ARAPAHOE COUNTY COLORADO

2009 BUDGET

Board of County Commissioners
5334 South Prince Street
Littleton, Colorado 80166-0001
www.co.arapahoe.co.us

Arapahoe County
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ARAPAHOE COUNTY COLORADO

2009 BUDGET

2009 BUDGET ACKNOWLEDGEMENTS

BOARD OF COUNTY COMMISSIONERS

Susan Beckman ..... *District 1, Chair*
Jim Dyer ..... *District 2, Chair Pro Tem*
Rod Bockenfeld ..... *District 3*
Pat Noonan ..... *District 4*
Frank Weddig ..... *District 5*

ELECTED OFFICIALS

Nancy A. Doty ..... *Clerk and Recorder*
Corbin Sakdol ..... *Assessor*
Doug Milliken ..... *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*
Sarah Mills ..... *Budget Analyst II*
Lisa Stairs ..... *Budget Analyst I*
Mary Lokatys ..... *Office Manager*

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arapahoe County

Colorado

For the Fiscal Year Beginning

January 1, 2008

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, 2008.

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 2009 budget for Arapahoe County. We recognize them here for their hard work and valuable contribution.

DEPARTMENT DIRECTORS

Karen Richman..... Board of County Commissioner's 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
Lesa Henry ..... Commissioner's Office
Darcy Kennedy..... Community Resources
Holly Vicino..... County Assessor's Office
Barbara LeBlanc..... County Attorney's Office
Lisa Vantine-Avendano..... County Coroner's Office
Debbie Dater ..... County Treasurer's Office
Doris Houser-Williams..... District Attorney's Office
Jennifer Rose..... Facilities and Fleet Management
Mary Lokatys ..... Finance
Lew Quigley..... Human Resources
Les Cowger ..... Human Services
Rita Pollock..... Information Technology
Dan Kennicutt ..... Public Works and Development
Gail Thrasher..... Sheriff's Office

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizens' Budget Committee ..... Betty Mirzayi, Chair (2008)

OTHER

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

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Board of County Commissioners and Elected Officials

Board of County Commissioners Back row from left: Susan Beckman, District 1, Chair; Jim Dyer, District 2; Pat Noonan, District 4
Seated from left: Frank Weddig, District 5; Rod Bockenfeld, District 3

Nancy A. Doty
Clerk and Recorder

Corbin Sakdol
Assessor

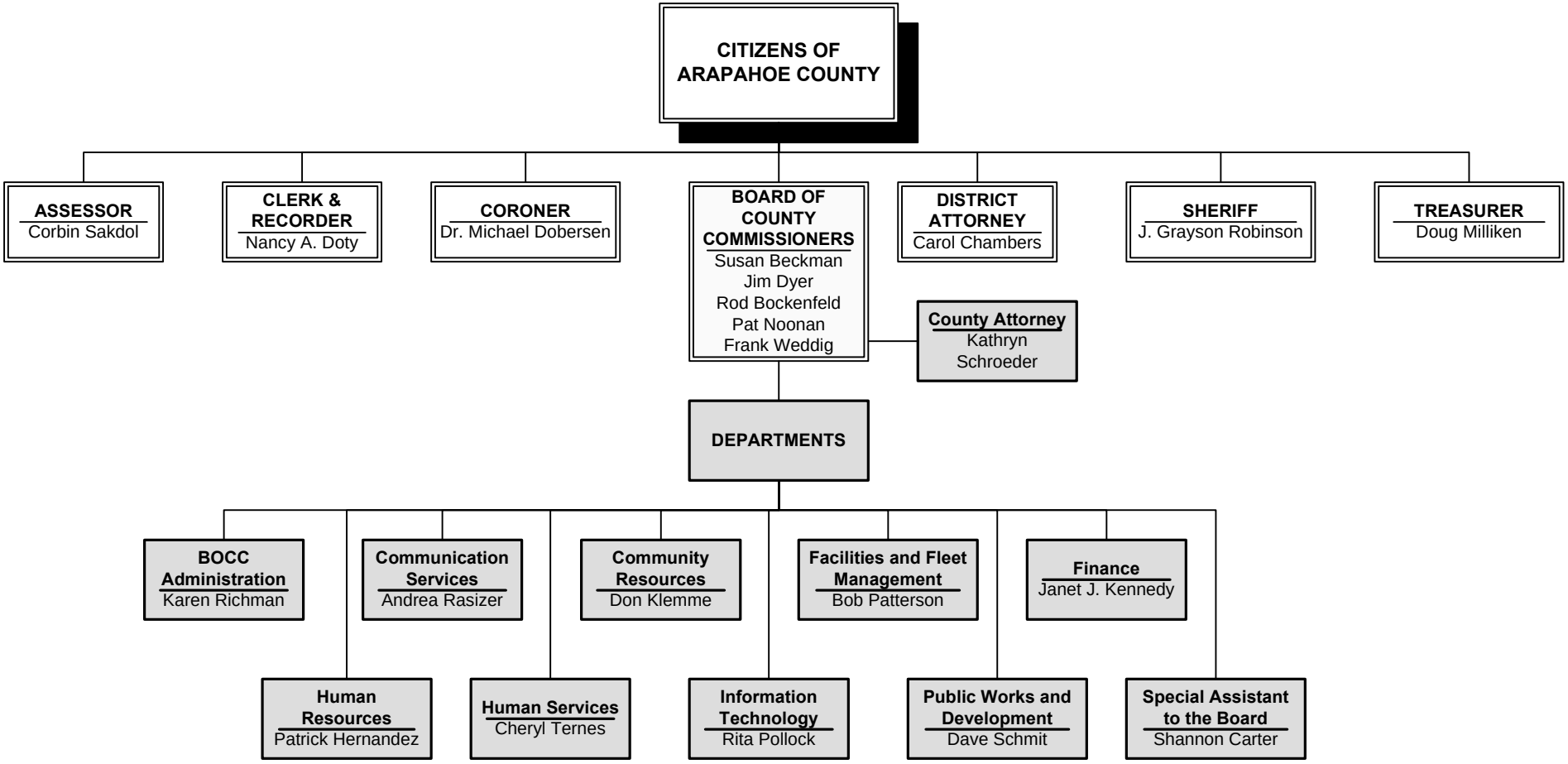
Doug Milliken
Treasurer

Dr. Michael Dobersen
Coroner

Carol Chambers
District Attorney

J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



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QUICK REFERENCE GUIDE

This document includes the 2009 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 2009 Budget?	Budget Message Fund Revenues & Expenditures	A12, A21, A23 C1-C81
How was the 2009 budget developed?	Budget Message	A2, A11-A12, A24-A25
What policies does the County use to develop the budget?	Budget Message Appendix	A24-A31 Appendices 9-11
What is the budget by fund?	Fund Revenues & Expenditures	C1-C81
How much is budgeted by department?	Department Budgets Expenditure Detail	E1-E73 Appendix 1
What are the primary sources of revenue for the County?	Fund Revenues & Expenditures	C1-C81
What does the County spend money on?	Budget Message Fund Revenues & Expenditures Department Budgets Expenditure Detail	A1-A16 C1-C81 E1-E73 Appendix 1
What is the County's budget process timeline?	Budget Message	A25
What are the County's financial policies?	General Financial Policies Budget Message	Appendix 9 A24-A31
What is the current state of the economy in Arapahoe County?	Budget Message	A3-A6, A10
What are the Goals of Arapahoe County?	Budget Message Goals & Objectives	A1-A2, A6-A10 F1-F55
Where can I learn about the capital budget?	Budget Message Capital Improvement Program	A11, A14-A15 G1-G13
What are the County's Debt and Lease Obligations?	Debt Service Summary Debt & Lease Schedules	H1-H8 Appendix 5
What "basis of accounting" does the County use?	Budget Message	A28

READER'S GUIDE

This budget document contains the adopted 2009 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 2009 Budget document begins with the Annual Budget Message and an overview of the 2009 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 2006, 2007, 2008 and 2009.

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. This is followed by 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. After that, is a section on property taxes for other county entities, followed by a discussion of other significant county revenue sources.

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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 County 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: 2006, 2007, 2008 and 2009.

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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Department of Finance

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JANET J. KENNEDY, CPA
Director

DATE: January 1, 2009

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: **2009 BUDGET MESSAGE**

I am pleased to submit herewith a budget for 2009 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 2009 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's financial strength and integrity continue to be maintained and enhanced. The budget also supports continuous customer service efforts to foster efficiency, cost effectiveness, accountability and excellence in the provision of services to the citizens of Arapahoe County.

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 developed in late 2005, implemented in 2006, and will be used as the foundation for further strategic management, performance measurement, and efficiency efforts during 2009.

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

Earning your trust every day by delivering seamless service, seeking
innovative solutions and exceeding your expectations.

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

The budget for 2009, the budget development process, and the programs, services, and projects it funds for the citizens of Arapahoe County reflect our mission, vision, and values and exemplify the statement "First in Colorado, First in Service."

Issues Impacting the Development of the 2009 Budget

Budget Submission Guidance and Review

Prior to the development of the 2009 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 2009 budget, the EBC was comprised of the following members:

- Susan Beckman, County Commissioner
- Rod Bockenfeld, 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. The Committee requested that departments and elected offices continue to provide streamlined, realistic budgets that continued the current level of services without increases in expenditures. Further guidance on the budget directed departments and elected offices to evaluate their baseline budgets and make adjustments through budget packages as necessary but such requests be prioritized and, if possible, be offset with additional revenues or reduced expenditures. There was also a special emphasis on the need to balance the General Fund operating budget and significantly limiting any requests for new ongoing expenditures.

The County has used a baseline budget process since 2003, and the 2007 budget process marked the first time that departments and elected offices were able to modify the baseline during the budget process and was reviewed by the Executive Budget Committee in detail. For 2009, 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 14, 2008. 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 9, 2008.

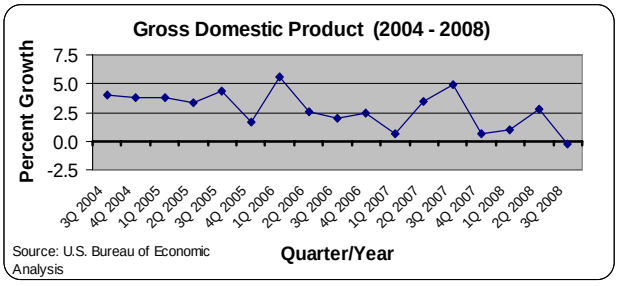
The Economy

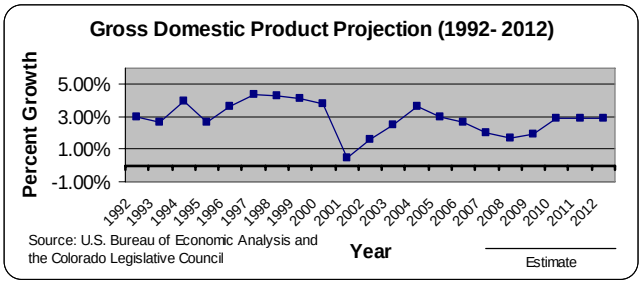
The condition of the national and local economy has an impact on the financial condition of Arapahoe County. Growth in residential and non-residential new construction, the real estate market, employment, consumer spending, and inflation all play a role in the local economy and the revenues and expenditures budgeted for 2009. The section below provides an overview of the economic situation as the 2009 budget was developed in the fall of 2008 and is not reflective of the reader's or County's current economic climate.

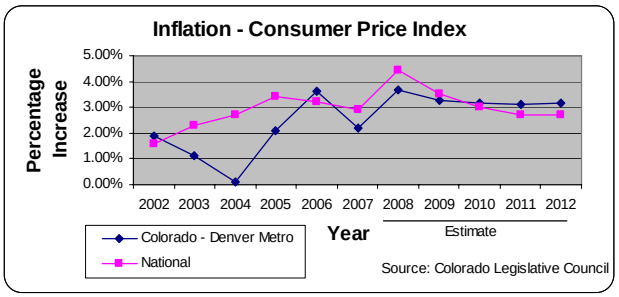
Recent economic data has revealed that the nation has been in recession since December 2007. At the time the 2009 budget was being developed, the economic indicators, while showing a shift from positive to negative data, were not as clear cut regarding the depths of the recession as the information available at the time of adoption or shortly thereafter. National unemployment was on the rise and expected to climb to 6.0% before recovering and economic growth, as measured by the growth in gross domestic product (GDP), was still expected to be at about 1.3% to 1.5%. The construction and real estate markets have been hit hard by sub-prime lending, foreclosures, overbuilding, and consumer's ability to secure lending. Inflation was projected to remain about 3.0%.

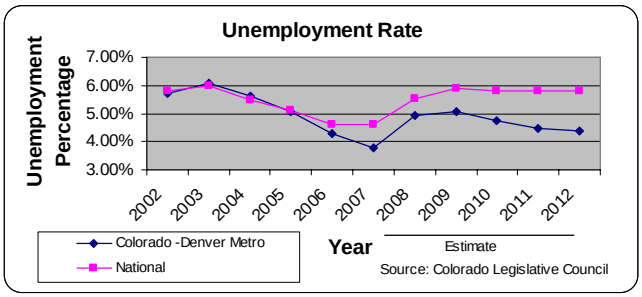
The condition of the Colorado economy generally lags the nation and the economic slowdown during 2008 is no exception. As of the development of the 2009 budget, unemployment and inflation were at lower levels and while the construction and real estate markets are struggling in Colorado, they are not struggling to the extent that other parts of the nation are. The projections indicated that 2008/2009 would be the bottom of the current economic cycle with trends turning more positive in late-2009 into 2010.

All of this data, however, has turned significantly more negative as the months of November, December, and into January had significantly higher unemployment rates, lower GDP projections, bank bailouts, and Federal stimulus packages. We felt it was important to mention that the economic conditions have changed greatly and will require greater vigilance and attention in 2009 and when developing the 2010 budget than originally thought. Below are some graphical depictions of some of the key economic indicators and their trends as they stood in early fall 2008, when the budget was being developed.









Trends in Revenues and Expenditures

A major factor in the development of the 2009 budget was a consideration of the trends in County revenues and expenditures. The current economic climate at the national and local level has resulted in many of the County's revenues showing decreasing growth and in some cases, revenues are declining over prior year collections. On the expenditure side, employee salaries and benefits continue to grow along with inflationary prices increases for materials and supplies. However, the Executive Budget Committee and the Board of County Commissioners have made efforts to contain costs and limit expenditure growth where possible.

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 2009 shows an increase of $4.7 million over the 2008 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 in a given year as a result of the current legal constraints. For 2009, slowing but still positive growth in construction and a moderate rate of inflation result in a similar growth in property taxes compared to prior budget years despite the economic downturn. Another large source of General Fund revenues is Specific Ownership Tax collected on the registration of new vehicles within the County. The growth in this revenue source has decreased from prior year growth rates of over 5%, to 3% or less the last several years. For 2008, this revenue is projected to fall a small amount below budget and no growth is budgeted for 2009.

Trends in other large revenue sources show a similar pattern of some revenue sources declining while others are growing. Land recording fees grew dramatically from 2001 through 2003 as interest rates declined and home buying and refinancing activity increased dramatically. However, since the Federal Reserve began to raise interest rates early in 2004, this activity has declined and is now compounded by a dramatic downturn in construction and home sales. Land recording fees are expected to continue to decline in future years, including 2009, until the downturn in the housing market begins to reverse. Revenue from earnings on investments is also tied to interest rates. There has been a much higher increase in interest earning collections and is the result of higher interest rates along with greater levels of fund balance than in prior years. This increase has followed the trend in interest rates and considering the recent the drop in interest rates with the current economic situation, the amount that was budgeted for 2009 is slightly lower than budgeted in 2008.

The significant slowdown in construction activity in the metro-area has impacted all development-related revenues for the County. Revenues for planning, zoning, and public improvements have trended at or slightly below budget. Building permit revenues have fallen short of budget since 2005 and projections have been revised to show a significant decrease in 2009 as the residential construction market in Colorado has slowed significantly during 2008. The growth in motor vehicle registration, titling, and revenues from the licensing of drivers have remained consistent during the last few years, but the rate of growth is less than was experienced in prior years as population growth and the sale of automobiles in the County has slowed.

Overall, General Fund revenues for 2008 are expected to fall slightly short of the budget based on end-of-year projections and indicate a decline or stagnation in County revenue growth. The 2009 budget was developed with revised revenue projections attempting to forecast future economic conditions. However, much has occurred since the budget was being formulated and discussed and revenue trends will need to be watched closely during 2009 to see if further action or revision is needed for 2010. Please see Attachment A and Section C of the budget for more detailed revenue information.

Inflationary pressures in salaries, benefits, and material costs have driven the growth in expenditures as in prior budget years. Over the last few budget years, the County has strived to limit the growth in operating expenditures even when revenue growth was positive. The increase in salaries and salary-related benefits for 2009 was maintained at the 2008 level of 3.5%. The cost of health insurance has been growing across

the nation and Arapahoe County is no exception. The 2009 budget factors in a smaller increase from the County's health insurance provider than experienced in prior years and includes no increase in the County's self-insured dental insurance.

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 Section C and E of the 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 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 2009, 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 (2007). 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 2008 to 2009 is 5.42%, which is the sum of estimated inflation of 3.65% and new construction growth ("local growth"), of 1.77% in the 2008 assessment. A resulting temporary tax credit of 1.285 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 2009, this growth rate is slightly higher than 2008 mainly due to an increase in the projected inflation. 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

During the 2008 budget process, the Executive Budget Committee and the BOCC spent a considerable amount of time focusing on beneficial ways to use fund balance while maintaining a balanced operating budget. With the economic downturn beginning during 2008, the Executive Budget Committee committed itself to a renewed focus in 2009 on balancing the operating budget and utilizing fund balance for one-time items such as capital expenditures.

The Executive Budget Committee evaluated financial projections throughout the budget process 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 2009. The Executive Budget Committee also looked beyond 2009 at projections for 2010 and beyond and discussed ways to face the seemingly inevitable downturn in the economy and declining real estate values. After reviewing the projections, the Executive Budget Committee decided that limiting the growth in operating expenses would not only help balance the 2009 budget but also prove useful for mitigating any impact from an economic downturn.

Table I provides the forecast for the General Fund that is similar to the one used in the development of the 2009 budget but has been updated for preliminary year-end estimates that were not available prior to adoption. The estimated 2008 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 much more positive than originally planned as

expenditure projections are reduced from earlier estimates and revenues are slightly higher due to some one-time items. 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. On the revenue side, the decreased expenditures should mitigate the potential volatility in several of the larger revenues due to an uncertain economy. It should be noted that in early 2009 about $1.7 million in ongoing projects will likely be reappropriated from the fund balance and added to the 2009 General Fund budget. This will reduce the amount of unappropriated fund balance.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2006	Actual 2007	Amended 2008	Estimate 2008	Adopted 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
Total Sources	**$ 152.1**	**$ 163.6**	**$ 152.9**	**$ 153.7**	**$ 152.9**	**$ 155.4**	**$ 160.0**	**$ 165.4**	**$ 171.3**
Uses									
Salaries	67.5	69.5	73.6	72.3	73.5	75.9	78.8	81.8	84.9
Employee Benefits	15.5	16.6	19.3	18.0	19.8	21.3	23.1	25.2	27.6
Supplies	6.6	6.7	7.9	7.5	7.2	7.2	7.2	7.2	7.2
Services & Other	36.3	35.4	40.8	37.4	41.4	41.8	42.2	42.7	43.2
Community Programs	0.9	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.5
Capital Outlay	0.0	0.0	0.0	-	0.0	-	-	-	-
Central Services	2.5	2.8	3.7	3.0	3.5	3.6	3.8	3.9	4.1
Transfers Out	11.5	12.6	26.0	26.0	18.0	8.6	8.6	8.6	8.6
Other Uses/Miscellaneous	-	-	-	0.0	-	-	-	-	-
Total Uses	**140.7**	**143.9**	**171.8**	**164.5**	**163.9**	**158.8**	**164.1**	**169.8**	**176.1**
Net of Sources/Uses	**11.5**	**19.6**	**(18.9)**	**(10.8)**	**(11.0)**	**(3.4)**	**(4.1)**	**(4.4)**	**(4.8)**
Adjustments to Sources	-	-	-	-	-	-	-	-	-
Adjustments to Uses								-	-
Budget Packages/Supplementals	-	-	-	-	-	2.1	2.1	2.1	2.1
Reappropriations	-	-	-	-	1.7	-	-	-	-
Additional Policy Res Transfer	-	-	-	-	-	0.9	0.6	0.6	0.7
TABOR Refund	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Uses	**-**	**-**	**-**	**-**	**1.7**	**3.0**	**2.7**	**2.7**	**2.8**
Total Net Sources/Uses	**11.5**	**19.6**	**(18.9)**	**(10.8)**	**(12.7)**	**(6.4)**	**(6.8)**	**(7.1)**	**(7.6)**
Cumulative Balance									
Beginning Funds Available	**18.3**	**29.8**	**49.4**	**49.4**	**38.6**	**25.9**	**19.5**	**12.7**	**5.6**
Change in Fund Balance	11.5	19.6	(18.9)	(10.8)	(12.7)	(6.4)	(6.8)	(7.1)	(7.6)
Ending Funds Available	**29.8**	**49.4**	**30.5**	**38.6**	**25.9**	**19.5**	**12.7**	**5.6**	**(2.0)**
Reservations/Designations	(1.9)	(1.2)	(11.8)	(14.5)	(6.4)	(16.6)	(16.9)	(17.4)	(9.8)
Funds Available for Appropriation	**27.9**	**48.2**	**18.7**	**24.1**	**19.5**	**2.9**	**(4.2)**	**(11.8)**	**(11.8)**

Significant Issues Addressed in the 2009 Budget

Following are a few of the significant issues addressed in the development of the 2009 budget. Each issue is described and the associated major new items incorporated in this budget to address those issues are also identified.

Significant Issues Addressed in the 2009 Budget

Maintaining a Structurally Balanced General Fund Operating Budget
Limit the Operating Budget Growth During an Uncertain Economy
Continued Utilization of Fund Balance for One-Time Needs
Continue to Allocate Additional Funds for Capital Projects

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 14, 2008. In preparing and presenting the recommended budget, the Executive Budget Committee focused its efforts on addressing four major areas while reviewing budget requests. These priorities are listed below:

- Maintaining a structurally balanced General Fund operating budget,
- Limiting the growth in the County's operating budget, and
- Continuing to utilize fund balance for one-time needs and capital projects, and
- Developing ways to become more efficient and effective.

Several of these priorities build on recommendations made and accepted during the 2007 and 2008 budget processes while others focus on meeting current and future needs. These major priorities and their impact on the 2009 budget are discussed in more detail below.

Maintaining a Structurally Balanced General Fund Budget

In prior years, the County has adopted a budget that relied on the use of fund balance to balance revenues to expenditures in the General Fund. By year-end, the County routinely ended with more actual revenues than expenditures, resulting in an increasing fund balance. As in 2007 and 2008, the Executive Budget Committee recommended for 2009 that the budget balance General Fund operating expenses to revenues without the use of fund balance.

Colorado budget law defines a balanced budget as one where expenditures do not exceed available revenues and fund balance. While it is permissible under Colorado statutes to balance the budget using fund balance, the Executive Budget Committee and the Board of County Commissioners see the need to balance expenditures against current revenues to ensure that available fund balance would be used for one-time items such as capital projects and not to fund the operating budget. In the last 13 years, the County has only budgeted operating expenditures equal to current revenues four times, including the last three adopted budgets.

To enable the County to meet its goal of balancing operating expenditures to revenues, the 2009 budget process continued the baseline budget process to limit growth in current operating expenses. The process also continued the Executive Budget Committee detailed review of budget packages with the aim of only approving those that are necessary and that could be accommodated in the current revenue projections. The baseline budget was set for 2009 at the 2008 approved baseline plus any ongoing amounts from adopted 2008 budget packages. Therefore, no widespread inflationary adjustments were made outside of budget package requests and budget packages requests were heavily scrutinized.

For 2009, the Executive Budget Committee focused attention on balancing the current operating expenditures in the General Fund to current revenues. The result of this focus has resulted in a growing General Fund balance that can be allocated for other non-operating budget priorities. During the development of the 2009 budget, the Executive Budget Committee had numerous capital projects and one-time needs that they felt needed to be addressed in this manner. The Committee and Board of County Commissioners recognized that a continued focus on balancing the General Fund budget is necessary for providing funding for these other capital needs and for providing a framework for addressing changing revenue conditions.

Limiting the Growth in Operating Budget

Another area of focus for the Executive Budget Committee during the development of the 2009 budget was an emphasis on limiting the growth in operating expenses due to uncertain economic conditions that exist currently and are projected to continue into the next budget year. The nation's economy is experiencing a downturn in growth and Colorado and Arapahoe County are not immune from the impact. The real estate and construction markets are weak and with property tax as the primary source of revenue for the County, the EBC provided guidance to departments and elected offices that they would be looking to limit the growth in ongoing operating expenses. This guidance was an attempt to avoid more difficult budget decisions in the coming years if the economic and revenue situation does not improve.

The result was fewer operating budget package and staffing requests and the ability to balance the operating budget without requesting budget reductions similar to the development of the 2008 budget when the operating budget was not balance in the weeks prior to adoption. For example, during the 2007 and 2008 budget development processes there were over 51 and 74 full-time equivalent position requests, respectively. For 2009, the total amount of staffing requests totaled only 18 FTE. This focus should put the County in a better position to maintain the current level of service if further revenue declines are experienced in 2009, especially as the result of lower assessed or new construction values for property taxes.

There were only a few areas where new or increased operating costs were recommended and approved without serious consideration for avoidance. The most important of these areas was to ensure that operating expenses were budgeted for the operation of the remodeled and reconfigured courthouse complex and for the new office building purchased to be used by the District Attorney's Office. These operating expenses included the debt service for the new building, funding to complete some reconfiguration of the newly acquired building, and funding for the Sheriff's Office and Facilities & Fleet Management Department for additional security and maintenance and custodial needs. These items are discussed in more detail below.

Continuing to Allocate Fund Balance to One-Time Capital Needs

The Board of County Commissioners and the Executive Budget Committee have taken note of the growth in fund balance over the last few years and have looked at ways to effectively utilize this source of funds. The increased amount of fund balance was accumulated through a number of factors including increased revenue growth, tightening of expenditure growth, several one-time revenues, and unspent expenditure budget not reappropriated in the subsequent year. Recognizing the one-time nature of this fund balance the Executive Budget Committee has recommended using fund balance for one-time items such as capital projects and this practice continued during the 2009 budget development process. The General Fund budget includes $11.0 million in budgeted one-time items of which $8.6 million is being transferred for capital projects, $1.6 million for additional voting machines, and the remainder for one-time items within the General Fund.

Working in concert with the utilization of fund balance for one-time items was the financial projections for the County's Capital Expenditure Fund. While the County has spent considerable amounts of funds on new facilities since 2000 and will continue to through debt service payments well into the future, there are still other capital needs that have been deferred until funding was available or that have arisen in recent years.

The Capital Expenditure Fund is the primary fund for capital projects in the County. Compared to other funds, the Capital Expenditure Fund receives a relatively modest amount of revenue from property and specific ownership tax, approximately $4.9 million. Recognizing the limited amount of revenues for operating and capital needs, the Executive Budget Committee and the BOCC have continued to recommend supplementing the tax revenues through allocating excess fund balance to the Capital Expenditure Fund.

The 2009 budget includes increased funding for capital projects in the amount of $13.5 million, of which $8.6 million has been transferred from the General Fund balance. The Executive Budget Committee evaluated the request for funding coming from elected offices, departments, and the County's Capital Improvement Program (CIP) Committee and recommended increasing the amount of funding available for capital projects. The result of this recommendation enables the County to fund additional capital needs without any significant impact to the operating budget. The additional $8.6 million will be used to increase the amount of funding for transportation infrastructure projects from $4.0 million to $4.7 million and to complete additional capital projects such as the second phase of the County's upgrade to Voice-over-IP phones, beginning the replacement of the assessment and property tax software, making improvements to parking lots at County buildings, budget for the potential expansion of the County's detention facility, and for several other capital projects. More information on these projects can be found later in this section and in Section G. Table II below illustrates the amount of supplemental funding that has been transferred to the Capital Expenditure Fund.

Table II

Supplemental Capital Funding		
Year	**Amount**	
2007	$	2,542,657
2008		17,765,290
2009		8,602,179
Total	**$**	**28,910,126**

Developing Ways to Become More Efficient and Effective

The final main area of focus for the EBC recognizes that the fiscal constraints on the County's budget will not go away without finding ways to be more efficient and effective in the provision of programs and services. The Executive Budget Committee recommended that the County, in the budget and throughout the upcoming year, should be working on ways to implement and integrate the new strategic management system into the operation, management, and decision-making process of the County. Beginning with the Elected Official/Department Director workshop in March of 2008, the County has been working on a plan to implement strategic management and performance measurement not only into operations but, also into the budget process as well. The 2009 budget includes $200,000 in funding to continue this effort and begin implementation of the program during the upcoming year. In addition, the EBC is recommending completing internal reviews of departments and functions to reap new ideas and recommendations on more efficient processes and organizational structures that will provide better service and budget savings to citizens. The 2009 budget also includes funding for this purpose as well. It was widely recognized by the EBC and the BOCC before the economy got much worse at the end of 2008 that local governments must learn to maintain the every increasing cost of current service levels with the same or less revenue than before. Including this as a focus of the 2009 budget it is hoped that further developments and efficiencies will be encouraged.

Other Significant Current and Future Budget Issues

In addition to the issues that have impacted the 2009 budget mentioned above, there were other considerations that were factored into the 2009 budget and planning for future budgets.

Providing Citizen Services and Preserving the County's Financial Future

One of the other areas the Executive Budget Committee examined in setting the 2009 budget included measures that enable the County to continue to provide essential citizen services while still preserving the County's financial future. Beginning with the County's most important asset, employees, funding for salaries and benefits are some of the larger adjustments to the base budget. The 2009 recommended budget includes a 3.5% salary increase for all employees and includes the required step increases for law enforcement personnel and is budgeted at $3.9 million County-wide. In addition to the routine salary increases for employees, specific subsets of employees required market adjustments to salaries to remain competitive in their fields. This budget package totals nearly $400,000 for all applicable funds. Finally, on employee salaries, some adjustments to pay structures and ranges were required and the 2009 budget includes just over $55,000 accomplishing this goal. In addition to salaries, the renewal of health insurance coverage for employees was, as in prior years, an important consideration for the development of the budget. For 2009, the health insurance renewal is a 7.5% increase and the dental insurance renewal is flat over the prior year with no notable plan design changes. These increases are some of the lowest the County has seen over the last few budget years and the increases have been factored into the 2009 baseline budget.

In looking forward, the Executive Budget Committee reviewed revenue projections and considered the current economic climate while recommending reductions in several revenue sources, making decisions regarding what other budget packages to recommend, and how much vacancy savings should be removed from department and elected offices. Due to the struggling real estate and construction markets, revenues for building permits, land recording fees, and other related revenues were decreased in the 2009 budget resulting in a net decrease in revenues of $716,000 in the General Fund. In order to capture more of the budget that remains unspent at the end of a fiscal year and be able to allocate it to current priorities, the EBC decided to continue to deduct 1.0% of each department and elected offices salary budget to account for routine vacancies in positions. New for 2009, the EBC increased the deduction by an additional 1.0% for departments and elected offices with over 50.0 FTE due to larger budgets and turnover in those areas. The impact of this deduction, approximately $2.1 million, will be monitored throughout 2009.

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 continues to be 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 2009 includes $4.7 million for County transportation projects. This represents only new funding for transportation infrastructure. Approximately $14.0 to $16.0 million in prior year funding or funding external to the County will supplement this $4.7 million in early 2009 to complete a wide range of infrastructure projects. Table III below lists the projects budgeted with the $4.7 million in County funding for 2009.

Table III

Transportation/Infrastructure Program		
Project		**2009**
Broncos Parkway & Peoria Intersection	$	2,450,000
Arapahoe Road & Parker Road Interchange		2,150,000
Picadilly & Chenango Traffic Signal		100,000
Total Transportation Program	**$**	**4,700,000**

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 year or two. Property tax revenue had been held constant as State statute requires sharing 50% of the revenue with municipalities within Arapahoe County. The growth in HUTF revenue has also declined as it is funded primarily by a gasoline tax and consumption of motor fuels has decreased. During the 2009 budget development process the Public Works & Development Department made a case for increase road maintenance funding as inflationary increases in materials and personnel costs has reduced the amount of maintenance work they are able to complete. The Executive Budget Committee considered this request and recommended to the BOCC that the Public Works & Development Department be permitted to spend $800,000 of its unreserved, undesignated fund balance to enhance road maintenance activities during 2009. In addition, a recommendation was made to increase the mill levy to the Road & Bridge Fund slightly and this was approved.

Continuation of the Reconfiguration and Remodel of the Arapahoe County Justice Center

A major project for Arapahoe County during 2008 and continuing on into 2009 is the reconfiguration and remodel of the Arapahoe County Justice Center. The project is designed to convert existing courtroom and office space into additional courtrooms that are needed by the 18th Judicial District for additional judges that were approved by the State legislature. In 2007, $1.5 million was budgeted to begin the preliminary phases of the Judicial Short-Term Facilities project and was supplemented by $12.3 million in the 2008 budget. As the project has progressed, several changes have occurred to the project including the relocation of the District Attorney's Office in mid-2009 to a recently purchased office building. It will take several months to prepare the building for the District Attorney's Office. As the County is responsible for providing office space for the District Attorney's Office, the 2009 budget includes funding for the debt service payments for the new property in the amount of $660,905 as well as $333,000 budgeted for potential expenditures for furniture and other non-capital expenditures. The Facilities & Fleet Management Department received over $77,000 in funding for two additional maintenance and custodial positions to cover the increase in square footage as a result of the new District Attorney building. This operating budget funding is in addition to project funding for the remodel in the capital budget.

Significant portions of the reconfiguration and remodel will be complete during 2009 and will require additional operating costs. The 2009 budget has funded these needs as well. As the project has created additional courtrooms, additional security is needed. The Sheriff's Office provides security for the County courthouse and will receive $104,000 to expand its operations for the newly reconfigured courtrooms. The final phases of Judicial Short-Term Facilities project budget are not expected to be complete until 2010 and once complete the project will provide enough additional courtrooms and office space to meet the County's current and short-term needs.

Budget Overview

Baseline Budget

For the 2009 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 to provide for the 2009 base amount of employees:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions

- A rate of 3.5% has been used to project average increases for employee merit raises except for uniformed law enforcement personnel who are budgeted at a 3.0% increase for 2009 based on their separate pay structure
- The County's share of employee health insurance has been increased in the 2009 baseline budget to reflect increases in rates

Departments and elected offices then had the opportunity to request changes to the current level of programs and services for 2009 through budget packages. These changes were evaluated and reviewed by the Executive Budget Committee and those that were approved were then built into the adopted 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 2009 totals $350.8 million for all funds. This compares with an amended budget of $454.0 million for all funds for 2008. Table IV below summarizes the appropriations for the major funds of the County.

Of the amount budgeted in 2009, $24.0 million is for interfund transfers mainly to move budgeted fund balance 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 2009 budget for funds other than the General Fund, where appropriate. Many budget increases for programs in 2009 are to cover increasing costs for current service levels or increase staffing for current services but there are several budget packages that introduce new equipment, technology, or staffing.

Table IV

Total Expenditure Budget

($ Millions)

Fund	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund	$ 140.7	$ 143.9	$ 171.8	$ 164.5	$ 163.9
Social Services Fund	34.8	44.1	45.2	41.9	44.4
Road and Bridge Fund	16.3	18.3	16.5	15.4	14.9
Capital Expenditure Fund	9.0	8.2	32.1	14.3	13.5
Other Funds	75.87	76.99	138.22	78.51	75.46
Total County	**$ 276.7**	**$ 291.5**	**$ 403.8**	**$ 314.6**	**$ 312.2**
Arapahoe Law Enforcement Auth.	$ 4.8	$ 5.2	$ 6.3	$ 6.0	$ 6.0
Arapahoe County Recreation District	1.6	4.5	1.4	1.2	1.2
Arapahoe Water & Wastewater PID	20.2	23.9	35.9	17.9	25.1
Arapahoe County Bldg. Finance Corp.	58.7	6.5	6.5	6.5	6.5
Total All Funds	**$ 362.0**	**$ 331.6**	**$ 454.0**	**$ 346.2**	**$ 350.8**

Reserves

County policy requires the Board of County Commissioners to make various designations of fund balance annually. These designations are held to provide working capital for the County, and have been included in the budget. The 2009 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 increase by 1.9% in 2009 from the 2008 original adopted budget of $150.1 million to $152.9 million. Chart I illustrates the distribution of revenue sources within the General Fund. Property taxes are expected to grow by $4.7 million in 2009 (5.6%). A detailed General Fund revenue forecast is included in Attachment A.

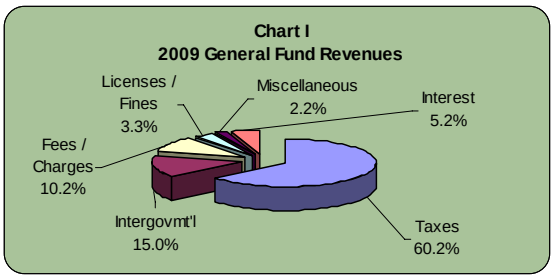


Table V below illustrates the budgeted growth in some key General Fund revenue categories for 2009 from the 2008 budgeted level.

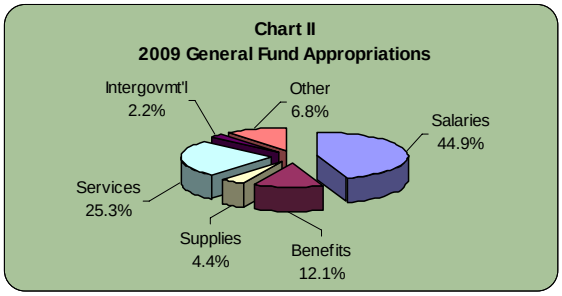
Table V

Projected Percentage Growth in Selected General Fund Revenues

Revenue Category	2009 Adopted
Taxes	5.2%
Licenses & Permits	-3.1%
Intergovernmental/Grants	-3.1%
Charges for Service	-6.2%
Fines & Forfeits	2.7%
Investment Earnings & Contributions	-7.1%
Interfund Revenue	11.6%
Transfers In	-
Other Financing Sources/Misc.	49.8%
Total General Fund	**1.9%**

General Fund Appropriations

General Fund appropriations for 2009 total $163.9 million. The 2009 amount represents an decrease of $5.2 million (-3.1%) below the initially adopted 2008 budget of $169.1 million. Chart II illustrates the distribution of funding within the General Fund. A large portion of the decrease in 2009 is due to a decrease in one-time transfers or uses of fund balance for capital expenditures such as judicial facility projects and addressing County space needs that occurred in 2008 but will not in 2009.



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 increase for 2009 for the County is 3.75 full-time equivalent (FTE) positions. 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 2009 budget.

Table VI

Staffing Changes				
Department	**Description**	**2009 FTE**		**Amount**
General Fund:				
Assessor	Appraiser III	(1.00)	$	(69,014)
Board of County Commissioners	Project Administrator	(1.00)		(77,240)
Community Resources	Business Associate II	0.75		36,474
Facilities and Fleet Management	Custodian	2.00		77,428
Sheriff's Office	Concealed Weapons Investigator	1.00		69,187
Total General Fund		**1.75**	**$**	**36,835**
Social Services Fund:				
Human Services	Child Support Enf Specialist	1.00	$	61,870
Human Services	Child Support Enf Supervisor	1.00		78,841
Total Social Services Fund		**2.00**	**$**	**140,711**
Community Development Fund				
Community Resources	Housing Administrator	(1.00)	$	(71,010)
Community Resources	Senior Clerk	(0.50)		(15,854)
Community Resources	Secretary	(0.50)		(15,854)
Total Community Development Fund		**(2.00)**	**$**	**(102,718)**
Open Space Fund				
Communication Services	Comm Services Specialist	1.00	$	100,948
Public Works & Development	Parks Maintenance Worker	1.00	$	54,649
Total Open Space Fund		**2.00**	**$**	**155,597**
All Funds Total		**3.75**	**$**	**230,425**

Among the staffing increases for 2009 are two positions in the Facilities & Fleet Management Department to provide maintenance and custodial services for the new District Attorney office space and two positions in the Human Services Department in the Child Support Enforcement. The Sheriff's Office received approval to hire a position to assist in processing concealed weapons permits and the Communication Services Department will be filling a Communication Services Specialist position in the Open Space Fund to help publicize and promote the activities of the Open Space Division and the County's heritage areas. The 2009 budget also included the reduction of 4.00 FTE from the Board of County Commissioners, Assessor's Office, and the Community Resources Department in an effort to reduce operating costs where able.

Capital Improvement Program

The Capital Improvement Program (CIP) provides funding for projects of $13.5 million that helps the County provide for its facility, infrastructure, and major technology needs. A staff committee is formed each year to develop a recommended CIP plan to the Executive Budget Committee and the Board of County Commissioners. The committee included Bryan Weimer, Charlie Robinson, Julie Rich, Todd Weaver, Anne Cecilione, and was chaired by Shannon Carter, Special Assistant to the BOCC along with other representatives such as Janet Kennedy, Rita Pollock and Dave Schmit. This capital plan continues the funding of programs for:

- Street Construction, Overlay, and Reconstruction
- Construction of Facilities
- Major Maintenance of Facilities
- Technology Advances

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 2009 budget is provided in Table VII below.

Table VII

Capital Improvement Program

Project	2009
Detention Center Expansion	$ 5,000,000
Voice Over IP – Phase II	1,125,539
Oasis Software Replacement	1,000,000
Parking Lot Improvements - Admin. I Building	475,455
Resurface Parking Lots - Peoria Shops	400,000
Rooftop HVAC Units - Warehouse	234,720
Detention Staff Management Software	124,487
Sheriff Admin. Building Lobby Remodel	100,000
Warehouse File Cages/Remodel	90,000
Stainless Steel Showers	85,000
Electronic Printing Request Software	67,145
Detention Medical Record Software	64,568
Transfer for Infrastructure Project Funding	4,700,000
Total Capital Improvement Program	**$ 13,466,914**

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 and the tax base of the Arapahoe Law Enforcement Authority were reduced when the City of Centennial was incorporated in 2001, and ALEA property tax revenue decreased from $9.5 million to $4.5 million in 2002. Property tax revenue was certified at $5.2 million in 2009. The County Sheriff continues to provide law enforcement services to the area within Centennial, but the City pays the County for these services that are located in the General Fund. There are currently 52.0 full time equivalent positions assigned to the ALEA by the County Sheriff.

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 2009 budget provides for the operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, and various trails in the ACRD. The ACRD is also developing 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 budget provides for a transfer of $334,455 to the Arapahoe County Building Finance Corporation to pay for the lease on the Certificates of Participation, which financed the construction of the Arapahoe County Community Park and for the debt 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 2009 budget provides for the continuing construction of projects financed by these debt issues, and for the payment of the scheduled debt service. 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 Headquarters Building, the Arapahoe County Justice Center, and the Arapahoe County Community Park. 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 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, Gail Thrasher, Senior Budget Analyst, Sarah Mills, 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	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
SOURCES OF FUNDS:					
Taxes					
Property Taxes	$ 79,169,489	$ 81,649,407	$ 86,007,306	$ 86,448,766	$ 90,822,179
Specific Ownership Taxes	6,939,491	7,168,587	6,341,777	6,841,777	7,100,000
Other Taxes	(206,985)	(229,295)	758,223	(433,237)	-
Total Taxes	**$ 85,901,995**	**$ 88,588,699**	**$ 93,107,306**	**$ 92,857,306**	**$ 97,922,179**
Licenses & Permits					
Building Permits	$ 1,206,260	$ 1,257,003	$ 1,300,000	$ 696,887	$ 900,000
Motor Vehicle License Fee	1,030,228	1,305,416	1,925,000	2,011,412	1,900,000
Other Licenses & Permits	1,586,963	1,697,808	1,416,500	1,872,684	1,695,900
Total Licenses & Permits	**$ 3,823,451**	**$ 4,260,227**	**$ 4,641,500**	**$ 4,580,983**	**$ 4,495,900**
Intergovernmental & Grant Revenue					
Cost Allocation	$ 2,559,943	$ 2,344,350	$ 1,800,000	$ 2,034,360	$ 1,800,000
Revenue from Centennial IGA	23,983,401	23,939,044	20,485,531	20,515,000	19,732,855
Other Intergovernmental & Grant Revenue	1,742,639	2,761,967	2,056,635	1,870,869	1,360,100
Total Intergovernmental & Grants	**$ 28,285,983**	**$ 29,045,361**	**$ 24,342,166**	**$ 24,420,229**	**$ 22,892,955**
Fees & Charges					
Land Recording Fees	$ 3,971,632	$ 3,349,826	$ 3,500,000	$ 2,483,143	$ 2,850,000
Tax Collection Fees	4,595,505	4,854,386	5,300,000	5,329,273	5,300,000
Other Fees & Charges	9,726,554	8,702,910	7,901,220	8,343,651	7,515,990
Total Fees & Charges	**$ 18,293,691**	**$ 16,907,122**	**$ 16,701,220**	**$ 16,156,067**	**$ 15,665,990**
Other Sources					
Fines & Penalties	$ 466,238	$ 481,190	$ 598,420	$ 579,324	$ 614,770
Earnings on Investments	7,674,794	12,456,552	8,505,089	9,897,278	7,901,700
Internal Charges	2,659,185	3,372,240	2,539,214	2,601,941	2,817,306
Transfers From Other Funds	660,000	7,115,158	2,048,967	2,048,967	-
Other Miscellaneous Sources	4,357,719	1,355,169	425,248	541,782	608,896
Total Other Sources	**$ 15,817,937**	**$ 24,780,310**	**$ 14,116,938**	**$ 15,669,291**	**$ 11,942,672**
Total General Fund	**$ 152,123,057**	**$ 163,581,719**	**$ 152,909,130**	**$ 153,683,876**	**$ 152,919,696**

Attachment B

General Fund Appropriations					
Department Name	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Administrative Services	$ 5,136,340	$ 2,487,924	$ 7,787,890	$ 6,224,018	$ 8,099,411
Aid to Agencies	1,411,618	1,440,000	1,546,500	1,526,679	1,546,500
Assessor's Office	4,789,444	5,006,143	5,604,030	5,148,872	5,535,754
Board of County Commissioners	878,481	901,221	1,042,958	923,213	1,101,210
BOCC Administration	555,467	588,280	602,839	605,041	630,284
Clerk & Recorder's Office	7,977,965	7,714,855	10,646,657	10,338,603	9,096,577
Communication Services	1,015,956	1,062,647	1,115,358	1,027,271	1,221,144
Community Resources	1,711,701	2,209,411	3,107,874	2,685,497	3,119,309
Coroner's Office	1,270,259	1,344,261	1,455,355	1,412,500	1,502,001
County Attorney	2,671,611	2,236,155	2,398,784	2,322,942	2,461,628
District Attorney	10,569,358	11,534,723	12,128,759	10,551,071	13,041,641
Facilities & Fleet Management	10,382,207	10,415,525	7,741,141	7,359,626	7,995,273
Finance	2,033,599	2,739,828	2,795,899	2,473,333	2,966,855
Human Resources	1,048,654	1,205,868	1,330,340	1,204,654	1,381,984
Information Technology	10,154,973	10,774,344	11,745,190	11,888,264	12,150,264
Public Works & Development	8,902,755	8,179,509	8,103,352	7,747,489	7,888,236
Sheriff's Office	53,019,248	55,423,995	60,262,374	58,744,915	59,603,555
Strategic Programs Office	-	-	-	-	-
Treasurer's Office	1,625,318	1,867,951	2,024,052	2,016,325	1,971,065
Tri-County Health	4,039,638	4,226,431	4,422,416	4,339,665	4,615,921
Transfer to Other Funds	11,466,605	12,574,511	28,973,387	25,973,387	17,998,632
Total General Fund Appropriations	**$ 140,661,199**	**$ 143,933,582**	**$ 174,835,155**	**$ 164,513,366**	**$ 163,927,244**

Attachment C

General Fund Summary					
Description	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
SOURCES OF FUNDS:					
Property Taxes	$ 79,169,489	$ 81,649,407	$ 86,007,306	$ 86,448,766	$ 90,822,179
All Other Taxes	6,732,506	6,939,292	7,100,000	6,408,540	7,100,000
Licenses & Permits	3,823,451	4,260,227	4,641,500	4,580,983	4,495,900
Intergovt & Grant Revenue	28,285,983	29,045,361	24,342,166	24,420,229	22,892,955
Fees & Charges	18,293,691	16,907,122	16,701,220	16,156,067	15,665,990
Fines & Penalties	466,238	481,190	598,420	579,324	614,770
Earnings on Investments	7,674,794	12,456,552	8,505,089	9,897,278	7,901,700
Internal Charges	2,659,185	3,372,240	2,539,214	2,601,941	2,817,306
Transfers From Other Funds	660,000	7,115,158	2,048,967	2,048,967	-
Other Miscellaneous Sources	4,357,719	1,355,169	425,248	541,782	608,896
Total Sources of Funds	**$ 152,123,057**	**$ 163,581,719**	**$ 152,909,130**	**$ 153,683,876**	**$ 152,919,696**
USES OF FUNDS					
Salaries & Wages	$ 67,466,880	$ 69,460,144	$ 73,635,919	$ 71,915,788	$ 73,524,413
Employee Benefits	15,453,840	16,607,001	19,327,598	17,963,150	19,839,460
Supplies	6,568,772	6,662,753	7,971,332	7,536,224	7,242,090
Service & Other	36,257,074	35,407,743	40,818,107	35,642,693	41,396,133
Community Programs	864,841	393,712	388,308	288,800	388,308
Capital Outlay	34,900	43,500	47,980	37,773	10,250
Central Services	2,548,286	2,784,219	3,672,524	2,997,230	3,527,958
Transfers to Other Funds	11,466,605	12,574,511	25,973,387	25,973,387	17,998,632
Other	-	-	-	2,577	-
Total Uses of Funds	**$ 140,661,199**	**$ 143,933,582**	**$ 171,835,155**	**$ 162,357,623**	**$ 163,927,244**
Annual Net	**$ 11,461,858**	**$ 19,648,137**	**$ (18,926,025)**	**$ (8,673,747)**	**$ (11,007,548)**

Attachment D

Total Fund Appropriation

Fund Name	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Non-General Fund					
Arapahoe County Fair Fund	$ 207,562	$ 281,334	$ 277,454	$ 295,758	$ 225,000
Arapahoe/Douglas Works! Fund	6,484,990	6,763,634	7,908,182	6,683,430	7,762,833
Board Designated Reserve Fund	-	1,312,657	-	-	-
Building Maintenance Fund	8,208,435	3,414,311	3,256,769	3,507,650	2,092,512
Capital Expenditure Fund	8,956,909	8,208,437	32,107,353	14,293,378	13,534,924
Cash-In-Lieu Fund	292,236	1,285,313	193,945	-	166,788
Central Services Fund	6,206,789	5,538,091	11,005,625	5,818,884	5,913,391
Comm Network System Replacement Fund	65,551	38,827	407,179	38,934	85,572
Community Development Fund	1,859,104	2,597,459	4,987,305	2,413,930	4,974,442
Conservation Trust Fund	2,562,936	914,676	531,697	385,569	381,370
Contingent & Emergency Reserve Fund	-	-	713,106	-	713,106
Developmental Disability Fund	6,673,869	6,783,213	7,549,333	7,487,101	7,656,664
Electronic Filing Technology Fund	11,650	28,637	826,091	46,842	170,000
Employee Flex Benefit Fund	726,014	869,516	984,000	920,660	984,000
Forfeited Property Fund	-	2,325	75,943	46,390	-
Grant Fund	8,283,334	9,140,244	10,945,043	9,655,860	11,081,102
Homeland Security Fund	2,681,137	2,877,466	4,343,180	1,858,156	-
Infrastructure Fund	8,209,863	6,417,948	24,420,470	5,776,802	4,700,000
Law Enforcement Cap Improvement Trust	2,105,732	2,297,604	3,309,550	2,715,703	-
Lease Purchase Agreements Fund	2,192,391	4,612,405	6,867,276	7,357,676	2,238,906
Open Space Sales Tax Fund	14,409,086	16,807,824	42,730,220	18,988,515	20,445,789
Road & Bridge Fund	16,271,672	18,320,295	16,541,222	15,403,514	14,918,523
Self Insurance Dental Fund	1,421,346	1,347,421	1,420,065	1,419,360	1,420,065
Self Insurance Liability Fund	722,579	600,135	1,078,650	634,400	926,750
Sheriff's Commissary Fund	1,527,967	1,326,469	3,057,387	1,493,953	2,010,664
Social Services Fund	34,754,539	44,139,244	45,204,829	41,906,671	44,430,979
Worker's Compensation Fund	1,177,537	1,633,809	1,245,300	862,200	1,397,234
Total Non-General Fund	**$ 136,013,228**	**$ 147,559,293**	**$ 231,987,174**	**$ 150,011,337**	**$ 148,230,614**
General Fund	140,661,199	143,933,582	171,835,155	162,357,623	163,927,244
Total Arapahoe County	**$ 276,674,427**	**$ 291,492,875**	**$ 403,822,329**	**$ 312,368,960**	**$ 312,157,858**
Other Entities					
Arapahoe County Bldg. Finance Corp. Fund	$ 58,747,573	$ 6,511,838	$ 6,496,213	$ 6,499,164	$ 6,496,525
Arapahoe County Recreation District Fund	1,626,859	4,476,229	1,433,640	1,227,151	1,156,644
Arapahoe County Water & Wastewater PID	20,202,247	23,947,738	35,883,932	17,957,770	25,055,790
Arapahoe Law Enforcement Authority Fund	4,779,938	5,176,959	6,316,724	6,028,522	5,982,750
Total Other Entities	**$ 85,356,618**	**$ 40,112,763**	**$ 50,130,509**	**$ 31,712,607**	**$ 38,691,709**
Total All Funds	**$ 362,031,045**	**$ 331,605,638**	**$ 453,952,838**	**$ 344,081,567**	**$ 350,849,567**

Attachment E

Staffing Summary					
Fund / Department / Office	**2005**	**2006**	**2007**	**2008**	**2009**
General Fund					
Administrative Services	-	-	1.00	-	-
Assessor's Office	73.00	72.00	72.00	72.00	71.00
Board of County Commissioners	5.00	7.00	7.00	7.00	6.00
Board of County Comm Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	116.00	116.00	117.00	119.00	119.00
Communication Services	9.00	9.00	9.25	9.25	9.25
Community Resources	30.00	30.80	39.00	42.00	42.00
Coroner's Office	10.00	11.00	12.00	12.00	12.00
County Attorney	19.00	19.00	21.00	21.00	21.00
Facilities & Fleet Management	107.50	107.50	108.50	107.00	109.00
Finance	25.00	27.00	27.50	28.50	28.50
Human Resources	10.50	10.50	11.00	12.00	12.00
Information Technology	75.00	74.00	73.00	72.00	72.00
Public Works & Development	102.80	102.80	94.00	80.00	80.00
Sheriff's Office	577.75	579.25	591.75	623.75	624.75
Strategic Programs *	2.00	-	-	-	-
Treasurer's Office	21.00	21.00	21.00	22.00	22.00
Total General Fund	**1,187.55**	**1,190.85**	**1,209.00**	**1,231.50**	**1,232.50**
Other Funds					
Arapahoe / Douglas Works! Fund	78.00	83.00	67.00	67.00	67.00
Arapahoe Co Recreation District Fund	2.00	2.00	3.00	3.00	3.00
Community Development Fund	6.00	6.00	6.00	5.00	3.00
Grant Fund	44.50	45.00	46.25	46.75	47.50
Homeland Security Fund	0.75	0.75	0.75	0.75	0.75
Open Space Sales Tax Fund	3.00	3.00	5.50	5.50	7.50
Road & Bridge Fund	71.50	71.50	73.50	59.00	59.00
Sheriff's Commissary Fund	4.00	4.00	4.00	6.00	6.00
Social Services Fund	363.25	369.25	442.75	466.00	468.00
Total Arapahoe County	**1,760.55**	**1,775.35**	**1,857.75**	**1,890.50**	**1,894.25**
Arapahoe Law Enforcement Authority	51.00	52.00	52.00	52.00	52.00
Total All Funds	**1,811.55**	**1,827.35**	**1,909.75**	**1,942.50**	**1,946.25**

* ***Note:*** In the 2006 budget, the Strategic Programs Department was moved to a division of the BOCC, and became the Special Assistant to the BOCC.

Attachment F

Budget-in-Brief

Description	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues by Source					
Taxes	$ 131,075,119	$ 137,457,486	$ 143,165,290	$ 141,272,230	$ 148,890,094
Licenses & Permits	4,372,554	4,727,827	4,896,500	4,984,187	4,750,900
Intergovernmental	91,192,600	91,098,931	92,606,557	85,182,638	86,511,300
Charges for Services	20,817,340	18,925,673	18,647,277	18,150,093	17,604,290
Fines & Forfeits	480,519	519,254	598,420	607,562	614,770
Investment Earnings / Contributions	10,348,908	14,742,583	8,887,287	10,815,281	8,701,765
Interfund Revenues & Rentals	10,703,341	11,977,229	12,509,199	12,024,116	11,725,243
Transfers From Other Funds	14,233,407	25,506,900	31,599,373	32,111,206	20,084,198
Special Assessment Taxes	7,222,085	5,090,637	6,915,283	7,374,407	1,337,796
Total Arapahoe County Revenues	**$ 290,445,873**	**$ 310,046,520**	**$ 319,825,186**	**$ 312,521,721**	**$ 300,220,356**
Expenditures by Category					
Salaries & Wages	$ 91,963,583	$ 96,258,862	$ 104,719,984	$ 101,503,453	$ 105,236,885
Employee Benefits	21,576,677	23,457,494	28,176,416	25,865,360	29,036,613
Supplies	13,693,144	13,401,041	14,731,232	13,953,630	13,238,134
Services & Other	79,121,407	89,115,241	147,541,159	89,154,482	98,318,177
Community Programs	20,049,998	15,573,232	19,580,339	17,560,211	20,099,605
Capital Outlay	28,223,155	16,359,840	48,273,411	26,179,959	16,120,949
Central Services	5,368,510	5,938,902	6,555,944	5,547,104	6,452,126
Transfers Out	16,677,954	31,388,262	34,243,844	34,757,927	23,655,369
Projects & Miscellaneous	-	-	-	2,577	-
Total Arapahoe Co Expenditures	**$ 276,674,428**	**$ 291,492,874**	**$ 403,822,329**	**$ 314,524,703**	**$ 312,157,858**
Other Entities					
Arapahoe County Bldg Finance Corp	$ 57,240,346	$ 4,799,244	$ 4,557,430	$ 4,610,350	$ 5,668,225
Arapahoe County Recreation District	1,273,110	4,260,136	1,242,186	1,376,461	1,120,423
Arapahoe Co Water & Wastewater PID	27,113,877	11,558,144	6,106,731	7,758,480	6,152,086
Arapahoe Law Enforcement Authority	5,484,750	5,485,913	6,073,066	6,270,837	6,158,805
Total Other Entity Revenues	**$ 91,112,083**	**$ 26,103,437**	**$ 17,979,413**	**$ 20,016,128**	**$ 19,099,539**
Arapahoe County Bldg Finance Corp	$ 58,747,573	$ 6,511,838	$ 6,496,213	$ 6,499,164	$ 6,496,525
Arapahoe County Recreation District	1,626,859	4,476,229	1,433,640	1,227,151	1,156,644
Arapahoe Co Water & Wastewater PID	20,202,247	23,947,738	35,883,932	17,957,770	25,055,790
Arapahoe Law Enforcement Authority	4,779,938	5,176,959	6,316,724	6,028,522	5,982,750
Total Other Entity Expenditures	**$ 85,356,617**	**$ 40,112,764**	**$ 50,130,509**	**$ 31,712,607**	**$ 38,691,709**
Total All Fund Revenue	**$ 381,557,956**	**$ 336,149,957**	**$ 337,804,599**	**$ 332,537,849**	**$ 319,319,895**
Total All Fund Expenditures	**$ 362,031,045**	**$ 331,605,638**	**$ 453,952,838**	**$ 346,237,310**	**$ 350,849,567**

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 2008 for the preparation of the 2009 Budget.

- January 1 — Begin Planning for the 2009 Budget
- March 26 — First Meeting of the 2008 Citizen Budget Committee
- June 19 — Distribution of Budget Guidelines
- June 30 — Budget Management System Open for Input of 2009 Budget requests
- August 1 Budget Requests Due to Budget Office
- August 25 — Assessor Submitted Abstract of Assessments Reflecting Assessed Values
- September 10-12 — Executive Budget Committee Reviewed Budget Requests
- October 14 — Executive Budget Committee Submitted Proposed Budget to the Board of County Commissioners
- October 28 — Public Hearing on the Budget
- November 19 — Citizen Budget Committee Submitted Recommendation to the Board of County Commissioners
- December 10 — Assessor Certified Final Assessed Valuation Figures
- December 9 — Final Adoption of the 2009 Budget, Adoption of Mill Levy, and Appropriation of Budgeted Expenditures
- December 16 — 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.

2008 Citizen Budget Committee

Betty Mirzayi, Chairman
Susan Hall, Vice Chairman

Matthew Arnold	Bert Neely
Carol Brzeczek	Ron Phelps
Derek Dye	Mel Rawles
Jared Ingwalson	Liz Wuest
Martha Karnopp	Tim Yoakum
Carol Miller	

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 2008, this public hearing was held on October 28th. 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 Telephone Service 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 Telephone Service 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 2009 BUDGET

During 2009 the Citizen Budget Committee spent much of their time exploring several issues that have or will have an impact on the County's budget. As in 2008, a considerable portion of time was spent centered on the next steps for the Mission, Vision, and Values process the County began in late 2005. The Committee continues to recommend that the County move forward with the process of setting new goals and objectives and developing measures to track progress. The Committee believes that more performance information would enable the Board, elected officials, County management, and citizens to provide more useful input into the budget process. Other topics considered during 2008 included expanding and striving for energy efficiency and green technologies at the County, developing standards for the process of determining the need for and purchasing vehicles, developing strategies to deal with a potential downturn in assessed values an property tax, and a request to obtain more information on the condition of County infrastructure. The letter below was submitted by the Citizen Budget Committee to the Board of County Commissioners in early December for their consideration.

DATE: November 19, 2008

TO: The Arapahoe County Board of County Commissioners

THROUGH: Betty Mirzayi, Chairperson

FROM: Citizen Budget Committee

SUBJECT: **RECOMMENDATIONS OF THE COMMITTEE FOR 2009**

The CBC met this year with various elected officials and staff to discuss a broad range of topics. During this year, as in the past 3 years, the Citizen Budget Committee spent much of its time reviewing the County's continuing efforts to implement performance measurement and budgeting throughout all agencies and departments of the County.

We would like to thank all the elected officials and staff members who made time in their busy schedules to present information and discuss their budgets openly and frankly with the CBC. Their willingness to answer all questions and share information about their various departments were very much appreciated. The CBC met with Human Services, Facilities and Fleet, and the Sheriff. The meeting with the Sheriff's Office focused on emergency preparedness at the local and state level, and preparations being made specifically for the Democratic National Convention which was held in Denver during August. Besides budgeting, the broader discussion with each department included the monitoring and tracking of performance measures. The Committee appreciates everyone's input as it proved invaluable in putting together the following recommendations.

In an early meeting, the CBC learned from Commissioner Bockenfeld that workshops, which would train various departments on how to implement performance measurement, were planned. Training was held as planned and progress made in a broader rolling out of this management system throughout the County. This is positive progress in the further establishment of the

mission, vision and values that were developed for the County. This work will ultimately help to inform policy makers and citizens on how efficiently taxpayer funds are being used.

The following is a list of items that the CBC would like to have the BOCC and other elected officials and County staff take into consideration:

- Energy and Conservation: The CBC applauds the efforts the County has already made towards conserving energy and other resources. The CBC encourages continued work in this area. One question from the committee is whether on-going savings are tracked from the conservation efforts that have already been implemented. If this information is available, the CBC sees potential benefit in making the public aware of these savings. The committee would also like to see more buildings targeted for achieving the Energy Star rating provided it makes good economic sense. And finally, the committee would like to know if progress is being made on moving the rating to the silver level at facilities that already have achieved the bronze Energy Star.
- Fleet purchases: To the extent possible, fleet purchases should be standardized. In order to achieve economies of scale by minimizing spare parts inventory and limiting the amount of additional specialized training needed for unique or unusual vehicles, a set of standards should be developed and used across the County for all future vehicle purchases. This could be handled in a fashion similar to how the IT group handles all computer hardware and software purchases.
- Assessed property values with regard to foreclosures and decreased property values: The 2009 Recommended Budget (page 13 of the overview) addresses a possible decrease in assessed property values in Arapahoe County coupled with TABOR growth rate limitations and use of the unused portion of the 15.821 mil levy. However, the day-to-day uncertainty of the economy makes any budget plans volatile. The CBC would like to be informed of the plans of the County commissioners and other elected officials (particularly the County Assessor and Treasurer) in regards to home foreclosures and the decrease in assessed property values. As the new tax assessments are communicated to landowners, is the number of protests expected to rise? If so, how will the office handle this workload increase with its existing staff? With the increase in foreclosures there may also be an increase in tax delinquency. Although most delinquent property taxes are expected to be collected through tax sales, receipt of some of the taxes may be pushed back into succeeding years causing a drop in 2009 collection and additional work for the Treasurer's office. The new property assessment set in 2009 – to be sent to taxpayers in April of 2009 - will affect the property tax revenues of 2010 and 2011. If the economy continues in the current downward spiral, one of the first priorities of the 2010 CBC should be to assist in the consideration of feasible remedies including the possibility of putting something in front of the voters next November or suggesting spending cuts.
- The CBC would like to obtain a report on the state of County roadway infrastructure in 2009. The committee would like a review of the most recent evaluations of all roads and bridges and the plans for addressing any inadequacies or concerns that have been identified, both short and long term.

Going forward the CBC urges the BOCC to move forward on the following items that also have been made in previous years:

- Performance measures: As elected and appointed officials learned in workshops held this year that were facilitated by Dynamic Achievements, developing measures (both leading and lagging) is a critical step to ensure that the mission, vision and values are

implemented county-wide. These measurements make certain every employee's work contributes towards the high-level goals set by the County. With measurable output, work is kept meaningful.

- With assistance from the consultant to educate and roll out the management system process across all departments within County government, good progress is being made to implement standardized performance tracking. Also, the "dashboard" development is ongoing. The CBC encourages continued involvement of the consultant to support departments in the process and to keep progress coming.
- The necessity of developing long range strategic plans, 5 - 10 years, for the County as a whole and for the individual departments. The plans would be the future vision of the County and provide the roadmap needed to make that vision a reality.

The CBC requested feedback from the BOCC about the possibility of moving up the time of year that the committee begins meeting. This would allow its work to be completed earlier in the year. As it currently stands, the CBC finishes data gathering in approximately September, leaving October for review and consideration of the information received so that recommendations for the upcoming budget year can be completed. This means that the recommendations are completed in October and given to the BOCC in November. This conflicts with election schedules, capital budget preparation and other items that occur later in the year. To minimize possible conflicts, it would be helpful if the CBC could begin meeting earlier in the year so their recommendations could be given to the BOCC in September.

Finally, the CBC sincerely thanks the county staff members who work with us arranging speakers, setting up meetings, providing feedback and producing monthly meeting minutes and other communications. Todd Weaver, Mary Lokatys, Lisa Stairs and other County employees do an outstanding job with meeting preparations. Their work after regular business hours with our committee is truly appreciated. Their knowledge and professionalism, as well as their enthusiasm, can be seen in all that they do for us.

Thank you for your review and consideration of our recommendations. The CBC looks forward to working with the BOCC on strategic budget issues of particular interest to the Board and to the committee in the coming year.

Arapahoe County

Colorado's First

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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.

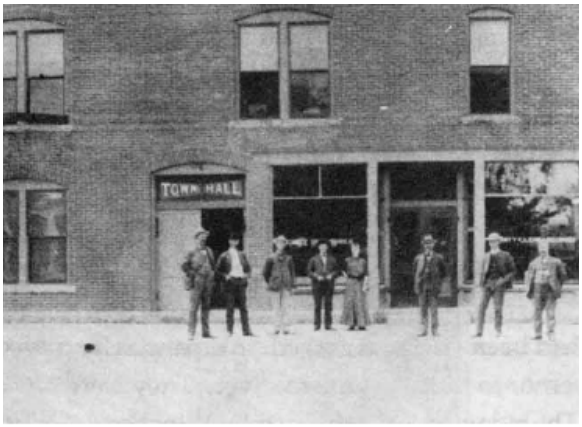
In the late 1820s, trappers searched this region for beavers to supply the great demand for men's beaver hats. In the late 1830s and 1840s, the demand shifted to buffalo skins. In 1832, the first trading post on the South Platte River was built on Cherry Creek, which was then part of Arapahoe County.

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.

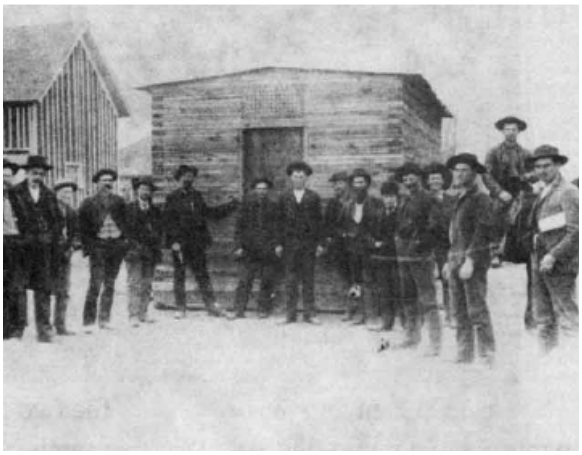


Arapahoe County Offices in Littleton, circa 1904.

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 1946 employees and a $350.8 million budget. Arapahoe County has one of the lowest County mill levies in the Front Range.

Board of County Commissioners

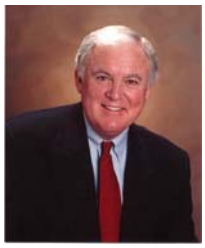
The Board of County Commissioners oversees the County by serving as the administrative and policy-making body.

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

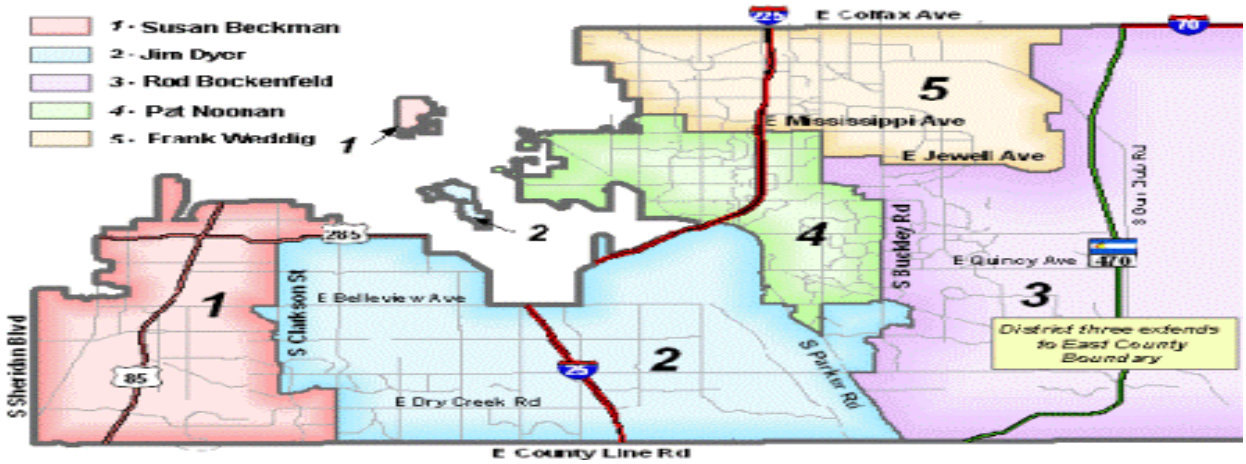


Jim Dyer
District 2

Rod Bockenfeld
District 3

Pat Noonan
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 auto-mobiles, issuing marriage licenses, 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. Doug Milliken 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 Commissioner. 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. 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 distribution 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

Between 1990 and 2008, the population in Arapahoe County has increased by 28.6% based on estimates provided by the State. The County is projected to grow by an additional 1.8% in 2009. The State population increased by 33.5% between 1990 and 2008, and the estimated growth for Colorado in 2009 is 1.98%.

Year	Arapahoe County	% Change	State	% Change
1950	52,125	-	1,325,089	-
1960	103,941	99.4%	1,753,947	32.4%
1970	162,142	56.0%	2,209,596	26.0%
1980	293,292	80.9%	2,889,735	30.8%
1990	438,441	49.5%	3,751,985	29.8%
2000	491,134	12.0%	4,338,789	15.6%
2001	503,268	2.5%	4,457,622	2.7%
2002	513,339	2.0%	4,531,464	1.7%
2003	519,010	1.1%	4,596,434	1.4%
2004	527,422	1.6%	4,663,999	1.5%
2005	533,091	1.1%	4,731,787	1.5%
2006	541,266	1.5%	4,827,394	2.0%
2007*	551,732	1.9%	4,919,858	1.9%
2008*	563,726	2.2%	5,010,395	1.8%
2009*	573,762	1.8%	5,109,700	2.0%

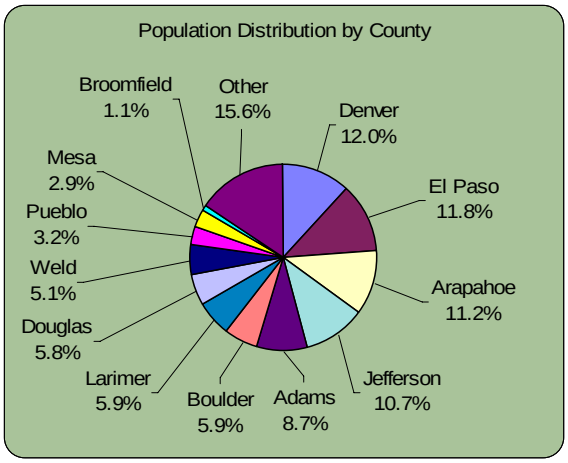
Source: Figures for 1950, 1960, 1970, 1980, and 1990 were obtained from the United States Department of Commerce, Bureau of the Census. Figures for 2000-2004 were obtained from Colorado Division of Local Government, Demographic Section.

* The Figures for 2007 - 2009 are estimates obtained from the State of Colorado, Department of Local Affairs.

Population Rank

Arapahoe County has the third largest population in the State, with the County's population estimated at 11.2% of the State population.

County	2009 Est. Population
Denver	615,109
El Paso	605,031
Arapahoe	**573,762**
Jefferson	547,449
Adams	444,869
Boulder	300,136
Larimer	300,122
Douglas	295,479
Weld	259,699
Pueblo	161,906
Mesa	149,783
Other	856,355
Total	**5,109,700**



Source: State of Colorado, Department of Local Affairs Preliminary Populations Projection. Last Modified November 2008.

Colorado has continued to grow at a steady rate each year. Since 1990, it has had an average growth rate of 1.59% each year or about 70,000 people per year. It is estimated that, in 2009, Colorado will see an increase of about 2.0% (99,305 people) in population. 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 2009.

2009 Estimate			
Age	Arapahoe County	State	% of County to State
0-19	158,004	1,419,111	11.1%
20-34	117,150	1,067,112	11.0%
35-49	127,862	1,138,720	11.2%
50-69	131,782	1,120,715	11.8%
70-89	36,906	344,170	10.7%
90+	2,058	19,873	10.4%
Total	573,762	5,109,701	11.2%

Source: Colorado Division of Local Government, Demography Office - Last modified October 2008

Education and Training

Public School District Fall Enrollment

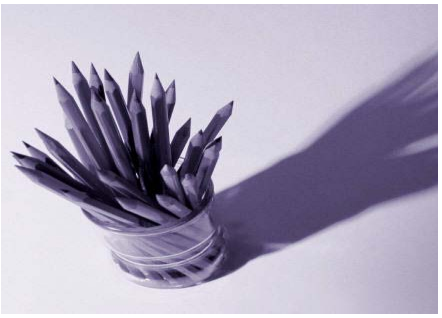
In 2008 the Colorado Public School enrollment increased by 15,804 for a total of 818,443 students. This is an increase of 6.75% over the 2004 enrolled student population of 766,657. The following ten counties have increased by one thousand or more students enrolled from 2004 to 2008. There are 157 schools in 9 school districts located throughout Arapahoe County. School districts include Aurora, Bennett, Byers, Cherry Creek, Deer Trail, Englewood, Littleton, Sheridan, and Strasburg.

County	Fall 2004	Fall 2008	% Change	Enrollment Change
Arapahoe	102,761	108,140	5.23%	5,379
El Paso	101,065	105,845	4.73%	4,780
Adams	70,694	79,253	12.11%	8,559
Denver	72,412	74,176	2.44%	1,764
Douglas	44,761	58,723	31.19%	13,962
Boulder	50,106	54,626	9.02%	4,520
Larimer	41,290	42,478	2.88%	1,188
Weld	34,032	36,334	6.76%	2,302
Pueblo	25,785	27,405	6.28%	1,620
Mesa	20,816	22,833	9.69%	2,017

Source: Colorado Dept. of Education, Data and Research

Kindergarten through High School

Arapahoe County, overall, has continued to see an increase in student enrollment since 2004. Most school districts are seeing a decline in enrollment, but Cherry Creek School District and Aurora Public School District are increasing their enrollment. This is due to the population growth and business opportunities that have brought families into the central part of the County.



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

Photo courtesy of Arapahoe Community College

Employment

Labor Force

The civilian labor force in Arapahoe County as of December 2008 was 315,724. During 2008, the unemployment rate for both Arapahoe County and the State of Colorado increased as the economic downturn worsened. Arapahoe County's not-seasonally adjusted unemployment rate rose from 4.3% percent at the end of 2007 to 6.1% in December 2008. The increase at the State level during the same period was just as significant rising from 4.3% to 5.9%. Until the economic conditions begin to improve, economists forecast State unemployment to average between 5.7% and 6.3% through 2011.

State Unemployment Rates	
Month	**2008 %**
January	4.5%
February	4.6%
March	4.7%
April	4.3%
May	4.7%
June	5.4%
July	5.3%
August	5.4%
September	5.2%
October	5.6%
November	5.8%
December	6.1%
Annual Change	**1.6%**

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 2008.

Company	Employees
Qwest Communications	9,000
HealthONE	8,500
Lockheed Martin Corporation	8,200
Exempla Healthcare	7,100
University of Denver	5,900
Centura Health	5,600
United Airlines	5,200
Kaiser Permanente	5,100
Frontier Airlines	4,900
Denver Health	4,900

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	94,477,300
Public Service Co. of Colorado	81,068,480
Verizon Wireless	57,883,000
Columbia Healthone LLC	36,330,280
Greenwood Property Corp	29,000,010
Property Colorado OBJLW	22,330,010
Crescent Peakview Tower	13,050,000
FSP Greenwood Plaza Corp	12,760,000
National Digital Television	12,266,120
Weingarten/Miller/Aurora II	12,180,000
CSHV Denver Tech Center LLC	11,600,000
LR Fidllers LLC	11,600,000
Galleria Acquisition Inc.	11,599,990
Comcast of Colorado IX LLC	11,433,730
Swedish Medical Ctr	10,999,850
Sprint Nextel Corp	9,138,820
Medical Center of Aurora	7,723,170
Great-West Life & Annuity Ins.	7,702,620
Qwest Broadband Services Inc.	3,737,590
First Data Technologies	3,635,830
Time Warner Telecom Inc	3,610,550
E-Bay	2,851,910
Total	$ 466,979,260

The total assessed valuation of the County in 2008 was $7.7 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 exceeded levels in the State during the time period shown. Of 64 counties statewide, Arapahoe County is ranked fifth highest per-capita income in the State.

AREA	2003	2004	2005	2006
COLORADO	**33,989**	**35,523**	**37,600**	**39,491**
Pitkin	66,680	72,610	78,807	86,122
Clear Creek	42,772	45,684	49,443	52,828
Denver	42,311	44,452	47,478	50,193
Boulder	40,670	42,713	47,032	49,628
Arapahoe	**43,941**	**45,410**	**47,013**	**49,458**
Douglas	39,176	41,083	46,060	49,303
Eagle	38,607	41,095	44,559	47,511
San Miguel	32,987	39,077	43,584	47,142
Routt	36,358	39,428	42,835	45,575
Jefferson	38,267	40,865	42,848	44,987

Source: Regional Economic Information System, Bureau of Economic Analysis, April 2008

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

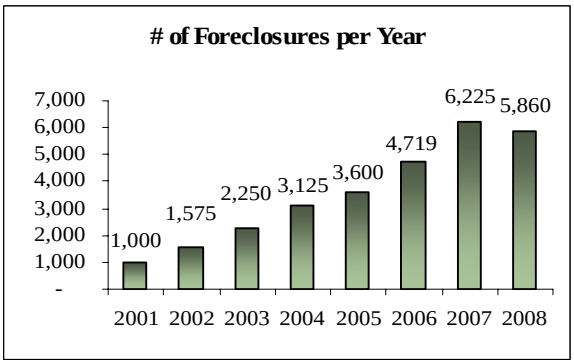
Apartment, Condo, Townhomes (units)		
Year	**Permits**	**Value**
2001	416	$107,816,753
2002	86	17,058,231
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440
2008	254	15,445,087

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

Source: Public Works and Development

Foreclosure History

The following chart illustrates the number of foreclosures filed in the County during the time period indicated. Such information 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 dropped slightly in 2008 compared to 2007. Although the number of foreclosures went down in 2008, they are expected to decrease due to the economic developments in the latter part of 2008.



Motor Vehicle Registration

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. Excluding these periods of large growth, the growth rate in registrations has tended to be between 1.5% and 5.0% per year.

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	4.9%

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%

Source: Arapahoe County Clerk & Recorder's Office

C
FUND REVENUES &
EXPENDITURES

FUND REVENUES AND EXPENDITURES CONTENTS

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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 Section E 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.

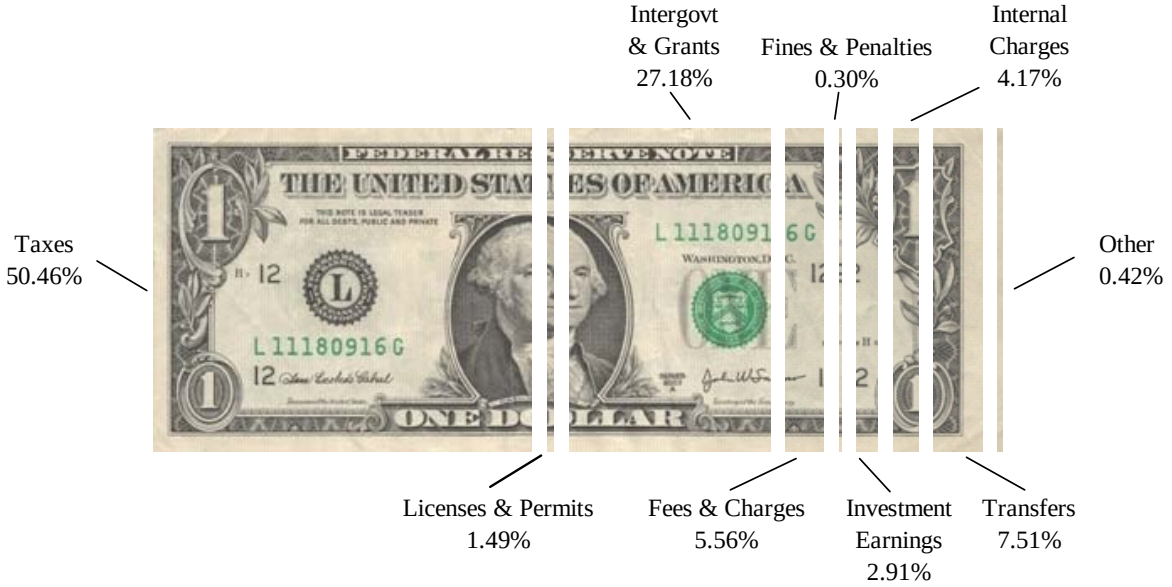
Another type of fund used by the County is a proprietary fund. A proprietary fund accounts for business type activities and can be categorized into internal service funds or enterprise funds. Internal service funds are used to account for goods or services provided to County departments or elected offices 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 schedule on page C-17 that displays a quick overview of the County's funds and their 2009 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. On pages C-18 through C-81 you will find individual financial summaries and narratives for each active County Fund. We hope these prove 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 Budget section of this document and to some of the supplementary schedules in the Budget Message and Appendix.

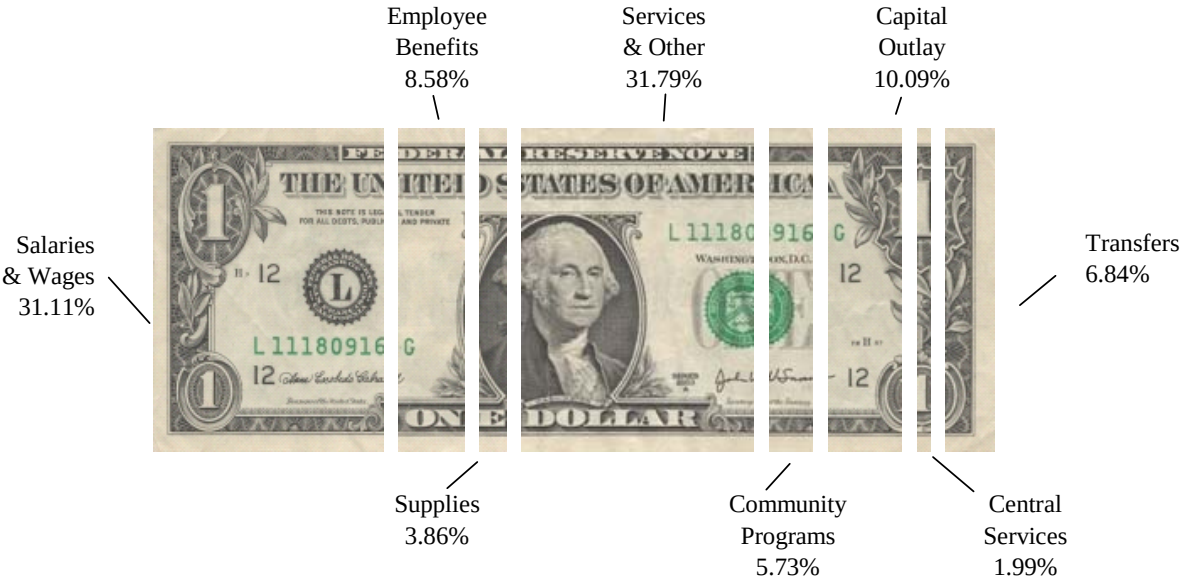
Revenues and Expenditures by Category

A common question from citizens relates to where the County receives funding from and, conversely, how is it expended. The following graphical depictions provide a quick answer to these questions. For 2009, the total budgeted expenditures across all County funds, departments, units, and entities totals $350.8 million and is offset by $319.3 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 2009, 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 service.

On the expenditure side, the graphic indicates that the largest expenditure category is the Services & Other category. These expenditures include 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. However, if you consider that the categories for salaries and wages and employee benefits are tied together by the level of staffing the County maintains, this combined category would total a larger dollar amount and percentage, 39.69%, than the Services & Other category. The table below provides the total dollar amounts that each of these revenue and expenditure categories within the 2009 adopted budget and in prior fiscal years.

County Revenues and Expenditures by Category

Revenue Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Taxes	$142,596,245	$148,633,361	$155,061,893	$152,932,679	$161,126,313
Licenses & Permits	4,372,554	4,727,827	4,896,500	4,983,585	4,750,900
Intergovernmental / Grants	94,739,622	95,450,969	92,965,140	87,546,138	86,793,200
Charges for Services	21,005,856	19,082,044	18,792,574	18,380,012	17,755,985
Fines & Forfeits	808,757	938,603	944,920	1,233,144	961,270
Investment Earnings/Contributions	12,318,013	16,082,701	9,537,287	11,364,910	9,276,765
Interfund Revenue	12,300,239	13,537,611	14,109,199	13,603,803	13,325,243
Transfers In	17,473,143	31,632,977	34,581,803	35,093,636	23,992,423
Other Fin. Sources / Misc.	75,943,528	6,063,864	6,915,283	7,399,939	1,337,796
Total County Revenues	**$381,557,956**	**$336,149,957**	**$337,804,599**	**$332,537,849**	**$319,319,895**

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Salaries and Wages	$95,066,453	$99,623,694	$108,809,436	$105,355,485	$109,142,070
Employee Benefits	22,320,659	24,302,678	29,229,095	26,850,680	30,108,721
Supplies	13,922,928	13,681,477	15,004,685	14,258,250	13,546,776
Services and Other	90,159,188	102,149,572	160,929,770	103,415,369	111,551,509
Community Programs	20,049,998	15,573,232	19,580,339	17,560,211	20,099,605
Capital Outlay	42,639,645	38,128,033	78,754,843	37,596,409	35,412,849
Central Services	5,869,516	6,513,458	7,065,117	6,104,693	6,995,614
Transfers	17,473,143	31,632,977	34,579,553	35,093,636	23,992,423
Other	54,529,516	517	-	2,577	-
Total County Expenditures	**$362,031,045**	**$331,605,638**	**$453,952,838**	**$346,237,310**	**$350,849,567**

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2009 for the County has increased $4.7 million or 4.1% over the 2008 Adopted Budget level when factoring in a TABOR refund during 2009. Budgeted property tax revenue in 2009 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, Capital Expenditure Fund, and the Developmental Disabilities Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $7.7 billion. The Developmental Disability mill levy of 1.000 was also maintained. An additional levy of 0.179 for refunds and abatements was applied. A temporary tax credit of (1.285) mills was also applied to keep property tax revenue within the limits required by law under that Taxpayer's Bill of Rights (TABOR) and a refund of (0.106) mills was applied to adjust for over-collection during 2008.

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 2009. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to remain unchanged through 2011.

2009 Budgeted Property Tax Revenue					
County Government	**Assessed Valuation**	**Budgeted Property Tax**	**Collect. Rate**	**Calculated Property Tax**	**Mill Levy**
General Fund Base	**$ 7,734,003,930**	$ 99,291,617	99.00%	$ 100,294,563	12.968
Refund/Abatement		1,369,798	99.00%	1,383,634	0.179
TABOR Refund		(817,643)	100.00%	(817,643)	-0.106
Temporary Tax Credit		(9,839,236)	99.00%	(9,938,622)	-1.285
Subtotal General Fund		$ 90,004,536	99.00%	$ 90,921,932	11.756
Road & Bridge Fund		6,018,138	99.00%	6,078,927	0.786
Social Services Fund		11,293,579	99.00%	11,407,656	1.475
Capital Expenditure Fund		4,532,745	99.00%	4,578,530	0.592
Developmental Disability Fund		7,656,664	99.00%	7,734,004	1.000
Total County		**$ 119,505,662**		**$ 120,721,049**	**15.609**
Arapahoe Law Enforcement Authority	**$ 1,057,445,090**	**$ 5,215,510**	**99.00%**	**$ 5,268,192**	**4.982**
Arapahoe County Recreation District					
General Operating	**$ 972,467,480**	$ 836,623	99.00%	$ 845,074	0.869
Refund/Abatement		23,260	99.00%	23,495	0.024
Subtotal		$ 859,883	99.00%	$ 868,569	0.893
TABOR Refund		(5,789)	100.00%	(5,789)	-0.006
Temporary Tax Credit		(39,260)	99.00%	(39,657)	-0.041
Total Recreation District		**$ 814,834**	**99.00%**	**$ 823,123**	**0.846**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$ 322,814,120**	**$ 5,337,086**	**99.00%**	**$ 5,390,996**	**16.700**

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 15.609 mills and the 2008 assessed value is $7.7 billion. This creates calculated property tax revenue of $120.7 million for collection in 2009 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 2009 collections, the market value data was for the period of January 1, 2005, and June 30, 2006 and did not include most of the downturn in the real estate market from 2008.

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.

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 2009 tax levy is a mill levy of 0.179 mills to collect $1.4 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 1.475 mills. Property taxes collected for this purpose are $11.4 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 included in the net County levy of 15.609 mills. Property taxes being collected for this purpose are $7.7 million in 2009.

Historical Record of Arapahoe County Assessed Valuation and Rates

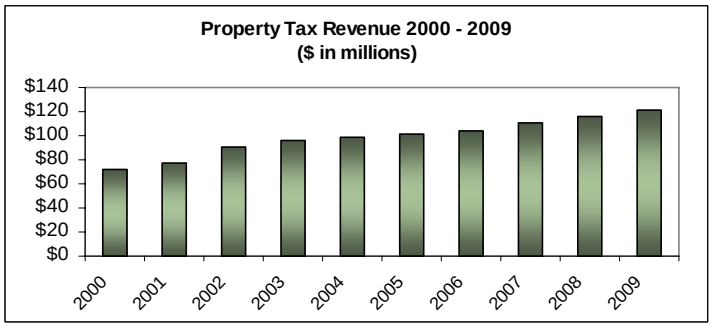
The assessed valuation certified by the County Assessor, shows an increase of only 1.47% over the prior year assessed valuation. The economic climate not only impacts the numbers for 2009, but also for years beyond as the growth in residential and non-residential construction impacts the residential 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 2008 assessment and is expected to remain at that rate through 2011.

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.
1999 (2000 Taxes)	9.74%	5,313,444,880	24.48%
2000 (2001 Taxes)	9.74%	5,541,605,710	4.29%
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%

Property Tax Revenue 2000-2009

Property Tax Revenue		
Year	Calculated Revenue ($ Millions)	Mill Levy
2000	72.5	13.706
2001	77.3	14.013
2002	90.8	14.028
2003	96.1	14.594
2004	98.7	15.140
2005	101.8	15.451
2006	103.6	15.421
2007	110.1	16.083
2008	116.0	15.217
2009	120.7	15.609



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.

Since 1992, there have been several adjustments to the County's base mill levy. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through 2009 has required the use of a temporary tax credit to remain within the requirements of TABOR.

In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. Each year this 1.000 mill levy is added to the net County levy. For example, the 2009 mill levy of 15.609 mills includes 14.609 mills for Arapahoe County and 1.000 mills for Developmental Disabilities. The table of mill levies and property tax revenue above provides data on how this additional levy has impacted the total levy for the County. The first year of the Developmental Disability levy was 2002 when the total levy was 14.028 mills. For 2002, the County levy excluding the Development Disability levy was 13.028 and the total levy for each year following 2001 the Developmental Disability levy is included in the total.

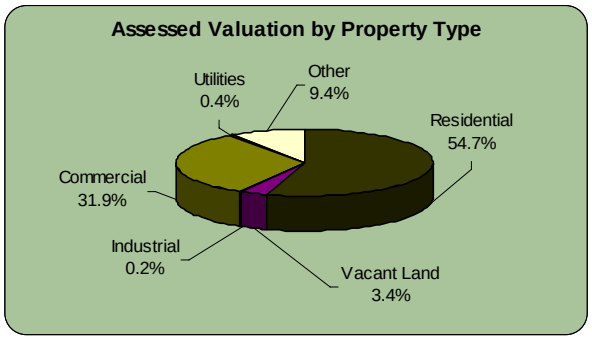
In 2009, the County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $7.7 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.179 for refunds and abatements was applied. A temporary tax credit of (1.285) mills was also applied to keep property tax revenue within the limits required by law.

2008 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%.

2008 Assessed Valuation For 2009 Property Tax Revenue

Type of Property	Assessed Valuation		% of Total
Residential	$ 4,234,534,700		54.7%
Vacant Land	262,746,280		3.4%
Industrial	11,682,810		0.2%
Commercial	2,468,939,540		31.9%
Utilities (State Assessed)	31,118,750		0.4%
Agricultural *	10,199,410		0.1%
Oil & Gas *	3,801,870		0.0%
Other Natural Resources *	550,080		0.0%
Personal Property *	713,497,790		9.2%
Total	**$ 7,737,071,230**	******	**100.0%**



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

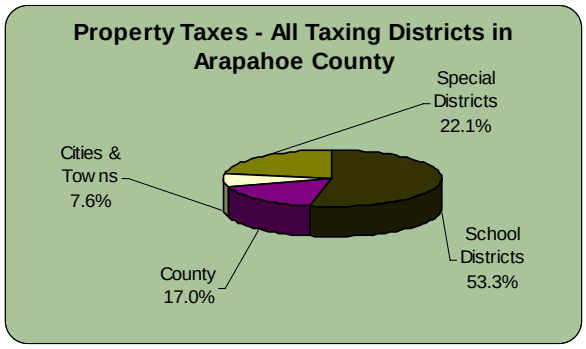
** $7.74 billion represents Arapahoe County's assessed valuation including the value that is part of the $15,000 personal property tax exemption in 2009.

2009 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 332 local and service districts within the County. County Government property taxes are only 17.0% 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.

2009 Property Tax Revenue For 2008 Assessed Valuation			
Type of District		**Dollars**	**% of Total**
School Districts	$	378,694,024	53.3%
County		120,767,946	17.0%
Cities & Towns		54,241,873	7.6%
Special Districts		157,440,419	22.1%
Total	**$**	**711,144,262**	**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.

2009 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 2000 - 2009

Year	Assessed Valuation	Mill Levy	Property Tax
2000	$ 1,854,688,126	4.982	$ 9,240,056
2001	1,943,606,410	4.982	9,683,047
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

Revenue collections for the Law Enforcement Authority decreased significantly following 2001 as a large portion of the unincorporated area served by the ALEA formed the City of Centennial. Following 2001, the Sheriff's Office continues to provide services to the City of Centennial but, the services and funding are derived from payments from the City to the General Fund via an intergovernmental agreement. 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. The growth rate of the property tax revenue is directly tied to the growth in the assessed value of the Authority.

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 2009 budget provides for the operation and maintenance of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch 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 2000 - 2009

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
2000	$ 611,281,460	0.704	$ 421,622
2001	660,424,060	0.717	464,132
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

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. To date, almost $106,190,000 in debt 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, and $16.0 million in 2006. The bonds were issued to construct various water, sewer, and stormwater 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 16.700 in 2009.

Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2003 - 2009

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

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. Revenue will decline in 2009 as well, as the City of Centennial will be providing for its own public works services for the entire year.

Centennial Revenue

Year	Amount ($)	% of Change
2006 Actual	25,397,819	5.72%
2007 Actual	26,857,761	5.75%
2008 Amended	22,397,531	-16.61%
2008 Estimate	22,427,053	-16.50%
2009 Adopted Budget	19,732,855	-12.01%

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%. Over the last 3 to 4 years, the growth in specific ownership tax has declined to around 3% or less per year. Revenues are projected to fall short of the 2008 budget and a conservative estimate for 2009 was included prior to knowing the extent of the shortfall. The revenue is collected from the sale of motor vehicles, but is redistributed to entities based on property tax collections. Therefore, 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
2006 Actual	9,570,342	0.37%
2007 Actual	9,928,556	3.74%
2008 Amended	9,859,000	-0.70%
2008 Estimate	9,323,509	-6.09%
2009 Adopted Budget	9,784,000	4.94%

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. As interest rates began to rise, the housing market struggled, and mortgage activity declined, revenues began to decline sharply. For 2008, a further decline in this revenue source is projected, and a decline is forecast for the near future until the economy and housing market begin to rebound. The 2009 budget estimate indicates growth over the 2008 estimate, however, it is a decline from the 2008 budget.

Land Recording Fees

Year	Amount ($)	% of Change
2006 Actual	3,971,632	-17.43%
2007 Actual	3,349,826	-15.66%
2008 Amended	3,500,000	4.48%
2008 Estimate	2,483,143	-25.87%
2009 Adopted Budget	2,850,000	14.77%

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 are growing 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. To the extent that there is no growth in the number of districts or entities, as assessed value increases this revenue would be expected to increase. Moderate growth has been seen in recent years and is expected to continue and conservative rates of growth are projected.

Tax Collection Fee

Year	Amount ($)	% of Change
2006 Actual	4,595,505	3.38%
2007 Actual	4,854,386	5.63%
2008 Amended	5,300,000	9.18%
2008 Estimate	5,329,273	9.78%
2009 Adopted Budget	5,300,000	-0.55%

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. As interest rates continued to rise, this revenue increased and along with higher fund balances, have resulted in greater collections from 2005 through 2007. The 2009 budget was submitted based on balancing the higher collections based on the County's current investment portfolio with declining interest rates and fund balances as seen during 2008.

Interest on Investments

Year	Amount ($)	% of Change
2006 Actual	10,465,763	63.91%
2007 Actual	12,091,099	15.53%
2008 Amended	9,425,998	-22.04%
2008 Estimate	10,959,660	-9.36%
2009 Adopted Budget	9,100,065	-16.97%

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 exceeded the budget the last few years and a change in the amount that counties can retain resulted in a significant growth from 2007 to 2008. Looking ahead, we have forecast a slight decline as economic indicators did not look positive for large purchases, such as automobiles, for 2009.

Motor Vehicle License Fee

Year	Amount ($)	% of Change
2006 Actual	1,030,228	7.69%
2007 Actual	1,305,416	26.71%
2008 Amended	1,925,000	47.46%
2008 Estimate	2,011,412	54.08%
2009 Adopted Budget	1,900,000	-5.54%

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 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 2008 as well and the shortfall is considerable as construction activity has come to a virtual standstill. For 2009, an increase over 2008 projections is forecast but it is also a considerable decline from the 2008 amended budget.

Building Permit Fee

Year	Amount ($)	% of Change
2006 Actual	1,206,260	-21.94%
2007 Actual	1,257,003	4.21%
2008 Amended	1,300,000	3.42%
2008 Estimate	696,887	-44.56%
2009 Adopted Budget	900,000	29.15%

For further information on revenues please 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 2009 total over $350 million and are spread across a wide variety of funds and programs. The information below will provide some background on trends in these expenditures and their impact and how they have been budgeted for 2009. There are fewer expenditures discussed below than revenue sources above as the County uses a baseline budgeting process and does not budget for inflationary growth in many expenditure categories. The sections below 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 below.

Employee Salaries and Benefits

Arapahoe County's 2009 adopted budget funds 1,946.25 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2009 budget at $139.3 million or 39.7% 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 2009, the merit increase pool percentage was set at 3.5% and totaled nearly $3.9 million across all funds and departments/elected offices and includes the increase for deputies in the Sheriff's Office who moved to a step-based pay system in 2007. The 2009 budget marked the third consecutive year of a 3.5% merit increase pool with 4.0% and 3.0% for 2006 and 2005, respectively.

Merit Increase Pool

Year	Percentage
2005	3.0%
2006	4.0%
2007	3.5%
2008	3.5%
2009	3.5%

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. To eliminate these large increases in market compensation, the County has begun to conduct these adjustments annually and the 2009 budget includes $396,000 for market increases to specific positions and a $55,000 increase to account for pay range adjustments.

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. For the 2006 through 2008 budgets, the County applied a 1% vacancy savings reduction to all departments and elected offices. The 2009 budget also includes 1% vacancy savings for all departments and elected offices but the Executive Budget Committee and Board of County Commissioners approved an additional 1% vacancy savings for departments and elected offices with over 50 FTE based on historical data and current revenue trends. Therefore, the 2009 budget includes a 1% vacancy savings amount for smaller departments and elected offices and a 2% vacancy savings reduction for larger departments and elected offices over 50 FTE. These vacancy savings reductions yielded significant operating budget savings of over $2.1 million for 2009 and allowed available funding to go towards needed programs and services.

2009 Vacancy Savings Reductions	
Category	**Amount**
1% Reduction - All Departments/Offices	$ 1,154,405
Additional 1% Reduction - All Departments/ Elected Offices over 50.0 FTE	988,262
Total Vacancy Savings Reduction	**$ 2,142,667**

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 health maintenance organization (HMO) and a hybrid HMO/preferred provider organization (PPO) option to employees. At the same time, the County implemented a plan to equalize the employer contribution between the HMO and the hybrid/PPO plans to ensure no plan was being subsidized. Since these decisions, the increase in health insurance has moderated and the medical insurance premium increase for 2009 is 7.5% rather than the more than 15% increase the County had experienced in prior years. The County's dental insurance is self-insured and had no increase in premiums for 2009.

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 2009 budget was developed by taking the 2008 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2008 budget process or any ongoing items from supplemental appropriation requests from the first three quarters of 2008. 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. Only during the 2007 budget process were departments and elected offices allowed to request modifications of the calculated baselines to adjust for economic or other factors that made maintaining the baseline budget a burden on continuing operations. However, very few adjustments were made during this process. Since 2007, 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 2009 budget process was less than adopted during 2008 and it is anticipated that with worsening economic conditions the amount recommended or approved will continue to decline for 2010.

Capital Outlay

The 2009 budget provides $35.4 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 Arapahoe County Water and Wastewater Public Improvement District Fund (ACWWA PID). Other capital outlays are budgeted for operating budget funds for equipment and vehicle purchases and replacements. The table below provides information on where capital outlay budget is located in the 2009 budget.

2009 Capital Outlay by Fund

Fund		Amount
General Fund	$	10,250
Electronic Filing Technology Fund		170,000
Grant Fund		149,460
Open Space Sales Tax Fund		706,460
Capital Expenditure Fund		8,081,388
Infrastructure Fund		2,450,000
ACWWA Public Improv. District		19,291,900
Central Services Fund		4,553,391
Total Capital Outlay	**$**	**35,412,849**

The most significant areas of capital outlay exist in the ACWWA PID Fund, the Capital Expenditure Fund, and in the Central Services Fund. The ACWWA PID Fund provides capital funding for water and sewer services within the service area and is funded by a mill levy. Project funding comes from general obligation bonds and the 2009 amount of $19.3 million is continuing construction on those projects. The Capital Expenditure Fund is the main capital projects fund for the County. Detailed information on the Capital Expenditure Fund's $8.1 million and capital improvement program can be found in Section G 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 Section E 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 2009 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. We hope this section proves 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 2009 budget, Section E provides this data along with Appendix 1.

2009 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Designations Reservations	Funds Available for Appropriation
General Fund:	$ 38,606,696	$ 152,919,696	$ 163,927,244	$ 27,599,148	$ 1,677,221	$ 25,921,927
Special Revenue Funds:						
Arapahoe County Fair Fund	$ 55,366	$ 230,000	$ 225,000	$ 60,366	$ 60,366	$ -
Arapahoe/Douglas Works! Fund	-	7,762,833	7,762,833	-	-	-
Arapahoe Law Enforcement Authority Fund	7,523,848	6,158,805	5,982,750	7,699,903	1,016,957	6,682,946
Board Designated Fund	16,512,393	310,000	-	16,822,393	6,245,609	10,576,784
Building Maintenance Fund	1,404,489	2,100,000	2,092,512	1,411,977	321,832	1,090,145
Cash-In-Lieu Fund	195,535	-	166,788	28,747	28,747	-
Communications Network System Replacement Fund	377,069	85,572	85,572	377,069	377,069	-
Community Development Fund	-	4,974,442	4,974,442	-	-	-
Conservation Trust Fund	295,500	510,000	381,370	424,130	424,130	-
Contingent & Emergency Reserve Fund	713,106	-	713,106	-	-	-
Developmental Disability Fund	3,922	7,656,664	7,656,664	3,922	3,922	-
Electronic Filing Technology Fund	744,214	170,000	170,000	744,214	744,214	-
Forfeited Property Fund	57,792	-	-	57,792	57,792	-
Grant Fund	91,560	11,075,102	11,081,102	85,560	-	85,560
Homeland Security Fund	-	-	-	-	-	-
Open Space Sales Tax Fund	22,811,471	20,445,789	20,445,789	22,811,471	22,811,471	-
Road & Bridge Fund	6,013,841	14,151,832	14,918,523	5,247,150	3,209,206	2,037,944
Sheriff's Commissary Fund	1,586,536	1,353,900	2,010,664	929,772	929,772	-
Social Services Fund	11,348,907	44,945,958	44,430,979	11,863,886	5,361,819	6,502,067
Subtotal Special Revenue Funds:	$ 69,735,549	$ 121,930,897	$ 123,098,094	$ 68,568,352	$ 41,592,906	$ 26,975,446
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 20,577,912	$ 6,152,086	$ 25,055,790	$ 1,674,208	$ 1,674,208	$ -
Arapahoe County Recreation District Fund	904,854	1,120,423	1,156,644	868,633	868,633	-
Capital Expenditure Fund	17,842,328	13,534,924	13,534,924	17,842,328	17,842,328	-
Infrastructure Fund	20,343,438	4,700,000	4,700,000	20,343,438	20,343,438	-
Law Enforcement Capital Improv. Trust Fund	662,356	-	-	662,356	662,356	-
Subtotal Capital Project Funds:	$ 60,330,888	$ 25,507,433	$ 44,447,358	$ 41,390,963	$ 41,390,963	$ -
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 2,686,532	$ 5,668,225	$ 6,496,525	$ 1,858,232	$ 1,858,232	$ -
Lease Purchase Agreements Fund	60,033	2,238,906	2,238,906	60,033	60,033	-
Subtotal Debt Service Funds:	$ 2,746,565	$ 7,907,131	$ 8,735,431	$ 1,918,265	$ 1,918,265	$ -
Internal Service Funds:						
Central Services Fund	$ 12,094,491	$ 6,639,070	$ 5,913,391	$ 12,820,170	$ 4,892,598	$ 7,927,572
Employee Flex Benefit Fund	126,821	984,000	984,000	126,821	62,821	64,000
Self Insurance Dental Fund	776,889	1,420,065	1,420,065	776,889	77,000	699,889
Self Insurance Liability Fund	3,542,189	614,410	926,750	3,229,849	988,000	2,241,849
Worker's Compensation Fund	1,767,399	1,397,193	1,397,234	1,767,358	1,100,000	667,358
Subtotal Internal Service Funds:	$ 18,307,789	$ 11,054,738	$ 10,641,440	$ 18,721,087	$ 7,120,419	$ 11,600,668
Total All Funds	**$ 189,727,487**	**$ 319,319,895**	**$ 350,849,567**	**$ 158,197,815**	**$ 93,699,774**	**$ 64,498,041**

General Fund

General Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	85,901,995	88,588,699	93,107,306	92,857,306	97,922,179
Licenses & Permits	3,823,451	4,260,227	4,641,500	4,580,983	4,495,900
Intergovernmental	28,285,983	29,045,361	24,342,166	24,420,229	22,892,955
Fees & Charges	18,293,691	16,907,122	16,701,220	16,156,067	15,665,990
Fines & Penalties	466,238	481,190	598,420	579,324	614,770
Investment Earnings	7,674,794	12,456,552	8,505,089	9,897,278	7,901,700
Internal Charges	2,659,185	3,372,240	2,539,214	2,601,941	2,817,306
Transfers	660,000	7,115,158	2,048,967	2,048,967	-
Other	4,357,719	1,355,169	425,248	541,782	608,896
Total Revenues	**152,123,057**	**163,581,719**	**152,909,130**	**153,683,876**	**152,919,696**
Expenditures					
Salaries and Wages	67,466,880	69,460,144	73,635,919	72,290,817	73,524,413
Employee Benefits	15,453,840	16,607,001	19,327,598	17,963,899	19,839,460
Supplies	6,568,772	6,662,753	7,971,332	7,538,094	7,242,090
Services and Other	36,257,074	35,407,743	40,818,107	37,384,115	41,396,133
Community Programs	864,841	393,712	388,308	288,800	388,308
Capital Outlay	34,900	43,500	47,980	62,783	10,250
Central Services	2,548,286	2,784,219	3,672,524	3,008,893	3,527,958
Transfers	11,466,605	12,574,511	25,973,387	25,973,387	17,998,632
Other	-	-	-	2,577	-
Total Expenditures	**140,661,199**	**143,933,582**	**171,835,155**	**164,513,366**	**163,927,244**
Annual Net Fund Balance Addition/(Use):	**11,461,858**	**19,648,138**	**(18,926,025)**	**(10,829,490)**	**(11,007,548)**
Cumulative Balance:					
Beginning Fund Balance	**18,326,191**	**29,788,049**	**49,436,186**	**49,436,186**	**38,606,696**
Change in Fund Balance	11,461,858	19,648,138	(18,926,025)	(10,829,490)	(11,007,548)
Ending Fund Balance	**29,788,049**	**49,436,186**	**30,510,161**	**38,606,696**	**27,599,148**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	817,643	817,643	-
Other Reservations	1,430,369	-	-	1,361,978	1,361,978
Less Designations					
Subsequent Year's Expenditures	429,127	1,226,331	11,007,548	11,322,791	315,243
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**27,928,553**	**48,209,855**	**18,684,970**	**25,104,284**	**25,921,927**

*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 nearly 47% 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 be found in Attachment E and in Section D.

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2009 is $90.8 million, which represents 59.4% of all General Fund revenue. This is a 5.6% increase over the 2008 budget of $85.1 million. With the drop in housing prices, a decline in assessed value is a distinct possibility over the next few years, which could cause property tax revenues to decline. Other major sources of General Fund revenue for 2009 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 changing economic conditions; 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 permit when compared to 2 or 3 years ago. The budget for 2009 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 experience a lower growth trend over the last few years. At about $7.0 million, stagnation in this revenue source has an impact on the General Fund. Some revenues performed well during 2008 and include interest on investments, tax collection fees, and motor vehicle license fees. Several revenues related to motor vehicles have continued to grow steadily and tax collection fees continued to grow along with the amount of tax revenue the Treasurer's Office collects on behalf of all of the jurisdictions within the County. Interests on investments have trended above budget for the last few years as the fund balance to invest has grown larger and interest rates were favorable. With the current economic downturn and uncertainty in the financial markets it remains to be seen if this revenue continues to grow or if declines are likely. More information on revenues 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 tis fund and salaries and benefits comprise 57% of the total General Fund budget for 2009. This is slightly higher than 55% for 2008. The 2009 budget includes merit increases for all non-law enforcement personnel, step increases for law enforcement personnel, and increases in health insurance for all employees. The baseline budgeting process limits the growth in many budget line items and programs, however, funding for additional operational expenses related to the Judicial Facilities project was included. The 2009 budget also reflects a decline in election expenses as a considerable amount, about $1.6 million, was added to the 2008 budget for the general election in November. Funding for the purchase of additional voting machines has been added to the 2009 budget in preparation for the 2010 election. The Sheriff's Office will continue to provide law enforcement service to the City of Centennial but a reduction in the operating budget will be experienced by Public Works & Development as 2009 will be the first year since 2002 that no public works services will be provided to the City. Transfers from the General Fund to other funds are budgeted at $18.0 million for 2009, compared to $26.0 million in 2008. In 2008, a total of $17.8 million was transferred to the Capital Expenditure Fund, compared to $8.6 million in the 2009 budget.

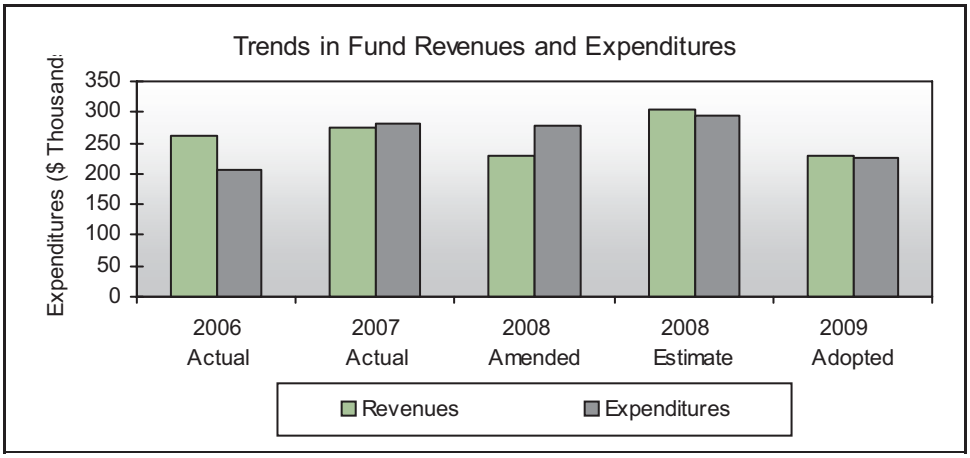
Fund Balance Trends

Fund balance has grown, due to savings in expenditures and some one-time revenues received over the last several years. 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. 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 Section E.

Arapahoe County Fair Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Fees & Charges	182,965	224,511	185,000	254,903	185,400
Transfers	80,000	40,000	40,000	40,000	40,000
Other	-	9,273	4,600	8,368	4,600
Total Revenues	**262,965**	**273,784**	**229,600**	**303,270**	**230,000**
Expenditures					
Salaries and Wages	4,741	-	500	-	-
Employee Benefits	-	-	38	-	-
Supplies	46,018	33,453	62,100	31,877	56,000
Services and Other	156,644	247,881	214,816	263,881	169,000
Central Services	160	-	-	-	-
Total Expenditures	**207,562**	**281,334**	**277,454**	**295,758**	**225,000**
Annual Net Fund Balance Addition/(Use):	**55,403**	**(7,549)**	**(47,854)**	**7,512**	**5,000**
Cumulative Balance:					
Beginning Fund Balance	**-**	**55,403**	**47,854**	**47,854**	**55,366**
Change in Fund Balance	55,403	(7,549)	(47,854)	7,512	5,000
Ending Fund Balance	**55,403**	**47,854**	**-**	**55,366**	**60,366**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	55,403	47,854	-	55,366	60,366
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 new 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 of this fund have steadily increased from year to year, as the annual County Fair becomes more established and attendance increases. Other revenues have also increased, while the rental income from the facility has more than doubled in the past year, as more events are being booked at the fairground site. The estimated revenues received in 2008 were about $30,000 more than those received in 2007. This is a 10.7 % increase in revenues for the 2008 Fair Fund. Fair revenues include sponsorships, ticket sales, and food and beverage sales. As revenues increase for the fair, this allows for the expenditures to also increase.

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 enhanced from year to year. As a result of the 2008 marketing campaign, more than 20,000 people attended the fair - an 18 percent increase from 2007. The largest expense for the County Fair is the amount spent on entertainment. In 2008, almost half of the annual budget was spent on entertainment expenses, which reached $114,000. The 2008 estimate is a 5% increase over the 2007 expenditures. The 2009 budget was set at the same level for 2008 adopted budget, with the expectation that expenditures would be similar. 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. The 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 operations.

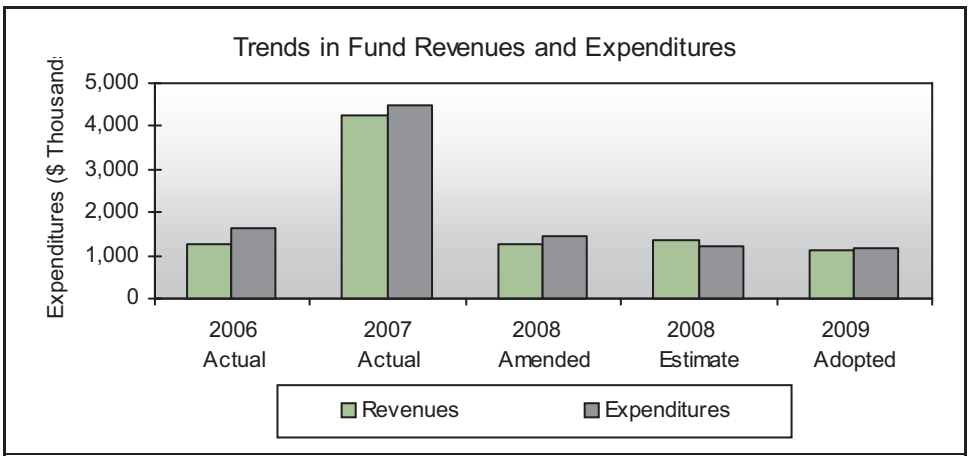
Other Items

Go Hog Wild is the theme for the 2009 Arapahoe County Fair, which will be held July 22 – 26, 2009.

Arapahoe County Recreation District Fund

Capital Project Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	766,971	776,506	830,386	802,759	883,623
Intergovernmental	250,915	148,651	210,300	331,699	210,300
Fees & Charges	32,608	25,222	26,500	41,970	26,500
Transfers	202,236	3,271,377	175,000	175,000	-
Other	20,380	38,380	-	25,032	-
Total Revenues	**1,273,110**	**4,260,136**	**1,242,186**	**1,376,461**	**1,120,423**
Expenditures					
Salaries and Wages	41,839	121,388	142,697	142,340	178,978
Employee Benefits	9,733	29,696	42,631	33,716	49,640
Supplies	3,104	20,623	25,567	1,120	18,500
Services and Other	602,006	715,432	708,687	529,657	568,478
Capital Outlay	726,516	3,345,006	175,000	181,260	-
Central Services	1,162	1,900	5,699	5,699	6,593
Transfers	242,500	242,185	333,359	333,359	334,455
Total Expenditures	**1,626,859**	**4,476,229**	**1,433,640**	**1,227,151**	**1,156,644**
Annual Net Fund Balance Addition/(Use):	**(353,749)**	**(216,093)**	**(191,454)**	**149,310**	**(36,221)**
Cumulative Balance:					
Beginning Fund Balance	**1,325,386**	**971,637**	**755,544**	**755,544**	**904,854**
Change in Fund Balance	(353,749)	(216,093)	(191,454)	149,310	(36,221)
Ending Fund Balance	**971,637**	**755,544**	**564,090**	**904,854**	**868,633**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	30,801	40,758	43,055	43,055	33,613
Other Reservations	21,128	16,381	-	-	-
Less Designations					
Subsequent Year's Expenditures	919,708	708,362	521,035	861,799	835,020
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**(9,957)**	**-**	**-**	**-**



*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 properties within the district that has received funding for the restoration and improvements to this historical site. The District provides funding for two debt service issues related to properties 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

The Arapahoe County Recreation District mill levy for 2008, for collection in 2009, is set at 0.846, which provides for $823,123 in revenue for this district. The total 2009 revenue for this fund is slightly over $1.1 million, as property tax comprises 73% of the total revenue sources. Along with property taxes, specific ownership tax, intergovernmental agreements and park user fees account for the revenue sources for this District. Specific ownership tax is collect through the motor vehicle registrations that fall within this District and fluctuates as the registrations increase or decline. This revenue makes up approximately 5% of the total revenue for this fund. The intergovernmental revenue has remained fairly consistent through the years, as the District 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 two debt service obligations. The 2009 adopted budget is about a 24% reduction from the 2008 Amended Budget, as capital outlay and service budgets have been reduced and does not include reappropriated funds. The District entered into lease purchase agreements for the construction of the Arapahoe County Community Park and for an additional land purchase adjacent to this park for possible future expansion. Approximately 30% of the total expenditures for this fund are spent on funding these two debt obligations.

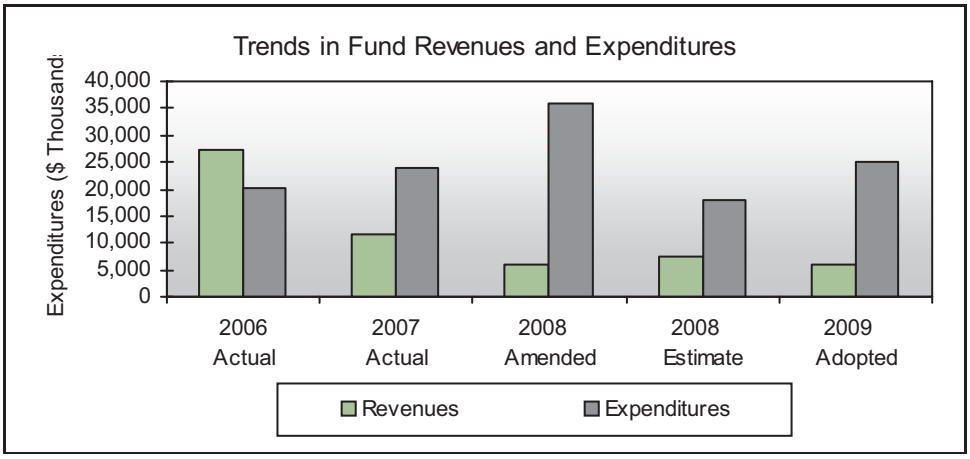
Fund Balance Trends

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 2009 adopted budget reflects an estimated use of funds of $36,221, resulting in a small decrease in fund balance.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	5,817,143	5,524,494	5,606,731	5,438,996	5,737,086
Intergovernmental	3,232,516	4,142,847	-	1,995,588	-
Investment Earnings	1,521,740	955,957	500,000	323,395	415,000
Other	16,542,478	934,846	-	500	-
Total Revenues	**27,113,877**	**11,558,144**	**6,106,731**	**7,758,480**	**6,152,086**
Expenditures					
Services and Other	6,512,273	5,524,034	5,577,500	6,722,580	5,763,890
Capital Outlay	13,689,973	18,423,187	30,306,432	11,235,190	19,291,900
Other	-	517	-	-	-
Total Expenditures	**20,202,247**	**23,947,738**	**35,883,932**	**17,957,770**	**25,055,790**
Annual Net Fund Balance Addition/(Use):	**6,911,630**	**(12,389,594)**	**(29,777,201)**	**(10,199,290)**	**(18,903,704)**
Cumulative Balance:					
Beginning Fund Balance	**36,255,166**	**43,166,796**	**30,777,202**	**30,777,202**	**20,577,912**
Change in Fund Balance	6,911,630	(12,389,594)	(29,777,201)	(10,199,290)	(18,903,704)
Ending Fund Balance	**43,166,796**	**30,777,202**	**1,000,001**	**20,577,912**	**1,674,208**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	17,003,879	-	-	-	-
Other Reservations	26,162,917	30,777,202	1,000,001	20,577,912	1,674,208
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 (PID) 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, almost $106,190,000 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, and $16.0 million in 2006. 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 2008 (for collection in 2009) is set at 16.700 mills, which will provide $5.3 million in revenue. This fund also receives revenue from the Specific Ownership Tax levied on motor vehicle registrations. This revenue is estimated at $400,000 for 2009. Other revenues for this fund include interest earnings received on the investments.

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 2009 budget includes approximately $5.7 million for debt service payments on the 2002 bond issue, and the 2005 and 2006 loan agreements. Also included in the budget is $19.3 million in anticipated project construction funds to complete improvements.

Fund Balance Trends

The fund balance of the PID is reserved for construction and subsequent year debt service expenditures. The changes in the fund balance are due to capital outlay projects and ongoing debt service expenditures. Ongoing projects with unspent funds will be reappropriated into the subsequent budget year for future completion.

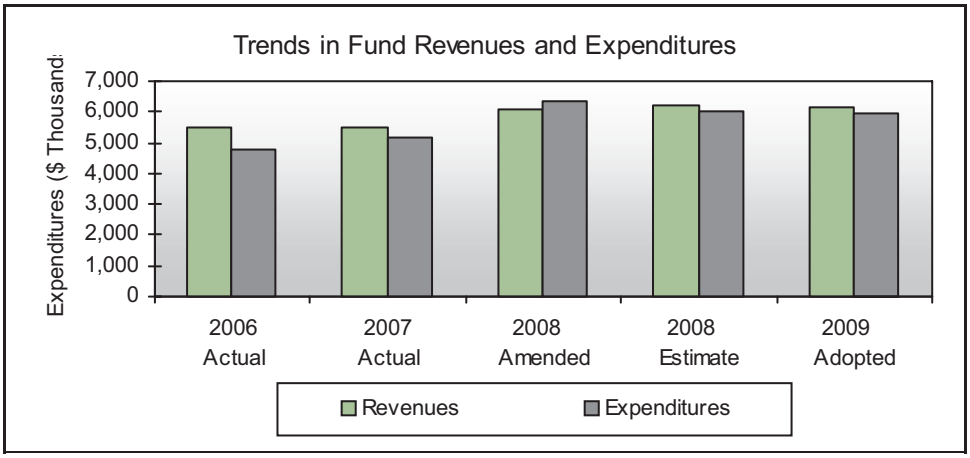
Other Information

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 H or Appendix 5.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	4,937,013	4,874,875	5,459,486	5,418,694	5,615,510
Licenses & Permits	-	-	-	(601)	-
Intergovernmental	63,591	60,541	148,283	36,213	71,600
Fees & Charges	155,908	131,149	118,797	187,949	125,195
Fines & Penalties	328,238	419,349	346,500	625,582	346,500
Investment Earnings	-	-	-	3,000	-
Total Revenues	**5,484,750**	**5,485,913**	**6,073,066**	**6,270,837**	**6,158,805**
Expenditures					
Salaries and Wages	3,061,031	3,243,444	3,946,755	3,709,693	3,726,207
Employee Benefits	734,248	815,488	1,010,048	951,604	1,022,468
Supplies	226,680	259,813	247,886	303,500	290,142
Services and Other	255,445	283,027	606,211	509,487	404,439
Central Services	499,845	572,656	503,474	551,889	536,895
Transfers	2,689	2,530	2,350	2,350	2,599
Total Expenditures	**4,779,938**	**5,176,959**	**6,316,724**	**6,028,522**	**5,982,750**
Annual Net Fund Balance Addition/(Use):	**704,812**	**308,954**	**(243,658)**	**242,315**	**176,055**
Cumulative Balance:					
Beginning Fund Balance	**6,267,767**	**6,972,579**	**7,281,533**	**7,281,533**	**7,523,848**
Change in Fund Balance	704,812	308,954	(243,658)	242,315	176,055
Ending Fund Balance	**6,972,579**	**7,281,533**	**7,037,875**	**7,523,848**	**7,699,903**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	159,825	159,825	-	-	-
Other Reservations	739	3,277	-	19,832	19,832
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	910,135	944,006	1,031,723	1,031,723	997,125
Funds Available for Appropriation	**5,901,880**	**6,174,425**	**6,006,152**	**6,472,293**	**6,682,946**



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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 only in the unincorporated areas of the County therefore, only taxpayers living in the unincorporated portions of the County pay for these services. The Patrol Division that is not assigned to the City of Centennial is funded by the Authority's budget. The remainder of the Sheriff's operating budget is included in the County's General Fund. The County Sheriff is responsible for the administration of the Authority. 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 to fund services.

Revenue Trends

The Law Enforcement Authority has stable revenues with property tax being the largest revenue. The mill levy for the Authority is set at 4.982 mills, which yields slightly over $5.2 million in 2009. 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 large contract for services with the City of Centennial is located entirely within the General Fund. The 2009 revenue budget shows a slight increase from the 2008 amended budget, with tax revenues increasing by $156,024 due to higher assessed values.

Expenditure Trends

The Arapahoe Law Enforcement Authority was established for the purpose of providing patrol service to the unincorporated areas of Arapahoe County. The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 52 full-time patrol officers that provide this law enforcement service to the community. The 2009 budgeted expenditures reflect a 5.5% decrease from the 2008 amended budget for a number of reasons. First, salaries and wages are less than the 2008 amounts due to turnover and a reduction to the overtime line item. Almost all of the personnel in the ALEA Fund fall under the law enforcement pay structure whereby increases are awarded to officers based on years of service rather than through the traditional pay-for-performance system across the rest of the County. In addition, the ALEA Fund is an area that had an additional 1% vacancy savings reduction added to the existing 1% County-wide vacancy savings reduction. Another large reduction from 2008 was related to mobile laptop computers for patrol officers. During 2008, the entire inventory of mobile laptops was replaced and these expenditures will not be needed in 2009 or for a few more budget years.

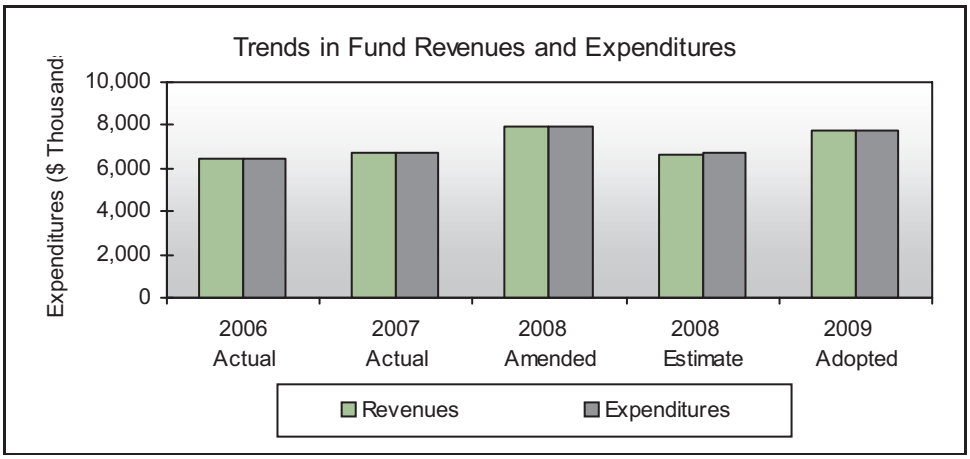
Fund Balance Trends

The ending fund balance of the ALEA fund has been steadily increasing over the past few years due to fewer expenditures as the result of vacancy savings and unspent supply and service line items and also due to increases in fines and penalties on the revenue side. The fund balance has increased by approximately 10% since 2006 and is expected to continue the same upward growth over the next few years, if the past few year's trend continues. The 2009 adopted budget reflects an estimated increase of $176,055 in fund balance. County policy does require the ALEA Fund to maintain an operating capital reserve of $1/6^{th}$ of the current year's adopted budget and for 2009 this amount is about $997,000 of the $7.5 million beginning balance.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	6,453,160	6,726,992	7,823,256	6,594,150	7,675,259
Internal Charges	30,288	35,549	60,576	52,530	63,274
Other	1,542	1,093	24,350	36,750	24,300
Total Revenues	**6,484,990**	**6,763,634**	**7,908,182**	**6,683,430**	**7,762,833**
Expenditures					
Salaries and Wages	3,007,495	2,885,598	3,009,991	2,792,910	3,108,631
Employee Benefits	736,450	729,861	863,035	727,660	885,375
Supplies	339,499	200,366	292,425	494,410	187,450
Services and Other	1,271,517	1,638,799	2,841,502	2,068,200	2,692,688
Community Programs	458,903	530,391	588,250	315,550	652,500
Central Services	670,916	778,416	312,979	284,700	236,189
Transfers	210	204	-	-	-
Total Expenditures	**6,484,990**	**6,763,634**	**7,908,182**	**6,683,430**	**7,762,833**
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 the 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 has gradually increased over the past several years, from $5.8 million in 2004 to $7.8 million budgeted for 2009. Due to the state of the current economy, this fund may receive additional allotments through the Workforce Investment Act and Employment First acts. 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 55% of the total budget is for salaries, benefits and other support costs. The remaining 45% goes for services to clients. The 2009 budget is an increase of 16.2% over the 2008 estimate. Expenditures have gradually increased for the last several years. The budget has increased 34.3% since 2004. Expenditures for services to clients include skill assessment, basic and occupational skill development, training, workshops, career counseling and job placement.

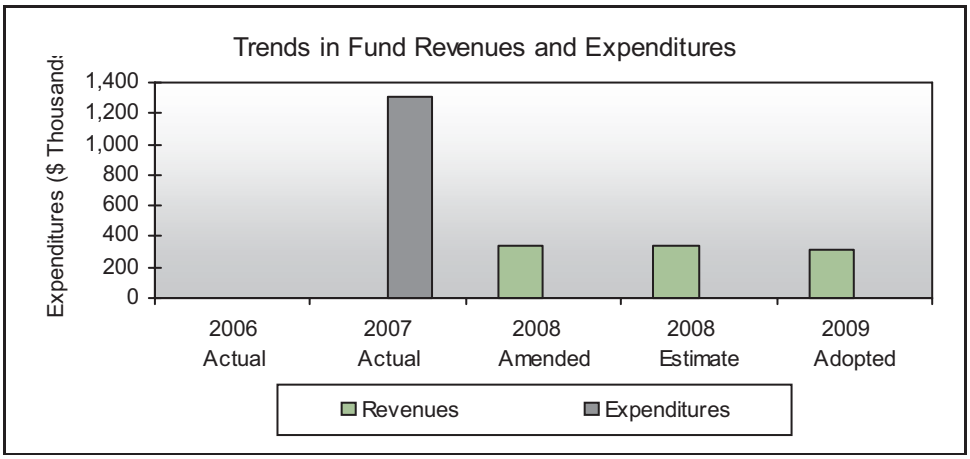
Fund Balance Trends

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.

Board Designated Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Transfers	-	-	335,312	335,312	310,000
Total Revenues	**-**	**-**	**335,312**	**335,312**	**310,000**
Expenditures					
Transfers	-	1,312,657	-	-	-
Total Expenditures	**-**	**1,312,657**	**-**	**-**	**-**
Annual Net Fund Balance Addition/(Use):	**-**	**(1,312,657)**	**335,312**	**335,312**	**310,000**
Cumulative Balance:					
Beginning Fund Balance	**17,489,738**	**17,489,738**	**16,177,081**	**16,177,081**	**16,512,393**
Change in Fund Balance	-	(1,312,657)	335,312	335,312	310,000
Ending Fund Balance	**17,489,738**	**16,177,081**	**16,512,393**	**16,512,393**	**16,822,393**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	5,519,033	6,006,026	6,130,516	6,130,516	6,245,609
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	9,620,705	10,171,055	10,381,877	10,381,877	10,576,784
Funds Available for Appropriation	**2,350,000**	**-**	**-**	**-**	**-**



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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 $310,000 General Fund transfer is budgeted for 2009 in order to maintain the 11% fund reserve.

Expenditure Trends

In 2005, additional funds were added to the balance as a way to plan for unbudgeted and anticipated future expenditures. During the 2007 budget process it was decided this supplemental portion of the reserve was no longer needed and $570,000 was transferred to the General Fund for increased utility costs, and $742,657 to the Capital Expenditure Fund for needed capital projects. Following this transfer, the ending fund balance maintained the 11% reserve. For 2009, no expenditures are budgeted as this fund provides reserve funds for emergencies and unforeseen expenditures.

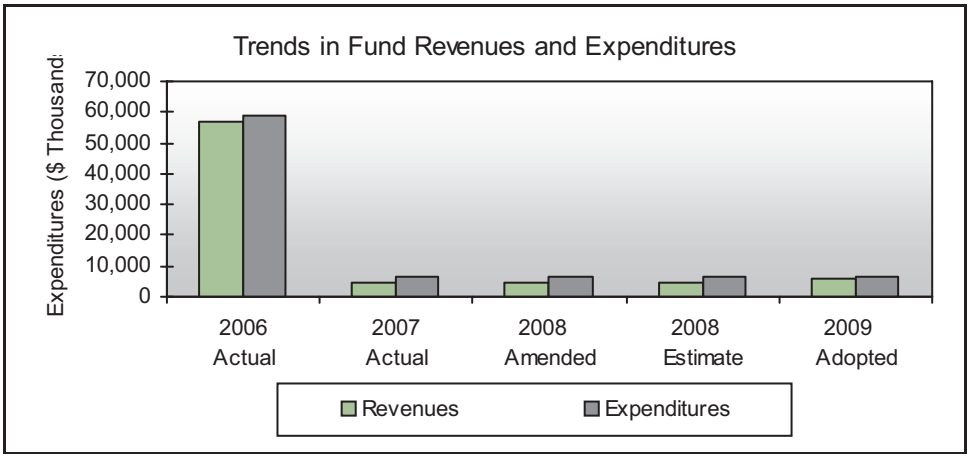
Fund Balance Trends

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 $16.8 million 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, as 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)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Investment Earnings	447,365	384,161	150,000	223,234	160,000
Internal Charges	1,596,898	1,560,383	1,600,000	1,579,686	1,600,000
Transfers	3,037,500	2,854,700	2,807,430	2,807,430	3,908,225
Other	52,158,584	-	-	-	-
Total Revenues	**57,240,346**	**4,799,244**	**4,557,430**	**4,610,350**	**5,668,225**
Expenditures					
Services and Other	3,668,057	6,511,838	6,496,213	6,499,164	6,496,525
Transfers	550,000	-	-	-	-
Other	54,529,516	-	-	-	-
Total Expenditures	**58,747,573**	**6,511,838**	**6,496,213**	**6,499,164**	**6,496,525**
Annual Net Fund Balance Addition/(Use):	**(1,507,226)**	**(1,712,594)**	**(1,938,783)**	**(1,888,814)**	**(828,300)**
Cumulative Balance:					
Beginning Fund Balance	**7,795,166**	**6,287,940**	**4,575,346**	**4,575,346**	**2,686,532**
Change in Fund Balance	(1,507,226)	(1,712,594)	(1,938,783)	(1,888,814)	(828,300)
Ending Fund Balance	**6,287,940**	**4,575,346**	**2,636,563**	**2,686,532**	**1,858,232**
Less Reservations					
Debt Service Reserve	-	-	1,839,948	1,839,948	1,839,948
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	6,287,940	4,575,346	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	796,615	846,584	18,284
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

All revenues are from General Fund transfers for the lease purchase payments for County facilities. In an effort to reduce the existing debt obligations of the Arapahoe County Public Airport Authority, the ACBFC purchased airport runway 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 County Judicial Complex. The annual revenue received is approximately $1.6 million, with repayment of the COPs ending in 2016, thus revenues have remain fairly constant.

Expenditure Trends

The 2009 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, the Judicial Complex, and the Arapahoe County Community Park. There is $6.5 million budgeted in 2009 for the debt service payments of this Corporation. The principal and interest payments for the Community Park, CentrePoint Plaza, and the Sheriff Building are funded through transfers from the Arapahoe County Recreation District and the General Fund, respectively. The expenditure trends have been fairly constant as no new COPs have been issued.

Fund Balance Trends

This fund is experiencing a downward trend in fund balance, as there has been a drawdown of capitalized interest on one COP issue. The remaining fund balance is primarily for COP reserve requirements.

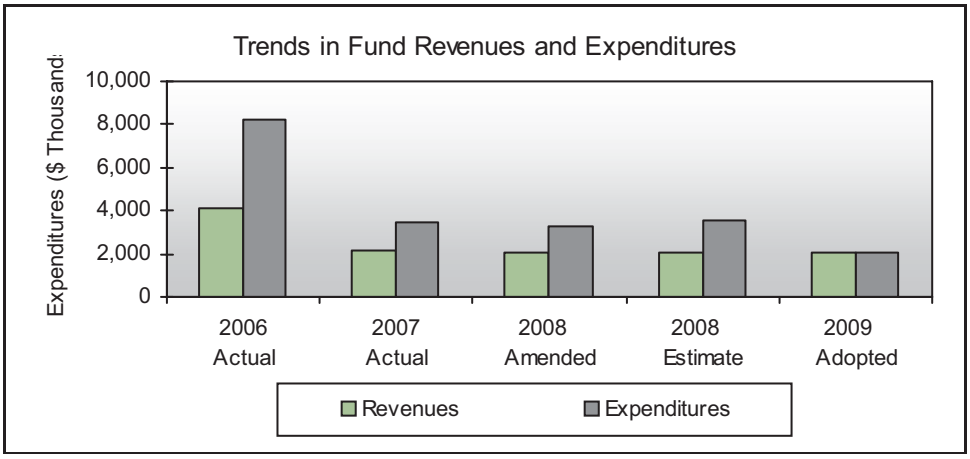
Other Information

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 H or Appendix 5.

Building Maintenance Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Investment Earnings	249,164	94,441	-	2,494	-
Transfers	3,900,000	2,100,000	2,100,000	2,100,000	2,100,000
Total Revenues	**4,149,164**	**2,194,441**	**2,100,000**	**2,102,494**	**2,100,000**
Expenditures					
Supplies	180,317	168,552	186,989	245,349	197,500
Services and Other	1,235,684	1,843,865	2,580,175	2,259,542	1,420,336
Capital Outlay	6,419,735	1,253,100	929	-	-
Transfers	372,699	148,794	488,676	1,002,759	474,676
Total Expenditures	**8,208,435**	**3,414,311**	**3,256,769**	**3,507,650**	**2,092,512**
Annual Net Fund Balance Addition/(Use):	**(4,059,271)**	**(1,219,870)**	**(1,156,769)**	**(1,405,156)**	**7,488**
Cumulative Balance:					
Beginning Fund Balance	**8,088,785**	**4,029,514**	**2,809,644**	**2,809,644**	**1,404,489**
Change in Fund Balance	(4,059,271)	(1,219,870)	(1,156,769)	(1,405,156)	7,488
Ending Fund Balance	**4,029,514**	**2,809,644**	**1,652,875**	**1,404,489**	**1,411,977**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	161,884	399,509	-	52,330	52,330
Less Designations					
Subsequent Year's Expenditures	-	-	-	269,502	269,502
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**3,867,630**	**2,410,135**	**1,652,875**	**1,082,657**	**1,090,145**



*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 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, $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 $800,000 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 ongoing 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 earned interest pertaining to the financial 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. 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 is broken down by maintenance locations. The routine maintenance budget for 2009 is slightly over $1.3 million, which includes all County facility locations. The 2009 project budget is $410,750 and includes such projects as replacing a sump pump, a radiator, a make-up air unit and other various repair/maintenance items at County facilities. Also, included in the budget for this fund is a transfer for the debt service payments relating to the lease purchase agreement for the energy efficient upgrades in the amount of $474,676.

Fund Balance Trends

The fund balance has steadily been decreasing over the last few years, as various facilities throughout the County are in need of repair or maintenance and funds have been used to for improvements in these areas. If projects are ongoing at the end of the budget cycle, the remaining project balance is reappropriated into the subsequent year. Otherwise, projects are closedout and unspent balances remain in the fund balance as part of the facility maintenance reserve. The 2009 adopted budget reflects an estimated increase of $7,488 in fund balance.

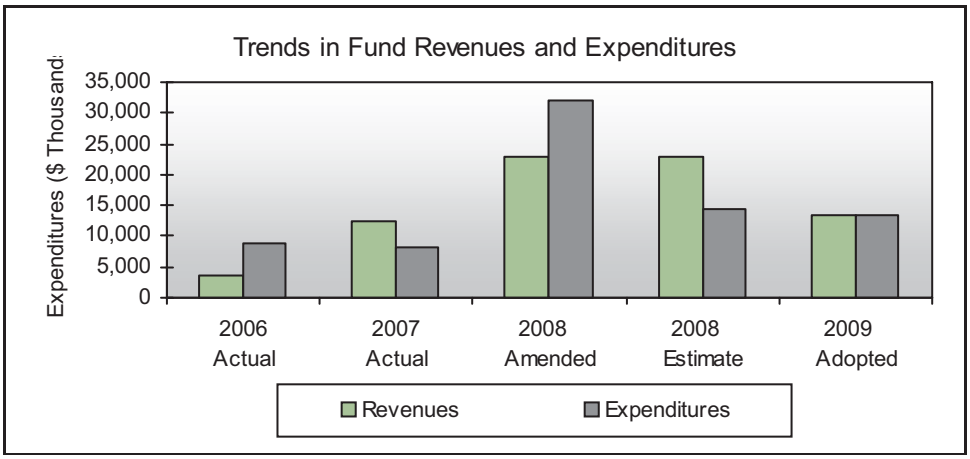
Other Information

The list of anticipated Building Maintenance Fund projects is presented in the Capital Improvement Section G, Table IV on page G-6.

Capital Expenditure Fund

Capital Project Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	2,866,474	4,946,575	4,959,792	4,894,402	4,932,745
Investment Earnings	26,144	43,777	-	-	-
Transfers	65,000	7,421,673	17,829,290	17,829,290	8,602,179
Other	607,858	-	162,250	162,250	-
Total Revenues	**3,565,476**	**12,412,025**	**22,951,332**	**22,885,942**	**13,534,924**
Expenditures					
Supplies	7,802	-	-	-	2,000
Services and Other	186,298	1,207,631	1,760,514	213,322	751,536
Community Programs	-	-	-	135,771	-
Capital Outlay	4,733,849	4,000,805	25,346,839	8,944,285	8,081,388
Transfers	4,028,960	3,000,000	5,000,000	5,000,000	4,700,000
Total Expenditures	**8,956,909**	**8,208,437**	**32,107,353**	**14,293,378**	**13,534,924**
Annual Net Fund Balance Addition/(Use):	**(5,391,433)**	**4,203,588**	**(9,156,021)**	**8,592,564**	**-**
Cumulative Balance:					
Beginning Fund Balance	**10,437,609**	**5,046,176**	**9,249,765**	**9,249,765**	**17,842,328**
Change in Fund Balance	(5,391,433)	4,203,588	(9,156,021)	8,592,564	-
Ending Fund Balance	**5,046,176**	**9,249,765**	**93,744**	**17,842,328**	**17,842,328**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	166,363	3,336,174	-	930,773	930,773
Less Designations					
Subsequent Year's Expenditures	4,879,813	5,913,591	-	-	-
Operating Capital	-	-	-	16,911,555	16,911,555
Funds Available for Appropriation	**-**	**-**	**93,744**	**-**	**-**



*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 2009 budget includes funding for capital outlays for facilities, technology, and transportation projects.

Revenue Trends

The Capital Expenditure Fund has steady property tax revenue, since the mill levy was increased for the 2007 collection year, as the County adjusted the rate in order to allocate more revenue to this fund. Since this increase, the mill levy allocation is adjusted each year in order to keep the property tax revenue for this fund around $5.0 million. The mill levy allocation for this fund for the 2009 collection year is set at .592 mills. The trend for total revenue amount varies from year to year, based on the General Fund transfer to fund the approved CIP projects each year. The 2009 General Fund transfer is slightly over $8.6 million. The transfer amount fluctuates each year, as the needs and priorities of the County change from year to year. Thus, there are irregular revenue amount for this fund.

Expenditure Trends

The largest project budget for 2009 is for the preliminary phase of the potential expansion of the Detention Facility, with a capital outlay of $5.0 million. Also slated for the 2009 budget are two information technology projects totaling $2.1 million for the upgrade of the telecommunication system and for a new property tax system to replace the current antiquated system. Another $4.7 million will be transferred to the Infrastructure Fund in order to cover major road and street 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 $16.8 million of the unspent 2008 budget will be reappropriated in 2009, most of which is for the Judicial Facilities Short-Term Project. The expenditure trends of the Capital Expenditure Fund are based on and fluctuate with the needs and priorities of the County in any one year.

Fund Balance Trends

Projects in the Capital Expenditure Fund that are ongoing at the end of the budget year will have the outstanding balance reappropriated into the subsequent budget year, thus the fund balance appears larger until the budget is amended. The fund balance trends fluctuate each year, as the amount transferred from the General Fund changes every year along with the needs and priorities, thus the irregular trends in the fund balance. The County hopes to increase the funding for capital projects in the future as the need is great, but with current economic conditions future project funding is uncertain and subject to change.

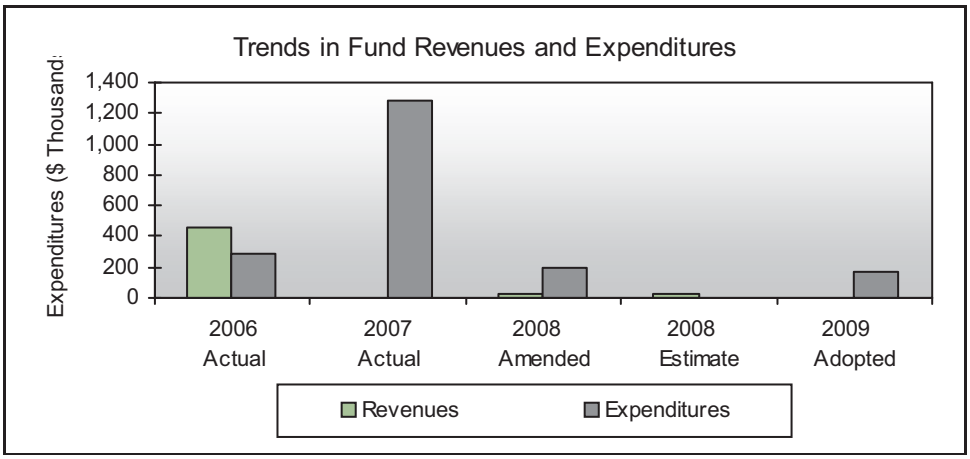
Other Information

A complete listing of CIP projects adopted for the 2009 budget is listed in Capital Improvement Program Section G, Table I and further detail is provided on page G-10.

Cash In Lieu Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Fees & Charges	452,964	-	27,157	27,157	-
Total Revenues	**452,964**	**-**	**27,157**	**27,157**	**-**
Expenditures					
Services and Other	-	613,936	193,945	-	166,788
Capital Outlay	90,000	-	-	-	-
Transfers	202,236	671,377	-	-	-
Total Expenditures	**292,236**	**1,285,313**	**193,945**	**-**	**166,788**
Annual Net Fund Balance Addition/(Use):	**160,728**	**(1,285,313)**	**(166,788)**	**27,157**	**(166,788)**
Cumulative Balance:					
Beginning Fund Balance	**1,292,962**	**1,453,690**	**168,378**	**168,378**	**195,535**
Change in Fund Balance	160,728	(1,285,313)	(166,788)	27,157	(166,788)
Ending Fund Balance	**1,453,690**	**168,378**	**1,590**	**195,535**	**28,747**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,453,690	168,378	1,590	195,535	28,747
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 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.

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 during quarterly budget reviews. 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 a 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 budget process.

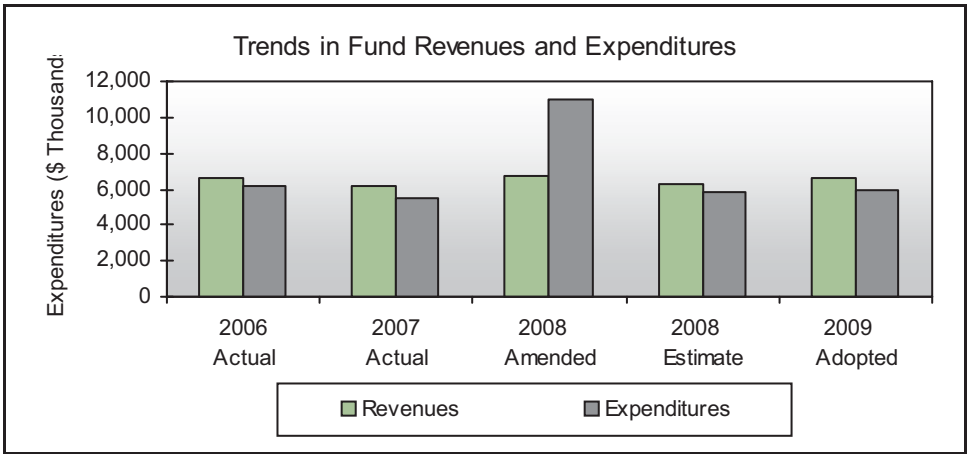
Fund Balance Trends

The recent fund balance trends are irregular for this fund due to a large payout of Cash In Lieu funds being held for the City of Centennial. The City has recently become responsible for their own Cash In Lieu contributions and future projects that will be completed with these funds.

Central Services Fund

Internal Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Investment Earnings	-	52,752	-	-	-
Internal Charges	4,697,618	4,882,337	6,189,068	5,279,365	4,639,060
Transfers	363,310	828,266	430,903	428,653	2,000,010
Other	1,561,039	412,319	150,000	624,104	-
Total Revenues	**6,621,967**	**6,175,674**	**6,769,971**	**6,332,122**	**6,639,070**
Expenditures					
Supplies	1,162,892	1,217,912	1,360,000	1,313,417	1,360,000
Services and Other	34,864	6,800	-	-	-
Capital Outlay	5,009,034	4,313,379	9,645,625	4,505,467	4,553,391
Total Expenditures	**6,206,789**	**5,538,091**	**11,005,625**	**5,818,884**	**5,913,391**
Annual Net Fund Balance Addition/(Use):	**415,178**	**637,583**	**(4,235,654)**	**513,238**	**725,679**
Cumulative Balance:					
Beginning Fund Balance	**10,528,492**	**10,943,670**	**11,581,253**	**11,581,253**	**12,094,491**
Change in Fund Balance	415,178	637,583	(4,235,654)	513,238	725,679
Ending Fund Balance	**10,943,670**	**11,581,253**	**7,345,599**	**12,094,491**	**12,820,170**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	1,135,101	1,135,101
Less Designations					
Subsequent Year's Expenditures	-	-	-	3,538,594	3,538,594
Operating Capital	165,300	193,815	202,985	202,985	218,903
Funds Available for Appropriation	**10,778,370**	**11,387,438**	**7,142,614**	**7,217,811**	**7,927,572**



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

Central Services Fund

Internal Service Fund

Fund Description

The Central Services Fund is a fund that 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 rents, that departments pay to this fund on a monthly basis for fixed assets such as vehicles, equipment, etc. The 2009 adopted budget is $4.6 million, a decrease of about 4% from the 2008 adopted budget. 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 2008, the County received $624,104 in auction proceeds from the sale of fixed assets, mostly from downsizing the Public Works & Development fleet since the department was no longer responsible for areas within the City of Centennial. The annual budget for auction proceeds is estimated at $150,000 for the sale of retired assets. These funds are used to offset the replacement costs for similar assets purchased as the intergovernmental rents 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 asset purchased provides for ongoing lease payments.

Expenditure Trends

The total amount of fixed asset purchases in the adopted 2009 budget is over $4.5 million. Of this total, $634,234 is slated for computer equipment, almost $2.0 million is for equipment and another $1.9 million is for vehicles. The largest purchases anticipated for 2009 include $1.6 million for additional voting machines for the Clerk and Recorder's Office in preparation for the 2010 election cycle, $464,510 for computer replacements and equipment for the Voice-Over-IP project, and 40 vehicles slated for replacement, due to age and wear, within the Sheriff's Office. Per the County's reappropriation process, any fixed asset approved in a prior budget year, but not yet purchased are to be rolled forwarded into the subsequent budget year. It is estimated that over $4.4 million in unspent fixed asset purchases will be reappropriated from 2008 into the 2009 budget year, including nearly $3.2 million 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 2009.

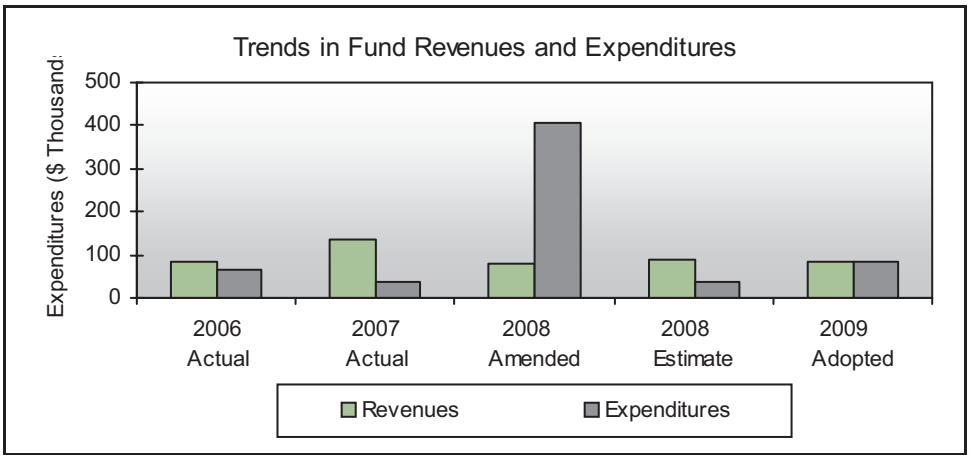
Fund Balance Trends

The recent fund balance trends have fluctuated over the past few years but have stayed between $11.0 and $12.8 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.

Communications Network Replacement Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	49,045	108,400	50,500	59,325	52,469
Transfers	33,103	27,625	27,625	27,625	33,103
Total Revenues	**82,148**	**136,025**	**78,125**	**86,950**	**85,572**
Expenditures					
Supplies	9,476	-	-	-	-
Services and Other	56,075	38,827	407,179	38,934	85,572
Total Expenditures	**65,551**	**38,827**	**407,179**	**38,934**	**85,572**
Annual Net Fund Balance Addition/(Use):	**16,597**	**97,198**	**(329,054)**	**48,016**	**-**
Cumulative Balance:					
Beginning Fund Balance	**215,259**	**231,856**	**329,054**	**329,054**	**377,069**
Change in Fund Balance	16,597	97,198	(329,054)	48,016	-
Ending Fund Balance	**231,856**	**329,054**	**-**	**377,069**	**377,069**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	25,378	-	-	-
Less Designations					
Subsequent Year's Expenditures	231,856	303,676	-	377,069	377,069
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. 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

A number of other governmental entities have now joined with Arapahoe County and have agreed to contribute to this fund at a rate of $25 per radio each year. The County contribution is transferred from the operational fund that accounts for the departments using the radios. The General Fund has the largest transfer of $27,888, while $2,616 is transferred from the Road and Bridge Fund, and $2,599 is transferred from the Law Enforcement Authority Fund. The total amount transferred from these funds in 2009 is $33,103. This amount is up from the 2007 and 2008 transfer by $5,500.

Expenditure Trends

The expenditures for the maintenance agreements for the radios have averaged around $40,000 for the past three years. The fees collected in this fund are applied toward the maintenance costs and replacement costs for each radio. As the radios need to be replaced, the funds are available as part of the fund balance of this fund. The unspent balance of this fund is reappropriated in the following budget year for the future replacement of the communication system radios and communication components.

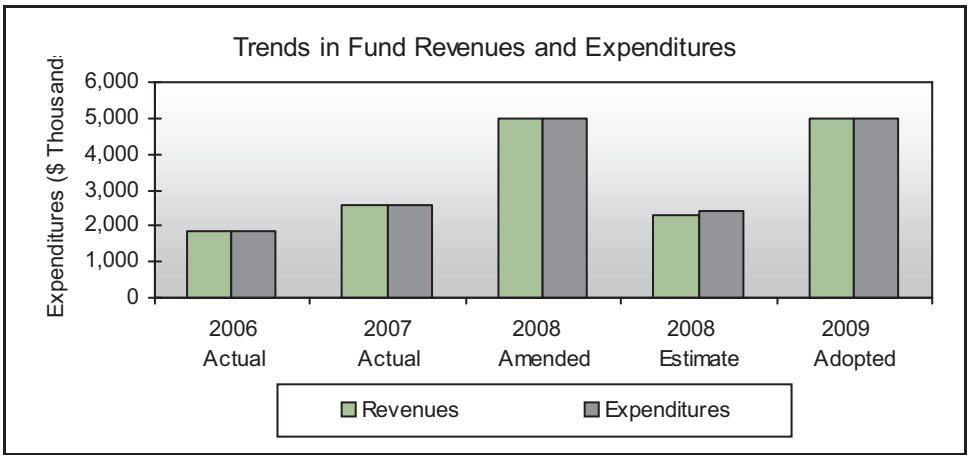
Fund Balance Trends

Over the past few years the fund balance has grown as the revenues received have exceeded the expenditures for this fund. The 2009 adopted budget reflects an estimated zero increase in fund balance.

Community Development Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	1,766,702	2,427,659	4,857,305	2,283,570	4,834,442
Transfers	13,000	20,000	20,000	20,000	30,000
Other	79,402	149,800	110,000	110,360	110,000
Total Revenues	**1,859,104**	**2,597,459**	**4,987,305**	**2,413,930**	**4,974,442**
Expenditures					
Salaries and Wages	270,523	240,626	300,299	193,740	171,840
Employee Benefits	62,053	57,459	84,384	45,020	44,378
Supplies	3,500	3,345	8,530	7,990	4,030
Services and Other	1,496,934	2,266,032	4,553,100	2,137,662	4,712,920
Community Programs	12,389	18,464	24,000	18,610	24,000
Central Services	13,676	11,484	16,992	10,910	17,274
Transfers	30	48	-	-	-
Total Expenditures	**1,859,104**	**2,597,459**	**4,987,305**	**2,413,930**	**4,974,442**
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.

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, expended within five years per federal spending requirements.

Revenue Trends

With the exception of $30,000, the entire revenue budget is Federal funds. 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 2009 budget.

The 2009 budget is 118% higher than the 2008 estimate, but slightly lower than the 2008 budget. Projects are approved by grant year and can be carried forward or can span multiple years. The 2008 budget contained unspent grant funds that had been carried forward from prior years for ongoing projects. There is no discernable trend over the past 5 years. The average spent each year is $2.5 million, but 2005 was much higher and 2006 much lower. The funding varies from year to year depending on which projects are completed each year. The forecast for future funding is dependent on what the Federal government decides to allocate, and it may raise or lower funding in the future.

Expenditure Trends

The Housing and Community Development Division of Community Resources administers the above named grants. In the 2009 budget, only about 5% covers salaries, benefits and related support costs, while the remaining 95% is for direct client community program expenditures. The 2009 budget decreased by a small percentage compared to the 2008 budget. As a result of the decrease in funding, 2.0 FTEs were eliminated. As mentioned above, many projects are multi-year, and are carried over into the following year's budget. Therefore, the 2008 estimate is less than half of the budget for 2008.

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.

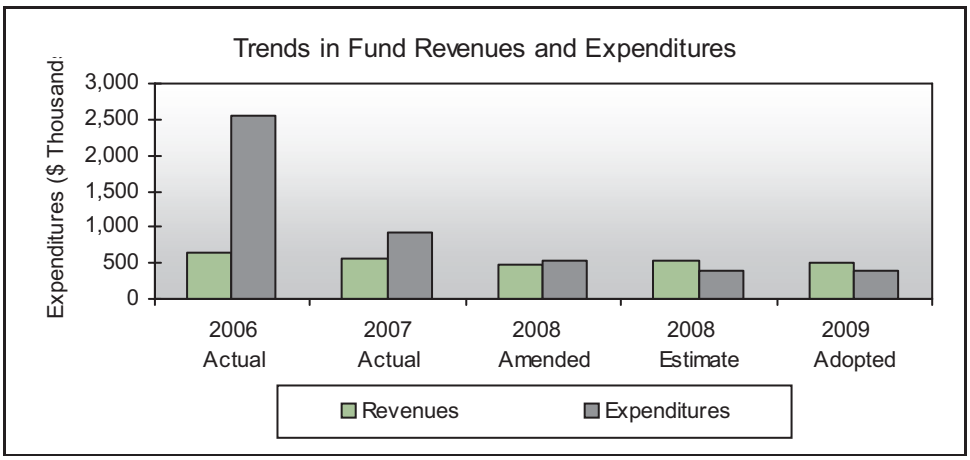
Other Information

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)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	635,555	552,510	480,000	534,942	510,000
Investment Earnings	18,857	6,820	-	-	-
Total Revenues	**654,413**	**559,330**	**480,000**	**534,942**	**510,000**
Expenditures					
Services and Other	-	61,106	-	-	-
Capital Outlay	2,224,226	465,000	146,128	-	-
Transfers	338,710	388,570	385,569	385,569	381,370
Total Expenditures	**2,562,936**	**914,676**	**531,697**	**385,569**	**381,370**
Annual Net Fund Balance Addition/(Use):	**(1,908,524)**	**(355,346)**	**(51,697)**	**149,373**	**128,630**
Cumulative Balance:					
Beginning Fund Balance	**2,409,997**	**501,473**	**146,127**	**146,127**	**295,500**
Change in Fund Balance	(1,908,524)	(355,346)	(51,697)	149,373	128,630
Ending Fund Balance	**501,473**	**146,127**	**94,430**	**295,500**	**424,130**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	94,430	295,500	424,130
Operating Capital	501,473	146,127	-	-	-
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 fairgrounds is where the annual County Fair is held.

Revenue Trends

The State of Colorado distributes the proceeds from the lottery to counties, municipalities and other recreation districts based on population estimates. For 2009, $510,000 is budgeted for revenue. This is an increase from the 2008 budget of $480,000, based on past trends and the receipt of $535,000 in 2008. Since 2005, revenue has increased by approximately 15%. No decrease is expected in the foreseeable future, but the rate of increase may slow due to the downturn in the economy. Likewise, the population increase has stabilized for now, but is expected to increase in the next 10 years, which may lead to a larger allocation to the County.

Expenditure Trends

In 2007, 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 and improvements to the grounds. Also, debt was incurred for acquisition of water and construction of a water tower. In 2008, $385,000 was spent for debt service. The debt service expenditure will continue through 2016. Since 2001, $4.7 million of Conservation Trust Fund money has been spent on the fairgrounds, with over 50% being spent in 2006. The 2009 budget is $381,370 for the fairgrounds and water acquisition debt service.

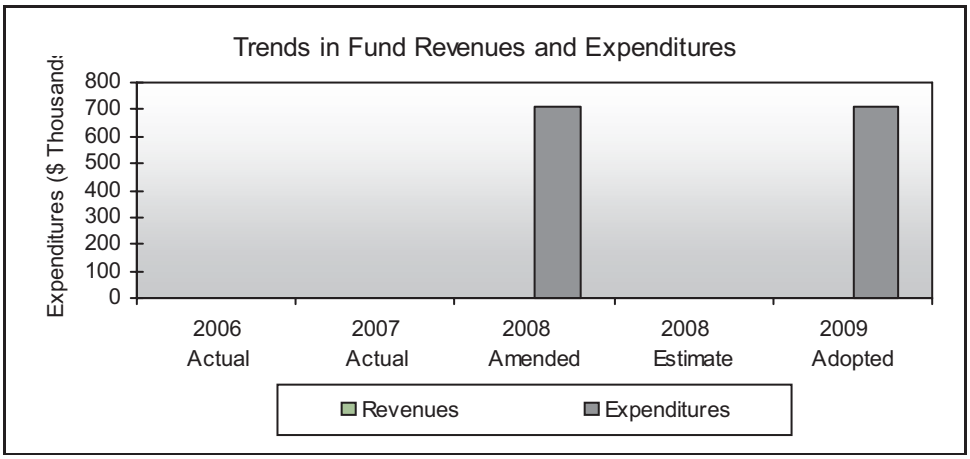
Fund Balance Trends

For many years, the fund balance was reserved for the future construction of the Arapahoe County Fairgrounds. The fund balance dropped to a low of $146,000 in 2007 following the expenditure of $2.6 million in 2006 for the major part of the construction of the fairgrounds. Since then, revenues have exceeded expenditures, so the fund balance has grown to approximately $300,000 at the end of 2008. In 2009, fund balance is expected to continue to grow with budgeted revenue exceeding budgeted expenditures by approximately $128,000. It is expected that the excess revenue will be used for future fairgrounds improvements.

Contingent & Emergency Reserve Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
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.

Expenditure Trends

Due to the nature of this fund, there have been no expenditures from this fund for the last several 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 2009, there is no expectation that the funds will be needed, and therefore, no expenditures are likely.

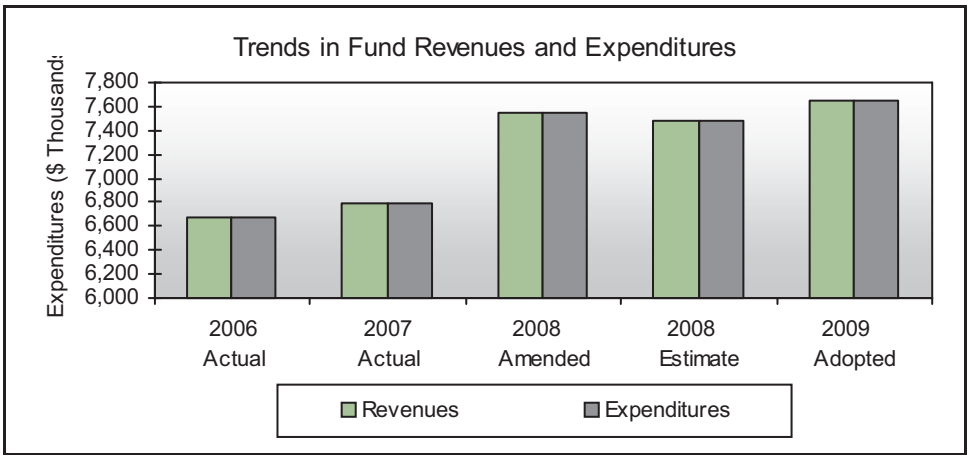
Fund Balance Trends

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 2009.

Developmental Disability Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	6,669,584	6,783,213	7,545,411	7,486,557	7,656,664
Intergovernmental	590	474	-	544	-
Total Revenues	**6,670,174**	**6,783,687**	**7,545,411**	**7,487,101**	**7,656,664**
Expenditures					
Services and Other	6,673,869	6,783,213	7,549,333	7,487,101	7,656,664
Total Expenditures	**6,673,869**	**6,783,213**	**7,549,333**	**7,487,101**	**7,656,664**
Annual Net Fund Balance Addition/(Use):	**(3,695)**	**474**	**(3,922)**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**7,143**	**3,448**	**3,923**	**3,923**	**3,922**
Change in Fund Balance	(3,695)	474	(3,922)	-	-
Ending Fund Balance	**3,448**	**3,923**	**1**	**3,922**	**3,922**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	3,448	3,923	1	3,922	3,922
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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

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. Revenues have been steadily increasing over the past few years, as the assessed value of property within the County has been gradually increasing. The adopted revenue for property taxes has increased by 14.7% since 2006. The revenue forecast is expected to increase only slightly in the near future, as economic conditions and assessed values remain uncertain.

Expenditure Trends

The expenditure budget has increased incrementally along with the growing revenues. The budget is based on the distribution of all revenues collected from the 1.000 mill levy for developmental disabilities programs. The 2009 adopted budget for the Developmental Disability Fund is $7.6 million, a 2% increase above the 2008 estimate. Expenditures will trend in unison with revenues, as revenues rise expenditures will rise and vice versa.

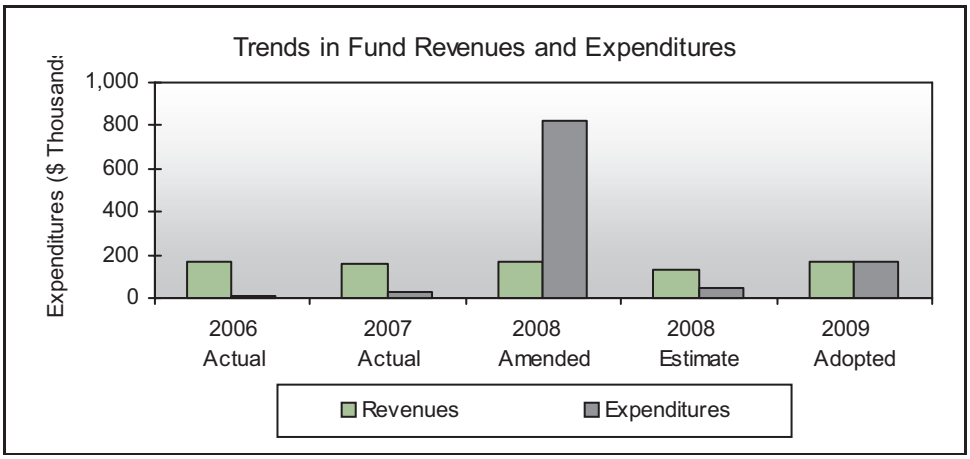
Fund Balance Trends

The ending fund balance has been relatively the same over the past few years, as revenues received are also expended in the same year. All developmental disability programs are funded with the annual property tax received. Property tax collection will stabilize in the next few years, as the economy recovers from its downturn.

Electronic Filing Technology Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	168,181	156,031	170,000	134,966	170,000
Total Revenues	**168,181**	**156,031**	**170,000**	**134,966**	**170,000**
Expenditures					
Services and Other	11,650	28,637	656,091	46,843	-
Capital Outlay	-	-	170,000	-	170,000
Total Expenditures	**11,650**	**28,637**	**826,091**	**46,843**	**170,000**
Annual Net Fund Balance Addition/(Use):	**156,531**	**127,394**	**(656,091)**	**88,123**	**-**
Cumulative Balance:					
Beginning Fund Balance	**372,166**	**528,697**	**656,091**	**656,091**	**744,214**
Change in Fund Balance	156,531	127,394	(656,091)	88,123	-
Ending Fund Balance	**528,697**	**656,091**	**-**	**744,214**	**744,214**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	16,310	17,258	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	744,214	744,214
Operating Capital	512,387	638,833	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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

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 electronic recording. 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

The revenue collected over the past several years has remained steady, and averages about $170,000 per year. The 2009 budget is $170,000, which is the same as the 2008 budget. The forecast is for this revenue to remain about the same or decline compared to previous years as real estate transactions decline.

Expenditure Trends

Expenditures in this fund cover the cost of acquiring and maintaining technology for electronic recording. Expenditures have averaged about $30,000 over the last 4 years to cover software support and enhancements for the electronic recording system. The remainder of the unspent funds are carried forward each year in the unappropriated fund balance.

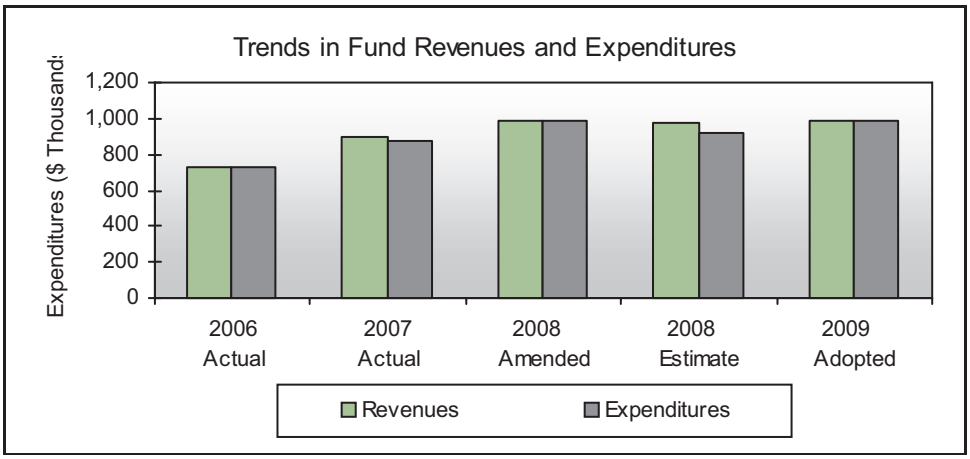
Fund Balance Trends

Over the past several years, the fund balance has continued to grow, as revenues have exceeded expenditures. This trend is expected to continue in 2009. If the remaining unexpended funds are not used by June 30, 2012, the remaining balance will be transferred to the Secretary of State's Office.

Employee Flex Benefit Plan Fund

Internal Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Internal Charges	692,315	867,056	959,000	946,590	954,000
Transfers	32,125	31,132	25,000	25,000	30,000
Total Revenues	**724,440**	**898,188**	**984,000**	**971,590**	**984,000**
Expenditures					
Services and Other	726,014	869,516	984,000	920,660	984,000
Total Expenditures	**726,014**	**869,516**	**984,000**	**920,660**	**984,000**
Annual Net Fund Balance Addition/(Use):	**(1,575)**	**28,672**	**-**	**50,931**	**-**
Cumulative Balance:					
Beginning Fund Balance	**48,792**	**47,217**	**75,890**	**75,890**	**126,821**
Change in Fund Balance	(1,575)	28,672	-	50,931	-
Ending Fund Balance	**47,217**	**75,890**	**75,890**	**126,821**	**126,821**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	62,821	62,821
Less Designations					
Subsequent Year's Expenditures	13,103	41,775	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**34,114**	**34,115**	**75,890**	**64,000**	**64,000**



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

Employee Flex Benefit Plan Fund

Internal Service Fund

Fund Description

The County has two flexible benefit programs: medical and dependent care. Employees have the choice of either flexible benefit program to enroll in. 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 budget transfer from the General Fund.

Revenue Trends

The budget for 2009 consists of $954,000 in payroll deductions from employees and a $30,000 transfer from the General Fund to cover administrative fees. The transfer from the General Fund was increased $5,000 from $25,000 budgeted in 2008. 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.

Expenditure Trends

Allowable expenditures eligible for reimbursement to the employee are dependent care expenses, or medical expenses depending on which plan the employee elected to participate in. Allowable medical expenses include co-pays, dental expenses, hospital charges, prescriptions and vision care including glasses or contacts. The 2009 budget is essentially the same as 2008, with the exception of administrative fees, which increased by $5,000. This is shown in the 2008 budget where administrative fees increased due to increased participation. The estimate for 2008 is that some employees will not request their entire annual election, and thus the amount unreimbursed will cover those 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.

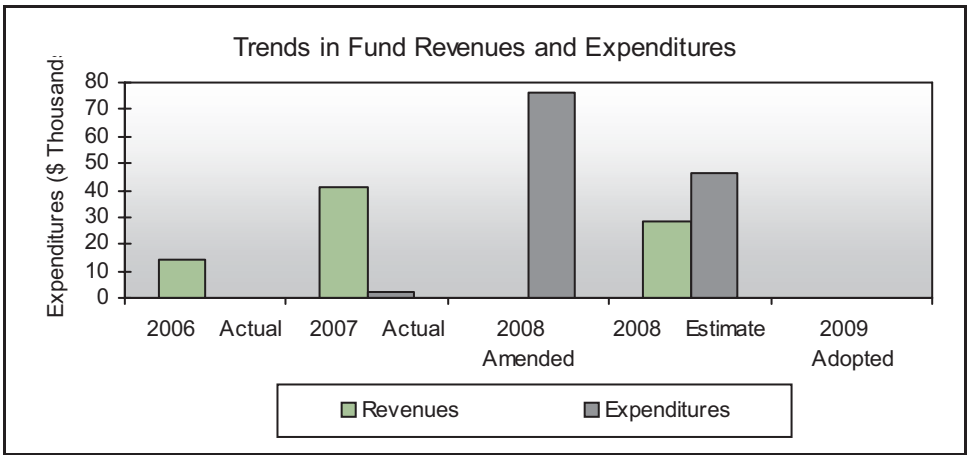
Fund Balance Trends

The fund balance includes employee payroll deductions who did not request their entire reimbursement. The fund balance is usually fairly low for this fund. The trend has been that the fund balance gradually is growing due to more employees not requesting all their reimbursement than those that have been paid in excess of their deduction.

Forfeited Property Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Fines & Penalties	14,281	38,064	-	28,238	-
Investment Earnings	15	2,933	-	-	-
Total Revenues	**14,296**	**40,997**	**-**	**28,238**	**-**
Expenditures					
Services and Other	-	2,325	69,343	39,790	-
Capital Outlay	-	-	6,600	6,600	-
Total Expenditures	**-**	**2,325**	**75,943**	**46,390**	**-**
Annual Net Fund Balance Addition/(Use):	**14,296**	**38,672**	**(75,943)**	**(18,152)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**22,975**	**37,271**	**75,943**	**75,943**	**57,792**
Change in Fund Balance	14,296	38,672	(75,943)	(18,152)	-
Ending Fund Balance	**37,271**	**75,943**	**-**	**57,792**	**57,792**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	37,271	75,943	-	57,792	57,792
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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

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 budgeted. Most revenues received are distributed by federal sharing forfeiture guidelines 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. As actual receipts of forfeited property are received, the revenues are recognized and appropriated, using the budget supplemental process and approved by the Board at the quarterly budget reviews.

Expenditure Trends

All expenditures from this fund are approved by the Forfeiture Board as required by law. Recent expenditures of this fund include fees for the onsite facility accreditation, cold case investigation training for law enforcement staff, and other law enforcement related educational materials. Also in 2008 a Firelite-fireskid transport system was purchased with these funds, for the purpose of extinguishing grass fires in remote areas of the County. The total 2008 expenditures equaled $46,390. After these expenditures, the ending fund balance will decrease by 31%, to $57,592. This amount will be available for future spending.

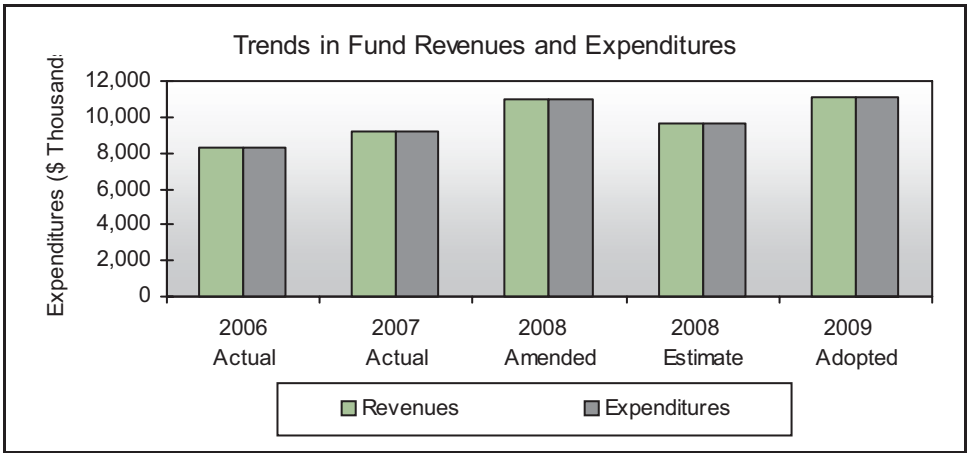
Fund Balance Trends

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.

Grant Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	8,181,673	8,961,723	10,719,008	9,448,150	10,900,102
Fees & Charges	106,767	127,866	175,000	143,990	175,000
Investment Earnings	-	342	6,200	20	-
Transfers	11,000	-	-	-	-
Other	-	70,396	38,835	63,700	-
Total Revenues	**8,299,439**	**9,160,326**	**10,939,043**	**9,655,860**	**11,075,102**
Expenditures					
Salaries and Wages	1,355,378	1,439,781	1,824,447	1,534,660	1,973,960
Employee Benefits	453,787	481,402	722,799	572,300	718,517
Supplies	638,046	826,074	1,145,580	812,720	1,148,826
Services and Other	438,619	489,817	915,049	642,130	805,270
Community Programs	5,318,128	5,783,560	6,002,263	5,787,470	6,228,326
Capital Outlay	53,551	87,780	215,556	177,150	149,460
Central Services	25,811	31,805	39,349	49,430	56,743
Transfers	15	24	80,000	80,000	-
Total Expenditures	**8,283,334**	**9,140,244**	**10,945,043**	**9,655,860**	**11,081,102**
Annual Net Fund Balance Addition/(Use):	**16,105**	**20,083**	**(6,000)**	**-**	**(6,000)**
Cumulative Balance:					
Beginning Fund Balance	**55,372**	**71,477**	**91,560**	**91,560**	**91,560**
Change in Fund Balance	16,105	20,083	(6,000)	-	(6,000)
Ending Fund Balance	**71,477**	**91,560**	**85,560**	**91,560**	**85,560**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	47,904	75,266	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	6,000	6,000	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**23,573**	**16,294**	**79,560**	**85,560**	**85,560**



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

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. They include Community Services Block Grant (CSBG) Homemakers, Weatherization, Community Corrections, Transportation and two food distribution programs (The Emergency Food Assistance Program and Commodity Food Network). The 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:

Community Corrections	$ 6,455,027
Weatherization	3,640,281
DRCOG Senior Resources Transportation	469,721
Community Services Block Grant (Homemakers)	354,959
DRCOG Chore Services	80,000
Food Distribution programs (TEFAP & CFN)	75,114
TOTAL	$11,075,102

Overall, grant revenues have increased by 1.3% for the 2009 budget compared to the 2008 budget. There was a 1.5% decrease in the Chore Services grant, but a 4.1% increase in Senior Resources Transportation. The Community Corrections grant increased by 1%, along with the Weatherization grant which increased 1.8%. Compared to the 2008 estimate, the 2009 budget is 10.6% higher, as some of the grants did not expend their entire budget, and therefore did not receive reimbursement revenue in 2008. 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 2008 estimated expenditures are 9.2% below budget overall, in all programs. The Weatherization program provides energy saving products and services to low income and disabled residents of the County. This program had vacancy savings and was also underspent in materials, resulting in expenditures that were 34.4% below budget. The CSBG Homemakers and Chore Services programs provide light housekeeping and chore services for the low-income elderly and disabled. The Homemakers grant did not increase for 2009, and is slightly under budget for 2008. The Chore Services grant is only slightly higher than 2008, but is 29% below budget for 2008. There is very little change in the food distribution programs, Community Corrections or Transportation from 2008 to 2009, and their 2008 estimates are in line with the budget.

All of these grant programs depend on Federal, State or local allocations so future projections are dependent on those sources. With the downturn in the economy, it is expected that there will be more demand for these services.

Fund Balance Trends

The expenditures in this fund are reimbursed by revenue received from Federal, State or Local sources. Expenditures are generally 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.

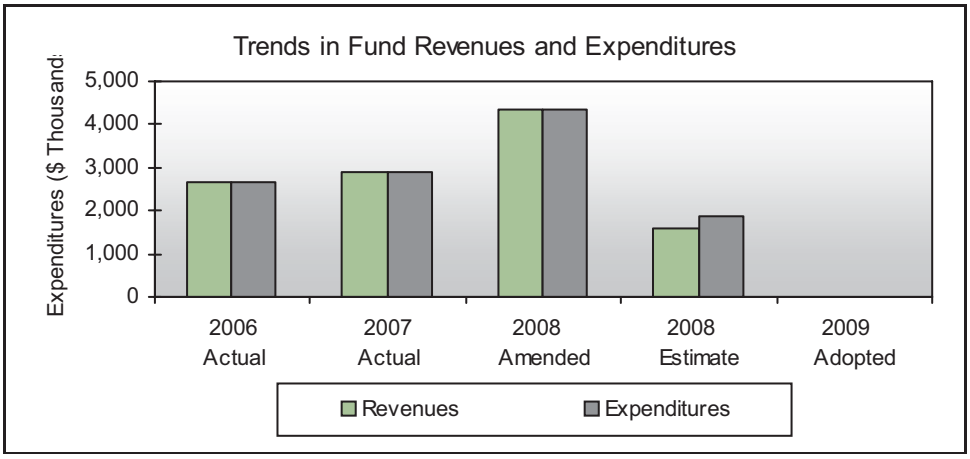
Other Information

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. Funding for the smaller grants, such as the food program grant, varies depending on State or local funding in any given year.

Homeland Security Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Intergovernmental	2,681,137	2,877,466	4,343,180	1,858,155	-
Total Revenues	**2,681,137**	**2,877,466**	**4,343,180**	**1,858,155**	**-**
Expenditures					
Salaries and Wages	196,848	190,229	305,184	179,782	-
Employee Benefits	15,059	14,493	-	13,664	-
Supplies	612,527	497,499	90,001	98,576	-
Services and Other	1,856,704	2,174,556	3,947,995	1,566,133	-
Central Services	-	690	-	-	-
Total Expenditures	**2,681,137**	**2,877,466**	**4,343,180**	**1,858,156**	**-**
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 grants all relating to homeland security that are accounted for within the Homeland Security Fund. The four grants are Homeland Security, Law Enforcement Terrorist Prevention Program, Citizen Corps Program, and Public Safety and Interoperability Communications each with different focus towards emergency preparedness.

Revenue Trends

The revenue received in this fund is distributed by the federal government to the Governor's Office of Homeland Security, where funds are distributed to qualified 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 the expenditures or drawdowns occur.

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.

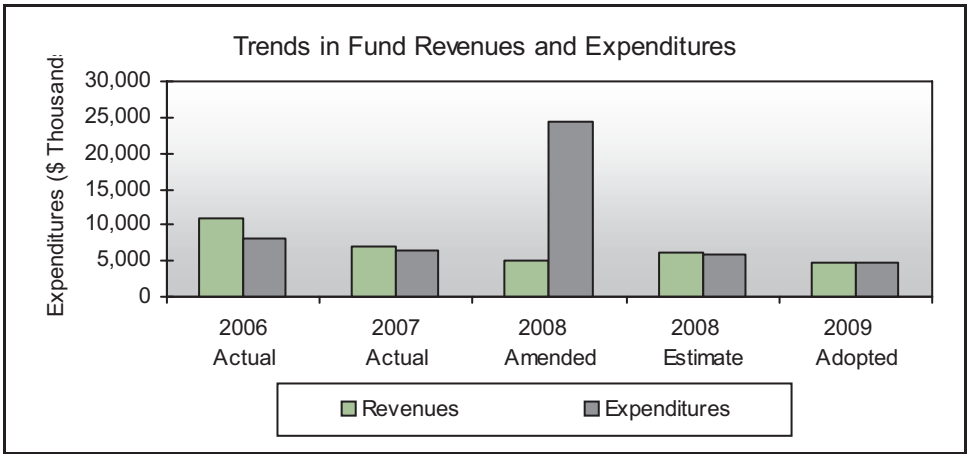
Fund Balance Trends

This fund has no ongoing fund balance as revenues equal expenditures in this fund, given that revenues are advanced as expenditures are recorded. Funds unspent are reappropriated into the subsequent year, as grant cycles continue over multiple years.

Infrastructure Fund

Capital Project Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Licenses & Permits	277,432	188,960	-	120,759	-
Intergovernmental	5,289,721	3,352,381	-	736,600	-
Investment Earnings	1,331,357	391,916	-	299,116	-
Transfers	4,000,000	3,000,000	5,000,000	5,000,000	4,700,000
Other	-	-	-	70,444	-
Total Revenues	**10,898,509**	**6,933,257**	**5,000,000**	**6,226,919**	**4,700,000**
Expenditures					
Services and Other	532,849	2,796,011	22,871,096	1,483,597	2,250,000
Capital Outlay	7,677,014	3,621,936	1,549,374	4,293,204	2,450,000
Total Expenditures	**8,209,863**	**6,417,948**	**24,420,470**	**5,776,802**	**4,700,000**
Annual Net Fund Balance Addition/(Use):	**2,688,647**	**515,309**	**(19,420,470)**	**450,117**	**-**
Cumulative Balance:					
Beginning Fund Balance	**16,689,364**	**19,378,011**	**19,893,320**	**19,893,320**	**20,343,438**
Change in Fund Balance	2,688,647	515,309	(19,420,470)	450,117	-
Ending Fund Balance	**19,378,011**	**19,893,320**	**472,850**	**20,343,438**	**20,343,438**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	4,888,875	5,698,234	-	3,186,274	3,186,274
Less Designations					
Subsequent Year's Expenditures	14,489,136	14,195,086	472,850	17,157,164	17,157,164
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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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, infrastructure conditions are driving a greater need for more transportation infrastructure funding for the 2009 budget cycle and beyond.

Revenue Trends

Revenues in this fund include developer contributions, transportation improvement fees, and State/Federal matching funds, as well as County funding. The amount of funding from County capital funds has traditionally been about $4.0 million and was increased to $4.7 million for the 2009 budget. Other additional revenues received into the Infrastructure Fund are not budgeted when the original budget is developed, but are recognized and appropriated as they are received. 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 and drainage infrastructure. The 2009 budget reflects the funding from County capital dollars and will be supplemented when the actual ending 2008 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2009. This is generally a significant amount of funding, ranging between $14.0 and $20.0 million, as many road and drainage infrastructure projects occur over several years before completion.

One major road infrastructure project is the Parker Road Corridor, which includes the section of Parker Road between Hampden Avenue and E-470. This is a multi-year, multi-phase project that includes funding from all levels of government including federal, state, and local. For the 2009 County budget, $2.1 million is allocated to the Arapahoe and Parker Road intersection of this corridor. The improvements will promote accessibility, mobility and safety through the traffic patterns at this intersection.

Another project slated for the 2009 budget is the widening of Broncos Parkway from 4-lanes to 6-lanes in order to provide accessibility in the area by providing an alternative throughway to the already congested Arapahoe Road. County funding for this multi-phase project is $2.4 million in addition to matching funds from a local district.

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 in this fund. The forecast trend should remain relatively static.

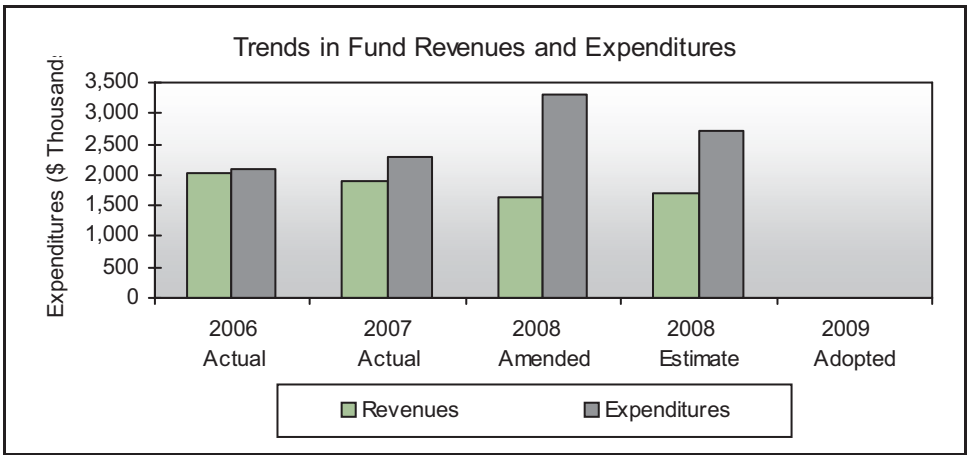
Other Information

A complete listing of Capital Roadway Infrastructure projects is listed in Capital Improvement Program Section G, Table II and 5-year plan detail is provided starting on page G-10.

Law Enforcement Capital Improvement Trust Fund

Capital Project Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Investment Earnings	194,836	163,509	-	68,509	-
Transfers	1,830,000	1,725,000	1,625,000	1,625,000	-
Total Revenues	**2,024,836**	**1,888,509**	**1,625,000**	**1,693,509**	**-**
Expenditures					
Services and Other	2,076,008	1,939,724	1,870,630	1,874,480	-
Capital Outlay	29,725	357,879	1,438,920	841,224	-
Total Expenditures	**2,105,732**	**2,297,604**	**3,309,550**	**2,715,704**	**-**
Annual Net Fund Balance Addition/(Use):	**(80,896)**	**(409,095)**	**(1,684,550)**	**(1,022,195)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**2,174,541**	**2,093,645**	**1,684,550**	**1,684,550**	**662,356**
Change in Fund Balance	(80,896)	(409,095)	(1,684,550)	(1,022,195)	-
Ending Fund Balance	**2,093,645**	**1,684,550**	**-**	**662,356**	**662,356**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	20,010	224,187	-	-	-
Less Designations					
Subsequent Year's Expenditures	2,073,635	1,460,363	-	662,356	662,356
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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

Law Enforcement Capital Improvement Trust Fund

Capital Projects Fund

Fund Description

The Law Enforcement Capital Improvement Trust Fund was established to account for bonds issued in 1999 and 2000 that funded the expansion of the County Detention Facility. These Law Enforcement Capital Improvement Trust Fund Bond Issues were approved by voters at an election held in November 1997. As of December 2008, all the Capital Improvement Bonds have been paid in full. The debt service and the construction project components are both tracked within this fund.

Revenue Trends

The series 1999 revenue bonds were issued in June, 1999 for a total of $13,255,000, for the purpose of providing funds for the Detention Facility expansion, by adding additional prisoner housing pods to the existing facility. In March of 2000, another revenue bond series was issued in order to provide an additional $1,000,000 in financing for this expansion project. Other revenue for this fund includes interest earnings on the investment, which has been declining as interest rates have dropped and the project funds are being expended.

Expenditure Trends

The expansion project has been a multi-year task and modifications, changes and legal issues have prolonged the completion. Project expenditures have been spread over several budget cycles. The project included the construction of two housing pods that together houses approximately 400 additional prisoners. In addition to the housing pods, the project funding will provide for improvements and modifications in the booking and property holding areas of the facility. Project funds not spent in prior years, have been reappropriated year after year for future spending on the project. The debt service of these bonds was funded by a transfer from the General Fund.

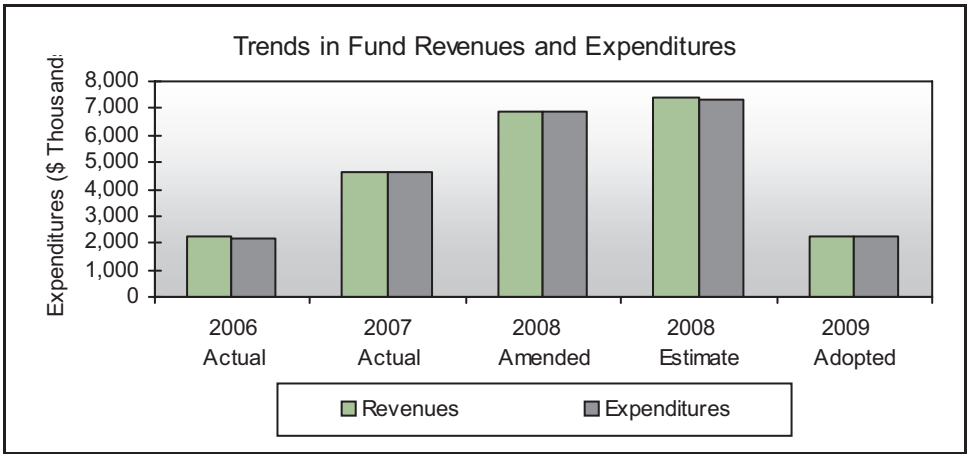
Fund Balance Trends

The fund balance has been steadily decreasing as work on the project nears completion and the bond obligations have been paid in full. The ending fund balance for this fund represents funds that have not been expended toward the expansion and renovation project and are reappropriated into the following budget year.

Lease Purchase Agreements Fund

Debt Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Investment Earnings	-	-	-	4,668	-
Transfers	2,213,369	2,023,046	1,567,276	2,081,359	2,238,906
Other	-	2,600,000	5,300,000	5,300,000	-
Total Revenues	**2,213,369**	**4,623,046**	**6,867,276**	**7,386,027**	**2,238,906**
Expenditures					
Services and Other	2,192,391	2,012,405	1,567,276	2,082,676	2,238,906
Capital Outlay	-	-	5,300,000	5,275,000	-
Transfers	-	2,600,000	-	-	-
Total Expenditures	**2,192,391**	**4,612,405**	**6,867,276**	**7,357,676**	**2,238,906**
Annual Net Fund Balance Addition/(Use):	**20,978**	**10,641**	**-**	**28,351**	**-**
Cumulative Balance:					
Beginning Fund Balance	**63**	**21,041**	**31,682**	**31,682**	**60,033**
Change in Fund Balance	20,978	10,641	-	28,351	-
Ending Fund Balance	**21,041**	**31,682**	**31,682**	**60,033**	**60,033**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	21,041	31,682	31,682	60,033	60,033
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**-**	**-**	**-**	**-**	**-**



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

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 included in the Lease Purchase Agreements Fund: the Fairgrounds building lease purchase agreement, the Fairgrounds water acquisition lease purchase agreement, the Dove Valley Land, the County Energy Performance contract, and the District Attorney's Office building lease purchase agreement.

Revenue Trends

Most of the revenue that comes into this fund is related to the transfers that are associated with the scheduled annual lease payments. The increasing revenue trend for this fund is connected to the fund transfers associated with the County's new lease purchase agreements made over the last couple of years. In the fall of 2008, the County signed an agreement for $5.3 million and in turn purchased a building in order to relocate the District Attorney's Office, while opening up space to allow for the reconfiguration of the Judicial Facility Complex Project.

Expenditure Trends

The 2009 budget provides for the scheduled principal and interest payments on the following current obligations: District Attorney's new office 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 the Administration I Building. There is $2.2 million budgeted in 2009 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. The Arapahoe County Recreation District transfers funds for 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 steadily increasing as the County has made new lease purchase agreements.

Fund Balance Trends

The fund balance is relatively small and unchanged from year to year, as the budgeted revenues are equal to the expenditures. The 2008 estimate reflects an increase in fund balance as loan proceeds were higher than issuance costs and miscellaneous interest was earned on those proceeds.

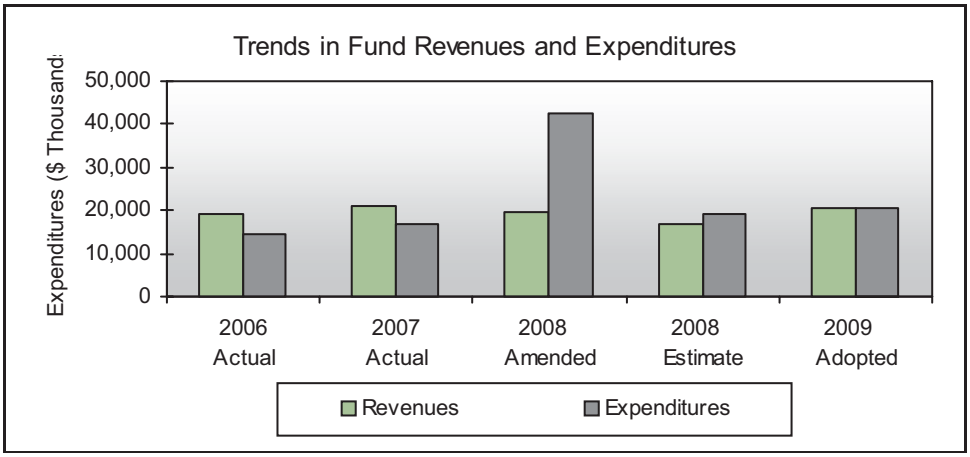
Other Information

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 H or Appendix 5.

Open Space Sales Tax Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	17,842,682	19,306,838	19,396,060	18,050,726	19,645,789
Intergovernmental	238,087	-	-	-	-
Investment Earnings	853,639	1,529,433	375,933	543,197	800,000
Other	-	-	-	9,750	-
Total Revenues	**18,934,407**	**20,836,271**	**19,771,993**	**18,603,672**	**20,445,789**
Expenditures					
Salaries and Wages	185,302	284,897	466,466	417,511	557,662
Employee Benefits	40,713	58,855	92,440	84,585	128,166
Supplies	44,329	88,384	195,719	154,129	106,100
Services and Other	12,222,319	14,070,627	37,125,441	15,945,659	18,706,059
Capital Outlay	1,901,016	2,157,210	4,405,460	2,074,245	706,460
Central Services	15,377	42,609	180,694	48,386	143,267
Transfers	30	105,242	264,000	264,000	98,075
Total Expenditures	**14,409,086**	**16,807,824**	**42,730,220**	**18,988,515**	**20,445,789**
Annual Net Fund Balance Addition/(Use):	**4,525,321**	**4,028,447**	**(22,958,227)**	**(384,843)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**14,642,546**	**19,167,867**	**23,196,314**	**23,196,314**	**22,811,471**
Change in Fund Balance	4,525,321	4,028,447	(22,958,227)	(384,843)	-
Ending Fund Balance	**19,167,867**	**23,196,314**	**238,087**	**22,811,471**	**22,811,471**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	890,000	73,983	-	207,631	207,631
Less Designations					
Subsequent Year's Expenditures	18,277,867	23,122,331	238,087	22,603,840	22,603,840
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 2009 budget was forecasted with $19.6 million in sales tax revenue. This revenue was conservatively budgeted with slightly more than a 1% increase from 2008, as it is uncertain what ramifications the recent downturn in the economy will have on this revenue. Other revenue in this fund includes the interest earnings on the unspent fund balance which is estimated to be $800,000 in 2009.

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 $10.0 million being shared back in 2009. 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 $736,048 for 2009 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. 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 site, as the maintenance costs of such areas needs to be considered and managed wisely as this allocation is greatly under funded.

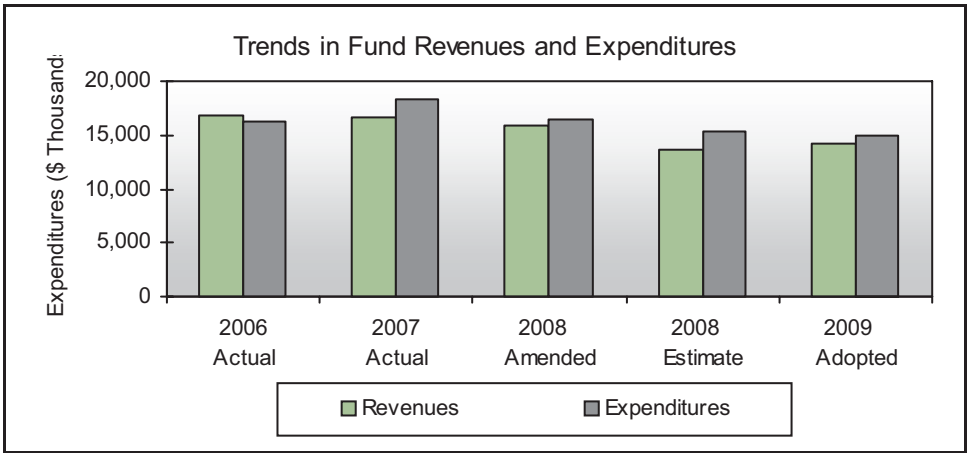
Fund Balance Trends

The fund balance of this fund has grown considerably since the inception of collecting the Open Space sales and use tax. The County's Open Space Division has begun work on an Open Space Master Plan for the acquisition and conservation in Arapahoe County and several acquisitions have been made but, the program has not been able to spend the full amount available for acquisition and development. Expenditures for this fund are anticipated to increase once the Open Space Master Plan is developed. 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)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	6,334,480	6,346,008	6,350,603	6,279,551	6,536,138
Licenses & Permits	271,671	278,641	255,000	282,445	255,000
Intergovernmental	10,194,300	9,833,777	9,072,694	8,468,829	7,160,694
Fees & Charges	6,415	9,883	-	690	-
Other	63,491	101,067	200,000	36,266	200,000
Total Revenues	**16,870,357**	**16,569,375**	**15,878,297**	**15,067,780**	**14,151,832**
Expenditures					
Salaries and Wages	3,314,537	3,620,049	3,283,675	3,177,511	3,096,637
Employee Benefits	922,875	979,201	1,014,157	966,949	994,428
Supplies	3,583,109	3,047,669	2,608,728	2,456,224	2,156,310
Services and Other	6,335,432	6,489,498	7,329,435	6,644,553	6,467,512
Central Services	2,094,283	2,280,671	2,289,402	2,142,453	2,201,020
Transfers	21,436	1,903,207	15,825	15,825	2,616
Total Expenditures	**16,271,672**	**18,320,295**	**16,541,222**	**15,403,514**	**14,918,523**
Annual Net Fund Balance Addition/(Use):	**598,685**	**(1,750,920)**	**(662,925)**	**(335,733)**	**(766,691)**
Cumulative Balance:					
Beginning Fund Balance	**7,501,810**	**8,100,495**	**6,349,575**	**6,349,575**	**6,013,841**
Change in Fund Balance	598,685	(1,750,920)	(662,925)	(335,733)	(766,691)
Ending Fund Balance	**8,100,495**	**6,349,575**	**5,686,650**	**6,013,841**	**5,247,150**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	564,229	600,036	-	722,785	722,785
Less Designations					
Subsequent Year's Expenditures	1,900,000	-	766,691	766,691	-
Operating Capital	2,554,128	2,783,554	2,657,704	2,657,704	2,486,421
Funds Available for Appropriation	**3,082,138**	**2,965,985**	**2,262,255**	**1,866,661**	**2,037,944**



*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 from 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

The Road and Bridge revenue for 2009 primarily consists of property tax and Highway Users Tax Fund (HUTF) revenues. HUTF revenue is state collected, locally shared revenue that is distributed monthly among the state, counties and municipalities. It is estimated the County will receive approximately $6.9 million in HUTF funds in 2009 as intergovernmental revenue, while property tax and revenue from other sources will slightly increase from 2008. The mill levy for this fund is set at 0.786 mills to net approximately $6.0 million in revenue for the 2009 collection year. This revenue is up slightly by $200,000 from the 2008 collection year, as there was a slight adjustment in the mill levy for 2009. The exact forecast for 2010 property tax revenue is unknown, but growth is anticipated to decline due to the recent economic conditions. Along with the property tax revenue, the HUTF revenues will likely decrease, as receipts from oil and gasoline taxes are forecasted to decline. Another adjustment to the Road & Bridge revenues is the reduction of revenue due to the discontinuation of the intergovernmental agreement with the City of Centennial. This is the first full-year without this intergovernmental revenue, which is reflected in the decreasing trend of revenues.

Expenditure Trends

This fund encompasses all the expenditures required to inspect and maintain 1,001 lane miles of pavement and 527 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 amounts to the cities and towns are calculated using a formula with the net assessed value as a basis. For 2009, the total shareback is slightly over $2.6 million. The 2009 expenditure budget of $14.9 million is a decrease of 11% from the 2008 amended budget mostly due to budget reductions. As with the revenues, the termination of the City of Centennial contract also yields a decline in expenditures, as the County is no longer responsible for public works services for the areas within City boundaries.

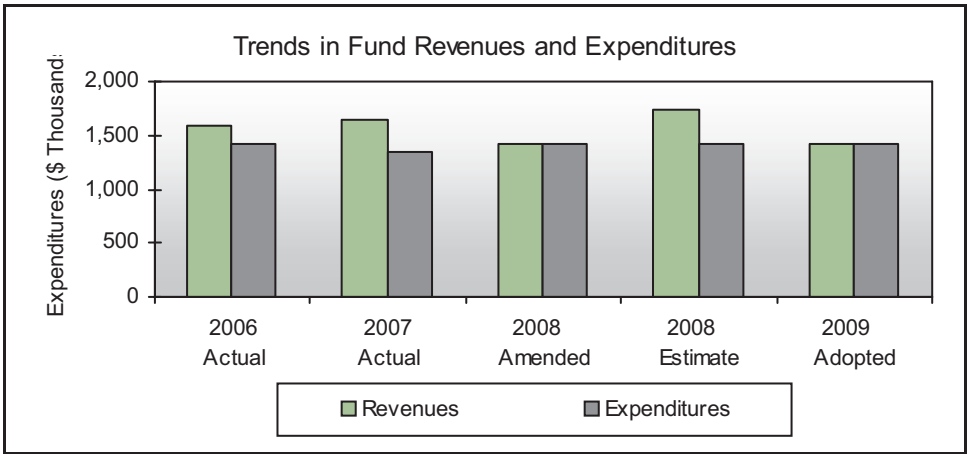
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2009 is $2.5 million. Over the past few years, the fund balance has been steadily decreasing; as revenues have declined by 12% from the 2008 amended budget to the 2009 adopted budgeted. This is mainly due to decreases in intergovernmental revenues. Also contributing to the reduction in fund balance, is the use of these funds as the number of maintenance projects throughout the County has grown significantly over the years. With revenues decreasing, 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 2009 adopted budget reflects an estimated use of funds of $766,691, resulting in a decrease in fund balance. Due to Board policy, the Road & Bridge Fund is required to maintain a fund balance reserve of 1/6th of the current year's operating budget which would be about $2.5 million of the $14.9 million 2009 budget.

Self Insurance Dental Fund

Internal Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Fees & Charges	99,806	102,747	180,000	111,289	180,000
Investment Earnings	100	109	65	-	65
Internal Charges	1,485,314	1,537,387	1,240,000	1,621,560	1,240,000
Other	6,704	-	-	-	-
Total Revenues	**1,591,924**	**1,640,243**	**1,420,065**	**1,732,850**	**1,420,065**
Expenditures					
Services and Other	1,421,346	1,347,421	1,420,065	1,419,360	1,420,065
Total Expenditures	**1,421,346**	**1,347,421**	**1,420,065**	**1,419,360**	**1,420,065**
Annual Net Fund Balance Addition/(Use):	**170,578**	**292,822**	**-**	**313,490**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**170,578**	**463,400**	**463,400**	**776,889**
Change in Fund Balance	170,578	292,822	-	313,490	-
Ending Fund Balance	**170,578**	**463,400**	**463,400**	**776,889**	**776,889**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	77,000	77,000	77,000	77,000	77,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**93,578**	**386,400**	**386,400**	**699,889**	**699,889**



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

Self Insurance Dental 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 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.

Revenue Trends

The revenue in this fund comes from employees who are enrolled in the Dental plan and from COBRA program participants. Dental rates were not increased from 2008 based on claim history. The budgeted revenue for 2009 was not increased, although the revenue estimate from participants for 2008 is at least 20% higher than the budget. Revenue has been steadily increasing over the last several years due to increased participation in the plan. It is estimated that rates will remain the same or decrease for 2010, as there is sufficient fund balance in this fund. COBRA revenue, which accounts for only 6.4% of the total revenue, is 65% below the budget for 2008.

Expenditure Trends

Claim expenditures account for over 80% of expenditures in this fund. For 2009, the budget is $1.2 million. The budget for claims was the same as 2008, although 2008 claims will exceed the budget by 7.7%. The 2009 claims budget will be increased via supplemental at the 1st quarter review in order to assure that the increased participation or increases in costs of dental services is covered. Dental costs are expected to continue to increase in the future.

This is a self-insured plan, but it is administered by Delta Dental. The administrative handling fee paid to Delta is about 5.7% of the total budget. The budget for 2009 is the same as the 2008 budget. The 2008 estimate will be 2.7% under budget.

This fund also handles COBRA contributions from former employees who choose to continue their medical or dental insurance coverage at their own expense. The 2009 COBRA expenditure remains the same as 2008. Both the administrative fee and COBRA expenditures are under budget for 2008 which offsets the claims budget overage making the total 2008 estimate just slightly under budget for the fund as a whole.

Fund Balance Trends

The fund balance has increased each year over the past several years. The rates charged to employees were not increased for 2009 as a result, even though the trend for claim expenditures is increasing. There is sufficient fund balance available for 2010 if rates were to remain the same as 2009, even if claims increased.

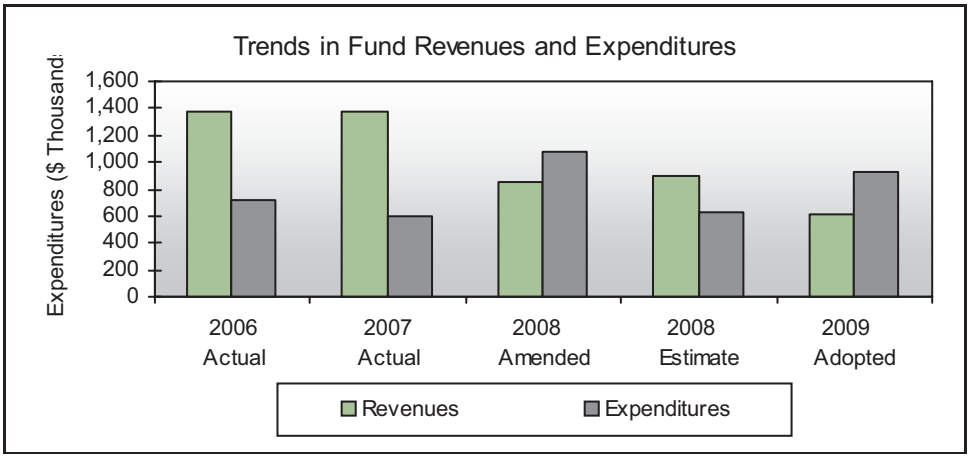
Other Information

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 is $2,000 per person.

Self Insurance Liability Fund

Internal Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	49	7	-	5	-
Fees & Charges	134,281	117,510	-	47,590	-
Internal Charges	201,868	250,209	297,040	297,830	614,410
Transfers	1,032,500	1,015,000	550,000	550,000	-
Total Revenues	**1,368,699**	**1,382,725**	**847,040**	**895,425**	**614,410**
Expenditures					
Supplies	610	3,391	4,750	4,660	8,750
Services and Other	663,856	565,054	1,006,480	562,320	918,000
Transfers	58,113	31,690	67,420	67,420	-
Total Expenditures	**722,579**	**600,135**	**1,078,650**	**634,400**	**926,750**
Annual Net Fund Balance Addition/(Use):	**646,119**	**782,590**	**(231,610)**	**261,025**	**(312,340)**
Cumulative Balance:					
Beginning Fund Balance	**1,852,454**	**2,498,573**	**3,281,164**	**3,281,164**	**3,542,189**
Change in Fund Balance	646,119	782,590	(231,610)	261,025	(312,340)
Ending Fund Balance	**2,498,573**	**3,281,164**	**3,049,554**	**3,542,189**	**3,229,849**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	1,270,000	988,000	988,000	988,000	988,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**1,228,573**	**2,293,164**	**2,061,554**	**2,554,189**	**2,241,849**



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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, and the cost of insurance that is maintained in excess of the deductible limit. Each department is charged a Self-Insurance Vehicle allocation for each vehicle in that department.

Revenue Trends

The 2009 budget for revenue is a 27.5% decrease from the 2008 budget. In the 2008 budget, $550,000 was transferred from the General Fund. The 2009 budget has enough fund balance that the transfer was not needed. In 2007, $1,015,000 was transferred from the General Fund. 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 for 2009 was $894, which is a 13.2% increase over the charge of $790 in 2008. The charge per vehicle has increased by 15% to 20% each year to account for increases in premiums and claims.

Expenditure Trends

The 2009 budgeted expenditures are a 14.1% decrease from 2008. The budget for premiums remained the same at $450,000, but the amount for claims increased slightly from $362,580 to $375,000. Other expenditures decreased by $164,000.

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 the transfer from the General Fund was not needed for 2009.

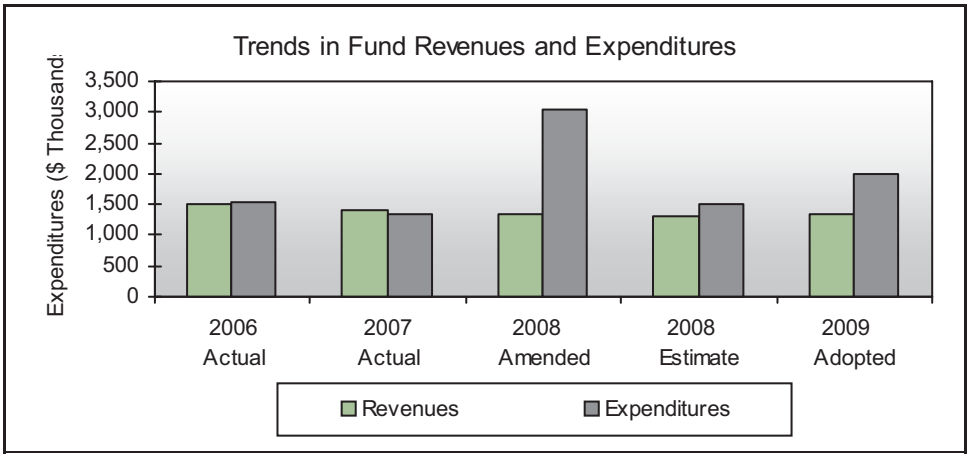
Fund Balance Trends

The fund balance in this fund has been increasing for the last several years. Expenditures have been lower than the budget, and the transfer from the General Fund has kept revenues high. Also, as the charge per vehicle has increased each year, the revenue has also increased.

Sheriff's Commissary Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Fees & Charges	1,518,909	1,409,671	1,353,900	1,374,478	1,353,900
Other	-	-	-	2,524	-
Total Revenues	**1,518,909**	**1,409,671**	**1,353,900**	**1,377,002**	**1,353,900**
Expenditures					
Salaries and Wages	193,258	166,315	218,166	217,460	333,518
Employee Benefits	39,596	36,708	60,121	58,793	86,716
Supplies	147,413	141,336	129,578	87,398	129,578
Services and Other	922,595	922,859	2,649,522	1,130,302	1,460,852
Capital Outlay	50,104	59,250	-	-	-
Transfers	175,000	-	-	-	-
Total Expenditures	**1,527,967**	**1,326,469**	**3,057,387**	**1,493,953**	**2,010,664**
Annual Net Fund Balance Addition/(Use):	**(9,058)**	**83,202**	**(1,703,487)**	**(116,951)**	**(656,764)**
Cumulative Balance:					
Beginning Fund Balance	**1,629,343**	**1,620,285**	**1,703,487**	**1,703,487**	**1,586,536**
Change in Fund Balance	(9,058)	83,202	(1,703,487)	(116,951)	(656,764)
Ending Fund Balance	**1,620,285**	**1,703,487**	**-**	**1,586,536**	**929,772**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,620,285	1,703,487	-	1,586,536	929,772
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 and from inmate industry operations. These revenues include fees collected for barber services, telephone charges, other commissary items and inmate industries items. Revenues have decreased by 12% since 2006, due to declines in commissary sales and telephone charges. The 2009 revenue budget is the same as in 2008, with revenues expected to be slightly higher than $1.3 million.

Expenditure Trends

The 2009 budgeted expenditures reflect a 52% decrease from the 2008 amended budget and a 34.5% increase from the 2008 estimate due to reappropriation of prior balances. The largest allotment for this fund is the reappropriation or carry forward of the unspent balance, which is reflected in the 2008 Amended Budget but not the 2009 Budget. Major expenses in this fund include prisoner services such as counseling, education and rehabilitation opportunities, pastoral visits, and library services. The 2009 adopted expenditures reflect increases from the 2008 estimate in salaries and wages, supplies, and services and other related expenses; this is due to rising costs and increases in the prisoner population and the ADMIT program.

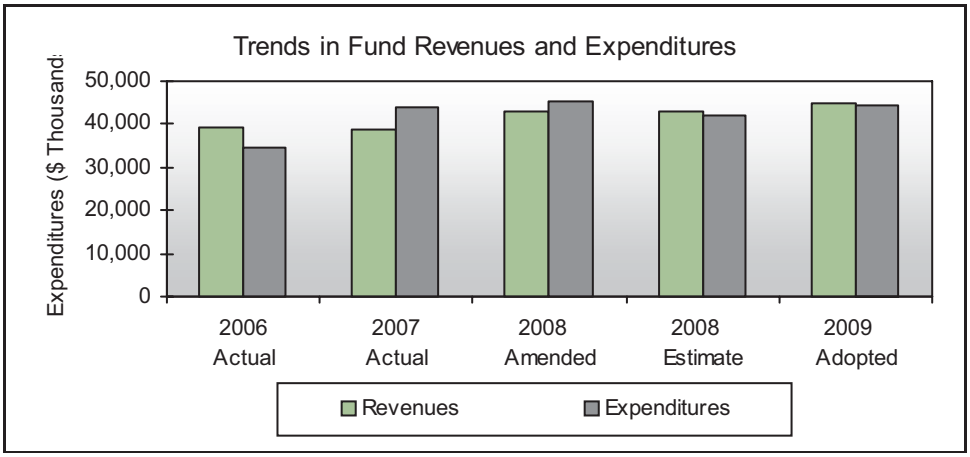
Fund Balance Trends

The ending fund balance for the Sheriff's Commissary Fund has decreased slightly over the past few years, as revenues and expenses have been relatively stable. Any unspent balance or excess revenue from this fund is reappropriated into the subsequent budget year. The estimated use of fund balance for the 2009 budget is $656,764, as expenditures are expected to increase in order to fund the ADMIT program.

Social Services Fund

Special Revenue Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Taxes	11,459,854	11,486,146	11,806,118	11,703,684	12,196,579
Intergovernmental	27,248,468	27,056,156	30,748,448	30,643,178	32,315,379
Fees & Charges	21,542	26,364	25,000	33,929	44,000
Other	542,241	388,807	500,000	405,820	390,000
Total Revenues	**39,272,105**	**38,957,473**	**43,079,566**	**42,786,611**	**44,945,958**
Expenditures					
Salaries and Wages	15,968,623	17,971,223	21,675,337	20,699,064	22,470,224
Employee Benefits	3,852,305	4,492,514	6,011,844	5,432,490	6,339,573
Supplies	285,016	437,972	594,000	656,757	557,500
Services and Other	1,238,947	3,729,483	2,333,159	2,133,051	1,987,536
Community Programs	13,395,738	8,847,106	12,577,518	11,014,010	12,806,471
Central Services	-	9,008	44,004	2,333	269,675
Transfers	13,910	8,651,938	1,968,967	1,968,967	-
Total Expenditures	**34,754,539**	**44,139,244**	**45,204,829**	**41,906,671**	**44,430,979**
Annual Net Fund Balance Addition/(Use):	**4,517,566**	**(5,181,771)**	**(2,125,263)**	**879,939**	**514,979**
Cumulative Balance:					
Beginning Fund Balance	**11,133,172**	**15,650,738**	**10,468,967**	**10,468,967**	**11,348,907**
Change in Fund Balance	4,517,566	(5,181,771)	(2,125,263)	879,939	514,979
Ending Fund Balance	**15,650,738**	**10,468,967**	**8,343,704**	**11,348,907**	**11,863,886**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	33,027	28,509	-	3,880,786	3,880,786
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	1,432,167	1,432,167	1,481,033
Funds Available for Appropriation	**15,617,711**	**10,440,458**	**6,911,537**	**6,035,954**	**6,502,067**



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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 1.475 and is based on the County assessed valuation of $7,737,071,230.

Revenue Trends

The largest sources of revenue in this fund and their 2009 budget are:

Real and Personal Property Tax	$ 11,293,579
Child Welfare	11,674,450
Temporary Assistance to Need Families (TANF)	6,600,000
Welfare Administration Grant	5,950,000
Child Support Enforcement Administration	3,145,524
Family Preservation	1,976,000
Specific Ownership Tax	903,000
All other revenue	3,403,405
TOTAL	$ 44,945,958

The mill levy for this fund is 1.475 for 2009, which is slightly higher than the 2008 mill levy of 1.445. The assessed valuation for the County increased by $115 million over last year. The slight increase in the mill levy, along with the increase in the assessed valuation provided $390,461 of additional property tax revenue for the 2009 budget. The budget for specific ownership tax remained the same as 2008. In 2008, the estimate of property taxes collected exceeds the budget by $55,000, but specific ownership taxes are under budget by $99,000, as growth in this revenue has declined.

Child Welfare, TANF, Welfare Administration, Child Support Enforcement, Family Preservation and other revenue come from state and federal sources. The 2009 budget for these revenue sources is $32.3 million, which is an increase over the 2008 budget of $30.7 million. The 2009 budget for Child Welfare was increased by $1.5 million over the 2008 budget, which is a 15.6% increase, and the 2008 estimate for Child Welfare revenue exceeds the 2008 budget by $2.4 million. Another revenue which has seen a substantial increase is TANF, which was $2.8 million in 2007, $5.0 million in 2008 and now $6.6 million in the 2009 budget. Child Support Enforcement and Family Preservation revenue have remained steady from 2007 to 2009.

Expenditure Trends

The Human Services Department is committed to building strong communities by promoting the safety, independence and stability of individuals and families. As the economy declined during 2008, more citizens applied for assistance. 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. Approximately 65% of the County budget covers salaries and benefits, while the remaining 35% goes for services to clients. Assistance payments increased by 24% from 2007 to 2008 and by another 12.5% in the 2009 budget. The trend is expected to continue into 2010, as economic conditions continue to deteriorate.

Salaries increased 3.5% in the 2009 budget, with a corresponding increase in benefits. An additional 25.0 FTEs were added over the last 2 years, mostly in the Child Welfare area, due to an increased need to monitor the welfare of children in at-risk families. This increase in FTEs resulted in a larger increase salaries and benefits.

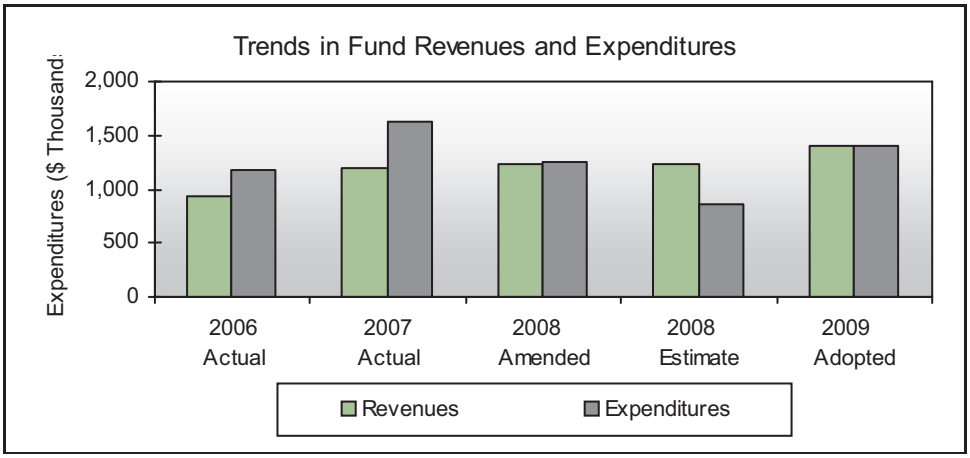
Fund Balance Trends

Over the past several years prior to 2008, there has been excess fund balance available for transfer to the General Fund. In 2008, $1.97 million was transferred from this fund to the General Fund to cover future needs. With the current state of the economy, there may no longer be available fund balance to transfer as funds may be needed for family assistance payments.

Worker's Compensation Fund

Internal Service Fund

($ Dollars)	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Revenues					
Internal Charges	936,753	1,032,450	1,224,301	1,224,300	1,397,193
Transfers	-	160,000	-	-	-
Other	2,089	2,712	-	2,290	-
Total Revenues	**938,842**	**1,195,162**	**1,224,301**	**1,226,590**	**1,397,193**
Expenditures					
Supplies	63,819	72,335	81,500	52,030	82,000
Services and Other	1,113,718	1,561,474	1,163,800	810,170	1,315,234
Total Expenditures	**1,177,537**	**1,633,809**	**1,245,300**	**862,200**	**1,397,234**
Annual Net Fund Balance Addition/(Use):	**(238,695)**	**(438,646)**	**(20,999)**	**364,390**	**(41)**
Cumulative Balance:					
Beginning Fund Balance	**2,080,351**	**1,841,656**	**1,403,009**	**1,403,009**	**1,767,399**
Change in Fund Balance	(238,695)	(438,646)	(20,999)	364,390	(41)
Ending Fund Balance	**1,841,656**	**1,403,009**	**1,382,010**	**1,767,399**	**1,767,358**
Less Reservations					
Debt Service Reserve	-	-	-	-	-
TABOR Reserve/Refund	-	-	-	-	-
Other Reservations	1,466,000	1,230,000	1,100,000	1,100,000	1,100,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**375,656**	**173,009**	**282,010**	**667,399**	**667,358**



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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 experience amount.

The revenue budget for 2009 is 13.9% higher than the 2008 budget. The amount of revenue in this fund has to equal or exceed expenditures. If claims are higher than anticipated, as they were in 2007, 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 2009 budgeted revenues were increased by an amount equivalent to previous years, in anticipation of higher claims. It is estimated that revenues will be sufficient to cover expenses and there will not be a need for a transfer from the General Fund.

Expenditure Trends

The 2009 expenditure budget increased by 12.2% over the 2008 amended budget. The budget for premiums remained the same as 2008, but the claims budget was increased by 20.2%, based on prior year expenditures. The estimate for 2008 for total expenditures is about 30% under budget and for claims in particular to be about 17% below budget. Expenditures, especially claims, peaked in 2007, but have since returned to amounts comparable to previous years. 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

Fund balance has remained over $1.0 million for the last several years. It decreased from 2005 through 2007, due to higher than budgeted claims in 2007. It was budgeted to decrease slightly for 2008, but claims are estimated to be less than budget, so fund balance may actually increase when 2008 is closed out. 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 is 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 over the past several years. It is an annual program and prizes are awarded depending on the employee's level of participation.

Arapahoe County

Colorado's First

D
STAFFING

OPERATING BUDGET - STAFFING CONTENTS

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STAFFING

Full Time Equivalent (FTE) Staffing

Arapahoe County's operating budget for 2009 includes 1,946.25 full-time equivalent (FTE) staff positions, excluding temporary positions. This is an average increase of 2.1% per year since 2006. The table below breaks out FTEs by department, including a comparison with prior years.

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

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Administrative Services	0.00	1.00	0.00	0.00	0.00
Assessor's Office	72.00	72.00	72.00	72.00	71.00
Board of County Commissioners	7.00	7.00	7.00	7.00	6.00
Board of County Comm Admin	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	116.00	117.00	119.00	119.00	119.00
Communication Services	9.00	9.25	9.25	9.25	10.25
Community Resources	164.80	158.25	160.75	160.75	159.50
Coroner's Office	11.00	12.00	12.00	12.00	12.00
County Attorney	19.00	21.00	21.00	21.00	21.00
Facilities & Fleet Management	107.50	108.50	107.00	107.00	109.00
Finance	28.00	28.00	29.00	29.00	29.00
Human Resources	10.50	11.00	12.00	12.00	12.00
Human Services	369.25	442.75	466.00	466.00	468.00
Information Technology	74.00	73.00	72.00	72.00	72.00
Public Works & Development	178.30	175.50	147.00	147.00	148.00
Sheriff's Office	584.00	596.50	630.50	630.50	631.50
Treasurer's Office	21.00	21.00	22.00	22.00	22.00
Total Arapahoe County	**1,775.35**	**1,857.75**	**1,890.50**	**1,890.50**	**1,894.25**
Arap Law Enforcement Authority	**52.00**	**52.00**	**52.00**	**52.00**	**52.00**
Total All Funds	**1,827.35**	**1,909.75**	**1,942.50**	**1,942.50**	**1,946.25**

A net total of 3.75 FTEs were added in the 2009 adopted budget. This includes additional FTEs of 0.75 in Community Resources, 1.0 FTE in Communication Services, 2.0 FTEs in the Facilities & Fleet, 2.0 FTEs in Human Services, 1.0 FTE in Open Space, and 1.0 FTE in the Sheriff's Office. It also includes a reduction of 1.0 FTE in the Assessor's Office, 1.0 FTE in the Board of County Commissioners and 2.0 FTEs in the Community Development Fund in Community Resources.

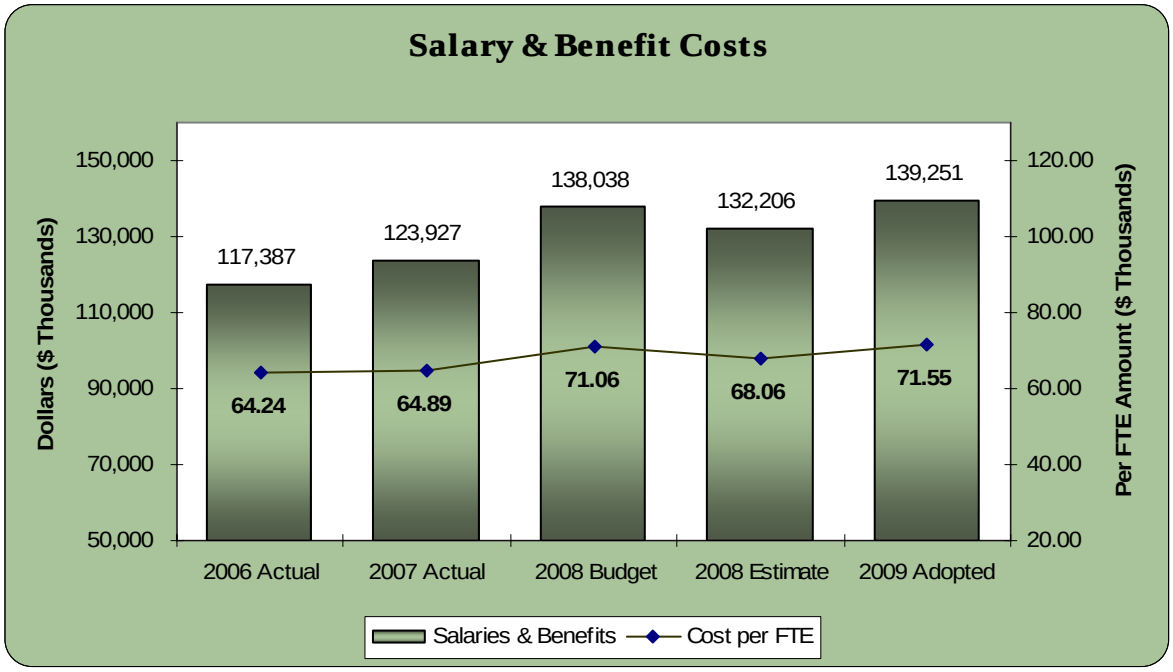
Salaries and Benefits

The 1,946.25 FTE positions budgeted for 2009 represent $139.3 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. The County uses a pay for performance-based salary increase system. These increases are based upon the employee's performance level and vary within an approved range of increases. Not all employees are given the same increase. A pool of money equal to 3.5% of permanent salaries was given to each department for the pay for performance increases in 2009. There was no automatic cost-of-living increase for employees although some market adjustments were made.

In the 2006 and 2007 budgets, funding was included for certain jobs that were identified to be well below market in a compensation study done in 2005. One part of that study included implementing the grade and step compensation plan for the Sheriff's Office to ensure that deputies are 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 2006 through 2009:



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.
- Salary increases are granted annually to employees, based on a pay for performance system. Some employees receive bonuses instead of a salary increase, which are included in the salary and benefit costs shown above.

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2006 to 2009, including a brief analysis of the primary reasons for the increase and/or decrease.

BUDGET ANALYSIS

Assessor's Office

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs	72.00	72.00	72.00	72.00	71.00

The Assessor's Office has maintained a steady number of FTEs for several years. In 2009, they determined that the budget could be reduced by 1.0 FTE for an Appraiser III.

Board of County Commissioners

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs	7.00	7.00	7.00	7.00	6.00

There was a decrease of 1.0 FTE in the Special Assistant to the Board function. A particular effort was made this year to identify positions that had been vacant for a long time. This position had been vacant for over a year, was deemed to be unnecessary, and was reduced.

Communication Services

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs	9.00	9.25	9.25	9.25	10.25

One additional FTE was added in the Communication Services Department for the Open Space program. This FTE will be funded out of the Open Space Sales Tax Fund.

Community Resources

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs - General Fund	30.80	39.00	42.00	42.00	42.00
FTEs - A/D Works!	83.00	67.00	67.00	67.00	67.00
FTEs - Community Devel Fund	6.00	6.00	5.00	5.00	3.00
FTEs - Grant Fund	45.00	46.25	46.75	46.75	47.50

For the 2009 budget, there was a net decrease of 1.25 FTEs in the four funds that comprise Community Resources. In the Grant Fund, an additional 0.75 FTE in Community Corrections was added. In the Community Development Fund, 2.0 FTEs were eliminated due to cuts in Federal funding. During 2007, a reallocation of positions between funds occurred. One FTE was moved from the Grant Fund to the General Fund, and 4.0 FTEs were moved from the Arapahoe/Douglas Works! Fund to the General Fund. Also, 12.0 FTEs were transferred from A/D Works! to the Human Services Department in the Social Services Fund in 2007.

Facilities & Fleet Management

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs	107.50	108.50	107.00	107.00	109.00

During 2008, there was a net reduction of 1.5 FTEs in the Fleet Maintenance division due to the termination of the Public Works contract with the City of Centennial. In 2009, the District Attorney will be relocating to a new building. Therefore, 2.0 FTEs for custodians will be added for that building.

Human Services

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs	369.25	442.75	466.00	466.00	468.00

In 2005, the Colorado Benefit Management System (CBMS) was implemented statewide. In 2006, 6.0 FTEs were added to handle the investigation and recovery of benefit overpayments caused by the CBMS system. In 2007, 12.0 FTEs were transferred from A/D Works! in Community Resources to the Human Services Department to assist with job participation in the TANF program. Also in 2007, 60.5 FTEs were transferred from the District Attorney's Office, Child Support Enforcement Division, when it was determined that the child support function aligns more with the human services program. In 2008, 6.0 FTEs were added for the increase in the TANF caseload, 3.0 FTEs for Program Specialists in the call center, and 15.0 FTEs for Child Welfare. The adopted 2009 budget includes 2.0 additional FTEs for the Child Support Enforcement program.

Public Works & Development

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs - General Fund	102.80	94.00	80.00	80.00	80.00
FTEs - Open Space Fund	2.00	5.00	5.00	5.00	6.00
FTEs - Recreation District Fund	2.00	3.00	3.00	3.00	3.00
FTEs - Road & Bridge Fund	71.50	73.50	59.00	59.00	59.00

The staffing of the General Fund was reduced by 8.8 FTEs in 2007, as result of the formation of the Southeast Metro Stormwater Authority. In 2008, the staffing of the General Fund was further reduced by 14.0 FTEs due to the intergovernmental contract changes with the City of Centennial and decreased workload. The Road & Bridge Division also had a reduction of 14.5 FTEs due to the elimination of the Centennial contract. The staffing level in the Recreation Division will remain the same. The Open Space Division added 1.0 FTE in 2009 for a Parks Maintenance Worker.

Sheriff's Office

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted
FTEs - General Fund	579.25	591.75	623.75	623.75	624.75
FTEs - ALEA	52.00	52.00	52.00	52.00	52.00
FTEs - Other Funds	4.75	4.75	6.75	6.75	6.75

In the Sheriff's Office General Fund, 1.0 additional FTE was added for a Concealed Weapons Investigator in the 2009 budget. In the 2008 budget, a net total of 32.0 FTEs were added. This included an additional 25 deputies in the Detentions division in order to better staff posts that are 24 hours a day, 7 days a week. This resulted in a reduction in overtime. Also, four deputies were added to provide required court security needs for 2 additional courtrooms, judges and staff. The Arapahoe Law Enforcement Authority Fund is the patrol division that serves only the unincorporated area of the County. ALEA has maintained the same number of FTEs for the last several years. The Commissary Fund added 2.0 FTEs in 2008, but remained the same for 2009, as did the Homeland Security Fund at 0.75 FTEs.

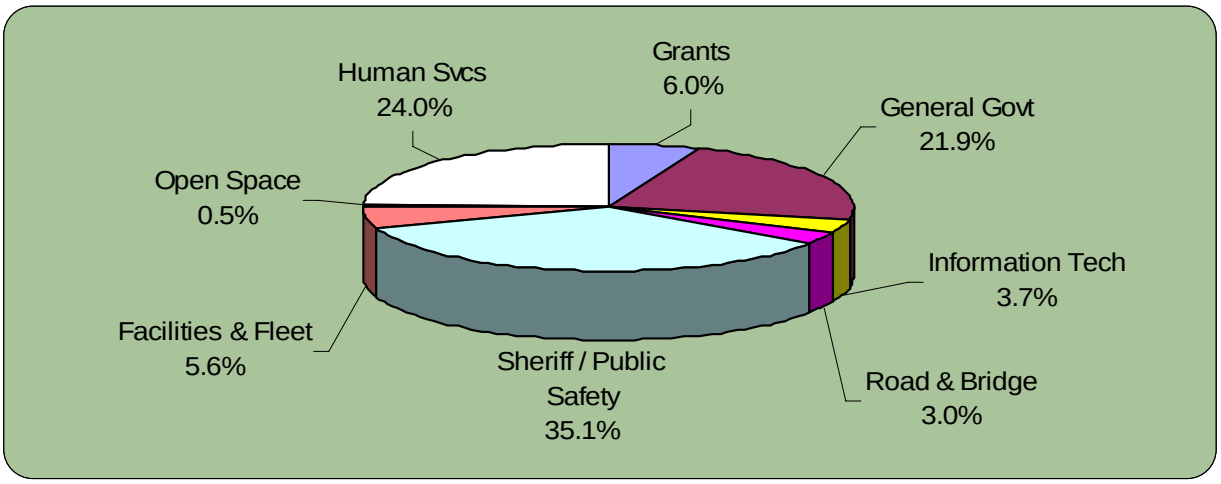
STAFFING CHANGES

Department/Office	Position Title	Change in Number of FTEs*
Additions:		
Communication Services	Communication Services Specialist (for Open Space)	1.00
Community Resources – Judicial Svcs	Business Associate II	0.75
Human Services	Child Support Enforcement Specialist	1.00
	Child Support Enforcement Supervisor	1.00
Facilities & Fleet Management	Custodian	2.00
Public Works & Devel – Open Space	Parks Maintenance Worker	1.00
Sheriff – General Fund	Concealed Weapons Investigator	1.00
Subtotal Additions		**7.75**
Reductions:		
Assessor's Office	Appraiser III	1.00
Community Resources – Comm Devel	Housing Administrator	1.00
	Senior Clerk	0.50
	Secretary	0.50
Board of County Commissioners	Project Administrator	1.00
Subtotal Reductions		**4.00**
Net Total Additions		**3.75**

* FTE stands for Full Time Equivalent

PERSONNEL DISTRIBUTION

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



Description	Number of FTEs*
General Government	426.75
Information Technology	72.00
Road & Bridge	59.00
Sheriff/Public Safety	683.50
Facilities & Fleet	109.00
Open Space & Recreation	10.50
Human Services	468.00
Grants	117.50
Total	**1,946.25**

* FTE stands for Full Time Equivalent

Arapahoe County

Colorado's First

DEPARTMENTAL BUDGET CONTENTS

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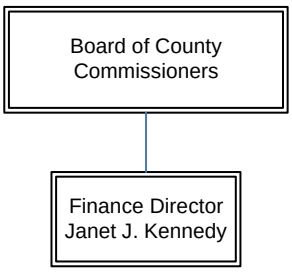
Administrative Services

Janet J. Kennedy, 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

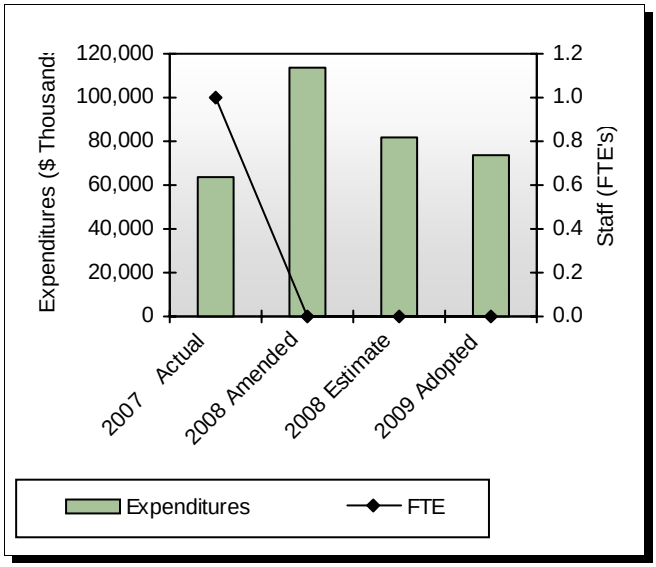
Janet J. Kennedy, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

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)	2009 Amount ($)	2009 FTE
General Fund	24,496,108	
Conservation Trust Fund	381,370	
Contingent & Emergency Reserve Fund	713,106	
Communications Network Replacement Fund	85,572	
Developmental Disability Fund	7,656,664	
Capital Expenditure Fund	4,700,000	
Arapahoe County Water & Wastewater PID Fund	25,055,790	
Lease Purchase Agreements Fund	2,238,906	
Building Finance Corporation Fund	6,496,525	
Central Services Fund	1,360,000	
Total	**73,184,041**	



Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Administration	4,700,000	
Comm. Net Replacement	85,572	
Conservation Trust	381,370	
Contingent/Emergency Reserve	713,106	
Debt and Lease Payments	8,815,487	
Developmental Disabilities	7,656,664	
General Administration	25,856,108	
Projects	19,291,900	
Special Taxing Districts	5,683,834	
Total	**73,184,041**	

Administrative Services

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

BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE		1.00			
Salaries and Wages	362,938	384,677	380,000	380,000	380,000
Employee Benefits	92,545	157,758	145,071	185,000	149,625
Supplies	1,172,368	1,353,047	1,760,000	1,713,416	1,360,000
Services and Other	25,902,847	24,858,973	31,037,653	29,982,935	30,498,147
Capital Outlay	15,943,925	19,475,998	50,415,548	19,469,227	19,291,900
Central Services	-	-	16,403	16,403	26,302
Transfers	14,778,788	17,073,195	29,887,473	29,887,473	21,478,067
Other	54,529,516	0,517	-	-	-
Total Expenditures	**112,782,926**	**63,304,165**	**113,642,148**	**81,634,455**	**73,184,041**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	374,917	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	60,083	
Additional Board Policy Reserve Transfer	Transfer of additional funds to maintain BOCC policy 11% General Fund reserve amount.	310,000	
Adjust Mill Levy Allocation for 2009	To adjust the property tax mill levy allocation for 2009 to allow for additional growth in the Road & Bridge Fund. The mill levy for the General Fund will be reduced to affect this change. Also, added per Executive Budget Committee were additional funds for pavement maintenance offset by the fund balance of the Road and Bridge Fund.	(2,645)	
Arapahoe County Housing Authority Administrative Increase	Request for an additional $10,000 in General Funds to cover Housing and Community Development staff time spent on projects not covered by federal CDBG and HOME funding, such as non-direct CDBG/HOME oversight of the Arapahoe Co Housing Authority Section 8 voucher program, external subcommittee assignments, the Aurora Housing Collaborative, the Mental Health Network Housing Subcommittee, and Community Resource Admin Services costs.	10,000	
Debt Service for District Attorney Office Space	This package provides for the transfer of funds from the General Fund to the Lease Purchase Fund for the payment of the debt service on the purchased District Attorney office space.	660,905	
Eastern Service Center Utilities Increase	Increase to utilities line item to provide for increased costs due to the opening of the Eastern Service Center.	77,724	
Implementation of County Strategy Management System	This package funds expenditures for implementation of the County's strategic priority initiative.	200,000	

Administrative Services

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

One-time Reduction of Liability Fund Transfer	As a result of a recommendation by the County's audit firm, we are recommending the one-time reduction of the transfer to the Self-Insurance Liability Fund to effect a reduction in the balance of that fund from its current level.	(550,000)
TABOR Tax Refund for 2008	In 2008, the estimated rate of inflation used to calculate property tax revenue was higher than the actual rate of inflation released after the budget year had begun. Therefore, we are obligated to refund excess revenue to taxpayers in 2009.	817,643
Transfer for County Fair	To transfer an amount to the County Fair Fund that is similar to prior years for what had traditionally been spent on the annual fair.	40,000
Transfer to Capital Expenditure Fund	To transfer one-time fund balance amounts to the Capital Expenditure Fund to carry out the recommended capital improvement program for the coming fiscal year.	8,602,179
Voting Machines	To purchase an additional $1.6 million of new voting machines.	1,600,000
Total General Fund		**12,200,806**
Lease Purchase Agreements Fund		
Debt Service for District Attorney Office Space	This package provides for the transfer of funds from the General Fund to the Lease Purchase Fund for the payment of the debt service on the purchased District Attorney office space.	660,905
Total Lease Purchase Agreements Fund		**660,905**
Total Administrative Services		**12,861,711**

Aid to Agencies

Karen Richman, BOCC Administration, Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Arapahoe County distributes funding to other entities for a variety of social service and health programs.

Agencies receiving funding from the County in the past include Arapahoe/Douglas Mental Health Network, Aurora Mental Health Center, Metropolitan Community Provider Network, Doctors Care, Gateway Battered Women's Shelter, Inter-Faith Community Services, Aurora Interchurch Taskforce, Tri-Valley Senior Citizens Association, Town of Littleton Cares, Comitis Crisis Center, the Beacon Center, the Arapahoe County Council on Aging, Special Transit and Arapahoe House.

ORGANIZATION CHART

No Organization Chart is Applicable for this Department

Aid to Agencies

Karen Richman, BOCC Administration, Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

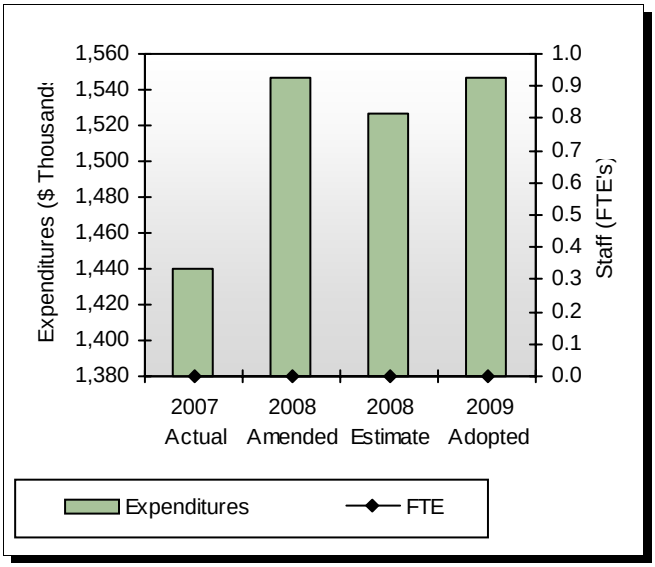
County contributions to the Aid to Agency program will receive an increase in 2009 of $19,821.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,546,500	
Total	**1,546,500**	

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Healthcare Grants	920,000	
Other Grant Requests	10,000	
Social Program Grants	616,500	
Total	**1,546,500**	



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Services and Other	1,411,618	1,440,000	1,546,500	1,526,679	1,546,500
Total Expenditures	**1,411,618**	**1,440,000**	**1,546,500**	**1,526,679**	**1,546,500**

Assessor's Office

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

The Assessor's Office discovers, lists, classifies, and values all real and personal property in Arapahoe County. The Assessor's Office also maintains accurate public records including ownership and parcel maps, submits the Abstract of Assessments to the Colorado Division of Property Taxation, certifies values to taxing entities and produces the warrant roll.

The Administrative Division is responsible for maintaining payroll, purchasing, completing and monitoring the office budget.

Producing legally required reports such as the abstract, certification, tax warrant roll and calculation of tax increment.

Prepare reports for individuals, as well as outside agencies, and districts.

Administrative procedures and maintenance of the appeals system, to include Assessor level appeals and abatements.

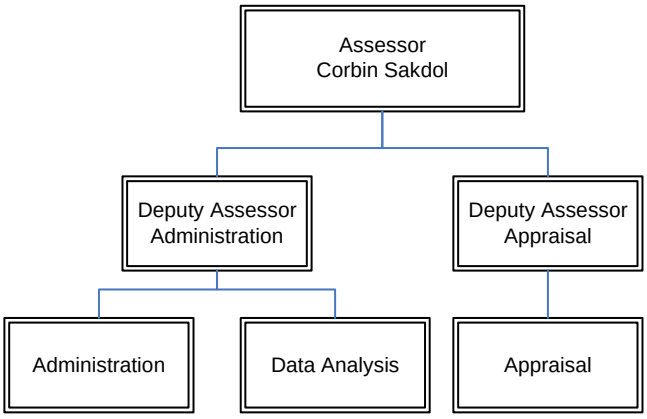
Assists with entering appraisal data into the OASIS system.

Provide support to other divisions when needed.

The Appraisal Division is resposible for collecting proper sales and appraisal information to complete the appraisal process.

The GIS(Geographical Information System)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 Oasis system.

ORGANIZATION CHART



Assessor's Office

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

Current Office/Department Issues:

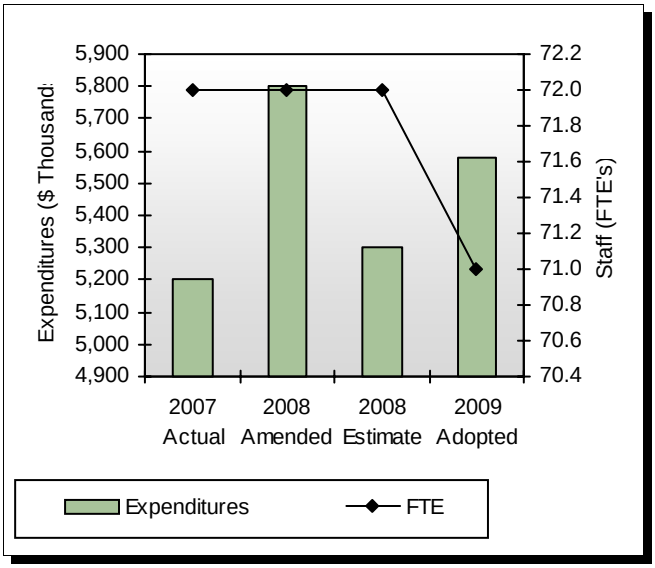
The Appeals appraisers will continue to perform appraisal consulting work for the CBOE/ Board of County Commissioners on all property appeals beyond the CBOE level. These appeals are primarily filed with the Board of Assessment Appeals, however; also include taxpayers seeking binding arbitration or District 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 August 2008, the County has 65 Board of Assessment Appeals (BAA) cases scheduled through October 2008. There are 511 cases remaining to be scheduled for tax year 2007 (out of 635 cases originally filed).The case load for 2007 increased substantially. Work load will increase and decrease with direct relation with the economy. When the real estate market goes up the appeals decline, and when the real estate market declines the number of appeals increase.
Residential Appraisal Division is responsible for valuation of single family homes including condominiums, town homes, apartments and mobile homes.
Commercial Appraisal Division is responsible for the valuation of all commercial buildings, warehouse, office building, hospitals, golf courses including vacant land and Personal Property valuation.
Both the Commercial and Residential Appraisal Divisions handle new construction, sales verification and valuation appeals from assessor level through upper level appeals.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	5,541,554	71.00
Central Services Fund	35,299	
Total	**5,576,853**	**71.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Assessor's Office	5,576,853	71.00
Total	**5,576,853**	**71.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	72.00	72.00	72.00	72.00	71.00
Salaries and Wages	3,665,920	3,743,239	4,064,363	3,833,006	3,982,795
Employee Benefits	866,408	929,635	1,078,603	974,962	1,085,832
Supplies	149,320	185,407	210,034	172,993	205,325
Services and Other	93,715	113,295	172,374	99,637	168,892
Capital Outlay	73,131	195,390	176,380	131,013	35,299
Central Services	14,081	34,568	78,656	68,275	92,910
Transfers	-	-	19,633	19,633	5,800
Total Expenditures	**4,862,575**	**5,201,533**	**5,800,043**	**5,299,519**	**5,576,853**

Assessor's Office

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

Operating Budget Package(s)

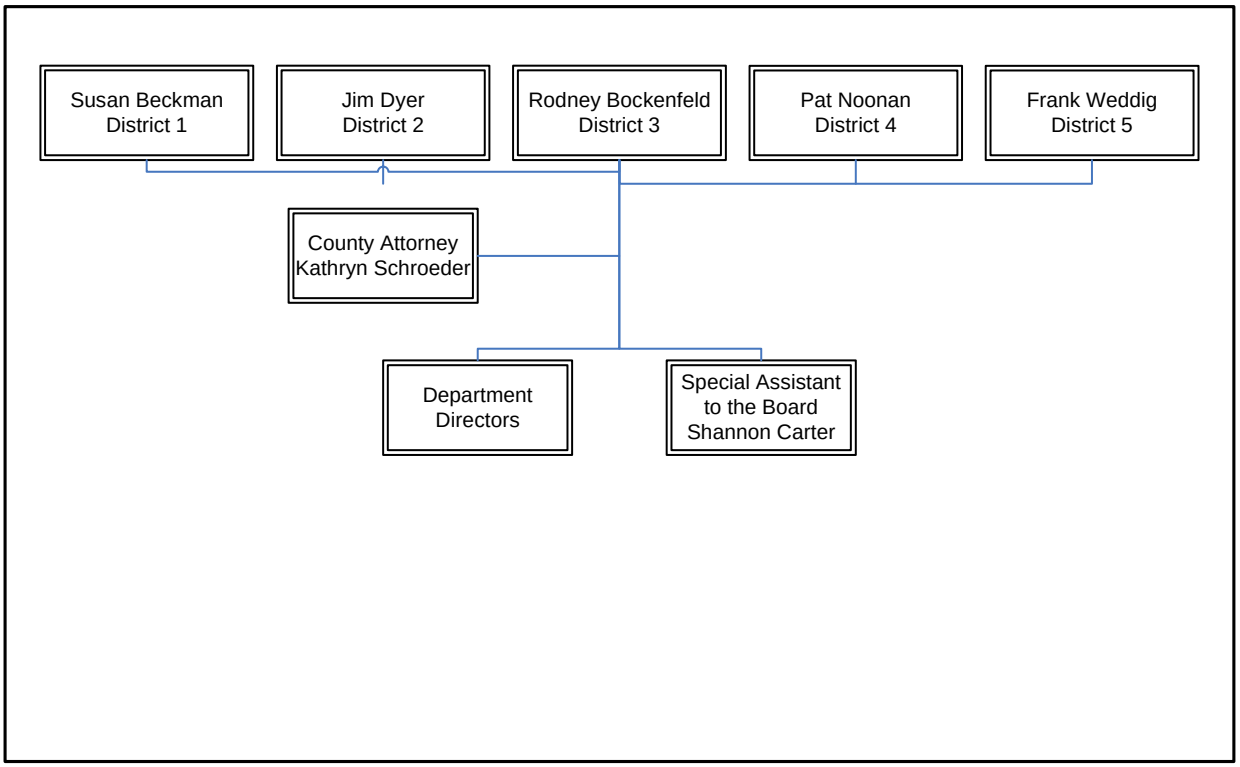
Fund/Title/Description		2009 Amount ($)	2009 FTE
Central Services Fund			
Large scanner	The Assessor's office is expanding their imaging project in which to secure and store data created and received. This is due to the additional requirements for document security and archival purposes, as well as space requirements.	5,800	
Replacement of Xerox 8830 printer	This is a printer that is utilized by all Assessor appraisers as well as the Abstract department and Customer Service to create maps of different sizes with a wide range of data to citizens as well as other County departments.	29,499	
Total Central Services Fund		**35,299**	
General Fund			
2009 Promotions	Nine employees have taken on more responsibilities, complex tasks, met educational criteria and upgraded their appraisal license level and need to be promoted to the next position level.	29,864	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(44,093)	
Large scanner	The Assessor's office is expanding their imaging project in which to secure and store data created and received. This is due to the additional requirements for document security and archival purposes, as well as space requirements.	7,766	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	154,331	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	855	
Reduction of Appraiser III Real Estate Position	Reduce one FTE due to position being vacant and no longer needed.	(69,014)	(1.00)
Replacement of Xerox 8830 printer	This is a printer that is utilized by all Assessor appraisers as well as the Abstract department and Customer Service to create maps of different sizes with a wide range of data to citizens as well as other County departments.	3,932	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(44,093)	
Total General Fund		**39,548**	**(1.00)**
Total Assessor's Office		**74,847**	**(1.00)**

Board of County Commissioners

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

The Board of County Commissioners (BOCC) is the main policy-maker in the County. The BOCC also serves in an administrative, budgetary, and at times a quasi-judicial capacity. They serve as the Board of Equalization and the Arapahoe County Housing Authority. The BOCC holds regular business meetings and public hearings and represents the County on various governing bodies. The BOCC represents the citizens and landowners in the unincorporated portion of the County on all land use issues.

ORGANIZATION CHART



Board of County Commissioners

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

Current Office/Department Issues:

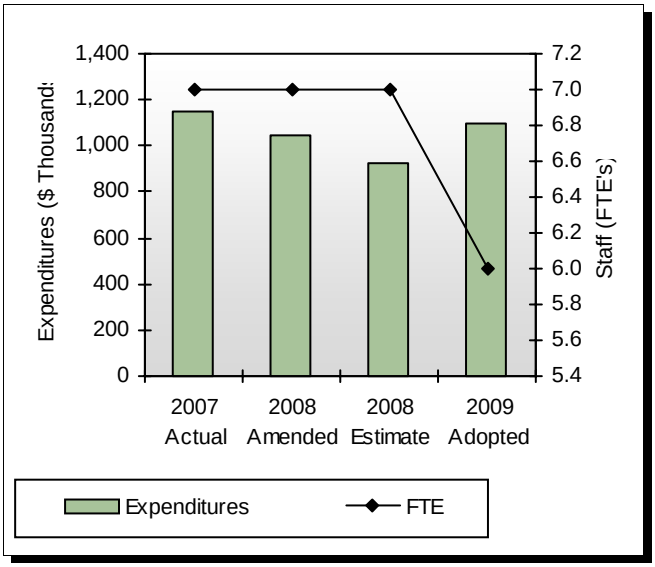
The Board of County Commissioners sets County policies, establishes the County budget, holds regular business meetings and public hearings, and represents the County on various governing bodies.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,101,210	6.00
Total	**1,101,210**	**6.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Commissioners	889,601	5.00
Special Assistant to the BOCC	211,609	1.00
Total	**1,101,210**	**6.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	7.00	7.00	7.00	7.00	6.00
Salaries and Wages	482,459	496,421	554,540	501,894	572,820
Employee Benefits	103,822	112,121	144,168	121,966	140,202
Supplies	41,498	22,723	8,500	4,640	8,500
Services and Other	437,765	520,633	335,750	294,713	379,688
Central Services	5,506	-	-	-	-
Total Expenditures	**1,071,050**	**1,151,898**	**1,042,958**	**923,213**	**1,101,210**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
Aurora Chamber of Commerce - Increased membership dues	Increase in membership dues for the 2009 calendar year.	30,000	
Deer Trail Conservation District economic development contribution	Economic development contribution to the Deer Trail Conservation District	5,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,228	

Board of County Commissioners

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

Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	7,624	
SEBP increased economic development contribution	Increase 2009 economic development funding for Southeast Business Partnership	16,938	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,176)	
Vacant Position Reduction	Eliminate vacant FTE position that reports to the Special Assistant to the Board	(77,240)	(1.00)
Total General Fund		**(13,626)**	**(1.00)**
Total Board of County Commissioners		**(13,626)**	**(1.00)**

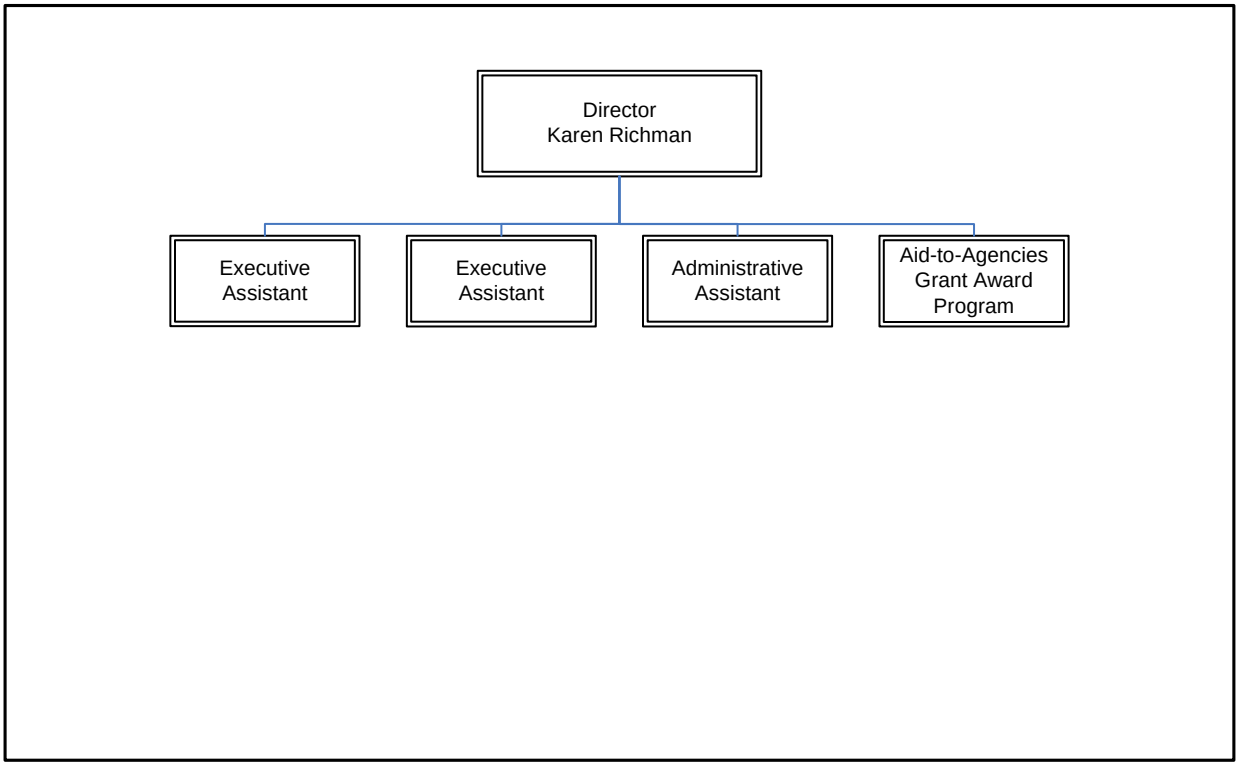
BOCC Administration

Karen Richman, Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

The BOCC Administration provides executive level support for the Board of County Commissioners and staff support to Communication Services 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 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; management of the Metropolitan Mayors and Commissioners Youth Award program for Arapahoe County; 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

Karen Richman, Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

Manage the Aid to Agencies $1.59+ million grant program for local non-profit agencies and ensure their compliance with grant requirements.

Plan the annual fall recognition event for citizens serving on boards and committees.

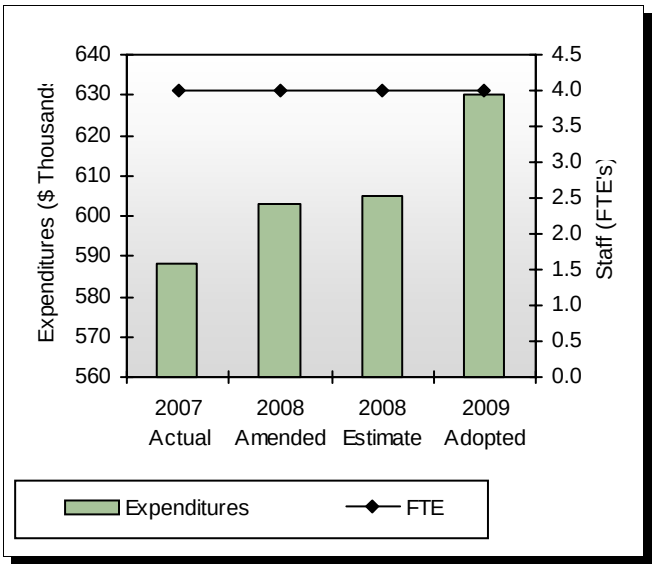
Continue to improve communication between the County Lobbyist and Department Directors regarding House and Senate Bills that may affect the County.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	630,284	4.00
Total	**630,284**	**4.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
BOCC Administration	630,284	4.00
Total	**630,284**	**4.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	4.00	4.00	4.00	4.00	4.00
Salaries and Wages	219,026	227,414	228,632	242,526	242,715
Employee Benefits	57,253	61,261	64,905	65,789	69,267
Supplies	20,576	21,156	19,500	17,310	18,200
Services and Other	258,612	278,449	289,802	279,416	300,102
Total Expenditures	**555,467**	**588,280**	**602,839**	**605,041**	**630,284**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,184	
DRCOG increased dues	Increase in 2009 membership dues	9,000	

BOCC Administration

Karen Richman, Director - 5334 S. Prince Street, Littleton, CO 80166 - commissioners@co.arapahoe.co.us

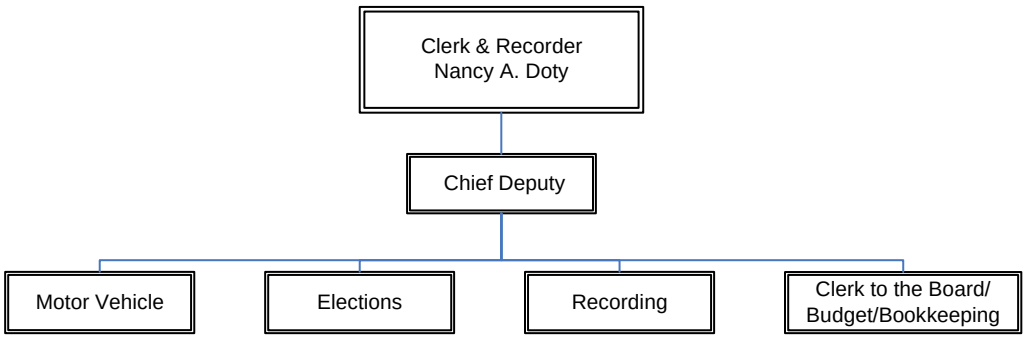
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	9,341
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,667)
Total General Fund		**19,858**
Total BOCC Administration		**19,858**

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, with a staff of 119 dedicated employees, is responsible for recording deeds, issuing marriage licenses and passports, registering automobiles, renewing drivers' 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 will replace Sequoia Advantage voting machines in 2009. In 2006, the County purchased 225 Sequoia Edge II voting machines that meet the HAVA requirements as well as the new voter-verified paper audit records provisions mandated by 2005 legislation. The County received $1.2 million in federal grant funds to cover the cost of the machines. $3.5 million will be re-appropriated in 2009 for the replacement of the AVC Sequoia equipment that the County has used for the past 20 years, plus $1.6 million in new funding.

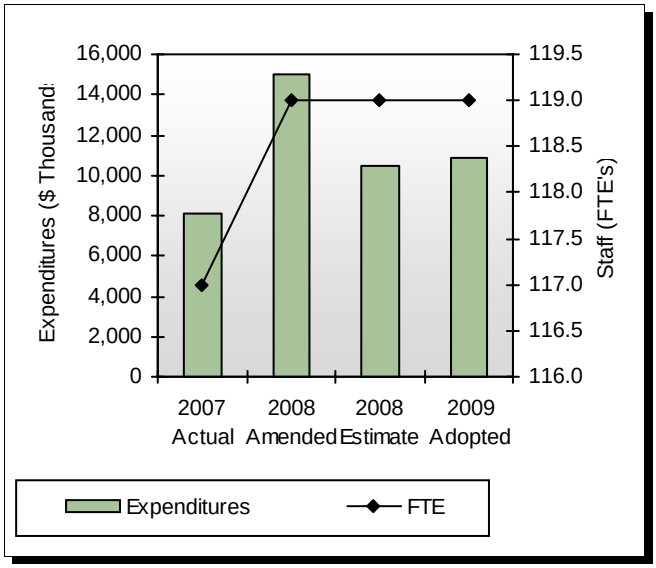
The Clerk will convert to the new statewide voter registration system (SCORE II), and will encourage citizens to use the on-line vehicle registration for renewals.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	9,096,577	119.00
Electronic Filing Technology Fund	170,000	
Central Services Fund	1,637,682	
Total	**10,904,259**	**119.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Clerk & Recorder Admin	736,218	9.50
Elections	4,010,607	14.50
Motor Vehicle	5,074,815	78.00
Recording	1,082,619	17.00
Total	**10,904,259**	**119.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	116.00	117.00	119.00	119.00	119.00
Salaries and Wages	4,800,105	4,725,244	5,559,718	5,558,103	5,289,628
Employee Benefits	1,175,997	1,246,185	1,443,302	1,401,770	1,539,679
Supplies	456,608	467,399	935,250	786,348	557,150
Services and Other	1,290,181	995,619	2,667,337	2,343,173	1,247,508
Capital Outlay	1,183,541	187,444	3,686,373	86,000	1,807,682
Central Services	266,724	309,044	697,141	296,052	462,612
Transfers	-	133,785	-	-	-
Total Expenditures	**9,173,156**	**8,064,721**	**14,989,121**	**10,471,446**	**10,904,259**

Operating Budget Package(s)

Clerk & Recorder's Office

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

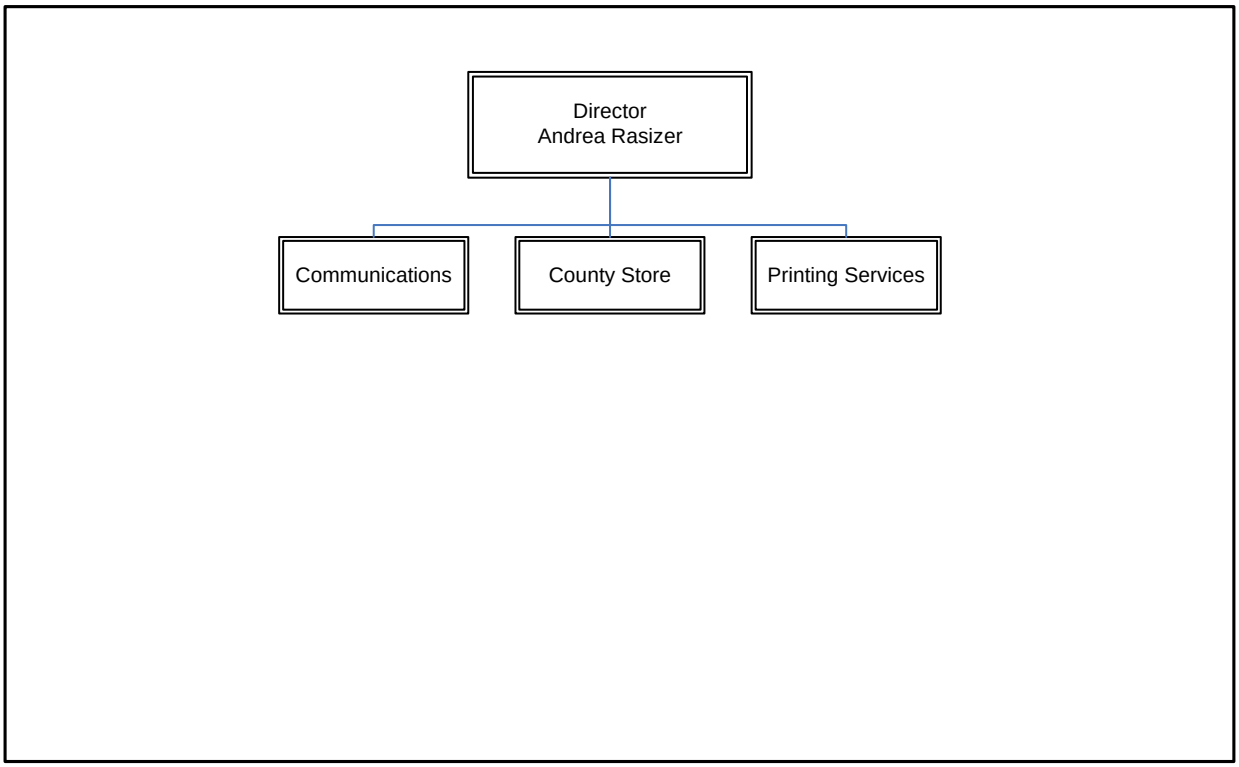
Fund/Title/Description		2009 Amount ($)	2009 FTE
Central Services Fund			
Clerk to the Board Scanner	Replacement scanner for the Clerk to the Board	6,982	
Replace Motor Vehicle Runner Vehicle	Replace Motor Vehicle Runner Vehicle Unit #3003.	30,700	
Voting Machines	To purchase an additional $1.6 million of new voting machines.	1,600,000	
Total Central Services Fund		**1,637,682**	
General Fund			
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(54,935)	
Clerk to the Board Scanner	Replacement scanner for the Clerk to the Board	1,163	
Elections Administration	Increase in Elections Administration based on historical data and election mandates.	37,762	
Elections Contingency	Increase in the 2009 Elections Contingency budget for mileage and printing and binding.	37,300	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	158,228	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	192,298	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	6,109	
Replace Motor Vehicle Runner Vehicle	Replace Motor Vehicle Runner Vehicle Unit #3003.	4,093	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(54,935)	
Total General Fund		**327,083**	
Total Clerk & Recorder's Office		**1,964,765**	

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:

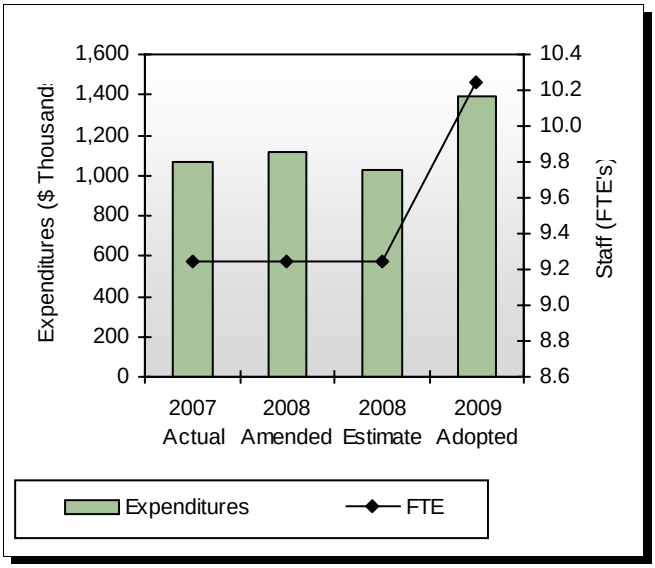
In 2009, Communication Services will provide marketing, graphic design, printing services, event planning and communication support to departments and elected offices.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,221,144	9.25
Open Space Sales Tax Fund	100,948	1.00
Capital Expenditure Fund	67,145	
Total	**1,389,237**	**10.25**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Communication Services Admin	1,288,289	9.25
Open Space Admin-Communication S	100,948	1.00
Total	**1,389,237**	**10.25**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	9.00	9.25	9.25	9.25	10.25
Salaries and Wages	481,805	486,519	502,414	468,926	564,016
Employee Benefits	92,424	97,044	109,076	99,896	144,768
Supplies	161,193	148,437	164,964	147,834	171,150
Services and Other	261,981	312,093	320,351	292,063	419,934
Capital Outlay	-	-	-	-	67,145
Central Services	18,553	18,553	18,553	18,553	22,224
Total Expenditures	**1,015,956**	**1,062,647**	**1,115,358**	**1,027,271**	**1,389,237**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
Printer Transition from IT to Print Shop Fund Transfer	Transition the printing function from IT to the Print Shop. To complete the transition we need to transfer the print funding from IT to the Print Shop.	77,311	
Annual Report Distribution	Increase printing and binding budget in order to expand distribution for the Annual Report.	10,000	

Communication Services

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

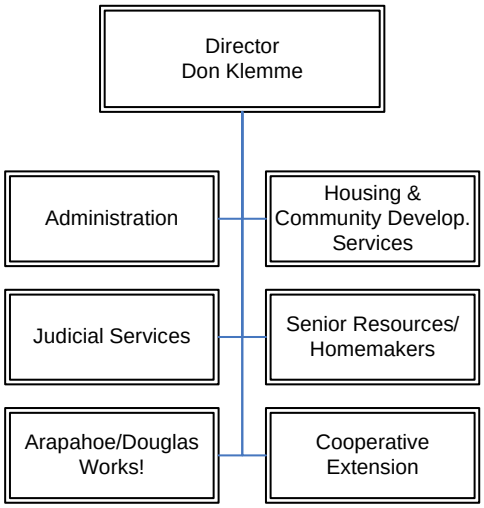
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,613	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	19,644	
Printing Request Form Automation Analysis and Implementation	Online software upgrades that allows electronic management of the Print Services production environment.	8,099	
Printing Services Equipment Rental and Supplies increase	Increase funds available to cover Printing Services equipment rental and supplies due to the increased demand on printing in the County.	30,000	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(5,608)	
Total General Fund		**144,059**	
Open Space Sales Tax Fund			
Open Space Communication Services New FTE	One new full-time position in the Administration/Communication Services Division of the Open Space Sales Tax Fund.	100,948	1.00
Total Open Space Sales Tax Fund		**100,948**	**1.00**
Total Communication Services		**245,007**	**1.00**

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!, CSU Extension, Senior Resources, Housing and Community Development Services, Weatherization and Judicial Services. In addition, the Administrative Services Division provides support for the Arapahoe County Cultural Council and is responsible for the Volunteer Connections program and the County Veterans Service Officer (CVSO).

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:

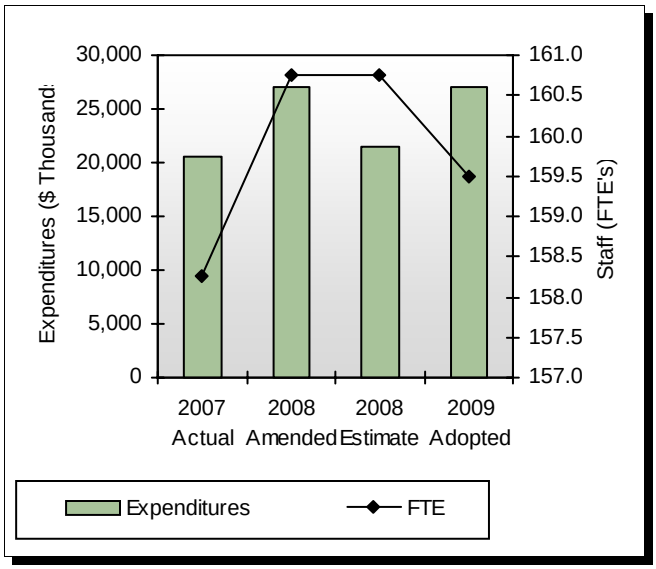
A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively level funding. However, there always is the possibility that significant reductions can occur. Presently, this is the case for the Community Development Block Grant funds which experienced a reduction in excess of 18% over the past four fiscal years and could be further reduced by 18% in 2009. When reductions to grant programs occur, there will be a significant impact on the programs and services offered.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	3,119,309	42.00
Arapahoe/Douglas Works! Fund	7,762,833	67.00
Community Development Fund	4,974,442	3.00
Grant Fund	11,081,102	47.50
Arapahoe County Fair Fund	32,100	
Total	**26,969,786**	**159.50**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Arapahoe County Cultural Council	1,000	
Arapahoe/Douglas Works!	7,762,833	67.00
Colorado State University Extension	551,340	5.00
Community Resources Administration	757,869	9.00
County Veterans Service Office	41,091	0.50
Housing & Community Development	4,974,442	3.00
Judicial Services	7,962,928	25.25
Senior Resources - Homemakers	1,278,002	13.75
Weatherization	3,640,281	36.00
Total	**26,969,786**	**159.50**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	164.80	158.25	160.75	160.75	159.50
Salaries and Wages	5,819,286	6,076,238	7,215,320	6,371,012	7,342,657
Employee Benefits	1,542,482	1,673,968	2,249,743	1,840,742	2,221,936
Supplies	1,084,429	1,003,768	1,603,556	1,403,650	1,481,505
Services and Other	3,335,320	4,558,727	8,615,027	5,089,408	8,539,989
Community Programs	5,789,419	6,332,415	6,614,513	6,121,630	6,904,826
Capital Outlay	74,959	87,780	215,556	202,160	149,460
Central Services	724,381	830,760	381,427	353,203	329,413
Transfers	0,255	0,276	80,000	80,000	-
Total Expenditures	**18,370,531**	**20,563,933**	**26,975,142**	**21,461,806**	**26,969,786**

Community Resources Department

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

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
Arapahoe/Douglas Works! Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	34,805	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	4,612	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	9,772	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	119,407	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	1,904	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(34,098)	
Total Arapahoe/Douglas Works! Fund		**136,402**	
Community Development Fund			
Arapahoe County Housing Authority Administrative Increase	Request for an additional $10,000 in General Funds to cover Housing and Community Development staff time spent on projects not covered by federal CDBG and HOME funding, such as non-direct CDBG/HOME oversight of the Arapahoe Co Housing Authority Section 8 voucher program, external subcommittee assignments, the Aurora Housing Collaborative, the Mental Health Network Housing Subcommittee, and Community Resource Admin Services costs.	10,000	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	3,338	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	9,298	
Reduction of 2.0 FTEs	Reduction of 2.0 FTEs in HCDS due to cuts in Federal funding		(2.00)
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,654)	
Total Community Development Fund		**19,982**	**(2.00)**
General Fund			
Administrative Services Division Cost Allocation Plan Revenue	The Administrative Services Division estimates that there will be an increase in revenue in 2009 totaling $20,268.	12,500	

Community Resources Department

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

County Veterans Service Officer Outreach & VA	The State of Colorado, Department of Military and Veterans Affairs has selected Arapahoe County for a Pilot Outreach Program that provides $1,941/month for targeted outreach activities. This program runs July 1, 2008 through June 30, 2009.	14,046	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,724	
Judicial Services Increased Fees	Judicial Services Division has estimated that there will be a net increase in fees collected from Useful Public Service/Alternative Services/Pretrial. Judicial Services would like to use the net increase to cover the estimated increase in expenditures forecasted for 2009.	11,350	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	3,114	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	79,230	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	1,447	
Senior Resources - DRCOG Trans/Chore Services Match	The Senior Resources Division will receive State funds from DRCOG for transportation and Chore Svcs which requires a local match.	9,271	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(22,629)	
Total General Fund		**114,053**	
Grant Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	2,400	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	1,053	
Judicial Services Additional Community Corrections Staff Request	The Judicial Services Division is requesting a 0.75 FTE for the Community Corrections program.	36,474	.75
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	71,723	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,566	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(20,483)	
WX Cargo Van	Replacement cargo van	18,502	
WX High Cube Van	Replacement high cube (cargo box) van	30,902	
Total Grant Fund		**143,137**	**.75**

Community Resources Department

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

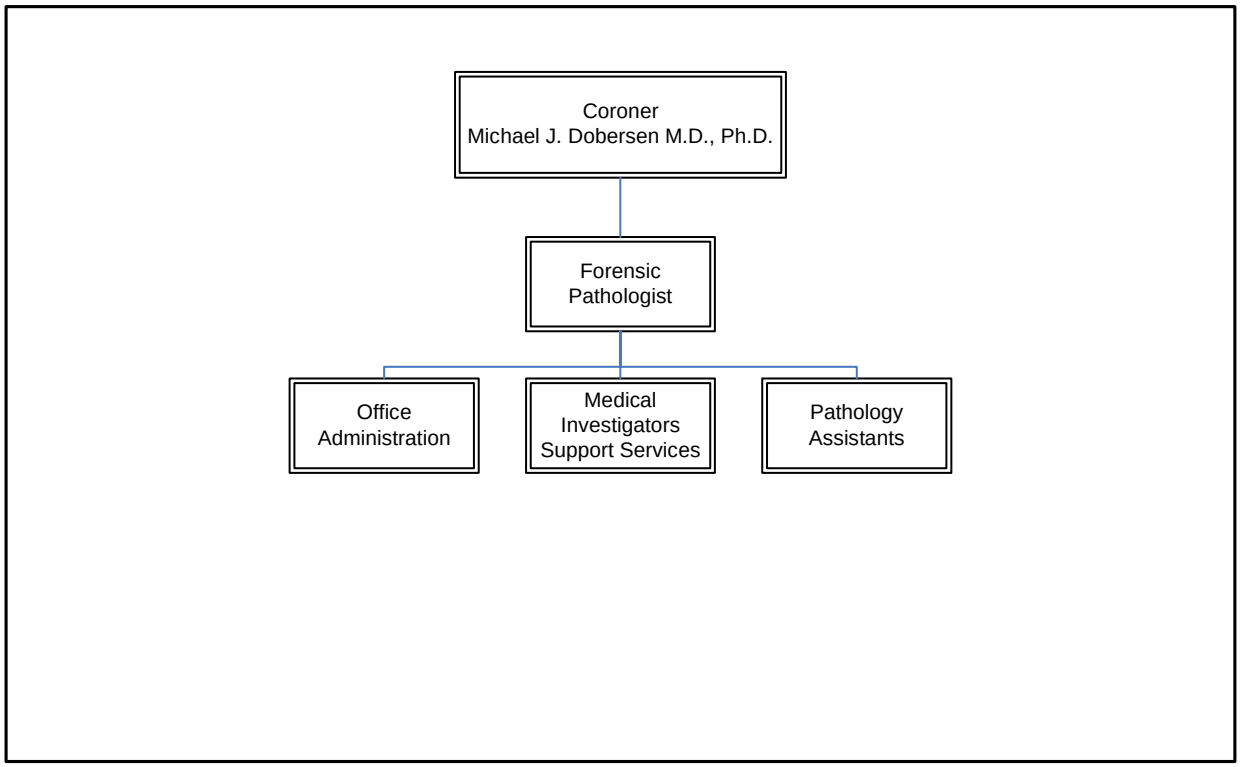
Total Community Resources Department	**413,574**	**(1.25)**

Coroner's Office

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

Current Office/Department Issues:

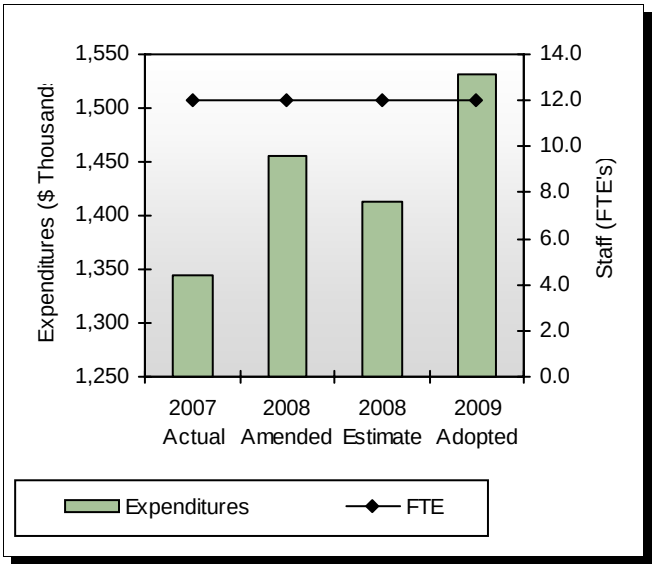
The Coroner's Office is initiating the process of becoming a nationally certified office through the National Association of Medical Examiners, which will include the development of a thorough Standard Operating Procedures Manual; federal grant money has also been requested to upgrade and add equipment to meet national requirements. As part of this initiative, the office has also implemented an "Every Scene, Every Time" policy for death investigations, increasing responsiveness of the office to deaths within the jurisdiction. The office is also retaining jurisdiction in non-natural hospital deaths, and bringing those cases into the morgue for examination by the doctors, thereby decreasing the number of death certificates signed out by non-forensic pathologist physicians (hospital physicians) and assuring the correct certification of these deaths, further assuring that the surviving family as well as the Department of Vital Statistics receives the appropriate information. This office is also working in conjunction with other Metro Coroner's Offices comprising the North Central Region (defined by the Urban Area Security Initiative) to adequately prepare for potential mass fatality events.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,502,001	12.00
Central Services Fund	29,465	
Total	**1,531,466**	**12.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Coroner	1,531,466	12.00
Total	**1,531,466**	**12.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	11.00	12.00	12.00	12.00	12.00
Salaries and Wages	841,084	892,859	927,189	942,016	956,766
Employee Benefits	181,141	196,200	216,340	205,760	236,813
Supplies	68,172	69,522	102,521	80,896	100,300
Services and Other	164,537	175,676	196,950	173,823	196,650
Capital Outlay	-	-	2,350	-	31,815
Central Services	15,325	10,005	10,005	10,005	9,122
Total Expenditures	**1,270,259**	**1,344,261**	**1,455,355**	**1,412,500**	**1,531,466**

Operating Budget Package(s)

Fund/Title/Description	2009 Amount ($)	2009 FTE

Coroner's Office

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

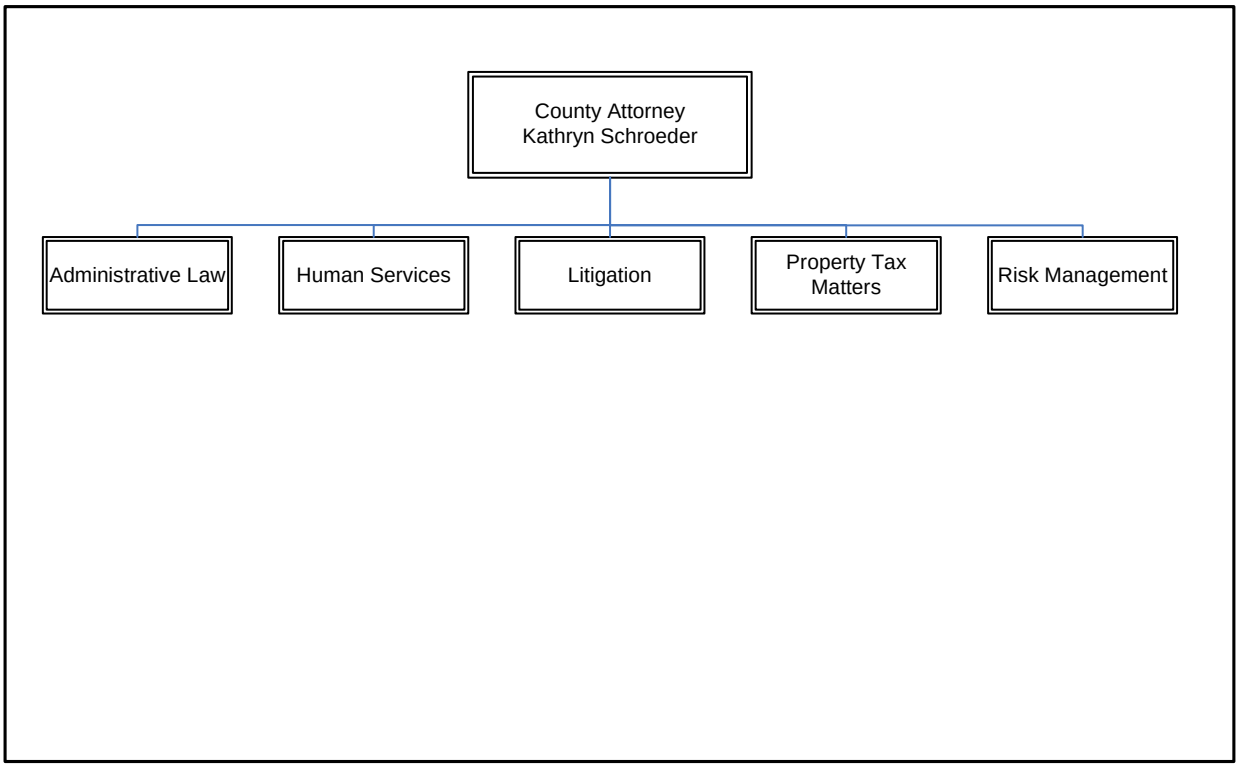
Central Services Fund		
2001 Chevy Tahoe Replacement	Per Fleet Management vehicle #3002 is due for replacement.	29,465
Total Central Services Fund		**29,465**
General Fund		
2001 Chevy Tahoe Replacement	Per Fleet Management vehicle #3002 is due for replacement.	3,928
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	27,836
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(7,951)
Total General Fund		**23,813**
Total Coroner's Office		**53,278**

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:

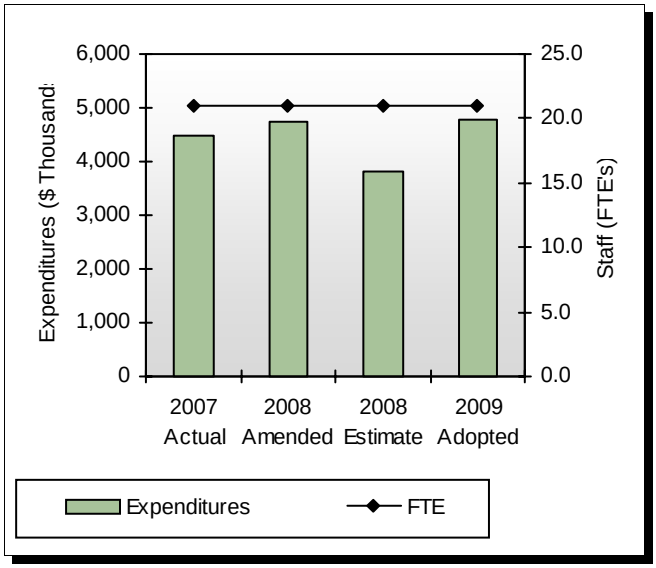
The County Attorney's Office continues to address litigation matters as they arise, provide administrative advice to all County offices and departments as instructed by the Board of County Commissioners, conduct the Board of Equalization process, and provide Risk Management services to County elected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

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	2,461,628	21.00
Self Insurance Liability Fund	926,750	
Worker's Compensation Fund	1,397,234	
Total	**4,785,612**	**21.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Board of Equalization	203,833	1.00
County Attorney Administration	4,503,970	20.00
Risk Management Division	77,809	
Total	**4,785,612**	**21.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	19.00	21.00	21.00	21.00	21.00
Salaries and Wages	1,413,868	1,486,400	1,663,286	1,545,863	1,694,891
Employee Benefits	296,559	325,296	393,934	347,500	418,623
Supplies	82,137	99,025	100,745	76,259	105,245
Services and Other	2,721,051	2,527,687	2,494,849	1,782,499	2,564,353
Central Services	-	-	2,500	-	2,500
Transfers	58,113	31,690	67,420	67,420	-
Total Expenditures	**4,571,728**	**4,470,099**	**4,722,734**	**3,819,542**	**4,785,612**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
Administration increase for scanners	Request an increase to buy 2 new scanners.	5,000	
Board of Equalization	Request for a raise for the Board of Equalization referee.	11,050	

County Attorney

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

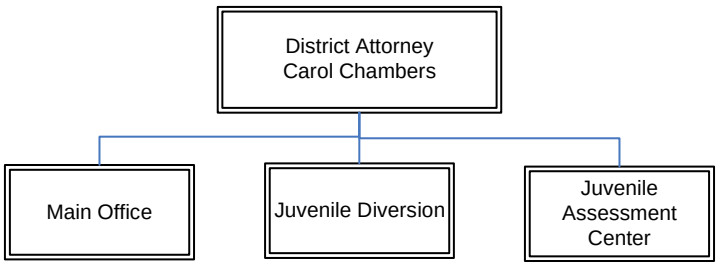
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	13,364
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	66,507
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(18,995)
Total General Fund		**76,926**
Total County Attorney		**76,926**

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:

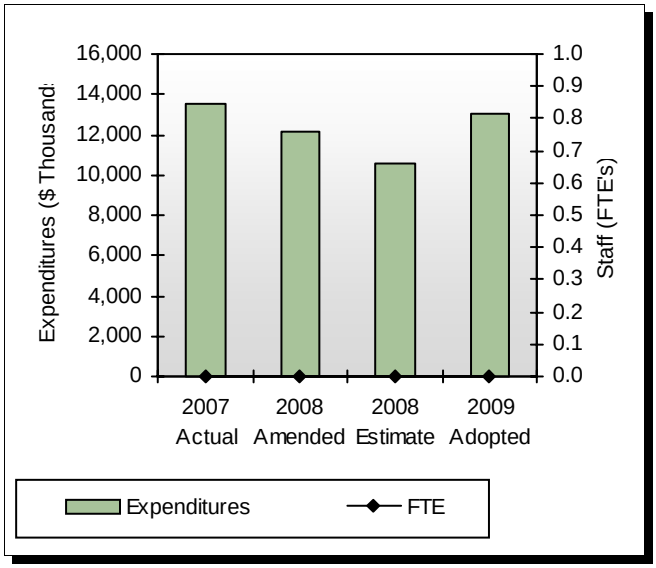
The District Attorney's office budget is based on a population percentage. Arapahoe County makes up 63.78% of the total population that the District Attorney's office serves. This is a decrease from 2008 of .05% as Douglas County's population continues to grow. The total percentage of the population 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.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	13,041,641	
Total	**13,041,641**	

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
County Match - JAIB Grant	4,543	
District Attorney	12,312,115	
JAIB Grant	124,494	
Juvenile Diversion	600,489	
Total	**13,041,641**	



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Services and Other	10,095,121	13,485,254	12,119,051	10,650,623	13,041,641
Community Programs	4,805,645	21,154	-	(99,552)	-
Central Services	-	-	9,708	-	-
Total Expenditures	**14,900,765**	**13,506,408**	**12,128,759**	**10,551,071**	**13,041,641**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
2009 Population Reduction Package	2009 Population Reduction Package. Arapahoe County's percentage of the total population served by the District Attorney's office has decreased by .05% from 2008 resulting in a negative budget package.	(8,962)	
2009 Salary and Benefit Increase	This package is for the salary and benefits adjustments for the main office and the Juvenile Diversion division of the District Attorney's office.	625,362	
Additional Funding for District Attorney Relocation	This package is for additional costs associated with the District Attorney's move to a new office building during 2009. The amount is for costs that will be shared among the 4-county 18th Judicial District.	333,000	

District Attorney

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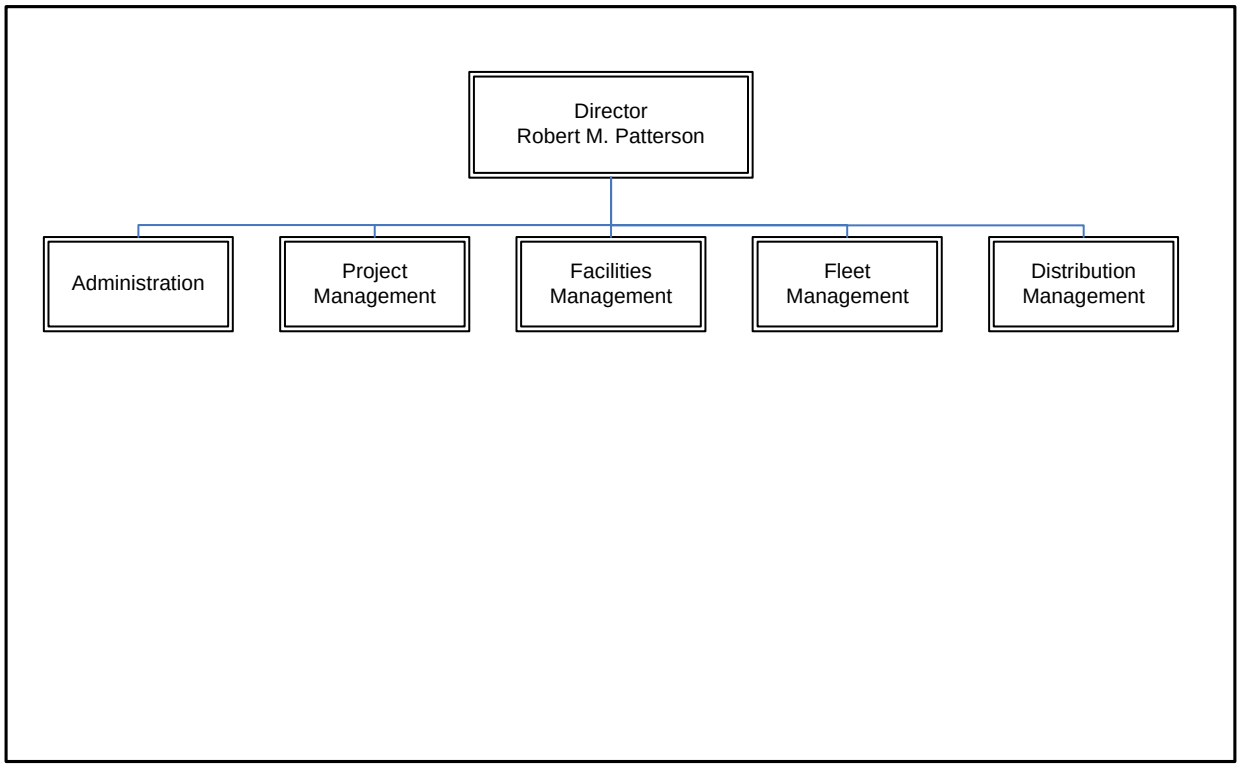
Total General Fund	**949,400**
Total District Attorney	**949,400**

Facilities and Fleet Management

Robert M. Patterson, Director - 5334 S. Prince St., Littleton, CO 80166 - 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, as well as mail processing and distribution.

ORGANIZATION CHART



Facilities and Fleet Management

Robert M. Patterson, Director - 5334 S. Prince St., Littleton, CO 80166 - ffm@co.arapahoe.co.us

Current Office/Department Issues:

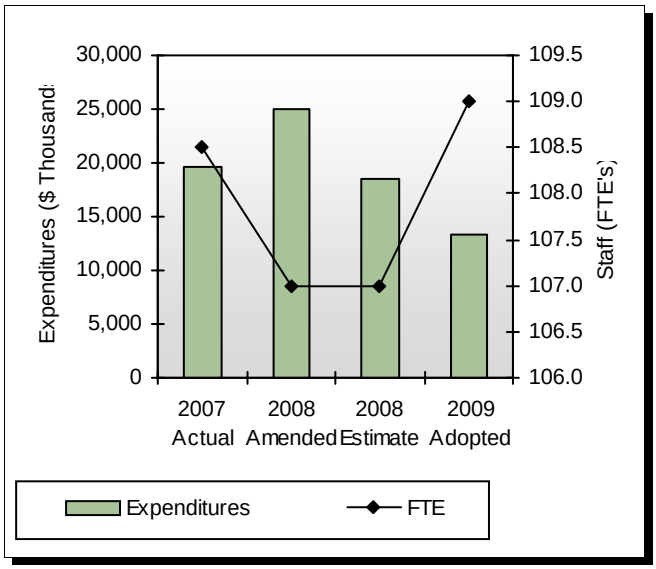
The current issues facing the Facilities & Fleet Management Department include the advancement of energy efficient operations and equipment to reduce utility related costs, and the promotion of appropriate vehicle and equipment replacements while keeping in mind economic considerations in response to increased fuel and maintenance costs in the Fleet Management division. Hybrid and flex fuel vehicles are being proposed to departments replacing vehicles in an effort to increase the energy efficiency and environmentally friendly practices across the County. Facilities & Fleet Management continues to strive to provide first-rate service to all customers through services provided within budget constraints and increasing costs.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	9,512,676	109.00
Building Maintenance Fund	2,092,512	
Capital Expenditure Fund	1,285,175	
Central Services Fund	397,537	
Total	**13,287,900**	**109.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Administration	1,941,461	3.50
Distribution Management	369,380	5.00
Facilities Management	7,434,044	73.50
Fleet Management	3,046,141	22.00
Project Management Office	496,874	5.00
Total	**13,287,900**	**109.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	107.50	108.50	107.00	107.00	109.00
Salaries and Wages	4,130,726	4,461,762	4,611,895	4,386,283	4,733,887
Employee Benefits	1,141,349	1,252,297	1,450,753	1,319,812	1,536,712
Supplies	1,239,472	1,298,363	1,060,703	1,122,782	1,080,502
Services and Other	5,268,196	5,518,951	4,774,216	2,931,688	2,109,371
Community Programs	-	-	-	135,771	-
Capital Outlay	10,486,409	4,739,997	11,211,953	6,257,855	1,682,712
Central Services	97,520	83,092	102,738	101,374	152,637
Transfers	1,751,659	2,289,476	1,788,676	2,302,759	1,992,079
Other	-	-	-	2,577	-
Total Expenditures	**24,115,330**	**19,643,939**	**25,000,934**	**18,560,902**	**13,287,900**

Operating Budget Package(s)

Fund/Title/Description	2009 Amount ($)	2009 FTE

Facilities and Fleet Management

Robert M. Patterson, Director - 5334 S. Prince St., Littleton, CO 80166 - ffm@co.arapahoe.co.us

Building Maintenance Fund		
Administration I Building Rail Painting	Painting of the rails on the exterior of the Administration I Building	20,000
Audio Visual Video Conferencing Cart	Replacement of old and purchase of new Audio Visual carts with video conferencing capabilities.	39,000
Carpet Baseline Increase	To increase the funding level to adequately support the maintenance schedules for carpet in County facilities.	10,680
Carpet Replacement - Aurora Motor Vehicle	Replacement of the carpet at the Aurora Motor Vehicle Branch	21,750
CentrePoint Parking Lot	Crack-fill, seal and re-striping of the four parking lots at CentrePoint Plaza	11,100
Chevron Energy Monitoring & Verification	Authorization for funds to continue the monitoring and verification energy management efforts related to the Chevron Energy Performance Contract	14,500
Detention Center Equipment Demolition & Removal	Demolition and removal of old equipment at the Patrick J. Sullivan,Jr. Detention Center	23,750
Detention Center Generator Modification	Modification of the generators at the Patrick J. Sullivan, Jr. Detention Facility to ensure full power levels are sustained in the event of a power failure.	24,000
Eastern Service Center Maintenance & Repair	Maintenance and repair supplies for the building and equipment as well as operating supplies for the Eastern Service Center scheduled to open in the fall of 2008.	38,700
Make Up Air Unit Replacement - Altura Plaza	Replacement of the make up air unit at Altura Plaza	44,000
Sump Pump Housing Replacement - Altura Plaza	Replacement of the sump pump housing at Altura Plaza	7,150
Unanticipated Needs/ Improvements	Funding to allow the Project Management Office to provide funds to user departments for various office improvements and minor office remodels throughout the year.	75,000
Total Building Maintenance Fund		**329,630**
Central Services Fund		
2 Post Lift System	Purchase of a 2 post lift system	27,000
4 Column Portable Lift System	Purchase of a 4 column lift system for the Eastern Service Center	35,000
Administration Pool Vehicle Replacement #3198	Replacement of pool vehicle #3198	28,545
Administration Pool Vehicle Replacement #3199	Replacement of pool vehicle #3199	28,945
Distribution Management Vehicle Replacement #3100	Replacement of Distribution Management vehicle #3100	22,393
Facilities Vehicle	Purchase of new Facilities vehicle in order to replace unit #5098.	30,770
Facilities Vehicle Replacement #3247	Replacement of Facilities Vehicle #3247	31,003

Facilities and Fleet Management

Robert M. Patterson, Director - 5334 S. Prince St., Littleton, CO 80166 - ffm@co.arapahoe.co.us

Fleet Service Truck Replacement #3220	Replacement of Fleet Service Truck #3220	149,248	
Refrigerant Recovery System	Purchase of air conditioning recovery system/ recharging units - one for the Peoria Shops and one for the Eastern Service Center	13,630	
Service Truck with Plow for Eastern Region - Facilities	A 4 wheel drive truck is needed to be used 5 days a week for various duties at eastern Arapahoe County facilities to include: Arapahoe County Fairgrounds and Regional park, Eastern Service Center, Deer Trail Shop	31,003	
Total Central Services Fund		**397,537**	
General Fund			
2 Post Lift System	Purchase of a 2 post lift system	30,600	
4 Column Portable Lift System	Purchase of a 4 column lift system for the Eastern Service Center	39,666	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(51,123)	
Administration Pool Vehicle Replacement #3198	Replacement of pool vehicle #3198	3,804	
Administration Pool Vehicle Replacement #3199	Replacement of pool vehicle #3199	3,857	
Audio Visual Equipment Replacement	Continuation of audio/ visual equipment replacement schedule.	50,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,008	
Distribution Management Vehicle Replacement #3100	Replacement of Distribution Management vehicle #3100	2,984	
District Attorney's Relocation - FTE's	Addition of two (2) full time Custodians to accommodate the increase in square footage to the Central region with the recent option to purchase of a new office building for the District Attorney's Office	77,428	2.00
Facilities Vehicle	Purchase of new Facilities vehicle in order to replace unit #5098.	34,869	
Facilities Vehicle Replacement #3247	Replacement of Facilities Vehicle #3247	4,129	
Fleet Service Truck Replacement #3220	Replacement of Fleet Service Truck #3220	99,899	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	86,969	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	178,971	
Professional Services	Baseline increase to provide funding for outside consultants and professionals needed to provide preliminary design or consulting services.	30,000	
Refrigerant Recovery System	Purchase of air conditioning recovery system/ recharging units - one for the Peoria Shops and one for the Eastern Service Center	15,447	

Facilities and Fleet Management

Robert M. Patterson, Director - 5334 S. Prince St., Littleton, CO 80166 - ffm@co.arapahoe.co.us

Service Truck with Plow for Eastern Region - Facilities	A 4 wheel drive truck is needed to be used 5 days a week for various duties at eastern Arapahoe County facilities to include: Arapahoe County Fairgrounds and Regional park, Eastern Service Center, Deer Trail Shop	35,132	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(51,123)	
Total General Fund		**597,517**	**2.00**
Total Facilities and Fleet Management		**1,324,684**	**2.00**

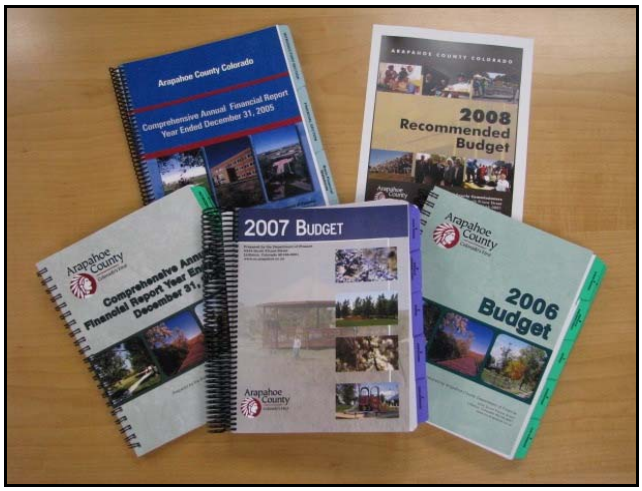
Finance

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

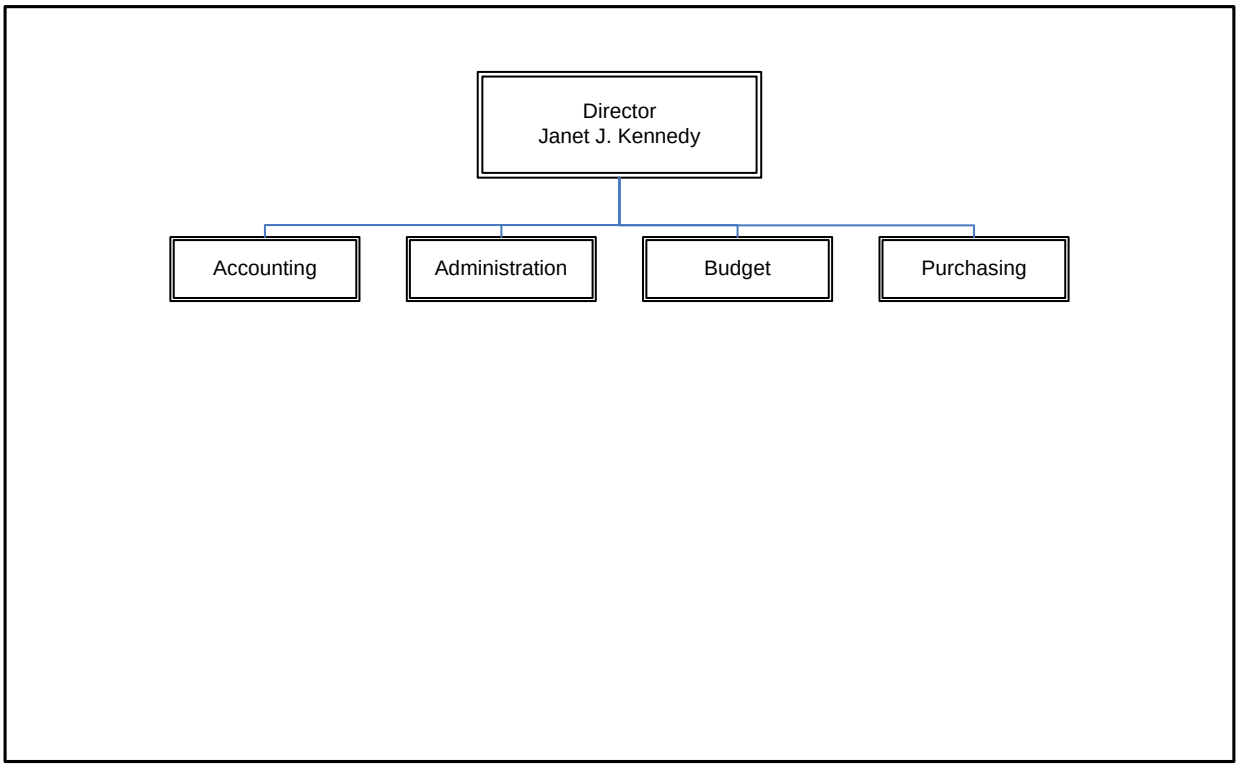
The Finance Department efficiently provides accurate, timely, and useful financial information and services to the County's internal management, as well as to the general public.

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 the Purchasing Division (procurement and vendor relations).

The Department provides support and advice to the Board of County Commissioners, Elected Officials, and operating departments related to financial issues, policy, and strategic planning.



ORGANIZATION CHART



Finance

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

Current Office/Department Issues:

The Finance Department faces some challenging ongoing issues related to financial issues of the County. These include, but are not limited to: improving the financial condition of the County, including considering the impact of TABOR, revenue growth, and rising costs; the implementation of new accounting rules in several areas; and increasing cost savings through the purchasing process.

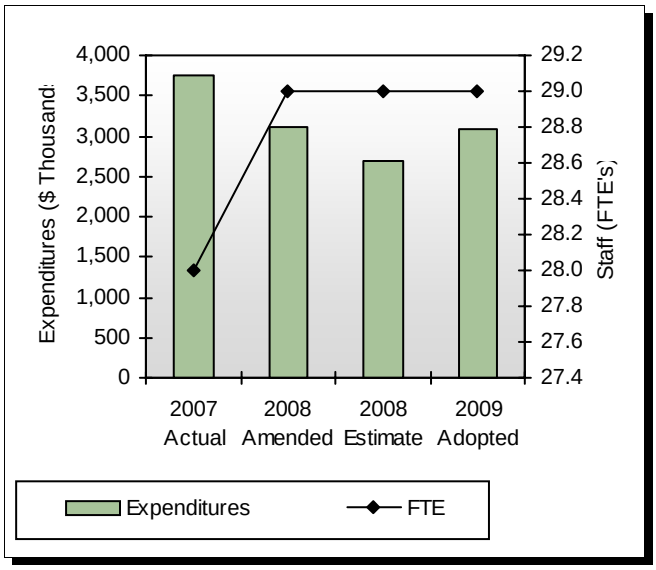
Another important project is to research options for the Human Resources/Payroll software system, and determine if the County should continue with PeopleSoft or select another software system to replace it.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	2,966,855	28.50
Open Space Sales Tax Fund	42,077	0.50
Capital Expenditure Fund	68,010	
Total	**3,076,942**	**29.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Accounting Division	1,831,914	17.50
Accounting Division - Open Space	42,077	0.50
Budget Division	506,067	5.00
Finance Administration	368,571	2.00
Purchasing Division	328,313	4.00
Total	**3,076,942**	**29.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	28.00	28.00	29.00	29.00	29.00
Salaries and Wages	1,387,272	1,700,049	1,810,887	1,750,910	1,960,540
Employee Benefits	322,488	405,713	470,639	431,758	508,172
Supplies	41,295	42,896	34,049	40,952	34,049
Services and Other	367,682	1,577,182	704,643	466,819	573,152
Community Programs	-	-	-	0,044	-
Capital Outlay	-	32,201	86,398	-	0,600
Central Services	2,574	2,574	2,574	2,574	0,429
Transfers	0,015	-	-	-	-
Total Expenditures	**2,121,327**	**3,760,616**	**3,109,190**	**2,693,057**	**3,076,942**

Operating Budget Package(s)

Fund/Title/Description	2009 Amount ($)	2009 FTE
General Fund		

Finance

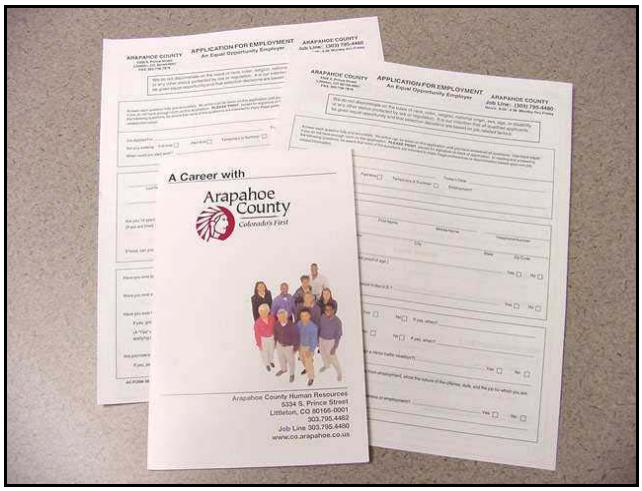
Janet J. Kennedy, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

Actuarial study for GASB 45	GASB 45 requires an actuarial study to account for retiree health benefits.	15,000
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,756
Increase in County Audit Fees	Due to increases in auditing requirements, Finance is requesting an increase in the budget for the County's audit expenses.	52,500
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	5,273
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	75,187
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	109
Request for Homeland Security Grant Accountant	Addition of 1.0 FTE for Homeland Security Grant Accountant	85,000
Research HR-Payroll Software Options	This package requests funding to examine software options for the human resources/payroll functions currently performed by Peoplesoft. The research would be in collaboration with Human Resources and Information Technology to examine the pros and cons of continuing with Peoplesoft or selecting another option to replace it.	12,000
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(21,474)
Total General Fund		**229,351**
Open Space Sales Tax Fund		
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	910
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(257)
Total Open Space Sales Tax Fund		**653**
Total Finance		**230,004**

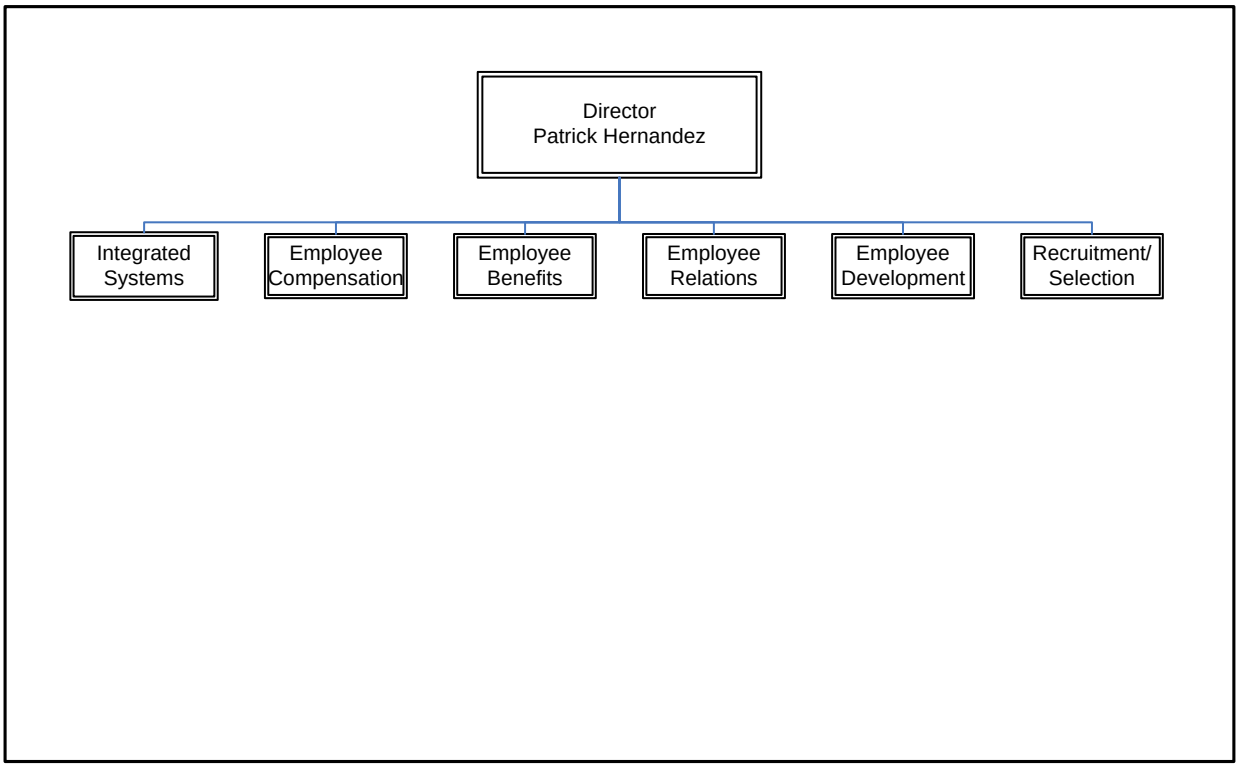
Human Resources

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 aligning people strategies with business goals. These areas include recruitment/selection, employee development, benefits, compensation and system integration. This will have an impact on our employees, citizens and customers of Arapahoe County.



ORGANIZATION CHART



Human Resources

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

Current Office/Department Issues:

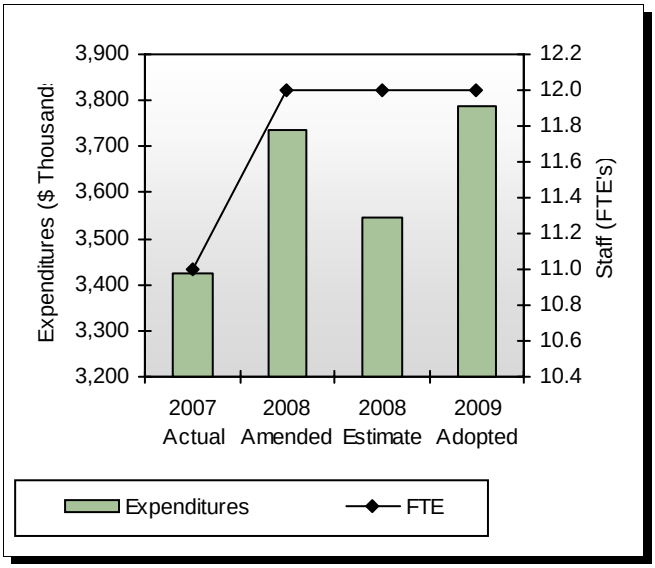
*Providing an efficient and competitive compensation plan enabling Arapahoe County to attract, motivate and retain a highly qualified work force.
*Providing cost effective health insurance and a state-of-the art benefit program meeting the needs of a diverse workforce.
*Providing training and employee development opportunities enabling employees to acquire new skills and job related information to increase job productivity and satisfaction.
*Improving the process related to online employment recruiting to insure we are reaching the most qualified applicants for County positions.
*Provide a program encouraging and recognizing employees who have recommended ideas which have been implemented that control costs and improve services.
*Provide a wellness program for employees in order to encourage healthy lifestyles with the potential to decrease insurance cost.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,381,984	12.00
Employee Flex Benefit Plan Fund	984,000	
Self Insurance Dental Fund	1,420,065	
Total	**3,786,049**	**12.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Human Resources Admin.	3,711,049	12.00
Human Resources Training	75,000	
Total	**3,786,049**	**12.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	10.50	11.00	12.00	12.00	12.00
Salaries and Wages	632,996	659,792	732,968	725,852	755,953
Employee Benefits	124,220	131,271	158,190	132,744	193,495
Supplies	43,802	56,133	73,000	68,505	73,000
Services and Other	2,394,996	2,575,608	2,770,247	2,617,572	2,763,601
Total Expenditures	**3,196,014**	**3,422,805**	**3,734,405**	**3,544,673**	**3,786,049**

Operating Budget Package(s)

Fund/Title/Description	2009 Amount ($)	2009 FTE
General Fund		

Human Resources

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

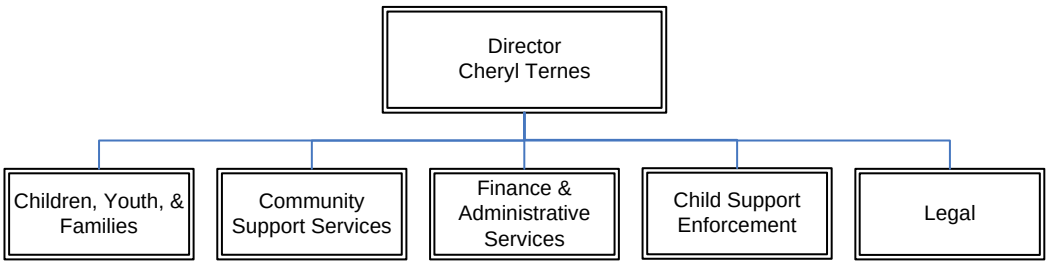
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,633
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	26,431
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(7,550)
Total General Fund		**23,514**
Total Human Resources		**23,514**

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 four main divisions: Finance & Administrative Services (FAS), Community Support Services (CSS), Children Youth & Family Services (CYF), and Child Support Enforcement (CSE). 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:

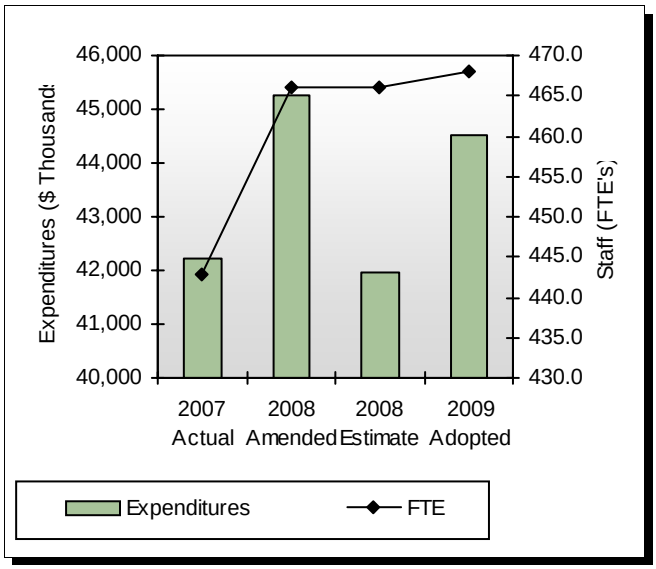
The State recently completed a workload study of the County Administration Allocation resulting in increased funding statewide - an additional $2.0 million for Arapahoe County. The Children, Youth & Family Division is preparing for the Federal Child & Family Services Review in March 2009, which will require a great deal of attention. The need for out-of-home care has increased while the availability of resource homes to meet those needs has become more of a challenge. The recent CDHS Child Fatality Report is demanding increased attention to improve overall child welfare practice and outcomes. The department faces the challenge of providing quality service in the assistance programs under Community Support Services in spite of a higher than normal staff turnover rate. The challenge of hiring better qualified staff in CSS continues. The department continues to work with CDHS in addressing the long term effects of CBMS. Child Support Enforcement is facing a long term decrease in state funding which means the department will need to help find a new source of funding. ACDHS management continually monitors and takes an active role in influencing legislation that affects the programs within Human Services. Management also actively works on state committees to influence state rules and the distribution of funding allocations to better complete our mission.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
Social Services Fund	44,430,979	468.00
Central Services Fund	73,785	
Total	**44,504,764**	**468.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Child Support Enforcement	4,463,118	62.50
Children Youth & Family Services	16,923,374	208.50
Community Support Services	16,726,623	133.00
Finance & Administrative Services	1,143,870	64.00
Finance and Administration	3,091,246	
Human Service-Legal	2,156,533	
Total	**44,504,764**	**468.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	369.25	442.75	466.00	466.00	468.00
Salaries and Wages	15,968,623	17,971,223	21,675,337	20,699,064	22,470,224
Employee Benefits	3,852,305	4,492,514	6,011,844	5,432,490	6,339,573
Supplies	285,016	437,972	594,000	656,757	557,500
Services and Other	1,238,947	1,773,548	2,333,159	2,133,051	1,987,536
Community Programs	9,064,331	8,831,356	12,577,518	11,014,010	12,806,471
Capital Outlay	12,305	37,258	53,546	57,760	73,785
Central Services	-	9,008	44,004	2,333	269,675
Transfers	13,910	8,651,938	1,968,967	1,968,967	-
Total Expenditures	**30,435,436**	**42,204,817**	**45,258,375**	**41,964,431**	**44,504,764**

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		2009 Amount ($)	2009 FTE
Central Services Fund			
Electronic Data Management System (EDMS) Scanner	Replacement Kodak 3500 Scanner for Human Services, Electronic Data Management System (EDMS)	22,385	
Vehicle Replacement #1	Vehicle replacement for the Department of Human Services.	16,600	
Vehicle Replacement #2	Vehicle replacement for the Department of Human Services.	16,600	
Vehicle Replacement #3	Vehicle replacement for the Department of Human Services.	18,200	
Total Central Services Fund		**73,785**	
Social Services Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	95,400	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	14,455	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(241,735)	
CSE Program Specialist FTE request	Request for a new Program Specialist FTE in Human Services, Child Support Enforcement (CSE) division.	63,480	1.00
CSE Supervisor FTE request	Request for a new Supervisor FTE in Human Services, Child Support Enforcement (CSE) division.	80,451	1.00
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,857	
Electronic Data Management System (EDMS) Scanner	Replacement Kodak 3500 Scanner for Human Services, Electronic Data Management System (EDMS)	3,730	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	40,330	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	847,104	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	21,565	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(241,735)	
Vehicle Replacement #1	Vehicle replacement for the Department of Human Services.	2,213	
Vehicle Replacement #2	Vehicle replacement for the Department of Human Services.	2,213	
Vehicle Replacement #3	Vehicle replacement for the Department of Human Services.	2,426	
Total Social Services Fund		**695,754**	**2.00**
Total Human Services		**769,539**	**2.00**

Information Technology

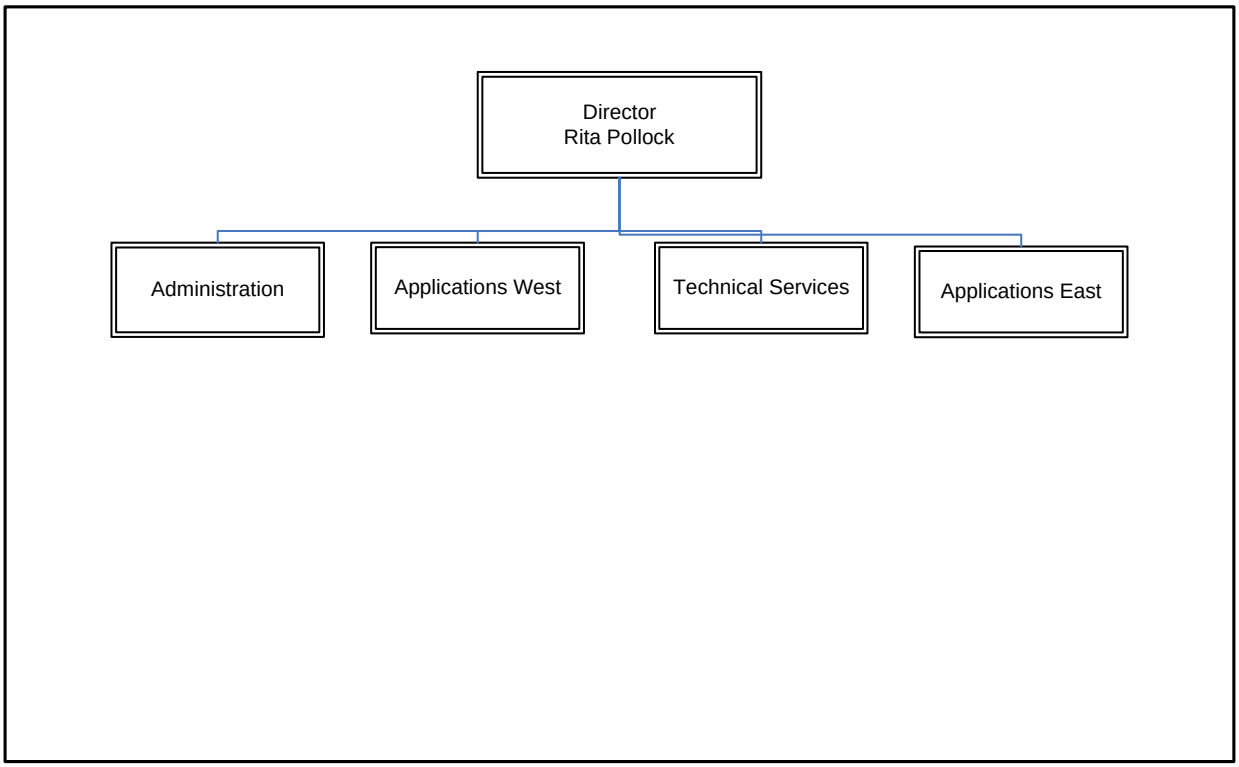
Rita Pollock, Director - 5334 S. Prince Street, Littleton, CO 80166 - rpollock@co.arapahoe.co.us

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

The Department's key responsibilities include setting and supporting the County's standards for computing and technology. Information Technology also does the architectural design, maintenance, and monitoring of the secure voice and data networks. The department serves as a support system for the PBX phone system, voicemail system, and network and application services. Along with the enterprise services including email, document management, and Enterprise Resource Planning (ERP); provide analysis and research to recommend business applications; provide project management services, training for County employees on voice and desktop infrastructure applications; and provide management information on technology services.

The Information Technology Department's vision is to be the County's preferred IT provider; a department that operates as one team; a proactive and efficient operation; a credible and influential technology and business partner with County departments and offices.

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:

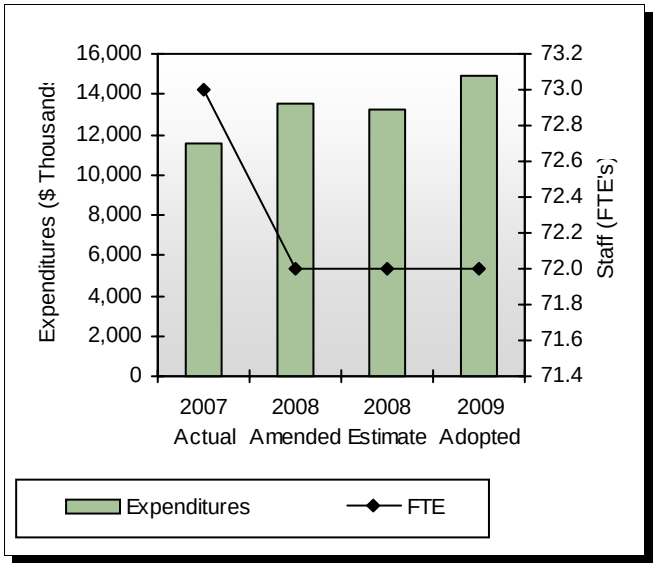
- Project governance and priortization
- County support for compliancy regulations and establshed IT security, acquisition and operational standards
- Managing the ever inceasing workload and demand for services, especially unexpected projects
- Controlling the amount of effort required to maintain current service operations
- Attracting and retaining high quality staff
- Establishment of effective performance measurements

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	12,185,264	72.00
Capital Expenditure Fund	2,125,539	
Central Services Fund	563,510	
Total	**14,874,313**	**72.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Administration	3,290,972	3.00
Applications	4,031,007	30.00
Business Support and Solutions	2,263,298	19.00
Technical Services	5,289,036	20.00
Total	**14,874,313**	**72.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	74.00	73.00	72.00	72.00	72.00
Salaries and Wages	4,801,505	4,888,064	5,297,650	5,163,722	5,367,208
Employee Benefits	961,773	1,015,849	1,202,832	1,103,320	1,231,304
Supplies	126,198	109,289	114,717	67,749	114,253
Services and Other	3,750,461	4,059,411	4,182,352	4,767,848	5,102,601
Capital Outlay	1,343,543	660,531	1,678,720	1,209,924	2,035,510
Central Services	515,036	701,731	947,639	785,624	988,437
Transfers	38,000	158,885	90,750	90,750	35,000
Total Expenditures	**11,536,516**	**11,593,760**	**13,514,660**	**13,188,938**	**14,874,313**

Operating Budget Package(s)

Fund/Title/Description	2009 Amount ($)	2009 FTE

Information Technology

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

Central Services Fund		
Computer Room Admin I Air Conditioner Replacement	Replace Air Conditioner in Admin 1 Computer Room. Asset 300619	40,000
Finish Replacement of Original VCON Video Conferencing Equipment	We have completed the initial replacement of the original VCON video conferencing equipment and implemented the Internet capability. To finish the replacement of the remaining existing equipment that is not working correctly we need additional Fund 70 money. We have IG rents of $26,512 from assets 300045, 45859, and 12 that can be used. The total we need to finish the replacements is $71,715, leaving a total of $45,203 that needs to be funded.	59,000
Hardware Replacements	Replacement IT hardware assets for 2009.	253,460
VoIP - Phase II (B)	The current Avaya telephone system has reached its effective end of life and needs to be replaced. Phase I has been implemented and will be completed before the end of 2008. The new Unity voicemail system will be implemented County-wide, the IT Department will have VoIP phones, and the initial implementation of the new Call Center, Emergency Responder, Paging and needed router upgrades will also be complete by the end of 2008 so the infrastructure will be completely ready for Phase II.	211,050
Total Central Services Fund		**563,510**
General Fund		
Printer Transition from IT to Print Shop Fund Transfer	Transition the printing function from IT to the Print Shop. To complete the transition we need to transfer the print funding from IT to the Print Shop.	(77,311)
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(60,138)
Computer Room Admin I Air Conditioner Replacement	Replace Air Conditioner in Admin 1 Computer Room. Asset 300619	5,333
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	5,500
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,149
Finish Replacement of Original VCON Video Conferencing Equipment	We have completed the initial replacement of the original VCON video conferencing equipment and implemented the Internet capability. To finish the replacement of the remaining existing equipment that is not working correctly we need additional Fund 70 money. We have IG rents of $26,512 from assets 300045, 45859, and 12 that can be used. The total we need to finish the replacements is $71,715, leaving a total of $45,203 that needs to be funded.	62,633
Hardware Replacements	Replacement IT hardware assets for 2009.	42,224
IFM - Software & Hardware Maintenance Cost Transfer to County Information Technology	Transfer the software and hardware maintenance dollars from the Sheriff's Office Budget to the County Information Technology Budget.	241,412
INF - 2009 Software Maintenance	Establish software maintenance for existing computer hardware or programs that had previously been covered under warranty.	24,352

Information Technology

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

Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	210,497
Remedy - Professional Services for Configuration Management Data Base installation	Professional Services for installation of CMDB (Configuration Management Data Base) module for Remedy (Service Desk incident and configuration tracking application).	111,000
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(60,138)
VoIP - Phase II (B)	The current Avaya telephone system has reached its effective end of life and needs to be replaced. Phase I has been implemented and will be completed before the end of 2008. The new Unity voicemail system will be implemented County-wide, the IT Department will have VoIP phones, and the initial implementation of the new Call Center, Emergency Responder, Paging and needed router upgrades will also be complete by the end of 2008 so the infrastructure will be completely ready for Phase II.	85,176
Total General Fund		**596,689**
Total Information Technology		**1,160,199**

Public Works & Development

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

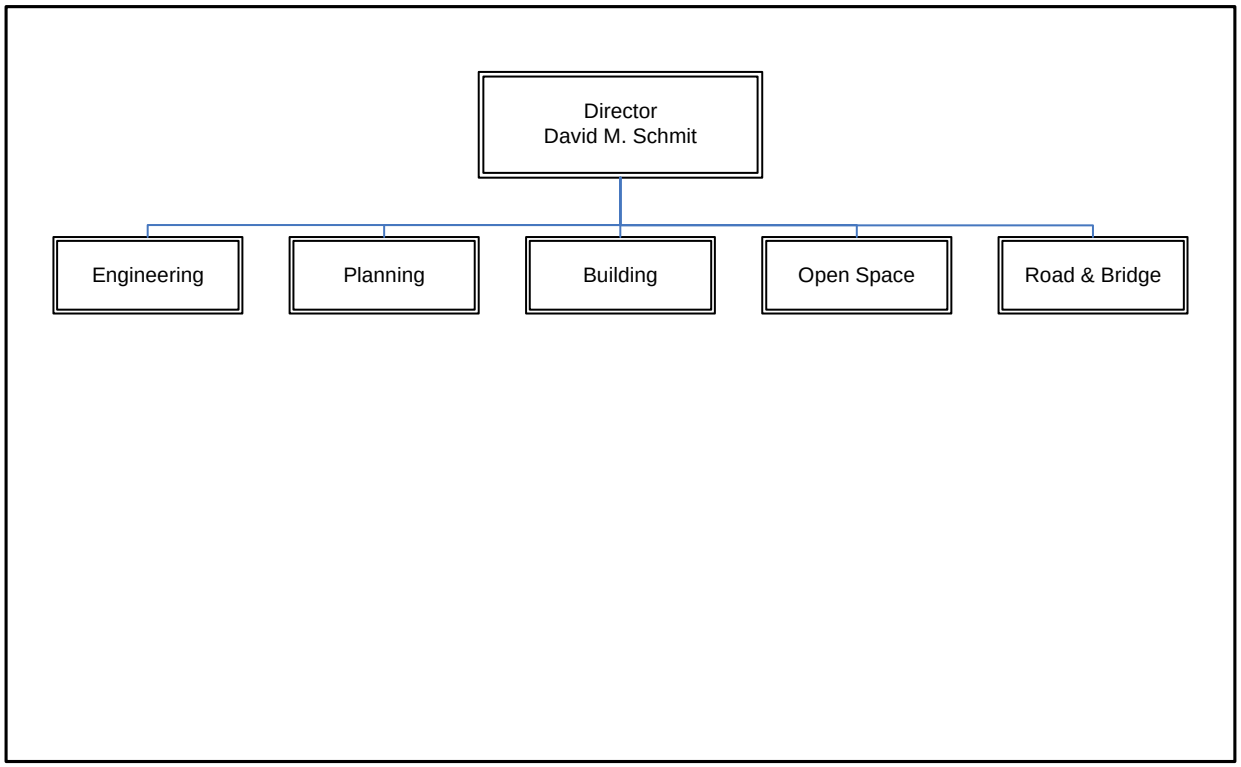
The Department of Public Works & Development (PWD) provides services to a variety of constituencies in the County.

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, 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. This involves all Divisions of PWD, including Planning, Open Space, Building, and Engineering.

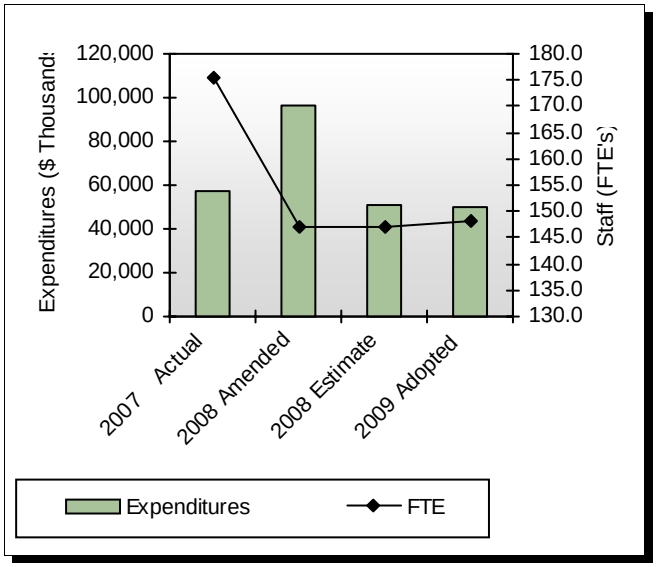
2) The need to maintain a balance in service provisions throughout the County.

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

4) The need to ensure that the development of the State Land Board's Lowry Range property happens in a way that preserves the environment, is compatible with urban growth principles, and adds to the overall livability of Arapahoe County.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	7,894,736	80.00
Cash In Lieu Fund	166,788	
Road & Bridge Fund	14,918,523	59.00
Open Space Sales Tax Fund	20,302,764	6.00
Arapahoe County Fair Fund	192,900	
Infrastructure Fund	4,700,000	
Arapahoe County Recreation District Fund	1,156,644	3.00
Central Services Fund	325,624	
Total	**49,657,979**	**148.00**



Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Building Division	1,731,348	22.00
Capital Improvement Program	1,057,482	8.00
Finance and Administration	1,539,607	10.00
Land Development Services	649,679	7.00
Mapping	763,377	8.00
Open Space and Recreation District	21,917,171	9.00
Operations & Maintenance	305,683	4.00
Planning & Zoning	1,650,645	19.00
Projects	2,450,000	
Projects - 2005	2,150,000	
PWD Projects - 2007	100,000	
Road & Bridge Operations	15,126,572	59.00
Traffic	216,415	2.00
Total	**49,657,979**	**148.00**

Public Works & Development

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

BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	178.30	175.50	147.00	147.00	148.00
Salaries and Wages	9,334,815	9,461,676	8,850,866	8,832,861	8,748,433
Employee Benefits	2,301,780	2,370,703	2,599,802	2,375,608	2,473,942
Supplies	3,893,342	3,379,789	3,079,414	2,822,718	2,509,610
Services and Other	21,089,279	25,811,448	69,812,555	25,860,105	29,514,303
Capital Outlay	11,871,723	10,809,860	8,537,774	8,051,257	3,482,084
Central Services	2,251,387	2,449,858	2,618,931	2,321,169	2,487,961
Transfers	467,187	2,922,011	613,184	613,184	441,646
Total Expenditures	**51,209,512**	**57,205,346**	**96,112,526**	**50,876,901**	**49,657,979**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
Arapahoe County Recreation District Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	6,939	
TABOR Tax Refund for 2008	In 2008, the estimated rate of inflation used to calculate property tax revenue was higher than the actual rate of inflation released after the budget year had begun. Therefore, we are obligated to refund excess revenue to taxpayers in 2009.	5,789	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(1,979)	
Total Arapahoe County Recreation District Fund		**10,749**	
Central Services Fund			
Fairgrounds New Vehicle	A replacement vehicle is needed for 2001 Chevrolet Impala Unit #5127, transferred as a retired vehicle from the Sheriff's Office.	24,370	
Fairgrounds Arena Groomer	Equipment attachment for a tractor with an 8 foot hydraulic kit used for grooming the arenas at the Fairgrounds.	6,800	
High End PC's (Mapping)	Replacement of 2 high-end PC's #300677 & #300676 and an upgrade to a high-end workstation for the Supervisor.	19,500	
Open Space Maintenance Heavy Duty Double Axle Trailer	Purchase of a new heavy duty, Double Axle Trailer.	20,000	
Open Space Maintenance Vehicle Pick-Up	Purchase of a new small 4x4 pick-up truck.	24,905	
Open Space Self propelled Front Deck Mower	Purchase of a new self propelled, zero-turn radius Front Deck Mower.	17,000	

Public Works & Development

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

Open Space Skid Steer Auger Attachment	Purchase of a new Skid Steer Auger Attachment (w/ extra bits).	5,000
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4055.	22,110
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4105.	22,110
Replace Triple Deck PTO Powered Mower	Replacement of mower deck on unit #4104.	22,110
Replacement of Pick-up truck	Replacement of Pick-up Truck Unit #3142.	30,745
Replacement of Crew Cab Truck	Replacement of 1999 Crew Cab Truck unit #3243.	48,020
Replacement of Eastern Sign Truck	Replacement of Eastern Sign Truck unit #3046.	62,954
Total Central Services Fund		**325,624**
General Fund		
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(56,125)
Briarwood Rent	Increase to Briarwood Rent due to lease increase.	67,380
Contribution to I-25 & Arapahoe Road Coalition	Arapahoe County has formed a coalition with the City of Greenwood Village and the City of Centennial for the purpose of obtaining funding for improvements to the I-25 / Arapahoe Road intersection.	61,600
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,593
Expense Reduction Related to Conclusion of Centennial IGA	The IGA for Public Works services that the County has provided the City of Centennial expired on July 1, 2008. This package reduces expenditures that will no longer be needed as Public Works transitions to providing services to the unincorporated portion of Arapahoe County.	(233,656)
High End PC's (Mapping)	Replacement of 2 high-end PC's #300677 & #300676 and an upgrade to a high-end workstation for the Supervisor.	9,749
I-70 Corridor Plan	This package, requested by the I-70 Corridor Chamber of Commerce, is for a joint study between Adams County and Arapahoe County with the goal of promoting sustainable economic development.	40,000
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	5,852
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	196,517
Regional Air Quality Council increased contribution	Increase contribution in 2009 for the Regional Air Quality Council.	5,000
Trip Program	County's contribution to the TRIP program.	62,320
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(56,125)

Public Works & Development

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

Total General Fund		**109,105**	
Open Space Sales Tax Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	3,900	
Fairgrounds New Vehicle	A replacement vehicle is needed for 2001 Chevrolet Impala Unit #5127, transferred as a retired vehicle from the Sheriff's Office.	27,615	
Fairgrounds Arena Groomer	Equipment attachment for a tractor with an 8 foot hydraulic kit used for grooming the arenas at the Fairgrounds.	7,706	
Fairgrounds Canopy	South entrance doors have been replaced and upgraded to acceptable levels to serve as a main entrance to the building instead of a back service door. Additional needs include a protective canopy over the door for enhancement, security and weather protection.	18,000	
Fairgrounds Removal of Breezeway	The unused area between the main hall and east wing would add 864 square usable feet to the East wing (16' x'54'). In order for this to be possible, the entire wall needs to be removed.	28,000	
Fairgrounds Trail Development	Development of new trail for Fairgrounds Area.	30,000	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	13,157	
Open Space Building Renovation - Peoria Shop	Requesting funds for the renovation of Peoria Shop Road & Bridge facility.	100,000	
Open Space Maintenance FTE	One new maintenance Open Space Full-Time Employee.	54,649	1.00
Open Space Maintenance Heavy Duty Double Axle Trailer	Purchase of a new heavy duty, Double Axle Trailer.	22,666	
Open Space Maintenance Vehicle Pick-Up	Purchase of a new small 4x4 pick-up truck.	28,220	
Open Space Self propelled Front Deck Mower	Purchase of a new self propelled, zero-turn radius Front Deck Mower.	19,266	
Open Space Skid Steer Auger Attachment	Purchase of a new Skid Steer Auger Attachment (w/ extra bits).	5,666	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(3,752)	
Total Open Space Sales Tax Fund		**355,093**	**1.00**
Road & Bridge Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	9,475	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	2,800	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(32,191)	

Public Works & Development

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

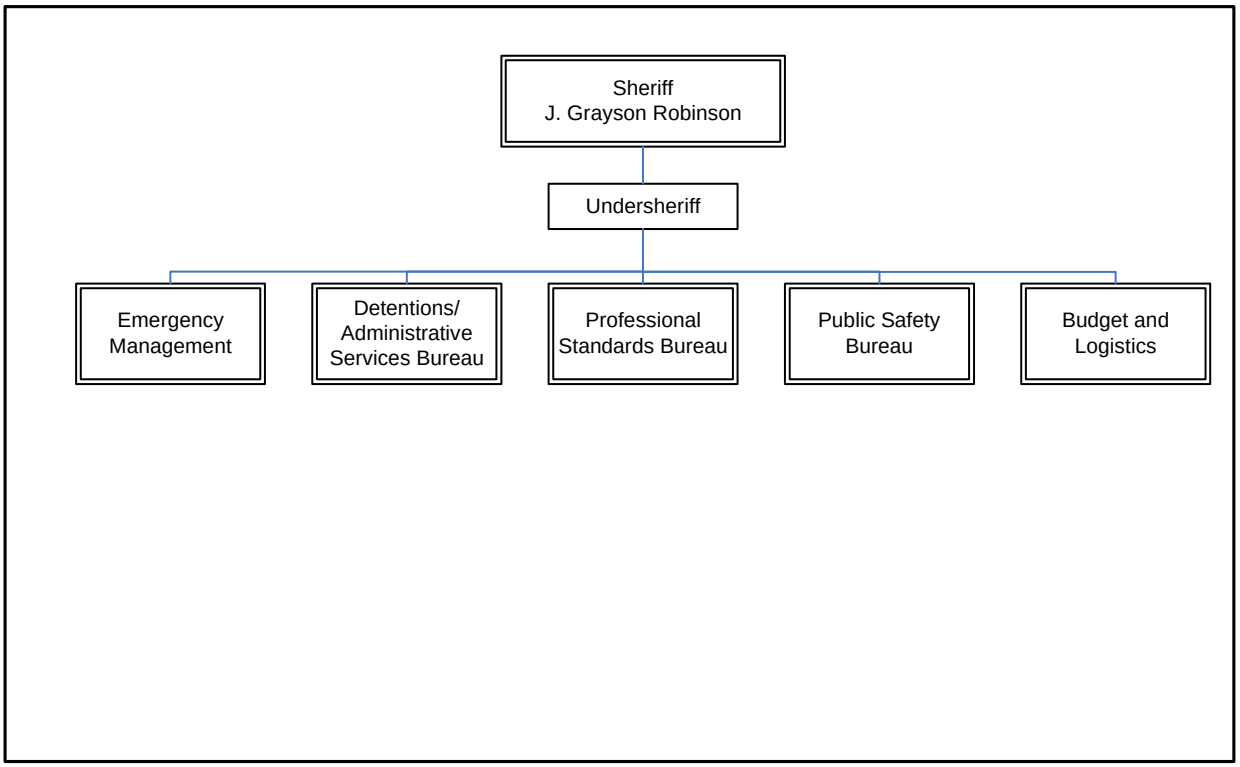
Adjust Mill Levy Allocation for 2009	To adjust the property tax mill levy allocation for 2009 to allow for additional growth in the Road & Bridge Fund. The mill levy for the General Fund will be reduced to affect this change. Also, added per Executive Budget Committee were additional funds for pavement maintenance offset by the fund balance of the Road and Bridge Fund.	786,652	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	112,678	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4105.	2,947	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4055.	2,947	
Replace Triple Deck PTO Powered Mower	Replacement of mower deck on unit #4104.	2,947	
Replacement of Pick-up truck	Replacement of Pick-up Truck Unit #3142.	4,090	
Replacement of Crew Cab Truck	Replacement of 1999 Crew Cab Truck unit #3243.	6,397	
Replacement of Eastern Sign Truck	Replacement of Eastern Sign Truck unit #3046.	8,391	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(32,191)	
Total Road & Bridge Fund		**874,942**	
Total Public Works & Development		**1,675,513**	**1.00**

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.

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:

A significant issue confronting the Arapahoe County Sheriff's Office is the use of valuable resources to address alarm calls that are false 99.7% of the time. The Sheriff's Office will be reviewing the current response procedures in an attempt to more efficiently address this problem.

The Sheriff's Office is involved in several regional task forces that address a variety of specific criminal activities. This involvement enables the Sheriff's Office to impact those crimes that victimize members of our community. The Sheriff's Office Bomb Squad is requested more frequently to assist locally and with regional problem areas. These activities are important but in a time of dwindling resources, they must be evaluated along with other programs to determine if there is a more efficient way of addressing the problem areas.

Identity Theft and Fraud are major areas of concern. Both crimes require extensive man-hours to investigate and bring to resolution. The Sheriff's Office will be reviewing its response to these crimes to determine if there are any changes that can be made to better utilize existing resources.

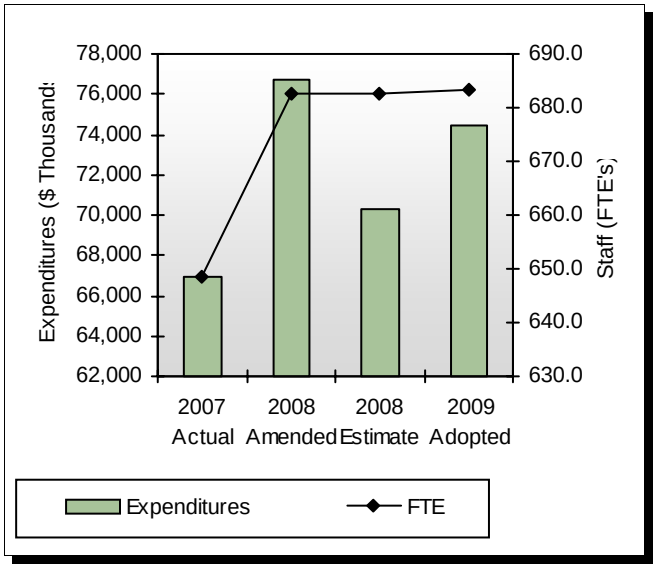
The Democratic National Convention was held in Denver in 2008. The Sheriff's Office assisted the Denver Police Department and provided security locally to the hotels located in the unincorporated area and the City of Centennial. The Sheriff's Office is pursuing reimbursement from the Denver Police Department for services rendered.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	59,640,787	624.75
Arapahoe Law Enforcement Authority Fund	5,982,750	52.00
Sheriff's Commissary Fund	2,010,664	6.00
Homeland Security Fund		0.75
Capital Expenditure Fund	5,289,055	
Central Services Fund	1,490,489	
Total	**74,413,745**	**683.50**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Administration	4,476,020	22.00
Detention Services - Medical - Comm	41,739,645	399.50
Hmlnd Sec - Sher Dept Grant Div		0.75
Professional Standards Bureau	2,849,842	23.00
Public Safety Bureau	25,348,238	238.25
Total	**74,413,745**	**683.50**



Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	636.00	648.50	682.50	682.50	683.50
Salaries and Wages	39,664,840	40,806,190	43,542,617	42,728,970	42,959,328
Employee Benefits	8,966,612	9,564,833	11,170,142	10,532,039	11,521,019
Supplies	4,935,250	4,840,690	4,990,687	4,910,398	5,009,391
Services and Other	6,376,122	7,602,561	12,407,223	7,985,772	6,226,349
Capital Outlay	1,644,167	1,901,574	2,690,245	2,131,212	6,754,857
Central Services	1,807,773	1,894,461	1,890,959	1,968,034	1,902,970
Transfers	365,216	371,721	63,450	63,450	39,831
Total Expenditures	**63,759,980**	**66,982,029**	**76,755,323**	**70,319,875**	**74,413,745**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
Arapahoe Law Enforcement Authority Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	3,900	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	1,259	
ACSO Gasoline and Oil Increases	Fuel increase recommended by Facilities and Fleet Department.	43,204	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(38,920)	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	117,653	
PAT Vehicle #1 replaces Unit #5317	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	5,290	
PAT Vehicle #2 replaces Unit#5299	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	8,338	
PAT Vehicle #3 replaces Unit #5022	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	7,012	
PAT Vehicle #4 replaces Unit #5029	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #5 replaces Unit #5051	To relace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #6 replaces Unit #5413	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #7 replaces Unit #5186	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

PAT Vehicle #8 replaces Unit #5044	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338
PAT Vehicle #9 replaces Unit #5348	To replace front-line patrol vehicles due to high mileage and trowing maintenance costs.	7,026
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(38,920)
Total Arapahoe Law Enforcement Authority Fund		**157,532**
Central Services Fund		
CFT - Replacement 4x4 for Civil Section Transports & Extraditions Unit # 5259	Vehicle replacement for Civil Section, Transports and extraditions. To replace Unit # 5259 (2001 Chevrolet Tahoe)	27,154
CFT - Replacement Sedan for Civil Section - Unit # 5430	Vehicle Replacement for Civil Section - To Replace Unit # 5430	33,654
CFT - Replacement Sedan for Civil Section Unit # 5075	Vehicle replacement for Civil Section. To replace Unit # 5075	33,654
CFT - Replacement Sedan for Civil Section Unit # 5312	Vehicle replacement for Civil Section - To replace Unit # 5312	33,654
CFT - ReplacementSedan for Civil Section Unit # 5339	Vehicle Replacement for Civil Section - To replace Unit # 5339	33,654
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	5,657
CRL Replacement 4 X 4 Vehicle - Replaces 5088	To replace vehicles in the Crime Lab with high mileage or due to age.	22,099
DET - Kubota Tractor Replacement (Replaces Unit #5030)	Replace the 1987 Kubota tractor in Detentions	37,045
DET - Replacement 4x4 for Detentions Captain Unit # 5143	Vehicle Replacement for Detentions Captain - To Replace Unit # 5143	27,154
DET - Replacement Cargo Van for Court Services Unit # 5167	Vehicle replacement for Court Services- Inmate Transport Cargo van - To Replace Unit # 5167	33,404
DET - Replacement Sedan for Court Service Unit # 5085	Vehicle Replacement for Court Services and Transports Section. To replace unit # 5085 (2001 Chevrolet Impala)	29,814
DET Multi Vac C400 Vacuum Sealer	MultiVac C400 Vacuum Sealer for Inmate Property storage	10,200
DET Replace Optical Tape Library	Replace Optical Tape Library asset #43888.	31,000
DET Video Advisement POD 1	To purchase Tandberg Video Advisement Equipment for POD 1.	19,400
ECU Bomb Suit Replacement Request #1	Replace 2 bomb suits that are beyond their safety expiration.	23,082
ECU Bomb Suit Replacement Request #2	Replace 2 bomb suits that are beyond their safety expiration.	22,391

Sheriff's Office

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EMP Replace trailer Unit #5014	Replace unit 5014, transport trailer.	6,274
EMP Replacement 4 X 4 SUV - Replaces Unit #5256	To replace vehicle unit with high mileage or due to age.	38,049
INV Replacement Vehicle - Replaces 3276	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749
INV Replacement Vehicle - Replaces 5336	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749
INV Replacement Vehicle - Replaces 9196	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749
INV Replacement Vehicle - Replaces Unit 5173	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749
OPS Vehicle Replacement #5380	To replace vehicle unit with high mileage or due to age.	21,854
PAT Vehicle #1 replaces Unit #5317	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	31,895
PAT Vehicle #10 replaces Unit #9338	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #11 replaces Unit #9335	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #12 replaces Unit #9331	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #13 replaces Unit #9238	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #14 replaces Unit #9227	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #15 replaces Unit #9053	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #16 replaces Unit #9047	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #17 replaces Unit #9094	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #18 replaces Unit #9314	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #19 replaces Unit #9333	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #2 replaces Unit#5299	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	37,695
PAT Vehicle #20 replaces Unit #9108	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #21 replaces Unit #9126	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #3 replaces Unit #5022	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	44,244

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

PAT Vehicle #4 replaces Unit #5029	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #5 replaces Unit #5051	To relace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #6 replaces Unit #5413	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #7 replaces Unit #5186	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #8 replaces Unit #5044	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695
PAT Vehicle #9 replaces Unit #5348	To replace front-line patrol vehicles due to high mileage and trowing maintenance costs.	44,345
TRF Honda ST1300PA Police Motorcycle replaces #5286	Package is to replace Kawasaki Police 1000 motorcycles for the Public Safety Traffic Unit.	24,536
TRF Honda ST1300PA Police Motorcycle replaces #9287	To replace Kawasaki Police 1000 motorcycle	24,420
WAR Replacement vehicle for 5436	To replace vehicles in Warrants with high mileage or due to age	26,350
Total Central Services Fund		**1,490,489**
General Fund		
ACSO Gasoline and Oil Increases	Fuel increase recommended by Facilities and Fleet Department.	91,234
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(409,002)
CFT - Replacement 4x4 for Civil Section Transports & Extraditions Unit # 5259	Vehicle replacement for Civil Section, Transports and extraditions. To replace Unit # 5259 (2001 Chevrolet Tahoe)	3,619
CFT - Replacement Sedan for Civil Section - Unit # 5430	Vehicle Replacement for Civil Section - To Replace Unit # 5430	4,486
CFT - Replacement Sedan for Civil Section Unit # 5075	Vehicle replacement for Civil Section. To replace Unit # 5075	4,486
CFT - Replacement Sedan for Civil Section Unit # 5312	Vehicle replacement for Civil Section - To replace Unit # 5312	4,486
CFT - ReplacementSedan for Civil Section Unit # 5339	Vehicle Replacement for Civil Section - To replace Unit # 5339	4,486
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	15,194
CRL Replacement 4 X 4 Vehicle - Replaces 5088	To replace vehicles in the Crime Lab with high mileage or due to age.	2,980
DET - Court Security Contracted Staffing Increase	Increase contracted court security staffing due to additions and modifications to the District and County Courthouses	104,000

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

DET - Kubota Tractor Replacement (Replaces Unit #5030)	Replace the 1987 Kubota tractor in Detentions	4,937
DET - Replacement 4x4 for Detentions Captain Unit # 5143	Vehicle Replacement for Detentions Captain - To Replace Unit # 5143	3,619
DET - Replacement Cargo Van for Court Services Unit # 5167	Vehicle replacement for Court Services- Inmate Transport Cargo van - To Replace Unit # 5167	4,597
DET - Replacement Sedan for Court Service Unit # 5085	Vehicle Replacement for Court Services and Transports Section. To replace unit # 5085 (2001 Chevrolet Impala)	5,804
DET 26 Additional Tasers for Court Services	Purchase 26 additional tasers for Court Services.	26,000
DET Multi Vac C400 Vacuum Sealer	MultiVac C400 Vacuum Sealer for Inmate Property storage	11,560
DET Replace Optical Tape Library	Replace Optical Tape Library asset #43888.	5,166
DET Tasers for EDCU/DCU	New Taser Equipment for Enhanced Disturbance Control Unit.	27,994
DET Video Advisement POD 1	To purchase Tandberg Video Advisement Equipment for POD 1.	25,083
ECU Bomb Suit Replacement Request #1	Replace 2 bomb suits that are beyond their safety expiration.	3,077
ECU Bomb Suit Replacement Request #2	Replace 2 bomb suits that are beyond their safety expiration.	2,985
EMP Overtime Increase	Increase the overtime account to cover historical costs.	10,765
EMP Replace trailer Unit #5014	Replace unit 5014, transport trailer.	835
EMP Replacement 4 X 4 SUV - Replaces Unit #5256	To replace vehicle unit with high mileage or due to age.	5,368
IFM - Software & Hardware Maintenance Cost Transfer to County Information Technology	Transfer the software and hardware maintenance dollars from the Sheriff's Office Budget to the County Information Technology Budget.	(241,412)
INV Replacement Vehicle - Replaces 3276	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982
INV Replacement Vehicle - Replaces 5336	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982
INV Replacement Vehicle - Replaces 9196	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982
INV Replacement Vehicle - Replaces Unit 5173	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	80,871
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	1,283,361

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

OPS Concealed Weapons Investigator	Request for new FTE to process and perform background investigations for those citizens requesting a concealed weapons permit.	70,687	1.00
OPS TRG Increase in overtime	OPS TRG Increase in overtime to continue quality training.	59,207	
OPS TRG Weapons Range Fee Increase	OPS TRG Weapons Range Useage Fee Increase for continued proficiency	43,125	
OPS Vehicle Replacement #5380	To replace vehicle unit with high mileage or due to age.	2,913	
PAT Vehicle #10 replaces Unit #9338	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #11 replaces Unit #9335	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #12 replaces Unit #9331	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #13 replaces Unit #9238	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #14 replaces Unit #9227	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #15 replaces Unit #9053	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #16 replaces Unit #9047	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #17 replaces Unit #9094	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #18 replaces Unit #9314	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #19 replaces Unit #9333	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #20 replaces Unit #9108	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #21 replaces Unit #9126	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	15,886	
PRE - Evidence Scanners	Purchase scanners and accessories to track evidence efficiently.	5,241	
TRF Honda ST1300PA Police Motorcycle replaces #5286	Package is to replace Kawasaki Police 1000 motorcycles for the Public Safety Traffic Unit.	5,040	
TRF Honda ST1300PA Police Motorcycle replaces #9287	To replace Kawasaki Police 1000 motorcycle	5,425	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(409,002)	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@co.arapahoe.co.us

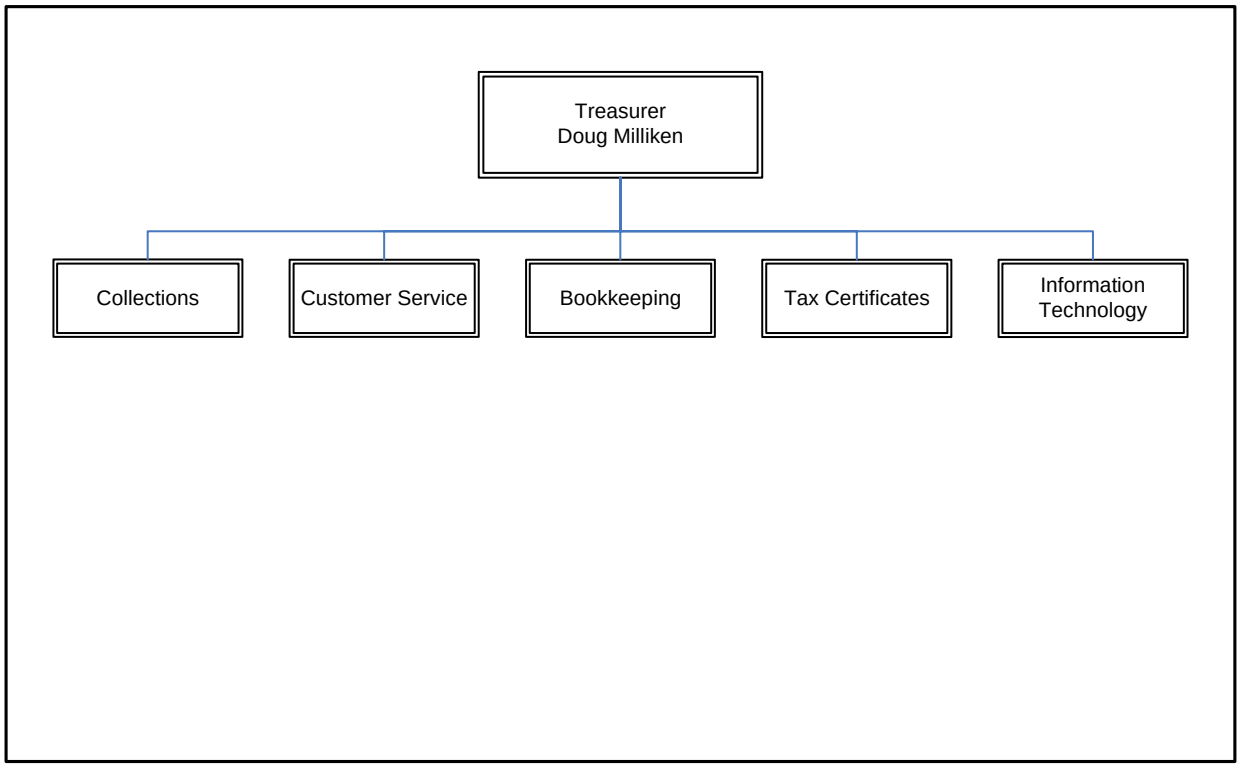
WAR Replacement vehicle for 5436	To replace vehicles in Warrants with high mileage or due to age	3,513	
Total General Fund		**1,016,598**	**1.00**
Sheriff's Commissary Fund			
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	2,377	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	10,647	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,178	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(3,152)	
Total Sheriff's Commissary Fund		**12,050**	
Total Sheriff's Office		**2,676,669**	**1.00**

Treasurer's Office

Doug Milliken, 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

Doug Milliken, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

Current Office/Department Issues:

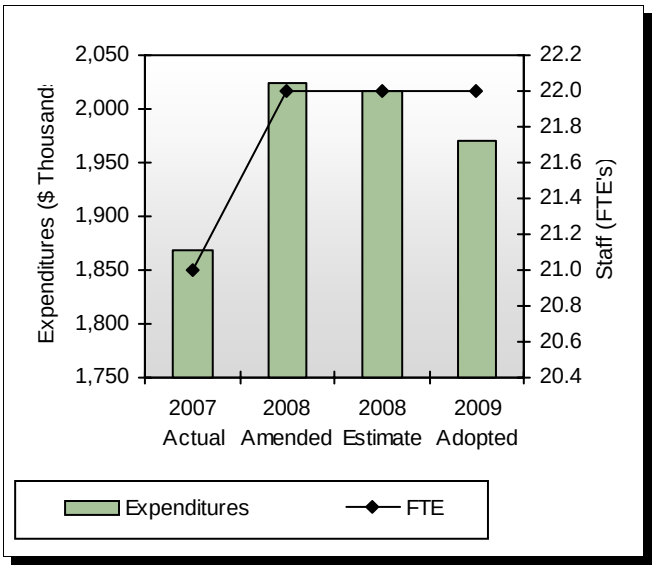
*The offices of the Treasurer and the Assessor are currently using a 25-year-old software system (Oasis). The system needs to be replaced as it is getting more difficult for vendor support and enhancements to meet the needs of procedural and legislative changes.
*We have contracted with a new armored car service to begin 1/1/2009. They will pick up deposits from all of the county locations. The daily pick up will increase revenue by allowing same day credit for all of the deposits.
*The Treasurer has implemented a new banking stucture and will continue to refine banking processes in 2009 in order to save money.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	1,971,065	22.00
Total	**1,971,065**	**22.00**

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Treasurer Administration	1,971,065	22.00
Total	**1,971,065**	**22.00**



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Staff - FTE	21.00	21.00	22.00	22.00	22.00
Salaries and Wages	1,059,187	1,155,927	1,191,754	1,224,479	1,120,209
Employee Benefits	241,498	270,029	319,751	279,525	297,759
Supplies	122,253	145,859	153,045	165,041	161,096
Services and Other	185,324	278,920	343,366	331,180	377,803
Capital Outlay	5,942	-	-	-	-
Central Services	17,056	17,215	16,136	16,100	14,198
Total Expenditures	**1,631,261**	**1,867,951**	**2,024,052**	**2,016,325**	**1,971,065**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
Armored Car Service	This is a request for an increase for the cost of armored car services. A Request for Proposal was completed in 2008 for commencement in 2009 and Dunbar was selected as the vendor by the RFP committee.	35,000	

Treasurer's Office

Doug Milliken, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

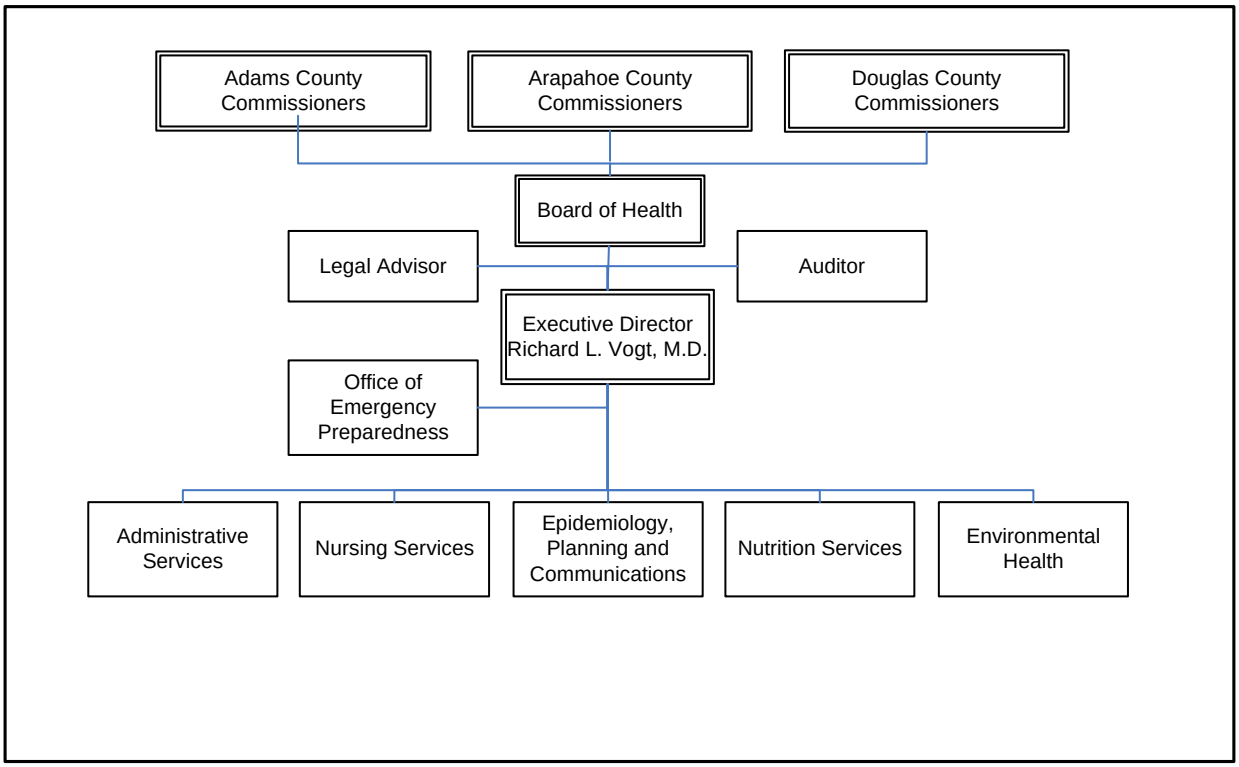
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	37,519
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,619
Request for Increase in Postage for Property Tax Notice Mailings	The Treasurer is requesting an increase to the Treasurer's Office postage budget. Three times a year the Treasurer is required to mail tax notices to the citizens. The County is charged one bulk amount rather than a per item rate. Due to increased postage amounts, this bulk rate is expected to increase.	8,082
Request for Increase in Temp Salaries	An additional person in the Bankruptcy Department is needed to keep up with the workload due to the increased number of cases filed each month. The amount of cases to file is currently too great for one person and cases filed in a more efficient timeline will generate more revenues for the County.	28,455
Request for Increase in Travel and Transportation	The Government Financial Officers Association conference is a vital resource for establishing best practices and contacts with other counties. It would be most beneficial for the Treasurer's Office to send two managers with the Treasurer to this conference.	5,000
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(10,718)
Total General Fund		**105,957**
Total Treasurer's Office		**105,957**

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:

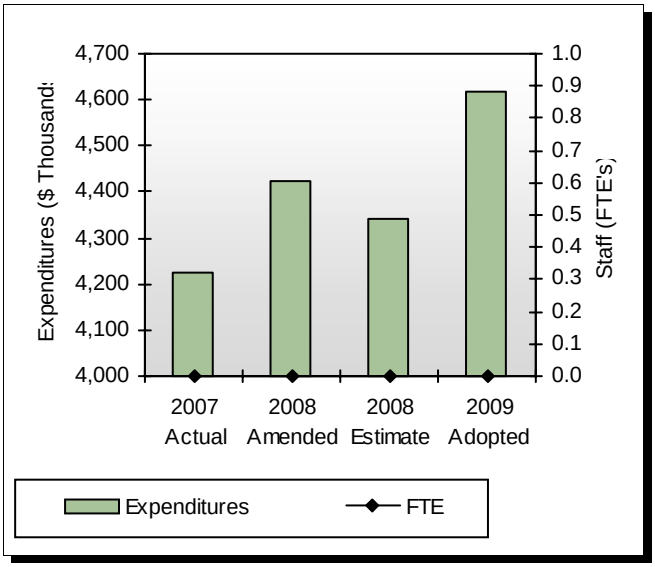
For 2009, the Tri-County Health Department per capita contribution for the Adams, Arapahoe, and Douglas Counties is $6.790. This amount remained the same from 2008 due mostly to the economic downturn. In 2006 and 2007 per capital contributions were $6.556 and $6.690 respectively.

Budget Summary By Fund

Fund(s)	2009 Amount ($)	2009 FTE
General Fund	4,615,921	
Total	**4,615,921**	

Budget Summary By Division

Division(s)	2009 Amount ($)	2009 FTE
Tri-County Health	4,615,921	
Total	**4,615,921**	



BUDGET SUMMARY

Expenditure Category	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Services and Other	3,515,432	3,685,536	3,806,365	3,806,364	3,993,389
Community Programs	390,604	388,308	388,308	388,308	388,308
Central Services	133,602	152,587	227,743	144,993	234,224
Total Expenditures	**4,039,638**	**4,226,431**	**4,422,416**	**4,339,665**	**4,615,921**

Operating Budget Package(s)

Fund/Title/Description		2009 Amount ($)	2009 FTE
General Fund			
2009 Population and Per Capita Increases	Package to reflect the increase in population as well as to the Per Capita .	74,907	
Total General Fund		**74,907**	
Total Tri-County Health		**74,907**	

Arapahoe County

Colorado's First

GOALS & OBJECTIVES CONTENTS

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GOALS AND OBJECTIVES

Origins and Development

During the 2005 County leadership workshop, the County Commissioners, elected officials, and department directors decided that if Arapahoe County wanted to achieve the goals it would set for itself, that a clearer definition of the mission, vision, and values should be developed. Following the workshop a Core Mission, Vision and Values Team was selected with representatives from all of the County's elected offices and departments. Their task was to develop a mission and vision statement and identify the values important to Arapahoe County. To facilitate this process, a consultant was hired in September 2005 to assist the County in developing the mission and vision. The consultant had extensive experience in helping organizations develop their mission and vision statements and has worked with a variety of governments in Colorado to complete this process. In addition to a professional consultant, the Core Team held dozens of team meetings and several focus groups with over 150 County employees participating in providing their input into the development process.

Results

In December 2005, the Core Mission, Vision and Values Team presented their results to the Board of County Commissioners. With additional input from the Board, the end product of the Core Team's effort was adopted for Arapahoe County. The result of this process is shown below and reflects the personality and commitment of an organization dedicated to providing seamless service, seeking innovative solutions to today's challenges and the vision to exceed the expectations of our customers.

Arapahoe County Mission, Vision, and Values

Mission

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

Vision

Earning your trust everyday by delivering seamless service, seeking innovative solutions and exceeding expectations.

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

Strategic Management: Implementation and Next Steps

The next steps for the County Mission, Vision, and Values process is to implement the mission, vision and values across the County. During 2006, the County undertook a campaign to educate employees and citizens about the Mission, Vision, and Values. This effort included providing the Mission, Vision, and Values on items such as pens, badges, publications, and signage and recognizing employees who exemplified the values in their work. The County also provided all employees and managers with customer service training to integrate the mission, vision, and values into the day-to-day operations and dealing with citizens.

During 2008, the County began moving forward with a plan to implement six strategic priorities or themes to help move toward the County's vision developed at the annual Elected Official and Department Director workshop. The six strategic priorities could be categorized as: Quality of Life, Customer Engagement, Financial Stewardship, Innovation and Improvement, Preparing for the Future, and Employee Engagement. At this workshop, a Strategic Management Team (SMT) was formed to continue the implementation and formulate a plan to fully implement a strategic management program.

The Strategic Management Team recommended a two-phase approach to implementation. Phase I entailed engaging a firm to help County departments and elected offices document the ways they could contribute to the six strategic priorities. This effort resulted in the completion of department templates, has begun to provide focus and action related to performance measurement and alignment to the strategic priorities, and maintained momentum from the workshop earlier in the year.

Phase II will involve soliciting a firm to help further the implementation with the following key components in developing a strategic management system for Arapahoe County:

- Create a framework that provides a disciplined, practical approach to developing a strategic planning and management system
- Facilitate the annual elected official/department director workshop in April 2009
- Develop the organizational capacity and capabilities to sustain the program
- Provide key training at all levels of the organization
- Planning for and managing change
- Develop communication and human resource change
- Create both vertical and horizontal alignment within the organization

Phase II is now in progress and will continue throughout 2009. Currently, the County's request-for-proposal related to Phase II has been issued, proposal received, and the County is currently evaluating those proposals. Once a firm is selected, the County and the Strategic Management Team will begin work on Phase II of developing a formalized strategic management and performance measurement system.

The information contained in this section represent the current state of performance measurement at Arapahoe County and as a result of the work of the Strategic Management Team will be reviewed and most likely revised to align with the new strategic management system that will be developed.

ASSESSOR'S OFFICE

The Assessor's Office discovers, lists, classifies, and values all real and personal property in Arapahoe County. The Assessor's Office also maintains accurate public records including ownership and parcel maps, submits the Abstract of Assessments to the Colorado Division of Property Taxation, certifies values to taxing entities and produces the warrant roll. The Administrative Division is responsible for maintaining payroll, purchasing, completing and monitoring the office budget. Produce legally required reports such as the abstract, certification, tax warrant roll and calculation of tax increment. Prepare reports for individuals, as well as outside agencies, and districts. Administrative procedures and maintenance of the appeals system, to include Assessor level appeals and abatements. Assist with entering appraisal data into the OASIS system. Provide support to other divisions when needed. The Appraisal Division is responsible for collecting proper sales and appraisal information to complete the appraisal process. The GIS (Geographical Information System) 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 Oasis system.

Department Accomplishments

Completed assigned Personal Property street audits
Completed listed & valued all new residential & commercial construction
Completed our residential single family electronic photo-image file
Completed the 2008 Assessor protest and County Board of Equalization hearings
Completed the 2008 maps & corrections
Completed the 2008 protest and CBOE process
Continued project of listing & revaluing exempt & government owned properties that previously contained incomplete listings
Developed and implemented manufactured housing procedures to accomadate 2008 State Statute changes
Implemented Veterans Exemption notification letters and tracking system
Listed & valued all new subdivision plats & parcels
Processed and completed all filed Personal Property declarations
Reviewed and recommended values 72 binding arbitration requests for tax year 2007

Demand Indicators	2006	2007	2008 Est.	2009
Total Parcel Count Centrally Assessed Property	1,246.00	1,218.00	1,220.00	1,269.00
Residential Properties Appraised	198,002.00	196,845.00	203,500.00	207,750.00
Personal Property Parcels Appraised	18,852.00	18,782.00	19,200.00	18,745.00
Certification to Taxing Entities	287.00	323.00	355.00	300.00
Senior Citizens Exemptions	15,456.00	15,966.00	16,120.00	17,450.00
Deed Transfers Processed	27,744.00	25,943.00	27,500.00	30,000.00
Veteran Exemptions	0.00	0.00	0.00	195.00
Calls Received by Customer Service	0.00	0.00	0.00	30,000.00
Breakdowns & Combinations Processed	153.00	202.00	150.00	175.00
New Plats Processed	180.00	184.00	196.00	202.00
Higher Level Appeals Cases Filed to BAA	292.00	635.00	500.00	575.00
Commercial/Industrial Properties Appraised	6,301.00	6,547.00	6,500.00	6,100.00
Vacant Land Properties Appraised	12,301.00	12,439.00	11,454.00	11,500.00
Agricultural Acres Appraised	17,386.00	17,643.00	17,643.00	17,700.00
Building Permits Reviewed	7,136.00	5,864.00	6,485.00	5,800.00
Real Property Sales Reviewed	20,517.00	20,938.00	21,893.00	21,900.00
Certification to Individual Cities	14.00	13.00	13.00	13.00
Certification to School Districts	9.00	9.00	9.00	9.00
Calculate Increment for Tax Increment Districts	8.00	8.00	6.00	7.00

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		2006	2007	2008 Est.	2009
Administrative Resposibilities					
Resource:	FTE's to complete Administrative Processes	30.00	30.00	30.00	30.00
Service:	Provide Administrative Functions with accuracy,timeliness, professionalism	100%	100%	100%	100%
Property Valuation all Types					
Resource:	FTE's to Complete Appraisal Valuations	37.00	37.00	37.00	37.00
Service:	Accurate valuations for all parcels	204,599.00	204,543.00	205,000.00	206,581.00
Complete Abstract of Assessment and submit to Colorado Division of Property Taxation.					
Resource:	FTE hours to complete Abstract	240.00	240.00	240.00	225.00
Service:	Abstract of Assessment	1.00	1.00	2.00	2.00
Certify values to taxing entities.					
Resource:	FTEs to complete Certification	3.00	3.00	3.00	3.00
Service:	Accurate certification figures to taxing entities	287.00	323.00	355.00	300.00

BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners (BOCC) is the main policy-maker in the County. The BOCC also serves in an administrative, budgetary, and at times a quasi-judicial capacity. They serve as the Board of Equalization and the Arapahoe County Housing Authority. The BOCC holds regular business meetings and public hearings and represents the County on various governing bodies. The BOCC represents the citizens and landowners in the unincorporated portion of the County on all land use issues.

Department Accomplishments

Arapahoe County received the Colorado Lottery Starburst Conservation Award for use of lottery funds to preserve the Middle Bijou Creek in eastern Arapahoe County.

Arapahoe County transitioned the public works contract for the City of Centennial to the City.

Awarded more than $1.1 million in Community Development Block Grants for public facilities, housing and services that will benefit low-to moderate-income residents.

Colorado Parks and Recreation Association presented the Commissioners with the Columbine Organizational Award for their leadership and support of the County's Open Space Program.

Commissioners awarded $1.1 million of Scientific and Cultural Facilities District Tier III funds to 81 local art, cultural, scientific and historical organizations.

Commissioners hosted the Grand Opening of the Eastern Service Center in Bennett. The facility will house staff from Public Works Road and Bridge and Facilities and Fleet Management Department to better serve the eastern part of the county.

Commissioners presented toddler cars to an Aurora child care facility where more than 50 percent of the students are from low-income families.

Commissioners purchased 13 acres near Centennial Airport to increase the current Community Park to 91 acres of contiguous outdoor recreation land for Arapahoe County.

Denver Regional Council of Governments honored Arapahoe County and a coalition of 19 cities, towns and local organizations for efforts to improve the South Platte River corridor.

Hosted the third annual Arapahoe County Fair at the $8.5 million fairgrounds built with Conservation Trust Funds which are derived from Colorado Lottery dollars.

In association with the National Association of Counties, Inc, Arapahoe County launched a Prescription Drug Discount Card for county residents.

Provided $1.59 million in Aid to Agency funds to 16 agencies including Arapahoe/Douglas Mental Health Network, Aurora Interchurch Task Force, Comitis Crisis Center, Doctors Care and Special Transit, and Food Bank of the Rockies.

The Commissioners disbursed $12.5 million for open space, parks and recreation projects. The Commissioners awarded the County's second annual "Our Progress Takes Flight Stewardship" award to the South Platte Working Group.

The Commissioners purchased a conservation easement on Middle Bijou Creek Ranch in eastern Arapahoe County preserve open space.

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 to ensure alignment with the County's mission, vision and values. The Special Assistant assists the BOCC in developing policies and procedures to ensure that project and program due diligence is performed and long-term goals and objectives are identified, as well as encouraging the use of project management methodologies. The Special Assistant is a central resource of information for BOCC sponsored projects.

Goals include assisting the Open Space Program with the implementation of project management methodologies and tools; 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 provides executive level support for the Board of County Commissioners and staff support to Communication Services 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 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; management of the Metropolitan Mayors and Commissioners Youth Award program for Arapahoe County; 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

Identified department efficiencies as directed by the BOCC

Implemented improvements to the Lobbyist information process

Oversaw and managed Arapahoe County's advisory boards and committee appointment process, which consists of 277 members.

Oversaw the Arapahoe County selection process and assisted the BOCC in hosting the annual MMCYA County program and reception, which honors 20 teens who have overcome adversity.

Planned and implemented the annual program and reception for the 145 citizens who serve on the County's advisory boards and committees.

Planned and implemented the third VIP Fair Dinner at the Arapahoe County fairgrounds for 230 guests.

Provided executive level support to five the County Commissioners.

Represents Arapahoe County on the Metropolitan Mayors and Commissioners Youth Award Board of Managers

Served on the County team that planned and implemented the 2008 Arapahoe County Fair

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 staff support to Communication Services and the Special Assistant to the Board.

CLERK & RECORDER'S OFFICE

The Arapahoe County Clerk & Recorder's Office, with a staff of 119 dedicated employees, is responsible for recording deeds, issuing marriage licenses and passports, registering automobiles, renewing drivers' licenses, registering voters, administering elections, processing campaign finance reporting, and maintaining records for the Board of County Commissioners.

Department Accomplishments

01) Successfully conducted a 2008 Primary and General Election.
02) Processed 140,000 permanent mail-in election ballot requests for Arapahoe County citizens.
03) Designed www.arapahoevotes.com web site for the citizens of Arapahoe County to easily access voter information.
04) Received a $60,000 HAVA grant to purchase portable ADA voting booths.
05) Served as a pilot county for the new statewide voter registration system.
06) Increased high school students' participation as election judges in 2008.
07) Issued 30% more passports this year compared to previous year with existing staff.
08) Began recording manufactured home titles according to HB08-1260.
09) Installed new equipment for upgraded motor vehicle system.
10) Added two additional driver license stations: one in Littleton, and one in the Southeast office.
11) Enhanced security measures in offices.
12) Analyzed motor vehicle work procedures.
13) Provided information to citizens through various outreach initiatives.
14) Participated on the CCCA Legislative Committee.
15) Expanded Electronic Data Management System (EDMS) to include Risk Management and County Purchasing Card documentation.

Demand Indicators	2006	2007	2008 Est.	2009
Total Revenues (millions)	10.70	10.10	9.90	9.80
Total Expenses (millions)	7.98	7.80	10.30	9.10
FTE's	116.00	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 departments. Provide public access to information in a professional, efficient manner to the constituents of Arapahoe County.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
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	117.00	117.00	119.00	119.00
Transcribe minutes from public meetings					
Resource:	Full time employees	2.50	2.50	2.50	2.50
Service:	Meeting minutes completed	422.00	430.00	526.00	430.00
Daily reconciliation of four Motor Vehicle offices, Driver's License, Recording and miscellaneous deposits.					
Resource:	Full time employees	3.50	4.00	4.00	4.00
Service:	General fund revenue collected ($ millions)	10.60	9.90	9.90	9.80

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 340,000 eligible electors. The Election Division employs over 1600 election judges on Election Days for the even year elections and acquires approximately 200 polling sites. The Division prepares the notices of election and the TABOR Tax booklet for the County and political subdivisions that coordinate their elections with the County. The Division is responsible for programming and preparing the voting machines for Election Day, early voting sites and the mail-in ballots. The Division maintains candidate and issue committee filings, pursuant to the Campaign Finance Reporting Act.

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		2006	2007	2008 Est.	2009
Maintain and upgrade firmware for voting machines					
Resource:	Full Time Employees	2.00	2.00	2.00	2.00
Service:	Voting Machines	1,403.00	1,391.00	1,325.00	1,325.00
Maintain Voter Registration Database					
Resource:	Full Time Employees	11.50	11.50	12.50	12.50
Service:	Voter Turnout - General Election	240,000.00	135,000.00	256,500.00	150,000.00
Increase Voter Participation					
Resource:	Eligible Registered Voters	350,000.00	330,000.00	340,000.00	365,000.00
Service:	Voter Registration Transactions	225,000.00	165,000.00	182,000.00	182,000.00

Motor Vehicle

Assist the citizens, dealers, and lienholders by providing express renewal, driver's license renewals, web site utilization, issuing plates and registrations for new purchases via mail, and dealer services. 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 applications for voter registration in the branch offices. Administer Colorado driver's license renewal program, first time licenses, motorcycle endorsements and Colorado identifications. Collect and disperse revenue to the appropriate governmental entities.

Mission:

Administer registration, titling, inspection, collection of revenue, recording of liens, and issuing driver's license renewals, first time licenses, motorcycle endorsements and Colorado identifications. Motor Vehicle enforces State statutes and regulations in order to effectively license motor vehicles in the State of Colorado.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
File Motor Vehicle Liens					
Resource:	Full Time Employees	72.00	72.00	71.00	72.00
Service:	Motor Vehicle Chattel Fees	465,301.00	493,485.00	488,000.00	500,000.00
Process Motor Vehicle Titles					
Resource:	Full Time Employees	72.00	72.00	71.00	72.00
Service:	Titles-Retained Fees	650,000.00	642,000.00	646,000.00	650,000.00
Total Amount of Revenue Collected by the Motor Vehicle Office					
Resource:	Full Time Employees	72.00	72.00	71.00	72.00
Service:	Total Amount of Revenue (less drivers license,titles,chattel fees)	5,033,147.00	4,800,000.00	5,500,000.00	4,933,400.00
Process Driver's License Renewals for Colorado Residents and Out of State Driver's Licenses for new Colorado Residents.					
Resource:	Full Time Employees	3.50	4.50	7.00	7.00
Service:	Number of Renewals	16,000.00	19,000.00	24,000.00	23,750.00

Recording

The Recording divison 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 Divison 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		2006	2007	2008 Est.	2009
Passports Issued					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Passport Fees Collected	23,700.00	150,000.00	162,500.00	150,000.00
Passports Issued					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Passports	790.00	5,000.00	6,500.00	6,000.00
Marriage License Fees Collected					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Marriage License Fees	28,700.00	32,000.00	26,600.00	26,600.00
Collect State Documentary Fee					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Document Fees	681,211.00	485,000.00	395,000.00	350,000.00
Marriage Licenses Issued					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Marriage Licenses Issued	3,848.00	3,800.00	3,800.00	3,800.00
Collect Recording Fees					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Recording Fees Collected	3,948,787.00	3,500,000.00	2,850,000.00	2,850,000.00
Record Real Estate Documents					
Resource:	Full Time Employees	18.00	17.00	17.00	17.00
Service:	Documents Recorded	169,276.00	175,000.00	143,868.00	145,000.00

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

2007 Annual Report distributed to nearly 100,000 households in Arapahoe County.

2008 Arapahoe County Fair Marketing and Sponsorship program which generated more than 20,000 people and $160,000 in sponsorships.

2008 Open Space Annual Report distributed to more than 150,000 households in Arapahoe County.

4-H marketing program, which increased membership and participation in the Arapahoe County Fair.

A renewed Employee Picnic program that increased morale among the workforce

Citizen Survey

Coffee with a Commissioner meetings with employees.

Community Meetings in eastern and western Arapahoe County.

Countyline News

Crisis Communication Plan

Employee Activities and Communication Team

Foster and Adoptive Parent Appreciation Month

Grand Opening of the Eastern Service Center

Handled nearly 4,000 print orders for 13 million impressions

Open Space Shareback and Grant ceremony

Quarterly Communication Meetings for Supervisors

Take Your Child to Work Day

Won several awards from the International Association of Business Communicators, 3CMA (City County Communication Marketing Association) and National Association of County Information Officers (NACIO)

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		2006	2007	2008 Est.	2009
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	12,191,667.00	13,000,000.00	14,500,000.00	13,600,000.00
Service:	Average cost per impression	0.04	0.03	0.03	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!, CSU Extension, Senior Resources, Housing and Community Development Services, Weatherization and Judicial Services. In addition, the Administrative Services Division provides support for the Arapahoe County Cultural Council and is responsible for the Volunteer Connections program and the County Veterans Service Officer (CVSO).

Department Accomplishments

Administrative Services Division, through Volunteer Connections received $12,500 from the Kaiser Foundation and Volunteers of America to coordinate Healthier Living classes to seniors in Arapahoe County.

Administrative Services Division, through Volunteer Connections, documented 8,059 volunteer hours worth $151,268 to Arapahoe County in 2008.

Administrative Services Division, through Volunteer Connections, received $12,000 in in kind contributions and donations for the 1st Volunteer Connections Award ceremony.

Administrative Services Division, through Volunteer Connections, recruited all volunteers for the July 2008 County Fair.

ADW won the 2007 Sloan Award Winner for Workplace/Life Balance.

ADW! 2008 Summer Job Hunt program served over 2,500 youth.

ADW! 50+ and Fabulous program served over 2,300 job seekers in 2007 and provided specialized services for this mature population serving over 300 businesses.

ADW! assisted over 35,000 job seekers during 2007 in our Workforce Centers.

ADW! centralized its operations in 2008 to the City of Greenwood Village, the economic hub of Metro Denver, to better serve the citizens and businesses of Arapahoe and Douglas Counties.

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 Homeland Security.

ADW! Employment First program earned over $131,000.00 for program and agency use.

ADW! has worked with over 1300 businesses in assisting with over 200 hiring events and over 150 job fairs.

ADW! is active in the regional workforce board for national business partnership & the Metro Denver 15M WIRED initiative. The movement towards a regional approach to economic & employment solutions to ensure Arapco & Dougco remain competitive.

ADW! Participates in the Department of Labor National Business Learning Partnership.

ADW! WIA Adult and Dislocated Workers programs exceeded all their performance measures at 100% for the PY07 year.

ADW! WIA Youth exceeded all their performance measures at 100% for the PY07 year.

ADW!'s intensive case management programs served 4,000 with support services, tuition, one on one career counseling and targeted skills assessment.

CSU - With the assistance of the Arapahoe County Department of Communications in the development of an updated 4-H Program Marketing Plan, 106 new members have enrolled in 4-H and 26 adults have enrolled as new 4-H leaders.

CSU Extension 4-H Youth Development Program worked with nearly 7,600 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 2008 Arapahoe County Fair and the 4-H and Open Class competition events.
Over 1600 exhibits will be received from 400 exhibitors.

CSU Extension has facilitated the union of Operation Military Kids & the Boys and Girls Clubs for Babysitting classes. 21 youth have registered so far.

CSU Extension, Master Gardeners and Wildlife Master Volunteers served over 10,000 clients in response to telephone and walk-in requests for information. Volunteers have presented over 40 programs to the residents of the County.

CSU has developed a strong collaboration with Aurora Housing and Aurora Community Connections.

CSU-A successful College Preparation Forum attracted 10 colleges and universities to participate. Fifty-two low-income and minority youth participated.

CSU-Completion of construction of the large animal wash rack will provide for improved safety at the County Fair and other livestock events at the fairgrounds.

CSU-The Youth Development and School Enrichment Program has trained 22 parent volunteers to assist/lead youth programs, all Spanish speaking translators to create a bilingual environment to ensure a successful youth program.

HCDS administered the Arapahoe County Housing Authority, including approximately 230 Housing Choice Vouchers for rental assistance (Section 8).

HCDS completed 11 projects for the City of Centennial using 2007 CDBG funds.

HCDS completed approximately 29 projects using 2007 Community Development Block Grant Awards in the service area.

HCDS participated in using HOME funds for the construction of 8 Habitat homes, rehabbing a 21 unit (EHDC) and a 103 unit (Forest Manor) apartment complex, rehabbing 6 single family homes, and funding 2 group homes for developmentally disabled.

HCDS provided down payment and closing cost assistance using HOME Grant funds for 20 first-time homebuyers in our service area.

HCDS utilized a portion of the County's Private Activity Bond (PAB) allocation of $1.1 million for the acquisition and rehabilitation of 285 multi-family units (Brentwood)in the City of Aurora in partnership with the City of Aurora.

Judicial Services expanded pretrial supervision to include misdemeanor cases. In 2007, of 39 misdemeanor defendants ordered pretrial supervision, 28 posted bond and were supervised by Pretrial.

Judicial Services placed 5,531 offenders completing 189,896 community service hours for a total of $3.8 million indirect, unpaid service hours to the community.

Judicial Services Pretrial failure to appear rate in 2007 was 5% and is 4% for 2008.

Judicial Services reinstated the Juvenile Organized Work Program on June 23, 2007 providing a total of 1,018 man hours and 19 Saturday work projects in the community.

Judicial Services-in 2007, of 77 new GPS court orders, 35 defendants posted bond and were supervised by Pretrial Services. For the first 6 months of 2008, Pretrial Officers have supervised an additional 25 GPS defendants.

Judicial Services-The Criminal Justice Planning Coordinators assisted with the organization of the Court Date Callback Program for County Courts and through the Pretrial Program for District Court offenders.

Judicial Services-The Criminal Justice Planning Coordinators continue to complete and present a monthly, in-depth, jail population analysis to the Arapahoe County Justice Coordinating Committee.

Judicial Services-The Toy Project, in 2007, donated 4,247 hand made toys and blankets to non-profit agencies for seniors and children in need of assistance.

Senior Resources applied for and received a renewal of the Chore Services Grant which was renewed at the level of $80,000, up from the previous award of $50,000.

Senior Resources participates on a number of community committees such as Arapahoe Cnty Council on Aging, Tri County Health's Fall Prevention Task Force, Senior Hub's Advisory Council, Healthier Aurora, and Denver Regional Mobility and Access Council

Senior Resources partnered with Volunteer Connections to begin bringing the Healthier Living Program to residents of low income senior housing throughout the county.

Senior Resources provided 11,500 transportation trips to medical appointments, senior dining centers, and grocery stores to 448 individuals in Arapahoe County.

Senior Resources provided Christmas gifts to 300 Homemaker clients through our partnership with Home Instead Home Care.

Senior Resources provided handmade blankets provided by Judicial Service's Court Ordered Community Service Program to 114 new program participants.

Senior Resources provided heavy duty chore services to over 200 seniors in Arapahoe County during the past year.

Senior Resources provided Homemaker Services to 417 elderly and disabled clients in Arapahoe County allowing them to maintain their highest level of independence.

Senior Resources provided info/assistance to over 1000 residents by providing referrals or info about programs such as handyman services, housing, home care services, Meals on Wheels, weatherization, food stamps, medical and emergency assistance.

Senior Resources was awarded a CDOT 5310 grant to purchase 2 wheelchair accessible 12 passenger busses to increase our transportation capacity.

Senior Resources worked in partnership with Volunteers of America, The Senior Hub, and Housing and Community Development to bring Meals on Wheels services to residents of Eastern Plains area.

Weatherization Division piloted an alternative energy program and installed 5 solar panels on low-income housing.

Weatherization Division provided approximately 145 Crisis Intervention Projects during the 2007/2008 winter season in response to heating emergencies.

Weatherization Program provided energy conservation services to 892 homes for the 2007-2008 program year, 158 more homes than the previous program year.

Weatherization Program replaced 160 older furnaces in low-income housing with new high-efficiency furnaces during the 2007-2008 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		2006	2007	2008 Est.	2009
To fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allotted	1,212,786.00	1,107,925.00	1,100,000.00	1,100,000.00
Service:	Tier III applications reviewed	97.00	97.00	85.00	85.00

Arapahoe/Douglas Works!

Arapahoe/Douglas Works! (ADW!) is funded 100% 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 and occupational skill development, Career counseling, Case management and Job placement. Funds are from the Workforce Investment Act (WIA), Wagner Peyser, Temporary Assistance to Needy Families (TANF) and Employment First (Food Stamps). ADW! partners with other county departments, numerous community based organizations and educational institutions such as Human Services, AARP, The Learning Source for Adults/Families, Housing Authorities and Community Colleges. ADW! works closely with the business community, chambers of commerce and economic development as well to bridge job seekers and employers. A strategic partnership with the Metro-Denver business community is vital for the successful connection between demand and supply of talent.

Mission:

Four Key Results:
1) 100% Employment for those that want to work.
2) Exceeding all performance measures.
3) Preferred workforce center for Employers and Job Seekers.
4) 100% Customer Service.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Youth Participants - Average Earnings / Wages					
Resource:	FTE	0.00	0.00	0.00	6.00
Service:	Average Earnings	0.00	0.00	0.00	22.00
Dislocated Worker Participants - Average Earnings / Wages					
Resource:	FTE	0.00	0.00	0.00	5.00
Service:	Average Earnings	0.00	0.00	0.00	15,000.00
Adult Participants - Average Earnings / Wages					
Resource:	FTE	0.00	0.00	0.00	8.00
Service:	Average Earnings	0.00	0.00	0.00	10,900.00
Youth Participants - To have youth earn a diploma or equivalent					
Resource:	Youth enrolled	0.00	0.00	216.00	216.00
Service:	Attainment of Degree or Certificate	0%	0%	36%	36%
Youth Participants - To place youth in unsubsidized employment					
Resource:	FTE	0.00	0.00	5.00	6.00
Service:	Placement in Employment or Education Measure 57%	0%	0%	57%	57%
Temporary Assistance to Needy Family (TANF) Participants - To have "all-family" in countable work activities					
Resource:	FTE	0.00	0.00	15.00	6.00
Service:	All-Family participation rate	0%	50%	50%	50%
TANF Participants - To have two-parent families in countable work activities					
Resource:	FTE	0.00	0.00	2.50	1.50
Service:	Two-Parent participation rate	0%	90%	90%	90%
Dislocated Worker Participants - To assure job retention					
Resource:	Support service assistance ($)	79,468.00	0.00	90,500.00	75,000.00
Service:	Employment retention rate	0%	0%	92.5%	91.5%
Dislocated Worker Participants - To place individuals in unsubsidized employment					
Resource:	FTE	0.00	0.00	4.00	5.00
Service:	Entered employment rate	0%	0%	91%	91%
Adult Participants - To assure job retention					
Resource:	Support service assistance ($)	105,204.00	0.00	118,500.00	90,000.00
Service:	Employment retention rate	0%	0%	86%	86%
Adult Participants - To place individuals in unsubsidized employment					
Resource:	FTE	3.00	0.00	8.00	8.00
Service:	Entered employment rate	83.87%	0%	86%	86%

Colorado State University Extension

*To provide educational information on Agriculture, Urban Horticulture, Consumer & Family Issues, 4-H, Natural Resources and Community Development.
*To coordinate Arapahoe County 4-H and open class activities through the Fair Planning Committee.
*To provide quality 4-H and Youth Development programming to the youth in the County.
*To administer the Commodity Food Program, commonly known as TEFAP (The Emergency Food Assistance Program).

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		2006	2007	2008 Est.	2009
To deliver nutrition, food security information to qualified clients.					
Resource:	FTE in program support	0.00	1.00	1.00	1.00
Service:	Clients reached through classes.	0.00	100.00	100.00	100.00
To administer grant money in support of commodity food program.					
Resource:	FTE Hours to administer grant funds.	0.00	10.00	15.00	15.00
Service:	Food Banks Served	0.00	10.00	16.00	16.00
Manage commodity food program to supply food banks.					
Resource:	FTE Hours to manage food program.	0.00	360.00	360.00	360.00
Service:	Food banks served	0.00	16.00	16.00	16.00
To provide an opportunity for 4-H members to have projects evaluated and to compete.					
Resource:	# of exhibits at the Fair	0.00	398.00	1,300.00	1,400.00
Service:	Successful completion events held.	0.00	7.00	7.00	7.00
Develop collaborator programming with youth oriented organizations, agencies and schools to increase participation in after school programs					
Resource:	Youth Development & Enrollment Coordinator	0.00	1.00	1.00	1.00
Service:	Agencies / Organizations / Alliances	0.00	20.00	35.00	50.00
Involve youth in 4-H clubs and enrichment activities.					
Resource:	# of FTE with 4-H and enrichment as primary responsibility.	4.00	3.00	3.00	3.00
Service:	# of youth participating	1,812.00	4,100.00	4,500.00	4,800.00
Update CSU Educational Website					
Resource:	Website available	1.00	1.00	1.00	1.00
Service:	Average site visits per year	30.00	9,000.00	10,000.00	15,000.00
To 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.	650.00	650.00	700.00	800.00
Service:	# of new volunteers recruited and trained.	60.00	45.00	190.00	190.00

Community Resources Administration

*Performance of a variety of supervisory, administrative and monitoring duties associated with the direction of the the Community Resources Department including: Arapahoe/Douglas Works!, CSU-Cooperative Extension, Senior Resources, Housing & Community Development Services, Weatherization and Judicial Services.
*Provide fiscal accountability for all divisions and grant activities.
*Provide staff support to the Arapahoe County Cultural Council.
*Provide volunteer coordination for the department through the Volunteer Connections Program.
*Provide representation for Arapahoe County on various committees and boards in the community.
*Coordinate the County Veterans Service Officer (CVSO) activities.

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		2006	2007	2008 Est.	2009
Create positive volunteer experiences for all involved through exceptional delivery of services.					
Resource:	Volunteer Hours	0.00	8,059.00	6,936.00	9,960.00
Service:	Dollars Contributed to Arapahoe County	0.00	151,267.00	125,000.00	200,000.00

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, but are not limited to:
1) Burial Assistance:
- provide veterans within Arapahoe County the information regarding their burial allowance
- advise and assist family members of veteran collection of death pension
2) Health Services:
- assist veterans in processing claims for medical benefits
- assist and coordinate with veteran's Medicaid cases
3) Educational Benefits:
- coordinate VA training assistance

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.

Housing & Community Development Svcs

Improve housing conditions and community facilities for low/moderate income persons.
Upgrade community services to benefit low/moderate income persons.
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		2006	2007	2008 Est.	2009
American Dream Downpayment Incentive					
Resource:	Estimated Funds	22,618.00	49,516.00	7,459.00	7,459.00
Service:	Estimated Projects	2.00	5.00	1.00	1.00
Centennial CDBG Projects					
Resource:	Estimated Funds	227,054.00	244,536.00	495,592.00	495,592.00
Service:	Estimated Projects	9.00	11.00	8.00	10.00
HOME Program Income					
Resource:	Funds received	191,306.00	219,258.00	141,000.00	300,000.00
Service:	Projects assisted	5.00	13.00	8.00	2.00
Community Development Block Grant Program Income					
Resource:	Funds received	21,350.00	6,428.00	10,000.00	10,000.00
Service:	Projects assisted	5.00	9.00	5.00	5.00
Section 8 Vouchers					
Resource:	Funds expended	12,390.00	19,390.00	24,000.00	24,000.00
Service:	Number of vouchers	41.00	71.00	71.00	71.00

Judicial Services

To provide Pretrial Release Services to courts, District Attorney & Public Defender Offices for bond information & supervision of offenders prior to sentencing.
To provide Electronic Home Detention and Global Positioning to pretrial offenders ordered by the court to be placed on enhanced supervision.
To provide screening, placement & monitoring of adult/juvenile offenders ordered by court to complete specified number of AS/UPS (Alternative Services/Useful Public Services) service hours.
To provide a sentencing alternative to courts for community residential & non-residential placement of diversion & transition offenders approved by the Community Corrections Board.
To provide 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		2006	2007	2008 Est.	2009
To provide transition, residential community corrections placement to offenders from the Department of Corrections.					
Resource:	Transition Residential revenues	2,459,236.00	2,780,950.00	3,061,773.00	3,182,048.00
Service:	Average daily population	190.00	208.00	226.00	231.00
To provide diversion, residential community corrections placement to offenders as a direct sentence.					
Resource:	Residential Diversion revenues	2,085,356.00	2,139,192.00	2,286,124.00	2,589,719.00
Service:	Average daily population	161.00	160.00	168.00	188.00
To continue to maintain successful termination rate for completion of AS/UPS hours & offender's compliance with court order.					
Resource:	AS/UPS Successful Terminations	4,972.00	4,674.00	4,780.00	4,850.00
Service:	% of AS/UPS Successful Terminations	87%	86%	87%	88%
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	178.00	160.00	150.00	160.00
Service:	Total cost savings to community (in dollars)	2,466,848.00	2,614,019.00	2,625,250.00	2,650,000.00
To interview, screen and place offenders in recipient services agencies to complete court-ordered AS/UPS hours.					
Resource:	Total New AS/UPS Cases	5,492.00	5,531.00	5,350.00	5,550.00
Service:	Total AS/UPS hours completed	199,319.00	189,896.00	198,275.00	194,250.00
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	4.50	7.00	9.00	9.00
Service:	Total cases supervised	1,437.00	1,173.00	1,300.00	1,430.00
To interview eligible felony and misdemeanor domestic violence detainees booked into Detention Facility for purposes of bond information & recommendations.					
Resource:	Number of Pretrial Staff	4.50	7.00	9.00	9.00
Service:	Total eligible detainees interviewed	3,650.00	3,647.00	3,250.00	3,750.00

Senior Resources - Homemakers

Both the County General Fund and Community Service Block Grant (CSBG) portions of the Homemaker Program exist to provide light housekeeping services to eligible residents of Arapahoe County, assist clients to remain in their own homes for a greater length of time, provide a safe and healthy living environment, provide information and referral to clients and their families to enable them to access other programs that may be of benefit to the client, and to observe and report changes in clients' health or lifestyle that might indicate a need for additional service.

The Homemaker Program will be supplemented by a new Chore Services Program Grant that will provide heavy housekeeping, organizing and packing for moves to subsidized housing, cleaning for HUD inspections, yard work, and snow shoveling for eligible seniors age 60 and over to enable them to remain independent for a longer period of time. Clients in this program will receive information and referral services also.

Mission:

To provide light, routine housekeeping 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		2006	2007	2008 Est.	2009
Senior Resources/Chore Services will provide heavy housecleaning, organiziation and packing, and yard work to seniors age 60 and over to assist them in maintaining their independence and safety at home. Grant award increase in 08-09.					
Resource:	1.75 FTE Chore Svc Workers ($ salaries)	0.00	25,000.00	50,000.00	91,400.00
Service:	Citizens Served	0.00	100.00	168.00	195.00
To provide bi-monthly housekeeping services using CSBG grant funds to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time Homemakers	8.00	8.00	7.00	7.00
Service:	Citizens served	396.00	400.00	300.00	300.00
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	52.00	40.00	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	0.00	1.00	1.00	1.00
Service:	Citizens served	409.00	350.00	642.00	642.00
To administer the program and insure that the division's workload is in complete compliance with grant					
Resource:	Full-time Division Manager	1.00	1.00	1.00	1.00
Service:	Citizens served	448.00	400.00	642.00	642.00

Senior Resources - Transportation Division

In 2006 DRCOG designated Arapahoe County as the recipient of Title III Older American's Act funding for transportation services for residents age 60 and over. The Senior Resources Division contracts with First Transit to provide door to door handicapped accessible transportation to medical, dental, and mental health appointments, Senior Dining Centers, grocery shopping, and trips to Food Banks. Senior Resources monitors the delivery of service under this contract. The Senior Resource Division plans for future transportation needs by seeking out additional funding sources.

Senior Resources plans for the future by working toward efficient delivery of services and seeking alternative or additional funding sources to deliver transportation.

Mission:

To ensure that transportation for Older Americans Act/State Funding for Seniors qualified clients is delivered as per contract requirements.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
To provide transportation to approved destinations using Older Americans Act (OAA)/State Funding for Seniors grant monies. Transportation services provided by First Transit under the name of First Ride Transportation Services.					
Resource:	Older Americans Act $ for Arapahoe County	354,132.00	344,049.00	326,634.00	394,005.00
Service:	Number of transportation units provided	0.00	13,171.00	11,501.00	10,622.00

Weatherization

*Perform comprehensive home inspections, energy audits & computer based savings-to-investment analysis on all eligible clients' homes in accordance with State and Federal guidelines.
*Install and retrofit a variety of cost-effective energy conservation measures to reduce energy consumption.
*Perform combustion appliance safety tests, repairs, & efficiency tune-ups.
*Perform pre and post air-leakage tests on each home.
*Replace furnaces for health & safety or efficiency reasons.
*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		2006	2007	2008 Est.	2009
Provide maximum cost-effective services to each home weatherized.					
Resource:	Average cost of all materials installed per home (in dollars)	589.00	674.00	644.00	570.00
Service:	Average number of insulation measures per home at/or above 1.7:1 benefit/cost ratio	1.55	1.56	1.65	1.50
Reduce health and safety risks for clients' 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	2.50	3.00	5.00	5.00
Service:	Total number of furnaces replaced	47.00	136.00	142.00	170.00
Provide energy conservation services to as many eligible homes as possible.					
Resource:	Total number of FTE field staff	21.00	24.00	26.00	25.00
Service:	Number of homes served	695.00	732.00	680.00	886.00

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

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

Continued education programs for the public and private institutions

Implemented new comprehensive case management database (CME). About to implement phase II

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

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 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	2006	2007	2008 Est.	2009
Office tours, classes and lectures	20.00	45.00	50.00	55.00
Death Certificates processed	1,904.00	1,977.00	2,325.00	2,500.00
Autopsies	427.00	443.00	475.00	485.00
Death investigations	2,038.00	2,352.00	2,700.00	3,000.00
Out of county cases	51.00	52.00	70.00	65.00

Divisions

Coroner

Keeping accurate records of all reportable deaths including manner, cause, and circumstances of the death
Provide statistical information to government and research organizations
Inform the public regarding genetic causes of physical and mental illnesses
Develop statistical information regarding alcohol and drug abuse to the DAWN (Drug Abuse Warning Network) organization, Center for Disease Control and State agencies.
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		2006	2007	2008 Est.	2009
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	427.00	443.00	475.00	485.00
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	427.00	443.00	475.00	485.00
To investigate and report facts surrounding death					
Resource:	Number of Full time Investigators	4.00	6.00	7.00	7.00
Service:	Assist grieving families & work with law enforcement to determine circumstances surrounding death	2,038.00	2,352.00	2,700.00	3,000.00
To educate the citizens of Arapahoe County and increase public awareness					
Resource:	Total FTEs	11.00	12.00	12.00	12.00
Service:	Tours, classes and lectures	20.00	45.00	50.00	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 managment measures.

Divisions

Board of Equalization

To provide 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.
To inform the Commissioners of any perceived irregularities or concerns. To hire and manage competent referees who will hear appeals. To hire a competent consultant to evaluate the recommendations of the referees and Assessor's Office.
To coordinate 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:
*Provide 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.
*Assist the Board of County Commissioners in responding to requests from outside entities, etc. for a statement of position or action by the Board.
*Provide the Board of County Commissioners with advice and direction upon request.
*Review resolutions and minutes of proceedings of the Board of County Commissioners in a timely and effective manner.
*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

To vigorously initiate or defend legal actions, as directed by Colorado statutes or the Board of County Commissioners. To identify possible risks and exposures faced by the County. To adequately prepare witnesses and parties for depositions and trials. To continue to minimize the number and billings of outside attorneys retained to represent the interests of the County. To meet regularly with the Board of County Commissioners and provide a litigation update.

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, as well as mail processing and distribution.

Department Accomplishments

Completed move of A/D Works into a consolidated location in Greenwood Village

Construction of the new Eastern Service Center will be completed in Fall 2008

Distribution Management Manager obtained Executive Mail Center Manager (EMCM) certification

Fleet Management named #12 of the top 100 Fleets in America

Fleet Manager obtained Certified Equipment Manager (CEM) Certification

Installed handicap accessible ADA compliant ramp at the Administration I Building

Phase I of court expansion project successfully underway with work continuing for the next several years

Received a Certificate of Achievement from the Colorado Chapter of the American Public Works Association based on Fleet Management's dedication and commitment to be fiscally responsible and to provide exceptional customer service for the second year

Reorganized departmental structure to increase staffing efficiencies and productivity

The Fleet Management division maintained the ASE Blue Seal Award of Excellence for the third consecutive year.

Divisions

Administration

The Administration Division of Facilities & Fleet Management utilizes 4.5% of the department's general fund budget and consists of 3.5 full-time employees. This Division is responsible for overseeing the 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		2006	2007	2008 Est.	2009
Support other County Departments and Offices in support of their missions and responsibilities					
Resource:	Number of Pool Cars	9.00	8.00	8.00	8.00
Service:	Total Miles Driven	50,965.00	41,505.00	45,000.00	45,000.00
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	4.00	4.00	4.00	3.50
Service:	Total Department Employees Provided Support by Administration	107.50	108.50	107.00	109.00

Distribution Management

The Distribution Management Division utilizes 3.7% of the Department's general fund budget and consists of 5 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.

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		2006	2007	2008 Est.	2009
Provide the maximum level of service in the most cost effective manner possible.					
Resource:	Postage cost	426,449.00	365,382.00	390,380.00	417,087.00
Service:	Pre-Sort savings	47,717.00	43,337.00	57,647.00	52,356.00
Ensure timely and efficient mail delivery and processing for all County departments / elected offices					
Resource:	Number of pieces of mail	1,360,127.00	1,135,844.00	1,358,722.00	1,625,333.00
Service:	Total deliveries	30,211.00	30,498.00	15,715.00	32,390.00

Facilities Management

The Facilities Management Division is a service-oriented organization with many unique capabilities. This Division utilizes 60.2% of the department's general fund budget and consists of 70 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		2006	2007	2008 Est.	2009
To provide the highest level of maintenance service in all County facilities					
Resource:	Total Work Order Hours	80,932.00	91,333.00	97,486.00	99,922.00
Service:	FTE's	70.00	71.00	71.50	73.50

Fleet Management

The Fleet Management Division utilizes 26.8% 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		2006	2007	2008 Est.	2009
Provide a high level of service to all departments/elected offices in the most cost effective manner.					
Resource:	Total units in county fleet	921.00	921.00	924.00	924.00
Service:	Total work orders for service	5,029.00	4,921.00	5,000.00	5,000.00

Project Management Office

The Project Management Office (PMO) utilizes 4.8% of the department's general fund budget and consists of 5 full-time employees. The PMO staff coordinate and manage construction projects (ground-up construction, remodels, and renovations) in the 23 facilities owned 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		2006	2007	2008 Est.	2009
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	New Projects Assigned	20.00	23.00	25.00	27.00
Service:	Number of Project Managers	5.00	5.00	5.00	5.00

FINANCE

The Finance Department efficiently provides accurate, timely, and useful financial information and services to the County's internal management, as well as to the general public.

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 the Purchasing Division (procurement and vendor relations).

The Department provides support and advice to the Board of County Commissioners, Elected Officials, and operating departments related to financial issues, policy, and strategic planning.

Department Accomplishments

100% certification of purchasing staff through national requirements
Improved GASB 34 accounting guidelines for financial reporting
Improved open space sales/use tax countywide processes
Utilization of Purchasing Card for more vendor payments

Demand Indicators	2006	2007	2008 Est.	2009
Total number of County FTEs	1,827.35	1,909.75	1,942.50	1,946.25
Number of Funds	42.00	43.00	40.00	43.00
Total Budget (Adopted)	362.03	331.61	346.24	350.85

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) 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, fixed asset accounting, and SAP end user training. 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		2006	2007	2008 Est.	2009
Process invoices on time 100% of the time					
Resource:	Accounts Payable Staff	2.50	2.50	2.50	2.50
Service:	Invoices Processed	39,000.00	41,600.00	43,000.00	43,500.00
To receive GFOA Certification of Achievement for Excellence in Financial Reporting					
Resource:	Number of funds	42.00	43.00	40.00	43.00
Service:	Received Certificate	100%	100%	100%	100%
To receive unqualified audit opinion					
Resource:	Average number of accountants	4.00	5.00	6.00	5.00
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	1,815.00	1,830.00	1,845.00	1,845.00
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		2006	2007	2008 Est.	2009
To provide useful training to departments and elected offices on the budget and budget process.					
Resource:	Hours of training classes	0.00	10.00	10.00	10.00
Service:	Percent of survey respondents who replied training was useful	0%	98.4%	100%	100%
To provide training on the budget process, budget development, and budget management to departments and elected offices.					
Resource:	Hours of training classes	0.00	10.00	10.00	10.00
Service:	Number of attendees	0.00	142.00	100.00	100.00
To provide training to departmental budget staff on use of budget development and budget management systems					
Resource:	Hours of training classes	8.00	7.50	7.50	7.50
Service:	Number of attendees	41.00	31.00	36.00	36.00
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	40.9%	50.5%	55%	60%
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	99.9%	99.9%	100%	100%

Finance Administration

This division provides overall management of the Department of Finance, makes financial policy recommendations to the Board of County Commissioners and the operational offices and departments.

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.

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.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Obtain best value available using bids and price quotations					
Resource:	Requests for Proposal	100.00	300.00	350.00	400.00
Service:	Obtained best value	100%	100%	100%	100%
Obtain best pricing available using bids and price quotations					
Resource:	Internal Quotations	240.00	400.00	450.00	450.00
Service:	Obtained best pricing available	100%	100%	100%	100%
To meet all statutory requirements and County policies in performing the purchasing function					
Resource:	Number of Employees	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 aligning people strategies with business goals. These areas include recruitment/selection, employee development, benefits, compensation and system integration. This will have an impact on our employees, citizens and customers of Arapahoe County.

Department Accomplishments

Addition of more features for employee PeopleSoft "self-service" access.

Creation of the 2008 employee training and development program.

Implementation of streamlined compensation increase process.

Revision of the Human Resources Guidelines.

Successful completion of the Centennial contract transition.

Demand Indicators	2006	2007	2008 Est.	2009
# of County FTEs	1,827.35	1,909.75	1,942.50	1,946.25
Job applications processed	12,000.00	15,000.00	16,000.00	20,000.00
Average rate of pay	48,629.00	52,313.00	56,000.00	58,000.00
Average years of service	8.40	8.80	7.60	7.90
New Hires	158.00	190.00	240.00	210.00
Terminations	203.00	236.00	252.00	200.00
Training budget per employee (dollars)	20.00	20.00	40.00	36.00
Retirees	472.00	520.00	550.00	575.00
Training Participation, # of employees	364.00	350.00	425.00	475.00

Divisions

Human Resources Admin.

To provide effective Human Resource management by maintaining compliance with laws and regulations, providing training and development to increase job productivity, hiring and retaining qualified employees, providing comprehensive wages and benefits and assisting managers with employee and workforce issues.

Mission:

To design, implement, and maintain a human resources systems to include recruitment/selection, training, benefits, compensation and employee relations which will create a positive work environment and thereby assist the organization in satisfactorily serving the citizens and customers.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Development of paperless workflow process					
Resource:	FTE hours to complete	0.00	0.00	1,200.00	400.00
Service:	Increase efficiencies and response to our customers, # of documents processed	14,400.00	16,200.00	9,000.00	5,400.00
Development of Wellness Program					
Resource:	FTE hours to complete	0.00	0.00	300.00	300.00
Service:	To encourage healthy lifestyles in order to decrease health insurance costs	0.00	0.00	0.00	0.00
Development and Implementation of Idea Club					
Resource:	FTE hours to complete	0.00	500.00	500.00	500.00
Service:	Fiscal and budgetary responsibility as a result of innovative and creative thinking, potential reward $'s	0.00	0.00	5,000.00	5,000.00
Revision of Performance Evaluation Tool					
Resource:	FTE hours to complete	0.00	750.00	1,000.00	500.00
Service:	To transform county's mission, vision and values into job performance thereby improving county service levels.	1,811.00	1,822.00	1,842.00	1,907.00
Implementation of NeoGov, On-line application system					
Resource:	FTE Hours to complete	0.00	800.00	0.00	0.00
Service:	Increased availability and selection of highly qualified employees to better serve our customers, Pool of applicants.	8,000.00	10,000.00	16,000.00	16,000.00

Human Resources Training

The training division of Human Resources is responsible for the design and implementation of County sponsored training programs offered to Arapahoe County Government employees.

Mission:

To provide an ongoing extensive and comprehensive training and development programs which contribute to the growth and increased productivity of the workforce.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
On-Site training for all employees					
Resource:	FTE hours to prepare and complete comprehensive employee training program	130.00	150.00	170.00	180.00
Service:	Number of employees participating in training activities.	364.00	350.00	375.00	400.00

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 four main divisions: Finance & Administrative Services (FAS), Community Support Services (CSS), Children Youth & Family Services (CYF), and Child Support Enforcement (CSE). The department is also supported by staff from the County Attorney's Office in the Legal Division.

Department Accomplishments

CSE - Formalized several collaborations to maximize the financial and emotional support children receive. Our new partners include the Sheriff's Office, A/D Works!, and the Office of Dispute Resolution.

CSE - Received recognition for meeting all ten of the IV-D (Child Support) Task Force performance indicators to improve the lives of children.

CSE - Successfully finalized transition of the Child Support Enforcement program from the District Attorney's Office to the Department of Human Services by completing our re-location to CentrePoint.

CSS - Implemented a Quality Improvement Initiative to tie all state and federal case audits to training.

CSS - In the first 6 months of 2008 decreased the number of applications for all cases that Exceed Processing Guidelines by 40.1%; decreased same for Food Assistance by 37.5%.

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 - Recently implemented the LINKs project to assure immediate, thorough focus on early permanency planning designed to increase family participation, decreased time a family is open for services and increase the resolution and stability rates.

CYF - YTD 2008: 82.6% of all reunifications (with parents or other relatives) occurred within 12 months of the date of removal. Federal Goal: at least 76.2%.

CYF - YTD 2008: 92.5% of children in placements have had 2 or fewer placement moves within 12 months.

FAS - In the first 6 months of 2008 the Fraud Investigations Unit completed 100 investigations, disqualifying 74 people from programs they defrauded and establishing over $300,000 in collectable claims.

FAS - The Claims Recovery Unit has analyzed over 2,000 CBMS discrepancies resulting in over $1.0 million in claims which have been sent to Legal for collection.

FAS - The department continues to operate in a fiscally responsible manner, while maximizing state and federal funding and holding expenditures under budget. This allowed the department to return money back to be used in other areas of the County.

Demand Indicators	2006	2007	2008 Est.	2009
CSS - The number of TANF cases	2,084.00	1,253.00	1,300.00	1,000.00
CSS - The number of Family Medicaid cases	15,786.00	16,263.00	16,500.00	18,000.00
CSS - The number of Adult Medicaid cases	6,933.00	7,991.00	8,000.00	9,000.00
CSS - The number of Food Assistance cases	9,877.00	9,707.00	10,000.00	10,500.00
CSS - The number of Old Age Pension cases	2,869.00	2,972.00	3,000.00	3,100.00
CSS - The number of Aid To Needy Disabled cases	420.00	528.00	550.00	500.00
CSS - The number of Child Care cases	1,776.00	1,670.00	1,700.00	1,500.00
CYF - The number of Permanency Planning cases	1,244.00	1,353.00	1,400.00	1,500.00
CYF - The number of Child Protection cases	1,037.00	976.00	1,000.00	1,000.00
CYF - The number of Youth Services cases	429.00	390.00	400.00	450.00
CYF - The number of Adult Protection Cases	147.00	166.00	175.00	175.00
CYF - The number of Children in Out-of-Home Placement	504.00	507.00	500.00	500.00
CYF - The number of Subsidized Adoptions cases	974.00	1,049.00	1,100.00	1,200.00
CSE - The number of Children Born out of wedlock	8,314.00	9,000.00	9,600.00	9,600.00
CSE - The number of Enforcing cases	13,685.00	14,000.00	14,400.00	14,800.00
CSE - The amount of Child Support due (in millions)	34.40	35.80	37.20	38.60
CSE - The number of cases with Arrears due	11,928.00	12,000.00	12,000.00	12,000.00
FAS - The number of CBMS Claims (prior to 6/1/06) to validate	0.00	22,173.00	20,000.00	17,000.00

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		2006	2007	2008 Est.	2009
To increase by 1.5 percentage points medical support provided.					
Resource:	Cases with medical support ordered	6,217.00	6,338.00	6,550.00	7,000.00
Service:	Percent of cases with medical support provided	53%	52.5%	54%	55.5%
To increase by 2 percentage points the orders that contain a medical support provision.					
Resource:	Cases with support orders	7,835.00	8,013.00	8,100.00	8,800.00
Service:	Percent of cases with medical support ordered	79%	79.1%	81.1%	83.1%
To increase by 1.24 percentage points the amount of child support paid.					
Resource:	Amount of child support due (in millions)	34.40	35.80	37.20	38.60
Service:	Percent of child support collected	63.8%	64.3%	65.5%	67%

Children Youth & Family Services

The Children Youth & Family Services division is involved with assisting children and adults who have been abused or neglected, present a danger to themselves or the community, need placement services, need protective services, or in the case of children, need adoptive services.

Mission:

The Children Youth & Family Services division builds strong communities by promoting the safety, independence and stability of individuals and families.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
To decrease the number of children in foster care with a founded incident of abuse/neglect while in care, goal is 0.57%.					
Resource:	Children in foster care	0.00	0.00	550.00	550.00
Service:	Percent of founded incidents of abuse/neglect	0%	0%	0.05%	0.5%
To increase the percent of children in foster care less than 12 months who had 2 or fewer placements, goal is 85%.					
Resource:	Foster care cases with 2 or fewer placements	710.00	531.00	700.00	300.00
Service:	Percentage of cases with 2 or fewer placements	83.1%	87.6%	88%	89%
To maintain, under the federal goal of 6.1%, the percentage of children removed from home who had a prior reunification within 12 months.					
Resource:	Children removed with a prior removal within the last 12 months	31.00	29.00	30.00	30.00
Service:	Percent removed with a prior removal within the last 12 months	5.8%	6%	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. All such assistance is 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		2006	2007	2008 Est.	2009
Maintain Food Stamp error rate at or below state average.					
Resource:	State Food Stamp Error rate	7.13%	7.45%	7.5%	7.5%
Service:	Arapahoe County Food Stamp Error rate	7.61%	6.81%	6.75%	6.75%
To decrease the number of cases Exceeding Processing Guidelines by 25% for 2008.					
Resource:	Number of Pending cases	0.00	2,913.00	2,500.00	2,500.00
Service:	Cases Exceeding Processing Guidelines	0.00	1,140.00	200.00	350.00
To increase the Work Participation Rate by 10 percentage points.					
Resource:	Number of TANF cases	2,084.00	1,253.00	1,300.00	1,000.00
Service:	Work Participation Rate	18.5%	20.4%	30%	40%

Finance and Administration

The Finance & Administrative Services Team performs a wide variety of support services for the department through several teams including; Finance and Budget, Record/Information Management, Office of Process Improvement, Fraud Investigations and Claims Recovery.

Mission:

As the Finance & Administrative Services Team, we will adapt to a changing environment and support the client through cooperation with others, while excelling in the delivery of Human Services programs to the Arapahoe County community.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
To process Intentional Program Violations.					
Resource:	Staff	0.00	0.00	3.00	3.00
Service:	Number of Intentional Program Violations processed.	0.00	0.00	200.00	200.00
To investigate possible program fraud incidents.					
Resource:	Staff	0.00	0.00	3.00	3.00
Service:	Number of investigations completed	0.00	0.00	225.00	250.00
To validate CBMS overpayment discrepancies that were established prior to 6/1/2006.					
Resource:	Claims Recovery staff	0.00	3.00	3.00	3.00
Service:	Discrepancies Analyzed	0.00	800.00	2,600.00	2,800.00

INFORMATION TECHNOLOGY

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

The Department's key responsibilities include setting and supporting the County's standards for computing and technology. Information Technology also does the architectural design, maintenance, and monitoring of the secure voice and data networks. The department serves as a support system for the PBX phone system, voicemail system, and network and application services. Along with the enterprise services including email, document management, and Enterprise Resource Planning (ERP); provide analysis and research to recommend business applications; provide project management services, training for County employees on voice and desktop infrastructure applications; and provide management information on technology services.

The Information Technology Department's vision is to be the County's preferred IT provider; a department that operates as one team; a proactive and efficient operation; a credible and influential technology and business partner with County departments and offices.

Department Accomplishments

01 - Completed a re-structuring of the IT organization.

02 - Expanded our use of the the Internet and services on the Web to improve accessibility of County information and serivces to citizens through partnering with the Treasurer's Office to provide e-payment for tax collection online.

03 - Implemented efficiencies in IT by upgrading the incident, problem and change management system, and the introduction of industry best practices for these functions.

04 - Improved the quality of IT solutions through the implementation of formalized Quality Assurance, utilizing a testing tool and new processes.

05 - Ensured e-discovery compliancy in partnership with other County Offices and Departments through well defined and effective e-mail retention and archive solutions.

06 - Developed an IT strategic technology roadmap in alignment with County goals and objectives.

07 - Tested the Continuity of Operation (COOP) recovery for all tier one application and services.

08 - Improved productivity and decreased operational costs through implementation of PeopleSoft workflow for business operations and conversion to Qwest Metropolitan Optical Ethernet (QMOE) services for wide area network transport.

09 - Upgraded SAP and the Judicial Tracker application. Worked with the Sheriff's Office to implement several regional collaborative solutions including VINE for victim notification and Coplink for investigations.

10- Completed the needed technology refresh replacement for over 700 County computing devices, including the Sheriff Patrol laptops and State owned machines for Human Services.

11 - Transferred all Intelligent Printer Data Stream (IPDS) based printing to the Print Shop.

12 - Ensured a clear understanding of ongoing technology related costs associated with business decisions through thorough business analysis as a part of all IT projects, providing return on investment recommendations where possible and appropriate.

13- Completed numerous office moves, including the new ADWorks! location, Human Services Child Support Enforcement relocation and Facilities move to Arapahoe Plaza.

14 - Completed phase III of our server consolidation efforts using VMWARE.

15 - Completed a security audit.

16 - Improved COOP through implementation of a new backup strategy and system.

17 - Completed conversion from analog to digital voice mail system in prepartion for VoIP.

18 - Assisted the Human Services case workers in increasing their efficiency through becoming mobile with the use of laptops in the field.

Demand Indicators	2006	2007	2008 Est.	2009
01. Service Desk events	27,286.00	27,450.00	25,288.00	26,200.00
02. Number Changes Processed	0.00	9,438.00	10,028.00	0.00
03. Web page hits in millions	28.10	46.00	53.00	55.00
04. Web page views in millions	15.10	19.00	22.50	25.00
05. Number of voice ports- telephones and fax	3,183.00	3,250.00	3,292.00	3,192.00
06. Number of PCs, Laptops and Mobile Devices Supported	0.00	2,380.00	2,540.00	2,630.00
07. Number of Printers and Scanners Supported	0.00	0.00	0.00	0.00
08. Number of physical servers	127.00	115.00	105.00	95.00
09. Number of virtual servers	14.00	45.00	81.00	100.00
10. Number of production applications internally hosted	165.00	187.00	195.00	205.00
11. Number of interfaces supported to externally hosted production applications	0.00	9.00	9.00	11.00
12. Maintenance Hours- Existing Systems	78,150.00	41,601.00	36,423.00	39,012.00
13. Project Hours - Complete and In-progress projects	18,318.00	29,473.00	29,078.00	29,275.00

14. Projects Completed	63.00	44.00	68.00	67.00
15. Number of I.T. Training Classes	126.00	139.00	144.00	141.00
16. Number of I.T. Training Class Participants	577.00	536.00	956.00	900.00

Divisions

Administration

The Administrative Division of Information Technology provides leadership and staff support for the Information Technology Department. IT Administration is comprised of the Director and two full time administrative assistants. Key responsibilities 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, E-Team secretarial support, and coordination for department training and travel.

Mission:

Partnering with all County Departments and Elected Offices to utilize voice communications and computer technology in providing exceptional service to the citizens of Arapahoe County. "Driven by business, inspired by technology."

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
99.5% Application Availability - availability includes scheduled maintenance downtime					
Resource:	# of supported applications	165.00	187.00	195.00	205.00
Service:	% availability	99.8%	99.7%	99.7%	99.8%
99% Server availability - availability includes scheduled maintenance downtime					
Resource:	# of servers, both physical and virtual	127.00	160.00	186.00	195.00
Service:	% availability	99.7%	99.8%	99.8%	99.8%
99% Network Availability (LAN & WAN) - availability includes scheduled maintenance downtime					
Resource:	n/a	0.00	0.00	0.00	0.00
Service:	% availbility	96.5%	99.7%	99.8%	99.8%
85% Same Day Incident Resolution					
Resource:	# IT Staff	74.00	73.00	73.00	73.00
Service:	% resolved on same day as reported	91%	88%	82%	85%
75% First Contact Incident Resolution - IT Services Desk - 24 x 7					
Resource:	Service Desk Representatives	6.00	6.00	6.00	6.00
Service:	% resolved on first contact	70%	77%	70%	72%

Applications

The Applications Division supports over 190 County enterprise and business specific applications across the County. Responsibilities include development, testing and 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 (mainframe). Programming languages include Visual Basic, .NET, C#, Access, and Cobol. On call support for critical application services is provided 7 x 24.

Mission:

To provide outstanding technology service and support to all County Offices and Departments for business applications and Web services.

Business Support and Solutions

The Business Support and Solutions Division includes Business Solutions and Services, Computer Operations, Security Administration & Production Control, Service Desk and Training. The Business Solutions and Services group provides IT consultation, business analysis, project management and quality assurance testing services. Computer Operations maintains our computer and server rooms, monitors backup schedules and alerts, provides after buiness hours Service Desk support and runs the Oasis production schedule. Security & Production Control administers County logon IDs and network security, produces daily production schedules and interfaces with Oasis user areas. The Service Desk provides incident, problem and change management for all County emloyees who use the over 2,300 work stations, printers, PDAs and the 190+ business applications.

Mission:

To provide outstanding service and support that meets our customer's business requirements effectively and efficiently.

Technical Services

Technical Services provides 7 x 24 x 365 support for four major functions: Desktop Support, Server Support, Network Infrastructure and Telecommunications Support. Desktop Support provides support for over 2300 PC workstations, printers, scanners, plotters and PDAs. Server Support provides support for application servers, remote access, email and electronic archiving. Network Infrastructure Support provides support for the County‘s data network, assets and telecommunications including over 3000 voice ports and assets. They also provide support for new cabling requests and manage the external/internal communications circuits and vendors. 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, 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

Acquired a contract on the Richmil Trust Ranch Open Space and Trail Fee Simple Acquisition based on appraisal and negotiations of a successful ALTA Survey.

Completed a sub-area plan for the Lowry Range development area.

Completed construction of a new County east-end Road and Bridge facility.

Completed the Quebec Street Widening project.

Implemented the "Pet Harbor" link to our web site, enabling pet owners to find and view their pets on line.

Made progress on the 17 Mile House property renovation project.

Managed annual traffic volume count program at over 100 locations.

Provided a Shelter and Disposal plan at a reduced cost when Animal Control terminated the contract with the Colorado Humane Shelter.

Provided quality service with the reduction of staff and locations.

Reconstructed portions of Broncos Parkway.

Supplied larvacide to small jurisdictions for their mosquito control programs.

Divisions

Building Division

The Building Division is tasked with the enforcement of all relevant 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, and exceptional customer service. This Division also provides all Building Department related services to the Town of Foxfield on a contract basis. 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		2006	2007	2008 Est.	2009
Number of inspections per inspector					
Resource:	Number of inspectors	16.00	15.00	14.00	14.00
Service:	Inspections per inspector	2,850.00	2,600.00	2,500.00	2,400.00
Number of inspections per building permits					
Resource:	Number of inspectors	16.00	15.00	14.00	14.00
Service:	Number of inspections per building permit	14.00	13.00	12.00	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	2,200.00	2,200.00	2,000.00	2,000.00
Building inspections issued					
Resource:	Number of building inspectors	16.00	15.00	14.00	14.00
Service:	Number of building inspections	45,600.00	39,000.00	35,000.00	33,000.00
Number of building permits issued					
Resource:	Number of clerical staff	4.00	4.00	3.00	3.00
Service:	Number of building permits issued	3,300.00	3,100.00	2,900.00	2,800.00

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 manage 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		2006	2007	2008 Est.	2009
Manage active project construction					
Resource:	Man-hours to manage construction	1,000.00	10,000.00	15,000.00	10,000.00
Service:	Active construction projects	48.00	48.00	25.00	48.00
Manage active project design					
Resource:	Man-hours to manage design	6,500.00	6,500.00	5,000.00	6,500.00
Service:	Project design cases	50.00	50.00	30.00	50.00
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	2.00	2.00	2.00
Pavement rehabilitation expenditures in millions of dollars					
Resource:	Number of inspector FTEs	2.00	2.00	2.00	2.00
Service:	Pavement expenditures in millions	2.00	2.00	3.90	2.00
Project management of concrete rehabilitation projects					
Resource:	Number of project manager inspector FTEs	2.00	2.00	2.00	2.00
Service:	Concrete rehabilitation projects (millions)	0.90	0.90	1.30	0.90

Finance and Administration

The Finance and Administration team provides financial and administrative support to the Building, Planning and Zoning, and Engineering 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

This 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. Land Development Services (LDS) staff prepare developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. LDS further serves to provide engineering and project management services to the County's Capital Improvement Program and to the Strategic Programs Office.

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 proposals and utility construction plans.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Utility construction plans approved					
Resource:	Number of man-hours	400.00	200.00	400.00	400.00
Service:	Number of utility construction plans approved	40.00	20.00	40.00	40.00
Provide engineer design and project management to Fleet & Facilities					
Resource:	Number of man-hours	1,500.00	1,500.00	1,500.00	1,500.00
Service:	Number of completed engineering design and project management	1.00	1.00	1.00	1.00
Applications for review and approval processed					
Resource:	Number of man-hours	5,550.00	5,340.00	4,000.00	4,000.00
Service:	Number of R&A completed	555.00	534.00	400.00	400.00
Subdivision improvement agreements (SIA) completed					
Resource:	Number of man-hours	290.00	150.00	150.00	150.00
Service:	Number of SIA's completed	29.00	15.00	15.00	15.00
Development cases processed					
Resource:	Number of man-hours	2,280.00	2,340.00	2,250.00	2,250.00
Service:	Number of development cases processed	76.00	78.00	75.00	75.00
Major cases processed					
Resource:	Number of man-hours	1,560.00	1,120.00	1,200.00	1,200.00
Service:	Number of major cases processed (basis 3.25 FTE)	30.00	28.00	30.00	30.00

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 review 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		2006	2007	2008 Est.	2009
To complete control surveys					
Resource:	Man-hours	300.00	300.00	400.00	300.00
Service:		0.00	0.00	0.00	0.00
To update and maintain the parcel layer and other digital maps					
Resource:	Man-hours	4,000.00	2,500.00	2,500.00	4,000.00
Service:		0.00	0.00	0.00	0.00
To provide interdepartmental mapping services					
Resource:	Man-hours	3,000.00	3,000.00	3,000.00	3,000.00
Service:		0.00	0.00	0.00	0.00
Assessor's maps - new parcels and digital conversion					
Resource:	Man-hours	6,000.00	6,000.00	5,000.00	6,000.00
Service:	Number of parcels	6,000.00	6,000.00	5,500.00	6,000.00

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 citzens and communities of Arapahoe County in the preservation, provision, and enhancement of open space, parks, trails, designated heritage areas, sports fields, outdoor recreation opportunities and natural resources through strategic partnerships.

Operations & Maintenance

The Operations & Maintenance Division serves to permit and inspect all public works construction activity with County Right-of-Way and easements. Among the responsibilities of the Division, staff inspect 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. Provide support for Operations and Maintenance Section as to revenue collected from right of way permits and support in the form of field evaluations and resolution of maintenance requests, operation and administration.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Subdivision projects accepted for probationary and final acceptance					
Resource:	Projects accepted per FTE	11.00	13.00	15.00	15.00
Service:	Number of subdivision projects accepted/FTE (final)	44.00	50.00	60.00	60.00
Number of street cut permits issued					
Resource:	Number of inspectors	4.00	4.00	4.00	4.00
Service:	Street cut permits issued	700.00	426.00	200.00	200.00
Inspect and administer street cut permits					
Resource:	Number of inspectors	4.00	4.00	4.00	4.00
Service:	Number of inspections	1,244.00	708.00	350.00	350.00

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 Bennett.

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		2006	2007	2008 Est.	2009
To reduce the number of mosquitos that can potentially carry West Nile Virus					
Resource:	# of Seasonal Employees	2.00	2.00	2.00	1.00
Service:	Man Hours (seasonal)	2,169.00	2,669.00	1,600.00	800.00
To issue licenses in accordance with County Resolution #020542					
Resource:	Animal Control FTEs	9.00	9.00	9.00	8.00
Service:	Number of licenses issued	4,064.00	4,100.00	4,275.00	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	9.00	9.00	8.00
Service:	Number of citien contacts	27,824.00	29,000.00	27,600.00	11,800.00
Long range planning, special projects, sub-area plans, open space, revisions to land development code					
Resource:	Man-hours	5,640.00	12,480.00	12,480.00	5,640.00
Service:	Number of studies	30.00	30.00	30.00	30.00
Provide inspections to zoning violations					
Resource:	Man-hours for inspections	6,240.00	6,240.00	6,240.00	6,240.00
Service:	Number of zoning inspections & permit review	4,000.00	1,900.00	1,900.00	4,000.00
Public assistance requests and administrative functions of the division					
Resource:	Number of man-hours	4,160.00	4,160.00	4,160.00	4,160.00
Service:	Number of assistance cases	15,000.00	15,000.00	15,000.00	15,000.00
Process formal applications (public hearings) and presentations to BOCC (# of man-hours are factored into the above objective).					
Resource:	Number of man-hours	12,480.00	12,480.00	10,400.00	12,480.00
Service:	Number of applications processed	50.00	50.00	60.00	50.00
Process and review development plans (includes pre-submittals and outside agency referrals).					
Resource:	Number of man-hours	12,480.00	12,480.00	10,400.00	12,480.00
Service:	Development cases processed	300.00	300.00	270.00	300.00
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	750.00	750.00	785.00

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 1001 lane miles of pavement and 527 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		2006	2007	2008 Est.	2009
To maintain an efficiency ratio of 3.0 linear feet of finished concrete curb and gutter per man-hour.					
Resource:	Man-hours	1,798.00	297.00	1,500.00	1,000.00
Service:	Curb & gutter (linear feet)	6,021.00	1,079.00	4,000.00	3,000.00
To increase by 20 percent the number of miles striped per man-hour and maintain this level.					
Resource:	Man-hours	668.00	765.00	1,600.00	1,600.00
Service:	Miles of line striped	662.00	377.00	700.00	700.00
To fabricate 3 signs per man-hour.					
Resource:	Man-hours	734.00	380.00	1,000.00	200.00
Service:	Signs fabricated	1,833.00	989.00	2,000.00	600.00
To inspect 18 signs per man-hour.					
Resource:	Man-hours	287.00	124.00	400.00	100.00
Service:	Signs inspected	5,477.00	1,346.00	7,000.00	1,800.00
To maintain an installation time of 2.5 man-hours per sign.					
Resource:	Man-hours	183.00	173.00	300.00	100.00
Service:	Signs installed	348.00	537.00	400.00	200.00
To maintain a rate of 2.5 signs maintained per man-hour.					
Resource:	Man-hours	1,622.00	631.00	2,000.00	1,000.00
Service:	Signs maintained	4,057.00	782.00	5,000.00	2,500.00
To maintain a Reclamite program to increase cost efficient measures of asphalt application from gravel to pavement.					
Resource:	Man-hours	14,020.00	5,446.00	12,000.00	12,000.00
Service:	Gallons of Reclamite applied	175,996.00	61,647.00	150,000.00	150,000.00
To maintain a gravel application rate of 3 tons per man-hour.					
Resource:	Man-hours	1,434.00	1,921.00	1,500.00	1,500.00
Service:	Tons of gravel applied	29,921.00	30,920.00	30,000.00	30,000.00
To increase sweeping pass miles per man-hour to 2 pass miles per man-hour.					
Resource:	Man-hours	5,036.00	1,292.00	6,000.00	6,000.00
Service:	Pass Miles	11,767.00	2,387.00	12,000.00	12,000.00
To maintain a chip seal application of 120 square yards per man-hour.					
Resource:	Man-hours	381.00	330.00	800.00	800.00
Service:	Square yards of chips applied	56,481.00	54,000.00	100,000.00	100,000.00
To increase by 5% the amount of asphalt applied per man-hour and maintain this objective.					
Resource:	Man-hours	8,144.00	918.00	8,457.00	4,000.00
Service:	Tons of asphalt applied	2,267.00	257.00	2,072.00	1,000.00
To maintain a pothole application of 380 pounds of asphalt per man-hour.					
Resource:	Man-hours	4,197.00	1,827.50	4,000.00	2,000.00
Service:	Tons of asphalt applied	479.00	293.00	500.00	250.00
To increase overlay efficiency by 8%.					
Resource:	Man-hours	5,510.00	4,047.00	7,000.00	7,000.00
Service:	Tons of asphalt applied	28,693.00	22,278.00	40,000.00	40,000.00
To complete maintenance requests (MRF) for unincorporated Arapahoe County					
Resource:	Number of FTEs	3.00	2.00	2.00	1.00
Service:	Number of MRFs received	816.00	1,261.00	1,500.00	625.00

Traffic

The Traffic Division 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		2006	2007	2008 Est.	2009
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	85.00	85.00
Service:	Traffic engineering studies (TES)	55.00	55.00	55.00	55.00
Special event applications					
Resource:	Man-hours for special event applications	160.00	160.00	160.00	160.00
Service:	Number of special event applications	50.00	50.00	50.00	50.00
Traffic counts taken (24 hours)					
Resource:	Man-hours for traffic counts	200.00	200.00	300.00	200.00
Service:	Number of traffic counts taken	150.00	150.00	200.00	150.00
Prepare sign shop orders for new signs					
Resource:	Number of man-hours	575.00	575.00	575.00	575.00
Service:	Number of sign shop work orders	150.00	155.00	150.00	150.00
Signals operated and maintained					
Resource:	Number of man-hours	500.00	525.00	500.00	500.00
Service:	Signal operated and maintained	112.00	114.00	112.00	112.00

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.

Department Accomplishments

Project Life Saver is being implemented on a statewide basis as a result of our initial efforts.

Regional Leadership in developing a regional response to "All hazard" situations.

The certification of Command Staff as Emergency Managers through Colorado Emergency Managers Association.

The efforts of the Arapahoe County and the Aurora Community Emergency Response Team (CERT) programs have been combined resulting in a stronger and more effective asset.

The Sheriff's Office has continued to serve on a local and regional level as a leader in graffiti clean-up efforts.

The Sheriff's Office has focused on Cold Case investigations and the use of grant funding to ensure the efficiency of the effort.

The Sheriff's Office has received promising results from the pilot project of deploying Community Service Technicians rather than commissioned deputies as support personnel to public safety effort.

The work of the Facilities Review Committee has provided direction and focus in determining the best use of existing facilities and the need for additional facilities and has resulted in the creation of the Criminal Justice Coordination Committee.

Demand Indicators	2006	2007	2008 Est.	2009
Requests for Law Enforcement Service	319,508.00	308,282.00	310,000.00	325,000.00
Traffic law enforcement	50,863.00	62,192.00	59,200.00	60,000.00
Incarceration of criminal violators(Average Daily Population)	1,336.00	1,271.00	1,160.00	1,200.00
Criminal Cases Investigated	13,173.00	11,815.00	11,300.00	12,000.00

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		2006	2007	2008 Est.	2009
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	47.00	13.00	25.00	20.00
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	57.00	67.00	70.00	63.00
To respond to explosive device 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	78.00	82.00	60.00	70.00
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	4.00	4.00
Service:	Training, meetings, exercises attended	100.00	100.00	100.00	100.00
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	15.00	16.00	16.00	16.00
Service:	CERT and ICS classes conducted	15.00	16.00	16.00	16.00
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 Project Life Saver clients.					
Resource:	Trained personnel and rescue equipment	15.00	15.00	15.00	15.00
Service:	Project Life Saver searches, assisted other agencies with searches	12.00	40.00	20.00	20.00
Planning, participation and evaluating county/regional exercises (tabletop & full scale).					
Resource:	Full time employees	4.00	4.00	4.00	4.00
Service:	Dedicated hours	450.00	500.00	700.00	600.00
Participate in county wide emergency management planning activities.					
Resource:	Full time employees	4.00	4.00	4.00	4.00
Service:	Dedicated hours	850.00	1,000.00	1,000.00	1,000.00
Prepare and monitor Sheriff's Office contracts for goods and services					
Resource:	Full-time equivalent (FTE) employees	6.00	6.00	6.00	0.00
Service:	Number of annual contracts	69.00	70.00	115.00	120.00

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		2006	2007	2008 Est.	2009
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	231.00	258.00	218.00	220.00
To complete 90% of all civil processes received by the Section in a timely manner.					
Resource:	FTE's	7.00	7.00	7.00	7.00
Service:	Civil processes received and recorded by the Section.	11,469.00	11,350.00	11,500.00	11,500.00
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	6,068.00	6,000.00	6,500.00	8,437.00
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	8,510.00	8,924.00	8,700.00	11,047.00
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	23,128.00	27,000.00	26,000.00	24,000.00
Provide an effective and professional Records 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	16,955.00	18,785.00	18,000.00	12,000.00
To provide appropriate medical, dental, and psychiatric care to inmates.					
Resource:	Personnel (FTE's) utilized	27.00	31.00	31.00	33.00
Service:	Annual Medical Services Visits	6,892.00	7,653.00	7,800.00	7,000.00
Commissary Programs to provide programs and equipment for inmates beyond statutory requirements through the use of inmate generated funds.					
Resource:	Personnel Utilitzed	3.00	3.00	3.00	3.00
Service:	Number of inmates attending programs	29,927.00	27,324.00	30,000.00	30,000.00
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	268,139.00	294,952.00	249,000.00	250,000.00
To classify inmates pursuant to the nation Objective Jail Classification system (OJC)					
Resource:	Personnel (FTE) utilized	9.00	10.00	10.00	12.00
Service:	Inmate classifications	10,562.00	10,233.00	10,452.00	11,000.00
Safely transport inmates to court and other facilities.					
Resource:	Personnel (FTE) utilized	47.00	47.00	49.00	52.00
Service:	Inmate transports/court appearances	27,009.00	24,000.00	25,000.00	26,000.00
To provide safe and effective environment for housed inmates.					
Resource:	Personnel (FTE) utilized	305.50	305.50	305.50	382.00
Service:	Inmate on officer assaults	16.00	8.00	8.00	8.00
To insure that inmates are booked into custody in a lawful manner.					
Resource:	Personnel (FTE) utilized	305.50	305.50	305.50	382.00
Service:	Annual number of inmates received	18,503.00	18,196.00	18,900.00	18,900.00
To provide the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	305.50	305.50	305.50	382.00
Service:	Average daily inmate population	1,336.00	1,271.00	1,280.00	1,260.00

Professional Standards Bureau

The Human Resource Section manages the functions of recruitment and selection for hire, transfers, and promotion for all personnel, sworn (commissioned) and non-sworn (civilian), and provides guidance on personnel issues to the Command Staff, managers, and supervisors, as well as provides guidance to employees on career development, benefits, and other employment issues.

The 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 to be the most important element of any law enforcement agency. The Training, Research & Development Section is responsible for providing the agency and citizens of Arapahoe County with 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:

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 - 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 with an emphasis on integrity, professionalism and community spirit.

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Conduct background investigations for concealed weapons permits.					
Resource:	Temporary FTE	1.00	1.00	1.00	2.00
Service:	Concealed weapons permits issued	444.00	440.00	460.00	1,000.00
Review and investigate all use of force reports to determine complaince with policy and state statutes.					
Resource:	Number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Use of force investigations	245.00	156.00	210.00	105.00
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	4.00	4.00
Service:	Internal affairs investigations and contact logs	243.00	214.00	222.00	200.00
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 personnel	2.00	2.00	2.00	2.00
Service:	Number of CALEA and PSCAP standards	444.00	444.00	446.00	677.00
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	4.00	4.00
Service:	Vehicle incidents investigated	98.00	106.00	100.00	75.00
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	1.50
Service:	Number of background investigations completed	168.00	300.00	285.00	300.00
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	4.50
Service:	Number of selection processes	75.00	95.00	85.00	95.00
Improve the recruiting and selection methods used for hiring personnel through traditional efforts and through the use of new media and recuritment models.					
Resource:	Number of personnel assigned to the section	4.00	4.00	4.00	5.00
Service:	Number of new employees hired	73.00	90.00	95.00	120.00
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	6.00	13.00	12.00	8.00
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.	92,073.00	92,798.00	93,000.00	94,000.00
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	139.00	221.00	200.00	230.00
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	215.00	209.00	200.00	225.00

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		2006	2007	2008 Est.	2009
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.	2,251.00	2,339.00	1,762.00	1,797.00
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. The figures below are totals for Centennial and non-Centennial.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Training days	14.00	14.00	16.00	16.00
To Deploy the SRU when required and handle calls when they occur.The figures below are totals for Centennial and non-Centennial.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Calls handled	29.00	12.00	3.00	6.00
To handle calls for service in the unincoporated 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	40,848.00	39,986.00	38,335.00	39,000.00
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	3,262.00	3,295.00	3,520.00	3,500.00
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	469.00	554.00	636.00	600.00
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	15,462.00	15,908.00	22,994.00	22,000.00
Crime Lab, Non-Centennial, assist with processing major or extensive crime scenes as requested. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	6.00	6.00
Service:	Number of crime scenes processed	400.00	424.00	460.00	470.00
Crime Lab, Non-Centennial, assist in processing and collection of latent fingerprints. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	6.00	6.00
Service:	Number of latent prints processed	2,341.00	1,316.00	1,130.00	1,152.00
Crime Lab, Non-Centennial, perform latent print evaluations to assist in the investigation of criminal cases. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	Number of Criminalists and print examiner assigned (FTE)	6.00	6.00	6.00	6.00
Service:	Number of latent prints evaluated	10,747.00	8,700.00	7,562.00	7,713.00
Perform AFIS fingerprint comparisons to assist in the investigation of criminal cases. (Resources and Service Levels include both County and Centennial cost centers.)					
Resource:	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.	14,966.00	12,542.00	13,384.00	13,652.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	26.00	26.00	26.00
Service:	Number of E-911 calls received by the Communications Center.	60,563.00	60,785.00	60,000.00	50,000.00
Effectively receive, process, transfer or handle all calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	26.00	26.00	26.00
Service:	Number of service calls received by the Communications Center	319,508.00	308,282.00	310,000.00	325,000.00

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
Conduct school programs: "Here is looking at you", "Safety Awareness".					
Resource:	Community resource personnel (FTE)	6.00	7.00	7.00	7.00
Service:	Education and awareness training (hours)	212.00	530.00	500.00	550.00
To review the number of cases closed by Investigators through the year.					
Resource:	Number of Investigators (FTE)	11.00	11.00	11.00	11.00
Service:	Number of cases cleared	3,712.00	3,786.00	3,862.00	3,939.00
To handle traffic crash calls when they occur.					
Resource:	Traffic Safety Unit personnel (FTE)	9.00	10.00	10.00	10.00
Service:	Number of traffic accidents investigated	394.00	1,148.00	994.00	1,000.00
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:	FTE	3.00	3.00	4.00	4.00
Service:	Number of property or evidence items released.	10,793.00	14,066.00	11,140.00	11,363.00
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:	FTE	3.00	3.00	4.00	4.00
Service:	Number of property or evidence items received.	18,459.00	17,651.00	18,257.00	18,622.00
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.	360.00	446.00	400.00	431.00
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	2,596.00	2,596.00	2,596.00	2,596.00
To handle calls for service in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Calls for service handles	48,948.00	48,891.00	46,181.00	46,000.00
To make arrests when required by law and ACSO policy.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Number of adult arrests	2,536.00	2,554.00	2,789.00	2,700.00
To make arrests when required by law and ACSO policy.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Number of juvenile arrests	742.00	719.00	881.00	800.00
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Traffic violators stopped and cited	21,588.00	24,392.00	29,638.00	2,900.00
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)	6,167.00	6,264.00	6,120.00	6,242.00
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	3,829.00	3,743.00	3,264.00	3,329.00
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.	1,624.00	1,703.00	1,042.00	1,043.00

Objective/Resource Level/Service Level		2006	2007	2008 Est.	2009
To provide high quality traffic safety services to our service area.					
Resource:	Traffic Safety Unit personnel	10.00	11.00	11.00	11.00
Service:	Traffic citations & summons	13,843.00	17,874.00	18,320.00	18,500.00
To review and investigate criminal offense reports as assigned.					
Resource:	Number of Investigators (FTE)	11.00	11.00	11.00	11.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	7,006.00	7,146.00	7,289.00	7,435.00

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

96.41% property taxes collected thru June 2008

99.8% property taxes collected as of 12/31/2007

Credit cards and e-checks now being accepted for payment of taxes.

Earned $10.7 million on investments in 2007.

Expanded services by offering a temporary alternative site in Aurora to make full and second half tax payments.

Guaranty Bank of Byers is accommodating the Treasurer's Office by accepting tax payments for residents in eastern Arapahoe County.

Online Tax Sale was successful, and County revenue was increased by $80,000 at no expense to the county.

Successfully implemented use of electronic deposits gaining an additional day's interest on each deposit (more than $100,000 a year).

Demand Indicators	2006	2007	2008 Est.	2009
Money management to guarantee payment of warrants (in million $)	193.70	212.00	221.00	227.00
Original tax notices sent	214,255.00	221,442.00	220,144.00	230,000.00
Second 1/2 tax notices sent	29,058.00	27,360.00	26,288.00	30,000.00
Delinquent tax notices sent	11,402.00	13,284.00	12,668.00	14,000.00
Incoming customer service calls	55,679.00	52,574.00	62,000.00	64,000.00
Distribution to county, cities, schools and taxing authorities (in millon $)	665.20	638.00	689.00	700.00
Average yield on investments	4.45%	5%	5%	2.9%
Money management for treasurer's checks issued and wire transfers made	68.30	70.00	70.00	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		2006	2007	2008 Est.	2009
Reconcilation of County Bank Accounts					
Resource:	Full time employees	1.00	1.00	1.00	2.00
Service:	# of bank accounts reconciled	8.00	9.00	11.00	14.00
Senior Citizen Deferral Program - Applications Processed					
Resource:	Full time employees	1.00	2.00	3.50	6.00
Service:	# of applications processed	37.00	44.00	35.00	40.00
Bankruptcy notifications requiring research to protect County's position on property tax collection					
Resource:	Full time employees	1.50	1.50	1.50	2.50
Service:	Number of claims filed	133.00	221.00	900.00	1,000.00
Checks issued for refunds, abatements, etc.					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# of checks & wires issued	8,360.00	9,593.00	8,000.00	8,500.00
Distribution to Cities & Towns, Tax Increment Districts, and Special Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distrib made (# dist X 12 distrib/yr)	2,148.00	1,992.00	2,240.00	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	10.00	8.00	8.50	8.50
Service:	# of tax payments processed	357,947.00	365,662.00	363,000.00	364,000.00
Certificates of Taxes Due produced					
Resource:	Full time employees	3.50	3.50	3.50	3.50
Service:	# of certificates produced	6,234.00	8,355.00	7,800.00	7,900.00
Collect property taxes at a level of 99% or better					
Resource:	Full time employees	21.00	21.00	22.00	22.00
Service:	Percentage of taxes collected	99.7%	99.8%	99.8%	99.8%

Arapahoe County

Colorado's First

CAPITAL IMPROVEMENT PROGRAM CONTENTS

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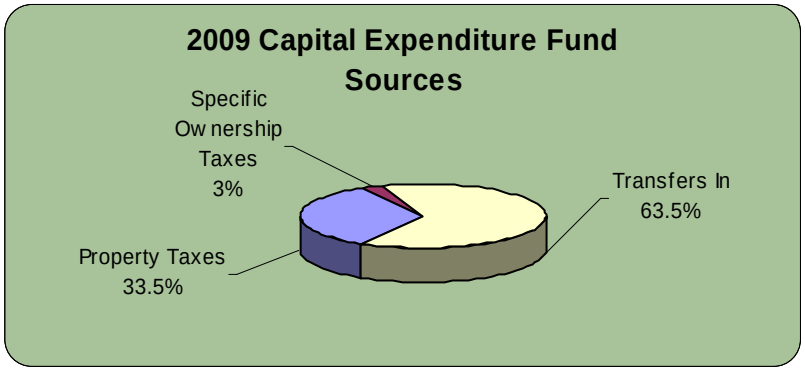
INTRODUCTION

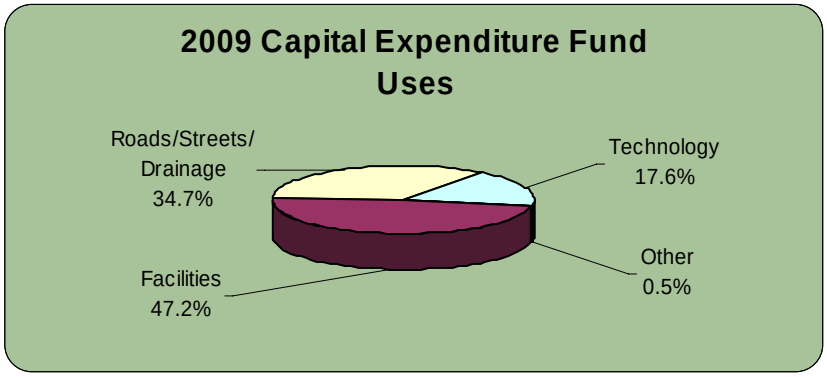
The Capital Improvement Program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits 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 2009 budget includes funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted for 2009 is listed in Table I and further detail is provided on page G-10. In addition, more detailed information regarding the capital improvement program development process is located on page G-9.

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 funding for the Capital Expenditure Fund for 2009 is over $13.5 million. Fund-to-fund transfers account for two-thirds of the total funding sources, as $8.6 million will be transferred from the General Fund in order to provide funding for capital project needs for the County. After transfers-in, property tax is the next largest source of funding for the Capital Expenditure Fund, providing $4.5 million in 2009, as shown in the chart. The Specific Ownership Tax revenue of $400,000 accounts for the remaining funding for 2009. One of the County's budget priorities is to increase the funding for the capital needs of the County, which results in an increase in planned expenditures and the transfer of available fund balance from the General Fund.



The total use of funds for 2009 is slightly over $13.5 million for the Capital Expenditure Fund. This is a $9.2 million decrease from the 2008 estimated expenditure total of $22.7 million. This decrease is primarily due to a decrease in available funding sources and the scale of projects approved for 2009. Capital projects that were still in progress at the end of 2008 will have the unspent balance reappropriated in 2009, upon approval by the Board of County Commissioners. Since the exact amount of unspent funds is not known as the budget is being developed, these on-going 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 2009 percentage breakdown of funding for infrastructure and County facilities. Roads/Streets and transportation infrastructure will receive $4.7 million, which is transferred to the Infrastructure Fund, where these projects will be completed and accounted for. The largest use of funds will be used for reconfiguration of and upgrades to County facilities. Over $6.3 million is budgeted for projects relating to County facilities, approximately $2.4 million is budgeted for technology/communication projects, and just under $70,000 is allocated to treasury tax collection expenses. The 5-year CIP plan and a detailed listing of the projects can be found at the end of this section beginning on page G -10.

Project Highlights For 2009

Detention Center Expansion - As the County grows and courts expand**,** the capacity of the Detention Center has become an apparent concern. This facility was built in 1987 and while additions and changes have been made throughout the years, the facility is at capacity. Prisoner overcrowding has become a concern of the County and various measures are being explored in order to alleviate this issue. 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 funding in the Capital Expenditure Fund with $5.0 million being dedicated for 2009 for preliminary phases of potential later expansion of the facility.

Voice Over Internet Protocol (VoIP) – In order to improve productivity and incorporate more functionality in the telecommunication infrastructure at the County, a Voice Over IP telephone system is being implemented along with a new Unity voicemail system. This is Phase II of a multi-year project, in which Phase I was completed in the fall of 2008. This phase includes multiple upgrades. Also included in this phase is purchasing the remainder of Cicso VoIP phones, purchasing the new Call Center software, the rollout of the paging system, and completion of the Emergency Responder application, which will tie into the E-911 locator system and throughout the County. The 2009 budget includes $1,125,539 for the completion of this phase of the project.

New Property Tax & Treasury 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's and Assessor's 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 initial stages, as

the County Assessor is partnering with other metro agencies on a request for proposal process, in order to identify all the possible solutions available to the County and maximize buying power. For 2009, there is $1.0 million budgeted for this initial phase.

Other Projects – In 2009, approximately $875,000 will be used for improvements to the Administration I and Peoria Shop parking lots. The remaining $900,000 in the Capital Expenditure Fund will be used for completing various one-time recommended projects, such as rooftop HVAC unit replacements, staff management software for Sheriff's Detention Office, and the remodel of the Sheriff's Administration Lobby area. A list of all capital projects for the 2009 budget is located in Table I on page G-4. A comprehensive list of projects and the 5-year plan is shown beginning on page G-10 of this section.

Roads/Infrastructure/Drainage Projects

As stated earlier, $4.7 million of the 2009 capital improvement program will be allocated for roadway, infrastructure, and drainage projects. Brief descriptions of significant projects are provided below and a complete work plan of new and reappropriated projects within the Infrastructure Fund for 2009 is provided in Table II on G-6. In order to fund transportation needs, $4.7 million will be transferred from the Capital Expenditure Fund to the Infrastructure Fund to provide funding for road and transportation projects including the Broncos Parkway widening, Arapahoe Road and Parker Road Interchange upgrades, and a signal at Picadilly and Chenango Streets. In prior years, an average of $4.0 million was provided for transportation needs however, infrastructure conditions are driving a greater need for more transportation infrastructure funding for the 2009 budget cycle and beyond.

Arapahoe and Parker Roads – This is a multi-year, multi-agency project that will be completed in various phases and will involve the construction and improvements for widening roadway sections in order to improve mobility, accessibility and safety along the Arapahoe Road and Parker Road corridor. The initial phase of this project involves various studies including sight distance improvements, corridor traffic pattern results, and the conceptual and preliminary design of the corridor. All aspects of this corridor are being taken into consideration including present conditions and future visioning of the area. Included in the corridor study are various options for roadway and transit elements as the corridor is evaluated. This intersection is a smaller piece of the greater overall Parker Road corridor that will be eventually reconstructed and modified to accommodate the growing and changing needs of the County. Alternative options will also be addressed, as cost-benefit and feasibility analyses outcomes will be considered. This project is currently in the design, right-of-way (ROW) and construction phase and funding is almost $2.2 million for this road improvement project for 2009.

Picadilly/Chenango-Copperleaf Signal Light – Upon completion of this intersection, it was decided to install a 4-way stop signal light in order to promote traffic safety and provide for greater traffic efficiencies in this area.. This is part of the Regional Transportation Improvement Fee (RTIF) project area. There is $100,000 budgeted for in 2009 for the completion of this project.

Broncos Parkway – This project will involve the design, engineering and construction for widening roadway sections from 4-lane sections to 6-lane major arterial roadway, in order to improve mobility and accessibility along Broncos Parkway. Improvements to this location include the installation of a mast arm traffic signal, intersection realignment, storm drainage upgrade, milling and overlay, as well as a concrete intersection. This stretch of roadway will become a major alternate route to the already congested Arapahoe Road. A Local partner is providing additional funding toward the completion of this project. The 2009 funding for this infrastructure project is $2,450,000.

A complete listing of the 2009 capital program is located in Table I below and beginning on page G-10 of this section. The 2009 Capital Infrastructure plan is located in Table II on page G-5

Table I

2009 Capital Improvement Program (CIP)

Fund / Project		2009 Adopted
Capital Expenditure Fund		
Detention Center Expansion		5,000,000
Voice Over IP		1,125,539
Oasis System Replacement		1,000,000
Admin. I Building East Parking Lot Improvements		475,455
Peoria Shops Resurfacing Parking Lot		400,000
Warehouse Rooftop A/C Unit Replacements		234,720
Detention Management Staff Software		124,487
Sheriff Admin Lobby Remodel		100,000
Warehouse File Cages and Remodel		90,000
Detention Steel Shower Replacement		85,000
Print Shop Electronic Software		67,145
Detention Medical Records Software		64,568
Total Capital Expenditure Fund	**$**	**8,766,914**
Infrastructure Fund		
Broncos Parkway & Peoria Intersection		2,450,000
Arapahoe Road & Parker Road Interchange		2,150,000
Picadilly & Chenango Traffic Signal		100,000
Total Infrastructure Fund	**$**	**4,700,000**
TOTAL ADOPTED	**$**	**13,466,914**

Table II

2009 Capital Roadway Infrastructure Work Plan

Project	Project Status
Annual Concrete Program	Design/Construction
Annual Roadway Rehabilitation Program	Design/Construction
Arapahoe/I-25 Interchange EA	Study - Start Spring 2009
Arapahoe Road Outfall C Storm Sewer	Design/ROW/Construction
Arapahoe/Parker Interchange	Design/ROW/Construction
Arapahoe Road (Waco – Himalaya)	Design
Asbury Curb/Gutter Design	Design
Bridge Guardrail Emergency Safety Improvements	Construction
Bridge Structure Rehab	Construction
Broncos Parkway Widening	Design/ROW/Construction
County Transportation Plan Update	Study – Start Spring 2009
Dahlia Curb/Gutter/Sidewalk	Design
Dry Creek LRT Ped Bridge Over Inverness Dr	Construction
Florida Avenue Sidewalk	Design/Construction
Gun Club Turn Lanes (interim)	Design/Construction
Gun Club Road Preliminary Design	Design
Havana/Geddes Traffic Signal	Design/Construction
Parker Road Corridor Study	Study
Picadilly/Chenango Traffic Signal	Design/Construction
Picadilly at Eaglecrest	Design/Construction
Potomac/Chambers Traffic Signal	Design/Construction
Quincy/Airline Extension (Bradbury-Exmoor)	ROW Acquisition
Smoky Hill Median & Widening (E-470-Versailles)	Construction
Utility Cut Pricing Study	BOCC Approval
Wabash Street (Illiff-Yale)	ROW/Design/Construction
Yale Avenue Bridge - Cherry Creek	Design/ROW/Construction

Ongoing Projects for 2009

In addition to new projects added to the capital improvement program for 2009, uncompleted and ongoing projects appropriated in prior budget years, will have their budget reappropriated in 2009. Table III on page G-6 provides a list of ongoing projects to be reappropriated.

The largest ongoing project is the Judicial Facility Short-Term Project which is a multi-year, multi-phase project slated for completion in 2010. This project entails reconfigurating and modifying the existing Administration II Building and the Arapahoe County Judicial Center (ACJC), in order to accommodate for growth as four additional judges will be joining the 18th Judicial District. Along with increasing the number of courtrooms needed, 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. This short-term facilities project total cost is estimated at $13.8 million.

Table III

Ongoing CIP Projects Funding to be Reappropriated in 2009	
Project	**Amount**
Judicial Facility Short-Term Project	$ 10,752,278
Administration I Space Needs Remodel	3,073,876
Pod 2 & 5 Remedial Construction	1,450,000
Detention Roof Replacement	700,000
Eastern Service Center	109,599
CentrePoint Child Care Remodel	104,079
Courthouse Security	100,064
Altura Plaza Windows	92,827
Sheriff Main Entrance Repair	90,000
SAP System Upgrade	89,589
Briarwood Improvements	85,523
PeopleSoft Upgrade	70,000
Detention Center Steel Showers	70,000
Detention Center Kitchen Equipment	52,247
District Court Elevator Upgrades	39,000
Sheriff Radio Equipment Replacements	32,663
Administration Building I Drainage Upgrade	32,591
Arapahoe County Fairgrounds	11,875
Peoria Fleet Runoff Remediation	4,906
Audio / Visual Equipment Replacements	1,435
TOTAL	**$ 16,962,552**

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 $800,000 is an ongoing transfer of funds to the Building Maintenance Fund for new projects on an annual basis.

The 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 areas. The Building Maintenance Fund also permits greater flexibility in adjusting funding to changing maintenance priorities. Funds will be able to easily move 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 anticipated Building Maintenance Fund projects is presented in Table IV on page G-7.

Table IV

Building Maintenance Fund
2009 Projects and Maintenance Funding

Project		Amount
Maintenance Customer Service System		$ 58,000
Routine Maintenance – Western Area		303,238
Routine Maintenance – Central Area		647,829
Routine Maintenance – Eastern Area		328,519
Miscellaneous Maintenance/Repair Projects		75,000
Altura Plaza Make-Up Air Unit Replacement		44,000
Audio Visual Cart Replacement		39,000
Detention Center Radiator Replacement		24,000
Detention Center Equipment Removal		23,750
Aurora Motor Vehicle Carpet Replacement		21,750
Administration Building I Painting Rails		20,000
Chevron Energy Savings Monitoring		14,500
CentrePoint Parking Lot		11,100
Altura Plaza – Sump Pump Replacement		7,150
	TOTAL	**$ 1,617,836**

In addition to 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, which are advantageous for the County to undertake in parallel to the energy savings projects. Construction of these improvements was completed in 2007. In 2009 and beyond, the County will continue 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, the 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 2009 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 2009, a budget package request for operating costs was entered into the appropriate operating fund. Below are brief descriptions of projects with notable operating costs in the 2009 capital improvement program.

Detention Facility Expansion – The expansion of the Detention Facility is warranted in order to accommodate the changing judicial laws and growing needs of the County. Along with this expansion, the County 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 the final modification and construction plans are yet to be complete. 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 for this project. If the scope of work on the facility changes and or a different level of service is to be provided at the facility, the operating impact will change accordingly.

Voice Over IP Technology – With the addition of the Voice Over IP telecommunication infrastructure system, the County will continue to a pay routine maintenance contract on the phones system, but these costs will be a reduction in the current maintenance contract costs for the current Avaya phone system. The savings for switching to the new phone system will result in an $80,000 saving directly related to ongoing maintenance costs. After the initial capital outlay, operating costs are anticipated to be $50,000 per year in maintenance contract costs.

Judicial Facilities Short-Term Project – Construction and reconfiguration of the Arapahoe County Justice Center began during 2008, as new courtrooms and office space were required. The 2009 budget includes funding for the debt service payments for a new building in order to relocate the District Attorney's Office in the amount of $660,905, as well as $333,000 budgeted for potential expenditures for furniture and other non-capital needs. Other 2009 funding includes $77,000 for two additional maintenance and custodial positions in the Facilities and Fleet Management Department, responsible for the increased square footage of the new building. The Sheriff's Office required additional funding in the amount of $104,000 in order to provide the necessary security for the additional courtrooms. The final phases of this project are not expected to be complete until 2010.

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 2009 budget as their completion is not due to occur until 2010 or later.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2009 budget. In many cases, the projects proposed are for future County capital improvements and have been added to the 5-year program as un-met needs. These proposed projects will be addressed in future budget years. A list of these future capital needs is provided in Table V below.

Table V

Future Capital Needs
Upgrade Human Resource Payroll Software
Expansion of Detention Facility
Replacement of Peoria Fleet/Road & Bridge Facility
Future Phases of County Fairgrounds Construction

POLICIES AND PRACTICES

Capital Improvement Program (CIP) Team

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 2009–2013 capital 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 plan for 2009 is incorporated into the 2009 budget while the remaining years of the plan are not an adopted County plan, but is only a staff recommendation.

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 EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2009	2010	2011	2012	2013
Capital Expenditure Fund					
Facilities					
Repair or Replace					
Admin I East Parking Lot Upgrades	475,455	-	-	-	-
Resurfacing Parking Lots (Peoria)	400,000	-	-	-	-
Rooftop Units Replacement (Warehouse)	234,720	-	-	-	-
Warehouse File Cages Remodel	90,000	-	-	-	-
Stainless Steel Showers	85,000	80,000	50,000	-	-
East End Clerk & Recorder Tenant Improvements	-	700,000	-	-	-
Evaporative Coolers (Pod 1)	-	400,000	-	-	-
Wiring Replacement (Altura)	-	350,000	-	-	-
Roof Replacement (Warehouse)	-	320,000	-	-	-
Elevator Replacement (Detention Center)	-	125,000	-	-	-
Replace Generator (Warehouse)	-	90,700	-	-	-
Replace Pedestrian Paving (Altura)	-	60,000	-	-	-
Roof Replacement (CSU Extension)	-	-	320,000	-	-
Roof Replacement (Admin I)	-	-	120,000	-	-
Roof Replacement (Tri-County)	-	-	85,000	-	-
Warehouse Inventory Management	-	-	50,000	-	-
Evaporative Coolers (Pod 3)	-	-	-	425,000	
Resurface Parking Lots (ACJC)	-	-	-	350,000	-
Elevator Replacement (Admin II)	-	-	-	300,000	-
Replace HVAC Units (Admin II)	-	-	-	250,000	-
Total for Repair or Replace	**1,285,175**	**2,125,700**	**625,000**	**1,325,000**	**-**
Total for Facilities	**1,285,175**	**2,125,700**	**625,000**	**1,325,000**	**-**

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2009	2010	2011	2012	2013
Roads/Street/Drainage					
New Construction/Development					
Adminstrative Services					
Transfer to Infrastructure Fund	4,700,000	4,000,000	4,000,000	4,000,000	4,000,000
Total for New Construction/Development	**4,700,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Roads/Street/Drainage	**4,700,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Sheriff					
New Construction/Development					
Jail Expansion Program	5,000,000	-	-	-	-
Forensic Chemistry Laboratory	-	-	175,000	55,000	-
Total for New Construction/Development	**5,000,000**	**-**	**175,000**	**55,000**	**-**
Upgrade or Expand					
District Substation 7	-	954,500	-	-	-
Vehicle Storage Area - Mobile Command	-	-	650,000	-	-
District Substation 5	-	-	-	-	250,000
Total for Upgrade or Expand	**-**	**954,500**	**650,000**	**-**	**250,000**
Repair or Replace					
Remodel Sheriff Admin Lobby	100,000	-	-	-	-
Radio Antennae Site Replacement	-	300,000	-	-	-
Patrol Mobile Laptop Replacement	-	-	-	512,500	-
Total for Repair or Replace	**100,000**	**300,000**	**-**	**512,500**	**-**
Total for Sheriff	**5,100,000**	**1,254,500**	**825,000**	**567,500**	**250,000**
Technology/Communications					
Upgrade or Expand					
Print Shop Electronic Management Software	67,145	-	-	-	-
Permits Plus Upgrade	-	750,000	-	-	-

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2009	2010	2011	2012	2013
PeopleSoft E-Performance	-	650,000	-	-	-
Strategic Panning & Performance	-	500,000	-	-	-
Implement IDPS Security Audit	-	148,000	-	-	-
Password Management System	-	-	100,000	-	-
Network Access Controls	-	-	55,000	-	-
AutoCAD System	-	-	55,000	-	-
Electronice Document Management	-	-	-	1,500,000	-
SAP Upgrade	-	-	-	1,000,000	-
Total for Upgrade or Expand	**67,145**	**2,048,000**	**210,000**	**2,500,000**	**-**
Repair or Replace					
VoIP Infrastructure	1,125,539	-	-	-	-
OASIS Replacement	1,000,000	835,000	835,000	835,000	-
Detention Management Software	124,487	-	-	-	-
Detention Medical Application	64,568	-	-	-	-
New World Upgrade	-	-	2,000,000	-	-
Total for Repair or Replace	**2,314,594**	**835,000**	**2,835,000**	**835,000**	**-**
Total for Technology/Communications	**2,381,739**	**2,883,000**	**3,045,000**	**3,335,000**	**-**
Total for Capital Expenditure Fund	**13,466,914**	**10,263,200**	**8,495,000**	**9,227,500**	**4,250,000**
Infrastructure Fund					
Roads/Streets/Drainage					
Upgrade or Expand					
Broncos Parkway Widening	2,450,000	-	-	-	-
Arapahoe/Parker Interchange	2,150,000	2,000,000	2,000,000	-	-
Picadilly/Chenango Signal at Eaglecrest	100,000	-	-	-	-
Gun Club 2-4 Lanes	-	1,500,000	1,500,000	1,500,000	1,500,000
Illiff Avenue Widening (Parker-Quebec)	-	400,000	-	-	-

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2009	2010	2011	2012	2013
Yale Avenue Widening	-	200,000	-	-	-
Quincy/Airline Extension (Exmoor-Bradbury)	-	-	-	900,000	900,000
Kiowa-Bennett Road Extension	-	-	-	200,000	200,000
Quincy Avenue Widening (WS Ramps-ES Ramps)	-	-	-	150,000	300,000
I-225/Colfax Interchange	-	-	-	-	1,000,000
Arapahoe Road Widening (Waco-Himalaya)	-	-	-	-	500,000
Brick Center Road (Alameda-Quincy)	-	-	-	-	250,000
Total for Upgrade or Expand	**4,700,000**	**4,100,000**	**3,500,000**	**2,750,000**	**4,650,000**
Improvements to Existing					
Asbury Avenue (Oneida Area)	-	300,000	-	-	-
Arapahoe Road /I-25	-	-	1,000,000	-	-
C-470/Santa Fe Interchange	-	-	-	1,000,000	-
Quincy Avenue (Kiowa-Bennett-Strasburg Road)	-	-	-	600,000	-
Hampden Ave Median (Himalaya-Picadilly)	-	-	-	150,000	-
Total for Improvements to Existing	**-**	**300,000**	**1,000,000**	**1,750,000**	**-**
Total for Roads/Streets/Drainage	**4,700,000**	**4,400,000**	**4,500,000**	**4,500,000**	**4,650,000**
Total for Infrastructure Fund	**4,700,000**	**4,400,000**	**4,500,000**	**4,500,000**	**4,650,000**

H
DEBT SERVICE SUMMARY

DEBT SERVICE SUMMARY CONTENTS

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DEBT & LEASE MANAGEMENT ISSUES

One 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. These debt and lease obligations allow the County to extend the payment of these obligations out over many years so they do not become as large a burden in the year the facility is acquired, but at 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 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 to make the required debt 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 had been issued in 1978 to pay for a jail 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.

Capital Improvement Trust Fund Bonds

Currently, Arapahoe County has paid in full the Law Enforcement Capital Improvement Trust Fund Bonds as of December, 2008. These bonds were issued in 1999 and 2000 to expand the capacity of the 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. For that reason, the balance of this bond was shown as County debt, although it was not technically issued as a general obligation bond.

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, the County Judicial Complex, and the Arapahoe County Community Park. 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, certain computer software, and purchases of land and facilities.

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 2009 County debt limit, per Section 30-26-301(3) of the Colorado Revised Statutes, is 3.0% of the value of taxable property in the County as determined by the assessor, or $232,020,117. 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 2009 is $76,420,256. The total principal and interest payments for 2009 will be $8,729,377. Of the total amount to be spent on lease purchase agreements, $7,576,780 is related to agreements involving real estate, and $1,152,597 is related to agreements involving non-real estate transactions. The total maximum payment liability of the County under all lease-purchase agreements is $97,987,669. 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 the issue was Aa3.

Arapahoe County has eight capital lease purchase agreements. Three 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 2009 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 is shown beginning on page H-6, and individual debt service schedules are shown in Appendix 5 of this document.

Financial Effect upon Future Operations

Recent 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 older capital leases and Law Enforcement Capital Improvement Trust Fund Bond issues 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. A schedule matching the payments on the Centrepoint and Sheriff/Coroner Building Certificates of Participation with the funding that became available with the 2002 maturity of the Altura Plaza Certificates of Participation, and the Arapahoe County Plaza Certificates of Participation that matured in 2000 has been prepared.

In the fall of 2008, the County entered into a lease purchase agreement to purchase a building for the relocation of the District Attorney's Office. This lease became part of the County portfolio in order to fulfill the short-term space needs that are slated for the Judicial Facility Complex as a whole. The reconfiguration of this building should be completed by the fall of 2009. The lease payments for this building are made from the Lease Purchase Fund and made available by a General Fund transfer.

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 7 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. The difference between the current pre-construction and the post-construction utility costs should provide sufficient funds to pay for the energy efficiency related improvements and do so during 2007. If these improvements, at some point do not result in the contract's projected savings, the contractor will be responsible for paying the County the difference between the actual savings and the debt payments. Once the lease purchase payments are complete, the energy cost reduction will be direct savings for the County. Another segment of the project included improvements that are beneficial to the County and were completed while the energy performance contract work is being conducted, but that do not generate energy savings. The debt payments for these improvements will be funded through general County revenues.

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.

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. Generally Certificates of Participation are rated lower than General Obligation bonds. Please refer to table on the top of page H-5 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.

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.
Aa3	**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 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.

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2009 Principal Balance	2009 Principal Payments	2009 Interest Payments	12/31/2009 Principal Balance
Arapahoe County Government							
Capital Lease Obligations:							
Lease Purchase Agreement for the District Attorney's Office Building facility.	2008	2018	$ 5,300,000	$ 5,300,000	$ 445,000	$ 215,905	$ 4,855,000
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	$ -	$ 125,580	$ 2,600,000
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building	2006	2021	$ 50,945,000	$ 45,850,000	2,700,000	1,905,100	$ 43,150,000
Lease Purchase Agreement for water services at the County Fairgrounds site.	2005	2016	$ 616,976	$ 499,798	53,668	28,528	$ 446,130
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	$ 1,839,986	235,944	63,226	$ 1,604,043
Lease Purchase Agreement for an energy efficient upgrades performance contract with Chevron-Texaco	2005	2019	$ 10,528,205	$ 9,185,471	757,426	312,975	$ 8,428,046
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	$ 10,740,000	1,135,000	533,750	$ 9,605,000

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS (CONTINUED)

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2009 Principal Balance	2009 Principal Payments	2009 Interest Payments	12/31/2009 Principal Balance
Certificate of Participation to construct the Arapahoe County Community Park Facility (Note: The principal and interest payments are funded by a transfer from the Arapahoe County Recreation District) (1996 Refinancing)	1996	2010	$ 2,290,000	$ 405,000	$ 195,000	$ 22,275	$ 210,000
Arapahoe County Government Total Capital Lease Obligations			$ 90,540,181	$ 76,420,256	$ 5,522,038	$ 3,207,339	$ 70,898,218

Arapahoe County Water & Wastewater Public Improvement District

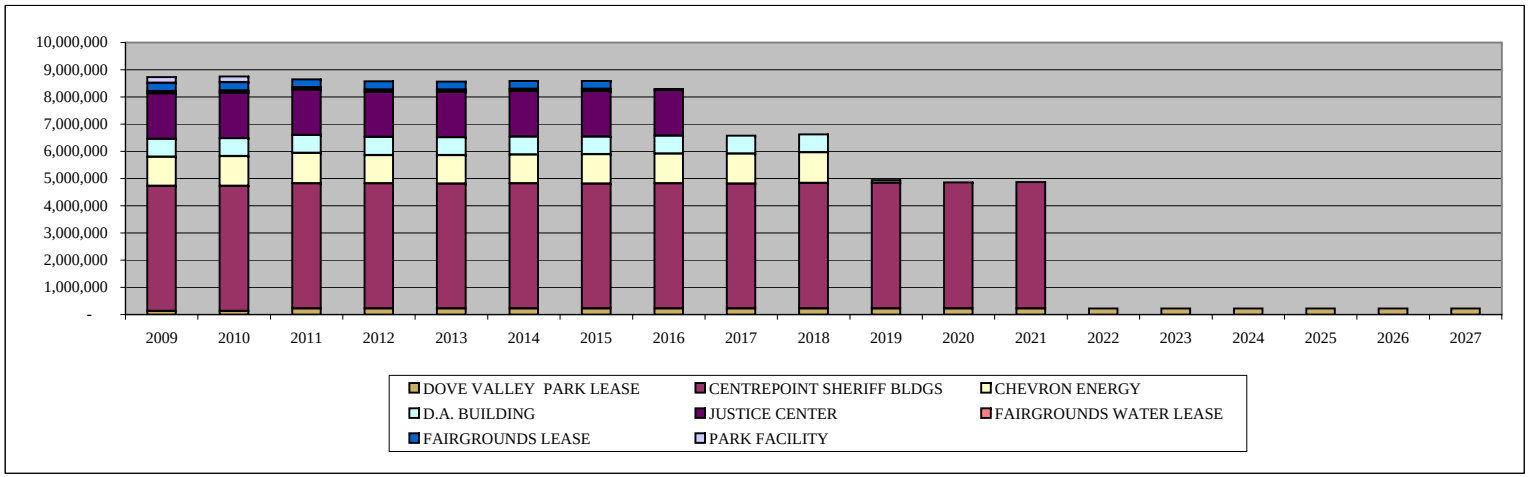
General Obligation Bonds:

Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	$ 16,049,975	$ 14,590,886	$ 792,863	$ 485,645	$ 13,798,023
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	$ 59,870,000	$ -	$ 3,105,119	$ 59,870,000
Arapahoe County Water & Wastewater Public Improvement District Total General Obligation Bonds			$ 106,189,975	$ 100,730,886	$ 792,863	$ 4,888,670	$ 99,938,023

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	PARK FACILITY	TOTALS
2009	125,580	4,605,100	1,070,401	660,905	1,668,750	82,196	299,170	217,275	8,729,377
2010	125,580	4,598,988	1,101,882	661,773	1,667,675	82,196	299,170	221,550	8,758,814
2011	225,970	4,593,575	1,119,486	656,826	1,669,350	82,196	299,170		8,646,573
2012	225,970	4,594,575	1,041,988	661,007	1,670,450	82,196	299,170		8,575,356
2013	225,970	4,585,175	1,048,076	659,207	1,668,700	82,196	299,170		8,568,494
2014	225,970	4,598,300	1,062,868	656,535	1,667,300	82,196	299,170		8,592,339
2015	225,970	4,588,500	1,078,030	652,991	1,667,225	82,196	299,168		8,594,080
2016	225,970	4,598,063	1,093,572	658,466	1,668,213	47,948			8,292,231
2017	225,970	4,584,625	1,109,502	657,742					6,577,839
2018	225,970	4,615,200	1,125,391	655,819					6,622,380
2019	225,970	4,624,600	93,891						4,944,461
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
	$ 4,092,643	$ 59,864,700	$ 10,945,087	$ 6,581,271	$ 13,347,663	$ 623,323	$ 2,094,188	$ 438,825	$ 97,987,699

CASH FLOW OF COUNTY DEBT AND CAPITAL LEASE PAYMENTS



Arapahoe County

Colorado's First

APPENDIX

Expenditure Detail

Arapahoe County

Colorado's First

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Administrative Services					
Arapahoe County Water & Wastewater PID Fund					
Debt and Lease Payments	97,898	75,972	77,351	78,001	80,056
Projects	14,475,979	18,423,187	30,306,432	12,380,322	19,291,900
Special Taxing Districts	5,628,369	5,448,580	5,500,149	5,499,447	5,683,834
Total Arap. Cty. W & WW PID Fund	**20,202,247**	**23,947,738**	**35,883,932**	**17,957,770**	**25,055,790**
Board Designated Fund					
Board Designated Reserve Fund		1,312,657			
Total Board Designated Fund		**1,312,657**			
Building Finance Corporation Fund					
Debt and Lease Payments	58,747,573	6,511,838	6,496,213	6,499,164	6,496,525
Total Building Finance Corp. Fund	**58,747,573**	**6,511,838**	**6,496,213**	**6,499,164**	**6,496,525**
Capital Expenditure Fund					
Administration	4,008,454	3,229,932	18,224,068	7,153,197	4,700,000
Total Capital Expenditure Fund	**4,008,454**	**3,229,932**	**18,224,068**	**7,153,197**	**4,700,000**
Central Services Fund					
General Administration	1,197,755	1,217,912	1,360,000	1,313,417	1,360,000
Total Central Services Fund	**1,197,755**	**1,217,912**	**1,360,000**	**1,313,417**	**1,360,000**
Communications Network Replacement Fund					
Comm. Net Replacement	65,551	38,827	407,179	38,934	85,572
Total Comm. Network Replacement Fund	**65,551**	**38,827**	**407,179**	**38,934**	**85,572**
Conservation Trust Fund					
Conservation Trust	2,562,936	914,676	531,697	385,569	381,370
Total Conservation Trust Fund	**2,562,936**	**914,676**	**531,697**	**385,569**	**381,370**
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	6,673,869	6,783,213	7,549,333	7,487,101	7,656,664
Total Developmental Disability Fund	**6,673,869**	**6,783,213**	**7,549,333**	**7,487,101**	**7,656,664**
General Fund					
General Administration	15,026,418	12,259,892	32,289,794	30,725,922	24,496,108
Total General Fund	**15,026,418**	**12,259,892**	**32,289,794**	**30,725,922**	**24,496,108**
Grant Fund					
General Administration		177,472	10,000		
Total Grant Fund		**177,472**	**10,000**		
Law Enforcement Capital Improvement Trust Fund					
Debt and Lease Payments	1,876,008	1,876,870	1,870,630	1,874,480	
Law Enf Cap Imp Trust	229,725	420,734	1,438,920	841,224	
Total Law Enforce. Cap.Improv. Trust Fund	**2,105,732**	**2,297,604**	**3,309,550**	**2,715,704**	
Lease Purchase Agreements Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Administrative Services					
Lease Purchase Agreements Fund					
Debt and Lease Payments	2,192,391	4,612,405	6,867,276	7,357,676	2,238,906
Total Lease Purchase Agreements Fund	**2,192,391**	**4,612,405**	**6,867,276**	**7,357,676**	**2,238,906**
Total Administrative Svcs.	**112,782,926**	**63,304,165**	**113,642,148**	**81,634,455**	**73,184,041**
Aid to Agencies					
General Fund					
Healthcare Grants	832,018	836,000	920,000	920,000	920,000
Other Grant Requests			10,000	999	10,000
Social Program Grants	579,600	604,000	616,500	605,680	616,500
Total General Fund	**1,411,618**	**1,440,000**	**1,546,500**	**1,526,679**	**1,546,500**
Total Aid to Agencies	**1,411,618**	**1,440,000**	**1,546,500**	**1,526,679**	**1,546,500**
Assessor's Office					
Central Services Fund					
Assessor's Office	73,131	195,390	176,380	131,013	35,299
Total Central Services Fund	**73,131**	**195,390**	**176,380**	**131,013**	**35,299**
General Fund					
Appraisal	88,635	90,395	8,376	7,436	
Assessor GIS	21,231	21,410	50,548	235	
Assessor's Office	4,679,578	4,894,338	5,564,739	5,160,835	5,541,554
Total General Fund	**4,789,444**	**5,006,143**	**5,623,663**	**5,168,505**	**5,541,554**
Total Assessor	**4,862,575**	**5,201,533**	**5,800,043**	**5,299,519**	**5,576,853**
Board of County Commissioners					
Arapahoe County Fair Fund					
Special Assistant to the BOCC	192,569	250,677			
Total Arapahoe County Fair Fund	**192,569**	**250,677**			
General Fund					
BOCC Administration	-142				
Commissioners	637,413	709,798	760,113	740,585	889,601
Special Assistant to the BOCC	241,210	191,423	282,845	182,628	211,609
Total General Fund	**878,481**	**901,221**	**1,042,958**	**923,213**	**1,101,210**
Total Bd. Of County Comm.	**1,071,050**	**1,151,898**	**1,042,958**	**923,213**	**1,101,210**
BOCC Administration					
General Fund					
BOCC Administration	555,467	588,280	602,839	605,041	630,284
Total General Fund	**555,467**	**588,280**	**602,839**	**605,041**	**630,284**
Total BOCC Admin.	**555,467**	**588,280**	**602,839**	**605,041**	**630,284**
Clerk & Recorder's Office					
Central Services Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Clerk & Recorder's Office					
Central Services Fund					
Clerk & Recorder Admin					6,982
Elections	1,183,541	83,495	3,495,823	86,000	1,600,000
Motor Vehicle		64,952	2,445		30,700
Recording		38,997	18,105		
Total Central Services Fund	**1,183,541**	**187,444**	**3,516,373**	**86,000**	**1,637,682**
Electronic Filing Technology Fund					
Recording	11,650	28,637	826,091	46,843	170,000
Total Electronic Filing Tech. Fund	**11,650**	**28,637**	**826,091**	**46,843**	**170,000**
General Fund					
Clerk & Recorder Admin	698,515	768,223	767,481	675,771	729,236
Elections	2,383,796	1,771,214	4,048,742	4,107,546	2,410,607
Motor Vehicle	3,976,170	4,403,508	4,857,462	4,688,758	5,044,115
Recording	919,484	905,695	972,972	866,527	912,619
Total General Fund	**7,977,965**	**7,848,640**	**10,646,657**	**10,338,603**	**9,096,577**
Total Clerk & Recorder	**9,173,156**	**8,064,721**	**14,989,121**	**10,471,446**	**10,904,259**
Communication Services					
Capital Expenditure Fund					
Communication Services Admin					67,145
Total Capital Expenditure Fund					**67,145**
General Fund					
Communication Services Admin	1,015,956	1,062,647	1,115,358	1,027,271	1,221,144
Total General Fund	**1,015,956**	**1,062,647**	**1,115,358**	**1,027,271**	**1,221,144**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services					100,948
Total Open Space Sales Tax Fund					**100,948**
Total Communication Svcs.	**1,015,956**	**1,062,647**	**1,115,358**	**1,027,271**	**1,389,237**
Community Resources Department					
Arapahoe County Fair Fund					
Colorado State University Extension	14,994	30,657	36,738	23,089	32,100
Total Arapahoe County Fair Fund	**14,994**	**30,657**	**36,738**	**23,089**	**32,100**
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	6,484,990	6,763,634	7,908,182	6,683,430	7,762,833
Total Arapahoe/Douglas Works! Fund	**6,484,990**	**6,763,634**	**7,908,182**	**6,683,430**	**7,762,833**
Central Services Fund					
Colorado State University Extension	16,408				
Total Central Services Fund	**16,408**				
Community Development Fund					
Housing & Community Development Svcs	1,859,104	2,597,459	4,987,305	2,413,930	4,974,442

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Community Resources Department					
Community Development Fund					
Total Community Development Fund	**1,859,104**	**2,597,459**	**4,987,305**	**2,413,930**	**4,974,442**
General Fund					
Arapahoe County Cultural Council	486	592	1,000	496	1,000
Colorado State University Extension	379,806	346,851	441,885	381,111	444,126
Community Resources Administration	282,483	616,359	662,154	646,130	751,869
County Veterans Service Office			49,341	38,035	41,091
Judicial Services	886,626	1,039,777	1,594,787	1,311,285	1,507,901
Senior Resources - Homemakers	162,300	205,833	358,707	308,440	373,322
Total General Fund	**1,711,701**	**2,209,411**	**3,107,874**	**2,685,497**	**3,119,309**
Grant Fund					
Colorado State University Extension	58,156	29,083	75,114	4,361	75,114
Community Resources Administration		6,517	6,000		6,000
Judicial Services	5,470,114	5,883,396	6,389,981	6,064,200	6,455,027
Senior Resources - Homemakers	490,841	542,173	887,244	903,656	904,680
Weatherization	2,264,223	2,501,603	3,576,704	2,683,644	3,640,281
Total Grant Fund	**8,283,334**	**8,962,772**	**10,935,043**	**9,655,860**	**11,081,102**
Total Community Svcs.	**18,370,531**	**20,563,933**	**26,975,142**	**21,461,806**	**26,969,786**
Coroner's Office					
Central Services Fund					
Coroner					29,465
Total Central Services Fund					**29,465**
General Fund					
Coroner	1,270,259	1,344,261	1,455,355	1,412,500	1,502,001
Total General Fund	**1,270,259**	**1,344,261**	**1,455,355**	**1,412,500**	**1,502,001**
Total Coroner	**1,270,259**	**1,344,261**	**1,455,355**	**1,412,500**	**1,531,466**
County Attorney					
General Fund					
Board of Equalization	147,582	197,060	190,027	159,377	203,833
County Attorney Administration	1,845,533	1,999,388	2,126,176	2,086,313	2,179,986
Litigation	678,497	1,699	9,500	2,111	
Risk Management Division		38,007	73,081	75,141	77,809
Total General Fund	**2,671,611**	**2,236,155**	**2,398,784**	**2,322,942**	**2,461,628**
Self Insurance Liability Fund					
County Attorney Administration	722,579	600,135	1,078,650	634,400	926,750
Total Self Insurance Liability Fund	**722,579**	**600,135**	**1,078,650**	**634,400**	**926,750**
Worker's Compensation Fund					
County Attorney Administration	1,177,537	1,633,809	1,245,300	862,200	1,397,234
Total Worker's Compensation Fund	**1,177,537**	**1,633,809**	**1,245,300**	**862,200**	**1,397,234**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
County Attorney					
Total County Attorney	**4,571,728**	**4,470,099**	**4,722,734**	**3,819,542**	**4,785,612**
District Attorney					
General Fund					
County Match - JAIB Grant			4,543	4,543	4,543
District Attorney	9,966,071	10,842,599	11,385,357	9,956,137	12,312,115
JAIB Grant	129,049	116,137	124,494	124,540	124,494
Juvenile Diversion	474,238	575,987	614,365	465,850	600,489
Total General Fund	**10,569,358**	**11,534,723**	**12,128,759**	**10,551,071**	**13,041,641**
Social Services Fund					
Family Support	4,331,407	1,971,685			
Total Social Services Fund	**4,331,407**	**1,971,685**			
Total District Attorney	**14,900,765**	**13,506,408**	**12,128,759**	**10,551,071**	**13,041,641**
Facilities and Fleet Management					
Building Maintenance Fund					
Facilities Management	8,208,435	3,414,311	3,256,769	3,507,650	2,092,512
Total Bldg. Maintenance Fund	**8,208,435**	**3,414,311**	**3,256,769**	**3,507,650**	**2,092,512**
Capital Expenditure Fund					
Administration	4,102,741	3,427,019	12,594,387	6,288,343	1,285,175
Total Capital Expenditure Fund	**4,102,741**	**3,427,019**	**12,594,387**	**6,288,343**	**1,285,175**
Central Services Fund					
Administration		14,093	80,700	75,876	57,490
Distribution Management			20,700	22,170	22,393
Facilities Management		148,678			92,776
Fleet Management	71,946	83,631	7,237	7,237	224,878
Total Central Services Fund	**71,946**	**246,402**	**108,637**	**105,283**	**397,537**
General Fund					
Administration	519,987	554,812	551,047	575,911	598,796
Custodial Services	23,001	18		41	
Distribution Management	297,730	316,527	333,404	328,456	346,987
Facilities Management	7,964,812	8,519,677	5,096,850	4,933,034	5,248,756
Fleet Management	2,473,803	2,721,308	2,586,475	2,415,389	2,821,263
Project Management Office	452,874	443,866	473,365	406,796	496,874
Total General Fund	**11,732,207**	**12,556,207**	**9,041,141**	**8,659,626**	**9,512,676**
Total Facilities & Fleet Mgmt.	**24,115,330**	**19,643,939**	**25,000,934**	**18,560,902**	**13,287,900**
Finance					
Capital Expenditure Fund					
Finance Administration	39,400	991,518	266,304	176,715	68,010
Total Capital Expenditure Fund	**39,400**	**991,518**	**266,304**	**176,715**	**68,010**
General Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Finance					
General Fund					
Accounting Division	828,877	1,409,574	1,552,043	1,330,341	1,831,914
Budget Division	348,217	399,506	471,089	467,995	506,067
Finance Administration	570,602	650,875	461,204	372,778	300,561
Purchasing Division	285,904	279,873	311,563	302,220	328,313
Total General Fund	**2,033,599**	**2,739,828**	**2,795,899**	**2,473,333**	**2,966,855**
Open Space Sales Tax Fund					
Accounting Division - Open Space	48,327	29,270	46,987	43,009	42,077
Total Open Space Sales Tax Fund	**48,327**	**29,270**	**46,987**	**43,009**	**42,077**
Total Finance	**2,121,327**	**3,760,616**	**3,109,190**	**2,693,057**	**3,076,942**
Human Resources					
Employee Flex Benefit Plan Fund					
Human Resources Admin.	726,014	869,516	984,000	920,660	984,000
Total Employ. Flex Benefit Plan Fund	**726,014**	**869,516**	**984,000**	**920,660**	**984,000**
General Fund					
Human Resources Admin.	966,303	1,107,957	1,255,340	1,144,314	1,306,984
Human Resources Training	82,351	97,911	75,000	60,340	75,000
Total General Fund	**1,048,654**	**1,205,868**	**1,330,340**	**1,204,654**	**1,381,984**
Self Insurance Dental Fund					
Human Resources Admin.	1,421,346	1,347,421	1,420,065	1,419,360	1,420,065
Total Self Insurance Dental Fund	**1,421,346**	**1,347,421**	**1,420,065**	**1,419,360**	**1,420,065**
Total Human Resources	**3,196,014**	**3,422,805**	**3,734,405**	**3,544,673**	**3,786,049**
Human Services					
Central Services Fund					
Finance & Administrative Services	12,305	37,258	53,546	57,760	73,785
Total Central Services Fund	**12,305**	**37,258**	**53,546**	**57,760**	**73,785**
Social Services Fund					
Child Support Enforcement		1,834,515	4,026,913	3,682,004	4,463,118
Children Youth & Family Services	14,021,600	14,404,845	16,482,037	15,729,321	16,923,374
Community Support Services	12,044,375	12,311,274	16,238,600	14,581,971	16,726,623
Finance & Administrative Services	4,357,158	13,616,787	2,834,193	3,015,755	1,070,085
Finance and Administration		139	3,566,169	2,816,209	3,091,246
Human Service-Legal			2,056,917	2,081,411	2,156,533
Total Social Services Fund	**30,423,132**	**42,167,559**	**45,204,829**	**41,906,671**	**44,430,979**
Total Human Svcs.	**30,435,436**	**42,204,817**	**45,258,375**	**41,964,431**	**44,504,764**
Information Technology					
Capital Expenditure Fund					
Administration	153,804	17,204	70,000		2,125,539
Total Capital Expenditure Fund	**153,804**	**17,204**	**70,000**		**2,125,539**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Information Technology					
Central Services Fund					
Applications			107,500	100,000	
Business Support and Solutions			38,000		40,000
Technical Services	1,179,239	643,327	1,463,220	1,109,924	523,510
Technical Services - Telecommunications	10,500				
Total Central Services Fund	**1,189,739**	**643,327**	**1,608,720**	**1,209,924**	**563,510**
General Fund					
Administration	1,374,053	1,292,018	1,153,708	1,262,159	1,165,433
Applications	3,339,431	3,345,532	4,146,347	3,388,041	4,031,007
Applications - East	596,267	614,212	385,706	472,028	
Business Support and Solutions	966,090	1,302,475	1,304,044	1,959,121	2,223,298
Technical Services	2,592,071	3,174,014	3,731,153	3,849,434	4,765,526
Technical Services - Telecommunications	1,325,061	1,204,978	1,114,982	1,048,231	
Total General Fund	**10,192,973**	**10,933,229**	**11,835,940**	**11,979,014**	**12,185,264**
Total Information Tech.	**11,536,516**	**11,593,760**	**13,514,660**	**13,188,938**	**14,874,313**
Public Works & Development					
Arapahoe County Fair Fund					
Open Space and Recreation District			240,716	272,670	192,900
Total Arapahoe County Fair Fund			**240,716**	**272,670**	**192,900**
Arapahoe County Recreation District Fund					
Open Space and Recreation District	1,626,859	4,476,229	1,433,640	1,227,151	1,156,644
Total Arapahoe Cty. Rec. District Fund	**1,626,859**	**4,476,229**	**1,433,640**	**1,227,151**	**1,156,644**
Capital Expenditure Fund					
Finance and Administration	67,191	61,791	88,008	1,224	
Total Capital Expenditure Fund	**67,191**	**61,791**	**88,008**	**1,224**	
Cash In Lieu Fund					
Open Space and Recreation District	292,236	1,285,313	193,945		166,788
Total Cash In Lieu Fund	**292,236**	**1,285,313**	**193,945**		**166,788**
Central Services Fund					
Building Division	15,930		83,772	52,134	
Finance and Administration	45,352	149,048	130,931	122,306	
Mapping	15,202	26,258	26,000	25,997	19,500
Open Space and Recreation District		118,230	104,315	66,714	98,075
Planning & Zoning	52,989		79,729	78,172	
Road & Bridge Operations	1,347,704	1,392,172	1,983,193	1,157,224	208,049
Total Central Services Fund	**1,477,177**	**1,685,708**	**2,407,940**	**1,502,547**	**325,624**
General Fund					
Building Division	1,802,225	1,727,715	1,786,351	1,730,090	1,731,348
Capital Improvement Program	1,214,853	1,261,281	1,183,860	1,158,964	1,057,482
Finance and Administration	1,221,853	1,425,895	1,482,178	1,463,366	1,539,607
Land Development Services	598,097	586,783	643,661	613,242	649,679

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Public Works & Development					
General Fund					
Mapping	607,840	658,101	757,210	671,833	743,877
Operations & Maintenance	271,577	252,396	309,149	274,215	305,683
Planning & Zoning	1,724,429	1,719,062	1,721,936	1,602,540	1,650,645
Stormwater Management	1,258,613	324,170		19,873	
Traffic	204,269	224,107	219,007	213,367	216,415
Total General Fund	**8,903,755**	**8,179,509**	**8,103,352**	**7,747,489**	**7,894,736**
Infrastructure Fund					
Planning & Zoning			1,788,405		
Projects	5,641,604	4,564,108	2,263,579	1,023,424	2,450,000
Projects - 1985			8,125		
Projects - 1992			86,946		
Projects - 1993			47,642		
Projects - 1994			5,510		
Projects - 1995			279,535	120,681	
Projects - 1996	975		830,492		
Projects - 1997			692,383		
Projects - 1998	95,466		37,121		
Projects - 1999	456,807	-56,671	591,712	142,733	
Projects - 2000	-5,361	59,298	4,077,363	263,054	
Projects - 2001	537,500	7,053	576,132	173,756	
Projects - 2002	9,831		3,170,562		
Projects - 2004	67,691	309,395	943,807	214,246	
Projects - 2005	1,311,596	50,407	3,343,556	47,894	2,150,000
PWD Projects - 2006	93,753	1,241,037	2,530,132	2,374,871	
PWD Projects - 2007		243,319	2,719,657	1,226,858	100,000
PWD Projects - 2008			427,811	189,284	
Total Infrastructure Fund	**8,209,863**	**6,417,948**	**24,420,470**	**5,776,802**	**4,700,000**
Open Space Sales Tax Fund					
Open Space and Recreation District	14,360,759	16,778,554	42,683,233	18,945,506	20,302,764
Total Open Space Sales Tax Fund	**14,360,759**	**16,778,554**	**42,683,233**	**18,945,506**	**20,302,764**
Road & Bridge Fund					
Projects - 1999	1,482,014	1,936,780	367,904	363,885	
Road & Bridge Operations	14,789,658	16,383,515	16,173,318	15,039,628	14,918,523
Total Road & Bridge Fund	**16,271,672**	**18,320,295**	**16,541,222**	**15,403,514**	**14,918,523**
Total Public Works & Devel.	**51,209,512**	**57,205,346**	**96,112,526**	**50,876,901**	**49,657,979**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	4,779,938	5,176,959	6,316,724	6,028,522	5,982,750
Total Arapahoe Law Enforce. Auth. Fund	**4,779,938**	**5,176,959**	**6,316,724**	**6,028,522**	**5,982,750**
Capital Expenditure Fund					
Administration	585,318	480,973	466,455	347,550	100,000

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Sheriff's Office					
Capital Expenditure Fund					
Detention Services - Medical - Commissary - Inmate Ind			398,131	326,349	5,189,055
Total Capital Expenditure Fund	**585,318**	**480,973**	**864,586**	**673,899**	**5,289,055**
Central Services Fund					
Administration		133,608	68,086	95,619	89,796
Detention Services - Medical - Commissary - Inmate Ind		412,234	326,691	190,946	349,787
Professional Standards Bureau	100,010		63,375	49,010	21,854
Public Safety Bureau	878,835	778,808	1,315,877	1,077,364	1,029,052
Total Central Services Fund	**978,845**	**1,324,650**	**1,774,029**	**1,412,940**	**1,490,489**
Forfeited Property Fund					
Administration		2,325	75,943	46,390	
Total Forfeited Property Fund		**2,325**	**75,943**	**46,390**	
General Fund					
Administration	1,258,268	1,465,947	2,259,940	2,296,218	2,434,400
Detention Services - Medical - Commissary - Inmate Ind	31,955,961	33,740,828	35,953,763	35,401,898	36,041,963
Professional Standards Bureau	2,208,749	2,471,364	2,694,144	2,760,125	2,827,988
Public Safety Bureau	17,783,797	18,115,047	19,415,627	18,347,774	18,336,436
Total General Fund	**53,206,775**	**55,793,186**	**60,323,474**	**58,806,015**	**59,640,787**
Homeland Security Fund					
Hmlnd Sec - Sher Dept Grant Div	2,681,137	2,877,466	4,343,180	1,858,156	
Total Homeland Security Fund	**2,681,137**	**2,877,466**	**4,343,180**	**1,858,156**	
Sheriff's Commissary Fund					
Administration	1,296,971	1,149,909	2,463,512	1,399,688	1,851,824
Detention Services - Medical - Commissary - Inmate Ind	230,995	176,560	593,875	94,265	158,840
Total Sheriff's Commissary Fund	**1,527,967**	**1,326,469**	**3,057,387**	**1,493,953**	**2,010,664**
Total Sheriff	**63,759,980**	**66,982,029**	**76,755,323**	**70,319,875**	**74,413,745**
Treasurer's Office					
Central Services Fund					
Treasurer Administration	5,942				
Total Central Services Fund	**5,942**				
General Fund					
Treasurer Administration	1,625,318	1,867,951	2,024,052	2,016,325	1,971,065
Total General Fund	**1,625,318**	**1,867,951**	**2,024,052**	**2,016,325**	**1,971,065**
Total Treasurer	**1,631,261**	**1,867,951**	**2,024,052**	**2,016,325**	**1,971,065**
Tri-County Health					
General Fund					
Tri-County Health	4,039,638	4,226,431	4,422,416	4,339,665	4,615,921
Total General Fund	**4,039,638**	**4,226,431**	**4,422,416**	**4,339,665**	**4,615,921**
Total Tri-County Health	**4,039,638**	**4,226,431**	**4,422,416**	**4,339,665**	**4,615,921**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Total Arapahoe County Expenditures	**362,031,045**	**331,605,638**	**453,952,838**	**346,237,310**	**350,849,567**

Staffing Detail

Arapahoe County

Colorado's First

STAFFING DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Administrative Services					
General Fund					
General Administration		1.00			
Total General Fund		**1.00**			
Total Administrative Svcs.		**1.00**			
Assessor's Office					
General Fund					
Assessor's Office	72.00	72.00	72.00	72.00	71.00
Total General Fund	**72.00**	**72.00**	**72.00**	**72.00**	**71.00**
Total Assessor	**72.00**	**72.00**	**72.00**	**72.00**	**71.00**
Board of County Commissioners					
General Fund					
Commissioners	5.00	5.00	5.00	5.00	5.00
Special Assistant to the BOCC	2.00	2.00	2.00	2.00	1.00
Total General Fund	**7.00**	**7.00**	**7.00**	**7.00**	**6.00**
Total Bd. Of County Comm.	**7.00**	**7.00**	**7.00**	**7.00**	**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	9.00	9.50	9.50	9.50	9.50
Elections	13.50	13.50	14.50	14.50	14.50
Motor Vehicle	75.50	77.00	78.00	78.00	78.00
Recording	18.00	17.00	17.00	17.00	17.00
Total General Fund	**116.00**	**117.00**	**119.00**	**119.00**	**119.00**
Total Clerk & Recorder	**116.00**	**117.00**	**119.00**	**119.00**	**119.00**
Communication Services					
General Fund					
Communication Services Admin	9.00	9.25	9.25	9.25	9.25
Total General Fund	**9.00**	**9.25**	**9.25**	**9.25**	**9.25**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services					1.00
Total Open Space Sales Tax Fund					**1.00**
Total Communication Svcs.	**9.00**	**9.25**	**9.25**	**9.25**	**10.25**
Community Resources Department					
Arapahoe/Douglas Works! Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Community Resources Department					
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	83.00	67.00	67.00	67.00	67.00
Total Arapahoe/Douglas Works! Fund	**83.00**	**67.00**	**67.00**	**67.00**	**67.00**
Community Development Fund					
Housing & Community Development Svcs	6.00	6.00	5.00	5.00	3.00
Total Community Development Fund	**6.00**	**6.00**	**5.00**	**5.00**	**3.00**
General Fund					
Colorado State University Extension	5.00	5.00	5.00	5.00	5.00
Community Resources Administration	4.00	8.00	9.00	9.00	9.00
County Veterans Service Office			0.50	0.50	0.50
Judicial Services	17.30	20.50	22.50	22.50	22.50
Senior Resources - Homemakers	4.50	5.50	5.00	5.00	5.00
Total General Fund	**30.80**	**39.00**	**42.00**	**42.00**	**42.00**
Grant Fund					
Judicial Services	2.00	2.00	2.00	2.00	2.75
Senior Resources - Homemakers	8.00	8.25	8.75	8.75	8.75
Weatherization	35.00	36.00	36.00	36.00	36.00
Total Grant Fund	**45.00**	**46.25**	**46.75**	**46.75**	**47.50**
Total Community Svcs.	**164.80**	**158.25**	**160.75**	**160.75**	**159.50**
Coroner's Office					
General Fund					
Coroner	11.00	12.00	12.00	12.00	12.00
Total General Fund	**11.00**	**12.00**	**12.00**	**12.00**	**12.00**
Total Coroner	**11.00**	**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	18.00	20.00	20.00	20.00	20.00
Total General Fund	**19.00**	**21.00**	**21.00**	**21.00**	**21.00**
Total County Attorney	**19.00**	**21.00**	**21.00**	**21.00**	**21.00**
Facilities and Fleet Management					
General Fund					
Administration	4.50	4.50	3.50	3.50	3.50
Distribution Management	5.00	5.00	5.00	5.00	5.00
Facilities Management	70.00	71.00	71.50	71.50	73.50
Fleet Management	23.00	23.00	22.00	22.00	22.00
Project Management Office	5.00	5.00	5.00	5.00	5.00
Total General Fund	**107.50**	**108.50**	**107.00**	**107.00**	**109.00**
Total Facilities & Fleet Mgmt.	**107.50**	**108.50**	**107.00**	**107.00**	**109.00**
Finance					

STAFFING DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Finance					
General Fund					
Accounting Division	13.00	13.50	17.50	17.50	17.50
Budget Division	5.00	5.00	5.00	5.00	5.00
Finance Administration	5.00	5.00	2.00	2.00	2.00
Purchasing Division	4.00	4.00	4.00	4.00	4.00
Total General Fund	**27.00**	**27.50**	**28.50**	**28.50**	**28.50**
Open Space Sales Tax Fund					
Accounting Division - Open Space	1.00	0.50	0.50	0.50	0.50
Total Open Space Sales Tax Fund	**1.00**	**0.50**	**0.50**	**0.50**	**0.50**
Total Finance	**28.00**	**28.00**	**29.00**	**29.00**	**29.00**
Human Resources					
General Fund					
Human Resources Admin.	10.50	11.00	12.00	12.00	12.00
Total General Fund	**10.50**	**11.00**	**12.00**	**12.00**	**12.00**
Total Human Resources	**10.50**	**11.00**	**12.00**	**12.00**	**12.00**
Human Services					
Social Services Fund					
Child Support Enforcement		60.50	60.50	60.50	62.50
Children Youth & Family Services	177.25	189.25	208.50	208.50	208.50
Community Support Services	130.00	130.00	133.00	133.00	133.00
Finance & Administrative Services	62.00	63.00	64.00	64.00	64.00
Total Social Services Fund	**369.25**	**442.75**	**466.00**	**466.00**	**468.00**
Total Human Svcs.	**369.25**	**442.75**	**466.00**	**466.00**	**468.00**
Information Technology					
General Fund					
Administration	3.00	3.00	3.00	3.00	3.00
Applications	34.00	33.00	30.00	30.00	30.00
Applications - East	6.00	6.00			
Business Support and Solutions	8.00	8.00	19.00	19.00	19.00
Technical Services	21.00	21.00	20.00	20.00	20.00
Technical Services - Telecommunications	2.00	2.00			
Total General Fund	**74.00**	**73.00**	**72.00**	**72.00**	**72.00**
Total Information Tech.	**74.00**	**73.00**	**72.00**	**72.00**	**72.00**
Public Works & Development					
Arapahoe County Recreation District Fund					
Open Space and Recreation District	2.00	3.00	3.00	3.00	3.00
Total Arapahoe Cty. Rec. District Fund	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**
General Fund					
Building Division	25.00	25.00	22.00	22.00	22.00
Capital Improvement Program	11.00	11.00	8.00	8.00	8.00

STAFFING DETAIL

Office/Department/Fund/Division	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Public Works & Development					
General Fund					
Finance and Administration	10.00	10.00	10.00	10.00	10.00
Land Development Services	8.00	8.00	7.00	7.00	7.00
Mapping	8.00	8.00	8.00	8.00	8.00
Operations & Maintenance	5.00	5.00	4.00	4.00	4.00
Planning & Zoning	24.00	24.00	19.00	19.00	19.00
Stormwater Management	8.80				
Traffic	3.00	3.00	2.00	2.00	2.00
Total General Fund	**102.80**	**94.00**	**80.00**	**80.00**	**80.00**
Open Space Sales Tax Fund					
Open Space and Recreation District	2.00	5.00	5.00	5.00	6.00
Total Open Space Sales Tax Fund	**2.00**	**5.00**	**5.00**	**5.00**	**6.00**
Road & Bridge Fund					
Road & Bridge Operations	71.50	73.50	59.00	59.00	59.00
Total Road & Bridge Fund	**71.50**	**73.50**	**59.00**	**59.00**	**59.00**
Total Public Works & Devel.	**178.30**	**175.50**	**147.00**	**147.00**	**148.00**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	52.00	52.00	52.00	52.00	52.00
Total Arapahoe Law Enforce. Auth. Fund	**52.00**	**52.00**	**52.00**	**52.00**	**52.00**
General Fund					
Administration	12.00	12.00	16.00	16.00	16.00
Detention Services - Medical - Commissary - Inmate Industr	353.50	362.50	399.50	399.50	399.50
Professional Standards Bureau	19.00	20.00	22.00	22.00	23.00
Public Safety Bureau	194.75	197.25	186.25	186.25	186.25
Total General Fund	**579.25**	**591.75**	**623.75**	**623.75**	**624.75**
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	4.00	4.00	6.00	6.00	6.00
Total Sheriff's Commissary Fund	**4.00**	**4.00**	**6.00**	**6.00**	**6.00**
Total Sheriff	**636.00**	**648.50**	**682.50**	**682.50**	**683.50**
Treasurer's Office					
General Fund					
Treasurer Administration	21.00	21.00	22.00	22.00	22.00
Total General Fund	**21.00**	**21.00**	**22.00**	**22.00**	**22.00**
Total Treasurer	**21.00**	**21.00**	**22.00**	**22.00**	**22.00**
Total Arapahoe County Staffing	**1,827.35**	**1,909.75**	**1,942.50**	**1,942.50**	**1,946.25**

Budget Package Detail

Arapahoe County

Colorado's First

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Administrative Services			
General Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	374,917	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	60,083	
Additional Board Policy Reserve Transfer	Transfer of additional funds to maintain BOCC policy 11% General Fund reserve amount.	310,000	
Adjust Mill Levy Allocation for 2009	To adjust the property tax mill levy allocation for 2009 to allow for additional growth in the Road & Bridge Fund. The mill levy for the General Fund will be reduced to affect this change. Also, added per Executive Budget Committee were additional funds for pavement maintenance offset by the fund balance of the Road and Bridge Fund.	(2,645)	
Arapahoe County Housing Authority Administrative Increase	Request for an additional $10,000 in General Funds to cover Housing and Community Development staff time spent on projects not covered by federal CDBG and HOME funding, such as non-direct CDBG/HOME oversight of the Arapahoe Co Housing Authority Section 8 voucher program, external subcommittee assignments, the Aurora Housing Collaborative, the Mental Health Network Housing Subcommittee, and Community Resource Admin Services costs.	10,000	
Debt Service for District Attorney Office Space	This package provides for the transfer of funds from the General Fund to the Lease Purchase Fund for the payment of the debt service on the purchased District Attorney office space.	660,905	
Eastern Service Center Utilities Increase	Increase to utilities line item to provide for increased costs due to the opening of the Eastern Service Center.	77,724	
Implementation of County Strategy Management System	This package funds expenditures for implementation of the County's strategic priority initiative.	200,000	
One-time Reduction of Liability Fund Transfer	As a result of a recommendation by the County's audit firm, we are recommending the one-time reduction of the transfer to the Self-Insurance Liability Fund to effect a reduction in the balance of that fund from its current level.	(550,000)	
TABOR Tax Refund for 2008	In 2008, the estimated rate of inflation used to calculate property tax revenue was higher than the actual rate of inflation released after the budget year had begun. Therefore, we are obligated to refund excess revenue to taxpayers in 2009.	817,643	
Transfer for County Fair	To transfer an amount to the County Fair Fund that is similar to prior years for what had traditionally been spent on the annual fair.	40,000	
Transfer to Capital Expenditure Fund	To transfer one-time fund balance amounts to the Capital Expenditure Fund to carry out the recommended capital improvement program for the coming fiscal year.	8,602,179	
Voting Machines	To purchase an additional $1.6 million of new voting machines.	1,600,000	
Total General Fund		**12,200,806**	
Lease Purchase Agreements Fund			
Debt Service for District Attorney Office Space	This package provides for the transfer of funds from the General Fund to the Lease Purchase Fund for the payment of the debt service on the purchased District Attorney office space.	660,905	
Total Lease Purchase Agreements Fund		**660,905**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Administrative Services			
Total Administrative Services		**12,861,711**	
Assessor's Office			
Central Services Fund			
Large scanner	The Assessor's office is expanding their imaging project in which to secure and store data created and received. This is due to the additional requirements for document security and archival purposes, as well as space requirements.	5,800	
Replacement of Xerox 8830 printer	This is a printer that is utilized by all Assessor appraisers as well as the Abstract department and Customer Service to create maps of different sizes with a wide range of data to citizens as well as other County departments.	29,499	
Total Central Services Fund		**35,299**	
General Fund			
2009 Promotions	Nine employees have taken on more responsibilities, complex tasks, met educational criteria and upgraded their appraisal license level and need to be promoted to the next position level.	29,864	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(44,093)	
Large scanner	The Assessor's office is expanding their imaging project in which to secure and store data created and received. This is due to the additional requirements for document security and archival purposes, as well as space requirements.	7,766	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	154,331	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	855	
Reduction of Appraiser III Real Estate Position	Reduce one FTE due to position being vacant and no longer needed.	(69,014)	(1.00)
Replacement of Xerox 8830 printer	This is a printer that is utilized by all Assessor appraisers as well as the Abstract department and Customer Service to create maps of different sizes with a wide range of data to citizens as well as other County departments.	3,932	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(44,093)	
Total General Fund		**39,548**	**(1.00)**
Total Assessor's Office		**74,847**	**(1.00)**
Board of County Commissioners			
General Fund			
Aurora Chamber of Commerce - Increased membership dues	Increase in membership dues for the 2009 calendar year.	30,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Board of County Commissioners			
General Fund			
Deer Trail Conservation District economic development contribution	Economic development contribution to the Deer Trail Conservation District	5,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,228	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	7,624	
SEBP increased economic development contribution	Increase 2009 economic development funding for Southeast Business Partnership	16,938	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,176)	
Vacant Position Reduction	Eliminate vacant FTE position that reports to the Special Assistant to the Board	(77,240)	(1.00)
Total General Fund		**(13,626)**	**(1.00)**
Total Board of County Commissioners		**(13,626)**	**(1.00)**
BOCC Administration			
General Fund			
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,184	
DRCOG increased dues	Increase in 2009 membership dues	9,000	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	9,341	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,667)	
Total General Fund		**19,858**	
Total BOCC Administration		**19,858**	
Clerk & Recorder's Office			
Central Services Fund			
Clerk to the Board Scanner	Replacement scanner for the Clerk to the Board	6,982	
Replace Motor Vehicle Runner Vehicle	Replace Motor Vehicle Runner Vehicle Unit #3003.	30,700	
Voting Machines	To purchase an additional $1.6 million of new voting machines.	1,600,000	
Total Central Services Fund		**1,637,682**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Clerk & Recorder's Office			
General Fund			
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(54,935)	
Clerk to the Board Scanner	Replacement scanner for the Clerk to the Board	1,163	
Elections Administration	Increase in Elections Administration based on historical data and election mandates.	37,762	
Elections Contingency	Increase in the 2009 Elections Contingency budget for mileage and printing and binding.	37,300	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	158,228	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	192,298	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	6,109	
Replace Motor Vehicle Runner Vehicle	Replace Motor Vehicle Runner Vehicle Unit #3003.	4,093	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(54,935)	
Total General Fund		**327,083**	
Total Clerk & Recorder's Office		**1,964,765**	
Communication Services			
General Fund			
Printer Transition from IT to Print Shop Fund Transfer	Transition the printing function from IT to the Print Shop. To complete the transition we need to transfer the print funding from IT to the Print Shop.	77,311	
Annual Report Distribution	Increase printing and binding budget in order to expand distribution for the Annual Report.	10,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,613	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	19,644	
Printing Request Form Automation Analysis and Implementation	Online software upgrades that allows electronic management of the Print Services production environment.	8,099	
Printing Services Equipment Rental and Supplies increase	Increase funds available to cover Printing Services equipment rental and supplies due to the increased demand on printing in the County.	30,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Communication Services			
General Fund			
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(5,608)	
Total General Fund		**144,059**	
Open Space Sales Tax Fund			
Open Space Communication Services New FTE	One new full-time position in the Administration/Communication Services Division of the Open Space Sales Tax Fund.	100,948	1.00
Total Open Space Sales Tax Fund		**100,948**	**1.00**
Total Communication Services		**245,007**	**1.00**
Community Resources Department			
Arapahoe/Douglas Works! Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	34,805	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	4,612	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	9,772	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	119,407	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	1,904	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(34,098)	
Total Arapahoe/Douglas Works! Fund		**136,402**	
Community Development Fund			
Arapahoe County Housing Authority Administrative Increase	Request for an additional $10,000 in General Funds to cover Housing and Community Development staff time spent on projects not covered by federal CDBG and HOME funding, such as non-direct CDBG/HOME oversight of the Arapahoe Co Housing Authority Section 8 voucher program, external subcommittee assignments, the Aurora Housing Collaborative, the Mental Health Network Housing Subcommittee, and Community Resource Admin Services costs.	10,000	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	3,338	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	9,298	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Community Resources Department			
Community Development Fund			
Reduction of 2.0 FTEs	Reduction of 2.0 FTEs in HCDS due to cuts in Federal funding		(2.00)
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(2,654)	
Total Community Development Fund		**19,982**	**(2.00)**
General Fund			
Administrative Services Division Cost Allocation Plan Revenue	The Administrative Services Division estimates that there will be an increase in revenue in 2009 totaling $20,268.	12,500	
County Veterans Service Officer Outreach & VA	The State of Colorado, Department of Military and Veterans Affairs has selected Arapahoe County for a Pilot Outreach Program that provides $1,941/month for targeted outreach activities. This program runs July 1, 2008 through June 30, 2009.	14,046	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,724	
Judicial Services Increased Fees	Judicial Services Division has estimated that there will be a net increase in fees collected from Useful Public Service/Alternative Services/Pretrial. Judicial Services would like to use the net increase to cover the estimated increase in expenditures forecasted for 2009.	11,350	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	3,114	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	79,230	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	1,447	
Senior Resources - DRCOG Trans/Chore Services Match	The Senior Resources Division will receive State funds from DRCOG for transportation and Chore Svcs which requires a local match.	9,271	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(22,629)	
Total General Fund		**114,053**	
Grant Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	2,400	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	1,053	
Judicial Services Additional Community Corrections Staff Request	The Judicial Services Division is requesting a 0.75 FTE for the Community Corrections program.	36,474	.75

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Community Resources Department			
Grant Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	71,723	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,566	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(20,483)	
WX Cargo Van	Replacement cargo van	18,502	
WX High Cube Van	Replacement high cube (cargo box) van	30,902	
Total Grant Fund		**143,137**	**.75**
Total Community Resources Department		**413,574**	**(1.25)**
Coroner's Office			
Central Services Fund			
2001 Chevy Tahoe Replacement	Per Fleet Management vehicle #3002 is due for replacement.	29,465	
Total Central Services Fund		**29,465**	
General Fund			
2001 Chevy Tahoe Replacement	Per Fleet Management vehicle #3002 is due for replacement.	3,928	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	27,836	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(7,951)	
Total General Fund		**23,813**	
Total Coroner's Office		**53,278**	
County Attorney			
General Fund			
Administration increase for scanners	Request an increase to buy 2 new scanners.	5,000	
Board of Equalization	Request for a raise for the Board of Equalization referee.	11,050	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	13,364	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
County Attorney			
General Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	66,507	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(18,995)	
Total General Fund		**76,926**	
Total County Attorney		**76,926**	
District Attorney			
General Fund			
2009 Population Reduction Package	2009 Population Reduction Package. Arapahoe County's percentage of the total population served by the District Attorney's office has decreased by .05% from 2008 resulting in a negative budget package.	(8,962)	
2009 Salary and Benefit Increase	This package is for the salary and benefits adjustments for the main office and the Juvenile Diversion division of the District Attorney's office.	625,362	
Additional Funding for District Attorney Relocation	This package is for additional costs associated with the District Attorney's move to a new office building during 2009. The amount is for costs that will be shared among the 4-county 18th Judicial District.	333,000	
Total General Fund		**949,400**	
Total District Attorney		**949,400**	
Facilities and Fleet Management			
Building Maintenance Fund			
Administration I Building Rail Painting	Painting of the rails on the exterior of the Administration I Building	20,000	
Audio Visual Video Conferencing Cart	Replacement of old and purchase of new Audio Visual carts with video conferencing capabilities.	39,000	
Carpet Baseline Increase	To increase the funding level to adequately support the maintenance schedules for carpet in County facilities.	10,680	
Carpet Replacement - Aurora Motor Vehicle	Replacement of the carpet at the Aurora Motor Vehicle Branch	21,750	
CentrePoint Parking Lot	Crack-fill, seal and re-striping of the four parking lots at CentrePoint Plaza	11,100	
Chevron Energy Monitoring & Verification	Authorization for funds to continue the monitoring and verification energy management efforts related to the Chevron Energy Performance Contract	14,500	
Detention Center Equipment Demolition & Removal	Demolition and removal of old equipment at the Patrick J. Sullivan,Jr. Detention Center	23,750	
Detention Center Generator Modification	Modification of the generators at the Patrick J. Sullivan, Jr. Detention Facility to ensure full power levels are sustained in the event of a power failure.	24,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Facilities and Fleet Management			
Building Maintenance Fund			
Eastern Service Center Maintenance & Repair	Maintenance and repair supplies for the building and equipment as well as operating supplies for the Eastern Service Center scheduled to open in the fall of 2008.	38,700	
Make Up Air Unit Replacement - Altura Plaza	Replacement of the make up air unit at Altura Plaza	44,000	
Sump Pump Housing Replacement - Altura Plaza	Replacement of the sump pump housing at Altura Plaza	7,150	
Unanticipated Needs/ Improvements	Funding to allow the Project Management Office to provide funds to user departments for various office improvements and minor office remodels throughout the year.	75,000	
Total Building Maintenance Fund		**329,630**	
Central Services Fund			
2 Post Lift System	Purchase of a 2 post lift system	27,000	
4 Column Portable Lift System	Purchase of a 4 column lift system for the Eastern Service Center	35,000	
Administration Pool Vehicle Replacement #3198	Replacement of pool vehicle #3198	28,545	
Administration Pool Vehicle Replacement #3199	Replacement of pool vehicle #3199	28,945	
Distribution Management Vehicle Replacement #3100	Replacement of Distribution Management vehicle #3100	22,393	
Facilities Vehicle	Purchase of new Facilities vehicle in order to replace unit #5098.	30,770	
Facilities Vehicle Replacement #3247	Replacement of Facilities Vehicle #3247	31,003	
Fleet Service Truck Replacement #3220	Replacement of Fleet Service Truck #3220	149,248	
Refrigerant Recovery System	Purchase of air conditioning recovery system/ recharging units - one for the Peoria Shops and one for the Eastern Service Center	13,630	
Service Truck with Plow for Eastern Region - Facilities	A 4 wheel drive truck is needed to be used 5 days a week for various duties at eastern Arapahoe County facilities to include: Arapahoe County Fairgrounds and Regional park, Eastern Service Center, Deer Trail Shop	31,003	
Total Central Services Fund		**397,537**	
General Fund			
2 Post Lift System	Purchase of a 2 post lift system	30,600	
4 Column Portable Lift System	Purchase of a 4 column lift system for the Eastern Service Center	39,666	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(51,123)	
Administration Pool Vehicle Replacement #3198	Replacement of pool vehicle #3198	3,804	
Administration Pool Vehicle Replacement #3199	Replacement of pool vehicle #3199	3,857	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Facilities and Fleet Management			
General Fund			
Audio Visual Equipment Replacement	Continuation of audio/ visual equipment replacement schedule.	50,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,008	
Distribution Management Vehicle Replacement #3100	Replacement of Distribution Management vehicle #3100	2,984	
District Attorney's Relocation - FTE's	Addition of two (2) full time Custodians to accommodate the increase in square footage to the Central region with the recent option to purchase of a new office building for the District Attorney's Office	77,428	2.00
Facilities Vehicle	Purchase of new Facilities vehicle in order to replace unit #5098.	34,869	
Facilities Vehicle Replacement #3247	Replacement of Facilities Vehicle #3247	4,129	
Fleet Service Truck Replacement #3220	Replacement of Fleet Service Truck #3220	99,899	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	86,969	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	178,971	
Professional Services	Baseline increase to provide funding for outside consultants and professionals needed to provide preliminary design or consulting services.	30,000	
Refrigerant Recovery System	Purchase of air conditioning recovery system/ recharging units - one for the Peoria Shops and one for the Eastern Service Center	15,447	
Service Truck with Plow for Eastern Region - Facilities	A 4 wheel drive truck is needed to be used 5 days a week for various duties at eastern Arapahoe County facilities to include: Arapahoe County Fairgrounds and Regional park, Eastern Service Center, Deer Trail Shop	35,132	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(51,123)	
Total General Fund		**597,517**	**2.00**
Total Facilities and Fleet Management		**1,324,684**	**2.00**
Finance			
General Fund			
Actuarial study for GASB 45	GASB 45 requires an actuarial study to account for retiree health benefits.	15,000	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,756	
Increase in County Audit Fees	Due to increases in auditing requirements, Finance is requesting an increase in the budget for the County's audit expenses.	52,500	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Finance			
General Fund			
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	5,273	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	75,187	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	109	
Request for Homeland Security Grant Accountant	Addition of 1.0 FTE for Homeland Security Grant Accountant	85,000	
Research HR-Payroll Software Options	This package requests funding to examine software options for the human resources/payroll functions currently performed by Peoplesoft. The research would be in collaboration with Human Resources and Information Technology to examine the pros and cons of continuing with Peoplesoft or selecting another option to replace it.	12,000	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(21,474)	
Total General Fund		**229,351**	
Open Space Sales Tax Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	910	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(257)	
Total Open Space Sales Tax Fund		**653**	
Total Finance		**230,004**	
Human Resources			
General Fund			
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	4,633	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	26,431	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(7,550)	
Total General Fund		**23,514**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Human Resources			
Total Human Resources		**23,514**	
Human Services			
Central Services Fund			
Electronic Data Management System (EDMS) Scanner	Replacement Kodak 3500 Scanner for Human Services, Electronic Data Management System (EDMS)	22,385	
Vehicle Replacement #1	Vehicle replacement for the Department of Human Services.	16,600	
Vehicle Replacement #2	Vehicle replacement for the Department of Human Services.	16,600	
Vehicle Replacement #3	Vehicle replacement for the Department of Human Services.	18,200	
Total Central Services Fund		**73,785**	
Social Services Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	95,400	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	14,455	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(241,735)	
CSE Program Specialist FTE request	Request for a new Program Specialist FTE in Human Services, Child Support Enforcement (CSE) division.	63,480	1.00
CSE Supervisor FTE request	Request for a new Supervisor FTE in Human Services, Child Support Enforcement (CSE) division.	80,451	1.00
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	5,857	
Electronic Data Management System (EDMS) Scanner	Replacement Kodak 3500 Scanner for Human Services, Electronic Data Management System (EDMS)	3,730	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	40,330	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	847,104	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	21,565	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(241,735)	
Vehicle Replacement #1	Vehicle replacement for the Department of Human Services.	2,213	
Vehicle Replacement #2	Vehicle replacement for the Department of Human Services.	2,213	
Vehicle Replacement #3	Vehicle replacement for the Department of Human Services.	2,426	
Total Social Services Fund		**695,754**	**2.00**
Total Human Services		**769,539**	**2.00**
Information Technology			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Information Technology			
Central Services Fund			
Computer Room Admin I Air Conditioner Replacement	Replace Air Conditioner in Admin 1 Computer Room. Asset 300619	40,000	
Finish Replacement of Original VCON Video Conferencing Equipment	We have completed the initial replacement of the original VCON video conferencing equipment and implemented the Internet capability. To finish the replacement of the remaining existing equipment that is not working correctly we need additional Fund 70 money. We have IG rents of $26,512 from assets 300045, 45859, and 12 that can be used. The total we need to finish the replacements is $71,715, leaving a total of $45,203 that needs to be funded.	59,000	
Hardware Replacements	Replacement IT hardware assets for 2009.	253,460	
VoIP - Phase II (B)	The current Avaya telephone system has reached its effective end of life and needs to be replaced. Phase I has been implemented and will be completed before the end of 2008. The new Unity voicemail system will be implemented County-wide, the IT Department will have VoIP phones, and the initial implementation of the new Call Center, Emergency Responder, Paging and needed router upgrades will also be complete by the end of 2008 so the infrastructure will be completely ready for Phase II.	211,050	
Total Central Services Fund		**563,510**	
General Fund			
Printer Transition from IT to Print Shop Fund Transfer	Transition the printing function from IT to the Print Shop. To complete the transition we need to transfer the print funding from IT to the Print Shop.	(77,311)	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(60,138)	
Computer Room Admin I Air Conditioner Replacement	Replace Air Conditioner in Admin 1 Computer Room. Asset 300619	5,333	
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	5,500	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,149	
Finish Replacement of Original VCON Video Conferencing Equipment	We have completed the initial replacement of the original VCON video conferencing equipment and implemented the Internet capability. To finish the replacement of the remaining existing equipment that is not working correctly we need additional Fund 70 money. We have IG rents of $26,512 from assets 300045, 45859, and 12 that can be used. The total we need to finish the replacements is $71,715, leaving a total of $45,203 that needs to be funded.	62,633	
Hardware Replacements	Replacement IT hardware assets for 2009.	42,224	
IFM - Software & Hardware Maintenance Cost Transfer to County Information Technology	Transfer the software and hardware maintenance dollars from the Sheriff's Office Budget to the County Information Technology Budget.	241,412	
INF - 2009 Software Maintenance	Establish software maintenance for existing computer hardware or programs that had previously been covered under warranty.	24,352	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Information Technology			
General Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	210,497	
Remedy - Professional Services for Configuration Management Data Base installation	Professional Services for installation of CMDB (Configuration Management Data Base) module for Remedy (Service Desk incident and configuration tracking application).	111,000	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(60,138)	
VoIP - Phase II (B)	The current Avaya telephone system has reached its effective end of life and needs to be replaced. Phase I has been implemented and will be completed before the end of 2008. The new Unity voicemail system will be implemented County-wide, the IT Department will have VoIP phones, and the initial implementation of the new Call Center, Emergency Responder, Paging and needed router upgrades will also be complete by the end of 2008 so the infrastructure will be completely ready for Phase II.	85,176	
Total General Fund		**596,689**	
Total Information Technology		**1,160,199**	
Public Works & Development			
Arapahoe County Recreation District Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	6,939	
TABOR Tax Refund for 2008	In 2008, the estimated rate of inflation used to calculate property tax revenue was higher than the actual rate of inflation released after the budget year had begun. Therefore, we are obligated to refund excess revenue to taxpayers in 2009.	5,789	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(1,979)	
Total Arapahoe County Recreation District Fund		**10,749**	
Central Services Fund			
Fairgrounds New Vehicle	A replacement vehicle is needed for 2001 Chevrolet Impala Unit #5127, transferred as a retired vehicle from the Sheriff's Office.	24,370	
Fairgrounds Arena Groomer	Equipment attachment for a tractor with an 8 foot hydraulic kit used for grooming the arenas at the Fairgrounds.	6,800	
High End PC's (Mapping)	Replacement of 2 high-end PC's #300677 & #300676 and an upgrade to a high-end workstation for the Supervisor.	19,500	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Public Works & Development			
Central Services Fund			
Open Space Maintenance Heavy Duty Double Axle Trailer	Purchase of a new heavy duty, Double Axle Trailer.	20,000	
Open Space Maintenance Vehicle Pick-Up	Purchase of a new small 4x4 pick-up truck.	24,905	
Open Space Self propelled Front Deck Mower	Purchase of a new self propelled, zero-turn radius Front Deck Mower.	17,000	
Open Space Skid Steer Auger Attachment	Purchase of a new Skid Steer Auger Attachment (w/ extra bits).	5,000	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4055.	22,110	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4105.	22,110	
Replace Triple Deck PTO Powered Mower	Replacement of mower deck on unit #4104.	22,110	
Replacement of Pick-up truck	Replacement of Pick-up Truck Unit #3142.	30,745	
Replacement of Crew Cab Truck	Replacement of 1999 Crew Cab Truck unit #3243.	48,020	
Replacement of Eastern Sign Truck	Replacement of Eastern Sign Truck unit #3046.	62,954	
Total Central Services Fund		**325,624**	
General Fund			
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(56,125)	
Briarwood Rent	Increase to Briarwood Rent due to lease increase.	67,380	
Contribution to I-25 & Arapahoe Road Coalition	Arapahoe County has formed a coalition with the City of Greenwood Village and the City of Centennial for the purpose of obtaining funding for improvements to the I-25 / Arapahoe Road intersection.	61,600	
Deferred Compensation	Deferred Compensation package reflecting 4.50% in 2009.	6,593	
Expense Reduction Related to Conclusion of Centennial IGA	The IGA for Public Works services that the County has provided the City of Centennial expired on July 1, 2008. This package reduces expenditures that will no longer be needed as Public Works transitions to providing services to the unincorporated portion of Arapahoe County.	(233,656)	
High End PC's (Mapping)	Replacement of 2 high-end PC's #300677 & #300676 and an upgrade to a high-end workstation for the Supervisor.	9,749	
I-70 Corridor Plan	This package, requested by the I-70 Corridor Chamber of Commerce, is for a joint study between Adams County and Arapahoe County with the goal of promoting sustainable economic development.	40,000	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	5,852	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Public Works & Development			
General Fund			
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	196,517	
Regional Air Quality Council increased contribution	Increase contribution in 2009 for the Regional Air Quality Council.	5,000	
Trip Program	County's contribution to the TRIP program.	62,320	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(56,125)	
Total General Fund		**109,105**	
Open Space Sales Tax Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	3,900	
Fairgrounds New Vehicle	A replacement vehicle is needed for 2001 Chevrolet Impala Unit #5127, transferred as a retired vehicle from the Sheriff's Office.	27,615	
Fairgrounds Arena Groomer	Equipment attachment for a tractor with an 8 foot hydraulic kit used for grooming the arenas at the Fairgrounds.	7,706	
Fairgrounds Canopy	South entrance doors have been replaced and upgraded to acceptable levels to serve as a main entrance to the building instead of a back service door. Additional needs include a protective canopy over the door for enhancement, security and weather protection.	18,000	
Fairgrounds Removal of Breezeway	The unused area between the main hall and east wing would add 864 square usable feet to the East wing (16' x'54'). In order for this to be possible, the entire wall needs to be removed.	28,000	
Fairgrounds Trail Development	Development of new trail for Fairgrounds Area.	30,000	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	13,157	
Open Space Building Renovation - Peoria Shop	Requesting funds for the renovation of Peoria Shop Road & Bridge facility.	100,000	
Open Space Maintenance FTE	One new maintenance Open Space Full-Time Employee.	54,649	1.00
Open Space Maintenance Heavy Duty Double Axle Trailer	Purchase of a new heavy duty, Double Axle Trailer.	22,666	
Open Space Maintenance Vehicle Pick-Up	Purchase of a new small 4x4 pick-up truck.	28,220	
Open Space Self propelled Front Deck Mower	Purchase of a new self propelled, zero-turn radius Front Deck Mower.	19,266	
Open Space Skid Steer Auger Attachment	Purchase of a new Skid Steer Auger Attachment (w/ extra bits).	5,666	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Public Works & Development			
Open Space Sales Tax Fund			
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(3,752)	
Total Open Space Sales Tax Fund		**355,093**	**1.00**
Road & Bridge Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	9,475	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	2,800	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(32,191)	
Adjust Mill Levy Allocation for 2009	To adjust the property tax mill levy allocation for 2009 to allow for additional growth in the Road & Bridge Fund. The mill levy for the General Fund will be reduced to affect this change. Also, added per Executive Budget Committee were additional funds for pavement maintenance offset by the fund balance of the Road and Bridge Fund.	786,652	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	112,678	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4055.	2,947	
Replace Triple Deck PTO Powered Mower	Replacement of mower deck on unit #4104.	2,947	
Replace Triple Deck PTO Powered Mower	Replace Triple Deck PTO Powered Mower unit #4105.	2,947	
Replacement of Pick-up truck	Replacement of Pick-up Truck Unit #3142.	4,090	
Replacement of Crew Cab Truck	Replacement of 1999 Crew Cab Truck unit #3243.	6,397	
Replacement of Eastern Sign Truck	Replacement of Eastern Sign Truck unit #3046.	8,391	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(32,191)	
Total Road & Bridge Fund		**874,942**	
Total Public Works & Development		**1,675,513**	**1.00**
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
2009 Computer Replacements	A request for funding to replace computers that are due for replacement.	3,900	
2009 Printer Replacements	A request for funding to replace printers that are due for replacement.	1,259	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
ACSO Gasoline and Oil Increases	Fuel increase recommended by Facilities and Fleet Department.	43,204	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(38,920)	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	117,653	
PAT Vehicle #1 replaces Unit #5317	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	5,290	
PAT Vehicle #2 replaces Unit#5299	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	8,338	
PAT Vehicle #3 replaces Unit #5022	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	7,012	
PAT Vehicle #4 replaces Unit #5029	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #5 replaces Unit #5051	To relace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #6 replaces Unit #5413	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #7 replaces Unit #5186	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #8 replaces Unit #5044	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #9 replaces Unit #5348	To replace front-line patrol vehicles due to high mileage and trowing maintenance costs.	7,026	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(38,920)	
Total Arapahoe Law Enforcement Authority Fund		**157,532**	
Central Services Fund			
CFT - Replacement 4x4 for Civil Section Transports & Extraditions Unit # 5259	Vehicle replacement for Civil Section, Transports and extraditions. To replace Unit # 5259 (2001 Chevrolet Tahoe)	27,154	
CFT - Replacement Sedan for Civil Section - Unit # 5430	Vehicle Replacement for Civil Section - To Replace Unit # 5430	33,654	
CFT - Replacement Sedan for Civil Section Unit # 5075	Vehicle replacement for Civil Section. To replace Unit # 5075	33,654	
CFT - Replacement Sedan for Civil Section Unit # 5312	Vehicle replacement for Civil Section - To replace Unit # 5312	33,654	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
Central Services Fund			
CFT - ReplacementSedan for Civil Section Unit # 5339	Vehicle Replacement for Civil Section - To replace Unit # 5339	33,654	
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	5,657	
CRL Replacement 4 X 4 Vehicle - Replaces 5088	To replace vehicles in the Crime Lab with high mileage or due to age.	22,099	
DET - Kubota Tractor Replacement (Replaces Unit #5030)	Replace the 1987 Kubota tractor in Detentions	37,045	
DET - Replacement 4x4 for Detentions Captain Unit # 5143	Vehicle Replacement for Detentions Captain - To Replace Unit # 5143	27,154	
DET - Replacement Cargo Van for Court Services Unit # 5167	Vehicle replacement for Court Services- Inmate Transport Cargo van - To Replace Unit # 5167	33,404	
DET - Replacement Sedan for Court Service Unit # 5085	Vehicle Replacement for Court Services and Transports Section. To replace unit # 5085 (2001 Chevrolet Impala)	29,814	
DET Multi Vac C400 Vacuum Sealer	MultiVac C400 Vacuum Sealer for Inmate Property storage	10,200	
DET Replace Optical Tape Library	Replace Optical Tape Library asset #43888.	31,000	
DET Video Advisement POD 1	To purchase Tandberg Video Advisement Equipment for POD 1.	19,400	
ECU Bomb Suit Replacement Request #1	Replace 2 bomb suits that are beyond their safety expiration.	23,082	
ECU Bomb Suit Replacement Request #2	Replace 2 bomb suits that are beyond their safety expiration.	22,391	
EMP Replace trailer Unit #5014	Replace unit 5014, transport trailer.	6,274	
EMP Replacement 4 X 4 SUV - Replaces Unit #5256	To replace vehicle unit with high mileage or due to age.	38,049	
INV Replacement Vehicle - Replaces 3276	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749	
INV Replacement Vehicle - Replaces 5336	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749	
INV Replacement Vehicle - Replaces 9196	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749	
INV Replacement Vehicle - Replaces Unit 5173	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	31,749	
OPS Vehicle Replacement #5380	To replace vehicle unit with high mileage or due to age.	21,854	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
Central Services Fund			
PAT Vehicle #1 replaces Unit #5317	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	31,895	
PAT Vehicle #10 replaces Unit #9338	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #11 replaces Unit #9335	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #12 replaces Unit #9331	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #13 replaces Unit #9238	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #14 replaces Unit #9227	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #15 replaces Unit #9053	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #16 replaces Unit #9047	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #17 replaces Unit #9094	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #18 replaces Unit #9314	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #19 replaces Unit #9333	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #2 replaces Unit#5299	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	37,695	
PAT Vehicle #20 replaces Unit #9108	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #21 replaces Unit #9126	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #3 replaces Unit #5022	To replace front-line patrol vehicles due to high mileage and growing maintenance cost.	44,244	
PAT Vehicle #4 replaces Unit #5029	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #5 replaces Unit #5051	To relace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #6 replaces Unit #5413	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #7 replaces Unit #5186	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	
PAT Vehicle #8 replaces Unit #5044	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	37,695	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
Central Services Fund			
PAT Vehicle #9 replaces Unit #5348	To replace front-line patrol vehicles due to high mileage and trowing maintenance costs.	44,345	
TRF Honda ST1300PA Police Motorcycle replaces #5286	Package is to replace Kawasaki Police 1000 motorcycles for the Public Safety Traffic Unit.	24,536	
TRF Honda ST1300PA Police Motorcycle replaces #9287	To replace Kawasaki Police 1000 motorcycle	24,420	
WAR Replacement vehicle for 5436	To replace vehicles in Warrants with high mileage or due to age	26,350	
Total Central Services Fund		**1,490,489**	
General Fund			
ACSO Gasoline and Oil Increases	Fuel increase recommended by Facilities and Fleet Department.	91,234	
Additional Vacancy Savings for Large Departments	An additional 1.0% vacancy savings for departments with over 50.0 FTEs	(409,002)	
CFT - Replacement 4x4 for Civil Section Transports & Extraditions Unit # 5259	Vehicle replacement for Civil Section, Transports and extraditions. To replace Unit # 5259 (2001 Chevrolet Tahoe)	3,619	
CFT - Replacement Sedan for Civil Section - Unit # 5430	Vehicle Replacement for Civil Section - To Replace Unit # 5430	4,486	
CFT - Replacement Sedan for Civil Section Unit # 5075	Vehicle replacement for Civil Section. To replace Unit # 5075	4,486	
CFT - Replacement Sedan for Civil Section Unit # 5312	Vehicle replacement for Civil Section - To replace Unit # 5312	4,486	
CFT - ReplacementSedan for Civil Section Unit # 5339	Vehicle Replacement for Civil Section - To replace Unit # 5339	4,486	
CRL AFIX SQL Server and software	Purchase a dedicated computer server, software and licensing to store the Sheriff's Office Fingerprint and Palmprint databases (AFIX system).	15,194	
CRL Replacement 4 X 4 Vehicle - Replaces 5088	To replace vehicles in the Crime Lab with high mileage or due to age.	2,980	
DET - Court Security Contracted Staffing Increase	Increase contracted court security staffing due to additions and modifications to the District and County Courthouses	104,000	
DET - Kubota Tractor Replacement (Replaces Unit #5030)	Replace the 1987 Kubota tractor in Detentions	4,937	
DET - Replacement 4x4 for Detentions Captain Unit # 5143	Vehicle Replacement for Detentions Captain - To Replace Unit # 5143	3,619	
DET - Replacement Cargo Van for Court Services Unit # 5167	Vehicle replacement for Court Services- Inmate Transport Cargo van - To Replace Unit # 5167	4,597	
DET - Replacement Sedan for Court Service Unit # 5085	Vehicle Replacement for Court Services and Transports Section. To replace unit # 5085 (2001 Chevrolet Impala)	5,804	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
General Fund			
DET 26 Additional Tasers for Court Services	Purchase 26 additional tasers for Court Services.	26,000	
DET Multi Vac C400 Vacuum Sealer	MultiVac C400 Vacuum Sealer for Inmate Property storage	11,560	
DET Replace Optical Tape Library	Replace Optical Tape Library asset #43888.	5,166	
DET Tasers for EDCU/DCU	New Taser Equipment for Enhanced Disturbance Control Unit.	27,994	
DET Video Advisement POD 1	To purchase Tandberg Video Advisement Equipment for POD 1.	25,083	
ECU Bomb Suit Replacement Request #1	Replace 2 bomb suits that are beyond their safety expiration.	3,077	
ECU Bomb Suit Replacement Request #2	Replace 2 bomb suits that are beyond their safety expiration.	2,985	
EMP Overtime Increase	Increase the overtime account to cover historical costs.	10,765	
EMP Replace trailer Unit #5014	Replace unit 5014, transport trailer.	835	
EMP Replacement 4 X 4 SUV - Replaces Unit #5256	To replace vehicle unit with high mileage or due to age.	5,368	
IFM - Software & Hardware Maintenance Cost Transfer to County Information Technology	Transfer the software and hardware maintenance dollars from the Sheriff's Office Budget to the County Information Technology Budget.	(241,412)	
INV Replacement Vehicle - Replaces 3276	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982	
INV Replacement Vehicle - Replaces 5336	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982	
INV Replacement Vehicle - Replaces 9196	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982	
INV Replacement Vehicle - Replaces Unit 5173	To replace vehicles in the Investigation Services Unit with high mileage or due to age.	6,982	
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	80,871	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	1,283,361	
OPS Concealed Weapons Investigator	Request for new FTE to process and perform background investigations for those citizens requesting a concealed weapons permit.	70,687	1.00
OPS TRG Increase in overtime	OPS TRG Increase in overtime to continue quality training.	59,207	
OPS TRG Weapons Range Fee Increase	OPS TRG Weapons Range Useage Fee Increase for continued proficiency	43,125	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
General Fund			
OPS Vehicle Replacement #5380	To replace vehicle unit with high mileage or due to age.	2,913	
PAT Vehicle #10 replaces Unit #9338	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #11 replaces Unit #9335	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #12 replaces Unit #9331	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #13 replaces Unit #9238	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #14 replaces Unit #9227	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #15 replaces Unit #9053	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #16 replaces Unit #9047	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #17 replaces Unit #9094	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #18 replaces Unit #9314	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #19 replaces Unit #9333	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #20 replaces Unit #9108	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
PAT Vehicle #21 replaces Unit #9126	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,338	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	15,886	
PRE - Evidence Scanners	Purchase scanners and accessories to track evidence efficiently.	5,241	
TRF Honda ST1300PA Police Motorcycle replaces #5286	Package is to replace Kawasaki Police 1000 motorcycles for the Public Safety Traffic Unit.	5,040	
TRF Honda ST1300PA Police Motorcycle replaces #9287	To replace Kawasaki Police 1000 motorcycle	5,425	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(409,002)	
WAR Replacement vehicle for 5436	To replace vehicles in Warrants with high mileage or due to age	3,513	
Total General Fund		**1,016,598**	**1.00**
Sheriff's Commissary Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Sheriff's Office			
Sheriff's Commissary Fund			
Market Salary Increases for 2009	The increase requested in this package is to adjust employee salaries for selected job classifications upward to maintain competitiveness with the market for such positions.	2,377	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	10,647	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,178	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(3,152)	
Total Sheriff's Commissary Fund		**12,050**	
Total Sheriff's Office		**2,676,669**	**1.00**
Treasurer's Office			
General Fund			
Armored Car Service	This is a request for an increase for the cost of armored car services. A Request for Proposal was completed in 2008 for commencement in 2009 and Dunbar was selected as the vendor by the RFP committee.	35,000	
Merit Salary Adjustment for 2009	Salary Adjustment package reflecting a 3.50% increase in salaries in 2009 for non-law enforcement employees, a 3.00% increase in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	37,519	
Pay Structure Salary Increases for 2009	Increases to adjust pay structures as recommended by the Human Resources Department.	2,619	
Request for Increase in Postage for Property Tax Notice Mailings	The Treasurer is requesting an increase to the Treasurer's Office postage budget. Three times a year the Treasurer is required to mail tax notices to the citizens. The County is charged one bulk amount rather than a per item rate. Due to increased postage amounts, this bulk rate is expected to increase.	8,082	
Request for Increase in Temp Salaries	An additional person in the Bankruptcy Department is needed to keep up with the workload due to the increased number of cases filed each month. The amount of cases to file is currently too great for one person and cases filed in a more efficient timeline will generate more revenues for the County.	28,455	
Request for Increase in Travel and Transportation	The Government Financial Officers Association conference is a vital resource for establishing best practices and contacts with other counties. It would be most beneficial for the Treasurer's Office to send two managers with the Treasurer to this conference.	5,000	
Vacancy Savings Reduction of 1.0% for all Departments	Vacancy savings package reflecting a 1.0% decrease in salaries in 2009 for non-law enforcement employees, a 1.0% decrease in salaries in 2009 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	(10,718)	
Total General Fund		**105,957**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2009 Amount ($)	2009 FTE
Treasurer's Office			
Total Treasurer's Office		**105,957**	
Tri-County Health			
General Fund			
2009 Population and Per Capita Increases	Package to reflect the increase in population as well as to the Per Capita .	74,907	
Total General Fund		**74,907**	
Total Tri-County Health		**74,907**	
Total Arapahoe County Budget Packages		**24,686,726**	**3.75**

Operating Transfers

Arapahoe County

Colorado's First

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2009 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	**Budget**	**Fund Name**	**Budget**	**Comments**
General Fund	27,888	Communications Network Repl	27,888	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	40,000	County Fair Fund	40,000	To pay for the annual County fair
General Fund	8,602,179	Capital Expenditure Fund	8,602,179	To fund needed capital projects
General Fund	1,256,630	Lease Purchase Agreement	1,256,630	To pay leases on various lease purchase agreements
General Fund	3,700,000	Building Finance Corp	3,700,000	To fund debt service requirements
General Fund	1,901,935	Central Services Fund	1,901,935	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	310,000	Board Designated Fund	310,000	Increase the amount reserved for unforeseen expenses
Law Enforcement Authority	2,599	Communications Network Repl	2,599	Law Enforcement allocation based on $25 per radio
Road & Bridge Fund	2,616	Communications Network Repl	2,616	Road & Bridge allocation based on $25 per radio
Conservation Trust Fund	381,370	Lease Purchase Agreement	381,370	To pay leases on fairgrounds water acquisition debt service
Open Space Fund	98,075	Central Services Fund	98,075	Purchase of non-replacement fixed assets
Building Maintenance Fund	474,676	Lease Purchase Agreement	474,676	To pay lease payments on the energy performance contract
Capital Expenditure Fund	4,700,000	Infrastructure Fund	4,700,000	Covers the cost of capital road projects
Arapahoe County Rec District	126,230	Lease Purchase Agreement	126,230	To pay lease payments for recreation purposes
Arapahoe County Rec District	208,225	Building Finance Corp	208,225	To fund debt service requirements
Total Transfer Out	23,992,423	**Total Transfer In**	23,992,423	

Debt and Lease Schedules

Arapahoe County

Colorado's First

RECREATION FACILITY CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
2009	195,000.00	22,275.00	217,275.00
2010	210,000.00	11,550.00	221,550.00
Total	$ 405,000.00	$ 56,100.00	$ 438,825.00

On April 1, 1996, the County completed the refinancing of the Certificates of Participation issued to finance the construction of the Arapahoe County Community Park. The purpose of refinancing these certificates was to produce a savings in interest costs over the life of the certificates. The original Certificates of Participation were issued in 1990 and construction was completed in 1992. Payment of principal and interest is funded as a transfer of funds from the Arapahoe County Recreation District.

Size of Original Issue (October 15, 1990)	$2,300,000.00
Size of 1996 Refinancing	$2,290,000.00
Last Payment	2010
Average Interest Rate of the 1996 Refinancing	5.33%

DISTRICT ATTORNEY BUILDING LEASE PURCHASE

Date	Principal	Interest	Total Annual Payment
2009	445,000.00	215,904.78	660,904.78
2010	455,000.00	206,773.00	661,773.00
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	$ 5,300,000.00	$ 1,281,270.78	$ 6,581,270.78

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 will relocate to this building in 2009, as it is 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%

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
02/15/09	2,700,000.00	979,550.00	
08/15/09		925,550.00	4,605,100.00
02/15/10	2,805,000.00	925,550.00	
08/15/10		868,437.50	4,598,987.50
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	$ 45,850,000.00	$ 14,014,700.00	$ 59,864,700.00

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
06/01/09		266,875.00	
12/01/09	1,135,000.00	266,875.00	1,668,750.00
06/01/10		241,337.50	
12/01/10	1,185,000.00	241,337.50	1,667,675.00
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	$ 10,740,000.00	$ 2,607,662.50	$ 13,347,662.50

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
05/03/09	116,934.34	32,650.56	149,584.90
11/03/09	119,009.34	30,575.56	149,584.90
05/03/10	121,121.16	28,463.74	149,584.90
11/03/10	123,270.46	26,314.44	149,584.90
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	$ 1,839,986.48	$ 254,202.12	$ 2,094,188.60

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 Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds. Conservation Trust Fund revenues can only be used for park, open space, and recreational related uses.

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. Construction on the fairgrounds complex was completed during 2006.

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
12/18/09	419,623.68	176,101.49	595,725.17
12/18/10	466,693.82	160,512.43	627,206.25
12/18/11	501,401.30	143,409.20	644,810.50
12/18/12	440,814.48	126,497.64	567,312.12
12/18/13	462,724.00	110,675.92	573,399.92
12/18/14	494,406.67	93,785.20	588,191.87
12/18/15	527,605.41	75,748.51	603,353.92
12/18/16	562,385.03	56,511.10	618,896.13
12/18/17	598,809.87	36,015.96	634,825.83
12/18/18	636,504.76	14,210.29	650,715.05
01/18/19	54,176.70	159.74	54,336.44
Total	$ 5,165,145.72	$ 993,627.48	$ 6,158,773.20

SCHEDULE # 2 - ADDITIONAL CONSTRUCTION

Date	Principal	Interest	Total Annual Payment
12/18/09	337,802.13	136,873.71	474,675.84
12/18/10	349,956.28	124,719.56	474,675.84
12/18/11	362,547.73	112,128.11	474,675.84
12/18/12	375,592.20	99,083.64	474,675.84
12/18/13	389,106.05	85,569.79	474,675.84
12/18/14	403,106.09	71,569.75	474,675.84
12/18/15	417,609.85	57,065.99	474,675.84
12/18/16	432,635.49	42,040.35	474,675.84
12/18/17	448,201.75	26,474.09	474,675.84
12/18/18	464,328.05	10,347.79	474,675.84
01/18/19	39,439.90	115.91	39,555.81
Total	$ 4,020,325.52	$ 765,988.69	$ 4,786,314.21

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%

FAIRGROUNDS WATER
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
2009	53,668.43	28,527.97	82,196.40
2010	56,978.60	25,217.80	82,196.40
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	$ 499,798.40	$ 123,524.24	$ 623,322.64

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
2009		125,580.00	125,580.00
2010		125,580.00	125,580.00
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	$ 1,492,642.70	$ 4,092,642.70

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
2009		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2010		1,689,968.76	1,689,968.76	605,000.00	1,415,150.00	2,020,150.00	3,710,118.76
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	$ 36,804,162.72	$69,779,162.72	$26,895,000.00	$ 18,775,800.00	$45,670,800.00	$115,449,962.72

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
2009		1,297,906.26	1,297,906.26
2010		1,297,906.26	1,297,906.26
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	$ 32,634,968.90	$ 58,904,968.90

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
2009	792,863.28	128,399.80	357,244.75	1,278,507.83
2010	220,239.80	128,399.80	341,049.79	689,689.39
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	$ 14,590,886.75	$ 1,669,197.44	$ 3,059,317.02	$ 19,319,401.21

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%

Aid to Agencies and Economic Development

Arapahoe County

Colorado's First

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

	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Aid to Agencies					
Arapahoe County Council on Aging	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Arapahoe/Douglas Mental Health	278,104	280,000	280,000	280,000	280,000
Arapahoe House	246,245	247,000	307,000	307,000	307,000
Arapahoe House Adolescent Triage Center	45,000	45,000	50,000	50,000	50,000
Aurora Interchurch Task Force	244,419	245,000	260,000	260,000	260,000
Aurora Mental Health Center	5,900	5,900	6,000	6,000	6,000
Beacon Center	57,500	58,000	65,000	65,000	65,000
Comitis Crisis Center	11,500	12,000	13,000	13,000	13,000
Doctors Care	-	19,400	20,000	20,000	20,000
Food Bank of the Rockies	343,500	345,000	345,000	345,000	345,000
Gateway Battered Women's Shelter	80,000	80,000	80,000	80,000	80,000
Inter-Faith Community Service	51,750	52,000	60,000	60,000	60,000
Metropolitan Community Provider Network	-	-	10,000	999	10,000
Other Grant Requests	8,000	8,200	10,000	10,000	10,000
Special Transit	20,000	22,000	25,000	25,000	25,000
Town of Littleton Cares	-	-	-	-	-
Tri-Valley Senior Citizens Association	16,700	17,500	12,500	1,680	12,500
Total Aid to Agencies	**$ 1,411,618**	**$ 1,440,000**	**$ 1,546,500**	**$ 1,526,679**	**$ 1,546,500**
Economic Development Contributions					
Aurora Economic Development Council	$ 57,500	$ 57,500	$ 57,500	$ 57,500	$ 57,500
Aurora Chamber of Commerce	6,000	6,500	8,240	8,240	40,000
Deer Trail Conservation	-	-	-	-	5,000
Discretionary Contributions	-	-	5,845	5,845	-
DRCOG	-	100	-	-	-
I-70 Regional Economic Advan. Partnership	20,000	20,000	22,000	22,000	22,000
I-70 Corridor Chamber	-	165	165	165	170
Progressive 15	-	1,750	-	-	-
Southeast Business Partnership	-	25,000	25,000	25,000	50,000
Southeast Corridor Study	-		4,000	4,000	-
South Metro Denver Chamber of Commerce	63,250	63,250	63,250	63,250	63,250
Southeast Denver & Douglas County EDC	28,750		-	-	-
Spirit of Aurora	-	500	-	-	-
Total Economic Development Contributions	**$ 175,500**	**$ 174,765**	**$ 186,000**	**$ 186,000**	**$ 237,920**

Multi-County Allocation Formulas

Arapahoe County

Colorado's First

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	Dollar Payment	Percent of Total
Arapahoe County	571,616	22.023	$ 12,588,895	63.78%
Douglas County	293,688	22.023	6,468,143	32.77%
Elbert County	24,970	22.023	550,690	2.79%
Lincoln County	5,924	22.023	130,271	0.66%
Total	**896,198**	**22.023**	**$ 19,738,000**	**100.00%**

Health Department Funding Formula

County	Population Estimate	Per-Capita Payment	Dollar Payment	Percent of Total
Adams County	442,576	6.790	$ 3,005,091	33.84%
Arapahoe County	571,616	6.790	3,881,273	43.71%
Douglas County	293,688	6.790	1,994,142	22.46%
Total	**1,307,880**	**6.790**	**$ 8,880,505**	**100.00%**

Historical Revenue and Expenditure Summaries

Arapahoe County

Colorado's First

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Administrative Services							
Taxes	79,709,183	82,944,186	85,901,995	88,588,699	93,107,306	88,068,147	97,922,179
Licenses & Permits	1,597,558	574,441	649,349	708,977	575,000	370,115	725,000
Intergovernmental	24,881,574	3,624,339	3,875,713	3,866,357	2,990,000	1,506,490	2,990,000
Fees & Charges	43		2,482				
Miscellaneous	424,916						
Internal Charges	608,594	546,905	627,345	626,393	296,377	309,922	215,395
Transfers	100,000	78,388	660,000	7,115,158			
Other	329,487	60,926	4,321,641	119,313	30,000	15,851	30,000
Administrative Services Total:	**107,651,354**	**87,829,184**	**96,038,524**	**101,024,897**	**96,998,683**	**90,270,524**	**101,882,574**
Aid to Agencies							
Intergovernmental	22,693						
Aid to Agencies Total:	**22,693**						
Assessor's Office							
Fees & Charges	20,741	63,358	72,883	72,479	67,105	66,828	70,000
Assessor's Office Total:	**20,741**	**63,358**	**72,883**	**72,479**	**67,105**	**66,828**	**70,000**
Board of County Commissioners							
Other	416	301	377	238			
Board of County Commissioners Total:	**416**	**301**	**377**	**238**			
BOCC Administration							
Other			71	31			
BOCC Administration Total:			**71**	**31**			
Clerk & Recorder's Office							

*Please Note: There are some funds and departments that are displayed in this report but not in other reports in previous sections of this document as they are no longer active for budgeting purposes. These funds and departments are listed here for historcial reference only.

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Clerk & Recorder's Office							
Licenses & Permits	1,483,356	1,485,741	1,588,603	1,996,577	2,558,000	1,958,106	2,699,400
Intergovernmental		20,571		35,218	60,057		
Fees & Charges	9,912,757	9,184,990	9,055,222	8,035,310	8,024,050	4,802,755	7,051,150
Fines & Penalties		52,559	77,261	77,840	75,000	45,310	90,000
Other	1,922	2,378	1,231		2,000	4,561	
Clerk & Recorder's Office Total:	**11,398,035**	**10,746,240**	**10,722,317**	**10,144,946**	**10,719,107**	**6,810,732**	**9,840,550**
Communication Services							
Fees & Charges	1,710	2,462	4,652	2,858		560	
Internal Charges	64,026	69,955	52,671	59,115		43,864	50,000
Other	286	4,543	1,977	3,524	4,450	495	4,450
Communication Services Total:	**66,022**	**76,961**	**59,300**	**65,497**	**4,450**	**44,920**	**54,450**
Community Resources							
Intergovernmental					14,046	13,247	2,400
Fees & Charges	14,067	9,942					
Fines & Penalties	331,353	316,402	331,577	331,732	480,500	340,333	481,850
Miscellaneous	407	253	82		2,400	1,663	1,200
Internal Charges				281,719	317,590	215,169	427,138
Other	3,675					11,987	11,646
Community Resources Total:	**349,502**	**326,597**	**331,659**	**613,451**	**814,536**	**582,399**	**924,234**
Coroner's Office							
Fees & Charges	7,369	4,830	6,896	11,465	6,250	9,529	11,450
Coroner's Office Total:	**7,369**	**4,830**	**6,896**	**11,465**	**6,250**	**9,529**	**11,450**
County Attorney							

*Please Note: There are some funds and departments that are displayed in this report but not in other reports in previous sections of this document as they are no longer active for budgeting purposes. These funds and departments are listed here for historcial reference only.

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
County Attorney							
Licenses & Permits	11,573	8,278	13,530	8,350	10,000	9,055	10,000
Fees & Charges	17,909	700	3,103	3,191	1,800	2,525	1,800
Other	621		129	507	9,000	10,777	
County Attorney Total:	**30,102**	**8,978**	**16,762**	**12,047**	**20,800**	**22,357**	**11,800**
District Attorney							
Other	200,000	562,407		833,209	350,000		350,000
District Attorney Total:	**200,000**	**562,407**		**833,209**	**350,000**		**350,000**
Facilities and Fleet Management							
Intergovernmental				(247)			
Fees & Charges						12	
Internal Charges	1,277,903	1,352,492	1,682,071	2,009,975	1,473,974	996,142	1,610,934
Other	4,810	1,131	2,461	267		3,491	
Facilities and Fleet Management Total:	**1,282,713**	**1,353,624**	**1,684,532**	**2,009,995**	**1,473,974**	**999,644**	**1,610,934**
Finance							
Intergovernmental	1,200	1,200					
Fees & Charges	181			4		138	
Other		471	13,883	22,839	20,000	17,363	105,000
Finance Total:	**1,381**	**1,671**	**13,883**	**22,843**	**20,000**	**17,501**	**105,000**
Human Resources							
Intergovernmental	38,269	33,765	35,000	39,596	40,000	30,789	
Human Resources Total:	**38,269**	**33,765**	**35,000**	**39,596**	**40,000**	**30,789**	
Information Technology							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Information Technology							
Fees & Charges				12		87	
Internal Charges	334,697	313,527	297,098	395,039	436,092	372,801	513,839
Other	6,509	175				550	
Information Technology Total:	**341,206**	**313,702**	**297,098**	**395,051**	**436,092**	**373,439**	**513,839**
Public Works & Development							
Licenses & Permits	1,901,957	1,789,884	1,568,634	1,542,243	1,496,750	777,790	1,059,750
Intergovernmental	131,695	5,768,923	5,950,275	4,705,785	956,614	970,340	11,700
Fees & Charges	1,574,991	1,462,107	1,465,551	1,253,218	1,025,900	800,640	970,150
Fines & Penalties	2,894	3,977	2,401	1,840	1,500	873	1,500
Other	4,250	1,203	9,892	295,490			
Public Works & Development Total:	**3,615,787**	**9,026,095**	**8,996,752**	**7,798,576**	**3,480,764**	**2,549,643**	**2,043,100**
Sheriff's Office							
Licenses & Permits	1,730	1,930	3,335	4,080	1,750	2,975	1,750
Intergovernmental	664,624	17,940,704	18,424,223	20,398,652	19,693,935	13,227,459	19,848,855
Fees & Charges	2,395,068	2,497,598	2,447,500	2,081,703	1,796,100	1,518,253	1,791,300
Fines & Penalties	69,956	79,117	54,999	69,778	41,420	37,341	41,420
Miscellaneous	638	4,677	1,225	6,088		350	
Other			6,061	79,752		823	107,800
Sheriff's Office Total:	**3,132,015**	**20,524,026**	**20,937,344**	**22,640,052**	**21,533,205**	**14,787,201**	**21,791,125**
Strategic Programs Office							
Other	30	104					
Strategic Programs Office Total:	**30**	**104**					
Treasurer's Office							

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HISTORICAL REVENUE SUMMARY

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General Fund							
Treasurer's Office							
Intergovernmental			771		42,579		40,000
Fees & Charges	4,909,431	5,096,464	5,235,403	5,446,882	5,780,015	5,514,370	5,770,140
Miscellaneous	2,462,030	3,916,625	7,673,487	12,450,464	8,500,500	7,366,461	7,900,500
Treasurer's Office Total:	**7,371,461**	**9,013,088**	**12,909,662**	**17,897,346**	**14,323,094**	**12,880,831**	**13,710,640**
General Fund Total:	**135,529,095**	**139,884,931**	**152,123,059**	**163,581,719**	**150,288,060**	**129,446,336**	**152,919,696**
Social Services Fund							
District Attorney							
Intergovernmental	3,730,701	3,671,829	3,715,657	2,041,451			
Other				7,041			
District Attorney Total:	**3,730,701**	**3,671,829**	**3,715,657**	**2,048,493**			
Human Services							
Taxes	10,201,940	10,397,902	11,459,854	11,486,146	11,806,118	11,323,236	12,196,579
Intergovernmental	20,091,372	21,781,931	23,532,811	25,014,705	30,531,773	19,243,594	32,315,379
Fees & Charges		6,119	21,542	26,364	25,000	26,510	44,000
Transfers	369,124	53,146					
Other	410,440	456,930	542,241	381,766	500,000	304,470	390,000
Human Services Total:	**31,072,875**	**32,696,029**	**35,556,448**	**36,908,981**	**42,862,891**	**30,897,809**	**44,945,958**
Social Services Fund Total:	**34,803,576**	**36,367,858**	**39,272,105**	**38,957,473**	**42,862,891**	**30,897,809**	**44,945,958**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Intergovernmental	149,793	189,562	168,181	156,031	170,000	102,876	170,000

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Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Clerk & Recorder's Office Total:	**149,793**	**189,562**	**168,181**	**156,031**	**170,000**	**102,876**	**170,000**
Electronic Filing Technology Fund Total:	**149,793**	**189,562**	**168,181**	**156,031**	**170,000**	**102,876**	**170,000**
Cash In Lieu Fund							
Administrative Services							
Fees & Charges	72,990					27,157	
Administrative Services Total:	**72,990**					**27,157**	
Public Works & Development							
Fees & Charges		309,016	452,964				
Public Works & Development Total:		**309,016**	**452,964**				
Cash In Lieu Fund Total:	**72,990**	**309,016**	**452,964**			**27,157**	
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Taxes	4,982,192	4,786,671	4,937,013	4,874,874	5,459,486	5,147,841	5,615,510
Licenses & Permits						(487)	
Intergovernmental	61,373	114,374	63,591	60,541	73,800	28,324	71,600
Fees & Charges	108,490	121,345	155,908	131,149	118,797	152,657	125,195
Fines & Penalties	234,875	314,045	328,238	419,350	346,500	464,407	346,500
Sheriff's Office Total:	**5,386,930**	**5,336,434**	**5,484,750**	**5,485,913**	**5,998,583**	**5,792,742**	**6,158,805**
Arapahoe Law Enforcement Authority Fund Total:	**5,386,930**	**5,336,434**	**5,484,750**	**5,485,913**	**5,998,583**	**5,792,742**	**6,158,805**

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HISTORICAL REVENUE SUMMARY

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Arapahoe/Douglas Works! Fund							
Community Resources							
Intergovernmental	5,739,185	5,736,181	6,453,160	6,726,992	7,325,961	3,864,629	7,675,259
Internal Charges	29,196	30,197	30,288	35,549	60,576	35,862	63,274
Other	12,057	8,039	1,542	1,093	24,350	33,211	24,300
Community Resources Total:	**5,780,438**	**5,774,416**	**6,484,990**	**6,763,634**	**7,410,887**	**3,933,703**	**7,762,833**
Arapahoe/Douglas Works! Fund Total:	**5,780,438**	**5,774,416**	**6,484,990**	**6,763,634**	**7,410,887**	**3,933,703**	**7,762,833**
Road & Bridge Fund							
Public Works & Development							
Taxes	6,480,303	6,366,060	6,334,480	6,346,008	6,350,603	5,970,545	6,536,138
Licenses & Permits	250,339	259,569	271,671	278,641	255,000	189,217	255,000
Intergovernmental	8,535,073	7,771,870	10,194,300	9,833,777	9,072,694	5,772,312	7,160,694
Fees & Charges	12,780	4,470	6,415	9,883		690	
Other		84,885	63,491	101,067	200,000	29,125	200,000
Public Works & Development Total:	**15,278,495**	**14,486,852**	**16,870,357**	**16,569,375**	**15,878,297**	**11,961,889**	**14,151,832**
Road & Bridge Fund Total:	**15,278,495**	**14,486,852**	**16,870,357**	**16,569,375**	**15,878,297**	**11,961,889**	**14,151,832**
Conservation Trust Fund							
Administrative Services							
Intergovernmental	429,154	441,443	635,555	552,510	480,000	389,844	510,000
Miscellaneous	40,682	62,837	18,858	6,820			
Administrative Services Total:	**469,836**	**504,280**	**654,414**	**559,330**	**480,000**	**389,844**	**510,000**
Conservation Trust Fund Total:	**469,836**	**504,280**	**654,414**	**559,330**	**480,000**	**389,844**	**510,000**

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Contingent & Emergency Reserve Fund							
Administrative Services							
Taxes							
Administrative Services Total:							
Contingent & Emergency Reserve Fund Total:							
Communications Network Replacement Fund							
Administrative Services							
Intergovernmental	22,825	100,350	49,045	108,400	50,500	55,600	52,469
Transfers	28,500	28,785	33,103	27,625	27,625	27,625	33,103
Administrative Services Total:	**51,325**	**129,135**	**82,148**	**136,025**	**78,125**	**83,225**	**85,572**
Communications Network Replacement Fund Total:	**51,325**	**129,135**	**82,148**	**136,025**	**78,125**	**83,225**	**85,572**
Sheriff's Commissary Fund							
Sheriff's Office							
Fees & Charges	1,224,722	1,398,269	1,518,909	1,409,671	1,353,900	904,062	1,353,900
Other						2,524	
Sheriff's Office Total:	**1,224,722**	**1,398,269**	**1,518,909**	**1,409,671**	**1,353,900**	**906,586**	**1,353,900**
Sheriff's Commissary Fund Total:	**1,224,722**	**1,398,269**	**1,518,909**	**1,409,671**	**1,353,900**	**906,586**	**1,353,900**
Community Development Fund							
Community Resources							
Intergovernmental	2,510,226	3,353,735	1,766,702	2,427,659	4,857,305	1,573,988	4,834,442
Transfers	20,000	20,000	13,000	20,000	20,000	20,000	30,000
Other	5,778	46,423	79,402	149,800	110,000	75,907	110,000

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Community Development Fund							
Community Resources							
Community Resources Total:	**2,536,004**	**3,420,158**	**1,859,104**	**2,597,459**	**4,987,305**	**1,669,894**	**4,974,442**
Community Development Fund Total:	**2,536,004**	**3,420,158**	**1,859,104**	**2,597,459**	**4,987,305**	**1,669,894**	**4,974,442**
Forfeited Property Fund							
Sheriff's Office							
Fines & Penalties		19,372	14,281	38,064		14,648	
Miscellaneous	715	59	15	2,933			
Sheriff's Office Total:	**715**	**19,431**	**14,296**	**40,997**		**14,648**	
Forfeited Property Fund Total:	**715**	**19,431**	**14,296**	**40,997**		**14,648**	
Board Designated Fund							
Administrative Services							
Transfers		2,350,000			335,312	335,312	310,000
Administrative Services Total:		**2,350,000**			**335,312**	**335,312**	**310,000**
Board Designated Fund Total:		**2,350,000**			**335,312**	**335,312**	**310,000**
Developmental Disability Fund							
Administrative Services							
Taxes	6,469,865	6,481,014	6,669,584	6,783,213	7,545,411	7,364,419	7,656,664
Intergovernmental	260	574	590	474		496	
Administrative Services Total:	**6,470,126**	**6,481,588**	**6,670,174**	**6,783,687**	**7,545,411**	**7,364,915**	**7,656,664**

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Developmental Disability Fund							
Developmental Disability Fund Total:	**6,470,126**	**6,481,588**	**6,670,174**	**6,783,687**	**7,545,411**	**7,364,915**	**7,656,664**
Grant Fund							
Administrative Services							
Intergovernmental				110,180	10,000		
Other				67,292			
Administrative Services Total:				**177,472**	**10,000**		
Community Resources							
Intergovernmental	7,703,848	7,087,328	8,181,672	8,851,543	10,709,008	6,823,533	10,900,102
Fees & Charges	80,181	86,715	106,767	127,866	175,000	101,542	175,000
Miscellaneous	8,536	55		342	6,200	20	
Transfers	1,150,853	78,388	11,000				
Other	75,536	26,394		3,104	38,835	46,429	
Community Resources Total:	**9,018,953**	**7,278,879**	**8,299,438**	**8,982,855**	**10,929,043**	**6,971,524**	**11,075,102**
Grant Fund Total:	**9,018,953**	**7,278,879**	**8,299,438**	**9,160,326**	**10,939,043**	**6,971,524**	**11,075,102**
Open Space Sales Tax Fund							
Public Works & Development							
Taxes	15,174,598	17,877,970	17,842,682	19,306,838	19,396,060	10,805,284	19,645,789
Miscellaneous	81,083	375,933	853,639	1,529,433	375,933	145,516	800,000
Public Works & Development Total:	**15,255,681**	**18,253,903**	**18,696,320**	**20,836,271**	**19,771,993**	**10,950,799**	**20,445,789**
Open Space Sales Tax Fund Total:	**15,255,681**	**18,253,903**	**18,696,320**	**20,836,271**	**19,771,993**	**10,950,799**	**20,445,789**
Homeland Security Fund							

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Homeland Security Fund							
Sheriff's Office							
Intergovernmental		2,961,603	2,681,137	2,877,466	4,343,180	1,163,271	
Sheriff's Office Total:		**2,961,603**	**2,681,137**	**2,877,466**	**4,343,180**	**1,163,271**	
Homeland Security Fund Total:		**2,961,603**	**2,681,137**	**2,877,466**	**4,343,180**	**1,163,271**	
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							
Miscellaneous		45,242	249,164	94,441		2,494	
Transfers					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**	**2,100,000**	**2,102,494**	**2,100,000**
Building Maintenance Fund Total:		**10,573,447**	**4,149,164**	**2,194,441**	**2,100,000**	**2,102,494**	**2,100,000**
Arapahoe County Fair Fund							
Board of County Commissioners							
Fees & Charges			182,202	224,198			
Transfers			80,000	40,000			
Other				5,000			
Board of County Commissioners Total:			**262,202**	**269,198**			
Community Resources							

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Arapahoe County Fair Fund							
Community Resources							
Fees & Charges			763	314			400
Other				4,273	4,600	4,848	4,600
Community Resources Total:			**763**	**4,587**	**4,600**	**4,848**	**5,000**
Public Works & Development							
Fees & Charges					185,000	239,040	185,000
Transfers					40,000	40,000	40,000
Other						3,516	
Public Works & Development Total:					**225,000**	**282,557**	**225,000**
Arapahoe County Fair Fund Total:			**262,965**	**273,784**	**229,600**	**287,405**	**230,000**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Miscellaneous	41,082	103,002	194,836	163,509		19,448	
Transfers	1,968,106	1,469,000	1,830,000	1,725,000	1,625,000	1,625,000	
Administrative Services Total:	**2,009,188**	**1,572,002**	**2,024,836**	**1,888,509**	**1,625,000**	**1,644,448**	
Law Enforcement Capital Improvement Trust Fund To	**2,009,188**	**1,572,002**	**2,024,836**	**1,888,509**	**1,625,000**	**1,644,448**	
Capital Expenditure Fund							
Administrative Services							
Transfers	1,532,295		65,000				
Administrative Services Total:	**1,532,295**		**65,000**				
Facilities and Fleet Management							

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Capital Expenditure Fund							
Facilities and Fleet Management							
Miscellaneous		12,677	16,894				
Transfers	75,390	10,000		2,505,580	14,000	14,000	
Other		4,055,911	607,858		52,000	52,000	
Facilities and Fleet Management Total:	**75,390**	**4,078,588**	**624,752**	**2,505,580**	**66,000**	**66,000**	
Finance							
Taxes	5,537,401	3,471,394	2,866,474	4,946,575	4,959,792	4,648,063	4,932,745
Miscellaneous	43,148	30,304	9,251	43,777			
Transfers				4,916,093	17,815,290	17,815,290	8,602,179
Finance Total:	**5,580,549**	**3,501,698**	**2,875,725**	**9,906,445**	**22,775,082**	**22,463,353**	**13,534,924**
Human Services							
Miscellaneous	38,872	(418)					
Other		65,334					
Human Services Total:	**38,872**	**64,916**					
Public Works & Development							
Other		110,250			110,250	110,250	
Public Works & Development Total:		**110,250**			**110,250**	**110,250**	
Capital Expenditure Fund Total:	**7,227,106**	**7,755,452**	**3,565,476**	**12,412,025**	**22,951,332**	**22,639,603**	**13,534,924**
Infrastructure Fund							
Public Works & Development							
Licenses & Permits	488,833	447,417	277,432	188,960		106,505	
Intergovernmental	2,715,985	2,151,678	5,289,721	3,352,381		187,149	
Miscellaneous	4,307,363	576,137	1,331,357	391,916		3,164	

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Infrastructure Fund							
Public Works & Development							
Transfers	4,000,000	1,800,000	4,000,000	3,000,000	5,000,000	5,000,000	4,700,000
Other						70,444	
Public Works & Development Total:	**11,512,181**	**4,975,232**	**10,898,509**	**6,933,257**	**5,000,000**	**5,367,263**	**4,700,000**
Infrastructure Fund Total:	**11,512,181**	**4,975,232**	**10,898,509**	**6,933,257**	**5,000,000**	**5,367,263**	**4,700,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Taxes	686,715	9,484					
Intergovernmental	204,805						
Fees & Charges	38,311						
Transfers	123,501						
Facilities and Fleet Management Total:	**1,053,332**	**9,484**					
Public Works & Development							
Taxes		686,281	766,971	776,506	830,386	775,234	883,623
Intergovernmental		155,095	250,915	148,651	210,300	181,278	210,300
Fees & Charges		36,469	32,608	25,222	26,500	20,413	26,500
Transfers			202,236	3,271,377	175,000	175,000	
Other		14,694	20,380	38,380		25,032	
Public Works & Development Total:		**892,540**	**1,273,110**	**4,260,136**	**1,242,186**	**1,176,957**	**1,120,423**
Arapahoe County Recreation District Fund Total:	**1,053,332**	**902,023**	**1,273,110**	**4,260,136**	**1,242,186**	**1,176,957**	**1,120,423**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							

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Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Taxes	4,062,700	4,013,267	5,817,144	5,524,496	5,606,731	5,184,406	5,737,086
Intergovernmental		372,215	3,232,516	4,142,847		1,710,629	
Miscellaneous	825,908	513,463	1,521,740	955,955	500,000	676,848	415,000
Other		27,190,571	16,542,478	934,846		500	
Administrative Services Total:	**4,888,608**	**32,089,516**	**27,113,878**	**11,558,144**	**6,106,731**	**7,572,384**	**6,152,086**
Arapahoe County Water & Wastewater PID Fund Tota	**4,888,608**	**32,089,516**	**27,113,878**	**11,558,144**	**6,106,731**	**7,572,384**	**6,152,086**
Lease Purchase Agreements Fund							
Administrative Services							
Transfers	1,733,380	1,557,629	2,213,369	2,023,046	1,570,276	1,570,276	2,238,906
Other				2,600,000	5,400,000		
Administrative Services Total:	**1,733,380**	**1,557,629**	**2,213,369**	**4,623,046**	**6,970,276**	**1,570,276**	**2,238,906**
Lease Purchase Agreements Fund Total:	**1,733,380**	**1,557,629**	**2,213,369**	**4,623,046**	**6,970,276**	**1,570,276**	**2,238,906**
1993 LID Refunding Fund							
Administrative Services							
Other		409					
Administrative Services Total:		**409**					
1993 LID Refunding Fund Total:		**409**					
Building Finance Corporation Fund							
Administrative Services							
Miscellaneous	285,245	387,901	447,364	384,161	150,000	161,453	160,000

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Building Finance Corporation Fund							
Administrative Services							
Internal Charges	1,585,696	1,583,945	1,596,898	1,560,383	1,600,000	247,012	1,600,000
Transfers	4,700,096	3,740,500	3,037,500	2,854,700	2,807,430	2,807,430	3,908,225
Other			52,158,584				
Administrative Services Total:	**6,571,037**	**5,712,345**	**57,240,345**	**4,799,244**	**4,557,430**	**3,215,894**	**5,668,225**
Building Finance Corporation Fund Total:	**6,571,037**	**5,712,345**	**57,240,345**	**4,799,244**	**4,557,430**	**3,215,894**	**5,668,225**
Central Services Fund							
Administrative Services							
Internal Charges	4,976,356	5,006,702	4,697,618	4,882,337	6,189,068	3,476,898	4,639,060
Transfers	25,650						
Other	174,469	148,211	272,968	265,519	150,000	35,028	
Administrative Services Total:	**5,176,474**	**5,154,913**	**4,970,586**	**5,147,856**	**6,339,068**	**3,511,926**	**4,639,060**
Assessor's Office							
Transfers					19,633	19,633	5,800
Assessor's Office Total:					**19,633**	**19,633**	**5,800**
Clerk & Recorder's Office							
Transfers				133,785			1,600,000
Other			1,162,400				
Clerk & Recorder's Office Total:			**1,162,400**	**133,785**			**1,600,000**
Communication Services							
Transfers	100,000						
Communication Services Total:	**100,000**						

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HISTORICAL REVENUE SUMMARY

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Central Services Fund							
Facilities and Fleet Management							
Transfers		8,500	50,000				217,403
Other			59,750				
Facilities and Fleet Management Total:		**8,500**	**109,750**				**217,403**
Human Services							
Transfers			12,500				
Human Services Total:			**12,500**				
Information Technology							
Miscellaneous				52,752			
Transfers	157,490		38,000	158,885	178,750	178,750	35,000
Information Technology Total:	**157,490**		**38,000**	**211,637**	**178,750**	**178,750**	**35,000**
Public Works & Development							
Transfers	208,848	131,000	36,183	134,715	104,000	101,750	104,575
Other			65,921	146,800			
Public Works & Development Total:	**208,848**	**131,000**	**102,104**	**281,515**	**104,000**	**101,750**	**104,575**
Sheriff's Office							
Transfers	291,298	161,929	226,627	400,881	80,900	80,900	37,232
Sheriff's Office Total:	**291,298**	**161,929**	**226,627**	**400,881**	**80,900**	**80,900**	**37,232**
Treasurer's Office							
Transfers	5,295						
Treasurer's Office Total:	**5,295**						
Central Services Fund Total:	**5,939,405**	**5,456,342**	**6,621,967**	**6,175,674**	**6,722,351**	**3,892,959**	**6,639,070**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Self Insurance Liability Fund							
County Attorney							
Taxes	2		49	7		4	
Fees & Charges	195,431	61,125	134,281	117,510		22,870	
Internal Charges	203,150	203,150	201,868	250,209	297,040	223,373	614,410
Transfers	1,030,000	530,000	1,032,500	1,015,000	550,000	550,000	
County Attorney Total:	**1,428,583**	**794,275**	**1,368,699**	**1,382,725**	**847,040**	**796,247**	**614,410**
Self Insurance Liability Fund Total:	**1,428,583**	**794,275**	**1,368,699**	**1,382,725**	**847,040**	**796,247**	**614,410**
Employee Flex Benefit Plan Fund							
Human Resources							
Internal Charges	650,536	639,695	692,315	867,056	959,000	634,694	954,000
Transfers	22,000	22,000	32,125	31,132	25,000	25,000	30,000
Human Resources Total:	**672,536**	**661,695**	**724,440**	**898,188**	**984,000**	**659,694**	**984,000**
Employee Flex Benefit Plan Fund Total:	**672,536**	**661,695**	**724,440**	**898,188**	**984,000**	**659,694**	**984,000**
Worker's Compensation Fund							
County Attorney							
Internal Charges	891,830	838,227	936,753	1,032,450	1,224,301	1,224,300	1,397,193
Transfers				160,000			
Other	31,817	8,310	2,089	2,712		1,747	
County Attorney Total:	**923,647**	**846,537**	**938,842**	**1,195,162**	**1,224,301**	**1,226,047**	**1,397,193**
Worker's Compensation Fund Total:	**923,647**	**846,537**	**938,842**	**1,195,162**	**1,224,301**	**1,226,047**	**1,397,193**
Self Insurance Dental Fund							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Self Insurance Dental Fund							
Human Resources							
Fees & Charges	90,103	120,766	99,806	102,747	180,000	76,578	180,000
Miscellaneous	50	66	100	109	65		65
Internal Charges	1,285,516	1,377,109	1,485,314	1,537,387	1,240,000	1,119,836	1,240,000
Other			6,704				
Human Resources Total:	**1,375,669**	**1,497,940**	**1,591,924**	**1,640,243**	**1,420,065**	**1,196,414**	**1,420,065**
Self Insurance Dental Fund Total:	**1,375,669**	**1,497,940**	**1,591,924**	**1,640,243**	**1,420,065**	**1,196,414**	**1,420,065**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Administrative Services							
Salaries and Wages	468,950	362,282	362,938	384,677	380,000		380,000
Employee Benefits	125,886	180,899	92,545	157,758	145,071	137,661	149,625
Supplies	27,713			4,877	400,000	397,748	
Services and Other	3,281,548	2,899,059	4,680,857	1,940,612	6,846,416	2,607,874	7,543,484
Central Services	2,868	100,916			16,403	3,555	26,302
Transfers	10,669,972	9,616,354	9,890,078	9,771,968	24,501,904	24,501,904	16,396,697
Administrative Services Total:	**14,576,937**	**13,159,509**	**15,026,418**	**12,259,892**	**32,289,794**	**27,648,742**	**24,496,108**
Aid to Agencies							
Supplies	22,693						
Services and Other	1,403,618	1,411,618	1,411,618	1,440,000	1,546,500	1,183,343	1,546,500
Aid to Agencies Total:	**1,426,311**	**1,411,618**	**1,411,618**	**1,440,000**	**1,546,500**	**1,183,343**	**1,546,500**
Assessor's Office							
Salaries and Wages	3,549,592	3,594,727	3,665,920	3,743,239	4,064,363	2,892,974	3,982,795
Employee Benefits	824,179	829,783	866,408	929,635	1,078,603	732,723	1,085,832
Supplies	131,768	164,627	149,320	185,407	210,034	82,022	205,325
Services and Other	88,495	125,436	93,715	113,295	172,374	78,949	168,892
Central Services	23,472	16,206	14,081	34,568	78,656	41,321	92,910
Transfers					19,633	19,633	5,800
Assessor's Office Total:	**4,617,506**	**4,730,778**	**4,789,444**	**5,006,143**	**5,623,663**	**3,847,621**	**5,541,554**
Board of County Commissioners							
Salaries and Wages	509,326	524,670	477,718	496,421	554,540	373,785	572,820
Employee Benefits	110,474	117,693	103,822	112,121	144,168	92,879	140,202
Supplies	20,552	26,156	6,839	7,783	8,500	2,081	8,500

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Board of County Commissioners							
Services and Other	486,219	505,858	284,757	284,896	335,750	248,822	379,688
Central Services	3,529	3,529	5,346				
Board of County Commissioners Total:	**1,130,101**	**1,177,906**	**878,481**	**901,221**	**1,042,958**	**717,566**	**1,101,210**
BOCC Administration							
Salaries and Wages			219,026	227,414	228,632	178,962	242,715
Employee Benefits			57,253	61,261	64,905	48,952	69,267
Supplies			20,576	21,156	19,500	11,079	18,200
Services and Other			258,612	278,449	289,802	275,288	300,102
BOCC Administration Total:			**555,467**	**588,280**	**602,839**	**514,282**	**630,284**
Clerk & Recorder's Office							
Salaries and Wages	4,523,722	4,205,438	4,800,105	4,725,244	5,559,718	3,877,955	5,289,628
Employee Benefits	1,038,693	1,053,293	1,175,997	1,246,185	1,443,302	1,035,962	1,539,679
Supplies	536,690	419,155	456,608	467,399	935,250	600,478	557,150
Services and Other	1,410,396	871,837	1,278,531	966,982	2,011,246	1,038,403	1,247,508
Central Services	398,064	244,205	266,724	309,044	697,141	188,636	462,612
Transfers		10,000		133,785			
Clerk & Recorder's Office Total:	**7,907,566**	**6,803,928**	**7,977,965**	**7,848,640**	**10,646,657**	**6,741,434**	**9,096,577**
Communication Services							
Salaries and Wages	409,230	444,513	481,805	486,519	502,414	345,234	502,024
Employee Benefits	82,401	89,154	92,424	97,044	109,076	73,893	125,836
Supplies	135,785	157,880	161,193	148,437	164,964	106,934	168,950
Services and Other	256,432	264,621	261,981	312,093	320,351	200,137	402,110
Central Services	11,673	18,839	18,553	18,553	18,553	12,369	22,224

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Communication Services							
Transfers	100,000						
Communication Services Total:	**995,522**	**975,007**	**1,015,956**	**1,062,647**	**1,115,358**	**738,566**	**1,221,144**
Community Resources							
Salaries and Wages	1,167,577	991,010	1,185,890	1,510,233	2,006,889	1,395,451	2,088,226
Employee Benefits	310,720	265,533	290,193	405,246	576,000	376,985	573,666
Supplies	76,404	89,755	92,025	85,729	123,621	45,523	122,099
Services and Other	140,753	144,098	124,615	199,149	282,089	146,717	316,111
Community Programs	1,275						
Capital Outlay			5,000				
Central Services	9,960	9,988	13,977	9,055	12,107	5,924	19,207
Community Resources Total:	**1,706,688**	**1,500,383**	**1,711,701**	**2,209,411**	**3,000,706**	**1,970,600**	**3,119,309**
Coroner's Office							
Salaries and Wages	675,519	770,244	841,084	892,859	927,189	694,437	956,766
Employee Benefits	149,845	165,051	181,141	196,200	216,340	156,690	236,813
Supplies	98,940	58,026	68,172	69,522	102,521	50,292	100,300
Services and Other	140,995	133,153	164,537	175,676	196,950	124,256	196,650
Capital Outlay					2,350		2,350
Central Services	17,579	19,999	15,325	10,005	10,005	6,670	9,122
Coroner's Office Total:	**1,082,878**	**1,146,473**	**1,270,259**	**1,344,261**	**1,455,355**	**1,032,345**	**1,502,001**
County Attorney							
Salaries and Wages	1,309,134	1,356,819	1,413,868	1,486,400	1,663,286	1,141,431	1,694,891
Employee Benefits	267,092	279,460	296,559	325,296	393,934	262,221	418,623
Supplies	18,057	17,253	17,708	23,299	14,495	11,193	14,495

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Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
County Attorney							
Services and Other	552,894	770,256	943,476	401,159	324,569	265,123	331,119
Central Services					2,500		2,500
County Attorney Total:	**2,147,178**	**2,423,788**	**2,671,611**	**2,236,155**	**2,398,784**	**1,679,968**	**2,461,628**
District Attorney							
Services and Other	9,841,391	10,167,308	10,095,121	11,529,320	12,119,051	8,655,137	13,041,641
Community Programs	530,367	554,220	474,238	5,404		(99,552)	
Central Services					9,708		
District Attorney Total:	**10,371,758**	**10,721,527**	**10,569,358**	**11,534,723**	**12,128,759**	**8,555,586**	**13,041,641**
Facilities and Fleet Management							
Salaries and Wages	4,068,435	3,996,891	4,130,726	4,461,762	4,611,895	3,286,194	4,733,887
Employee Benefits	1,038,911	1,058,785	1,141,349	1,252,297	1,450,753	1,018,812	1,536,712
Supplies	1,057,362	992,599	1,051,353	1,129,811	873,714	634,162	883,002
Services and Other	5,263,957	5,072,005	3,961,259	3,488,562	702,041	468,440	689,035
Central Services	171,617	145,261	97,520	83,092	102,738	67,176	152,637
Transfers		8,500	1,350,000	2,140,682	1,300,000	1,300,000	1,517,403
Other						2,577	
Facilities and Fleet Management Total:	**11,600,283**	**11,274,042**	**11,732,207**	**12,556,207**	**9,041,141**	**6,777,361**	**9,512,676**
Finance							
Salaries and Wages	1,191,613	1,351,734	1,348,301	1,676,747	1,788,421	1,289,563	1,937,286
Employee Benefits	275,617	313,649	313,252	399,850	464,618	321,735	501,849
Supplies	28,065	31,464	41,295	42,896	33,049	24,493	33,049
Services and Other	403,604	362,512	328,178	617,761	506,637	159,319	493,642
Community Programs						44	

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Finance							
Capital Outlay					600		600
Central Services	2,145	2,574	2,574	2,574	2,574	1,716	429
Finance Total:	**1,901,044**	**2,061,934**	**2,033,599**	**2,739,828**	**2,795,899**	**1,796,870**	**2,966,855**
Human Resources							
Salaries and Wages	553,037	596,237	632,996	659,792	721,942	610,759	755,953
Employee Benefits	111,361	116,600	124,220	131,271	156,391	110,917	193,495
Supplies	56,530	30,589	43,802	56,133	73,000	51,245	73,000
Services and Other	326,249	219,795	247,636	358,672	366,182	167,612	359,536
Human Resources Total:	**1,047,177**	**963,221**	**1,048,654**	**1,205,868**	**1,317,515**	**940,533**	**1,381,984**
Information Technology							
Salaries and Wages	4,825,653	4,715,717	4,801,505	4,888,064	5,308,676	3,826,308	5,367,208
Employee Benefits	953,558	929,496	961,773	1,015,849	1,204,631	820,747	1,231,304
Supplies	112,709	95,972	126,198	109,289	114,717	49,919	114,253
Services and Other	4,666,916	4,139,613	3,750,461	4,059,411	4,182,352	3,609,867	4,449,062
Central Services	576,196	538,226	515,036	701,731	947,639	500,255	988,437
Transfers	57,490		38,000	158,885	90,750	90,750	35,000
Information Technology Total:	**11,192,523**	**10,419,025**	**10,192,973**	**10,933,229**	**11,848,765**	**8,897,845**	**12,185,264**
Public Works & Development							
Salaries and Wages	5,563,977	5,597,154	5,832,109	5,458,645	4,980,494	3,889,938	5,000,402
Employee Benefits	1,249,308	1,241,056	1,337,695	1,308,814	1,456,595	991,142	1,326,963
Supplies	236,178	254,757	262,800	223,113	211,500	130,982	195,000
Services and Other	1,867,192	1,724,609	1,329,586	1,064,258	1,311,627	759,451	1,228,790
Central Services	234,494	189,186	140,565	124,679	143,136	78,381	137,081

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General Fund							
Public Works & Development							
Transfers	38,710	4,200	1,000				6,500
Public Works & Development Total:	**9,189,859**	**9,010,962**	**8,903,755**	**8,179,509**	**8,103,352**	**5,849,894**	**7,894,736**
Sheriff's Office							
Salaries and Wages	31,764,972	32,742,658	36,213,703	37,206,202	38,537,577	29,072,177	38,899,603
Employee Benefits	7,174,899	7,407,283	8,177,709	8,698,144	10,099,973	7,221,409	10,411,835
Supplies	3,618,468	3,923,408	3,948,630	3,942,042	4,523,222	3,002,266	4,587,671
Services and Other	4,084,563	3,487,210	3,341,378	4,212,993	5,121,236	3,134,151	4,331,071
Capital Outlay			29,900	43,500	35,030	27,773	7,300
Central Services	1,202,983	1,284,326	1,307,928	1,321,115	1,387,485	942,714	1,366,075
Transfers	90,000	60,000	187,527	369,191	61,100	61,100	37,232
Sheriff's Office Total:	**47,935,886**	**48,904,884**	**53,206,775**	**55,793,186**	**59,765,623**	**43,461,591**	**59,640,787**
Strategic Programs Office							
Salaries and Wages	189,073	183,605					
Employee Benefits	33,849	36,977					
Supplies	6,067	1,576					
Services and Other	18,822	21,785					
Strategic Programs Office Total:	**247,811**	**243,943**					
Treasurer's Office							
Salaries and Wages	991,959	990,773	1,059,187	1,155,927	1,191,754	925,918	1,120,209
Employee Benefits	226,978	226,610	241,498	270,029	319,751	211,449	297,759
Supplies	120,951	136,331	122,253	145,859	153,045	81,885	161,096
Services and Other	196,147	188,030	185,324	278,920	343,366	194,136	377,803
Central Services	4,782	15,658	17,056	17,215	16,136	11,403	14,198

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
General Fund							
Treasurer's Office							
Transfers	5,295						
Treasurer's Office Total:	**1,546,113**	**1,557,401**	**1,625,318**	**1,867,951**	**2,024,052**	**1,424,791**	**1,971,065**
Tri-County Health							
Services and Other	3,023,694	3,348,775	3,515,432	3,685,536	3,806,365	2,537,576	3,993,389
Community Programs	388,308	388,308	390,604	388,308	388,308	258,872	388,308
Central Services	80,619	118,970	133,602	152,587	227,743	94,781	234,224
Tri-County Health Total:	**3,492,621**	**3,856,053**	**4,039,638**	**4,226,431**	**4,422,416**	**2,891,229**	**4,615,921**
General Fund Total:	**134,115,759**	**132,342,384**	**140,661,199**	**143,933,582**	**171,170,136**	**126,670,167**	**163,927,244**
Social Services Fund							
District Attorney							
Services and Other				1,955,935			
Community Programs	4,188,224	4,261,204	4,331,407	15,750			
District Attorney Total:	**4,188,224**	**4,261,204**	**4,331,407**	**1,971,685**			
Human Services							
Salaries and Wages	14,158,873	15,364,354	15,968,623	17,971,223	21,474,912	15,310,263	22,470,224
Employee Benefits	3,239,918	3,495,859	3,852,305	4,492,514	5,941,424	4,065,916	6,339,573
Supplies	269,971	312,153	285,016	437,972	594,000	441,632	557,500
Services and Other	1,076,746	1,427,452	1,238,947	1,773,548	2,333,159	1,378,528	1,987,536
Community Programs	10,487,135	10,244,013	9,064,331	8,831,356	12,577,518	6,400,264	12,806,471
Central Services				9,008	44,004	933	269,675
Transfers	993,465		13,910	8,651,938			
Human Services Total:	**30,226,108**	**30,843,831**	**30,423,132**	**42,167,559**	**42,965,017**	**27,597,536**	**44,430,979**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Social Services Fund							
Social Services Fund Total:	**34,414,332**	**35,105,035**	**34,754,539**	**44,139,244**	**42,965,017**	**27,597,536**	**44,430,979**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Services and Other	25,120	29,120	11,650	28,637	656,091	17,258	
Capital Outlay	26,592				170,000		170,000
Clerk & Recorder's Office Total:	**51,712**	**29,120**	**11,650**	**28,637**	**826,091**	**17,258**	**170,000**
Electronic Filing Technology Fund Total:	**51,712**	**29,120**	**11,650**	**28,637**	**826,091**	**17,258**	**170,000**
Cash In Lieu Fund							
Administrative Services							
Transfers	123,501						
Other	51,400						
Administrative Services Total:	**174,901**						
Public Works & Development							
Services and Other				613,936	166,788		166,788
Capital Outlay		49,745	90,000				
Transfers			202,236	671,377			
Public Works & Development Total:		**49,745**	**292,236**	**1,285,313**	**166,788**		**166,788**
Cash In Lieu Fund Total:	**174,901**	**49,745**	**292,236**	**1,285,313**	**166,788**		**166,788**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Salaries and Wages	3,094,197	3,030,892	3,061,031	3,243,444	3,872,272	2,685,373	3,726,207

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Employee Benefits	708,767	697,213	734,248	815,488	1,010,048	721,616	1,022,468
Supplies	159,187	208,888	226,680	259,813	247,886	226,124	290,142
Services and Other	593,129	306,222	255,445	283,027	606,211	358,833	404,439
Central Services	463,140	499,708	499,845	572,656	503,474	371,927	536,895
Transfers	87,325	7,112	2,689	2,530	2,350	2,350	2,599
Sheriff's Office Total:	**5,105,745**	**4,750,035**	**4,779,938**	**5,176,959**	**6,242,241**	**4,366,222**	**5,982,750**
Arapahoe Law Enforcement Authority Fund Total:	**5,105,745**	**4,750,035**	**4,779,938**	**5,176,959**	**6,242,241**	**4,366,222**	**5,982,750**
Arapahoe/Douglas Works! Fund							
Community Resources							
Salaries and Wages	2,873,367	2,872,143	3,007,495	2,885,598	2,979,991	2,069,199	3,108,631
Employee Benefits	688,679	677,542	736,450	729,861	860,740	542,112	885,375
Supplies	257,906	203,368	339,499	200,366	162,425	368,579	187,450
Services and Other	1,107,636	1,221,435	1,271,517	1,638,799	2,531,502	1,479,030	2,692,688
Community Programs	270,994	227,601	458,903	530,391	563,250	231,422	652,500
Central Services	581,856	572,326	670,916	778,416	312,979	232,825	236,189
Transfers			210	204			
Community Resources Total:	**5,780,438**	**5,774,416**	**6,484,990**	**6,763,634**	**7,410,887**	**4,923,166**	**7,762,833**
Arapahoe/Douglas Works! Fund Total:	**5,780,438**	**5,774,416**	**6,484,990**	**6,763,634**	**7,410,887**	**4,923,166**	**7,762,833**
Road & Bridge Fund							
Public Works & Development							
Salaries and Wages	3,216,075	3,340,922	3,314,537	3,620,049	3,283,675	2,420,015	3,096,637

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Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Road & Bridge Fund							
Public Works & Development							
Employee Benefits	884,981	860,750	922,875	979,201	1,014,157	769,418	994,428
Supplies	2,632,611	2,604,821	3,583,109	3,047,669	2,575,472	1,829,863	2,156,310
Services and Other	6,061,595	5,769,665	6,335,432	6,489,498	7,362,691	3,835,254	6,467,512
Central Services	2,222,730	2,130,709	2,094,283	2,280,671	2,289,402	1,472,411	2,201,020
Transfers	170,322	77,075	21,436	1,903,207	15,825	15,825	2,616
Public Works & Development Total:	**15,188,313**	**14,783,941**	**16,271,672**	**18,320,295**	**16,541,222**	**10,342,787**	**14,918,523**
Road & Bridge Fund Total:	**15,188,313**	**14,783,941**	**16,271,672**	**18,320,295**	**16,541,222**	**10,342,787**	**14,918,523**
Conservation Trust Fund							
Administrative Services							
Services and Other		2,398		61,106			
Capital Outlay		911,967	2,224,226	465,000	146,128		
Transfers			338,710	388,570	388,569	388,569	381,370
Administrative Services Total:		**914,365**	**2,562,936**	**914,676**	**534,697**	**388,569**	**381,370**
Community Resources							
Services and Other	86,958						
Community Resources Total:	**86,958**						
Conservation Trust Fund Total:	**86,958**	**914,365**	**2,562,936**	**914,676**	**534,697**	**388,569**	**381,370**
Contingent & Emergency Reserve Fund							
Administrative Services							
Services and Other					713,106		713,106

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Contingent & Emergency Reserve Fund							
Administrative Services							
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	407,179	38,531	85,572
Administrative Services Total:		**21,201**	**65,551**	**38,827**	**407,179**	**38,531**	**85,572**
Communications Network Replacement Fund Total:		**21,201**	**65,551**	**38,827**	**407,179**	**38,531**	**85,572**
Sheriff's Commissary Fund							
Sheriff's Office							
Salaries and Wages	49,941	96,319	193,259	166,315	218,166	160,003	333,518
Employee Benefits	3,840	16,054	39,596	36,708	60,121	44,964	86,716
Supplies	165,314	104,440	147,413	141,336	129,578	70,408	129,578
Services and Other	837,723	900,317	922,595	922,859	2,649,522	762,366	1,460,852
Capital Outlay	17,820	9,049	50,104	59,250			
Transfers			175,000				
Sheriff's Office Total:	**1,074,639**	**1,126,180**	**1,527,968**	**1,326,469**	**3,057,387**	**1,037,740**	**2,010,664**
Sheriff's Commissary Fund Total:	**1,074,639**	**1,126,180**	**1,527,968**	**1,326,469**	**3,057,387**	**1,037,740**	**2,010,664**
Community Development Fund							
Community Resources							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Community Development Fund							
Community Resources							
Salaries and Wages	242,662	240,207	270,523	240,626	311,993	139,573	171,840
Employee Benefits	43,667	45,065	62,053	57,459	87,871	32,816	44,378
Supplies	2,516	3,405	3,500	3,345	8,530	3,536	4,030
Services and Other	2,215,256	3,105,665	1,496,934	2,266,032	4,537,919	1,427,473	4,712,920
Community Programs	22,403	17,084	12,389	18,464	24,000	12,092	24,000
Central Services	9,501	8,732	13,676	11,484	16,992	7,394	17,274
Transfers			30	48			
Community Resources Total:	**2,536,004**	**3,420,158**	**1,859,104**	**2,597,459**	**4,987,305**	**1,622,884**	**4,974,442**
Community Development Fund Total:	**2,536,004**	**3,420,158**	**1,859,104**	**2,597,459**	**4,987,305**	**1,622,884**	**4,974,442**
Forfeited Property Fund							
Sheriff's Office							
Supplies	20						
Services and Other	52,241	11,000		2,325	75,943	14,490	
Sheriff's Office Total:	**52,262**	**11,000**		**2,325**	**75,943**	**14,490**	
Forfeited Property Fund Total:	**52,262**	**11,000**		**2,325**	**75,943**	**14,490**	
Board Designated Fund							
Administrative Services							
Transfers				1,312,657			
Administrative Services Total:				**1,312,657**			
Board Designated Fund Total:				**1,312,657**			

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Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Developmental Disability Fund							
Administrative Services							
Services and Other	6,480,856	6,491,214	6,673,869	6,783,213	7,549,333	7,364,419	7,656,664
Administrative Services Total:	**6,480,856**	**6,491,214**	**6,673,869**	**6,783,213**	**7,549,333**	**7,364,419**	**7,656,664**
Developmental Disability Fund Total:	**6,480,856**	**6,491,214**	**6,673,869**	**6,783,213**	**7,549,333**	**7,364,419**	**7,656,664**
Grant Fund							
Administrative Services							
Supplies				130,258			
Services and Other				47,214	10,000		
Administrative Services Total:				**177,472**	**10,000**		
Community Resources							
Salaries and Wages	1,591,105	1,293,426	1,355,378	1,439,781	1,824,447	1,121,349	1,973,960
Employee Benefits	404,288	363,957	453,787	481,402	722,799	459,748	718,517
Supplies	362,187	530,652	638,046	695,816	1,145,580	596,671	1,148,826
Services and Other	2,130,462	351,240	438,619	442,603	985,049	463,962	805,270
Community Programs	4,475,082	4,542,856	5,318,128	5,783,560	6,002,263	3,676,366	6,228,326
Capital Outlay	13,290	59,681	53,551	87,780	215,556	49,731	149,460
Central Services	42,539	26,901	25,811	31,805	39,349	34,021	56,743
Transfers		78,388	15	24			
Community Resources Total:	**9,018,953**	**7,247,101**	**8,283,334**	**8,962,772**	**10,935,043**	**6,401,848**	**11,081,102**
Grant Fund Total:	**9,018,953**	**7,247,101**	**8,283,334**	**9,140,244**	**10,945,043**	**6,401,848**	**11,081,102**
Open Space Sales Tax Fund							
Communication Services							

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Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Open Space Sales Tax Fund							
Communication Services							
Salaries and Wages							61,992
Employee Benefits							18,932
Supplies							2,200
Services and Other							17,824
Communication Services Total:							**100,948**
Finance							
Salaries and Wages	28,712	45,354	38,971	23,302	22,466	18,905	23,254
Employee Benefits	7,357	13,151	9,237	5,863	6,021	5,027	6,323
Supplies		66			1,000	778	1,000
Services and Other		49	104	105	17,500	9,260	11,500
Transfers			15				
Finance Total:	**36,069**	**58,620**	**48,327**	**29,270**	**46,987**	**33,970**	**42,077**
Public Works & Development							
Salaries and Wages	8,807	101,888	146,330	261,595	405,000	288,405	472,416
Employee Benefits	2,586	21,685	31,477	52,992	86,419	58,671	102,911
Supplies	450	6,096	44,329	88,384	125,719	138,853	102,900
Services and Other	6,163,610	12,250,002	12,222,215	14,070,522	41,215,941	12,809,234	18,676,735
Capital Outlay		85,085	1,901,016	2,157,210	405,460	2,074,245	706,460
Central Services	82,147	25,994	15,377	42,609	180,694	27,345	143,267
Transfers		24,000	15	105,242	264,000	264,000	98,075
Public Works & Development Total:	**6,257,600**	**12,514,749**	**14,360,759**	**16,778,554**	**42,683,233**	**15,660,754**	**20,302,764**
Open Space Sales Tax Fund Total:	**6,293,669**	**12,573,369**	**14,409,086**	**16,807,824**	**42,730,220**	**15,694,724**	**20,445,789**

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Homeland Security Fund							
Sheriff's Office							
Salaries and Wages			196,848	190,229	305,184	152,239	
Employee Benefits			15,059	14,493		11,658	
Supplies		1,565,190	612,527	497,499	90,001	83,274	
Services and Other		1,396,413	1,856,704	2,174,556	3,947,995	1,171,016	
Central Services				690			
Sheriff's Office Total:		**2,961,603**	**2,681,137**	**2,877,466**	**4,343,180**	**1,418,186**	
Homeland Security Fund Total:		**2,961,603**	**2,681,137**	**2,877,466**	**4,343,180**	**1,418,186**	
Building Maintenance Fund							
Facilities and Fleet Management							
Supplies			180,317	168,552	186,989	177,089	197,500
Services and Other		1,331	1,235,684	1,843,865	2,580,175	1,650,219	1,420,336
Capital Outlay		2,452,273	6,419,735	1,253,100	929		
Transfers		31,059	372,699	148,794	488,676	488,676	474,676
Facilities and Fleet Management Total:		**2,484,663**	**8,208,435**	**3,414,311**	**3,256,769**	**2,315,985**	**2,092,512**
Building Maintenance Fund Total:		**2,484,663**	**8,208,435**	**3,414,311**	**3,256,769**	**2,315,985**	**2,092,512**
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				

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Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Arapahoe County Fair Fund							
Board of County Commissioners							
Board of County Commissioners Total:			**192,569**	**250,677**			
Community Resources							
Salaries and Wages					500		
Employee Benefits					38		
Supplies			11,359	18,513	23,200	17,412	19,100
Services and Other			3,635	12,144	13,000	10,416	13,000
Community Resources Total:			**14,994**	**30,657**	**36,738**	**27,827**	**32,100**
Public Works & Development							
Supplies					38,900	17,564	36,900
Services and Other					201,816	229,876	156,000
Public Works & Development Total:					**240,716**	**247,440**	**192,900**
Arapahoe County Fair Fund Total:			**207,562**	**281,334**	**277,454**	**275,267**	**225,000**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Services and Other	1,881,855	1,877,396	2,076,008	1,939,724	1,870,630	(22,889)	
Capital Outlay	128,815	490	29,725	357,879	1,438,920	222,019	
Administrative Services Total:	**2,010,670**	**1,877,886**	**2,105,732**	**2,297,604**	**3,309,550**	**199,130**	
Law Enforcement Capital Improvement Trust Fund To	**2,010,670**	**1,877,886**	**2,105,732**	**2,297,604**	**3,309,550**	**199,130**	
Capital Expenditure Fund							
Administrative Services							

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Capital Expenditure Fund							
Administrative Services							
Services and Other			8,454			650	
Capital Outlay				229,932	13,224,068	883,476	
Transfers			4,000,000	3,000,000	5,000,000	5,000,000	4,700,000
Administrative Services Total:			**4,008,454**	**3,229,932**	**18,224,068**	**5,884,126**	**4,700,000**
Communication Services							
Capital Outlay							67,145
Communication Services Total:							**67,145**
Facilities and Fleet Management							
Supplies	27		7,802				
Services and Other	2,635		71,252	186,524	1,492,000	(186,524)	
Community Programs						135,771	
Capital Outlay	978,508	2,409,304	3,994,727	3,240,494	11,102,387	4,737,497	1,285,175
Transfers			28,960				
Facilities and Fleet Management Total:	**981,170**	**2,409,304**	**4,102,741**	**3,427,018**	**12,594,387**	**4,686,744**	**1,285,175**
Finance							
Services and Other	75,182	44,746	39,400	959,318	180,506	71,037	68,010
Capital Outlay				32,201	85,798		
Transfers	956,846						
Finance Total:	**1,032,028**	**44,746**	**39,400**	**991,519**	**266,304**	**71,037**	**68,010**
Human Services							
Services and Other	3,769						
Capital Outlay	1,440,076	268					

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Capital Expenditure Fund							
Human Services							
Human Services Total:	**1,443,844**	**268**					
Information Technology							
Services and Other							653,539
Capital Outlay	62,169	182,806	153,804	17,204	70,000		1,472,000
Information Technology Total:	**62,169**	**182,806**	**153,804**	**17,204**	**70,000**		**2,125,539**
Public Works & Development							
Services and Other		2,248	67,191	61,791	88,008		
Transfers	4,000,000	1,800,000					
Public Works & Development Total:	**4,000,000**	**1,802,248**	**67,191**	**61,791**	**88,008**		
Sheriff's Office							
Supplies							2,000
Services and Other							29,987
Capital Outlay	3,217		585,318	480,973	864,586	236,064	5,257,068
Sheriff's Office Total:	**3,217**		**585,318**	**480,973**	**864,586**	**236,064**	**5,289,055**
Capital Expenditure Fund Total:	**7,522,428**	**4,439,371**	**8,956,909**	**8,208,437**	**32,107,353**	**10,877,972**	**13,534,924**
Infrastructure Fund							
Public Works & Development							
Services and Other		1,242,990	532,849	2,796,011	22,782,533	4,169,321	2,250,000
Capital Outlay	7,705,790	5,267,333	7,677,014	3,621,936	1,637,937		2,450,000
Transfers							
Public Works & Development Total:	**7,705,790**	**6,510,323**	**8,209,863**	**6,417,948**	**24,420,470**	**4,169,321**	**4,700,000**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Infrastructure Fund							
Infrastructure Fund Total:	**7,705,790**	**6,510,323**	**8,209,863**	**6,417,948**	**24,420,470**	**4,169,321**	**4,700,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Supplies	9,000						
Services and Other	450,013	9,484					
Capital Outlay	124,124						
Central Services	478						
Transfers	223,250						
Facilities and Fleet Management Total:	**806,866**	**9,484**					
Public Works & Development							
Salaries and Wages		22,907	41,839	121,388	142,697	106,106	178,978
Employee Benefits		4,574	9,733	29,696	42,631	25,986	49,640
Supplies		3,567	3,104	20,623	25,567	1,120	18,500
Services and Other		509,909	602,006	715,432	708,687	280,723	568,478
Capital Outlay		757,839	726,516	3,345,006	175,000	52,691	
Central Services		3,837	1,162	1,900	5,699	3,799	6,593
Transfers		220,500	242,500	242,185	333,359	333,359	334,455
Public Works & Development Total:		**1,523,133**	**1,626,859**	**4,476,229**	**1,433,640**	**803,785**	**1,156,644**
Arapahoe County Recreation District Fund Total:	**806,866**	**1,532,616**	**1,626,859**	**4,476,229**	**1,433,640**	**803,785**	**1,156,644**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Services and Other	4,261,225	4,262,096	6,512,273	5,524,034	5,577,500	4,109,380	5,763,890

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Capital Outlay	7,884,129	7,063,342	13,689,973	18,423,187	30,306,432	5,536,299	19,291,900
Other				517			
Administrative Services Total:	**12,145,354**	**11,325,438**	**20,202,247**	**23,947,738**	**35,883,932**	**9,645,679**	**25,055,790**
Arapahoe County Water & Wastewater PID Fund Tota	**12,145,354**	**11,325,438**	**20,202,247**	**23,947,738**	**35,883,932**	**9,645,679**	**25,055,790**
Lease Purchase Agreements Fund							
Administrative Services							
Services and Other	1,734,090	1,557,611	2,192,391	2,012,405	6,970,276	951,300	2,238,906
Transfers				2,600,000			
Administrative Services Total:	**1,734,090**	**1,557,611**	**2,192,391**	**4,612,405**	**6,970,276**	**951,300**	**2,238,906**
Lease Purchase Agreements Fund Total:	**1,734,090**	**1,557,611**	**2,192,391**	**4,612,405**	**6,970,276**	**951,300**	**2,238,906**
Building Finance Corporation Fund							
Administrative Services							
Services and Other	6,644,669	7,419,292	3,668,057	6,511,837	6,496,213	4,919,927	6,496,525
Transfers			550,000				
Other			54,529,516				
Administrative Services Total:	**6,644,669**	**7,419,292**	**58,747,573**	**6,511,837**	**6,496,213**	**4,919,927**	**6,496,525**
Building Finance Corporation Fund Total:	**6,644,669**	**7,419,292**	**58,747,573**	**6,511,837**	**6,496,213**	**4,919,927**	**6,496,525**
Central Services Fund							
Administrative Services							
Supplies	727,225	991,801	1,162,892	1,217,912	1,360,000	901,833	1,360,000

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Central Services Fund							
Administrative Services							
Services and Other			34,864				
Administrative Services Total:	**727,225**	**991,801**	**1,197,755**	**1,217,912**	**1,360,000**	**901,833**	**1,360,000**
Assessor's Office							
Capital Outlay			73,131	195,390	176,380	130,574	35,299
Assessor's Office Total:			**73,131**	**195,390**	**176,380**	**130,574**	**35,299**
Clerk & Recorder's Office							
Capital Outlay		5,930	1,183,541	187,444	3,516,373	86,000	1,637,682
Clerk & Recorder's Office Total:		**5,930**	**1,183,541**	**187,444**	**3,516,373**	**86,000**	**1,637,682**
Communication Services							
Capital Outlay	92,765						
Communication Services Total:	**92,765**						
Community Resources							
Capital Outlay			16,408				
Community Resources Total:			**16,408**				
Coroner's Office							
Services and Other	44						
Capital Outlay	26,243	23,781					29,465
Coroner's Office Total:	**26,287**	**23,781**					**29,465**
District Attorney							
Capital Outlay	22,695						
District Attorney Total:	**22,695**						

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Central Services Fund							
Facilities and Fleet Management							
Capital Outlay	69,212	8,480	71,946	246,402	108,637	88,581	397,537
Facilities and Fleet Management Total:	**69,212**	**8,480**	**71,946**	**246,402**	**108,637**	**88,581**	**397,537**
Finance							
Capital Outlay	12,871	5,332					
Finance Total:	**12,871**	**5,332**					
Human Services							
Capital Outlay			12,305	37,258	53,546	5,140	73,785
Human Services Total:			**12,305**	**37,258**	**53,546**	**5,140**	**73,785**
Information Technology							
Services and Other	55						
Capital Outlay	527,329	347,755	1,189,739	643,327	1,608,720	934,611	563,510
Transfers	100,000						
Information Technology Total:	**627,384**	**347,755**	**1,189,739**	**643,327**	**1,608,720**	**934,611**	**563,510**
Public Works & Development							
Capital Outlay	1,124,705	1,554,867	1,477,177	1,685,708	2,225,940	978,839	325,624
Public Works & Development Total:	**1,124,705**	**1,554,867**	**1,477,177**	**1,685,708**	**2,225,940**	**978,839**	**325,624**
Sheriff's Office							
Services and Other				6,800			
Capital Outlay	1,695,936	1,068,949	978,845	1,317,850	1,629,804	1,175,769	1,490,489
Sheriff's Office Total:	**1,695,936**	**1,068,949**	**978,845**	**1,324,650**	**1,629,804**	**1,175,769**	**1,490,489**
Treasurer's Office							
Capital Outlay	5,506	63,563	5,942				

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Central Services Fund							
Treasurer's Office							
Treasurer's Office Total:	**5,506**	**63,563**	**5,942**				
Central Services Fund Total:	**4,404,587**	**4,070,457**	**6,206,789**	**5,538,091**	**10,679,400**	**4,301,348**	**5,913,391**
Self Insurance Liability Fund							
County Attorney							
Salaries and Wages	40,193						
Employee Benefits	7,593						
Supplies	6,090	264	610	3,391	4,750	4,490	8,750
Services and Other	825,733	590,353	663,856	565,054	1,054,100	553,087	918,000
Transfers	25,650	102,077	58,113	31,690	19,800	19,800	
County Attorney Total:	**905,259**	**692,693**	**722,579**	**600,135**	**1,078,650**	**577,377**	**926,750**
Self Insurance Liability Fund Total:	**905,259**	**692,693**	**722,579**	**600,135**	**1,078,650**	**577,377**	**926,750**
Employee Flex Benefit Plan Fund							
Human Resources							
Services and Other	673,359	647,114	726,014	869,516	984,000	740,738	984,000
Human Resources Total:	**673,359**	**647,114**	**726,014**	**869,516**	**984,000**	**740,738**	**984,000**
Employee Flex Benefit Plan Fund Total:	**673,359**	**647,114**	**726,014**	**869,516**	**984,000**	**740,738**	**984,000**
Worker's Compensation Fund							
County Attorney							
Supplies	73,963	64,828	63,819	72,335	81,500	8,660	82,000
Services and Other	1,275,635	945,925	1,113,718	1,561,474	1,163,800	742,248	1,315,234

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Adopted Budget
Worker's Compensation Fund							
County Attorney							
County Attorney Total:	**1,349,598**	**1,010,753**	**1,177,537**	**1,633,809**	**1,245,300**	**750,908**	**1,397,234**
Worker's Compensation Fund Total:	**1,349,598**	**1,010,753**	**1,177,537**	**1,633,809**	**1,245,300**	**750,908**	**1,397,234**
Self Insurance Dental Fund							
Human Resources							
Services and Other	1,249,295	1,401,576	1,421,346	1,347,421	1,420,065	1,004,189	1,420,065
Human Resources Total:	**1,249,295**	**1,401,576**	**1,421,346**	**1,347,421**	**1,420,065**	**1,004,189**	**1,420,065**
Self Insurance Dental Fund Total:	**1,249,295**	**1,401,576**	**1,421,346**	**1,347,421**	**1,420,065**	**1,004,189**	**1,420,065**

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General Financial Policies

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.

State Requirements

Arapahoe County

Colorado's First

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

Arapahoe County

Colorado's First

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

Arapahoe County

Colorado's First

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.

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 2001 and 2002, the base year was the 18 months ending June 30, 2000. For property taxes collected in 2003 and 2004, the base year is the 18 months ending June 30, 2002.

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 the 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 intergovernmental 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.

Most common is a district created for streets, sidewalks and related improvements. The costs of the installed public improvements are assessed against each property in the LID that is specially benefited. The County may contribute to the cost of the improvements.

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

Colorado's First

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.