Arapahoe County Colorado

Budget 2012

Board of County Commissioners
5334 South Prince Street
Littleton, Colorado 80120-1136
www.co.arapahoe.co.us

ARAPAHOE COUNTY

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2012 Budget Acknowledgements

2012 Budget

BOARD OF COUNTY COMMISSIONERS

Susan Beckman .....District 1, Chair Pro Tem
Nancy N. Sharpe ..... District 2, Chair
Rod Bockenfeld.....District 3
Nancy Jackson .....District 4
Bill L. Holen.....District 5

ELECTED OFFICIALS

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

FINANCE DEPARTMENT

Janet J. Kennedy .....Finance Director
Todd Weaver..... Budget Manager
Sue Wieland .....Senior Budget Analyst
Lisa Stairs..... Budget Analyst II
Jessica Savko..... Budget Analyst II
Caroline Smith ..... Budget Analyst II
Mary Lokatys ..... Office Manager

ARAPAHOE COUNTY
COLORADO'S FIRST

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arapahoe County

Colorado

For the Fiscal Year Beginning

January 1, 2011

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, 2011.

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 2012 budget for Arapahoe County. We recognize them here for their hard work and valuable contribution.

DEPARTMENT DIRECTORS

Andrea Rasizer ..... Communication Services
Don Klemme ..... Community Resources
Ron Carl ..... County Attorney
Don Klemme, Interim ..... Facilities and Fleet Management
Janet J. Kennedy ..... Finance
Patrick Hernandez ..... Human Resources
Cheryl Ternes ..... Human Services
David Bessen ..... Information Technology
Dave Schmit ..... Public Works and Development
Shannon Carter ..... Intergovernmental Relations and Open Spaces

DEPARTMENT/ OFFICE BUDGET REPRESENTATIVES

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

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizen Budget Committee ..... Mel Rawles, Chair (2011)

OTHER

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

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Board of County Commissioners and Elected Officials

2012 Board of County Commissioners:
Rod Bockenfeld, District 3; Susan Beckman, District 1;
Bill L. Holen, District 5; Nancy N. Sharpe, District 2 and Nancy Jackson, District 4

Nancy A. Doty
Clerk and Recorder

Corbin Sakdol
Assessor

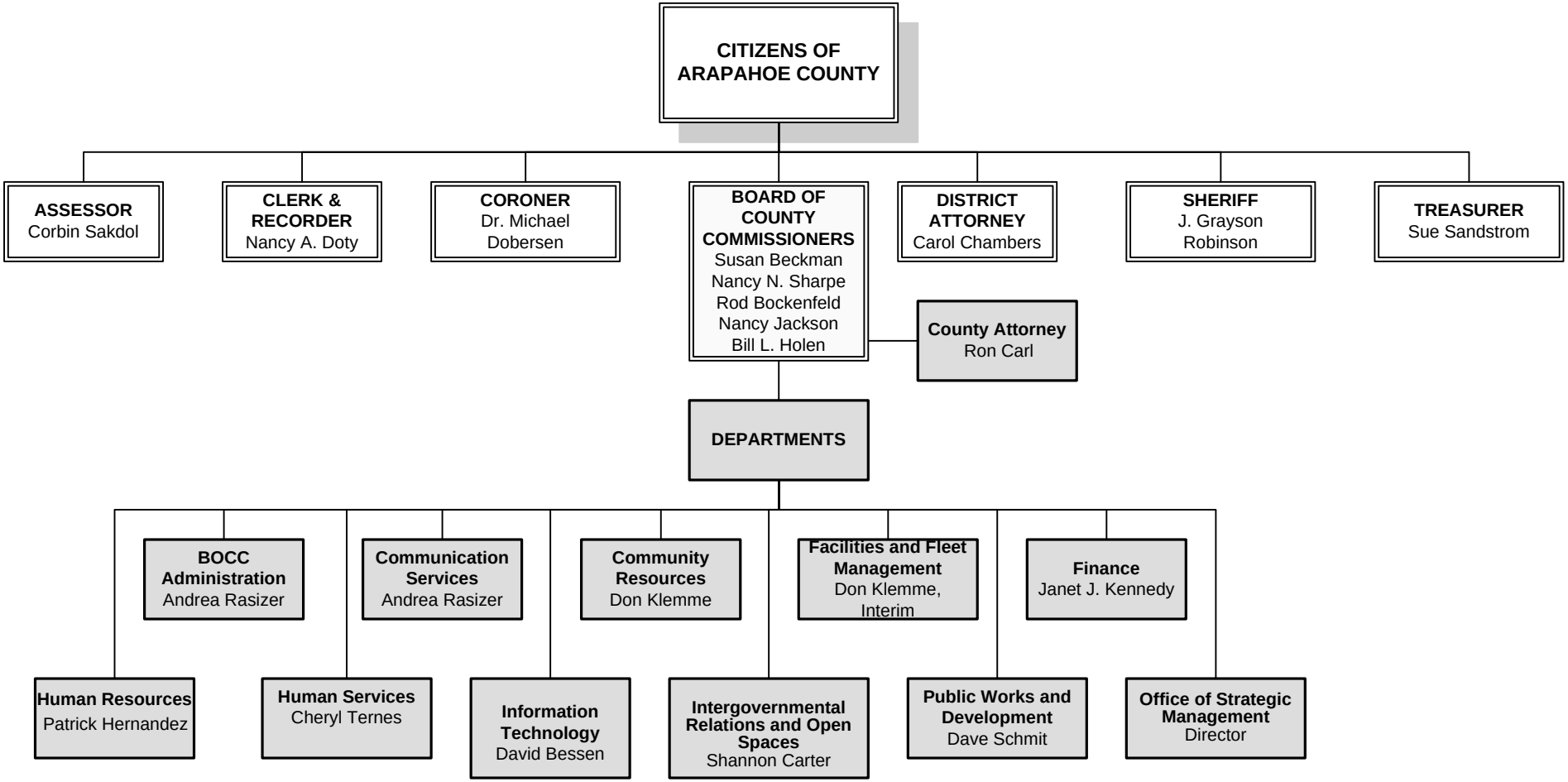
Sue Sandstrom
Treasurer

Dr. Michael Dobersen
Coroner

Carol Chambers
District Attorney

J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



ARAPAHOE COUNTY
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QUICK REFERENCE GUIDE

This document includes the 2012 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 2012 Budget?	Budget Message Fund Revenues & Expenditures	13, 22, 24 76-156
How was the 2012 budget developed?	Budget Message	2-3, 6-8, 12-14, 26-27
What policies does the County use to develop the budget?	Budget Message	26-33, 38-50
What is the budget by fund?	Fund Revenues & Expenditures	76-156
How much is budgeted by department?	Department Budgets Expenditure Detail	165-270 301-310
What are the primary sources of revenue for the County?	Fund Revenues & Expenditures	76-156
What does the County spend money on?	Budget Message Fund Revenues & Expenditures Department Budgets Expenditure Detail	1-17 76-156 165-270 301-310
What is the County's budget process timeline?	Budget Message	27
What are the County's financial policies?	Budget Message	26-50
What is the current state of the economy in Arapahoe County?	Budget Message	3-6, 25
What are the Goals of Arapahoe County?	Budget Message Department Budgets	1-2, 6-12 165-270
Where can I learn about the capital budget?	Budget Message Capital Improvement Program	8-9 271-284
What are the County's Debt and Lease Obligations?	Debt Service Summary	285-300
What "basis of accounting" does the County use?	Budget Message	30

READER'S GUIDE

This budget document contains the adopted 2012 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 2012 Budget document begins with the Annual Budget Message and an overview of the 2012 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 2009, 2010, 2011 and 2012.

Profile of Arapahoe County

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

Fund Revenues & Expenditures

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

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

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

Staffing

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

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for four years: 2009, 2010, 2011 and 2012.

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; schedules of Aid to Agencies, economic development and multi-county formulas; historical revenue and expenditure summaries; a glossary of terms used in this document; and a list of the classification of account numbers.

ARAPAHOE COUNTY

TABLE OF CONTENTS

Distinguished Budget Award i

Special Recognition ii

2012 Board of County Commissioners and Elected Officials iii

Arapahoe County Government Organizational Chart iv

Quick Reference Guide v

Reader's Guide vi

Table of Contents viii

Budget Message 1

Profile of Arapahoe County 58

Operating Budget

Fund Revenues and Expenditures 76

Staffing 157

Elected Office/Department Budgets

Administrative Services 165

Aid to Agencies 169

Assessor 172

Board of County Commissioners 176

Board of County Commissioners Administration 179

Clerk & Recorder 182

Communication Services 187

Community Resources 191

Coroner 200

County Attorney 204

District Attorney 208

Facilities and Fleet Management 211

Finance 217

Human Resources 222

ARAPAHOE COUNTY

TABLE OF CONTENTS

Human Services 226

Information Technology 231

Office of Strategic Management 236

Open Space & Intergovernmental Relations 239

Public Works and Development 244

Sheriff's Office 253

Treasurer 265

Tri-County Health 268

Capital Improvement Program

Introduction 271

Capital Expenditure Summary 282

Debt Service Summary

Debt & Lease Obligations 285

Debt and Capital Lease Obligations Schedule 290

Debt and Lease Schedules 291

Appendices

Appendix 1 - Expenditure Detail 301

Appendix 2 - Staffing Detail 311

Appendix 3 - Budget Package Detail 316

Appendix 4 - Operating Transfers 339

Appendix 5 - Aid to Agencies and Economic Development 340

Appendix 6 - Multi-County Allocation Formulas 341

Appendix 7 - Historical Revenue and Expenditure Summaries 342

Appendix 8 - Glossary of Terms 386

Appendix 9 - Classification of Accounts 392

Arapahoe County
Colorado's First

Department of Finance

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JANET J. KENNEDY, CPA
Director

DATE: January 1, 2012

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: **2012 BUDGET MESSAGE**

I am pleased to submit herewith a budget for 2012 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 serves as 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 2012 budget including a discussion of economic factors, trends in revenues and expenditures, and the recommendations of the Executive Budget Committee. In addition, this message will also address the budget for some of the County's major funds, the capital improvement program, and changes in staffing.

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

This budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners. The mission, vision, and values of Arapahoe County were implemented in 2006, and will be used as the foundation for further strategic management and performance measurement efforts during 2012 and beyond under the County's Align Arapahoe program. A more detailed discussion of the performance management efforts at Arapahoe County is located later in this Budget Message and speaks to items funded in the adopted budget to further this program during 2012.

Arapahoe County's Mission, Vision, and Values

Mission

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

Vision

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

Values

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

Issues Impacting the Development of the 2012 Budget

Budget Submission Guidance and Review

Prior to the development of the 2012 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 2012 budget, the EBC was comprised of the following members:

- Rod Bockenfeld, County Commissioner
- Nancy Sharpe, County Commissioner
- Nancy Doty, County Clerk & Recorder
- Shannon Carter, Director of Intergovernmental Relations and Open Spaces

Prior to reviewing the elected office and department budget submissions, the Board of County Commissioners and the Executive Budget Committee addressed the budget development goals of the County by providing direction to County departments and elected offices based on current and projected fiscal status and their priorities for the 2012 budget. The budget guidance for the 2012 budget development process was distributed in June and discussed the current economic climate and revenue projections for 2011 and 2012. The Executive Budget Committee and the Board of County Commissioners communicated the intention to continue reductions to personnel budgets for historic vacancy savings, and requested departments and elected offices to submit voluntary budget reductions and budget package requests that incorporated new revenues or other reductions to offset any operating budget increases.

The County has used a baseline budget process since 2003 and, for 2012, 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 11, 2011. 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 13, 2011.

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 2012. The section below provides an overview of the economic situation as the 2012 budget was developed in the fall of 2011 and may not be reflective of the reader's or County's current economic climate.

Economic indicators in the latter half of 2011 point to a steady but sluggish recovery to the national economy. The impact of a slow economic recovery on the County's revenues and expenditures was considered throughout the development of the 2012 budget. National economic growth, as measured by gross domestic product (GDP), has been expanding since mid-2009 and was forecast to be 2.1% to end 2011 and 2.2% for 2012. Unfortunately, the recovery has not significantly impacted the unemployment rate as it has remained near or above 9.0% during the last year as job creation has been slow. Unemployment is projected to increase slightly to 9.2% during 2012 before declining slowly over the next few years. Consumer spending is showing signs of rebounding but the real estate market continues to be hampered by consumer confidence, consumer debt loads, and a tight credit market. Inflation increased to 3.2% during 2011 due to increased energy costs but a more moderate 2.2% is projected for 2012.

The Colorado economy has fared better than the nation as a whole during the most recent recession and following recovery. Colorado's more diverse economy during this recession has allowed a milder downturn than other states or for the State when compared with earlier recessions. Over the last year, the unemployment rate trended slightly lower than the nation as a whole at around 8.6% for 2011 and projected at 8.5% for 2012. It is projected that the construction and real estate markets will begin a recovery during 2012 with nonresidential construction lagging residential development. Retail sales have started to rebound in Colorado, albeit slowly. Overall, a very slow recovery is projected for both Colorado and the nation when compared with recoveries from prior recessions. The pace and strength of the recovery will continue to impact County revenues and expenditures and put stress on the County's ability to balance its budget. Please see Attachment G for graphical depictions of some economic trends.

Trends in Revenues and Expenditures

A consideration of the trends in County revenues and expenditures is always a major factor in the development of the annual budget and 2012 was no exception. The slow economic recovery from the recession at the national and local level has resulted in many of the County's revenue sources continuing to show declining growth and in some cases, revenue collections are still declining over the prior year. On the expenditure side, there is continued upward cost pressure from employee benefits and the prices of commodities and materials without a corresponding increase in revenues to offset these increases. To address this imbalance, the Executive Budget Committee and the Board of County Commissioners over the

last few budget years have made efforts to contain costs, increase efficiencies, and limit expenditure growth where possible and have continued to do so in the 2012 budget.

Property tax is the largest source of revenue for the County and the General Fund, and is a large source of revenue for several other funds. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect and retain in a given year as a result of the current legal constraints. For 2012, a higher rate of inflation is offsetting declining growth in new construction and results in smaller growth in property taxes compared to prior budget years. Property tax revenue for 2012 shows an increase of $1.8 million over the 2011 budget.

Trends in other large revenue sources continue to show a pattern of some revenue sources declining while others are stagnant. Land recording fees grew dramatically and provided a large amount of revenue during the period when interest rates declined and home buying and refinancing activity increased dramatically. However, the significant downturn in the residential real estate market and the tightening of requirements by mortgage lenders has greatly reduced the amount of funds received from this revenue source but collections in 2011 have shown some signs of stabilization but not significant growth. Revenue from earnings on investments is tied to interest rates and interest rates have been at historic lows for an extended period of time resulting in much lower collections over the past few years when investments with higher rates matured and funds have been reinvested at the lower rates.

The significant slowdown in real estate and construction activity in the metro-area has continued to impact development-related revenues for the County. Revenues for planning, zoning, and public improvements have trended at or below budget. Building permit revenues have fallen short of budget since 2005 and projections show a shortfall again in 2011 due to the significant weakness in the construction market in Colorado. The 2012 budget shows relatively flat revenue growth as it is hoped that the worst of the construction downturn is in the past. Another large source of General Fund revenues is specific ownership tax collected on the registration of new vehicles within the County and is distributed across the County to municipalities, school districts, and special districts based upon a pro rata share of property tax. The growth in motor vehicle registration, titling, and revenues from the licensing of drivers have been impacted by the recession as a tighter credit market and consumer confidence has slowed the sale of automobiles in the County resulting in no growth or declines in these revenues.

Projections for General Fund revenues for 2011 show that revenue collections are expected to fall short of the budget and indicate decline or stagnation in County revenue trends due to the current sluggish economic growth throughout 2011. The 2012 budget was developed with revised revenue projections attempting to forecast future uncertain economic conditions. It is not known when the economic recovery will gain enough momentum to positively impact current County revenues but will be watched closely again during 2012 and it is hoped that as the recovery gains momentum, so will revenue collections. Please see the Fund Revenues and Expenditures section of the budget for more information.

In prior years, inflationary pressures in salaries, benefits, and material costs have driven the growth in expenditures. Over the last few budget years, the County has strived to limit the growth in operating expenditures even when revenue growth was positive. In developing the 2012 budget, the Executive Budget Committee and Board of County Commissioners took into consideration the trends in many of the County's revenues and the goal of structurally balancing the budget. For the 2010 and 2011 budgets, the County decided not to do merit increases to base salaries for non-law enforcement personnel due to the economic and budgetary conditions, instead implementing one-time merit

payments to employees where warranted. The 2012 budget includes several items to address employee compensation such as merit salary increases for employees of 1.6%, a continuation of step increases for law enforcement officers, and adjustments for positions that required adjustments based on market conditions. For employee benefits, the County reduced a 14% renewal for health insurance by implementing plan changes that resulted in only a 7% increase. The 2011 budget was a very good year for health insurance with only a 1% increase. The recommendation from the County's Retirement Board for increased retirement contributions of 0.5% for both the County and it's employees was included in the 2012 budget to assist in funding the future liabilities of the plan.

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. For 2012, the implementation of the results of departmental operational assessments continues the County's efforts to maximize efficiencies and should help the expenditure budget in future budget years. More information on expenditures is available in the attachments to this budget message and in the Fund Revenue and Expenditure and Department Budgets section of this document.

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

The budget for property tax revenue has a significant impact on the projected fiscal health of the County, as it is the largest source of funds. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect and retain in a given year as a result of the Taxpayer's Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2012, 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 (2011). 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 could collect.

Due to this growth restriction, the County's property tax revenue growth from 2011 to 2012 is 4.11%, which is the sum of estimated inflation of 3.50% and new construction growth ("local growth") of 0.61% in the 2011 assessment. For 2012, the growth rate is slightly higher than 2011's rate of 2.49% but the 7.0% decrease in assessed value requires a mill levy rate that would be greater than the County's base levy of 15.821 mills. The result of the calculation for revenue growth under TABOR requires the County to eliminate the prior year's temporary tax credit and levy the County's base 15.821 mills. If not for the ability to adjust the County's mill levy by 0.495 mills to recover the $3.6 million in taxes that were refunded or abated in prior tax years, the County's property tax revenue would have declined from 2011 to 2012 rather than increase from $116.2 million to $118.0 million.

Financial Projections

A key part of the budget process is the evaluation of financial projections by the Executive Budget Committee and Board of County Commissioners in an attempt to gain an understanding of where revenue shortfalls and surpluses may exist and what funds would be available for balancing the budget for 2012. The Executive Budget Committee also looked beyond the 2012 budget at projections for 2013 and beyond and discussed ways to face the declining real estate values shown in the County's assessed values and how to deal with a slow economic recovery. After reviewing the projections, the County decided on a budget for 2012 that would limit the growth in operating expenses and not significantly impact services to citizens while maintaining financial sustainability.

Table I provides the forecast for the General Fund that is similar to the one used in the development of the 2012 budget but has been updated for preliminary year-end estimates that were not available prior to adoption. The estimated 2011 revenues and expenditures have changed as the last quarter of the year came to a close and the ending fund balance is expected to be more positive than originally planned as expenditure projections are reduced from earlier estimates and offset some of the projected revenue shortfalls. The last few budget years, the County's departments and elected offices have responded to BOCC and Executive Budget Committee guidance to find ways to be more efficient and tighten spending resulting in greater year-end expenditure surpluses. Looking ahead to future budget years assumptions for revenue and expenditure growth reveal projected deficits for 2013-2016 and the County is already beginning to address these issues through the 2012 adopted budget. The size of the deficits will be dependent on the upcoming property tax reassessment, economic recovery, and decisions on future spending made by the County.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2009	Actual 2010	Amended 2011	Estimate 2011	Adopted 2012	Forecast 2013	Forecast 2014	Forecast 2015	Forecast 2016
Total Sources	**$ 154.1**	**$ 153.7**	**$ 166.7**	**$ 165.0**	**$ 154.8**	**$ 153.8**	**$ 156.7**	**$ 160.0**	**$ 164.6**
Uses									
Salaries	$ 72.8	$ 73.0	$ 73.5	$ 71.6	$ 74.4	$ 75.0	$ 76.2	$ 77.3	$ 78.5
Employee Benefits	19.0	19.5	20.5	19.4	21.5	22.4	23.8	25.4	27.1
Supplies	6.5	6.9	7.3	6.8	7.6	7.6	7.6	7.6	7.6
Services & Other	38.6	38.5	41.4	37.3	39.1	39.1	39.2	39.3	39.4
Community Programs	0.4	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.1	0.1	0.0	0.0	0.0	-	-	-	-
Central Services	3.2	3.1	3.7	2.7	3.0	3.3	3.3	3.4	3.5
Transfers Out	22.6	10.9	35.3	35.3	12.4	8.3	8.3	8.3	8.3
Total Uses	**$ 163.2**	**$ 152.0**	**$ 182.1**	**$ 173.5**	**$ 158.3**	**$ 156.1**	**$ 158.8**	**$ 161.7**	**$ 164.8**
Net of Sources/Uses	**$ (9.1)**	**$ 1.7**	**$ (15.3)**	**$ (8.5)**	**$ (3.5)**	**$ (2.3)**	**$ (2.1)**	**$ (1.7)**	**$ (0.2)**
Adjustments to Sources	-	-	-	-	-	-	-	-	-
Adjustments to Uses								-	-
Reappropriations	-	-	-	-	1.4	-	-	-	-
Additional Policy Res Transfer	-	-	-	-	-	0.2	0.3	0.3	0.3
TABOR Refund	-	-	-	-	-	-	-	-	-
Total Adjustments to Uses	**-**	**-**	**-**	**-**	**1.4**	**0.2**	**0.3**	**0.3**	**0.3**
Total Net Sources/Uses	**$ (9.1)**	**$ 1.7**	**$ (15.3)**	**$ (8.5)**	**$ (4.9)**	**$ (2.5)**	**$ (2.4)**	**$ (2.0)**	**$ (0.5)**
Cumulative Balance									
Beginning Funds Available	**$ 40.4**	**$ 31.3**	**$ 33.0**	**$ 33.0**	**$ 24.5**	**$ 19.6**	**$ 17.1**	**$ 14.7**	**$ 12.7**
Change in Fund Balance	(9.1)	1.7	(15.3)	(8.5)	(4.9)	(2.5)	(2.4)	(2.0)	(0.5)
Ending Funds Available	**$ 31.3**	**$ 33.0**	**$ 17.7**	**$ 24.5**	**$ 19.6**	**$ 17.1**	**$ 14.7**	**$ 12.7**	**$ 12.2**
Restricted/Committed/Assigned	(2.1)	(1.5)	(3.5)	(4.8)	(1.2)	-	-	-	-
Unassigned Fund Balance	**$ 29.2**	**$ 31.5**	**$ 14.1**	**$ 19.8**	**$ 18.4**	**$ 17.1**	**$ 14.7**	**$ 12.7**	**$ 12.2**

Significant Issues Addressed in the 2012 Budget

Recommendation of the Executive Budget Committee

The Executive Budget Committee (EBC) reviewed budget submissions and met with all of the elected offices and departments to discuss budget issues and budget package requests. The EBC used the budget

development memo to guide their review process and to develop the recommended budget. The EBC presented the recommended budget to the Board of County Commissioners on October 11, 2011. In preparing and presenting the recommended budget, the Executive Budget Committee focused its efforts on addressing five major areas while reviewing and recommending budget requests. These priorities are listed below:

- Structurally balancing the General Fund operating budget,
- Continuing the County's capital program through the use of one-time funds,
- Capturing efficiencies in the operating budget,
- Preserving the investment in County staff through a total compensation philosophy, and;
- Understanding and adapting to the current fiscal environment for the 2012 budget and beyond.

Several of these priorities build on recommendations made and accepted during prior budget processes while others focus on meeting current and future needs. These major priorities and their impact on the 2012 budget are discussed in more detail below.

Structurally Balancing the Operating Budget

Over the last several budget years, the County has adopted a budget where the ongoing operating expenses in the General Fund are equivalent to the ongoing current revenues. Before the current practice, the County adopted a budget that relied on the use of fund balance to fund ongoing expenditures in the General Fund. Despite budgeting with the use of fund balance, by year-end the County routinely ended with more actual revenues than expenditures, resulting in an increased fund balance. In recent years, the Executive Budget Committee has focused its attention on structurally balancing the current operating expenditures in the General Fund to current revenues. This has resulted in fund balance that can be allocated for other one-time budget priorities and has other benefits that enhance the financial condition and sustainability of the County.

As stated earlier, the Executive Budget Committee was concerned about the current economy's impact on the budget and how declining or slower growth in property taxes and other revenues would impact current and future budgets. The Committee recognized that in order to continue providing services to citizens it would be more important to focus on structurally balancing the General Fund budget for the 2012 budget more than in prior years. In this budget, the General Fund is balanced with a small surplus of operating funds as a result of the measures implemented by the Executive Budget Committee and Board of County Commissioners. This $1.1 million operating budget surplus in the General Fund is the result of creative recommendations for decreasing operating expenses for 2012, strategically providing contingency for potential revenue underperformance in future years.

First and foremost among the factors involved in structurally balancing the General Fund budget was the effort of the County's departments and elected offices in working to find efficiencies in their operations and volunteering cuts to their respective budgets. In addition, the number and amount of ongoing budget package requests continues to decrease with each passing budget year. The Executive Budget Committee reviewed budget requests that primarily included voluntary reductions, budget packages for one-time needs, and sparse requests for increases to the operating budget. Specific information on these reductions is described in more detail below.

One of the unique recommendations for the 2012 budget that helped to structurally balance the operating budget relates to paying off lease purchase agreements in order to free-up operating budget that would otherwise be used for debt service requirements. The 2012 budget included a recommendation to pay off

the $6.4 million in principal for the Chevron energy lease-purchase agreement using General Fund balance in 2011 and thereby release about $1.0 million per year in operating budget funds to be used to balance the budget. Several other debt issues were reviewed for their viability for this option and this lease purchase agreement had the most positive aspects. Paying off this debt obligation prior to 2012 eliminated the need for $7.24 million in future debt service payments including avoiding the payment of $854,000 in interest through 2019. The $1.0 million in debt service for 2012 and the remaining $6.24 million over the next 6 years will assist in structurally balancing the operating budget.

Combining the factors above and those detailed below results in a budget that reduced the operating expenditures more than it was increased and enabled the operating budget for 2012 to be structurally balanced and still provide funding for one-time priorities such as capital projects.

Continuing the Capital Improvement Program with One-Time Funds

One of the significant benefits of structurally balancing the operating budget is the ability of the County to use fund balance to supplement current capital project funding to continue with priority capital project needs. The Executive Budget Committee heard the recommendations of the County's Capital Improvement Program (CIP) Committee during the budget development process and accepted their recommendations for the 2012 capital improvement plan. The CIP Committee identified several key issues surrounding the requested capital improvement projects for 2012 through 2016 during the presentation to the Executive Budget Committee. The amount of requested projects totaled $14.2 million for 2012 and the CIP Committee identified the constraints of the current source of ongoing funding for the Capital Expenditure Fund as being inadequate to meet the capital needs of the County. For the past several years, the capital budget has included a transfer of fund balance from the General Fund to supplement the approximately $5 million in property tax and specific ownership tax allocated to the Capital Expenditure Fund. The 2012 budget also includes a transfer of $4.1 million from the General Fund to help fund the 2012 capital plan.

Among other key issues for the 2012-2016 capital improvement program was the ability to fund projects that have had prior year commitments or investments while also being able to fund emerging capital needs. These projects included further renovations at Arapahoe Plaza related to Human Services programs, a remodel of the first floor of Courthouse II to accommodate an additional courtroom, and continued work on expanding and resurfacing parking lots at the Justice Center. The CIP Committee made several revisions and adjustments to the capital improvement program plan in order to make the 2012 request more affordable and smooth project funding needs over the next few years. These changes included deferring a remodel of Altura Plaza for $2.4 million until 2013 and a request to add $1.2 million to the Human Resources/Payroll Management System (HRMS) software replacement until responses to a request for proposal are received. Other projects were moved up or included in the 2012 due to their relative importance and timing such as the replacement of the fire alarm system at the Detention Center.

For the 2012 budget development process, the CIP Committee was comprised of Bryan Weimer, Gail Thrasher, Julie Rich, Todd Weaver, Anne Cecilione, Commissioner Frank Weddig, and was chaired by Shannon Carter, Director of Intergovernmental Relations and Open Spaces along with other representatives such as Finance Director Janet Kennedy. The capital plan developed by the CIP Committee and approved by the Executive Budget Committee and Board of County Commissioners continues the funding of street and roadway construction, overlay, and reconstruction, construction and major maintenance of facilities, and improvements and upgrades to technology and the projects are listed in the following table (Table II).

Table II

Capital Improvement Program

Project	2012
Peoria Service Center Project	$ 1,247,500
Arapahoe Plaza Renovation	1,123,000
ACJC Parking Lot Improvements	908,500
ACJC Large Courtroom - 1st Floor	762,500
Detention Center Fire Alarm Replacement	570,000
Evaporative Cooler Replacements	550,000
Radio Site Upgrade for Byers	348,451
Case Management Software Upgrade	150,000
Client Tracker Software Replacement	150,000
Intrusion Detection & Prevention Software	148,000
Web Content Management Software	70,200
Transfer for Infrastructure Project Funding	4,000,000
Total Capital Improvement Program	**$ 10,028,151**

A more detailed description of capital projects and a summary schedule of the five-year Capital Improvement Program are 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.

Capturing Efficiencies in the Operating Budget

The Executive Budget Committee reviewed trends in revenues and expenditures and determined that further efficiencies in the operating budget needed to be captured if it were to be structurally balanced. Over the last few years, the Executive Budget Committee has requested that departments and elected offices find ways to slow the growth in operating expenses and find efficiencies in their programs and services. For the 2012 budget, the Executive Budget Committee recommended continuing the practice of reducing personnel budget line items to factor in 1% or 2% vacancy savings, requesting voluntary reductions from departments and elected offices, continuing to look at savings from department operational assessments, and reviewing all of the budget package requests with special attention to the ongoing impact of the request on the operating budget. In addition, the Committee also discussed a proposal that looked at new ways to maximize reimbursements for indirect costs related to Human Services.

In the 2012 budget development process, several departments and elected offices stepped forward and volunteered reductions to their operating budgets. The response to the Executive Budget Committee request for voluntary reductions was a savings of about $542,000 and a reduction of 2.50 FTE in the General Fund. While all of these positions are vacant, it indicates that greater efficiencies in departmental/elected office operations led to the ability to reduce staff positions and other line items without negatively impacting services to the citizens. In addition to the voluntary reductions, the Executive Budget Committee also continued the practice of reducing personnel budgets by 1% for departments/elected offices under 50 FTE and by 2% for those over. The 2012 operating budget reflects a $2.0 million reduction County-wide for vacancy savings with a $1.3 million reduction in the General Fund.

In 2010, the County undertook operational assessments of two departments to evaluate how operations could be improved or made more efficient. Implementation of the findings from these assessments have been ongoing and for 2012 the Executive Budget Committee wanted to include anticipated savings from further implementation of recommended measures in the 2012 budget where appropriate. In response,

the Public Works & Development and Information Technology Departments prepared estimates of savings during 2012 and a reduction of $279,000 and $286,000, respectively, was included in the recommended budget. These estimates are based heavily on schedule assumptions during 2012 and may require adjustments after the adoption of the budget and will be watched closely through next year. The Public Works & Development Department had already submitted a reduction in the Mapping Division of about $98,000 and 1.50 FTE as a result of assessment findings.

One of the other recommendations in the 2012 budget that captures efficiencies in the operating budget centers around receiving increased reimbursements for the County's indirect costs for Human Services programs. Several years ago, the County's administrative cost allocation was capped at a level that prevented reimbursement for indirect costs. The indirect costs were subsequently applied to the Federal OMB A-87 cost allocation plan for reimbursement at about one-third of the actual cost. Over the last few years, the County's administrative cost allocation percentage has improved and the County can be reimbursed for indirect costs at a rate greater than one-third by applying these costs to Human Services directly rather than through the OMB cost allocation plan. For 2012, the County would receive an additional $1.3 million in revenues in the General Fund with a corresponding increase in expenses to the Human Services budget. The Human Services budget is reimbursed by the State at about roughly 80% of the cost of the programs. In future years, the increase in revenue to the General Fund will decline but will generally be higher than the amount that was previously being reimbursed. The expenditure impact to the Human Services Department and the Social Services Fund will need to be watched in the future to make sure that such a change in methodology does not negatively impact fund balance significantly.

The combined impact of these three measures resulted in a $2.5 million reduction in the 2012 operating budget without significant impacts to programs and services levels and a $1.3 million increase in operating revenues. These measures helped to make funds available in the operating budget to allocate to other priorities such as salaries, employee benefits, and budget packages for higher priority items than those involved in the reductions. It also contributed significantly to efforts to structurally balance the General Fund operating budget of the County.

Preserving the Investment in County Staff

The Board of County Commissioners and the Executive Budget Committee have always been mindful of the impact of economic downturns on citizens as well as County employees. For the last few budget years, preserving the investment the County has made in staff has been an important goal of the budget process. However, these efforts were not at the expense of programs and services to citizens and base salary increases were deferred in favor of one-time payments based on merit or performance that could help balance the budget for those years.

For 2012, the Human Resources Department presented data and recommendations regarding the County's total compensation philosophy, which considers employee benefits as well as salaries and wages, to the BOCC prior to the Executive Budget Committee review of budget requests. From this information, the BOCC recommended an approach to total compensation for 2012 that included base salary increases, market increases for specific positions, continuing with the law enforcement pay step program, and adjustments to health insurance that balanced economic and budgetary concerns with remaining competitive in the market. The 2012 budget contains these BOCC recommendations as discussed, including a 1.6% salary adjustment amount for merit (0.6%) and other salary adjustment purposes (1.0%). This salary adjustment amount is budgeted at $1.5 million across all County funds and at $901,000 for the General Fund. For law enforcement officers on the step pay program, the 2012 budget includes funding step increases for those eligible at a cost of approximately $273,000 and is an ongoing increase to those law

enforcement officers' base salaries based on years of experience. In addition to the salary adjustment and step increases, the County has also included $1.3 million for salary market adjustments for specific positions. Of this amount, $541,000 is for the General Fund with a further $535,000 for the Social Services Fund and smaller amounts across several other funds.

In 2011, the County enjoyed an extremely mild renewal premium increase for health insurance. For 2012, the health insurance renewal was projected to be 14% higher than 2011 or about a $1.5 million increase. In response the increase, the BOCC elected to move forward with plan design changes that would mitigate the County's cost increase without impacting premium costs to employees significantly. The 2012 adopted budget includes the premium cost increase of about $700,000 along with plan design changes that introduce a co-insurance for hospitalization and increase the out-of-pocket maximums for employees and their dependents. Dental insurance premiums will decrease slightly, about $14,000, for the County portion due to a change in the annual maximum benefit and a return to the 2010 employer/employee contribution philosophy. Both of the health insurance premium changes are included in the balancing of the operating budget. The contribution to the employee retirement fund last increased during the 2010 budget year and based on recent actuarial projections, the County's Retirement Board has recommended that the contribution be increased by 1% with the BOCC approving the County's portion at 0.5% or about $535,000 County-wide. The result of these recommendations is a compensation and benefit proposal that includes some measure of performance-based and/or market-based compensation to employees, continues with the law enforcement pay step program, mitigates cost of health insurance increases, and was able to be accommodated within the current operating budget.

Understanding and Adapting to the Current Fiscal Environment

One of the chief concerns in developing the budget for 2012 dealt with the uncertainty regarding the 2011 property tax assessment that would impact property tax collections for 2012 and 2013. Taking into consideration the current fiscal environment and looking ahead to future budgets was another key focus for the Executive Budget Committee. While property tax is the largest source of County revenue, other revenue streams related to real estate, construction, and motor vehicles are also important to the County and are also struggling in this current economic climate. Information in the Revenue section of this document shows some of the projections for major County revenue sources.

For 2012, the County experienced a 7% drop in assessed values with the actual value of property declining 6.2%. The disparity between the decline in assessed value and actual value is due to the differing rates at which property is assessed in Colorado. Residential property is assessed at 7.96% of actual value while commercial and industrial property is assessed at 29%. For 2012, the actual value of commercial property declined 10.6% while residential property declined 5.3%. It is also important to note that property is assessed in Colorado every other year so the base values for the 2011 assessment will hold true for property tax collections in 2012 and 2013. For the 2012 budget, property tax revenues would have declined by about $1.8 million over 2011 if not for the $3.6 million in revenue that can be recaptured due to the refund and abatement of prior year taxes due to errors in assessments. Please refer to Attachment G for a depiction of the trends in actual value in the County. As stated earlier, many other revenues in the County have experienced declines or have bottomed-out with little or no increase over the prior year.

The Executive Budget Committee was mindful of the uncertainty surrounding when revenue growth will return and the impact it will have on future budgets and recommended a budget that contained an operating budget surplus in the General Fund. The Executive Budget Committee wanted to stress that the current year budget would probably not be the only budget where difficult decisions or creative solutions would need to be considered to balance the operating budget. Additional uncertainty regarding some of

the proposed solutions, such as the change in methodology of indirect cost charges to Human Services or the timing of paying off the lease purchase agreement, could have reduced or impacted this surplus prior to budget's adoption. In addition, this operating surplus could also serve as a buffer against flat property tax revenues next year and provide a reasonable head start on any budget reduction measures that would need to be implemented if such an impact occurred again.

Continuation of the County's Performance Management Initiatives

In addition to the key priorities of the Executive Budget Committee and Board of County Commissioners discussed above, another major effort for the County during the last few years is the ongoing development of a strategic planning and performance management system that built on the mission, vision, and values process begun in 2006. In 2009, the County provided funding to hire external consultants from the Balanced Scorecard Institute to assist the County in developing a balanced scorecard performance management system. The County has named this effort "Align Arapahoe" and throughout 2009 numerous committees and teams worked with the consultants and independently to create the Align Arapahoe process for the County. The progress during 2010 and 2011 involved a lot of activity related to communication of the Align Arapahoe efforts and the development and implementation of Countywide initiatives.

Align Arapahoe is a proactive countywide strategic planning and management system designed to boost performance and efficiency and help Arapahoe County meet today's priorities and tomorrow's challenges by helping the County align and prioritize its activities to its mission, vision, and values. Through Align Arapahoe, the County's goal is to become a results-oriented government by using performance measures to monitor progress and to give us the necessary information and feedback to help make better program, service and budget decisions. In pursuit of this goal, a County strategy map and individual department/elected office strategy maps were developed along with objectives and initiatives in pursuit of strategic themes. While the 2012 budget does not include any direct significant change to the budget process as a result of Align Arapahoe, the Align Arapahoe process is a major effort for the County and will continue throughout the upcoming year with further development of new performance measures, data-driven decision making, departmental/elected office work plans, and integration of the Align Arapahoe objectives and values into the employee performance evaluations. The 2012 budget does include funding for the creation of an Office of Strategic Management with a director and project manager to help guide the County through the next phase of this process. The funding for this request totals $246,000 and 2.0 FTE in the General Fund.

Budget Overview

Baseline Budget

For the 2012 budget development, each department was given a baseline budget to fund the current level of programs and services. This baseline is the starting point for the budget and was equal to the baseline from the prior year budget process plus any ongoing expenses approved in prior year budget packages, except for the following adjustments made for the 2012 budget development:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions factoring in increases for health insurance
- A rate of 1.6% of base salaries has been used to project the amount for salary increases based on performance in 2011 except for uniformed law enforcement personnel

- Uniformed law enforcement personnel who are on a pay step program were budgeted at the expected step increases based on their location in the pay structure
- An increase to the employer contribution to the employees retirement plan based on the recommendation of the Retirement Board

Departments and elected offices then had the opportunity to request changes to the current level of programs and services for 2012 through budget packages. These changes were evaluated and reviewed by the Executive Budget Committee and those that were approved were then built into the recommended budget. Those changes that are of a temporary nature do not change future baseline levels, while those that are ongoing will be built into future baselines.

Table III

Total Expenditure Budget

	($ Millions)				
Fund	**Actual 2009**	**Actual 2010**	**Amended 2011**	**Estimate 2011**	**Adopted 2012**
General Fund	$ 163.2	$ 152.0	$ 182.1	$ 173.5	$ 158.3
Social Services Fund	47.8	48.5	51.2	49.6	50.0
Road and Bridge Fund	14.7	14.7	16.7	14.2	15.6
Capital Expenditure Fund	16.3	12.9	35.6	20.9	10.1
Other Funds	76.8	74.4	158.6	93.3	75.4
Total County	**$ 318.8**	**$ 302.6**	**$ 444.1**	**$ 351.4**	**$ 309.4**
Arapahoe Law Enforcement Auth.	$ 5.6	$ 7.6	$ 6.9	$ 6.7	$ 6.4
Arapahoe County Recreation District	1.1	1.0	1.3	0.9	1.3
Arapahoe Water & Wastewater PID	20.6	60.9	12.3	9.5	8.6
Arapahoe County Bldg. Finance Corp.	6.5	6.7	6.3	6.3	6.3
Total All Funds	**$ 352.5**	**$ 378.9**	**$ 470.8**	**$ 374.8**	**$ 331.9**

The County's total budget for 2012 totals $331.9 million for all funds. This compares with an amended budget of $470.8 million for all funds for 2011 that includes reappropriated funds from the prior fiscal year. Table III above summarizes the appropriations for the major funds of the County. Of the amount budgeted in 2012, $18.1 million is for transfers between funds including a $4.1 million transfer 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 draw downs of fund balance are generally for one-time expenditures, primarily for capital projects, but in some cases are used to balance the 2012 budget for funds other than the General Fund, where appropriate. Many budget increases for programs in 2012 are to cover increasing costs for current service levels or to offset declining revenues but there are several budget packages that introduce new equipment or technology.

Reserves

County policy requires the Board of County Commissioners to make annually set policy reserves for various funds. These reserves are held to provide working capital for the County, and have been included in the

budget. The 2012 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 as committed fund balance of the General 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 0.6% in 2012 from the 2011 original adopted budget of $153.8 million to $154.8 million. Chart I illustrates the distribution of revenue sources within the General Fund. Property taxes are expected to grow by $1.8 million in 2012 (1.6%). A detailed General Fund revenue forecast is included in Attachment A.

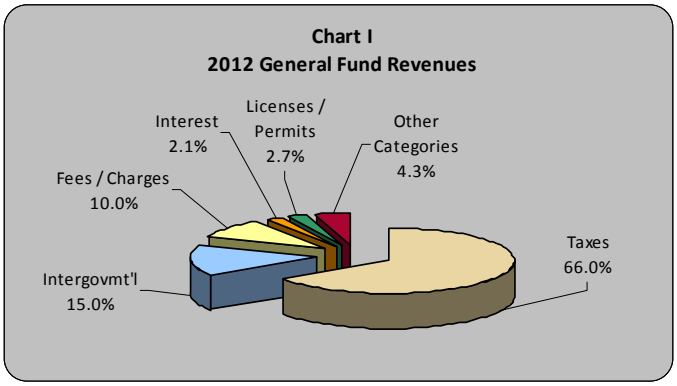


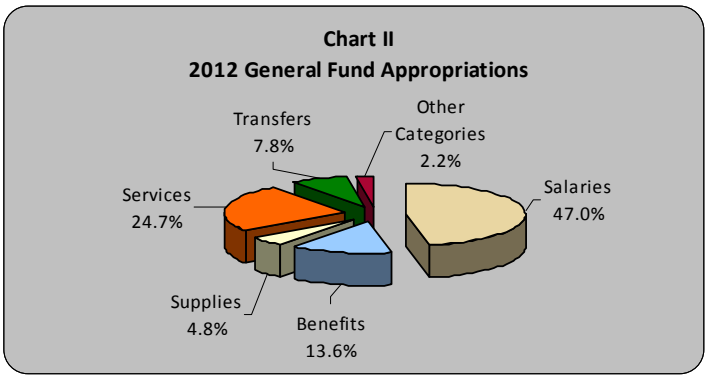
Table IV below illustrates the budgeted growth in some key General Fund revenue categories for 2012 from the 2011 budgeted level.

Table IV
Projected Percentage Growth in Selected General Fund Revenues

Revenue Category	2012 Adopted
Taxes	2.9%
Licenses & Permits	-3.6%
Intergovernmental/Grants	-0.5%
Charges for Service	-6.4%
All Other Non-Transfer Categories	-3.2%
Total General Fund	**0.8%**

General Fund Appropriations

General Fund appropriations for 2012 total $158.3 million. The 2012 amount represents an increase of $700,000, or 0.4% above the initially adopted 2011 budget of $157.6 million. Chart II illustrates the distribution of funding within the General Fund. On an operating basis, the General Fund budget is $152.1 million with the remaining $6.1 million being used for one-time budget items such as a transfer to the Capital Expenditure Fund. The result is an almost $1.2 million operating surplus when compared to the 2012 revenue budget of $154.8 million less one-time



revenues of $1.5 million.

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

Staffing Changes

There is no net change in staffing for 2012 as the total number of full-time equivalent positions (FTE) for the County will remain at 1,978 across all funds. While there is no net change in staffing across the County, there are a number of staffing changes included in the 2012 budget and a number of these staffing changes are for positions located within the General Fund. Table V below provides a listing of staffing changes to the 2012 budget.

Table V

Staffing Changes

Department	Description	2012 FTE	2012 Amount
General Fund			
Assessor	Reduction Principal Appraisal Analyst	(1.00)	$ (80,972)
Assessor	Reduction Customer Service Rep.	(1.00)	(57,985)
Clerk & Recorder	Reduction Administrative Assistant	(0.50)	(23,624)
Community Resources	Transfer Judicial Services Division Mgr.	(0.50)	(43,312)
Community Resources	Transfer Judicial Services Division Mgr.	(0.50)	(45,771)
County Attorney	Paralegal	1.00	50,461
Public Works & Development	Reduction Mapping Group Lead	(1.00)	(73,668)
Public Works & Development	Reduction Senior Clerk	(0.50)	(24,083)
Sheriff	Court Summons Notification Clerk	1.00	51,940
Office of Strategic Mgmt.	Director	1.00	159,851
Office of Strategic Mgmt.	Project Manager	1.00	80,972
Total General Fund		**(1.00)**	**$ (6,191)**
Community Development Fund			
Community Resources	Transfer Senior Resources Division Mgr	0.50	$ 43,312
Community Resources	Reduction Manager of HCDS	(1.00)	(95,177)
Total Community Development Fund		**(0.50)**	**$ (51,865)**
Grant Fund			
Community Resources	Transfer Judicial Services Division Mgr	0.50	$ 45,771
Total Grant Fund		**0.50**	**$ 45,771**
Open Space Fund			
Open Space & Intergovt Relations	Program Administrator	0.50	$ 32,190
Total Open Space Fund		**0.50**	**$ 32,190**
Recreation District Fund			
Open Space & Intergovt Relations	Program Administrator	0.50	$ 32,190
Total Recreation District Fund		**0.50**	**$ 32,190**
All Funds Total		**-**	**$ 52,095**

For the 2012 budget, the Assessor's Office is reducing 2.00 FTE related to further efficiencies in their operations and the Public Works & Development Department is reducing 1.50 FTE from the Mapping Division as a result of a departmental operational assessment. The Community Resources Department is

transferring half of the Senior Resources Division Manager to the Community Development Fund and half of the Judicial Services Manager to the Grant Fund to maximize reimbursement for the cost of these positions. The Open Spaces & Intergovernmental Relations Department is receiving 1.00 FTE for a program administrator position as part of a previously approved reorganization plan to be split between the Open Space Fund and the Recreation District. Overall, the County has accommodated needed changes in staffing without a net change in the authorized staffing level with only a net budget change of $52,095. For the General Fund, the staffing level is reduced by 1.00 FTE and just over $6,000 in operating funds.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district governed by the Board of County Commissioners. The County Sheriff is the Chief Operating Officer. The ALEA provides law enforcement services only to the unincorporated area of the County. Taxpayers in the unincorporated area of the County pay property taxes based on a levy of 4.982 mills. The area served and the tax base of the Arapahoe Law Enforcement Authority excludes the City of Centennial as services are provided to this municipality through an intergovernmental agreement with revenues from the agreement received in the General Fund. The ALEA expenditure budget for 2012 totals over $6.4 million offset by $6.0 million in projected revenues due to the drop in assessed value for the Authority. For 2012, 53.0 full time equivalent positions are assigned to the ALEA by the County Sheriff for patrol services in the unincorporated areas of the County.

Arapahoe County Recreation District

The Arapahoe County Recreation District (ACRD) is located in the Southeast part of the urbanized area of Arapahoe County, and provides certain recreation services to citizens in the district. The 2012 budget of $1.27 million provides for the continued operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and various trails in the ACRD. The ACRD is also partnering with the Open Spaces department to develop the 17-Mile House Property as a historical site. The 2012 budget includes a transfer of $225,970 to the Lease Purchase Fund to pay for the lease on the purchase of additional land to expand the Community Park that occurred in 2008. 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 and sewer 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. For 2009, $56.1 million in debt was issued for renewable water resources and infrastructure and the 2012 budget provides for the continuing scheduled debt service for this and the prior debt issues. Only the property owners in this district pay the 22.400 mill property tax levied by this District.

Arapahoe County Building Finance Corporation

The Arapahoe County Building Finance Corporation (ACBFC) owns the CentrePoint Plaza Building, the

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

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, give the appropriate direction, and remain steadfast in their determination to maintain a structurally balanced budget in these economically challenging times.

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

I would like to thank the Elected Officials (County Assessor, County Treasurer, County Clerk and Recorder, Sheriff, County Coroner, District Attorney), and the Department Directors for their cooperative team-approach in providing valuable assistance in the development of this budget. The process has been instrumental in developing a budget that provides sufficient funding for necessary services.

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

I wish to thank Todd Weaver, Budget Manager, Sue Wieland, Senior Budget Analyst, Lisa Stairs, Budget Analyst II, Jessica Savko, Budget Analyst II, Caroline Smith, Budget Analyst II, 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 ..... Economic Indicators
Attachment H ..... Budget & Accounting Policies
Attachment I ..... General Financial Polices
Attachment J ..... Colorado Budget Requirements
Attachment K ..... TABOR Amendment
Attachment L ..... Citizen Budget Committee Input

Attachment A

General Fund Revenue Projections

Revenue Source (Amounts in $ dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Sources of Funds					
Taxes					
Property Taxes	91,103,058	92,539,753	95,580,103	94,863,724	**95,988,457**
Specific Ownership Taxes	6,321,399	6,026,775	6,500,000	5,721,304	**6,100,000**
Other Taxes	(207,321)	(1,102,432)	-	(1,397,745)	**-**
Total Taxes	**97,217,136**	**97,464,096**	**102,080,103**	**99,187,283**	**102,088,457**
Licenses & Permits					
Building Permits	750,974	724,239	750,000	576,108	**750,000**
Motor Vehicle License Fee	2,005,814	1,374,811	2,100,000	1,679,210	**1,555,000**
Other Licenses & Permits	1,886,310	2,041,398	1,899,460	2,011,791	**1,810,610**
Total Licenses & Permits	**4,643,098**	**4,140,448**	**4,749,460**	**4,267,108**	**4,115,610**
Intergovernmental & Grant Revenue					
Cost Allocation	2,134,725	2,370,362	2,000,000	2,515,797	**2,000,000**
Revenue from Centennial IGA	19,735,830	19,778,011	19,950,180	19,951,054	**20,256,498**
Other Intergovernmental & Grant Revenue	2,164,105	1,537,861	1,509,300	870,445	**972,400**
Total Intergovernmental & Grants	**24,034,660**	**23,686,234**	**23,459,480**	**23,337,297**	**23,228,898**
Fees & Charges					
Land Recording Fees	2,695,460	3,042,493	2,925,000	3,151,896	**2,920,000**
Tax Collection Fees	5,604,219	5,653,898	5,300,000	5,819,584	**5,300,000**
Other Fees & Charges	7,690,256	8,120,918	6,866,606	7,515,729	**7,207,390**
Total Fees & Charges	**15,989,935**	**16,817,309**	**15,091,606**	**16,487,209**	**15,427,390**
Other Sources					
Fines & Penalties	610,147	597,036	577,920	601,473	**637,420**
Earnings on Investments	4,371,000	2,523,963	4,903,000	2,928,237	**3,203,000**
Internal Charges	2,813,053	2,580,269	2,647,078	3,465,378	**4,455,282**
Transfers From Other Funds	2,816,000	2,831,189	12,556,164	12,556,164	**1,000,000**
Other Miscellaneous Sources	1,622,480	3,097,495	682,666	2,192,267	**599,485**
Total Other Sources	**12,232,680**	**11,629,952**	**21,366,828**	**21,743,519**	**9,895,187**
Total General Fund	**154,117,509**	**153,738,039**	**166,747,477**	**165,022,416**	**154,755,542**

Attachment B

General Fund Appropriations by Elected Office/Department

Fund/Department/Office (Amounts in $ dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Services	6,603,568	5,740,790	8,638,455	6,944,770	**6,969,259**
Aid to Agencies	1,544,004	1,543,000	1,546,500	1,539,292	**1,604,000**
Assessor's Office	5,145,164	4,975,276	5,334,926	4,945,620	**5,261,087**
Board of County Commissioners	1,057,333	1,112,624	1,142,604	1,110,564	**955,299**
BOCC Administration	596,468	574,636	598,725	531,901	**578,884**
Clerk / Recorder's Office	8,161,101	9,350,294	8,901,132	8,366,075	**9,911,118**
Communication Services Department	1,091,644	1,125,992	1,196,724	1,168,743	**1,271,618**
Community Resources	2,754,184	2,833,037	3,150,648	2,950,738	**3,134,044**
Coroner's Office	1,483,667	1,448,161	1,512,629	1,472,522	**1,529,613**
County Attorney	2,440,220	2,376,224	2,495,449	2,447,991	**2,600,687**
District Attorney	12,721,751	12,694,119	12,099,176	12,099,113	**12,100,531**
Facilities & Fleet Management	7,812,878	7,714,569	8,063,123	7,269,774	**8,076,720**
Finance Department	2,609,469	2,834,259	2,950,884	2,895,329	**2,990,911**
Human Resources	1,190,038	1,451,589	1,591,128	1,499,400	**1,593,408**
Information Technology	11,776,524	11,682,691	12,496,872	10,960,591	**11,955,467**
Office of Strategic Management	-	-	45,800	-	**260,481**
Open Spaces & Intergovernmntal Relations	-	-	-	-	**63,734**
Public Works & Development	7,420,917	7,329,220	7,563,800	6,891,760	**6,470,108**
Sheriff's Office	59,785,113	59,925,364	61,216,852	58,843,236	**62,281,738**
Treasurer's Office	1,947,843	1,825,277	1,947,162	1,853,132	**1,989,507**
Tri County Health	4,497,173	4,559,917	4,343,871	4,434,202	**4,319,563**
Transfers to Other Funds	22,566,041	10,911,645	35,257,633	35,257,633	**12,373,418**
Total General Fund Appropriations	**163,205,100**	**152,008,684**	**182,094,093**	**173,482,384**	**158,291,195**

Attachment C

General Fund Summary

Fund/Department/Office (Amounts in $ dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Sources of Funds					
Taxes	97,217,136	97,464,098	102,080,103	99,187,283	**102,088,457**
Licenses & Permits	4,643,098	4,140,448	4,749,460	4,267,108	**4,115,610**
Intergovernmental	24,034,660	23,686,234	23,459,480	23,337,297	**23,228,898**
Fees & Charges	15,989,935	16,817,309	15,091,606	16,487,209	**15,427,390**
Fines & Penalties	610,147	597,036	577,920	601,473	**637,420**
Investment Earnings	4,371,000	2,523,963	4,903,000	2,928,237	**3,203,000**
Internal Charges	2,813,053	2,580,269	2,647,078	3,465,378	**4,455,282**
Transfers	2,816,000	2,831,189	12,556,164	12,556,164	**1,000,000**
Other	1,622,479	3,097,492	682,666	2,192,267	**599,485**
Total Sources of Funds	**154,117,509**	**153,738,039**	**166,747,477**	**165,022,416**	**154,755,542**
Uses of Funds					
Salaries and Wages	72,827,053	72,973,187	73,474,700	71,643,548	**74,375,718**
Employee Benefits	19,044,259	19,533,472	20,450,581	19,431,282	**21,481,110**
Supplies	6,545,310	6,928,686	7,323,501	6,825,927	**7,562,031**
Services and Other	38,584,942	38,481,235	41,446,670	37,266,178	**39,062,454**
Community Programs	388,308	2,126	388,308	388,308	**388,308**
Capital Outlay	59,290	62,620	9,650	2,350	**9,650**
Central Services	3,189,897	3,115,713	3,743,050	2,667,158	**3,038,506**
Transfers	22,566,041	10,911,645	35,257,633	35,257,633	**12,373,418**
Total Uses of Funds	**163,205,100**	**152,008,684**	**182,094,093**	**173,482,384**	**158,291,195**
Annual Net	**(9,087,591)**	**1,729,355**	**(15,346,616)**	**(8,459,968)**	**(3,535,653)**

Attachment D

Total Fund Appropriation

Fund Name (Amounts in $ dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	**163,205,100**	**152,008,684**	**182,094,093**	**173,482,384**	**158,291,195**
Non-General Fund					
Arapahoe County Fair Fund	303,895	441,420	405,666	370,937	**353,025**
Arapahoe/Douglas Works! Fund	9,191,697	10,313,335	11,270,353	9,660,603	**9,728,710**
Building Maintenance Fund	2,075,798	2,202,910	2,806,951	2,136,354	**1,992,087**
Capital Expenditure Fund	16,314,680	12,908,584	35,582,138	20,853,391	**10,096,180**
Cash In Lieu Fund			426,264		
Central Services Fund	4,518,574	3,295,523	13,484,011	5,240,612	**5,384,500**
Communications Network Replacement Fund	102,856	90,569	517,073	66,367	**92,225**
Community Development Fund	2,113,355	1,528,440	5,329,196	3,132,990	**5,328,220**
Conservation Trust Fund	381,370	381,367	913,249	381,367	**381,366**
Contingent & Emergency Reserve Fund			713,106		**713,106**
Developmental Disability Fund	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
Electronic Filing Technology Fund	226,262	213,857	702,357	302,194	**132,099**
Employee Flex Benefit Plan Fund	902,631	998,323	1,021,703	888,785	**1,020,000**
Forfeited Property Fund	26,705	11,000	561,379	445,576	
Grant Fund	10,263,020	11,133,044	14,006,325	12,418,563	**13,241,781**
Homeland Security Fund	4,310,331	2,009,134	7,415,759	3,310,450	
Infrastructure Fund	7,925,122	7,909,864	25,146,376	8,595,004	**4,000,000**
Law Enforcement Capital Improvement Trust Fund	551,705				
Lease Purchase Agreements Fund	2,184,402	2,216,697	18,847,081	18,839,408	**2,013,678**
Open Space Sales Tax Fund	18,692,053	18,564,558	40,812,564	14,425,221	**17,845,973**
Road & Bridge Fund	14,707,244	14,733,464	16,691,897	14,161,572	**15,579,193**
Self Insurance Fund	1,568,248	1,455,688	1,864,653	1,786,597	**1,843,800**
Self Insurance Liability Fund	664,865	583,531	921,220	936,792	**895,850**
Sheriff's Commissary Fund	1,649,228	1,982,484	2,088,172	1,543,979	**1,755,012**
Social Services Fund	47,778,921	48,491,695	51,155,977	49,598,828	**49,982,245**
Worker's Compensation Fund	1,442,701	1,370,577	1,483,527	1,196,029	**1,416,403**
Total Non-General Fund	**155,590,052**	**150,578,965**	**261,994,238**	**177,938,739**	**151,072,504**
Total Arapahoe County	**318,795,152**	**302,587,649**	**444,088,331**	**351,421,124**	**309,363,699**
Other Entities					
Arapahoe County Recreation District Fund	1,078,486	1,029,204	1,275,225	931,603	**1,270,004**
Arapahoe County Water & Wastewater PID Fund	20,609,497	60,912,625	12,312,229	9,537,039	**8,559,511**
Arapahoe Law Enforcement Authority Fund	5,562,474	7,617,551	6,902,179	6,682,577	**6,445,596**
Building Finance Corporation Fund	6,497,140	6,715,745	6,269,025	6,267,639	**6,271,125**
Total Other Entities	**33,747,596**	**76,275,126**	**26,758,658**	**23,418,859**	**22,546,236**
Total All Funds	**352,542,747**	**378,862,775**	**470,846,989**	**374,839,982**	**331,909,935**

Attachment E

Staffing Summary

Fund/Department/Office (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended Budget	2011 Estimate	2012 Adopted Budget
General Fund					
Administrative Services					
Assessor's Office	71.00	69.00	68.00	68.00	**66.00**
Board of County Commissioners	6.00	6.00	6.00	6.00	**5.00**
BOCC Administration	4.00	4.00	4.00	4.00	**4.00**
Clerk & Recorder's Office	117.00	119.00	118.00	118.00	**117.50**
Communication Services	9.25	9.25	9.00	9.00	**10.00**
Community Resources	42.50	43.50	42.25	42.25	**41.25**
Coroner's Office	12.00	12.00	12.00	12.00	**12.00**
County Attorney	21.00	21.00	21.00	21.00	**22.00**
Facilities and Fleet Management	109.00	109.00	109.00	109.00	**108.00**
Finance	29.50	29.50	29.50	29.50	**29.50**
Human Resources	14.00	14.00	13.00	13.00	**13.00**
Information Technology	72.00	72.00	72.00	72.00	**72.00**
Office of Strategic Management					**2.00**
Open Spaces & Intergovernmental Relations					**1.00**
Public Works & Development	76.00	76.00	72.50	72.50	**71.00**
Sheriff's Office	626.75	626.75	628.75	628.75	**629.75**
Treasurer's Office	22.00	22.00	22.00	22.00	**22.00**
Total General Fund	**1,232.00**	**1,233.00**	**1,227.00**	**1,227.00**	**1,226.00**
Other Funds					
Arapahoe County Recreation District Fund	3.00	3.00	3.50	3.50	**4.00**
Arapahoe Law Enforcement Authority Fund	52.00	53.00	53.00	53.00	**53.00**
Arapahoe/Douglas Works! Fund	76.00	83.00	83.00	83.00	**83.00**
Community Development Fund	3.00	3.00	3.00	3.00	**2.50**
Grant Fund	50.50	51.50	51.75	51.75	**52.25**
Homeland Security Fund	0.75	0.75	0.75	0.75	**0.75**
Open Space Sales Tax Fund	7.50	7.50	8.00	8.00	**8.50**
Road & Bridge Fund	59.00	59.00	59.00	59.00	**59.00**
Sheriff's Commissary Fund	6.00	6.00	6.00	6.00	**6.00**
Social Services Fund	477.00	477.00	483.00	483.00	**483.00**
Total Other Funds	**734.75**	**743.75**	**751.00**	**751.00**	**752.00**
Total All Funds	**1,966.75**	**1,976.75**	**1,978.00**	**1,978.00**	**1,978.00**

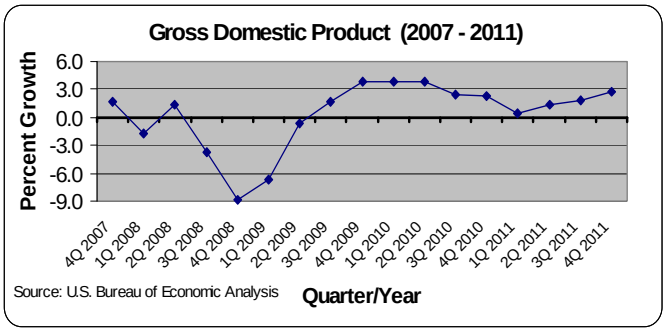
Attachment F

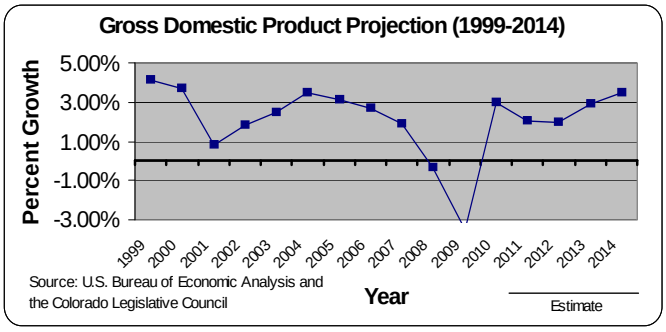
Budget-in-Brief

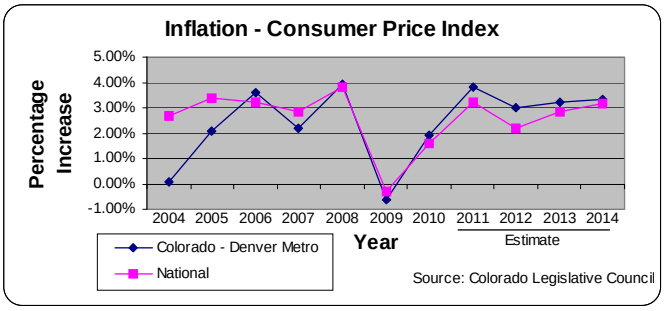
Category (Amounts in $ dollars)	2009 Actual	2010 Actual	2011 Amended Budget	2011 Estimate	2012 Adopted Budget
Revenues by Source					
Taxes	144,799,854	145,508,010	150,184,199	145,642,481	**150,078,986**
Licenses & Permits	5,010,300	4,462,048	5,036,460	4,609,981	**4,402,610**
Intergovernmental	95,946,723	96,594,614	105,301,177	94,801,872	**95,929,574**
Fees & Charges	18,403,862	19,093,153	17,371,825	18,944,959	**17,691,590**
Fines & Penalties	623,851	616,981	1,079,151	1,107,237	**637,420**
Investment Earnings	6,693,817	3,715,136	5,827,480	3,290,963	**3,803,000**
Internal Charges	12,360,097	11,831,193	11,982,039	12,290,343	**13,296,380**
Transfers	27,499,479	13,848,103	47,795,260	47,794,987	**13,474,304**
Other	2,536,087	3,935,926	11,477,595	12,901,129	**1,358,745**
Total County Revenues	**313,874,069**	**299,605,165**	**356,055,186**	**341,383,951**	**300,672,609**
Expenditures by Category					
Salaries and Wages	105,076,462	106,838,795	107,585,294	104,506,994	**108,820,413**
Employee Benefits	27,821,864	28,618,600	30,179,076	28,456,849	**31,956,691**
Supplies	12,233,012	12,716,383	14,176,509	12,966,570	**14,202,443**
Services and Other	92,542,733	88,509,228	159,146,274	103,553,628	**94,246,032**
Community Programs	20,526,686	20,258,727	21,915,903	19,355,681	**20,973,609**
Capital Outlay	23,482,181	23,196,477	52,764,404	25,294,140	**13,374,200**
Central Services	6,038,635	5,768,432	6,779,903	5,750,067	**7,935,927**
Transfers	31,073,579	16,681,008	51,540,968	51,537,195	**17,854,384**
Total County Expenditures	**318,795,152**	**302,587,649**	**444,088,331**	**351,421,124**	**309,363,699**
Other Entities					
Arapahoe County Recreation District Fund	1,181,816	1,428,169	1,159,316	1,145,383	**1,157,806**
Arapahoe County Water & Wastewater PID Fund	62,278,346	6,577,276	7,089,805	8,304,843	**7,914,041**
Arapahoe Law Enforcement Authority Fund	6,702,725	7,078,807	6,416,195	6,837,248	**5,944,147**
Building Finance Corporation Fund	5,627,502	6,533,485	6,245,000	6,293,287	**6,235,000**
Total Other Entity Revenues	**75,790,389**	**21,617,737**	**20,910,316**	**22,580,760**	**21,250,994**
Arapahoe County Recreation District Fund	1,078,486	1,029,204	1,275,225	931,603	**1,270,004**
Arapahoe County Water & Wastewater PID Fund	20,609,497	60,912,625	12,312,229	9,537,039	**8,559,511**
Arapahoe Law Enforcement Authority Fund	5,562,474	7,617,551	6,902,179	6,682,577	**6,445,596**
Building Finance Corporation Fund	6,497,140	6,715,745	6,269,025	6,267,639	**6,271,125**
Total Other Entity Expenditures	**33,747,596**	**76,275,126**	**26,758,658**	**23,418,859**	**22,546,236**
Total All Fund Revenues	**389,664,458**	**321,222,901**	**376,965,502**	**363,964,712**	**321,923,603**
Total All Fund Expenditures	**352,542,747**	**378,862,775**	**470,846,989**	**374,839,982**	**331,909,935**

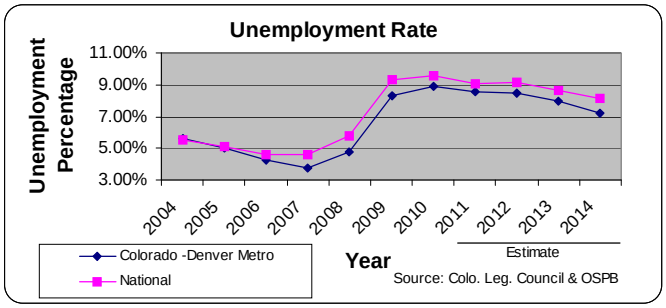
Attachment G

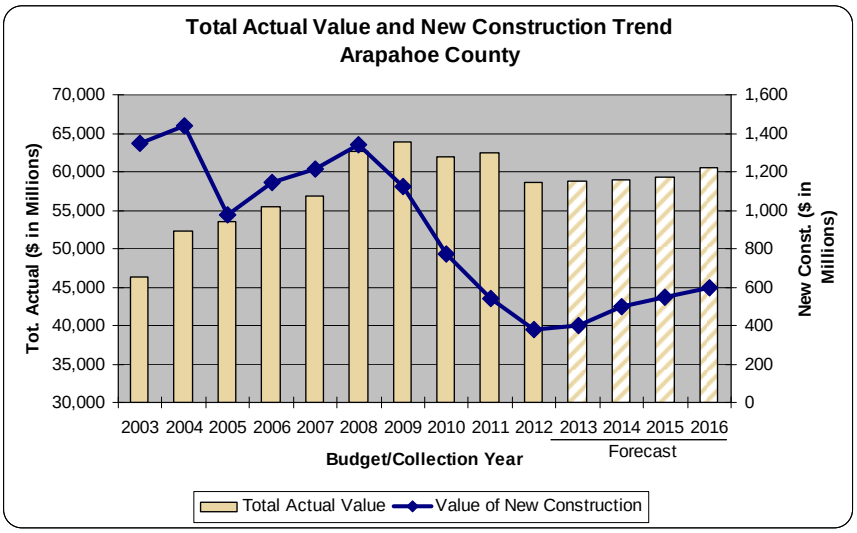
ECONOMIC INDICATORS











Attachment H

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 2011 for the preparation of the 2012 Budget.

- January 1 — Begin Planning for the 2012 Budget
- January 12 — First Meeting of the 2011 Citizen Budget Committee
- June 15 — Distribution of Budget Guidelines
- July 1 — Budget Management System Open for Input of 2012 Budget requests
- August 5 — Budget Requests Due to Budget Office
- August 25 — Assessor Submitted Abstract of Assessments Reflecting Assessed Values
- September 14-16 — Executive Budget Committee Reviewed Budget Requests
- October 29 — Executive Budget Committee Submitted Proposed Budget to the Board of County Commissioners
- October 25 — Public Hearing on the Budget
- November 10 — Citizen Budget Committee Submitted Recommendation to the Board of County Commissioners
- December 10 — Assessor Certified Final Assessed Valuation Figures
- December 13 — Final Adoption of the 2012 Budget, Adoption of Mill Levy, and Appropriation of Budgeted Expenditures
- December 13 — 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.

2011 Citizen Budget Committee

Mel Rawles, Chairman
Tom Tanner, Deputy Chair

Vince Chowdhury	Kermit Marquand
Rick Gillit	Carol Miller
Joshua Hursa	Thomas Myers
Jared Ingwalson	Michael Weissman
Martha Karnopp	Sharon West
Leonard Kopec	Jamie Wollman

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 2011, this public hearing was held on October 25th. 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 majority vote by the Board of County Commissioners at a public hearing.

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 an assignment 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 Sections 24-75-601.1 and 30-10-708, C.R.S. Participation in local government investment pooling is authorized by Section 24-75-702, C.R.S. 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 Sections 11-10.5-101 et seq and 11-47-101 et seq, C.R.S.

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

The Board of County Commissioners may designate by resolution a distribution of interest income to be paid to a specific fund or funds. All other interest income is deposited to the County General Fund for the purpose of supplementing the County mill levy thus reducing the amount of revenue required from property tax. The budget provides for an allocation of interest earnings to the Arapahoe County E-911

Emergency Communication Services Authority, the Forfeited Property Fund, the Conservation Trust Fund, revenues received from the Regional Transportation Improvement Fee Program, and certain Law Enforcement Block Grants. The County is providing accounting and treasury services for the Arapahoe County E-911 Emergency Communication Services Authority, but this Authority publishes its own budget. All other interest earnings are to remain in the General Fund.

Fund Balance Reserve Policy

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

The Board of County Commissioners has established specific levels for the fund balance reserve policy. General Fund reserves are to be no less than 11% of the current year's total initial adopted budget. This amount includes the mandatory 3.0% Taxpayer's Bill of Rights (TABOR) reserve for the County (Section 20 of Article X of the Colorado Constitution). In 2002, this 11% reserve was transferred to a separate fund. The Road & Bridge Fund and the Arapahoe 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 I

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 committed.

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.

Attachment J

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 (Sections 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, Colorado Constitution) 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.

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 for increases to property tax revenue: the TABOR limit and the statutory 5.5 percent limit. County assessors supply the data on the Certification of Valuation that is used 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) of the Colorado Constitution). 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) andSection 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, "Use for TABOR Calculation". The figures shown in this section are the actual value and 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) of the Colorado Constitution). The U.S. Bureau of Labor does not release this data until February of the following year. Therefore, budgets 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: 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

Pursuant to Section 29-1-302, C.R.S., local 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.

Attachment K

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.

Attachment L

CITIZEN BUDGET COMMITTEE INPUT ON THE 2012 BUDGET

The Citizen Budget Committee reviewed a large selection of topics that have or will have an impact on the County's budget for 2012 and looking forward. When the Committee met with the Board of County Commissioners in November of 2010, it was suggested that the Committee look at the Detention Center and what they feel that County should review as a means to pay for the expansion. The BOCC also recommended an analysis of the contributions that the County makes for Economic Development and to Aid to Agencies. Analyze if the County is getting their value out of these contributions, and see if partnerships would help to leverage the County's contributions. It was also proposed that an appraisal of the County's portion of the budgets for the Tri-County Health Department and the District Attorney's office be made.

Along with these suggestions, the Committee had presentations on the progress of Align Arapahoe, the 2035 Transportation Plan, the Arapahoe/Douglas Works! Program, the County's Retirement Plan, and on the 2012 Recommended Budget. The letter below was submitted by the Citizen Budget Committee to the Board of County Commissioners in early December for their consideration.

DATE: November 10, 2011

TO: The Board of County Commissioners

THROUGH: Mel Rawles, Committee Chair

FROM: Arapahoe County Citizens Budget Committee

SUBJECT: **2011 RECOMMENDATION LETTER**

We would like to thank all the many employees of Arapahoe County for the extra time and effort they made to present to the CBC the function and duties of their departments for the citizens of Arapahoe County as well as the impact on the county budget. A special thanks to the members of the Budget Department without whose assistance and guidance the CBC could not exist.

The 2011 Citizens Budget Committee met in mid-January to elect a deputy chair and to decide on topics for discussion this year. Because the entire committee was not in place at our first meeting, changes were made as the year progressed. This year the committee reviewed a broader range of departments and subjects than in past years including some smaller budget items.

Each subject chosen is listed below with comments*:*

Economic Development Committees (EDC)

At our May meeting, Commissioner Nancy Sharpe related her experience with EDCs as the Greenwood Village mayor and what she focuses on when evaluating the contribution of county funds to an organization. Commissioner Sharpe also informed the committee about the recent directive from the State requiring all counties to study and report back on their respective economic development efforts. The Governor requested this information and once the reports are submitted the State will assess the commonalities and develop a statewide economic development plan.

Prior to the May meeting, each committee member selected one or more of the EDC organizations to research and provided a brief synopsis of the organization to the Committee. It was a general consensus that the services provided by these organizations are essential to the County and the donation enables the county to become a partner. Since the budgets of these EDC organizations are several times the amount of the County contribution, there is undoubtedly financial benefit to the county from not providing these services directly.

Arapahoe County has decided not to fund its own economic development office and instead contribute funds to a variety of organizations which is a more prudent and effective way for the County to pursue economic development. Despite the fact, the $293,000 provided to nine different organizations in Arapahoe County represents less than .01% of the County budget; the impact of these funds is crucial in the establishing and maintaining good relations with the business community. However the CBC recommends the County ask these organizations to control ancillary costs such as travel expenditures.

Aid-to-Agencies

Arapahoe County distributes a little over $1.5 million to non-profit groups and organizations that provide services such as mental health, social services and aid to our senior citizens. Grant amounts were in a summary report provided to the CBC.

Each CBC member researched one or more of the agencies and reported to the committee on their findings. There was some minor disagreement by committee members on why certain agencies were chosen and the amounts granted to them, but it was generally agreed that the work performed by these agencies is essential and the support of private agencies is more cost effective than the County furnishing these services directly.

A great many non-profit agencies compete for funding. To insure the County receives the maximum benefits from their grants, the CBC recommends that the commissioners hold a working conference with those agencies to see what needs each of them are meeting, where they overlap in their services, and where they can coordinate to deliver more effective services.

Align Arapahoe

While the CBC as early as 2006 recommended development of a scorecard to measure goals and objectives, 2010 was the first year the county was able to start implementation of Align Arapahoe involving all departments and cascading from elected officials to all employees. Dave Schmit in February discussed the progress that has been made from developing Smart Goals, performance measurements, quarterly reviews to the success and challenges of implementing Align Arapahoe.

Dave discussed the customer comment card that was developed and became operational to provide county resident feedback. Reviewing 2011 second quarter results show that three departments accounted for 75% of all the comment cards. It could be that the other sixteen departments have low direct contact with county residents such as Open Space or the Coroner office where we would not expect to receive comment cards. It was asked of Dave Schmit about having a full time director for Align Arapahoe. We understand the County is in the process of searching for an individual.

Balanced Scorecard Institute issued an excellent balanced evaluation report in March. There were positives as well as suggestions for improvement. While there was hope that a county performance report could be provided to the public in 2012 we recommend that this be delayed until 2013 to allow the new Director to publish that report. All who have contact with the County from employees to volunteers to residents should be made aware that this is a work in progress and that with the full support of the BOCC; Align Arapahoe will become the **Mission, Vision and Values** of our county.

The CBC recommends finding ways to increase the number of hours of volunteer participation. Furthermore, the CBC recommends that all departments expand the usage of customer comment cards so that county residents become part of Align Arapahoe and Smart Goals processes. Finally, the CBC recommends that each commissioner select and visit a department(s) and make known their full support of Align Arapahoe to all employees within that department.

2035 Transportation Plan

Bryan Weimer presented an abbreviated version of the 241 pages of the 2035 Transportation Plan. This is an update of the 2020 Plan completed in 2002 that emphasized the western portion of the county. The current plan focuses on the eastern portion that according to the map starts at Watkins Road.

The plan is a very thorough presentation in identifying goals and needs as well as defining strategies, policies, improvement constraints and developing recommendations to address the regional corridors. Bryan stated that there are performance incentives for contractors with a cap on dollars to finish projects ahead of time as well as penalties for failure to complete by a specified date. This is excellent use of funds to lessen travel delays and save energy for all county residents.

The County works with incorporated cities on coordinating traffic signals. This practice also assists in conserving energy and decreasing commute times. The plan identified the heaviest accident intersections for the period of 2002-2004 in the incorporated portion or the county. Arapahoe County personnel discovered that they were not receiving accident information on the unincorporated area of the county. That information went to the state patrol, but was not distributed to the respective counties. A software program has been developed so that the county will now receive yearly updates so that design flaws at high accident intersections in the unincorporated portions of our county can be corrected.

The 2035 Plan estimates it will cost $700-900 million dollars to fund all the projected work over the next 24 years with the County portion projected at $300 million. The Committee recommends that careful planning and analysis from financial to cost-benefit ratio be updated on a consistent basis to lessen the financial impact to our citizens regardless of whether such funding involves a bond issue, tax proposition or monies pulled from the General Fund especially in regards to the seven connection alternatives that are noted within the plan

Tri-County Health (TCHD) Discussion

Dr. Vogt, Executive Director of TCHD and members of his staff that included Michele Askenazi, Anne Bennett, Thomas Butts, and Jeanne North presented to the CBC a comprehensive outline of the functions of TCHD. It was a surprise to many members to learn TCHD is the largest health department in Colorado, with eleven physical offices and 360 full-time equivalents and an annual budget of $36 million.

The 2011 TCHD county appropriation is based on a per capita rate of $6.43. The three counties contributed a total of $8.1 Million or about 24% of TCHD's total revenues, the balance being State and Federal funds. The services provided by TCHD cannot be calculated in direct savings costs. They assist in preventing health threats to our community.

The CBC supports the slightly lower appropriation for 2012 and recommends that TCHD raise inspection fees to cover total costs, search for ways to obtain more Federal/State grants and funds as it becomes extremely difficult for Arapahoe County to balance its' respective budget.

Human Services Department

The CBC was very pleased to have Director Cheryl Ternes and Finance Division Manager Lori Noble describe the organization and funding of the County's Human Services Department and the mission of building strong communities by promoting safety, independence and stability of individuals. The presentation provided background and information on all the major programs of Human Services.

The County is responsible for only 9.6% of the $169 million program costs of the Human Services operation, with State and Federal funding providing the balance. Case work has increased over the past three years thereby stretching available money for continuing the mission of promoting family stability and self-sufficiency. With the uncertainty of future State and Federal funding, the role of the County in funding programs is tenuous. The recommendations of the committee are to keep searching for efficiencies in providing services and searching for additional sources of revenues.

Arapahoe/Douglas Works!

Although A/D Works! is a federally funded program, the CBC decided to review and learn of it's role in the county. A/D Works! presentation to the CBC was given by Joe Barela and Darcy Kennedy. A/D Works! is a federally funded program that provides training and job placement services to the unemployed and economically disadvantaged. They provide self help and staff assisted services to job seekers and employers. Their goal is 100% employment for all who want to work and attempt to provide the highest rate of return on the public investment. Human Services Department partners with A/D Works! to provide rapid job assistance services to those on public assistance. The total budget for 2011 is approximate $11.3 million due to increased funding from ARRA. A typical budget is in the range of $7-8 million and funding levels are expected to eventually decrease to that level. In 2010 A/D Works! assisted over 10,000 people in finding jobs and estimate that for every dollar spent the program returned $8.16 in increased demand for goods and services.

If Federal funding was decreased from normal levels the CBC recommends the County attempt to maintain funding levels in the normal range. With unemployment over 8.3% and jobs being the top concern, A/D Works! has increased its' importance as a county function. Retraining programs for

existing jobs and training for new technology jobs is necessary to attract new industries into Arapahoe County.

18th Judicial District

Arapahoe, Douglas, Elbert & Lincoln Counties

District Attorney Carol Chambers and Doris Houser-Williams, the CFO for the District Attorney's Office, appeared before the Citizen Budget Committee in July to provide an overview of the DA's office in terms of its mission, personnel and overall budget. The funding for the DA's office is determined in accordance with a formula based on the population of each of county, as well as approximately $500,000 in grant money from the U.S. Department of Justice for special diversion programs. The DA's office voluntarily agreed to a 5 percent decrease in its budget for 2011 from the counties. This did not appear to adversely affect either the work performed by the DA office nor the county's crime rate.

The DA's office has 192 full-time equivalent positions. There are 73 attorneys and 16 investigators in the office. Ms. Chambers indicated that this staffing was sufficient to handle the needs of the District. A particular focus of the office is ensuring that habitual offenders are prosecuted to the fullest extent of the law since removing these offenders from the streets is the most effective method for reducing crime. The Office is also committed to using juvenile diversion programs as a means of preventing youthful offenders from re-entering the criminal justice system as adults. The 18th Judicial District has recently established special mental health and drug courts to deal with underlying mental and substance abuse problems. The implementation of these programs has had a positive effect in reducing the recidivism rate across the District, which saves money for the counties and makes them safer places to live.

As anticipated, the greatest expenditures in the DA's office are for salaries and benefits. One notable expense is for temporary employment, but it is unclear what tasks they are performing. More clarification should be sought regarding the need for these workers since the budgeted amount for these services has increased annually since 2009. Additionally, it would be helpful to have a breakdown of which functions the other 103 employees perform (witness advocates, substance abuse counselors, administrative staff, etc.) to evaluate whether staff reductions are possible, through attrition or otherwise, as a mechanism for reducing expenses. The CBC recommends maintaining the current level in DA funding with the expectation that the DA can once again find ways to conserve funds and return money back to Arapahoe County.

Employee Retirement Compensation

Steve Oliver presented the Employee Retirement Plan explaining the retirement plan includes three plans under County control in addition to Social Security and Medicare benefits. Since only the Defined Pension Plan is under County control and requires tax payer support the meeting focused on this element.

Defined Pension Plan:
We appreciate the incremental actions taken to strengthen the long term sustainability of the plan. However, there were areas of concern regarding viability that should be considered.

1. The Pension Board is made up of five individuals; three of whom benefit directly from the plan and two appointed by people who benefit from the plan. This type of board may lead to unintentional and problematic decision making. We recommend a minority on the Board be direct plan beneficiaries.

2. Currently the employee has no choice in the level of plan contribution. This disregards the employee's individual financial position or choice. Consideration should be given to allowing the employee the option of contributing up to a certain level of their salary with a 'flat' match by the County. Benefits would be calibrated to the total of the two.

3. The 7.5% rate of return seems optimistic weighted more on long term past returns as opposed to realistic future expectations. We feel the 7.5% and the impacted 'fully funded' levels be revisited due to a host of reasons including:

    a. Treasuries are at historic lows and are likely to remain so for some time.
    b. The Equity markets are volatile
    c. Retirees are living longer drawing on pension funds for more years.
    d. The number of employees contributing to the fund is not expected to increase.
    e. The plan guarantees predictable payouts based on non-predictable returns. With some analysts advising 5 to 5 ½ % a reduced rate of return seems more compelling. Due to global economic uncertainties, defined pension plans have been falling out of favor nationally. Cities and counties have had to cut back services and some have experienced insolvency due to unfunded liabilities. 'It can't happen here' is an unacceptable position.
    f. Currently the 'Fully Funded' level is arbitrarily set which could add serious long term financial risk to the taxpayer. A 'Fully Funded' level, 'not to fall below 80%', should be targeted and temporarily not met only under dire and unforeseen circumstances.
    g. A large share of pension investments is held in real estate holdings and in the Blackstone Hedge Fund. Both should be questioned. Blackstone is a major holder of the plan's investments but the County being a small fraction of Blackstone's holdings. In light of this reality, the County could receive more attention and better results by engaging a more nimble firm specializing in 'retirement fund' investments with a long term record of beating the market.

In conclusion if the County decides to move away from offering a defined pension plan the transition should contain a 'grandfather' clause and the remaining employees compensation package be kept competitive with the private sector. For example, if the pension plan is phased out perhaps the 457 Plan could be improved to offer a county match up to a specified percent of contributed salary. An improved 457 plan would be financially advantageous to the employee, allow the employee to make their own financial decisions, and eliminate the liability risk to the citizens of Arapahoe County.

Budget

Due to the timing of the budget process, the CBC did not review the 2012 budget in detail. However at the September meeting, we received a revenue outlook and in October a preview of the 2012 Recommended Budget.

With the uncertainty of the economy, we are impressed with the study and the projection of possible changes in revenue sources. We are also impressed with the "Strategize, Economize and Recognize" goals which established the preliminary goals and guidelines in the budget.

In terms of dollar amount, the 2012 budget is nearly identical to the 2011 budget ($319 M). However the shifting of dollars between department and fund balances required obvious thought, cooperation and creativity. We would like to commend all Arapahoe County personnel for their efforts in this year's budget process.

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.

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

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.

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.

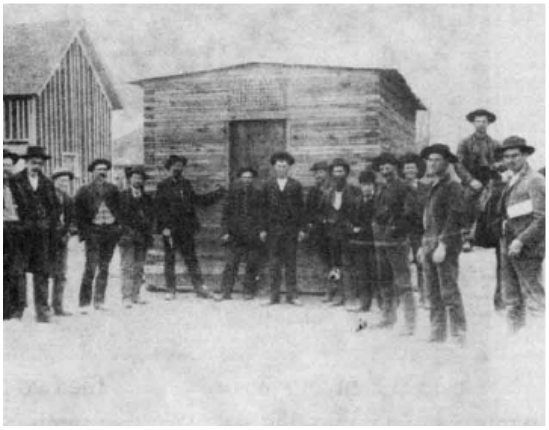
In the eastern portion of the County, the area was comprised mainly of sheep and cattle ranches. One of the largest ranches was owned by G.A. Snow, who came from New York and accumulated 25,000 acres of land - 12,000 of which were in Arapahoe County. The same family operated the Snow Ranch for 86 years 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 Services Department and photos courtesy of Liz Ellis, Communication Services Specialist II

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 344 local and special 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 1,970 employees and a $332.1 million budget. Arapahoe County has one of the lowest County mill levies in the Front Range.

Board of County Commissioners

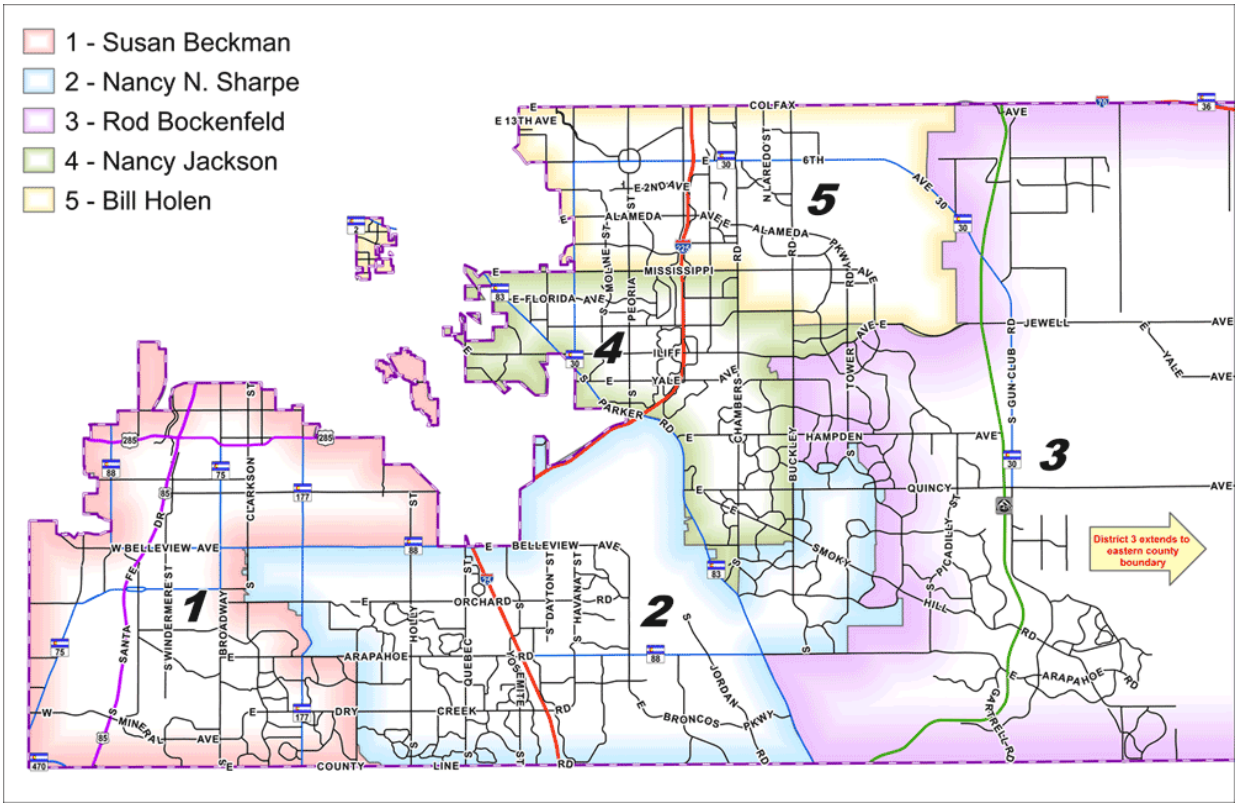
Susan Beckman	Nancy Sharpe	Rod Bockenfeld	Nancy Jackson	Bill Holen
District 1	District 2	District 3	District 4	District 5

The Board of County Commissioners serves as the administrative and policy-making body for Arapahoe County. The Commissioners are elected by voters to represent five districts, each divided by population. The Board approves the budget, hires staff, oversees land-use planning and development; and administers County services, such as road and bridge maintenance, transportation improvements, snow and ice removal, human services, and animal control.

Departments overseen by the Commissioners include BOCC Administration, Communication Services, Community Resources, County Attorney's Office, Facilities and Fleet Management, Finance, Human Resources, Human Services, Information Technology, Intergovernmental Relations and Open Spaces, Office of Strategic Management, and Public Works and Development. Voters elect the Clerk and Recorder, Sheriff, Assessor, Treasurer, Coroner and District Attorney, although the Board sets the budget for these offices each year.

Following the 2010 Federal Census, the County was required to revise/alter the Commissioner's district boundaries pursuant to C.S.R. 30-10-306(4). Since the last time the districts were redrawn, ten years ago, the County has experienced significant growth. Commissioner District #3 has seen the majority of this growth. Nancy Doty, County Clerk and Recorder, formed a committee that developed three options, which were developed based upon population without any consideration to political party affiliation.

The districts were reorganized to represent an equitable portion of the total County population of 572,003, according to the 2010 census population data. The Board of County Commissioners approved the new district map at a public hearing on September 20, 2011, which then went into affect immediately.



County Elected Officials

Assessor

Corbin Sakdol, County Assessor
5334 S. Prince St.
Littleton, CO 80120
303-795-4600
Assessor@co.arapahoe.co.us

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.

Clerk and Recorder

Nancy A. Doty, County Clerk and Recorder
5334 S. Prince St.
Littleton, CO 80120
303-795-4200
Clerk@co.arapahoe.co.us

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, passports, registering voters, administering elections; and maintaining records for the Board.

Coroner

Dr. Michael Doberson, County Coroner
13101 E. Broncos Parkway
Centennial, CO 80112
720-874-3625
Coroner@co.arapahoe.co.us

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.

County Treasurer

Sue Sandstrom, County Treasurer
5334 S. Prince St.
Littleton, CO 80120
303-795-4550
Treasurer@co.arapahoe.co.us

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.

District Attorney

Carol Chambers, District Attorney
6450 S. Revere Parkway
Centennial, CO 80111
720-874-8500

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.

Public Trustee

Ana Maria Peters-Ruddick, Public Trustee
2329 West Main Street, #100
Littleton, CO 80120
303-730-0071
Publictrustee@co.arapahoe.co.us

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, 2011.

Sheriff

J. Grayson Robinson, Sheriff
13101 E. Broncos Parkway
Centennial, CO 80112
720-874-3625
Sheriff@co.arapahoe.co.us

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.

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 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.

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.

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.

Citizen Budget Committee

The Citizen Budget Committee is responsible for reviewing the annual recommended Arapahoe County Budget. The Committee reviews proposals that have significant fiscal and operational impacts and performs other duties as assigned by the Board of County Commissioners. When directed by the

Board, the Committee gathers information and makes recommendations regarding County financial decisions. This is a fifteen-member board appointed by the Board of County Commissioners. Three members are appointed per Commissioner District.

Citizen Review Panel

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

Colorado State University (CSU) Cooperative Extension Advisory Committee

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

Community Corrections Board

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

Cultural Council

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

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.

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.

Fair Planning Committee

This committee plans and manages the annual project completion events for the Arapahoe County Fair. The Arapahoe County Fair hosts the 4-Hers from across Arapahoe County. Fair projects range

from cows to computers; rocketry to rabbits, with over 236 projects to choose from. Arapahoe County 4-H offers after school programs, outreach programs, and school enrichment programs along with the traditional 4-H program. CSU Cooperative Extension programs are available to youth, ages 5-18, without discrimination. The County's Cooperative Extension staff advises this group.

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

Liquor Authority

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

Metropolitan Football Stadium District

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

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

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

Open Space and Trails Advisory Board

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

Planning Commission

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

Public Airport Authority

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

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

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.

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.

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

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, and it is not possible to predict whether the trends shown will continue in the future.

Population

Population Growth

Since 2000, Arapahoe County's population has increased by more than 20%. The County's population has increased by an annual average of 8,300 people between 2001 and 2012. The County saw an increase of just under 11,000 people in 2001, but in the following years the average number of people moving in to the County declined to an annual average of 6,600 from 2002 to 2005. According to the Colorado Department of Local Affairs, State Demography Office, the expected population for 2012 is 590,675. This is an increase of 1.47% over 2011.

Population Projections				
Year	Arapahoe County	% Change	State	% Change
1950	52,125	-	1,325,089	-
1960	103,941	99.41%	1,753,947	32.36%
1970	162,142	55.99%	2,209,596	25.98%
1980	293,292	80.89%	2,889,735	30.78%
1990	438,441	49.49%	3,751,985	29.84%
2000	490,722	11.92%	4,338,801	15.64%
2001	501,671	2.23%	4,444,513	2.44%
2002	510,503	1.76%	4,504,709	1.35%
2003	516,354	1.15%	4,555,084	1.12%
2004	523,715	1.43%	4,608,811	1.18%
2005	528,214	0.86%	4,662,534	1.17%
2006	536,051	1.48%	4,745,660	1.78%
2007	545,882	1.83%	4,821,784	1.60%
2008	556,246	1.90%	4,901,938	1.66%
2009	566,480	1.84%	4,976,853	1.53%
2010	575,022	1.51%	5,050,870	1.49%
2011	582,106	1.23%	5,119,779	1.36%
2012	**590,675**	**1.47%**	**5,196,177**	**1.49%**

Source: Colorado Department of Local Affairs, State Demography Office

Population Rank

As more people moved to Colorado, Arapahoe County's diversity helped to it to grow to become the third largest county in the State. A Federal Census was taken in 2010 and the results indicated that the actual population for the County was about 4,800 less than previously projected.

Despite the population decrease adjustment based on the census, the Colorado Division of Local Government is still estimating an increase of over 2.0 million people over the next twenty years for the State. Of that amount, 202,500 of those people are expected to live in Arapahoe County. This trend is expected to continue as the economic and social costs of living and doing business in other states continue to remain high and as an increasing number of retirees seek to escape from high densities and congested levels by moving to Colorado.

2012 Population Rank

County	Est. Population
El Paso	642,538
Denver	622,148
Arapahoe	**590,675**
Jefferson	539,973
Adams	460,846
Larimer	308,439
Boulder	300,823
Douglas	297,485
Weld	264,528
Pueblo	163,590
Mesa	151,539
Other	853,593
STATE	**5,196,177**

Source: Colorado Department of Local Affairs, State Demography Office

Age Distribution

This chart represents the projected comparative age distribution profile for the County and the total State population for 2012.

2012 Population Estimate

Age	Arapahoe County	State	County to State %
0-19	166,552	1,406,190	11.8%
20-34	119,108	1,097,738	10.9%
35-49	124,616	1,063,178	11.7%
50-69	138,858	1,232,335	11.3%
70-89	38,734	371,875	10.4%
90+	2,807	24,861	11.3%
Total	**590,675**	**5,196,177**	**11.4%**

Source: Colorado Division of Local Government, Demography Office - Last modified October 2011

Education and Training

Public School District Fall Enrollment

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

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

Source: Colorado Dept. of Education, Data and Research

Kindergarten through High School

In 2006, there were 105,359 students enrolled in the Arapahoe County School District. From 2006 to 2007 there was very little growth in enrollment, but from 2008 to 2010 the County experienced an average annual enrollment increase of 1,995 per year.

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

Source: Arapahoe Community College

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.

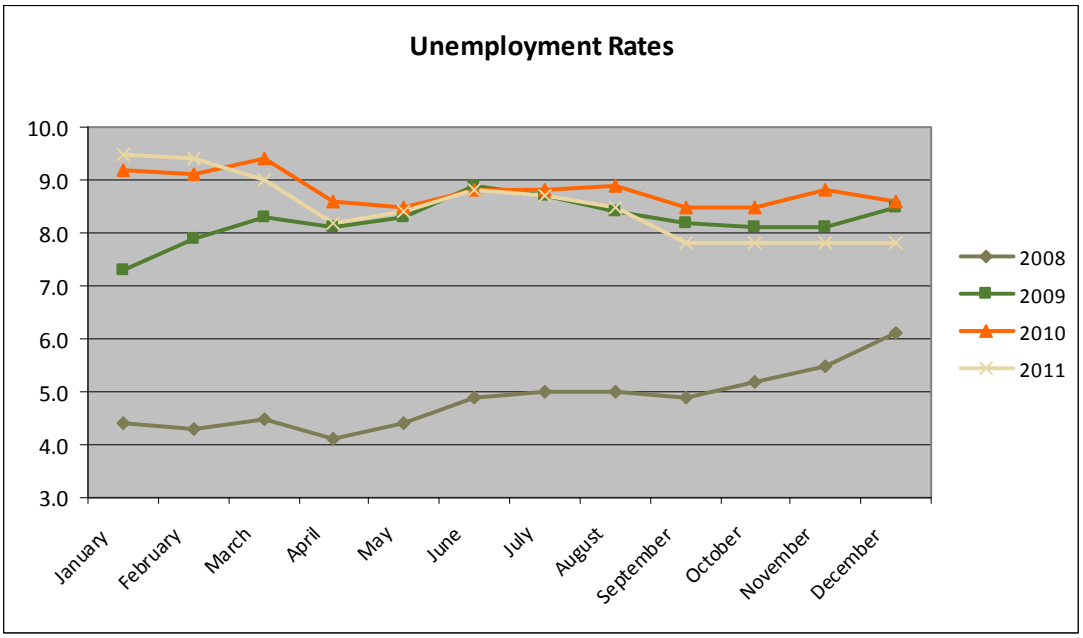
Vocational/Technical Schools

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

Employment

Labor Force

According to the Colorado Department of Labor & Employment, preliminary data for December 2011 indicates there were 287,689 people employed out of the 311,962 civilian labor force in Arapahoe County. This translates to a 7.8% unemployment rate for the month. In 2008, the County had an annual average unemployment rate of 4.9% and in 2011 that was increased to and average of 8.5%. Below is a chart depicting the monthly unemployment rates from 2008 to 2011.



Source: Bureau of Labor Statistics

Major Private Employers in Denver-Metro

Despite the fact that Arapahoe County and the State have experienced high unemployment rates, there are still a few industries that have continued to grow throughout 2011. There were a total of 23,600 more people employed in Colorado in December 2011 than December 2010. Two industries that had the highest increase were Professional and Business Services and Leisure and Hospitality. While the Construction and Financial Activities industries both had significant decreases throughout 2011.

Largest Private Employers	
Company	**Employees**
HealthONE Corporation	9,640
CenturyLink	7,380
Exempla Healthcare	7,320
Lockheed Martin Corporation	7,220
Centura Health	6,370
Kaiser Permanente	5,870
DISH Network	4,690
United Airlines	4,500
Wells Fargo Bank	4,400
University of Denver	4,310

Source: Metro Denver Economic Development Corporation

This chart a list of the ten largest employers located in the Denver Metropolitan area as of April 2011. The list does not include retail companies or public/governmental companies or organizations.

Largest Taxpayers in the County

The chart below is a list of the largest taxpaying businesses within Arapahoe County and the net valuation of those businesses. In 2011, Arapahoe County had a total assessed valuation of $7.4 million.

Largest Taxpayers	
Business	**Net Valuation**
Public Service of Colorado	$97,489,640
Qwest Corp	93,210,200
Verizon Wireless	83,880,000
Columbia HealthOne LLC	43,500,010
Greenwood Property Corporation	28,420,000
Property Colorado OBJLW	18,415,000
National Digital Television	14,572,100
Palazzo Verdi LLC	11,507,470
Weingarten/Miller/Aurora II	11,388,310
5251 DTC Parkway LLC	11,223,000
CSHV Denver Tech Center LLC	10,730,010
CREF Tuscany Plaza LLC	10,440,000
Legacy III Centennial LLC	10,150,000
Total	**$444,925,740**

Source: Arapahoe County Assessor's Office

Top Per Capita Personal Income for Counties in Colorado

The following table sets forth annual per capita personal income levels for the ten top counties in Colorado, and the State per capita average. Per capita personal income levels for Arapahoe County have continued to exceed the state averages throughout the time period shown. From 2008 to 2009, Arapahoe County moved up from eighth highest to sixth highest per capita income of the 64 counties statewide.

Annual Per Capita Personal Income				
AREA	**2006**	**2007**	**2008**	**2009**
COLORADO	**$40,898**	**$42,386**	**$43,560**	**$41,895**
Pitkin, CO	90,500	94,581	96,030	84,264
Douglas, CO	52,560	57,281	59,775	59,358
Clear Creek, CO	55,777	54,290	56,027	54,682
Denver, CO	51,934	51,895	54,098	51,630
Routt, CO	49,346	52,068	53,520	49,139
Arapahoe, CO	**50,551**	**50,713**	**51,392**	**48,480**
Boulder, CO	48,954	49,999	50,714	48,056
San Miguel, CO	50,721	50,987	51,525	47,827
Cheyenne, CO	31,428	46,098	43,339	47,309
Jefferson, CO	45,814	47,219	48,007	45,834

Source: Regional Economic Information System,
Bureau of Economic Analysis, April 2011

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 permits are issued. Single family permits experienced a surge in the number of permits issued in 2010 but once again went back to where it had been the previous two years. In 2011, there were not any permits issued within the unincorporated portion of the County. Although there has been a slight increase in commercial permits pulled since 2009.

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

Single Family		
Year	Permits	Value
2001	1,779	$191,217,760
2002	1,337	152,872,915
2003	856	144,817,451
2004	763	150,974,646
2005	517	104,767,093
2006	295	59,674,681
2007	199	38,790,330
2008	103	21,619,620
2009	91	13,343,410
2010	218	24,080,469
2011	93	15,533,125

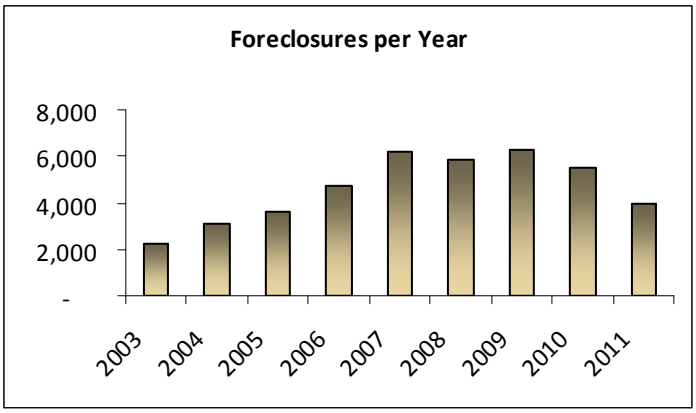
Apartment, Condo, Townhomes (units)		
Year	Permits	Value
2001	416	$107,816,753
2002	86	17,058,231
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440
2008	254	15,445,087
2009	351	37,751,778
2010	37	4,480,036
2011	0	0

Commercial Remodel/ Comm. New Structure/ Tenant Finish		
Year	Permits	Value
2001	220	$67,802,630
2002	102	46,626,535
2003	97	12,782,579
2004	186	22,343,806
2005	220	33,408,764
2006	84	27,040,956
2007	181	53,389,005
2008	176	51,904,855
2009	166	24,820,363
2010	193	30,745,503
2011	206	33,357,583

Source: Public Works & Development

Foreclosure History

The following chart illustrates the number of foreclosures filed in the County from 2003 to 2011. This data represents the number of foreclosures filed and does not take into account the number of foreclosures, which were subsequently redeemed or withdrawn. Foreclosures within Arapahoe County decreased in 2011 by 28% from 2010 bringing the total down to 3,960.



Motor Vehicle Registrations

The following table represents the number of motor vehicles registered within the County. Since 2000, there have been several spikes in the number of motor vehicles registered. These spikes have occurred around the time automobile manufacturers have given large incentives to buyers. In 2011, the County experienced a slight decrease in registered vehicles. This is only the second time since 2000 that there has been a decrease.

Year	Vehicles Registered	Percent Change
2000	388,325	1.8%
2001	407,448	4.9%
2002	408,210	0.2%
2003	408,196	0.0%
2004	414,511	1.5%
2005	420,509	1.4%
2006	468,916	11.5%
2007	487,666	4.0%
2008	492,115	0.9%
2009	490,980	-0.2%
2010	513,104	4.5%
2011	512,611	-0.1%

Source: Arapahoe County Clerk & Recorder's Office

Elections

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

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

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

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

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

The following table represents the number of active registered voters compared to the number of votes cast within Arapahoe County.

Year	# of Active Registered Voters	# of Votes Cast	% of Active Registered Voters Voting
2000	253,954	193,275	76.1%
2001	237,572	90,190	38.0%
2002	262,901	154,318	58.7%
2003	210,909	108,440	51.4%
2004	253,403	234,725	92.6%
2005	257,366	126,355	49.1%
2006	271,265	171,920	63.4%
2007	212,801	78,247	36.8%
2008	287,434	268,665	93.5%
2009	247,297	76,790	31.1%
2010	273,435	200,977	73.5%
2011	235,042	102,029	43.4%

Source: Arapahoe County Clerk & Recorder's Office

FUND REVENUE AND EXPENDITURE DETAIL

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

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

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

Another type of fund used by the County is a proprietary fund. A proprietary fund accounts for business type activities and can be categorized into internal service funds or enterprise funds. Internal service funds are used to account for goods or services provided to County departments or elected offices with the intent of recovering the full cost of the service. The County uses internal service funds for the replacement of fixed assets, several employee benefits, and for the County's liability and property insurance. Enterprise funds are for units or functions that are entirely or predominantly self-supported by user charges or fees. Utilities or golf courses would be common examples of enterprise fund functions. Arapahoe County has no enterprise funds at this time. There is a schedule on page 93 that displays a quick overview of the County's funds and their 2012 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 95 through 156 you will find individual financial summaries and narratives for County funds. This information is useful in understanding how the County is organized financially. For detail of the County budget organized by department/elected office or program area, please refer to the Department Budgets section of this document and to some of the supplementary schedules in the Budget Message and Appendix.

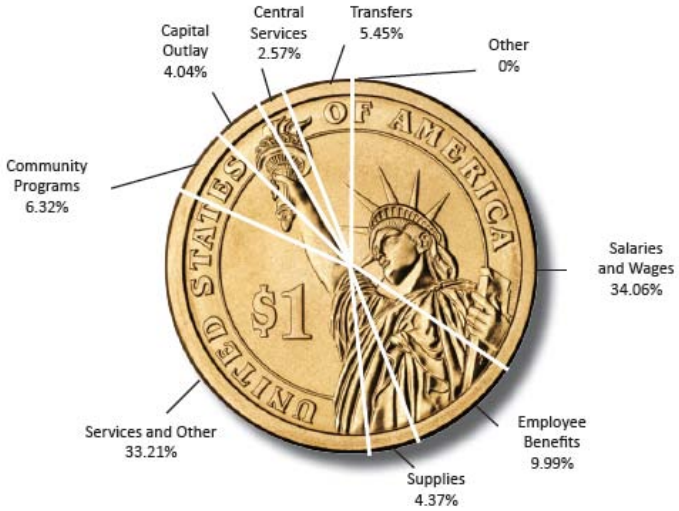
Revenues and Expenditures by Category

A common question from citizens relates to where the County receives its funding and, conversely, how it is expended. The following graphical depictions provide a quick answer to these questions. For 2012, the

total budgeted expenditures across all County funds, departments, units, and entities totals $331.9 million and is offset by $321.9 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 2012 budget, just over half of all revenue collected by Arapahoe County comes from taxes. These taxes are varied and include property tax, specific ownership tax, and sales and use tax. The second largest source of revenue is intergovernmental revenue and grants. This category includes the funding that comes from the State and Federal government for social services and community development programs and highway and transportation infrastructure projects. Also included in this category is the revenue received from the City of Centennial for the provision of law enforcement services.

On the expenditure side, the graphic indicates that the largest expenditure category is the salaries & wages category. These expenditures include salaries for full and part-time employees, temporary salaries, and overtime compensation. When combined with the employee benefits category due to their relationship to the level of staffing the County maintains, the total percentage of expenditure tied to staffing is 44.0% of the total. The next largest category of expenditures at 33.2% is the services & other category which contains the budget amounts for professional services, the use of contract labor, grants-in-aid to other governments and agencies for services such as health care and open space preservation, and for the maintenance of buildings, equipment, and software. The table below provides the total dollar amounts that each of these revenue and expenditure categories within the 2012 adopted budget and in prior fiscal years.

County Revenues and Expenditures by Category

	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenue Category					
Taxes	$ 156,841,740	$ 158,350,822	$ 163,759,720	$ 158,608,089	**$ 164,054,185**
Licenses & Permits	5,010,071	4,461,235	5,036,460	4,609,718	**4,402,610**
Intergovernmental / Grants	96,617,236	97,082,716	105,597,777	96,214,825	**96,226,174**
Charges for Services	18,659,868	19,376,156	17,523,520	19,251,008	**17,843,285**
Fines & Forfeits	1,455,525	1,770,420	1,650,651	2,212,752	**1,208,920**
Investment Earnings/Contributions	6,853,317	3,920,484	5,932,480	3,854,478	**3,849,000**
Interfund Revenue	13,955,131	13,426,951	13,582,039	13,907,727	**14,896,380**
Transfers In	31,410,634	18,896,469	52,405,260	52,404,987	**18,084,304**
Other Fin. Sources / Misc.	58,860,937	3,937,648	11,477,595	12,901,129	**1,358,745**
Total County Revenues	**$ 389,664,458**	**$ 321,222,901**	**$ 376,965,502**	**$ 363,964,712**	**$ 321,923,603**
Expenditure Category					
Salaries and Wages	$ 108,805,580	$ 110,808,203	$ 111,661,447	$ 108,468,153	**$ 113,040,415**
Employee Benefits	28,780,606	29,668,440	31,314,744	29,483,797	**33,155,806**
Supplies	12,449,281	12,959,477	14,504,529	13,261,580	**14,515,085**
Services and Other	105,923,359	104,444,646	174,929,062	120,319,911	**110,212,589**
Community Programs	20,526,686	20,258,727	21,915,903	19,355,681	**20,973,609**
Capital Outlay	38,067,637	75,532,419	56,722,700	25,294,140	**13,399,200**
Central Services	6,578,966	6,294,395	7,393,344	6,255,234	**8,528,927**
Transfers	31,410,633	18,896,469	52,405,260	52,401,487	**18,084,304**
Other	-	-	-	-	**-**
Total County Expenditures	**$ 352,542,747**	**$ 378,862,775**	**$ 470,846,989**	**$ 374,839,982**	**$ 331,909,935**

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2012 for the County has increased $0.3 million or 0.2% over the 2011 adopted budget level. Budgeted property tax revenue in 2012 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, and the Capital Expenditure Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $7.31 billion. An additional levy of 0.495 for refunds and abatements was applied. There was no temporary tax credit applied to the 2012 budget. The voter-approved Developmental Disability mill levy of 1.000 was also maintained for 2012.

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 2012. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to remain unchanged.

2012 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	$ 7,306,321,680	$ 93,338,259	99.00%	$ 92,404,876	12.775
Refund/Abatement		3,619,778	99.00%	3,583,580	0.495
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		-	99.00%	-	0.000
Subtotal General Fund		$ 96,958,037	99.00%	$ 95,988,457	13.270
Road & Bridge Fund		5,837,751	99.00%	5,779,373	0.799
Social Services Fund		11,836,241	99.00%	11,717,879	1.620
Capital Expenditure Fund		4,581,064	99.00%	4,535,253	0.627
Total County		**$ 119,213,093**		**$ 118,020,962**	**16.316**
Developmental Disability	**$ 7,350,556,340**	**$ 7,350,556**	**99.00%**	**$ 7,277,050**	**1.000**
Arapahoe Law Enforcement Authority	**$ 988,579,530**	**$ 4,925,103**	**99.00%**	**$ 4,875,852**	**4.982**
Arapahoe County Recreation District					
General Operating	**$ 935,610,470**	$ 813,045	99.00%	$ 804,915	0.869
Refund/Abatement		46,860	99.00%	46,391	0.050
Subtotal		$ 859,905	99.00%	$ 851,306	0.919
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		-	99.00%	-	0.000
Total Recreation District		**$ 859,905**	**99.00%**	**$ 851,306**	**0.919**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$ 331,199,520**	**$ 7,418,869**	**99.00%**	**$ 7,344,680**	**22.400**

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 16.316 mills and the 2011 assessed value is $7.31 billion. This creates calculated property tax revenue of $119.2 million for collection in 2012 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 2012 collections, the 2011 assessment's market value data was for the period of January 1, 2009, and June 30, 2010 and included a significant portion of the decline in the residential and nonresidential real estate market during this timeframe.

Taxpayer's Bill Of Rights

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

interpretation of some provisions of the amendment. The text of the TABOR Amendment is located in the attachments to the Budget Message.

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 2012 tax levy is a mill levy of 0.495 mills to collect $3.6 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 1.620 mills. Property taxes collected for this purpose are $11.7 million.

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this

purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from TABOR mill levy restrictions, is not included in the net County levy of 16.316 mills. Property taxes being collected for this purpose are $7.3 million in 2012.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows a decrease of 7.0% from the prior year assessed valuation. The economic climate not only impacts the numbers for 2012, 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 2011 assessment and is expected to remain at that rate through the 2013 assessment as well.

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

Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
2002 (2003 Taxes)	9.15%	$ 6,648,243,802	1.32%
2003 (2004 Taxes)	7.96%	6,520,348,460	-1.92%
2004 (2005 Taxes)	7.96%	6,591,480,100	1.09%
2005 (2006 Taxes)	7.96%	6,718,283,280	1.92%
2006 (2007 Taxes)	7.96%	6,844,989,340	1.89%
2007 (2008 Taxes)	7.96%	7,621,627,210	11.35%
2008 (2009 Taxes)	7.96%	7,734,003,930	1.47%
2009 (2010 Taxes)	7.96%	7,881,756,220	1.91%
2010 (2011 Taxes)	7.96%	7,856,369,556	-0.32%
2011 (2012 Taxes)	7.96%	7,306,321,680	-7.00%

History of Significant County Mill Levy Trends

The Taxpayer's Bill of Rights, which was adopted by the voters of the State of Colorado in November 1992, is a significant factor in setting the budget as it has a major impact on the amount of property tax that can be collected in any given year. As such, each year the County must calculate how much revenue can be collected and if that amount requires an amount less than the current base mill levy would yield, a temporary tax credit is applied to only levy enough to meet the amount of revenue permitted under TABOR. For the 2012 budget, there is no TABOR refund.

Since 1992, there have been several adjustments to the County's base mill levy. The last significant change in the County's mill levy was a reduction from 16.973 mills to 15.821 mills in 1998 to remain within the statutory 5.5% property tax revenue growth limitation. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through 2011 has required the use of a temporary tax credit to remain within the requirements of TABOR. The 2012 budget uses the full 15.821 base mill levy, with no temporary tax credit remaining to be used.

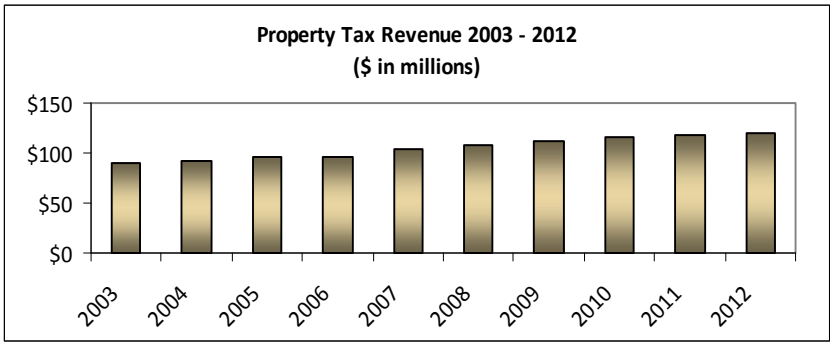
The amount of a temporary tax credit applied to the County base mill levy has varied in the past with the given economic and assessed value data for a budget year. The requirements of TABOR require the County to calculate how much revenue can be collected and then solve for the amount of the mill levy in relation the given assessed value. In 2011, the mill levy of 14.949 required a temporary tax credit of 1.063 mills to remain within the TABOR revenue limit which required a levy of 14.593 mills of the County base mill levy of 15.821 mills. For 2012, the full base mill levy of 15.821 is used as a drop in assessed value required the elimination of the temporary tax credit in order to reach the TABOR revenue limit. The refund and abatement levy of 0.495 mills is excluded from the TABOR calculation but included in the total County levy.

In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. The first year of the Developmental Disability levy was 2002 and revenue collections totaled $6.5 million on an assessed value of $6.5 billion. For the 2012 budget, revenue collections are budgeted at $7.3 million based on a $7.4 billion assessed value.

Below are a table and chart depicting the County's property tax rate (mill levy) and revenues for the period of 2003 through 2012.

Property Tax Revenue

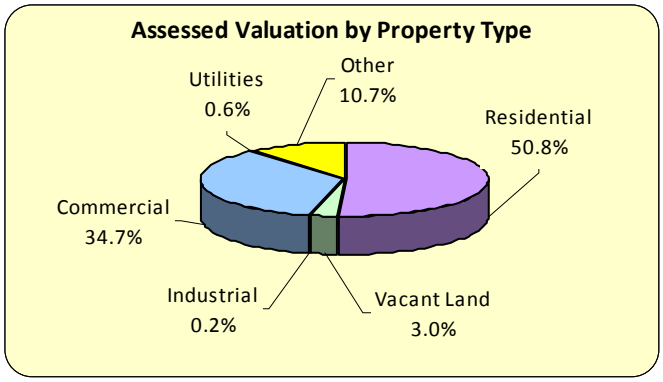
Year	Calculated Revenue ($ Millions)	Mill Levy
2003	$ 90.4	13.594
2004	92.2	14.140
2005	95.3	14.451
2006	96.9	14.421
2007	103.2	15.083
2008	108.4	14.217
2009	113.0	14.609
2010	115.6	14.672
2011	117.4	14.949
2012	119.2	16.316



2011 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%.

2011 Assessed Valuation For 2012 Property Tax Revenue			
Type of Property		Assessed Valuation	% of Total
Residential	$	3,775,269,790	50.8%
Vacant Land		219,167,970	3.0%
Industrial		11,428,840	0.2%
Commercial		2,576,340,780	34.7%
Utilities (State Assessed)		41,196,200	0.6%
Agricultural *		11,986,660	0.2%
Oil & Gas *		4,568,320	0.0%
Other Natural Resources *		520,880	0.0%
Personal Property *		787,609,730	10.6%
Total	**$**	**7,428,089,170 ****	**100.0%**



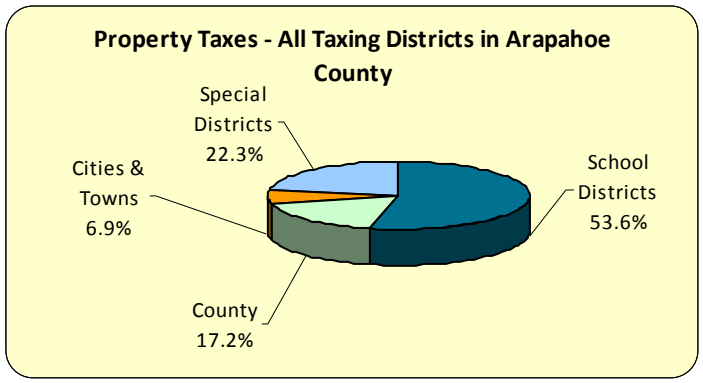
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.
** $7.43 billion represents Arapahoe County's assessed valuation including the value that is part of the $15,000 personal property tax exemption in 2012.

2012 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 331 local and service districts within the County. County Government property taxes are only 17.2% 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.

2012 Property Tax Revenue For 2011 Assessed Valuation			
Type of District		Dollars	% of Total
School Districts	$	399,753,830	53.6%
County		127,903,059	17.2%
Cities & Towns		51,391,940	6.9%
Special Districts		166,467,862	22.3%
Total	**$**	**745,516,691**	**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.

2012 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 2003 - 2012

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
2003	$ 930,150,180	4.982	$ 4,634,008
2004	916,787,530	4.982	4,476,087
2005	914,434,800	4.982	4,464,600
2006	916,878,640	4.982	4,476,532
2007	909,620,660	4.982	4,486,413
2008	1,025,811,280	4.982	5,059,486
2009	1,057,445,090	4.982	5,215,510
2010	1,093,510,320	4.982	5,393,390
2011	1,069,081,110	4.982	5,272,900
2012	988,579,530	4.982	4,875,852

Revenue collections for the Arapahoe 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 and a drop in the assessed

value in both 2011 and for the 2012 adopted budget resulted in declining property tax collections. For 2012, the decrease is almost $400,000 less than the 2011 levy.

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 2012 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
2003 - 2012

Year	Assessed Valuation	Mill Levy	Property Tax
2003	$ 855,358,120	0.690	$ 579,194
2004	832,667,020	0.748	610,624
2005	832,854,950	0.793	646,893
2006	843,876,800	0.832	687,633
2007	857,423,070	0.856	726,889
2008	950,362,920	0.816	767,386
2009	972,467,480	0.846	814,834
2010	1,053,829,120	0.795	829,708
2011	1,038,294,610	0.821	843,554
2012	935,610,470	0.919	851,306

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. The mill levy of 0.919 for 2012 includes the refund and abatement levy of 0.050 mills, which is excluded from the TABOR calculation.

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. As of the adoption of this budget, almost $162.3 million 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, $16.0 million in 2006, and $56.1 million in

late-December 2009. The bonds were issued to construct various water, sewer, and storm water facilities; and to refinance the debt of the former Arapahoe Water & Sanitation District. The mill levy for the District was first set for collection in 2003. The District has authority to set the mill levy at the level needed to raise enough property tax revenue to pay for the scheduled debt service and was set at 22.400 in 2012.

Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2003 - 2012

Year	Assessed Valuation	Mill Levy	Property Tax
2003	$ 261,518,920	14.000	$ 3,661,265
2004	264,769,350	14.000	3,706,770
2005	268,289,286	14.000	3,680,929
2006	286,480,620	18.949	5,319,842
2007	290,320,590	18.242	5,243,068
2008	310,974,250	16.750	5,156,731
2009	322,814,120	16.700	5,337,086
2010	367,277,780	16.700	6,072,204
2011	367,293,390	18.150	6,599,711
2012	331,199,520	22.400	7,344,681

Other Significant County Revenue Sources

Other significant revenue sources for the County include: (1) revenue received from the City of Centennial for services provided by the County; (2) specific ownership taxes; (3) land recording fees; (4) tax collection fees; (5) interest on investments; (6) motor vehicle license fees; and (7) building permit fees. This section provides a table for each revenue source that includes the amounts collected for 2009 and 2010, as well as the amount of revenue that was expected during the 2011 budget year as reflected by the amended budget. The tables also provide updated estimates for the 2011 revenue amounts, based on information that became available as budget year 2011 progressed through its final fiscal quarter. The 2012 budget reflects the amount of revenue that the County anticipated it would receive at the time it was adopted by the Board of County Commissioners. *Please note*: the updated 2011 estimates are provided for informational purposes only, in an effort to provide the public with the most current information possible. The final amounts may differ from the 2011 estimates in this section, and therefore they are not used for comparison purposes in the tables.

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. The first full year that the County did not provide public works services was 2009. Revenues have increased slightly each year since 2009, depending upon the services provided by the Sheriff's Office.

Centennial Revenue			
Year		Amount	% of Change
2009 Actual	$	19,735,830	-12.00%
2010 Actual		19,778,011	0.21%
2011 Amended		19,950,180	0.87%
2011 Estimate		*19,951,054*	-
2012 Adopted Budget		20,256,498	1.54%

Specific Ownership Taxes

Pursuant to Section 42-3-107, C.R.S., the Clerk and Recorder's Office collects this tax that is owed by the owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. The tax amount is determined by the class, age, and value of the vehicle. According to the updated 2011 estimated collection rate, over the last three years this revenue source has decreased by 9.45%. A primary reason for the decline is due to the economic downturn, because people who would have otherwise purchased a newer vehicle or trailer haven't done so, and instead have chosen to retain their older vehicle(s). Since the tax is based in part on the age and value of the vehicle, a person pays less tax on an older and less valuable vehicle. The 2012 adopted budget assumes that the County will collect $410,000 less than the amount anticipated in the 2011 amended budget.

Specific Ownership Taxes			
Year		Amount	% of Change
2009 Actual	$	8,663,686	-4.96%
2010 Actual		8,243,151	-4.85%
2011 Amended		8,910,000	8.09%
2011 Estimate		*7,844,588*	-
2012 Adopted Budget		8,498,360	-4.62%

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 Section 30-1-103, C.R.S. During the period when interest rates were low, revenue from land recording fees increased significantly, to a maximum of $7.1 million in 2003, primarily due to the high level of refinancing and home buying. Conversely, the fee revenue amount decreased to $2.7 million for 2009, reflecting the economic downturn. Although the current 2011 estimated revenue collection is $7.8 million, the 2012 adopted budget assumes that the County will collect $8.5 million for 2012.

Land Recording Fees			
Year		Amount	% of Change
2009 Actual	$	2,695,460	8.65%
2010 Actual		3,042,493	12.87%
2011 Amended		2,925,000	-3.86%
2011 Estimate		*3,151,896*	-
2012 Adopted Budget		2,920,000	-0.17%

Tax Collection Fee

This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office. The fee is based on a percentage of the dollar amount collected by the County Treasurer, and varies according to the type of tax. The fee is 0.5% for collecting school district taxes, 1% for collecting city or town taxes, and 1.5% for collecting special assessment district taxes and special district taxes. This revenue collection is authorized pursuant to Section 30-1-102, C.R.S. This revenue source is directly related to trends in real and personal property taxes, and reflects the fluctuations due to the economic downturn and uncertain personal property valuations in the future. The following table illustrates that it is difficult to accurately forecast the revenue received from tax collections. Although the updated estimate for 2011 is greater than the amount assumed for 2011 budget, the amount of revenue anticipated for the 2012 fiscal year is the same as the amount for 2011.

Tax Collection Fee			
Year		**Amount**	**% of Change**
2009 Actual	$	5,604,219	*5.16%*
2010 Actual		5,653,898	0.89%
2011 Amended		5,300,000	-6.26%
2011 Estimate		*5,819,584*	-
2012 Adopted Budget		5,300,000	0.00%

Interest on Investments

Interest on investment revenues consists of the income earned on certificates of deposit, U.S. Treasury and agency securities, and the County's remaining investments. This revenue is authorized pursuant to Section 24-75-601, C.R.S. The County Treasurer projects the amount that the County will receive from its investments, and this revenue source is also impacted by the conditions of the economic market. As the County's investments with higher interest rates have matured, they have been replaced by those earning much lower interest rates. The 2012 adopted budget takes into account the current economic downturn and decreased return on investments, and the anticipated revenue amount is 31.3% less than what was included for the 2011 amended budget.

Interest on Investments			
Year		**Amount**	**% of Change**
2009 Actual	$	7,744,336	24.88%
2010 Actual		5,613,903	-27.51%
2011 Amended		5,605,000	-0.16%
2011 Estimate		*5,129,745*	-
2012 Adopted Budget		3,846,000	-31.38%

Motor Vehicle License Fee

Motor vehicle license fees are based on the vehicles that are being licensed, the weight of the vehicle, type of vehicle, and taxable value. The County retains a portion of this revenue based on the type of plate, such as a specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1.

Motor vehicle license fees have grown at a slower rate over the last few budget years. It is projected that the 2011 actual revenue collected will be 22.14% higher than 2010. The 2012 budget is slightly lower than the 2011 estimate, but is budgeted 26.0% lower than the 2011 amended budget as economic indicators and the trend in motor vehicle purchases are still uncertain.

Motor Vehicle License Fee			
Year		Amount	% of Change
2009 Actual	$	2,005,814	-0.28%
2010 Actual		1,374,811	-31.46%
2011 Amended		2,100,000	52.75%
2011 Estimate		*1,679,210*	-
2012 Adopted Budget		1,555,000	-25.95%

Building Permit Fee

This revenue is a sliding scale fee for the permit based on evaluation, and pays for the inspection process for constructing any structure in the unincorporated County, i.e. remodeling of a house, new buildings, etc. This revenue is authorized by the Board of County Commissioners, and amended by County resolution. The recession, the dramatic decline in the housing market, and lower population growth has had a considerable impact on the construction industry in Colorado, especially nonresidential construction. Building permit revenue has fallen below projections since 2005. It is projected to fall well short of budget in 2011 as well, as construction activity came to a virtual standstill over the past several years. For 2012, the budget is the same as 2011 with an optimistic outlook that no further declines will occur and that an increase in collections may be possible as the economy recovers, albeit very slowly.

Building Permit Fee			
Year		Amount	% of Change
2009 Actual	$	750,974	7.76%
2010 Actual		724,239	-3.56%
2011 Amended		750,000	3.56%
2011 Estimate		*576,108*	-
2012 Adopted Budget		750,000	0.00%

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

Significant Expenditures for Arapahoe County

Expenditures for 2012 total nearly $332 million and are spread across a wide variety of funds and programs. The following information will provide some background on trends in these expenditures and their impact and how they have been budgeted for 2012. The following sections give an overview of the County's main expenditure areas: employee salaries and benefits, supplies and services as provided for by the baseline budgeting process and budget packages, and capital outlays. It is important to note that any increase in budget above the approved baseline budget is generally handled through the submission, review, and adoption of budget packages. This process is described in detail in the following pages.

Employee Salaries and Benefits

Arapahoe County's 2012 adopted budget funds 1,978.0 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2012 budget at $146.2 million or 44% 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 2012, the County budgeted a merit increase pool of 1.6%, in consideration of the economic conditions and the status of balancing the General Fund operating budget. This merit increase pool is across all departments and funds, although individual employees may receive more or less than 1.6%. The 2010 and 2011 budgets had no merit increase pool, but had a small amount budgeted for a one-time payment to top performers without adding to base salary. The 2012 budget also includes $272,000 for the step increases for deputies in the Sheriff's Office who moved to a step-based pay system in 2007.

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 the pay structure in general. In the past, such reviews were done on a periodic basis resulting in large funding increases across many positions or structures in one budget year with several years before the next adjustment. Based on current market conditions, $1.3 million was included in the 2012 budget for this purpose.

In recent years, a reduction to employee salaries and benefits for anticipated position vacancy savings has been applied to further reduce the salary and benefit budget. After researching the amount of unspent salary and benefit budget in prior years as the result of full and part-time positions that are vacant at various intervals during the year, the Executive Budget Committee and the Board of County Commissioners have adopted budgets where a certain percentage of departments and elected office budgets are reduced to account for vacant positions. The 2012 budget continues the practice of including a 1% vacancy savings reduction for smaller departments and elected offices and a 2% vacancy savings reduction for larger departments and elected offices with over 50 FTE. These vacancy savings reductions yielded significant operating budget savings of over $2.0 million for 2012 and allowed available funding to go towards needed programs and services.

2012 Vacancy Savings Reductions

Category		Amount
1% Reduction - All Departments/Offices	$	1,089,609
Additional 1% Reduction - All Departments/ Elected Offices over 50.0 FTE		920,529
Total Vacancy Savings Reduction	**$**	**2,010,138**

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. In 2010, the County introduced a new lower-cost, deductible-based HMO plan from the insurance provider and was able to negate most of the forecast cost increase for the 2011 budget. The 2012 renewal for this insurance coverage included a 14% increase for coverage but following plan design changes the budget includes an increase of only 7% for health insurance. The premiums for the self-insured dental coverage remained the same for 2012.

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 2012 budget was developed by taking the 2011 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2011 budget process or any ongoing items from supplemental appropriation requests from the first three quarters of 2011. The ongoing budget amounts from budget packages may consist of such items as new or expanded maintenance agreements, additional utility or telecommunication costs, or salary, benefit, or supply amounts related to a new position. A budget package may include both ongoing and one-time items. One-time items are budgeted for the year in which they were adopted for expenses such as computers and vehicles and not added to any subsequent baseline budget.

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

The budget package process exists for departments and elected offices to submit requests for additional funding to change the funding or staffing for an existing level of service or to add to or reduce a service or program. Budget package requests are submitted by departments in unison with the remainder of their budget requests, 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 the packages and then makes recommendations to the Board of County Commissioners as to which packages 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 2012 budget process was only

$500,000 more than adopted during 2011. With many revenues anticipated to have slow or no growth, the amount recommended or approved will not increase for 2013.

Capital Outlay

The 2012 budget provides $13.4 million for items that are considered capital assets such as vehicles, equipment, software, buildings, facilities, and roadways. Most capital outlays are accounted for in the County's capital project funds including the Capital Expenditure Fund, Infrastructure Fund, and the Open Space Sales Tax Fund. Other capital outlays that are budgeted for operating budget funds for equipment and vehicle purchases and/or replacements are in the County's Central Services Fund. This table provides information on where the capital outlay budget is located in the 2012 budget.

2012 Capital Outlay by Fund

Fund	Amount
General Fund	$ 9,650
Electronic Filing Technology Fund	132,099
Open Space Sales Tax Fund	250,000
Capital Expenditure Fund	6,028,151
Infrastructure Fund	4,000,000
Arapahoe County Recreation Dist.	25,000
Central Services Fund	2,954,300
Total Capital Outlay	**$ 13,399,200**

The most significant areas of capital outlay exist in the Capital Expenditure Fund and the Central Services Fund. The Capital Expenditure Fund is the main capital projects fund for the County. For 2012, the amount of funding provided for capital projects declined as the economy impacted revenues and the operating budget. More detailed information for the Capital Expenditure Fund and the Capital Improvement Program can be found in the Capital Improvement Program section or the Budget Message section. The Central Service Fund, an internal service fund, is responsible for acquiring and replacing County fixed assets such as vehicles, equipment, and computer hardware over $5,000. This funding is provided by transfers from operating budgets to undertake the purchase and/or replacement of these assets. Information on what equipment or assets are being replaced can be found in the budget package descriptions in Department Budgets or Appendix 3.

Summaries of Fund Revenues and Expenditures

On the pages that follow you will find an overview of the County's funds for 2012 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. This section should prove useful in providing a big picture look at the financial organization of the County. For those interested in a more functional or departmental look at the 2012 budget, Department Budgets provides this data along with Appendix 1.

2012 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Fund Balance Restricted, Committed or Assigned	Fund Balance Unassigned
General Fund:	$ 24,538,110	$ 154,755,542	$ 158,291,195	$ 21,002,457	$ 1,215,016	$ 19,787,441
Special Revenue Funds:						
Arapahoe County Fair Fund	$ 129,684	$ 305,600	$ 353,025	$ 82,259	$ 82,259	$ -
Arapahoe/Douglas Works! Fund	-	9,728,710	9,728,710	-	-	-
Arapahoe Law Enforcement Authority Fund	8,304,209	5,944,147	6,445,596	7,802,760	7,802,760	-
Board Designated Fund	16,921,280	-	-	16,921,280	16,921,280	-
Building Maintenance Fund	1,289,427	1,800,000	1,992,087	1,097,340	1,097,340	-
Cash-In-Lieu Fund	433,362	-	-	433,362	433,362	-
Communications Network System Replacement Fund	405,606	92,225	92,225	405,606	405,606	-
Community Development Fund	-	5,328,220	5,328,220	-	-	-
Conservation Trust Fund	645,715	460,000	381,366	724,349	724,349	-
Contingent & Emergency Reserve Fund	713,106	-	713,106	-	-	-
Developmental Disability Fund	-	7,277,051	7,277,051	-	-	-
Electronic Filing Technology Fund	391,589	132,099	132,099	391,589	391,589	-
Forfeited Property Fund	120,335	-	-	120,335	120,335	-
Grant Fund	195,880	13,234,232	13,241,781	188,331	188,331	-
Homeland Security Fund	-	-	-	-	-	-
Open Space Sales Tax Fund	25,115,494	17,845,973	17,845,973	25,115,494	25,115,494	-
Road & Bridge Fund	4,557,841	14,421,373	15,579,193	3,400,021	3,400,021	-
Sheriff's Commissary Fund	723,095	1,338,200	1,755,012	306,283	306,283	-
Social Services Fund	10,601,380	49,557,895	49,982,245	10,177,030	10,177,030	-
Subtotal Special Revenue Funds:	$ 70,548,003	$ 127,465,725	$ 130,847,689	$ 67,166,039	$ 67,166,039	$ -
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 5,894,382	$ 7,914,041	$ 8,559,511	$ 5,248,912	$ 5,248,912	$ -
Arapahoe County Recreation District Fund	1,634,523	1,157,806	1,270,004	1,522,325	1,522,325	-
Capital Expenditure Fund	15,840,937	9,038,329	10,096,180	14,783,086	14,783,086	-
Infrastructure Fund	18,019,474	4,000,000	4,000,000	18,019,474	18,019,474	-
Subtotal Capital Project Funds:	$ 41,389,316	$ 22,110,176	$ 23,925,695	$ 39,573,797	$ 39,573,797	$ -
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 1,691,590	$ 6,235,000	$ 6,271,125	$ 1,655,465	$ 1,655,465	$ -
Lease Purchase Agreements Fund	69,068	2,013,678	2,013,678	69,068	69,068	-
Subtotal Debt Service Funds:	$ 1,760,658	$ 8,248,678	$ 8,284,803	$ 1,724,533	$ 1,724,533	$ -
Internal Service Funds:						
Central Services Fund	$ 18,183,674	$ 4,750,379	$ 5,384,500	$ 17,549,553	$ 17,549,553	$ -
Employee Flex Benefit Fund	121,676	1,020,000	1,020,000	121,676	121,676	-
Self Insurance Fund	1,548,837	1,843,800	1,843,800	1,548,837	1,548,837	-
Self Insurance Liability Fund	2,198,718	312,900	895,850	1,615,768	1,615,768	-
Worker's Compensation Fund	2,272,442	1,416,403	1,416,403	2,272,442	2,272,442	-
Subtotal Internal Service Funds:	$ 24,325,347	$ 9,343,482	$ 10,560,553	$ 23,108,276	$ 23,108,276	$ -
Total All Funds	**$ 162,561,434**	**$ 321,923,603**	**$ 331,909,935**	**$ 152,575,102**	**$ 132,787,661**	**$ 19,787,441**

Fund Appropriation Matrix by Elected Office/Department

The table below depicts the 2012 adopted budget by fund/fund type for each County elected office and department. The funds that are displayed in the table do not reflect every County fund due to the amount of space available and readability of the table for this document. While many funds have not been displayed individually, they are present in the table below under their respective fund type. Funds and their fund types are detailed throughout this section including the preceding Funds Availability Projection table and on the following individual fund summaries and descriptions. As the table below shows, nearly 48% of the County's total appropriations are located within the General Fund while another $130.8 million or 39% is appropriated within Special Revenue Funds such as the Social Services Fund or Road & Bridge Fund. The remaining 13% of appropriations are located across Capital Expenditure Funds, Debt Service Funds or Internal Service Funds.

Elected Office/Department Fund Appropriations Matrix

		Special Revenue Funds				Capital Expenditure Funds				
Elected Office/Department	General Fund	Social Services Fund	Road & Bridge Fund	Open Space Sales Tax Fund	Other Special Revenue Funds	Capital Expenditure Fund	Other Capital Exp. Funds	Debt Service Funds	Internal Service Funds	Total 2012 Appropriation
Administrative Services	$ 17,751,877	$ -	$ -	$ -	$ 8,463,748	$ 4,068,029	$ 8,559,511	$ 8,284,803	$ 1,360,000	**$ 48,487,968**
Aid to Agencies	1,604,000	-	-	-	-	-	-	-	-	**1,604,000**
Assessor's Office	5,261,087	-	-	-	-	-	-	-	19,700	**5,280,787**
Board of County Commissioners	955,299	-	-	-	-	-	-	-	-	**955,299**
BOCC Administration	578,884	-	-	-	-	-	-	-	-	**578,884**
Clerk / Recorder's Office	9,911,118	-	-	-	132,099	-	-	-	1,000,000	**11,043,217**
Communication Services	1,271,618	-	-	90,494	-	-	-	-	-	**1,362,112**
Community Resources	3,134,044	-	-	-	28,225,954	-	-	-	-	**31,359,998**
Coroner's Office	1,560,613	-	-	-	-	-	-	-	31,000	**1,591,613**
County Attorney	2,600,687	-	-	-	-	-	-	-	2,312,253	**4,912,940**
District Attorney	12,100,531	-	-	-	-	-	-	-	-	**12,100,531**
Facilities & Fleet Management	9,376,720	-	-	-	1,992,087	5,161,500	-	-	-	**16,530,307**
Finance Department	2,990,911	-	-	41,380	-	-	-	-	-	**3,032,291**
Human Resources	1,593,408	-	-	-	-	-	-	-	2,863,800	**4,457,208**
Human Services	-	49,982,245	-	-	-	-	-	-	-	**49,982,245**
Information Technology	12,103,467	-	-	-	-	518,200	-	-	471,200	**13,092,867**
Office of Strategic Management	260,481	-	-	-	-	-	-	-	-	**260,481**
Open Spaces & Int'l Relations	63,734	-	-	17,714,099	327,425	-	1,270,004	-	-	**19,375,262**
Public Works & Development	6,470,108	-	15,579,193	-	-	-	4,000,000	-	955,800	**27,005,101**
Sheriff's Office	62,393,538	-	-	-	8,298,965	348,451	-	-	1,546,800	**72,587,754**
Treasurer's Office	1,989,507	-	-	-	-	-	-	-	-	**1,989,507**
Tri-County Health	4,319,563	-	-	-	-	-	-	-	-	**4,319,563**
TOTAL	**$ 158,291,195**	**$ 49,982,245**	**$ 15,579,193**	**$ 17,845,973**	**$ 47,440,278**	**$ 10,096,180**	**$ 13,829,515**	**$ 8,284,803**	**$ 10,560,553**	**$ 331,909,935**

General Fund

General Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	97,217,136	97,464,098	102,080,103	99,187,283	**102,088,457**
Licenses & Permits	4,643,098	4,140,448	4,749,460	4,267,108	**4,115,610**
Intergovernmental	24,034,660	23,686,234	23,459,480	23,337,297	**23,228,898**
Fees & Charges	15,989,935	16,817,309	15,091,606	16,487,209	**15,427,390**
Fines & Penalties	610,147	597,036	577,920	601,473	**637,420**
Investment Earnings	4,371,000	2,523,963	4,903,000	2,928,237	**3,203,000**
Internal Charges	2,813,053	2,580,269	2,647,078	3,465,378	**4,455,282**
Transfers	2,816,000	2,831,189	12,556,164	12,556,164	**1,000,000**
Other	1,622,479	3,097,492	682,666	2,192,267	**599,485**
Total Revenues	**154,117,509**	**153,738,039**	**166,747,477**	**165,022,416**	**154,755,542**
Expenditures					
Salaries and Wages	72,827,053	72,973,187	73,474,700	71,643,548	**74,375,718**
Employee Benefits	19,044,259	19,533,472	20,450,581	19,431,282	**21,481,110**
Supplies	6,545,310	6,928,686	7,323,501	6,825,927	**7,562,031**
Services and Other	38,584,942	38,481,235	41,446,670	37,266,178	**39,062,454**
Community Programs	388,308	2,126	388,308	388,308	**388,308**
Capital Outlay	59,290	62,620	9,650	2,350	**9,650**
Central Services	3,189,897	3,115,713	3,743,050	2,667,158	**3,038,506**
Transfers	22,566,041	10,911,645	35,257,633	35,257,633	**12,373,418**
Total Expenditures	**163,205,100**	**152,008,684**	**182,094,093**	**173,482,384**	**158,291,195**
Annual Net Fund Balance Addition/(Use):	**(9,087,591)**	**1,729,355**	**(15,346,616)**	**(8,459,968)**	**(3,535,653)**
Cumulative Balance:					
Beginning Fund Balance	**40,356,313**	**31,268,722**	**32,998,077**	**32,998,077**	**24,538,110**
Change in Fund Balance	(9,087,591)	1,729,355	(15,346,616)	(8,459,968)	**(3,535,653)**
Ending Fund Balance	**31,268,722**	**32,998,077**	**17,651,461**	**24,538,110**	**21,002,457**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	2,080,110	1,491,349	3,535,653	4,750,669	**1,215,016**
Unassigned Fund Balance	**29,188,612**	**31,506,728**	**14,115,808**	**19,787,441**	**19,787,441**

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

General Fund

General Fund

Fund Description

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

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2012 is $95.99 million, which represents 62.0% of all General Fund revenue. This is a 0.4% increase over the 2011 budget of $95.6 million. The growth in property tax has slowed during the current recession as home prices and construction have dropped considerably. It is anticipated that the slower growth in property tax will continue for the next several years as the real estate market recovers and due to the lag in the assessment cycle. Other major sources of General Fund revenue for 2012 include intergovernmental revenues from the City of Centennial for law enforcement services, interest on investments, specific ownership tax, tax collection fees, land recording fees, motor vehicle license fees, and building permit fees. Due to the economic downturn, many of the aforementioned revenues have begun to experience negative trends in collections. For example, the dramatic downturn in the real estate and construction sectors have resulted in much lower collections in land recording fees and building permits when compared to a few years ago. The budget for 2012 was adjusted to account for lower growth trends or decreases in these and other similar revenue sources. The 2012 budget for specific ownership tax was adjusted downward to $6.1 million from $6.5 million in 2011 based on the previous years average collections. The recession has impacted motor vehicle sales, and this and other revenues related to motor vehicles have experienced declines. Tax collection fees, which the Treasurer's Office collects on behalf of all of the jurisdictions within the County who have tax revenues, are budgeted at $5.3 million, which is the same as the 2011 budget. Interest on investments has trended lower each of the last several years as the fund balance to invest has declined and interest rates dropped. With the economy and uncertainty in the financial markets, interest rates continue to decline to historical lows and revenues from interest earnings are again budgeted to decline for 2012. Total General Fund revenues are budgeted at $154.8 million. More information on revenue trends is provided in the Budget Message and throughout this section.

Expenditure Trends

The General Fund is the main operating fund of the County. As stated earlier, most of the County FTEs are paid out of this fund and salaries and benefits comprise 60.6% of the total General Fund budget for 2012. The 2012 budget includes a salary adjustment of 1.6% as well as step increases for law enforcement personnel. The baseline budgeting process limits the growth in many budget line items and programs and helps the County balance its General Fund operating budget. The 2012 budget also includes funding for the Sheriff's Office to continue to provide law enforcement service to the City of Centennial. Transfers from the General Fund to other funds are budgeted at $12.4 million for 2012, compared to $35.3 million in 2011, which included transfers to the Capital Expenditure Fund due to the start of several large capital projects. As a result, expenditures are estimated to be $23.8 million lower than the amended budgeted for 2011.

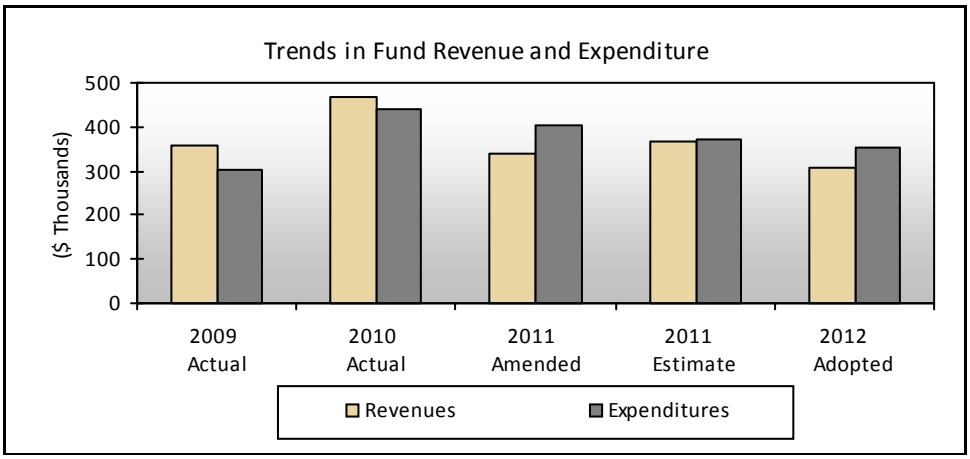
Fund Balance Trends

Fund balance has declined for several years due to transfers for one-time capital expenditures. The forecast for available fund balance depends on projections for property tax collections and the growth in other revenue sources in concert with the growth in expenditure needs. The 2012 adopted budget uses over $3.5 million of fund balance; however, the 2011 estimate is for significantly lower expenditures, resulting in less use of fund balance from 2011. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

Arapahoe County Fair Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Fees & Charges	295,598	394,834	301,000	322,375	**301,000**
Transfers	48,540	61,180	35,000	35,000	**-**
Other	11,843	13,588	4,600	7,612	**4,600**
Total Revenues	**355,980**	**469,602**	**340,600**	**364,987**	**305,600**
Expenditures					
Supplies	44,506	26,119	34,500	29,051	**34,500**
Services and Other	259,390	307,848	371,166	341,887	**318,525**
Transfers	-	107,452	-	-	**-**
Total Expenditures	**303,895**	**441,420**	**405,666**	**370,937**	**353,025**
Annual Net Fund Balance Addition/(Use):	**52,085**	**28,183**	**(65,066)**	**(5,951)**	**(47,425)**
Cumulative Balance:					
Beginning Fund Balance	**55,367**	**107,452**	**135,635**	**135,635**	**129,684**
Change in Fund Balance	52,085	28,183	(65,066)	(5,951)	**(47,425)**
Ending Fund Balance	**107,452**	**135,635**	**70,569**	**129,684**	**82,259**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	107,452	135,635	70,569	129,684	**82,259**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe County Fair Fund

Special Revenue Fund

Fund Description

The Arapahoe County Fairgrounds were completed in 2006, and this fund was created to account for the financial aspects of managing the annual County Fair. It receives revenue and direct costs associated with the County Fair, such as ticket sales, concession sales, and sponsorships.

Revenue Trends

The Fund's annual revenue increased each year between 2006 and 2010. The Fund's revenue estimates for 2011 and 2012 decreased for several reasons. For the 2011 budget and subsequent years, the revenue generated by the rental of fairground facilities was transferred to the Open Spaces Fund to offset the venue's operating expenses for non-County Fair events. Although the rental of fairgrounds facilities continues to generate revenue, it is no longer accounted for in this particular fund. Additionally, prior to 2012 the Fund received an annual transfer of $35,000 General Fund to supplement the Fair's costs. The 2012 budget anticipates that the Fund's revenue and fund balance are sufficient to support the costs of operating the annual County Fair, so this transfer was discontinued for 2012. It is reasonable for this fund's revenue to fluctuate slightly from year to year because external variables, such as the weather, can impact the Fair's attendance and ticket sales.

Expenditure Trends

The greatest expense for the County Fair is entertainment. For 2011, $223,000 of the Fair's $370,937 budget (60.1%) was expended for entertainment purposes. The 2010 County Fair used the same proportion of its total expenditures to provide entertainment. The total entertainment costs for the 2012 Arapahoe County Fair have not yet been determined, but will be similar to the above.

Fund Balance Trends

The fund balance has decreased slightly since 2009, primarily due to the transfer of the facility rental revenue to a different fund. A small portion of the fund balance was spent during 2011 and is anticipated to be used for 2012, as well. Unspent funds are reappropriated for the subsequent year to be used for the County Fair.

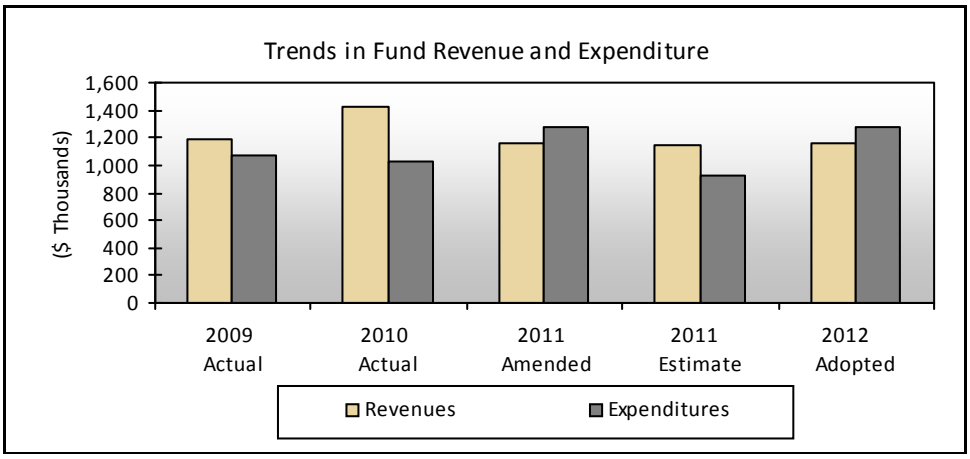
Other Items

The annual Arapahoe County Fair will be held July 25 – 29, 2012.

Arapahoe County Recreation District Fund

Capital Project Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	867,946	860,723	907,816	859,856	**906,306**
Intergovernmental	266,229	292,692	225,000	217,467	**225,000**
Fees & Charges	32,581	54,373	26,500	68,060	**26,500**
Transfers	-	218,722	-	-	**-**
Other	15,060	1,659	-	-	**-**
Total Revenues	**1,181,816**	**1,428,169**	**1,159,316**	**1,145,383**	**1,157,806**
Expenditures					
Salaries and Wages	159,684	146,780	212,453	89,625	**308,636**
Employee Benefits	36,839	34,091	64,328	23,631	**97,869**
Supplies	-	(775)	18,500	-	**18,500**
Services and Other	538,549	497,586	722,381	586,259	**588,236**
Capital Outlay	2,366	-	25,000	-	**25,000**
Central Services	6,593	6,593	6,593	6,118	**5,793**
Transfers	334,455	344,930	225,970	225,970	**225,970**
Total Expenditures	**1,078,486**	**1,029,204**	**1,275,225**	**931,603**	**1,270,004**
Annual Net Fund Balance Addition/(Use):	**103,331**	**398,965**	**(115,909)**	**213,780**	**(112,198)**
Cumulative Balance:					
Beginning Fund Balance	**918,448**	**1,021,779**	**1,420,743**	**1,420,743**	**1,634,523**
Change in Fund Balance	103,331	398,965	(115,909)	213,780	**(112,198)**
Ending Fund Balance	**1,021,779**	**1,420,743**	**1,304,834**	**1,634,523**	**1,522,325**
Fund Balance:					
Restricted	33,613	33,885	34,779	34,779	**34,734**
Committed	-	-	-	-	**-**
Assigned	988,166	1,386,858	1,270,055	1,599,744	**1,487,591**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe County Recreation District Fund

Capital Project Fund

Fund Description

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

Revenue Trends

Revenue sources for ACRD include property tax, specific ownership tax, intergovernmental agreements and park user fees. The ACRD mill levy for 2011, with collection in 2012, is set at 0.919 mills, which provides for $851,306 in property tax revenue for the district. The total 2012 revenue for this fund is almost $1.16 million, with property tax comprising 73.5% of the total revenue. Specific ownership tax is collected through the motor vehicle registrations that fluctuate as the registrations increase or decline. This revenue makes up approximately 5% of the total revenue for this fund and is budgeted at $55,000 for 2012. The intergovernmental revenue has remained fairly consistent through the years, as the ACRD collects the equivalent of 2.000 mills from the Parker Jordan Metro District and 1.000 mill from the Dove Valley Metro District. The intergovernmental revenue accounts for approximately 20% of the total revenue collected. Park and facility user fees make-up about 2% of the revenue and have been steadily increasing.

Expenditure Trends

The main expenditures for this fund include the day-to-day operating and maintenance costs for the various parks and trails within the Recreation District, as well as a debt service obligation. The 2012 adopted budget appropriation is a 0.4% decrease from the 2011 Amended Budget. The Recreation District carries a debt service obligation in the form of lease purchase agreement for additional land purchased adjacent to the Arapahoe County Community Park for possible future expansion. This debt service will continue through 2027. Approximately 17.8% of the total expenditures for this fund are spent on funding this debt service obligation.

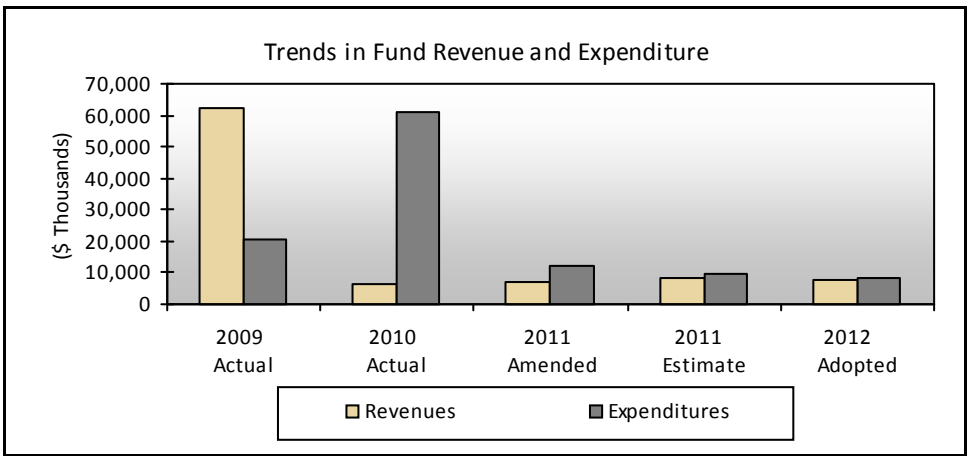
Fund Balance Trends

The fund balance is forecasted to remain relatively sound, because costs have stabilized as the 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 2012 adopted budget reflects an estimated use of funds of $112,198 resulting in a slight decrease in fund balance.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	5,604,716	6,326,542	7,019,805	6,648,850	**7,893,041**
Intergovernmental	327,882	156,212	-	1,158,381	**-**
Investment Earnings	35,958	94,522	70,000	497,612	**21,000**
Other	56,309,790	-	-	-	**-**
Total Revenues	**62,278,346**	**6,577,276**	**7,089,805**	**8,304,843**	**7,914,041**
Expenditures					
Supplies	29	-	-	-	**-**
Services and Other	6,026,378	8,576,683	8,378,933	9,537,039	**8,559,511**
Capital Outlay	14,583,090	52,335,942	3,933,296	-	**-**
Total Expenditures	**20,609,497**	**60,912,625**	**12,312,229**	**9,537,039**	**8,559,511**
Annual Net Fund Balance Addition/(Use):	**41,668,849**	**(54,335,349)**	**(5,222,424)**	**(1,232,197)**	**(645,470)**
Cumulative Balance:					
Beginning Fund Balance	**19,793,079**	**61,461,928**	**7,126,579**	**7,126,579**	**5,894,382**
Change in Fund Balance	41,668,849	(54,335,349)	(5,222,424)	(1,232,197)	**(645,470)**
Ending Fund Balance	**61,461,928**	**7,126,579**	**1,904,155**	**5,894,382**	**5,248,912**
Fund Balance:					
Restricted	1,200,000	1,200,000	1,200,000	1,200,000	**1,200,000**
Committed	-	-	-	-	**-**
Assigned	60,261,928	5,926,579	704,155	4,694,382	**4,048,912**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Fund Description

The Arapahoe County Water and Wastewater Public Improvement District (District) was formed in 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 up to $165,000,000 in general obligation bonds to be repaid by an annual mill levy. The District is authorized to use the bonds to finance constructions of facilities that will be managed by the District, and to provide water, wastewater, and storm water service. Currently there is a total of $162,264,975 in debt has been issued by the District.

Revenue Trends

The majority of revenue collected for this fund is set by the property tax mill levy which can fluctuate year to year. The District sets the mill levy each year at a level necessary to produce the revenue required to ensure payment of the current bond obligations. The mill levy for 2011 was set at 22.400 mills and will provide approximately $7.4 million in revenue to be collected in 2012. Another revenue source for this fund is from the Specific Ownership Tax which is levied on motor vehicle registrations within the County. This revenue is estimated to be $474,000 for 2012. The other revenue source is interest earnings received on investments, which fluctuates each year based on the fund balance.

Expenditure Trends

In 2002, a general obligation bond of $63.9 million was issued for the construction of various water, sewer, and storm water facilities and for the refinancing of the District's debt. The District had a loan agreement with the Colorado Water Resource and Power Development Authority, in 2005, 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. A general obligation bond of $56.1 million was issued from Build America Bonds to purchase water rights for the District in 2009. The purpose of this bond issue was to the purchase of water rights and water capacity in a pipeline for anticipated future water needs to support the District. The 2012 budget includes approximately $9.6 million for expenses relating to debt service payments. There are some portions of the 2009 issued bond that will be paid using revenues and capitalized interest.

Fund Balance Trends

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

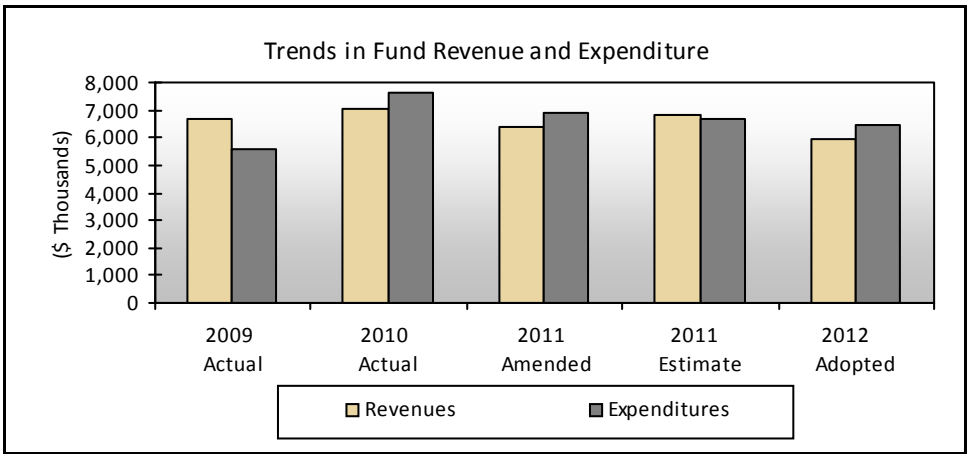
Other Information

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

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	5,569,224	5,655,546	5,647,900	5,456,902	**5,175,852**
Licenses & Permits	(229)	(813)	-	(263)	**-**
Intergovernmental	76,401	39,198	71,600	37,105	**71,600**
Fees & Charges	223,425	228,630	125,195	237,989	**125,195**
Fines & Penalties	831,674	1,153,439	571,500	1,105,515	**571,500**
Transfers	2,230	2,744	-	-	**-**
Other	-	63	-	-	**-**
Total Revenues	**6,702,725**	**7,078,807**	**6,416,195**	**6,837,248**	**5,944,147**
Expenditures					
Salaries and Wages	3,569,434	3,822,627	3,863,700	3,871,534	**3,911,366**
Employee Benefits	921,903	1,015,749	1,071,340	1,003,317	**1,101,246**
Supplies	216,240	243,868	309,520	295,010	**294,142**
Services and Other	318,560	364,105	412,449	375,346	**547,685**
Central Services	533,738	519,370	606,848	499,049	**587,207**
Transfers	2,599	1,651,831	638,322	638,322	**3,950**
Total Expenditures	**5,562,474**	**7,617,551**	**6,902,179**	**6,682,577**	**6,445,596**
Annual Net Fund Balance Addition/(Use):	**1,140,251**	**(538,744)**	**(485,984)**	**154,671**	**(501,449)**
Cumulative Balance:					
Beginning Fund Balance	**7,548,031**	**8,688,282**	**8,149,538**	**8,149,538**	**8,304,209**
Change in Fund Balance	1,140,251	(538,744)	(485,984)	154,671	**(501,449)**
Ending Fund Balance	**8,688,282**	**8,149,538**	**7,663,554**	**8,304,209**	**7,802,760**
Fund Balance:					
Restricted	184,767	196,851	187,383	187,383	**178,324**
Committed	841,704	896,763	853,634	853,634	**895,942**
Assigned	7,661,811	7,055,924	6,622,537	7,263,192	**6,728,494**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Fund Description

The Arapahoe Law Enforcement Authority (ALEA) is a special district that provides for law enforcement 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 Authority's main source of revenue is property taxes. The mill levy is set at 4.982 mills which will yield approximately $5.2 million in 2012. In the past, this fund has generally been considered to have a fairly stable revenue stream, but reduced property values have resulted in a decline for 2012. Other revenues include specific ownership taxes imposed on motor vehicle registrations; fines and penalties collected for traffic violations or offenses; charges for services such as extra duty or contract services; and intergovernmental revenue for law enforcement related grants. The Sheriff's Office does provide contract law enforcement services to some of the smaller towns in Arapahoe County with revenues received via intergovernmental agreements in the ALEA Fund, but the largest contract for services is with the City of Centennial and is located entirely within the General Fund. The 2012 adopted revenue budget reflects an $893,101 decrease in revenues from the 2011 budget estimate for a total of $5,944,147. This decrease is due in large part to a more conservative revenue budget for Fines and Penalties as well as decreased assessed values in the unincorporated area of the County.

Expenditure Trends

The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 53 full-time patrol officers who provide law enforcement services to unincorporated communities in Arapahoe County. The 2012 budgeted expenditures reflect a decrease from the 2011 budget estimate of $236,981, or 3.55%. There was a slight increase to most categories which was then offset by the decrease in transfers of $634,372 from 2011 to 2012. This was for the substation/storage building project which transferred the money to the Capital Expenditure Fund.

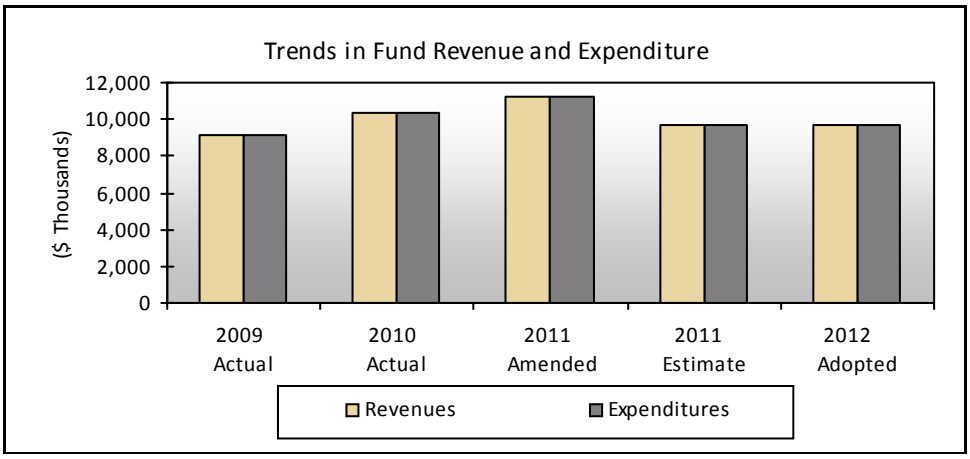
Fund Balance Trends

Yhe 2012 adopted budget projects an estimated decrease of $501,449 in fund balance. In 2010, there was a decrease of $538,744 in fund balance from the previous year. That was due to the approved draw down of fund balance to transfer $1.7 million to the Capital Expenditure Fund for the substation/storage building project. County policy requires the ALEA Fund to maintain a reserve of 1/6th of the current year's adopted budget.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	8,816,727	10,157,751	11,154,353	9,477,554	**9,575,494**
Fees & Charges	279,220	92,413	25,000	44,896	**55,000**
Internal Charges	50,070	48,890	65,000	6,963	**72,216**
Transfers	1,763	2,406	-	-	**-**
Other	43,917	11,876	26,000	131,189	**26,000**
Total Revenues	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Expenditures					
Salaries and Wages	4,069,618	4,635,859	3,796,200	3,447,353	**3,934,929**
Employee Benefits	867,193	972,595	1,123,557	868,671	**1,285,069**
Supplies	243,159	216,704	257,150	338,858	**259,675**
Services and Other	3,408,030	3,816,660	5,378,439	4,647,599	**3,251,186**
Community Programs	377,158	459,981	478,750	300,654	**264,250**
Central Services	226,538	211,536	233,941	57,468	**730,276**
Transfers	-	-	2,316	-	**3,325**
Total Expenditures	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	-	-	-	-	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe/Douglas Works! Fund

Special Revenue Fund

Fund Description

This fund is used by the Arapahoe/Douglas Works! Division of the Community Resources Department. The revenue in this fund originates as federal funds, and the State acts as a pass-through agency. The federal funds sources include the Workforce Investment Act (WIA), Temporary Assistance to Needy Families program, the Wagner Peyser Act and the Employment First Act. 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 assessments, workshops, tuition reimbursement for training, bus passes, career counseling and job placement. Arapahoe/Douglas Works! also partners with community based organizations, educational institutions and the business community to act as a bridge between job seekers and employers. Arapahoe/Douglas Works! provides services to both Arapahoe and Douglas Counties.

Revenue Trends

Revenue in this fund increased by $68,000 in the 2012 adopted budget over the 2011 estimate. The revenue in this fund comes from the Federal government for the purpose of assisting those who are seeking jobs or training for jobs. The budgets for the three previous years, 2009-2011, included additional Federal money, specifically American Recovery and Reinvestment Act (ARRA) funding. Approximately $10 million in ARRA revenue (also known as stimulus funding) was allocated over the 3-year period of 2009-2011, including $900,000 in the 2012 budget. The additional allotments through the Workforce Investment Act and Employment First Act were specifically allocated for more job programs due to the state of the economy and the high unemployment rate. Since it appears that the economy is slowly beginning to recover, this funding is expected to decline back to a level comparable to 2008 and previous years. However, since this is federal money, it is dependent on the allocation of the federal government's budget, and is affected by both cutbacks and additional distributions.

Expenditure Trends

Expenditures are reimbursed from the State, which serves as a pass-through agency for the federal government. Approximately 55% of the total budget is for salaries, benefits and other support costs for programs. The remaining 45% goes for direct services to clients. The 2012 budget is an increase of 0.7% over the 2011 estimate, but a 13.7% decrease from the amended 2011 budget. The allotment of $10 million in ARRA funding (stimulus money) was allocated over the last 3-years, including an additional $900,000 in the 2012 budget. ARRA expenditures were used for job programs to help mitigate the high unemployment rate and the slow economy. Expenditures for services to clients include skills assessment, basic and occupational skills development, training, workshops, career counseling, and job placement.

Fund Balance Trends

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

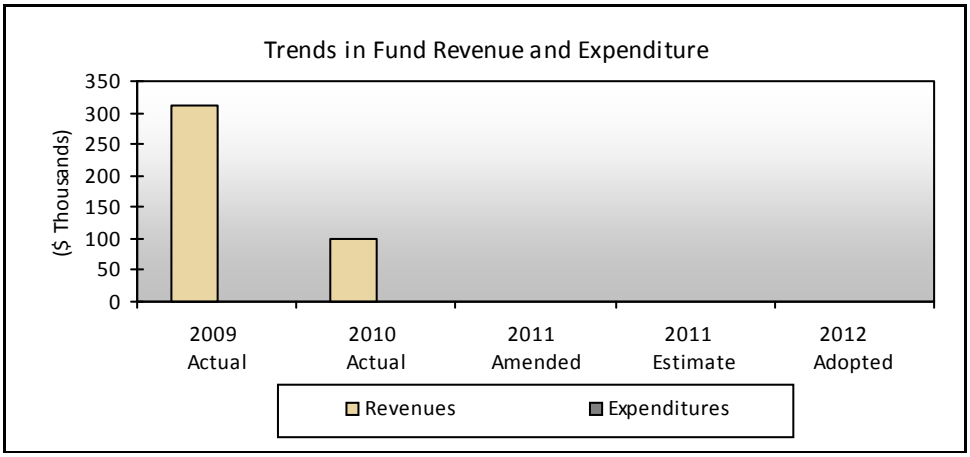
Other Information

The federal funds are allocated on the federal fiscal year of October to September. Since the County is on a calendar fiscal year (January to December), the 2012 budget reflects only a partial year of funding. Any additional funds allocated are brought to public hearing to increase the budget via supplemental appropriation.

Board Designated Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Transfers	310,000	98,887	-	-	-
Total Revenues	**310,000**	**98,887**	**-**	**-**	**-**
Annual Net Fund Balance Addition/(Use):	**310,000**	**98,887**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**16,512,393**	**16,822,393**	**16,921,280**	**16,921,280**	**16,921,280**
Change in Fund Balance	310,000	98,887	-	-	-
Ending Fund Balance	**16,822,393**	**16,921,280**	**16,921,280**	**16,921,280**	**16,921,280**
Fund Balance:					
Restricted	5,667,368	5,667,368	5,984,367	5,421,163	**4,921,008**
Committed	11,155,025	11,253,912	10,936,913	11,500,117	**12,000,272**
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Board Designated Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The revenues in this fund are specifically derived from transfers from the General Fund. As part of the 2002 budget, a $15.1 million reserve was transferred from the General Fund to establish this Designated Reserve Fund. An additional $2.4 million was transferred in 2005 as a contingency for unbudgeted expenditures, and $1,312,657 was transferred back to the General Fund and spent in 2007. A General Fund transfer of $98,887 was budgeted for 2010 in order to maintain the 11% fund reserve, but no transfer was budgeted in 2011 or 2012 as the 11% reserve was already maintained with flat and/or declining General Fund operating budgets.

Expenditure Trends

This is a committed fund. Due to the availability of amounts in the General Fund, it has not been necessary to use the reserves in this fund. This fund maintains the 11% reserve, which was a policy set by the Board of County Commissioners. For 2012, no expenditures are budgeted as this fund provides funds for emergencies and unforeseen expenditures only.

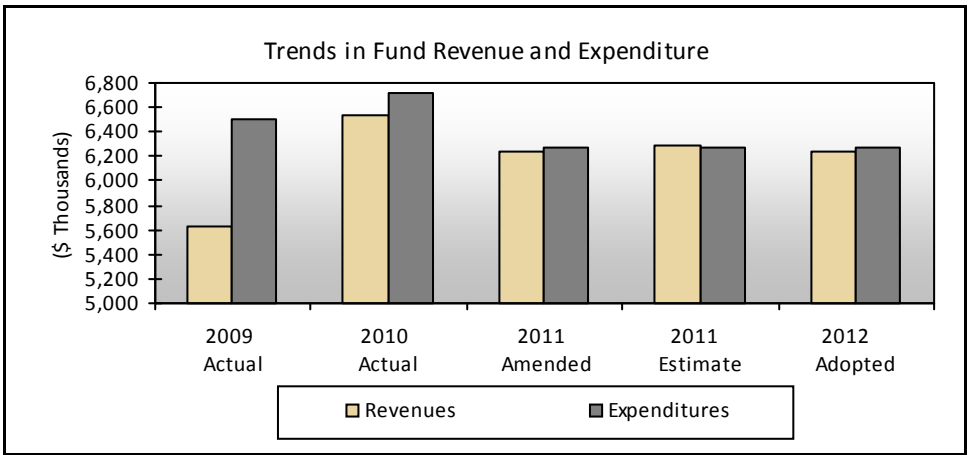
Fund Balance Trends

The ending fund balance is intended to be a reserve amount set aside to meet unanticipated expenses or revenue shortfalls at the discretion of the Board of County Commissioners. Colorado's TABOR amendment has a mandatory requirement for the establishment of a commitment 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 $4.9 million of the $16.7 million fund balance. The use of the TABOR required portion of the Board Designated Fund balance is limited by the provisions within the TABOR amendment. A current issue for the Board Designated Fund includes the change in financial reporting for the County due to the provisions of Governmental Accounting Standards Board (GASB) pronouncement 54. This particular accounting standard clarifies the standards for special revenue funds and it is anticipated that during 2012 this fund will be combined with the General Fund for budget purposes as it has been in the County's comprehensive annual financial report.

Building Finance Corporation Fund

Debt Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Investment Earnings	123,543	110,826	35,000	65,903	**25,000**
Internal Charges	1,595,034	1,595,759	1,600,000	1,617,384	**1,600,000**
Transfers	3,908,925	4,826,900	4,610,000	4,610,000	**4,610,000**
Total Revenues	**5,627,502**	**6,533,485**	**6,245,000**	**6,293,287**	**6,235,000**
Expenditures					
Services and Other	6,497,140	6,497,045	6,269,025	6,267,639	**6,271,125**
Transfers	-	218,700	-	-	**-**
Total Expenditures	**6,497,140**	**6,715,745**	**6,269,025**	**6,267,639**	**6,271,125**
Annual Net Fund Balance Addition/(Use):	**(869,638)**	**(182,260)**	**(24,025)**	**25,648**	**(36,125)**
Cumulative Balance:					
Beginning Fund Balance	**2,717,840**	**1,848,202**	**1,665,942**	**1,665,942**	**1,691,590**
Change in Fund Balance	(869,638)	(182,260)	(24,025)	25,648	**(36,125)**
Ending Fund Balance	**1,848,202**	**1,665,942**	**1,641,917**	**1,691,590**	**1,655,465**
Fund Balance:					
Restricted	1,848,202	1,665,942	1,641,917	1,691,590	**1,655,465**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Building Finance Corporation Fund

Debt Service Fund

Fund Description

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

Revenue Trends

The largest revenue for this fund is from a General Fund transfer for the lease purchase payments for County facilities and has remained fairly constant in the past few years. In the 2012 budget, $4.61 million is budgeted as a transfer from the General Fund. In an effort to reduce the existing debt obligations of the Arapahoe County Public Airport Authority, the ACBFC purchased airport runways and, in turn, the land is then leased back to the Airport Authority at a rate equal to the lease payment of the COPs, which is secured by the Arapahoe County Judicial Complex. The annual revenue received for this lease is approximately $1.6 million, with repayment of the COPs ending in 2016. Other revenue consists of investment earnings which have been declining over the past few years as the fund balance has decreased considerably.

Expenditure Trends

The 2012 budget provides for the scheduled principal and interest payments for the current obligations on the following facilities: the CentrePoint Plaza Building, the Sheriff/Coroner Administration Building and the Judicial Complex. There is approximately $6.3 million budgeted in 2012 for the debt service payments of this Corporation. The principal and interest payments for the CentrePoint Plaza and the Sheriff/Coroner Building are funded through transfers from the Arapahoe County General Fund. The expenditure trends have been relatively constant as no new COPs have been issued.

Fund Balance Trends

This fund has maintained a steady fund balance of $1.6 million since 2010. Prior to that, there was a drawdown of capitalized interest from one COP issue and as other debt service issues were being paid off and debt reserves were no longer needed. The remaining fund balance is primarily for COP debt service reserve requirements for the County Judicial Complex.

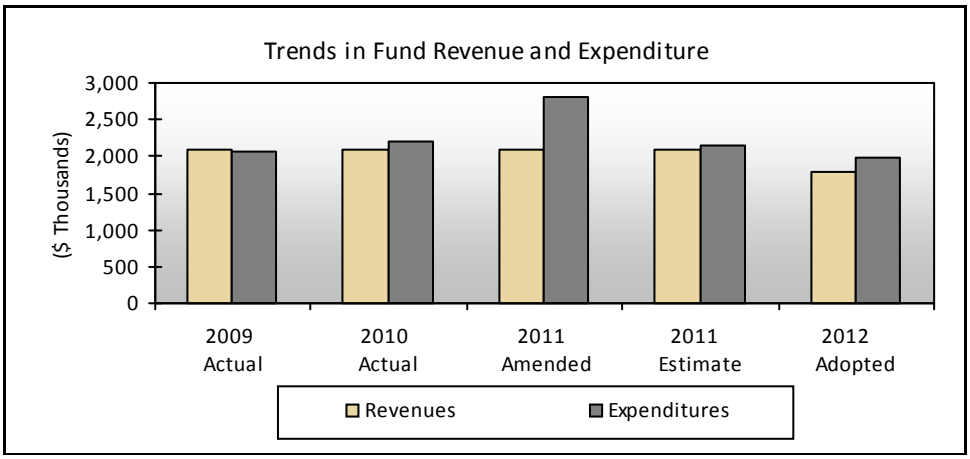
Other Information

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

Building Maintenance Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Transfers	2,100,000	2,100,000	2,100,000	2,100,000	**1,800,000**
Total Revenues	**2,100,000**	**2,100,000**	**2,100,000**	**2,100,000**	**1,800,000**
Expenditures					
Supplies	335,526	299,330	319,350	308,968	**282,000**
Services and Other	1,283,441	1,619,543	2,130,767	1,303,494	**1,710,087**
Capital Outlay	-	-	-	167,057	**-**
Transfers	456,831	284,037	356,834	356,834	**-**
Total Expenditures	**2,075,798**	**2,202,910**	**2,806,951**	**2,136,354**	**1,992,087**
Annual Net Fund Balance Addition/(Use):	**24,202**	**(102,910)**	**(706,951)**	**(36,354)**	**(192,087)**
Cumulative Balance:					
Beginning Fund Balance	**1,404,489**	**1,428,691**	**1,325,781**	**1,325,781**	**1,289,427**
Change in Fund Balance	24,202	(102,910)	(706,951)	(36,354)	**(192,087)**
Ending Fund Balance	**1,428,691**	**1,325,781**	**618,830**	**1,289,427**	**1,097,340**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	1,428,691	1,325,781	618,830	1,289,427	**1,097,340**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Building Maintenance Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

Revenue trends for this fund have been constant, as this fund has been funded by yearly transfers from the General Fund in the amount of $2.1 million. For the 2012 budget, the transfer from the General Fund was reduced to $1.8 million. The $300,000 transfer was no longer needed as a result of the payoff of the 2005 lease purchase agreement for the Chevron Energy Performance contract, which was for energy efficient upgrades.

Expenditure Trends

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. Annual projects are submitted during the annual budget process in the form of a budget package and are ultimately approved during the budget process. This practice enables better management and monitoring of building maintenance expenditures. Funding for non-personnel related routine maintenance activities are also budgeted in the Building Maintenance Fund and are broken out by maintenance facility location. The routine maintenance budget for 2012 is slightly over $1.3 million, which includes all County facility locations. The 2012 project budget is about $660,000 and includes such projects as the replacement of carpeting at Centrepoint, updating the automation system at the Detention Facility, painting projects at several facilities, resource conservation projects and various other repair/maintenance projects at County facilities.

Fund Balance Trends

The fund balance has experienced a steady decline over the past few years, as various facilities throughout the County are being efficiently maintained and projects are being completed in a timely manner. If projects are ongoing at the end of the budget cycle, the remaining project balance is reappropriated into the subsequent year. Otherwise, projects are closed out and unspent balances remain in the fund balance as part of the facility maintenance reserve. The intention is to keep a fund reserve available in the case of an unforeseen or catastrophic event affecting the County. The 2012 adopted budget reflects an estimated use of $192,000 in fund balance.

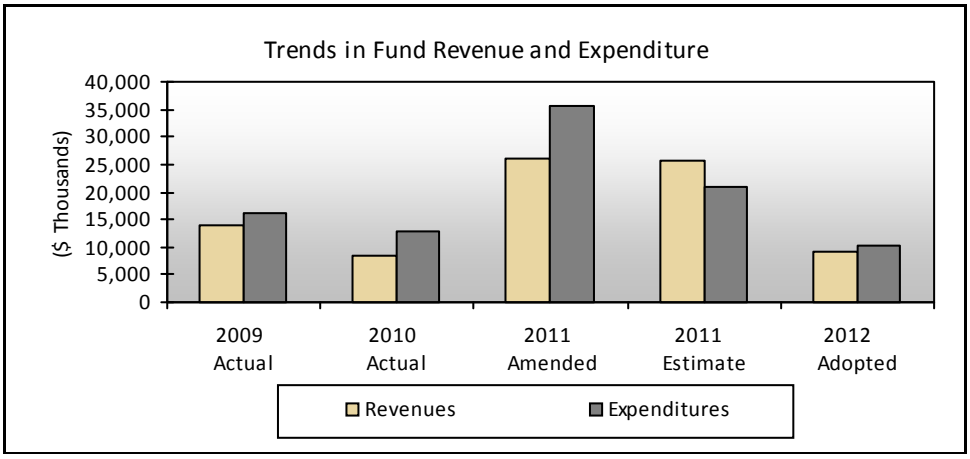
Other Information

A complete list of Building Maintenance Fund projects for the 2012 budget is presented in the Capital Improvement Program section.

Capital Expenditure Fund

Capital Project Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	4,853,614	4,764,897	4,859,460	4,707,119	**4,835,253**
Investment Earnings	-	44,257	-	2,156	**-**
Transfers	8,935,179	3,665,532	21,028,646	21,028,646	**4,203,076**
Other	34,947	8,078	-	769	**-**
Total Revenues	**13,823,739**	**8,482,764**	**25,888,106**	**25,738,690**	**9,038,329**
Expenditures					
Supplies	-	7,015	-	159	**-**
Services and Other	541,320	210,211	238,154	272,904	**68,029**
Capital Outlay	11,073,360	10,591,358	33,343,984	18,580,329	**6,028,151**
Transfers	4,700,000	2,100,000	2,000,000	2,000,000	**4,000,000**
Total Expenditures	**16,314,680**	**12,908,584**	**35,582,138**	**20,853,391**	**10,096,180**
Annual Net Fund Balance Addition/(Use):	**(2,490,941)**	**(4,425,820)**	**(9,694,032)**	**4,885,299**	**(1,057,851)**
Cumulative Balance:					
Beginning Fund Balance	**17,872,398**	**15,381,457**	**10,955,638**	**10,955,638**	**15,840,937**
Change in Fund Balance	(2,490,941)	(4,425,820)	(9,694,032)	4,885,299	**(1,057,851)**
Ending Fund Balance	**15,381,457**	**10,955,638**	**1,261,606**	**15,840,937**	**14,783,086**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	15,381,457	10,955,638	1,261,606	15,840,937	**14,783,086**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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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 of or improvements to facilities. Funds 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 the 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 its 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 2012 budget includes funding for capital outlays for facilities, technology, and transportation projects.

Revenue Trends

The Capital Expenditure Fund has steady property tax revenue because the County adjusts the mill levy allocation each year in order to keep the revenue for this fund at about $5.0 million. The mill levy allocation for this fund for the 2012 collection year is set at 0.627 mills. The property tax revenue of $4.5 million and the specific ownership tax revenue of $325,000 comprise this fund's tax revenue. Along with the tax revenue, this fund receives a General Fund transfer for the difference between the tax revenue and anticipated capital outlay for the approved CIP projects. The 2012 transfer is slightly more than $4.2 million. The transfer amount fluctuates annually, as the needs and priorities of the County change from year to year. Thus, there is an irregular revenue trend that exists from year to year for this fund based on projects and funding.

Expenditure Trends

The largest project budget for 2012 is for the Peoria Service Center Project, with a capital outlay of $1.25 million. Also slated for the 2012 budget is the renovation of the Arapahoe Plaza building, parking lot improvements for the Justice Center, remodel on the first floor of the Justice Center for a large courtroom, and various other one-time approved County projects. The total approved CIP project funding is slightly more than $6.0 million for 2012. Another $4.0 million will be transferred to the Infrastructure Fund in order to fund major road, street, and drainage projects. Funds that have been budgeted but are unspent at the end of a prior year are reappropriated or carried forward to the following year. It is anticipated that $13.6 million of the unspent 2011 budget will be reappropriated in 2012, most of which is slated for the lobby expansion and elevator for the Justice Center, the jail expansion program, the new assessment and taxation system project, and the Human Resources Management System. The expenditure trends of the Capital Expenditure Fund are based on and fluctuate with the capital needs and priorities of the County in any given year.

Fund Balance Trends

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

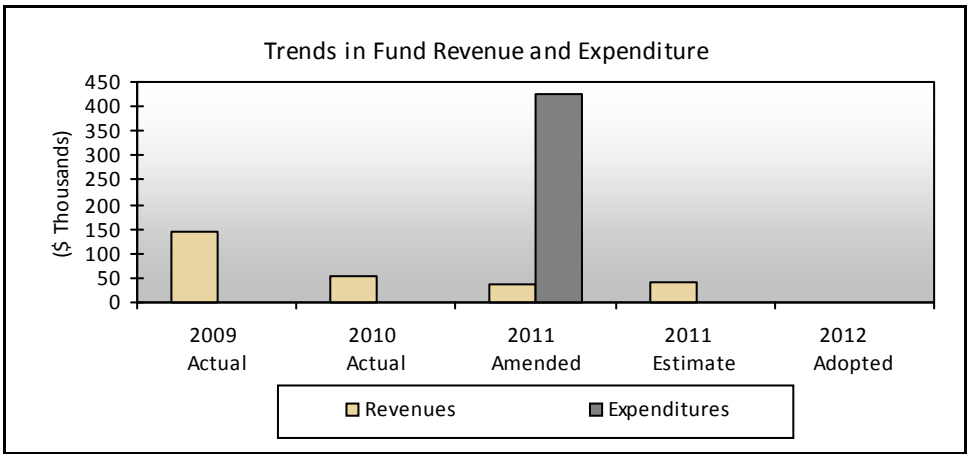
Other Information

A complete listing of CIP projects for the 2012 budget is presented in the Capital Improvement Program section.

Cash In Lieu Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Fees & Charges	144,321	52,680	35,319	40,827	-
Total Revenues	**144,321**	**52,680**	**35,319**	**40,827**	**-**
Expenditures					
Services and Other	-	-	426,264	-	-
Total Expenditures	**-**	**-**	**426,264**	**-**	**-**
Annual Net Fund Balance Addition/(Use):	**144,321**	**52,680**	**(390,945)**	**40,827**	**-**
Cumulative Balance:					
Beginning Fund Balance	**195,534**	**339,855**	**392,535**	**392,535**	**433,362**
Change in Fund Balance	144,321	52,680	(390,945)	40,827	-
Ending Fund Balance	**339,855**	**392,535**	**1,590**	**433,362**	**433,362**
Fund Balance:					
Restricted	339,855	392,535	1,590	433,362	**433,362**
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Cash In Lieu Fund

Special Revenue Fund

Fund Description

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

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

Revenue Trends

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

Expenditure Trends

Expenditures from this fund receive approval by the Cash In Lieu Committee and Board of County Commissioners based on Distribution Application Guidelines, the 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 for public purposes. The unspent balance of the Cash In Lieu Fund is reappropriated in the subsequent year as a part of the annual budget process.

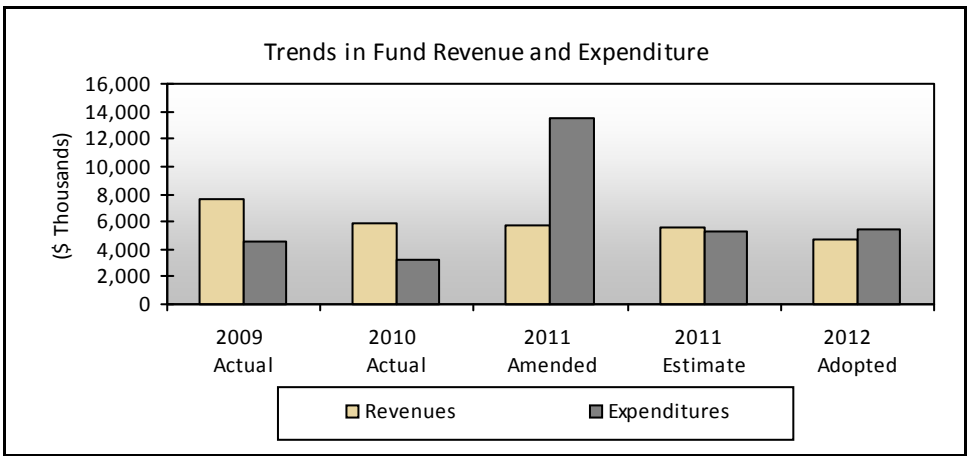
Fund Balance Trends

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

Central Services Fund

Internal Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Internal Charges	5,327,850	5,167,377	5,026,256	4,689,084	**4,459,579**
Transfers	2,059,041	399,555	725,418	725,418	**290,800**
Other	286,459	278,886	-	180,558	**-**
Total Revenues	**7,673,350**	**5,845,818**	**5,751,674**	**5,595,059**	**4,750,379**
Expenditures					
Supplies	1,086,653	1,046,718	1,360,000	1,300,913	**1,360,000**
Services and Other	-	81	-	-	**-**
Capital Outlay	3,431,921	2,228,409	12,124,011	3,939,699	**2,954,300**
Transfers	-	20,315	-	-	**1,070,200**
Total Expenditures	**4,518,574**	**3,295,523**	**13,484,011**	**5,240,612**	**5,384,500**
Annual Net Fund Balance Addition/(Use):	**3,154,777**	**2,550,295**	**(7,732,337)**	**354,447**	**(634,121)**
Cumulative Balance:					
Beginning Fund Balance	**12,124,155**	**15,278,932**	**17,829,227**	**17,829,227**	**18,183,674**
Change in Fund Balance	3,154,777	2,550,295	(7,732,337)	354,447	**(634,121)**
Ending Fund Balance	**15,278,932**	**17,829,227**	**10,096,890**	**18,183,674**	**17,549,553**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	15,278,932	17,829,227	10,096,890	18,183,674	**17,549,553**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Central Services Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The largest source of revenue for this fund is the intergovernmental lease payments, also known as intergovernmental rent that departments pay to this fund on a monthly basis for fixed assets such as vehicles, equipment, etc. The 2012 adopted budget is just under $4.8 million, a decrease of about 15% from the 2011 estimate of $5.6 million as transfers and lease payments are lower for 2012. 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 2011, the County received $180,558 in auction proceeds from the sale of fixed assets, mostly from the sale of fully depreciated or retired assets. These funds are used to offset the replacement costs for similar assets purchased as the intergovernmental rent charges are based on acquisition cost, not replacement cost. Revenue trends have remained relatively stable as the cycle for intergovernmental rents is staggered in concert with the replacement of assets. As older assets are replaced, the newer assets purchased provides for ongoing lease revenue from year to year.

Expenditure Trends

The total amount of fixed asset purchases in the adopted 2012 budget is over $2.9 million. Of this total, $542,000 is slated for computer equipment, another $1.5 million is for vehicles and $900,000 is for equipment. The largest purchases anticipated for 2012 include the replacement of 42 light-duty vehicles such as patrol vehicles and pick-up trucks for nearly $1.5 million, $848,200 for replacement of heavy duty construction equipment for Road and Bridge operations, and $401,000 million for computer hardware replacements. Per the County's reappropriation process, any fixed asset approved in a prior budget year, but not yet purchased is rolled forward into the subsequent budget year. It is estimated that over $6.9 million in unspent fixed asset purchases will be reappropriated from 2011 into the 2012 budget year, including a large amount for previously budgeted but yet to be purchased voting machines. In addition, expenditures for inventoried items such as fuel, uniforms, and materials are budgeted for 2012 at $1,360,000.

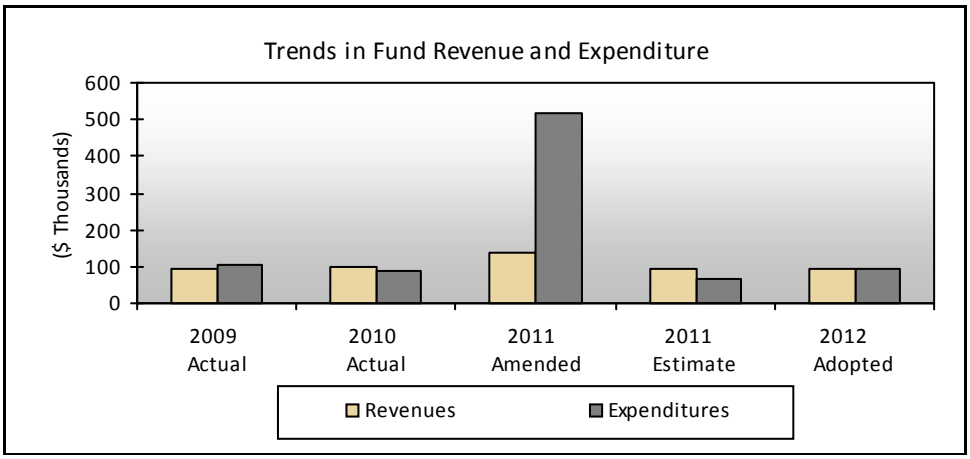
Fund Balance Trends

The recent fund balance trends have fluctuated over the past few years but have been between $15.3 and $18.2 million. The fund balance contains the unspent, unpurchased assets that are carried over into the following budget year until the asset is purchased and an ongoing balance of intergovernmental rents being accumulated for their eventual use to replace fixed assets that reach the end of their useful life and need to be replaced. It is estimated that about $634,121 will be spent from this fund's balance during 2012.

Communications Network Replacement Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	60,900	70,550	53,150	60,050	**59,275**
Transfers	33,103	30,775	32,950	32,950	**32,950**
Other	-	-	52,000	-	**-**
Total Revenues	**94,003**	**101,325**	**138,100**	**93,000**	**92,225**
Expenditures					
Supplies	-	336	-	-	**-**
Services and Other	88,531	50,623	517,073	66,367	**92,225**
Capital Outlay	14,325	39,610	-	-	**-**
Total Expenditures	**102,856**	**90,569**	**517,073**	**66,367**	**92,225**
Annual Net Fund Balance Addition/(Use):	**(8,853)**	**10,756**	**(378,973)**	**26,633**	**-**
Cumulative Balance:					
Beginning Fund Balance	**377,070**	**368,217**	**378,973**	**378,973**	**405,606**
Change in Fund Balance	(8,853)	10,756	(378,973)	26,633	**-**
Ending Fund Balance	**368,217**	**378,973**	**-**	**405,606**	**405,606**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	368,217	378,973	-	405,606	**405,606**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Communications Network Replacement Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

Revenue in this fund has been relatively flat primarily because it is based on the number of radios each agency has each year. This number does not tend to change that much from year to year. Several governmental entities outside the County have joined with Arapahoe County in the interest of telecommunications interoperability. The contributions from these agencies are now the largest source of revenue for the fund, budgeted at $59,275 for fiscal year 2012. The County contribution is transferred from the operational funds that account for the department using the radios. For 2012, the General Fund has the largest County contribution transfer of $27,900, while $2,700 will be transferred from the Road and Bridge Fund, and $2,350 will be transferred from the Law Enforcement Authority Fund. The total amount transferred from these funds in 2012 is $32,950. This amount is the same as in 2011.

Expenditure Trends

As radio network components come up for replacement, funds are made available from the balance of this fund. The fees and transfers collected in this fund can only be applied toward the maintenance costs and replacement costs for each radio. Budgeted expenditures for 2011 were much higher than the final estimate. At the end of each year, the unspent balance of the appropriated expenditures is then reappropriated to the following year's budget. In 2012, the budgeted expenditures equal the revenue budget of $92,225.

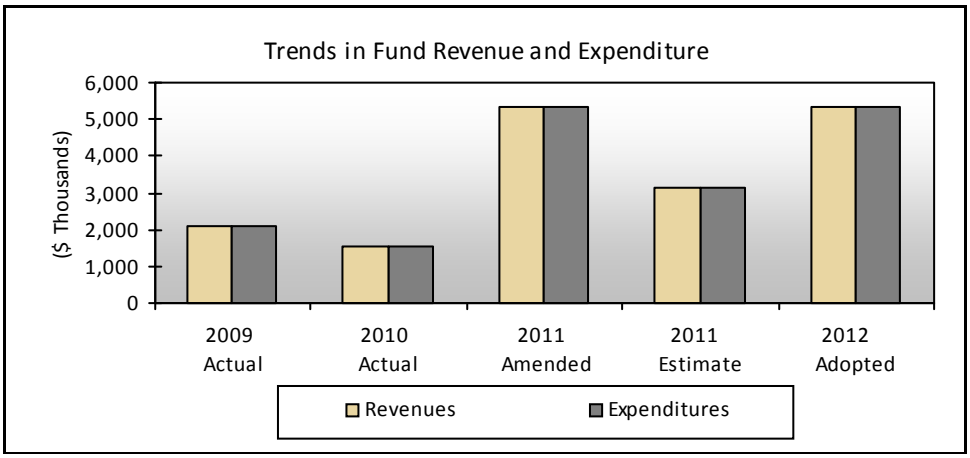
Fund Balance Trends

The unspent balance of this fund is reappropriated in the following budget year for the future replacement of the communication system radios and other components. The estimated ending fund balance for 2011 is $405,606, with revenues of $93,000 off-setting $66,367 in estimated expenditures.

Community Development Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	1,910,124	1,376,912	5,055,186	2,985,779	**5,054,210**
Investment Earnings	-	35	-	-	**-**
Transfers	30,057	30,079	30,000	30,000	**30,000**
Other	173,174	121,415	244,010	117,212	**244,010**
Total Revenues	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Expenditures					
Salaries and Wages	187,270	186,502	175,852	152,112	**156,533**
Employee Benefits	46,461	44,898	44,608	31,185	**40,932**
Supplies	5,504	5,370	4,600	3,347	**4,600**
Services and Other	1,841,371	1,257,183	5,059,876	2,902,569	**5,080,778**
Community Programs	21,146	25,537	24,000	27,875	**24,000**
Central Services	11,604	8,950	20,260	15,902	**21,152**
Transfers	-	-	-	-	**225**
Total Expenditures	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	-	-	-	-	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Community Development Fund

Special Revenue Fund

Fund Description

The Community Development Fund is comprised of two federally funded programs, the Community Development Block Grant (CDBG) and the 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 because 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, providing decent affordable housing, improving community facilities, and services for low- and moderate-income citizens of Arapahoe County. Projects are approved each grant year through an application process. Most projects 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's 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. Funds from the HOME grant must be committed to a project within two years of the grant award year, and expended within five years, as per federal requirements.

Revenue Trends

Except for $30,000, all of the revenue is federal funding. The $30,000 is a transfer from the General Fund for administrative expenses not funded by CDBG, such as oversight of the Arapahoe County Housing Authority (ArCHA) Section 8 voucher program, assignments to serve on housing subcommittees and community mental health committees, and administrative services costs such as answering telephone inquiries regarding eligibility. The $30,000 represents less than 1% of the adopted 2012 budget. Projects are approved by grant year and can be carried forward or span multiple years. The 2010 budget contained unspent grant funds that had been carried forward from prior years for ongoing projects, and unspent 2011 funds will be carried forward to the 2012 budget. The average spent each year is $2.3 million. The funding varies from year to year depending upon which projects are completed. The federal government's decisions will determine future funding amounts.

The County initially assumed that it would receive $3.5 million from the HOME grant for 2011, but revised estimates reduced this amount to $1.2 million. The County anticipates that it will receive the entire $3.5 million HOME grant for 2012, and this revenue is included in the 2012 budget.

Expenditure Trends

The Housing and Community Development Division of Community Resources administers the above named grants. In the 2012 budget, only 3.7% is budgeted for salaries, benefits and related support costs, while the remaining 96.3% is for direct client community program expenditures. As previously mentioned, many projects are multi-year, so related expenditures are carried over into the following year's budget.

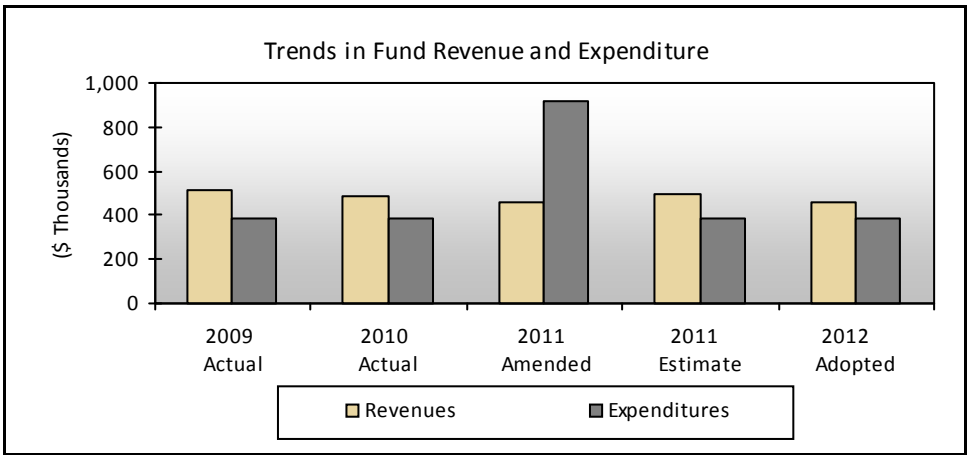
Fund Balance Trends

Expenditures are offset by revenue, for a net of zero, so there is no fund balance in this fund to be carried forward from year to year.

Conservation Trust Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	503,927	478,713	460,000	495,200	**460,000**
Investment Earnings	5,813	7,886	-	-	**-**
Total Revenues	**509,740**	**486,599**	**460,000**	**495,200**	**460,000**
Expenditures					
Capital Outlay	-	-	531,882	-	**-**
Transfers	381,370	381,367	381,367	381,367	**381,366**
Total Expenditures	**381,370**	**381,367**	**913,249**	**381,367**	**381,366**
Annual Net Fund Balance Addition/(Use):	**128,370**	**105,232**	**(453,249)**	**113,833**	**78,634**
Cumulative Balance:					
Beginning Fund Balance	**298,280**	**426,650**	**531,882**	**531,882**	**645,715**
Change in Fund Balance	128,370	105,232	(453,249)	113,833	**78,634**
Ending Fund Balance	**426,650**	**531,882**	**78,633**	**645,715**	**724,349**
Fund Balance:					
Restricted	426,650	531,882	78,633	645,715	**724,349**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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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 any other purpose. For the past several years, most of the revenue has been used for the Arapahoe County Fairgrounds construction project including acquisition of water for the fairgrounds and related debt service. The annual County Fair is held at the fairgrounds.

Revenue Trends

The State of Colorado distributes the proceeds from the State lottery to counties, municipalities and other recreation districts based on population estimates. For 2012, $460,000 is budgeted for revenue, which is the same as the amended 2011 budget. A total of $495,200 was received for 2011, which exceed the budget by 7.7%. Based on past trends, lottery revenue has ranged from a high of $534,942 in 2008 to a low of $478,713 in 2010, averaging $503,000 over the past five years. No change is expected in the foreseeable future, due to a stable population. Since the allocation is dependent on proceeds from the State lottery, as well as population, the County may receive a larger allocation if the population increases or if the State's lottery precedes increase.

Expenditure Trends

In prior years, available funds were used for the continued construction of the Arapahoe County Fairgrounds facility and improvements. The Fairgrounds is located just east of E-470 and Quincy Avenue. Expenditures included relocation of the rodeo arena, improvements to the grounds, the acquisition of water and the construction of a water tower. Approximately $380,000 has been spent for debt service related to the water acquisition and water tower each year since 2006. The debt service expenditure will continue through 2016. Conservation Trust Fund (CTF) money was used to initially purchase the land for the fairgrounds in 1999, and a large portion of CTF money has been spent on the fairgrounds since then. The 2012 budget of $381,366 is for fairgrounds-related debt service for construction and water service. Any additional construction projects would require a supplemental be approved at public hearing from the unappropriated fund balance.

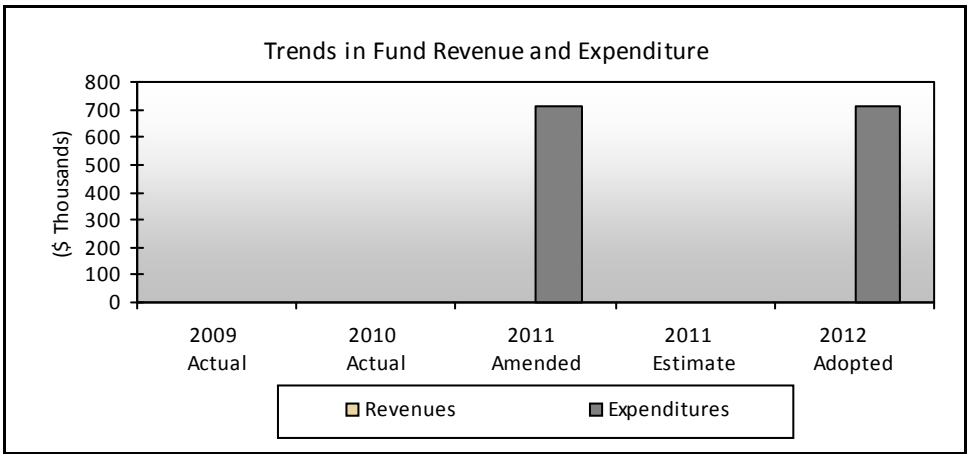
Fund Balance Trends

For many years, the fund balance grew as it was reserved for the future construction of the Arapahoe County Fairgrounds. The fund balance dropped following the expenditure of $3.4 million for the construction of the fairgrounds between 2005 and 2007. Since then, revenues have exceeded expenditures, so the fund balance has grown to approximately $650,000 as of the end of 2011. For 2012, the fund balance is expected to continue to grow with budgeted revenue exceeding budgeted expenditures by approximately $78,000. The excess revenue will most likely be used for future fairgrounds improvements.

Contingent & Emergency Reserve Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
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**	**-**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	713,106	713,106	-	713,106	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

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 are defined in section 29-1-111, Colorado Revised Statutes, as amended. At the time this fund was created, use of the funds could only be authorized 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 current revenue source. The initial appropriation of the fund was 0.187 mills, or $300,000 when this fund was established in 1983. The mill levy was maintained until this fund had accrued a fund balance of about $900,000, at which time the amount was deemed sufficient to cover any unforeseen emergencies, and the mill levy was discontinued.

Expenditure Trends

Due to the nature of this fund, there have been no expenditures since 2002. The entire fund balance is appropriated each year, but reverts to uncommitted fund balance if there are no expenditures 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 2012, there is no expectation that the funds will be needed, and therefore, no expenditures are likely.

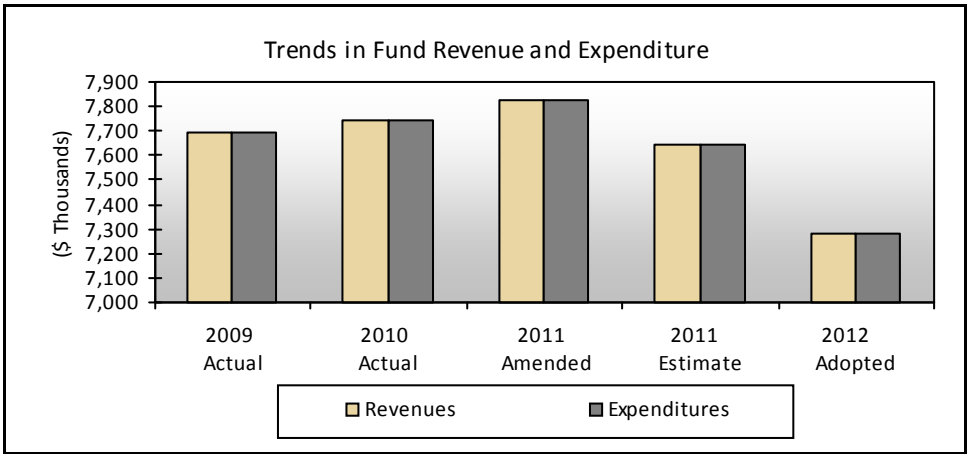
Fund Balance Trends

The entire fund balance is appropriated each year, but reverts to committed fund balance if there are no expenditures. The fund balance has remained the same amount for the last ten years, and is expected to remain the same for 2012.

Developmental Disability Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	7,693,684	7,742,463	7,823,319	7,642,806	**7,277,051**
Intergovernmental	706	439	-	393	**-**
Total Revenues	**7,694,390**	**7,742,902**	**7,823,319**	**7,643,199**	**7,277,051**
Expenditures					
Services and Other	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
Total Expenditures	**7,694,390**	**7,742,902**	**7,827,241**	**7,647,121**	**7,277,051**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**(3,922)**	**(3,922)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**3,922**	**3,922**	**3,922**	**3,922**	**-**
Change in Fund Balance	-	-	(3,922)	(3,922)	**-**
Ending Fund Balance	**3,922**	**3,922**	**-**	**-**	**-**
Fund Balance:					
Restricted	3,922	3,922	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



*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 subsequently contracted with Developmental Pathways Inc., a Colorado state registered Community Centered Board, to provide services to citizens with developmental disabilities. The County Finance Department distributes funds collected by this levy to Developmental Pathways Inc. for the 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 increased slightly each year through 2010. The economic downturn contributed to a decline in assessed property values, causing the mill levy revenue dedicated for this purpose to decrease by 1.3% between 2010 and 2011. The 2012 budget assumes that the revenue will decrease an additional 4.8% in comparison to the estimated collections for 2011. The amount of revenue generated by the 1.00 mill levy is determined by the County's property tax assessments.

Expenditure Trends

The Developmental Disability Fund's expenditures are determined by its annual revenue collection, because the County's intent is to distribute all of the revenue collected during any given fiscal year. Prior to 2010 the Fund's expenditures increased by a small amount every year, after which they declined in correlation with the decrease in the annual mill levy revenue. The 2012 adopted budget anticipates that expenditures will decrease by $370,070, or 4.8%, in comparison to the 2011 estimate.

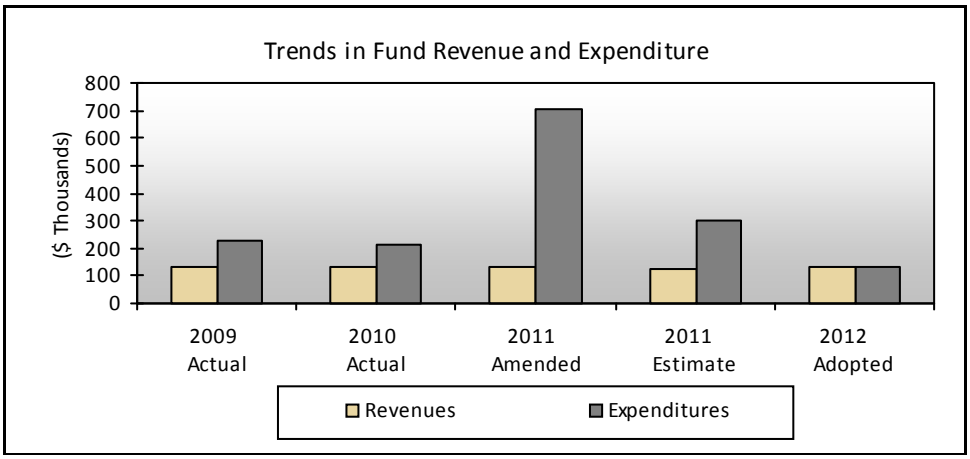
Fund Balance Trends

The fund balance continues to remain very small ($3,900), because revenues are expended during the same fiscal year that they are collected.

Electronic Filing Technology Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	135,280	130,821	132,099	123,523	**132,099**
Total Revenues	**135,280**	**130,821**	**132,099**	**123,523**	**132,099**
Expenditures					
Supplies	-	-	-	10,234	**-**
Services and Other	31,458	52,742	504,700	291,960	**-**
Capital Outlay	194,804	161,115	197,657	-	**132,099**
Total Expenditures	**226,262**	**213,857**	**702,357**	**302,194**	**132,099**
Annual Net Fund Balance Addition/(Use):	**(90,982)**	**(83,036)**	**(570,258)**	**(178,671)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**744,277**	**653,295**	**570,260**	**570,260**	**391,589**
Change in Fund Balance	(90,982)	(83,036)	(570,258)	(178,671)	**-**
Ending Fund Balance	**653,295**	**570,260**	**2**	**391,589**	**391,589**
Fund Balance:					
Restricted	653,295	570,260	2	391,589	**391,589**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Electronic Filing Technology Fund

Special Revenue Fund

Fund Description

This fund was created to receive a $1 surcharge collected by the Clerk & Recorder's Office for each document filing received by the office. Certain filings are exempt from the surcharge, such as the filing of documents related to mortgages for mobile homes or an encumbrance on the title of a motor vehicle. Any document filed on behalf of a county government is also exempt from the surcharge. The revenue may only be used to subsidize the cost of an electronic filing system or to improve a document management system for paper filings. Any unexpended revenue remains in the Fund and may be used in subsequent years.

Revenue Trends

Revenues collected in this fund have declined over the past few years as the lagging economy's effect on the real estate markets reduces the number of documents recorded in the County, in particular those documents related to new construction and new development. The 2012 revenue budget is $132,099, which is the same as in the 2011 amended budget, though the final revenue estimate for 2011 is slightly lower. Revenues are predicted to flatten out or decline, when compared to previous years, as the number of real estate transactions and the associated recorded documents also decline.

Expenditure Trends

Expenditures in this fund are intended to cover the cost of acquiring and maintaining technology for electronically recording documents. Expenditures in 2011 were at $302,194 as the Recording Division invested in ongoing maintenance and upgrading of digital document conversion software, as well as investing in document conversion services. For 2012, expenditures are budgeted to match revenues, although expenditures have continued to exceed revenues for the past several years which has resulted in a draw down of fund balance. The remainder of the unspent funds is carried forward each year in the unappropriated fund balance. This year's expenditures are not expected to exceed the combined revenue budget and remaining fund balance for this fund, and would therefore not draw down all of the unspent fund balance from previous years, even as that balance has declined.

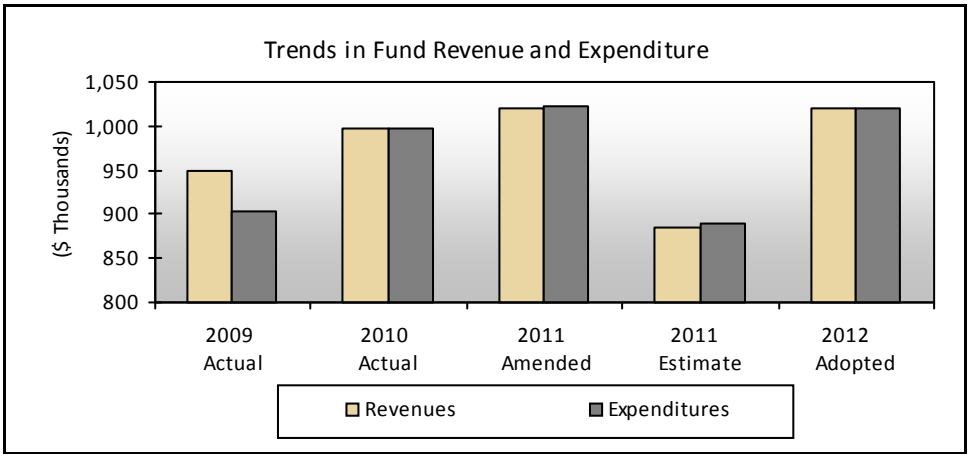
Fund Balance Trends

Over the past several years the fund balance has decreased, as expenditures have exceeded revenues. Revenues in turn have gradually declined over this period due to the slow economy's impact on land sales and development. However there is no indication that expenditures will increase above revenues combined with unspent fund balance in the near term and the funds remaining will continue to be spent on electronic recording of documents and converting older documents into electronic format.

Employee Flex Benefit Plan Fund

Internal Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Internal Charges	920,059	967,720	990,000	855,280	**990,000**
Transfers	30,000	30,000	30,000	30,000	**30,000**
Total Revenues	**950,059**	**997,720**	**1,020,000**	**885,280**	**1,020,000**
Expenditures					
Services and Other	902,631	998,323	1,021,703	888,785	**1,020,000**
Total Expenditures	**902,631**	**998,323**	**1,021,703**	**888,785**	**1,020,000**
Annual Net Fund Balance Addition/(Use):	**47,428**	**(603)**	**(1,703)**	**(3,505)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**78,356**	**125,784**	**125,181**	**125,181**	**121,676**
Change in Fund Balance	47,428	(603)	(1,703)	(3,505)	**-**
Ending Fund Balance	**125,784**	**125,181**	**123,478**	**121,676**	**121,676**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	125,784	125,181	123,478	121,676	**121,676**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Revenue Trends

The budget for 2012 consists of $990,000 in payroll deductions from employees and a $30,000 transfer from the General Fund to cover administrative fees. Enrollment in the medical part of this program has experienced a noticeable increase over the last several years due to changes in the medical plans offered by the County and the increase in co-pays. It is expected that participation will continue to increase in the future due to rising costs of medical and dependent care.

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

Expenditure Trends

Allowable expenditures eligible for reimbursement to the employee are dependent care expenses, or medical expenses depending on which plan the employee has elected to participate in. Allowable medical expenses include co-pays, dental expenses, hospital charges, prescriptions, and vision care including glasses or contacts. The 2012 budget is nearly the same as the 2011 budget. Administrative fees also stayed the same at $30,000. As in past years, some employees do not request their entire annual election, so any unused amount is added to fund balance. Those amounts cannot be rolled over into the next plan year and are not available for reimbursement after the cutoff date which is the last day of February. The unclaimed amounts more than offset the few employees who left the County prior to the end of the year and were reimbursed more than their deduction to date. The forecast is that participation will continue to increase and that increased participation will result in higher administrative fees.

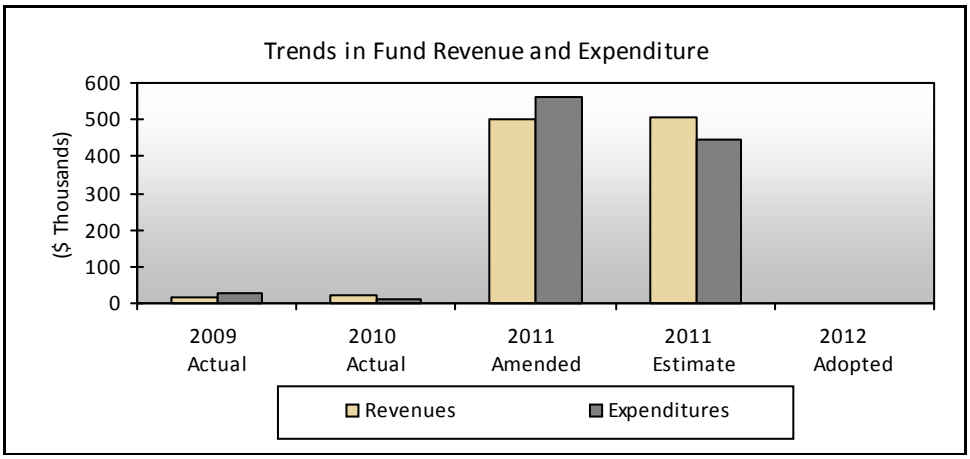
Fund Balance Trends

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

Forfeited Property Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Fines & Penalties	13,704	19,945	501,231	505,763	-
Investment Earnings	1,827	1,924	-	-	-
Total Revenues	**15,531**	**21,869**	**501,231**	**505,763**	**-**
Expenditures					
Supplies	-	-	25,326	9,576	-
Services and Other	2,505	-	536,053	436,000	-
Capital Outlay	24,200	11,000	-	-	-
Total Expenditures	**26,705**	**11,000**	**561,379**	**445,576**	**-**
Annual Net Fund Balance Addition/(Use):	**(11,174)**	**10,869**	**(60,148)**	**60,187**	**-**
Cumulative Balance:					
Beginning Fund Balance	**60,454**	**49,280**	**60,148**	**60,148**	**120,335**
Change in Fund Balance	(11,174)	10,869	(60,148)	60,187	-
Ending Fund Balance	**49,280**	**60,148**	**-**	**120,335**	**120,335**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	49,280	60,148	-	120,335	**120,335**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



*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 due to criminal activity that resulted in property to be seized and ordered to be forfeited to the Sheriff's Office. The Administration of this fund is governed by federal and Colorado law, as well as the County's 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

The amount of forfeited property revenue fluctuates and is unknown at the time the budget is approved by the BOCC, so no revenue amounts are formally budgeted. Most revenues received are distributed by local, state, and federal agencies such as the Front Range Task Force that seizes and confiscates property that was used or obtained in an illegal manner under federal forfeiture sharing guidelines. As actual receipts of forfeited property are received, the revenues are recognized and appropriated using the supplemental budget process and then approved by the Board of County Commissioners at a quarterly budget review. The budget estimate for 2011 revenue is $505,763.

Expenditure Trends

All expenditures from this fund must be approved by the Forfeiture Board, as required by law. In April of 2011, the Forfeiture Committee appropriated the $436,000 collected from the South Metro Drug Task Force to the Englewood Police and Littleton Police Departments to fund two officers for a two year exclusive assignment with the South Metro Drug Task Force. Total 2011 expenditures are estimated at $445,576.

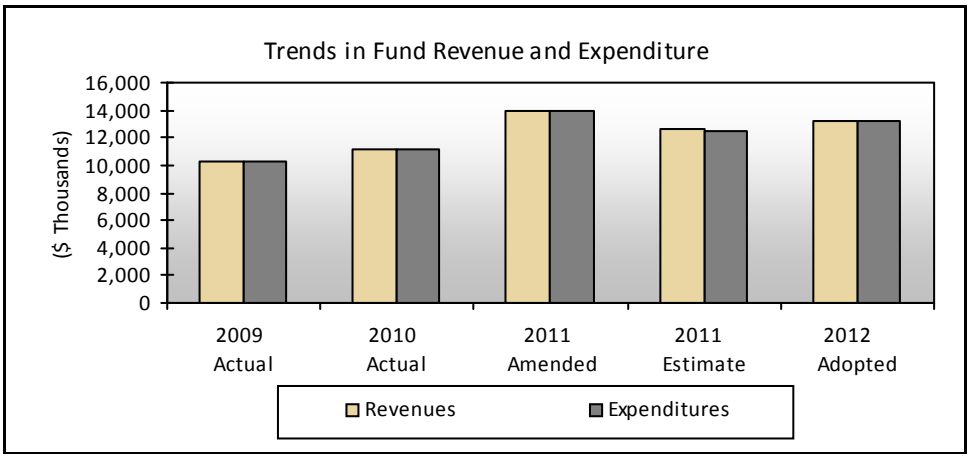
Fund Balance Trends

The fund balance trends of this fund are unpredictable, as revenues and expenses vary greatly from year to year. The ending fund balance of this fund will be reappropriated into the subsequent budget year as all funds unspent at the end of the year will be used for future authorized expenditures. The estimated net change in fund balance for 2011 is $62,298 adding to the beginning fund balance of $60,148 for an estimated total of $122,446.

Grant Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	10,122,697	10,885,975	13,329,932	12,120,027	**12,849,582**
Fees & Charges	134,558	230,344	300,000	207,110	**300,000**
Transfers	1,164	1,661	-	-	**-**
Other	7,039	19,249	368,319	228,705	**84,650**
Total Revenues	**10,265,458**	**11,137,229**	**13,998,251**	**12,555,841**	**13,234,232**
Expenditures					
Salaries and Wages	1,915,034	2,385,073	2,509,258	2,339,521	**2,521,610**
Employee Benefits	654,667	706,996	776,141	705,828	**869,786**
Supplies	1,014,918	1,207,079	1,461,483	1,069,163	**1,562,783**
Services and Other	837,252	1,695,409	3,572,724	3,259,413	**3,086,920**
Community Programs	5,444,723	4,995,852	5,311,013	4,693,090	**5,116,324**
Capital Outlay	340,935	93,491	284,759	286,660	**-**
Central Services	55,491	49,144	89,490	64,887	**82,758**
Transfers	-	-	1,457	-	**1,600**
Total Expenditures	**10,263,020**	**11,133,044**	**14,006,325**	**12,418,563**	**13,241,781**
Annual Net Fund Balance Addition/(Use):	**2,438**	**4,184**	**(8,074)**	**137,278**	**(7,549)**
Cumulative Balance:					
Beginning Fund Balance	**51,979**	**54,417**	**58,602**	**58,602**	**195,880**
Change in Fund Balance	2,438	4,184	(8,074)	137,278	**(7,549)**
Ending Fund Balance	**54,417**	**58,602**	**50,528**	**195,880**	**188,331**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	54,417	58,602	50,528	195,880	**188,331**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Grant Fund

Special Revenue Fund

Fund Description

The Grant Fund contains the grant programs that are funded by federal, state or local revenue sources external to the County. These programs, for the most part, are administered by the Community Resources Department. The Sheriff's Office also receives some small grants that are included in this fund. Community Resources grants include Weatherization, Community Corrections, the Community Services Block Grant (CSBG) Homemakers, Transportation, Veterans Outreach, and two food distribution programs (The Emergency Food Assistance Program and Commodity Food Network). These grant programs are 100% grant funded. Funding amounts vary by grant, depending on the availability of funding in the federal or state fiscal year.

Revenue Trends

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

Weatherization	$ 6,831,954
Community Corrections	5,401,653
Community Services Block Grant (Homemakers)	400,000
DRCOG Senior Resources Transportation	350,000
DRCOG Chore Services	75,000
Food Distribution programs (TEFAP & CFN)	71,743
Veterans Outreach	5,000
Sheriff's Office grants	98,882
TOTAL	$13,234,232

Grant revenues increased by 5.4% in the 2012 budget compared to the 2011 estimate. Temporary (stimulus) funding for the American Recovery and Reinvestment Act (ARRA) revenue of $525,000 was received in 2010, but no additional ARRA funds are anticipated to be received. The Community Corrections grant decreased by over $430,000 (7.4%) for 2012. The Weatherization grant, however, increased by $530,000 (8.4%). The rest of the grants stayed virtually the same. 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 2011 estimated expenditures are 11.3% less than the 2011 amended budget. The Weatherization program, which provides energy saving products and services to low income and disabled residents in the County, had vacancy savings and was also underspent for materials, resulting in expenditures that were 10.6% below budget. The CSBG Homemakers and Chore Services programs provide light housekeeping and chore services for the low-income elderly and disabled, and were only slightly underspent. As in the past, unspent grant money is carried forward to the next year. All of these grant programs depend on federal, state or local allocations so future projections are dependent on these sources. The downturn in the economy has created more demand for these services. In 2012, there was a 5.4% increase in funding available.

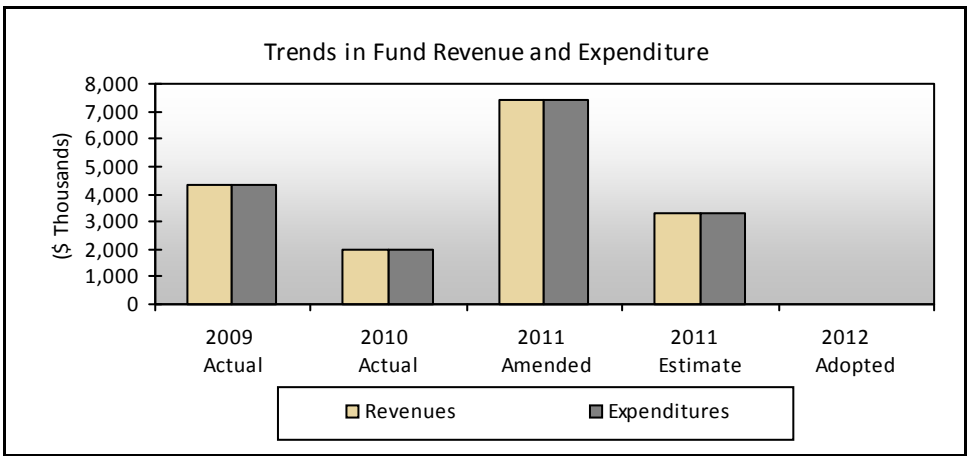
Fund Balance Trends

The expenditures in this fund are reimbursed by revenue received from federal, state or local sources. Expenditures are offset by revenue, for a net of zero. There is a small fund balance in this fund which is carried forward from year to year. Many of the grants in this fund have different fiscal years than the County, which is on a calendar fiscal year. This is true of Community Corrections, CSBG Homemakers and Weatherization.

Homeland Security Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Intergovernmental	4,310,331	2,009,046	7,415,759	3,310,450	-
Transfers	-	88	-	-	-
Other	-	-	-	-	-
Total Revenues	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Expenditures					
Salaries and Wages	301,967	414,263	1,117,982	409,615	-
Employee Benefits	19,790	47,443	-	42,970	-
Supplies	117,526	112,660	7,183	58,682	-
Services and Other	3,871,049	1,434,768	6,290,594	2,799,182	-
Total Expenditures	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Homeland Security Fund

Special Revenue Fund

Fund Description

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

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

Revenue Trends

The revenue received for this fund is administered by the Governor's Office of Homeland Security, which distributes the money to local governments in the form of grants. The purpose is to promote and provide support for homeland security and emergency operations planning at the local level. Revenue trends are difficult to anticipate, as grant cycles differ and have various performance periods. Revenues are recorded to this fund as the grants are received and expenditures occur. There was a decrease of over $2.3 million in grant monies from 2009 to 2010. One significant difference was due to a grant for the Law Enforcement Terrorist Prevention Program (LETPP) that expired in 2009. Although the County received an additional grant in 2010 there was a difference of about $1.3 million. Any unspent fund balance will be reappropriated the following budget year, but must be used for the intended purpose in order to comply with Homeland Security grant guidelines.

Expenditure Trends

The County must apply for the grant funds and await approval, so the anticipated budget for the 2012 fiscal year is unknown a this time. 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; and the monitoring and inspection of grant expenditures or drawdowns.

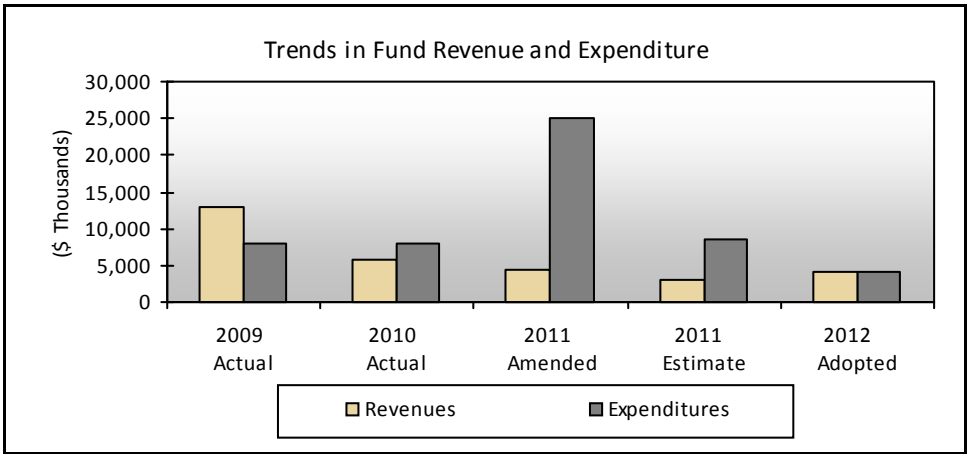
Fund Balance Trends

This fund has not had an ongoing fund balance because its revenues are supposed to equal expenditures. Unspent grant funds are carried forward to the next year but must be expended according to the conditions of the grant. Some larger grant projects may continue over multiple years, as is the case for the 2012 budget.

Infrastructure Fund

Capital Project Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Licenses & Permits	50,372	-	-	35,364	-
Intergovernmental	2,424,872	3,411,567	2,079,975	663,698	-
Fees & Charges	881	-	-	-	-
Investment Earnings	1,455,270	403,049	324,480	353,127	-
Transfers	8,900,000	2,100,000	2,000,000	2,000,000	**4,000,000**
Other	-	596	-	-	-
Total Revenues	**12,831,396**	**5,915,211**	**4,404,455**	**3,052,189**	**4,000,000**
Expenditures					
Supplies	-	-	11,542	-	-
Services and Other	1,442,699	3,477,316	19,829,805	6,792,362	-
Capital Outlay	6,482,423	4,432,548	5,305,029	1,802,642	**4,000,000**
Total Expenditures	**7,925,122**	**7,909,864**	**25,146,376**	**8,595,004**	**4,000,000**
Annual Net Fund Balance Addition/(Use):	**4,906,274**	**(1,994,653)**	**(20,741,921)**	**(5,542,815)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**20,650,667**	**25,556,941**	**23,562,288**	**23,562,288**	**18,019,474**
Change in Fund Balance	4,906,274	(1,994,653)	(20,741,921)	(5,542,815)	-
Ending Fund Balance	**25,556,941**	**23,562,288**	**2,820,367**	**18,019,474**	**18,019,474**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	25,556,941	23,562,288	2,820,367	18,019,474	**18,019,474**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Infrastructure Fund

Capital Project Fund

Fund Description

The Infrastructure Fund was created to track the 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 most years, as in 2012, there is an average of $4.0 million budgeted for transportation needs.

Revenue Trends

Revenues in this fund include interest earnings, developer contributions, transportation improvement fees, local, state, and federal matching funds, as well as unmatched County Funds. The County looks for joint cooperation and partnerships in order to optimize all possible funding sources for new construction projects. Funds are transferred from the Capital Expenditure Fund for infrastructure funding. The 2012 budget is set at $4.0 million. Additional revenues to this fund will be recognized and appropriated as they are received throughout the year. These revenues are sporadic from year to year as joint partnership funding is always being explored.

Expenditure Trends

The expenditures in this fund include all County transportation, highway, road, bridges, and drainage infrastructure projects. The 2012 budget reflects the funding from County capital dollars and will be supplemented when the actual ending 2011 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2012, as shown in the amended 2011 budget. This is generally a significant amount of funding, ranging between $15 and $24 million, as many road and drainage infrastructure projects occur over several years before being completed.

One major road infrastructure project is the Arapahoe and Parker Road interchange, which will promote accessibility, mobility and safety by improving the traffic patterns of the corridor. This is a multi-year, multi-phase project that includes funding from all levels of government. Other projects included in the $4.0 million 2012 budget include projects such as the Arapahoe Road and I-25 design, Quincy Avenue expansion, Brick Center Road improvements, and the Gun Club/Quincy Avenue Intersection Improvements.

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 for the subsequent budget year. The forecast for the fund balance trend should remain relatively static until additional fund sources are identified.

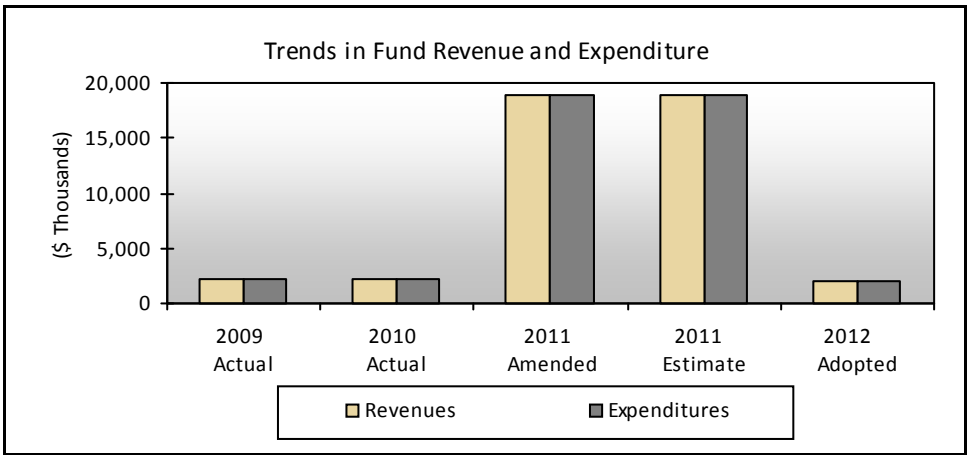
Other Information

For further detailed information regarding current and ongoing capital roadway infrastructure projects, refer to the Capital Improvement Program section.

Lease Purchase Agreements Fund

Debt Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Transfers	2,185,056	2,217,404	9,197,081	9,197,081	**2,013,678**
Other	-	-	9,650,000	9,650,000	**-**
Total Revenues	**2,185,056**	**2,217,404**	**18,847,081**	**18,847,081**	**2,013,678**
Expenditures					
Services and Other	2,184,402	2,216,697	9,247,081	9,239,408	**2,013,678**
Transfers	-	-	9,600,000	9,600,000	**-**
Total Expenditures	**2,184,402**	**2,216,697**	**18,847,081**	**18,839,408**	**2,013,678**
Annual Net Fund Balance Addition/(Use):	**654**	**707**	**-**	**7,673**	**-**
Cumulative Balance:					
Beginning Fund Balance	**60,034**	**60,688**	**61,395**	**61,395**	**69,068**
Change in Fund Balance	654	707	-	7,673	**-**
Ending Fund Balance	**60,688**	**61,395**	**61,395**	**69,068**	**69,068**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	60,688	61,395	61,395	69,068	**69,068**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Lease Purchase Agreements Fund

Debt Service Fund

Fund Description

This fund was created to account for transactions related to the County's various lease purchase agreements. Currently, the County has five lease purchase agreements being managed in this fund: the District Attorney's office building, the Dove Valley Park land purchase, the Fairgrounds building, the Fairgrounds water acquisition, and the Lima Plaza campus.

Revenue Trends

Revenue for this fund consists of transfers from the various funds that are associated with the scheduled annual lease payments. Revenue is based solely on the lease purchase agreements that the County has entered into. In 2011, the County entered into a lease purchase agreement for the property known as Lima Plaza. The property consists of eight buildings with adjacent parking los. This allows the County to consolidate several departments to this location and allow for future growth needs while replacing operating expenditures for leases with debt service payments. Occasionally there is revenue for this fund from interest earnings on funds that have been placed in escrow for building purchases.

Expenditure Trends

Expenditures for this fund match the revenue, which is based on the annual lease payments. There is a budget of just over $2.0 million in 2012 for the debt service payments within the fund. The payments for the District Attorney's Building and Lima Plaza are funded through a transfer from the General Fund. The two lease agreements for the Fairgrounds are funded by transfers from the Conservation Trust Fund. Transfers from the Arapahoe County Recreation District fund the debt service payments on the land located near the Community Park.

Fund Balance Trends

The fund balance is relatively small and unchanged from year to year. Budgeted revenues equal budgeted expenditures each year, however, there are years that the actual expenses for such items as arbitrage calculations are less than the collected revenues from transfers. The excess revenue is then added to the fund balance. The estimated beginning fund balance is just over $69,000 for 2012.

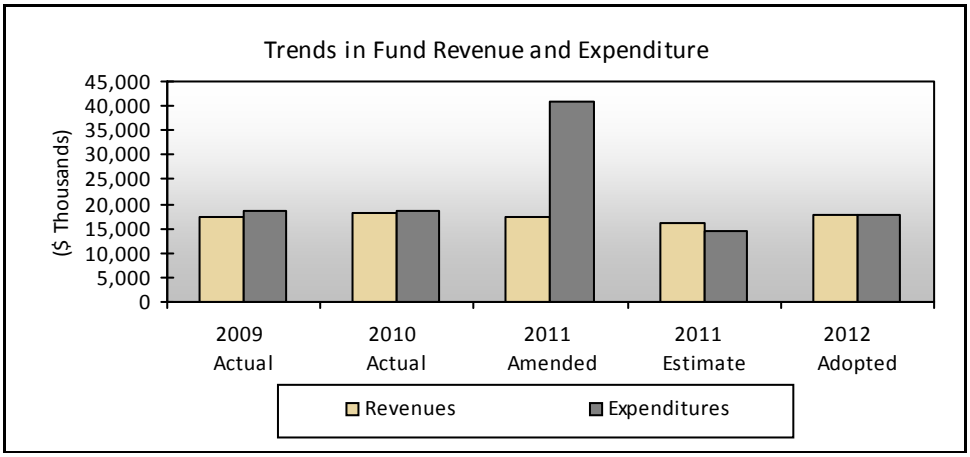
Other Information

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.

Open Space Sales Tax Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	16,496,260	17,358,730	16,748,476	15,979,672	**17,185,973**
Licenses & Permits	-	-	-	-	**-**
Intergovernmental	60,000	73,509	-	20,532	**-**
Fees & Charges	-	-	55,000	87,470	**60,000**
Investment Earnings	856,636	734,022	600,000	7,442	**600,000**
Transfers	273	117,991	-	-	**-**
Other	15,000	11,615	-	36,512	**-**
Total Revenues	**17,428,169**	**18,295,867**	**17,403,476**	**16,131,627**	**17,845,973**
Expenditures					
Salaries and Wages	514,510	527,583	549,159	529,934	**714,862**
Employee Benefits	107,609	119,691	130,908	116,197	**189,199**
Supplies	70,861	52,144	101,186	82,482	**96,350**
Services and Other	16,551,721	12,218,222	38,943,385	13,064,164	**16,492,171**
Capital Outlay	1,309,219	5,576,326	967,432	515,403	**250,000**
Central Services	71,228	70,346	77,179	73,726	**103,141**
Transfers	66,905	246	43,315	43,315	**250**
Total Expenditures	**18,692,053**	**18,564,558**	**40,812,564**	**14,425,221**	**17,845,973**
Annual Net Fund Balance Addition/(Use):	**(1,263,884)**	**(268,691)**	**(23,409,088)**	**1,706,406**	**-**
Cumulative Balance:					
Beginning Fund Balance	**24,941,663**	**23,677,779**	**23,409,088**	**23,409,088**	**25,115,494**
Change in Fund Balance	(1,263,884)	(268,691)	(23,409,088)	1,706,406	**-**
Ending Fund Balance	**23,677,779**	**23,409,088**	**-**	**25,115,494**	**25,115,494**
Fund Balance:					
Restricted	23,677,779	23,409,088	-	25,115,494	**25,115,494**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



*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 for 10 years. It was reauthorized by voters during the 2011 election. It is now set to expire on December 31, 2023. 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 4 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

The 2012 budget is forecasted to collect $17.2 million in sales tax revenue. This revenue was conservatively budgeted with a slight increase of 2.6% from the 2011 amended budget. Also included but not budgeted is intergovernmental revenue which includes grants and partnerships for open space projects received from other entities and partners. Other revenue in this fund includes interest earnings on the unspent fund balance which is estimated to be $600,000 in 2012.

Expenditure Trends

Expenditures in this fund are regulated by the guidelines in the Open Space Sales Tax resolution, which provides for specific spending requirements. Revenues received in this fund are budgeted based on the resolution to various expense categories. This resolution requires that 50% of sales tax collected to be shared back to all incorporated cities and towns within Arapahoe County. This amounts to approximately $8.9 million being shared back in 2012. 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 4%, while open space maintenance costs are capped at 3.24%. Funding in the amount of $789,225 (4.1%) for 2012 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 26.66%, which is allocated for trail development and land acquisitions within the County. Over $4.7 million is budgeted for acquisitions and development. This is the area that is greatly under spent each year, thus adding to the fund balance. Land acquisitions require much planning and most are passive sites, as the maintenance costs of such areas need to be considered and managed wisely as this allocation is not funded to the same extent as acquisitions.

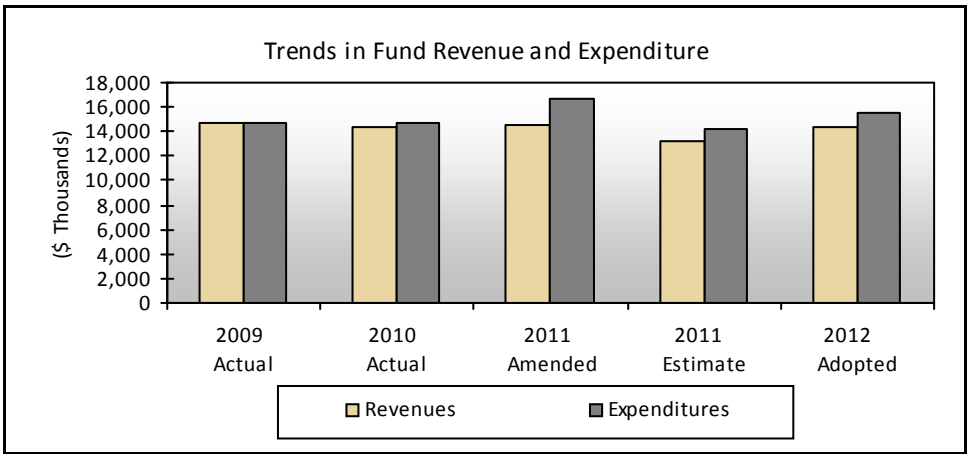
Fund Balance Trends

The fund balance of this fund has grown considerably since the inception of the Open Space sales and use tax. The County's Open Space & Intergovernmental Department has completed an Open Space Master Plan which will provide guidance for the acquisition and conservation plans in Arapahoe County. Several acquisitions have been made, but the program has not been able to spend the available funds allocated for acquisition and trail development. Funds spent on acquisition must be done with much consideration and planning. This funding source was set to expire in 2013, but it was reauthorized by voters in 2011. The expiration date is now December 31, 2023.

Road & Bridge Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	6,444,810	6,066,597	6,203,910	5,997,793	**6,204,373**
Licenses & Permits	317,443	321,460	287,000	307,453	**287,000**
Intergovernmental	7,963,908	7,875,806	7,940,446	6,842,768	**7,880,000**
Fees & Charges	6,751	4,050	-	12,557	**-**
Transfers	2,200	2,579	-	-	**-**
Other	5,759	33,014	50,000	34,061	**50,000**
Total Revenues	**14,740,871**	**14,303,505**	**14,481,356**	**13,194,631**	**14,421,373**
Expenditures					
Salaries and Wages	3,038,843	2,992,358	3,082,512	2,879,873	**3,083,786**
Employee Benefits	961,671	946,851	959,127	903,737	**1,061,827**
Supplies	2,060,629	2,113,767	2,478,825	2,322,116	**2,251,110**
Services and Other	6,413,811	6,597,441	7,577,433	5,931,917	**6,818,149**
Central Services	2,229,674	2,039,495	2,359,988	1,889,918	**2,359,321**
Transfers	2,616	43,552	234,012	234,012	**5,000**
Total Expenditures	**14,707,244**	**14,733,464**	**16,691,897**	**14,161,572**	**15,579,193**
Annual Net Fund Balance Addition/(Use):	**33,627**	**(429,958)**	**(2,210,541)**	**(966,941)**	**(1,157,820)**
Cumulative Balance:					
Beginning Fund Balance	**5,921,114**	**5,954,741**	**5,524,783**	**5,524,783**	**4,557,841**
Change in Fund Balance	33,627	(429,958)	(2,210,541)	(966,941)	**(1,157,820)**
Ending Fund Balance	**5,954,741**	**5,524,783**	**3,314,242**	**4,557,841**	**3,400,021**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	2,486,421	2,442,029	2,656,320	2,656,320	**2,596,532**
Assigned	3,468,320	3,082,754	657,922	1,901,521	**803,489**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Road & Bridge Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

Revenue consists primarily of property tax, specific ownership tax, motor vehicle fee, Highway User Tax Fund (HUTF), and Funding Advancements for Surface Transportation and Economic Recovery (FASTER) revenues. HUTF and FASTER revenues are state collected, locally shared revenues that are distributed monthly among the state, counties and municipalities. The 2012 budget includes a total of $7.9 million in HUTF and FASTER funds as intergovernmental revenue. The mill levy for this fund is set at 0.799 mills to collect approximately $5.8 million in property tax revenue for the 2012 budget year. This revenue remains about the same as in the 2011 collection year. The budgets for specific ownership tax revenue and motor vehicle registration fee revenue are expected to remain static for 2012 and are budgeted at $425,000 and $255,000, respectively.

Expenditure Trends

The total expenditure budget of the fund for 2012 equals $15,579,193. This fund encompasses all the expenditures required to inspect and maintain 1,096 lane miles of pavement and 479 lane miles of unpaved roads within Arapahoe County. Also included within this fund are expenses for services provided to unincorporated Arapahoe County that include snow removal, patching, chip and crack sealing roads, street cleaning, weed control, right-of-way and bridge maintenance, grading, graveling and road construction, and shareback to cities and towns within the County. The shareback dollars to the cities and towns are calculated using a formula with the assessed value as a basis. For 2012, the total shareback is calculated at slightly over $2.5 million. The 2012 expenditure budget is an increase of 10% over the 2011 estimate mostly due to savings in contract labor and professional services. The expenditure trends should remain relativity stable going forward with possible economic and weather related adjustments due to the uncertainty of forecasting these types of events.

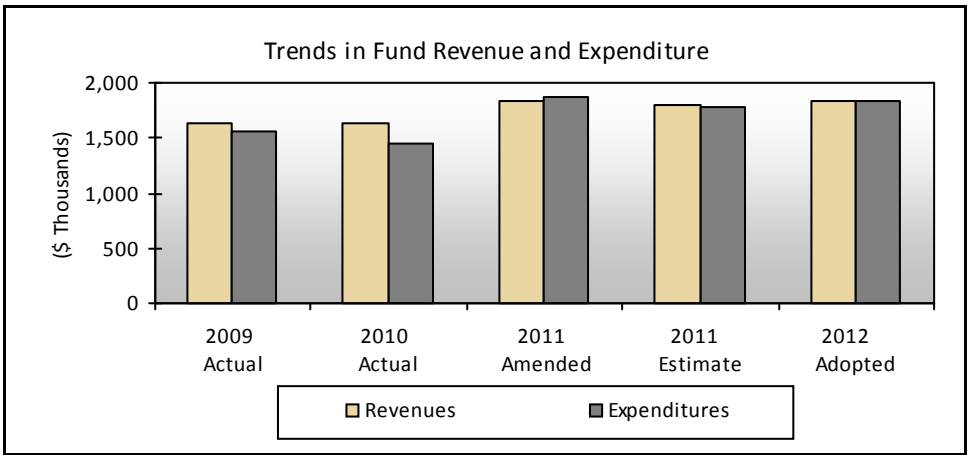
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2012 is approximately $2.6 million. The fund balance has been steadily decreasing over the past few years, as expenditures have out paced revenues with the planned use of fund balance for maintenance and equipment expenses. With the use of fund balance and the decreasing revenues, it is a struggle for the County to keep up with ongoing maintenance and to maintain all County roads and bridges with satisfactory sufficiency ratings. It is the desire to divert more funding to this fund in order to provide sufficient maintenance to all roads, thus preventing more costly major reconstruction or redevelopment of roadways. Due to the current economic factors, this will be a challenging task for the future. The 2012 adopted budget reflects an estimated use of funds consisting of $1.2 million due to upcoming maintenance projects, which results in a decrease in fund balance.

Self Insurance Fund

Internal Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Fees & Charges	74,748	63,117	180,000	120,586	**180,000**
Internal Charges	1,531,822	1,423,863	1,590,000	1,609,933	**1,590,000**
Transfers	33,340	141,253	60,001	59,728	**73,800**
Other	68	-	-	-	**-**
Total Revenues	**1,639,978**	**1,628,232**	**1,830,001**	**1,790,247**	**1,843,800**
Expenditures					
Employee Benefits	33,339	83,010	-	-	**-**
Services and Other	1,534,909	1,372,678	1,864,653	1,786,597	**1,843,800**
Total Expenditures	**1,568,248**	**1,455,688**	**1,864,653**	**1,786,597**	**1,843,800**
Annual Net Fund Balance Addition/(Use):	**71,729**	**172,544**	**(34,652)**	**3,651**	**-**
Cumulative Balance:					
Beginning Fund Balance	**1,300,913**	**1,372,642**	**1,545,187**	**1,545,187**	**1,548,837**
Change in Fund Balance	71,729	172,544	(34,652)	3,651	**-**
Ending Fund Balance	**1,372,642**	**1,545,187**	**1,510,535**	**1,548,837**	**1,548,837**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	1,372,642	1,545,187	1,510,535	1,548,837	**1,548,837**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Self Insurance Fund

Internal Service Fund

Fund Description

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

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

Revenue Trends

The revenue in this fund comes from premiums deducted from employees' paychecks that are enrolled in the Dental plan, from COBRA program participants, and from an estimate for participation in the Health Reimbursement Account program from each fund. In 2010, the first year for the HRA, an estimate was used based on the benefit consultant's previous experience with HRA plans. The 2011 budget remained the same for the HRA estimate, but was revised higher for 2012 due to a significant increase in enrollment. About 25% fewer employees enrolled in the HRA plan than was estimated initially, but the increase in enrollment in 2012 led to an increase in the estimated budget.

Dental premiums increased 3.4% from 2011 to 2012. COBRA revenue, which accounts for only 6.8% of the total revenue, is 67.0% below the budget for 2011. COBRA is for former employees who elect to remain in the County medical plan, and thus is hard to predict the usage of that election.

Expenditure Trends

Dental claim expenditures for 2012 are budgeted at $1.5 million. Estimated claims for 2011 are $1.3 million, which is 15.7% under budget. This is a self-insured plan, but it is administered by Delta Dental. The administrative handling fee paid to Delta is 5.7% of the total budget. The 2012 budget for the administrative fee was increased by 10%, as the 2011 estimate is expected to exceed the amended budget by 3.2%.

This fund also handles COBRA contributions from retired and former employees who choose to continue their medical or dental insurance coverage at their own expense. The 2012 COBRA budgeted expenditure remains the same as 2011. COBRA expenditures are under budget for 2011 by 43.3%, due to lower participation than expected.

Fund Balance Trends

The fund balance has increased each year over the past several years, and is estimated to increase again for 2012, as utilization is estimated at 15% below budget. The premium rate increase in 2011 of 3.9% was absorbed by the fund balance, as the decision was made to not increase employee premiums. The 2012 increase was passed on to employees. There is sufficient fund balance available even if rates were to increase again in the future or if claims increased.

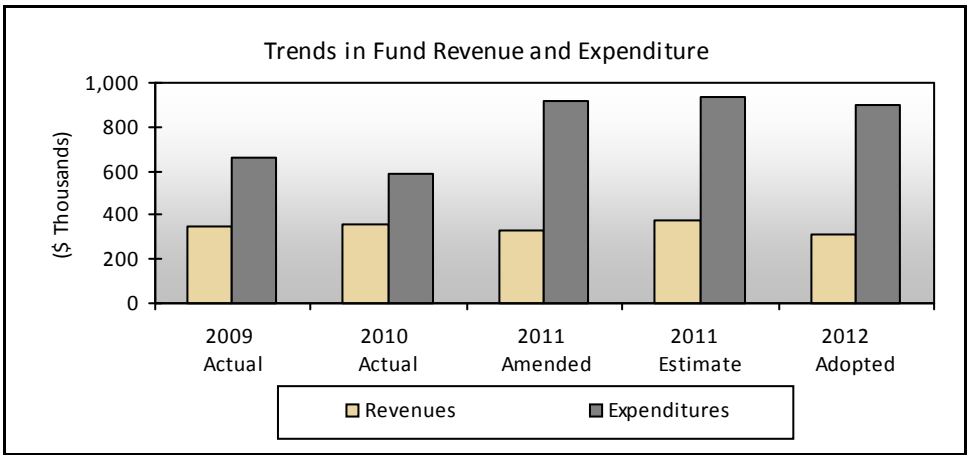
Other Information

Employees can choose self only, self and spouse, self and children, or family coverage. The plan covers two annual diagnostic and preventative dental visits at no additional cost to the covered participant. Other services covered are 80% coverage for basic services and 50% coverage for major services, after the deductible. Calendar year deductibles are $50 individual or $150 for the family. For 2012, the calendar year maximum expenditure of $1,500 per person was lowered from $2,000 per person in previous years.

Self Insurance Liability Fund

Internal Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	-	-	-	31	-
Fees & Charges	30,495	41,548	-	51,763	-
Internal Charges	320,052	312,900	327,204	327,204	**312,900**
Total Revenues	**350,547**	**354,448**	**327,204**	**378,998**	**312,900**
Expenditures					
Supplies	1,678	4,824	7,750	5,346	**7,750**
Services and Other	584,913	578,706	872,147	890,122	**888,100**
Transfers	78,273	-	41,323	41,323	-
Total Expenditures	**664,865**	**583,531**	**921,220**	**936,792**	**895,850**
Annual Net Fund Balance Addition/(Use):	**(314,317)**	**(229,082)**	**(594,016)**	**(557,794)**	**(582,950)**
Cumulative Balance:					
Beginning Fund Balance	**3,299,912**	**2,985,595**	**2,756,512**	**2,756,512**	**2,198,718**
Change in Fund Balance	(314,317)	(229,082)	(594,016)	(557,794)	**(582,950)**
Ending Fund Balance	**2,985,595**	**2,756,512**	**2,162,496**	**2,198,718**	**1,615,768**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2,985,595	2,756,512	2,162,496	2,198,718	**1,615,768**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Self Insurance Liability Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The 2012 budget for revenue is a 17.4% decrease from the 2011 estimated actuals, which included $51,700 in insurance recoveries. A General Fund transfer has not been made since 2005. This is due to sufficient fund balance at the present time, but the transfer may be needed in the future if the fund balance is spent down. The remainder of the revenue comes from an allocation that charges each department for each vehicle, which is then transferred to this fund as revenue. The charge per vehicle is $894, which has remained the same since 2008. Prior to 2008, the charge per vehicle increased by 15% to 20% each year to account for increases in premiums and claims.

Expenditure Trends

The 2012 budgeted expenditures decreased by 4.4% compared to the 2011 estimate and a 2.8% decrease from the 2011 amended budget. The budget for premiums remained the same, but the amount for claims increased 4.2% from $384,000 in the amended budget to $400,000 for 2012.

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

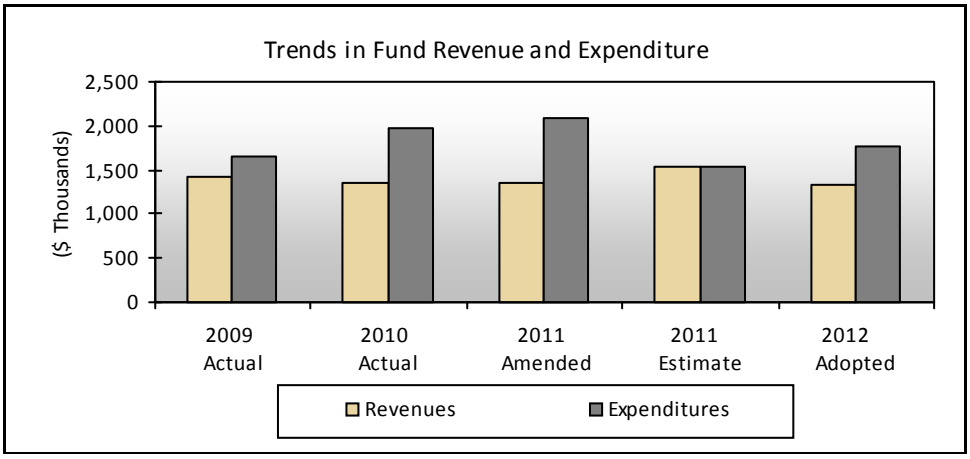
Fund Balance Trends

The fund balance in this fund had been increasing for several years through 2008, but has decreased slightly each year since then. This is as a result of the discontinuance of the transfer of $550,000 from the General Fund beginning in 2009, due to sufficient fund balance. Expenditures have been lower than the budget, and the transfer from the General Fund kept revenues high. The charge per vehicle increased each year for five years through 2008, which maintained the revenue at a reasonable level. The charge per vehicle has remained the same for the last four years. The fund balance has decreased slightly each year in accordance with the plan.

Sheriff's Commissary Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Fees & Charges	1,415,560	1,362,672	1,353,900	1,532,801	**1,338,200**
Transfers	133	145	-	-	**-**
Other	-	591	-	-	**-**
Total Revenues	**1,415,693**	**1,363,408**	**1,353,900**	**1,532,801**	**1,338,200**
Expenditures					
Salaries and Wages	238,088	235,249	331,365	264,824	**320,474**
Employee Benefits	69,238	62,918	81,689	72,264	**81,110**
Supplies	78,109	85,170	129,578	64,962	**128,668**
Services and Other	1,263,793	1,598,942	1,493,584	1,089,973	**1,224,310**
Transfers	-	205	51,956	51,956	**450**
Total Expenditures	**1,649,228**	**1,982,484**	**2,088,172**	**1,543,979**	**1,755,012**
Annual Net Fund Balance Addition/(Use):	**(233,535)**	**(619,076)**	**(734,272)**	**(11,177)**	**(416,812)**
Cumulative Balance:					
Beginning Fund Balance	**1,586,884**	**1,353,349**	**734,272**	**734,272**	**723,095**
Change in Fund Balance	(233,535)	(619,076)	(734,272)	(11,177)	**(416,812)**
Ending Fund Balance	**1,353,349**	**734,272**	**-**	**723,095**	**306,283**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	1,353,349	734,272	-	723,095	**306,283**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Sheriff's Commissary Fund

Special Revenue Fund

Fund Description

The Sheriff's Commissary Fund includes 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, mentally ill Arapahoe County Detentions Facility inmates from incarceration to meaningful treatment opportunities. The ending fund balance for each fiscal year is reappropriated for use in the following fiscal year.

Revenue Trends

This fund's revenue is generated by commissary sales such as fees for barber services, telephone charges, and inmate industry operations. The estimated revenue for 2011 is $1.5 million, which is a 12.4% increase in comparison to the fund's 2010 revenue. The anticipated revenue for 2012 is $1.3 million, which is similar to the amount collected for 2008.

Expenditure Trends

The budgeted expenditures for 2012 reflect a 13.7% increase compared to the 2011 estimates, primarily due to increased costs for salaries and benefits, as well as operating supplies. The expenditures are primarily related to prisoner services such as counseling, education and rehabilitation opportunities, and library services. Factors impacting the fund's expenditures include the rising cost of services and an increase in the prisoner population. The Fund also includes the costs of the ADMIT program, which currently is not funded by a dedicated revenue stream.

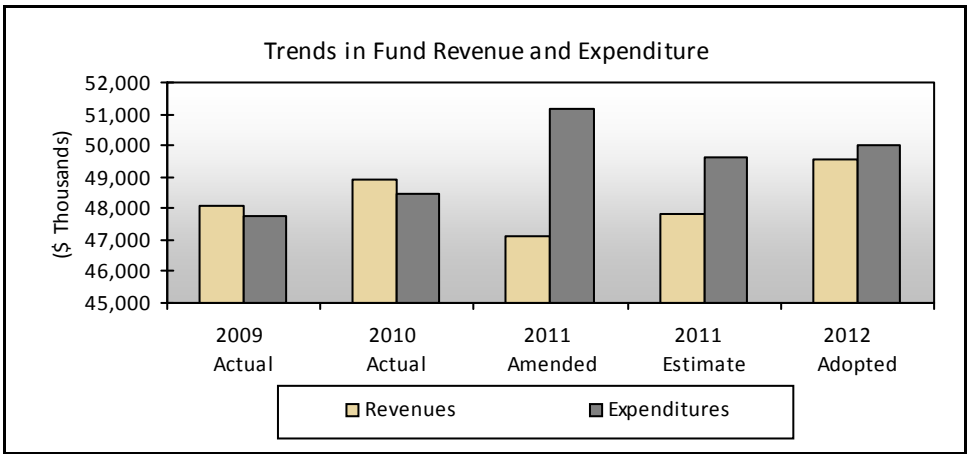
Fund Balance Trends

The Sheriff's Commissary Fund's unspent fund balance is reappropriated for expenditure in the subsequent fiscal year. The fund balance has declined over recent years because it has been used to support the ADMIT program, which does not have a dedicated revenue source.

Social Services Fund

Special Revenue Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Taxes	12,094,350	12,111,225	12,468,931	12,127,778	**12,487,879**
Licenses & Permits	(615)	140	-	56	**-**
Intergovernmental	35,602,591	36,437,292	34,220,797	35,364,602	**36,690,016**
Fees & Charges	31,796	34,186	30,000	37,366	**30,000**
Transfers	13,630	17,379	-	-	**-**
Other	332,747	335,461	400,000	318,663	**350,000**
Total Revenues	**48,074,499**	**48,935,683**	**47,119,728**	**47,848,464**	**49,557,895**
Expenditures					
Salaries and Wages	21,984,080	22,488,721	22,548,266	22,840,215	**23,712,501**
Employee Benefits	6,017,637	6,100,725	6,612,465	6,284,714	**6,947,658**
Supplies	571,818	509,248	572,535	463,716	**570,976**
Services and Other	1,834,288	1,512,334	1,882,129	1,512,665	**1,951,060**
Community Programs	14,295,352	14,775,231	15,713,832	13,945,754	**15,180,727**
Central Services	254,203	273,247	255,995	981,008	**1,600,773**
Transfers	2,821,543	2,832,189	3,570,755	3,570,755	**18,550**
Total Expenditures	**47,778,921**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**
Annual Net Fund Balance Addition/(Use):	**295,578**	**443,988**	**(4,036,249)**	**(1,750,363)**	**(424,350)**
Cumulative Balance:					
Beginning Fund Balance	**11,612,176**	**11,907,754**	**12,351,743**	**12,351,743**	**10,601,380**
Change in Fund Balance	295,578	443,988	(4,036,249)	(1,750,363)	**(424,350)**
Ending Fund Balance	**11,907,754**	**12,351,743**	**8,315,494**	**10,601,380**	**10,177,030**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	1,481,033	1,580,926	1,569,074	1,569,074	**1,666,075**
Assigned	10,426,721	10,770,817	6,746,420	9,032,306	**8,510,955**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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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 1.620 mills and is based on the County assessed valuation of $7,306,321,680.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2012 budget are:

Child Welfare	$ 13,325,445
Real and Personal Property Tax	11,717,879
Welfare Administration Grant	7,792,582
Temporary Assistance to Needy Families (TANF)	5,618,533
Child Support Enforcement Administration	3,201,827
Family Preservation	1,903,354
Parental Fees	1,610,000
Food Assistance Job Search	831,800
Specific Ownership Tax	770,000
All other revenue	2,786,475
TOTAL	$ 49,557,895

The mill levy for this fund is 1.620 mills for 2012, which is slightly greater than the 2011 mill levy of 1.499 mills. The assessed valuation for the County has decreased by $550 million over last year. The slight increase in the mill levy offset the decrease in the assessed valuation and provided $59,000 of additional property tax revenue for the 2012 budget. The budget for specific ownership tax decreased by $40,000 from the 2011 amended budget. The $770,000 budgeted for specific ownership tax in 2012 is more in line with the estimated amount of $732,000 collected in 2011. In 2011, the estimate of property taxes collected is $87,000 lower than the budget of $11.66 million. The assessed value is expected to continue to decline and may result in less revenue in the future as a result of declines in real estate.

Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation funds come from state and federal sources. The 2012 budget for these revenue sources is $36.7 million, which is an increase over the 2011 amended budget of $34.2 million, and $1.3 million more than the 2011 estimate.

Expenditure Trends

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

Salaries and benefits increased slightly in the 2012 budget, compared to the 2011 budget. No new FTEs were added for the 2012 budget.

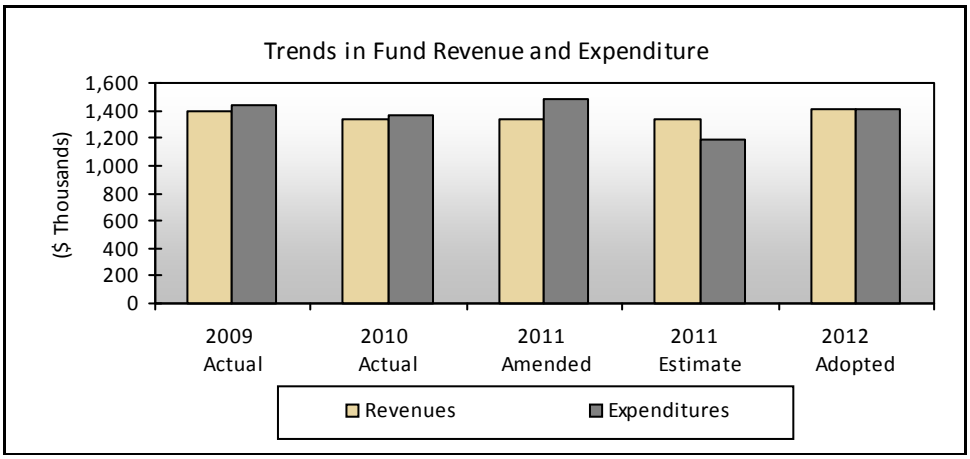
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. In 2011, $3.6 million was transferred from this fund to the General Fund for future needs. With the uncertain state of the economy, fund balance may be needed for family assistance payments in the future.

Worker's Compensation Fund

Internal Service Fund

($ Dollars)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Revenues					
Internal Charges	1,397,191	1,330,174	1,336,501	1,336,500	**1,416,403**
Other	2,656	4,066	-	3,583	**-**
Total Revenues	**1,399,847**	**1,334,240**	**1,336,501**	**1,340,083**	**1,416,403**
Expenditures					
Supplies	56,817	101,213	82,000	73,070	**82,000**
Services and Other	1,385,885	1,269,364	1,401,527	1,122,960	**1,334,403**
Total Expenditures	**1,442,701**	**1,370,577**	**1,483,527**	**1,196,029**	**1,416,403**
Annual Net Fund Balance Addition/(Use):	**(42,854)**	**(36,337)**	**(147,026)**	**144,054**	**-**
Cumulative Balance:					
Beginning Fund Balance	**2,207,580**	**2,164,726**	**2,128,389**	**2,128,389**	**2,272,442**
Change in Fund Balance	(42,854)	(36,337)	(147,026)	144,054	**-**
Ending Fund Balance	**2,164,726**	**2,128,389**	**1,981,363**	**2,272,442**	**2,272,442**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	2,164,726	2,128,389	1,981,363	2,272,442	**2,272,442**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

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 portion of the allocation is based on the current payroll times the risk code for that job. Higher risk jobs have a higher rate. Also, the fewer claims a department has had would lower the claim experience amount.

The revenue budget for 2012 is 6% higher than the 2011 amended budget. The amount of revenue in this fund must equal or exceed expenditures. If claims are higher than anticipated, the amount of the revenue allocation is increased the next year. In 2007, a transfer of $160,000 from the General Fund was needed to avoid a negative net asset position. The 2011 estimated revenues were about $144,000 higher than estimated expenditures.

Expenditure Trends

The 2012 expenditure budget decreased by 4.5% compared to the 2011 amended budget, but is 18.4% higher than the 2011 estimate. The budget for premiums decreased 17.4% from 2011. The 2012 claims budget decreased by $35,000 compared to the amended 2011 budget. For 2011, total expenditures are estimated to be about 19.4% under budget. Claims have averaged a little over $1.0 million each year for the last several years, with a low of $720,437 in 2008. An amount for IBNR (Incurred But Not Reported) claims is not included in expenditures, but is included in the assignment of fund balance in order to properly account for any future claims that have not yet been filed.

Fund Balance Trends

Available fund balance has remained over $1.0 million for the last several years. It decreased from 2004 through 2007, due to higher than budgeted claims, but increased in 2008 and has remained steady since then. The estimate for 2011 indicates a slight increase, but will still remain above $1.0 million. As mentioned above, the IBNR is not included in the fund balance, but is an assignment of fund balance, so that the funds actually available for appropriation are small in comparison.

Other Information

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

STAFFING

Full Time Equivalent (FTE) Positions

Arapahoe County's operating budget for 2012 includes 1,978.0 full-time equivalent (FTE) staff positions, excluding temporary positions. The 2012 adopted budget is no net increase from the 2011 estimate, and only a slight increase since 2010. The table below breaks out FTEs by department, including comparisons for prior years.

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

	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Assessor's Office	71.00	69.00	68.00	68.00	**66.00**
Board of County Commissioners	6.00	6.00	6.00	6.00	**5.00**
Board of County Comm Admin	4.00	4.00	4.00	4.00	**4.00**
Clerk & Recorder	117.00	119.00	118.00	118.00	**117.50**
Communication Services	10.25	10.25	10.00	10.00	**11.00**
Community Resources	172.00	180.00	179.00	179.00	**178.00**
Coroner's Office	12.00	12.00	12.00	12.00	**12.00**
County Attorney	21.00	21.00	21.00	21.00	**22.00**
Facilities & Fleet Management	109.00	109.00	109.00	109.00	**108.00**
Finance	30.00	30.00	30.00	30.00	**30.00**
Human Resources	14.00	14.00	13.00	13.00	**13.00**
Human Services	477.00	477.00	483.00	483.00	**483.00**
Information Technology	72.00	72.00	72.00	72.00	**72.00**
Office of Strategic Programs	0.00	0.00	0.00	0.00	**2.00**
Open Space & Intergov't Relations	0.00	0.00	0.00	0.00	**12.00**
Public Works & Development	144.00	144.00	141.50	141.50	**130.00**
Sheriff's Office	633.50	634.50	636.50	636.50	**637.50**
Treasurer's Office	22.00	22.00	22.00	22.00	**22.00**
Total Arapahoe County	**1,914.75**	**1,923.75**	**1,925.00**	**1,925.00**	**1,925.00**
Arap Law Enforcement Authority	**52.00**	**53.00**	**53.00**	**53.00**	**53.00**
Total All Funds	**1,966.75**	**1,976.75**	**1,978.00**	**1,978.00**	**1,978.00**

Although there was no net increase in FTEs, there were several changes in the 2012 adopted budget. This includes an additional 5.0 FTEs in various departments, which were offset by a reduction of the following 5.0 FTEs: 2.0 FTEs in the Assessor's Office, 0.5 FTE in the Clerk & Recorder's Office, 1.0 FTE in Community Resources, and 1.5 FTEs in Public Works. In addition, there are transfers of 2.0 FTEs between departments.

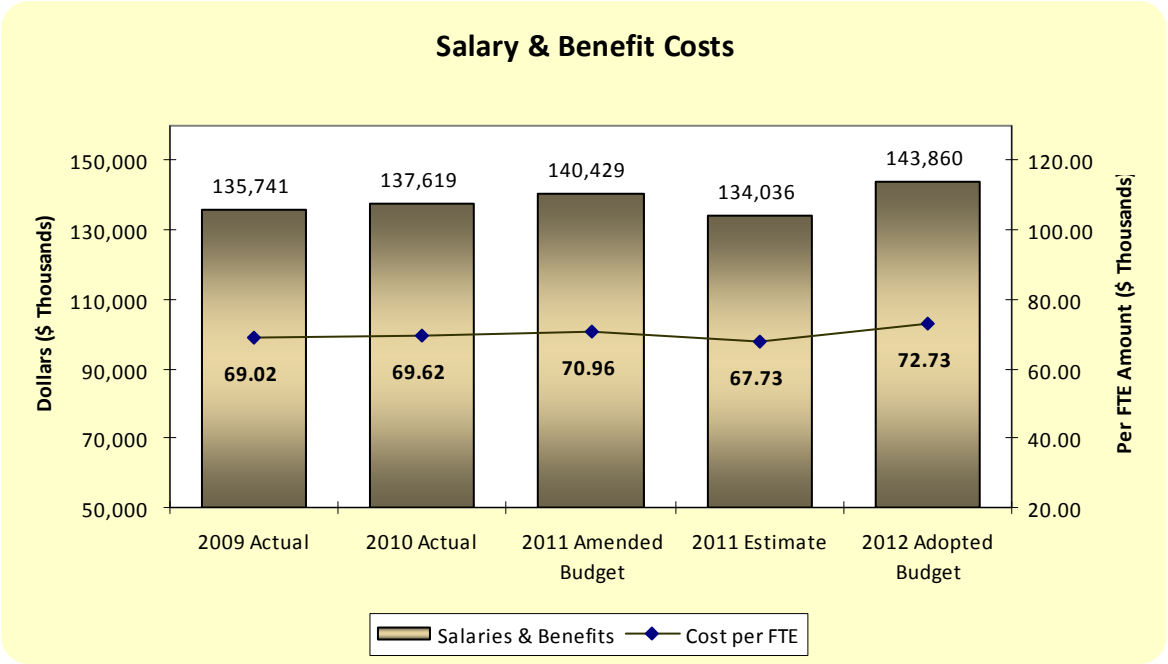
Salaries and Benefits

The 1,978.0 FTE positions budgeted for 2012 represent $146.2 million in salary and benefits funding. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contributions, life insurance, medical insurance, disability, Social Security/Medicare costs, and other pay and benefit costs.

Historically, FTE positions, salaries and benefits increase annually. In the past, the County has used a pay for performance-based salary increase system. Salary increases were based upon the employee's performance level and varied within an approved range of increases. The 2012 budget includes a 1.6% salary adjustment, with 1.0% designated as a merit pool and 0.6% to be used for exemplary performance. The 2012 salary adjustment follows the previous two years in which there were no salary or cost-of-living increases. In 2011, however, a pool of money equal to 0.45% of permanent salaries was budgeted for a one-time salary payment that would not add to base salaries. The 0.45% was calculated by taking 1.5% of permanent salaries for 30% of eligible employees.

The grade and step compensation plan for the Sheriff's Office was implemented in 2006 to ensure that deputies received salaries and benefits that were competitive with similar positions in the Denver metro area. Since the implementation of the compensation program, 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 2009 through 2012.



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

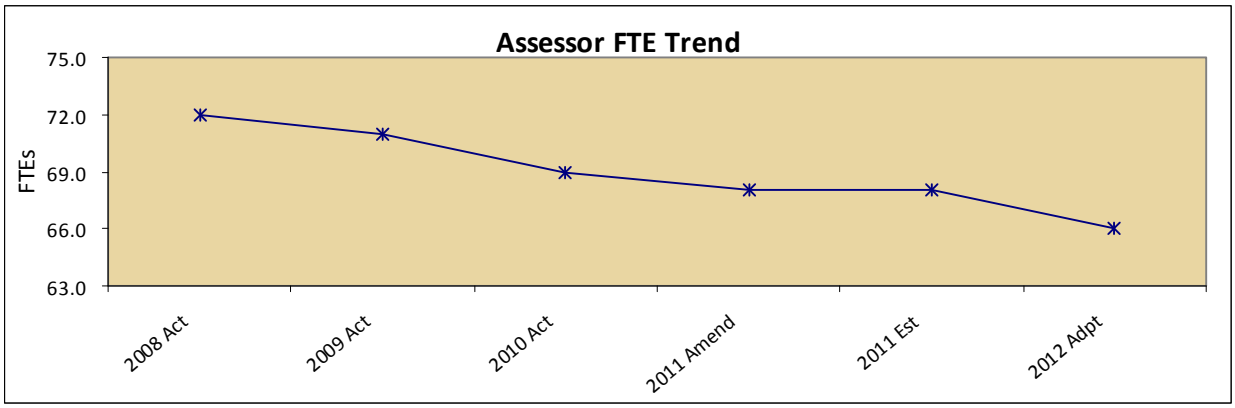
- The County uses a pool of temporary staff. These people are not included in the FTE count because they are not permanent employees. Temporary staffing levels fluctuate from year to year based on program activity level, general election or odd-year election, and conditions such as the weather and the availability of permanent personnel. Temporary salaries are not included in the chart above.
- Overtime payments fluctuate depending on such factors as weather (for snow removal) and the cyclical nature of election or reassessment years.

- Increases in the cost of employee benefits, such as health and dental insurance, affects the average benefit cost of all permanent employees.
- Prior to 2010, salary increases were granted annually to employees, based on a pay for performance system. In 2011, some employees received a one-time salary payment that was not added to their base salary. It is included in the 2011 salary and benefit costs shown above. The 2012 budget includes funds for a salary adjustment of 1.6%.

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2008 to 2012, including a brief analysis of the primary reasons for the increase and/or decrease.

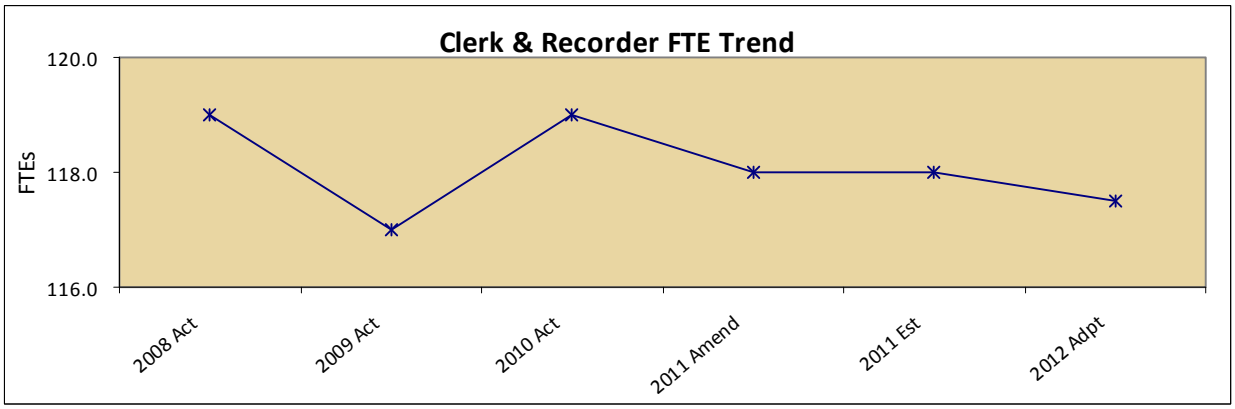
Staffing Analysis

Assessor's Office



The Assessor's Office has steadily decreased the number of FTEs over the last several years. There was a decrease of 1.0 FTE in 2009, 2.0 FTEs in 2010 and 1.0 in 2011. Another 2.0 FTEs were eliminated in the 2012 budget, which were a Principal Appraisal Analyst FTE and a Customer Service Representative. Both positions were vacant.

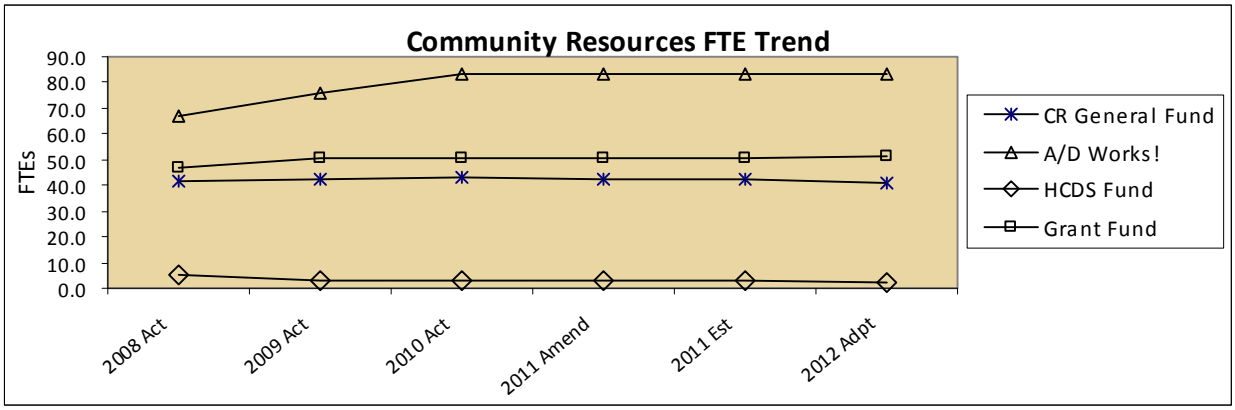
Clerk & Recorder



There was a reduction of 2.0 FTEs in 2009 in the Recording Division due to the decrease in real estate transactions. For 2010, 2.0 FTEs were added in the Motor Vehicle Division for the new Driver's License

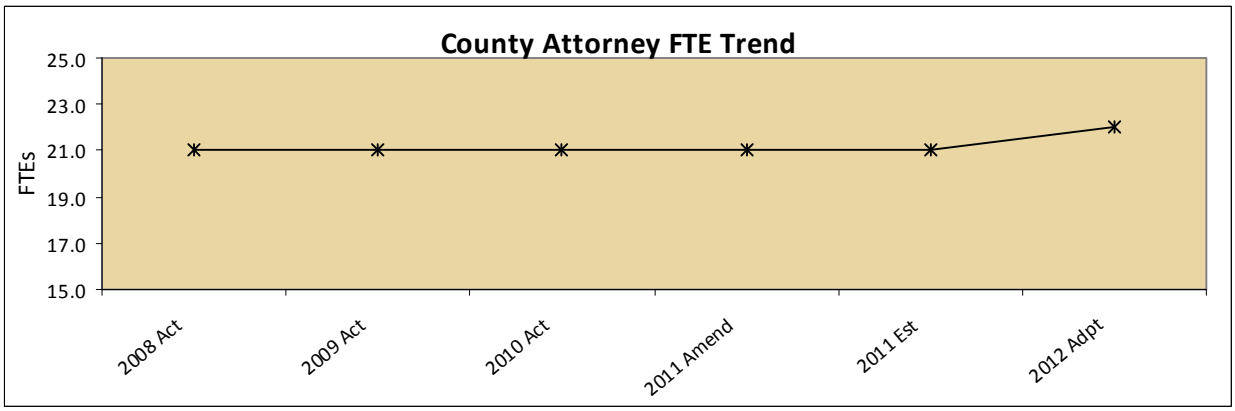
function at Altura Plaza. For 2011, 1.0 FTE was eliminated for a vacant supervisory position in the Elections Division. The 2012 budget eliminated a vacant 0.5 FTE Cash Administrator position.

Community Resources



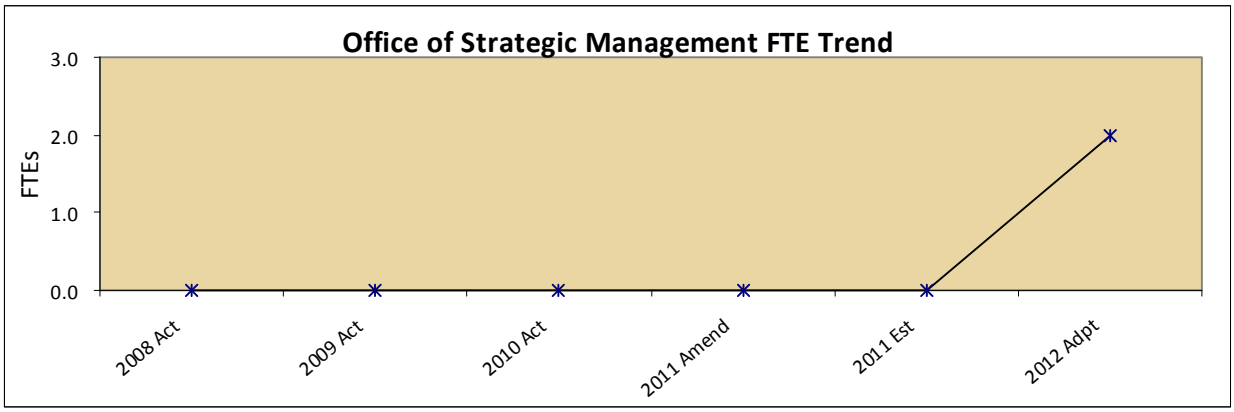
For the 2012 budget, 0.5 FTE was transferred from the General Fund, Judicial Services Division to the Grant Fund and 0.5 FTE was moved from the General Fund, Senior Services Division to the Community Development Fund. Also in 2012, 1.0 FTE was reduced in the Community Development Fund. Stimulus funding (ARRA) was used to add 7.0 FTEs to the Arapahoe/Douglas Works! Fund for 2010 and an additional 9.0 FTEs for 2009. Also in 2009, 3.0 FTEs were added in the Weatherization Division in the Grant Fund using stimulus funding.

County Attorney



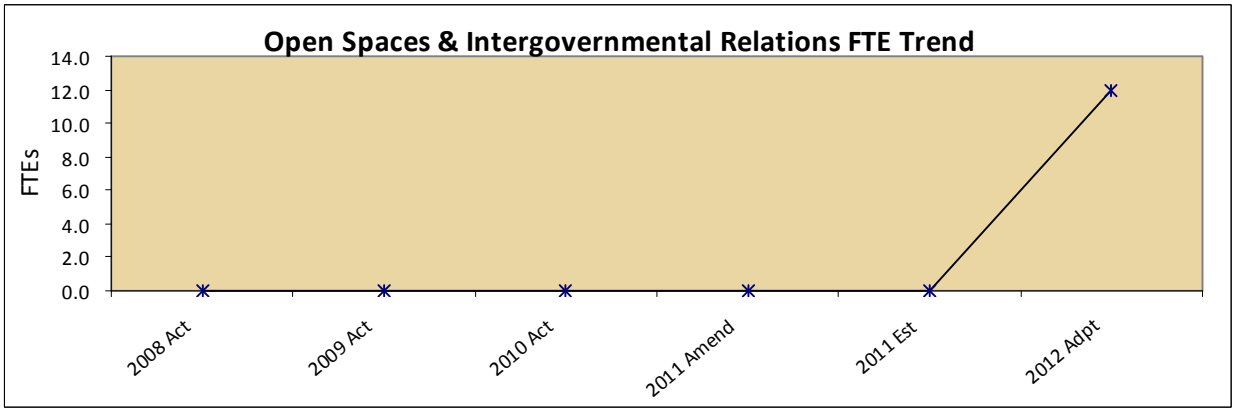
The County Attorney has maintained a steady FTE count since 2008. For the 2012 budget, 1.0 FTE was added for a paralegal to assist with records requests/discovery in litigation cases.

Office of Strategic Management



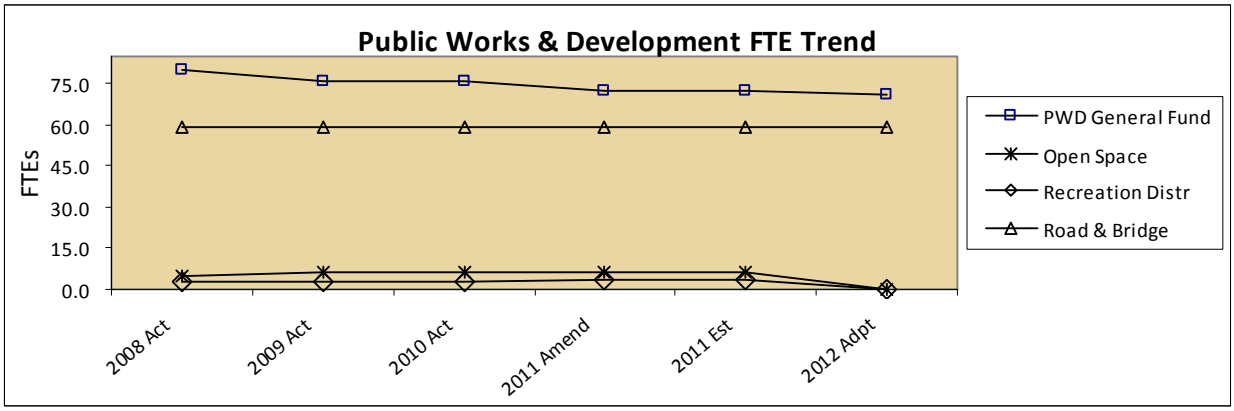
The Office of Strategic Management was created in 2011. The 2012 budget includes 2.0 FTEs for the Director of Strategic Programs and a Project Manager position.

Open Spaces and Intergovernmental Relations



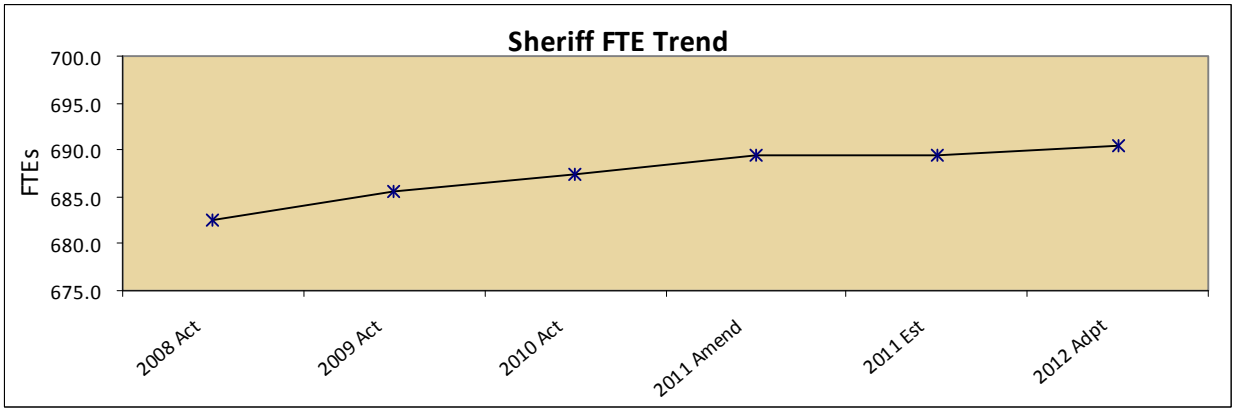
Prior to the 2012 budget, the Open Space program was included in the Public Works & Development Department. This new department was created as part of the 2012 budget, and 11.0 FTEs were transferred from the Public Works Department. The FTEs in this department include 1.0 FTE in the General Fund, which was transferred from the Board of County Commissioners; 6.5 FTEs in the Open Space Fund which were transferred from Public Works; and 3.5 FTEs in the Recreation District Fund transferred from Public Works. An additional 1.0 FTE was approved for the 2012 budget for a Program Administrator, which will be split 50/50 between the Open Space Fund and the Recreation District Fund.

Public Works & Development



Changes to the 2012 budget include the transfer of 6.5 FTEs in the Open Space Fund and 3.5 FTEs in the Recreation District Fund to the new Open Spaces & Intergovernmental Relations Department. In the General Fund, there was a reduction of 1.5 FTEs for a Mapping Group Lead and a part-time Senior Clerk. The staffing level in the Road & Bridge Division continues to remain the same.

Sheriff



The Sheriff's Office is authorized for 690.5 FTEs. These FTEs include 629.75 in the General Fund, 53.0 FTEs in the Arapahoe Law Enforcement Authority Fund and 7.75 FTEs in three other funds. For the 2012 budget, 1.0 FTE was added in the General Fund for a Court Summons Notification Clerk. There were no changes to the other funds.

Staffing Changes

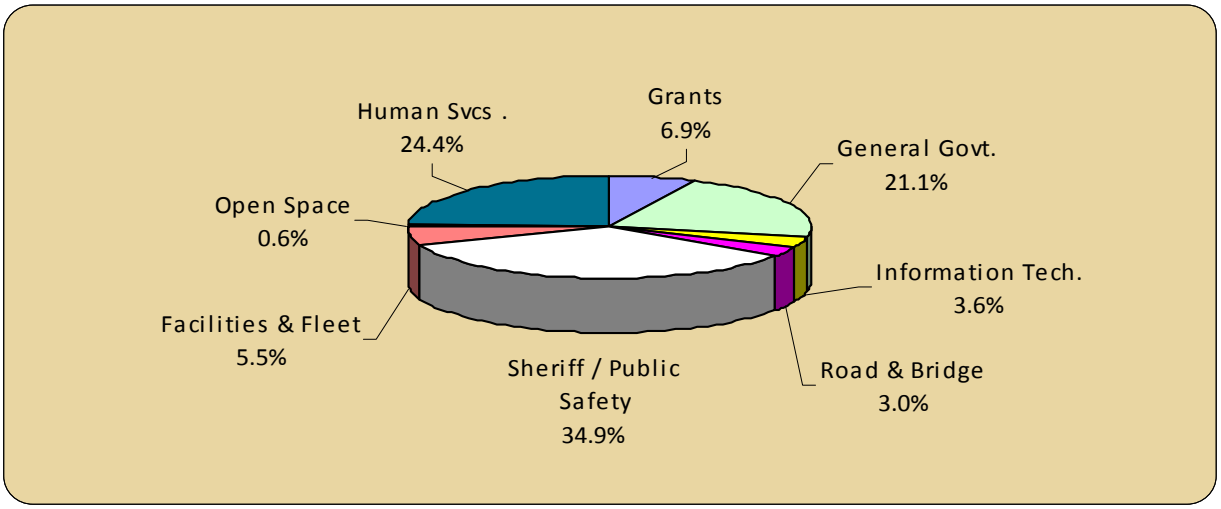
The table below shows the changes in FTE positions for the 2012 budget.

FTE Changes			
Department/Office	**Fund**	**Position Title**	**Change in FTEs**
Additions:			
County Attorney	General Fund	Paralegal	1.00
Open Spaces/Intgov't Rel	Open Space Fund	Program Administrator	0.50
Open Spaces/Intgov't Rel	Recreation District	Program Administrator	0.50
Office of Strategic Mgmt	General Fund	Director of Strategic Programs	1.00
Office of Strategic Mgmt	General Fund	Project Manager	1.00
Sheriff	General Fund	Court Summons Notif Clerk	1.00
Subtotal Additions			**5.00**
Reductions:			
Assessor	General Fund	Customer Svc Representative	-1.00
Assessor	General Fund	Principal Appraisal Analyst	-1.00
Clerk & Recorder	General Fund	Cash Administrator II	-0.50
Community Resources	Community Develop	Manager of HCDS	-1.00
Public Works & Dev	General Fund	Mapping Group Lead	-1.00
Public Works & Dev	General Fund	Senior Clerk	-0.50
Subtotal Reductions			**-5.00**
Transfers Between Funds & Departments:			
Facilities & Fleet Mgmt	General Fund	Business Associate I	-1.00
Communication Svcs	General Fund	Business Associate I	1.00
Board of County Comm	General Fund	Special Assistant	-1.00
Open Spaces & Intergovt	General Fund	Director of Open Spaces	1.00
Public Works & Dev	Open Space Fund	various positions	-6.50
Open Spaces & Intergovt	Open Space Fund	various positions	6.50
Public Works & Dev	Recreation Distr Fund	various positions	-3.50
Open Spaces & Intergovt	Recreation Distr Fund	various positions	3.50
Community Resources	General Fund	Judicial Services Manager	-0.50
Community Resources	Grant Fund	Judicial Services Manager	0.50
Community Resources	General Fund	Senior Resources Div Manager	-0.50
Community Resources	Community Develop	Senior Resources Div Manager	0.50
Subtotal Transfers			**0.00**
All Funds Total			**0.00**

* FTE stands for Full Time Equivalent

Personnel Distribution

This following graph and table are depictions that illustrate the breakout of personnel for 2012 by the various areas of County government. The Sheriff's Office/Public Safety has the most employees, followed by Human Services and General Government.



2012 FTE Distribution	
Area of County Government	**Number of FTEs**
General Government	416.75
Information Technology	72.00
Road & Bridge	59.00
Sheriff / Public Safety	690.50
Facilities & Fleet	108.00
Open Space & Intergov't Relations	12.00
Human Services	483.00
Grants	136.75
Total FTEs	**1978.00**

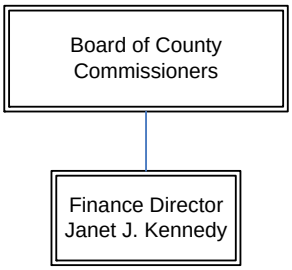
* FTE stands for Full Time Equivalent

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

The Administrative Services Department is used to account for revenues and 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

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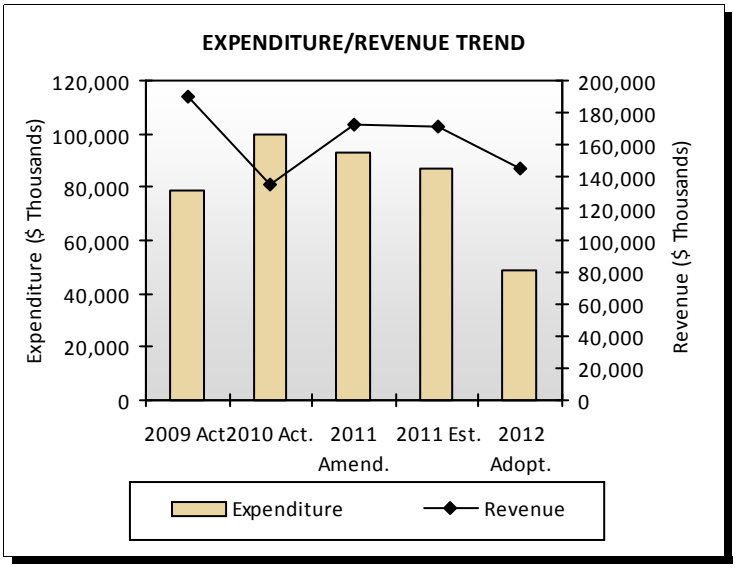
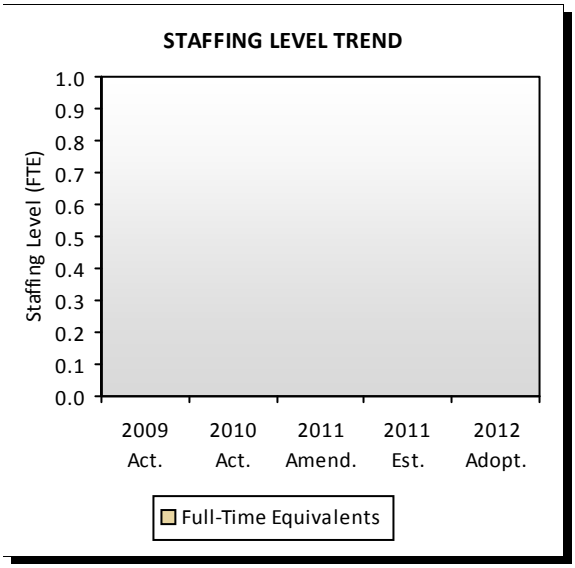
Current Office/Department Issues:

The Administrative Services Department 2012 budget includes a transfer to the Capital Expenditure Fund for the County's Capital Improvement Program. In addition, the debt service expense will be reduced due to the payoff of the lease purchase agreement related to the Chevron Energy Performance Contract during 2012.





REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	110,515,537	111,531,783	116,923,227	113,478,059	**122,093,802**
Licenses & Permits	800,446	811,183	725,000	806,000	**775,000**
Intergovernmental	4,424,172	4,022,042	3,748,150	4,712,024	**3,254,275**
Investment Earnings	168,584	213,234	105,000	563,515	**46,000**
Internal Charges	7,145,941	6,921,908	6,697,786	7,146,568	**7,697,512**
Transfers	9,253,084	10,255,655	34,019,002	34,019,002	**10,789,504**
Other	57,220,317	1,295,443	9,732,000	10,616,245	**30,000**
Total Revenues	**189,528,080**	**135,051,249**	**171,950,165**	**171,341,412**	**144,686,093**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	-	-	-	-	**-**
Salaries and Wages	355,981	335,874	381,000	443	**355,000**
Employee Benefits	265,720	467,668	392,540	400,795	**389,158**
Supplies	1,087,911	1,049,629	1,360,000	1,300,913	**1,360,000**
Services and Other	28,585,160	30,109,224	40,778,451	39,256,457	**31,186,439**
Community Programs	-	26	-	-	**-**
Capital Outlay	22,714,564	55,971,709	4,815,317	113,128	**-**
Central Services	32,817	41,173	38,923	44,650	**33,387**
Transfers	25,706,091	12,080,096	45,572,738	45,572,738	**15,163,984**
Total Expenditures	**78,748,243**	**100,055,399**	**93,338,969**	**86,689,123**	**48,487,968**

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Water & Wastewater PID Fun	20,609,497	60,912,625	12,312,229	9,537,039	**8,559,511**
Building Finance Corporation Fund	6,497,140	6,715,745	6,269,025	6,267,639	**6,271,125**
Capital Expenditure Fund	12,411,942	5,788,018	2,309,079	2,070,068	**4,068,029**
Central Services Fund	1,086,653	1,086,658	1,401,060	1,343,973	**1,360,000**
Communications Network Replacement Fund	102,856	90,569	517,073	66,367	**92,225**
Conservation Trust Fund	381,370	381,367	913,249	381,367	**381,366**
Contingent & Emergency Reserve Fund	-	-	713,106	-	**713,106**
Developmental Disability Fund	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
General Fund	27,228,289	15,120,819	42,229,826	40,536,141	**17,751,877**
Law Enforcement Capital Improvement Trust Fu	551,705	-	-	-	**-**
Lease Purchase Agreements Fund	2,184,402	2,216,697	18,847,081	18,839,408	**2,013,678**
Total	**78,748,243**	**100,055,399**	**93,338,969**	**86,689,123**	**48,487,968**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	12,411,942	5,788,018	2,309,079	2,070,068	**4,068,029**
Comm. Net Replacement	102,856	90,569	517,073	66,367	**92,225**
Conservation Trust	381,370	381,367	913,249	381,367	**381,366**
Contingent/Emergency Reserve	-	-	713,106	-	**713,106**
Debt and Lease Payments	8,759,856	9,021,438	25,215,103	25,200,821	**8,394,973**
Developmental Disabilities	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
General Administration	28,314,942	16,207,477	43,630,886	41,880,114	**19,111,877**
Law Enf Cap Imp Trust	551,705	-	-	-	**-**
Projects	14,297,728	52,848,770	3,933,296	-	**-**
Special Taxing Districts	6,233,454	7,974,859	8,279,936	9,443,266	**8,449,341**
Total	**78,748,243**	**100,055,399**	**93,338,969**	**86,689,123**	**48,487,968**

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	331,938	
Increase to Consultant's Contract	Increase the property tax consultant's contract by 2% with a transfer from a contingency fund.	(1,650)	
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(1,009,722)	

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Transfer to the Capital Expenditure Fund	Transfer from General Fund to the Capital Expenditure Fund for the 2012 Capital Improvement Program.	4,132,876	
Utility Savings Adjustment	Due to energy performance savings, a transfer of the savings will be made to the Building Maintance Fund for Countywide maintenance projects.	28,418	
Voluntary Reductions for Admin. Services	This package represents voluntary reductions from the Administrative Services Department for the 2012 budget.	(144,000)	
Total General Fund		**3,337,860**	
Lease Purchase Agreements Fund			
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(988,135)	
Total Lease Purchase Agreements Fund		**(988,135)**	
Total Administrative Services		**2,349,725**	

Aid to Agencies

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

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

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

ORGANIZATION CHART

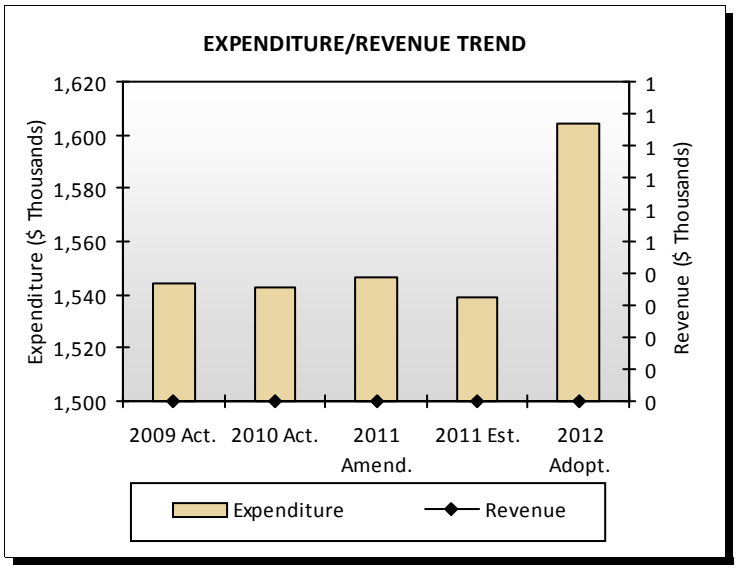
No Organization Chart is Applicable for this Department

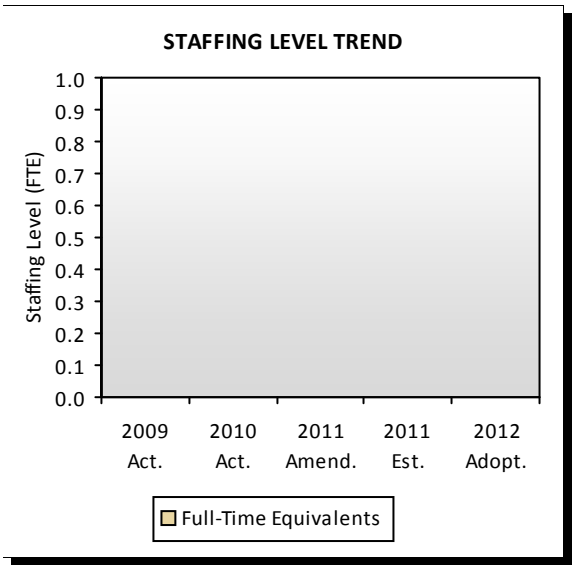
Aid to Agencies

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

Current Office/Department Issues:

The Board of County Commissioners provides financial aid to non-profit agencies that serve Arapahoe County residents in the areas of mental health, seniors, and drug and alcohol rehabilitation. Grant applications are accepted annually and must meet certain criteria to be eligible. Funds granted may only be used for the purpose outlined in the recipient's application, and any unspent fund must be returned to the County unless the BOCC has approved alternate arrangements.





BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Services and Other	1,544,004	1,543,000	1,546,500	1,539,292	**1,604,000**
Total Expenditures	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	1,544,004	1,543,000	1,546,500	1,539,292	**1,604,000**
Total	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Healthcare Grants	920,000	920,000	820,000	819,999	**820,000**
Other Grant Requests	2,000	1,000	104,500	97,293	**162,000**
Social Program Grants	622,004	622,000	622,000	622,000	**622,000**
Total	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**

Aid to Agencies

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

Operating Budget Package(s)

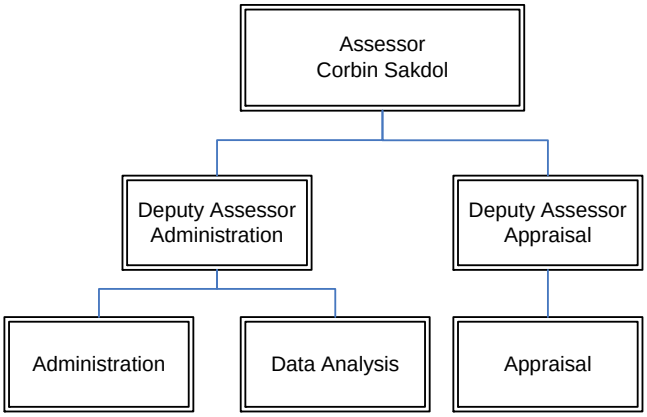
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
Increase to Aid to Agencies	An increase to the total amount available for the Board to grant to various organizations.	57,500	
Total General Fund		**57,500**	
Total Aid to Agencies		**57,500**	

Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@co.arapahoe.co.us

The Arapahoe County Assessor's Office discovers, lists, classifies, and values more than 216,000 real and personal properties in Arapahoe County. The Assessor's Office is responsible for maintaining public records, including ownership and parcel maps. The Office submis the Abstract of Assessment to the Colorado Division of Property Taxation, certifies values to approximately 350 taxing entities, and produces the warrant roll.

ORGANIZATION CHART



Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@co.arapahoe.co.us

Division Descriptions

Administrative Division

The Administrative division maintains the accuracy of public information, public records of items such as land ownership and parcel maps, and assists in appraisal data entry into the assessment and taxation system. Along with the normal office administration duties, the Administrative Division produces the Abstract report, certifications to taxing entities, calculates tax increments, and runs the tax warrant roll. This division prepares any reports requested by individual, outside agencies, and districts.

Appraisal Division

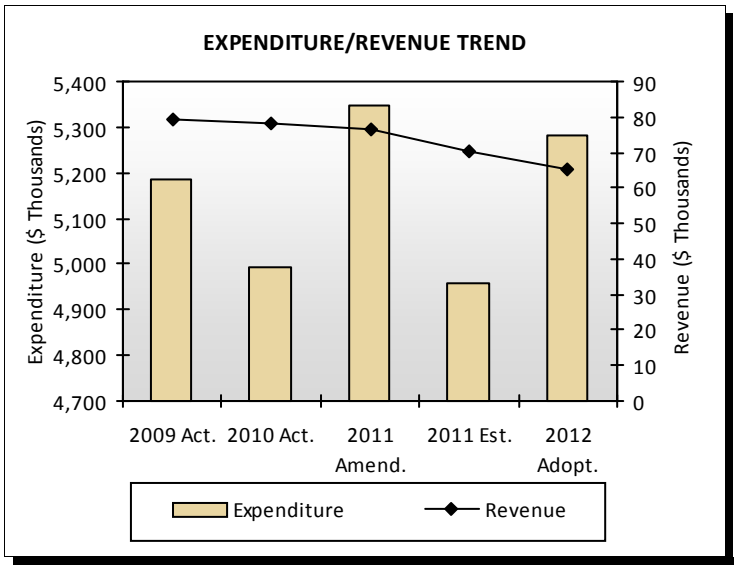
The Appraisal division collects property sales and appraisal information for the appraisal process of real property. For personal property, the division collects all data and values all personal property within the County. The division also responds to and prepares cases for appeals at all levels and compiles data and statistics for the final report of the annual valuation for the assessment study to be submitted to the General Assembly and the State Board.

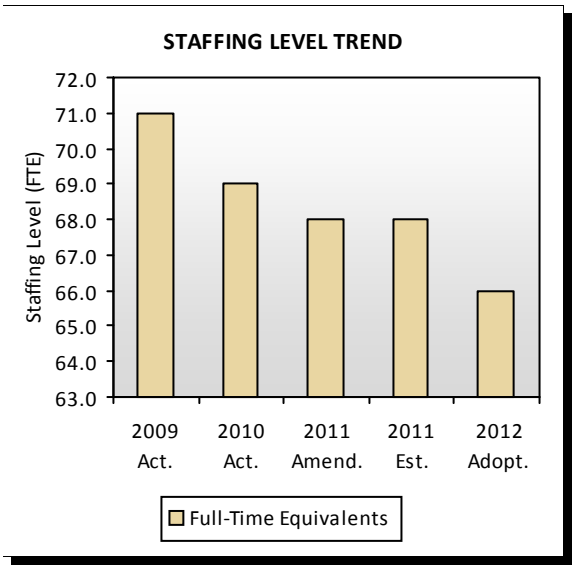
Data Analysis

The Data Analysis division is responsible for using spatial data supplied by the Public Works and Development Department to create and maintain the GIS application development and to incorporate the ownership data from the assessment and taxation system. This division also provides statistical data to the Appraisal Division to assist with the State audit.

Current Office/Department Issues:

The Appeals appraisers will continue to perform appraisal consulting work for the County Board of Equalization (CBOE) / Board of County Commissioners on all property appeals beyond the County level. These appeals are primarily filed with the Board of Assessment Appeals; however also include taxpayers seeking binding arbitration or District Court. When required, the Office prepare an independent report for the cases which proceed to hearing and appear as an expert witness on behalf of the CBOE. As of August 2011, the County has 129 Board of Assessment Appeals (BAA) cases scheduled through September 2011. There are 249 cases remaining to be scheduled for tax year 2009 and 344 for tax year 2010. the workload fluctuates in direct relation to the economy. When the real estate market goes up the appeals decline, and when the real estate market declines the number of appeals increase.





Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	-	1,320	-	880	**-**
Fees & Charges	73,518	70,245	70,000	62,692	**65,000**
Transfers	5,800	6,777	6,777	6,777	**-**
Total Revenues	**79,318**	**78,342**	**76,777**	**70,349**	**65,000**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	71.00	69.00	68.00	68.00	**66.00**
Salaries and Wages	3,783,974	3,703,597	3,811,481	3,601,783	**3,752,469**
Employee Benefits	998,236	990,458	1,077,001	983,369	**1,091,673**
Supplies	173,299	108,229	193,483	170,402	**174,630**
Services and Other	104,648	83,372	163,368	105,674	**182,938**
Capital Outlay	36,198	12,258	6,777	6,776	**19,700**
Central Services	85,006	89,621	89,593	84,393	**59,377**
Transfers	5,800	6,777	6,777	6,777	**-**
Total Expenditures	**5,187,162**	**4,994,312**	**5,348,480**	**4,959,173**	**5,280,787**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	36,198	12,258	6,777	6,776	**19,700**
General Fund	5,150,964	4,982,053	5,341,703	4,952,397	**5,261,087**
Total	**5,187,162**	**4,994,312**	**5,348,480**	**4,959,173**	**5,280,787**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Division	5,185,983	4,994,162	5,348,480	4,959,173	**5,280,787**
Appraisal Division	1,179	150	-	-	**-**
Total	**5,187,162**	**4,994,312**	**5,348,480**	**4,959,173**	**5,280,787**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Division	71.00	69.00	68.00	68.00	**66.00**
Total	**71.00**	**69.00**	**68.00**	**68.00**	**66.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level	2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To create and maintain Geographical Information System; design and develop administration and appraisal reports; and assist with state audit.				
Resource: FTE	3.00	3.00	3.00	3.00
Service: Provide accuracy	100%	100%	100%	100%

Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@co.arapahoe.co.us

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Property valuation for all property types					
Resource:	FTE to complete appraisal valuations	41.00	39.00	39.00	36.00
Service:	Accurate valuations for all parcels	220,939.00	220,191.00	221,448.00	221,000.00
Administrative responsibilities					
Resource:	FTE to complete administrative processes	30.00	30.00	30.00	25.00
Service:	Provide administrative functions with accuracy, timeliness, and professionalism	100%	100%	100%	100%

Operating Budget Package(s)

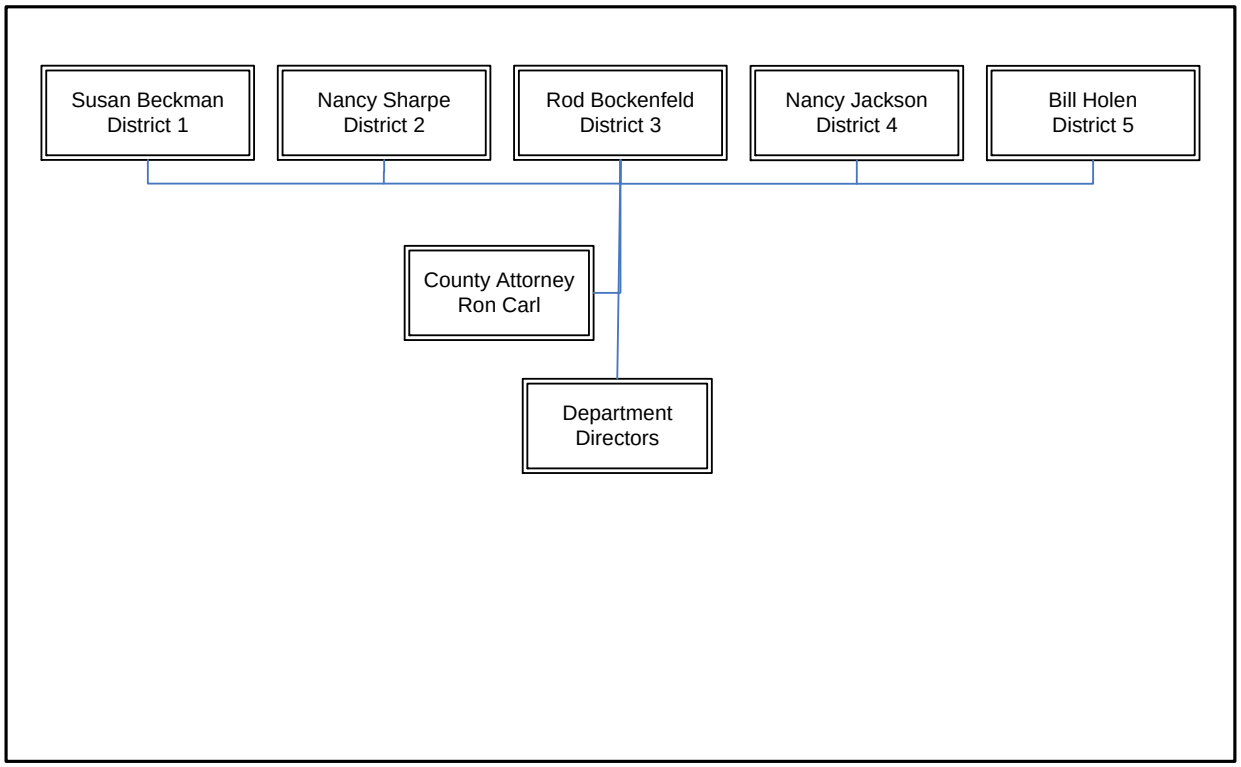
Fund/Title/Description		2012 Amount ($)	2012 FTE
Central Services Fund			
Replace Two High-end Computers	Replacement of two high-end Dell Precision Mini-tower desktops.	11,200	
Replacement of Photo Printer	Replacement of the large 41-inch photo printer.	8,500	
Total Central Services Fund		**19,700**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	16,080	
2012 Promotions	Potential promotions for employees that have taken on additional duties and meet educational requirements.	10,737	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	19,269	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(42,746)	
Replace Two High-end Computers	Replacement of two high-end Dell Precision Mini-tower desktops.	1,866	
Replacement of Photo Printer	Replacement of the large 41-inch photo printer.	1,416	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	66,576	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(42,746)	
Voluntary Reduction of Staff	Elimination of two positions in the Assessor's Office.	(138,957)	(2.00)
Wireless Aircards for Manatron	Appraisal staff will need aircards when doing field work with new Manatron computer system.	14,000	
Total General Fund		**(94,505)**	**(2.00)**
Total Assessor's Office		**(74,805)**	**(2.00)**

Board of County Commissioners

Nancy N. Sharpe, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

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

ORGANIZATION CHART

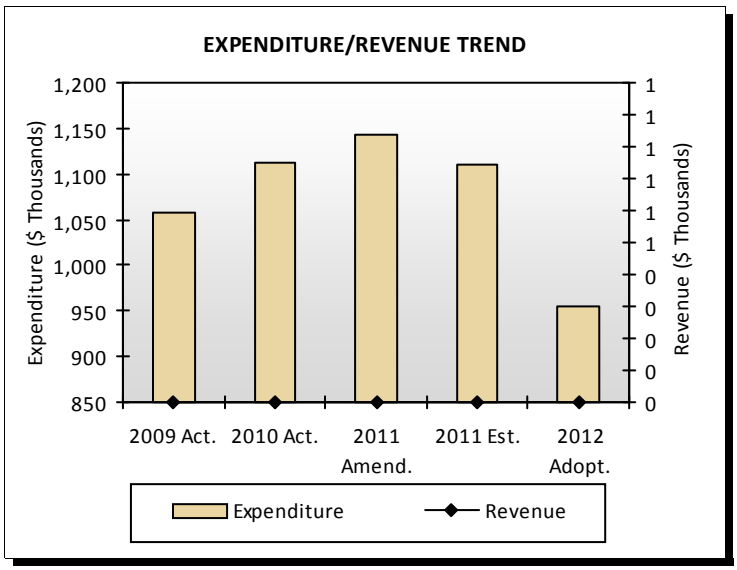


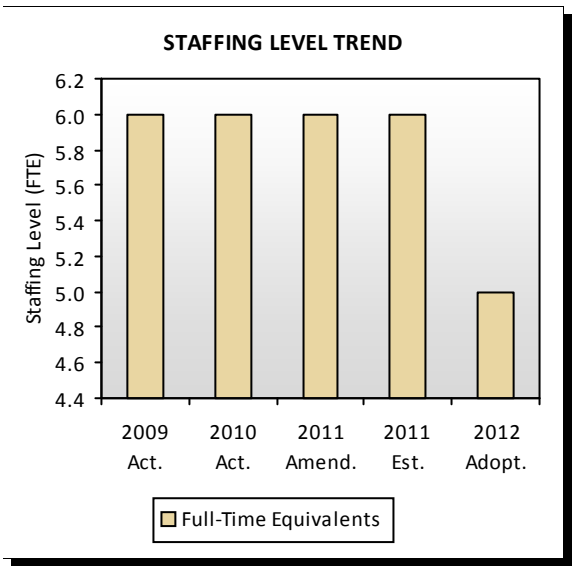
Board of County Commissioners

Nancy N. Sharpe, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

Current Office/Department Issues:

The Board of County Commissioners provides financial aid to non-profit agencies that serve Arapahoe County residents in the areas of mental health, seniors, and drug and alcohol rehabilitation. Grant applications are accepted annually and must meet certain criteria to be eligible. Funds granted may only be used for the purpose outlined in the recipient's application, and any unspent fund must be returned to the County unless the BOCC has approved alternate arrangements.





BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	6.00	6.00	6.00	6.00	**5.00**
Salaries and Wages	573,040	574,776	574,016	574,083	**436,500**
Employee Benefits	136,033	144,377	148,400	140,077	**113,861**
Supplies	2,771	5,451	7,500	5,675	**3,500**
Services and Other	345,487	388,020	412,688	390,728	**401,438**
Total Expenditures	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	1,057,333	1,112,624	1,142,604	1,110,564	**955,299**
Total	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Commissioners	877,454	914,645	953,471	929,222	**955,299**
Special Assistant to the BOCC	179,879	197,978	189,133	181,342	**-**
Total	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**

Board of County Commissioners

Nancy N. Sharpe, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Commissioners	5.00	5.00	5.00	5.00	**5.00**
Special Assistant to the BOCC	1.00	1.00	1.00	1.00	**-**
Total	**6.00**	**6.00**	**6.00**	**6.00**	**5.00**

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,183	
Total General Fund		**2,183**	
Total Board of County Commissioners		**2,183**	

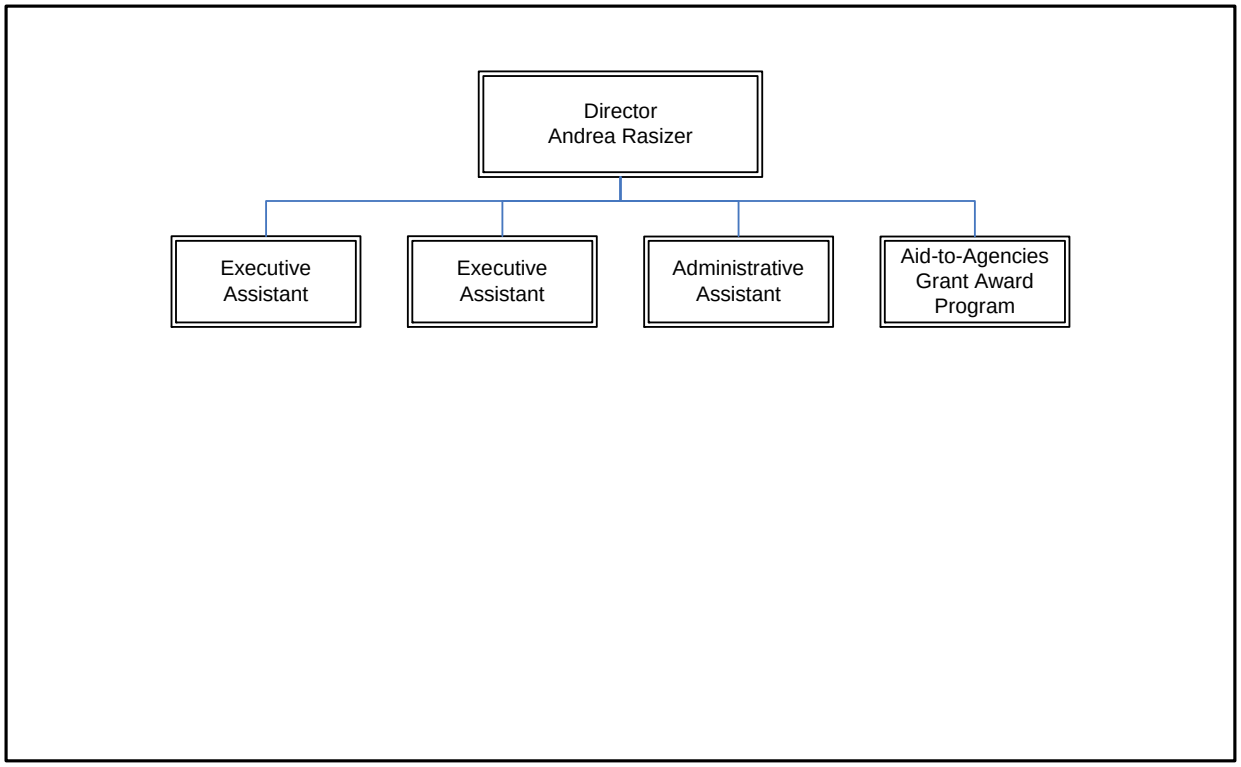
BOCC Administration

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

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

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

ORGANIZATION CHART



BOCC Administration

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

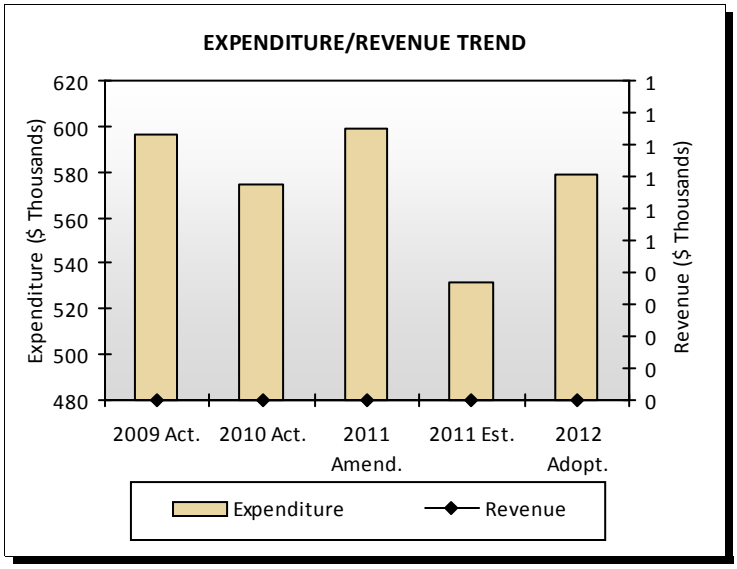
Division Descriptions

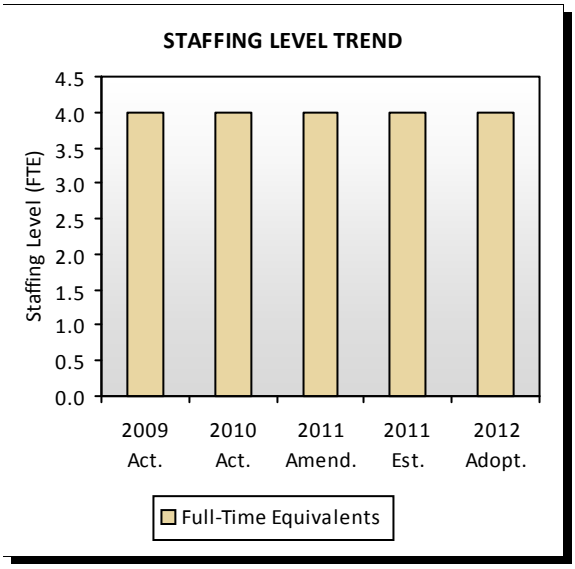
BOCC Administration

Ensure timely and proper execution of all administrative support required by the BOCC.

Current Office/Department Issues:

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





BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	4.00	4.00	4.00	4.00	**4.00**
Salaries and Wages	235,340	219,886	222,668	170,567	**216,766**
Employee Benefits	62,758	54,782	63,757	40,932	**49,818**
Supplies	20,216	19,126	18,200	21,485	**18,200**
Services and Other	278,155	280,841	294,100	298,916	**294,100**
Total Expenditures	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	596,468	574,636	598,725	531,901	**578,884**
Total	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**

BOCC Administration

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@co.arapahoe.co.us

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
BOCC Administration	596,468	574,636	598,725	531,901	**578,884**
Total	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
BOCC Administration	4.00	4.00	4.00	4.00	**4.00**
Total	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**

Operating Budget Package(s)

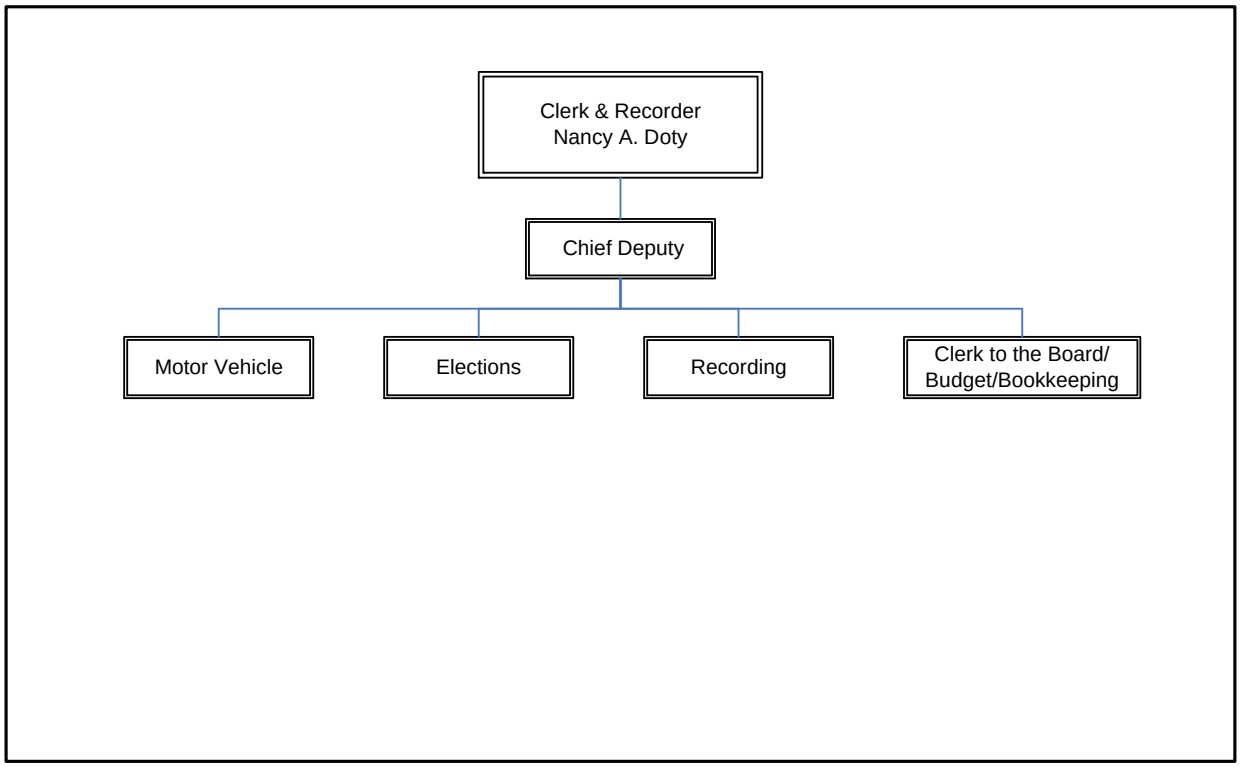
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	1,038	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,062	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,852	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,407)	
Total General Fund		**3,545**	
Total BOCC Administration		**3,545**	

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@co.arapahoe.co.us

The Arapahoe County Clerk & Recorder's Office is responsible for recording deeds, issuing marriage licenses and passports, processing titles and registering automobiles, renewing driver's licenses, registering voters, administering elections, 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 80120 - Clerk@co.arapahoe.co.us

Division Descriptions

Administration

Maintain and administer the daily operation of the Clerk & Recorder's Office. This includes personnel tracking, payroll processing and reporting, purchasing, entering financial transactions, budget preparation, forecast projections, disburses tax revenue to government agencies as an agent of the Department of Revenue (DOR), responds to citizens' issues, concerns and requests, and meets all statutory requirements. This division includes the Clerk to the Board division which maintains and administers the operation of the County Electronic Document Management System (EDMS),and attends and documents meetings for the Board of County Commissioners (BOCC), the Planning Commission, and the Board of Adjustment. The Clerk to the Board is also responsible for submitting legal notices to local newspapers.

Recording

The Recording division is responsible for the recording of real estate documents and any other information where there is a need for public record. This division also issues marriage licenses, passports, and offers an on-line fraud alert program.

Elections

The Elections division administers elections for the County, cities, schools, and special districts in Arapahoe County. The County has 369 precincts with a voter registration database of approximately 350,000 eligible electors. The Election division will operate approximately 30 vote centers in the 2012 General election and will conduct the 2012 primary election as a mail ballot election.

Motor Vehicle

The Motor Vehicle division issues Colorado Certificate of Titles, motor vehicle registrations, temporary registrations, persons with disabilities placards, renews driver licenses, and issues motor vehicle reports and identification cards. In addition, Motor Vehicle collects revenues for the (DOR) for distribution to appropriate government agencies. The Motor Vehicle division makes every effort to enhance customer service and continually works to improve processes and services.

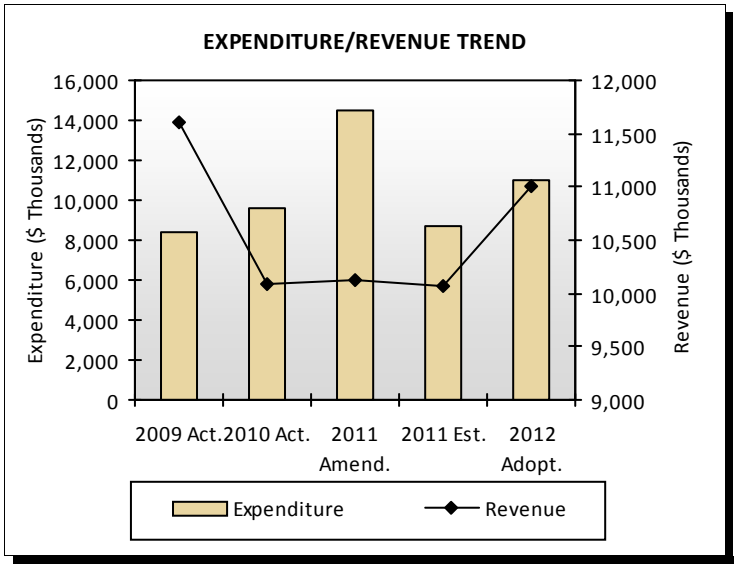
Current Office/Department Issues:

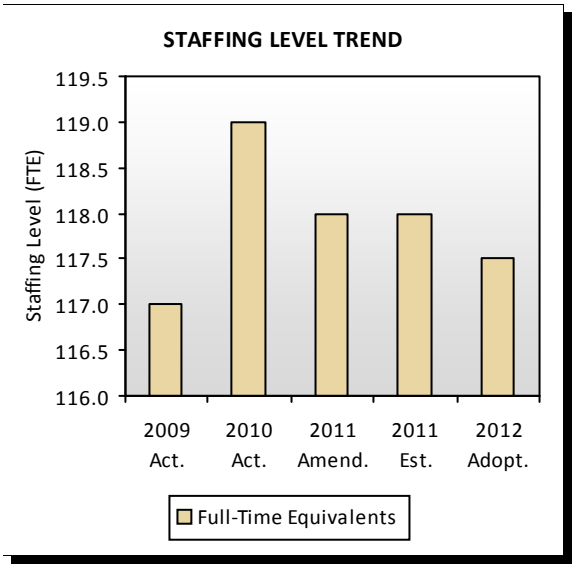
The Clerk & Recorder's Office continues to be challenged with meeting new legislative requirements and election mandates. The Clerk's Office encourages citizens to use the website for up-to date information for election results, voter registration, obtaining copies of recorded documents, and on-line motor vehicle registration. Land Fraud activity is a concern, so the use of the new Land Fraud alert program is encouraged in the Recording department.

The Clerk's Office continues to be concerned regarding unfunded mandates imposed on the counties. Additionally, the Election Division is implementing vote centers for the 2012 General Election. This new process ties to Align Arapahoe by improving customer service, optimizing the use of resources, and especially by improving processes and services. Meeting the needs of the disabled community and the rising costs of elections continue to be of concern. The Office is continually searching for ways to increase voter participation.

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@co.arapahoe.co.us





REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Licenses & Permits	2,868,126	2,367,934	3,025,700	2,671,466	**2,403,300**
Intergovernmental	195,337	130,821	132,099	124,317	**132,099**
Fees & Charges	6,849,354	7,417,448	6,880,050	7,125,589	**7,331,450**
Fines & Penalties	96,222	142,841	90,000	141,401	**139,500**
Transfers	1,600,000	23,000	-	-	**1,000,000**
Other	847	1,350	-	939	**-**
Total Revenues	**11,609,885**	**10,083,394**	**10,127,849**	**10,063,713**	**11,006,349**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	117.00	119.00	118.00	118.00	**117.50**
Salaries and Wages	5,009,314	5,312,139	5,103,403	5,037,763	**5,481,556**
Employee Benefits	1,428,457	1,470,101	1,543,567	1,495,360	**1,615,680**
Supplies	408,121	484,574	560,214	691,550	**807,370**
Services and Other	1,038,266	1,828,290	1,751,347	1,301,529	**1,873,263**
Capital Outlay	219,534	174,167	5,139,022	-	**132,099**
Central Services	308,402	307,931	447,301	142,067	**133,249**
Transfers	-	23,000	-	-	**1,000,000**
Total Expenditures	**8,412,093**	**9,600,203**	**14,544,854**	**8,668,269**	**11,043,217**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	24,730	13,052	4,941,365	-	**1,000,000**
Electronic Filing Technology Fund	226,262	213,857	702,357	302,194	**132,099**
General Fund	8,161,101	9,373,294	8,901,132	8,366,075	**9,911,118**
Total	**8,412,093**	**9,600,203**	**14,544,854**	**8,668,269**	**11,043,217**

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@co.arapahoe.co.us

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	704,882	687,499	743,092	680,418	**701,316**
Elections	1,768,561	2,948,378	7,221,939	2,029,849	**4,552,251**
Motor Vehicle	4,900,800	4,981,483	5,092,000	4,898,946	**4,947,759**
Recording	1,037,849	982,843	1,487,823	1,059,056	**841,891**
Total	**8,412,093**	**9,600,203**	**14,544,854**	**8,668,269**	**11,043,217**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	9.00	9.00	9.00	9.00	**8.50**
Elections	16.00	16.00	15.00	15.00	**15.00**
Motor Vehicle	79.00	81.00	81.00	81.00	**81.00**
Recording	13.00	13.00	13.00	13.00	**13.00**
Total	**117.00**	**119.00**	**118.00**	**118.00**	**117.50**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To process driver's license renewals and issue new Colorado driver's licenses.					
Resource:	FTE	7.00	8.00	8.00	8.00
Service:	Total amount of revenue collected ($ thousands)	491.99	771.78	1,079.03	1,025.03
To process motor vehicle titles and issue license plates.					
Resource:	FTE	72.00	73.00	73.00	73.00
Service:	Total amount of revenue collected ($ millions)	106.60	116.57	121.01	120.00
To maintain voter registration database.					
Resource:	FTE	16.00	16.00	15.00	15.00
Service:	Eligible registered voters	345,000.00	350,000.00	353,274.00	385,000.00
To record real estate and other legal documents.					
Resource:	FTE	8.00	8.00	8.00	8.00
Service:	Number of documents recorded	137,168.00	149,276.00	125,432.00	125,000.00
To issue marriage licenses.					
Resource:	FTE	5.00	5.00	5.00	5.00
Service:	Number of marriage licenses issued	3,796.00	3,768.00	3,959.00	3,575.00
To issue passports.					
Resource:	FTE	4.00	4.00	4.00	4.00
Service:	Number of passports issued	3,518.00	3,032.00	3,781.00	3,800.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Central Services Fund			
2012 Election Contingency	Requested adjustments to Election Contingency line items.	1,000,000	
Total Central Services Fund		**1,000,000**	

Clerk & Recorder's Office

Nancy A. Doty, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@co.arapahoe.co.us

Operating Budget Package(s)

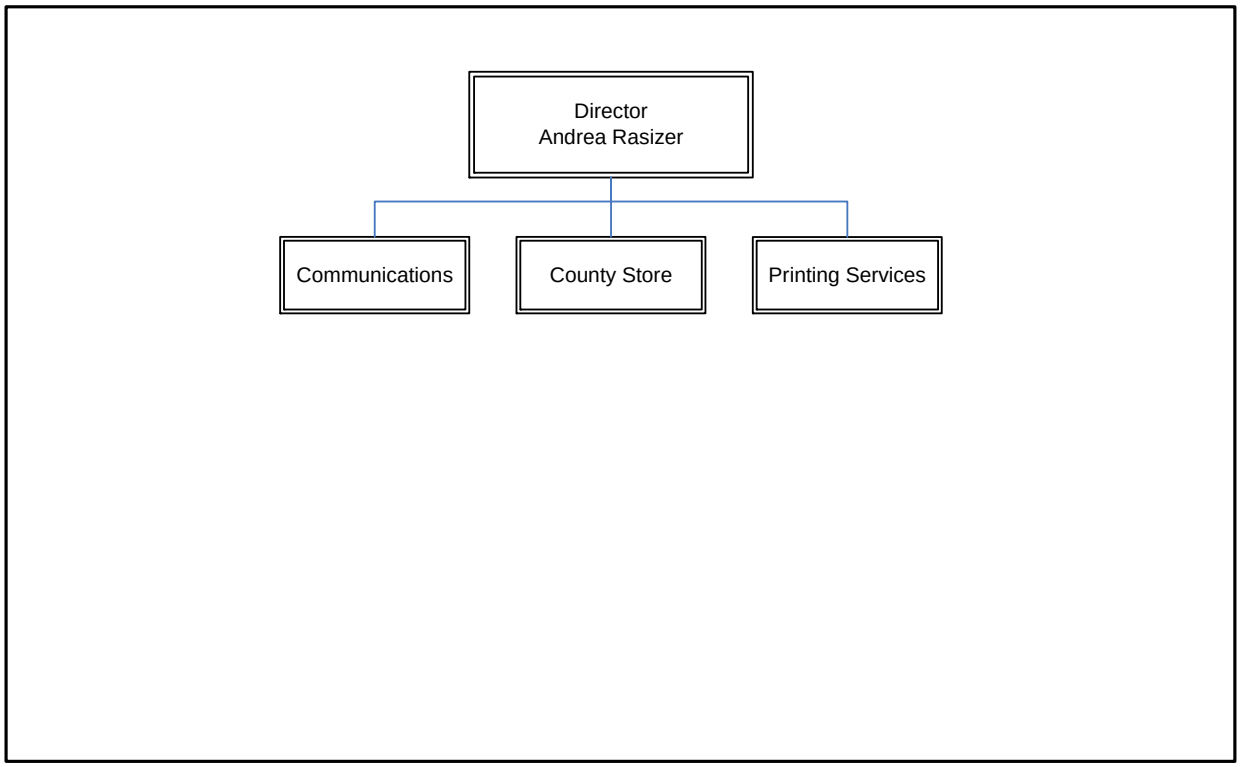
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Adjustments to Motor Vehicle Revenue and Expense	Requested adjustments to 2012 Motor Vehicle line items.	(3,000)	
2012 Adjustments to Recording Revenue and Expense	Requested adjustments to 2012 Recording division line items.	(12,000)	
2012 C & R Administration Expense Reduction.	Reduction to 2012 Clerk and Recorder Administration line item 53240.	(1,000)	
2012 Election Administration	Requested adjustments to Election Administration line items.	579,655	
2012 Election Contingency	Requested adjustments to Election Contingency line items.	962,926	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	28,787	
Additional Reductions to Baseline	This package is for additional reductions to baseline.	(72,154)	(0.50)
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	25,353	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(56,919)	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	90,792	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(56,919)	
Total General Fund		**1,485,521**	**(0.50)**
Total Clerk & Recorder's Office		**2,485,521**	**(0.50)**

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - 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 80120 - Communicationservices@co.arapahoe.co.us

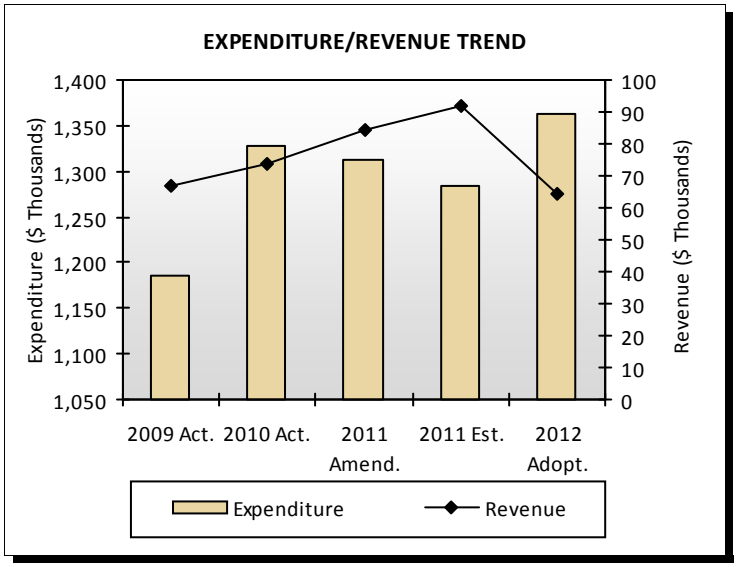
Division Descriptions

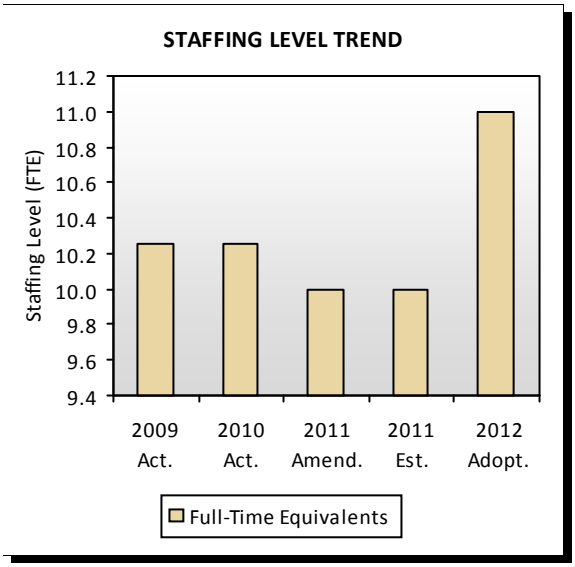
Communication Services Administration

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.

Current Office/Department Issues:

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





Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Fees & Charges	897	4,540	8,200	12,031	-
Internal Charges	64,722	45,418	60,000	68,429	**60,000**
Transfers	-	24,000	11,500	11,500	-
Other	1,425	103	4,450	23	**4,450**
Total Revenues	**67,045**	**74,061**	**84,150**	**91,983**	**64,450**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	10.25	10.25	10.00	10.00	**11.00**
Salaries and Wages	526,740	557,490	584,767	590,070	**635,559**
Employee Benefits	132,073	158,090	177,065	167,206	**199,466**
Supplies	181,220	181,303	178,196	183,610	**167,950**
Services and Other	337,408	315,053	342,100	316,056	**353,200**
Capital Outlay	-	87,607	13,259	11,641	-
Central Services	7,224	3,432	5,277	4,136	**5,837**
Transfers	-	24,000	11,500	11,500	**100**
Total Expenditures	**1,184,665**	**1,326,974**	**1,312,164**	**1,284,219**	**1,362,112**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Capital Expenditure Fund	-	65,386	1,759	1,770	-
Central Services Fund	-	22,220	11,500	11,641	-
General Fund	1,091,644	1,149,992	1,208,224	1,180,243	**1,271,618**
Open Space Sales Tax Fund	93,021	89,376	90,681	90,565	**90,494**
Total	**1,184,665**	**1,326,974**	**1,312,164**	**1,284,219**	**1,362,112**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Communication Services Administration	1,091,644	1,237,599	1,221,483	1,193,654	**1,271,618**
Open Space Admin-Communication Services	93,021	89,376	90,681	90,565	**90,494**
Total	**1,184,665**	**1,326,974**	**1,312,164**	**1,284,219**	**1,362,112**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Communication Services Administration	9.25	9.25	9.00	9.00	**10.00**
Open Space Admin-Communication Services	1.00	1.00	1.00	1.00	**1.00**
Total	**10.25**	**10.25**	**10.00**	**10.00**	**11.00**

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@co.arapahoe.co.us

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	2,248	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,538	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,117	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	9,737	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,081)	
Total General Fund		**13,559**	
Open Space Sales Tax Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	345	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	326	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	1,183	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(738)	
Total Open Space Sales Tax Fund		**1,116**	
Total Communication Services		**14,675**	

Community Resources

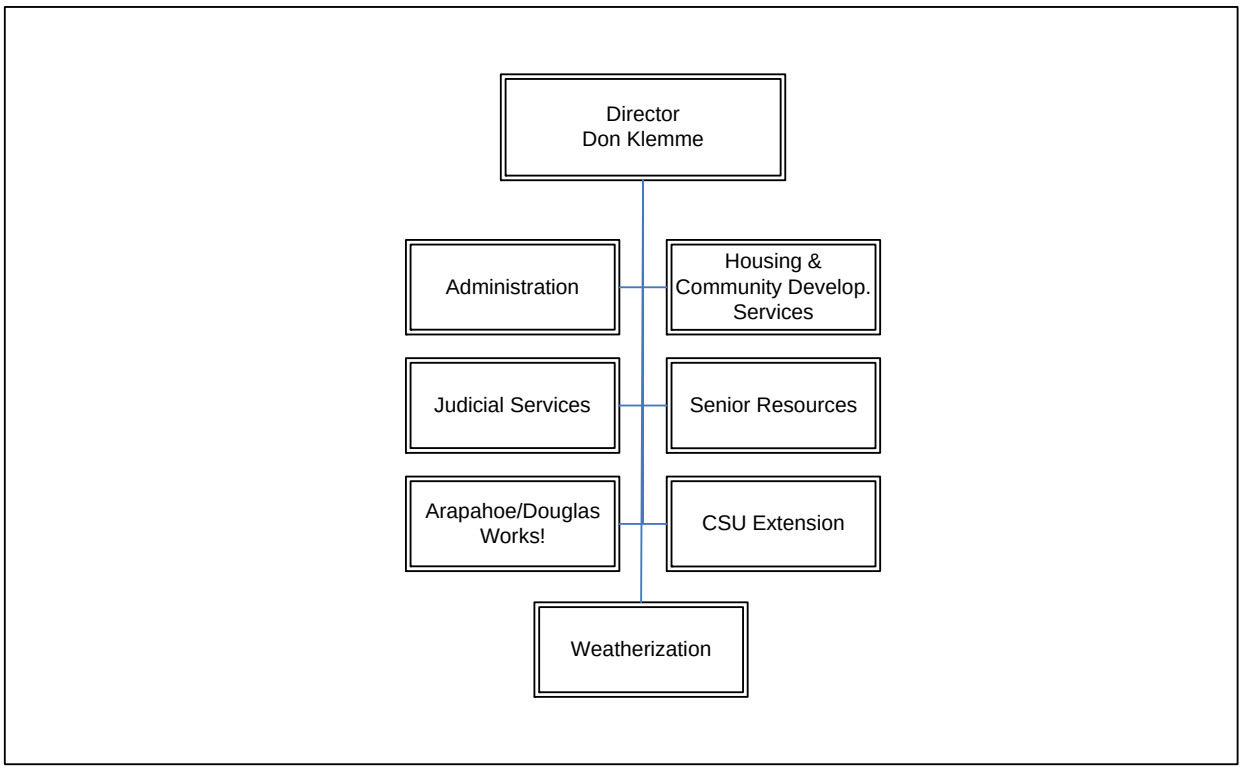
Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@co.arapahoe.co.us

The Community Resources Department provides programs that benefit Arapahoe County citizens of all ages and economic levels. These programs are funded by federal and State grant sources, local property tax revenues, user fees, and client donations. Approximately 90% of the annual budget comes from grant sources. There are seven divisions within the department; Administrative Services, Arapahoe/Douglas Works! (ADW!), CSU Extension, Housing and Community Development Services, Judicial Services, Senior Resources, and Weatherization. The Administrative Services Division provides support for the Arapahoe County Cultural Council, and is responsible for the Volunteer Connections program. The Senior Resources Division is responsible for the County Veterans Service Officer (CVSO).

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

Vision - To provide efficient and effective services with engaged employees and volunteers, meeting the needs of citizens, earning the respect of others and exceeding the expectations of funding sources.

ORGANIZATION CHART



Community Resources

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

Division Descriptions

Community Resources Administration

This division performs a variety of supervisory, administrative and monitoring duties associated with the direction of the Community Resources Department including: Arapahoe/Douglas Works!, CSU-Cooperative Extension, Housing & Community Development Services, Judicial Services, Senior Resources, and Weatherization. The division provides fiscal accountability for all divisions and grant activities, as well as providing staff support to the Arapahoe County Cultural Council. The division coordinates volunteer opportunities for citizens and employees through the Volunteer Connections Program. It also provides representation for Arapahoe County on various committees and boards in the community.

County Veterans Services Office

The Colorado Department of Veterans Services requires assistance to Veterans and their families in compliance with Sections 28-5-801 et seq., Colorado Revised Statutes. These benefits include burial assistance which provides veterans within Arapahoe County information regarding their burial allowance and advises family members about the collection of death pensions. This division also assists veterans to process claims for medical benefits, including assistance and coordination with Medicaid. Assistance with educational benefits is also coordinated with the Veteran Administration.

Senior Resources - Transportation Division

In 2006 DRCOG designated Arapahoe County as the recipient of Title III Older American's Act and/or State Funding for Seniors funds to provide transportation to Arapahoe County residents age 60 & over. The Senior Resources Division contracts with First Transit to provide door to door handicapped accessible transportation to medical, dental, mental health appointments, adult day programs, senior dining centers, grocery shopping, food bank trips, and classes related to maintaining or improving health. Four busses were acquired, using grant funding from the Colorado Department of Transportation to provide the base of transportation for Arapahoe County Seniors for many years.

Colorado State University Extension

This division provides educational information on Agriculture, Horticulture, Consumer & Family Issues, 4-H, Youth Development, Natural Resources and Community Development. The division coordinates Arapahoe County 4-H and open class activities through the Fair Planning Committee, in order to provide quality 4-H and Youth Development programming to the youth in the County. The division administers the Commodity Food Program, commonly known as TEFAP (The Emergency Food Assistance Program). County extension agents and their expertise is shared across county lines.

Arapahoe County Cultural Council

The Arapahoe County Cultural Council is a body appointed by the BoCC on an annual basis and is comprised 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 recommendedations for the Board of County Commissioners about the distribution of the SCFD funds. After adoption by the Arapahoe County Board of County Commissioners, the recommendations are forwarded to the SCFD Board of Directors for approval and implementation.

Senior Resources - Homemakers

Both the County General Fund and Community Service Block Grant (CSBG) portions of the Homemakers Program provide routine light housekeeping services that enable senior and disabled citizens to remain in their own homes and communities for a longer period of time, provide a safe and healthy living environment, provide referrals to citizens and families to enable them to access other beneficial programs, and to observe and report changes in clients' health or lifestyle that might indicate a need for additional service. The Chore Services Program Grant provides non-routine heavy housekeeping, organizing, packing for moves, cleaning for Housing and Urban Development (HUD) inspections, and yard work for seniors ages 60 and older to enable them to remain independent in their homes and communities. Clients in this program receive information and referral assistance as needed.

Judicial Services

This division provides pretrial release services to the courts, the District Attorney, and the Public Defender. The services include bond information and the supervision of offenders prior to sentencing, as well as electronic home detention and global positioning equipment for pretrial offenders that have been placed on enhanced supervision. Judicial Services screens, place, and monitors adult/juvenile offenders ordered by the court to complete a specified number of Alternative Services/Useful Public Services service hours. The division provides alternative sentencing for community residents and non-residential placement of diversion and transition offenders approved by the Community Corrections Board. It provides the Arapahoe County Justice Coordination Committee with statistical data and program analysis to indentify systematic gaps, the duplication of services, and to provide collaborative efforts for effective programming and increased services to reduce the jail population.

Community Resources

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

Arapahoe/Douglas Works!

Arapahoe/Douglas Works! (ADW!) is funded by federal, state, and local grants to provide a variety of workforce development and training 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). The program partners with other County departments, community based organizations such as Human Services, housing authorities, and community colleges. ADW! also works with the business community, chambers of commerce, and economic development to bridge job seekers and employers.

Housing & Community Development Services

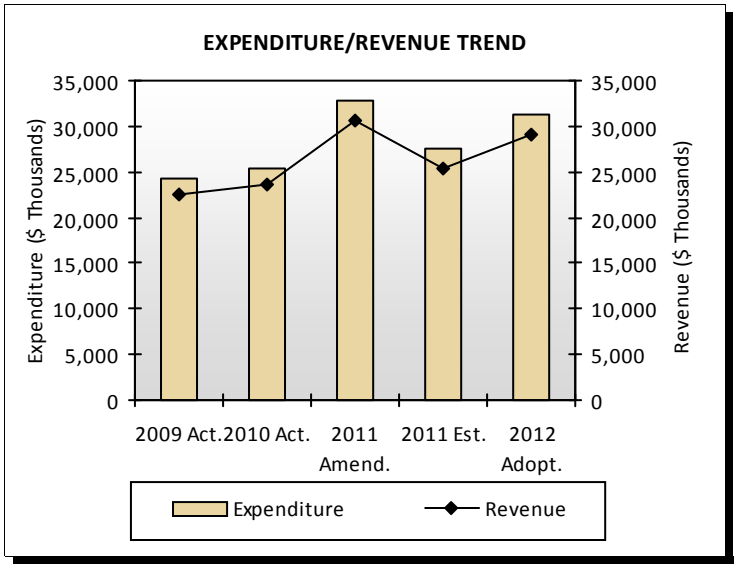
This division assists with the improvement of housing conditions and community facilities for low and moderate-income persons. The goal is to expand the supply of decent, safe, sanitary and affordable housing for this population.

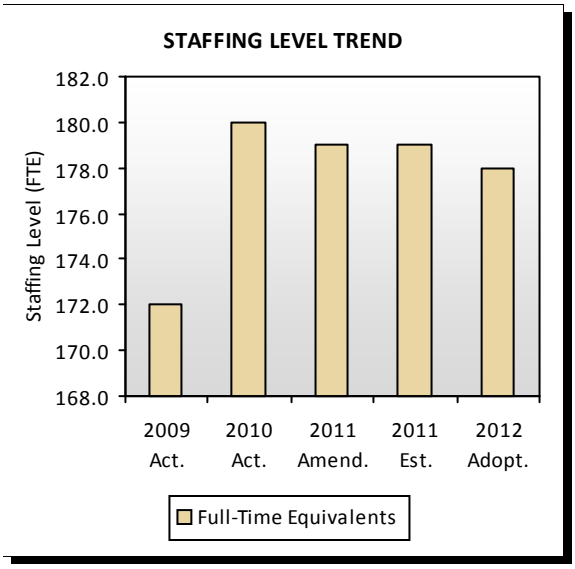
Weatherization

This division performs comprehensive home inspections, energy audits, and cost saving analysis on all eligible clients' homes in accordance with State and federal guidelines. Weatherization installs and retrofits a variety of cost-effective energy conservation measures to reduce energy consumption. It also replaces furnaces for health and safety or efficiency reasons, and provides client education about energy conservation.

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 stable funding. However, there is always a possibility that significant reductions can occur. When reductions to grant programs occur, there will be a significant impact on the programs and services offered. Alternatively, the American Recovery and Reinvestment Act (ARRA) of 2009 added approximately $18 million over three years in federal stimulus funding for the Department. The majority of the ARRA funds ended in 2010 and 2011. Arapahoe/Douglas Works! will continue to spend ARRA Workforce Investment Act Energy funds through 2012 and Weatherization will continue to spend Department of Energy ARRA Energy funds in 2012 as well.





Community Resources

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

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Licenses & Permits	834	(647)	-	(517)	**-**
Intergovernmental	20,849,819	22,068,866	28,742,457	23,872,450	**27,382,804**
Fees & Charges	413,778	324,014	325,000	266,723	**355,000**
Fines & Penalties	437,607	394,668	445,000	411,235	**455,000**
Investment Earnings	3,479	4,129	2,500	4,029	**2,500**
Internal Charges	469,192	519,577	559,962	467,246	**565,178**
Transfers	32,984	34,146	30,000	30,000	**30,000**
Other	228,692	235,829	571,876	424,968	**374,260**
Total Revenues	**22,436,386**	**23,580,583**	**30,676,795**	**25,476,134**	**29,164,742**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	172.00	180.00	179.00	179.00	**178.00**
Salaries and Wages	8,070,037	8,963,468	8,433,624	7,785,995	**8,681,042**
Employee Benefits	2,108,025	2,257,531	2,523,678	2,156,600	**2,800,021**
Supplies	1,334,207	1,492,045	1,801,750	1,460,316	**1,934,940**
Services and Other	6,316,120	6,948,434	13,939,691	10,938,478	**11,695,550**
Community Programs	5,843,026	5,481,370	5,813,763	5,021,618	**5,404,574**
Capital Outlay	366,325	39,045	34,759	34,532	**-**
Central Services	301,169	278,270	349,867	144,899	**838,721**
Transfers	-	-	3,773	-	**5,150**
Total Expenditures	**24,338,910**	**25,460,162**	**32,900,905**	**27,542,438**	**31,359,998**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Fair Fund	30,060	24,039	25,600	25,184	**25,600**
Arapahoe/Douglas Works! Fund	9,191,697	10,313,335	11,270,353	9,660,603	**9,728,710**
Community Development Fund	2,113,355	1,528,440	5,329,196	3,132,990	**5,328,220**
General Fund	2,754,184	2,833,037	3,150,648	2,950,738	**3,134,044**
Grant Fund	10,249,614	10,761,310	13,125,108	11,772,922	**13,143,424**
Total	**24,338,910**	**25,460,162**	**32,900,905**	**27,542,438**	**31,359,998**

Community Resources

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

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Cultural Council	516	598	1,000	654	**1,000**
Arapahoe/Douglas Works!	9,191,697	10,313,335	11,270,353	9,660,603	**9,728,710**
Colorado State University Extension	430,093	476,833	503,133	436,179	**532,077**
Community Resources Administration	764,876	863,820	928,734	802,364	**885,474**
County Veterans Services Office	59,295	73,299	108,675	87,808	**86,263**
Housing & Community Development Services	2,113,355	1,528,440	5,329,196	3,132,990	**5,328,220**
Judicial Services	6,916,856	6,444,555	7,310,241	6,713,114	**6,845,879**
Senior Resources - Homemakers	1,237,725	1,103,824	1,148,052	1,055,609	**1,120,421**
Weatherization	3,624,497	4,655,459	6,301,521	5,653,116	**6,831,954**
Total	**24,338,910**	**25,460,162**	**32,900,905**	**27,542,438**	**31,359,998**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe/Douglas Works!	76.00	83.00	83.00	83.00	**83.00**
Colorado State University Extension	5.00	5.00	5.00	5.00	**5.00**
Community Resources Administration	9.00	10.00	10.00	10.00	**10.00**
County Veterans Services Office	1.00	1.00	1.00	1.00	**1.00**
Housing & Community Development Services	3.00	3.00	3.00	3.00	**2.50**
Judicial Services	25.25	25.25	24.25	24.25	**24.25**
Senior Resources - Homemakers	13.75	13.75	13.75	13.75	**13.25**
Weatherization	39.00	39.00	39.00	39.00	**39.00**
Total	**172.00**	**180.00**	**179.00**	**179.00**	**178.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
HCDS will manage the HOME program for Arapahoe County in compliance with HUD regulations and in accordance with the five-year consolidated plan.					
Resource:	Budget	0.00	702,198.00	617,990.00	611,811.00
Service:	Number of Projects	0.00	3.00	3.00	2.00
Fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allocated	969,087.00	1,038,175.00	1,171,925.00	1,100,000.00
Service:	Number of Tier III applications reviewed	97.00	99.00	86.00	87.00
A/D Works! will provide employment and training assistance to all those who seek assistance from the publicly funded workforce system.					
Resource:	Grant funded FTE/GFTE positions	110.00	107.00	103.00	101.00
Service:	Number of customer visits	92,408.00	76,293.00	75,000.00	74,000.00
Increase the number of CSU Extension program options for the residents of Arapahoe and Douglas Counties.					
Resource:	Number of multi-county programs offered	4.00	22.00	25.00	30.00
Service:	Total number of attendees for programs	116.00	1,150.00	1,300.00	1,400.00
Present the 4-H and Open Class portions of the 2012 County Fair safely and in a well organized manner.					
Resource:	Number of 4-H members enrolled	283.00	296.00	314.00	350.00
Service:	Number of 4-H projects and Open Class exhibits.	1,300.00	1,800.00	2,000.00	2,200.00

Community Resources

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

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To interview eligible felony, misdemeanor and DUI/DWAI detainees booked into the Detention Facility for the purposes of bond information and recommendations.					
Resource:	Number of pretrial staff	7.50	8.00	8.00	8.00
Service:	Total eligible detainees interviewed	3,239.00	3,855.00	3,800.00	3,850.00
To provide supervision to all defendants ordered to pretrial services to monitor compliance with bond conditions and ensure appearance in court.					
Resource:	Number of new intakes completed	729.00	927.00	960.00	970.00
Service:	Unique individuals supervised	1,052.00	1,303.00	1,300.00	1,310.00
To interview, screen and place offenders in recipient service agencies to complete court ordered AS/UPS hours.					
Resource:	Total new AS/UPS Cases	5,164.00	4,723.00	4,800.00	5,000.00
Service:	Total AS/UPS hours completed	196,459.00	180,152.00	180,000.00	185,000.00
Recruit 5% more volunteer hours in 2012 than in 2011.					
Resource:	Volunteer Hours	17,364.00	33,034.00	34,500.00	36,225.00
Service:	Equivalent value of Volunteer Hrs to Arap Cnty	358,000.00	709,249.00	745,890.00	783,185.00
HCDS will manage the CDBG program for the City of Centennial and Arapahoe County in accordance with HUD requirements, per the funding distribution decisions of each entity, and in accordance with the five-year consolidated plan.					
Resource:	Budget	0.00	1,433,605.00	1,197,679.00	1,185,703.00
Service:	Number of Projects	0.00	26.00	25.00	22.00
Maximize funding available for direct services provided to all homes weatherized.					
Resource:	Total weatherization grant expenditures.	2,739,671.00	4,193,405.00	5,750,146.00	5,551,080.00
Service:	Percentage of administrative costs to total grant expenditures.	5.8%	6.9%	5.4%	5.5%
Transportation - Senior Resources will provide 1100 trips to seniors to travel to medical and meal sites.					
Resource:	Budget	394,005.00	363,944.00	352,876.00	350,000.00
Service:	Number of trips provided	10,622.00	11,328.00	10,600.00	10,600.00
The Homemakers program will serve 300 vulnerable citizens during the program year.					
Resource:	Program year budget March - February	381,550.00	380,601.00	369,760.00	350,000.00
Service:	Number of unduplicated clients served.	417.00	398.00	350.00	400.00
The Chore Service program will provide services to 225 unduplicated seniors.					
Resource:	Budget	91,500.00	102,150.00	104,000.00	105,000.00
Service:	Number of unduplicated clients served	195.00	225.00	225.00	225.00
The County Veteran Services Officer will assist 1,000 veterans during the year with various VA claims and other needs that will yield $250,000 in claims awarded per quarter.					
Resource:	Budget	56,681.00	78,101.00	79,486.00	78,000.00
Service:	Number of veterans assisted.	200.00	632.00	1,000.00	1,000.00
Provide comprehensive energy efficiency and conservation services to as many eligible homes as possible.					
Resource:	Total number of FTE field staff	24.00	31.00	30.00	28.00
Service:	Total number of homes served	891.00	1,141.00	1,140.00	1,100.00
Increase involvement of private sector subcontractors in delivery of services.					
Resource:	Number of private subcontractors awarded contracts	1.00	2.00	6.00	14.00
Service:	Percentage of homes completed with subcontractors	5%	18%	35%	40%

Community Resources

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Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Reduce electric baseload energy consumption in eligible households by replacing old, inefficient refrigerators with new EnergyStar rated refrigerators.					
Resource:	Grant dollars expended on refrigerator replacements	195,029.00	222,821.00	189,000.00	221,760.00
Service:	Number of refrigerators replaced	306.00	356.00	300.00	352.00
To provide diversion, transition, and residential community corrections placements for felony offenders.					
Resource:	Residential community corrections revenues	5,174,125.00	4,732,917.00	4,614,658.00	4,875,933.00
Service:	Unique individuals served in residential placement	0.00	0.00	1,000.00	1,025.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Arapahoe/Douglas Works! Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	5,690	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	133,425	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	18,972	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	69,272	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,287)	
Total Arapahoe/Douglas Works! Fund		**184,072**	
Community Development Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	1,350	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,464	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	948	
Housing & Community Development Services FTE Reduction	The Housing and Community Development Services Division is requesting to reduce the FTE count by 1.0 FTE in the Community Development Fund.	(95,177)	(1.00)

Community Resources

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	2,117	
Senior Resources Division General Fund FTE Transfer	Senior Resources is requesting to transfer 0.50 FTE from the General Fund to the Community Development Fund.	43,312	0.50
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,161)	
Total Community Development Fund		**(44,147)**	**(0.50)**
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	90,969	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,470	
CSU-Extension Division General Fund Reduction	CSU-Extension Division is requesting a General Fund reduction of $300 to the Quint Valley Horse Show budget.	(300)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,718	
Judicial Services Division General Fund FTE Reduction	Judicial Services is requesting to transfer 0.50 FTE from the General Fund to the Grant Fund.	(45,771)	(0.50)
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	38,350	
Senior Resources Division General Fund FTE Transfer	Senior Resources is requesting to transfer 0.50 FTE from the General Fund to the Community Development Fund.	(43,312)	(0.50)
Senior Resources Division General Fund Transportation Match Reduction	Senior Resources is reducing the General Fund transportation match.	(8,000)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,966)	
Voluntary Reduction Community Resources Department	The Community Resources Department is requesting to voluntarily reduce budgets in various divisions within General Fund accounts and cost centers for 2012.	(7,802)	
Total General Fund		**16,356**	**(1.00)**
Grant Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	1,200	

Community Resources

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Operating Budget Package(s)

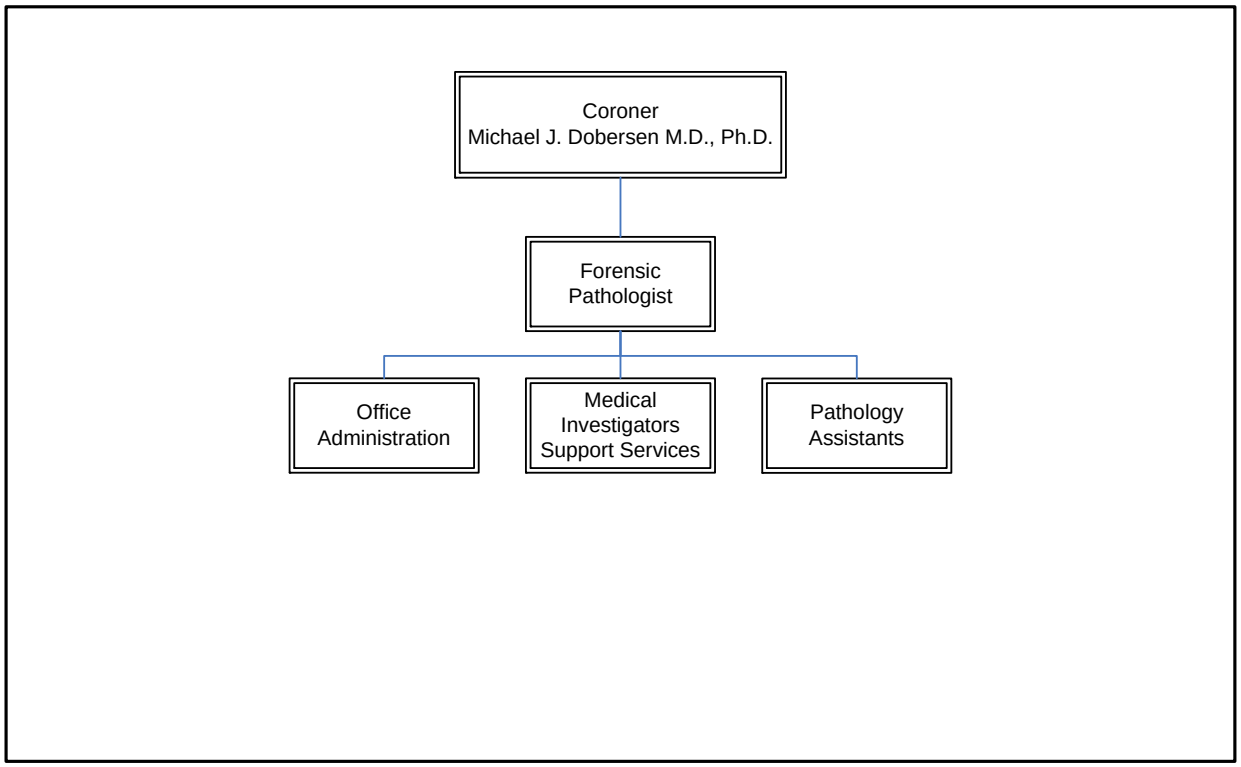
Fund/Title/Description		2012 Amount ($)	2012 FTE
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	74,248	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,027	
Judicial Services Division General Fund FTE Reduction	Judicial Services is requesting to transfer 0.50 FTE from the General Fund to the Grant Fund.	45,771	0.50
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	37,375	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,353)	
Total Grant Fund		**145,268**	**0.50**
Total Community Resources		**301,549**	**(1.00)**

Coroner's Office

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

The Coroner is an elected position whose Office is independent and accountable directly to the citizens of Arapahoe County. The Board of County Commissioners' involvement is limited to approving the Office's annual budget. The current Coroner, Dr. Michael Dobersen, is a physician trained and board certified in Anatomic and Clinical Pathology and Forensic Pathology, which is the branch of medicine concerned with the medical determination of cause of death, particularly in sudden and unexpected, violent, or suspicious deaths. Under the Coroner's direction are Medicolegal Death Investigations, Autopsy Support, and Administrative Support. These sections are responsible for the field investigation of scenes and circumstances of death, the identification of the deceased, the certification of death, the notification of next-of-kin, the performance of autopsies where indicated, the control and disposition of personal property of the deceased, and the archiving of related documentation.

ORGANIZATION CHART



Coroner's Office

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

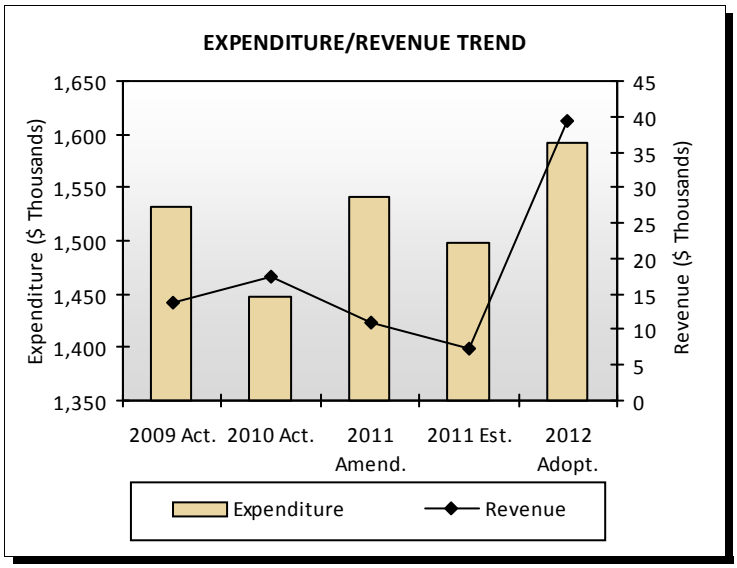
Division Descriptions

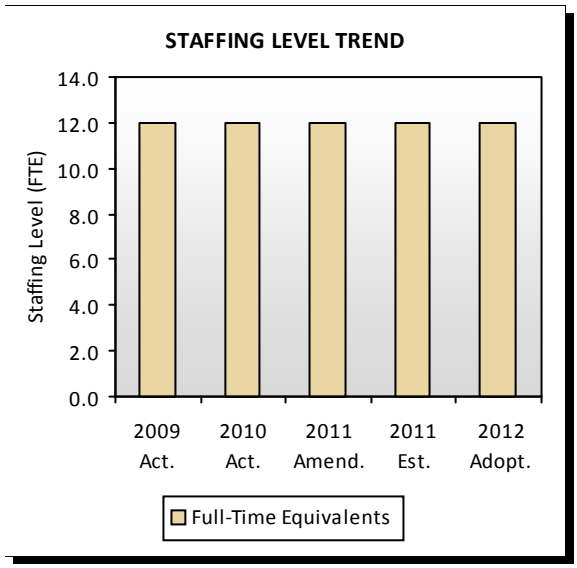
Coroner

The Arapahoe County Coroner's Office is charged with keeping accurate records of all reportable deaths. This includes the manner, the cause, and the circumstances of the death. It also provides statistical information, including information regarding drug and alcohol use to the Center for Disease Control and other federal and state government agencies and research organizations. The office also informs the public regarding the genetic causes of physical and mental illnesses. Additional public service activities include alcohol and drug abuse education, presentations at schools, and meetings and training for law enforcement personnel, paramedics, medical students, and residents.

Current Office/Department Issues:

The Coroner's Office is converting to the use of digital radiography. It also continues to work with the University of Colorado Medical School by allowing medical students and residents to do clerkships and rotations with the Coroner's Office.





Coroner's Office

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

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Fees & Charges	13,659	11,521	11,000	7,174	**8,350**
Transfers	-	-	-	-	**31,000**
Other	-	6,035	-	-	**-**
Total Revenues	**13,659**	**17,556**	**11,000**	**7,174**	**39,350**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	12.00	12.00	12.00	12.00	**12.00**
Salaries and Wages	976,883	988,552	978,561	1,012,985	**1,004,460**
Employee Benefits	220,793	215,847	232,023	212,242	**234,560**
Supplies	98,283	72,777	82,900	72,529	**82,000**
Services and Other	175,768	158,568	203,071	159,077	**187,200**
Capital Outlay	48,214	-	31,660	28,684	**33,350**
Central Services	11,941	12,417	13,724	13,340	**19,043**
Transfers	-	-	-	-	**31,000**
Total Expenditures	**1,531,881**	**1,448,161**	**1,541,939**	**1,498,856**	**1,591,613**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	48,214	-	29,310	26,334	**31,000**
General Fund	1,483,667	1,448,161	1,512,629	1,472,522	**1,560,613**
Total	**1,531,881**	**1,448,161**	**1,541,939**	**1,498,856**	**1,591,613**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Coroner	1,531,881	1,448,161	1,541,939	1,498,856	**1,591,613**
Total	**1,531,881**	**1,448,161**	**1,541,939**	**1,498,856**	**1,591,613**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Coroner	12.00	12.00	12.00	12.00	**12.00**
Total	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To perform in-house histology to determine the pathologic diagnosis of the deceased.					
Resource:	Histology Technician	1.00	1.00	1.00	1.00
Service:	Assist in pathologic diagnosis of death	446.00	398.00	450.00	460.00

Coroner's Office

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

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To determine the cause and manner of death for the deceased.					
Resource:	Forensic Pathologists and Assistants	4.00	4.00	4.00	4.00
Service:	Number of autopsies performed	446.00	398.00	450.00	460.00
Cases for which the Coroner assumed jurisdiction or provided investigative services.					
Resource:	Full-time employees	12.00	12.00	12.00	12.00
Service:	Deaths that were reported to the Coroner's Office and investigated	2,616.00	2,494.00	2,800.00	2,850.00
To investigate and report facts surrounding deaths.					
Resource:	Full-time investigators	7.00	7.00	7.00	7.00
Service:	Assist grieving families and work with law enforcement to determine circumstances surrounding death	446.00	398.00	450.00	460.00
To educate the citizens of Arapahoe County and increase public awareness - Increase community and regional partnerships.					
Resource:	Full-time employees	12.00	12.00	12.00	12.00
Service:	Educate through tours, classes, internships, and lectures	50.00	75.00	65.00	70.00

Operating Budget Package(s)

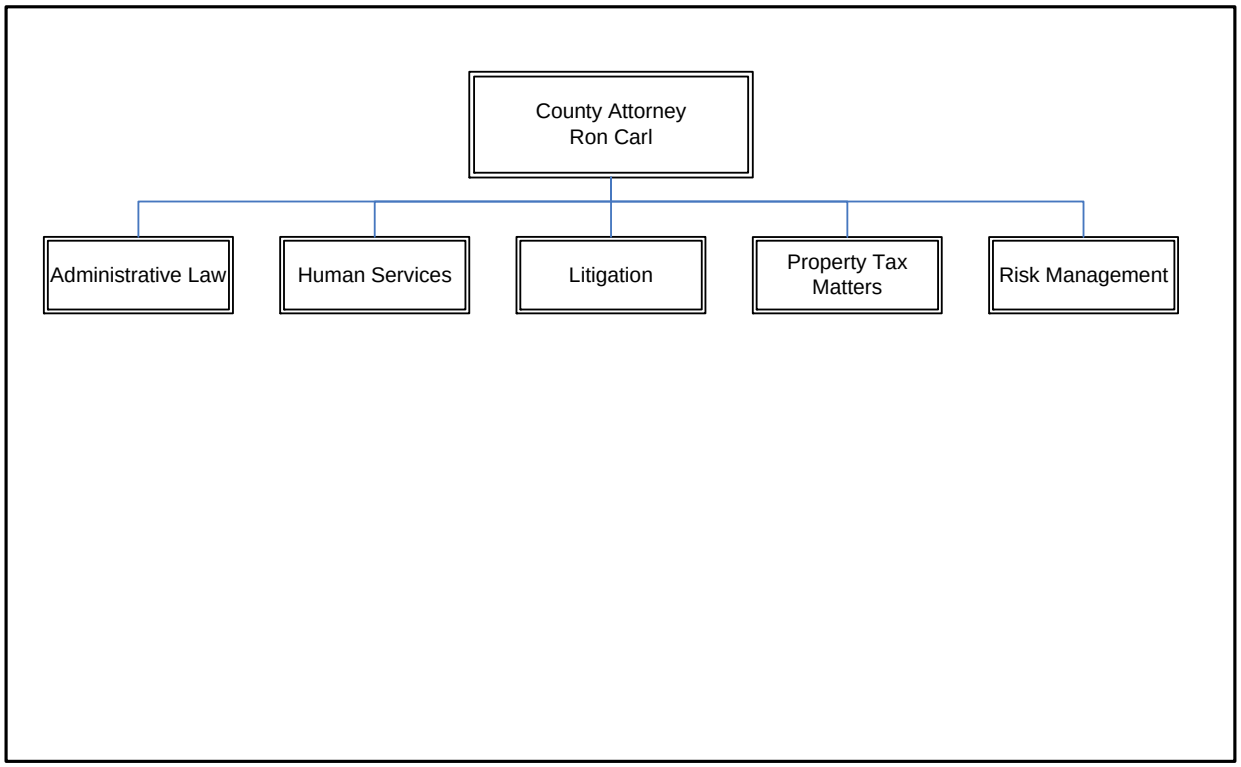
Fund/Title/Description		2012 Amount ($)	2012 FTE
Central Services Fund			
Conversion to Digital Radiography	Convert current chemical X-ray processing system to digital.	31,000	
Total Central Services Fund		**31,000**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	2,852	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	4,925	
Conversion to Digital Radiography	Convert current chemical X-ray processing system to digital.	35,133	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	13,610	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(8,505)	
Voluntary Budget Reduction	Voluntary reductions to budget line items.	(3,038)	
Total General Fund		**44,977**	
Total Coroner's Office		**75,977**	

County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@co.arapahoe.co.us

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

ORGANIZATION CHART



County Attorney

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Division Descriptions

Administration

As directed by the Colorado and Federal constitutions, state statutes, and the Board of County Commissioners, this office provides legal advice for all County elected officials, department directors, commissions, committees, boards, and panels. This representation includes, but is not limited to, drafting and review of contracts; drafting and review of resolutions and ordinances; research, drafting, and review of legal memoranda; providing oral legal opinions; and providing written legal opinions. This office also assists the Board of County Commissioners to respond to requests from outside entities, etc. for a statement of position or action by the Board. It provides the Board of County Commissioners with advice and direction upon request, including the review of It also drafts ordinances and resolutions, as directed by the Board of County Commissioners.

Litigation

This division initiates or defends legal actions, as directed by Colorado statutes or the Board of County Commissioners. It identifies possible risks and exposures faced by the County and adequately prepares witnesses and parties for depositions and trials. It continues to minimize the need to contract with outside attorneys to represent the County's interests. This division also meets regularly with the Board of County Commissioners to provide litigation updates.

Board of Equalization

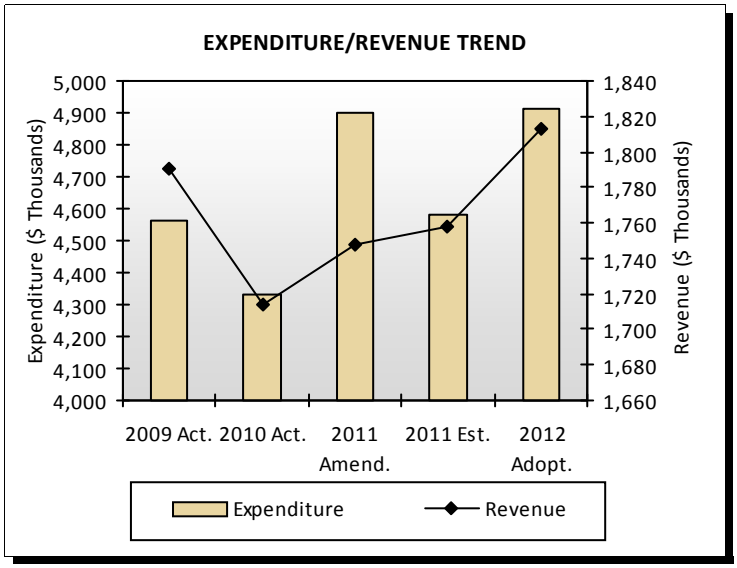
This division provides the Commissioners and the Assessor's Office with quality legal support at the Board of Assessment Appeals, district court, Court of Appeals, Supreme Court, and/or arbitration. It informs the Commissioners about any perceived irregularities or concerns. It also hires and manages competent referees who hear appeals, and hires consultants to evaluate the recommendations of the referees and Assessor's Office. This division is responsible for the coordination of all appeals that proceed beyond the Arapahoe County Board of Equalization.

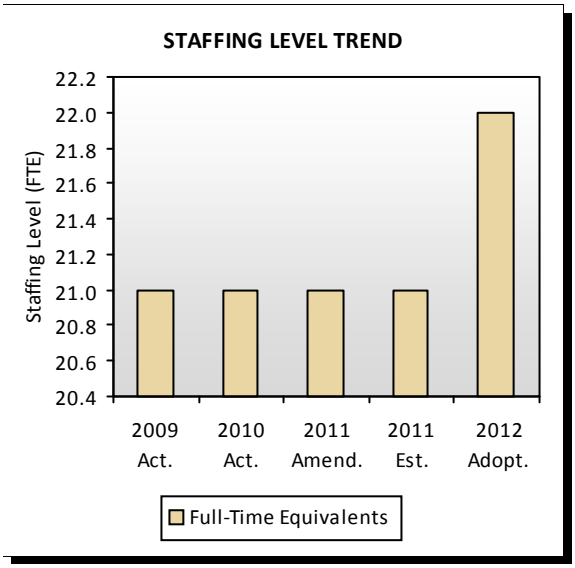
Risk Management Division

Risk Management implements risk control processes and safety procedures designed to minimize exposures to injury and financial loss. It identifies and measures various risks of loss, then develops programs and/or processes to mitigate those risks, to transfer those risks, or to purchase insurance that protects the County from losses associated with those risks.

Current Office/Department Issues:

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





County Attorney

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REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	-	-	-	31	**-**
Licenses & Permits	12,791	18,212	10,000	15,602	**10,000**
Fees & Charges	46,145	45,948	1,800	70,063	**1,800**
Internal Charges	1,717,243	1,643,074	1,663,705	1,663,704	**1,729,303**
Transfers	6,385	-	-	-	**-**
Other	8,238	6,239	72,235	8,458	**72,235**
Total Revenues	**1,790,802**	**1,713,474**	**1,747,740**	**1,757,858**	**1,813,338**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	21.00	21.00	21.00	21.00	**22.00**
Salaries and Wages	1,562,406	1,653,032	1,677,669	1,760,969	**1,753,092**
Employee Benefits	357,409	382,513	410,885	392,094	**440,780**
Supplies	72,759	120,489	104,245	92,785	**104,245**
Services and Other	2,475,742	2,172,701	2,661,978	2,293,108	**2,613,227**
Capital Outlay	6,384	-	-	-	**-**
Central Services	1,197	1,596	4,096	532	**1,596**
Transfers	84,658	-	41,323	41,323	**-**
Total Expenditures	**4,560,556**	**4,330,332**	**4,900,196**	**4,580,811**	**4,912,940**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	6,384	-	-	-	**-**
General Fund	2,446,605	2,376,224	2,495,449	2,447,991	**2,600,687**
Self Insurance Liability Fund	664,865	583,531	921,220	936,792	**895,850**
Worker's Compensation Fund	1,442,701	1,370,577	1,483,527	1,196,029	**1,416,403**
Total	**4,560,556**	**4,330,332**	**4,900,196**	**4,580,811**	**4,912,940**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	4,259,131	4,063,786	4,625,015	4,305,655	**4,631,368**
Board of Equalization	216,197	186,955	196,661	195,999	**200,208**
Litigation	6,492	-	-	-	**-**
Risk Management Division	78,736	79,591	78,520	79,158	**81,364**
Total	**4,560,556**	**4,330,332**	**4,900,196**	**4,580,811**	**4,912,940**

County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@co.arapahoe.co.us

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	19.00	19.00	19.00	19.00	**20.00**
Board of Equalization	1.00	1.00	1.00	1.00	**1.00**
Risk Management Division	1.00	1.00	1.00	1.00	**1.00**
Total	**21.00**	**21.00**	**21.00**	**21.00**	**22.00**

Operating Budget Package(s)

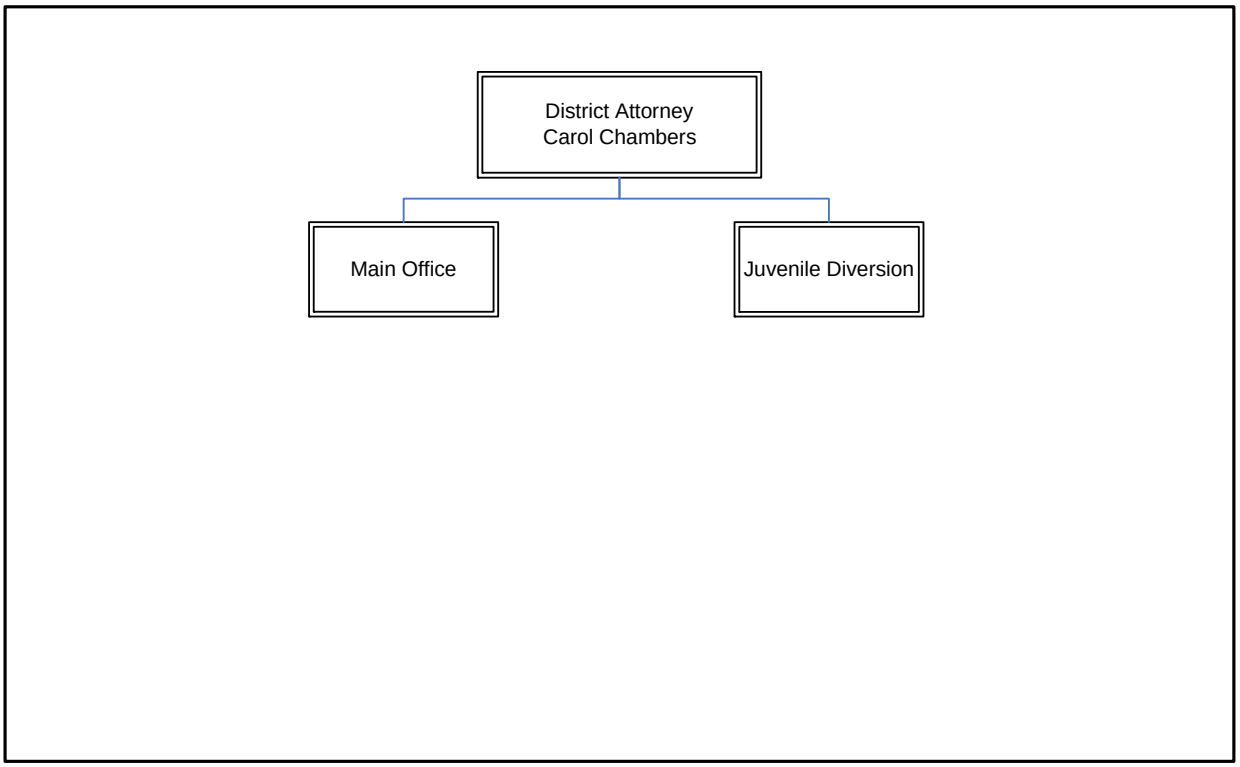
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,946	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	8,663	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	13,316	
Increase to Consultant's Contract	Increase the property tax consultant's contract by 2% with a transfer from a contingency fund.	1,650	
Request New FTE for a Records Paralegal	Requests for legal documents relating to the Sheriff's Office have increased the workload for the County Attorney. The funds transfer to the County Attorney is for a new Records Paralegal (1.0 FTE) to address the increased workload.	51,231	1.00
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	32,027	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(19,640)	
Total General Fund		**93,193**	**1.00**
Total County Attorney		**93,193**	**1.00**

District Attorney

Carol Chambers, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - cspencer@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 searches, seizures, and arrests.

ORGANIZATION CHART



District Attorney

Carol Chambers, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - cspencer@da18.state.co.us

Division Descriptions

District Attorney

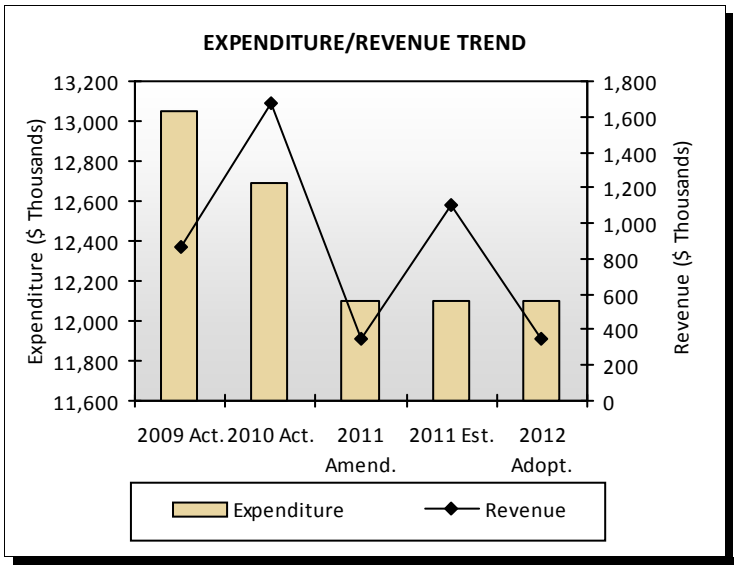
This division oversees the intake and prosecution of criminal violations relating to felony, juvenile and misdemeanor matters. It also provides support service to crime victims and witnesses. The District Attorney also prosecutes white-collar criminal and forfeiture matters, and administers local fund for the Victim Compensation and Victim's Assistance Law Enforcement (V.A.L.E.) programs.

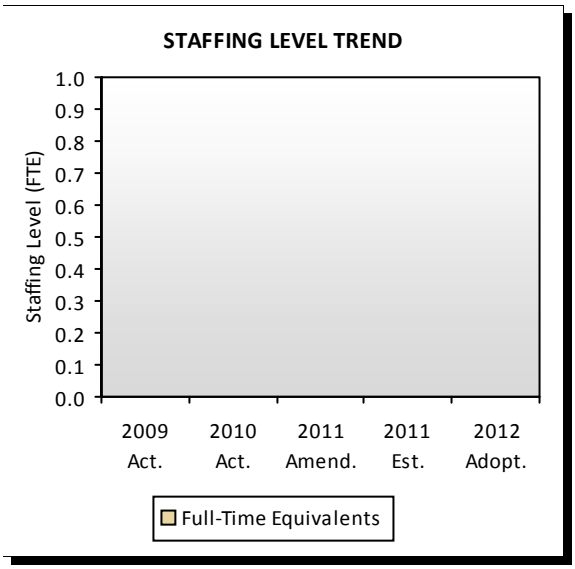
Juvenile Diversion

This division receives cases diverted by juvenile prosecution and implement counseling, therapy, restitution and community services to reduce the offender's re-entry into the juvenile justice program.

Current Office/Department Issues:

The District Attorney prosecutes criminal violations related to felony, juvenile, and misdemeanor matters. The office is also involved in several efforts to identify at-risk and delinquent youth, and to provide them and their families early intervention services. The goal is to prevent the juvenile from becoming involved in the juvenile justice system, but it is also aimed towards reducing the incidents of re-entry into the criminal justice system.





REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Other	861,177	1,675,573	350,000	1,106,534	**350,000**
Total Revenues	**861,177**	**1,675,573**	**350,000**	**1,106,534**	**350,000**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Services and Other	12,721,751	12,694,119	12,099,176	12,099,113	**12,100,531**
Transfers	333,000	-	-	-	**-**
Total Expenditures	**13,054,751**	**12,694,119**	**12,099,176**	**12,099,113**	**12,100,531**

District Attorney

Carol Chambers, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - cspencer@da18.state.co.us

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	13,054,751	12,694,119	12,099,176	12,099,113	**12,100,531**
Total	**13,054,751**	**12,694,119**	**12,099,176**	**12,099,113**	**12,100,531**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
	132,856	132,857	125,682	130,350	-
District Attorney	12,368,285	12,008,867	11,442,483	11,442,165	**11,568,115**
Juvenile Diversion	553,610	552,395	526,343	526,598	**532,416**
Total	**13,054,751**	**12,694,119**	**12,094,508**	**12,099,113**	**12,100,531**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To professionally, ethically and vigorously prosecute felony cases in the 18th Judicial District.					
Resource:	Number of FTE	192.00	192.00	192.00	192.00
Service:	Number of felony cases	3,111.00	3,036.00	3,100.00	3,100.00
To professionally, ethically and vigorously prosecute criminal offenses in the 18th Judicial District.					
Resource:	Number of FTE	192.00	192.00	192.00	192.00
Service:	Total number of cases	35,519.00	34,625.00	35,000.00	35,000.00

Operating Budget Package(s)

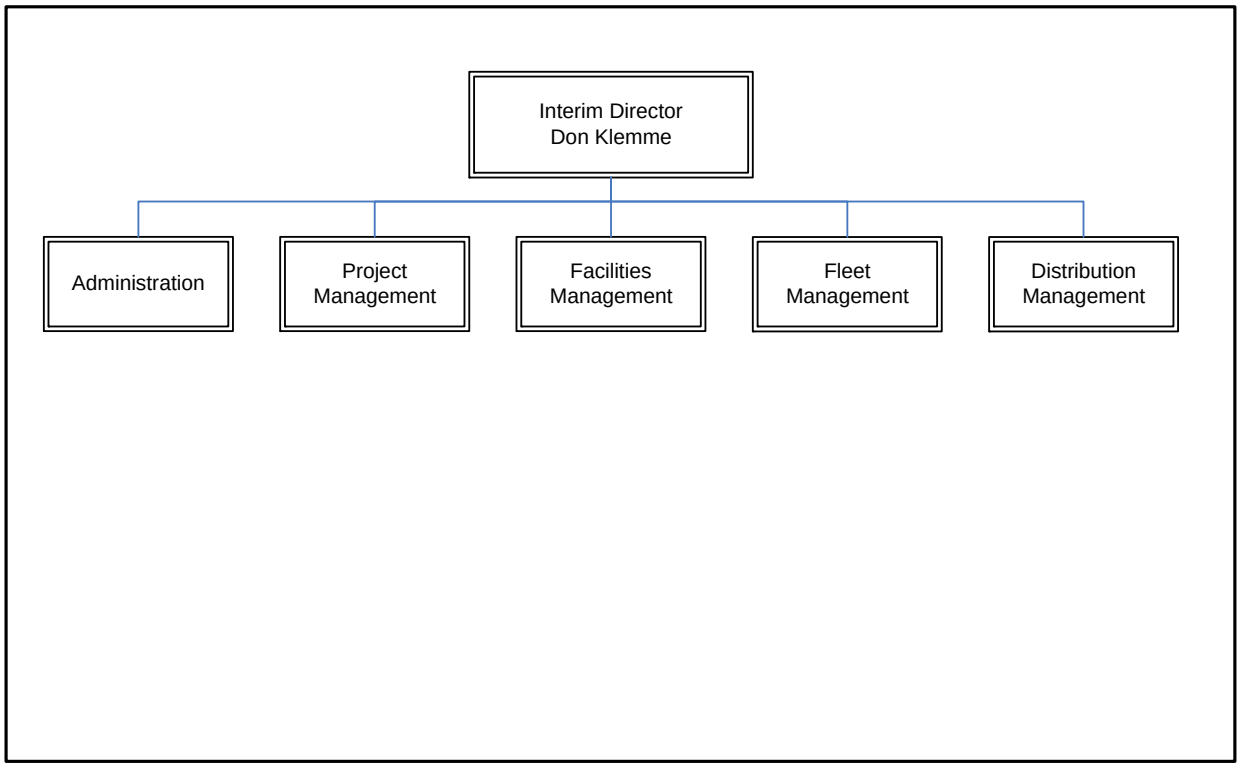
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
DA Population Adjustment	A decrease in budget due to the percentage of population change.	(41,251)	
Salary & Benefit Adjustments	Salary & Benefit increase to the 2012 baseline budget.	173,019	
Total General Fund		**131,768**	
Total District Attorney		**131,768**	

Facilities and Fleet Management

Don Klemme, Interim, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@co.arapahoe.co.us

Facilities and Fleet Management is a total resource organization providing full service physical plant operations management, capital construction management, project management, lifecycle maintenance and repair of all vehicles and equipment, and organization-wide mail and parcel processing and distribution services.

ORGANIZATION CHART



Facilities and Fleet Management

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Division Descriptions

Administration

This division is responsible for overseeing the daily operations, customer service, budget development and monitoring, and provides leadership and support for the employees throughout the department.

Project Management Office

The Project Management office offers project consulting and management, contract management, project estimating, onsite management, and resource management for all new construction, remodels and non-construction/special projects. 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. This division is also responsible for the coordination of the audio/visual for the County.

Facilities Management

This division performs all maintenance services for County facilities to include, but not limited to HVAC, plumbing, electrical, custodial, general maintenance, and grounds services. 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.

Distribution Management

This division is responsible for the distribution of all incoming and outgoing mail and packages received at the various County facilities. It also promotes effective communications and provides service to all County departments through courier and mail services, processing large mailings for the citizens of Arapahoe County, and by serving as a centralized distribution center for the various departments and offices. This division is also responsible for managing the operations of the Warehouse facility, which stores historical documents, supplies and other commodities that are vital to the success of each department and elected office in Arapahoe County.

Fleet Management

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.

Current Office/Department Issues:

The current issues facing Facilities and Fleet Management is to continue to complete projects throughout the County that address the needs of other departments, offices and tenants, and to ensure that improvements include careful consideration and design of energy efficient elements. Facilities and Fleet Management is also focused on maintaining an updated real estate portfolio, and recent activities (attempt to sell Byers Shop Facility, consolidation of leased facilities into Lima Plaza) have been performed in an attempt to maximize the County's portfolio and assets. Facilities and Fleet continues to be a strong supporter of the Align Arapahoe balanced scorecard and has used the data collected as part of this effort to make business decisions regarding staffing levels, vehicle assignments, etc.

Facilities and Fleet Management

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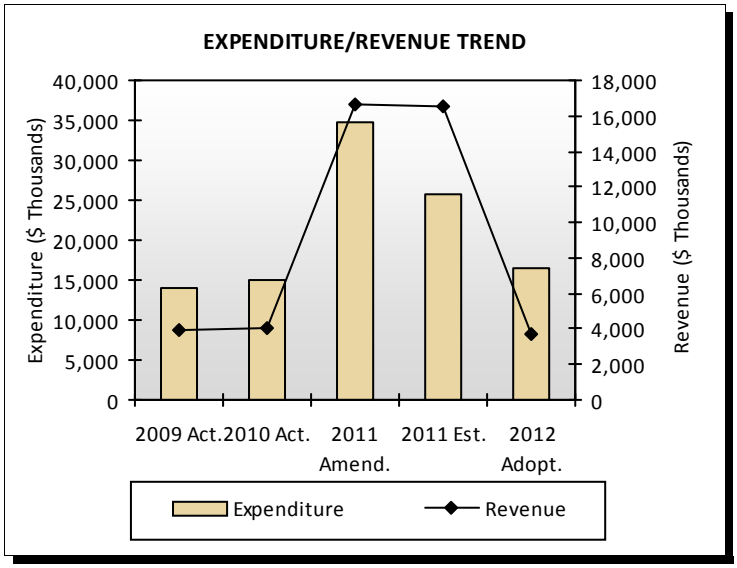
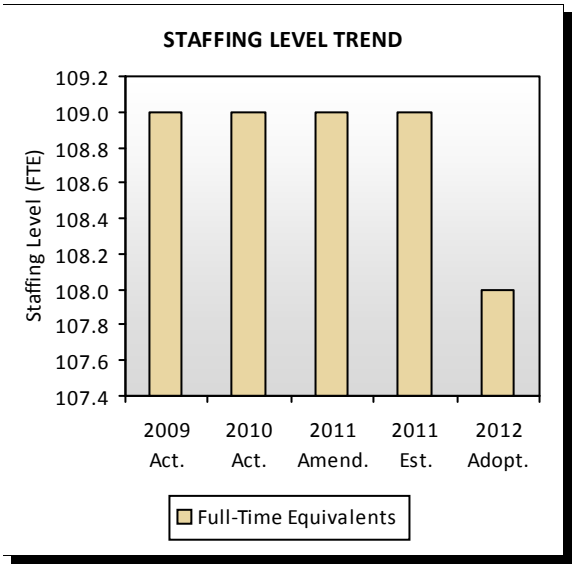




REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Intergovernmental	-	13,183	619,818	298,041	**-**
Fees & Charges	9	-	-	-	**-**
Investment Earnings	-	-	-	2,156	**-**
Internal Charges	1,635,510	1,526,918	1,639,600	1,650,770	**1,869,175**
Transfers	2,317,403	2,554,763	14,435,144	14,435,144	**1,800,000**
Other	2,533	5,117	-	99,623	**-**
Total Revenues	**3,955,456**	**4,099,981**	**16,694,562**	**16,485,734**	**3,669,175**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	109.00	109.00	109.00	109.00	**108.00**
Salaries and Wages	4,709,572	4,654,571	4,779,990	4,464,673	**4,814,041**
Employee Benefits	1,421,137	1,409,905	1,540,923	1,355,156	**1,619,323**
Supplies	1,237,081	1,156,603	1,183,367	992,211	**1,167,499**
Services and Other	1,895,240	2,274,157	3,300,756	2,121,379	**2,349,451**
Capital Outlay	2,639,918	3,645,999	22,136,324	15,036,900	**5,161,500**
Central Services	121,464	151,389	157,022	141,537	**118,493**
Transfers	1,974,234	1,584,037	1,656,834	1,656,834	**1,300,000**
Total Expenditures	**13,998,647**	**14,876,660**	**34,755,216**	**25,768,691**	**16,530,307**

Facilities and Fleet Management

Don Klemme, Interim, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@co.arapahoe.co.us

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Building Maintenance Fund	2,075,798	2,202,910	2,806,951	2,136,354	**1,992,087**
Capital Expenditure Fund	2,276,992	3,583,427	21,937,813	14,737,073	**5,161,500**
Central Services Fund	315,576	62,572	27,511	27,449	**-**
General Fund	9,330,281	9,014,569	9,363,123	8,569,774	**9,376,720**
Grant Fund	-	13,183	619,818	298,041	**-**
Total	**13,998,647**	**14,876,660**	**34,755,216**	**25,768,691**	**16,530,307**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	2,942,365	4,207,422	22,540,001	15,387,899	**5,707,740**
Distribution Management	371,755	420,986	408,618	389,086	**395,496**
Facilities Management	7,218,875	7,251,636	8,504,665	7,180,542	**7,150,740**
Fleet Management	3,011,155	2,471,579	2,636,412	2,179,463	**2,651,039**
Project Management Office	454,496	525,036	665,520	631,700	**625,292**
Total	**13,998,647**	**14,876,660**	**34,755,216**	**25,768,691**	**16,530,307**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	6.50	6.50	6.50	6.50	**5.50**
Distribution Management	6.00	6.00	6.00	6.00	**6.00**
Facilities Management	68.50	68.50	68.50	68.50	**68.50**
Fleet Management	22.00	22.00	22.00	22.00	**22.00**
Project Management Office	6.00	6.00	6.00	6.00	**6.00**
Total	**109.00**	**109.00**	**109.00**	**109.00**	**108.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To provide the highest level of maintenance and custodial services in all County facilities					
Resource:	Total FTE's	70.50	69.50	68.50	69.50
Service:	Total work order hours	85,536.00	115,908.00	92,500.00	93,000.00
Provide a high level of service to all Departments and Elected Offices in the most cost effective manner					
Resource:	Total units in County fleet	838.00	851.00	802.00	807.00
Service:	Total work orders for service	5,000.00	4,387.00	5,000.00	4,146.00
Ensure timely and efficient mail delivery and processing for all County departments and elected offices					
Resource:	Number of pieces of mail	1,029,860.00	1,072,947.00	1,083,786.00	1,091,734.00
Service:	Total deliveries	26,691.00	546,800.00	555,002.00	563,327.00
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	Number of Project Managers	5.00	5.00	5.00	5.00
Service:	New projects assigned	12.00	30.00	10.00	10.00

Facilities and Fleet Management

Don Klemme, Interim, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@co.arapahoe.co.us

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Pool Car Usage					
Resource:	Number of pool cars	8.00	8.00	7.00	7.00
Service:	Number of miles driven	45,000.00	22,630.00	40,000.00	35,000.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Building Maintenance Fund			
Admin I Concrete Parking Deck Epoxy Waterproofing	This budget package will provide funding to remove the old epoxy coating and install a new epoxy coating to the existing deck and stairs near the third floor employee entrance at the Administration I Building.	18,000	
Arapahoe Plaza Exterior Trim Repair and Paint	Repair and paint the trim for three buildings at the Arapahoe Plaza Campus in Littleton.	44,000	
Arapahoe Plaza Probation Public Hallway Paint	Paint the public hallways throughout the Probation Office at 1610 W. Littleton Blvd.	37,400	
Asbestos Management Program	Test the buildings owned or operated by Arapahoe County and identify specific locations of existing asbestos. Once inventoried, an abatement plan will be developed to create a systematic approach to remove all asbestos containing materials from all Arapahoe County facilities. This will be a multi-year project until all facilities have been inventoried.	30,000	
CentrePoint 2nd Floor Carpet Replacement	Replacement of the outdated and worn rolled carpet on the 2nd floor of CentrePoint Plaza, along with the rubber cove base.	168,000	
Courthouse I - Patch and Paint 3rd & 4th Floors	Remove the existing wall covering on the 3rd and 4th floors of Courthouse I, and patch and paint the walls of the front and rear hallways.	20,000	
Pods 2 & 5 Building Automation System Upgrade	The purpose of this budget package is to provide funding for the upgrade of the Building Automation System (BAS) for Pods 2 & 5 of the Detention Center.	98,000	
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(278,413)	
Total Building Maintenance Fund		**136,987**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	25,673	

Facilities and Fleet Management

Don Klemme, Interim, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@co.arapahoe.co.us

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	23,660	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(54,844)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,800	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	87,762	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(54,844)	
Total General Fund		**33,207**	
Total Facilities and Fleet Management		**170,194**	

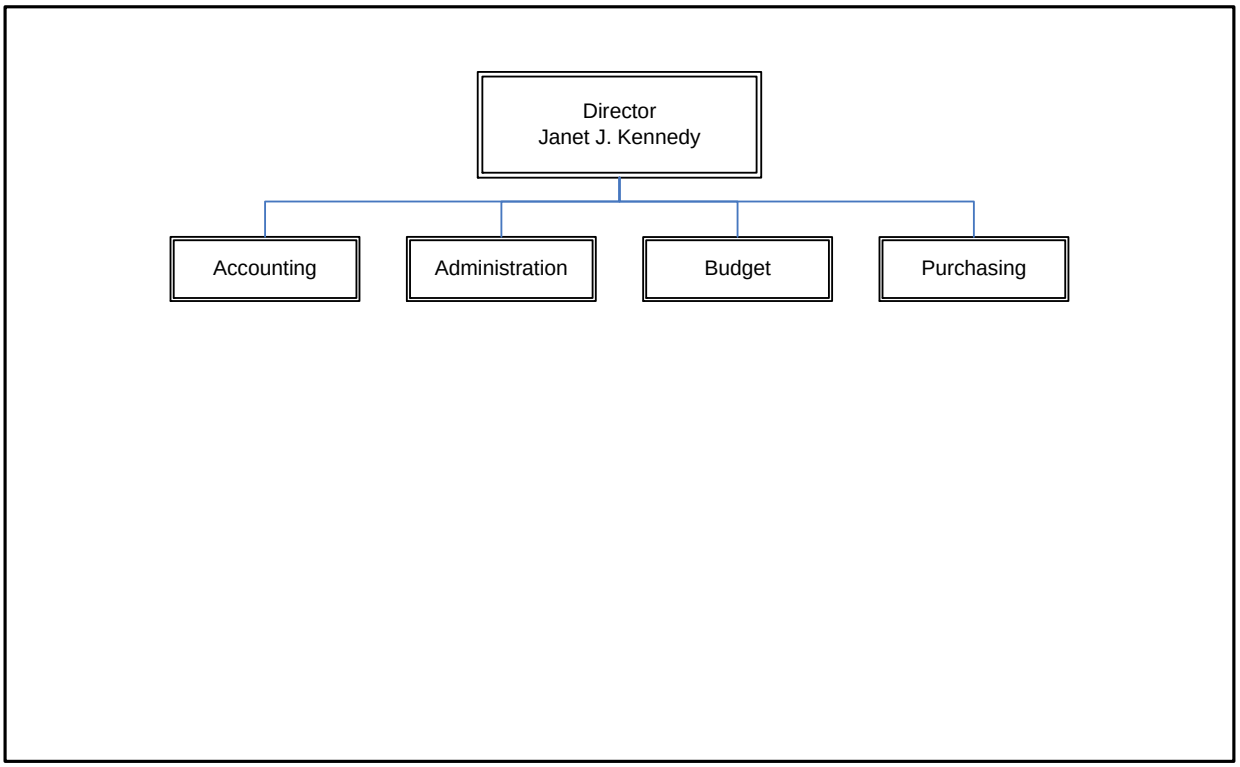
Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

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

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

ORGANIZATION CHART



Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

Division Descriptions

Finance Administration

The Finance Administraion Division provides overall management of and support for the Finance Department, presents financial policy recommendations to the Board of County Commissioners, represents the County's financial interests on key committees, manages County debt, and develops strategic plans for providing financial services to the County.

Accounting Division

The Accounting Division is responsible for maintaining an accounting and financial reporting system that is consistent with the generally accepted accounting principles of the United States (US GAAP) and that meets internal and external reporting requirements. The Accounting division is also responsible for writing the County's financial policies and monitoring compliance with them through internal auditing. Towards these ends, this division provides services in accounts payable, accounts receivable, payroll, fund accounting, grant accounting, fixed asset accounting, sales and use tax monitoring, and SAP end user training and functional support. To effectively and efficiently accomplish these goals, the Accounting Division emphasizes staff education in current accounting practices, changing regulations, computer technology, and internal controls.

Budget Division

The Budget Division is responsible for the planning, coordination, implementation, management, and monitoring of the County's budget for the current and future years. The division performs a variety of budgetary functions including capital expenditure management, trend analysis, compliance with the Taxpayer Bill of Rights (TABOR), and multiple year forecasting.

Purchasing Division

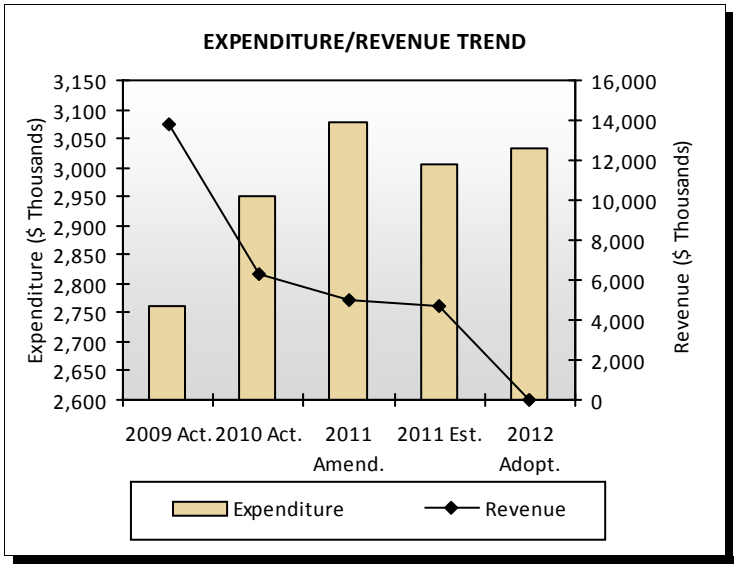
The Purchasing Division works with the elected offices and departments in a cooperative manner to procure goods and services that provide for the lowest cost, yet highest value for the County. This is accomplished by making sure all commodities and contractual services are obtained by meeting the highest standards in sufficient quantities available and the best price available. When purchasing commodities and contractual services, the County follows sound and prudent business practices, and also promotes full and equitable economic participation from all segments of the business community.

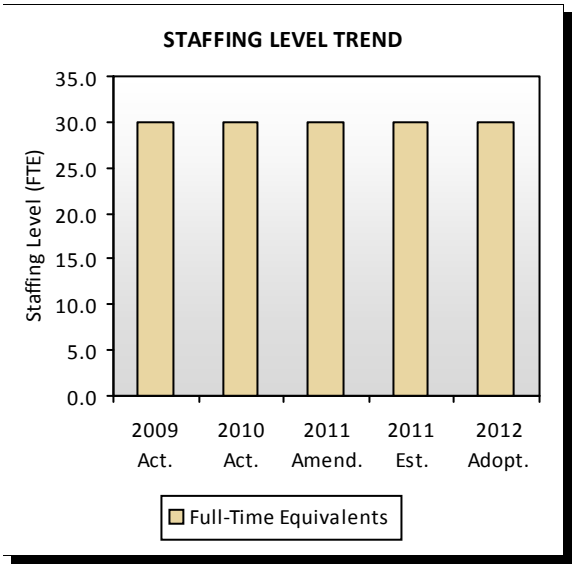
Current Office/Department Issues:

One of the Board's top priorities for 2012 is to continue to implement the performance management initiative entitled "Align Arapahoe" and in particular to work towards a more performance based budgeting process that allocates resources based on performance on prioritized goals. The Finance Dept will play a key role in this effort by researching best practices, assisting departments and piloting new approaches. The sluggish economic recovery will continue to challenge the County as it tries to meet increasing demands for services in a period of stagnant revenues and reduced grant funding. Every division will contribute toward this goal through enhanced revenue and expenditure monitoring, analyzing costs, recommending efficient solutions and seeking better purchasing opportunities. The Finance Department is working in close collaboration with the Human Resources and IT Departments to select and implement an HR/Payroll solution to replace the current outdated system that will be more efficient and more supportive of the County's performance management initiative.

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us





REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	4,853,614	4,764,897	4,859,460	4,707,119	-
Fees & Charges	132	393	-	171	-
Investment Earnings	-	44,257	-	-	-
Transfers	8,935,179	1,351,269	-	-	-
Other	20,668	92,000	105,000	32,767	**20,000**
Total Revenues	**13,809,593**	**6,252,817**	**4,964,460**	**4,740,057**	**20,000**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	30.00	30.00	30.00	30.00	**30.00**
Salaries and Wages	1,885,680	2,035,063	2,016,928	2,070,110	**2,080,840**
Employee Benefits	470,545	517,435	531,632	512,753	**566,309**
Supplies	44,683	45,841	48,214	40,857	**46,214**
Services and Other	361,332	353,210	460,452	365,696	**335,891**
Capital Outlay	-	-	17,000	15,183	-
Central Services	429	-	2,266	2,271	**3,037**
Total Expenditures	**2,762,669**	**2,951,550**	**3,076,492**	**3,006,870**	**3,032,291**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Capital Expenditure Fund	105,084	67,082	68,017	66,470	-
Central Services Fund	-	-	17,000	15,183	-
General Fund	2,609,469	2,834,259	2,950,884	2,895,329	**2,990,911**
Open Space Sales Tax Fund	48,116	50,208	40,591	29,888	**41,380**
Total	**2,762,669**	**2,951,550**	**3,076,492**	**3,006,870**	**3,032,291**

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Accounting Division	1,524,628	1,730,189	1,840,340	1,811,992	**1,863,197**
Accounting Division - Open Space	48,116	50,208	40,591	29,888	**41,380**
Budget Division	479,958	489,358	492,284	473,309	**504,936**
Finance Administration	407,546	356,101	383,219	364,963	**302,167**
Purchasing Division	302,422	325,693	320,058	326,718	**320,611**
Total	**2,762,669**	**2,951,550**	**3,076,492**	**3,006,870**	**3,032,291**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Accounting Division	18.50	18.50	18.50	18.50	**18.50**
Accounting Division - Open Space	.50	.50	.50	.50	**.50**
Budget Division	5.00	5.00	5.00	5.00	**5.00**
Finance Administration	2.00	2.00	2.00	2.00	**2.00**
Purchasing Division	4.00	4.00	4.00	4.00	**4.00**
Total	**30.00**	**30.00**	**30.00**	**30.00**	**30.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Expand opportunities for local business to compete in a fair and open purchasing process while also ensuring that the County gets its best value for the taxpayer dollar by holding local workshops in conjunction with local business organizations.					
Resource:	Purchasing FTE	0.00	4.00	4.00	4.00
Service:	Workshops held	0.00	4.00	5.00	4.00
Preserve County financial resources and enhance trust in County government by complying with all Countywide financial regulatory reporting deadlines, including all statutory submissions to the state, W-2s, 1099s, 941s and arbitrage compliance.					
Resource:	Budget and Accounting FTE	26.00	26.00	26.00	26.00
Service:	All County financial reporting deadlines met (100% = Yes)	100%	100%	100%	100%
Create trust in County's Finance Department by earning Awards of Excellence from GFOA for both the Comprehensive Annual Financial Report and the Budget Document and from the National Institute of Governmental Purchasing (NIGP).					
Resource:	Finance staff - FTE	30.00	30.00	30.00	30.00
Service:	Earn all 3 annual awards (100% = Yes)	100%	100%	100%	100%
Create an environment that fosters fairly presented financial statements by emphasizing best practices, strong internal controls, completeness, accuracy, and timeliness and supporting departments of offices to earn an unqualified audit opinion.					
Resource:	Accounting FTE	19.00	19.00	19.00	19.00
Service:	Receive unqualified audit opinion (100% = Yes)	100%	100%	100%	100%

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	7,328	

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@co.arapahoe.co.us

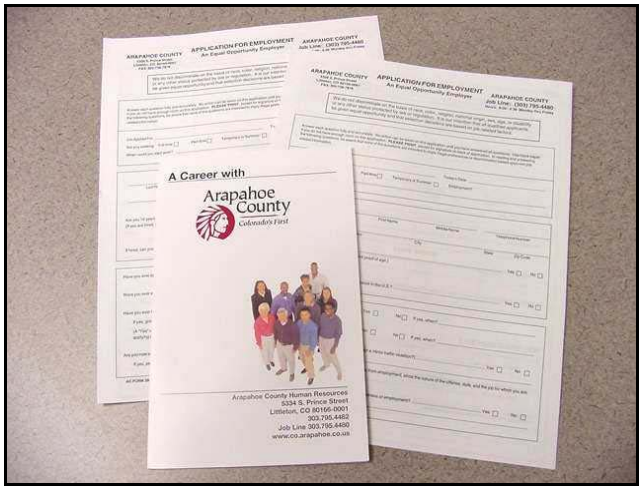
Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,214	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,850	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	37,489	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,426)	
Voluntary Reduction Finance Department	Finance is committed to find ways of reducing the budget for 2012.	(29,000)	
Total General Fund		**8,455**	
Open Space Sales Tax Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	194	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	232	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	422	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(263)	
Total Open Space Sales Tax Fund		**585**	
Total Finance		**9,040**	

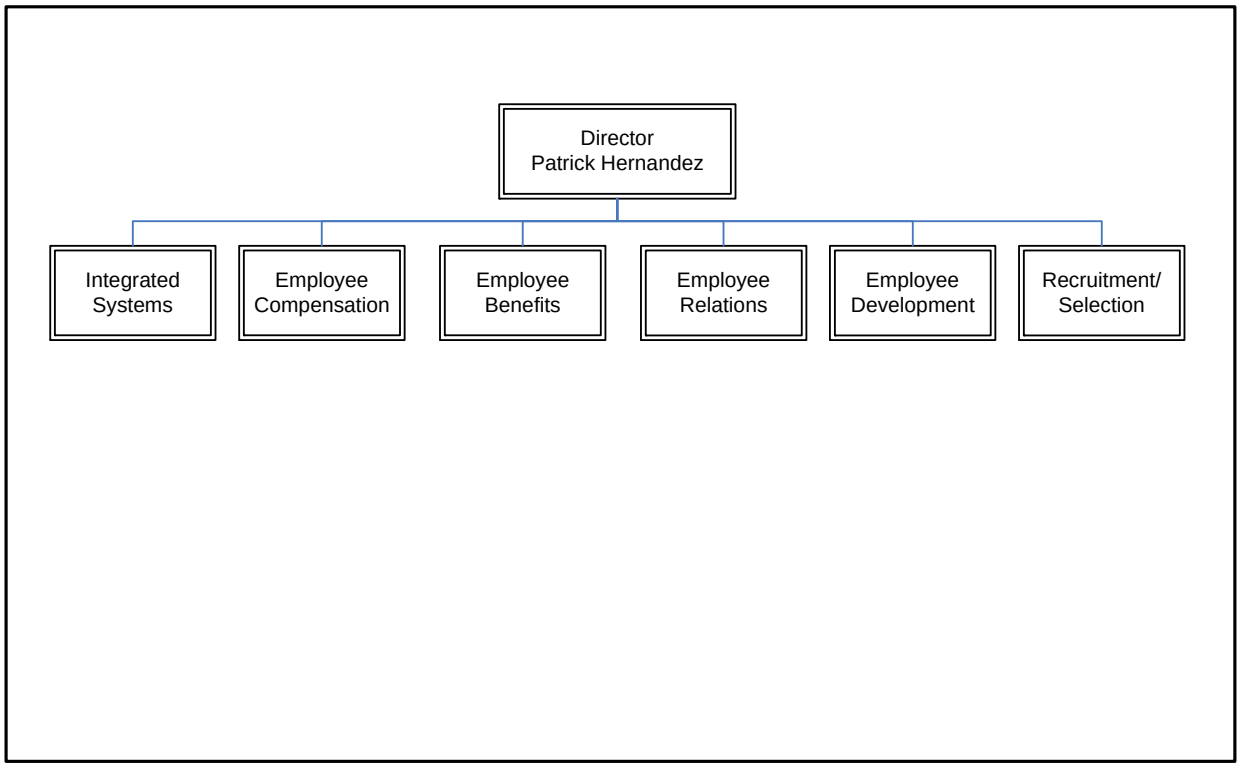
Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@co.arapahoe.co.us

The mission of the Human Resources Department is to be a Strategic Business Partner in developing and implementing people strategic initiatives identified through Align Arapahoe. These areas include recruitment/selection, employee development, benefits, compensation and system integration, for the benefit of Arapahoe County employees, citizens and customers.



ORGANIZATION CHART



Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@co.arapahoe.co.us

Division Descriptions

Human Resources Administration

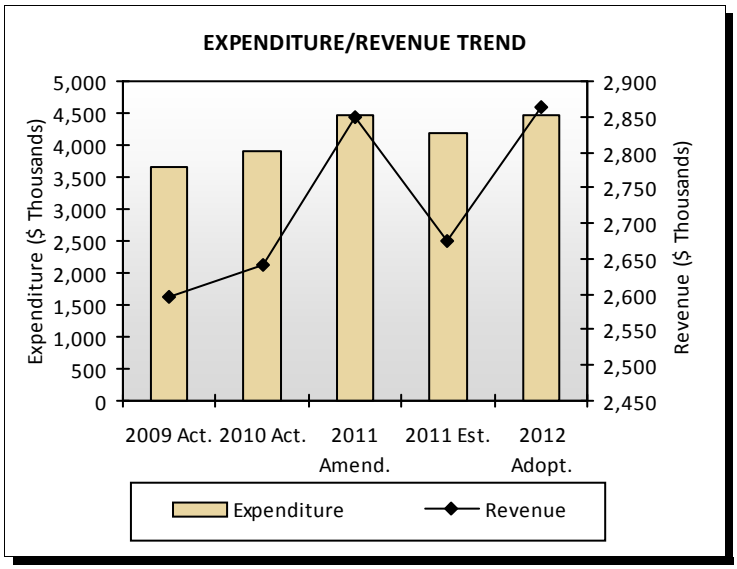
Design and implement a Strategic Talent Management process that will result in recruiting, developing, rewarding, and retaining our Top Performers. In addition, provide individual consulting/support to all departments and offices in payroll, benefit and employee relations issues.

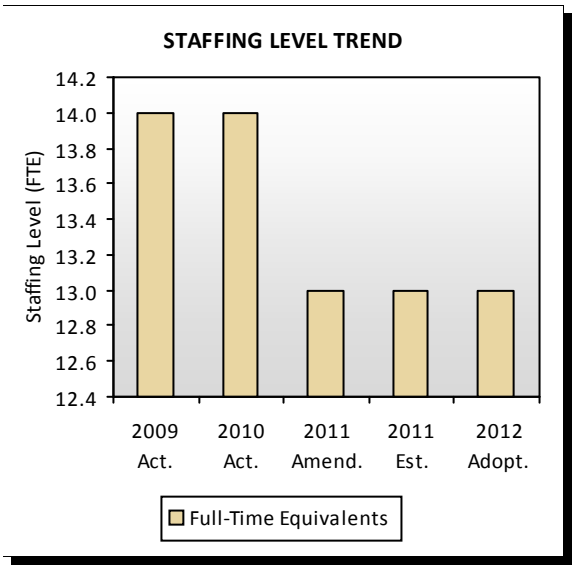
Human Resources Development

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

Current Office/Department Issues:

The ability to successfully complete the County initiatives is dependent on a number of factors. Sufficient budget and headcount available to appropriately address issues are factors. In addition, internal customer time is needed to reach appropriate results. Providing an efficient and competitive compensation plan focused on attracting, motivating and retaining a highly qualified work force is an issue. Also an issue is providing a cost effective health insurance and a state of the art benefit program meeting the needs of a diverse workforce.





Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Fees & Charges	74,748	63,117	180,000	120,586	**180,000**
Internal Charges	2,451,881	2,391,583	2,580,000	2,465,214	**2,580,000**
Transfers	63,340	171,253	90,001	89,728	**103,800**
Other	5,372	15,668	-	-	**-**
Total Revenues	**2,595,340**	**2,641,620**	**2,850,001**	**2,675,528**	**2,863,800**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	14.00	14.00	13.00	13.00	**13.00**
Salaries and Wages	769,916	981,651	904,011	935,934	**936,506**
Employee Benefits	185,218	288,035	202,672	206,239	**232,366**
Supplies	77,925	60,568	73,000	31,752	**73,000**
Services and Other	2,627,858	2,575,346	3,297,801	3,000,858	**3,215,336**
Total Expenditures	**3,660,917**	**3,905,600**	**4,477,484**	**4,174,782**	**4,457,208**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Employee Flex Benefit Plan Fund	902,631	998,323	1,021,703	888,785	**1,020,000**
General Fund	1,190,038	1,451,589	1,591,128	1,499,400	**1,593,408**
Self Insurance Fund	1,568,248	1,455,688	1,864,653	1,786,597	**1,843,800**
Total	**3,660,917**	**3,905,600**	**4,477,484**	**4,174,782**	**4,457,208**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Human Resources Administration	3,619,701	3,862,370	4,373,386	4,089,020	**4,382,208**
Human Resources Development	41,216	43,230	104,098	85,762	**75,000**
Total	**3,660,917**	**3,905,600**	**4,477,484**	**4,174,782**	**4,457,208**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Human Resources Administration	14.00	14.00	13.00	13.00	**13.00**
Total	**14.00**	**14.00**	**13.00**	**13.00**	**13.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Development of a Talent Management Process in conjuction with Align Arapahoe					
Resource:	Hours needed to develop identifiable competencies and develop staff	100.00	750.00	2,000.00	2,000.00
Service:	FTEs to complete	1.00	1.00	1.00	1.00

Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@co.arapahoe.co.us

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Development of a Wellness Program to encourage healthy lifestyles					
Resource:	Hours needed in order to decrease health insurance costs	300.00	624.00	624.00	624.00
Service:	FTEs to complete	2.00	2.00	2.00	2.00
On Site training for all employees					
Resource:	FTE hours to prepare and complete	180.00	2,950.00	4,000.00	4,100.00
Service:	Number of employees participating in training program activities	400.00	1,671.00	1,000.00	1,000.00
Revision of Performance Evaluation process/tools/training					
Resource:	FTE Hours to complete	500.00	1,000.00	4,500.00	5,000.00
Service:	To transform County's mission, vision, and values into job performance thereby improving County service levels.	1,907.00	1,892.00	2,000.00	2,400.00
NeoGov On line application system (upgrades/services/features)					
Resource:	FTE Hours to complete	800.00	1,000.00	1,700.00	1,800.00
Service:	Increased availability and selection of highly qualified employees to better serve our customers, pool of applicants.	23,000.00	25,000.00	24,000.00	26,000.00

Operating Budget Package(s)

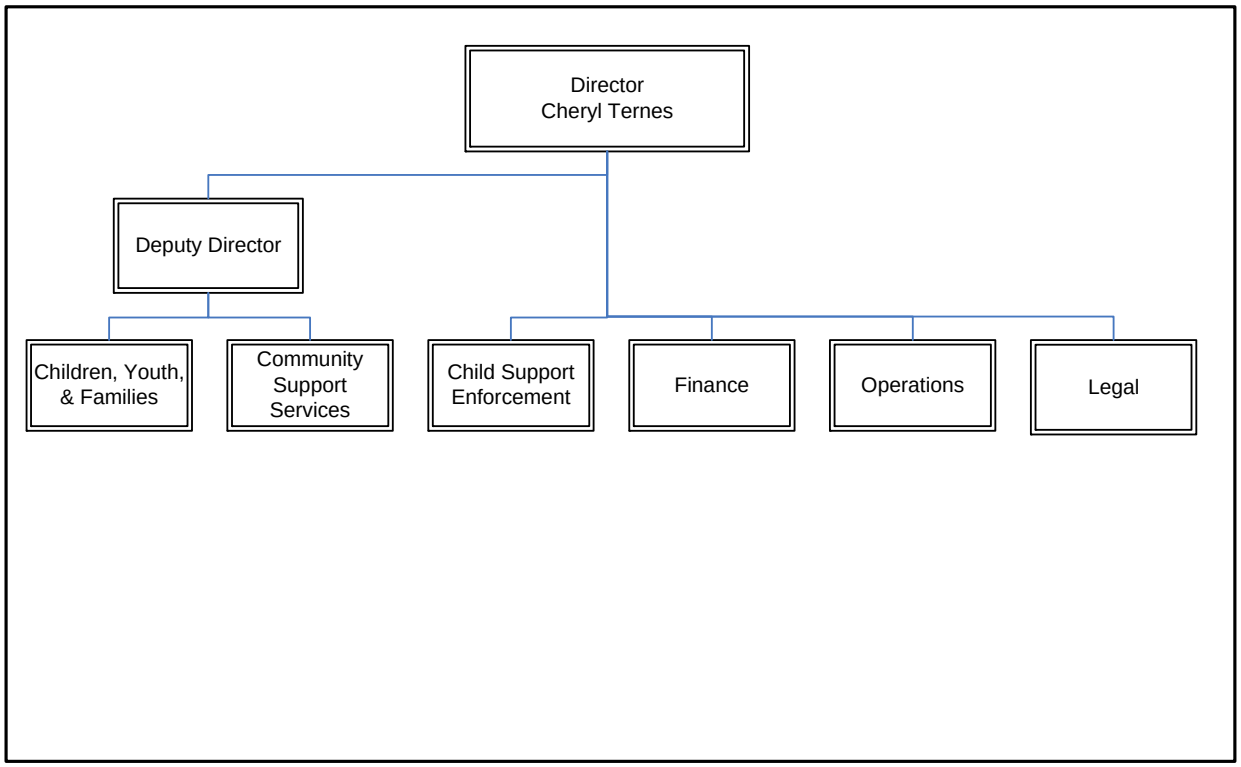
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	3,112	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	4,640	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,771	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	16,840	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(10,525)	
Total General Fund		**19,838**	
Total Human Resources		**19,838**	

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 comprised of the following divisions: Children Youth & Family Services (CYF), Community Support Services (CSS), Child Support Enforcement (CSE), Administrative, Finance, and Operations. The Department's Legal division receives support from the County Attorney's office.

ORGANIZATION CHART



Human Services

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

Division Descriptions

Finance

The Finance division provides financial analysis and reporting, budgeting, accounting, and the validation of discrepancies in the Colorado Benefit Management System (CBMS).

Community Support Services

The CSS division provides public assistance to eligible residents in Arapahoe County. It provides this assistance to individuals, families, the elderly, and the disabled. Most assistance programs are based on income, resource, and citizenship guidelines established by state or federal mandates.

Operations Division

The Operations Division provides various support services to the department through several units including: Records Management, Mail Services, Quality Assurance and Internal Compliance, Data Services, Business Process Analysis, and Welfare Fraud Investigations.

Children Youth & Family Services

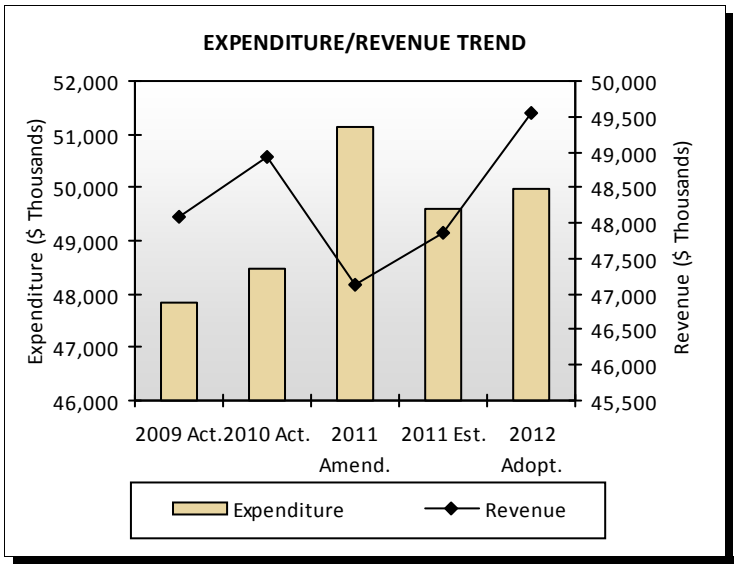
The Children Youth & Family Services division protects children who have been or who are at risk of being abused or neglected. It also provides services to families in need of assistance with adolescents beyond their control and assists children who need alternative permanency services, including adoption.

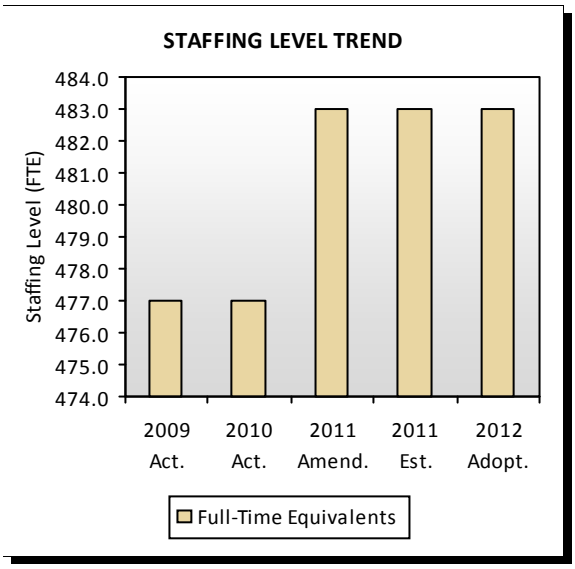
Child Support Enforcement

In order to help children get the financial and medical support they need and deserve, the 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.

Current Office/Department Issues:

The majority of the Human Services budget is allocated by the state and federal government and it also includes a portion of local property taxes. Human Services funding has been largely protected at the state and federal levels in recognition that it serves the most vulnerable citizens. An ongoing state budget shortfall and large deficits at the federal level are expected to impact Human Services in the future, but to an unknown extent. A sluggish economy continues to drive a demand for services, particularly in the Community Support Services division. Caseloads for some assistance programs are at record levels and will require additional resources in order to meet processing requirements. The Department faces the challenge of providing quality and timely service in the assistance programs despite a high staff turnover rate and surges in applications and caseloads. In the Child Welfare division, resources for out-of-home placements continues to be a challenge but new practices have reduced the number of placements. The executive management team actively monitors legislation and participates on committees to influence the equitable distribution of funding statewide to better meet our mission.





Human Services

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

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	12,094,350	12,111,225	12,468,931	12,127,778	**12,487,879**
Licenses & Permits	(615)	140	-	56	**-**
Intergovernmental	35,602,591	36,437,292	34,220,797	35,364,602	**36,690,016**
Fees & Charges	31,796	34,186	30,000	37,366	**30,000**
Transfers	19,173	17,379	-	-	**-**
Other	332,747	335,461	400,000	318,663	**350,000**
Total Revenues	**48,080,042**	**48,935,683**	**47,119,728**	**47,848,464**	**49,557,895**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	477.00	477.00	483.00	483.00	**483.00**
Salaries and Wages	21,984,080	22,488,721	22,548,266	22,840,215	**23,712,501**
Employee Benefits	6,017,637	6,100,725	6,612,465	6,284,714	**6,947,658**
Supplies	571,818	509,248	572,535	463,716	**570,976**
Services and Other	1,834,288	1,512,334	1,882,129	1,512,665	**1,951,060**
Community Programs	14,295,352	14,775,231	15,713,832	13,945,754	**15,180,727**
Capital Outlay	76,135	-	-	-	**-**
Central Services	254,203	273,247	255,995	981,008	**1,600,773**
Transfers	2,821,543	2,832,189	3,570,755	3,570,755	**18,550**
Total Expenditures	**47,855,055**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	76,135	-	-	-	**-**
Social Services Fund	47,778,921	48,491,695	51,155,977	49,598,828	**49,982,245**
Total	**47,855,055**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Services	3,848,272	3,295,817	4,023,518	4,707,703	**1,812,223**
Child Support Enforcement	4,033,775	3,757,882	3,986,749	3,855,657	**4,125,876**
Children Youth & Family Services	16,304,514	17,050,666	17,905,404	17,541,711	**18,432,103**
Community Support Services	18,808,039	19,200,146	19,797,299	18,281,167	**19,990,206**
Finance	1,297,425	1,112,764	1,189,814	1,092,291	**1,286,040**
Human Services-Legal	2,109,908	2,120,844	2,142,099	2,065,013	**2,232,600**
Operations Division	1,453,121	1,953,576	2,111,094	2,055,286	**2,103,197**
Total	**47,855,055**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**

Human Services

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

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Services	10.00	3.00	3.00	3.00	**3.00**
Child Support Enforcement	56.50	56.50	56.50	56.50	**56.50**
Children Youth & Family Services	191.50	193.50	193.50	193.50	**193.50**
Community Support Services	161.00	160.00	166.00	166.00	**166.00**
Finance	13.00	12.00	12.00	12.00	**12.00**
Human Services-Legal	25.00	25.00	25.00	25.00	**25.00**
Operations Division	20.00	27.00	27.00	27.00	**27.00**
Total	**477.00**	**477.00**	**483.00**	**483.00**	**483.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Increase the percentage of orders that contain a medical support provision.					
Resource:	Cases with support orders	8,649.00	8,743.00	8,900.00	9,000.00
Service:	Percent of cases with medical support ordered	85.6%	88.7%	88%	87%
Maintain the current level of child support paid in the current economic environment, and increase by 1 percentage point thereafter.					
Resource:	Amount of child support due (in millions)	37.00	36.90	37.00	37.20
Service:	Percent of child support collected	64.1%	64.7%	65.5%	66%
Ensure that 75% of all reunifications occur within 12 months of the date of removal.					
Resource:	Total number of reunifications	243.00	276.00	250.00	300.00
Service:	Percent of all reunifications within 12 months	86%	88.4%	85%	85%
At least 99.68% of children must not experience repeat maltreatment within 6 months of the previous confirmed report.					
Resource:	Total children in foster care	988.00	992.00	1,000.00	1,000.00
Service:	Percent of founded incidents of abuse/neglect	98.79%	99.09%	99.75%	99.75%
Increase the percent of children in foster care less than 12 months who had 2 or fewer placements to 86.7%					
Resource:	Total children in foster care for less than 12 months from time of latest removal	497.00	504.00	500.00	500.00
Service:	Percentage of cases with 2 or fewer placements	92%	93.5%	92%	90%
Increase the percent of children reunified who do not re-enter out of home care within 12 months to 80.0%.					
Resource:	Total children reunified during year	238.00	241.00	250.00	250.00
Service:	Percent not removed with a prior reunification in the last 12 months.	82.4%	79.3%	80%	80%
To investigate possible program fraud referrals.					
Resource:	Fraud Investigation Staff	2.80	1.20	1.40	2.00
Service:	Number of investigations completed	206.00	144.00	175.00	264.00
Provide quality assurance reviews for various program cases each month.					
Resource:	Quality Assurance Staff	0.00	3.30	3.00	3.00
Service:	Cases Reviewed	0.00	3,777.00	3,000.00	3,660.00
To maintain the Food Assistance error rate at or below state average.					
Resource:	State Food Stamp Error rate	2.65%	3.1%	3%	3.5%
Service:	Arapahoe County Food Stamp Error rate	1.31%	1.78%	1.5%	2.5%

Human Services

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

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To achieve the All Families Federal Work Participation Rate at or above 50%.					
Resource:	Number of TANF cases	1,115.00	1,376.00	1,300.00	1,300.00
Service:	All Families Work Participation Rate	50.8%	41%	46%	50%
To validate CBMS overpayment discrepancies.					
Resource:	Claims Recovery staff	3.00	2.30	2.00	2.00
Service:	Discrepancies Analyzed	5,194.00	2,827.00	2,700.00	3,000.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Social Services Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	137,430	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	534,769	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	110,401	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(251,220)	
Adjust Chargeback for Human Services	In 2003/2004, the County discontinued internal chargebacks to the Human Services Department that were not being reimbursed in favor of submitting costs through the OMB A-87 cost allocation plan. This package reinstitutes a chargeback for County building use to the Human Services Department.	1,337,088	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,851	
Food Assistance Allocation	This package is to request the authority to utilize the Food Assistance allocation.	521,571	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	401,969	
Temporary Assistance to Needy Families and Low-Income Child Care Contracts for 2012	This package implements the recommendations of the County Human Services Department to maintain vendor contracts for the Colorado Works and low-income child care programs.	275,000	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(251,220)	
Total Social Services Fund		**2,821,639**	
Total Human Services		**2,821,639**	

Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@co.arapahoe.co.us

The Information Technology (I.T.) Department is responsible for the County's centralized information technology infrastructure, assets, systems, applications, projects, and analysis services for the County.

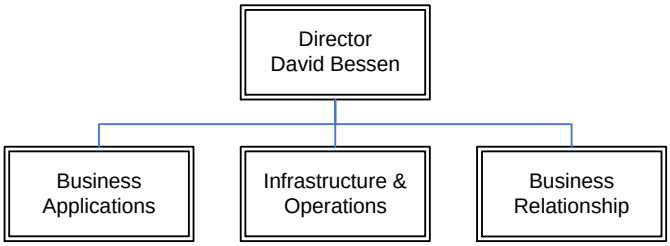
Our vision is to be the County's preferred IT provider, a department that operates as one team, a proactive and efficient operation, and a credible and influential technology and business partner with County departments and elected offices.

Our key responsibilities include customer relationship and project management/analysis; information technology infrastructure; application management; development services; operational support, quality assurance, data management services, technology support processes, business process support services, and technology asset management.

Throughout these responsibilities we provide consultation, analysis, implementation, end-user support, and program development for niche applications, interfaces and web services, as well as many other day to day functions.

"Driven by business, inspired by Technology."

ORGANIZATION CHART



Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@co.arapahoe.co.us

Division Descriptions

Administrative Division

The Administrative Division provides leadership, staff support and technology architecture for the Information Technology Department. It provides overall department 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. The division also provides technology leadership and oversight for major IT services, projects and business technology solutions. In addition, it gives clerical support, payroll, purchase requisitioning, accounts payable, budget reporting, contract management, web page content maintenance, and coordination for department training and travel.

Business Relationship

This division provides customer service to all County offices and departments and consists of two main areas: Business Relationship Partners and Project Management Groups. The Business Relationship Partners serve as IT liaisons to the offices and departments to work together to understand the business needs and solutions to fill those needs. The Project Management Groups provide business analysis, project management, quality assurance, and testing services.

Business Applications

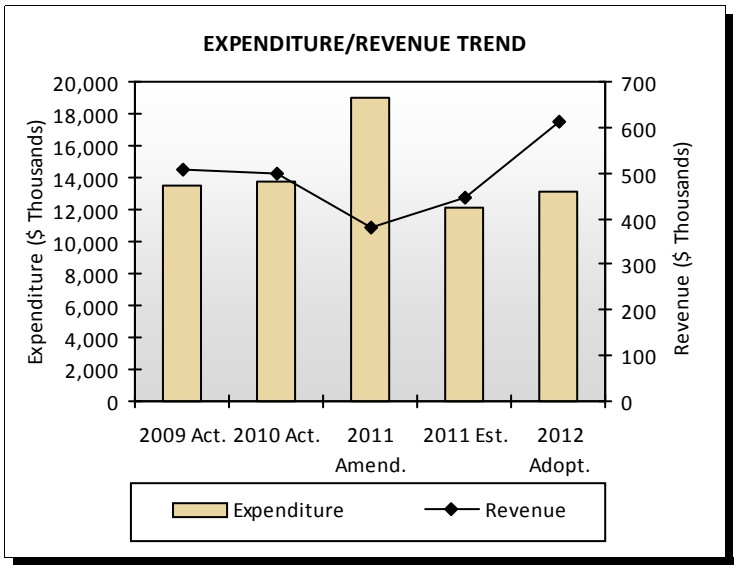
The Business Applications Division develops, tests, implements, modifies, and maintains all automated business applications, as well as supports the over 200 enterprise and business specific applications in the County. This division serves as an integrator for major enterprise applications such as ERP and Document Management systems. Platforms include web, SQL server, desktop, and enterprise server (mainframe). Programming languages include Visual Basic, .NET and C#. On-call support for critical application services is provided around the clock.

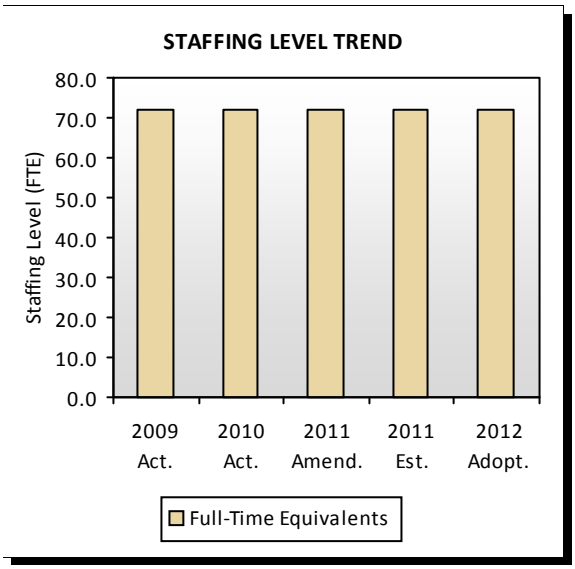
Infrastructure & Operations

Infrastructure & Operations provide full time support of the County's wired and wireless data circuits and voice-over-internet-protocol (VoIP) for over 2,000 phones and 2,300 data connections, network security, performance management tools, cabling, over 200 application servers, data storage, remote access, and email and electronic archiving. This division also manages all of the hardware and software for all workstations, printers, scanners, plotters, and mobile devices throughout the County. As well as, managing the server rooms, backup schedules and alerts, licensing, and life-cycle tracking of all County technology assets.

Current Office/Department Issues:

The Information Technology Department is currently working on the replacement of the County's legacy assessment and taxation system. Completion of this project is expected to be in 2012. IT is also assisting in reviewing and implementing a replacement for the Human Resource Management System (HRMS) Solution. Another current issue is upgrading the County to Windows & and Microsoft Office 2010.





Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Internal Charges	470,641	378,473	380,986	445,797	**395,212**
Transfers	35,000	112,080	-	-	**218,200**
Other	1,900	7,718	-	-	**-**
Total Revenues	**507,541**	**498,271**	**380,986**	**445,797**	**613,412**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	72.00	72.00	72.00	72.00	**72.00**
Salaries and Wages	5,156,902	4,961,445	5,326,720	4,643,904	**5,125,500**
Employee Benefits	1,129,163	1,136,577	1,319,120	1,025,539	**1,351,281**
Supplies	92,170	93,066	86,828	68,273	**85,328**
Services and Other	4,793,842	4,555,230	4,414,680	4,536,416	**4,342,661**
Capital Outlay	1,316,111	1,987,726	6,458,696	1,118,626	**919,200**
Central Services	926,524	949,087	1,349,524	744,248	**1,050,697**
Transfers	35,000	112,080	-	-	**218,200**
Total Expenditures	**13,449,712**	**13,795,211**	**18,955,568**	**12,137,005**	**13,092,867**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Capital Expenditure Fund	962,358	1,587,197	4,125,394	633,873	**518,200**
Central Services Fund	675,829	413,242	2,333,302	542,541	**471,200**
General Fund	11,811,524	11,794,771	12,496,872	10,960,591	**12,103,467**
Total	**13,449,712**	**13,795,211**	**18,955,568**	**12,137,005**	**13,092,867**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Division	2,198,434	3,110,019	5,111,245	2,019,387	**1,566,072**
Business Applications	3,801,224	3,770,689	4,272,541	3,261,694	**3,862,193**
Business Relationship	2,082,661	2,046,973	1,060,496	1,050,891	**1,320,131**
Infrastructure & Operations	5,367,392	4,867,529	8,511,286	5,805,033	**6,344,471**
Total	**13,449,712**	**13,795,211**	**18,955,568**	**12,137,005**	**13,092,867**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Division	3.00	3.00	3.00	3.00	**3.00**
Business Applications	29.00	29.00	29.00	29.00	**29.00**
Business Relationship	20.00	20.00	20.00	20.00	**20.00**
Infrastructure & Operations	20.00	20.00	20.00	20.00	**20.00**
Total	**72.00**	**72.00**	**72.00**	**72.00**	**72.00**

Elected Office/Department Performance Data

Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@co.arapahoe.co.us

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Maintenance of Existing Systems					
Resource:	FTE	29.00	29.00	29.00	26.00
Service:	Number of maintenance hours	22,879.00	18,898.00	19,642.00	19,500.00
Hosted Applications					
Resource:	FTE	29.00	29.00	29.00	26.00
Service:	Number of production applications hosted internally	205.00	189.00	189.00	185.00
Internal Production Applications					
Resource:	FTE	29.00	29.00	29.00	26.00
Service:	Number of production applications hosted internally	205.00	189.00	189.00	185.00
Device Support					
Resource:	FTE	22.00	20.00	28.00	29.00
Service:	Number of PCs/Laptops/Mobile Devices Supported	2,640.00	2,728.00	2,735.00	2,784.00
Service Desk Events					
Resource:	FTE	22.00	20.00	28.00	29.00
Service:	Number of Restorations	18,734.00	19,939.00	8,500.00	8,000.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Central Services Fund			
Fixed Asset Replacements	Replacement of aging IT hardware assets for 2012 in accordance with the County schedule.	253,000	
Implement IDPS to address CJIS 5.0 Security Policy Requirements	Implement an Intrusion Detection System/Intrusion Prevention System (IDS/IPS).	148,000	
Web Content Management Fixed Asset Replacement	Augment the funds already allocated to replace aging IT software asset for the County's Web Content Management System. It has been projected, due to change in scope, that the funds allocated currently for the Web Content Management replacement are not enough and the addition of already available fixed asset replacement funds are needed.	70,200	
Total Central Services Fund		**471,200**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	14,782	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	27,023	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(61,300)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,745	

Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@co.arapahoe.co.us

Operating Budget Package(s)

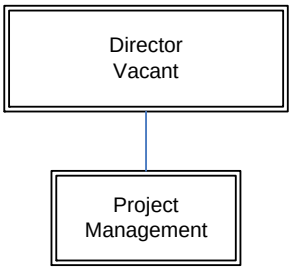
Fund/Title/Description		2012 Amount ($)	2012 FTE
Fixed Asset Replacements	Replacement of aging IT hardware assets for 2012 in accordance with the County schedule.	50,881	
Implement IDPS to address CJIS 5.0 Security Policy Requirements	Implement an Intrusion Detection System/Intrusion Prevention System (IDS/IPS).	172,667	
Implementation of Departmental Operational Efficiencies	The County has received detailed assessment reports for the departments selected and has begun implementing the changes and reorganizations recommended. This package seeks to capture anticipated savings that will be acheived during the 2012 budget year.	(286,000)	
Oasis & Manatron Operational Costs -2012	The Manatron Project was approved and funded in 2009 & 2010. The project missed the projected go-live date of 4/20/11, due to the vendor. With this extension IT must pay maintenance on both the Oasis System and the Manatron System until implemented in 2012.	66,235	
OPS Transfer to Information Technology Department	Transfer to Information Technology Department for PowerDMS annual maintenance.	3,044	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	98,088	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(61,300)	
Total General Fund		**29,865**	
Total Information Technology		**501,065**	

Office of Strategic Management

Vacant, Director - 5334 S. Prince Street, Littleton, CO 80120 - commissioners@co.arapahoe.co.us

The Office of Strategic Management serves as the principal advisor to both the Board of County Commissioners and the Executive management team in areas related to County strategy and the implementation of the Align Arapahoe initiative. The Office is also responsible for developing a strategic planning process that can be replicated year-to-year. In this role, the Office of Strategic Management works with departments and elected offices to develop, update, and prioritize objectives, and to communicate with the Board as appropriate.

ORGANIZATION CHART

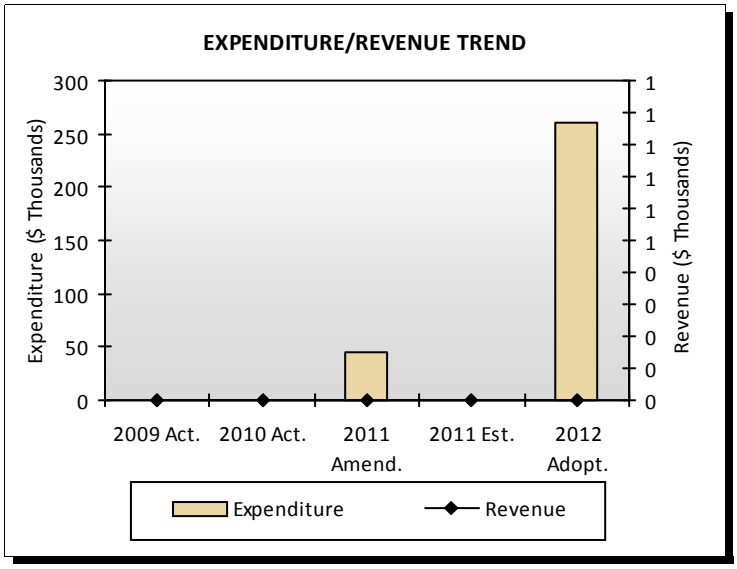


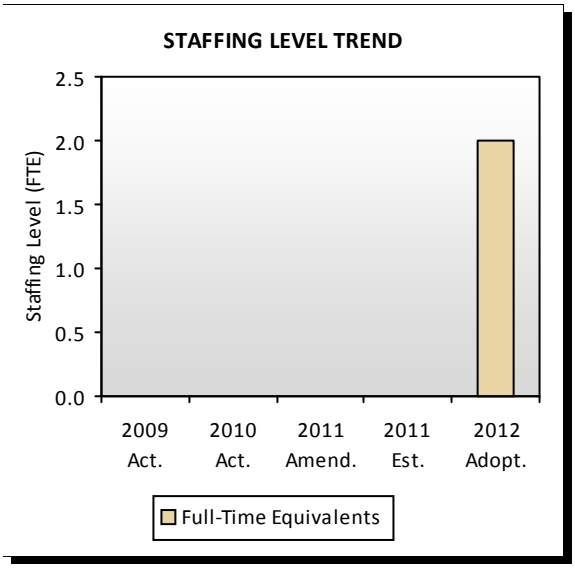
Office of Strategic Management

Vacant, Director - 5334 S. Prince Street, Littleton, CO 80120 - commissioners@co.arapahoe.co.us

Current Office/Department Issues:

The Office of Strategic Management was created in 2011, and is continuing its efforts to become more established and to develop partnerships with the County's departments and elected officials. The Office's goal is to develop an ongoing strategic planning process and to continue the integration of the Align Arapahoe initiative within County government as a whole.





BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	-	-	-	-	**2.00**
Salaries and Wages	-	-	31,938	-	**189,890**
Employee Benefits	-	-	9,119	-	**55,326**
Supplies	-	-	375	-	**2,500**
Services and Other	-	-	4,368	-	**12,765**
Total Expenditures	**-**	**-**	**45,800**	**-**	**260,481**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	-	-	45,800	-	**260,481**
Total	**-**	**-**	**45,800**	**-**	**260,481**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Strategic Programs Administration	-	-	45,800	-	**260,481**
Total	**-**	**-**	**45,800**	**-**	**260,481**

Office of Strategic Management

Vacant, Director - 5334 S. Prince Street, Littleton, CO 80120 - commissioners@co.arapahoe.co.us

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Strategic Programs Administration	-	-	-	-	**2.00**
Total	**-**	**-**	**-**	**-**	**2.00**

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	949	
Office of Strategic Management	The Office of Strategic Management was created in 2011. This package includes the personnel and non-personnel costs of the department.	256,088	2.00
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,444	
Total General Fund		**260,481**	**2.00**
Total Office of Strategic Management		**260,481**	**2.00**

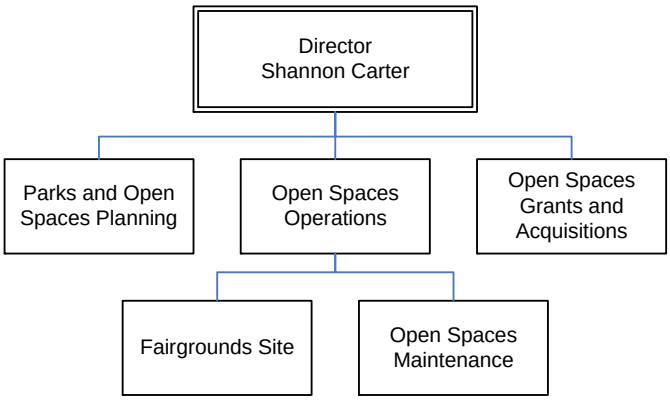
Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@co.arapahoe.co.us

This department has two main functions: 1) acts as the liason between County departments and other governmental agencies; and 2) manages and oversees all of the County's open spaces.

The Open Spaces division preserves urban and rural open space and natural areas; protects land that preserves water quality in rivers, lakes, and streams; provides, maintains, and improves neighborhood parks, open space, sports fields, picnic facilities, and multi-use trails; protects wildlife habitats and corridors; preserves agricultural and ranch lands; and enhances and maintains designated heritage areas.

ORGANIZATION CHART



Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@co.arapahoe.co.us

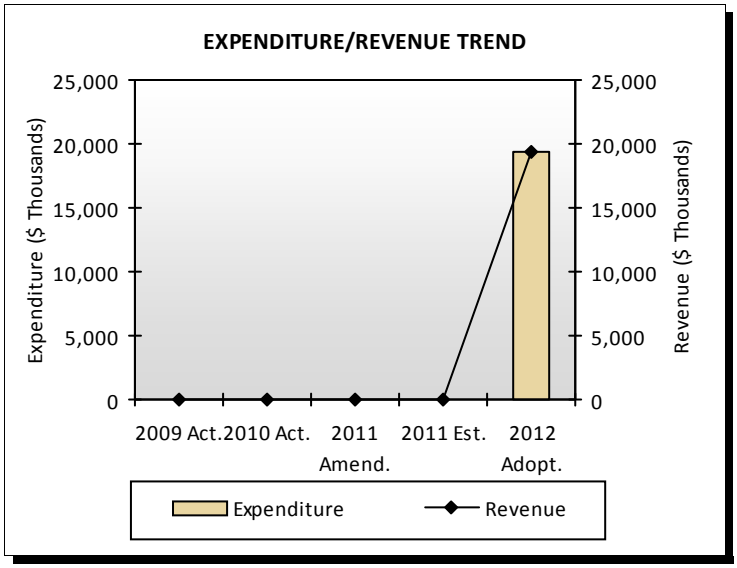
Division Descriptions

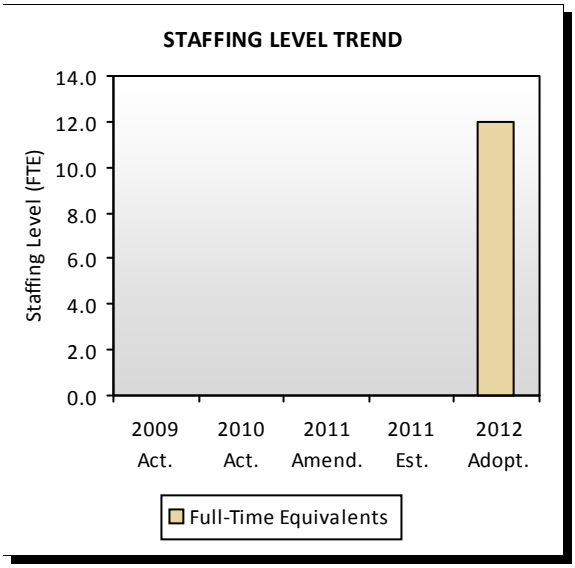
Open Spaces

Open Spaces 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 agricultural and ranch lands; and enhance and maintain designated heritage areas. In addition, the program provides a 50% share-back to incorporated cities and towns; provides money for grants for municipalities; sets aside money for heritage areas and maintenance costs; provides funds for open space and trails in unincorporated Arapahoe County; and maintains the District's parks, trails and properties.

Current Office/Department Issues:

During the prior year, the County invested $4.5 million for several new open space and trails properties, and provided $1.3 million for regional joint projects in partnership with other outdoor recreational entities. It plans to develop a master plan to expand Arapahoe County Community Park, as well as to continue with partnerships to create an interconnected system of open space and trails along the South Platte river and Cherry Creek.





Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	-	-	-	-	18,092,279
Intergovernmental	-	-	-	-	225,000
Fees & Charges	-	-	-	-	387,500
Investment Earnings	-	-	-	-	600,000
Total Revenues	**-**	**-**	**-**	**-**	**19,304,779**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	-	-	-	-	12.00
Salaries and Wages	-	-	-	-	981,120
Employee Benefits	-	-	-	-	277,321
Supplies	-	-	-	-	130,200
Services and Other	-	-	-	-	17,377,882
Capital Outlay	-	-	-	-	275,000
Central Services	-	-	-	-	107,619
Transfers	-	-	-	-	226,120
Total Expenditures	**-**	**-**	**-**	**-**	**19,375,262**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Fair Fund	-	-	-	-	327,425
Arapahoe County Recreation District Fund	-	-	-	-	1,270,004
General Fund	-	-	-	-	63,734
Open Space Sales Tax Fund	-	-	-	-	17,714,099
Total	**-**	**-**	**-**	**-**	**19,375,262**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Fair Operations	-	-	-	-	327,425
Intergovernmental Relations	-	-	-	-	63,734
Open Spaces	-	-	-	-	18,984,103
Total	**-**	**-**	**-**	**-**	**19,375,262**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Open Spaces	-	-	-	-	12.00
Total	**-**	**-**	**-**	**-**	**12.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level	2009 Actual	2010 Actual	2011 Estimate	2012 Budget

Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@co.arapahoe.co.us

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Renovation of 17 Mile House.					
Resource:	Staff, Sales Tax Analyst, Consultants	8.00	8.00	10.00	6.00
Service:	Preservation of Historical Site in thousands	50.00	30.00	200.00	500.00
To fund Open Space grants.					
Resource:	Grants Administrator/Evaluatees	1.00	1.00	1.00	1.00
Service:	Number of grants funded in millions	1.70	1.80	2.50	2.10
To maintain parks and trails					
Resource:	Full-time employees	4.00	5.00	3.00	8.00
Service:	Maintenance completed in thousands	200.00	300.00	400.00	500.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Arapahoe County Recreation District Fund			
2012 FTE- Open Spaces Program Assistant	New FTE to support management and support daily operations.	32,190	0.50
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	498	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,527	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,115	
Rec District - Cheyenne/Arapahoe Sign Project	Cheyenne/Arapahoe Park Landscape and Sign Project.	50,000	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	4,559	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,585)	
Total Arapahoe County Recreation District Fund		**88,304**	**0.50**
General Fund			
Additional Baseline Reductions	Additional reductions to baseline.	(10,000)	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	232	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,053	

Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@co.arapahoe.co.us

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	839	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(522)	
Total General Fund		**(7,398)**	
Open Space Sales Tax Fund			
2012 FTE- Open Spaces Program Assistant	New FTE to support management and support daily operations.	32,190	0.50
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	4,050	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	1,318	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,608	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,053	
Open Space_ 17 Mile House Site Amenities Phase II	Phase II of the 17-Mile House Site amenity improvements.	250,000	
Open Space_ Arapahoe Greenway Feasibility Study	Requesting funds to support the Arapahoe Greenway Feasibility Study.	150,000	
Open Space_ Parks, Open Space and Trail Signage Upgrades	Parks, Open Space, and Trail Signage Upgrades.	75,000	
Open Space_Fairground Drainage Project	Drainage project on south side of the Fairground building.	60,000	
Open Space_Fairground Storage Units	Purchase of 40' Storage Conex for Fairgrounds.	8,000	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	8,517	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(5,060)	
Total Open Space Sales Tax Fund		**588,676**	**0.50**
Total Open Spaces & Intergovernmental Relations		**669,582**	**1.00**

Public Works & Development

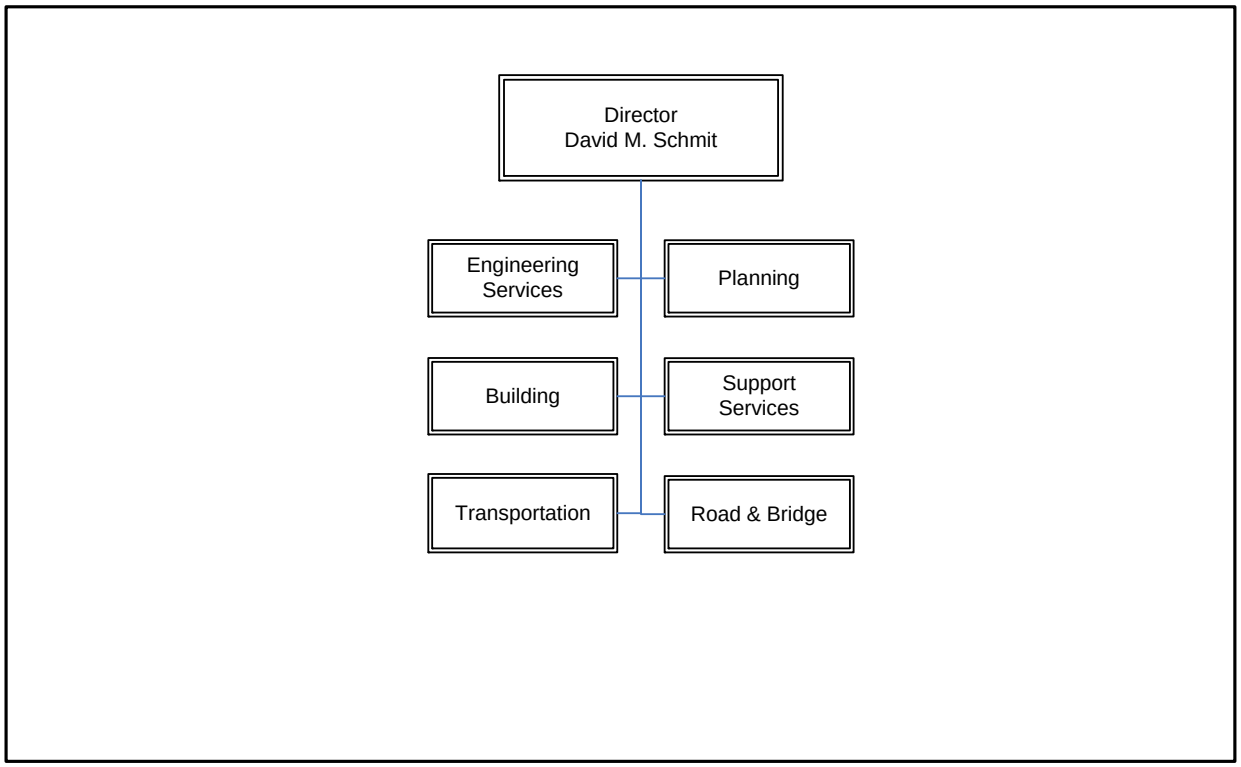
David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

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 noxious weed control.

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

ORGANIZATION CHART



Public Works & Development

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Division Descriptions

Finance and Administration

The Finance and Administration team provides financial and administrative support to the other Divisions in PWD. The focus of this Division is to support the department's mission of maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life. In this capacity, the Finance and Adminstration group aids the entire Department of Public Works in providing outstanding public services for the citizens of Arapahoe County, our visitors, and our neighboring municipalities.

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.

Operations & Maintenance

The Operations & Maintenance, a section of the Engineering Services Division, serves to permit and inspect all public works construction activity with County Right-of-Way and easements. Among the responsibilities of this Section, staff inspects public improvements during the construction process, identify and take appropriate enforcement actions against developers who fail to fulfill terms of valid subdivision improvement agreements, and administer the custody transfer of public improvements constructed for County maintenance.

Land Development Services

The Land Development Services, a section of the Engineering Services Division of PWD functions to perform review of engineering studies and construction plans related to new land development and performs reviews of construction plans associated with utility construction. Staff prepares developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. Staff further serves to provide engineering and project management services to the County's Capital Improvement Program and to the other County departments.

Capital Improvement Program

The Capital Improvement Program (CIP) coordinates and manages joint funding responsibility of projects with adjacent public jurisdictions and private entities with an eye on providing the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff reviews completed construction plans to ensure compatibility with existing infrastructure and manages the engineering, design, construction, and right-of-way acquisition for all authorized capital projects.

Traffic

The Traffic Division is part of the Transportation Division and plays a critical role in planning transportation systems, providing direction to land developers, and guiding improvement programs within the County. Traffic Division staff frequently respond to citizen issues pertaining to traffic safety, traffic trends, transportation plan and planning efforts. Traffic engineers work diligently to ensure that all new developments have proper traffic control devices and that existing transportation systems within the County function safely and efficiently.

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor’s Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division provides maps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff reviews development proposals for conformance with the County’s Land Development Code.

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. This Division provides public information, support, and technical assistance to the Arapahoe County Planning Commission and the Board of Adjustment. The Animal Control Division enforces the Animal Control Ordinances, responds to citizen complaints, and educates the public regarding Animal Control laws and responsible pet ownership. Animal Control is responsible for impounding/sheltering stray animals, the pick up and disposal of dead animals, and providing medical care for injured and or sick stray animals in unincorporated Arapahoe County as well as Foxfield, Deer Trail, and at Bennett's request for assistance.

Building Division

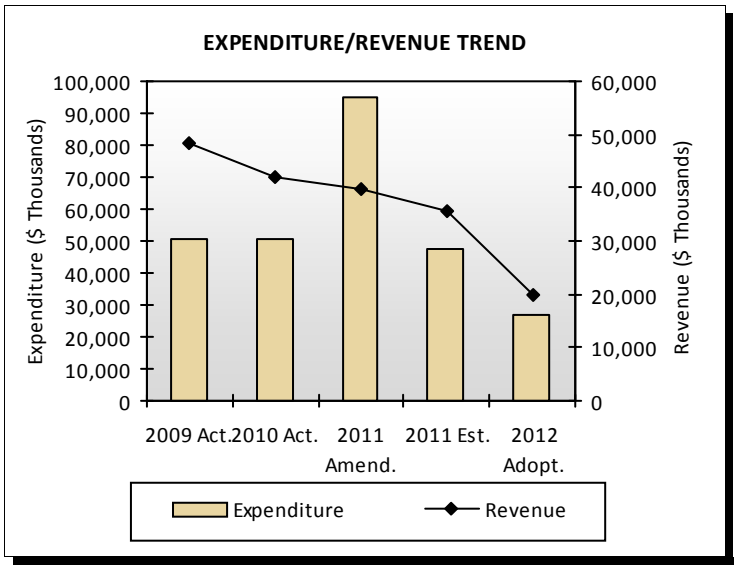
Public Works & Development

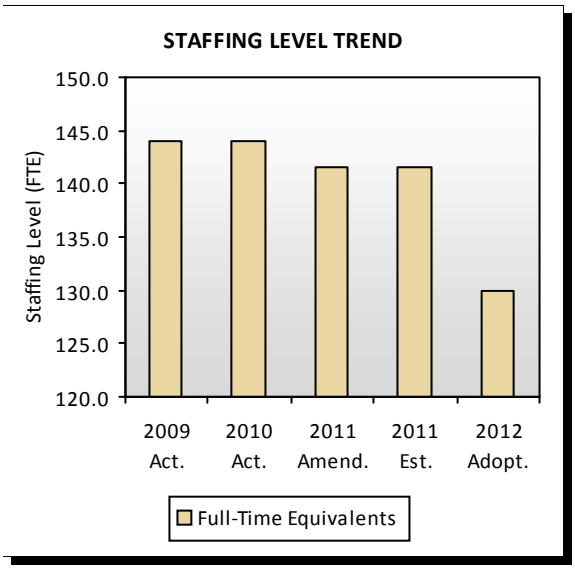
David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

The Building Division is tasked with the enforcement of all adopted codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Building Division provides professional plan review, permitting and inspection services, Board of Review services and facilities for citizen appeals, along with exceptional customer service. The Building Division staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Reservoir Drainage Basin Authority, E-470 Public Highway Expansion, Transportation Improvement Fees (TIF) and all Open Space Sales & Use Tax fees.

Current Office/Department Issues:

There are several tasks that the department plans to accomplish based on its 2012 Work Plan. The department will complete restructuring the Road & Bridge, Transportation, and Support Services divisions; complete a systems upgrade from Permits Plus to Accela Automation; and create oil and gas regulations for exploration in the eastern part of Arapahoe County. Public Works & Development will continue creating a succession planning process in PW&D; complete numerous Transportation, CIP, and Road & Bridge projects; and develop, document and streamline current and new operational procedures/processes and workflows. In addition, the department will conduct a rural transportation fee study; continue work on rewriting the Land Development Code; and complete development of Rural Engineering Standards.





Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	23,809,015	24,286,050	23,860,202	22,837,320	**6,204,373**
Licenses & Permits	1,325,062	1,255,556	1,274,010	1,107,057	**1,212,560**
Intergovernmental	10,736,842	11,666,473	10,282,621	7,762,112	**7,892,200**
Fees & Charges	999,793	1,071,523	1,035,419	1,120,888	**546,100**
Fines & Penalties	430	55	1,500	3,348	**1,500**
Investment Earnings	2,311,906	1,137,072	924,480	360,569	**-**
Transfers	9,024,418	2,567,337	2,323,073	2,323,073	**4,000,000**
Other	42,334	64,145	50,000	118,866	**50,000**
Total Revenues	**48,249,800**	**42,048,211**	**39,751,305**	**35,633,233**	**19,906,733**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	144.00	144.00	141.50	141.50	**130.00**
Salaries and Wages	8,566,381	8,328,244	8,378,386	7,996,205	**7,681,302**
Employee Benefits	2,367,257	2,337,311	2,383,812	2,223,982	**2,358,442**
Supplies	2,292,600	2,306,526	2,778,716	2,579,633	**2,407,210**
Services and Other	26,108,792	24,127,505	69,311,683	27,518,265	**7,102,549**
Capital Outlay	8,748,969	10,588,196	9,123,640	4,385,965	**4,955,800**
Central Services	2,436,683	2,239,918	2,585,983	2,091,259	**2,494,798**
Transfers	410,476	534,295	503,297	503,297	**5,000**
Total Expenditures	**50,931,158**	**50,461,994**	**95,065,517**	**47,298,607**	**27,005,101**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Fair Fund	273,835	417,380	380,066	345,753	**-**
Arapahoe County Recreation District Fund	1,078,486	1,029,204	1,275,225	931,603	**-**
Capital Expenditure Fund	13,177	450	74,418	228	**-**
Cash In Lieu Fund	-	-	426,264	-	**-**
Central Services Fund	954,962	589,637	2,826,179	2,067,921	**955,800**
General Fund	7,427,417	7,357,020	7,563,800	6,891,760	**6,470,108**
Infrastructure Fund	7,925,122	7,909,864	25,146,376	8,595,004	**4,000,000**
Open Space Sales Tax Fund	18,550,916	18,424,974	40,681,292	14,304,768	**-**
Road & Bridge Fund	14,707,244	14,733,464	16,691,897	14,161,572	**15,579,193**
Total	**50,931,158**	**50,461,994**	**95,065,517**	**47,298,607**	**27,005,101**

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Building Division	1,552,836	1,392,092	1,476,487	1,449,386	**1,425,033**
Capital Improvement Program	979,206	1,024,054	1,223,727	1,044,275	**922,696**
Finance and Administration	1,471,357	1,566,482	1,820,965	1,436,754	**1,022,158**
Land Development Services	603,913	580,230	592,137	535,705	**500,550**
Mapping	730,161	717,327	774,496	669,879	**643,030**
Open Space and Recreation District	19,951,444	19,881,874	42,815,916	15,613,208	**-**
Operations & Maintenance	301,788	236,539	239,166	236,142	**251,637**
Planning & Zoning	1,599,671	1,645,993	2,212,823	1,557,190	**1,531,402**
Projects - 1985	-	-	8,125	-	**-**
Projects - 1992	86,598	-	-	-	**-**
Projects - 1993	47,642	-	-	-	**-**
Projects - 1994	5,510	-	-	-	**-**
Projects - 1995	24,207	-	134,647	-	**-**
Projects - 1996	590,417	1,779	238,296	-	**-**
Projects - 1997	685,467	-	6,916	-	**-**
Projects - 1998	-	-	37,121	25,000	**-**
Projects - 1999	117,741	282	207,351	-	**-**
Projects - 2000	240,774	1,622,569	2,362,940	822,921	**-**
Projects - 2001	-	421,500	230,876	203,500	**-**
Projects - 2002	1,064,483	258,058	2,341,991	4,940	**-**
Projects - 2003	320,376	10,000	2,566,202	108,141	**4,000,000**
Projects - 2004	56,496	361,987	323,029	-	**-**
Projects - 2005	-	316,455	9,046,233	4,154,001	**-**
PWD Projects - 2006	52,993	-	4,100	-	**-**
PWD Projects - 2007	1,092,041	2,287,761	1,758,238	131,786	**-**
PWD Projects - 2008	3,271,177	2,278,050	345,404	366,387	**-**
PWD Projects - 2009	269,507	325,688	2,484,150	954,882	**-**
Road & Bridge Operations	15,595,308	15,312,504	21,596,550	17,768,035	**16,486,393**
Stormwater Management	1,005	-	-	-	**-**
Traffic	219,038	220,771	217,631	216,477	**222,202**
Total	**50,931,158**	**50,461,994**	**95,065,517**	**47,298,607**	**27,005,101**

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Building Division	18.00	18.00	16.00	16.00	**16.00**
Capital Improvement Program	8.00	8.00	8.00	8.00	**8.00**
Finance and Administration	10.00	10.00	10.00	10.00	**10.00**
Land Development Services	7.00	7.00	6.00	6.00	**6.00**
Mapping	8.00	8.00	8.50	8.50	**7.00**
Open Space and Recreation District	9.00	9.00	10.00	10.00	**-**
Operations & Maintenance	4.00	4.00	3.00	3.00	**3.00**
Planning & Zoning	19.00	19.00	19.00	19.00	**19.00**
Road & Bridge Operations	59.00	59.00	59.00	59.00	**59.00**
Traffic	2.00	2.00	2.00	2.00	**2.00**
Total	**144.00**	**144.00**	**141.50**	**141.50**	**130.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To manage all aspects for concrete rehabilitation projects.					
Resource:	Number of FTE	1.00	1.00	1.00	1.00
Service:	Concrete rehabilitation expenditures in millions ($)	0.40	0.60	0.60	0.60
To issue zoning permits.					
Resource:	Total number of FTE	11.50	11.50	11.50	11.50
Service:	Number of zoning permits issued	4,874.00	3,283.00	2,400.00	2,300.00
To issue animal licenses.					
Resource:	Number of animal control FTE	6.50	6.50	6.50	6.50
Service:	Number of licenses issued	1,166.00	1,274.00	1,300.00	1,350.00
To control the spread of disease by mosquito.					
Resource:	Number of manhours	1,800.00	1,800.00	1,800.00	1,800.00
Service:	Number of mosquito control sites	128.00	153.00	160.00	160.00
To inspect building sites for compliance with building codes and regulations.					
Resource:	Number of inspector FTE	10.50	9.00	9.00	9.00
Service:	Inspections per Inspector	1,742.00	3,162.00	2,000.00	2,225.00
To issue building permits for the unincorporated area of Arapahoe County.					
Resource:	Number of clerical FTE	3.50	3.00	3.00	3.00
Service:	Number of Building Permits issued annually	4,896.00	3,314.00	2,200.00	2,300.00
To inspect building sites for compliance with building codes and regulations.					
Resource:	Number of inspector FTE	10.50	9.00	9.00	9.00
Service:	Number of inspections per building permit	4.00	8.50	8.00	8.50
Provide inspections for zoning violations.					
Resource:	Manhours for inspections	953.00	1,146.00	850.00	800.00
Service:	Number of zoning inspections	1,906.00	2,293.00	1,700.00	1,800.00
To manage all aspects of infrastructure projects for pavement rehabilitation.					
Resource:	Number of FTE	7.00	7.00	7.00	7.00
Service:	Pavement rehabilitation expenditures in millions ($)	2.00	2.50	2.00	2.00

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@co.arapahoe.co.us

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To rehabilitate bridges to increase the Bridge Health Rating to a minimum of 7.					
Resource:	Number of bridges rehabilitated	1.00	1.00	1.00	2.00
Service:	Concrete rehabilitation projects in millions ($)	158,513.00	331,331.00	150,000.00	360,000.00
Number of street cut permits issued.					
Resource:	Number of Engineering Inspectors	3.00	3.00	3.00	3.00
Service:	Number of permits issued	345.00	321.00	294.00	300.00
Inspect and administer street cut permits.					
Resource:	Number of Inspectors	3.00	3.00	3.00	3.00
Service:	Number of permits issued per Inspector	115.00	107.00	98.00	100.00
To process development cases.					
Resource:	Number of case Engineers	3.00	3.00	3.00	3.00
Service:	Number of development cases processed	44.00	69.00	70.00	75.00
To review and approve development cases.					
Resource:	Number of case Engineers	3.00	3.00	3.00	3.00
Service:	Number of cases per Engineer	15.00	23.00	23.00	25.00
To apply and maintain gravel roads.					
Resource:	Number of manhours	1,500.00	3,000.00	1,500.00	1,500.00
Service:	Tons of gravel applied	25,947.00	25,546.00	19,600.00	19,077.00
To maintain paved roads.					
Resource:	Number of centerline miles rotopaved	1.50	1.00	1.75	4.00
Service:	Rotopave gallons applied	37,009.00	27,045.00	41,667.00	125,000.00
To complete maintenance requests for unincorporated Arapahoe County.					
Resource:	Number of FTE	1.00	1.00	1.00	1.00
Service:	Number of Maintenance Request Forms (MRF) received	625.00	600.00	500.00	1,020.00
To inspect building sites for compliance with building codes and regulations.					
Resource:	Number of inspector FTE	10.50	9.00	9.00	9.00
Service:	Number of building inspections per year	18,293.00	28,401.00	20,000.00	20,000.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Central Services Fund			
Replace Three (3) High-end PCs	Replacement of three (3) High-end PCs for the Mapping Division.	21,600	
Replace Traffic Van Unit 3053	Replacement of Van Unit #3053.	27,000	
Replace Unit #3195 with a Utility Vehicle	Replace Unit #3195 with a Multi-purpose Utility Vehicle.	20,200	
Replacement of Pickup Truck Asset #3070	Replacement of pickup truck asset #3070.	38,800	
Replacement of the Asphalt Breakdown Roller Asset #4030	Replacement of the Asphalt Breakdown Roller Asset #4030.	140,200	

Public Works & Development

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Replacement of the Side Delivery Broom Asset #4288	Replacement of the Side Delivery Broom Asset #4288.	50,200	
Replacement of Trailer Asset #4022	Replacement of large trailer asset #4022.	76,200	
Replacing Motor Grader Asset #4026	Motor Grader asset #4026 will be replaced with the purchase of two (2)sided dump trailers.	140,400	
Replacing Motor Grader Asset #4071	Motor Grader asset #4071 being replace with a multi-purpose Class 8 Truck.	220,600	
Replacing Motor Grader Asset #4268	Motor Grader asset #4268 being replaced with a multi-purpose Class 8 Truck.	220,600	
Total Central Services Fund		**955,800**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	20,466	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	23,367	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(53,176)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	6,364	
Implementation of Departmental Operational Efficiencies	The County has received detailed assessment reports for the departments selected and has begun implementing the changes and reorganizations recommended. This package seeks to capture anticipated savings that will be acheived during the 2012 budget year.	(279,000)	
Reduction of 1.5 FTE	Reduction of 1.5 FTE in PWD Mapping.	(97,751)	(1.50)
Replace Three (3) High-end PCs	Replacement of three (3) High-end PCs for the Mapping Division.	3,600	
Replace Traffic Van Unit 3053	Replacement of Van Unit #3053.	3,936	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	83,839	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(53,176)	
Total General Fund		**(341,531)**	**(1.50)**
Road & Bridge Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	7,271	

Public Works & Development

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Operating Budget Package(s)

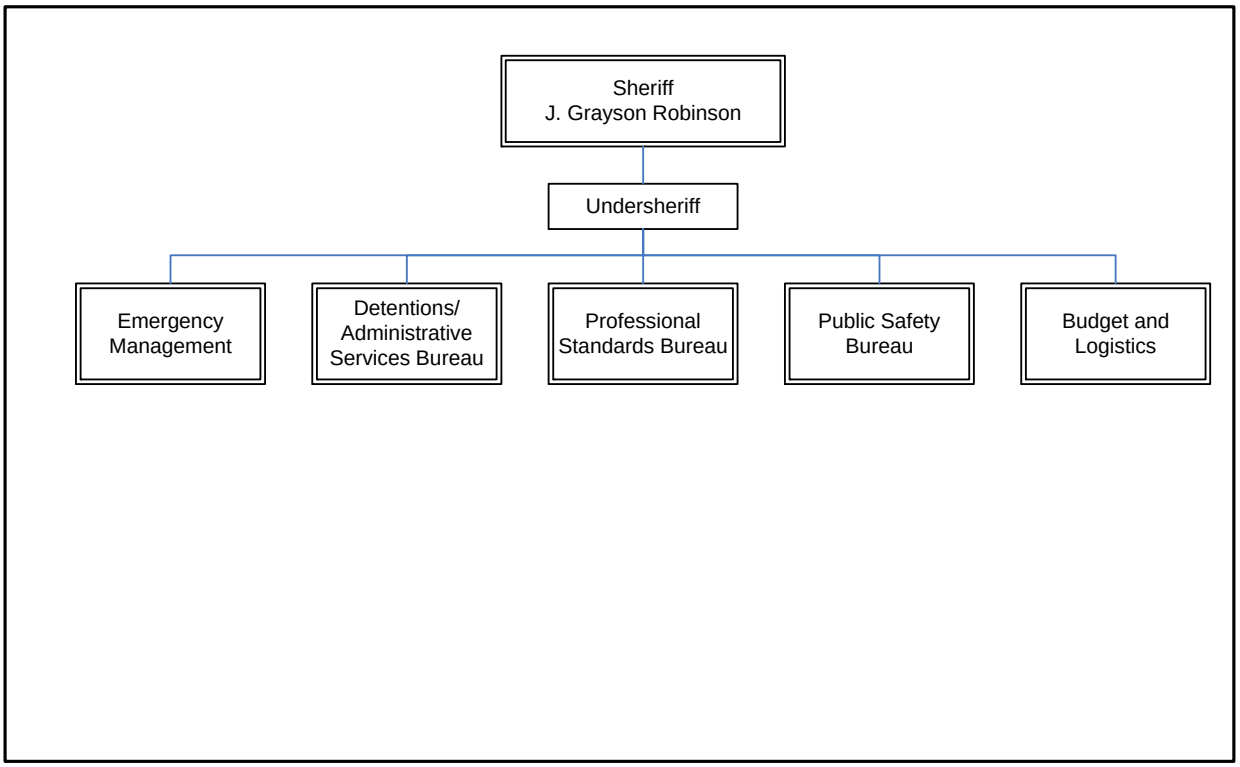
Fund/Title/Description		2012 Amount ($)	2012 FTE
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	11,169	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	13,988	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(31,734)	
Replace Unit #3195 with a Utility Vehicle	Replace Unit #3195 with a Multi-purpose Utility Vehicle.	2,692	
Replacement of Pickup Truck Asset #3070	Replacement of pickup truck asset #3070.	5,463	
Replacement of the Asphalt Breakdown Roller Asset #4030	Replacement of the Asphalt Breakdown Roller Asset #4030.	18,693	
Replacement of the Side Delivery Broom Asset #4288	Replacement of the Side Delivery Broom Asset #4288.	6,693	
Replacement of Trailer Asset #4022	Replacement of large trailer asset #4022.	10,159	
Replacing Motor Grader Asset #4026	Motor Grader asset #4026 will be replaced with the purchase of two (2)sided dump trailers.	18,720	
Replacing Motor Grader Asset #4071	Motor Grader asset #4071 being replace with a multi-purpose Class 8 Truck.	29,705	
Replacing Motor Grader Asset #4268	Motor Grader asset #4268 being replaced with a multi-purpose Class 8 Truck.	29,705	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	50,776	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(31,734)	
Total Road & Bridge Fund		**141,566**	
Total Public Works & Development		**755,835**	**(1.50)**

Sheriff's Office

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

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency management/bomb squad, service of civil process, the investigation of environmental crimes, and the detention of persons arrested or sentenced to jail. The Sheriff's Office also provides communications and dispatch services to the Town of Columbine Valley/Bow Mar, the Town of Cherry Hills Village, the City of Sheridan, and Cherry Creek State Park.

ORGANIZATION CHART



Sheriff's Office

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

Division Descriptions

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 that includes the Emergency Management and Planning Office and the Environmental Crimes Unit.

Professional Standards Bureau

The Professional Standards Bureau is comprised of the Human Resources, Internal Affairs, and Training, Research, and Development sections. Human Resources recruits, hires, transfers, and promotes all sworn (commissioned) and non-sworn (civilian) personnel and provides guidance regarding personnel issues. Internal Affairs investigates all complaints; supports investigations involving civil suits, use-of-force reports, and vehicle-incident reports; and issues all concealed weapons permits. The Training, Research and Development section ensures that the Sheriff's Office and the Arapahoe County citizens are served by the most qualified and professional law enforcement personnel available. It provides year-round in-service training, classes, schools, seminars, and academies.

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 the County's unincorporated areas and contracted cities. It operates around the clock and throughout the year. Patrol Services includes the School Resource section, the Special Response Unit, the Impact Team, and the Traffic Safety section. Investigation Services is responsible for investigating crimes, preparing search and arrest warrants, and preparing case filings for the District Attorney. Investigation Services includes Special Investigations, Fugitives, Crime Lab, and Evidence. Communications handles service calls from citizens and assigns the calls to patrol deputies. The Telecommunications section provides radio support for the Sheriff's Office and other agencies within Arapahoe County.

Detention Services - Medical - Commissary - Inmate Industries

Detention Services operates the detention facility and provides support to the Arapahoe County courts. The facility's staff provide inmates with employment counseling, GED classes, and substance abuse education. The staff members also manage alternative sentencing programs that reduce the costs of housing and improve inmate transition back into the community. Other programs include Jail Industries and Work Release, which support rehabilitative efforts for qualified inmates.
The Civil Process and Fugitive Transport section return captured fugitives to the jurisdiction of the Arapahoe County Courts. The civil functions include serving civil papers such as Summons and Complaints, and performing civil processes such as evictions.

Current Office/Department Issues:

As County revenue continues to decrease, it is more challenging to deliver the same quality and quantity of public safety services for the community with fewer dollars. The jail expansion project will need additional funding in future years. To date, the Sheriff's Office and the criminal justice system have implemented unique efficiencies to fund additional needs as they arise. In the near future it will be almost impossible to meet the increasing demand for services despite a declining revenue base. The Sheriff's Office is aware of the potential harm that the property reassessment can have on our organization as well as the County as a whole. It has always been a good steward of the budget and will continue to operate as efficiently and effectively as possible.

There is a real potential of decreased Homeland Security Grant funding opportunities which will affect the North Central Region and the Denver Urban Area Security Initiative (UASI). No funds are available from the State Criminal Aliens Assistance Program grant for 2012. Although the funding from various sources is decreasing or no longer available, the community expects the Sheriff's Office to provide the same level of service. Each year becomes a greater challenge.

Sheriff's Office

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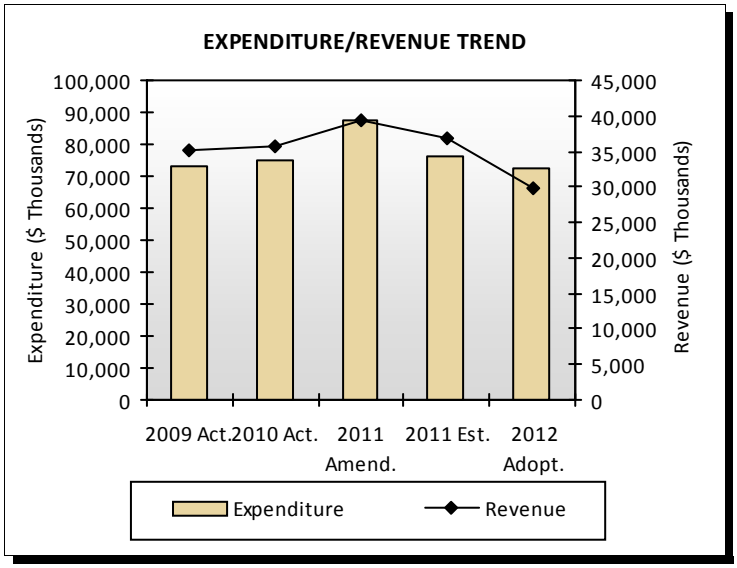

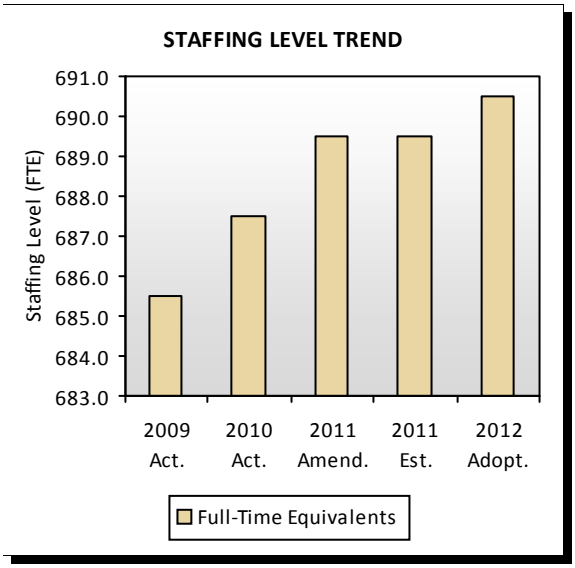

REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Taxes	5,569,224	5,655,546	5,647,900	5,456,902	**5,175,852**
Licenses & Permits	3,427	8,857	1,750	10,054	**1,750**
Intergovernmental	24,688,860	22,656,468	27,733,135	23,963,079	**20,542,980**
Fees & Charges	3,855,878	4,078,372	3,211,911	4,133,076	**3,167,945**
Fines & Penalties	921,266	1,232,856	1,114,151	1,656,768	**612,920**
Investment Earnings	1,827	1,924	-	4,795	**-**
Transfers	117,868	1,778,810	1,489,763	1,489,763	**111,800**
Other	134,688	196,966	192,034	174,041	**107,800**
Total Revenues	**35,293,038**	**35,609,798**	**39,390,644**	**36,888,477**	**29,721,047**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	685.50	687.50	689.50	689.50	**690.50**
Salaries and Wages	43,454,170	43,858,105	44,750,087	43,806,446	**44,018,560**
Employee Benefits	11,188,569	11,440,219	11,847,335	11,584,632	**12,481,885**
Supplies	4,700,604	5,112,628	5,311,012	4,958,215	**5,235,329**
Services and Other	10,094,826	7,979,227	13,943,846	8,545,042	**6,954,183**
Capital Outlay	1,895,284	3,025,712	8,912,248	4,511,621	**1,902,551**
Central Services	1,850,224	1,739,064	1,912,601	1,588,805	**1,879,046**
Transfers	39,831	1,699,995	1,038,263	1,038,263	**116,200**
Total Expenditures	**73,223,508**	**74,854,950**	**87,715,392**	**76,033,023**	**72,587,754**

Sheriff's Office

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

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe Law Enforcement Authority Fund	5,562,474	7,617,551	6,902,179	6,682,577	**6,445,596**
Capital Expenditure Fund	545,126	1,817,023	7,065,658	3,343,910	**348,451**
Central Services Fund	1,293,893	1,095,883	1,856,009	1,167,711	**1,546,800**
Forfeited Property Fund	26,705	11,000	561,379	445,576	**-**
General Fund	59,822,345	59,963,323	61,564,837	59,191,221	**62,393,538**
Grant Fund	13,406	358,551	261,399	347,600	**98,357**
Homeland Security Fund	4,310,331	2,009,134	7,415,759	3,310,450	**-**
Sheriff's Commissary Fund	1,649,228	1,982,484	2,088,172	1,543,979	**1,755,012**
Total	**73,223,508**	**74,854,950**	**87,715,392**	**76,033,023**	**72,587,754**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	4,017,874	4,044,520	8,800,268	6,948,781	**3,957,413**
Detention Services - Medical - Commissary - In	37,627,427	39,570,674	41,209,573	37,610,439	**37,729,000**
Homeland Security - Sheriff Grant Div	4,310,331	2,009,134	7,415,759	3,310,450	**-**
Professional Standards Bureau	2,765,035	3,206,965	3,262,744	2,947,137	**3,390,010**
Public Safety Bureau	24,502,842	26,023,658	27,027,048	25,216,216	**27,511,331**
Total	**73,223,508**	**74,854,950**	**87,715,392**	**76,033,023**	**72,587,754**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administration	22.00	22.00	22.00	22.00	**22.00**
Detention Services - Medical - Commissary - In	396.50	396.50	396.50	396.50	**397.50**
Homeland Security - Sheriff Grant Div	.75	.75	.75	.75	**.75**
Professional Standards Bureau	23.00	26.00	26.00	26.00	**26.00**
Public Safety Bureau	243.25	242.25	244.25	244.25	**244.25**
Total	**685.50**	**687.50**	**689.50**	**689.50**	**690.50**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol personnel	121.00	121.00	121.00	121.00
Service:	Traffic violators stopped and cited	48,117.00	49,312.00	48,438.00	49,000.00
To review and investigate criminal offense reports as assigned and file cases with the District Attorney's Office.					
Resource:	Number of investigators	25.00	25.00	25.00	25.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	10,211.00	11,161.00	9,840.00	10,000.00
To handle calls for service in the unincorporated county, the City of Centennial, and Foxfield, Bennett, and Deer Trail					
Resource:	Patrol Personnel	121.00	121.00	121.00	121.00
Service:	Calls for service handled	83,094.00	83,712.00	80,061.00	80,000.00

Sheriff's Office

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Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Provide search and rescue - Respond to calls for service, and assist in locating, saving people during inclement weather. To include assistance in locating missing children, special needs, and Colorado LifeTrak clients.					
Resource:	Trained personnel and rescue equipment	16.00	16.00	16.00	16.00
Service:	Colorado LifeTrak searches, assisted other agencies with searches	6.00	5.00	12.00	12.00
Provide ICS/NIMS/NRP training, planning, and exercises to the Sheriff Office's personnel and citizens. The training would include other agencies within the North Central Region.					
Resource:	Trained Instructors	6.00	5.00	4.00	6.00
Service:	CERT, Citizen Corp, and ICS Classes conducted	13.00	28.00	25.00	25.00
To provide for the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	375.50
Service:	Average daily inmate population	1,226.00	1,199.00	1,196.00	1,215.00
To provide a safe and effective environment for housed inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	375.50
Service:	Inmate on deputy assaults	14.00	16.00	18.00	20.00
To provide inmates with meaningful labor through partnerships with private industry for training and compensation.					
Resource:	Personnel (FTE) utilized	3.00	3.00	3.00	3.00
Service:	Revenue	177,067.00	210,933.00	215,000.00	215,000.00
To ensure that all internal affairs investigations into employee misconduct are thoroughly investigated to ensure policy compliance is met.					
Resource:	Number of personnel assigned to the section	4.00	5.00	5.00	5.00
Service:	Internal affairs investigations and contact logs	162.00	160.00	165.00	165.00

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Arapahoe Law Enforcement Authority Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	24,821	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	18,011	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(41,628)	
Law Enforcement Pay Step Increases for 2 year	Salary Adjustment for employees paid on the Step Scale System.	28,364	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	15,379	
PAT 2012 Patrol Laptop Replacements	Replace Patrol laptops to meet the requirements of the County's new wireless IT system.	157,500	

Sheriff's Office

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
PAT Vehicle Replacement for Unit #5048/300824	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5048/300824, a 2006 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5091/301149	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5091/301149, a 2008 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5151/301283	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5151/301283, a 2009 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5153/301234	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5153/301234, a 2008 Ford Crown Victoria.	6,710	
PAT Vehicle Replacement for Unit #5155/301291	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5155/301291, a 2009 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5182/301235	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5182/301235, a 2008 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5190	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5190, a 1999 Chevrolet Tahoe.	9,843	
PAT Vehicle Replacement for Unit #5313/301006	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5313/301006, a 2007 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5315/300502	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5315/300502, a 2004 Chevrolet Tahoe.	6,434	
PAT Vehicle Replacement for Unit #5383/301143	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5383/301143, a 2008 Dodge Charger.	8,532	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	23,290	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,628)	
Total Arapahoe Law Enforcement Authority Fund		**272,820**	
Central Services Fund			
DET ADMIT Program Vehicle Replacement for Unit #5008	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5008, a 2001 Chevrolet Impala.	37,800	
DET Civil Section Scanners	Purchase of seven (7) Fujitsu fi-6770 scanners.	90,900	
DET Medical Scanner Replacement for Detention Services - Medical Division	Replacement scanner for Detention Services - Medical division.	9,000	
DET Work Release Vehicle Replacement for Unit #5005	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5005, a 2001 Chevrolet Impala.	37,800	
DET Work Release Vehicle Replacement for Unit #5036	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5036, a 2001 Chevrolet Blazer.	37,800	
DET Work Release Vehicle Replacement for Unit #5043	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5043, a 2001 Chevrolet Impala.	37,800	

Sheriff's Office

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
ECU Bomb ROBOT Replacement for FA #40602	Replacement of Remotec Mini ANDROS robot Fixed Asset #40602 for the bomb squad.	34,000	
ECU Vehicle Replacement for Unit #5329/300440	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5329/300440, a 2003 Chevrolet Suburban.	39,600	
ECU Vehicle Replacement for Unit #5330/300026	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5330/300026, a 2002 Chevrolet Impala.	24,200	
INV Vehicle Replacement for Unit #5302/300582	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5302/300582, a 2004 Chevrolet Trailblazer.	29,600	
INV Vehicle Replacement for Unit #5080/300035	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5080/300035, a Pontiac Grand Prix.	25,000	
INV Vehicle Replacement for Unit #5112/300736	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5112/300736, a 2005 Jeep Liberty.	28,100	
INV Vehicle Replacement for Unit #5162	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5162, a 2001 Chevrolet Impala.	25,000	
INV Vehicle Replacement for Unit #5169/300739	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5169/300739, a 2005 Chevrolet Monte Carlo.	25,000	
INV Vehicle Replacement for Unit #5412/300034	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5412/300034, a 2002 Chevrolet Monte Carlo.	23,300	
INV Vehicle Replacement for Unit #9021/300841	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9021/300841, a 2006 Ford Expedition.	37,200	
OPS Vehicle Replacement for Unit #5421/300037	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5421/300037, a 2002 Chevrolet Trailblazer.	34,900	
OPS Vehicle Replacement for Unit #5138/300438	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5138/300438, a 2000 Chevrolet Blazer.	30,300	
OPS Vehicle Replacement for Unit #5215	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5215, a 2000 Chevrolet Impala.	30,300	
PAT Vehicle Replacement for Unit #5048/300824	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5048/300824, a 2006 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5091/301149	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5091/301149, a 2008 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5151/301283	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5151/301283, a 2009 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5153/301234	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5153/301234, a 2008 Ford Crown Victoria.	30,200	
PAT Vehicle Replacement for Unit #5155/301291	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5155/301291, a 2009 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5182/301235	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5182/301235, a 2008 Ford Expedition.	42,900	

Sheriff's Office

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
PAT Vehicle Replacement for Unit #5190	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5190, a 1999 Chevrolet Tahoe.	44,300	
PAT Vehicle Replacement for Unit #5313/301006	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5313/301006, a 2007 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5315/300502	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5315/300502, a 2004 Chevrolet Tahoe.	40,200	
PAT Vehicle Replacement for Unit #5383/301143	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5383/301143, a 2008 Dodge Charger.	38,400	
PAT Vehicle Replacement for Unit #9009/300832	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9009/300832, a 2006 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #9027/301207	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9027/301207, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9058/301020	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9058/301020, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9122/301025	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9122/301025, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9130/300851	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9130/300851, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9137/301168	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9137/301168, a 2008 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9180/300743	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9180/300743, a 2006 Dodge Charger.	38,400	
PAT Vehicle Replacement for Unit #9185/300791	Replacement of Sheriff's Vehicle Unit/Fixed Asset, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9211/300752	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9211/300752, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9239/301073	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9239/301073, a 2006 Dodge Charger.	37,000	
PAT Vehicle Replacement for Unit #9298/300926	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9298/300926, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9363/301148	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9363/301148, a 2008 Ford Crown Victoria.	38,400	
TRG Vehicle Replacement for Unit #5220	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5220, a 2000 Chevrolet Van.	34,800	
Total Central Services Fund		**1,546,800**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	316,334	

Sheriff's Office

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	185,852	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(323,011)	
DET ADMIT Program Vehicle Replacement for Unit #5008	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5008, a 2001 Chevrolet Impala.	7,846	
DET Civil Section Scanners	Purchase of seven (7) Fujitsu fi-6770 scanners.	115,650	
DET Contracted Medical Increase	Detention - Medical division increase to Contract Medical line item 54381.	21,978	
DET Court Notification Clerk	Court Notification Clerk position in Detention Administration to reduce jail overcrowding due to missed court appearances.	52,848	1.00
DET Increase Funds for Food	Request for additional funds for food due to an increase in the Jail's contract.	64,000	
DET Medical Scanner Replacement for Detention Services - Medical Division	Replacement scanner for Detention Services - Medical division.	5,199	
DET Work Release Vehicle Replacement for Unit #5005	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5005, a 2001 Chevrolet Impala.	7,846	
DET Work Release Vehicle Replacement for Unit #5036	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5036, a 2001 Chevrolet Blazer.	7,846	
DET Work Release Vehicle Replacement for Unit #5043	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5043, a 2001 Chevrolet Impala.	7,846	
ECU Bomb ROBOT Replacement for FA #40602	Replacement of Remotec Mini ANDROS robot Fixed Asset #40602 for the bomb squad.	4,533	
ECU Vehicle Replacement for Unit #5329/300440	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5329/300440, a 2003 Chevrolet Suburban.	5,776	
ECU Vehicle Replacement for Unit #5330/300026	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5330/300026, a 2002 Chevrolet Impala.	3,723	
INV Vehicle Replacement for Unit #5302/300582	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5302/300582, a 2004 Chevrolet Trailblazer.	4,504	
INV Vehicle Replacement for Unit #5080/300035	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5080/300035, a Pontiac Grand Prix.	3,891	
INV Vehicle Replacement for Unit #5112/300736	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5112/300736, a 2005 Jeep Liberty.	4,304	
INV Vehicle Replacement for Unit #5162	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5162, a 2001 Chevrolet Impala.	3,891	
INV Vehicle Replacement for Unit #5169/300739	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5169/300739, a 2005 Chevrolet Monte Carlo.	3,891	

Sheriff's Office

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Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
INV Vehicle Replacement for Unit #5412/300034	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5412/300034, a 2002 Chevrolet Monte Carlo.	3,513	
INV Vehicle Replacement for Unit #9021/300841	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9021/300841, a 2006 Ford Expedition.	8,255	
Law Enforcement Pay Step Increases for 2 year	Salary Adjustment for employees paid on the Step Scale System.	244,057	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	133,032	
OPS Vehicle Replacement for Unit #5421/300037	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5421/300037, a 2002 Chevrolet Trailblazer.	6,154	
OPS Transfer to Information Technology Department	Transfer to Information Technology Department for PowerDMS annual maintenance.	(3,044)	
OPS Vehicle Replacement for Unit #5138/300438	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5138/300438, a 2000 Chevrolet Blazer.	5,941	
OPS Vehicle Replacement for Unit #5215	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5215, a 2000 Chevrolet Impala.	16,041	
PAT 2012 Patrol Laptop Replacements	Replace Patrol laptops to meet the requirements of the County's new wireless IT system.	292,500	
PAT Vehicle Replacement for Unit #9009/300832	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9009/300832, a 2006 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #9027/301207	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9027/301207, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9058/301020	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9058/301020, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9122/301025	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9122/301025, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9130/300851	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9130/300851, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9137/301168	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9137/301168, a 2008 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9180/300743	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9180/300743, a 2006 Dodge Charger.	9,232	
PAT Vehicle Replacement for Unit #9185/300791	Replacement of Sheriff's Vehicle Unit/Fixed Asset, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9211/300752	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9211/300752, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9239/301073	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9239/301073, a 2006 Dodge Charger.	5,865	

Sheriff's Office

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

Operating Budget Package(s)

Fund/Title/Description		2012 Amount ($)	2012 FTE
PAT Vehicle Replacement for Unit #9298/300926	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9298/300926, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9363/301148	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9363/301148, a 2008 Ford Crown Victoria.	8,532	
Request New FTE for a Records Paralegal	Requests for legal documents relating to the Sheriff's Office have increased the workload for the County Attorney. The funds transfer to the County Attorney is for a new Records Paralegal (1.0 FTE) to address the increased workload.	(51,231)	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	298,269	
TRG Vehicle Replacement for Unit #5220	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5220, a 2000 Chevrolet Van.	10,043	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(307,104)	
Total General Fund		**1,262,590**	**1.00**
Grant Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	366	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(843)	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	795	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(843)	
Total Grant Fund		**(525)**	
Sheriff's Commissary Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	4,176	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,366	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(3,108)	

Sheriff's Office

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

Operating Budget Package(s)

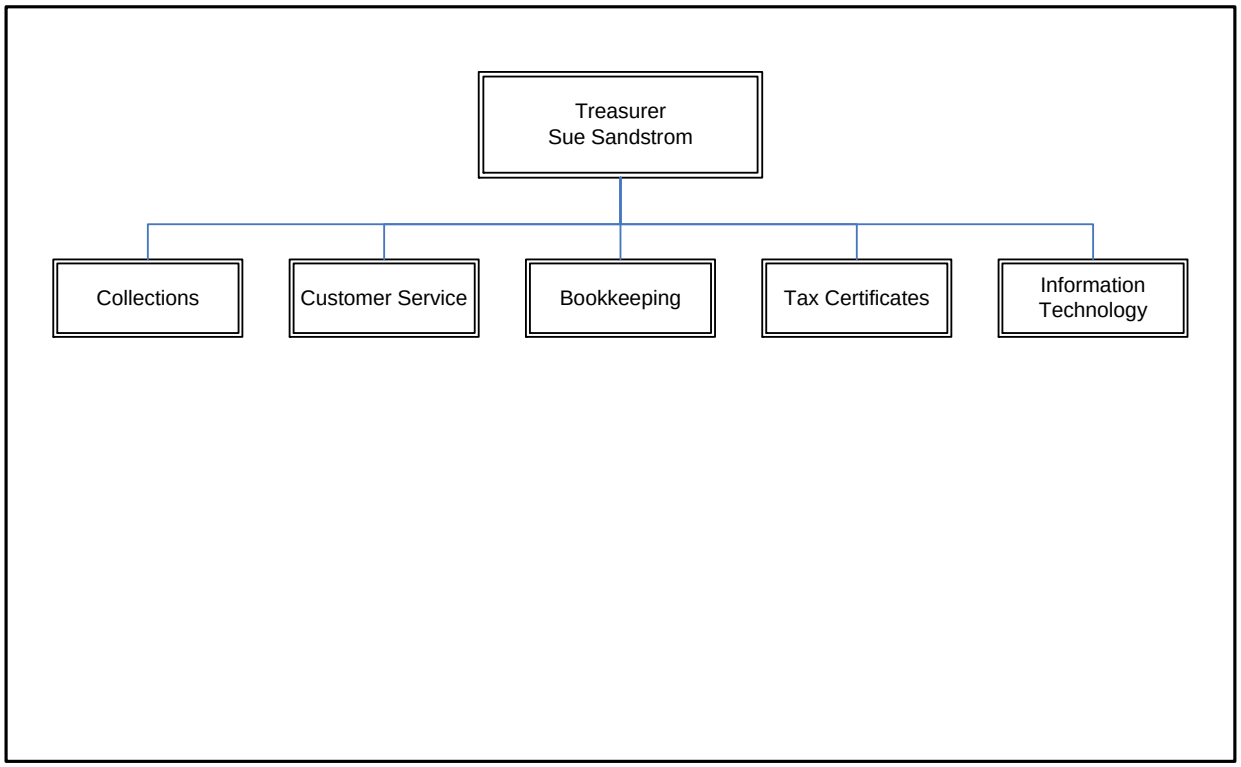
Fund/Title/Description		2012 Amount ($)	2012 FTE
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	795	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,625	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(3,108)	
Total Sheriff's Commissary Fund		**3,746**	
Total Sheriff's Office		**3,085,431**	**1.00**

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@co.arapahoe.co.us

The Treasurer's Office bills and collects property taxes. This revenue is distributed monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity, and yield as the highest priorities.

ORGANIZATION CHART



Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@co.arapahoe.co.us

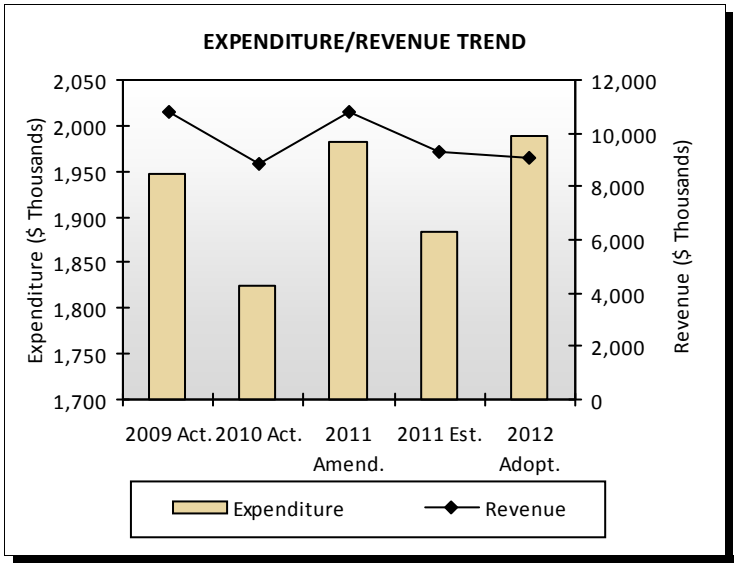
Division Descriptions

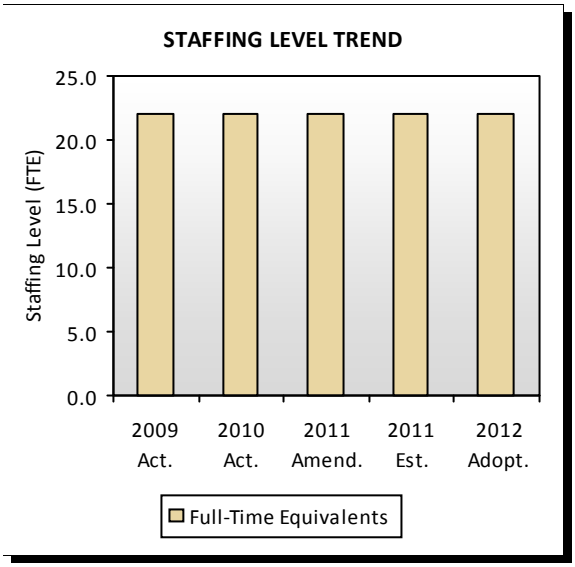
Treasurer Administration

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.

Current Office/Department Issues:

The Treasurer's Office will go live with a new Assessor/Treasurer tax collection system during 2012. This system will be server based instead of mainframe based.





REVENUE SUMMARY

Revenue Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Intergovernmental	119,616	87,570	118,700	118,199	**106,800**
Fees & Charges	6,300,161	6,254,849	5,770,140	6,294,651	**5,770,140**
Investment Earnings	4,367,521	2,519,869	4,900,500	2,919,414	**3,200,500**
Total Revenues	**10,787,298**	**8,862,288**	**10,789,340**	**9,332,264**	**9,077,440**

BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Staff - FTE	22.00	22.00	22.00	22.00	**22.00**
Salaries and Wages	1,185,165	1,191,590	1,157,932	1,176,008	**1,183,711**
Employee Benefits	291,577	296,866	298,750	302,108	**330,878**
Supplies	53,613	141,373	143,994	127,659	**143,994**
Services and Other	403,397	195,432	346,486	246,770	**321,486**
Capital Outlay	-	-	33,998	31,084	**-**
Central Services	14,090	16	-	587	**9,438**
Total Expenditures	**1,947,843**	**1,825,277**	**1,981,160**	**1,884,215**	**1,989,507**

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@co.arapahoe.co.us

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund	-	-	33,998	31,084	-
General Fund	1,947,843	1,825,277	1,947,162	1,853,132	**1,989,507**
Total	**1,947,843**	**1,825,277**	**1,981,160**	**1,884,215**	**1,989,507**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Treasurer Administration	1,947,843	1,825,277	1,981,160	1,884,215	**1,989,507**
Total	**1,947,843**	**1,825,277**	**1,981,160**	**1,884,215**	**1,989,507**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Treasurer Administration	22.00	22.00	22.00	22.00	**22.00**
Total	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**

Operating Budget Package(s)

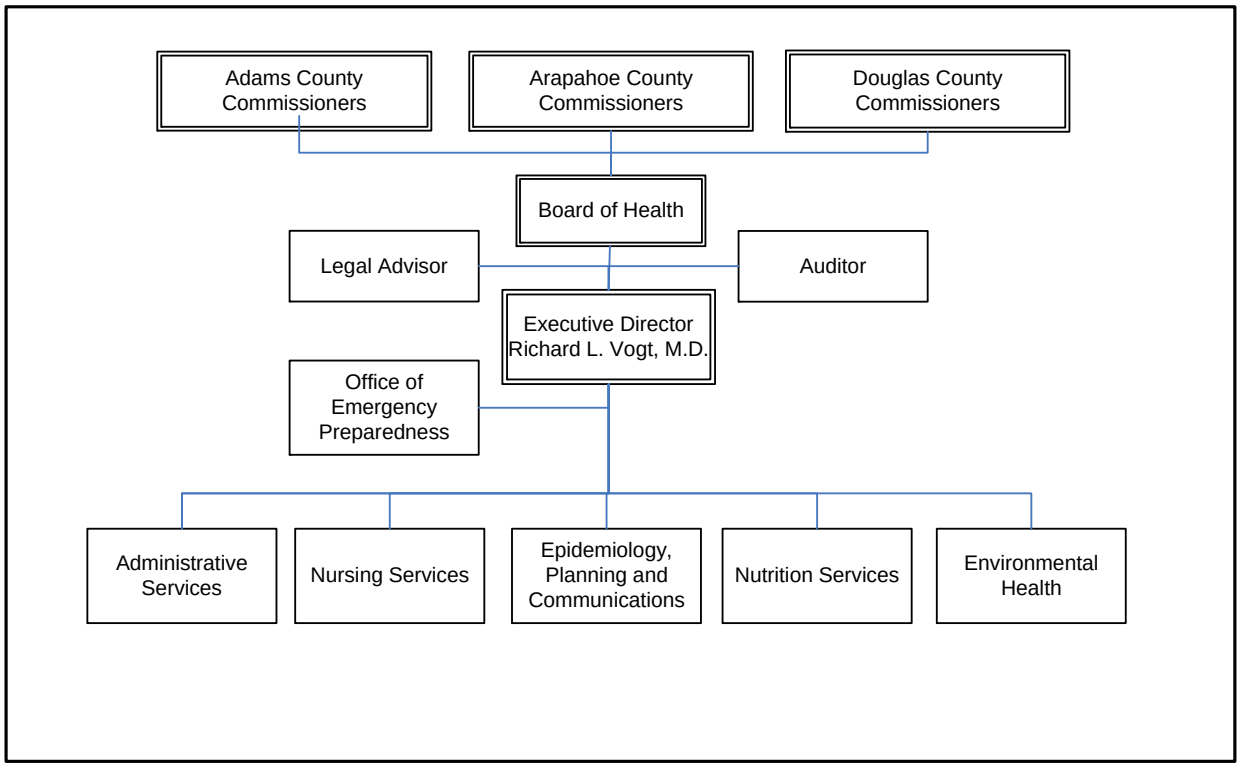
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,187	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	5,933	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	19,950	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(12,468)	
Voluntary Reduction Treasurer's Office	Voluntary reduction of $25,000 in Professional Services.	(25,000)	
Total General Fund		**(6,398)**	
Total Treasurer's Office		**(6,398)**	

Tri-County Health

Richard L. Vogt, M.D., Executive Director - 6162 South Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

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

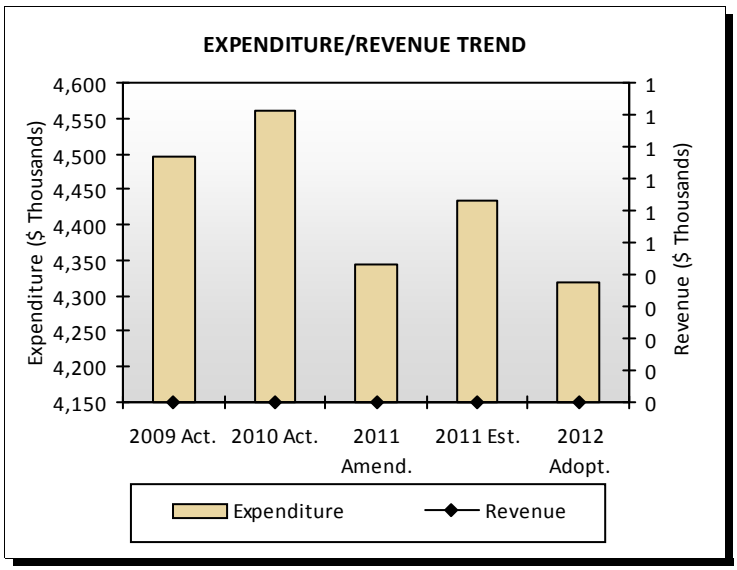


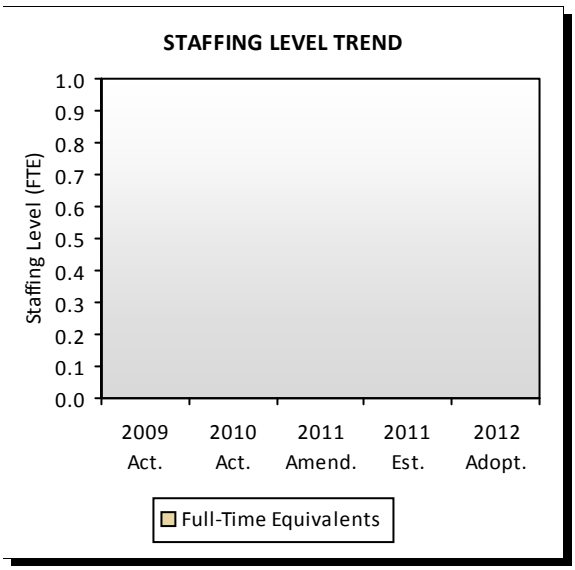
Tri-County Health

Richard L. Vogt, M.D., Executive Director - 6162 South Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

Current Office/Department Issues:

As a result of a continued decline in property values, the Boards of County Commissioners for the three counties asked Tri-County Health for decrease in their 2012 budget. The approved budget consists of a decrease per capita rate of $6.29. The population in all three counties continues to grow each year, but the County's percentage of the total population served is slightly decreasing. With the approved per capita rate, the 2012 contribution was $16,952 less than that of 2011.





BUDGET SUMMARY

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Services and Other	3,881,273	4,350,582	3,774,391	3,774,392	**3,757,439**
Community Programs	388,308	2,100	388,308	388,308	**388,308**
Central Services	227,592	207,235	181,172	271,502	**173,816**
Total Expenditures	**4,497,173**	**4,559,917**	**4,343,871**	**4,434,202**	**4,319,563**

Budget Summary By Fund

Fund(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund	4,497,173	4,559,917	4,343,871	4,434,202	**4,319,563**
Total	**4,497,173**	**4,559,917**	**4,343,871**	**4,434,202**	**4,319,563**

Budget Summary By Division

Division(s)	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Tri-County Health	4,497,173	4,559,917	4,343,871	4,434,202	**4,319,563**
Total	**4,497,173**	**4,559,917**	**4,343,871**	**4,434,202**	**4,319,563**

Tri-County Health

Richard L. Vogt, M.D., Executive Director - 6162 South Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

Operating Budget Package(s)

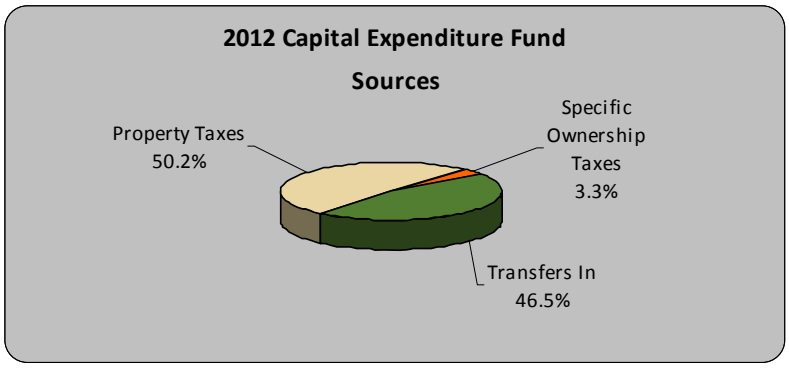
Fund/Title/Description		2012 Amount ($)	2012 FTE
General Fund			
Tri-County Health Population and Per-Capita Adjustment	This budget package reflects the population increase and the proposed per capita amount from Tri-County of $6.29.	(16,952)	
Total General Fund		**(16,952)**	
Total Tri-County Health		**(16,952)**	

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The EBC reviews the requested and recommended funding options available for capital projects and provides program recommendations. The Board of County Commissioners adopts the first year of the 5-year capital improvement plan. The 2012 budget includes funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted for 2012 can be found in Table I, and further detail is provided in the CIP 5-Year Plan at the end of this section.

Summary of the Revenues and Expenditures

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.

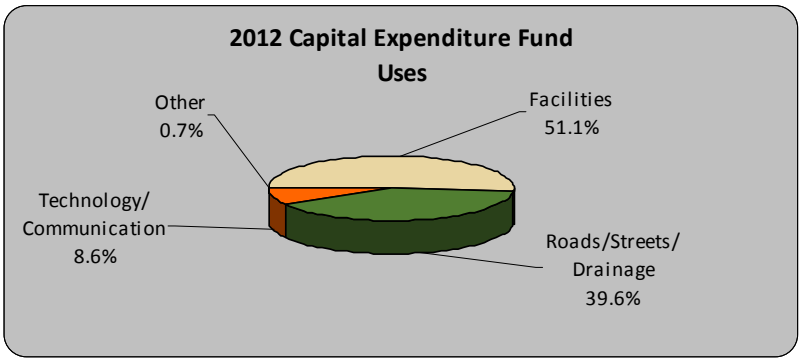


As shown in the chart on the right, Property Tax is the primary source of funding for the Capital Expenditure Fund, providing slightly more than $4.5 million. For 2012, as in prior years, funding was transferred from other funds or obtained through bonds or other forms of debt. Over the last few budget years, the Executive Budget Committee has focused on finding ways to provide additional funding for capital projects and other one-time priorities. The total sources of funding for the 2012 budget is slightly over $9.0 million, with the General Fund transfer providing $4.1 million, Specific Ownership Tax of $300,000 and transfer from the Central Services Fund of $70,200.

The total use of funds for 2012 is close to $10.0 million as the total expenditures equals the total revenues for the Capital Expenditure Fund. For 2012, there is just over a $700,000 dollar increase over the 2011 adopted budget due in part to the amount of capital projects that had been delayed in previous years. Capital projects that were still in progress at the end of 2011 will have the available unspent balance reappropriated in early 2012, upon approval by the Board of County Commissioners. Since the exact amount of project unspent balances are not known as the budget is being developed, these ongoing projects are not budgeted as part of the original budget, but are submitted as a supplemental appropriation after the beginning of the year.

The chart below shows the 2012 percentages by project category for expenditure uses for the Capital Expenditure Fund. The largest use of funds is for Facility projects which account for 51.1%, or $5.2 million of the funding for capital uses. Another $4.0 million is budgeted for roads/streets/drainage and transportation infrastructure projects, which is transferred to the Infrastructure Fund, where these

projects will be completed and accounted for. Because existing infrastructure conditions require greater funding, the County has restored the infrastructure and roadway funding back to the $4.0 million for 2012. A list of the 2012 approved capital projects is provided in Table I.



Project Highlights For 2012

The following section provides descriptions for the significant capital projects budgeted in 2012. Table I provides a complete list of the Capital Expenditure Fund projects as well as the transfer to the Infrastructure Fund.

Peoria Service Center Project – A programming study of the Peoria Fleet and Road & Bridge Service Center was completed and presented to the Board of County Commissioners. Per the Board's direction, the project was split into three phases and to focus on items related to ADA compliance, safety, and site security. Phase II of the site improvement construction will take place in 2012 and is budgeted at $1.2 million. This phase will bring the site up to ADA compliance in addition to adding hard-lined power to the salt and sand dome which houses the engine block heater plug-ins for the Road & Bridge plow trucks, increased electrical capacity for the future building addition, a perimeter card-read gates with cameras at the north and south entrances, two additional employee parking lot light poles, and wrought iron fencing at the west and south property lines and an emergency backup generator.

Arapahoe Plaza Renovation – Renovation of the space vacated by the District Attorney's Office in Arapahoe Plaza is necessary to relocate and accommodate the overflow of staff from CentrePoint Plaza. The redesign will allow Human Services to accommodate current and additional staff needed to handle the increased workload that is due to the current economic climate. The renovation will make the building more efficient by housing the Human Services staff on the second floor, and the Community Resources Department will be located on the third floor. To maximize efficiencies even further, the restrooms will undergo a cosmetic upgrade and will provide a uniformly updated facility upon completion. There is a budget of $1,123,000 in 2012 for the completion of this project.

ACJC Parking Lot Improvements - In 2010, Facilities & Fleet Management had a test and report of the existing pavement and sub-grade conditions of the visitor and employee parking lots at the Arapahoe County Justice Center campus. These parking lots are showing signs of extreme heaving and cracking, which is related to the fact that the pavement has met or exceeded its design life. The parking lots pose potential safety concerns to the visitors that frequent the lots to gain access to the Courthouse I, Courthouse II, and the Detention Center. In addition, the consolidation of courtrooms at the Arapahoe County Justice Center has increased the need for parking to accommodate the increased level of activity. The visitor parking lot will be completely reconstructed and expanded with the addition of sidewalks along Potomac Street. The employee parking lot is projected to be completed in 2013 as the third year of a 3-year improvement project. The total cost for these improvements in 2012 is $908,500 and will total over $2.2 million for the entire multi-year project.

ACJC Large Courtroom - 1st Floor – Another project for 2012 is the addition of a large courtroom in Courthouse II at the ACJC campus. This project encompasses a large courtroom with a jury box, judge's chamber and restroom, jury deliberation room, holding cells, and additional clerk of the court offices. The 2012 budget for this remodel is $762,500.

Detention Center Fire Alarm Replacement – In 2012, approximately $570,000 will be used to replace the fire alarms at the Detention Center. The current fire alarm system at the Detention Center was designed to meet the needs of the facility when it was first built in 1987. The current system has been phased out by the manufacturer, making replacement parts nearly impossible. The new system will not only alleviate these issues, but will allow for expansion and future operational needs.

Evaporative Cooler Replacement – At the Detention Center, each detention pod is equipped with four heat recovery/evaporative cooling units. There are two pods that have four units each that are 24 years old, and have been in operation 24 hours a day, 7 days a week ever since they were installed. Due to the usage and the harsh water conditions at the Detention Center, the units all have surpassed their useful life. In 2012, $550,000 is budgeted to replace the units in one of the Pods. The new coolers will have a composite material or coating that helps to prevent the accumulation of scale, will be more efficient, and include dampers to reduce the loss of heat in the winter and cooling in the summer. The other remaining pod is expected to have the coolers replaced in 2013.

Table I

2012 Capital Improvement Program (CIP)

Fund/Project	2012 Adopted
Capital Expenditure Fund	
Peoria Service Center Project	$ 1,247,500
Arapahoe Plaza Renovation	1,123,000
ACJC Parking Lot Improvements	908,500
ACJC Large Courtroom - 1st Floor	762,500
Detention Center Fire Alarm Replacement	570,000
Evaporative Cooler Replacements	550,000
Case Management Software Upgrade	150,000
Client Tracker Software Replacement	150,000
Intrusion Detection & Prevention Software	148,000
Web Content Management Software	70,200
Radio Site Upgrade for Byers	348,451
Transfer to the Infrastructure Fund	4,000,000
Total Capital Expenditure Fund	**$ 10,028,151**

Other Capital Projects - There is just over $500,000 that will be used for other capital projects in 2012. The Sheriff's Office will use $348,451 to upgrade the radio antenna site in Byers. This project is necessary in order to provide adequate coverage and service to this area of the County. There are also three information technology related CIP projects recommended for 2012. The Judicial Services Client Tracker software upgrade will allow for grader efficiencies and capabilities as this is replacing the original software from 1999 currently being used by Judicial Services. The Case Management software upgrade will replace the current Remedy System and provide the County with the ability to offer Service Desk self-service functions, thereby increasing efficiencies for the Information Technology Department. The third project is for the Intrusion Detection and Prevention System that is necessary to install in order

to be compliant with FBI Criminal Justice Information Services Security Policy. All three Information Technology projects are roughly $150,000. Also, included in the recommend budget is a transfer of $70,200 from the Central Services Fund to aid in the funding for the upgrade or replacement of the current website and content management system, funded for 2011 but not yet completed.

Roads/Infrastructure/Drainage Projects

For the 2012 budget, $4.0 million of the 2012 capital improvement program funding will be allocated for roadway, infrastructure, and drainage projects. In prior years, an average of $4.0 million was provided for transportation needs. During 2009, the budget was supplemented with $4.2 million in order to advance funding for the large interchange project at Parker and Arapahoe Roads and therefore, the following two years of funding was reduced for this fund. Funding for infrastructure projects is transferred from the Capital Expenditure Fund to the Infrastructure Fund for tracking and accounting purposes. Brief descriptions of significant projects are provided below and Table II provides a list of approved projects. In addition, the 2012 Capital Roadway Infrastructure Work Plan is shown in Table III, later in this section, and in the CIP 5-Year Plan that is provided at the end of this section.

Table II

2012 Infrastructure Fund Projects

Fund/Project	2012 Adopted
Infrastructure Fund	
Quincy/Airline Extension (Exmoor-Bradbury)	$ 900,000
Brick Center Road (Quincy-Mexico)	600,000
Quincy Avenue Expansion (Gun Glub-Powhaton)	500,000
Gun Club/Quincy Avenue Intersection Improvements	500,000
Arapahoe Road/I-25 Expansion	300,000
E-470 Environmental Assessment Update	300,000
Arapahoe Road Widening (Waco-Himalaya)	290,000
Kiowa-Bennett Road Extension Study	200,000
Unincorporated County Bike Plan	100,000
County Wide ITS Study/Implementation	100,000
Box Elder Creek Master Plan	75,000
Chambers Road/Otero Road Traffic Signal	60,000
Hampden Avenue/Picadilly road Traffic Signal	50,000
County Line Road ITS & OPS Study (Inverness-Chester)	25,000
Total Infrastructure Fund	**$ 4,000,000**

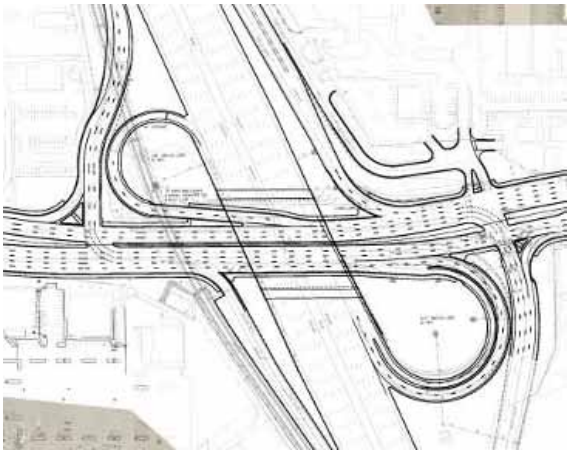
Quincy/Airline Avenue Extension – This project involves the extension of Quincy Avenue between Bradbury and Exmoor Roads. Currently, these two roads are not connected and for traffic whose destination is to the east or west, they must travel several miles out of the direction of travel in order to continue on their east/west travels along Quincy Avenue. The 2012 project funding of $900,000 is the first installment of funding for this project and it is estimated that the total project cost will be around $3.6 million.

Brick Center Road – This project is to design and construct improvements associated with the completion of re-profiling and paving Brick Center Road from south of Interstate 70 to E. Quincy Avenue. The project will include installation of pavement along the remaining unpaved portions of the roadway as the existing gravel road is in need of substantial mitigation due to existing traffic loadings. These

loadings exceed the normal standard for gravel roads. For 2012, $600,000 is the budget to complete these improvements.

Quincy Avenue Expansion – Similar to Brick Center Road, E. Quincy Avenue from approximately Gun Club Road to Powhaton Road is gravel and has experienced increased traffic loadings that exceed the standard for this type of roadway. This project will design and construct improvements to install pavement along the remaining unpaved sections of the roadway and is funded at $500,000 in 2012 for design work with a further $5.0 million estimated in future years to complete the construction.

Gun Club Road/Quincy Avenue Intersection Improvements – The amount of traffic using the Gun Club Road and Quincy Avenue intersection has increased over the last few years and this project is to develop an interim intersection improvement. The interim intersection improvement will address the congestion and operations at the intersection and will be designed to interface with the ultimate improvements that will be implemented on Gun Club Road. The 2012 Infrastructure Fund budget includes $500,000 for the design work with an additional $3.0 million that is needed in 2013-2014 to complete construction work at the intersection.



Arapahoe Road and I-25 Interchange – The redesign and reconfiguration for a grade separated interchange is currently in the preliminary environmental assessment and conceptual design study phase, as this will be a multi-year, multi-phase project with joint partnership funding from federal/state/local levels. The initial phase of this project involves various types of studies including sight distance improvements, corridor traffic patterns, and the conceptual and preliminary design of the interchange in order to improve mobility, accessibility and safety concerns. All aspects of this interchange are being taken into consideration including present conditions and future visioning of the area. The County's portion of funding is $300,000 for the 2012 budget year.

C-470 Environmental Assessment Update – This project involves an update to the Environmental Assessment (EA) and Finding of No Significant Impact (FONSI) for C-470 between Kipling Avenue and Interstate 25. The County is just one of a number of partners that include Douglas County, Jefferson County, the City of Centennial, the City of Lone Tree, the City of Littleton, and the Colorado Department of Transportation in an effort to find an updated solution to improving this transportation corridor that has experienced a significant amount of growth from when the highway was originally constructed. The County's portion of funding for this effort is budgeted at $300,000 in 2012.

Among other infrastructure projects also budgeted for 2012 is the widening of Arapahoe Road between Waco and Himalaya Streets where development and traffic has led to the need to expand the road to more than its current 2 lanes. The County is also budgeting $100,000 to look at developing a County-wide Integrated Transportation System (ITS) study and implementation plan to better use new technology to improve the flow of transportation in Arapahoe County. Table III below details the status and work plan for infrastructure projects that the Public Works & Development Department will be involved with during 2012.

Table III

2012 Capital Roadway Infrastructure Work Plan	
Project	**Project Status**
Annual Concrete Program	Design/Construction
Annual Roadway Rehabilitation Program	Design/Construction
Annual Slurry Seal Program	Design/Construction
Arapahoe/I-25 Interchange EA	Complete Study
Arapahoe/I-25 Interchange Final Design	Design
Arapahoe/Parker Interchange	Completion
Yosemite Street (Warren to Evans) – West Side	Design
Rural Transportation Fee Study	Study
County Line Corridor Eval. (Douglas County)	Study
Quincy Avenue Bridge ARA 30-22.8	Construction
Dahlia Street Curb/Gutter/Sidewalk	Design/Construction
Yale Avenue Corridor Study (Quebec – I-25)	Study
Quincy/Gun Club Intersection	Design
C-470 (Kipling – I-25) EA Update	Study
Arapahoe Road/Cherry Creek Bridge	Design
Price Road Bridge Replacement ARA 217-8.6	Construction
Chambers/Otero Traffic Signal	Design/Construction
I-25 and Belleview Corridor & Interchange	Study
Iliff Avenue Corridor Study	Study
Iliff Avenue and Highline Canal Trail Underpass	Construction
Jewell Avenue (Dayton-Parker Roads)	Complete Construction
Quincy (Kiowa-Bennett to Strasburg)	Design
Brick-Center (I-70 – Quincy)	Design
Quincy/Airline Extension (Bradbury-Exmoor)	ROW Acquisition
Vassar Avenue Reconstruction & Sidewalks	Design/Construction
Countywide Bike Plan (Open Spaces Trail Plan)	Study

Ongoing Projects for 2012

In addition to new projects added to the capital improvement program for 2012, ongoing and unfinished projects appropriated in prior budget years, will have their remaining unspent budget reappropriated in 2012. Table IV of this section provides a list of ongoing projects that will be reappropriated.

Arapahoe County Justice Center Lobby Expansion – The County undertook a significant project to expand and upgrade the number of courtrooms at the Arapahoe County Justice Center (ACJC). This increase in courtrooms and the level of activity that accompanies them has resulted in longer wait times and lines for people entering the courthouse through the security checkpoint. The capital improvement program budgeted $4.2 million during 2011 to begin a project to expand the lobby of the Courthouse I and II buildings and construct a single point of entry and lobby for the Justice Center. It is expected that construction on the lobby expansion will begin in 2012 and be completed by early 2013 with the $4.1 million being carried forward from 2011.

Detention Center Expansion - As the County grows and courts expand**,** the capacity of the Detention Center has become an immediate concern. This project is addressing the growing needs of the detention facility, as space and functionality have become increasingly difficult issues. The Detention Center Expansion project has over $2.7 million being reappropriated in 2012 for preliminary design phases for

possible expansion of the facility. The Board of County Commissioners and the Sheriff will be meeting during early 2012 to discuss what the next steps in this project will be.

Assessment and Taxation System – As technology changes it is necessary to upgrade and replace antiquated equipment and software, in order to provide efficient and enhanced customer service. The Treasurer and Assessor Offices have been using the existing mainframe application, OASIS, for over 20 years and its functionality and useful life is very limited. This project is currently in the third year of the process, as the County Assessor and Treasurer has partnered with other metro agencies in order to identify all the possible solutions available to the County and maximize their buying power. The project began during 2009 and has had several delays as software obstacles had to be overcome to produce a quality system for use by the Assessor and Treasurer. The remaining budget is just under $1.8 million of the $3.5 million total and is anticipated to be implemented by fall of 2012.

Table IV

Ongoing CIP Projects

Funding to be Reappropriated in 2012

Project	Amount
ACJC Lobby Expansion & Elevator	4,087,471
Detention Center Expansion Program	2,709,569
Oasis Replacement System	1,798,411
Human Resources Management System	1,151,030
CentrePoint Lobby Remodel	575,035
New Substation/Storage Building-District 7	543,782
ACJC Parking Lot Improvements	513,103
County Campus - Lima Plaza	473,701
Case Management System Upgrade	438,980
Rooftop Unit Replacement - Warehouse	221,120
Sheriff Driver Training Track & Parking Lot	219,171
Arapahoe County Space Needs	162,238
Detention Evaporative Coolers Replacement	122,099
Altura Plaza Remodel	104,881
Web Site & Content Management Redesign	100,000
Courthouse II - 2nd Floor	100,000
Detention Kitchen/Laundry Equipment Replacement	92,153
Arapahoe Plaza Remodel	60,805
Peoria Shop Improvements	52,272
Detention Control Equipment Upgrade	19,535
Detention Railing System	17,052
Staff Management Software - Detentions	16,719
800 MHZ Radios Mobile	12,728
Briarwood Tenant Improvements	1,261
TOTAL	**$ 13,593,115**

Other Ongoing Projects – The project detailed above account for nearly $8.6 million of the $13.6 million in project funding to be reappropriated during 2012. Of the remaining $5.0 million in unspent project funds, funding for several projects should be exhausted very early in 2012 as some projects are very close to completion and will be making final payments soon. Among these nearly completed projects are the remodel of the CentrePoint Plaza lobby, the construction of the new District 7 Sheriff's substation and driver training track, and the tenant finish of the newly acquired Lima Plaza campus for a

total of a further $1.8 million. The replacement of the Human Resources Management System is still in the preliminary phases as the replacement of the County's system that manages human capital, benefit administration, and payroll is complex and will require further research prior to spending the rest of the $1.2 million project budget.

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 experience revealed that this was not an effective way to manage such projects. To supplement the amount of facility maintenance project funds, $1.8 million was transferred as the beginning of a maintenance reserve in the new fund and $2.1 million is an ongoing transfer of funds to the Building Maintenance Fund for new projects on an annual basis.

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. This practice enables better management and monitoring of building maintenance expenditures. Funding for routine maintenance activities is also budgeted in the Building Maintenance Fund and is broken down by facility maintenance locations. The Building Maintenance Fund also permits greater flexibility in adjusting funding to ever changing maintenance priorities. Funds are easily transferred between projects and remaining balances can be reappropriated into projects in the subsequent year or remain in the fund balance as part of the facility maintenance reserve. The list of approved Building Maintenance Fund projects for 2012 is presented in Table IV below.

Table V

Building Maintenance Fund 2012 Projects and Maintenance Funding	
Project	**Amount**
Routine Maintenance – Central Area	$ 785,500
Routine Maintenance – Western Area	296,200
Routine Maintenance – Eastern Area	246,400
Resource Conservation	178,418
CentrePoint Carpet Replacement	168,000
Detention Center Automation System Upgrade	98,000
Arapahoe Plaza Trim & Paint Repair	44,000
Maintenance Customer Service System	38,000
Arapahoe Plaza Probation Hallway Paint	37,400
Chevron Energy Contract Monitoring	32,169
County Building Asbestos Management	30,000
Courthouse I Paint 3rd & 4th Floors	20,000
Administration Building Parking Deck Epoxy	18,000
TOTAL	**$ 1,992,087**

The 2012 budget includes about $594,000 for maintenance projects to be completed throughout County facilities. Included in the 2012 budget is the replacement of carpeting on the second floor of CentrePoint Plaza, updating the automation system at the Detention Facility, and for projects related to resource conservation across the County. The remaining $1.4 million is budgeted to provide routine maintenance activities across the three maintenance regions of the County and to provide funding for the maintenance customer service system.

In addition to these maintenance projects, the Building Maintenance Fund was also the location of the Chevron Energy Performance Contract project. The County entered into an energy performance contract in order to upgrade a significant portion of infrastructure within County facilities and also provide savings in the County's overall energy costs. The total cost of the project was $10.5 million and was funded through a 10-year lease-purchase agreement that provided $5.9 million for energy cost saving improvements and $4.6 million for non-energy cost savings improvements. A significant change to the Building Maintenance Fund budget is the removal of over $450,000 in debt service payments for the energy performance lease-purchase as a result of the County paying off this obligation. In response, the transfer from the General Fund was reduced by $300,000 allowing additional savings in the General Fund and freeing up an additional $150,000 in project and maintenance funding in this fund for 2012.

Operating Impact of Capital Projects

In addition to the capital costs, operating costs are important to consider when examining the fiscal impact of the 2012 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 2012, a budget package request for operating costs was entered into the appropriate operating fund. Due to the County's budgeting philosophy and the fact that several projects replace or remodel existing capital assets, many of the operating costs for the following projects will be absorbed by the department's or office's current budget, otherwise a budget package will be submitted for the additional operating costs. Below are brief descriptions of projects with notable operating costs in the 2012 capital improvement program.

Assessment and Taxation System – The Assessment and Taxation Computer System application is going live in mid-2012 and the initial operating cost will include paralleling both the old mainframe-based and the new server-based systems during 2012, in order to provide accurate testing and functionally of the new system. The Information Technology Department submitted an operating budget package for $66,235 in the General Fund to cover these costs. Once the conversion is complete, the ongoing maintenance and operating costs will end for the old system and continue for the new system application. The operating costs will include maintenance and support agreements averaging $200,000 a year starting in 2012 and continuing in the future that have already been factored into the Information Technology budget. Another operating impact of the software conversion is the reduction of operating expenses in the Information Technology Department related to a reorganization of functions and staff as a result of moving to the new system. A reduction of $286,000 was included as a budget package in the General Fund for this purpose.

Lima Plaza County Campus – During 2011, the County took advantage of an opportunity to purchase a campus of buildings at a very reasonable cost and make improvements to them to allow several County functions to leave leased space in favor of County-owned space. The resulting financial transactions resulted in a lease purchase agreement and capital expenditures to complete the acquisition and tenant improvements. As of the adoption of the 2012 budget, the facility is already occupied by several departments and offices and is in use. The 2011 budget was amended to increase the budget for Facilities & Fleet Management by $182,300 in the General Fund and $52,200 in the Building Maintenance Fund. Therefore, the 2012 budget for Facilities & Fleet Management includes this additional funding for operational expenses for this campus for utilities, maintenance, and custodial services.

Justice Center Expansion Projects – Construction and reconfiguration of the Arapahoe County Justice Center began during 2008, as new courtrooms and office space were required. The 2012 budget includes funding for the lobby expansion, an additional elevator in Courthouse II, and expanded, resurfaced parking lots. The resurfacing and expansion of the parking lots should have no direct operating impact as their maintenance is covered through the Building Maintenance Fund and any costs would be prioritized among other maintenance needs. For the lobby expansion that will connect Courthouse I and II and provide a single security checkpoint, the operating costs are not estimated to be significant for the Sheriff's Office or Facilities & Fleet Management and would include minor adjustments to utility costs and contracted security services. More regarding the operating costs related to this lobby expansion will be known when final design and construction begin during 2012 and operating costs would be adjusted for 2013.

Detention Facility Expansion – The expansion is necessary to accommodate the growing needs of the County and will have additional ongoing operating costs, as the facility will house more prisoners and require more staff, and have increases in energy costs in order to accommodate the additions to the facility. The expected increased in operating costs of the expanded facility are unknown at this point, as this project is still in the preliminary design phase. The County expects to see a rise in costs from the present level, as additional office space, staff, equipment, maintenance, utilities and various other needs will comprise a majority of the operating costs.

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 2012 budget as their completion is not due to occur until after the 2012 budget year and will be considered in preparation for the 2013 budget.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2012 budget. In many cases, the projects proposed are for future County capital improvements and have been added to the 5-year program as unmet needs. These proposed projects along with the funding will be addressed in future budget years using the methodology described in this section. A condensed list of future capital needs is provided in Table VI below. The 5-Year CIP Plan is provided at the end of this section.

Table VI

Future Capital Needs
Additional Courtroom Needs
Expansion of the Detention Facility
Future Phases of County Fairgrounds Construction
Future Infrastructure Priorities
Replacement & Upgrade of Large Software Packages

Policies and Practices of the Capital Improvement Program

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A CIP team reviews these projects in light of expected funding restraints and adds projects to the proposed capital improvement program. The CIP Team reviews the program and recommends the final program to the Board of County Commissioners. The first year of this recommended program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2012–2016 capital improvement plans on the following pages. Only projects with costs over $50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The CIP plan for 2012 is incorporated into the 2012 budget while the remaining years of the plan are not an adopted County plan, but is used as a staff recommendation for future budget years.

Capital Improvement Policy

1. **Capital Improvement Program** - A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.

2. **Capital Improvement Team** - The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well, as approving the capital improvement program, as a part of the annual budget.

3. **Capital Projects** – Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. Examples of capital projects include:

    A. New and expanded physical facilities
    B. Large scale rehabilitation and replacement of facilities
    C. Major equipment, excluding vehicles
    D. The cost of engineering or architectural studies related to a major public improvement
    E. Acquisition of land or buildings
    F. Demolition of buildings

4. **Annual Action Program** - Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2012	2013	2014	2015	2016
Capital Expenditure Fund					
Facilities					
New Construction/Development					
Courtroom Addition (Courthouse II)	**762,500**	0	0	0	0
Courtroom Build-Out Phase I (ACJC)	**0**	0	2,250,000	0	0
Courtroom Build-Out Phase II (ACJC)	**0**	0	0	1,550,000	0
Total for New Construction/Development	**762,500**	**0**	**2,250,000**	**1,550,000**	**0**
Upgrade or Expand					
Peoria Service Center Improvements	**1,247,500**	644,000	0	0	0
Arapahoe Plaza Remodel	**1,123,000**	0	0	0	0
Parking Lot Expansion (ACJC)	**908,500**	780,000	0	0	0
Altura Plaza Remodel	**0**	2,346,000	0	0	0
Probation Relocation (Lima Plaza)	**0**	1,275,000	0	0	0
Wash Rack Bay (ESC)	**0**	500,000	0	0	0
Parking Lot Expansion (Lima Plaza)	**0**	0	0	0	500,000
Total for Upgrade or Expand	**3,279,000**	**5,545,000**	**0**	**0**	**500,000**
Repair or Replace					
Replace Fire Alarm (Detention Center)	**570,000**	0	0	0	0
Evaporative Coolers (Pods 3,4,6)	**550,000**	550,000	0	0	0
Elevator Replacement (Courthouse II)	**0**	425,000	0	0	0
Resurface Concrete Walkways and Access Ramps (ACJC)	**0**	350,000	0	0	0
Roof Replacement (Detention Warehouse)	**0**	300,000	0	0	0
Parking Lot Overlay (CentrePoint)	**0**	292,000	0	0	0
Replace HVAC Units (Courthouse II)	**0**	225,000	0	0	0
Replace Generator (Warehouse)	**0**	180,000	0	0	0
Elevator Replacement (Detention Center)	**0**	150,000	0	0	0
Roof Replacement (CSU Extension)	**0**	90,000	0	0	0
Roof Replacement (Tri-County)	**0**	65,000	0	0	0
Resurface Service Road & Access Ramps (ACJC)	**0**	0	400,000	0	0
Roof Replacement (Warehouse)	**0**	0	320,000	0	0
Refurbish Evaporative Cooling System (District Court)	**0**	0	70,000	0	0
Elevator Modernization (CentrePoint)	**0**	0	0	79,000	0
Total for Repair or Replace	**1,120,000**	**2,627,000**	**790,000**	**79,000**	**0**
Total for Facilities	**$5,161,500**	**$8,172,000**	**$3,040,000**	**$1,629,000**	**$500,000**
Adminstrative Services					
Roads/Street/Drainage					
Transfer to Infrastructure Fund	**4,000,000**	4,000,000	4,000,000	4,000,000	4,000,000

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2012	2013	2014	2015	2016
Total for Roads/Street/Drainage	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Administrative Services	**$4,000,000**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**$4,000,000**
Sheriff					
New Construction/Development					
Radio Site for Byers	**348,451**	0	0	0	0
District Substation 5	0	250,000	0	0	0
Forensic Chemistry Laboratory	0	175,000	0	55,000	0
Total for New Construction/Development	**348,451**	**425,000**	**0**	**55,000**	**0**
Upgrade or Expand					
Detention Center Expansion	**0**	0	0	0	0
Total for Upgrade or Expand	**0**	**0**	**0**	**0**	**0**
Repair or Replace					
Radio Antennae Site Replacement	**0**	300,000	0	0	0
Total for Repair or Replace	**0**	**300,000**	**0**	**0**	**0**
Total for Sheriff	**$348,451**	**$725,000**	**$0**	**$55,000**	**$0**
Technology/Communications					
Upgrade or Expand					
Case Management System Upgrade	**150,000**	0	0	0	0
Intrusion Detection and Prevention Software	**148,000**	0	0	0	0
Electronic Document Management Upgrade	**0**	1,500,000	0	0	0
Project and Resource Management Application	**0**	800,000	0	0	0
Financial System Upgrade	**0**	700,000	0	0	0
Server Blade Technology	**0**	150,000	0	0	0
Desktop/Application Vitualization	**0**	0	500,000	0	0
Customer Relationship Management	**0**	0	0	1,500,000	0
Total for Upgrade or Expand	**298,000**	**3,150,000**	**500,000**	**1,500,000**	**0**
Repair or Replace					
Client Tracker for Judicial Services	**150,000**	0	0	0	0
Web Content Management Software	**70,200**				
Enterprise Contract Management System	**0**	500,000	0	0	0
Staff Management Software (TeleStaff)	**0**	85,000	0	0	0
Computer Aided Dispatch and Records Management	**0**	0	2,000,000	0	0
Total for Repair or Replace	**220,200**	**585,000**	**2,000,000**	**0**	**0**
Total for Technology/Communications	**518,200**	**3,735,000**	**2,500,000**	**1,500,000**	**0**
Total for Capital Expenditure Fund	**$10,028,151**	**$16,632,000**	**$9,540,000**	**$7,184,000**	**$4,500,000**

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2012	2013	2014	2015	2016
Infrastructure Fund					
Roads/Streets/Drainage					
New Construction/Development					
Quincy/Airline Extension (Exmoor-Bradbury)	**900,000**	900,000	900,000	900,000	0
Kiowa-Bennett Road Extension Study	**200,000**	0	0	0	0
Total for New Construction/Development	**1,100,000**	**900,000**	**900,000**	**900,000**	**0**
Upgrade or Expand					
Brick Center Road (Quincy-Mexico)	**600,000**	0	0	0	
Quincy Avenue Expansion (Gun Club-Powhaton)	**500,000**	0	2,500,000	2,500,000	
Arapahoe Road /I-25 Expansion	**300,000**	0	0	0	0
Arapahoe Road Widening (Waco-Himalaya)	**290,000**	1,300,000	0	0	0
Gun Club 2-4 Lanes (Dove Hill-Quincy)	**0**	300,000	0	1,500,000	1,500,000
Iliff Avenue Widening (Parker-Quebec)	0	0	0	0	0
Total for Upgrade or Expand	**1,690,000**	**1,600,000**	**2,500,000**	**4,000,000**	**1,500,000**
Improvements to Existing					
Gun Club/Quincy Avenue Intersection Improvements	**500,000**	1,500,000	1,500,000	0	0
C-470 EA Update	**300,000**	0	0	0	0
Unincorporated County Bike Plan	**100,000**	0	0	0	0
County Wide ITS Study/Implementation	**100,000**	0	0	150,000	150,000
Box Elder Creek Master Plan	**75,000**	0	0	0	0
Chambers Road / Otero Road Traffic Signal	**60,000**	0	0	0	0
Hampden Avenue / Picadilly Road Traffic Signal	**50,000**	0	0	0	0
County Line Road ITS & OPS Study (Inverness-Chester)	**25,000**	0	0	0	0
Havana Street Sidewalk (Geddes-Inverness Drive)	**0**	75,000	0	0	0
Kiowa Creek Master Plan	**0**	0	300,000	0	0
C-470/Santa Fe Interchange	**0**	0	0	1,000,000	0
Wolf Creek Master Plan	**0**	0	0	300,000	0
Inverness Drive West Dry Creek OPS Improvements	**0**	0	0	0	1,000,000
Inverness Drive West County Line OPS Improvements	**0**	0	0	0	500,000
Comanche Creek Master Plan	**0**	0	0	0	300,000
Hampden Avenue Median (Himalaya-Picadilly)	**0**	0	0	150,000	0
Total for Improvements to Existing	**1,210,000**	**1,575,000**	**1,800,000**	**1,600,000**	**1,950,000**
Total for Roads/Streets/Drainage	**4,000,000**	**4,075,000**	**5,200,000**	**6,500,000**	**3,450,000**
Total for Infrastructure Fund	**$4,000,000**	**$4,075,000**	**$5,200,000**	**$6,500,000**	**$3,450,000**

DEBT AND LEASE OBLIGATIONS

Arapahoe County has financed capital projects through 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 also allow the County to extend the payment of these obligations over many years so they are not as large of a burden in the year that the facility is acquired. The County pays the interest associated with long term debt financing and therefore these funding mechanisms result in a greater total cost to the County. The County requires voter approval to issue bonds. The various types of long term financing tools each have their own advantages and disadvantages.

Types of Debt and Lease Obligations

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. These bonds also require voters to authorize the County to impose a mill levy dedicated to repay the principal and interest as it becomes due. This mill levy could fluctuate as necessary to fund the required debt payment. Arapahoe County currently has no outstanding or authorized general obligation debt. The most recent general obligation bonds were issued in 1978 to fund a jail facility, and were fully paid and retired in 1989.

Revenue Bonds

Revenue Bonds are issued to fund specific projects, but which are not backed by full faith and credit status of the County. There is a dedicated revenue source to pay the debt's principle and interest.

Capital Improvement Trust Fund Bonds

Capital Improvement Trust Fund Bonds were issued in 1999 and 2000 in order to expand the capacity of the detention facility. Arapahoe County has since fully repaid these Bonds and retired the debt.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually, a tax-exempt corporation will buy or construct a facility that the County wishes to use, and then lease the facility to the County. The capital lease's contract specifies that the County will become the owner of the facility at the end of the lease. 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 its investors. The County's lease payments are funded by existing sources of revenue. The Arapahoe County Building Finance Corporation (ACBFC) leases several of facilities to the County including the CentrePoint Plaza Facility, the Sheriff/Coroner Headquarters Facility and the County Judicial Complex.

Bank Lease Purchase Agreements

The County contracts with banks and finance companies to fund smaller projects, using a contract that specifies that the County will own the assets at the end of the lease. 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's radio communication system, construction of the County fairgrounds, energy efficient equipment upgrades to facilities, the acquisition of the District Attorney's office building and Lima Plaza, and certain computer software.

Public Improvement or Local Improvement District Bonds

The County issues these types of bonds to finance projects for Public Improvement Districts or Local Improvement Districts. These special 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 fund road paving projects in various local improvement districts. These Local Improvement District bonds have since been fully discharged using special assessments on the property in the applicable districts.

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 2012 County debt limit is 1.5% of the value of taxable property in the County as determined by the assessor. For 2012, this amount is $109,604,691. Arapahoe County has no general obligation debt that is applicable to this legal debt limit.

The beginning principal balance of bond and capital lease purchase obligations for 2012 is $61,981,307. The total debt and lease payments for 2012 will be $8,278,701. Of the amount to be spent on lease purchase agreements, $8,196,505 is related to agreements involving real estate, and $87,197 is related to agreements involving non-real estate transactions. The total maximum payment liability of the County under all lease purchase agreements is $78,360,957. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the ACBFC issued $15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issued for 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 leases property owned by the County, and the lease amount is equal to the principal and interest obligation owed to the ACBFC. If the Airport Authority is unable to make all of the lease payments to the County, it may be necessary for the County to fund its obligations to the ACBFC from current County revenues or from reserves.

Arapahoe County has seven capital lease purchase agreements. Two of the capital lease purchase agreements are associated with Certificates of Participation issued by the Arapahoe County Building Finance Corporation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but it recognizes that failure to appropriate funds would result in default. A default would cause the County to forfeit the secured assets and make it much more difficult to obtain long term financing in the future. The 2012 budget includes appropriations for all debt and capital lease purchase obligations. A table and graph that illustrate the outstanding debt and lease purchase obligations of the County are included at the end of this section.

Financial Effect upon Future Operations

Prior court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. 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 appropriated for 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 (BOCC) to pay for capital leases. As the County's older capital leases mature, the funds that were being used to pay the principal and interest will then be used to pay the principal and interest on the Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building.

Lease purchase agreements enabled the County to complete the construction of the County fairgrounds. The County currently has two separate lease purchase agreements related to the fairgrounds, which include the construction of the building and water services for the facility. Revenue from the Conservation Trust Fund will be used for debt payments on the lease purchase agreements. The Conservation Trust Fund receives revenue 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.

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 energy efficient equipment within County facilities that is substantially more energy efficient. The reduced energy costs are sufficient to offset both the costs of the improvements and the County's costs for utilities. The energy performance contract resulted in additional improvements for the County, but these do not generate energy savings. The debt payments for these improvements will be funded through general County revenues.

The County's 2012 budget reflects the direction from the Board to repay the remaining principal obligation for the energy performance contract lease purchase and eliminates debt service payments in the budget. The repayment was completed in December 2011 and required the use of $6.4 million from fund balance, but saved approximately $1.0 million per year that was previously designated for debt service payments. The payments were from the General Fund and Building Maintenance Fund.

In November 2007, the County entered into a lease purchase agreement for land in the Dove Valley area of the County. The land is adjacent to the Arapahoe County Community Park and the agreement allows for the future expansion of this recreation area. The land is located within the Recreation District, so the debt payments are funded by the Arapahoe County Recreation District Fund. The payments are scheduled to continue until 2027.

In September 2008, the County entered into a $5.3 million lease-purchase agreement to acquire an office building for the District Attorney's office. The District Attorney's office moved into the new office building in 2009. The lease purchase payments are funded by General Fund and will continue through 2018.

Through a lease purchase agreement, the County purchased eight buildings during 2011 for $9.6 million, known as Lima Plaza. It is the County's intent to consolidate various departments to this campus, thus applying the previous lease payment amounts to the debt service for this complex. These eight buildings will also provide the County potential space for growth in the future.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. 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. During 2009, Standard & Poor's reaffirmed the County's AA- credit rating and early in 2010, Moody's credit rating for the County was Aa2. Generally, Certificates of Participation are rated lower than General Obligation bonds.

Moody's and Standard & Poor's
Credit Ratings for Municipal Bonds

Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa2	**AA-**	**Arapahoe County Certificate of Participation Credit Rating**
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest

(1) Within groups, Moody's uses a "1", "2", or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.

(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

Arapahoe County Water and Wastewater Public Improvement District Bonds

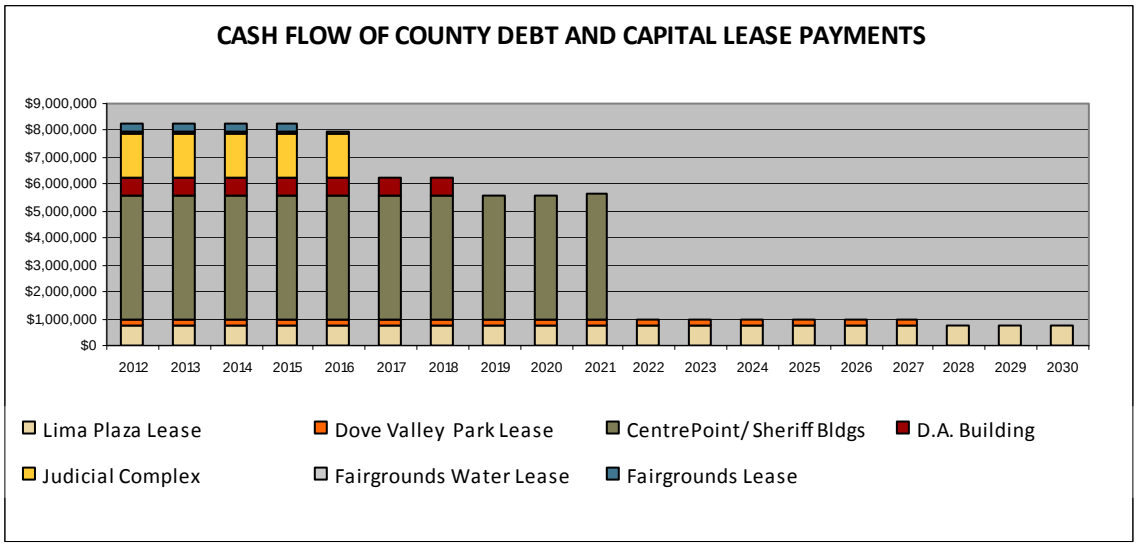
The BOCC serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District includes the south central area of Arapahoe County and extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. 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 Authority's debt. These bonds are an obligation of the District only and not of the Arapahoe County Government. The bonds are insured by the MBIA Insurance Corporation and were rated Aaa by Moody's and AAA by Standard & Poor's. In 2005 and 2006, the District borrowed funds in cooperation with the Colorado Water Resources and Power Development Authority (CWRPDA) for additional water and wastewater capital improvements. The 2005 debt was part of a conduit loan program and the principal amount borrowed was $26.3 million. In 2006, the District borrowed $16.0 million as part of CWRPDA's State Drinking Water Revolving Fund.

In 2009, the Public Improvement District (PID) issued $56.1 million in general obligation bonds for the purpose of acquiring water rights and the constructing water assets. This debt issuance in conjunction with other bonds issued by the Arapahoe County Water and Wastewater Authority (ACWWA) and the assets it acquires will provide enough senior renewable water rights for the complete build-out of

properties within the PID. The debt was issued in two series with Series 2009A for $51.1 million in taxable general obligation direct pay Build America Bonds and $5.0 million in Series 2009B for tax-exempt general obligation bonds. The federal government rebates 35% of the interest paid to the PID for the Build America Bonds. Standard & Poor's issued an AA- rating for this issuance by the PID.

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

Year	Lima Plaza Lease	Dove Valley Park Lease	CentrePoint/ Sheriff Bldgs	D.A. Building	Judicial Complex	Fairgrounds Water Lease	Fairgrounds Lease	Totals
2012	$745,333	$225,970	$4,594,575	$661,007	$1,670,450	$82,197	$299,170	$8,278,701
2013	745,333	225,970	4,585,175	659,207	1,668,700	82,196	299,170	8,265,751
2014	745,333	225,970	4,598,300	656,535	1,667,300	82,196	299,170	8,274,804
2015	745,333	225,970	4,588,500	652,991	1,667,225	82,196	299,170	8,261,385
2016	745,333	225,970	4,598,063	658,466	1,668,216	47,948		7,943,995
2017	745,333	225,970	4,584,625	657,742				6,213,670
2018	745,333	225,970	4,615,200	655,819				6,242,322
2019	745,333	225,970	4,624,600					5,595,903
2020	745,333	225,970	4,632,450					5,603,753
2021	745,333	225,970	4,645,550					5,616,853
2022	745,333	225,970						971,303
2023	745,333	225,970						971,303
2024	745,333	225,970						971,303
2025	745,333	225,970						971,303
2026	745,333	225,970						971,303
2027	745,333	225,970						971,303
2028	745,333							745,333
2029	745,333							745,333
2030	745,333							745,333
	$14,161,335	$3,615,513	$46,067,038	$4,601,767	$8,341,891	$376,734	$1,196,680	$78,360,957



OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2012 Principal Balance	2012 Principal Payments	2012 Interest Payments	12/31/2012 Principal Balance
Arapahoe County Government							
Capital Lease Obligations:							
Lease Purchase Argreement for Lima Plaza	2011	2030	$ 9,650,000	$ 9,507,741	$ 324,116	$ 421,218	$ 9,183,625
Lease Purchase Agreement for the District Attorney's Office Building facility.	2008	2018	$ 5,300,000	$ 3,930,000	$ 495,000	$ 166,007	$ 3,435,000
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	$ 2,600,000	$ 2,498,398	$ 106,568	$ 119,401	$ 2,391,830
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building	2006	2021	$ 50,945,000	$ 37,430,000	$ 3,035,000	$ 1,559,575	$ 34,395,000
Lease Purchase Agreement for water services at the County Fairgrounds site.	2005	2016	$ 616,976	$ 328,659	$ 64,224	$ 17,972	$ 264,434
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	$ 1,106,509	$ 262,206	$ 36,964	$ 844,303
Lease Purchase Agreement for an energy efficient upgrades performance contract with Chevron-Texaco	2005	2019	$ 10,528,205				
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	$ 7,180,000	$ 1,300,000	$ 370,450	$ 5,880,000
Arapahoe County Government Total Capital Lease Obligations			**$ 97,900,181**	**$ 61,981,307**	**$ 5,587,114**	**$ 2,691,587**	**$ 56,394,193**
Arapahoe County Water & Wastewater Public Improvement District							
General Obligation Bonds:							
General Obligation Build America Bonds with a federal interest subsidy and tax-exempt bonds, issued to purchase water rights for the District.	2009	2039	$ 56,075,000	$ 56,075,000	$ -	$ 3,533,898	$ 56,075,000
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	$ 16,049,975	$ 12,597,716	$ 1,002,091	$ 444,932	$ 11,595,625
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 storm water facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2002	2032	$ 63,870,000	$ 59,185,000	$ 250,000	$ 3,074,294	$ 58,935,000
Arapahoe County Water & Wastewater Public Improvement District Total General Obligation Bonds			**$ 162,264,975**	**$ 154,127,716**	**$ 1,252,091**	**$ 8,351,030**	**$ 152,875,625**

DEBT AND LEASE SCHEDULES

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
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	**$37,430,000.00**	**$8,637,037.50**	**$46,067,037.50**

Size of Issue (February 14, 2006)	$50,945,000
Last Payment	2021
Average Interest Rate	4.28%

During late 2005, the Board of County Commissioners approved refinancing the original 2000 Certificates of Participation for the CentrePoint Plaza and the Sheriff/Coroner Administration Building. The low interest rates available during early 2006 allowed the County to refinance these Certificates of Participation for 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 a sufficient amount of principal is retired. The refinancing was completed on February 14, 2006.

DISTRICT ATTORNEY
BUILDING LEASE PURCHASE

Year	Principal	Interest	Total Annual Payment
2012	$495,000	$166,007	$661,007
2013	515,000	144,207	659,207
2014	535,000	121,535	656,535
2015	555,000	97,991	652,991
2016	585,000	73,466	658,466
2017	610,000	47,742	657,742
2018	635,000	20,819	655,819
Total	**$3,930,000**	**$671,767**	**$4,601,767**

Size of Issue (September 16, 2008)	$5,300,000
Last Payment	2018
Average Interest Rate of the Issue	4.36%

Arapahoe County entered into a lease purchase agreement on September 16, 2008 for a building located at 6450 S. Revere Way, Centennial, Colorado. The District Attorney's office relocated to this building in 2009, as it was necessary to expand and re-configure the Judicial Complex due to growth. The debt service for this purchase is funded by a transfer from the General Fund.

DOVE VALLEY PARK PURCHASE
RECREATION DISTRICT

Year	Principal	Interest	Total Annual Payment
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	**$2,498,398.22**	**$1,117,114.90**	**$3,615,513.12**

Size of Issue (November 15, 2007)	$2,600,000
Last Payment	2027
Intial Interest Rate	4.83%
* Interest Rate Adjustment (Based on Index Rate) on November 15, 2017	

Arapahoe County entered into a lease purchase agreement on November 15, 2007 for land in Dove Valley adjacent to the Arapahoe Community Park. In the future, this land could be developed in order to expand the Arapahoe Community Park for the benefit of the community. The debt for this purchase is funded 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.

FAIRGROUNDS CONSTRUCTION
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
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	**$1,106,509.15**	**$90,170.05**	**$1,196,679.20**

Size of Issue (November 2, 2005)	$2,500,000
Last Payment	2015
Average Interest Rate	3.55%

In 2005, the Board of County Commissioners funded construction of the new County fairgrounds without the use of general operating revenues. The County entered into a capital lease on November 2, 2005 for the construction of the new fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds, which can only be used for park, open space, and recreational related uses. Construction on the fairgrounds complex was completed during 2006, in time for the 100th Arapahoe County Annual Fair.

FAIRGROUNDS WATER
CAPITAL LEASE SCHEDULE

Year	Principal	Interest	Total Annual Payment
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	**$328,658.52**	**$48,074.98**	**$376,733.50**

Size of Issue (August 3, 2005)	$616,976
Last Payment	2016
Average Interest Rate of the issue	6.00%

Arapahoe County entered into an 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 are the funding source for the lease payments.

JUDICIAL COMPLEX
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
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	**$7,180,000.00**	**$1,161,887.50**	**$8,341,887.50**

Size of Original Issue (November 1, 1986)	$14,720,000
Size of 1992 Refinance	$15,350,000
Size of 2002 Refinance (Sept. 3, 2002)	$15,760,000
Last Payment	2016
Average Interest Rate of the 2002 Refinance	4.57%

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 re-financed in May 1992 for the purpose of reducing the interest rate and extending the payment timeline 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 took advantage of lower interest rates and resulted in lower debt service payments. The final maturity date was not changed.

The Certificates of Participation are secured by the County Judicial Complex and are an obligation of the County. The 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.

LIMA PLAZA
CAPITAL LEASE SCHEDULE

Year	Principal	Interest	Total Annual Payment
2012	$324,115.75	$421,217.68	$745,333.43
2013	339,005.57	406,327.86	745,333.43
2014	354,579.43	390,754.00	745,333.43
2015	370,868.74	374,464.68	745,333.43
2016	387,906.39	357,427.04	745,333.43
2017	405,726.74	339,606.69	745,333.43
2018	424,365.75	320,967.67	745,333.43
2019	443,861.04	301,472.38	745,333.43
2020	464,251.94	281,081.49	745,333.43
2021	485,579.59	259,753.83	745,333.43
2022	507,887.04	237,446.39	745,333.43
2023	531,219.28	214,114.15	745,333.43
2024	555,623.40	189,710.03	745,333.43
2025	581,148.64	164,184.79	745,333.43
2026	607,846.51	137,486.92	745,333.43
2027	635,770.87	109,562.56	745,333.43
2028	664,978.07	80,355.36	745,333.43
2029	695,527.05	49,806.38	745,333.43
2030	727,479.44	17,853.99	745,333.43
Total	**$9,507,741.22**	**$4,653,593.89**	**$14,161,335.11**

Size of Issue (May 19, 2011)	$9,650,000
Last Payment	2030
Average Interest Rate	4.54%

On May 19, 2011, the County entered into a lease purchase agreement to purchase property located at the South Lima Street Business Center. The County intends to consolidate County departments to this location as the property includes eight buildings along with adjacent parking lots and will allow the County opportunity for growth in the future.

The annual debt service payments are funded by a transfer from the General Fund, which is partially reimbursed by the departments occupying this location.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT REVENUE BONDS - SERIES 2005E

Date	Principal	Interest	Total Annual Payment
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**	**$28,741,250.12**	**$55,011,250.12**

Size of Issue (November 1, 2005)	$26,270,000
Last Payment	2035
Average Interest Rate	4.46%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for $26,270,000 for water and wastewater improvements. The most significant project is an upgrade of the wastewater treatment plant to increase its 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 are funded by property tax revenues.

ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
GENERAL OBLIGATION PROJECT AND ACQUISITION BONDS

	Series 2002A Bonds			Series 2002B Bonds			Total Debt
Year	Principal	Interest	Total	Principal	Interest	Total	Service
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**	**$31,734,256.44**	**$64,709,256.44**	**$26,210,000.00**	**$14,557,575.00**	**$40,767,575.00**	**$105,476,831.44**

Size of Issue (April 1, 2002)	$63,870,000.00
Last Payment	2032
Average Interest Rate	5.36%

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 the construction of various water, sewer and storm sewer facilities. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
DRINKING WATER REVENUE BONDS - SERIES 2006B

Year	Principal	Administrative Fee	Interest	Total Annual Payment
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	**$12,597,716.56**	**$1,283,998.04**	**$2,024,471.29**	**$15,906,185.89**

Size of Issue (November 1, 2006)	$16,049,975.43
Last Payment	2022
Average Interest Rate	4.38%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority 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 funded by property tax revenues.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT BUILD AMERICA BONDS AND GENERAL OBLIGATION PROJECT

	Series 2009A Bonds				Series 2009B Bonds				
Year	Principal	Interest	BABS Rebate	Total	Principal	Interest	Total	Capitalized Interest Fund	Total Debt Service
2012		$3,309,660.00	$1,158,381.00	$2,151,279.00		$224,237.50	$224,237.50	$675,000.00	$1,700,516.50
2013		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	675,000.00	1,700,516.50
2014		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2015		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2016		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2017		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2018		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2019		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2020		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2021		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2022		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2023		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2024		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2025		3,309,660.00	1,158,381.00	2,151,279.00	$ 230,000.00	224,237.50	454,237.50		2,605,516.50
2026		3,309,660.00	1,158,381.00	2,151,279.00	300,000.00	214,462.50	514,462.50		2,665,741.50
2027		3,309,660.00	1,158,381.00	2,151,279.00	370,000.00	201,712.50	571,712.50		2,722,991.50
2028		3,309,660.00	1,158,381.00	2,151,279.00	445,000.00	185,987.50	630,987.50		2,782,266.50
2029		3,309,660.00	1,158,381.00	2,151,279.00	525,000.00	167,075.00	692,075.00		2,843,354.00
2030		3,309,660.00	1,158,381.00	2,151,279.00	600,000.00	144,762.50	744,762.50		2,896,041.50
2031		3,309,660.00	1,158,381.00	2,151,279.00	680,000.00	117,012.50	797,012.50		2,948,291.50
2032		3,309,660.00	1,158,381.00	2,151,279.00	775,000.00	85,562.50	860,562.50		3,011,841.50
2033		3,309,660.00	1,158,381.00	2,151,279.00	825,000.00	49,718.76	874,718.76		3,025,997.76
2034	$970,000.00	3,309,660.00	1,158,381.00	3,121,279.00	250,000.00	11,562.50	261,562.50		3,382,841.50
2035	1,635,000.00	3,246,804.00	1,136,381.40	3,745,422.60	-	-	-		3,745,422.60
2036	10,810,000.00	3,140,856.00	1,099,299.60	12,851,556.40	-	-	-		12,851,556.40
2037	11,650,000.00	2,440,368.00	854,128.80	13,236,239.20	-	-	-		13,236,239.20
2038	12,535,000.00	1,685,448.00	589,906.80	13,630,541.20	-	-	-		13,630,541.20
2039	13,475,000.00	873,180.00	305,613.00	14,042,567.00	-	-	-		14,042,567.00
Total	**$51,075,000.00**	**$87,508,836.00**	**$30,628,092.60**	**$107,955,743.40**	**$5,000,000.00**	**$4,317,181.26**	**$9,317,181.26**	**$2,050,000.00**	**$115,222,924.66**

Size of Issue (December 16, 2009)	$56,075,000
Last Payment	2039
Average Interest Rate	4.26%

The Arapahoe County Water & Wastewater Public Improvement District issued taxable General Obligation Direct Pay Build America Bonds and tax-exempt General Obligation Bonds on December 16, 2009. Series A bonds were issued in the amount of $51,075,000 and Series B bonds were issued for $5,000,000. There is a federal interest subsidy (rebate) on the Build America Bonds. These bonds were to purchase water rights and increase water capacity for the District.

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Administrative Services					
Arapahoe County Water & Wastewater PID Fund					
Debt and Lease Payments	78,314	88,996	98,997	93,774	**110,170**
Projects	14,297,728	52,848,770	3,933,296	-	**-**
Special Taxing Districts	6,233,454	7,974,859	8,279,936	9,443,266	**8,449,341**
Total Arap. Cty. W & WW PID Fund	**20,609,497**	**60,912,625**	**12,312,229**	**9,537,039**	**8,559,511**
Building Finance Corporation Fund					
Debt and Lease Payments	6,497,140	6,715,745	6,269,025	6,267,639	**6,271,125**
Total Building Finance Corp. Fund	**6,497,140**	**6,715,745**	**6,269,025**	**6,267,639**	**6,271,125**
Capital Expenditure Fund					
Administration	12,411,942	5,788,018	2,309,079	2,070,068	**4,068,029**
Total Capital Expenditure Fund	**12,411,942**	**5,788,018**	**2,309,079**	**2,070,068**	**4,068,029**
Central Services Fund					
General Administration	1,086,653	1,086,658	1,401,060	1,343,973	**1,360,000**
Total Central Services Fund	**1,086,653**	**1,086,658**	**1,401,060**	**1,343,973**	**1,360,000**
Communications Network Replacement Fund					
Comm. Net Replacement	102,856	90,569	517,073	66,367	**92,225**
Total Comm. Network Replacement Fund	**102,856**	**90,569**	**517,073**	**66,367**	**92,225**
Conservation Trust Fund					
Conservation Trust	381,370	381,367	913,249	381,367	**381,366**
Total Conservation Trust Fund	**381,370**	**381,367**	**913,249**	**381,367**	**381,366**
Contingent & Emergency Reserve Fund					
Contingent/Emergency Reserve	-	-	713,106	-	**713,106**
Total Contingent & Emerg. Reserve Fund	**-**	**-**	**713,106**	**-**	**713,106**
Developmental Disability Fund					
Developmental Disabilities	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
Total Developmental Disability Fund	**7,694,390**	**7,742,902**	**7,827,241**	**7,647,121**	**7,277,051**
General Fund					
General Administration	27,228,289	15,120,819	42,229,826	40,536,141	**17,751,877**
Total General Fund	**27,228,289**	**15,120,819**	**42,229,826**	**40,536,141**	**17,751,877**
Law Enforcement Capital Improvement Trust Fund					
Law Enf Cap Imp Trust	551,705	-	-	-	**-**
Total Law Enforce. Cap.Improv. Trust Fund	**551,705**	**-**	**-**	**-**	**-**
Lease Purchase Agreements Fund					
Debt and Lease Payments	2,184,402	2,216,697	18,847,081	18,839,408	**2,013,678**
Total Lease Purchase Agreements Fund	**2,184,402**	**2,216,697**	**18,847,081**	**18,839,408**	**2,013,678**
Total Administrative Svcs.	**78,748,243**	**100,055,399**	**93,338,969**	**86,689,123**	**48,487,968**
Aid to Agencies					
General Fund					
Healthcare Grants	920,000	920,000	820,000	819,999	**820,000**
Other Grant Requests	2,000	1,000	104,500	97,293	**162,000**
Social Program Grants	622,004	622,000	622,000	622,000	**622,000**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Aid to Agencies					
General Fund					
Total General Fund	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**
Total Aid to Agencies	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**
Assessor's Office					
Central Services Fund					
Administrative Division	36,198	12,258	6,777	6,776	**19,700**
Total Central Services Fund	**36,198**	**12,258**	**6,777**	**6,776**	**19,700**
General Fund					
Administrative Division	5,149,784	4,981,903	5,341,703	4,952,397	**5,261,087**
Appraisal Division	1,179	150	-	-	**-**
Total General Fund	**5,150,964**	**4,982,053**	**5,341,703**	**4,952,397**	**5,261,087**
Total Assessor	**5,187,162**	**4,994,312**	**5,348,480**	**4,959,173**	**5,280,787**
Board of County Commissioners					
General Fund					
Commissioners	877,454	914,645	953,471	929,222	**955,299**
Special Assistant to the BOCC	179,879	197,978	189,133	181,342	**-**
Total General Fund	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**
Total Bd. Of County Comm.	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**
BOCC Administration					
General Fund					
BOCC Administration	596,468	574,636	598,725	531,901	**578,884**
Total General Fund	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**
Total BOCC Admin.	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**
Clerk & Recorder's Office					
Central Services Fund					
Administration	6,539	13,052	-	-	**-**
Elections	-	-	4,918,365	-	**1,000,000**
Motor Vehicle	18,191	-	5,000	-	**-**
Recording	-	-	18,000	-	**-**
Total Central Services Fund	**24,730**	**13,052**	**4,941,365**	**-**	**1,000,000**
Electronic Filing Technology Fund					
Recording	226,262	213,857	702,357	302,194	**132,099**
Total Electronic Filing Tech. Fund	**226,262**	**213,857**	**702,357**	**302,194**	**132,099**
General Fund					
Administration	698,343	674,446	743,092	680,418	**701,316**
Elections	1,768,561	2,948,378	2,303,574	2,029,849	**3,552,251**
Motor Vehicle	4,882,609	4,981,483	5,087,000	4,898,946	**4,947,759**
Recording	811,587	768,987	767,466	756,861	**709,792**
Total General Fund	**8,161,101**	**9,373,294**	**8,901,132**	**8,366,075**	**9,911,118**
Total Clerk & Recorder	**8,412,093**	**9,600,203**	**14,544,854**	**8,668,269**	**11,043,217**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Communication Services					
Capital Expenditure Fund					
Communication Services Administration	-	65,386	1,759	1,770	-
Total Capital Expenditure Fund	**-**	**65,386**	**1,759**	**1,770**	**-**
Central Services Fund					
Communication Services Administration	-	22,220	11,500	11,641	-
Total Central Services Fund	**-**	**22,220**	**11,500**	**11,641**	**-**
General Fund					
Communication Services Administration	1,091,644	1,149,992	1,208,224	1,180,243	**1,271,618**
Total General Fund	**1,091,644**	**1,149,992**	**1,208,224**	**1,180,243**	**1,271,618**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services	93,021	89,376	90,681	90,565	**90,494**
Total Open Space Sales Tax Fund	**93,021**	**89,376**	**90,681**	**90,565**	**90,494**
Total Communication Svcs.	**1,184,665**	**1,326,974**	**1,312,164**	**1,284,219**	**1,362,112**
Community Resources					
Arapahoe County Fair Fund					
Colorado State University Extension	30,060	24,039	25,600	25,184	**25,600**
Total Arapahoe County Fair Fund	**30,060**	**24,039**	**25,600**	**25,184**	**25,600**
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	9,191,697	10,313,335	11,270,353	9,660,603	**9,728,710**
Total Arapahoe/Douglas Works! Fund	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Community Development Fund					
Housing & Community Development Services	2,113,355	1,528,440	5,329,196	3,132,990	**5,328,220**
Total Community Development Fund	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
General Fund					
Arapahoe County Cultural Council	516	598	1,000	654	**1,000**
Colorado State University Extension	387,880	411,628	427,192	387,552	**434,734**
Community Resources Administration	743,382	782,669	846,660	802,364	**877,400**
County Veterans Services Office	50,375	65,574	79,486	68,077	**81,263**
Judicial Services	1,286,044	1,336,353	1,474,258	1,418,056	**1,444,226**
Senior Resources - Homemakers	285,987	236,215	322,052	274,035	**295,421**
Total General Fund	**2,754,184**	**2,833,037**	**3,150,648**	**2,950,738**	**3,134,044**
Grant Fund					
Colorado State University Extension	12,153	41,165	50,341	23,443	**71,743**
Community Resources Administration	21,494	81,151	82,074	-	**8,074**
County Veterans Services Office	8,920	7,725	29,189	19,731	**5,000**
Judicial Services	5,630,812	5,108,202	5,835,983	5,295,058	**5,401,653**
Senior Resources - Homemakers	951,738	867,609	826,000	781,574	**825,000**
Weatherization	3,624,497	4,655,459	6,301,521	5,653,116	**6,831,954**
Total Grant Fund	**10,249,614**	**10,761,310**	**13,125,108**	**11,772,922**	**13,143,424**
Total Community Svcs.	**24,338,910**	**25,460,162**	**32,900,905**	**27,542,438**	**31,359,998**
Coroner's Office					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Coroner's Office					
Central Services Fund					
Coroner	48,214	-	29,310	26,334	**31,000**
Total Central Services Fund	**48,214**	**-**	**29,310**	**26,334**	**31,000**
General Fund					
Coroner	1,483,667	1,448,161	1,512,629	1,472,522	**1,560,613**
Total General Fund	**1,483,667**	**1,448,161**	**1,512,629**	**1,472,522**	**1,560,613**
Total Coroner	**1,531,881**	**1,448,161**	**1,541,939**	**1,498,856**	**1,591,613**
County Attorney					
Central Services Fund					
Administration	6,384	-	-	-	**-**
Total Central Services Fund	**6,384**	**-**	**-**	**-**	**-**
General Fund					
Administration	2,145,181	2,109,679	2,220,268	2,172,834	**2,319,115**
Board of Equalization	216,197	186,955	196,661	195,999	**200,208**
Litigation	6,492	-	-	-	**-**
Risk Management Division	78,736	79,591	78,520	79,158	**81,364**
Total General Fund	**2,446,605**	**2,376,224**	**2,495,449**	**2,447,991**	**2,600,687**
Self Insurance Liability Fund					
Administration	664,865	583,531	921,220	936,792	**895,850**
Total Self Insurance Liability Fund	**664,865**	**583,531**	**921,220**	**936,792**	**895,850**
Worker's Compensation Fund					
Administration	1,442,701	1,370,577	1,483,527	1,196,029	**1,416,403**
Total Worker's Compensation Fund	**1,442,701**	**1,370,577**	**1,483,527**	**1,196,029**	**1,416,403**
Total County Attorney	**4,560,556**	**4,330,332**	**4,900,196**	**4,580,811**	**4,912,940**
District Attorney					
General Fund					
	-	-	4,668	-	**-**
District Attorney	12,368,285	12,008,867	11,442,483	11,442,165	**11,568,115**
Juvenile Diversion	553,610	552,395	526,343	526,598	**532,416**
Total General Fund	**13,054,751**	**12,694,119**	**12,099,176**	**12,099,113**	**12,100,531**
Total District Attorney	**13,054,751**	**12,694,119**	**12,099,176**	**12,099,113**	**12,100,531**
Facilities and Fleet Management					
Building Maintenance Fund					
Facilities Management	2,075,798	2,202,910	2,806,951	2,136,354	**1,992,087**
Total Bldg. Maintenance Fund	**2,075,798**	**2,202,910**	**2,806,951**	**2,136,354**	**1,992,087**
Capital Expenditure Fund					
Administration	2,276,992	3,583,427	21,937,813	14,737,073	**5,161,500**
Total Capital Expenditure Fund	**2,276,992**	**3,583,427**	**21,937,813**	**14,737,073**	**5,161,500**
Central Services Fund					
Administration	46,210	-	-	-	**-**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Facilities and Fleet Management					
Central Services Fund					
Distribution Management	-	20,633	-	-	-
Facilities Management	56,998	32,364	27,511	27,449	-
Fleet Management	212,368	9,575	-	-	-
Total Central Services Fund	**315,576**	**62,572**	**27,511**	**27,449**	**-**
General Fund					
Administration	619,163	623,996	602,188	650,827	**546,240**
Distribution Management	371,755	400,353	408,618	389,086	**395,496**
Facilities Management	5,086,079	5,003,180	5,050,385	4,718,698	**5,158,653**
Fleet Management	2,798,787	2,462,004	2,636,412	2,179,463	**2,651,039**
Project Management Office	454,496	525,036	665,520	631,700	**625,292**
Total General Fund	**9,330,281**	**9,014,569**	**9,363,123**	**8,569,774**	**9,376,720**
Grant Fund					
Facilities Management	-	13,183	619,818	298,041	-
Total Grant Fund	**-**	**13,183**	**619,818**	**298,041**	**-**
Total Facilities & Fleet Mgmt.	**13,998,647**	**14,876,660**	**34,755,216**	**25,768,691**	**16,530,307**
Finance					
Capital Expenditure Fund					
Finance Administration	105,084	67,082	68,017	66,470	-
Total Capital Expenditure Fund	**105,084**	**67,082**	**68,017**	**66,470**	**-**
Central Services Fund					
Finance Administration	-	-	17,000	15,183	-
Total Central Services Fund	**-**	**-**	**17,000**	**15,183**	**-**
General Fund					
Accounting Division	1,524,628	1,730,189	1,840,340	1,811,992	**1,863,197**
Budget Division	479,958	489,358	492,284	473,309	**504,936**
Finance Administration	302,461	289,019	298,202	283,310	**302,167**
Purchasing Division	302,422	325,693	320,058	326,718	**320,611**
Total General Fund	**2,609,469**	**2,834,259**	**2,950,884**	**2,895,329**	**2,990,911**
Open Space Sales Tax Fund					
Accounting Division - Open Space	48,116	50,208	40,591	29,888	**41,380**
Total Open Space Sales Tax Fund	**48,116**	**50,208**	**40,591**	**29,888**	**41,380**
Total Finance	**2,762,669**	**2,951,550**	**3,076,492**	**3,006,870**	**3,032,291**
Human Resources					
Employee Flex Benefit Plan Fund					
Human Resources Administration	902,631	998,323	1,021,703	888,785	**1,020,000**
Total Employ. Flex Benefit Plan Fund	**902,631**	**998,323**	**1,021,703**	**888,785**	**1,020,000**
General Fund					
Human Resources Administration	1,148,822	1,408,359	1,487,030	1,413,638	**1,518,408**
Human Resources Development	41,216	43,230	104,098	85,762	**75,000**
Total General Fund	**1,190,038**	**1,451,589**	**1,591,128**	**1,499,400**	**1,593,408**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Human Resources					
Self Insurance Fund					
Human Resources Administration	1,568,248	1,455,688	1,864,653	1,786,597	**1,843,800**
Total Self Insurance Fund	**1,568,248**	**1,455,688**	**1,864,653**	**1,786,597**	**1,843,800**
Total Human Resources	**3,660,917**	**3,905,600**	**4,477,484**	**4,174,782**	**4,457,208**
Human Services					
Central Services Fund					
Administrative Services	76,135	-	-	-	**-**
Total Central Services Fund	**76,135**	**-**	**-**	**-**	**-**
Social Services Fund					
Administrative Services	3,772,138	3,295,817	4,023,518	4,707,703	**1,812,223**
Child Support Enforcement	4,033,775	3,757,882	3,986,749	3,855,657	**4,125,876**
Children Youth & Family Services	16,304,514	17,050,666	17,905,404	17,541,711	**18,432,103**
Community Support Services	18,808,039	19,200,146	19,797,299	18,281,167	**19,990,206**
Finance	1,297,425	1,112,764	1,189,814	1,092,291	**1,286,040**
Human Services-Legal	2,109,908	2,120,844	2,142,099	2,065,013	**2,232,600**
Operations Division	1,453,121	1,953,576	2,111,094	2,055,286	**2,103,197**
Total Social Services Fund	**47,778,921**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**
Total Human Svcs.	**47,855,055**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**
Information Technology					
Capital Expenditure Fund					
Administrative Division	962,358	1,587,197	4,125,394	633,873	**518,200**
Total Capital Expenditure Fund	**962,358**	**1,587,197**	**4,125,394**	**633,873**	**518,200**
Central Services Fund					
Business Relationship	-	-	-	77,543	**-**
Infrastructure & Operations	675,829	413,242	2,333,302	464,997	**471,200**
Total Central Services Fund	**675,829**	**413,242**	**2,333,302**	**542,541**	**471,200**
General Fund					
Administrative Division	1,236,076	1,522,822	985,851	1,385,514	**1,047,872**
Business Applications	3,801,224	3,770,689	4,272,541	3,261,694	**3,862,193**
Business Relationship	2,082,661	2,046,973	1,060,496	973,347	**1,320,131**
Infrastructure & Operations	4,691,563	4,454,287	6,177,984	5,340,036	**5,873,271**
Total General Fund	**11,811,524**	**11,794,771**	**12,496,872**	**10,960,591**	**12,103,467**
Total Information Tech.	**13,449,712**	**13,795,211**	**18,955,568**	**12,137,005**	**13,092,867**
Office of Strategic Management					
General Fund					
Strategic Programs Administration	-	-	45,800	-	**260,481**
Total General Fund	**-**	**-**	**45,800**	**-**	**260,481**
Total Office of Strategic Mgmt.	**-**	**-**	**45,800**	**-**	**260,481**
Open Spaces & Intergovernmental Relations					
Arapahoe County Fair Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Open Spaces & Intergovernmental Relations					
Arapahoe County Fair Fund					
Arapahoe County Fair Operations	-	-	-	-	**327,425**
Total Arapahoe County Fair Fund	**-**	**-**	**-**	**-**	**327,425**
Arapahoe County Recreation District Fund					
Open Spaces	-	-	-	-	**1,270,004**
Total Arapahoe Cty. Rec. District Fund	**-**	**-**	**-**	**-**	**1,270,004**
General Fund					
Intergovernmental Relations	-	-	-	-	**63,734**
Total General Fund	**-**	**-**	**-**	**-**	**63,734**
Open Space Sales Tax Fund					
Open Spaces	-	-	-	-	**17,714,099**
Total Open Space Sales Tax Fund	**-**	**-**	**-**	**-**	**17,714,099**
Total Open Spaces & Intergov. Rel.	**-**	**-**	**-**	**-**	**19,375,262**
Public Works & Development					
Arapahoe County Fair Fund					
Open Space and Recreation District	273,835	417,380	380,066	345,753	-
Total Arapahoe County Fair Fund	**273,835**	**417,380**	**380,066**	**345,753**	**-**
Arapahoe County Recreation District Fund					
Open Space and Recreation District	1,078,486	1,029,204	1,275,225	931,603	-
Total Arapahoe Cty. Rec. District Fund	**1,078,486**	**1,029,204**	**1,275,225**	**931,603**	**-**
Capital Expenditure Fund					
Finance and Administration	13,177	450	74,418	228	-
Total Capital Expenditure Fund	**13,177**	**450**	**74,418**	**228**	**-**
Cash In Lieu Fund					
Open Space and Recreation District	-	-	426,264	-	-
Total Cash In Lieu Fund	**-**	**-**	**426,264**	**-**	**-**
Central Services Fund					
Building Division	-	-	86,563	53,194	-
Finance and Administration	(1,803)	-	169,280	133,088	**27,000**
Mapping	20,185	-	14,400	10,439	**21,600**
Open Space and Recreation District	48,208	10,315	53,069	31,084	-
Planning & Zoning	-	-	34,690	23,448	-
Road & Bridge Operations	888,372	579,322	2,468,177	1,816,668	**907,200**
Total Central Services Fund	**954,962**	**589,637**	**2,826,179**	**2,067,921**	**955,800**
General Fund					
Building Division	1,552,836	1,392,092	1,389,924	1,396,192	**1,425,033**
Capital Improvement Program	979,206	1,024,054	1,223,727	1,044,275	**922,696**
Finance and Administration	1,459,983	1,540,014	1,489,727	1,269,786	**995,158**
Land Development Services	603,913	580,230	592,137	535,705	**500,550**
Mapping	709,976	717,327	760,096	659,441	**621,430**
Operations & Maintenance	301,788	236,539	239,166	236,142	**251,637**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Public Works & Development					
General Fund					
Planning & Zoning	1,599,671	1,645,993	1,651,392	1,533,742	**1,531,402**
Stormwater Management	1,005	-	-	-	**-**
Traffic	219,038	220,771	217,631	216,477	**222,202**
Total General Fund	**7,427,417**	**7,357,020**	**7,563,800**	**6,891,760**	**6,470,108**
Infrastructure Fund					
Finance and Administration	-	26,018	87,540	33,653	**-**
Planning & Zoning	-	-	526,741	-	**-**
Projects - 1985	-	-	8,125	-	**-**
Projects - 1992	86,598	-	-	-	**-**
Projects - 1993	47,642	-	-	-	**-**
Projects - 1994	5,510	-	-	-	**-**
Projects - 1995	24,207	-	134,647	-	**-**
Projects - 1996	590,417	1,779	238,296	-	**-**
Projects - 1997	685,467	-	6,916	-	**-**
Projects - 1998	-	-	37,121	25,000	**-**
Projects - 1999	117,433	-	207,351	-	**-**
Projects - 2000	240,774	1,622,569	2,362,940	822,921	**-**
Projects - 2001	-	421,500	230,876	203,500	**-**
Projects - 2002	1,064,483	258,058	2,341,991	4,940	**-**
Projects - 2003	320,376	10,000	2,566,202	108,141	**4,000,000**
Projects - 2004	56,496	361,987	323,029	-	**-**
Projects - 2005	-	316,455	9,046,233	4,154,001	**-**
PWD Projects - 2006	52,993	-	4,100	-	**-**
PWD Projects - 2007	1,092,041	2,287,761	1,758,238	131,786	**-**
PWD Projects - 2008	3,271,177	2,278,050	345,404	366,387	**-**
PWD Projects - 2009	269,507	325,688	2,484,150	954,882	**-**
Road & Bridge Operations	-	-	2,436,476	1,789,795	**-**
Total Infrastructure Fund	**7,925,122**	**7,909,864**	**25,146,376**	**8,595,004**	**4,000,000**
Open Space Sales Tax Fund					
Open Space and Recreation District	18,550,916	18,424,974	40,681,292	14,304,768	**-**
Total Open Space Sales Tax Fund	**18,550,916**	**18,424,974**	**40,681,292**	**14,304,768**	**-**
Road & Bridge Fund					
Projects - 1999	308	282	-	-	**-**
Road & Bridge Operations	14,706,936	14,733,182	16,691,897	14,161,572	**15,579,193**
Total Road & Bridge Fund	**14,707,244**	**14,733,464**	**16,691,897**	**14,161,572**	**15,579,193**
Total Public Works & Devel.	**50,931,158**	**50,461,994**	**95,065,517**	**47,298,607**	**27,005,101**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	5,562,474	7,617,551	6,902,179	6,682,577	**6,445,596**
Total Arapahoe Law Enforce. Auth. Fund	**5,562,474**	**7,617,551**	**6,902,179**	**6,682,577**	**6,445,596**
Capital Expenditure Fund					
Administration	175,134	56,127	3,583,420	2,716,739	**348,451**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Sheriff's Office					
Capital Expenditure Fund					
Detention Services - Medical - Commissary - Inmate Ind	369,992	1,760,896	3,482,238	627,170	-
Total Capital Expenditure Fund	**545,126**	**1,817,023**	**7,065,658**	**3,343,910**	**348,451**
Central Services Fund					
Administration	83,486	31,549	115,000	7,926	**97,800**
Detention Services - Medical - Commissary - Inmate Ind	261,944	322,288	393,882	193,842	**251,100**
Professional Standards Bureau	22,889	27,989	80,549	17,437	**130,300**
Public Safety Bureau	925,574	714,057	1,266,578	948,506	**1,067,600**
Total Central Services Fund	**1,293,893**	**1,095,883**	**1,856,009**	**1,167,711**	**1,546,800**
Forfeited Property Fund					
Administration	26,705	11,000	561,379	445,576	-
Total Forfeited Property Fund	**26,705**	**11,000**	**561,379**	**445,576**	**-**
General Fund					
Administration	2,145,558	1,913,988	2,349,738	1,950,285	**1,816,633**
Detention Services - Medical - Commissary - Inmate Ind	36,919,846	37,178,310	37,174,613	36,726,103	**37,319,060**
Professional Standards Bureau	2,742,146	3,178,976	3,182,195	2,929,700	**3,259,710**
Public Safety Bureau	18,014,794	17,692,049	18,858,291	17,585,132	**19,998,135**
Total General Fund	**59,822,345**	**59,963,323**	**61,564,837**	**59,191,221**	**62,393,538**
Grant Fund					
Administration	13,406	358,551	261,399	347,600	**98,357**
Total Grant Fund	**13,406**	**358,551**	**261,399**	**347,600**	**98,357**
Homeland Security Fund					
Homeland Security - Sheriff Grant Div	4,310,331	2,009,134	7,415,759	3,310,450	-
Total Homeland Security Fund	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Sheriff's Commissary Fund					
Administration	1,573,584	1,673,304	1,929,332	1,480,655	**1,596,172**
Detention Services - Medical - Commissary - Inmate Ind	75,644	309,180	158,840	63,324	**158,840**
Total Sheriff's Commissary Fund	**1,649,228**	**1,982,484**	**2,088,172**	**1,543,979**	**1,755,012**
Total Sheriff	**73,223,508**	**74,854,950**	**87,715,392**	**76,033,023**	**72,587,754**
Treasurer's Office					
Central Services Fund					
Treasurer Administration	-	-	33,998	31,084	-
Total Central Services Fund	**-**	**-**	**33,998**	**31,084**	**-**
General Fund					
Treasurer Administration	1,947,843	1,825,277	1,947,162	1,853,132	**1,989,507**
Total General Fund	**1,947,843**	**1,825,277**	**1,947,162**	**1,853,132**	**1,989,507**
Total Treasurer	**1,947,843**	**1,825,277**	**1,981,160**	**1,884,215**	**1,989,507**
Tri-County Health					
General Fund					
Tri-County Health	4,497,173	4,559,917	4,343,871	4,434,202	**4,319,563**
Total General Fund	**4,497,173**	**4,559,917**	**4,343,871**	**4,434,202**	**4,319,563**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Tri-County Health					
Total Tri-County Health	4,497,173	4,559,917	4,343,871	4,434,202	4,319,563
Total Arapahoe County Expenditures	352,542,747	378,862,775	470,846,989	374,839,982	331,909,935

STAFFING DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Assessor's Office					
General Fund					
Administrative Division	71.00	69.00	68.00	68.00	**66.00**
Total General Fund	**71.00**	**69.00**	**68.00**	**68.00**	**66.00**
Total Assessor	**71.00**	**69.00**	**68.00**	**68.00**	**66.00**
Board of County Commissioners					
General Fund					
Commissioners	5.00	5.00	5.00	5.00	**5.00**
Special Assistant to the BOCC	1.00	1.00	1.00	1.00	**-**
Total General Fund	**6.00**	**6.00**	**6.00**	**6.00**	**5.00**
Total Bd. Of County Comm.	**6.00**	**6.00**	**6.00**	**6.00**	**5.00**
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					
Administration	9.00	9.00	9.00	9.00	**8.50**
Elections	16.00	16.00	15.00	15.00	**15.00**
Motor Vehicle	79.00	81.00	81.00	81.00	**81.00**
Recording	13.00	13.00	13.00	13.00	**13.00**
Total General Fund	**117.00**	**119.00**	**118.00**	**118.00**	**117.50**
Total Clerk & Recorder	**117.00**	**119.00**	**118.00**	**118.00**	**117.50**
Communication Services					
General Fund					
Communication Services Administration	9.25	9.25	9.00	9.00	**10.00**
Total General Fund	**9.25**	**9.25**	**9.00**	**9.00**	**10.00**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services	1.00	1.00	1.00	1.00	**1.00**
Total Open Space Sales Tax Fund	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Total Communication Svcs.	**10.25**	**10.25**	**10.00**	**10.00**	**11.00**
Community Resources					
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	76.00	83.00	83.00	83.00	**83.00**
Total Arapahoe/Douglas Works! Fund	**76.00**	**83.00**	**83.00**	**83.00**	**83.00**
Community Development Fund					
Housing & Community Development Services	3.00	3.00	3.00	3.00	**2.50**
Total Community Development Fund	**3.00**	**3.00**	**3.00**	**3.00**	**2.50**
General Fund					
Colorado State University Extension	5.00	5.00	5.00	5.00	**5.00**

STAFFING DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Community Resources					
General Fund					
Community Resources Administration	9.00	10.00	10.00	10.00	**10.00**
County Veterans Services Office	1.00	1.00	1.00	1.00	**1.00**
Judicial Services	22.50	22.50	21.50	21.50	**21.00**
Senior Resources - Homemakers	5.00	5.00	4.75	4.75	**4.25**
Total General Fund	**42.50**	**43.50**	**42.25**	**42.25**	**41.25**
Grant Fund					
Judicial Services	2.75	2.75	2.75	2.75	**3.25**
Senior Resources - Homemakers	8.75	8.75	9.00	9.00	**9.00**
Weatherization	39.00	39.00	39.00	39.00	**39.00**
Total Grant Fund	**50.50**	**50.50**	**50.75**	**50.75**	**51.25**
Total Community Svcs.	**172.00**	**180.00**	**179.00**	**179.00**	**178.00**
Coroner's Office					
General Fund					
Coroner	12.00	12.00	12.00	12.00	**12.00**
Total General Fund	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Total Coroner	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
County Attorney					
General Fund					
Administration	19.00	19.00	19.00	19.00	**20.00**
Board of Equalization	1.00	1.00	1.00	1.00	**1.00**
Risk Management Division	1.00	1.00	1.00	1.00	**1.00**
Total General Fund	**21.00**	**21.00**	**21.00**	**21.00**	**22.00**
Total County Attorney	**21.00**	**21.00**	**21.00**	**21.00**	**22.00**
Facilities and Fleet Management					
General Fund					
Administration	6.50	6.50	6.50	6.50	**5.50**
Distribution Management	6.00	6.00	6.00	6.00	**6.00**
Facilities Management	68.50	68.50	68.50	68.50	**68.50**
Fleet Management	22.00	22.00	22.00	22.00	**22.00**
Project Management Office	6.00	6.00	6.00	6.00	**6.00**
Total General Fund	**109.00**	**109.00**	**109.00**	**109.00**	**108.00**
Total Facilities & Fleet Mgmt.	**109.00**	**109.00**	**109.00**	**109.00**	**108.00**
Finance					
General Fund					
Accounting Division	18.50	18.50	18.50	18.50	**18.50**
Budget Division	5.00	5.00	5.00	5.00	**5.00**
Finance Administration	2.00	2.00	2.00	2.00	**2.00**
Purchasing Division	4.00	4.00	4.00	4.00	**4.00**
Total General Fund	**29.50**	**29.50**	**29.50**	**29.50**	**29.50**
Open Space Sales Tax Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Finance					
Open Space Sales Tax Fund					
Accounting Division - Open Space	.50	.50	.50	.50	**.50**
Total Open Space Sales Tax Fund	**.50**	**.50**	**.50**	**.50**	**.50**
Total Finance	**30.00**	**30.00**	**30.00**	**30.00**	**30.00**
Human Resources					
General Fund					
Human Resources Administration	14.00	14.00	13.00	13.00	**13.00**
Total General Fund	**14.00**	**14.00**	**13.00**	**13.00**	**13.00**
Total Human Resources	**14.00**	**14.00**	**13.00**	**13.00**	**13.00**
Human Services					
Social Services Fund					
Administrative Services	10.00	3.00	3.00	3.00	**3.00**
Child Support Enforcement	56.50	56.50	56.50	56.50	**56.50**
Children Youth & Family Services	191.50	193.50	193.50	193.50	**193.50**
Community Support Services	161.00	160.00	166.00	166.00	**166.00**
Finance	13.00	12.00	12.00	12.00	**12.00**
Human Services-Legal	25.00	25.00	25.00	25.00	**25.00**
Operations Division	20.00	27.00	27.00	27.00	**27.00**
Total Social Services Fund	**477.00**	**477.00**	**483.00**	**483.00**	**483.00**
Total Human Svcs.	**477.00**	**477.00**	**483.00**	**483.00**	**483.00**
Information Technology					
General Fund					
Administrative Division	3.00	3.00	3.00	3.00	**3.00**
Business Applications	29.00	29.00	29.00	29.00	**29.00**
Business Relationship	20.00	20.00	20.00	20.00	**20.00**
Infrastructure & Operations	20.00	20.00	20.00	20.00	**20.00**
Total General Fund	**72.00**	**72.00**	**72.00**	**72.00**	**72.00**
Total Information Tech.	**72.00**	**72.00**	**72.00**	**72.00**	**72.00**
Office of Strategic Management					
General Fund					
Strategic Programs Administration	-	-	-	-	**2.00**
Total General Fund	**-**	**-**	**-**	**-**	**2.00**
Total Office of Strategic Mgmt.	**-**	**-**	**-**	**-**	**2.00**
Open Spaces & Intergovernmental Relations					
Arapahoe County Recreation District Fund					
Open Spaces	-	-	-	-	**4.00**
Total Arapahoe Cty. Rec. District Fund	**-**	**-**	**-**	**-**	**4.00**
General Fund					
Intergovernmental Relations	-	-	-	-	**1.00**
Total General Fund	**-**	**-**	**-**	**-**	**1.00**

STAFFING DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Open Spaces & Intergovernmental Relations					
Open Space Sales Tax Fund					
Open Spaces	-	-	-	-	**7.00**
Total Open Space Sales Tax Fund	**-**	**-**	**-**	**-**	**7.00**
Total Open Spaces & Intergov. Rel.	**-**	**-**	**-**	**-**	**12.00**
Public Works & Development					
Arapahoe County Recreation District Fund					
Open Space and Recreation District	3.00	3.00	3.50	3.50	**-**
Total Arapahoe Cty. Rec. District Fund	**3.00**	**3.00**	**3.50**	**3.50**	**-**
General Fund					
Building Division	18.00	18.00	16.00	16.00	**16.00**
Capital Improvement Program	8.00	8.00	8.00	8.00	**8.00**
Finance and Administration	10.00	10.00	10.00	10.00	**10.00**
Land Development Services	7.00	7.00	6.00	6.00	**6.00**
Mapping	8.00	8.00	8.50	8.50	**7.00**
Operations & Maintenance	4.00	4.00	3.00	3.00	**3.00**
Planning & Zoning	19.00	19.00	19.00	19.00	**19.00**
Traffic	2.00	2.00	2.00	2.00	**2.00**
Total General Fund	**76.00**	**76.00**	**72.50**	**72.50**	**71.00**
Open Space Sales Tax Fund					
Open Space and Recreation District	6.00	6.00	6.50	6.50	**-**
Total Open Space Sales Tax Fund	**6.00**	**6.00**	**6.50**	**6.50**	**-**
Road & Bridge Fund					
Road & Bridge Operations	59.00	59.00	59.00	59.00	**59.00**
Total Road & Bridge Fund	**59.00**	**59.00**	**59.00**	**59.00**	**59.00**
Total Public Works & Devel.	**144.00**	**144.00**	**141.50**	**141.50**	**130.00**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	52.00	53.00	53.00	53.00	**53.00**
Total Arapahoe Law Enforce. Auth. Fund	**52.00**	**53.00**	**53.00**	**53.00**	**53.00**
General Fund					
Administration	16.00	15.00	15.00	15.00	**15.00**
Detention Services - Medical - Commissary - Inmate Industri	396.50	396.50	396.50	396.50	**397.50**
Professional Standards Bureau	23.00	26.00	26.00	26.00	**26.00**
Public Safety Bureau	191.25	189.25	191.25	191.25	**191.25**
Total General Fund	**626.75**	**626.75**	**628.75**	**628.75**	**629.75**
Grant Fund					
Administration	-	1.00	1.00	1.00	**1.00**
Total Grant Fund	**-**	**1.00**	**1.00**	**1.00**	**1.00**
Homeland Security Fund					
Homeland Security - Sheriff Grant Div	.75	.75	.75	.75	**.75**
Total Homeland Security Fund	**.75**	**.75**	**.75**	**.75**	**.75**
Sheriff's Commissary Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Sheriff's Office					
Sheriff's Commissary Fund					
Administration	6.00	6.00	6.00	6.00	**6.00**
Total Sheriff's Commissary Fund	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Total Sheriff	**685.50**	**687.50**	**689.50**	**689.50**	**690.50**
Treasurer's Office					
General Fund					
Treasurer Administration	22.00	22.00	22.00	22.00	**22.00**
Total General Fund	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Treasurer	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Arapahoe County Staffing	**1,966.75**	**1,976.75**	**1,978.00**	**1,978.00**	**1,978.00**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Administrative Services			
General Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	331,938	
Increase to Consultant's Contract	Increase the property tax consultant's contract by 2% with a transfer from a contingency fund.	(1,650)	
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(1,009,722)	
Transfer to the Capital Expenditure Fund	Transfer from General Fund to the Capital Expenditure Fund for the 2012 Capital Improvement Program.	4,132,876	
Utility Savings Adjustment	Due to energy performance savings, a transfer of the savings will be made to the Building Maintance Fund for Countywide maintenance projects.	28,418	
Voluntary Reductions for Admin. Services	This package represents voluntary reductions from the Administrative Services Department for the 2012 budget.	(144,000)	
Total General Fund		**3,337,860**	
Lease Purchase Agreements Fund			
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(988,135)	
Total Lease Purchase Agreements Fund		**(988,135)**	
Total Administrative Services		**2,349,725**	
Aid to Agencies			
General Fund			
Increase to Aid to Agencies	An increase to the total amount available for the Board to grant to various organizations.	57,500	
Total General Fund		**57,500**	
Total Aid to Agencies		**57,500**	
Assessor's Office			
Central Services Fund			
Replace Two High-end Computers	Replacement of two high-end Dell Precision Mini-tower desktops.	11,200	
Replacement of Photo Printer	Replacement of the large 41-inch photo printer.	8,500	
Total Central Services Fund		**19,700**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Assessor's Office			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	16,080	
2012 Promotions	Potential promotions for employees that have taken on additional duties and meet educational requirements.	10,737	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	19,269	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(42,746)	
Replace Two High-end Computers	Replacement of two high-end Dell Precision Mini-tower desktops.	1,866	
Replacement of Photo Printer	Replacement of the large 41-inch photo printer.	1,416	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	66,576	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(42,746)	
Voluntary Reduction of Staff	Elimination of two positions in the Assessor's Office.	(138,957)	(2.00)
Wireless Aircards for Manatron	Appraisal staff will need aircards when doing field work with new Manatron computer system.	14,000	
Total General Fund		**(94,505)**	**(2.00)**
Total Assessor's Office		**(74,805)**	**(2.00)**
Board of County Commissioners			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,183	
Total General Fund		**2,183**	
Total Board of County Commissioners		**2,183**	
BOCC Administration			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	1,038	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,062	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
BOCC Administration			
General Fund			
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,852	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,407)	
Total General Fund		**3,545**	
Total BOCC Administration		**3,545**	
Clerk & Recorder's Office			
Central Services Fund			
2012 Election Contingency	Requested adjustments to Election Contingency line items.	1,000,000	
Total Central Services Fund		**1,000,000**	
General Fund			
2012 Adjustments to Motor Vehicle Revenue and Expense	Requested adjustments to 2012 Motor Vehicle line items.	(3,000)	
2012 Adjustments to Recording Revenue and Expense	Requested adjustments to 2012 Recording division line items.	(12,000)	
2012 C & R Administration Expense Reduction.	Reduction to 2012 Clerk and Recorder Administration line item 53240.	(1,000)	
2012 Election Administration	Requested adjustments to Election Administration line items.	579,655	
2012 Election Contingency	Requested adjustments to Election Contingency line items.	962,926	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	28,787	
Additional Reductions to Baseline	This package is for additional reductions to baseline.	(72,154)	(.50)
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	25,353	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(56,919)	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	90,792	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(56,919)	
Total General Fund		**1,485,521**	**(.50)**
Total Clerk & Recorder's Office		**2,485,521**	**(.50)**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Communication Services			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	2,248	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,538	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,117	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	9,737	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,081)	
Total General Fund		**13,559**	
Open Space Sales Tax Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	345	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	326	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	1,183	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(738)	
Total Open Space Sales Tax Fund		**1,116**	
Total Communication Services		**14,675**	
Community Resources			
Arapahoe/Douglas Works! Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	5,690	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	133,425	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	18,972	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Community Resources			
Arapahoe/Douglas Works! Fund			
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	69,272	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(43,287)	
Total Arapahoe/Douglas Works! Fund		**184,072**	
Community Development Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	1,350	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,464	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	948	
Housing & Community Development Services FTE Reduction	The Housing and Community Development Services Division is requesting to reduce the FTE count by 1.0 FTE in the Community Development Fund.	(95,177)	(1.00)
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	2,117	
Senior Resources Division General Fund FTE Transfer	Senior Resources is requesting to transfer 0.50 FTE from the General Fund to the Community Development Fund.	43,312	.50
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,161)	
Total Community Development Fund		**(44,147)**	**(.50)**
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	90,969	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,470	
CSU-Extension Division General Fund Reduction	CSU-Extension Division is requesting a General Fund reduction of $300 to the Quint Valley Horse Show budget.	(300)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,718	
Judicial Services Division General Fund FTE Reduction	Judicial Services is requesting to transfer 0.50 FTE from the General Fund to the Grant Fund.	(45,771)	(.50)

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Community Resources			
General Fund			
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	38,350	
Senior Resources Division General Fund FTE Transfer	Senior Resources is requesting to transfer 0.50 FTE from the General Fund to the Community Development Fund.	(43,312)	(.50)
Senior Resources Division General Fund Transportation Match Reduction	Senior Resources is reducing the General Fund transportation match.	(8,000)	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,966)	
Voluntary Reduction Community Resources Department	The Community Resources Department is requesting to voluntarily reduce budgets in various divisions within General Fund accounts and cost centers for 2012.	(7,802)	
Total General Fund		**16,356**	**(1.00)**
Grant Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	1,200	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	74,248	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,027	
Judicial Services Division General Fund FTE Reduction	Judicial Services is requesting to transfer 0.50 FTE from the General Fund to the Grant Fund.	45,771	.50
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	37,375	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,353)	
Total Grant Fund		**145,268**	**.50**
Total Community Resources		**301,549**	**(1.00)**
Coroner's Office			
Central Services Fund			
Conversion to Digital Radiography	Convert current chemical X-ray processing system to digital.	31,000	
Total Central Services Fund		**31,000**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Coroner's Office			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	2,852	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	4,925	
Conversion to Digital Radiography	Convert current chemical X-ray processing system to digital.	35,133	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	13,610	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(8,505)	
Voluntary Budget Reduction	Voluntary reductions to budget line items.	(3,038)	
Total General Fund		**44,977**	
Total Coroner's Office		**75,977**	
County Attorney			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,946	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	8,663	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	13,316	
Increase to Consultant's Contract	Increase the property tax consultant's contract by 2% with a transfer from a contingency fund.	1,650	
Request New FTE for a Records Paralegal	Requests for legal documents relating to the Sheriff's Office have increased the workload for the County Attorney. The funds transfer to the County Attorney is for a new Records Paralegal (1.0 FTE) to address the increased workload.	51,231	1.00
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	32,027	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(19,640)	
Total General Fund		**93,193**	**1.00**
Total County Attorney		**93,193**	**1.00**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
District Attorney			
General Fund			
DA Population Adjustment	A decrease in budget due to the percentage of population change.	(41,251)	
Salary & Benefit Adjustments	Salary & Benefit increase to the 2012 baseline budget.	173,019	
Total General Fund		**131,768**	
Total District Attorney		**131,768**	
Facilities and Fleet Management			
Building Maintenance Fund			
Admin I Concrete Parking Deck Epoxy Waterproofing	This budget package will provide funding to remove the old epoxy coating and install a new epoxy coating to the existing deck and stairs near the third floor employee entrance at the Administration I Building.	18,000	
Arapahoe Plaza Exterior Trim Repair and Paint	Repair and paint the trim for three buildings at the Arapahoe Plaza Campus in Littleton.	44,000	
Arapahoe Plaza Probation Public Hallway Paint	Paint the public hallways throughout the Probation Office at 1610 W. Littleton Blvd.	37,400	
Asbestos Management Program	Test the buildings owned or operated by Arapahoe County and identify specific locations of existing asbestos. Once inventoried, an abatement plan will be developed to create a systematic approach to remove all asbestos containing materials from all Arapahoe County facilities. This will be a multi-year project until all facilities have been inventoried.	30,000	
CentrePoint 2nd Floor Carpet Replacement	Replacement of the outdated and worn rolled carpet on the 2nd floor of CentrePoint Plaza, along with the rubber cove base.	168,000	
Courthouse I - Patch and Paint 3rd & 4th Floors	Remove the existing wall covering on the 3rd and 4th floors of Courthouse I, and patch and paint the walls of the front and rear hallways.	20,000	
Pods 2 & 5 Building Automation System Upgrade	The purpose of this budget package is to provide funding for the upgrade of the Building Automation System (BAS) for Pods 2 & 5 of the Detention Center.	98,000	
Reduction in Debt Service Expense	The County has recommended paying off the lease purchase agreement related to the Chevron Energy Performance Contract from 2005. This budget item from 2012 will be eliminated and the transfer to the Building Maintenance Fund from the General Fund will be reduced as well.	(278,413)	
Total Building Maintenance Fund		**136,987**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	25,673	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	23,660	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Facilities and Fleet Management			
General Fund			
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(54,844)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,800	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	87,762	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(54,844)	
Total General Fund		**33,207**	
Total Facilities and Fleet Management		**170,194**	
Finance			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	7,328	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	10,214	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,850	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	37,489	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(23,426)	
Voluntary Reduction Finance Department	Finance is committed to find ways of reducing the budget for 2012.	(29,000)	
Total General Fund		**8,455**	
Open Space Sales Tax Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	194	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	232	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	422	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Finance			
Open Space Sales Tax Fund			
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(263)	
Total Open Space Sales Tax Fund		**585**	
Total Finance		**9,040**	
Human Resources			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	3,112	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	4,640	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,771	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	16,840	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(10,525)	
Total General Fund		**19,838**	
Total Human Resources		**19,838**	
Human Services			
Social Services Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	137,430	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	534,769	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	110,401	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(251,220)	
Adjust Chargeback for Human Services	In 2003/2004, the County discontinued internal chargebacks to the Human Services Department that were not being reimbursed in favor of submitting costs through the OMB A-87 cost allocation plan. This package reinstitutes a chargeback for County building use to the Human Services Department.	1,337,088	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Human Services			
Social Services Fund			
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,851	
Food Assistance Allocation	This package is to request the authority to utilize the Food Assistance allocation.	521,571	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	401,969	
Temporary Assistance to Needy Families and Low-Income Child Care Contracts for 2012	This package implements the recommendations of the County Human Services Department to maintain vendor contracts for the Colorado Works and low-income child care programs.	275,000	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(251,220)	
Total Social Services Fund		**2,821,639**	
Total Human Services		**2,821,639**	
Information Technology			
Central Services Fund			
Fixed Asset Replacements	Replacement of aging IT hardware assets for 2012 in accordance with the County schedule.	253,000	
Implement IDPS to address CJIS 5.0 Security Policy Requirements	Implement an Intrusion Detection System/Intrusion Prevention System (IDS/IPS).	148,000	
Web Content Management Fixed Asset Replacement	Augment the funds already allocated to replace aging IT software asset for the County's Web Content Management System. It has been projected, due to change in scope, that the funds allocated currently for the Web Content Management replacement are not enough and the addition of already available fixed asset replacement funds are needed.	70,200	
Total Central Services Fund		**471,200**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	14,782	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	27,023	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(61,300)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	5,745	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Information Technology			
General Fund			
Fixed Asset Replacements	Replacement of aging IT hardware assets for 2012 in accordance with the County schedule.	50,881	
Implement IDPS to address CJIS 5.0 Security Policy Requirements	Implement an Intrusion Detection System/Intrusion Prevention System (IDS/IPS).	172,667	
Implementation of Departmental Operational Efficiencies	The County has received detailed assessment reports for the departments selected and has begun implementing the changes and reorganizations recommended. This package seeks to capture anticipated savings that will be acheived during the 2012 budget year.	(286,000)	
Oasis & Manatron Operational Costs -2012	The Manatron Project was approved and funded in 2009 & 2010. The project missed the projected go-live date of 4/20/11, due to the vendor. With this extension IT must pay maintenance on both the Oasis System and the Manatron System until implemented in 2012.	66,235	
OPS Transfer to Information Technology Department	Transfer to Information Technology Department for PowerDMS annual maintenance.	3,044	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	98,088	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(61,300)	
Total General Fund		**29,865**	
Total Information Technology		**501,065**	
Office of Strategic Management			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	949	
Office of Strategic Management	The Office of Strategic Management was created in 2011. This package includes the personnel and non-personnel costs of the department.	256,088	2.00
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,444	
Total General Fund		**260,481**	**2.00**
Total Office of Strategic Management		**260,481**	**2.00**
Open Spaces & Intergovernmental Relations			
Arapahoe County Recreation District Fund			
2012 FTE- Open Spaces Program Assistant	New FTE to support management and support daily operations.	32,190	.50
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	498	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Open Spaces & Intergovernmental Relations			
Arapahoe County Recreation District Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,527	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,115	
Rec District - Cheyenne/Arapahoe Sign Project	Cheyenne/Arapahoe Park Landscape and Sign Project.	50,000	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	4,559	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(2,585)	
Total Arapahoe County Recreation District Fund		**88,304**	**.50**
General Fund			
Additional Baseline Reductions	Additional reductions to baseline.	(10,000)	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	232	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,053	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	839	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(522)	
Total General Fund		**(7,398)**	
Open Space Sales Tax Fund			
2012 FTE- Open Spaces Program Assistant	New FTE to support management and support daily operations.	32,190	.50
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	4,050	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	1,318	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	2,608	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	2,053	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Open Spaces & Intergovernmental Relations			
Open Space Sales Tax Fund			
Open Space_ 17 Mile House Site Amenities Phase II	Phase II of the 17-Mile House Site amenity improvements.	250,000	
Open Space_ Arapahoe Greenway Feasibility Study	Requesting funds to support the Arapahoe Greenway Feasibility Study.	150,000	
Open Space_ Parks, Open Space and Trail Signage Upgrades	Parks, Open Space, and Trail Signage Upgrades.	75,000	
Open Space_Fairground Drainage Project	Drainage project on south side of the Fairground building.	60,000	
Open Space_Fairground Storage Units	Purchase of 40' Storage Conex for Fairgrounds.	8,000	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	8,517	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(5,060)	
Total Open Space Sales Tax Fund		**588,676**	**.50**
Total Open Spaces & Intergovernmental Relations		**669,582**	**1.00**
Public Works & Development			
Central Services Fund			
Replace Three (3) High-end PCs	Replacement of three (3) High-end PCs for the Mapping Division.	21,600	
Replace Traffic Van Unit 3053	Replacement of Van Unit #3053.	27,000	
Replace Unit #3195 with a Utility Vehicle	Replace Unit #3195 with a Multi-purpose Utility Vehicle.	20,200	
Replacement of Pickup Truck Asset #3070	Replacement of pickup truck asset #3070.	38,800	
Replacement of the Asphalt Breakdown Roller Asset #4030	Replacement of the Asphalt Breakdown Roller Asset #4030.	140,200	
Replacement of the Side Delivery Broom Asset #4288	Replacement of the Side Delivery Broom Asset #4288.	50,200	
Replacement of Trailer Asset #4022	Replacement of large trailer asset #4022.	76,200	
Replacing Motor Grader Asset #4026	Motor Grader asset #4026 will be replaced with the purchase of two (2)sided dump trailers.	140,400	
Replacing Motor Grader Asset #4071	Motor Grader asset #4071 being replace with a multi-purpose Class 8 Truck.	220,600	
Replacing Motor Grader Asset #4268	Motor Grader asset #4268 being replaced with a multi-purpose Class 8 Truck.	220,600	
Total Central Services Fund		**955,800**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Public Works & Development			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	20,466	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	23,367	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(53,176)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.5% in 2012.	6,364	
Implementation of Departmental Operational Efficiencies	The County has received detailed assessment reports for the departments selected and has begun implementing the changes and reorganizations recommended. This package seeks to capture anticipated savings that will be acheived during the 2012 budget year.	(279,000)	
Reduction of 1.5 FTE	Reduction of 1.5 FTE in PWD Mapping.	(97,751)	(1.50)
Replace Three (3) High-end PCs	Replacement of three (3) High-end PCs for the Mapping Division.	3,600	
Replace Traffic Van Unit 3053	Replacement of Van Unit #3053.	3,936	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	83,839	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(53,176)	
Total General Fund		**(341,531)**	**(1.50)**
Road & Bridge Fund			
2012 IT Replacements	Annual purchase of desktops, laptops, and printer hardware that are due to be replaced during 2012.	7,271	
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	11,169	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	13,988	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(31,734)	
Replace Unit #3195 with a Utility Vehicle	Replace Unit #3195 with a Multi-purpose Utility Vehicle.	2,692	
Replacement of Pickup Truck Asset #3070	Replacement of pickup truck asset #3070.	5,463	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Public Works & Development			
Road & Bridge Fund			
Replacement of the Asphalt Breakdown Roller Asset #4030	Replacement of the Asphalt Breakdown Roller Asset #4030.	18,693	
Replacement of the Side Delivery Broom Asset #4288	Replacement of the Side Delivery Broom Asset #4288.	6,693	
Replacement of Trailer Asset #4022	Replacement of large trailer asset #4022.	10,159	
Replacing Motor Grader Asset #4026	Motor Grader asset #4026 will be replaced with the purchase of two (2)sided dump trailers.	18,720	
Replacing Motor Grader Asset #4071	Motor Grader asset #4071 being replace with a multi-purpose Class 8 Truck.	29,705	
Replacing Motor Grader Asset #4268	Motor Grader asset #4268 being replaced with a multi-purpose Class 8 Truck.	29,705	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	50,776	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(31,734)	
Total Road & Bridge Fund		**141,566**	
Total Public Works & Development		**755,835**	**(1.50)**
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	24,821	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	18,011	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(41,628)	
Law Enforcement Pay Step Increases for 2 year	Salary Adjustment for employees paid on the Step Scale System.	28,364	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	15,379	
PAT 2012 Patrol Laptop Replacements	Replace Patrol laptops to meet the requirements of the County's new wireless IT system.	157,500	
PAT Vehicle Replacement for Unit #5048/300824	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5048/300824, a 2006 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5091/301149	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5091/301149, a 2008 Ford Expedition.	9,532	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
PAT Vehicle Replacement for Unit #5151/301283	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5151/301283, a 2009 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5153/301234	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5153/301234, a 2008 Ford Crown Victoria.	6,710	
PAT Vehicle Replacement for Unit #5155/301291	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5155/301291, a 2009 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5182/301235	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5182/301235, a 2008 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5190	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5190, a 1999 Chevrolet Tahoe.	9,843	
PAT Vehicle Replacement for Unit #5313/301006	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5313/301006, a 2007 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #5315/300502	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5315/300502, a 2004 Chevrolet Tahoe.	6,434	
PAT Vehicle Replacement for Unit #5383/301143	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5383/301143, a 2008 Dodge Charger.	8,532	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	23,290	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,628)	
Total Arapahoe Law Enforcement Authority Fund		**272,820**	
Central Services Fund			
DET ADMIT Program Vehicle Replacement for Unit #5008	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5008, a 2001 Chevrolet Impala.	37,800	
DET Civil Section Scanners	Purchase of seven (7) Fujitsu fi-6770 scanners.	90,900	
DET Medical Scanner Replacement for Detention Services - Medical Division	Replacement scanner for Detention Services - Medical division.	9,000	
DET Work Release Vehicle Replacement for Unit #5005	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5005, a 2001 Chevrolet Impala.	37,800	
DET Work Release Vehicle Replacement for Unit #5036	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5036, a 2001 Chevrolet Blazer.	37,800	
DET Work Release Vehicle Replacement for Unit #5043	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5043, a 2001 Chevrolet Impala.	37,800	
ECU Bomb ROBOT Replacement for FA #40602	Replacement of Remotec Mini ANDROS robot Fixed Asset #40602 for the bomb squad.	34,000	
ECU Vehicle Replacement for Unit #5329/300440	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5329/300440, a 2003 Chevrolet Suburban.	39,600	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
Central Services Fund			
ECU Vehicle Replacement for Unit #5330/300026	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5330/300026, a 2002 Chevrolet Impala.	24,200	
INV Vehicle Replacement for Unit #5302/300582	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5302/300582, a 2004 Chevrolet Trailblazer.	29,600	
INV Vehicle Replacement for Unit #5080/300035	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5080/300035, a Pontiac Grand Prix.	25,000	
INV Vehicle Replacement for Unit #5112/300736	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5112/300736, a 2005 Jeep Liberty.	28,100	
INV Vehicle Replacement for Unit #5162	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5162, a 2001 Chevrolet Impala.	25,000	
INV Vehicle Replacement for Unit #5169/300739	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5169/300739, a 2005 Chevrolet Monte Carlo.	25,000	
INV Vehicle Replacement for Unit #5412/300034	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5412/300034, a 2002 Chevrolet Monte Carlo.	23,300	
INV Vehicle Replacement for Unit #9021/300841	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9021/300841, a 2006 Ford Expedition.	37,200	
OPS Vehicle Replacement for Unit #5421/300037	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5421/300037, a 2002 Chevrolet Trailblazer.	34,900	
OPS Vehicle Replacement for Unit #5138/300438	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5138/300438, a 2000 Chevrolet Blazer.	30,300	
OPS Vehicle Replacement for Unit #5215	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5215, a 2000 Chevrolet Impala.	30,300	
PAT Vehicle Replacement for Unit #5048/300824	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5048/300824, a 2006 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5091/301149	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5091/301149, a 2008 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5151/301283	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5151/301283, a 2009 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5153/301234	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5153/301234, a 2008 Ford Crown Victoria.	30,200	
PAT Vehicle Replacement for Unit #5155/301291	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5155/301291, a 2009 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5182/301235	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5182/301235, a 2008 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5190	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5190, a 1999 Chevrolet Tahoe.	44,300	
PAT Vehicle Replacement for Unit #5313/301006	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5313/301006, a 2007 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #5315/300502	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5315/300502, a 2004 Chevrolet Tahoe.	40,200	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
Central Services Fund			
PAT Vehicle Replacement for Unit #5383/301143	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5383/301143, a 2008 Dodge Charger.	38,400	
PAT Vehicle Replacement for Unit #9009/300832	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9009/300832, a 2006 Ford Expedition.	42,900	
PAT Vehicle Replacement for Unit #9027/301207	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9027/301207, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9058/301020	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9058/301020, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9122/301025	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9122/301025, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9130/300851	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9130/300851, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9137/301168	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9137/301168, a 2008 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9180/300743	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9180/300743, a 2006 Dodge Charger.	38,400	
PAT Vehicle Replacement for Unit #9185/300791	Replacement of Sheriff's Vehicle Unit/Fixed Asset, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9211/300752	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9211/300752, a 2006 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9239/301073	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9239/301073, a 2006 Dodge Charger.	37,000	
PAT Vehicle Replacement for Unit #9298/300926	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9298/300926, a 2007 Ford Crown Victoria.	38,400	
PAT Vehicle Replacement for Unit #9363/301148	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9363/301148, a 2008 Ford Crown Victoria.	38,400	
TRG Vehicle Replacement for Unit #5220	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5220, a 2000 Chevrolet Van.	34,800	
Total Central Services Fund		**1,546,800**	
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	316,334	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	185,852	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(323,011)	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
General Fund			
DET ADMIT Program Vehicle Replacement for Unit #5008	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5008, a 2001 Chevrolet Impala.	7,846	
DET Civil Section Scanners	Purchase of seven (7) Fujitsu fi-6770 scanners.	115,650	
DET Contracted Medical Increase	Detention - Medical division increase to Contract Medical line item 54381.	21,978	
DET Court Notification Clerk	Court Notification Clerk position in Detention Administration to reduce jail overcrowding due to missed court appearances.	52,848	1.00
DET Increase Funds for Food	Request for additional funds for food due to an increase in the Jail's contract.	64,000	
DET Medical Scanner Replacement for Detention Services - Medical Division	Replacement scanner for Detention Services - Medical division.	5,199	
DET Work Release Vehicle Replacement for Unit #5005	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5005, a 2001 Chevrolet Impala.	7,846	
DET Work Release Vehicle Replacement for Unit #5036	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5036, a 2001 Chevrolet Blazer.	7,846	
DET Work Release Vehicle Replacement for Unit #5043	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5043, a 2001 Chevrolet Impala.	7,846	
ECU Bomb ROBOT Replacement for FA #40602	Replacement of Remotec Mini ANDROS robot Fixed Asset #40602 for the bomb squad.	4,533	
ECU Vehicle Replacement for Unit #5329/300440	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5329/300440, a 2003 Chevrolet Suburban.	5,776	
ECU Vehicle Replacement for Unit #5330/300026	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5330/300026, a 2002 Chevrolet Impala.	3,723	
INV Vehicle Replacement for Unit #5302/300582	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5302/300582, a 2004 Chevrolet Trailblazer.	4,504	
INV Vehicle Replacement for Unit #5080/300035	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5080/300035, a Pontiac Grand Prix.	3,891	
INV Vehicle Replacement for Unit #5112/300736	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5112/300736, a 2005 Jeep Liberty.	4,304	
INV Vehicle Replacement for Unit #5162	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5162, a 2001 Chevrolet Impala.	3,891	
INV Vehicle Replacement for Unit #5169/300739	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5169/300739, a 2005 Chevrolet Monte Carlo.	3,891	
INV Vehicle Replacement for Unit #5412/300034	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5412/300034, a 2002 Chevrolet Monte Carlo.	3,513	
INV Vehicle Replacement for Unit #9021/300841	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9021/300841, a 2006 Ford Expedition.	8,255	
Law Enforcement Pay Step Increases for 2 year	Salary Adjustment for employees paid on the Step Scale System.	244,057	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
General Fund			
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	133,032	
OPS Vehicle Replacement for Unit #5421/300037	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5421/300037, a 2002 Chevrolet Trailblazer.	6,154	
OPS Transfer to Information Technology Department	Transfer to Information Technology Department for PowerDMS annual maintenance.	(3,044)	
OPS Vehicle Replacement for Unit #5138/300438	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5138/300438, a 2000 Chevrolet Blazer.	5,941	
OPS Vehicle Replacement for Unit #5215	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5215, a 2000 Chevrolet Impala.	16,041	
PAT 2012 Patrol Laptop Replacements	Replace Patrol laptops to meet the requirements of the County's new wireless IT system.	292,500	
PAT Vehicle Replacement for Unit #9009/300832	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9009/300832, a 2006 Ford Expedition.	9,532	
PAT Vehicle Replacement for Unit #9027/301207	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9027/301207, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9058/301020	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9058/301020, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9122/301025	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9122/301025, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9130/300851	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9130/300851, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9137/301168	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9137/301168, a 2008 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9180/300743	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9180/300743, a 2006 Dodge Charger.	9,232	
PAT Vehicle Replacement for Unit #9185/300791	Replacement of Sheriff's Vehicle Unit/Fixed Asset, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9211/300752	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9211/300752, a 2006 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9239/301073	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9239/301073, a 2006 Dodge Charger.	5,865	
PAT Vehicle Replacement for Unit #9298/300926	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9298/300926, a 2007 Ford Crown Victoria.	8,532	
PAT Vehicle Replacement for Unit #9363/301148	Replacement of Sheriff's Vehicle Unit/Fixed Asset #9363/301148, a 2008 Ford Crown Victoria.	8,532	
Request New FTE for a Records Paralegal	Requests for legal documents relating to the Sheriff's Office have increased the workload for the County Attorney. The funds transfer to the County Attorney is for a new Records Paralegal (1.0 FTE) to address the increased workload.	(51,231)	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Sheriff's Office			
General Fund			
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	298,269	
TRG Vehicle Replacement for Unit #5220	Replacement of Sheriff's Vehicle Unit/Fixed Asset #5220, a 2000 Chevrolet Van.	10,043	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(307,104)	
Total General Fund		**1,262,590**	**1.00**
Grant Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	366	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(843)	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	795	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(843)	
Total Grant Fund		**(525)**	
Sheriff's Commissary Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	4,176	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	1,366	
Additional Vacancy Savings Reduction of 1.0%	Additional vacancy savings of 1.0% of salaries for all employees for large departments of over 50 FTE, plus corresponding benefit cost adjustments for baseline positions.	(3,108)	
One-Time Salary Adjustment for Deputies	A one-time 1% salary adjustment for deputies whose salaries have reached the maximum for the salary range.	795	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	3,625	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(3,108)	
Total Sheriff's Commissary Fund		**3,746**	
Total Sheriff's Office		**3,085,431**	**1.00**
Treasurer's Office			
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2012 Amount ($)	2012 FTE
Treasurer's Office			
General Fund			
2012 Market Compensation & Key Talent Increase	This package includes funding for targeted salary increases for specific job classifications within the County in order to maintain some level of equity with the market for those positions, and also increases for key talent positions.	5,187	
Additional Retirement Contribution of 0.5%	The Retirement Board has recommended the retirement contribution be increased from 7.0% to 7.5% for both employer and employee. This package funds the employer portion.	5,933	
Salary Adjustment for 2012	Salary adjustment package reflecting a 1.60% increase in salaries in 2012 for non-law enforcement employees, plus corresponding benefit cost increases for baseline positions and budget package positions.	19,950	
Vacancy Savings Reduction of 1.0%	Vacancy savings of 1.0% of salaries in 2012 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(12,468)	
Voluntary Reduction Treasurer's Office	Voluntary reduction of $25,000 in Professional Services.	(25,000)	
Total General Fund		**(6,398)**	
Total Treasurer's Office		**(6,398)**	
Tri-County Health			
General Fund			
Tri-County Health Population and Per-Capita Adjustment	This budget package reflects the population increase and the proposed per capita amount from Tri-County of $6.29.	(16,952)	
Total General Fund		**(16,952)**	
Total Tri-County Health		**(16,952)**	
Total Arapahoe County Budget Packages		**13,710,586**	**.00**

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2012 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	**Budget**	**Fund Name**	**Budget**	**Comments**
General Fund	$ 27,900	Communications Network Repl	$ 27,900	General Fund allocation based on $25 per radio
General Fund	30,000	Community Development	30,000	To fund non-allowable costs under the grant
General Fund	1,800,000	Building Maintenance Fund	1,800,000	Transfer of annual funds for building maintenance needs
General Fund	4,132,876	Capital Expenditure Fund	4,132,876	To fund needed capital projects
General Fund	1,406,342	Lease Purchase Agreement	1,406,342	To pay principal and interest on capital leases
General Fund	4,610,000	Building Finance Corp	4,610,000	To pay refinanced debt on the buildings
General Fund	290,800	Central Services Fund	290,800	Purchase & replacement fixed assets
General Fund	30,000	Flexible Benefit Fund	30,000	Covers the cost of administering the flexible benefit program
General Fund	45,500	Self-Insurance Fund	45,500	To fund the cost of the HRA healthcare option
Social Services Fund	18,550	Self-Insurance Fund	18,550	To fund the cost of the HRA healthcare option
Law Enforcement Authority	1,600	Self-Insurance Fund	1,600	To fund the cost of the HRA healthcare option
Law Enforcement Authority	2,350	Communications Network Repl	2,350	Law Enforcement allocation based on $25 per radio
Arapahoe/Douglas Works!	3,325	Self-Insurance Fund	3,325	To fund the cost of the HRA healthcare option
Road & Bridge Fund	2,300	Self-Insurance Fund	2,300	To fund the cost of the HRA healthcare option
Road & Bridge Fund	2,700	Communications Network Repl	2,700	Road & Bridge allocation based on $25 per radio
Conservation Trust Fund	381,366	Lease Purchase Agreement	381,366	To pay for fairgrounds water acquisition debt service
Sheriff's Commissary Fund	450	Self-Insurance Fund	450	To fund the cost of the HRA healthcare option
Community Development Fund	225	Self-Insurance Fund	225	To fund the cost of the HRA healthcare option
Grant Fund	1,600	Self-Insurance Fund	1,600	To fund the cost of the HRA healthcare option
Open Space Fund	250	Self-Insurance Fund	250	To fund the cost of the HRA healthcare option
Capital Expenditure Fund	4,000,000	Infrastructure Fund	4,000,000	Covers the cost of capital road projects
Arapahoe County Rec District	225,970	Lease Purchase Agreement	225,970	To pay debt services payments for recreation purposes
Central Services Fund	1,000,000	General Fund	1,000,000	For voting machine replacement funding no longer needed
Central Services Fund	70,200	Capital Expenditure Fund	70,200	Additional project replacement funding
Total Transfer Out	**$ 18,084,304**	**Total Transfer In**	**$ 18,084,304**	

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, as well as to 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

	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Aid to Agencies					
18th Judicial District Mental Health Court	$0	$0	$0	$0	**$43,500**
Advocates for Children	0	0	0	0	**15,000**
High Five Plains Foundation	0	0	0	0	**5,000**
Kempe Foundation	0	0	0	0	**10,000**
Arapahoe County Council on Aging	3,000	3,000	3,000	3,000	**3,000**
Arapahoe/Douglas Mental Health	307,000	307,000	307,000	307,000	**307,000**
Arapahoe House	280,000	280,000	280,000	280,000	**280,000**
Aurora Interchurch Task Force	50,000	50,000	50,000	50,000	**50,000**
Aurora Mental Health Center	260,000	260,000	150,000	150,000	**150,000**
Beacon Center	6,000	6,000	6,000	0	**0**
Comitis Crisis Center	68,000	68,000	68,000	68,000	**68,000**
Doctors Care	13,000	13,000	13,000	13,000	**13,000**
Food Bank of the Rockies	20,000	20,000	20,000	20,000	**20,000**
Gateway Battered Women's Shelter	345,000	345,000	345,000	345,000	**345,000**
Inter-Faith Community Service	80,000	80,000	80,000	80,000	**80,000**
Metropolitan Community Provider Network	60,000	60,000	70,000	70,000	**70,000**
Metro Crisis	0	0	100,000	100,000	**40,000**
Other Grant Requests	4,500	4,500	4,500	10,500	**54,500**
Special Transit	10,000	10,000	10,000	10,000	**10,000**
Town of Littleton Cares	28,000	28,000	28,000	28,000	**28,000**
Tri-Valley Senior Citizens Association	12,000	12,000	12,000	12,000	**12,000**
Total Aid to Agencies	**$1,546,500**	**$1,546,500**	**$1,546,500**	**$1,546,500**	**$1,604,000**
Economic Development Contributions					
Aurora Economic Development Council	$57,500	$57,500	$77,500	$77,500	**$77,500**
Aurora Chamber of Commerce	40,000	40,000	40,000	40,000	**40,000**
Deer Trail Conservation	5,000	5,000	5,000	5,000	**5,000**
Discretionary Contributions	18	18	10,018	10,018	**10,018**
I-70 Regional Economic Advan. Partnership	22,000	22,000	22,000	22,000	**22,000**
I-70 Corridor Chamber	170	170	170	170	**170**
Southeast Business Partnership	50,000	50,000	50,000	50,000	**50,000**
South Metro Denver Chamber of Commerce	63,250	63,250	63,250	63,250	**88,250**
South Metro Denver Chamber - Clean Launch Tech.	0	0	25,000	25,000	**0**
Total Economic Development Contributions	**$237,938**	**$237,938**	**$292,938**	**$292,938**	**$292,938**

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney and Health Department Funding Formulas

Arapahoe County shares funding responsibility for the District Attorney of the 18th Judicial District with the other three Counties in the 18th Judicial District. Pursuant to State law, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate. Arapahoe County also shares funding responsibility for the Tri-County Health Department with the other two counties served by the Tri-County Health Department. The formula for this funding is also made on an equal per-capita basis.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	Amount	Percentage of Total
Arapahoe County	597,367	$20.256	$12,100,531	63.61%
Douglas County	310,886	20.256	6,298,515	33.11%
Elbert County	25,172	20.256	509,816	2.68%
Lincoln County	5,646	20.256	114,138	0.60%
Total	**939,071**	**$20.256**	**$19,023,000**	**100.00%**

Health Department Funding Formula

County	Population Estimate	Per-Capita Payment	Amount	Percentage of Total
Adams County	469,537	$6.29	$2,953,388	34.08%
Arapahoe County	597,367	6.290	3,757,438	43.36%
Douglas County	310,886	6.290	1,955,473	22.56%
Total	**1,377,790**	**$6.290**	**$8,666,299**	**100.00%**

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Administrative Services							
Taxes	88,588,699	92,542,545	97,217,136	97,462,778	102,080,103	99,186,403	**102,088,457**
Licenses & Permits	708,977	754,847	800,446	811,183	725,000	806,000	**775,000**
Intergovernmental	3,866,357	3,008,535	3,530,757	3,316,129	3,235,000	2,998,000	**2,735,000**
Internal Charges	626,393	309,922	223,057	158,773	71,530	840,100	**1,637,933**
Transfers	7,115,158	1,968,967	2,816,000	2,831,189	12,556,164	12,556,164	**-**
Other	119,313	126,237	589,862	1,016,652	30,000	785,437	**30,000**
Administrative Services Total:	**101,024,897**	**98,711,053**	**105,177,258**	**105,596,704**	**118,697,797**	**117,172,104**	**107,266,390**
Assessor's Office							
Taxes	-	-	-	1,320	-	880	**-**
Fees & Charges	72,479	69,085	73,518	70,245	70,000	62,692	**65,000**
Assessor's Office Total:	**72,479**	**69,085**	**73,518**	**71,565**	**70,000**	**63,572**	**65,000**
Board of County Commissioners							
Other	238	-	-	-	-	-	**-**
Board of County Commissioners Total:	**238**	**-**	**-**	**-**	**-**	**-**	**-**
BOCC Administration							
Other	31	-	-	-	-	-	**-**
BOCC Administration Total:	**31**	**-**	**-**	**-**	**-**	**-**	**-**
Clerk & Recorder's Office							
Licenses & Permits	1,996,577	2,890,795	2,868,126	2,367,934	3,025,700	2,671,466	**2,403,300**
Intergovernmental	35,218	24,418	60,057	-	-	794	**-**
Fees & Charges	8,035,310	6,902,133	6,849,354	7,417,448	6,880,050	7,125,589	**7,331,450**
Fines & Penalties	77,840	94,720	96,222	142,841	90,000	141,401	**139,500**
Transfers	-	-	-	-	-	-	**1,000,000**
Other	-	4,561	847	1,350	-	939	**-**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Clerk & Recorder's Office							
Clerk & Recorder's Office Total:	**10,144,946**	**9,916,627**	**9,874,605**	**9,929,573**	**9,995,750**	**9,940,190**	**10,874,250**
Communication Services							
Fees & Charges	2,858	1,416	897	4,540	8,200	12,031	**-**
Internal Charges	59,115	56,663	64,722	45,418	60,000	68,429	**60,000**
Other	3,524	545	1,425	103	4,450	23	**4,450**
Communication Services Total:	**65,497**	**58,623**	**67,045**	**50,061**	**72,650**	**80,483**	**64,450**
Community Resources							
Licenses & Permits	-	(1,517)	834	(647)	-	(517)	**-**
Intergovernmental	-	13,247	6,900	3,600	2,400	1,200	**2,400**
Fees & Charges	-	-	-	1,257	-	14,717	**-**
Fines & Penalties	331,732	450,791	437,607	394,668	445,000	411,235	**455,000**
Investment Earnings	-	2,323	3,479	4,094	2,500	4,029	**2,500**
Internal Charges	281,719	321,440	419,122	470,687	494,962	460,282	**492,962**
Transfers	-	80,000	-	-	-	-	**-**
Other	-	(68,013)	5,918	93,786	10,750	11,149	**15,000**
Community Resources Total:	**613,451**	**798,271**	**873,862**	**967,446**	**955,612**	**902,095**	**967,862**
Coroner's Office							
Fees & Charges	11,465	14,678	13,659	11,521	11,000	7,174	**8,350**
Other	-	-	-	6,035	-	-	**-**
Coroner's Office Total:	**11,465**	**14,678**	**13,659**	**17,556**	**11,000**	**7,174**	**8,350**
County Attorney							
Licenses & Permits	8,350	14,136	12,791	18,212	10,000	15,602	**10,000**
Fees & Charges	3,191	3,900	15,650	4,400	1,800	18,300	**1,800**
Other	507	10,777	5,582	2,173	72,235	4,876	**72,235**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
County Attorney							
County Attorney Total:	**12,047**	**28,813**	**34,023**	**24,785**	**84,035**	**38,778**	**84,035**
District Attorney							
Other	833,209	396,527	861,177	1,675,573	350,000	1,106,534	**350,000**
District Attorney Total:	**833,209**	**396,527**	**861,177**	**1,675,573**	**350,000**	**1,106,534**	**350,000**
Facilities and Fleet Management							
Intergovernmental	(247)	-	-	-	-	-	**-**
Fees & Charges	-	12	9	-	-	-	**-**
Internal Charges	2,009,975	1,444,703	1,635,510	1,526,918	1,639,600	1,650,770	**1,869,175**
Other	267	6,490	2,533	5,022	-	99,623	**-**
Facilities and Fleet Management Total:	**2,009,995**	**1,451,205**	**1,638,053**	**1,531,940**	**1,639,600**	**1,750,393**	**1,869,175**
Finance							
Fees & Charges	4	138	132	393	-	171	**-**
Other	22,839	17,363	20,668	92,000	105,000	32,767	**20,000**
Finance Total:	**22,843**	**17,501**	**20,800**	**92,394**	**105,000**	**32,938**	**20,000**
Human Resources							
Intergovernmental	39,596	40,000	-	-	-	-	**-**
Other	-	-	5,304	15,668	-	-	**-**
Human Resources Total:	**39,596**	**40,000**	**5,304**	**15,668**	**-**	**-**	**-**
Information Technology							
Fees & Charges	12	87	-	-	-	-	**-**
Internal Charges	395,039	468,758	470,641	378,473	380,986	445,797	**395,212**
Other	-	550	1,900	7,718	-	-	**-**
Information Technology Total:	**395,051**	**469,395**	**472,541**	**386,191**	**380,986**	**445,797**	**395,212**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Public Works & Development							
Licenses & Permits	1,542,243	917,664	957,246	934,096	987,010	764,240	**925,560**
Intergovernmental	4,705,785	991,470	21,832	12,900	37,200	17,647	**12,200**
Fees & Charges	1,253,218	1,001,201	519,661	565,586	617,600	589,599	**546,100**
Fines & Penalties	1,840	923	430	55	1,500	3,348	**1,500**
Other	295,490	-	93	9,541	-	48,206	**-**
Public Works & Development Total:	**7,798,576**	**2,911,257**	**1,499,262**	**1,522,178**	**1,643,310**	**1,423,040**	**1,485,360**
Sheriff's Office							
Licenses & Permits	4,080	6,020	3,656	9,670	1,750	10,317	**1,750**
Intergovernmental	20,398,652	20,471,043	20,295,499	20,266,035	20,066,180	20,201,457	**20,372,498**
Fees & Charges	2,081,703	2,415,883	2,216,893	2,487,070	1,732,816	2,362,285	**1,704,550**
Fines & Penalties	69,778	62,941	75,889	59,472	41,420	45,490	**41,420**
Investment Earnings	6,088	5,050	-	-	-	4,795	**-**
Other	79,752	3,523	127,170	171,871	110,231	102,712	**107,800**
Sheriff's Office Total:	**22,640,052**	**22,964,460**	**22,719,106**	**22,994,118**	**21,952,397**	**22,727,055**	**22,228,018**
Treasurer's Office							
Intergovernmental	-	24,481	119,616	87,570	118,700	118,199	**106,800**
Fees & Charges	5,446,882	5,898,914	6,300,161	6,254,849	5,770,140	6,294,651	**5,770,140**
Investment Earnings	12,450,464	11,094,548	4,367,521	2,519,869	4,900,500	2,919,414	**3,200,500**
Treasurer's Office Total:	**17,897,346**	**17,017,943**	**10,787,298**	**8,862,288**	**10,789,340**	**9,332,264**	**9,077,440**
General Fund Total:	**163,581,719**	**154,865,437**	**154,117,509**	**153,738,039**	**166,747,477**	**165,022,416**	**154,755,542**
Social Services Fund							
District Attorney							
Intergovernmental	2,041,451	-	-	-	-	-	**-**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Social Services Fund							
District Attorney							
Other	7,041	-	-	-	-	-	-
District Attorney Total:	**2,048,493**	**-**	**-**	**-**	**-**	**-**	**-**
Human Services							
Taxes	11,486,146	11,728,629	12,094,350	12,111,225	12,468,931	12,127,778	**12,487,879**
Licenses & Permits	-	-	(615)	140	-	56	-
Intergovernmental	25,014,705	30,619,343	35,602,591	36,437,292	34,220,797	35,364,602	**36,690,016**
Fees & Charges	26,364	33,929	31,796	34,186	30,000	37,366	**30,000**
Transfers	-	-	13,630	17,379	-	-	-
Other	381,766	405,820	332,747	335,461	400,000	318,663	**350,000**
Human Services Total:	**36,908,981**	**42,787,721**	**48,074,499**	**48,935,683**	**47,119,728**	**47,848,464**	**49,557,895**
Social Services Fund Total:	**38,957,473**	**42,787,721**	**48,074,499**	**48,935,683**	**47,119,728**	**47,848,464**	**49,557,895**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Intergovernmental	156,031	135,029	135,280	130,821	132,099	123,523	**132,099**
Clerk & Recorder's Office Total:	**156,031**	**135,029**	**135,280**	**130,821**	**132,099**	**123,523**	**132,099**
Electronic Filing Technology Fund Total:	**156,031**	**135,029**	**135,280**	**130,821**	**132,099**	**123,523**	**132,099**
Cash In Lieu Fund							
Administrative Services							
Fees & Charges	-	27,157	-	-	-	-	-
Administrative Services Total:	**-**	**27,157**	**-**	**-**	**-**	**-**	**-**
Public Works & Development							

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HISTORICAL REVENUE SUMMARY

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Cash In Lieu Fund							
Public Works & Development							
Fees & Charges	-	-	144,321	52,680	35,319	40,827	-
Public Works & Development Total:	**-**	**-**	**144,321**	**52,680**	**35,319**	**40,827**	**-**
Cash In Lieu Fund Total:	**-**	**27,157**	**144,321**	**52,680**	**35,319**	**40,827**	**-**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Taxes	4,874,874	5,437,941	5,569,224	5,655,546	5,647,900	5,456,902	**5,175,852**
Licenses & Permits	-	(601)	(229)	(813)	-	(263)	-
Intergovernmental	60,541	38,436	76,401	39,198	71,600	37,105	**71,600**
Fees & Charges	131,149	193,452	223,425	228,630	125,195	237,989	**125,195**
Fines & Penalties	419,349	618,487	831,674	1,153,439	571,500	1,105,515	**571,500**
Investment Earnings	-	3,000	-	-	-	-	-
Transfers	-	-	2,230	2,744	-	-	-
Other	-	-	-	63	-	-	-
Sheriff's Office Total:	**5,485,912**	**6,290,714**	**6,702,725**	**7,078,807**	**6,416,195**	**6,837,248**	**5,944,147**
Arapahoe Law Enforcement Authority Fund Total:	**5,485,912**	**6,290,714**	**6,702,725**	**7,078,807**	**6,416,195**	**6,837,248**	**5,944,147**
Arapahoe/Douglas Works! Fund							
Community Resources							
Intergovernmental	6,726,992	6,593,951	8,816,727	10,157,751	11,154,353	9,477,554	**9,575,494**
Fees & Charges	-	-	279,220	92,413	25,000	44,896	**55,000**
Internal Charges	35,549	46,345	50,070	48,890	65,000	6,963	**72,216**
Transfers	-	-	1,763	2,406	-	-	-
Other	1,093	45,783	43,917	11,876	26,000	131,189	**26,000**

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HISTORICAL REVENUE SUMMARY

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Arapahoe/Douglas Works! Fund							
Community Resources							
Community Resources Total:	**6,763,634**	**6,686,079**	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Arapahoe/Douglas Works! Fund Total:	**6,763,634**	**6,686,079**	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Road & Bridge Fund							
Public Works & Development							
Taxes	6,346,008	6,272,808	6,444,810	6,066,597	6,203,910	5,997,793	**6,204,373**
Licenses & Permits	278,641	282,445	317,443	321,460	287,000	307,453	**287,000**
Intergovernmental	9,833,777	8,468,829	7,963,908	7,875,806	7,940,446	6,842,768	**7,880,000**
Fees & Charges	9,883	690	6,751	4,050	-	12,557	**-**
Transfers	-	-	2,200	2,579	-	-	**-**
Other	101,067	46,363	5,759	33,014	50,000	34,061	**50,000**
Public Works & Development Total:	**16,569,375**	**15,071,135**	**14,740,871**	**14,303,505**	**14,481,356**	**13,194,631**	**14,421,373**
Road & Bridge Fund Total:	**16,569,375**	**15,071,135**	**14,740,871**	**14,303,505**	**14,481,356**	**13,194,631**	**14,421,373**
Conservation Trust Fund							
Administrative Services							
Intergovernmental	552,510	534,942	503,927	478,713	460,000	495,200	**460,000**
Investment Earnings	6,820	2,779	5,813	7,886	-	-	**-**
Administrative Services Total:	**559,330**	**537,721**	**509,740**	**486,599**	**460,000**	**495,200**	**460,000**
Conservation Trust Fund Total:	**559,330**	**537,721**	**509,740**	**486,599**	**460,000**	**495,200**	**460,000**
Contingent & Emergency Reserve Fund							
Administrative Services							

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HISTORICAL REVENUE SUMMARY

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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	108,400	59,325	60,900	70,550	53,150	60,050	**59,275**
Transfers	27,625	27,625	33,103	30,775	32,950	32,950	**32,950**
Other	-	-	-	-	52,000	-	-
Administrative Services Total:	**136,025**	**86,950**	**94,003**	**101,325**	**138,100**	**93,000**	**92,225**
Communications Network Replacement Fund Total:	**136,025**	**86,950**	**94,003**	**101,325**	**138,100**	**93,000**	**92,225**
Sheriff's Commissary Fund							
Sheriff's Office							
Fees & Charges	1,409,671	1,374,479	1,415,560	1,362,672	1,353,900	1,532,801	**1,338,200**
Transfers	-	-	133	145	-	-	-
Other	-	2,524	-	591	-	-	-
Sheriff's Office Total:	**1,409,671**	**1,377,003**	**1,415,693**	**1,363,408**	**1,353,900**	**1,532,801**	**1,338,200**
Sheriff's Commissary Fund Total:	**1,409,671**	**1,377,003**	**1,415,693**	**1,363,408**	**1,353,900**	**1,532,801**	**1,338,200**
Community Development Fund							
Community Resources							
Intergovernmental	2,427,659	2,130,659	1,910,124	1,376,912	5,055,186	2,985,779	**5,054,210**

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HISTORICAL REVENUE SUMMARY

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Community Development Fund							
Community Resources							
Investment Earnings	-	-	-	35	-	-	-
Transfers	20,000	20,000	30,057	30,079	30,000	30,000	**30,000**
Other	149,800	87,298	173,174	121,415	244,010	117,212	**244,010**
Community Resources Total:	**2,597,459**	**2,237,957**	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Community Development Fund Total:	**2,597,459**	**2,237,957**	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Forfeited Property Fund							
Sheriff's Office							
Fines & Penalties	38,064	28,238	13,704	19,945	501,231	505,763	-
Investment Earnings	2,933	2,662	1,827	1,924	-	-	-
Sheriff's Office Total:	**40,997**	**30,900**	**15,531**	**21,869**	**501,231**	**505,763**	**-**
Forfeited Property Fund Total:	**40,997**	**30,900**	**15,531**	**21,869**	**501,231**	**505,763**	**-**
Board Designated Fund							
Administrative Services							
Transfers	-	335,312	310,000	98,887	-	-	-
Administrative Services Total:	**-**	**335,312**	**310,000**	**98,887**	**-**	**-**	**-**
Board Designated Fund Total:	**-**	**335,312**	**310,000**	**98,887**	**-**	**-**	**-**
Developmental Disability Fund							
Administrative Services							
Taxes	6,783,213	7,587,284	7,693,684	7,742,463	7,823,319	7,642,806	**7,277,051**
Intergovernmental	474	544	706	439	-	393	-

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HISTORICAL REVENUE SUMMARY

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Developmental Disability Fund							
Administrative Services							
Administrative Services Total:	**6,783,687**	**7,587,828**	**7,694,390**	**7,742,902**	**7,823,319**	**7,643,199**	**7,277,051**
Developmental Disability Fund Total:	**6,783,687**	**7,587,828**	**7,694,390**	**7,742,902**	**7,823,319**	**7,643,199**	**7,277,051**
Grant Fund							
Administrative Services							
Intergovernmental	110,180	-	-	-	-	-	-
Other	67,292	-	-	-	-	-	-
Administrative Services Total:	**177,472**	**-**	**-**	**-**	**-**	**-**	**-**
Community Resources							
Intergovernmental	8,851,543	9,424,530	10,116,068	10,530,604	12,530,518	11,407,918	**12,750,700**
Fees & Charges	127,866	143,985	134,558	230,344	300,000	207,110	**300,000**
Investment Earnings	342	20	-	-	-	-	-
Transfers	-	-	1,164	1,661	-	-	-
Other	3,104	3,388	262	2,886	286,516	157,895	**84,650**
Community Resources Total:	**8,982,855**	**9,571,923**	**10,252,052**	**10,765,494**	**13,117,034**	**11,772,922**	**13,135,350**
Facilities and Fleet Management							
Intergovernmental	-	-	-	13,183	619,818	298,041	-
Facilities and Fleet Management Total:	**-**	**-**	**-**	**13,183**	**619,818**	**298,041**	**-**
Sheriff's Office							
Intergovernmental	-	49,207	6,629	342,188	179,596	414,068	**98,882**
Other	-	49,207	6,777	16,363	81,803	70,810	-
Sheriff's Office Total:	**-**	**98,414**	**13,406**	**358,551**	**261,399**	**484,878**	**98,882**

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Grant Fund							
Grant Fund Total:	**9,160,326**	**9,670,337**	**10,265,458**	**11,137,229**	**13,998,251**	**12,555,841**	**13,234,232**
Open Space Sales Tax Fund							
Open Spaces & Intergovernmental Relations							
Taxes	-	-	-	-	-	-	**17,185,973**
Fees & Charges	-	-	-	-	-	-	**60,000**
Investment Earnings	-	-	-	-	-	-	**600,000**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**17,845,973**
Public Works & Development							
Taxes	19,306,838	18,209,151	16,496,260	17,358,730	16,748,476	15,979,672	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	60,000	73,509	-	20,532	-
Fees & Charges	-	-	-	-	55,000	87,470	-
Investment Earnings	1,529,433	1,315,171	856,636	734,022	600,000	7,442	-
Transfers	-	-	273	117,991	-	-	-
Other	-	9,769	15,000	11,615	-	36,512	-
Public Works & Development Total:	**20,836,271**	**19,534,091**	**17,428,169**	**18,295,867**	**17,403,476**	**16,131,627**	**-**
Open Space Sales Tax Fund Total:	**20,836,271**	**19,534,091**	**17,428,169**	**18,295,867**	**17,403,476**	**16,131,627**	**17,845,973**
Homeland Security Fund							
Sheriff's Office							
Intergovernmental	2,877,466	1,947,403	4,310,331	2,009,046	7,415,759	3,310,450	-
Transfers	-	-	-	88	-	-	-
Other	-	-	-	-	-	-	-
Sheriff's Office Total:	**2,877,466**	**1,947,403**	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**

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Homeland Security Fund							
Homeland Security Fund Total:	**2,877,466**	**1,947,403**	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Building Maintenance Fund							
Administrative Services							
Transfers	2,100,000	-	-	-	-	-	-
Administrative Services Total:	**2,100,000**	**-**	**-**	**-**	**-**	**-**	**-**
Facilities and Fleet Management							
Investment Earnings	94,441	2,494	-	-	-	-	-
Transfers	-	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	**1,800,000**
Facilities and Fleet Management Total:	**94,441**	**2,102,494**	**2,100,000**	**2,100,000**	**2,100,000**	**2,100,000**	**1,800,000**
Building Maintenance Fund Total:	**2,194,441**	**2,102,494**	**2,100,000**	**2,100,000**	**2,100,000**	**2,100,000**	**1,800,000**
Arapahoe County Fair Fund							
Board of County Commissioners							
Fees & Charges	224,198	-	-	-	-	-	-
Transfers	40,000	-	-	-	-	-	-
Other	5,000	-	-	-	-	-	-
Board of County Commissioners Total:	**269,198**	**-**	**-**	**-**	**-**	**-**	**-**
Community Resources							
Fees & Charges	314	-	-	-	-	-	-
Other	4,273	4,851	5,421	5,867	4,600	7,524	**4,600**
Community Resources Total:	**4,587**	**4,851**	**5,421**	**5,867**	**4,600**	**7,524**	**4,600**
Open Spaces & Intergovernmental Relations							
Fees & Charges	-	-	-	-	-	-	**301,000**

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Arapahoe County Fair Fund							
Open Spaces & Intergovernmental Relations							
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**301,000**
Public Works & Development							
Fees & Charges	-	254,903	295,598	394,834	301,000	322,375	-
Transfers	-	40,000	48,540	61,180	35,000	35,000	-
Other	-	3,516	6,422	7,721	-	88	-
Public Works & Development Total:	**-**	**298,419**	**350,560**	**463,735**	**336,000**	**357,463**	**-**
Arapahoe County Fair Fund Total:	**273,784**	**303,270**	**355,980**	**469,602**	**340,600**	**364,987**	**305,600**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Investment Earnings	163,509	68,509	3,270	-	-	-	-
Transfers	1,725,000	1,625,000	-	-	-	-	-
Administrative Services Total:	**1,888,509**	**1,693,509**	**3,270**	**-**	**-**	**-**	**-**
Law Enforcement Capital Improvement Trust Fund Total:	**1,888,509**	**1,693,509**	**3,270**	**-**	**-**	**-**	**-**
Capital Expenditure Fund							
Administrative Services							
Taxes	-	-	-	-	-	-	**4,835,253**
Transfers	-	-	-	169,500	7,622,807	7,622,807	**4,132,876**
Other	-	-	34,206	-	-	250	-
Administrative Services Total:	**-**	**-**	**34,206**	**169,500**	**7,622,807**	**7,623,057**	**8,968,129**
Facilities and Fleet Management							
Investment Earnings	-	-	-	-	-	2,156	-

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Capital Expenditure Fund							
Facilities and Fleet Management							
Transfers	2,505,580	14,000	-	454,763	12,325,000	12,325,000	-
Other	-	52,000	-	-	-	-	-
Facilities and Fleet Management Total:	**2,505,580**	**66,000**	**-**	**454,763**	**12,325,000**	**12,327,156**	**-**
Finance							
Taxes	4,946,575	4,884,951	4,853,614	4,764,897	4,859,460	4,707,119	-
Investment Earnings	43,777	75,063	-	44,257	-	-	-
Transfers	4,916,093	17,815,290	8,935,179	1,351,269	-	-	-
Finance Total:	**9,906,445**	**22,775,304**	**13,788,793**	**6,160,423**	**4,859,460**	**4,707,119**	**-**
Information Technology							
Transfers	-	-	-	-	-	-	**70,200**
Information Technology Total:	**-**	**-**	**-**	**-**	**-**	**-**	**70,200**
Public Works & Development							
Other	-	110,250	-	-	-	-	-
Public Works & Development Total:	**-**	**110,250**	**-**	**-**	**-**	**-**	**-**
Sheriff's Office							
Transfers	-	-	-	1,690,000	1,080,839	1,080,839	-
Other	-	-	741	8,078	-	519	-
Sheriff's Office Total:	**-**	**-**	**741**	**1,698,078**	**1,080,839**	**1,081,358**	**-**
Capital Expenditure Fund Total:	**12,412,025**	**22,951,554**	**13,823,739**	**8,482,764**	**25,888,106**	**25,738,690**	**9,038,329**
Infrastructure Fund							
Public Works & Development							
Licenses & Permits	188,960	120,759	50,372	-	-	35,364	-

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Infrastructure Fund							
Public Works & Development							
Intergovernmental	3,352,381	813,956	2,424,872	3,411,567	2,079,975	663,698	-
Fees & Charges	-	9,707	881	-	-	-	-
Investment Earnings	391,916	589,728	1,455,270	403,049	324,480	353,127	-
Transfers	3,000,000	5,000,000	8,900,000	2,100,000	2,000,000	2,000,000	**4,000,000**
Other	-	-	-	596	-	-	-
Public Works & Development Total:	**6,933,257**	**6,534,151**	**12,831,396**	**5,915,211**	**4,404,455**	**3,052,189**	**4,000,000**
Infrastructure Fund Total:	**6,933,257**	**6,534,151**	**12,831,396**	**5,915,211**	**4,404,455**	**3,052,189**	**4,000,000**
Arapahoe County Recreation District Fund							
Open Spaces & Intergovernmental Relations							
Taxes	-	-	-	-	-	-	**906,306**
Intergovernmental	-	-	-	-	-	-	**225,000**
Fees & Charges	-	-	-	-	-	-	**26,500**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**1,157,806**
Public Works & Development							
Taxes	776,506	816,497	867,946	860,723	907,816	859,856	-
Intergovernmental	148,651	331,699	266,229	292,692	225,000	217,467	-
Fees & Charges	25,222	41,970	32,581	54,373	26,500	68,060	-
Transfers	3,271,377	175,000	-	218,722	-	-	-
Other	38,380	25,032	15,060	1,659	-	-	-
Public Works & Development Total:	**4,260,136**	**1,390,199**	**1,181,816**	**1,428,169**	**1,159,316**	**1,145,383**	**-**
Arapahoe County Recreation District Fund Total:	**4,260,136**	**1,390,199**	**1,181,816**	**1,428,169**	**1,159,316**	**1,145,383**	**1,157,806**
Arapahoe County Water & Wastewater PID Fund							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Taxes	5,524,495	5,430,814	5,604,716	6,326,542	7,019,805	6,648,850	**7,893,041**
Intergovernmental	4,142,847	1,988,044	327,882	156,212	-	1,158,381	**-**
Investment Earnings	955,955	323,395	35,958	94,522	70,000	497,612	**21,000**
Other	934,846	500	56,309,790	-	-	-	**-**
Administrative Services Total:	**11,558,143**	**7,742,753**	**62,278,346**	**6,577,276**	**7,089,805**	**8,304,843**	**7,914,041**
Arapahoe County Water & Wastewater PID Fund Total:	**11,558,143**	**7,742,753**	**62,278,346**	**6,577,276**	**7,089,805**	**8,304,843**	**7,914,041**
Lease Purchase Agreements Fund							
Administrative Services							
Investment Earnings	-	4,668	-	-	-	-	**-**
Transfers	2,023,046	2,081,359	2,185,056	2,217,404	9,197,081	9,197,081	**2,013,678**
Other	2,600,000	5,300,000	-	-	9,650,000	9,650,000	**-**
Administrative Services Total:	**4,623,046**	**7,386,027**	**2,185,056**	**2,217,404**	**18,847,081**	**18,847,081**	**2,013,678**
Lease Purchase Agreements Fund Total:	**4,623,046**	**7,386,027**	**2,185,056**	**2,217,404**	**18,847,081**	**18,847,081**	**2,013,678**
Building Finance Corporation Fund							
Administrative Services							
Investment Earnings	384,161	254,542	123,543	110,826	35,000	65,903	**25,000**
Internal Charges	1,560,383	1,579,686	1,595,034	1,595,759	1,600,000	1,617,384	**1,600,000**
Transfers	2,854,700	2,807,430	3,908,925	4,826,900	4,610,000	4,610,000	**4,610,000**
Administrative Services Total:	**4,799,244**	**4,641,658**	**5,627,502**	**6,533,485**	**6,245,000**	**6,293,287**	**6,235,000**
Building Finance Corporation Fund Total:	**4,799,244**	**4,641,658**	**5,627,502**	**6,533,485**	**6,245,000**	**6,293,287**	**6,235,000**
Central Services Fund							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund							
Administrative Services							
Internal Charges	4,882,337	5,286,400	5,327,850	5,167,377	5,026,256	4,689,084	**4,459,579**
Transfers	-	-	-	81,000	-	-	-
Other	265,519	624,104	286,459	278,791	-	180,558	-
Administrative Services Total:	**5,147,856**	**5,910,505**	**5,614,309**	**5,527,168**	**5,026,256**	**4,869,641**	**4,459,579**
Assessor's Office							
Transfers	-	19,633	5,800	6,777	6,777	6,777	-
Assessor's Office Total:	**-**	**19,633**	**5,800**	**6,777**	**6,777**	**6,777**	**-**
Clerk & Recorder's Office							
Transfers	133,785	-	1,600,000	23,000	-	-	-
Clerk & Recorder's Office Total:	**133,785**	**-**	**1,600,000**	**23,000**	**-**	**-**	**-**
Communication Services							
Transfers	-	-	-	24,000	11,500	11,500	-
Communication Services Total:	**-**	**-**	**-**	**24,000**	**11,500**	**11,500**	**-**
Coroner's Office							
Transfers	-	-	-	-	-	-	**31,000**
Coroner's Office Total:	**-**	**-**	**-**	**-**	**-**	**-**	**31,000**
County Attorney							
Transfers	-	-	6,385	-	-	-	-
County Attorney Total:	**-**	**-**	**6,385**	**-**	**-**	**-**	**-**
Facilities and Fleet Management							
Transfers	-	-	217,403	-	10,144	10,144	-
Other	-	-	-	95	-	-	-

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund							
Facilities and Fleet Management							
Facilities and Fleet Management Total:	**-**	**-**	**217,403**	**95**	**10,144**	**10,144**	**-**
Human Services							
Transfers	-	-	5,543	-	-	-	-
Human Services Total:	**-**	**-**	**5,543**	**-**	**-**	**-**	**-**
Information Technology							
Investment Earnings	52,752	-	-	-	-	-	-
Transfers	158,885	178,750	35,000	112,080	-	-	**148,000**
Information Technology Total:	**211,637**	**178,750**	**35,000**	**112,080**	**-**	**-**	**148,000**
Public Works & Development							
Transfers	134,715	101,750	73,405	66,865	288,073	288,073	-
Other	146,800	-	-	-	-	-	-
Public Works & Development Total:	**281,515**	**101,750**	**73,405**	**66,865**	**288,073**	**288,073**	**-**
Sheriff's Office							
Transfers	400,881	142,790	115,505	85,833	408,924	408,924	**111,800**
Sheriff's Office Total:	**400,881**	**142,790**	**115,505**	**85,833**	**408,924**	**408,924**	**111,800**
Central Services Fund Total:	**6,175,674**	**6,353,428**	**7,673,350**	**5,845,818**	**5,751,674**	**5,595,059**	**4,750,379**
Self Insurance Liability Fund							
County Attorney							
Taxes	7	4	-	-	-	31	-
Fees & Charges	117,510	47,589	30,495	41,548	-	51,763	-
Internal Charges	250,209	297,830	320,052	312,900	327,204	327,204	**312,900**
Transfers	1,015,000	550,000	-	-	-	-	-

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Self Insurance Liability Fund							
County Attorney							
County Attorney Total:	**1,382,725**	**895,423**	**350,547**	**354,448**	**327,204**	**378,998**	**312,900**
Self Insurance Liability Fund Total:	**1,382,725**	**895,423**	**350,547**	**354,448**	**327,204**	**378,998**	**312,900**
Employee Flex Benefit Plan Fund							
Human Resources							
Internal Charges	867,056	946,583	920,059	967,720	990,000	855,280	**990,000**
Transfers	31,132	25,000	30,000	30,000	30,000	30,000	**30,000**
Human Resources Total:	**898,188**	**971,583**	**950,059**	**997,720**	**1,020,000**	**885,280**	**1,020,000**
Employee Flex Benefit Plan Fund Total:	**898,188**	**971,583**	**950,059**	**997,720**	**1,020,000**	**885,280**	**1,020,000**
Worker's Compensation Fund							
County Attorney							
Internal Charges	1,032,450	1,224,300	1,397,191	1,330,174	1,336,501	1,336,500	**1,416,403**
Transfers	160,000	-	-	-	-	-	**-**
Other	2,712	2,288	2,656	4,066	-	3,583	**-**
County Attorney Total:	**1,195,162**	**1,226,588**	**1,399,847**	**1,334,240**	**1,336,501**	**1,340,083**	**1,416,403**
Worker's Compensation Fund Total:	**1,195,162**	**1,226,588**	**1,399,847**	**1,334,240**	**1,336,501**	**1,340,083**	**1,416,403**
Self Insurance Fund							
Human Resources							
Fees & Charges	102,747	111,289	74,748	63,117	180,000	120,586	**180,000**
Investment Earnings	109	-	-	-	-	-	**-**
Internal Charges	1,537,387	1,621,559	1,531,822	1,423,863	1,590,000	1,609,933	**1,590,000**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Self Insurance Fund							
Human Resources							
Transfers	-	-	33,340	141,253	60,001	59,728	**73,800**
Other	-	-	68	-	-	-	**-**
Human Resources Total:	**1,640,243**	**1,732,849**	**1,639,978**	**1,628,232**	**1,830,001**	**1,790,247**	**1,843,800**
Self Insurance Fund Total:	**1,640,243**	**1,732,849**	**1,639,978**	**1,628,232**	**1,830,001**	**1,790,247**	**1,843,800**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Administrative Services							
Salaries and Wages	384,677	338,152	355,981	335,874	381,000	443	**355,000**
Employee Benefits	157,758	210,216	265,720	467,668	392,540	400,795	**389,158**
Supplies	4,877	403,724	1,229	2,576	-	-	**-**
Services and Other	1,940,611	4,859,741	5,947,821	4,893,474	7,825,992	6,498,882	**6,191,714**
Community Programs	-	-	-	26	-	-	**-**
Central Services	-	4,740	32,817	41,173	38,923	44,650	**33,387**
Transfers	9,771,968	24,501,904	20,624,721	9,380,029	33,591,371	33,591,371	**10,782,618**
Administrative Services Total:	**12,259,891**	**30,318,477**	**27,228,289**	**15,120,819**	**42,229,826**	**40,536,141**	**17,751,877**
Aid to Agencies							
Services and Other	1,440,000	1,526,679	1,544,004	1,543,000	1,546,500	1,539,292	**1,604,000**
Aid to Agencies Total:	**1,440,000**	**1,526,679**	**1,544,004**	**1,543,000**	**1,546,500**	**1,539,292**	**1,604,000**
Assessor's Office							
Salaries and Wages	3,743,239	3,833,006	3,783,974	3,703,597	3,811,481	3,601,783	**3,752,469**
Employee Benefits	929,635	974,962	998,236	990,458	1,077,001	983,369	**1,091,673**
Supplies	185,407	172,993	173,299	108,229	193,483	170,402	**174,630**
Services and Other	113,295	99,743	104,648	83,372	163,368	105,674	**182,938**
Central Services	34,568	68,275	85,006	89,621	89,593	84,393	**59,377**
Transfers	-	19,633	5,800	6,777	6,777	6,777	**-**
Assessor's Office Total:	**5,006,143**	**5,168,611**	**5,150,964**	**4,982,053**	**5,341,703**	**4,952,397**	**5,261,087**
Board of County Commissioners							
Salaries and Wages	496,421	501,894	573,040	574,776	574,016	574,083	**436,500**
Employee Benefits	112,121	121,966	136,033	144,377	148,400	140,077	**113,861**
Supplies	7,783	4,640	2,771	5,451	7,500	5,675	**3,500**
Services and Other	284,896	294,871	345,487	388,020	412,688	390,728	**401,438**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Board of County Commissioners							
Board of County Commissioners Total:	**901,221**	**923,372**	**1,057,333**	**1,112,624**	**1,142,604**	**1,110,564**	**955,299**
BOCC Administration							
Salaries and Wages	227,414	242,526	235,340	219,886	222,668	170,567	**216,766**
Employee Benefits	61,261	65,789	62,758	54,782	63,757	40,932	**49,818**
Supplies	21,156	17,310	20,216	19,126	18,200	21,485	**18,200**
Services and Other	278,449	279,416	278,155	280,841	294,100	298,916	**294,100**
BOCC Administration Total:	**588,280**	**605,041**	**596,468**	**574,636**	**598,725**	**531,901**	**578,884**
Clerk & Recorder's Office							
Salaries and Wages	4,725,244	5,558,103	5,009,314	5,312,139	5,103,403	5,037,763	**5,481,556**
Employee Benefits	1,246,185	1,401,765	1,428,457	1,470,101	1,543,567	1,495,360	**1,615,680**
Supplies	467,399	786,348	408,121	484,574	560,214	681,316	**807,370**
Services and Other	966,982	2,296,578	1,006,808	1,775,549	1,246,647	1,009,569	**1,873,263**
Central Services	309,044	296,052	308,402	307,931	447,301	142,067	**133,249**
Transfers	133,785	-	-	23,000	-	-	**-**
Clerk & Recorder's Office Total:	**7,848,640**	**10,338,845**	**8,161,101**	**9,373,294**	**8,901,132**	**8,366,075**	**9,911,118**
Communication Services							
Salaries and Wages	486,519	468,926	460,678	492,241	520,836	524,986	**570,591**
Employee Benefits	97,044	99,896	116,992	142,910	161,905	152,056	**183,705**
Supplies	148,437	147,834	179,005	180,202	175,611	182,781	**166,300**
Services and Other	312,093	292,458	327,745	308,601	335,000	306,688	**346,500**
Central Services	18,553	18,553	7,224	2,037	3,372	2,231	**4,522**
Transfers	-	-	-	24,000	11,500	11,500	**-**
Communication Services Total:	**1,062,647**	**1,027,667**	**1,091,644**	**1,149,992**	**1,208,224**	**1,180,243**	**1,271,618**
Community Resources							

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Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Community Resources							
Salaries and Wages	1,510,233	1,842,871	1,898,115	1,939,886	2,100,512	2,019,527	**2,141,896**
Employee Benefits	405,246	495,763	539,704	544,972	598,958	580,051	**628,665**
Supplies	85,729	76,038	66,456	78,300	98,581	63,730	**91,382**
Services and Other	199,149	230,342	216,983	261,240	346,421	280,789	**267,566**
Capital Outlay	-	-	25,390	-	-	-	**-**
Central Services	9,055	8,164	7,537	8,639	6,176	6,642	**4,535**
Community Resources Total:	**2,209,411**	**2,653,178**	**2,754,184**	**2,833,037**	**3,150,648**	**2,950,738**	**3,134,044**
Coroner's Office							
Salaries and Wages	892,859	942,016	976,883	988,552	978,561	1,012,985	**1,004,460**
Employee Benefits	196,200	205,760	220,793	215,847	232,023	212,242	**234,560**
Supplies	69,522	80,896	98,283	72,777	82,900	72,529	**82,000**
Services and Other	175,676	174,228	175,768	158,568	203,071	159,077	**187,200**
Capital Outlay	-	-	-	-	2,350	2,350	**2,350**
Central Services	10,005	10,005	11,941	12,417	13,724	13,340	**19,043**
Transfers	-	-	-	-	-	-	**31,000**
Coroner's Office Total:	**1,344,261**	**1,412,905**	**1,483,667**	**1,448,161**	**1,512,629**	**1,472,522**	**1,560,613**
County Attorney							
Salaries and Wages	1,486,400	1,545,863	1,562,406	1,653,032	1,677,669	1,760,969	**1,753,092**
Employee Benefits	325,296	347,500	357,409	382,513	410,885	392,094	**440,780**
Supplies	23,299	19,569	14,265	14,452	14,495	14,369	**14,495**
Services and Other	401,159	410,006	504,943	324,631	388,304	280,026	**390,724**
Central Services	-	-	1,197	1,596	4,096	532	**1,596**
Transfers	-	-	6,385	-	-	-	**-**
County Attorney Total:	**2,236,155**	**2,322,939**	**2,446,605**	**2,376,224**	**2,495,449**	**2,447,991**	**2,600,687**

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General Fund							
District Attorney							
Services and Other	11,529,320	10,650,623	12,721,751	12,694,119	12,099,176	12,099,113	**12,100,531**
Community Programs	5,404	(99,552)	-	-	-	-	**-**
Transfers	-	-	333,000	-	-	-	**-**
District Attorney Total:	**11,534,723**	**10,551,071**	**13,054,751**	**12,694,119**	**12,099,176**	**12,099,113**	**12,100,531**
Facilities and Fleet Management							
Salaries and Wages	4,461,762	4,376,256	4,709,572	4,654,571	4,779,990	4,464,673	**4,814,041**
Employee Benefits	1,252,297	1,319,812	1,421,137	1,409,905	1,540,923	1,355,156	**1,619,323**
Supplies	1,129,811	877,434	901,556	857,273	864,017	683,243	**885,499**
Services and Other	3,488,562	552,515	659,150	641,431	721,171	625,165	**639,364**
Central Services	83,092	101,374	121,464	151,389	157,022	141,537	**118,493**
Transfers	2,140,682	1,300,000	1,517,403	1,300,000	1,300,000	1,300,000	**1,300,000**
Other	-	2,577	-	-	-	-	**-**
Facilities and Fleet Management Total:	**12,556,207**	**8,529,968**	**9,330,281**	**9,014,569**	**9,363,123**	**8,569,774**	**9,376,720**
Finance							
Salaries and Wages	1,676,747	1,725,710	1,860,387	2,011,363	1,994,045	2,046,635	**2,057,525**
Employee Benefits	399,850	425,352	464,647	511,137	525,424	506,339	**559,744**
Supplies	42,896	40,174	44,683	45,841	47,214	40,857	**45,214**
Services and Other	617,761	265,482	239,322	265,917	381,935	299,226	**325,391**
Community Programs	-	44	-	-	-	-	**-**
Central Services	2,574	2,574	429	-	2,266	2,271	**3,037**
Finance Total:	**2,739,828**	**2,459,335**	**2,609,469**	**2,834,259**	**2,950,884**	**2,895,329**	**2,990,911**
Human Resources							
Salaries and Wages	659,792	725,852	769,916	981,651	904,011	935,934	**936,506**
Employee Benefits	131,271	132,744	151,878	205,025	202,672	206,239	**232,366**

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General Fund							
Human Resources							
Supplies	56,133	68,505	77,925	60,568	73,000	31,752	**73,000**
Services and Other	358,672	278,948	190,318	204,345	411,445	325,476	**351,536**
Human Resources Total:	**1,205,868**	**1,206,049**	**1,190,038**	**1,451,589**	**1,591,128**	**1,499,400**	**1,593,408**
Information Technology							
Salaries and Wages	4,888,064	5,163,722	5,156,902	4,961,445	5,326,720	4,643,904	**5,125,500**
Employee Benefits	1,015,849	1,103,320	1,129,163	1,136,577	1,319,120	1,025,539	**1,351,281**
Supplies	109,289	67,749	92,170	93,066	86,828	68,114	**85,328**
Services and Other	4,059,411	4,768,363	4,471,765	4,542,516	4,414,680	4,478,787	**4,342,661**
Central Services	701,731	786,180	926,524	949,087	1,349,524	744,248	**1,050,697**
Transfers	158,885	90,750	35,000	112,080	-	-	**148,000**
Information Technology Total:	**10,933,229**	**11,980,084**	**11,811,524**	**11,794,771**	**12,496,872**	**10,960,591**	**12,103,467**
Office of Strategic Management							
Salaries and Wages	-	-	-	-	31,938	-	**189,890**
Employee Benefits	-	-	-	-	9,119	-	**55,326**
Supplies	-	-	-	-	375	-	**2,500**
Services and Other	-	-	-	-	4,368	-	**12,765**
Office of Strategic Management Total:	**-**	**-**	**-**	**-**	**45,800**	**-**	**260,481**
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	-	-	-	**45,905**
Employee Benefits	-	-	-	-	-	-	**12,579**
Services and Other	-	-	-	-	-	-	**5,250**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**63,734**
Public Works & Development							
Salaries and Wages	5,458,645	5,120,700	4,944,699	4,750,471	4,621,076	4,585,332	**4,597,516**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Public Works & Development							
Employee Benefits	1,308,814	1,296,764	1,282,117	1,258,155	1,250,817	1,201,981	**1,296,615**
Supplies	223,113	192,638	136,397	126,415	154,248	157,577	**156,100**
Services and Other	1,064,258	1,012,581	928,518	1,069,300	1,393,531	823,467	**284,400**
Central Services	124,679	124,631	129,188	124,879	144,128	123,403	**135,477**
Transfers	-	-	6,500	27,800	-	-	**-**
Public Works & Development Total:	**8,179,509**	**7,747,314**	**7,427,417**	**7,357,020**	**7,563,800**	**6,891,760**	**6,470,108**
Sheriff's Office							
Salaries and Wages	37,206,202	38,628,089	39,344,681	39,202,113	39,288,842	39,087,955	**39,712,794**
Employee Benefits	8,698,144	9,507,986	10,177,639	10,302,177	10,674,720	10,436,945	**11,275,098**
Supplies	3,942,042	4,420,924	4,275,323	4,638,465	4,802,841	4,504,438	**4,812,519**
Services and Other	4,212,993	4,740,375	4,637,083	4,500,296	5,137,396	3,724,141	**5,182,188**
Capital Outlay	43,500	37,773	33,900	62,620	7,300	-	**7,300**
Central Services	1,321,115	1,417,434	1,316,486	1,219,694	1,305,753	1,089,756	**1,291,839**
Transfers	369,191	75,370	37,232	37,959	347,985	347,985	**111,800**
Sheriff's Office Total:	**55,793,186**	**58,827,951**	**59,822,345**	**59,963,323**	**61,564,837**	**59,191,221**	**62,393,538**
Treasurer's Office							
Salaries and Wages	1,155,927	1,217,449	1,185,165	1,191,590	1,157,932	1,176,008	**1,183,711**
Employee Benefits	270,029	277,115	291,577	296,866	298,750	302,108	**330,878**
Supplies	145,859	165,041	53,613	141,373	143,994	127,659	**143,994**
Services and Other	278,920	330,454	403,397	195,432	346,486	246,770	**321,486**
Central Services	17,215	16,100	14,090	16	-	587	**9,438**
Treasurer's Office Total:	**1,867,951**	**2,006,159**	**1,947,843**	**1,825,277**	**1,947,162**	**1,853,132**	**1,989,507**
Tri-County Health							
Services and Other	3,685,536	3,806,364	3,881,273	4,350,582	3,774,391	3,774,392	**3,757,439**

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Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
General Fund							
Tri-County Health							
Community Programs	388,308	388,308	388,308	2,100	388,308	388,308	**388,308**
Central Services	152,587	144,993	227,592	207,235	181,172	271,502	**173,816**
Tri-County Health Total:	**4,226,431**	**4,339,665**	**4,497,173**	**4,559,917**	**4,343,871**	**4,434,202**	**4,319,563**
General Fund Total:	**143,933,581**	**163,945,311**	**163,205,100**	**152,008,684**	**182,094,093**	**173,482,384**	**158,291,195**
Social Services Fund							
District Attorney							
Services and Other	1,955,935	-	-	-	-	-	**-**
Community Programs	15,750	-	-	-	-	-	**-**
District Attorney Total:	**1,971,685**	**-**	**-**	**-**	**-**	**-**	**-**
Human Services							
Salaries and Wages	17,971,223	20,752,285	21,984,080	22,488,721	22,548,266	22,840,215	**23,712,501**
Employee Benefits	4,492,514	5,436,471	6,017,637	6,100,725	6,612,465	6,284,714	**6,947,658**
Supplies	437,972	656,757	571,818	509,248	572,535	463,716	**570,976**
Services and Other	1,773,548	2,133,109	1,834,288	1,512,334	1,882,129	1,512,665	**1,951,060**
Community Programs	8,831,356	10,990,168	14,295,352	14,775,231	15,713,832	13,945,754	**15,180,727**
Central Services	9,008	2,333	254,203	273,247	255,995	981,008	**1,600,773**
Transfers	8,651,938	1,968,967	2,821,543	2,832,189	3,570,755	3,570,755	**18,550**
Human Services Total:	**42,167,559**	**41,940,090**	**47,778,921**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**
Social Services Fund Total:	**44,139,244**	**41,940,090**	**47,778,921**	**48,491,695**	**51,155,977**	**49,598,828**	**49,982,245**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Supplies	-	-	-	-	-	10,234	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Services and Other	28,637	46,843	31,458	52,742	504,700	291,960	-
Capital Outlay	-	-	194,804	161,115	197,657	-	**132,099**
Clerk & Recorder's Office Total:	**28,637**	**46,843**	**226,262**	**213,857**	**702,357**	**302,194**	**132,099**
Electronic Filing Technology Fund Total:	**28,637**	**46,843**	**226,262**	**213,857**	**702,357**	**302,194**	**132,099**
Cash In Lieu Fund							
Public Works & Development							
Services and Other	613,936	-	-	-	426,264	-	-
Transfers	671,377	-	-	-	-	-	-
Public Works & Development Total:	**1,285,313**	**-**	**-**	**-**	**426,264**	**-**	**-**
Cash In Lieu Fund Total:	**1,285,313**	**-**	**-**	**-**	**426,264**	**-**	**-**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Salaries and Wages	3,243,444	3,703,065	3,569,434	3,822,627	3,863,700	3,871,534	**3,911,366**
Employee Benefits	815,488	953,622	921,903	1,015,749	1,071,340	1,003,317	**1,101,246**
Supplies	259,813	303,500	216,240	243,868	309,520	295,010	**294,142**
Services and Other	283,027	509,286	318,560	364,105	412,449	375,346	**547,685**
Central Services	572,656	552,393	533,738	519,370	606,848	499,049	**587,207**
Transfers	2,530	2,350	2,599	1,651,831	638,322	638,322	**3,950**
Sheriff's Office Total:	**5,176,959**	**6,024,216**	**5,562,474**	**7,617,551**	**6,902,179**	**6,682,577**	**6,445,596**
Arapahoe Law Enforcement Authority Fund Total:	**5,176,959**	**6,024,216**	**5,562,474**	**7,617,551**	**6,902,179**	**6,682,577**	**6,445,596**
Arapahoe/Douglas Works! Fund							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe/Douglas Works! Fund							
Community Resources							
Salaries and Wages	2,885,598	2,797,186	4,069,618	4,635,859	3,796,200	3,447,353	**3,934,929**
Employee Benefits	729,861	727,985	867,193	972,595	1,123,557	868,671	**1,285,069**
Supplies	200,366	494,409	243,159	216,704	257,150	338,858	**259,675**
Services and Other	1,638,799	2,068,195	3,408,030	3,816,660	5,378,439	4,647,599	**3,251,186**
Community Programs	530,391	313,603	377,158	459,981	478,750	300,654	**264,250**
Central Services	778,416	284,701	226,538	211,536	233,941	57,468	**730,276**
Transfers	204	-	-	-	2,316	-	**3,325**
Community Resources Total:	**6,763,634**	**6,686,079**	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Arapahoe/Douglas Works! Fund Total:	**6,763,634**	**6,686,079**	**9,191,697**	**10,313,335**	**11,270,353**	**9,660,603**	**9,728,710**
Road & Bridge Fund							
Public Works & Development							
Salaries and Wages	3,620,049	3,176,177	3,038,843	2,992,358	3,082,512	2,879,873	**3,083,786**
Employee Benefits	979,201	968,759	961,671	946,851	959,127	903,737	**1,061,827**
Supplies	3,047,669	2,546,224	2,060,629	2,113,767	2,478,825	2,322,116	**2,251,110**
Services and Other	6,489,498	6,645,471	6,413,811	6,597,441	7,577,433	5,931,917	**6,818,149**
Central Services	2,280,671	2,147,140	2,229,674	2,039,495	2,359,988	1,889,918	**2,359,321**
Transfers	1,903,207	15,825	2,616	43,552	234,012	234,012	**5,000**
Public Works & Development Total:	**18,320,295**	**15,499,595**	**14,707,244**	**14,733,464**	**16,691,897**	**14,161,572**	**15,579,193**
Road & Bridge Fund Total:	**18,320,295**	**15,499,595**	**14,707,244**	**14,733,464**	**16,691,897**	**14,161,572**	**15,579,193**
Conservation Trust Fund							
Administrative Services							
Services and Other	61,106	-	-	-	-	-	**-**

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Conservation Trust Fund							
Administrative Services							
Capital Outlay	465,000	-	-	-	531,882	-	-
Transfers	388,570	385,569	381,370	381,367	381,367	381,367	**381,366**
Administrative Services Total:	**914,676**	**385,569**	**381,370**	**381,367**	**913,249**	**381,367**	**381,366**
Conservation Trust Fund Total:	**914,676**	**385,569**	**381,370**	**381,367**	**913,249**	**381,367**	**381,366**
Contingent & Emergency Reserve Fund							
Administrative Services							
Services and Other	-	-	-	-	713,106	-	**713,106**
Administrative Services Total:	**-**	**-**	**-**	**-**	**713,106**	**-**	**713,106**
Contingent & Emergency Reserve Fund Total:	**-**	**-**	**-**	**-**	**713,106**	**-**	**713,106**
Communications Network Replacement Fund							
Administrative Services							
Supplies	-	-	-	336	-	-	-
Services and Other	38,827	38,934	88,531	50,623	517,073	66,367	**92,225**
Capital Outlay	-	-	14,325	39,610	-	-	-
Administrative Services Total:	**38,827**	**38,934**	**102,856**	**90,569**	**517,073**	**66,367**	**92,225**
Communications Network Replacement Fund Total:	**38,827**	**38,934**	**102,856**	**90,569**	**517,073**	**66,367**	**92,225**
Sheriff's Commissary Fund							
Sheriff's Office							
Salaries and Wages	166,315	217,460	238,088	235,249	331,365	264,824	**320,474**
Employee Benefits	36,708	58,793	69,238	62,918	81,689	72,264	**81,110**

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Sheriff's Commissary Fund							
Sheriff's Office							
Supplies	141,336	87,051	78,109	85,170	129,578	64,962	**128,668**
Services and Other	922,859	1,130,303	1,263,793	1,598,942	1,493,584	1,089,973	**1,224,310**
Capital Outlay	59,250	-	-	-	-	-	**-**
Transfers	-	-	-	205	51,956	51,956	**450**
Sheriff's Office Total:	**1,326,469**	**1,493,607**	**1,649,228**	**1,982,484**	**2,088,172**	**1,543,979**	**1,755,012**
Sheriff's Commissary Fund Total:	**1,326,469**	**1,493,607**	**1,649,228**	**1,982,484**	**2,088,172**	**1,543,979**	**1,755,012**
Community Development Fund							
Community Resources							
Salaries and Wages	240,626	193,736	187,270	186,502	175,852	152,112	**156,533**
Employee Benefits	57,459	45,017	46,461	44,898	44,608	31,185	**40,932**
Supplies	3,345	7,986	5,504	5,370	4,600	3,347	**4,600**
Services and Other	2,266,032	1,961,705	1,841,371	1,257,183	5,059,876	2,902,569	**5,080,778**
Community Programs	18,464	18,606	21,146	25,537	24,000	27,875	**24,000**
Central Services	11,484	10,908	11,604	8,950	20,260	15,902	**21,152**
Transfers	48	-	-	-	-	-	**225**
Community Resources Total:	**2,597,459**	**2,237,957**	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Community Development Fund Total:	**2,597,459**	**2,237,957**	**2,113,355**	**1,528,440**	**5,329,196**	**3,132,990**	**5,328,220**
Forfeited Property Fund							
Sheriff's Office							
Supplies	-	-	-	-	25,326	9,576	**-**
Services and Other	2,325	39,790	2,505	-	536,053	436,000	**-**
Capital Outlay	-	6,600	24,200	11,000	-	-	**-**

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Forfeited Property Fund							
Sheriff's Office							
Sheriff's Office Total:	**2,325**	**46,390**	**26,705**	**11,000**	**561,379**	**445,576**	**-**
Forfeited Property Fund Total:	**2,325**	**46,390**	**26,705**	**11,000**	**561,379**	**445,576**	**-**
Board Designated Fund							
Administrative Services							
Transfers	1,312,657	-	-	-	-	-	-
Administrative Services Total:	**1,312,657**	**-**	**-**	**-**	**-**	**-**	**-**
Board Designated Fund Total:	**1,312,657**	**-**	**-**	**-**	**-**	**-**	**-**
Developmental Disability Fund							
Administrative Services							
Services and Other	6,783,213	7,587,828	7,694,390	7,742,902	7,827,241	7,647,121	**7,277,051**
Administrative Services Total:	**6,783,213**	**7,587,828**	**7,694,390**	**7,742,902**	**7,827,241**	**7,647,121**	**7,277,051**
Developmental Disability Fund Total:	**6,783,213**	**7,587,828**	**7,694,390**	**7,742,902**	**7,827,241**	**7,647,121**	**7,277,051**
Grant Fund							
Administrative Services							
Supplies	130,258	-	-	-	-	-	-
Services and Other	47,214	-	-	-	-	-	-
Administrative Services Total:	**177,472**	**-**	**-**	**-**	**-**	**-**	**-**
Community Resources							
Salaries and Wages	1,439,781	1,549,449	1,915,034	2,201,221	2,361,060	2,167,003	**2,447,684**
Employee Benefits	481,402	572,902	654,667	695,065	756,555	676,693	**845,355**

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Grant Fund							
Community Resources							
Supplies	695,816	827,281	1,001,512	1,181,628	1,424,919	1,043,617	**1,562,783**
Services and Other	442,603	637,816	837,252	1,599,355	3,145,855	3,093,101	**3,086,920**
Community Programs	5,783,560	5,692,466	5,444,723	4,995,852	5,311,013	4,693,090	**5,116,324**
Capital Outlay	87,780	202,163	340,935	39,045	34,759	34,532	**-**
Central Services	31,805	49,426	55,491	49,144	89,490	64,887	**82,758**
Transfers	24	80,000	-	-	1,457	-	**1,600**
Community Resources Total:	**8,962,772**	**9,611,503**	**10,249,614**	**10,761,310**	**13,125,108**	**11,772,922**	**13,143,424**
Facilities and Fleet Management							
Services and Other	-	-	-	13,183	369,818	45,913	**-**
Capital Outlay	-	-	-	-	250,000	252,128	**-**
Facilities and Fleet Management Total:	**-**	**-**	**-**	**13,183**	**619,818**	**298,041**	**-**
Sheriff's Office							
Salaries and Wages	-	-	-	183,852	148,198	172,518	**73,926**
Employee Benefits	-	-	-	11,931	19,586	29,136	**24,431**
Supplies	-	98,414	13,406	25,451	36,564	25,546	**-**
Services and Other	-	-	-	82,871	57,051	120,400	**-**
Capital Outlay	-	-	-	54,446	-	-	**-**
Sheriff's Office Total:	**-**	**98,414**	**13,406**	**358,551**	**261,399**	**347,600**	**98,357**
Grant Fund Total:	**9,140,244**	**9,709,917**	**10,263,020**	**11,133,044**	**14,006,325**	**12,418,563**	**13,241,781**
Open Space Sales Tax Fund							
Communication Services							
Salaries and Wages	-	-	66,062	65,248	63,931	65,084	**64,968**
Employee Benefits	-	-	15,081	15,180	15,160	15,150	**15,761**

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Open Space Sales Tax Fund							
Communication Services							
Supplies	-	-	2,216	1,101	2,585	829	**1,650**
Services and Other	-	-	9,663	6,452	7,100	7,598	**6,700**
Central Services	-	-	-	1,395	1,905	1,905	**1,315**
Transfers	-	-	-	-	-	-	**100**
Communication Services Total:	**-**	**-**	**93,021**	**89,376**	**90,681**	**90,565**	**90,494**
Finance							
Salaries and Wages	23,302	25,200	25,293	23,700	22,883	23,475	**23,315**
Employee Benefits	5,863	6,406	5,898	6,298	6,208	6,414	**6,565**
Supplies	-	778	-	-	1,000	-	**1,000**
Services and Other	105	10,625	16,925	20,210	10,500	-	**10,500**
Finance Total:	**29,270**	**43,009**	**48,116**	**50,208**	**40,591**	**29,888**	**41,380**
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	-	-	-	**626,579**
Employee Benefits	-	-	-	-	-	-	**166,873**
Supplies	-	-	-	-	-	-	**93,700**
Services and Other	-	-	-	-	-	-	**16,474,971**
Capital Outlay	-	-	-	-	-	-	**250,000**
Central Services	-	-	-	-	-	-	**101,826**
Transfers	-	-	-	-	-	-	**150**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**17,714,099**
Public Works & Development							
Salaries and Wages	261,595	393,153	423,155	438,634	462,345	441,376	**-**
Employee Benefits	52,992	78,244	86,630	98,214	109,540	94,634	**-**
Supplies	88,384	153,351	68,646	51,043	97,601	81,653	**-**

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Open Space Sales Tax Fund							
Public Works & Development							
Services and Other	14,070,522	14,734,354	16,525,132	12,191,560	38,925,785	13,056,566	-
Capital Outlay	2,157,210	2,074,245	1,309,219	5,576,326	967,432	515,403	-
Central Services	42,609	48,386	71,228	68,951	75,274	71,821	-
Transfers	105,242	264,000	66,905	246	43,315	43,315	-
Public Works & Development Total:	**16,778,554**	**17,745,733**	**18,550,916**	**18,424,974**	**40,681,292**	**14,304,768**	**-**
Open Space Sales Tax Fund Total:	**16,807,824**	**17,788,742**	**18,692,053**	**18,564,558**	**40,812,564**	**14,425,221**	**17,845,973**
Homeland Security Fund							
Sheriff's Office							
Salaries and Wages	190,229	192,629	301,967	414,263	1,117,982	409,615	-
Employee Benefits	14,493	14,068	19,790	47,443	-	42,970	-
Supplies	497,499	99,263	117,526	112,660	7,183	58,682	-
Services and Other	2,174,556	1,641,443	3,871,049	1,434,768	6,290,594	2,799,182	-
Central Services	690	-	-	-	-	-	-
Sheriff's Office Total:	**2,877,466**	**1,947,403**	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Homeland Security Fund Total:	**2,877,466**	**1,947,403**	**4,310,331**	**2,009,134**	**7,415,759**	**3,310,450**	**-**
Building Maintenance Fund							
Facilities and Fleet Management							
Supplies	168,552	245,349	335,526	299,330	319,350	308,968	**282,000**
Services and Other	1,843,865	2,259,542	1,283,441	1,619,543	2,130,767	1,303,494	**1,710,087**
Capital Outlay	1,253,100	-	-	-	-	167,057	-
Transfers	148,794	1,002,759	456,831	284,037	356,834	356,834	-
Facilities and Fleet Management Total:	**3,414,311**	**3,507,650**	**2,075,798**	**2,202,910**	**2,806,951**	**2,136,354**	**1,992,087**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Building Maintenance Fund							
Building Maintenance Fund Total:	**3,414,311**	**3,507,650**	**2,075,798**	**2,202,910**	**2,806,951**	**2,136,354**	**1,992,087**
Arapahoe County Fair Fund							
Board of County Commissioners							
Supplies	14,940	-	-	-	-	-	-
Services and Other	235,737	-	-	-	-	-	-
Board of County Commissioners Total:	**250,677**	**-**	**-**	**-**	**-**	**-**	**-**
Community Resources							
Supplies	18,513	12,492	17,577	10,043	16,500	10,763	**16,500**
Services and Other	12,144	10,597	12,484	13,997	9,100	14,421	**9,100**
Community Resources Total:	**30,657**	**23,089**	**30,060**	**24,039**	**25,600**	**25,184**	**25,600**
Open Spaces & Intergovernmental Relations							
Supplies	-	-	-	-	-	-	**18,000**
Services and Other	-	-	-	-	-	-	**309,425**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**327,425**
Public Works & Development							
Supplies	-	19,385	26,929	16,077	18,000	18,287	-
Services and Other	-	253,285	246,906	293,851	362,066	327,466	-
Transfers	-	-	-	107,452	-	-	-
Public Works & Development Total:	**-**	**272,670**	**273,835**	**417,380**	**380,066**	**345,753**	**-**
Arapahoe County Fair Fund Total:	**281,334**	**295,758**	**303,895**	**441,420**	**405,666**	**370,937**	**353,025**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Services and Other	1,939,724	1,842,489	-	-	-	-	-
Capital Outlay	357,879	987,134	551,705	-	-	-	-
Administrative Services Total:	**2,297,604**	**2,829,624**	**551,705**	**-**	**-**	**-**	**-**
Law Enforcement Capital Improvement Trust Fund Total:	**2,297,604**	**2,829,624**	**551,705**	**-**	**-**	**-**	**-**
Capital Expenditure Fund							
Administrative Services							
Services and Other	-	102,914	146,498	131,801	-	-	**68,029**
Capital Outlay	229,932	2,117,814	7,565,444	3,556,217	309,079	70,068	-
Transfers	3,000,000	5,000,000	4,700,000	2,100,000	2,000,000	2,000,000	**4,000,000**
Administrative Services Total:	**3,229,932**	**7,220,728**	**12,411,942**	**5,788,018**	**2,309,079**	**2,070,068**	**4,068,029**
Communication Services							
Services and Other	-	-	-	-	-	1,770	-
Capital Outlay	-	-	-	65,386	1,759	-	-
Communication Services Total:	**-**	**-**	**-**	**65,386**	**1,759**	**1,770**	**-**
Facilities and Fleet Management							
Services and Other	186,524	(32,000)	(47,351)	-	79,000	146,807	-
Community Programs	-	135,771	-	-	-	-	-
Capital Outlay	3,240,495	6,152,572	2,324,343	3,583,427	21,858,813	14,590,266	**5,161,500**
Facilities and Fleet Management Total:	**3,427,019**	**6,256,343**	**2,276,992**	**3,583,427**	**21,937,813**	**14,737,073**	**5,161,500**
Finance							
Services and Other	959,318	176,729	105,084	67,082	68,017	66,470	-
Capital Outlay	32,201	-	-	-	-	-	-

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Capital Expenditure Fund							
Finance							
Finance Total:	**991,519**	**176,729**	**105,084**	**67,082**	**68,017**	**66,470**	**-**
Information Technology							
Supplies	-	-	-	-	-	159	-
Services and Other	-	-	322,076	12,713	-	57,629	-
Capital Outlay	17,204	-	640,282	1,574,484	4,125,394	576,086	**518,200**
Information Technology Total:	**17,204**	**-**	**962,358**	**1,587,197**	**4,125,394**	**633,873**	**518,200**
Public Works & Development							
Services and Other	61,791	1,224	13,177	450	74,418	228	-
Public Works & Development Total:	**61,791**	**1,224**	**13,177**	**450**	**74,418**	**228**	**-**
Sheriff's Office							
Supplies	-	-	-	7,015	-	-	-
Services and Other	-	-	1,835	(1,835)	16,719	-	-
Capital Outlay	480,973	673,899	543,291	1,811,844	7,048,939	3,343,910	**348,451**
Sheriff's Office Total:	**480,973**	**673,899**	**545,126**	**1,817,023**	**7,065,658**	**3,343,910**	**348,451**
Capital Expenditure Fund Total:	**8,208,438**	**14,328,922**	**16,314,680**	**12,908,584**	**35,582,138**	**20,853,391**	**10,096,180**
Infrastructure Fund							
Public Works & Development							
Supplies	-	-	-	-	11,542	-	-
Services and Other	2,796,011	1,483,597	1,442,699	3,477,316	19,829,805	6,792,362	-
Capital Outlay	3,621,936	4,293,204	6,482,423	4,432,548	5,305,029	1,802,642	**4,000,000**
Public Works & Development Total:	**6,417,948**	**5,776,802**	**7,925,122**	**7,909,864**	**25,146,376**	**8,595,004**	**4,000,000**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Infrastructure Fund							
Infrastructure Fund Total:	**6,417,948**	**5,776,802**	**7,925,122**	**7,909,864**	**25,146,376**	**8,595,004**	**4,000,000**
Arapahoe County Recreation District Fund							
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	-	-	-	**308,636**
Employee Benefits	-	-	-	-	-	-	**97,869**
Supplies	-	-	-	-	-	-	**18,500**
Services and Other	-	-	-	-	-	-	**588,236**
Capital Outlay	-	-	-	-	-	-	**25,000**
Central Services	-	-	-	-	-	-	**5,793**
Transfers	-	-	-	-	-	-	**225,970**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**1,270,004**
Public Works & Development							
Salaries and Wages	121,388	142,582	159,684	146,780	212,453	89,625	**-**
Employee Benefits	29,696	33,781	36,839	34,091	64,328	23,631	**-**
Supplies	20,623	1,120	-	(775)	18,500	-	**-**
Services and Other	715,432	529,494	538,549	497,586	722,381	586,259	**-**
Capital Outlay	3,345,006	181,260	2,366	-	25,000	-	**-**
Central Services	1,900	5,699	6,593	6,593	6,593	6,118	**-**
Transfers	242,185	333,359	334,455	344,930	225,970	225,970	**-**
Public Works & Development Total:	**4,476,229**	**1,227,295**	**1,078,486**	**1,029,204**	**1,275,225**	**931,603**	**-**
Arapahoe County Recreation District Fund Total:	**4,476,229**	**1,227,295**	**1,078,486**	**1,029,204**	**1,275,225**	**931,603**	**1,270,004**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Supplies	-	-	29	-	-	-	-
Services and Other	5,524,034	5,575,500	6,026,378	8,576,683	8,378,933	9,537,039	**8,559,511**
Capital Outlay	18,423,187	13,151,377	14,583,090	52,335,942	3,933,296	-	-
Other	517	-	-	-	-	-	-
Administrative Services Total:	**23,947,738**	**18,726,877**	**20,609,497**	**60,912,625**	**12,312,229**	**9,537,039**	**8,559,511**
Arapahoe County Water & Wastewater PID Fund Total:	**23,947,738**	**18,726,877**	**20,609,497**	**60,912,625**	**12,312,229**	**9,537,039**	**8,559,511**
Lease Purchase Agreements Fund							
Administrative Services							
Services and Other	2,012,405	2,082,676	2,184,402	2,216,697	9,247,081	9,239,408	**2,013,678**
Capital Outlay	-	5,275,000	-	-	-	-	-
Transfers	2,600,000	-	-	-	9,600,000	9,600,000	-
Administrative Services Total:	**4,612,405**	**7,357,676**	**2,184,402**	**2,216,697**	**18,847,081**	**18,839,408**	**2,013,678**
Lease Purchase Agreements Fund Total:	**4,612,405**	**7,357,676**	**2,184,402**	**2,216,697**	**18,847,081**	**18,839,408**	**2,013,678**
Building Finance Corporation Fund							
Administrative Services							
Services and Other	6,511,838	6,499,164	6,497,140	6,497,045	6,269,025	6,267,639	**6,271,125**
Transfers	-	-	-	218,700	-	-	-
Administrative Services Total:	**6,511,838**	**6,499,164**	**6,497,140**	**6,715,745**	**6,269,025**	**6,267,639**	**6,271,125**
Building Finance Corporation Fund Total:	**6,511,838**	**6,499,164**	**6,497,140**	**6,715,745**	**6,269,025**	**6,267,639**	**6,271,125**
Central Services Fund							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund							
Administrative Services							
Supplies	1,217,912	1,318,375	1,086,653	1,046,718	1,360,000	1,300,913	**1,360,000**
Capital Outlay	-	-	-	39,940	41,060	43,060	**-**
Administrative Services Total:	**1,217,912**	**1,318,375**	**1,086,653**	**1,086,658**	**1,401,060**	**1,343,973**	**1,360,000**
Assessor's Office							
Capital Outlay	195,390	131,013	36,198	12,258	6,777	6,776	**19,700**
Assessor's Office Total:	**195,390**	**131,013**	**36,198**	**12,258**	**6,777**	**6,776**	**19,700**
Clerk & Recorder's Office							
Capital Outlay	187,444	86,000	24,730	13,052	4,941,365	-	**-**
Transfers	-	-	-	-	-	-	**1,000,000**
Clerk & Recorder's Office Total:	**187,444**	**86,000**	**24,730**	**13,052**	**4,941,365**	**-**	**1,000,000**
Communication Services							
Capital Outlay	-	-	-	22,220	11,500	11,641	**-**
Communication Services Total:	**-**	**-**	**-**	**22,220**	**11,500**	**11,641**	**-**
Coroner's Office							
Capital Outlay	-	-	48,214	-	29,310	26,334	**31,000**
Coroner's Office Total:	**-**	**-**	**48,214**	**-**	**29,310**	**26,334**	**31,000**
County Attorney							
Capital Outlay	-	-	6,384	-	-	-	**-**
County Attorney Total:	**-**	**-**	**6,384**	**-**	**-**	**-**	**-**
Facilities and Fleet Management							
Capital Outlay	246,402	105,283	315,576	62,572	27,511	27,449	**-**
Facilities and Fleet Management Total:	**246,402**	**105,283**	**315,576**	**62,572**	**27,511**	**27,449**	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Central Services Fund							
Finance							
Capital Outlay	-	-	-	-	17,000	15,183	-
Finance Total:	**-**	**-**	**-**	**-**	**17,000**	**15,183**	**-**
Human Services							
Capital Outlay	37,258	41,051	76,135	-	-	-	-
Human Services Total:	**37,258**	**41,051**	**76,135**	**-**	**-**	**-**	**-**
Information Technology							
Capital Outlay	643,327	1,209,924	675,829	413,242	2,333,302	542,541	**401,000**
Transfers	-	-	-	-	-	-	**70,200**
Information Technology Total:	**643,327**	**1,209,924**	**675,829**	**413,242**	**2,333,302**	**542,541**	**471,200**
Public Works & Development							
Capital Outlay	1,685,708	1,502,547	954,962	579,322	2,826,179	2,067,921	**955,800**
Transfers	-	-	-	10,315	-	-	-
Public Works & Development Total:	**1,685,708**	**1,502,547**	**954,962**	**589,637**	**2,826,179**	**2,067,921**	**955,800**
Sheriff's Office							
Services and Other	6,800	-	-	81	-	-	-
Capital Outlay	1,317,850	1,412,940	1,293,893	1,085,802	1,856,009	1,167,711	**1,546,800**
Transfers	-	-	-	10,000	-	-	-
Sheriff's Office Total:	**1,324,650**	**1,412,940**	**1,293,893**	**1,095,883**	**1,856,009**	**1,167,711**	**1,546,800**
Treasurer's Office							
Capital Outlay	-	-	-	-	33,998	31,084	-
Treasurer's Office Total:	**-**	**-**	**-**	**-**	**33,998**	**31,084**	**-**
Central Services Fund Total:	**5,538,091**	**5,807,133**	**4,518,574**	**3,295,523**	**13,484,011**	**5,240,612**	**5,384,500**

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Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Self Insurance Liability Fund							
County Attorney							
Supplies	3,391	4,654	1,678	4,824	7,750	5,346	**7,750**
Services and Other	565,054	562,316	584,913	578,706	872,147	890,122	**888,100**
Transfers	31,690	67,420	78,273	-	41,323	41,323	**-**
County Attorney Total:	**600,135**	**634,390**	**664,865**	**583,531**	**921,220**	**936,792**	**895,850**
Self Insurance Liability Fund Total:	**600,135**	**634,390**	**664,865**	**583,531**	**921,220**	**936,792**	**895,850**
Employee Flex Benefit Plan Fund							
Human Resources							
Services and Other	869,516	965,250	902,631	998,323	1,021,703	888,785	**1,020,000**
Human Resources Total:	**869,516**	**965,250**	**902,631**	**998,323**	**1,021,703**	**888,785**	**1,020,000**
Employee Flex Benefit Plan Fund Total:	**869,516**	**965,250**	**902,631**	**998,323**	**1,021,703**	**888,785**	**1,020,000**
Worker's Compensation Fund							
County Attorney							
Supplies	72,335	52,026	56,817	101,213	82,000	73,070	**82,000**
Services and Other	1,561,474	936,245	1,385,885	1,269,364	1,401,527	1,122,960	**1,334,403**
County Attorney Total:	**1,633,809**	**988,271**	**1,442,701**	**1,370,577**	**1,483,527**	**1,196,029**	**1,416,403**
Worker's Compensation Fund Total:	**1,633,809**	**988,271**	**1,442,701**	**1,370,577**	**1,483,527**	**1,196,029**	**1,416,403**
Self Insurance Fund							
Human Resources							
Employee Benefits	-	-	33,339	83,010	-	-	**-**
Services and Other	1,347,421	1,384,294	1,534,909	1,372,678	1,864,653	1,786,597	**1,843,800**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Amended	2011 Estimate	2012 Adopted
Self Insurance Fund							
Human Resources							
Human Resources Total:	**1,347,421**	**1,384,294**	**1,568,248**	**1,455,688**	**1,864,653**	**1,786,597**	**1,843,800**
Self Insurance Fund Total:	**1,347,421**	**1,384,294**	**1,568,248**	**1,455,688**	**1,864,653**	**1,786,597**	**1,843,800**

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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.

Assigned Fund Balance – The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign funds to be used for a specific purpose. Assigned fund balances in special revenue funds will also include any remaining fund balance that is not restricted or committed. This classification is necessary to indicate that those funds are, at a minimum intended to be used for the purpose of that particular fund.

Assessment Rate – The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation – The total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit – The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position – A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Balanced Budget – A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

Base Year – Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2010 and 2011, the base year was the 18 months ending June 30, 2008. For property taxes collected in 2012 and 2013, the base year will be the 18 months ending June 30, 2010.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) – Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond – A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget – The financial plan for the operation of a program or organization for the year or for the

completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual – The set of instructions and forms sent by the Budget Division to departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) – The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects – Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu – Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund – A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through inter-governmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Committed Fund Balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the County's highest level of decision making authority, the Board of County Commissioners (BOCC), prior to the end of the current fiscal year. The constraint may be removed or changed only through formal action of the BOCC.

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.

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 inter-fund 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.

Fiscal Policy – The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of $5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits – These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance – Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment – The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund – A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal – A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) – A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant – A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) – Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation – As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues – Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other County departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements – Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level of Service – Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

Line Item Budget – A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Mandated Services – Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the County.

Mill Levy (Tax Rate) – Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or $1.00 of tax for each $1,000 of assessed valuation.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available

revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget – The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective – An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget – A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense – Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator – Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure – Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement – Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax – Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget – The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resolution – A special or temporary order of a legislative body requiring less legal formality_than an ordinance or statute.

Restricted Fund Balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.

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 restriction 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 governments. 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.

Unassigned Fund Balance – The residual portion of fund balance that does not meet any of the criteria for Restricted, Committed, or Assigned Fund Balance. The County

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 determines the maximum amount available for appropriation in the next year's budget.

Unincorporated County – Those portions of the County that are not part of a city or town.

User Charges - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney's office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator – A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenues

41000 Taxes – This is the basic classification of revenues received from taxes. The largest dollar amount relates to property taxes.

42000 Licenses and Permits – This classification includes revenues received by the sale of licenses or permits, such as liquor licenses and fence permits.

43000 Intergovernmental and Grant Revenue – This category includes grants received from other outside entities. The primary sources of grant money are the Federal government and the State government, but can also include revenue from local entities.

44000 Charges for Services – This is a classification of revenues received for fees or services Arapahoe County has provided. Some examples of this classification are: Tax Collection fees, Zoning fees or VIN verification.

45000 Fines & Forfeits – This is a classification of revenues received such as DUI fines or animal control fines.

46000 Investment Earnings & Contributions – This is the account category which records all interest earned, such as interest earned on bank accounts and certificates of deposit, as well as contributions such as developer contributions.

47000 Interfund Revenues – This classification includes all cost allocations between departments and funds in Arapahoe County.

48000 Transfers In – This category of accounts records all transfers received in one Arapahoe County fund from another Arapahoe County fund.

49000 Other Financing Sources and Miscellaneous – This category includes miscellaneous revenues which do not fit in any other revenue category, such as sale of assets and refund of expenditures.

Expenditures

51000 Salaries – This is a classification of expenditure for services rendered by officers and employees, including permanent salaries, overtime, temporary help, part-time salaries, longevity pay, etc.

52000 Employee Benefits – This classification includes health, life, accident disability insurance, payroll taxes, workers' compensation, unemployment insurance, retirement benefits and deferred compensation paid by Arapahoe County on behalf of its employees.

53000 Supplies – This is a classification of expenditures for articles and commodities which are purchased for consumption such as office supplies, gas and oil or cleaning supplies.

54000 Services and Other – This is a classification for services which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, mileage, auditors, maintenance and repair, contract labor, and professional services.

55000 Community Programs – This is a classification which includes a variety of social services and community services programs. Such programs include: Residential Treatment, Foster Care, Day Care, General Assistance, and other programs.

56000 Capital Outlay – This is a classification of expenditures for fixed assets such as equipment, furniture, vehicles, computer hardware, and voting machines which have a value of $5,000 or more, or for land or construction of buildings.

57000 Central Services – This is a classification of charges for services performed by one department, which allocates its costs to other using departments.

58000 Transfers Out – This category is the expenditure of all amounts transferred from one Arapahoe County fund to another Arapahoe County fund.

59000 Projects and Miscellaneous (Extraordinary/Special) – This category records expenditures by project and also includes miscellaneous expenditures.