Enforce. Cap.Improv. Trust Fund	**2,829,624**	**551,705**			
Lease Purchase Agreements Fund					
Debt and Lease Payments	7,357,676	2,184,402	2,217,404	2,216,697	2,329,796
Total Lease Purchase Agreements Fund	**7,357,676**	**2,184,402**	**2,217,404**	**2,216,697**	**2,329,796**
Total Administrative Svcs.	**82,283,252**	**78,748,241**	**109,472,015**	**99,135,008**	**48,851,755**
Aid to Agencies					
General Fund					
Healthcare Grants	920,000	920,000	920,000	920,000	820,000

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Aid to Agencies					
General Fund					
Other Grant Requests	999	2,000	10,000	1,000	104,500
Social Program Grants	605,680	622,004	616,500	622,000	622,000
Total General Fund	**1,526,679**	**1,544,004**	**1,546,500**	**1,543,000**	**1,546,500**
Total Aid to Agencies	**1,526,679**	**1,544,004**	**1,546,500**	**1,543,000**	**1,546,500**
Assessor's Office					
Central Services Fund					
Assessor's Office	131,013	36,198	5,800	5,482	
Total Central Services Fund	**131,013**	**36,198**	**5,800**	**5,482**	
General Fund					
Appraisal	7,436	1,179			
Assessor GIS	235				
Assessor's Office	5,160,941	5,149,784	5,378,765	4,980,212	5,337,313
Total General Fund	**5,168,611**	**5,150,964**	**5,378,765**	**4,980,212**	**5,337,313**
Total Assessor	**5,299,625**	**5,187,162**	**5,384,565**	**4,985,695**	**5,337,313**
Board of County Commissioners					
General Fund					
Commissioners	740,651	877,454	950,024	908,766	953,471
Special Assistant to the BOCC	182,720	179,879	213,336	197,894	189,133
Total General Fund	**923,372**	**1,057,333**	**1,163,360**	**1,106,660**	**1,142,604**
Total Bd. Of County Comm.	**923,372**	**1,057,333**	**1,163,360**	**1,106,660**	**1,142,604**
BOCC Administration					
General Fund					
BOCC Administration	605,041	596,468	634,333	576,180	598,725
Total General Fund	**605,041**	**596,468**	**634,333**	**576,180**	**598,725**
Total BOCC Admin.	**605,041**	**596,468**	**634,333**	**576,180**	**598,725**
Clerk & Recorder's Office					
Central Services Fund					
Clerk & Recorder Admin		6,539	12,946	13,052	
Elections	86,000		4,924,172		
Motor Vehicle		18,191	5,000		
Recording			18,000		
Total Central Services Fund	**86,000**	**24,730**	**4,960,118**	**13,052**	
Electronic Filing Technology Fund					
Recording	46,843	226,262	785,394	213,858	132,099
Total Electronic Filing Tech. Fund	**46,843**	**226,262**	**785,394**	**213,858**	**132,099**
General Fund					
Clerk & Recorder Admin	675,577	698,343	714,614	628,534	714,668
Elections	4,107,983	1,768,561	4,464,165	2,970,756	2,213,639

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Clerk & Recorder's Office					
General Fund					
Motor Vehicle	4,688,758	4,882,609	5,178,152	4,954,629	5,050,736
Recording	866,527	811,587	801,874	769,654	766,521
Total General Fund	**10,338,845**	**8,161,101**	**11,158,805**	**9,323,573**	**8,745,564**
Total Clerk & Recorder	**10,471,688**	**8,412,093**	**16,904,317**	**9,550,483**	**8,877,663**
Communication Services					
Capital Expenditure Fund					
Communication Services Admin			67,145	65,091	
Total Capital Expenditure Fund			**67,145**	**65,091**	
Central Services Fund					
Communication Services Admin			24,000	22,220	
Total Central Services Fund			**24,000**	**22,220**	
General Fund					
Communication Services Admin	1,027,667	1,091,644	1,293,380	1,138,021	1,197,763
Total General Fund	**1,027,667**	**1,091,644**	**1,293,380**	**1,138,021**	**1,197,763**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services		93,021	89,539	90,229	89,346
Total Open Space Sales Tax Fund		**93,021**	**89,539**	**90,229**	**89,346**
Total Communication Svcs.	**1,027,667**	**1,184,665**	**1,474,064**	**1,315,562**	**1,287,109**
Community Resources Department					
Arapahoe County Fair Fund					
Colorado State University Extension	23,089	30,060	32,100	24,081	25,600
Total Arapahoe County Fair Fund	**23,089**	**30,060**	**32,100**	**24,081**	**25,600**
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	6,686,079	9,191,697	14,015,035	10,482,836	11,270,353
Total Arapahoe/Douglas Works! Fund	**6,686,079**	**9,191,697**	**14,015,035**	**10,482,836**	**11,270,353**
Community Development Fund					
Housing & Community Development Svcs	2,237,957	2,113,355	4,841,865	1,512,821	5,329,196
Total Community Development Fund	**2,237,957**	**2,113,355**	**4,841,865**	**1,512,821**	**5,329,196**
General Fund					
Arapahoe County Cultural Council	496	516	1,000	598	1,000
Colorado State University Extension	382,076	387,880	441,855	409,158	426,437
Community Resources Administration	646,322	743,382	891,005	778,452	834,851
County Veterans Service Office	38,035	50,375	78,101	65,383	79,486
Judicial Services	1,304,206	1,286,044	1,602,322	1,342,098	1,420,670
Senior Resources - Homemakers	282,043	285,987	339,316	232,652	322,052
Total General Fund	**2,653,178**	**2,754,184**	**3,353,599**	**2,828,340**	**3,084,496**
Grant Fund					
Colorado State University Extension	4,361	12,153	67,607	41,042	35,341

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Community Resources Department					
Grant Fund					
Community Resources Administration		21,494	121,817	81,151	82,074
County Veterans Service Office		8,920	36,912	7,630	25,464
Judicial Services	5,971,080	5,630,812	7,244,836	5,435,003	5,299,448
Senior Resources - Homemakers	905,177	951,738	1,351,718	985,853	825,000
Weatherization	2,730,885	3,624,497	5,626,523	4,515,949	6,301,521
Total Grant Fund	**9,611,503**	**10,249,614**	**14,449,413**	**11,066,628**	**12,568,848**
Total Community Svcs.	**21,211,806**	**24,338,910**	**36,692,012**	**25,914,706**	**32,278,493**
Coroner's Office					
Central Services Fund					
Coroner		48,214			29,310
Total Central Services Fund		**48,214**			**29,310**
General Fund					
Coroner	1,412,905	1,483,667	1,523,089	1,440,744	1,495,258
Total General Fund	**1,412,905**	**1,483,667**	**1,523,089**	**1,440,744**	**1,495,258**
Total Coroner	**1,412,905**	**1,531,881**	**1,523,089**	**1,440,744**	**1,524,568**
County Attorney					
Central Services Fund					
County Attorney Administration		6,384			
Total Central Services Fund		**6,384**			
General Fund					
Board of Equalization	159,377	216,197	197,449	186,955	196,661
County Attorney Administration	2,086,310	2,145,181	2,219,930	2,145,225	2,220,268
Litigation	2,111	6,492			
Risk Management Division	75,141	78,736	79,098	79,591	78,520
Total General Fund	**2,322,939**	**2,446,605**	**2,496,477**	**2,411,770**	**2,495,449**
Self Insurance Liability Fund					
County Attorney Administration	634,390	664,865	927,085	751,095	920,850
Total Self Insurance Liability Fund	**634,390**	**664,865**	**927,085**	**751,095**	**920,850**
Worker's Compensation Fund					
County Attorney Administration	988,270	1,442,701	1,633,100	1,460,520	1,336,501
Total Worker's Compensation Fund	**988,270**	**1,442,701**	**1,633,100**	**1,460,520**	**1,336,501**
Total County Attorney	**3,945,599**	**4,560,556**	**5,056,662**	**4,623,385**	**4,752,800**
District Attorney					
General Fund					
County Match - JAIB Grant	4,543		4,543		4,668
District Attorney	9,956,137	12,368,285	12,008,867	12,008,867	11,442,483
JAIB Grant	124,540	132,856	128,314	132,857	125,682
Juvenile Diversion	465,850	553,610	552,395	552,395	526,343

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
District Attorney					
General Fund					
Total General Fund	**10,551,071**	**13,054,751**	**12,694,119**	**12,694,119**	**12,099,176**
Total District Attorney	**10,551,071**	**13,054,751**	**12,694,119**	**12,694,119**	**12,099,176**
Facilities and Fleet Management					
Building Maintenance Fund					
Facilities Management	3,507,650	2,075,798	2,527,978	2,195,129	2,429,000
Total Bldg. Maintenance Fund	**3,507,650**	**2,075,798**	**2,527,978**	**2,195,129**	**2,429,000**
Capital Expenditure Fund					
Administration	6,256,343	2,276,992	6,766,009	3,640,281	4,083,500
Total Capital Expenditure Fund	**6,256,343**	**2,276,992**	**6,766,009**	**3,640,281**	**4,083,500**
Central Services Fund					
Administration	75,876	46,210			
Distribution Management	22,170		22,393	20,633	
Facilities Management		56,998	37,170	32,364	
Fleet Management	7,237	212,368	16,390	9,575	
Total Central Services Fund	**105,283**	**315,576**	**75,953**	**62,572**	
General Fund					
Administration	576,051	619,163	608,193	621,579	600,336
Custodial Services	41				
Distribution Management	328,041	371,755	408,890	401,323	408,618
Facilities Management	4,809,618	5,086,079	5,222,721	5,007,140	5,009,851
Fleet Management	2,409,119	2,798,787	2,658,874	2,521,506	2,636,412
Project Management Office	407,099	454,496	551,004	546,779	605,797
Total General Fund	**8,529,968**	**9,330,281**	**9,449,682**	**9,098,327**	**9,261,014**
Grant Fund					
Facilities Management			633,000		
Total Grant Fund			**633,000**		
Total Facilities & Fleet Mgmt.	**18,399,244**	**13,998,647**	**19,452,622**	**14,996,309**	**15,773,514**
Finance					
Capital Expenditure Fund					
Finance Administration	176,729	105,084	68,003	67,082	68,017
Total Capital Expenditure Fund	**176,729**	**105,084**	**68,003**	**67,082**	**68,017**
Central Services Fund					
Finance Administration					17,000
Total Central Services Fund					**17,000**
General Fund					
Accounting Division	1,321,343	1,524,628	1,853,967	1,769,444	1,825,296
Budget Division	468,038	479,958	502,803	484,783	478,784
Finance Administration	367,661	302,461	304,615	285,614	298,702
Purchasing Division	302,294	302,422	317,774	325,022	318,558

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Finance					
General Fund					
Total General Fund	**2,459,335**	**2,609,469**	**2,979,159**	**2,864,862**	**2,921,340**
Open Space Sales Tax Fund					
Accounting Division - Open Space	43,009	48,116	40,841	50,209	40,591
Total Open Space Sales Tax Fund	**43,009**	**48,116**	**40,841**	**50,209**	**40,591**
Total Finance	**2,679,073**	**2,762,669**	**3,088,003**	**2,982,153**	**3,046,948**
Human Resources					
Employee Flex Benefit Plan Fund					
Human Resources Administration	965,250	902,631	1,020,900	1,003,283	1,020,000
Total Employ. Flex Benefit Plan Fund	**965,250**	**902,631**	**1,020,900**	**1,003,283**	**1,020,000**
General Fund					
Human Resources Administration	1,144,314	1,148,822	1,554,035	1,431,847	1,456,219
Human Resources Development	61,735	41,216	75,000	35,833	75,000
Total General Fund	**1,206,049**	**1,190,038**	**1,629,035**	**1,467,680**	**1,531,219**
Self Insurance Fund					
Human Resources Administration	1,384,293	1,568,248	1,928,617	1,455,597	1,830,001
Total Self Insurance Fund	**1,384,293**	**1,568,248**	**1,928,617**	**1,455,597**	**1,830,001**
Total Human Resources	**3,555,591**	**3,660,917**	**4,578,552**	**3,926,560**	**4,381,220**
Human Services					
Central Services Fund					
Administrative Services	41,051	76,135			
Total Central Services Fund	**41,051**	**76,135**			
Social Services Fund					
Administrative Services	3,025,791	3,772,138	3,286,313	3,295,942	459,354
Child Support Enforcement	3,676,300	4,033,775	4,062,443	3,947,113	3,986,749
Children Youth & Family Services	15,727,579	16,304,514	17,440,278	17,120,505	17,866,578
Community Support Services	14,592,654	18,808,039	20,215,604	18,396,021	19,301,520
Finance	2,823,224	1,297,425	1,288,086	1,056,083	1,174,814
Human Services-Legal	2,090,522	2,109,908	2,203,498	2,106,626	2,172,099
Operations Division	4,021	1,453,121	2,142,772	2,133,975	2,111,094
Total Social Services Fund	**41,940,090**	**47,778,921**	**50,638,994**	**48,056,266**	**47,072,208**
Total Human Svcs.	**41,981,141**	**47,855,055**	**50,638,994**	**48,056,266**	**47,072,208**
Information Technology					
Capital Expenditure Fund					
Administrative Division		962,358	3,586,057	1,586,620	2,250,000
Total Capital Expenditure Fund		**962,358**	**3,586,057**	**1,586,620**	**2,250,000**
Central Services Fund					
Business Applications	100,000				
Business Relationship			190,080		

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Information Technology					
Central Services Fund					
Infrastructure & Operations	1,109,924	675,829	1,606,300	382,999	1,029,500
Total Central Services Fund	**1,209,924**	**675,829**	**1,796,380**	**382,999**	**1,029,500**
General Fund					
Administrative Division	1,262,586	1,236,076	1,177,271	1,490,716	952,981
Applications - East	472,028				
Business Applications	3,388,041	3,801,224	4,050,862	3,773,585	4,213,541
Business Relationship	1,959,121	2,082,661	2,436,893	2,050,464	1,060,496
Infrastructure & Operations	3,849,989	4,691,563	4,874,398	4,409,040	6,177,984
Tech Services - Telecommunications	1,048,319				
Total General Fund	**11,980,084**	**11,811,524**	**12,539,424**	**11,723,805**	**12,405,002**
Total Information Tech.	**13,190,008**	**13,449,712**	**17,921,861**	**13,693,424**	**15,684,502**
Public Works & Development					
Arapahoe County Fair Fund					
Open Space and Recreation District	272,670	273,835	456,057	427,380	327,425
Total Arapahoe County Fair Fund	**272,670**	**273,835**	**456,057**	**427,380**	**327,425**
Arapahoe County Recreation District Fund					
Open Space and Recreation District	1,227,295	1,078,486	1,310,404	1,034,078	1,275,225
Total Arapahoe Cty. Rec. District Fund	**1,227,295**	**1,078,486**	**1,310,404**	**1,034,078**	**1,275,225**
Capital Expenditure Fund					
Finance and Administration	1,224	13,178	73,607	450	
Total Capital Expenditure Fund	**1,224**	**13,178**	**73,607**	**450**	
Cash In Lieu Fund					
Open Space and Recreation District			350,575		338,265
Total Cash In Lieu Fund			**350,575**		**338,265**
Central Services Fund					
Building Division	52,134		20,943		65,620
Finance and Administration	122,306	-1,803			141,480
Mapping	25,997	20,185			14,400
Open Space and Recreation District	66,714	48,208	20,315	10,315	43,069
Planning & Zoning	78,172				34,690
Road & Bridge Operations	1,157,224	888,372	1,315,890	579,322	1,807,730
Total Central Services Fund	**1,502,547**	**954,962**	**1,357,148**	**589,637**	**2,106,989**
General Fund					
Building Division	1,730,090	1,552,836	1,553,118	1,410,503	1,389,924
Capital Improvement Program	1,158,964	979,206	1,213,373	988,917	1,063,461
Finance and Administration	1,463,366	1,459,983	1,560,964	1,509,031	1,470,927
Land Development Services	613,242	603,913	689,926	579,543	569,040
Mapping	671,833	709,976	790,132	721,060	736,846
Operations & Maintenance	274,215	301,788	311,522	236,628	236,886
Planning & Zoning	1,602,365	1,599,671	1,691,611	1,641,308	1,598,806

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Public Works & Development					
General Fund					
Stormwater Management	19,873	1,005			
Traffic	213,367	219,038	217,796	220,771	217,631
Total General Fund	**7,747,314**	**7,427,417**	**8,028,442**	**7,307,761**	**7,283,521**
Infrastructure Fund					
Finance and Administration			89,742	23,666	
Planning & Zoning			341,907		
Projects - 1985			8,125		
Projects - 1992		86,598			
Projects - 1993		47,642			
Projects - 1994		5,510			
Projects - 1995	120,681	24,207	134,647		
Projects - 1996		590,417	240,075	1,779	
Projects - 1997		685,467	6,916		
Projects - 1998			37,121		
Projects - 1999	142,733	117,433	207,351		
Projects - 2000	263,054	240,774	3,940,308	1,451,385	
Projects - 2001	173,756		652,376	421,500	
Projects - 2002		1,064,483	2,600,048	258,058	
Projects - 2004	214,246	56,496	685,016	361,987	
Projects - 2005	47,894		9,362,689	314,491	
Projects 2003	1,023,424	320,378	2,646,222	10,000	2,000,000
PWD Projects - 2006	2,374,871	52,993	4,100		
PWD Projects - 2007	1,226,857	1,092,040	2,602,651	2,245,402	
PWD Projects - 2008	189,284	3,271,177	2,032,581	2,672,794	
PWD Projects - 2009		269,507	1,663,848	325,688	
Total Infrastructure Fund	**5,776,801**	**7,925,122**	**27,255,723**	**8,086,750**	**2,000,000**
Open Space Sales Tax Fund					
Open Space and Recreation District	17,745,733	18,550,916	41,265,278	10,180,285	17,273,539
Total Open Space Sales Tax Fund	**17,745,733**	**18,550,916**	**41,265,278**	**10,180,285**	**17,273,539**
Road & Bridge Fund					
Projects - 1999	363,885	308		282	
Road & Bridge Operations	15,135,710	14,706,936	15,783,662	15,030,676	15,937,922
Total Road & Bridge Fund	**15,499,595**	**14,707,244**	**15,783,662**	**15,030,958**	**15,937,922**
Total Public Works & Devel.	**49,773,178**	**50,931,159**	**95,880,896**	**42,657,299**	**46,542,886**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	6,024,215	5,562,474	7,832,395	7,548,379	6,246,103
Total Arapahoe Law Enforce. Auth. Fund	**6,024,215**	**5,562,474**	**7,832,395**	**7,548,379**	**6,246,103**
Capital Expenditure Fund					
Administration	347,550	175,134	1,662,607	190,980	900,000
Detention Services - Medical - Commissary - Inmate Ind	326,349	369,993	5,157,850	1,760,896	77,250

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Sheriff's Office					
Capital Expenditure Fund					
Total Capital Expenditure Fund	**673,899**	**545,127**	**6,820,457**	**1,951,876**	**977,250**
Central Services Fund					
Administration	95,619	83,486	30,275	31,549	8,000
Detention Services - Medical - Commissary - Inmate Ind	190,946	261,944	389,757	317,184	165,440
Professional Standards Bureau	49,010	22,889	30,259	27,989	18,335
Public Safety Bureau	1,077,364	925,574	1,031,204	708,394	1,183,663
Total Central Services Fund	**1,412,940**	**1,293,893**	**1,481,495**	**1,085,115**	**1,375,438**
Forfeited Property Fund					
Administration	46,390	26,705	49,279	11,000	
Total Forfeited Property Fund	**46,390**	**26,705**	**49,279**	**11,000**	
General Fund					
Administration	2,296,310	2,145,558	2,491,599	1,827,048	2,377,363
Detention Services - Medical - Commissary - Inmate Ind	35,407,093	36,919,846	37,024,474	36,994,181	36,724,724
Professional Standards Bureau	2,760,125	2,742,146	3,298,853	3,022,382	3,097,181
Public Safety Bureau	18,364,424	18,014,794	18,796,684	17,704,861	18,482,670
Total General Fund	**58,827,951**	**59,822,345**	**61,611,610**	**59,548,472**	**60,681,938**
Grant Fund					
Administration	98,414	13,406	242,956	244,026	
Total Grant Fund	**98,414**	**13,406**	**242,956**	**244,026**	
Homeland Security Fund					
Hmlnd Sec - Sher Dept Grant Div	1,947,403	4,310,331	6,400,037	1,574,302	
Total Homeland Security Fund	**1,947,403**	**4,310,331**	**6,400,037**	**1,574,302**	
Sheriff's Commissary Fund					
Administration	1,399,340	1,573,584	1,894,494	1,579,833	1,844,849
Detention Services - Medical - Commissary - Inmate Ind	94,265	75,644	812,899	349,667	158,840
Total Sheriff's Commissary Fund	**1,493,606**	**1,649,228**	**2,707,393**	**1,929,501**	**2,003,689**
Total Sheriff	**70,524,817**	**73,223,509**	**87,145,622**	**73,892,670**	**71,284,418**
Treasurer's Office					
General Fund					
Treasurer Administration	2,006,159	1,947,843	1,981,389	1,848,368	1,947,162
Total General Fund	**2,006,159**	**1,947,843**	**1,981,389**	**1,848,368**	**1,947,162**
Total Treasurer	**2,006,159**	**1,947,843**	**1,981,389**	**1,848,368**	**1,947,162**
Tri-County Health					
General Fund					
Tri-County Health	4,339,665	4,497,173	4,663,732	4,559,917	4,343,871
Total General Fund	**4,339,665**	**4,497,173**	**4,663,732**	**4,559,917**	**4,343,871**
Total Tri-County Health	**4,339,665**	**4,497,173**	**4,663,732**	**4,559,917**	**4,343,871**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Total Arapahoe County Expenditures	**345,707,581**	**352,542,748**	**477,896,707**	**369,498,506**	**328,373,435**

STAFFING DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Assessor's Office					
General Fund					
Assessor's Office	72.00	71.00	69.00	69.00	68.00
Total General Fund	**72.00**	**71.00**	**69.00**	**69.00**	**68.00**
Total Assessor	**72.00**	**71.00**	**69.00**	**69.00**	**68.00**
Board of County Commissioners					
General Fund					
Commissioners	5.00	5.00	5.00	5.00	5.00
Special Assistant to the BOCC	2.00	1.00	1.00	1.00	1.00
Total General Fund	**7.00**	**6.00**	**6.00**	**6.00**	**6.00**
Total Bd. Of County Comm.	**7.00**	**6.00**	**6.00**	**6.00**	**6.00**
BOCC Administration					
General Fund					
BOCC Administration	4.00	4.00	4.00	4.00	4.00
Total General Fund	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Total BOCC Admin.	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Clerk & Recorder's Office					
General Fund					
Clerk & Recorder Admin	9.50	9.00	9.00	9.00	9.00
Elections	14.50	16.00	16.00	16.00	15.00
Motor Vehicle	78.00	79.00	81.00	81.00	81.00
Recording	17.00	13.00	13.00	13.00	13.00
Total General Fund	**119.00**	**117.00**	**119.00**	**119.00**	**118.00**
Total Clerk & Recorder	**119.00**	**117.00**	**119.00**	**119.00**	**118.00**
Communication Services					
General Fund					
Communication Services Admin	9.25	9.25	9.25	9.25	8.93
Total General Fund	**9.25**	**9.25**	**9.25**	**9.25**	**8.93**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services		1.00	1.00	1.00	1.00
Total Open Space Sales Tax Fund		**1.00**	**1.00**	**1.00**	**1.00**
Total Communication Svcs.	**9.25**	**10.25**	**10.25**	**10.25**	**9.93**
Community Resources Department					
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	67.00	76.00	83.00	83.00	83.00
Total Arapahoe/Douglas Works! Fund	**67.00**	**76.00**	**83.00**	**83.00**	**83.00**
Community Development Fund					
Housing & Community Development Svcs	5.00	3.00	3.00	3.00	3.00
Total Community Development Fund	**5.00**	**3.00**	**3.00**	**3.00**	**3.00**
General Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Community Resources Department					
General Fund					
Colorado State University Extension	5.00	5.00	5.00	5.00	5.00
Community Resources Administration	9.00	9.00	10.00	10.00	10.00
County Veterans Service Office	0.50	1.00	1.00	1.00	1.00
Judicial Services	22.50	22.50	22.50	22.50	21.50
Senior Resources - Homemakers	5.00	5.00	5.00	5.00	4.75
Total General Fund	**42.00**	**42.50**	**43.50**	**43.50**	**42.25**
Grant Fund					
Judicial Services	2.00	2.75	2.75	2.75	2.75
Senior Resources - Homemakers	8.75	8.75	8.75	8.75	9.00
Weatherization	36.00	39.00	39.00	39.00	39.00
Total Grant Fund	**46.75**	**50.50**	**50.50**	**50.50**	**50.75**
Total Community Svcs.	**160.75**	**172.00**	**180.00**	**180.00**	**179.00**
Coroner's Office					
General Fund					
Coroner	12.00	12.00	12.00	12.00	12.00
Total General Fund	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Total Coroner	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
County Attorney					
General Fund					
Board of Equalization	1.00	1.00	1.00	1.00	1.00
County Attorney Administration	20.00	19.00	19.00	19.00	19.00
Risk Management Division		1.00	1.00	1.00	1.00
Total General Fund	**21.00**	**21.00**	**21.00**	**21.00**	**21.00**
Total County Attorney	**21.00**	**21.00**	**21.00**	**21.00**	**21.00**
Facilities and Fleet Management					
General Fund					
Administration	3.50	6.50	6.50	6.50	6.50
Distribution Management	5.00	6.00	6.00	6.00	6.00
Facilities Management	71.50	68.50	68.50	68.50	68.50
Fleet Management	22.00	22.00	22.00	22.00	22.00
Project Management Office	5.00	6.00	6.00	6.00	6.00
Total General Fund	**107.00**	**109.00**	**109.00**	**109.00**	**109.00**
Total Facilities & Fleet Mgmt.	**107.00**	**109.00**	**109.00**	**109.00**	**109.00**
Finance					
General Fund					
Accounting Division	17.50	18.50	18.50	18.50	18.50
Budget Division	5.00	5.00	5.00	5.00	5.00
Finance Administration	2.00	2.00	2.00	2.00	2.00
Purchasing Division	4.00	4.00	4.00	4.00	4.00

STAFFING DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Finance					
General Fund					
Total General Fund	**28.50**	**29.50**	**29.50**	**29.50**	**29.50**
Open Space Sales Tax Fund					
Accounting Division - Open Space	0.50	0.50	0.50	0.50	0.50
Total Open Space Sales Tax Fund	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**
Total Finance	**29.00**	**30.00**	**30.00**	**30.00**	**30.00**
Human Resources					
General Fund					
Human Resources Administration	12.00	14.00	14.00	14.00	13.00
Total General Fund	**12.00**	**14.00**	**14.00**	**14.00**	**13.00**
Total Human Resources	**12.00**	**14.00**	**14.00**	**14.00**	**13.00**
Human Services					
Social Services Fund					
Administrative Services	64.00	10.00	3.00	3.00	3.00
Child Support Enforcement	60.50	56.50	56.50	56.50	56.50
Children Youth & Family Services	208.50	191.50	193.50	193.50	193.50
Community Support Services	133.00	161.00	160.00	160.00	166.00
Finance		13.00	12.00	12.00	12.00
Human Services-Legal		25.00	25.00	25.00	25.00
Operations Division		20.00	27.00	27.00	27.00
Total Social Services Fund	**466.00**	**477.00**	**477.00**	**477.00**	**483.00**
Total Human Svcs.	**466.00**	**477.00**	**477.00**	**477.00**	**483.00**
Information Technology					
General Fund					
Administrative Division	3.00	3.00	3.00	3.00	3.00
Business Applications	30.00	29.00	29.00	29.00	29.00
Business Relationship	19.00	20.00	20.00	20.00	20.00
Infrastructure & Operations	20.00	20.00	20.00	20.00	20.00
Total General Fund	**72.00**	**72.00**	**72.00**	**72.00**	**72.00**
Total Information Tech.	**72.00**	**72.00**	**72.00**	**72.00**	**72.00**
Public Works & Development					
Arapahoe County Recreation District Fund					
Open Space and Recreation District	3.00	3.00	3.00	3.00	3.00
Total Arapahoe Cty. Rec. District Fund	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
General Fund					
Building Division	22.00	18.00	18.00	18.00	16.00
Capital Improvement Program	8.00	8.00	8.00	8.00	8.00
Finance and Administration	10.00	10.00	10.00	10.00	10.00
Land Development Services	7.00	7.00	7.00	7.00	6.00
Mapping	8.00	8.00	8.00	8.00	8.50

STAFFING DETAIL

Office/Department/Fund/Division	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Public Works & Development					
General Fund					
Operations & Maintenance	4.00	4.00	4.00	4.00	3.00
Planning & Zoning	19.00	19.00	19.00	19.00	19.00
Traffic	2.00	2.00	2.00	2.00	2.00
Total General Fund	**80.00**	**76.00**	**76.00**	**76.00**	**72.50**
Open Space Sales Tax Fund					
Open Space and Recreation District	5.00	6.00	6.00	6.00	6.00
Total Open Space Sales Tax Fund	**5.00**	**6.00**	**6.00**	**6.00**	**6.00**
Road & Bridge Fund					
Road & Bridge Operations	59.00	59.00	59.00	59.00	59.00
Total Road & Bridge Fund	**59.00**	**59.00**	**59.00**	**59.00**	**59.00**
Total Public Works & Devel.	**147.00**	**144.00**	**144.00**	**144.00**	**140.50**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	52.00	52.00	53.00	53.00	53.00
Total Arapahoe Law Enforce. Auth. Fund	**52.00**	**52.00**	**53.00**	**53.00**	**53.00**
General Fund					
Administration	16.00	16.00	15.00	15.00	15.00
Detention Services - Medical - Commissary - Inmate Industr	399.50	396.50	396.50	396.50	396.50
Professional Standards Bureau	22.00	23.00	26.00	26.00	26.00
Public Safety Bureau	186.25	191.25	189.25	189.25	189.25
Total General Fund	**623.75**	**626.75**	**626.75**	**626.75**	**626.75**
Grant Fund					
Administration			1.00	1.00	1.00
Total Grant Fund			**1.00**	**1.00**	**1.00**
Homeland Security Fund					
Hmlnd Sec - Sher Dept Grant Div	0.75	0.75	0.75	0.75	0.75
Total Homeland Security Fund	**0.75**	**0.75**	**0.75**	**0.75**	**0.75**
Sheriff's Commissary Fund					
Administration	6.00	6.00	6.00	6.00	6.00
Total Sheriff's Commissary Fund	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Total Sheriff	**682.50**	**685.50**	**687.50**	**687.50**	**687.50**
Treasurer's Office					
General Fund					
Treasurer Administration	22.00	22.00	22.00	22.00	22.00
Total General Fund	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Treasurer	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Arapahoe County Staffing	**1,942.50**	**1,966.75**	**1,976.75**	**1,976.75**	**1,974.93**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Administrative Services			
General Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	386,200	
Administrative Services Reductions	Voluntary reductions in the Administrative Services Department to contingency amounts for items such as prisoner medical expenses, legal costs, and miscellaneous expense accounts.	(397,000)	
Estimated Fair Transfer for Employee Used Tickets	Transfer for the estimated number of redeemed employee fair tickets during the annual County Fair.	35,000	
Increase in Unemployment Compensation	Unemployment claims have increased by 90% in the past year, due to the economy. The budget needs to be increased to accomodate the increase.	135,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	21,000	
TABOR Refund for 2010	A 2011 adjustment in the mill levy has been made to correct an overcollection of 2010 property taxes due to deflation as reflected in this package.	1,292,842	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	37,767	
Transfer to the Capital Expenditure Fund	Transfer of fund balance to the Capital Expenditure Fund for the capital improvement program for 2011.	4,519,307	
Utility Savings Adjustment	Adjust energy performance contract debt service payments to reflect increased energy savings.	(49,080)	
Total General Fund		**5,981,036**	
Total Administrative Services		**5,981,036**	
Assessor's Office			
General Fund			
2011 Postage Increase	This is a request for an increase in postage which is due to the increase in fees for 2011.	35,906	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(43,643)	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	19,638	
Promotions 2011	Promotion of two appraiser positions from an Appraiser II to an Appraiser III.	5,527	
Reduction of a vacant position	This package is to reduce one FTE. The vacant position is a Customer Service Representative.	(57,382)	(1.00)
Restore Baseline	This is a request to restore the baseline by the total amount that had been reduced after the analysis of prior year spending to the postage account.	17,714	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Assessor's Office			
General Fund			
Software Maintenance Fee Transfer	The Information Technology (IT) department has agreed to take over the software maintenance contract for the QAS Software. This budget package is to transfer the budgeted amount from the Assessor's Office to IT.	(3,000)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,643)	
Total General Fund		**(68,883)**	**(1.00)**
Total Assessor's Office		**(68,883)**	**(1.00)**
Board of County Commissioners			
General Fund			
2011 Negative Budget Package	Voluntary budget reduction based on recommendations from BOCC and Executive Budget Committee.	(3,000)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	6,222	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	715	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(1,590)	
Total General Fund		**2,347**	
Total Board of County Commissioners		**2,347**	
BOCC Administration			
General Fund			
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	3,590	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,130	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,512)	
Total General Fund		**2,208**	
Total BOCC Administration		**2,208**	
Clerk & Recorder's Office			
General Fund			
2011 Recording Voluntary Reduction to Budget	The Recording Division will make voluntary reductions to supply accounts per the request from the BOCC and Executive Budget Committee.	(1,450)	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(57,743)	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Clerk & Recorder's Office			
General Fund			
Anticipated Elections Administration Costs for 2011 Elections	Anticipated Elections Administration costs associated with 2011 elections, with a net reduction.	(9,800)	
Anticipated Elections Contingency Costs for 2011 Elections	Adjustments with net increase in Election Contingency costs associated with the 2011 election and a net increase to revenues line items such as elections reimbursements from local municipalities, school districts or special districts that are coordinating with the Arapahoe County Election.	37,328	
FTE Reduction in Elections Administration	Elimination of one vacant supervisory position in Election Administration.	(88,303)	(1.00)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	25,979	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(57,743)	
Total General Fund		**(151,732)**	**(1.00)**
Total Clerk & Recorder's Office		**(151,732)**	**(1.00)**
Communication Services			
General Fund			
2011 Budget Voluntary Reductions	This budget package reflects the voluntary budget reductions per the request of the BOCC and Executive Budget Committee.	(17,050)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	4,720	
Downgrading a Print Services position from full-time	A budget package downgrading a Print Services position from full-time to 27 hours a week as a voluntary reduction.	(19,659)	(.32)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	2,773	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,171)	
Total General Fund		**(35,387)**	**(.32)**
Open Space Sales Tax Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	332	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(738)	
Total Open Space Sales Tax Fund		**(406)**	
Total Communication Services		**(35,793)**	**(.32)**
Community Resources Department			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Community Resources Department			
Arapahoe/Douglas Works! Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	81,050	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	19,547	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	2,316	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,489)	
Total Arapahoe/Douglas Works! Fund		**59,424**	
Community Development Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	600	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	899	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,001)	
Total Community Development Fund		**(502)**	
General Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	3,800	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,718	
Judicial Services General Fund FTE Reduction	Judicial Services is requesting to reduce the FTE count by one vacancy that is not anticipated to be filled, which will reduce the General Fund budget.	(64,699)	(1.00)
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	11,038	
Senior Resources General Fund FTE Reduction	Senior Resources is requesting to transfer 0.25 FTE from the General Fund to the Grant Fund.	(16,232)	(.25)
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(24,551)	
Total General Fund		**(84,926)**	**(1.25)**
Grant Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	2,750	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	10,168	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Community Resources Department			
Grant Fund			
Senior Resources General Fund FTE Reduction	Senior Resources is requesting to transfer 0.25 FTE from the General Fund to the Grant Fund.	16,232	.25
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,457	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(22,613)	
Total Grant Fund		**7,994**	**.25**
Total Community Resources Department		**(18,010)**	**(1.00)**
Coroner's Office			
Central Services Fund			
Replace vehicle asset number 3023/300481	Coroner's Office Chevy TrailBlazer is due for replacement.	29,310	
Total Central Services Fund		**29,310**	
General Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	3,813	
Replace vehicle asset number 3023/300481	Coroner's Office Chevy TrailBlazer is due for replacement.	4,081	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(8,477)	
Voluntary Reduction to Coroner Budget	Voluntary reduction to budget per the request of the BOCC and the Executive Budget Committee.	(3,214)	
Total General Fund		**(3,797)**	
Total Coroner's Office		**25,513**	
County Attorney			
General Fund			
County Attorney Chargeback for Open Space Work	The chargeback for County Attorney staff time spent on legal issues involved with the Open Space program such as land acquisition.	72,235	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	13,756	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	8,742	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(19,438)	
Total General Fund		**75,295**	
Total County Attorney		**75,295**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
District Attorney			
General Fund			
5% Reduction to 18th District DA 2011 Baseline Budget	Reduction of 5% of District Attorney Baseline Budget per County request.	(628,063)	
DA population budget adjustment	Increase in District Attorney's base budget due to population change.	35,627	
Total General Fund		**(592,436)**	
Total District Attorney		**(592,436)**	
Facilities and Fleet Management			
Building Maintenance Fund			
Air Handler Replacement - Administration I Building	Provide funding for the replacement of the air handlers that support the cooling for the East and West Hearing Rooms at the Administration Building.	60,000	
Carpet Replacement - 2nd Floor Courthouse I	This budget package will provide funding in the Building Maintenance Fund for the replacement of the carpet on the second floor of the Courthouse I Facility.	221,000	
Carpet Replacement - 3rd Floor Courthouse II	Approval of this budget package will provide a one time supplement to the Building Maintenance Fund for the replacement of carpet on the third floor of the Courthouse II facility.	254,000	
Medico Keying - Courthouse I and Courthouse II	Upgrade of the keys and cores for the doors that were not replaced during the Judicial Facilities project construction work in Courthouse I and Courthouse II. The scope of the project will include all courtrooms and Judge's Chambers as well as restrooms, stairwells and exterior doors.	75,000	
Stairwell Heaters - Courthouse I	For the installation of electric heaters in all four (4) stairwells at Courthouse I to protect the fire sprinkler system from freezing.	30,000	
Total Building Maintenance Fund		**640,000**	
General Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(54,737)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,800	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	24,543	
Reduction to Baseline Accounts	Reduction to Facilities & Fleet Management's baseline budget.	(10,138)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(54,737)	
Total General Fund		**(89,269)**	
Total Facilities and Fleet Management		**550,731**	
Finance			
Central Services Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Finance			
Central Services Fund			
Replacement of Envelope Folder/Inserter	Replacement of fixed asset: Envelope Folder/Inserter	17,000	
Total Central Services Fund		**17,000**	
General Fund			
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,751	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	10,361	
Replacement of Envelope Folder/Inserter	Replacement of fixed asset: Envelope Folder/Inserter	2,266	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,035)	
Total General Fund		**(4,657)**	
Open Space Sales Tax Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	117	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(263)	
Total Open Space Sales Tax Fund		**(146)**	
Total Finance		**12,197**	
Human Resources			
General Fund			
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,197	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	5,029	
Reduction of One Position	Voluntary reduction of Performance Management Consultant position.	(99,594)	(1.00)
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(11,181)	
Total General Fund		**(100,549)**	**(1.00)**
Self Insurance Fund			
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	60,001	
Total Self Insurance Fund		**60,001**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Human Resources			
Total Human Resources		**(40,548)**	**(1.00)**
Human Services			
Social Services Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	63,059	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(249,535)	
Child Welfare Differential Response Grant National Pilot	This package is an increase to supportive service contracts for the county commitment to the Child Welfare Differential Response Grant.	10,000	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,851	
Food Stamp Job Search 100% Program and Workfare Pass Thru	This package is for an increase to the Food Stamp Job Search program that Community Resources administers for Human Services.	200,000	
FTE Request for Human Services	The Department of Human Services is requesting approval for 6 full-time staff positions for the 2011 budget year.	313,191	6.00
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	112,264	
Temporary Assistance to Needy Families and Low Income Child Care Vendor Contracts	This package is to implement the recommendations of the Arapahoe County Human Services Department to change the Colorado Works and Low Income Child Care Programs.	(669,040)	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	14,591	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(249,535)	
Total Social Services Fund		**(449,154)**	**6.00**
Total Human Services		**(449,154)**	**6.00**
Information Technology			
Central Services Fund			
Fixed Asset Replacements	This budget package is to replace the IT hardware assets for 2011 based on the County's replacement schedule.	1,029,500	
Total Central Services Fund		**1,029,500**	
General Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(61,766)	
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	5,795	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Information Technology			
General Fund			
Fixed Asset Replacements	This budget package is to replace the IT hardware assets for 2011 based on the County's replacement schedule.	178,272	
Oasis & Manatron Maintenance	This is a request for additional maintenance of the Oasis system until the new system is up and running in April of 2011.	54,428	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	27,786	
Software Maintenance Fee Transfer	The Information Technology (IT) department has agreed to take over the software maintenance contract for the QAS Software. This budget package is to transfer the budgeted amount from the Assessor's Office to IT.	3,000	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(61,766)	
Total General Fund		**145,749**	
Total Information Technology		**1,175,249**	
Public Works & Development			
Arapahoe County Recreation District Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,089	
Rec District - Arapahoe County Community Park Master Plan	Master plan for the Arapahoe County Community Park will accomplish goals of establishing long term facility investment and management partnerships. Planning for numerous site improvement needs that are integral to the function of the park is included.	175,000	
TABOR Refund for 2010	A 2011 adjustment in the mill levy has been made to correct an overcollection of 2010 property taxes due to deflation as reflected in this package.	9,262	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(1,995)	
Total Arapahoe County Recreation District Fund		**183,356**	
Central Services Fund			
Open Space 4X4 Polaris ATV (with spray tank/trailer)	Requesting a 4x4 ATV with spray tank and trailer for maintenance of open space.	12,299	
Open Space New Pickup for Unit# 3260-1	Replace unit #3260-1 with a new pick-up truck used for maintenance of open space.	30,770	
Replace Animal Control Truck Unit 3110	Replace Animal Control Truck Unit 3110/300818	34,690	
Replace Class 8 Heavy Duty truck Unit #3178	Replace Class 8 Heavy Duty Truck Unit #3178.	210,280	
Replace Road & Bridge Patch Truck Unit #3252	Replace Road & Bridge Patch Truck Unit #3252 & Box #300784.	160,990	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Public Works & Development			
Central Services Fund			
Replacement of 2 High-end PC's	Replacement of 2 High-end PC's assets 300977 & 300978.	14,400	
Replacement of Concrete Saw	Replacement of concrete saw due to age.	13,500	
Replacement of Crew Pick-up Truck Unit #3045	Replacement of Crew Pick-up Truck Unit #3045.	88,530	
Replacement of large trailer asset #4016	Replacement of large trailer asset #4016.	60,260	
Replacement of large trailer asset #4027	Replacement of large trailer asset #4027.	60,260	
Replacement of large trailer asset #4035	Replacement of large trailer asset #4035.	60,260	
Replacement of Liquid Storage Tanks Asset # 31811 and # 42865	Replacement of Liquid Storage Tanks Asset #31811 and #42865.	60,000	
Replacement of Motorgrader Unit #4056	Replacement of Motorgrader Unit #4056.	329,990	
Replacement of Motorgrader Unit #4062	Replacement of Motorgrader Unit #4062.	329,990	
Replacement of Paint Truck Unit #4076	Replacement of Paint Truck Unit #4076.	330,260	
Replacement of Pick-up Truck Unit #3072	Replacement of Pick-up Truck Unit #3072.	36,550	
Replacement of Pick-up Truck Unit #3129	Replacement of Pick-up Truck Unit #3129.	36,550	
Replacement of Pick-up Truck Unit #3181	Replacement of Pick-up Truck Unit #3181.	35,370	
Replacement of Pick-up Truck Unit #3268	Replacement of Pick-up Truck Unit #3268.	35,370	
Replacement of Pick-up Truck Unit# 3114	Replacement of Pick-up Truck Unit# 3114.	32,810	
Replacement of Pick-up Unit #3040	Replacement of Pick-up Unit #3040/300002.	35,370	
Replacement of Pick-up Unit #3245	Replacement of Pick-up Unit #3245.	35,370	
Replacement of Road & Bridge Concrete Trailer Unit #4077	Replacement of Road & Bridge Concrete Trailer Unit #4077	10,050	
Replacement of the Strip Remover Unit #4052	Replacement of the Strip Remover Unit #4052.	20,260	
Replacement Pick-up Truck Unit #3029	Replacement of Pick-up Truck Unit #3029.	32,810	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Public Works & Development			
Central Services Fund			
Total Central Services Fund		**2,106,989**	
General Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(56,214)	
Converting Temporary Employee to Part-Time FTE	Requesting a part-time FTE with offsetting reduction to Temporary Salaries account.		.50
Deferred Compensation Allocation	Deferred compensation package reflecting 4.5% in 2011.	6,364	
DRCOG Elevator Inspection	Increase revenue and expense to reflect actual invoicing related to DRCOG Elevator Inspections.	6,000	
Eastern Area Rural Transportation Impact Fee Analysis	This package would fund a transportation impact fee anaylsis for the rural eastern portion of Arapahoe County.	75,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	25,279	
Reduction of Four Vacant FTE's	Reduction of four vacant FTE's due to economic conditions.	(327,866)	(4.00)
Replace Animal Control Truck Unit 3110	Replace Animal Control Truck Unit 3110/300818	5,023	
Replacement of 2 High-end PC's	Replacement of 2 High-end PC's assets 300977 & 300978.	2,400	
Replacement of Pick-up Truck Unit #3181	Replacement of Pick-up Truck Unit #3181.	4,926	
Replacement of Pick-up Truck Unit #3268	Replacement of Pick-up Truck Unit #3268.	4,926	
Replacement of Pick-up Truck Unit# 3114	Replacement of Pick-up Truck Unit# 3114.	4,411	
Replacement of Pick-up Unit #3040	Replacement of Pick-up Unit #3040/300002.	4,926	
Replacement of Pick-up Unit #3245	Replacement of Pick-up Unit #3245.	4,926	
Replacement Pick-up Truck Unit #3029	Replacement of Pick-up Truck Unit #3029.	4,411	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(56,214)	
Total General Fund		**(291,702)**	**(3.50)**
Open Space Sales Tax Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	4,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Public Works & Development			
Open Space Sales Tax Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,862	
Open Space 17-Mile House Interior Rehabilitation and Windmill Project	The interior of the historic home will be rehabilitated in order to facilitate use as a staging ground for interpretive information and also includes the cost of acquiring, designing and constructing two historic windmills in their original locations.	165,000	
Open Space 17-Mile House Site Improvements	Site improvements include parking and driveway upgrades (to bring up to standard for fire protection access), fencing and gates, trail connections to Norton Farms and to Cherry Creek, septic system repairs, negotiations for water service, electrical service repairs, and basic landscape improvements.	255,000	
Open Space 4X4 Polaris ATV (with spray tank/trailer)	Requesting a 4x4 ATV with spray tank and trailer for maintenance of open space.	13,938	
Open Space County Wide Trails Master Plan	To create a plan for a network of county wide trails that will connect residents to the wealth of parks, natural resources and popular destinations found throughout the County.	300,000	
Open Space Fairgrounds and Regional Park Trail Loop and Pedestrian Bridge Development Phase I	Current Budget – $30,000. Project includes design and construction of approximately 1-1/2 miles of 5-foot to 8-foot wide soft surface crusher fine trails and a 10-foot wide Cor-ten steel and timber prefabricated pedestrian bridge.	470,000	
Open Space High Line Canal Trail at Iliff Avenue Pedestrian Underpass Project Match	Current Budget – $550,000 for design and right-of-way acquisition. This project has received federal TIP money in the amount of $1.8M for construction. The project will provide a fully graded separated High Line Canal Trail at Iliff Avenue to address safety concerns.	300,000	
Open Space New Pickup for Unit# 3260-1	Replace unit #3260-1 with a new pick-up truck used for maintenance of open space.	35,079	
Open Space Pivot Irrigation and Pump Upgrades at Richmil	Upgrade/replace lower pivot irrigation system and its associated pump at Richmil Ranch Open Space.	20,000	
Open Space Richmil Ranch Trailhead and Trail Development	Current Budget – $250,000. A trail loop is proposed through the creek bottom and potentially around the upper field. Trailhead access will be provided.	505,000	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	246	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,405)	
Total Open Space Sales Tax Fund		**2,065,720**	
Road & Bridge Fund			
2011 IT Replacements	Annual replacement of desktops, laptops, and printer hardware.	7,750	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(32,286)	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Public Works & Development			
Road & Bridge Fund			
Increase for Traffic signals, and Bridge Maintenance	This package proposes to increase the funding necessary for maintaining various programs, traffic signals and bridges with in the Road and Bridge Fund.	205,000	
Increase funding for Concrete replacement program	Allows the annual concrete replacement program to be completed 2-years in advance of the annual roadway rehab program.	200,000	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	14,526	
Pavement Condition Data Collection	For the Roadway Pavement Condition Data Collection that occurs for the entire Arapahoe County Roadway Network once every 3 years.	70,000	
Pavement Management System Deterioration Curve Regression Analysis	To refine the roadway deterioration curves used by the pavement management system for predicting roadway condition deterioration.	50,000	
Replace Class 8 Heavy Duty truck Unit #3178	Replace Class 8 Heavy Duty Truck Unit #3178.	28,072	
Replace Road & Bridge Patch Truck Unit #3252	Replace Road & Bridge Patch Truck Unit #3252 & Box #300784.	21,464	
Replacement of Concrete Saw	Replacement of concrete saw due to age.	15,300	
Replacement of Crew Pick-up Truck Unit #3045	Replacement of Crew Pick-up Truck Unit #3045.	11,973	
Replacement of large trailer asset #4016	Replacement of large trailer asset #4016.	8,034	
Replacement of large trailer asset #4027	Replacement of large trailer asset #4027.	8,034	
Replacement of large trailer asset #4035	Replacement of large trailer asset #4035.	8,034	
Replacement of Liquid Storage Tanks Asset # 31811 and # 42865	Replacement of Liquid Storage Tanks Asset #31811 and #42865.	8,000	
Replacement of Motorgrader Unit #4056	Replacement of Motorgrader Unit #4056.	151,997	
Replacement of Motorgrader Unit #4062	Replacement of Motorgrader Unit #4062.	151,997	
Replacement of Paint Truck Unit #4076	Replacement of Paint Truck Unit #4076.	44,036	
Replacement of Pick-up Truck Unit #3072	Replacement of Pick-up Truck Unit #3072.	5,078	
Replacement of Pick-up Truck Unit #3129	Replacement of Pick-up Truck Unit #3129.	5,078	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Public Works & Development			
Road & Bridge Fund			
Replacement of Road & Bridge Concrete Trailer Unit #4077	Replacement of Road & Bridge Concrete Trailer Unit #4077	1,339	
Replacement of the Strip Remover Unit #4052	Replacement of the Strip Remover Unit #4052.	2,700	
Road & Bridge LED Signal Head Light Replacement	To replace signal head incandescent light bulbs with LED for a savings of operating expenses.	41,080	
Road & Bridge Request for Erosion Mitigation	To address Erosion Mitigation on County Road 50.	60,000	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,812	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(32,286)	
Total Road & Bridge Fund		**1,056,732**	
Total Public Works & Development		**5,121,095**	**(3.50)**
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(41,511)	
Law Enforcement Pay Step Increases	Salary adjustment for employees paid on the step scale system.	33,436	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	6,558	
PAT AED replacements	Replace 16 AEDs used in patrol vehicles.	9,975	
PAT Vehicle replacement for Unit #5154/301236	Replace Unit #5154/301236 a 2008 Ford Expedition	8,964	
PAT Vehicle Replacement for Unit 5062/300773	Replace Unit 5062/300773 a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for unit 5074/300843	Replace unit 5074/300843 a 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 5159/301023	Replace Unit 5159/301023,a 2007 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 5161	Replace Unit 5161 a 2001 Chevrolet Impala.	6,010	
PAT Vehicle replacement for Unit 5271	Replace Unit 5271, a 1995 GMC Suburban	8,043	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
PAT Vehicle replacement for Unit 5319/301003	Replace Unit 5319/301003, a 2007 Ford Expedition SSV 4x4	8,964	
PAT Vehicle replacement for Unit 5321/300744	Replace Unit 5321/300744 a 2006 Dodge Charger	8,043	
PAT Vehicle replacement for Unit 5323	Replace Unit 5323, a 96 Chevrolet Caprice (FA#5323).	8,964	
PAT Vehicle replacement for Unit 5328/300024	Replace Unit 5328/300024, a 2002 GMC Savana Van.	5,243	
PAT Vehicle replacement for Unit 5365/300603	Replace Unit 5365/300603 a 2004 Ford Expedition	8,964	
PAT Vehicle replacement for Unit 5400/301142	Replace Unit 5400/301142 a 2008 Ford Expedition 4X4 XLT SSV	8,964	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	1,607	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,511)	
Total Arapahoe Law Enforcement Authority Fund		**64,506**	
Central Services Fund			
CFT Replacement Vehicle for Unit #5420/300036	Replacement Vehicle for Civil Section Unit #5420/300036 used for pick-up and transportation of fugitives, a 2002 Chevrolet Impala.	28,235	
CRL - Film Scanner Replacement	Replacement of a film scanner that is no longer operational.	10,080	
CRL AVID Upgrade/ Replacement	Upgrade of the AVID video analysis program that is used in the investigation of crime scene videos, stills.	7,728	
DEM - Medical X-Ray Machine Upgrade	Fixed Asset 41044, an X-Ray machine in the Detention Medical Section needs to be upgraded from film to digital x-rays.	25,000	
DEM - Upgrade the Dental X-Ray Machine	Upgrade the Dental X-Ray Machine from film to digital x-rays.	7,000	
DET - Metal Detection Portals Replacement	Purchase five (5) metal detection portals to be utilized at Courthouse I (two units), Courthouse II, County Court A and County Court B	29,625	
DET Replacement Cargo Van for Unit #5369/300538	Inmate Transport Vehicle replacement for Court Services - Replace Unit #5369/300538 a 2004 Chevrolet Express Cargo Van	39,905	
DET Replacement Vehicle for Unit #5274/300246	Replace 2003 Crown Victoria Unit #5274/300246 for Detentions Line Operations Booking	35,675	
ECU / EMP Fire Skid to Fight Wildland Fires	Fire Skid to fight wild fires in unincorporated areas of the county, which are not within the jurisdiction of fire districts.	8,000	
INV - Vehicle Replacement For Unit #5411/300033	Replace Unit #5411/300033 a 2002 Chevrolet Monte Carlo.	23,385	
INV - Vehicle Replacement For Unit #5257	Replace a 2001 Pontiac Grand Prix GL FA #5257	23,385	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
Central Services Fund			
INV - Vehicle Replacement For Unit #5295/300517	Replace Unit #5295/300517 a 2004 Chevrolet Monte Carlo	23,385	
INV - Vehicle Replacement for Unit #9163	Replace a 2001 Chevrolet Impala FA#9163	23,385	
INV - Vehicle replacement For Unit #9258	Replace a 2001 Pontiac Grand Prix GL FA#9258	23,385	
INV - Vehicle Replacement For Unit #9290/300260	Replace a 2004 Chevrolet Impala Unit #9290/300260	23,385	
INV Vehicle Replacement for Unit #9019	Replace a 2001 Chevrolet Impala assigned to Centennial Investigations FA#9019	23,385	
OPS Concealed Handgun Program (CHP) Software	Replace existing antiquated software system with updated server-based system to maintain and satisfy increasing demand for CHP data.	6,085	
OPS Sonic Cleaner	Purchase of Sonic handgun cleaner to replace labor intensive hand-cleaning hundreds of firearms annually.	12,250	
PAT Vehicle replacement for Unit #5154/301236	Replace Unit #5154/301236 a 2008 Ford Expedition	40,350	
PAT Vehicle Replacement for Unit 5062/300773	Replace Unit 5062/300773 a 2005 Ford Crown Victoria	35,700	
PAT Vehicle replacement for unit 5074/300843	Replace unit 5074/300843 a 2006 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 5159/301023	Replace Unit 5159/301023,a 2007 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 5161	Replace Unit 5161 a 2001 Chevrolet Impala.	27,050	
PAT Vehicle replacement for Unit 5271	Replace Unit 5271, a 1995 GMC Suburban	36,200	
PAT Vehicle replacement for Unit 5319/301003	Replace Unit 5319/301003, a 2007 Ford Expedition SSV 4x4	40,350	
PAT Vehicle replacement for Unit 5321/300744	Replace Unit 5321/300744 a 2006 Dodge Charger	36,200	
PAT Vehicle replacement for Unit 5323	Replace Unit 5323, a 96 Chevrolet Caprice (FA#5323).	40,350	
PAT Vehicle replacement for Unit 5328/300024	Replace Unit 5328/300024, a 2002 GMC Savana Van.	33,000	
PAT Vehicle replacement for Unit 5365/300603	Replace Unit 5365/300603 a 2004 Ford Expedition	40,350	
PAT Vehicle replacement for Unit 5400/301142	Replace Unit 5400/301142 a 2008 Ford Expedition 4X4 XLT SSV	40,350	
PAT Vehicle replacement for Unit 9131/300844	Replace Unit 9131/300844 2006 Ford Crown Victoria	35,700	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
Central Services Fund			
PAT Vehicle replacement for Unit 9136/300852	Replace Unit 9136/300852 2006 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9139/300846	Replace Unit 9139/300846 a 2006 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9158/301021	Replace Unit 9158/301021 a 2006 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9178/300849	Replace Unit 9178/300849 a 2006 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9183/300850	Replace Unit 9183/300850 2006 Ford Crown Victoria	36,200	
PAT Vehicle replacement for Unit 9188/300747	Replace Unit 9188/300747, a 2005 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9191/300748	Replace Unit 9191/300748 a 2005 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9200/300751	Replace Unit 9200/300751 a 2005 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9244/300842	Replace Unit 9244/300842 2006 Ford Crown Victoria	36,200	
PAT Vehicle replacement for Unit 9279/300927	Replace Unit 9279/300927 a 2005 Ford Crown Victoria	35,700	
PAT Vehicle replacement for Unit 9309/300928	Replace Unit 9309/300928 a 2005 Ford Crown Victoria	35,700	
PRE - Ammunition/Fireworks/Narcotics Trailer	Purchase an incineration trailer to destroy seized or abandoned ammunition, fireworks, or narcotics within ACSO's service area.	22,275	
PRE Vehicle Replaces Unit 9204/300370	Replace the Unit 9204/300370, a 2001 Chevrolet Astro Van assigned to the Property & Evidence section	17,500	
TEL - Replace IBM Optical Library w/LAN Attachment	Replace FA 34362 - IBM Optical Library with LAN Attachment	61,350	
TEL - Replacement Vehicle for Unit #9427/300540	Replacement vehicle for Unit 9427/300540 a 2004 Chevrolet Suburban	30,335	
Total Central Services Fund		**1,375,438**	
General Fund			
ACSO 2011 Voluntary Cuts	ACSO 2011 Voluntary Cuts to operating expense budget.	(209,486)	
Additional Vacancy Savings Reduction	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(303,927)	
CFT Replacement Vehicle for Unit #5420/300036	Replacement Vehicle for Civil Section Unit #5420/300036 used for pick-up and transportation of fugitives, a 2002 Chevrolet Impala.	6,243	
CRL - Film Scanner Replacement	Replacement of a film scanner that is no longer operational.	1,344	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
General Fund			
CRL AVID Upgrade/ Replacement	Upgrade of the AVID video analysis program that is used in the investigation of crime scene videos, stills.	1,288	
DEM - Increase in Contracted Medical Services	Increase in Contracted Medical Services for Detentions	20,932	
DEM - Increase in Inmate Pharmaceuticals	Increase in line item due to an increase in demand and a 9.1% cost increase for 2011.	96,435	
DEM - Inmate Medical Costs Increase	Denver Health is requesting billing rate changes effective for the remainder of 2010 and thereafter.	146,449	
DEM - Medical X-Ray Machine Upgrade	Fixed Asset 41044, an X-Ray machine in the Detention Medical Section needs to be upgraded from film to digital x-rays.	28,333	
DEM - Upgrade the Dental X-Ray Machine	Upgrade the Dental X-Ray Machine from film to digital x-rays.	7,933	
DEM Inmate Mental Health Cost Increase	Increase to Inmate Mental Health Costs.	44,663	
DET - Contract Security Staffing Increase	Increase Contract Security staffing levels by four (4) part-time posts at Courthouse I (120 man-hours per week at $19.25 / hour) to fully staff the additional security screening station.	120,120	
DET - Metal Detection Portals Replacement	Purchase five (5) metal detection portals to be utilized at Courthouse I (two units), Courthouse II, County Court A and County Court B	33,575	
DET Replacement Cargo Van for Unit #5369/300538	Inmate Transport Vehicle replacement for Court Services - Replace Unit #5369/300538 a 2004 Chevrolet Express Cargo Van	6,421	
DET Replacement Vehicle for Unit #5274/300246	Replace 2003 Crown Victoria Unit #5274/300246 for Detentions Line Operations Booking	7,925	
ECU / EMP Fire Skid to Fight Wildland Fires	Fire Skid to fight wild fires in unincorporated areas of the county, which are not within the jurisdiction of fire districts.	9,066	
EMP - Operation Center Backup Power	Additional Electrical work for Emergency Operations Center generator.	34,100	
INV - Vehicle Replacement For Unit #5411/300033	Replace Unit #5411/300033 a 2002 Chevrolet Monte Carlo.	3,596	
INV - Vehicle Replacement For Unit #5257	Replace a 2001 Pontiac Grand Prix GL FA #5257	3,596	
INV - Vehicle Replacement For Unit #5295/300517	Replace Unit #5295/300517 a 2004 Chevrolet Monte Carlo	3,596	
INV - Vehicle Replacement for Unit #9163	Replace a 2001 Chevrolet Impala FA#9163	3,596	
INV - Vehicle replacement For Unit #9258	Replace a 2001 Pontiac Grand Prix GL FA#9258	3,596	
INV - Vehicle Replacement For Unit #9290/300260	Replace a 2004 Chevrolet Impala Unit #9290/300260	3,596	
INV Vehicle Replacement for Unit #9019	Replace a 2001 Chevrolet Impala assigned to Centennial Investigations FA#9019	3,596	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
General Fund			
Law Enforcement Pay Step Increases	Salary adjustment for employees paid on the step scale system.	248,672	
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	78,327	
OPS Concealed Handgun Program (CHP) Software	Replace existing antiquated software system with updated server-based system to maintain and satisfy increasing demand for CHP data.	16,851	
OPS Sonic Cleaner	Purchase of Sonic handgun cleaner to replace labor intensive hand-cleaning hundreds of firearms annually.	15,264	
PAT AED replacements	Replace 16 AEDs used in patrol vehicles.	12,825	
PAT Vehicle replacement for Unit 9131/300844	Replace Unit 9131/300844 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9136/300852	Replace Unit 9136/300852 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9139/300846	Replace Unit 9139/300846 a 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9158/301021	Replace Unit 9158/301021 a 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9178/300849	Replace Unit 9178/300849 a 2006 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9183/300850	Replace Unit 9183/300850 2006 Ford Crown Victoria	8,043	
PAT Vehicle replacement for Unit 9188/300747	Replace Unit 9188/300747, a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9191/300748	Replace Unit 9191/300748 a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9200/300751	Replace Unit 9200/300751 a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9244/300842	Replace Unit 9244/300842 2006 Ford Crown Victoria	8,043	
PAT Vehicle replacement for Unit 9279/300927	Replace Unit 9279/300927 a 2005 Ford Crown Victoria	7,931	
PAT Vehicle replacement for Unit 9309/300928	Replace Unit 9309/300928 a 2005 Ford Crown Victoria	7,931	
PAT-New World Systems Mobile Software Licenses	Purchase of additional New World Systems mobile software licenses for laptop computers.	33,061	
PRE - Ammunition/Fireworks/Narcotics Trailer	Purchase an incineration trailer to destroy seized or abandoned ammunition, fireworks, or narcotics within ACSO's service area.	25,245	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2011 Amount ($)	2011 FTE
Sheriff's Office			
General Fund			
PRE Vehicle Replaces Unit 9204/300370	Replace the Unit 9204/300370, a 2001 Chevrolet Astro Van assigned to the Property & Evidence section	19,833	
TEL - Replace IBM Optical Library w/LAN Attachment	Replace FA 34362 - IBM Optical Library with LAN Attachment	8,180	
TEL - Replacement Vehicle for Unit #9427/300540	Replacement vehicle for Unit 9427/300540 a 2004 Chevrolet Suburban	6,740	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(303,927)	
Total General Fund		**333,053**	
Sheriff's Commissary Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	1,094	
Transfer for Health Reimbursement Account	The County implemented a third healthcare option in 2010, which has lower cost monthly premiums, but a higher deductible and co-insurance than the Kaiser HMO or Triple Option plans.	205	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(3,279)	
Total Sheriff's Commissary Fund		**(1,980)**	
Total Sheriff's Office		**1,771,017**	
Treasurer's Office			
General Fund			
One-Time Merit Payment	A budget package reflecting an amount equal to 30% of 1.5% (0.45%) of baseline salaries for 2011 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions to be distributed based on merit.	5,562	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2011 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(12,365)	
Total General Fund		**(6,803)**	
Total Treasurer's Office		**(6,803)**	
Tri-County Health			
General Fund			
2011 Tri-County Health 5% Reduction	The County Commissioners of Adams, Arapahoe, and Douglas Counties requested a 5% reduction of the 2011 budget be made.	(210,188)	
2011 Tri-County Health Population Increase	This budget package is for the 2011 population increase for Tri-County Health.	20,210	
Total General Fund		**(189,978)**	
Total Tri-County Health		**(189,978)**	
Total Arapahoe County Budget Packages		**13,163,351**	**(1.82)**

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2011 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	**Budget**	**Fund Name**	**Budget**	**Comments**
General Fund	$ 27,900	Communications Network Repl	$ 27,900	General Fund allocation based on $25 per radio
General Fund	30,000	Community Development	30,000	To fund non-allowable costs under the grant
General Fund	2,100,000	Building Maintenance Fund	2,100,000	To consolidate maintenance of County facilities in one fund
General Fund	35,000	County Fair Fund	35,000	To pay for the annual County fair
General Fund	4,519,307	Capital Expenditure Fund	4,519,307	To fund needed capital projects
General Fund	1,365,625	Lease Purchase Agreement	1,365,625	To pay leases on various lease purchase agreements
General Fund	4,610,000	Building Finance Corp	4,610,000	To fund debt service requirements
General Fund	127,735	Central Services Fund	127,735	Purchase of non-replacement fixed assets
General Fund	30,000	Flexible Benefit Fund	30,000	Covers the cost of administering the flexible benefit program
General Fund	37,767	Self-Insurance Fund	37,767	To fund the HRA healthcare option
Social Services Fund	14,591	Self-Insurance Fund	14,591	To fund the HRA healthcare option
Law Enforcement Authority	1,607	Self-Insurance Fund	1,607	To fund the HRA healthcare option
Law Enforcement Authority	2,350	Communications Network Repl	2,350	Law Enforcement allocation based on $25 per radio
Arapahoe/Douglas Works!	2,316	Self-Insurance Fund	2,316	To fund the HRA healthcare option
Road & Bridge Fund	1,812	Self-Insurance Fund	1,812	To fund the HRA healthcare option
Road & Bridge Fund	229,500	Central Services Fund	229,500	Purchase of non-replacement fixed assets
Road & Bridge Fund	2,700	Communications Network Repl	2,700	Road & Bridge allocation based on $25 per radio
Conservation Trust Fund	381,367	Lease Purchase Agreement	381,367	To pay leases on fairgrounds water acquisition debt service
Sheriff's Commissary Fund	205	Self-Insurance Fund	205	To fund the HRA healthcare option
Grant Fund	1,457	Self-Insurance Fund	1,457	To fund the HRA healthcare option
Open Space Fund	246	Self-Insurance Fund	246	To fund the HRA healthcare option
Open Space Fund	43,069	Central Services Fund	43,069	Purchase of non-replacement fixed assets
Building Maintenance Fund	356,834	Lease Purchase Agreement	356,834	To pay lease payments on the energy performance contract
Capital Expenditure Fund	2,000,000	Infrastructure Fund	2,000,000	Covers the cost of capital road projects
Arapahoe County Rec District	225,970	Lease Purchase Agreement	225,970	To pay lease payments for recreation purposes
Total Transfer Out	**$ 16,147,358**	**Total Transfer In**	**$ 16,147,358**	

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
02/15/11	$ 2,915,000.00	$ 868,437.50	
08/15/11		810,137.50	$ 4,593,575.00
02/15/12	3,035,000.00	810,137.50	
08/15/12		749,437.50	4,594,575.00
02/15/13	3,160,000.00	749,437.50	
08/15/13		675,737.50	4,585,175.00
02/15/14	3,315,000.00	675,737.50	
08/15/14		607,562.50	4,598,300.00
02/15/15	3,455,000.00	607,562.50	
08/15/15		525,937.50	4,588,500.00
02/15/16	3,625,000.00	525,937.50	
08/15/16		447,125.00	4,598,062.50
02/15/17	3,785,000.00	447,125.00	
08/15/17		352,500.00	4,584,625.00
02/15/18	3,990,000.00	352,500.00	
08/15/18		272,700.00	4,615,200.00
02/15/19	4,165,000.00	272,700.00	
08/15/19		186,900.00	4,624,600.00
02/15/20	4,350,000.00	186,900.00	
08/15/20		95,550.00	4,632,450.00
02/15/21	4,550,000.00	95,550.00	4,645,550.00
Total	$ 40,345,000.00	$ 10,315,612.50	$ 50,660,612.50

During late 2005, the Board of County Commissioners approved moving forward with refinancing the original 2000 Certificates of Participation of the CentrePoint Plaza and Sheriff/Coroner Administration Building. The low interest rate environment during early 2006 allowed the County to refinance these Certificates of Participation with an average annual savings of approximately $125,000.

In addition to the annual debt service payment savings, the terms of the lease with the Arapahoe County Building Finance Corporation were modified to allow for the release of a portion of the collateral when sufficient principal is retired. The refinancing was complete on February 14, 2006.

Size of Issue (February 14, 2006)	$50,945,000.00
Last Payment	2021
Average Interest Rate of the issue	4.28%

JUDICIAL COMPLEX
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
06/01/11		$ 214,675.00	
12/01/11	$ 1,240,000.00	214,675.00	$ 1,669,350.00
06/01/12		185,225.00	
12/01/12	1,300,000.00	185,225.00	1,670,450.00
06/01/13		154,350.00	
12/01/13	1,360,000.00	154,350.00	1,668,700.00
06/01/14		118,650.00	
12/01/14	1,430,000.00	118,650.00	1,667,300.00
06/01/15		81,112.50	
12/01/15	1,505,000.00	81,112.50	1,667,225.00
06/01/16		41,606.25	
12/01/16	1,585,000.00	41,606.25	1,668,212.50
Total	$ 8,420,000.00	$ 1,591,237.50	$ 10,011,237.50

The Judicial Complex Certificates of Participation were first issued in 1986 for the purpose of decreasing the debt obligation of the Arapahoe County Public Airport Authority. They were refinanced in May 1992 for the purpose of reducing the interest rate and stretching the payment out by 10 years, and thus improve the ability of the Arapahoe County Public Airport Authority to meet their obligations.

The County again refinanced the Certificates of Participation on September 3, 2002. This refinancing was made to take advantage of lower interest rates and resulted in lower debt service payments. The final maturity date was not changed.

The Certificates are secured by the County Judicial complex and are an obligation of the County. Revenue to pay the lease on the Certificates is a lease on the runways at the Airport. In the event that the Airport Authority could not pay the runway lease, Arapahoe County would still need to make the payments on the Certificates to avoid a default. There is a $1,576,000 required reserve related to the Certificates. The Airport Authority receives the interest on this reserve.

Size of Original Issue (November 1, 1986)	$14,720,000
Size of 1992 Refunding	$15,350,000
Size of 2002 Refunding (Sept. 3, 2002)	$15,760,000
Last Payment	2016
Average Interest Rate of the 2002 Refunding	4.57%

FAIRGROUNDS CONSTRUCTION
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
05/03/11	$ 125,457.89	$ 24,127.01	$ 149,584.90
11/03/11	127,684.14	21,900.76	149,584.90
05/03/12	129,949.90	19,635.00	149,584.90
11/03/12	132,255.86	17,329.04	149,584.90
05/03/13	134,602.74	14,982.16	149,584.90
11/03/13	136,991.26	12,593.64	149,584.90
05/03/14	139,422.17	10,162.73	149,584.90
11/03/14	141,896.23	7,688.67	149,584.90
05/03/15	144,414.18	5,170.72	149,584.90
11/03/15	146,976.81	2,608.09	149,584.90
Total	$ 1,359,651.18	$ 136,197.82	$ 1,495,849.00

In 2005, the Board of County Commissioners decided to fund the construction of a new County fairgrounds without the use of general operating revenues. The County entered into a capital lease on November 2, 2005 for the construction of the new fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds, which can only be used for park, open space, and recreational related uses. Construction on the fairgrounds complex was completed during 2006, in time for the 100th Arapahoe County Annual Fair.

Size of Issue (November 2, 2005)	$2,500,000.00
Last Payment	2015
Average Interest Rate of the issue	3.55%

ENERGY PERFORMANCE CONTRACT
CAPITAL LEASE SCHEDULES

SCHEDULE # 1 - ENERGY SAVINGS

Date	Principal	Interest	Total Annual Payment
12/18/11	$ 474,856.32	$ 133,945.68	$ 608,802.00
12/18/12	413,314.77	117,989.23	531,304.00
12/18/13	434,234.05	103,156.95	537,391.00
12/18/14	464,889.66	87,291.34	552,181.00
12/18/15	497,036.48	70,316.52	567,353.00
12/18/16	530,707.92	52,179.08	582,887.00
12/18/17	554,837.71	32,987.29	587,825.00
12/18/18	580,211.02	12,938.98	593,150.00
01/18/19	49,320.88	145.50	49,466.38
Total	$ 3,999,408.83	$ 610,950.55	$ 4,610,359.38

SCHEDULE # 2 - ADDITIONAL CONSTRUCTION

Date	Principal	Interest	Total Annual Payment
12/18/11	$ 348,917.67	$ 107,912.61	$ 456,830.28
12/18/12	361,471.75	95,358.53	456,830.28
12/18/13	374,477.52	82,352.76	456,830.28
12/18/14	387,951.24	68,879.04	456,830.28
12/18/15	401,909.75	54,920.53	456,830.28
12/18/16	416,370.48	40,459.80	456,830.28
12/18/17	431,351.51	25,478.77	456,830.28
12/18/18	446,871.56	9,958.72	456,830.28
01/18/19	37,957.19	111.97	38,069.16
Total	$ 3,207,278.67	$ 485,432.73	$ 3,692,711.40

Arapahoe County entered into an energy performance contract with Chevron-Texaco on November 18, 2005. The purpose of this contract was to enable the County to upgrade its current facilities with more energy efficient lighting, plumbing, and heating/ventilating/air-conditioning equipment. These improvements will reduce the County's energy costs to the extent that all of the improvements made under Schedule #1 of the capital lease could be funded from the existing County budget.

While these energy efficient improvements were completed, it was advantageous for the County pursue other facility upgrades that do not necessarily improve energy savings, but would require additional cost to complete at a later date. These projects are funded under Schedule #2 of the capital lease and will be paid for with existing revenue sources.

Size of Issue (November 18, 2005)	$10,528,204.83
Last Payment	2019
Average Interest Rate of the issue	3.54%

DISTRICT ATTORNEY
BUILDING LEASE PURCHASE

Date	Principal	Interest	Total Annual Payment
2011	$ 470,000.00	$ 186,826.00	$ 656,826.00
2012	495,000.00	166,007.00	661,007.00
2013	515,000.00	144,207.00	659,207.00
2014	535,000.00	121,535.00	656,535.00
2015	555,000.00	97,991.00	652,991.00
2016	585,000.00	73,466.00	658,466.00
2017	610,000.00	47,742.00	657,742.00
2018	635,000.00	20,819.00	655,819.00
Total	$ 4,400,000.00	$ 858,593.00	$ 5,258,593.00

Arapahoe County entered into a lease agreement on September 16, 2008 to purchase a building located at 6450 S Revere Way, Centennial, Colorado. The District Attorney's Office relocated to this building in 2009, as it was necessary to expand and re-configure the Judical Complex due to growth. The debt service for this purchase is funded by a transfer from the General Fund.

Size of Issue (September 16, 2008)	$5,300,000.00
Last Payment	2018
Average Interest Rate of the Issue	4.36%

FAIRGROUNDS WATER
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
2011	$ 60,492.88	$ 21,703.52	$ 82,196.40
2012	64,223.97	17,972.43	82,196.40
2013	68,185.17	14,011.23	82,196.40
2014	72,390.68	9,805.72	82,196.40
2015	76,855.58	5,340.82	82,196.40
2016	47,003.12	944.78	47,947.90
Total	$ 389,151.40	$ 69,778.50	$ 458,929.90

Arapahoe County entered into a agreement on August 3, 2005, with Rangeview Metropolitan District, acting by and through its water activity enterprise, PureCycle Corporation, for water service for potable and irrigation water uses for the Arapahoe County Fairgrounds. The main purpose of the agreement was to finance, acquire, design, construct, operate and maintain water facilities that serve the property. Conservation Trust Fund revenues will be the funding source for the lease payments.

Size of Issue (August 3, 2005)	$616,976.00
Last Payment	2016
Average Interest Rate of the issue	6.00%

RECREATION DISTRICT
DOVE VALLEY PARK PURCHASE

Date	Principal	Interest	Total Annual Payment
2011	$ 101,601.78	$ 124,367.80	$ 225,969.58
2012	106,568.41	119,401.18	225,969.59
2013	111,777.81	114,191.77	225,969.58
2014	117,241.87	108,727.71	225,969.58
2015	122,973.02	102,996.54	225,969.56
2016	128,984.34	96,985.23	225,969.57
2017	135,289.51	90,680.05	225,969.56
2018	141,902.90	84,066.66	225,969.56
2019	148,839.57	77,129.99	225,969.56
2020	156,115.33	69,854.23	225,969.56
2021	163,746.75	62,222.81	225,969.56
2022	171,751.22	54,218.34	225,969.56
2023	180,146.98	45,822.58	225,969.56
2024	188,953.14	37,016.42	225,969.56
2025	198,189.77	27,779.79	225,969.56
2026	207,877.93	18,091.66	225,969.59
2027	218,039.67	7,929.94	225,969.61
Total	$ 2,600,000.00	$ 1,241,482.70	$ 3,841,482.70

Arapahoe County entered into a lease agreement on November 15, 2007 to purchase 3 lots in Dove Valley adjacent to Arapahoe Community Park. The future plan for this land is to development and expand the Arapahoe Community Park to benefit the community. The debt for this purchase is serviced by the Arapahoe County Recreation District Fund. *The current interest rate of 4.83% will be applied for the first 10 years of the loan, at which point there will be a rate adjustment annually on November 15th based on 85% of the index rate minus 15 basis points.

Size of Issue (November 15, 2007)	$2,600,000.00
Last Payment	2027
Intial Interest Rate of the issue	4.83%
* Interest Rate Adjustment (Based on Index Rate) on November 15, 2017	

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT GENERAL OBLIGATION PROJECT AND ACQUISITION BONDS

	Series 2002A Bonds			Series 2002B Bonds			
Year	Principal	Interest	Total	Principal	Interest	Total	Total Debt Service
2011		$ 1,689,968.76	$ 1,689,968.76	$ 80,000.00	$ 1,387,925.00	$ 1,467,925.00	$ 3,157,893.76
2012		1,689,968.76	1,689,968.76	250,000.00	1,384,325.00	1,634,325.00	3,324,293.76
2013		1,689,968.76	1,689,968.76	375,000.00	1,369,950.00	1,744,950.00	3,434,918.76
2014		1,689,968.76	1,689,968.76	570,000.00	1,348,387.50	1,918,387.50	3,608,356.26
2015		1,689,968.76	1,689,968.76	710,000.00	1,315,612.50	2,025,612.50	3,715,581.26
2016		1,689,968.76	1,689,968.76	935,000.00	1,274,787.50	2,209,787.50	3,899,756.26
2017		1,689,968.76	1,689,968.76	1,100,000.00	1,221,025.00	2,321,025.00	4,010,993.76
2018		1,689,968.76	1,689,968.76	1,320,000.00	1,157,775.00	2,477,775.00	4,167,743.76
2019		1,689,968.76	1,689,968.76	1,565,000.00	1,081,875.00	2,646,875.00	4,336,843.76
2020		1,689,968.76	1,689,968.76	1,825,000.00	991,887.50	2,816,887.50	4,506,856.26
2021		1,689,968.76	1,689,968.76	2,105,000.00	896,075.00	3,001,075.00	4,691,043.76
2022		1,689,968.76	1,689,968.76	2,400,000.00	785,562.50	3,185,562.50	4,875,531.26
2023		1,689,968.76	1,689,968.76	2,725,000.00	659,562.50	3,384,562.50	5,074,531.26
2024		1,689,968.76	1,689,968.76	3,070,000.00	516,500.00	3,586,500.00	5,276,468.76
2025		1,689,968.76	1,689,968.76	3,435,000.00	363,000.00	3,798,000.00	5,487,968.76
2026		1,689,968.76	1,689,968.76	3,825,000.00	191,250.00	4,016,250.00	5,706,218.76
2027	4,245,000.00	1,689,968.76	5,934,968.76				5,934,968.76
2028	4,700,000.00	1,472,412.50	6,172,412.50				6,172,412.50
2029	5,185,000.00	1,231,537.50	6,416,537.50				6,416,537.50
2030	5,710,000.00	965,806.26	6,675,806.26				6,675,806.26
2031	6,270,000.00	673,168.76	6,943,168.76				6,943,168.76
2032	6,865,000.00	351,831.26	7,216,831.26				7,216,831.26
Total	$32,975,000.00	$ 33,424,225.20	$66,399,225.20	$26,290,000.00	$ 15,945,500.00	$42,235,500.00	$108,634,725.20

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A bonds were issued in the amount of $32,975,000 for construction of various water, sewer and storm sewer facilities which are currently under construction. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

Size of Issue (April 1, 2002)	$63,870,000.00
Last Payment	2032
Average Interest Rate	5.36%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT REVENUE BONDS - SERIES 2005E

Date	Principal	Interest	Total Annual Payment
2011		$ 1,297,906.26	$ 1,297,906.26
2012		1,297,906.26	1,297,906.26
2013		1,297,906.26	1,297,906.26
2014		1,297,906.26	1,297,906.26
2015		1,297,906.26	1,297,906.26
2016		1,297,906.26	1,297,906.26
2017		1,297,906.26	1,297,906.26
2018		1,297,906.26	1,297,906.26
2019		1,297,906.26	1,297,906.26
2020		1,297,906.26	1,297,906.26
2021		1,297,906.26	1,297,906.26
2022		1,297,906.26	1,297,906.26
2023	1,315,000.00	1,297,906.26	2,612,906.26
2024	1,180,000.00	1,240,375.00	2,420,375.00
2025		1,188,750.00	1,188,750.00
2026		1,188,750.00	1,188,750.00
2027		1,188,750.00	1,188,750.00
2028		1,188,750.00	1,188,750.00
2029		1,188,750.00	1,188,750.00
2030		1,188,750.00	1,188,750.00
2031		1,188,750.00	1,188,750.00
2032		1,188,750.00	1,188,750.00
2033	7,545,000.00	1,188,750.00	8,733,750.00
2034	7,915,000.00	811,500.00	8,726,500.00
2035	8,315,000.00	415,750.00	8,730,750.00
Total	$ 26,270,000.00	$ 30,039,156.38	$ 56,309,156.38

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority's for $26,270,000 for water and wastewater improvements. The most significant project to be funded is an upgrade of the wastewater treatment plant to increase capacity for future growth.

The District's debt service payments for the 2005 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be derived from property tax revenues.

Size of Issue (November 1, 2005)	$26,270,000.00
Last Payment	2035
Average Interest Rate of the issue	4.46%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT DRINKING WATER REVENUE BONDS - SERIES 2006B

Date	Principal	Administrative Fee	Interest	Total Annual Payment
2011	$ 980,067.11	$ 128,399.80	$ 336,551.19	$ 1,445,018.10
2012	1,002,091.09	128,399.80	316,532.42	1,447,023.31
2013	1,018,609.08	128,399.80	296,063.79	1,443,072.67
2014	1,040,633.06	128,399.80	272,945.26	1,441,978.12
2015	1,079,175.02	128,399.80	242,239.38	1,449,814.20
2016	1,106,705.00	128,399.80	210,396.24	1,445,501.04
2017	1,139,740.97	128,399.80	177,740.78	1,445,881.55
2018	1,161,764.95	128,399.80	154,460.52	1,444,625.27
2019	1,189,294.92	128,399.80	130,730.41	1,448,425.13
2020	1,211,318.90	128,399.80	105,087.97	1,444,806.67
2021	1,288,402.83	80,249.88	78,145.66	1,446,798.37
2022	1,359,980.74	48,149.96	40,128.86	1,448,259.56
Total	$ 13,577,783.67	$ 1,412,397.84	$ 2,361,022.48	$ 17,351,203.99

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority's for $16,049,975.43 for drinking water improvements. The most significant project to be funded is an upgrade of the drinking water treatment plant to increase capacity for future growth.

The District's debt service payments for the 2006 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be derived from property tax revenues.

Size of Issue (November 1, 2006)	$16,049,975.43
Last Payment	2022
Average Interest Rate of the issue	4.375%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT BUILD AMERICA BONDS AND GENERAL OBLIGATION PROJECT

	Series 2009A Bonds				Series 2009B Bonds				
Year	Principal	Interest	BABS Rebate	Total	Principal	Interest	Total	Capitalized Interest	Total Debt Service
2011		$ 3,309,660.00	$ 1,158,381.00	$ 2,151,279.00		$ 224,237.50	$ 224,237.50	$ 887,758.25	$ 1,487,758.25
2012		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	675,000.00	1,700,516.50
2013		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	675,000.00	1,700,516.50
2014		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2015		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2016		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2017		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2018		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2019		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2020		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2021		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2022		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2023		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2024		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2025		3,309,660.00	1,158,381.00	2,151,279.00	230,000.00	224,237.50	454,237.50		2,605,516.50
2026		3,309,660.00	1,158,381.00	2,151,279.00	300,000.00	214,462.50	514,462.50		2,665,741.50
2027		3,309,660.00	1,158,381.00	2,151,279.00	370,000.00	201,712.50	571,712.50		2,722,991.50
2028		3,309,660.00	1,158,381.00	2,151,279.00	445,000.00	185,987.50	630,987.50		2,782,266.50
2029		3,309,660.00	1,158,381.00	2,151,279.00	525,000.00	167,075.00	692,075.00		2,843,354.00
2030		3,309,660.00	1,158,381.00	2,151,279.00	600,000.00	144,762.50	744,762.50		2,896,041.50
2031		3,309,660.00	1,158,381.00	2,151,279.00	680,000.00	117,012.50	797,012.50		2,948,291.50
2032		3,309,660.00	1,158,381.00	2,151,279.00	775,000.00	85,562.50	860,562.50		3,011,841.50
2033		3,309,660.00	1,158,381.00	2,151,279.00	825,000.00	49,718.76	874,718.76		3,025,997.76
2034	970,000.00	3,309,660.00	1,158,381.00	3,121,279.00	250,000.00	11,562.50	261,562.50		3,382,841.50
2035	1,635,000.00	3,246,804.00	1,136,381.40	3,745,422.60	-	-	-		3,745,422.60
2036	10,810,000.00	3,140,856.00	1,099,299.60	12,851,556.40	-	-	-		12,851,556.40
2037	11,650,000.00	2,440,368.00	854,128.80	13,236,239.20	-	-	-		13,236,239.20
2038	12,535,000.00	1,685,448.00	589,906.80	13,630,541.20	-	-	-		13,630,541.20
2039	13,475,000.00	873,180.00	305,613.00	14,042,567.00	-	-	-		14,042,567.00
Total	$ 51,075,000.00	$90,818,496.00	$ 31,786,473.60	$ 110,107,022.40	$5,000,000.00	$ 4,541,418.76	$ 9,541,418.76	$ 2,937,758.25	$116,710,682.91

The Arapahoe County Water & Wastewater Public Improvement District issued taxable General Obligation Direct Pay Build America Bonds and tax-exempt General Obligation Bonds on December 16, 2009. Series A bonds were issued in the amount of $51,075,000 and Series B bonds were issued for $5,000,000. There is a federal interest subsidy (rebate) on the Build America Bonds. These bonds were issued for the purchase of water capacity and water rights for the district.

Size of Issue (December 16, 2009)	$56,075,000.00
Last Payment	2039
Average Interest Rate	4.26%

AID TO AGENCIES AND ECONOMIC DEVELOPMENT CONTRIBUTIONS

Detail of Aid or Contribution

The Aid to Agencies budget includes aid given to various agencies that provide health care, mental health services, and social services to the community. Aid given to these agencies is based on a contract between the agency and the County. The County also provides contributions to various economic development groups within the County. The Economic Development Contributions are paid from the County Commissioner's Office.

Expenditures by Agency

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Aid to Agencies					
Arapahoe County Council on Aging	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Arapahoe/Douglas Mental Health	307,000	307,000	307,000	307,000	307,000
Arapahoe House	280,000	280,000	280,000	280,000	280,000
Aurora Interchurch Task Force	50,000	50,000	50,000	50,000	50,000
Aurora Mental Health Center	260,000	260,000	260,000	260,000	150,000
Beacon Center	6,000	6,000	6,000	6,000	6,000
Comitis Crisis Center	65,000	68,000	68,000	68,000	68,000
Doctors Care	13,000	13,000	13,000	13,000	13,000
Food Bank of the Rockies	20,000	20,000	20,000	20,000	20,000
Gateway Battered Women's Shelter	345,000	345,000	345,000	345,000	345,000
Inter-Faith Community Service	80,000	80,000	80,004	80,004	80,000
Metropolitan Community Provider Network	60,000	60,000	60,000	60,000	70,000
Metro Crisis	-	-	-	-	100,000
Other Grant Requests	-	4,500	2,000	2,000	4,500
Special Transit	10,000	10,000	10,000	10,000	10,000
Town of Littleton Cares	25,000	28,000	28,000	28,000	28,000
Tri-Valley Senior Citizens Association	12,500	12,000	12,000	12,000	12,000
Total Aid to Agencies	**$ 1,536,500**	**$ 1,546,500**	**$ 1,544,004**	**$ 1,544,004**	**$ 1,546,500**
Economic Development Contributions					
Aurora Economic Development Council	$ 57,500	$ 57,500	$ 57,500	$ 57,500	$ 77,500
Aurora Chamber of Commerce	10,000	40,000	40,000	40,000	40,000
Deer Trail Conservation	-	5,000	5,000	5,000	5,000
Discretionary Contributions	18	18	18	18	10,018
I-70 Regional Economic Advan. Partnership	22,000	22,000	22,000	22,000	22,000
I-70 Corridor Chamber	170	170	170	170	170
Southeast Business Partnership	33,063	50,000	50,000	50,000	50,000
South Metro Denver Chamber of Commerce	63,250	63,250	63,250	63,250	63,250
South Metro Denver Chamber - Clean Launch Tech.	-	-	-	-	25,000
Total Economic Development Contributions	**$ 186,001**	**$ 237,938**	**$ 237,938**	**$ 237,938**	**$ 292,938**

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney and Health Department Funding Formulas

Arapahoe County shares funding responsibility for the District Attorney of the 18th Judicial District with the other three Counties in the 18th Judicial District. Pursuant to State law, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate. Arapahoe County also shares funding responsibility for the Tri-County Health Department with the other two counties served by the Tri-County Health Department. The formula for this funding is also made on a equal per-capita basis.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	Amount	Percent of Total
Arapahoe County	586,997	$ 20.390	$ 11,968,763	63.83%
Douglas County	302,738	20.390	6,170,953	32.91%
Elbert County	24,250	20.390	495,026	2.64%
Lincoln County	5,686	20.390	116,258	0.62%
Total	**919,671**	**$ 20.390**	**$ 18,751,000**	**100.00%**

Health Department Funding Formula

County	Population Estimate	Per-Capita Payment	Amount	Percent of Total
Adams County	457,139	$ 6.430	$ 2,939,404	33.94%
Arapahoe County	586,997	6.430	3,774,391	43.58%
Douglas County	302,738	6.430	1,946,605	22.48%
Total	**1,346,874**	**$ 6.430**	**$ 8,660,400**	**100.00%**

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Administrative Services							
Taxes	82,944,186	85,901,995	88,588,699	92,542,545	97,922,179	96,933,066	99,762,877
Licenses & Permits	574,441	649,349	708,977	754,847	725,000	796,883	725,000
Intergovernmental	3,624,339	3,875,713	3,866,357	3,008,535	2,990,000	3,183,558	3,035,000
Fees & Charges		2,482					
Internal Charges	546,905	627,345	626,393	309,922	215,395	223,057	143,600
Transfers	78,388	660,000	7,115,158	1,968,967	2,816,000	2,816,000	
Other	60,926	4,321,641	119,313	126,237	128,429	589,862	30,000
Administrative Services Total:	**87,829,184**	**96,038,524**	**101,024,897**	**98,711,053**	**104,797,003**	**104,542,426**	**103,696,477**
Assessor's Office							
Fees & Charges	63,358	72,883	72,479	69,085	70,000	73,518	70,000
Assessor's Office Total:	**63,358**	**72,883**	**72,479**	**69,085**	**70,000**	**73,518**	**70,000**
Board of County Commissioners							
Other	301	377	238				
Board of County Commissioners Total:	**301**	**377**	**238**				
BOCC Administration							
Other		71	31				
BOCC Administration Total:		**71**	**31**				
Clerk & Recorder's Office							
Licenses & Permits	1,485,741	1,588,603	1,996,577	2,890,795	2,699,400	3,000,000	3,025,700
Intergovernmental	20,571		35,218	24,418		60,057	
Fees & Charges	9,184,990	9,055,222	8,035,310	6,902,133	7,051,150	6,580,345	7,055,050
Fines & Penalties	52,559	77,261	77,840	94,720	90,000	85,175	90,000
Other	2,378	1,231		4,561		847	

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Clerk & Recorder's Office							
Clerk & Recorder's Office Total:	**10,746,240**	**10,722,317**	**10,144,946**	**9,916,627**	**9,840,550**	**9,726,424**	**10,170,750**
Communication Services							
Fees & Charges	2,462	4,652	2,858	1,416		897	
Internal Charges	69,955	52,671	59,115	56,663	50,000	66,047	64,650
Other	4,543	1,977	3,524	545	4,450	1,425	4,450
Communication Services Total:	**76,961**	**59,300**	**65,497**	**58,623**	**54,450**	**68,369**	**69,100**
Community Resources Department							
Licenses & Permits				(1,517)		834	
Intergovernmental				13,247	7,400	6,900	2,400
Fees & Charges	9,942						
Fines & Penalties	316,402	331,577	331,732	450,791	481,850	437,607	481,850
Investment Earnings	253	82		2,323	3,600	3,479	2,300
Internal Charges			281,719	321,440	427,138	398,503	422,932
Transfers				80,000			
Other				(68,013)	5,016	5,918	
Community Resources Department Total:	**326,597**	**331,659**	**613,451**	**798,271**	**925,004**	**853,242**	**909,482**
Coroner's Office							
Fees & Charges	4,830	6,896	11,465	14,678	11,450	16,440	11,700
Coroner's Office Total:	**4,830**	**6,896**	**11,465**	**14,678**	**11,450**	**16,440**	**11,700**
County Attorney							
Licenses & Permits	8,278	13,530	8,350	14,136	10,000	12,791	10,000
Fees & Charges	700	3,103	3,191	3,900	1,800	15,650	1,800
Other		129	507	10,777		5,547	

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
County Attorney							
County Attorney Total:	**8,978**	**16,762**	**12,047**	**28,813**	**11,800**	**33,988**	**11,800**
District Attorney							
Other	562,407		833,209	396,527	350,000	860,396	350,000
District Attorney Total:	**562,407**		**833,209**	**396,527**	**350,000**	**860,396**	**350,000**
Facilities and Fleet Management							
Intergovernmental			(247)				
Fees & Charges				12		9	
Internal Charges	1,352,492	1,682,071	2,009,975	1,444,703	1,610,934	1,635,510	1,575,473
Other	1,131	2,461	267	6,490		34,008	
Facilities and Fleet Management Total:	**1,353,624**	**1,684,532**	**2,009,995**	**1,451,205**	**1,610,934**	**1,669,528**	**1,575,473**
Finance							
Intergovernmental	1,200						
Fees & Charges			4	138		132	
Other	471	13,883	22,839	17,363	105,000	20,668	105,000
Finance Total:	**1,671**	**13,883**	**22,843**	**17,501**	**105,000**	**20,800**	**105,000**
Human Resources							
Intergovernmental	33,765	35,000	39,596	40,000			
Other						5,304	
Human Resources Total:	**33,765**	**35,000**	**39,596**	**40,000**		**5,304**	
Information Technology							
Fees & Charges			12	87			
Internal Charges	313,527	297,098	395,039	468,758	513,839	490,651	460,964

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Information Technology							
Other	175			550		1,900	
Information Technology Total:	**313,702**	**297,098**	**395,051**	**469,395**	**513,839**	**492,551**	**460,964**
Public Works & Development							
Taxes						43	
Licenses & Permits	1,789,884	1,568,634	1,542,243	917,664	1,090,710	987,797	1,000,210
Intergovernmental	5,768,923	5,950,275	4,705,785	991,470	11,700	21,672	11,700
Fees & Charges	1,462,107	1,465,551	1,253,218	1,001,201	970,150	519,500	740,350
Fines & Penalties	3,977	2,401	1,840	923	1,500	430	1,500
Investment Earnings					231,648		
Other	1,203	9,892	295,490			93	
Public Works & Development Total:	**9,026,095**	**8,996,752**	**7,798,576**	**2,911,257**	**2,305,708**	**1,529,535**	**1,753,760**
Sheriff's Office							
Licenses & Permits	1,930	3,335	4,080	6,020	1,750	3,656	1,750
Intergovernmental	17,940,704	18,424,223	20,398,652	20,471,043	19,941,654	20,418,563	19,774,334
Fees & Charges	2,497,598	2,447,500	2,081,703	2,415,883	1,840,800	2,244,303	2,162,600
Fines & Penalties	79,117	54,999	69,778	62,941	41,420	81,454	41,420
Investment Earnings	4,677	1,225	6,088	5,050			
Other		6,061	79,752	3,523	425,126	492,669	107,800
Sheriff's Office Total:	**20,524,026**	**20,937,344**	**22,640,052**	**22,964,460**	**22,250,750**	**23,240,643**	**22,087,904**
Strategic Programs Office							
Other	104						
Strategic Programs Office Total:	**104**						
Treasurer's Office							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Treasurer's Office							
Intergovernmental		771		24,481	40,000	109,224	118,700
Fees & Charges	5,096,464	5,235,403	5,446,882	5,898,914	5,770,140	6,298,223	5,770,140
Investment Earnings	3,916,625	7,673,487	12,450,464	11,094,548	7,900,500	5,522,136	6,900,500
Treasurer's Office Total:	**9,013,088**	**12,909,662**	**17,897,346**	**17,017,943**	**13,710,640**	**11,929,584**	**12,789,340**
General Fund Total:	**139,884,931**	**152,123,059**	**163,581,719**	**154,865,437**	**156,557,128**	**155,062,746**	**154,061,750**
Social Services Fund							
District Attorney							
Intergovernmental	3,671,829	3,715,657	2,041,451				
Other			7,041				
District Attorney Total:	**3,671,829**	**3,715,657**	**2,048,493**				
Human Services							
Taxes	10,397,902	11,459,854	11,486,146	11,728,629	12,196,579	12,094,349	12,420,137
Licenses & Permits						20	
Intergovernmental	21,781,931	23,532,811	25,014,705	30,619,343	32,346,711	35,440,300	34,962,672
Fees & Charges	6,119	21,542	26,364	33,929	44,000	31,796	38,000
Transfers	53,146				13,630	13,630	
Other	456,930	542,241	381,766	405,820	390,000	314,625	408,000
Human Services Total:	**32,696,029**	**35,556,448**	**36,908,981**	**42,787,721**	**44,990,920**	**47,894,720**	**47,828,809**
Social Services Fund Total:	**36,367,858**	**39,272,105**	**38,957,473**	**42,787,721**	**44,990,920**	**47,894,720**	**47,828,809**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Intergovernmental	189,562	168,181	156,031	135,029	132,100	135,280	132,099
Clerk & Recorder's Office Total:	**189,562**	**168,181**	**156,031**	**135,029**	**132,100**	**135,280**	**132,099**
Electronic Filing Technology Fund Total:	**189,562**	**168,181**	**156,031**	**135,029**	**132,100**	**135,280**	**132,099**
Cash In Lieu Fund							
Administrative Services							
Fees & Charges				27,157			
Administrative Services Total:				**27,157**			
Public Works & Development							
Fees & Charges	309,016	452,964			144,320	144,320	
Public Works & Development Total:	**309,016**	**452,964**			**144,320**	**144,320**	
Cash In Lieu Fund Total:	**309,016**	**452,964**		**27,157**	**144,320**	**144,320**	
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Taxes	4,786,671	4,937,013	4,874,874	5,437,941	5,615,510	5,510,997	5,793,390
Licenses & Permits				(601)		(229)	
Intergovernmental	114,374	63,591	60,541	38,436	71,600	59,325	71,600
Fees & Charges	121,345	155,908	131,149	193,452	125,195	224,000	125,195
Fines & Penalties	314,045	328,238	419,349	618,487	346,500	819,806	571,500
Investment Earnings				3,000			
Transfers					2,230	2,230	

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Sheriff's Office Total:	**5,336,434**	**5,484,750**	**5,485,912**	**6,290,714**	**6,161,035**	**6,616,129**	**6,561,685**
Arapahoe Law Enforcement Authority Fund Total:	**5,336,434**	**5,484,750**	**5,485,912**	**6,290,714**	**6,161,035**	**6,616,129**	**6,561,685**
Arapahoe/Douglas Works! Fund							
Community Resources Department							
Intergovernmental	5,736,181	6,453,160	6,726,992	6,593,951	12,129,576	8,812,374	12,416,039
Fees & Charges					53,336	366,504	775,000
Internal Charges	30,197	30,288	35,549	46,345	63,274	50,070	65,000
Transfers					1,763	1,763	
Other	8,039	1,542	1,093	45,783	24,300		26,000
Community Resources Department Total:	**5,774,416**	**6,484,990**	**6,763,634**	**6,686,079**	**12,272,249**	**9,230,710**	**13,282,039**
Arapahoe/Douglas Works! Fund Total:	**5,774,416**	**6,484,990**	**6,763,634**	**6,686,079**	**12,272,249**	**9,230,710**	**13,282,039**
Road & Bridge Fund							
Public Works & Development							
Taxes	6,366,060	6,334,480	6,346,008	6,272,808	6,536,138	6,354,478	6,292,175
Licenses & Permits	259,569	271,671	278,641	282,445	255,000	284,444	255,000
Intergovernmental	7,771,870	10,194,300	9,833,777	8,468,829	7,160,694	7,963,907	8,105,000
Fees & Charges	4,470	6,415	9,883	690		6,751	
Transfers					2,200	2,200	
Other	84,885	63,491	101,067	46,363	200,000	5,434	50,000
Public Works & Development Total:	**14,486,852**	**16,870,357**	**16,569,375**	**15,071,135**	**14,154,032**	**14,617,214**	**14,702,175**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Road & Bridge Fund							
Road & Bridge Fund Total:	**14,486,852**	**16,870,357**	**16,569,375**	**15,071,135**	**14,154,032**	**14,617,214**	**14,702,175**
Conservation Trust Fund							
Administrative Services							
Intergovernmental	441,443	635,555	552,510	534,942	510,000	503,927	510,000
Investment Earnings	62,837	18,858	6,820	2,779			
Administrative Services Total:	**504,280**	**654,414**	**559,330**	**537,721**	**510,000**	**503,927**	**510,000**
Conservation Trust Fund Total:	**504,280**	**654,414**	**559,330**	**537,721**	**510,000**	**503,927**	**510,000**
Contingent & Emergency Reserve Fund							
Administrative Services							
Taxes							
Administrative Services Total:							
Contingent & Emergency Reserve Fund Total:							
Communications Network Replacement Fund							
Administrative Services							
Intergovernmental	100,350	49,045	108,400	59,325	52,469	60,900	53,150
Transfers	28,785	33,103	27,625	27,625	33,103	33,103	30,775
Administrative Services Total:	**129,135**	**82,148**	**136,025**	**86,950**	**85,572**	**94,003**	**83,925**
Communications Network Replacement Fund Total:	**129,135**	**82,148**	**136,025**	**86,950**	**85,572**	**94,003**	**83,925**
Sheriff's Commissary Fund							

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HISTORICAL REVENUE SUMMARY

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Sheriff's Commissary Fund							
Sheriff's Office							
Fees & Charges	1,398,269	1,518,909	1,409,671	1,374,479	1,353,900	1,381,542	1,353,900
Transfers					133	133	
Other				2,524			
Sheriff's Office Total:	**1,398,269**	**1,518,909**	**1,409,671**	**1,377,003**	**1,354,033**	**1,381,675**	**1,353,900**
Sheriff's Commissary Fund Total:	**1,398,269**	**1,518,909**	**1,409,671**	**1,377,003**	**1,354,033**	**1,381,675**	**1,353,900**
Community Development Fund							
Community Resources Department							
Intergovernmental	3,353,735	1,766,702	2,427,659	2,130,659	5,140,864	1,919,538	4,651,786
Transfers	20,000	13,000	20,000	20,000	30,057	30,057	30,000
Other	46,423	79,402	149,800	87,298	160,000	182,723	160,000
Community Resources Department Total:	**3,420,158**	**1,859,104**	**2,597,459**	**2,237,957**	**5,330,921**	**2,132,317**	**4,841,786**
Community Development Fund Total:	**3,420,158**	**1,859,104**	**2,597,459**	**2,237,957**	**5,330,921**	**2,132,317**	**4,841,786**
Forfeited Property Fund							
Sheriff's Office							
Fines & Penalties	19,372	14,281	38,064	28,238		9,102	
Investment Earnings	59	15	2,933	2,662			
Sheriff's Office Total:	**19,431**	**14,296**	**40,997**	**30,900**		**9,102**	
Forfeited Property Fund Total:	**19,431**	**14,296**	**40,997**	**30,900**		**9,102**	
Board Designated Fund							
Administrative Services							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Board Designated Fund							
Administrative Services							
Transfers	2,350,000			335,312	310,000	310,000	98,887
Administrative Services Total:	**2,350,000**			**335,312**	**310,000**	**310,000**	**98,887**
Board Designated Fund Total:	**2,350,000**			**335,312**	**310,000**	**310,000**	**98,887**
Developmental Disability Fund							
Administrative Services							
Taxes	6,481,014	6,669,584	6,783,213	7,587,284	7,656,664	7,578,075	7,851,311
Intergovernmental	574	590	474	544			
Administrative Services Total:	**6,481,588**	**6,670,174**	**6,783,687**	**7,587,828**	**7,656,664**	**7,578,075**	**7,851,311**
Developmental Disability Fund Total:	**6,481,588**	**6,670,174**	**6,783,687**	**7,587,828**	**7,656,664**	**7,578,075**	**7,851,311**
Grant Fund							
Administrative Services							
Intergovernmental			110,180				
Other			67,292				
Administrative Services Total:			**177,472**				
Community Resources Department							
Intergovernmental	7,087,328	8,181,672	8,851,543	9,424,530	12,933,199	11,268,562	13,280,152
Fees & Charges	86,715	106,767	127,866	143,985	185,000	82,411	175,000
Investment Earnings	55		342	20			
Transfers	78,388	11,000			1,164	1,164	
Other	26,394		3,104	3,388	63,694	62,675	

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HISTORICAL REVENUE SUMMARY

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Grant Fund							
Community Resources Department							
Community Resources Department Total:	**7,278,879**	**8,299,438**	**8,982,855**	**9,571,923**	**13,183,057**	**11,414,811**	**13,455,152**
Sheriff's Office							
Intergovernmental				49,207			
Other				49,207			
Sheriff's Office Total:				**98,414**			
Grant Fund Total:	**7,278,879**	**8,299,438**	**9,160,326**	**9,670,337**	**13,183,057**	**11,414,811**	**13,455,152**
Open Space Sales Tax Fund							
Public Works & Development							
Taxes	17,877,970	17,842,682	19,306,838	18,209,151	16,698,920	16,087,923	17,199,888
Licenses & Permits							
Intergovernmental						50,000	
Investment Earnings	375,933	853,639	1,529,433	1,315,171	680,000	429,093	400,000
Transfers					273	273	
Other				9,770		30,060	
Public Works & Development Total:	**18,253,903**	**18,696,320**	**20,836,271**	**19,534,092**	**17,379,193**	**16,597,349**	**17,599,888**
Open Space Sales Tax Fund Total:	**18,253,903**	**18,696,320**	**20,836,271**	**19,534,092**	**17,379,193**	**16,597,349**	**17,599,888**
Homeland Security Fund							
Sheriff's Office							
Intergovernmental	2,961,603	2,681,137	2,877,466	1,947,403	11,224,643	4,794,486	
Sheriff's Office Total:	**2,961,603**	**2,681,137**	**2,877,466**	**1,947,403**	**11,224,643**	**4,794,486**	

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HISTORICAL REVENUE SUMMARY

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Homeland Security Fund							
Homeland Security Fund Total:	**2,961,603**	**2,681,137**	**2,877,466**	**1,947,403**	**11,224,643**	**4,794,486**	
Building Maintenance Fund							
Administrative Services							
Transfers		3,900,000	2,100,000				
Administrative Services Total:		**3,900,000**	**2,100,000**				
Facilities and Fleet Management							
Investment Earnings	45,242	249,164	94,441	2,494			
Transfers				2,100,000	2,100,000	2,100,000	2,100,000
Other	10,528,205						
Facilities and Fleet Management Total:	**10,573,447**	**249,164**	**94,441**	**2,102,494**	**2,100,000**	**2,100,000**	**2,100,000**
Building Maintenance Fund Total:	**10,573,447**	**4,149,164**	**2,194,441**	**2,102,494**	**2,100,000**	**2,100,000**	**2,100,000**
Arapahoe County Fair Fund							
Board of County Commissioners							
Fees & Charges		182,202	224,198				
Transfers		80,000	40,000				40,000
Other			5,000				
Board of County Commissioners Total:		**262,202**	**269,198**				**40,000**
Community Resources Department							
Fees & Charges		763	314				
Other			4,273	4,851	4,600	5,421	4,600
Community Resources Department Total:		**763**	**4,587**	**4,851**	**4,600**	**5,421**	**4,600**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Arapahoe County Fair Fund							
Public Works & Development							
Fees & Charges				254,903	185,400	295,598	356,000
Transfers				40,000	40,000	40,000	
Other				3,516		6,422	
Public Works & Development Total:				**298,419**	**225,400**	**342,020**	**356,000**
Arapahoe County Fair Fund Total:		**262,965**	**273,784**	**303,270**	**230,000**	**347,440**	**400,600**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Investment Earnings	103,002	194,836	163,509	68,509		3,270	
Transfers	1,469,000	1,830,000	1,725,000	1,625,000			
Administrative Services Total:	**1,572,002**	**2,024,836**	**1,888,509**	**1,693,509**		**3,270**	
Law Enforcement Capital Improvement Trust Fund To	**1,572,002**	**2,024,836**	**1,888,509**	**1,693,509**		**3,270**	
Capital Expenditure Fund							
Administrative Services							
Transfers		65,000					
Other					33,092	34,206	
Administrative Services Total:		**65,000**			**33,092**	**34,206**	
Facilities and Fleet Management							
Investment Earnings	12,677	16,894					
Transfers	10,000		2,505,580	14,000			
Other	4,055,911	607,858		52,000			

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Capital Expenditure Fund							
Facilities and Fleet Management							
Facilities and Fleet Management Total:	**4,078,588**	**624,752**	**2,505,580**	**66,000**			
Finance							
Taxes	3,471,394	2,866,474	4,946,575	4,884,951	4,932,745	4,785,584	4,908,507
Investment Earnings	30,304	9,251	43,777	75,063		(37,055)	
Transfers			4,916,093	17,815,290	8,935,179	8,935,179	1,351,269
Finance Total:	**3,501,698**	**2,875,725**	**9,906,445**	**22,775,304**	**13,867,924**	**13,683,708**	**6,259,776**
Human Services							
Investment Earnings	(418)						
Other	65,334						
Human Services Total:	**64,916**						
Public Works & Development							
Other	110,250			110,250			
Public Works & Development Total:	**110,250**			**110,250**			
Sheriff's Office							
Other						353	
Sheriff's Office Total:						**353**	
Capital Expenditure Fund Total:	**7,755,452**	**3,565,476**	**12,412,025**	**22,951,554**	**13,901,016**	**13,718,266**	**6,259,776**
Infrastructure Fund							
Public Works & Development							
Licenses & Permits	447,417	277,432	188,960	120,759		50,372	
Intergovernmental	2,151,678	5,289,721	3,352,381	813,956		2,049,009	

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Infrastructure Fund							
Public Works & Development							
Fees & Charges				9,707		881	
Investment Earnings	576,137	1,331,357	391,916	589,728	2,384,383	1,022,999	
Transfers	1,800,000	4,000,000	3,000,000	5,000,000	8,900,000	8,900,000	2,100,000
Public Works & Development Total:	**4,975,232**	**10,898,509**	**6,933,257**	**6,534,151**	**11,284,383**	**12,023,262**	**2,100,000**
Infrastructure Fund Total:	**4,975,232**	**10,898,509**	**6,933,257**	**6,534,151**	**11,284,383**	**12,023,262**	**2,100,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Taxes	9,484						
Facilities and Fleet Management Total:	**9,484**						
Public Works & Development							
Taxes	686,281	766,971	776,506	816,497	883,623	850,093	892,708
Intergovernmental	155,095	250,915	148,651	331,699	210,300	209,959	210,300
Fees & Charges	36,469	32,608	25,222	41,970	26,500	30,376	26,500
Transfers		202,236	3,271,377	175,000			
Other	14,694	20,380	38,380	25,032			
Public Works & Development Total:	**892,540**	**1,273,110**	**4,260,136**	**1,390,199**	**1,120,423**	**1,090,428**	**1,129,508**
Arapahoe County Recreation District Fund Total:	**902,023**	**1,273,110**	**4,260,136**	**1,390,199**	**1,120,423**	**1,090,428**	**1,129,508**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Taxes	4,013,267	5,817,144	5,524,495	5,430,814	5,737,086	5,526,401	6,502,204
Intergovernmental	372,215	3,232,516	4,142,847	1,988,044		326,389	

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HISTORICAL REVENUE SUMMARY

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Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Investment Earnings	513,463	1,521,740	955,955	323,395	415,000	(64,098)	115,000
Other	27,190,571	16,542,478	934,846	500	56,075,000	56,409,846	
Administrative Services Total:	**32,089,516**	**27,113,878**	**11,558,143**	**7,742,753**	**62,227,086**	**62,198,538**	**6,617,204**
Arapahoe County Water & Wastewater PID Fund Tota	**32,089,516**	**27,113,878**	**11,558,143**	**7,742,753**	**62,227,086**	**62,198,538**	**6,617,204**
Lease Purchase Agreements Fund							
Administrative Services							
Investment Earnings				4,668			
Transfers	1,557,629	2,213,369	2,023,046	2,081,359	2,238,906	2,238,906	2,217,404
Other			2,600,000	5,300,000		1	
Administrative Services Total:	**1,557,629**	**2,213,369**	**4,623,046**	**7,386,027**	**2,238,906**	**2,238,907**	**2,217,404**
Lease Purchase Agreements Fund Total:	**1,557,629**	**2,213,369**	**4,623,046**	**7,386,027**	**2,238,906**	**2,238,907**	**2,217,404**
1993 LID Refunding Fund							
Administrative Services							
Other	409						
Administrative Services Total:	**409**						
1993 LID Refunding Fund Total:	**409**						
Building Finance Corporation Fund							
Administrative Services							
Investment Earnings	387,901	447,364	384,161	254,542	160,000	87,302	70,000
Internal Charges	1,583,945	1,596,898	1,560,383	1,579,686	1,600,000	1,595,034	1,600,000

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Building Finance Corporation Fund							
Administrative Services							
Transfers	3,740,500	3,037,500	2,854,700	2,807,430	3,908,225	3,908,225	4,820,900
Other		52,158,584					
Administrative Services Total:	**5,712,345**	**57,240,345**	**4,799,244**	**4,641,658**	**5,668,225**	**5,590,561**	**6,490,900**
Building Finance Corporation Fund Total:	**5,712,345**	**57,240,345**	**4,799,244**	**4,641,658**	**5,668,225**	**5,590,561**	**6,490,900**
Central Services Fund							
Administrative Services							
Internal Charges	5,006,702	4,697,618	4,882,337	5,286,400	4,641,960	5,299,504	4,952,239
Other	148,211	272,968	265,519	624,104		254,984	
Administrative Services Total:	**5,154,913**	**4,970,586**	**5,147,856**	**5,910,505**	**4,641,960**	**5,554,488**	**4,952,239**
Assessor's Office							
Transfers				19,633	5,800	5,800	
Assessor's Office Total:				**19,633**	**5,800**	**5,800**	
Clerk & Recorder's Office							
Transfers			133,785		1,600,000	1,600,000	23,000
Other		1,162,400					
Clerk & Recorder's Office Total:		**1,162,400**	**133,785**		**1,600,000**	**1,600,000**	**23,000**
County Attorney							
Transfers					6,385	6,385	
County Attorney Total:					**6,385**	**6,385**	
Facilities and Fleet Management							
Transfers	8,500	50,000			217,403	217,403	

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Central Services Fund							
Facilities and Fleet Management							
Other		59,750					
Facilities and Fleet Management Total:	**8,500**	**109,750**			**217,403**	**217,403**	
Human Services							
Transfers		12,500			5,543	5,543	
Human Services Total:		**12,500**			**5,543**	**5,543**	
Information Technology							
Investment Earnings			52,752				
Transfers		38,000	158,885	178,750	35,000	35,000	
Information Technology Total:		**38,000**	**211,637**	**178,750**	**35,000**	**35,000**	
Public Works & Development							
Transfers	131,000	36,183	134,715	101,750	73,405	73,405	39,065
Other		65,921	146,800				
Public Works & Development Total:	**131,000**	**102,104**	**281,515**	**101,750**	**73,405**	**73,405**	**39,065**
Sheriff's Office							
Transfers	161,929	226,627	400,881	142,790	177,972	177,972	66,564
Sheriff's Office Total:	**161,929**	**226,627**	**400,881**	**142,790**	**177,972**	**177,972**	**66,564**
Central Services Fund Total:	**5,456,342**	**6,621,967**	**6,175,674**	**6,353,428**	**6,763,468**	**7,675,996**	**5,080,868**
Self Insurance Liability Fund							
County Attorney							
Taxes		49	7	4			
Fees & Charges	61,125	134,281	117,510	47,589		30,495	

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Self Insurance Liability Fund							
County Attorney							
Internal Charges	203,150	201,868	250,209	297,830	614,410	320,052	312,900
Transfers	530,000	1,032,500	1,015,000	550,000			
County Attorney Total:	**794,275**	**1,368,699**	**1,382,725**	**895,423**	**614,410**	**350,547**	**312,900**
Self Insurance Liability Fund Total:	**794,275**	**1,368,699**	**1,382,725**	**895,423**	**614,410**	**350,547**	**312,900**
Employee Flex Benefit Plan Fund							
Human Resources							
Internal Charges	639,695	692,315	867,056	946,583	954,000	920,059	960,000
Transfers	22,000	32,125	31,132	25,000	30,000	30,000	30,000
Human Resources Total:	**661,695**	**724,440**	**898,188**	**971,583**	**984,000**	**950,059**	**990,000**
Employee Flex Benefit Plan Fund Total:	**661,695**	**724,440**	**898,188**	**971,583**	**984,000**	**950,059**	**990,000**
Worker's Compensation Fund							
County Attorney							
Internal Charges	838,227	936,753	1,032,450	1,224,300	1,397,193	1,397,191	1,330,200
Transfers			160,000				
Other	8,310	2,089	2,712	2,288		2,656	
County Attorney Total:	**846,537**	**938,842**	**1,195,162**	**1,226,588**	**1,397,193**	**1,399,847**	**1,330,200**
Worker's Compensation Fund Total:	**846,537**	**938,842**	**1,195,162**	**1,226,588**	**1,397,193**	**1,399,847**	**1,330,200**
Self Insurance Fund							
Human Resources							
Fees & Charges	120,766	99,806	102,747	111,289	180,000	69,615	180,000

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Self Insurance Fund							
Human Resources							
Investment Earnings	66	100	109		65		
Internal Charges	1,377,109	1,485,314	1,537,387	1,621,559	1,590,000	1,531,822	1,590,000
Transfers					33,340	33,340	128,001
Other		6,704				68	
Human Resources Total:	**1,497,940**	**1,591,924**	**1,640,243**	**1,732,849**	**1,803,405**	**1,634,845**	**1,898,001**
Self Insurance Fund Total:	**1,497,940**	**1,591,924**	**1,640,243**	**1,732,849**	**1,803,405**	**1,634,845**	**1,898,001**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Administrative Services							
Salaries and Wages	362,282	362,938	384,677	338,152	380,000	384,743	403,865
Employee Benefits	180,899	92,545	157,758	210,216	268,264	238,926	224,625
Supplies			4,877	403,724	1,265	1,229	
Services and Other	2,899,059	4,680,857	1,940,611	4,859,741	7,907,463	5,261,182	6,271,441
Central Services	100,916			4,740	26,302	4,470	40,507
Transfers	9,616,354	9,890,078	9,771,968	24,501,904	20,651,487	20,651,487	8,509,643
Administrative Services Total:	**13,159,509**	**15,026,418**	**12,259,891**	**30,318,477**	**29,234,781**	**26,542,037**	**15,450,081**
Aid to Agencies							
Services and Other	1,411,618	1,411,618	1,440,000	1,526,679	1,546,500	1,544,004	1,546,500
Aid to Agencies Total:	**1,411,618**	**1,411,618**	**1,440,000**	**1,526,679**	**1,546,500**	**1,544,004**	**1,546,500**
Assessor's Office							
Salaries and Wages	3,594,727	3,665,920	3,743,239	3,833,006	3,982,795	3,783,973	3,875,274
Employee Benefits	829,783	866,408	929,635	974,962	1,085,832	998,236	1,068,563
Supplies	164,627	149,320	185,407	172,993	210,907	171,639	161,423
Services and Other	125,436	93,715	113,295	99,743	170,492	96,711	169,445
Central Services	16,206	14,081	34,568	68,275	92,910	85,006	97,219
Transfers				19,633	5,800	5,800	
Assessor's Office Total:	**4,730,778**	**4,789,444**	**5,006,143**	**5,168,611**	**5,548,736**	**5,141,366**	**5,371,924**
Board of County Commissioners							
Salaries and Wages	524,670	477,718	496,421	501,894	572,820	573,041	573,394
Employee Benefits	117,693	103,822	112,121	121,966	140,202	136,034	142,778
Supplies	26,156	6,839	7,783	4,640	8,500	2,484	7,500
Services and Other	505,858	284,757	284,896	294,871	379,688	343,348	425,688

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Board of County Commissioners							
Central Services	3,529	5,346					
Board of County Commissioners Total:	**1,177,906**	**878,481**	**901,221**	**923,372**	**1,101,210**	**1,054,906**	**1,149,360**
BOCC Administration							
Salaries and Wages		219,026	227,414	242,526	242,715	235,340	242,012
Employee Benefits		57,253	61,261	65,789	69,267	62,758	75,021
Supplies		20,576	21,156	17,310	18,200	19,702	18,200
Services and Other		258,612	278,449	279,416	300,102	277,019	299,100
BOCC Administration Total:		**555,467**	**588,280**	**605,041**	**630,284**	**594,819**	**634,333**
Clerk & Recorder's Office							
Salaries and Wages	4,205,438	4,800,105	4,725,244	5,558,103	5,249,956	5,011,768	5,779,183
Employee Benefits	1,053,293	1,175,997	1,246,185	1,401,765	1,519,684	1,400,726	1,584,481
Supplies	419,155	456,608	467,399	786,348	562,130	402,364	736,800
Services and Other	871,837	1,278,531	966,982	2,296,578	1,268,161	1,019,176	2,281,068
Central Services	244,205	266,724	309,044	296,052	462,612	308,402	615,816
Transfers	10,000		133,785				23,000
Clerk & Recorder's Office Total:	**6,803,928**	**7,977,965**	**7,848,640**	**10,338,845**	**9,062,543**	**8,142,436**	**11,020,348**
Communication Services							
Salaries and Wages	444,513	481,805	486,519	468,926	502,024	460,678	526,987
Employee Benefits	89,154	92,424	97,044	99,896	125,836	117,082	167,102
Supplies	157,880	161,193	148,437	147,834	170,042	176,802	168,950
Services and Other	264,621	261,981	312,093	292,458	408,360	326,949	384,611
Central Services	18,839	18,553	18,553	18,553	22,224	7,224	
Communication Services Total:	**975,007**	**1,015,956**	**1,062,647**	**1,027,667**	**1,228,486**	**1,088,734**	**1,247,650**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Community Resources Department							
Salaries and Wages	991,010	1,185,890	1,510,233	1,842,871	2,101,572	1,938,717	2,139,029
Employee Benefits	265,533	290,193	405,246	495,763	582,556	541,972	583,997
Supplies	89,755	92,025	85,729	76,038	122,370	62,601	126,150
Services and Other	144,098	124,615	199,149	230,342	396,610	241,265	311,094
Capital Outlay		5,000					
Central Services	9,988	13,977	9,055	8,164	19,207	7,537	7,817
Community Resources Department Total:	**1,500,383**	**1,711,701**	**2,209,411**	**2,653,178**	**3,222,315**	**2,792,091**	**3,168,087**
Coroner's Office							
Salaries and Wages	770,244	841,084	892,859	942,016	956,766	978,937	995,569
Employee Benefits	165,051	181,141	196,200	205,760	236,813	221,135	232,238
Supplies	58,026	68,172	69,522	80,896	103,605	97,769	84,500
Services and Other	133,153	164,537	175,676	174,228	196,705	175,602	188,700
Capital Outlay					2,350		2,350
Central Services	19,999	15,325	10,005	10,005	12,022	11,941	12,417
Coroner's Office Total:	**1,146,473**	**1,270,259**	**1,344,261**	**1,412,905**	**1,508,261**	**1,485,383**	**1,515,774**
County Attorney							
Salaries and Wages	1,356,819	1,413,868	1,486,400	1,545,863	1,694,891	1,583,722	1,675,971
Employee Benefits	279,460	296,559	325,296	347,500	418,623	358,263	412,546
Supplies	17,253	17,708	23,299	19,569	14,495	13,710	14,495
Services and Other	770,256	943,476	401,159	410,006	325,260	498,600	317,519
Central Services					2,500	1,197	4,096
Transfers					6,385	6,385	
County Attorney Total:	**2,423,788**	**2,671,611**	**2,236,155**	**2,322,939**	**2,462,154**	**2,461,877**	**2,424,627**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
District Attorney							
Services and Other	10,167,308	10,095,121	11,529,320	10,650,623	12,721,751	12,721,751	12,694,119
Community Programs	554,220	474,238	5,404	(99,552)			
Transfers					333,000	333,000	
District Attorney Total:	**10,721,527**	**10,569,358**	**11,534,723**	**10,551,071**	**13,054,751**	**13,054,751**	**12,694,119**
Facilities and Fleet Management							
Salaries and Wages	3,996,891	4,130,726	4,461,762	4,376,256	4,733,887	4,709,571	4,852,356
Employee Benefits	1,058,785	1,141,349	1,252,297	1,319,812	1,536,712	1,421,136	1,532,730
Supplies	992,599	1,051,353	1,129,811	877,434	909,002	892,568	869,439
Services and Other	5,072,005	3,961,259	3,488,562	552,515	695,997	650,940	668,686
Central Services	145,261	97,520	83,092	101,374	152,637	121,464	167,380
Transfers	8,500	1,350,000	2,140,682	1,300,000	1,517,403	1,517,403	1,300,000
Other				2,577			
Facilities and Fleet Management Total:	**11,274,042**	**11,732,207**	**12,556,207**	**8,529,968**	**9,545,638**	**9,313,082**	**9,390,591**
Finance							
Salaries and Wages	1,351,734	1,348,301	1,676,747	1,725,710	1,937,286	1,889,501	2,017,216
Employee Benefits	313,649	313,252	399,850	425,352	501,849	466,202	526,806
Supplies	31,464	41,295	42,896	40,174	52,049	50,650	42,873
Services and Other	362,512	328,178	617,761	265,482	537,352	275,250	368,932
Community Programs				44			
Capital Outlay					600		
Central Services	2,574	2,574	2,574	2,574	429	429	
Finance Total:	**2,061,934**	**2,033,599**	**2,739,828**	**2,459,335**	**3,029,565**	**2,682,032**	**2,955,827**
Human Resources							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Human Resources							
Salaries and Wages	596,237	632,996	659,792	725,852	890,492	774,324	925,565
Employee Benefits	116,600	124,220	131,271	132,744	219,196	150,628	219,633
Supplies	30,589	43,802	56,133	68,505	73,000	77,347	73,000
Services and Other	219,795	247,636	358,672	278,948	360,393	186,181	381,536
Human Resources Total:	**963,221**	**1,048,654**	**1,205,868**	**1,206,049**	**1,543,081**	**1,188,480**	**1,599,734**
Information Technology							
Salaries and Wages	4,715,717	4,801,505	4,888,064	5,163,722	5,367,208	5,156,902	5,319,643
Employee Benefits	929,496	961,773	1,015,849	1,103,320	1,231,304	1,129,164	1,293,171
Supplies	95,972	126,198	109,289	67,749	114,253	89,921	98,910
Services and Other	4,139,613	3,750,461	4,059,411	4,768,363	4,513,063	4,385,263	4,288,800
Capital Outlay							18,000
Central Services	538,226	515,036	701,731	786,180	988,437	926,524	1,265,814
Transfers		38,000	158,885	90,750	35,000	35,000	
Information Technology Total:	**10,419,025**	**10,192,973**	**10,933,229**	**11,980,084**	**12,249,265**	**11,722,774**	**12,284,338**
Public Works & Development							
Salaries and Wages	5,597,154	5,832,109	5,458,645	5,120,700	4,883,698	4,944,240	4,914,988
Employee Benefits	1,241,056	1,337,695	1,308,814	1,296,764	1,299,627	1,282,117	1,335,856
Supplies	254,757	262,800	223,113	192,638	182,441	135,979	176,300
Services and Other	1,724,609	1,329,586	1,064,258	1,012,581	1,370,373	928,270	1,173,430
Central Services	189,186	140,565	124,679	124,631	137,081	129,188	121,207
Transfers	4,200	1,000			6,500	6,500	
Public Works & Development Total:	**9,010,962**	**8,903,755**	**8,179,509**	**7,747,314**	**7,879,720**	**7,426,293**	**7,721,781**
Sheriff's Office							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Sheriff's Office							
Salaries and Wages	32,742,658	36,213,703	37,206,202	38,628,089	39,249,958	39,423,822	39,540,947
Employee Benefits	7,407,283	8,177,709	8,698,144	9,507,986	10,502,404	10,435,558	10,626,981
Supplies	3,923,408	3,948,630	3,942,042	4,420,924	4,655,087	4,356,935	4,659,922
Services and Other	3,487,210	3,341,378	4,212,993	4,740,375	4,673,669	4,432,800	4,806,772
Capital Outlay		29,900	43,500	37,773	7,300	16,942	7,300
Central Services	1,284,326	1,307,928	1,321,115	1,417,434	1,366,075	1,417,454	1,331,392
Transfers	60,000	187,527	369,191	75,370	115,732	115,732	18,690
Sheriff's Office Total:	**48,904,884**	**53,206,775**	**55,793,186**	**58,827,951**	**60,570,225**	**60,199,243**	**60,992,004**
Strategic Programs Office							
Salaries and Wages	183,605						
Employee Benefits	36,977						
Supplies	1,576						
Services and Other	21,785						
Strategic Programs Office Total:	**243,943**						
Treasurer's Office							
Salaries and Wages	990,773	1,059,187	1,155,927	1,217,449	1,120,209	1,209,207	1,160,215
Employee Benefits	226,610	241,498	270,029	277,115	297,759	290,585	307,892
Supplies	136,331	122,253	145,859	165,041	161,096	53,023	161,096
Services and Other	188,030	185,324	278,920	330,454	377,803	403,267	352,062
Central Services	15,658	17,056	17,215	16,100	14,198	14,090	124
Treasurer's Office Total:	**1,557,401**	**1,625,318**	**1,867,951**	**2,006,159**	**1,971,065**	**1,970,173**	**1,981,389**
Tri-County Health							
Services and Other	3,348,775	3,515,432	3,685,536	3,806,364	3,993,389	3,881,273	4,076,486

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
General Fund							
Tri-County Health							
Community Programs	388,308	390,604	388,308	388,308	388,308	388,308	388,308
Central Services	118,970	133,602	152,587	144,993	234,224	227,592	198,938
Tri-County Health Total:	**3,856,053**	**4,039,638**	**4,226,431**	**4,339,665**	**4,615,921**	**4,497,173**	**4,663,732**
General Fund Total:	**132,342,384**	**140,661,199**	**143,933,581**	**163,945,311**	**170,004,501**	**162,901,654**	**157,812,199**
Social Services Fund							
District Attorney							
Services and Other			1,955,935				
Community Programs	4,261,204	4,331,407	15,750				
District Attorney Total:	**4,261,204**	**4,331,407**	**1,971,685**				
Human Services							
Salaries and Wages	15,364,354	15,968,623	17,971,223	20,752,285	22,470,224	22,197,793	22,604,927
Employee Benefits	3,495,859	3,852,305	4,492,514	5,436,471	6,353,203	6,024,335	6,372,200
Supplies	312,153	285,016	437,972	656,757	578,789	555,392	614,975
Services and Other	1,427,452	1,238,947	1,773,548	2,133,109	2,782,036	1,815,599	1,878,620
Community Programs	10,244,013	9,064,331	8,831,356	10,990,168	12,414,002	14,006,377	15,733,067
Central Services			9,008	2,333	269,675	254,203	224,004
Transfers		13,910	8,651,938	1,968,967	2,821,543	2,821,543	14,591
Human Services Total:	**30,843,831**	**30,423,132**	**42,167,559**	**41,940,090**	**47,689,472**	**47,675,242**	**47,442,384**
Social Services Fund Total:	**35,105,035**	**34,754,539**	**44,139,244**	**41,940,090**	**47,689,472**	**47,675,242**	**47,442,384**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Services and Other	29,120	11,650	28,637	46,843	744,277	31,458	
Capital Outlay					132,100		132,099
Clerk & Recorder's Office Total:	**29,120**	**11,650**	**28,637**	**46,843**	**876,377**	**31,458**	**132,099**
Electronic Filing Technology Fund Total:	**29,120**	**11,650**	**28,637**	**46,843**	**876,377**	**31,458**	**132,099**
Cash In Lieu Fund							
Public Works & Development							
Services and Other			613,936		338,265		166,788
Capital Outlay	49,745	90,000					
Transfers		202,236	671,377				
Public Works & Development Total:	**49,745**	**292,236**	**1,285,313**		**338,265**		**166,788**
Cash In Lieu Fund Total:	**49,745**	**292,236**	**1,285,313**		**338,265**		**166,788**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Salaries and Wages	3,030,892	3,061,031	3,243,444	3,703,065	3,726,207	3,582,390	3,851,901
Employee Benefits	697,213	734,248	815,488	953,622	1,024,698	924,029	1,069,716
Supplies	208,888	226,680	259,813	303,500	306,359	214,563	290,142
Services and Other	306,222	255,445	283,027	509,286	407,640	238,979	406,148
Central Services	499,708	499,845	572,656	552,393	536,895	533,738	550,149
Transfers	7,112	2,689	2,530	2,350	2,599	2,599	51,831
Sheriff's Office Total:	**4,750,035**	**4,779,938**	**5,176,959**	**6,024,216**	**6,004,398**	**5,496,298**	**6,219,887**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Arapahoe Law Enforcement Authority Fund							
Arapahoe Law Enforcement Authority Fund Total:	**4,750,035**	**4,779,938**	**5,176,959**	**6,024,216**	**6,004,398**	**5,496,298**	**6,219,887**
Arapahoe/Douglas Works! Fund							
Community Resources Department							
Salaries and Wages	2,872,143	3,007,495	2,885,598	2,797,186	3,950,801	3,993,385	3,639,491
Employee Benefits	677,542	736,450	729,861	727,985	1,003,103	872,640	1,047,444
Supplies	203,368	339,499	200,366	494,409	262,450	236,485	261,650
Services and Other	1,221,435	1,271,517	1,638,799	2,068,195	5,251,531	3,526,527	7,389,314
Community Programs	227,601	458,903	530,391	313,603	1,511,175	375,136	702,750
Central Services	572,326	670,916	778,416	284,701	293,189	226,538	239,074
Transfers		210	204				2,316
Community Resources Department Total:	**5,774,416**	**6,484,990**	**6,763,634**	**6,686,079**	**12,272,249**	**9,230,711**	**13,282,039**
Arapahoe/Douglas Works! Fund Total:	**5,774,416**	**6,484,990**	**6,763,634**	**6,686,079**	**12,272,249**	**9,230,711**	**13,282,039**
Road & Bridge Fund							
Public Works & Development							
Salaries and Wages	3,340,922	3,314,537	3,620,049	3,176,177	3,096,637	3,035,881	3,056,386
Employee Benefits	860,750	922,875	979,201	968,759	996,628	959,685	955,890
Supplies	2,604,821	3,583,109	3,047,669	2,546,224	2,163,225	2,053,557	2,106,310
Services and Other	5,769,665	6,335,432	6,489,498	6,645,471	7,113,789	6,413,849	6,631,779
Central Services	2,130,709	2,094,283	2,280,671	2,147,140	2,291,020	2,229,674	2,131,262
Transfers	77,075	21,436	1,903,207	15,825	2,616	2,616	43,552
Public Works & Development Total:	**14,783,941**	**16,271,672**	**18,320,295**	**15,499,595**	**15,663,915**	**14,695,261**	**14,925,179**
Road & Bridge Fund Total:	**14,783,941**	**16,271,672**	**18,320,295**	**15,499,595**	**15,663,915**	**14,695,261**	**14,925,179**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Conservation Trust Fund							
Administrative Services							
Services and Other	2,398		61,106				
Capital Outlay	911,967	2,224,226	465,000		298,280		
Transfers		338,710	388,570	385,569	381,370	381,370	381,367
Administrative Services Total:	**914,365**	**2,562,936**	**914,676**	**385,569**	**679,650**	**381,370**	**381,367**
Conservation Trust Fund Total:	**914,365**	**2,562,936**	**914,676**	**385,569**	**679,650**	**381,370**	**381,367**
Contingent & Emergency Reserve Fund							
Administrative Services							
Services and Other					713,106		713,106
Administrative Services Total:					**713,106**		**713,106**
Contingent & Emergency Reserve Fund Total:					**713,106**		**713,106**
Communications Network Replacement Fund							
Administrative Services							
Supplies	11,926	9,476					
Services and Other	9,276	56,075	38,827	38,934	462,641	135,289	83,925
Administrative Services Total:	**21,201**	**65,551**	**38,827**	**38,934**	**462,641**	**135,289**	**83,925**
Communications Network Replacement Fund Total:	**21,201**	**65,551**	**38,827**	**38,934**	**462,641**	**135,289**	**83,925**
Sheriff's Commissary Fund							
Sheriff's Office							
Salaries and Wages	96,319	193,259	166,315	217,460	333,518	242,127	327,544
Employee Benefits	16,054	39,596	36,708	58,793	86,849	69,932	90,654

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Sheriff's Commissary Fund							
Sheriff's Office							
Supplies	104,440	147,413	141,336	87,051	130,443	76,956	129,578
Services and Other	900,317	922,595	922,859	1,130,303	2,390,106	1,324,381	1,460,852
Capital Outlay	9,049	50,104	59,250				
Transfers		175,000					205
Sheriff's Office Total:	**1,126,180**	**1,527,968**	**1,326,469**	**1,493,607**	**2,940,916**	**1,713,396**	**2,008,833**
Sheriff's Commissary Fund Total:	**1,126,180**	**1,527,968**	**1,326,469**	**1,493,607**	**2,940,916**	**1,713,396**	**2,008,833**
Community Development Fund							
Community Resources Department							
Salaries and Wages	240,207	270,523	240,626	193,736	171,840	191,901	177,577
Employee Benefits	45,065	62,053	57,459	45,017	44,435	46,748	44,920
Supplies	3,405	3,500	3,345	7,986	4,530	5,291	4,530
Services and Other	3,105,665	1,496,934	2,266,032	1,961,705	5,054,042	1,855,627	4,573,300
Community Programs	17,084	12,389	18,464	18,606	37,800	21,146	27,000
Central Services	8,732	13,676	11,484	10,908	18,274	11,604	14,459
Transfers		30	48				
Community Resources Department Total:	**3,420,158**	**1,859,104**	**2,597,459**	**2,237,957**	**5,330,921**	**2,132,317**	**4,841,786**
Community Development Fund Total:	**3,420,158**	**1,859,104**	**2,597,459**	**2,237,957**	**5,330,921**	**2,132,317**	**4,841,786**
Forfeited Property Fund							
Sheriff's Office							
Supplies					33,856		
Services and Other	11,000		2,325	39,790	26,597	2,505	

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Forfeited Property Fund							
Sheriff's Office							
Capital Outlay				6,600		24,200	
Sheriff's Office Total:	**11,000**		**2,325**	**46,390**	**60,453**	**26,705**	
Forfeited Property Fund Total:	**11,000**		**2,325**	**46,390**	**60,453**	**26,705**	
Board Designated Fund							
Administrative Services							
Transfers			1,312,657				
Administrative Services Total:			**1,312,657**				
Board Designated Fund Total:			**1,312,657**				
Developmental Disability Fund							
Administrative Services							
Services and Other	6,491,214	6,673,869	6,783,213	7,587,828	7,660,586	7,578,075	7,851,311
Administrative Services Total:	**6,491,214**	**6,673,869**	**6,783,213**	**7,587,828**	**7,660,586**	**7,578,075**	**7,851,311**
Developmental Disability Fund Total:	**6,491,214**	**6,673,869**	**6,783,213**	**7,587,828**	**7,660,586**	**7,578,075**	**7,851,311**
Grant Fund							
Administrative Services							
Supplies			130,258				
Services and Other			47,214				
Administrative Services Total:			**177,472**				
Community Resources Department							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Grant Fund							
Community Resources Department							
Salaries and Wages	1,293,426	1,355,378	1,439,781	1,549,449	2,262,560	1,945,876	2,076,578
Employee Benefits	363,957	453,787	481,402	572,902	802,594	656,351	748,324
Supplies	530,652	638,046	695,816	827,281	1,664,326	1,179,076	2,237,548
Services and Other	351,240	438,619	442,603	637,816	1,900,105	938,973	2,008,063
Community Programs	4,542,856	5,318,128	5,783,560	5,692,466	6,103,513	6,271,395	6,245,726
Capital Outlay	59,681	53,551	87,780	202,163	387,716	366,325	57,560
Central Services	26,901	25,811	31,805	49,426	68,243	56,815	85,896
Transfers	78,388	15	24	80,000			1,457
Community Resources Department Total:	**7,247,101**	**8,283,334**	**8,962,772**	**9,611,503**	**13,189,057**	**11,414,811**	**13,461,152**
Sheriff's Office							
Supplies				98,414			
Sheriff's Office Total:				**98,414**			
Grant Fund Total:	**7,247,101**	**8,283,334**	**9,140,244**	**9,709,917**	**13,189,057**	**11,414,811**	**13,461,152**
Open Space Sales Tax Fund							
Communication Services							
Salaries and Wages					61,992	66,061	64,606
Employee Benefits					18,932	15,081	15,188
Supplies					1,350	2,216	1,250
Services and Other					13,674	9,654	7,100
Central Services							1,395
Communication Services Total:					**95,948**	**93,012**	**89,539**
Finance							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Open Space Sales Tax Fund							
Finance							
Salaries and Wages	45,354	38,971	23,302	25,200	23,254	25,294	23,125
Employee Benefits	13,151	9,237	5,863	6,406	6,323	5,898	6,216
Supplies	66			778	1,000		1,000
Services and Other	49	104	105	10,625	11,500	16,925	10,500
Transfers		15					
Finance Total:	**58,620**	**48,327**	**29,270**	**43,009**	**42,077**	**48,117**	**40,841**
Public Works & Development							
Salaries and Wages	101,888	146,330	261,595	393,153	442,416	422,412	483,719
Employee Benefits	21,685	31,477	52,992	78,244	103,184	86,575	113,611
Supplies	6,096	44,329	88,384	153,351	123,200	62,590	102,200
Services and Other	12,250,002	12,222,215	14,070,522	14,734,354	40,680,642	9,250,852	14,430,527
Capital Outlay	85,085	1,901,016	2,157,210	2,074,245	647,460	1,309,219	2,266,460
Central Services	25,994	15,377	42,609	48,386	87,854	71,228	72,745
Transfers	24,000	15	105,242	264,000	98,075	66,905	246
Public Works & Development Total:	**12,514,749**	**14,360,759**	**16,778,554**	**17,745,733**	**42,182,831**	**11,269,780**	**17,469,508**
Open Space Sales Tax Fund Total:	**12,573,369**	**14,409,086**	**16,807,824**	**17,788,742**	**42,320,856**	**11,410,909**	**17,599,888**
Homeland Security Fund							
Sheriff's Office							
Salaries and Wages		196,848	190,229	192,629	745,234	305,021	
Employee Benefits		15,059	14,493	14,068		18,585	
Supplies	1,565,190	612,527	497,499	99,263	75,577	114,043	
Services and Other	1,396,413	1,856,704	2,174,556	1,641,443	10,403,832	4,356,837	
Central Services			690				

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Homeland Security Fund							
Sheriff's Office							
Sheriff's Office Total:	**2,961,603**	**2,681,137**	**2,877,466**	**1,947,403**	**11,224,643**	**4,794,487**	
Homeland Security Fund Total:	**2,961,603**	**2,681,137**	**2,877,466**	**1,947,403**	**11,224,643**	**4,794,487**	
Building Maintenance Fund							
Facilities and Fleet Management							
Supplies		180,317	168,552	245,349	200,187	329,052	209,000
Services and Other	1,331	1,235,684	1,843,865	2,259,542	1,729,431	1,259,206	1,670,094
Capital Outlay	2,452,273	6,419,735	1,253,100				
Transfers	31,059	372,699	148,794	1,002,759	474,676	474,676	284,037
Facilities and Fleet Management Total:	**2,484,663**	**8,208,435**	**3,414,311**	**3,507,650**	**2,404,294**	**2,062,934**	**2,163,131**
Building Maintenance Fund Total:	**2,484,663**	**8,208,435**	**3,414,311**	**3,507,650**	**2,404,294**	**2,062,934**	**2,163,131**
Arapahoe County Fair Fund							
Board of County Commissioners							
Salaries and Wages		4,741					
Supplies		34,659	14,940				
Services and Other		153,009	235,737				
Central Services		160					
Board of County Commissioners Total:		**192,569**	**250,677**				
Community Resources Department							
Supplies		11,359	18,513	12,492	19,100	17,277	16,600
Services and Other		3,635	12,144	10,597	13,000	12,484	15,500

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Arapahoe County Fair Fund							
Community Resources Department							
Community Resources Department Total:		**14,994**	**30,657**	**23,089**	**32,100**	**29,760**	**32,100**
Public Works & Development							
Supplies				19,385	46,900	20,544	18,000
Services and Other				253,285	201,365	246,906	309,425
Public Works & Development Total:				**272,670**	**248,265**	**267,451**	**327,425**
Arapahoe County Fair Fund Total:		**207,562**	**281,334**	**295,758**	**280,365**	**297,211**	**359,525**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Services and Other	1,877,396	2,076,008	1,939,724	1,842,489			
Capital Outlay	490	29,725	357,879	987,134	485,581	551,706	
Administrative Services Total:	**1,877,886**	**2,105,732**	**2,297,604**	**2,829,624**	**485,581**	**551,706**	
Law Enforcement Capital Improvement Trust Fund To	**1,877,886**	**2,105,732**	**2,297,604**	**2,829,624**	**485,581**	**551,706**	
Capital Expenditure Fund							
Administrative Services							
Services and Other		8,454		102,914	3,194	(59,038)	
Capital Outlay			229,932	2,117,814	11,472,768	7,439,025	
Transfers		4,000,000	3,000,000	5,000,000	4,700,000	4,700,000	2,100,000
Administrative Services Total:		**4,008,454**	**3,229,932**	**7,220,728**	**16,175,962**	**12,079,987**	**2,100,000**
Communication Services							
Capital Outlay					67,145		

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Capital Expenditure Fund							
Communication Services							
Communication Services Total:					**67,145**		
Facilities and Fleet Management							
Supplies		7,802					
Services and Other		71,252	186,524	(32,000)	700,000	(47,351)	92,590
Community Programs				135,771			
Capital Outlay	2,409,304	3,994,727	3,240,495	6,152,572	6,728,322	2,295,203	1,322,380
Transfers		28,960					
Facilities and Fleet Management Total:	**2,409,304**	**4,102,741**	**3,427,019**	**6,256,343**	**7,428,322**	**2,247,852**	**1,414,970**
Finance							
Services and Other	44,746	39,400	959,318	176,729	68,010	68,010	68,003
Capital Outlay			32,201				
Finance Total:	**44,746**	**39,400**	**991,519**	**176,729**	**68,010**	**68,010**	**68,003**
Human Services							
Capital Outlay	268						
Human Services Total:	**268**						
Information Technology							
Services and Other					653,539	322,076	
Capital Outlay	182,806	153,804	17,204		1,542,000	643,069	2,500,000
Information Technology Total:	**182,806**	**153,804**	**17,204**		**2,195,539**	**965,146**	**2,500,000**
Public Works & Development							
Services and Other	2,248	67,191	61,791	1,224	86,785	13,177	
Transfers	1,800,000						

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Capital Expenditure Fund							
Public Works & Development							
Public Works & Development Total:	**1,802,248**	**67,191**	**61,791**	**1,224**	**86,785**	**13,177**	
Sheriff's Office							
Supplies					2,000		
Services and Other					29,987		
Capital Outlay		585,318	480,973	673,899	5,447,755	504,328	176,803
Sheriff's Office Total:		**585,318**	**480,973**	**673,899**	**5,479,742**	**504,328**	**176,803**
Capital Expenditure Fund Total:	**4,439,371**	**8,956,909**	**8,208,438**	**14,328,922**	**31,501,505**	**15,878,500**	**6,259,776**
Infrastructure Fund							
Public Works & Development							
Supplies					11,542		
Services and Other	1,242,990	532,849	2,796,011	1,483,597	26,438,014	7,617,823	
Capital Outlay	5,267,333	7,677,014	3,621,936	4,293,204	4,200,000	307,298	2,100,000
Transfers							
Other					285,895		
Public Works & Development Total:	**6,510,323**	**8,209,863**	**6,417,948**	**5,776,802**	**30,935,451**	**7,925,122**	**2,100,000**
Infrastructure Fund Total:	**6,510,323**	**8,209,863**	**6,417,948**	**5,776,802**	**30,935,451**	**7,925,122**	**2,100,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Services and Other	9,484						
Facilities and Fleet Management Total:	**9,484**						

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Arapahoe County Recreation District Fund							
Public Works & Development							
Salaries and Wages	22,907	41,839	121,388	142,582	178,978	159,340	197,279
Employee Benefits	4,574	9,733	29,696	33,781	49,640	36,812	51,034
Supplies	3,567	3,104	20,623	1,120	18,500		18,500
Services and Other	509,909	602,006	715,432	529,494	618,563	538,708	607,912
Capital Outlay	757,839	726,516	3,345,006	181,260		2,366	70,000
Central Services	3,837	1,162	1,900	5,699	6,593	6,593	6,593
Transfers	220,500	242,500	242,185	333,359	334,455	334,455	344,930
Public Works & Development Total:	**1,523,133**	**1,626,859**	**4,476,229**	**1,227,295**	**1,206,729**	**1,078,274**	**1,296,248**
Arapahoe County Recreation District Fund Total:	**1,532,616**	**1,626,859**	**4,476,229**	**1,227,295**	**1,206,729**	**1,078,274**	**1,296,248**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Services and Other	4,262,096	6,512,273	5,524,034	5,575,500	6,339,953	6,300,542	6,091,099
Capital Outlay	7,063,342	13,689,973	18,423,187	13,151,377	75,571,455	14,678,284	
Other			517				
Administrative Services Total:	**11,325,438**	**20,202,247**	**23,947,738**	**18,726,877**	**81,911,408**	**20,978,826**	**6,091,099**
Arapahoe County Water & Wastewater PID Fund Tota	**11,325,438**	**20,202,247**	**23,947,738**	**18,726,877**	**81,911,408**	**20,978,826**	**6,091,099**
Lease Purchase Agreements Fund							
Administrative Services							
Services and Other	1,557,611	2,192,391	2,012,405	2,082,676	2,238,906	2,184,400	2,217,404
Capital Outlay				5,275,000			
Transfers			2,600,000				

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Lease Purchase Agreements Fund							
Administrative Services							
Administrative Services Total:	**1,557,611**	**2,192,391**	**4,612,405**	**7,357,676**	**2,238,906**	**2,184,400**	**2,217,404**
Lease Purchase Agreements Fund Total:	**1,557,611**	**2,192,391**	**4,612,405**	**7,357,676**	**2,238,906**	**2,184,400**	**2,217,404**
Building Finance Corporation Fund							
Administrative Services							
Services and Other	7,419,292	3,668,057	6,511,838	6,499,164	6,496,525	6,496,491	6,494,513
Transfers		550,000					
Other		54,529,516					
Administrative Services Total:	**7,419,292**	**58,747,573**	**6,511,838**	**6,499,164**	**6,496,525**	**6,496,491**	**6,494,513**
Building Finance Corporation Fund Total:	**7,419,292**	**58,747,573**	**6,511,838**	**6,499,164**	**6,496,525**	**6,496,491**	**6,494,513**
Central Services Fund							
Administrative Services							
Supplies	991,801	1,162,892	1,217,912	1,318,375	1,360,000	1,086,653	1,360,000
Services and Other		34,864					
Administrative Services Total:	**991,801**	**1,197,755**	**1,217,912**	**1,318,375**	**1,360,000**	**1,086,653**	**1,360,000**
Assessor's Office							
Capital Outlay		73,131	195,390	131,013	35,299	36,198	
Assessor's Office Total:		**73,131**	**195,390**	**131,013**	**35,299**	**36,198**	
Clerk & Recorder's Office							
Capital Outlay	5,930	1,183,541	187,444	86,000	4,977,855	219,534	29,500
Clerk & Recorder's Office Total:	**5,930**	**1,183,541**	**187,444**	**86,000**	**4,977,855**	**219,534**	**29,500**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Central Services Fund							
Community Resources Department							
Capital Outlay		16,408					
Community Resources Department Total:		**16,408**					
Coroner's Office							
Capital Outlay	23,781				51,465	48,214	
Coroner's Office Total:	**23,781**				**51,465**	**48,214**	
County Attorney							
Capital Outlay					6,385	6,384	
County Attorney Total:					**6,385**	**6,384**	
Facilities and Fleet Management							
Capital Outlay	8,480	71,946	246,402	105,283	397,537	315,576	6,400
Facilities and Fleet Management Total:	**8,480**	**71,946**	**246,402**	**105,283**	**397,537**	**315,576**	**6,400**
Finance							
Capital Outlay	5,332						
Finance Total:	**5,332**						
Human Services							
Capital Outlay		12,305	37,258	41,051	79,328	76,135	
Human Services Total:		**12,305**	**37,258**	**41,051**	**79,328**	**76,135**	
Information Technology							
Capital Outlay	347,755	1,189,739	643,327	1,209,924	872,958	663,426	1,499,590
Information Technology Total:	**347,755**	**1,189,739**	**643,327**	**1,209,924**	**872,958**	**663,426**	**1,499,590**
Public Works & Development							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Central Services Fund							
Public Works & Development							
Capital Outlay	1,554,867	1,477,177	1,685,708	1,502,547	1,058,396	954,961	1,302,574
Public Works & Development Total:	**1,554,867**	**1,477,177**	**1,685,708**	**1,502,547**	**1,058,396**	**954,961**	**1,302,574**
Sheriff's Office							
Services and Other			6,800				
Capital Outlay	1,068,949	978,845	1,317,850	1,412,940	1,882,320	1,288,193	1,136,548
Sheriff's Office Total:	**1,068,949**	**978,845**	**1,324,650**	**1,412,940**	**1,882,320**	**1,288,193**	**1,136,548**
Treasurer's Office							
Capital Outlay	63,563	5,942					
Treasurer's Office Total:	**63,563**	**5,942**					
Central Services Fund Total:	**4,070,457**	**6,206,789**	**5,538,091**	**5,807,133**	**10,721,543**	**4,695,274**	**5,334,612**
Self Insurance Liability Fund							
County Attorney							
Supplies	264	610	3,391	4,654	8,750	1,535	8,750
Services and Other	590,353	663,856	565,054	562,316	860,490	596,599	915,600
Transfers	102,077	58,113	31,690	67,420	96,640	62,240	
County Attorney Total:	**692,693**	**722,579**	**600,135**	**634,390**	**965,880**	**660,374**	**924,350**
Self Insurance Liability Fund Total:	**692,693**	**722,579**	**600,135**	**634,390**	**965,880**	**660,374**	**924,350**
Employee Flex Benefit Plan Fund							
Human Resources							
Services and Other	647,114	726,014	869,516	965,250	984,000	964,289	990,000

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Adopted Budget
Employee Flex Benefit Plan Fund							
Human Resources							
Human Resources Total:	**647,114**	**726,014**	**869,516**	**965,250**	**984,000**	**964,289**	**990,000**
Employee Flex Benefit Plan Fund Total:	**647,114**	**726,014**	**869,516**	**965,250**	**984,000**	**964,289**	**990,000**
Worker's Compensation Fund							
County Attorney							
Supplies	64,828	63,819	72,335	52,026	82,000	53,226	82,000
Services and Other	945,925	1,113,718	1,561,474	936,245	1,322,409	1,385,534	1,248,200
County Attorney Total:	**1,010,753**	**1,177,537**	**1,633,809**	**988,271**	**1,404,409**	**1,438,760**	**1,330,200**
Worker's Compensation Fund Total:	**1,010,753**	**1,177,537**	**1,633,809**	**988,271**	**1,404,409**	**1,438,760**	**1,330,200**
Self Insurance Fund							
Human Resources							
Employee Benefits					33,340	33,339	68,000
Services and Other	1,401,576	1,421,346	1,347,421	1,384,294	1,770,065	1,502,643	1,830,001
Human Resources Total:	**1,401,576**	**1,421,346**	**1,347,421**	**1,384,294**	**1,803,405**	**1,535,982**	**1,898,001**
Self Insurance Fund Total:	**1,401,576**	**1,421,346**	**1,347,421**	**1,384,294**	**1,803,405**	**1,535,982**	**1,898,001**

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GENERAL FUND AND MILL LEVY FUNDS RESERVE POLICY

I. Policy

It shall be the policy of the Arapahoe Board of County Commissioners to maintain a satisfactory level of unappropriated fund balance reserves in order to insure a continued strong financial position within the County, and to conform to the requirements of the Taxpayer's Bill of Rights. The amount that fund balance is reserved must be at a minimum equal to the amount required by the Taxpayer's Bill of Rights (3%). However, it is the option of the Board to set it at any level at or above the Tabor requirement that they feel is proper.

II. Scope

The Board of County Commissioners has established that the level of the fund balance reserve policy shall be as follows:

1. General Fund - A fund balance reserve will be established by the BOCC at no less than 11% of the current year's initial adopted total operational budget. The amount required by the Taxpayer's Bill of Rights for County Government and the accrued vacation/sick leave shall be part of this 11% reserve.

2. Road & Bridge - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget be will established. The accrued vacation/sick leave shall be part of this one-sixth reserve.

3. Social Service - A fund balance reserve of one-sixth of the County's portion of the current years initial adopted total operational budget will be established as the minimum reserve balance. Any remaining fund balance above this reserve should be captioned "Reserved for Social Services Programs". Note: these moneys are fund balance money set aside at the option of the Board. The accrued vacation/sick leave shall be part of this one-sixth reserve.

4. Law Enforcement Authority District Fund - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget will be established as the minimum beginning reserve balance. The amount required by the Taxpayer's Bill of Rights for the Arapahoe Law Enforcement Authority shall be part of this one-sixth reserve. The accrued vacation/sick leave will be part of this one-sixth reserve.

5. Arapahoe County Recreation District Fund - A fund balance reserve shall be established and maintained for the Arapahoe County Recreation District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

6. General Improvement District Funds - A fund balance reserve shall be established and maintained for each Arapahoe County General Improvement District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

III. Background

The following factors have been considered in the setting of this policy.

1. The level of reserves to be maintained to determine the County's desired bond rating.

2. An adequate level of reserves be maintained for cash flow purposes.

3. The County maintain an adequate level of reserves to insure that the annual budget be balanced as required by law.

4. A sufficient level of reserves be maintained to carry the County through low economic years or fluctuations in anticipated annual revenues

5. The voters of the State of Colorado adopted the Taxpayer's Bill of Rights on November 3, 1992. This amendment to the State Constitution requires a reserve of 1% or more of "fiscal year spending" for 1993, 2% or more for 1994, and 3% or more for 1995 and all subsequent years.

IV. Definitions

Taxpayer's Bill of Rights - Article X, Section 20 of the State Constitution was initially adopted by the Voters of the State of Colorado on November 3, 1992.

Fiscal Year Spending - As defined by the Taxpayers Bill of Rights, "all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales."

Initial Adopted Total Operational Budget - The appropriated amount initially adopted by the Board of County Commissioners prior to any supplemental appropriations or transfers.

V. Responsibilities

1. The Finance Department, Budget Division shall calculate the amount of the reserves as defined in this policy, including both the reserves required by this policy and estimates of the reserves required under the Taxpayer's Bill of Rights.

2. The Board of County Commissioners shall approve by Resolution, the amounts designated as the reserves.

3. The Finance Department shall be responsible for the preparation and notification to the Board of County Commissioners, the status of unappropriated fund balance reserves on a quarterly basis, noting any exceptions to the levels as defined in the policy.

REAPPROPRIATION POLICY

I. Policy

Since appropriations expire and unspent balances revert to the unappropriated fund balance at the end of the budget year, it is necessary to reauthorize expenditures which were authorized but unspent in a prior year.

Amounts equal to purchase orders encumbered but not expended in a calendar year that have been reopened in a subsequent year, will be appropriated in that subsequent year. In addition the unspent balances of budgeted project or grant monies from a prior year will be appropriated in the subsequent year if needed in the subsequent year according to the Board of County Commissioners. The unappropriated fund balance of certain funds will be appropriated each year at such time that these balances are reasonably known. (Except Water Authority)

II. Scope

1. The balance of all purchase orders opened and encumbered using budgeted funds from the prior year budget, but which were unspent in the prior year, and which are still needed in a subsequent year, will be reappropriated.

2. The unspent balance of amounts budgeted in a prior year for Commissioner approved projects and grants will be reappropriated so the project or grant spending can be completed.

3. The unappropriated fund balance of the following funds shall be reappropriated:
   a. CIP Project Tracking Fund
   b. Conservation Trust Fund
   c. Cash-In-Lieu Fund
   d. Law Enforcement Assistance Administration Fund
   e. All General Improvement District Funds
   f. Sheriff Commissary Fund
   g. Forfeited Property Fund
   h. Communication Network System Replacement Fund

4. Requests for supplemental funding for needs not appropriated in the prior year budget are not within the scope of this policy, and shall be handled following the Supplemental Requests Policy 3.4.

5. The amount of reappropriation for any one department, and any one fund, shall be limited to the actual savings from the prior year budget, and the available unappropriated and reserved fund balances.

III. Definitions

1. Reappropriation - The appropriation of an amount or balance which was appropriated in a prior budget period for the purpose of maintaining the authorization for the original appropriated purpose.

IV. Responsibilities

1. The Accounts Payable Division of the Finance Department shall be responsible for the preparation of a listing of purchase orders reopened following the start of a new year.

2. Each Elected Official and Department Head is responsible for the review of this list and for submitting in writing, any change to the list.

3. The Budget Coordinator is responsible for administrative review and submission of recommendations to the Board of County Commissioners.

V. Procedures

1. The Accounts Payable Division of the Finance Department shall prepare a listing of all purchase orders which were reopened and which are to be paid, in the new year. This list shall be delivered to the Budget Division of the Finance Department at the earliest reasonable opportunity following the beginning of a new year.

2. The Budget Division will send each office, department or agency of the County a copy of their department or agency's portion of the list.

3. Each County office, department or agency shall review the list of purchase orders and notify the Budget Division if any item on the list is not required or was closed following the beginning of the year. Each office, department or agency shall also notify the Budget Division of any amounts which should be reappropriated for ongoing projects or grants.

4. The Budget Division shall review the lists and submit a recommendation to the Board of County Commissioners.

5. A legal publication shall be prepared announcing the hearing date and details of the supplemental request. This shall be published in full, one time, in a newspaper having general circulation within Arapahoe County.

6. If approved the Board of County Commissioners will pass a resolution authorizing the appropriation.

7. The Budget Coordinator will implement computer input of the reappropriated amounts within one month of approval, notifying the requesting departments.

8. A certified copy of the resolution shall be filed with the Division of Local Government in the Department of Local Affairs and with the affected spending agencies.

COLORADO BUDGET REQUIREMENTS

Information from the State of Colorado Financial Management Manual – A Guide for Local Governments - Revised 3/03

Budget Procedures

According to the Budget Law, the budget officer must submit an estimated budget to the governing body on or before October 15. The following are steps the budget officer should take to ensure compliance with the Budget Law.

Budget Format and Content

Included in the Budget Law are several specific elements which must be in the budget document.

The budget information for both expenditures and revenues must be classified by fund and by the "spending agency" (office, unit, department, board, commission, and institution), which is responsible for the particular revenues and/or expenditures. (Section 29-1-103(1)(b) and (f), C.R.S.)

The expenditure data must show the object of each expenditure for administration, operations, maintenance, debt service, and capital projects to be undertaken during the budget year; all anticipated revenue must show its sources. (Section 29-1- 103(1)(a), C.R.S.)

The budget must show the corresponding figures for three years: the prior completed fiscal year from the audit, the current fiscal year estimated through the end of the year, and the proposed budget year. (Section 29-1-103(1)(d), C.R.S.)

The budget must show estimated beginning and ending fund balances which include all unexpended surpluses from the prior years, total cash, and other resources available for subsequent years. This includes all reserves, savings accounts, etc. (Section 29-1-103(1)(c), C.R.S.)

The budget must include a written "budget message" which 1) describes the important features of the budget; 2) provides a statement of the budgetary basis of accounting used (cash, modified accrual, or encumbrance; and 3) describes the services to be delivered during the budget year. The written budget message is a narrative that describes the budget in as much detail as necessary, but must have at a minimum the three components addressed above. Many local governments overlook this required part of the law or have no idea what to write, while others include several pages of narrative. Remember, the budget message should state what is important about the budget and what services the local government will be providing. (Section 29-1-103(1)(e),
C.R.S.)

Many budget practitioners question what is meant by "important features." The law does not define this term. However, it generally is understood to mean that the message will include statements that describe the highlights of the budget. This could be pointing out the start of a capital project for which funds had been saved for several years or an increase of taxes or a reduction in service because of weakened revenue collections, etc.

The budget shall include a supplemental schedule, which contains the following information on lease-purchase agreements. (Section 29-1-103(3)(d), C.R.S.)

1. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements involving real estate.

2. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements other than those involving real estate.

3. The total maximum payment liability of the local government under all lease purchase agreements involving real estate and all lease purchase agreements not involving real estate, over the entire terms of such agreements, including all optional renewal terms.

4. The schedule should include a statement regarding the optional renewal terms. If there are no optional renewals, that should be stated.

No budget may show expenditures in excess of available revenues plus beginning fund balances. (Section 29-1-103(2), C.R.S.) In other words, the budget must be balanced.

Notice of Budget

A copy of the proposed budget should be made conveniently available to citizens. It should be at the municipal building, courthouse, administrative headquarters (for a special district), or any other public building. The local public library is often a good place to display a copy of the budget. The budget itself should be as simple and as easy to understand as possible yet meet the legal requirements for format and content. Upon receipt of the proposed budget from the designated budget officer (on or before October 15), the governing board must cause to be published a notice, one time, in a newspaper having general circulation within the local government's boundaries. If the local government's total budget is $50,000 or less, the governing board may post the notice in three public places instead of publishing a notice. (Section 29-1 106(3), C.R.S.) The notice must state that:

1. The proposed budget will be considered for adoption at a hearing on a specified time, date, and place.

2. The proposed budget is available for inspection at a designated public office.

3. Any elector may inspect the budget and file objections at any time prior to the final adoption of the budget.

Budget Hearing and Adoption

At the hearing for the adoption of the budget, the governing body may consider the objections of the electors and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various offices and departments and in view of anticipated income. The hearing portion of the meeting is closed when all testimony, including objections to the budget are heard. (Section 29-1-108(1), C.R.S.)

The adoption of the budget must be formalized and made official by adoption of a resolution or ordinance by the governing body. If the governing body finds that it cannot complete the adoption of

the budget during the budget hearing, the board should consult with its attorney whether to continue the hearing or schedule additional hearings.

The governing body shall adopt the budget before certifying levies to the county (ie.) if it certifies a levy for property tax. Otherwise, the budget must be adopted by December 31. If a local government fails to adopt a budget by the deadline (December 15 if levying for a property tax or December 31 if not), then the statute imposes a penalty. Only 90 percent of the current year's appropriation for operations and maintenance purposes is deemed reappropriated for the upcoming year. (Section 29-1-108(3), C.R.S.).

Levy Certification

If a local government needs property tax revenue to balance its proposed budget, it must take official action, by ordinance or resolution, to set and certify a mill levy. It must then certify the mill levy(ies) to the Board(s) of County Commissioners (Section 39-1-111.5, C.R.S.) by December 15. Local governments must inform themselves of possible mill levy limitations. The certification must distinguish the purpose of any levy, whether it is for debt payment, ongoing general operating purposes, temporary tax credit/temporary mill levy rate reduction, voter-approved capital expenditures, or Refund/Abatement. (For fire protection districts please note that any pension levy is part of the general operating levy unless voted upon separately.)

The Colorado Constitution requires taxation to be uniform across county lines. (Article X, Sec. 3, Colo. Const.) For a local government that covers more than one county, when there is an adjustment in the assessed valuation in one county, the total assessed valuation of the taxing entity is affected and new levies may have to be certified to each county. Mill levy limits will still apply.

Appropriation Resolution/Ordinance

An appropriation is the legal spending limit authorizing the expenditures set forth in the budget by the governing board. The appropriation must be enacted by the governing body through an official action: a resolution or an ordinance. The budget is merely a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money. Appropriations are made by fund or spending agency (e.g., department) within a fund at the discretion of the governing body. (Section 29-1-108(2), C.R.S.) Remember, if the governing board has not appropriated its budget on or before December 31, then only 90 percent of the amounts appropriated in the last resolution/ordinance is reappropriated. (Section 29-1-108(4), C.R.S.)

No spending agency may expend or contract to expend any money in excess of the amount appropriated in the resolution/ordinance. Any verbal or written contract that violates this is void. Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation. (Section 29-1-110, C.R.S.

Filing the Budget

A local government must file a certified copy of its adopted budget, including the budget message, with the Division of Local Government no later than January 30. (Section 29-1-113(1), C.R.S) "Certified" means a statement by a member of the governing body or a person appointed by the

governing body that the budget is a true and accurate copy of the budget as adopted by the governing body. Any town, city, or city and county operating under a home rule or territorial charter must file a budget with the Division of Local Government for purposes of information and research, even if they are exempt from other aspects of the Budget Law. (Section 29-1-113(2), C.R.S.)

If a local government does not file a certified copy of the adopted budget, the county treasurer may be directed to withhold monies until the budget is filed. (Section 29-1-113(3), C.R.S.)

Record of Expenditures

It is critical that a local government not spend more than it has budgeted and appropriated. Careful tracking of revenues and expenditures is necessary. Statutes require that records of expenditures be kept in the office of the person whose duty it is to disburse monies. (Section 29-1-114, C.R.S.) These records must show appropriated amounts as compared with actual expenditures (i.e., year-to-date). If at any time revenue must be moved from one appropriated fund or spending agency to another, then the entity's records must reflect this transfer of revenue as a budgetary transfer. Any authorized contingency expenditures must also be recorded. These records will show at all times the unexpended balance in each appropriated fund or spending agency or year-to-date spending as compared to the total budget.

Changing the Budget

When and how budgets can be amended during the year is a subject of continual concern to local governments. As with any plan, the budget cannot perfectly anticipate the next year's revenue collection or expenditure needs. The Budget Law recognizes the need to amend or change annual budgets. The law defines three bases for budget amendments: the receipt of unanticipated revenues; budgetary transfers; and a downward revision of the appropriation.
(Section 29-1-109, C.R.S.)

If a local government receives unanticipated revenue, other than from property tax revenue, it must amend the budget in the required manner only if it intends to spend the revenue. If it intends to spend the revenue, then a "supplemental" budget and appropriation must be adopted to authorize the expenditure of the additional revenues which was, in fact, unanticipated at the time the budget was adopted. If excess property tax is received, other than from uncollectibles from prior years, the law does not allow the local government to adopt a supplemental budget and appropriate the money for any purpose. The government must keep the property tax revenue for appropriation only in the following year.

To make a supplemental amendment to the budget requires a hearing to adopt an ordinance/resolution for a supplementary budget and appropriation. The hearing must be noticed in the same manner as the original budget hearing. (Section 29-1-109(2)(a), C.R.S.-See page 5-13.) The notice must state the reason for the supplemental budget, the source and amount of the unanticipated revenue, and what it will be spent on. The supplemental budget/appropriation ordinance does not have to be published; however, it must be filed with the DLG. Situations arise during the year where a government finds that it did not budget adequate funds for a particular project, program, or activity. If there is sufficient revenue, in the governing body's opinion, within the budget that does not have to be spent as previously appropriated, and may be spent where the shortfall has occurred, then a transfer may be authorized. A transfer of funds may occur, if and only if, the funds to be transferred had previously

been appropriated. One way that funds may have been appropriated is through the contingency line item. Any unspent contingency budget may be used for transfers. The transfer must be authorized by the original budget hearing. The notice must set forth the reasons for the transfer, the dollar amounts, and the affected funds and spending agencies. The transfers are to be documented, in detail, in the minutes.

> **Note**: If there is an unappropriated fund balance available in an amount to cover the shortfall, it cannot be appropriated for the transfer.

The statutes address a third budget amendment situation. If revenues are lower than anticipated, the governing body may adopt a "revised appropriation" in the same manner as the original appropriation (by fund or spending agency) and thereby lower the statutory spending limit. (Section 29-1- 109(1)(c), C.R.S.) The revised appropriation must also be adopted at a properly noticed hearing as in the other situations above. The governing body does not have to take this formal action, since the law is permissive, but careful accounting is necessary in order not to exceed revenues for the year.

Please see sample forms for the supplemental budget, the budgetary transfer, and the revised appropriation amendment resolution/ordinances in Appendix C.

Property Tax Revenue Limits

State law for many years has restricted the amount of annual revenue which can be raised for operating purposes from property tax, the so-called “5.5 percent limit.” (Section 29-1-301, C.R.S.) The enactment of TABOR added two new property tax limits, a TABOR mill levy limit, and another property tax revenue limit.

Prior voter approval is needed to impose a mill levy above that of the prior year (TABOR, Article X, Section 20(4)(a)). Through case law, it has been determined that the mill levy limitation under TABOR applies only to general operating functions of the government, and not to levies that service debt for debt repayment, capital expenditure, and refund/abatement levies. Regarding property tax revenue for debt, only the amount of revenue may be raised which is necessary to service the annual debt payments. (Section 29-1-301(1.7), C.R.S.) Legal advice on ballot wording should be sought.

Property Tax Revenues

There are two limitations in effect for property tax revenue: the TABOR limit and the statutory 5.5 percent limit. County assessors will supply the data on the Certification of Valuation that the government needs to calculate these limits. (Section 39-5-128, C.R.S.)

Local budget officers must calculate the TABOR limitation and the 5.5 percent limitations. The mill levy limitation and the two property tax revenue limitations must operate in conjunction with each other. They are commonly harmonized by considering the limit which produces the lowest revenue to be the limiting factor, preceding levying any revenue that may be allowed under the other two limits.

TABOR Property Tax Revenue Limit

TABOR limits property tax revenue to a percentage increase over the prior year. The percentage increase allowed is the two other percentages added together: local growth plus inflation. (TABOR, Article X, Section 20(7)(c)) Local Growth is defined as the net percentage change in actual value of all real property...from construction of taxable real property improvements and additions to, minus deletions from, taxable real property. (TABOR, Article X, Section 20(2)(g) and (Section 39-1-102(15), C.R.S.) County assessors will certify the values used to calculate the local growth percentage using the Certification of Valuation Form (Form DLG 57) or the equivalent by August 25. The Certification of Valuation has a section entitled, "Use for TABOR Calculation". The figures shown in this section are actual value, and are used to calculate the TABOR local growth.

Inflation is defined as the percentage change in the Consumer Price Index (CPI) for the Denver-Boulder-Greeley area (TABOR, Article X, Section 20(2)(f)). To know the actual annual percentage change, the government must wait until late February of the following year for a figure to be released by the U.S. Bureau of Labor Statistics (BLS), the source required by TABOR. Therefore, budgeters must use a projection of inflation so that the limits can be determined and the budget can be developed before the end of the year. Two respected and relatively unbiased projections of that figure are available to budgeters: the Legislative Council's and the Governor's Office of State Planning and Budgeting. These agencies release their projections quarterly in late March, June, September, and December. DLG will make the projected inflation numbers available for the government at the earliest possible date, including the official release from BLS.

The 5.5% Statutory Property Tax Revenue Limitation

The statutory 5.5 percent Property Tax Revenue Limit, (Section 29-1-301, et seq., C.R.S.), applies to most statutory local governments. It does not apply to home-rule entities unless their charters specify this limit. The statute states, "All statutory tax levies shall be so reduced as to prohibit the levying of a greater amount of revenue than was levied in the preceding year plus five and one-half percent (5.5%)..." When a local government computes the 5.5 percent limit it will review the Certification of Valuation (Form DLG57). The Certification of Valuation has a section entitled, "Use for 5.5 percent limit calculation". The figures shown in this section are assessed valuation, and are used to calculate the 5.5 percent limitation. The assessor reports increased valuation for assessment attributed to annexation or inclusion of additional land ...[and] new construction. These valuation increases are considered growth in the 5.5 percent limit calculation and can increase the allowed revenue. If the assessor reports increased volume of production of a producing mine, previously legally exempt federal property, and new primary oil or gas production from any producing oil and gas leasehold or land, the local government may include these as growth. However, the government must submit form DLG 52 and 52A in order to have the mine production and previous exempt property treated as growth. If the local government wishes to have the new primary oil or gas treated as growth, the government must apply to the Division. The initial calculation using the August 25th data is usually mailed in September. The Division will recalculate the 5.5 percent limit when the assessors submit revised Certification of Valuation, usually the first week of December. Once the local government has completed the limit calculations worksheet it must determine the most restrictive revenue limit.

Elections and the 5.5% Property Tax Revenue Limit

Under Section 29-1-302, C.R.S., governments are allowed to hold an election to approve raising a greater amount of revenue than the 5.5 percent limit allows. The statute spells out specific elections for certain types of revenues in excess of the limitation. The statutory notices and deadlines become complicated when combining them with the required TABOR election requirements. Legal advice should be sought in this area as well. Many local governments have held elections to remove themselves from the TABOR property tax limit, the 5.5 percent limit, or both. The removal from the limits is for specified or open-ended periods of time.

> **Note:** The statute allows DLG to approve increased revenues beyond the 5.5 percent limit upon request, including special provisions for capital purposes and county road and bridge revenue. If the government's 5.5 percent limit is more restrictive than the TABOR revenue limit, and the governing body wishes to explore the possibilities of invoking these statutory provisions, it is imperative that the government contact DLG immediately to understand the Division's criteria for reviewing and approving these requests.

TABOR

Fiscal Year Spending

As part of the local government's budget development, the TABOR fiscal year spending concept must be examined and applied to the proposed budget. The property tax revenue limit that a local government calculates and abides by must be seen in the context of the fiscal year spending limitation.

Reserves

You should be aware that TABOR refers to "reserves" in two separate passages: (1) emergency reserves, and (2) the definition of "fiscal year spending" (FYS).

Managing the Budget

The Budget Law requires each local government to have a person who monitors revenues and expenditures in order to know whether or not the budget is on course. Monitoring and analyzing revenues and expenditures allow the government to revise the estimates of ending balances. This assists in forecasting the future financial situation. Monitoring and analyzing the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis will help in comparing actual to budgeted figures. Year-To-Date or Month-To-Date comparisons to the budget, including what percentage of the budget has been spent and how much remains, are questions the budget officer should be asking on a regular basis. It is important to make sure that actual revenues are at least equal to what was anticipated when preparing the budget.

Monitoring Revenue Shortfall

Operating Reserves

Governments need to identify funds and dollar amounts to be set aside to meet unanticipated expenses or revenue shortfalls. This should be built into the budget through the contingency line item. Estimation of the reserve amount is relative to the type of service(s) the local government offers and to the type and extent of the shortfall. In general, a government should reserve in unappropriated fund balance between 10 and 30 percent of its operation and maintenance budget depending upon the local government's budgetary circumstances.
A reserve for "cash flow" purposes (also known as "working capital reserves") may be prudent especially if property tax is the primary revenue. Taxes will not be received for the most part, until April, so resources to meet expenses for the first quarter of the year are necessary.

Capital Reserve

The government must be aware of the life cycles of its facilities and equipment and the costs associated with the replacement of capital objects. Therefore, the government must budget for such replacement by reserving funds over time until the expected replacement occurs. The replacement can be financed either by reserving enough money to pay for it all at once or by paying a portion up front, and then using other methods to finance the balance of the cost.

A capital reserve can be established by action of the governing body; the ordinance or resolution should describe the purpose of the reserve and enumerate yearly monetary allocations. The governing body may create a separate capital improvement fund and transfer the appropriated portion.

Contingency Reserve

A shortfall in revenues may mean the need to use reserve funds or to cut back on expenditures or both. Plan for emergencies (in addition to TABOR emergencies) and budget for them. If a non-TABOR emergency does not happen, the funds are available to be budgeted for in the following year. Having a contingency line-item amount within each fund allows the government to move money within a fund for internal purposes without having to enact the otherwise required official transfers. Noticing a shortfall early in the year can make a problem less painful by giving ample time to correct the situation. Contingencies are defined as emergencies which could not have reasonably been foreseen at the time of the adoption of the budget. (Section 29-1-111, C.R.S.) In the case of a contingency, the governing body is authorized to spend in excess of its original appropriation. (Section 29-1-112, C.R.S.) TABOR also addresses emergency spending for local governments.

TABOR AMENDMENT

COLORADO CONSTITUTION
SECTION 20 ARTICLE X
THE TAXPAYER'S BILL OF RIGHTS

(1) **GENERAL PROVISIONS.** This section takes effect December 31, 1992, or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.

(2) **TERM DEFINITIONS.** Within this section:

(a) "**Ballot issue"** means a non-recall petition or referred measure in an election.

(b) **"District"** means the state or any local government, excluding enterprises.

(c) **"Emergency"** excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.

(d) **"Enterprise"** means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.

(e) **"Fiscal year spending"** means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

(f) **"Inflation"** means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) **"Local growth"** for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

(3) **ELECTION PROVISIONS**

(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Title shall have this order of preference:

"NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ ON A REFERRED MEASURE."

Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment costs.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayments costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, **"SHALL (DISTRICT) TAXES BE INCREASED (**first, or if phased in, final, full fiscal year dollar increase)

ANNUALLY...? or "SHALL (DISTRICT) DEBT BE INCREASED (principal amount), **WITH A REPAYMENT COST OF** (maximum total district cost),...?"

(4) **REQUIRED ELECTIONS.** Starting November 4, 1992, districts must have voter approval in advance for:

(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

(5) **EMERGENCY RESERVES.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year's reserve.

(6) **EMERGENCY TAXES.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:

(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.

(7) **SPENDING LIMITS.**

(a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

(b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property

tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reduction, (1) and (3) (c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

(8) **REVENUE LIMITS.**

(a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require
all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and for residential real property, determined solely by the market approach to appraisal.

(9) **STATE MANDATES.** Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

GLOSSARY OF TERMS

Abatements - A refund of previously paid property taxes due to over-valuation of property.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, not withstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Administrative Fees – An umbrella term for all fees and charges assessed by County operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on County Commissioner guidance, cost of services and other factors.

Adopted Budget - Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency - A department or principal office of the County Government or a governmental unit outside County Government receiving County funding (e.g. mental health agencies, Arapahoe House, Comitis, etc.).

Aid to Agencies – Agencies the County provides contributions to for health, social and detoxification programs.

Amended Budget - Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. Also referred to as the Revised Budget.

Appropriation Resolution – A resolution passed by the Board of County Commissioners that authorizes an appropriation of funds.

Arapahoe Law Enforcement Authority (ALEA) A separate legal government agency, governed by the Board of County Commissioners, which funds the Patrol Division of the Sheriff's Office. The Boundaries of the Arapahoe Law Enforcement Authority are contiguous to the unincorporated area of the County.

Assessment Rate - The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation - The total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position - A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Balanced Budget – A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

Base Year - Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2010 and 2011, the base year was the 18 months ending June 30, 2008. For property taxes collected in 2012 and 2013, the base year will be the 18 months ending June 30, 2010.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond - A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget - The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual - The set of instructions and forms sent by the Budget Division to departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects - Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu - Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund - A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through inter-governmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – Federal law that gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Conservation Trust - State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency - A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service - The annual payment of principal and interest on the County's debt obligations.

Debt Service Fund – A fund established to accumulate resources to pay the principal, and interest of long-term debt or lease obligations.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation - The allocation of the cost of property, plant and equipment over their estimated useful life, in the accounting period in which these assets are used.

Designation/Designated Fund Balance – Portions of fund balance that are set aside for planned actions, but are not actual commitments. Designations include the County Operating Capital Designation and the Designation for Subsequent Year Expenditures.

Designated Fund Balance (Reserves) - Portions of fund balance that are set aside for a specific purpose and, therefore, not available for future appropriation (except for that specific purpose).

Effectiveness Indicator - Units of work accomplished (output) evaluated against a specific objective or standard. These indicators should measure the actual level of service against previously identified objectives, such as responsiveness, customer satisfaction, problem reduction and percentage of standard realized. Example: the number of burglary arrests which

"survive preliminary hearings". These indicators may be affected by outside factors, e.g., economic conditions or the crime rate.

Efficiency Indicators - Units of work accomplished (output) against units of resource (input). The desired resources measure is work year or work hours, e.g., work hours per dog vaccination or percentage completed. Costs per unit of output may also be shown, in addition to hours or years per unit.

Emergency Supplemental Appropriation -The governing body of a local government may authorize the expenditure of funds in excess of the budget. An emergency is defined as: a) Act of God; b) Public Enemy; and c) Something "which could not have been reasonably foreseen at the time of the adoption of the budget".

Encumbrance - An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

Enterprise Fund - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Expenditure - An actual payment made by County warrant (check), wire transfer or by interfund transfer for internal County bills.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

Fees - A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, building permits, and vehicle registrations.

Finance Staff Policy Committee - Administrative representatives that meets to discuss, revise, create, and coordinate issues of financial procedures and administrative policies.

Fiscal Policy - The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending - Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of $5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits - These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance - Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment – The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund - A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal - A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) - A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant - A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation - As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues - Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other county departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements - Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level of Service - Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to

improve productivity in order to maintain the same level of service.

Line Item Budget - A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Mandated Services - Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the county.

Mill Levy (Tax Rate) - Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or $1.00 of tax for each $1,000 of assessed valuation.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget - The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective - An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense - Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator - Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure - Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement - Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax - Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget - The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reservation/Reserved Fund Balance – Portions of fund balance that are set aside because of an outside or external requirement, and are therefore not available for appropriation. These include TABOR requirements, debt service reserves, prepaid items, and reserves for encumbrances.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Income received by the County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Revenue Bond – a bond secured by the pledge of specific revenues issued to finance a capital improvement.

Special Revenue Funds – funds established to account for revenues received by the County that are required by law, contract, or County policy to be spent for a particular purpose.

Statutory Property Tax Revenue Limit - The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Property tax revenue levied for certain expenditures, namely: a) bonds and interest; b) new construction; c) contractual obligations approved at election; and d) special legislation for capital projects are exempt from this limit.

Supplemental Appropriation -An appropriation by the County Commissioners when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer's Bill of Rights) - An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer's Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR Reserve - Term applied to a reserve which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

Temporary Assistance for Needy Families (TANF) – A federal program administered by County Government. This program provides cash assistance to families that qualify for assistance based on standards set by Federal guidelines.

Transfers - The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

Trust Fund – A fund used to account for assets received and held by a government acting in the capacity of trustee, or custodian. An example is the County Pension Fund.

Unappropriated Reserves - Fund balances available at the close of the preceding year which are not appropriated in the annual budget.

Unencumbered Balance - The year-end balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

Unincorporated County - Those portions of the county that are not part of a city or town.

User Charges - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney's office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator - A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenues

41000 Taxes - This is the basic classification of revenues received from taxes. The largest dollar amount relates to property taxes.

42000 Licenses and Permits - This classification includes revenues received by the sale of licenses or permits, such as liquor licenses and fence permits.

43000 Intergovernmental and Grant Revenue - This category includes grants received from other outside entities. The primary sources of grant money are the Federal government and the State government, but can also include revenue from local entities.

44000 Charges for Services - This is a classification of revenues received for fees or services Arapahoe County has provided. Some examples of this classification are: Tax Collection fees, Zoning fees or VIN verification.

45000 Fines & Forfeits - This is a classification of revenues received such as DUI fines or animal control fines.

46000 Investment Earnings & Contributions - This is the account category which records all interest earned, such as interest earned on bank accounts and certificates of deposit, as well as contributions such as developer contributions.

47000 Interfund Revenues – This classification includes all cost allocations between departments and funds in Arapahoe County.

48000 Transfers In - This category of accounts records all transfers received in one Arapahoe County fund from another Arapahoe County fund.

49000 Other Financing Sources and Miscellaneous - This category includes miscellaneous revenues which do not fit in any other revenue category, such as sale of assets and refund of expenditures.

Expenditures

51000 Salaries - This is a classification of expenditure for services rendered by officers and employees, including permanent salaries, overtime, temporary help, part-time salaries, longevity pay, etc.

52000 Employee Benefits - This classification includes health, life, accident disability insurance, payroll taxes, workers' compensation, unemployment insurance, retirement benefits and deferred compensation paid by Arapahoe County on behalf of its employees.

53000 Supplies - This is a classification of expenditures for articles and commodities which are purchased for consumption such as office supplies, gas and oil or cleaning supplies.

54000 Services and Other - This is a classification for services which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, mileage, auditors, maintenance and repair, contract labor, and professional services.

55000 Community Programs - This is a classification which includes a variety of social services and community services programs. Such programs include: Residential Treatment, Foster Care, Day Care, General Assistance, and other programs.

56000 Capital Outlay - This is a classification of expenditures for fixed assets such as equipment, furniture, vehicles, computer hardware, and voting machines which have a value of $5,000 or more, or for land or construction of buildings.

57000 Central Services – This is a classification of charges for services performed by one department, which allocates its costs to other using departments.

58000 Transfers Out – This category is the expenditure of all amounts transferred from one Arapahoe County fund to another Arapahoe County fund.

59000 Projects and Miscellaneous (Extraordinary/Special) - This category records expenditures by project and also includes miscellaneous expenditures.

ARAPAHOE COUNTY

1861 CELEBRATING 2011

150 YEARS