ARAPAHOE COUNTY COLORADO

2008 Budget

Arapahoe County
Colorado's First

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

Reasonable Accommodation Policy

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ARAPAHOE COUNTY COLORADO

2008 Budget

2008 Budget Acknowledgements

BOARD OF COUNTY COMMISSIONERS

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

ELECTED OFFICIALS

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

FINANCE DEPARTMENT

Janet J. Kennedy	*Finance Director*
Todd Weaver	*Budget Manager*
Sue Wieland	*Senior Budget Analyst*
Gail Thrasher	*Budget Analyst II*
Sarah Mills	*Budget Analyst II*
Lisa Stairs	*Budget Analyst I*
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, 2007

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, 2007.

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 2008 budget for Arapahoe County. We recognize them here for their hard work and valuable contribution.

DEPARTMENT DIRECTORS

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

DEPARTMENT/ OFFICE BUDGET REPRESENTATIVES

Kathleen Dichter ..... Clerk & Recorder's Office
Lesa Henry ..... Commissioner's Office
Darcy Kennedy ..... Community Resources
Holly Vicino ..... County Assessor's Office
Barbara LeBlanc ..... County Attorney's Office
Lisa Vantine-Avendano ..... County Coroner's Office
Debbie Dater ..... County Treasurer's Office
Doris Houser-Williams ..... District Attorney's Office
Jennifer Rose ..... Facilities and Fleet Management
Mary Lokatys ..... Finance
Lew Quigley ..... Human Resources
Les Cowger ..... Human Services
Julie Rich ..... Information Technology
Debbie Atkinson ..... Information Technology
Kathleen Dailey ..... Information Technology
Dan Kennicutt ..... Public Works and Development
Charlie Robinson ..... Sheriff's Office

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizens' Budget Committee ..... Jude Sandvall, Chair (2007)

OTHER

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

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Board of County Commissioners and Elected Officials

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

Nancy A. Doty
Clerk and Recorder

Corbin Sakdol
Assessor

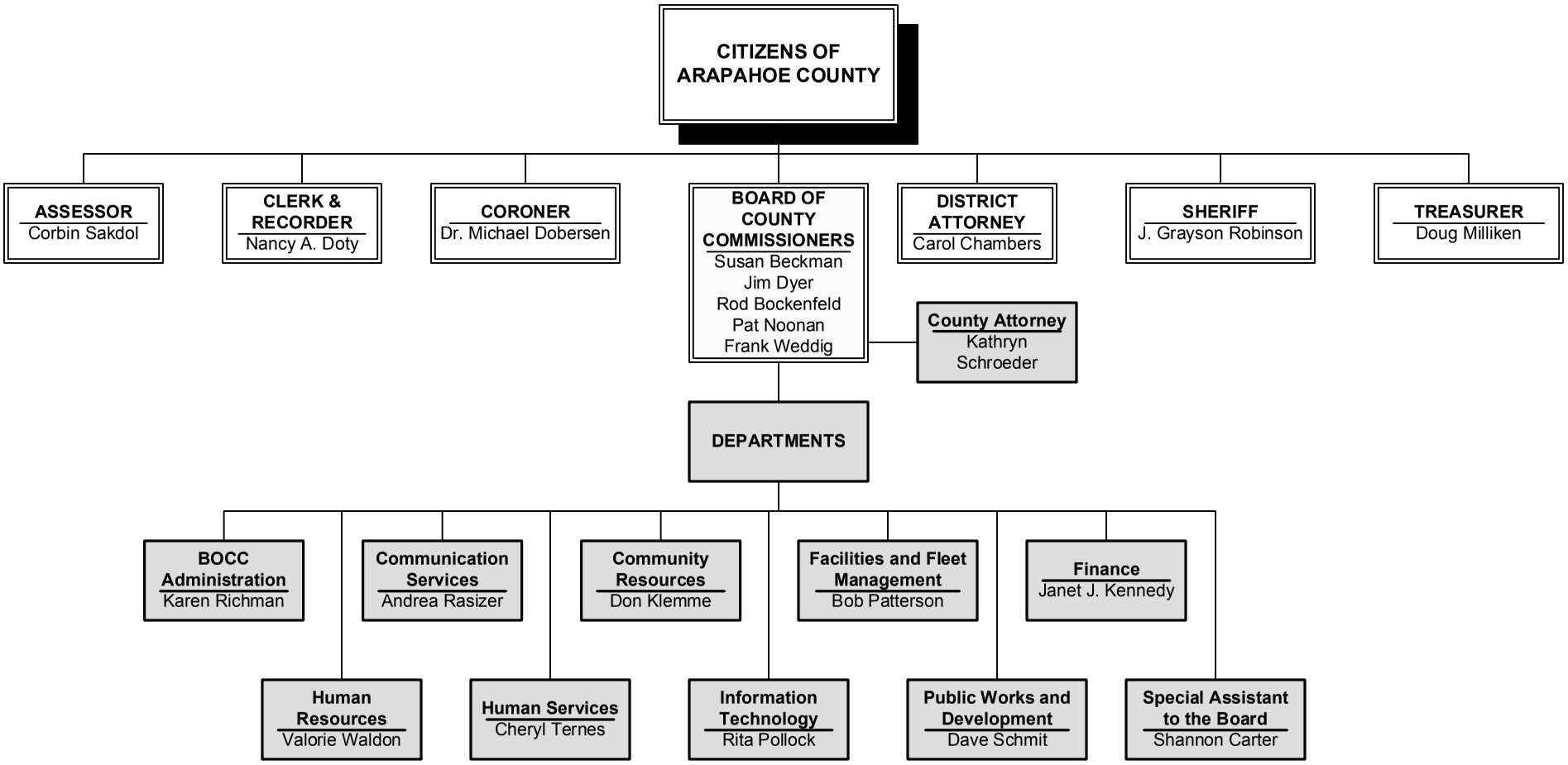
Doug Milliken
Treasurer

Dr. Michael Dobersen
Coroner

Carol Chambers
District Attorney

J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



Arapahoe County
Colorado's First

QUICK REFERENCE GUIDE

This document includes the 2008 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 2008 Budget?	Budget Message Expenditures	A12, A22, A24 D1-D34
How was the 2008 budget developed?	Budget Message	A2, A12, A25-A26
What policies does the County use to develop the budget?	Budget Message Appendix	A25-A32 Appendices 9-11
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How much is budgeted by department?	Department Budgets Expenditure Detail	G1-G71 Appendix 1
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What are the Goals of Arapahoe County?	Budget Message Goals & Objectives	A1-A2, A6-A10 H1-H53
Where can I learn about the capital budget?	Budget Message Capital Improvement Program	A11, A15 I1-I14
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READER'S GUIDE

This budget document contains the adopted 2008 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 2008 Budget document begins with the Annual Budget Message and an overview of the 2008 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 2005, 2006, 2007 and 2008.

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.

Revenues

The section on revenues starts with an overview of County revenues, and continues with a more complete explanation on property taxes and concludes with a description of the other revenues received and used to pay for the operation of the County.

Expenditures

The expenditures section describes the expenditure budget for the County. There is an overview of all County funds followed by a description of expenditures by fund.

Fund Summaries

This section begins with a schedule showing the availability of all funds at a glance. The next page is the General Fund, then all the other Arapahoe County funds in alphabetical order, followed by the fund summaries for the other entities of Arapahoe County.

Staffing

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

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for four years: 2005, 2006, 2007 and 2008.

Goals and Objectives

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

Capital Improvement Program

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

Debt Service Summary

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

Appendix

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

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DATE: January 1, 2008

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: 2008 BUDGET MESSAGE

I am pleased to submit herewith a budget for 2008 that is balanced and in conformance with Colorado law, including the Taxpayer's Bill of Rights (TABOR). In addition to the budget of the Arapahoe County Government, included herein are the budgets for the:

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

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

This budget message provides an overview of the process and issues that drove the development of the 2008 budget including a discussion of economic factors, trends in revenues and expenditures, and the recommendations of the Executive Budget Committee. In addition, this message will also address the budget for some of the County's major funds, the capital improvement program, and changes in staffing.

The formal budget development process and the use of a budget assist in ensuring that the County's financial strength and integrity continue to be maintained and enhanced. The budget also supports continuous customer service efforts to foster efficiency, cost effectiveness, accountability and excellence in the provision of services to the citizens of Arapahoe County.

This budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners. The mission, vision, and values of Arapahoe County were developed in late 2005, implemented in 2006, and will be used as the foundation for further performance and efficiency efforts.

Arapahoe County's Mission, Vision, and Values

Mission

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

Vision

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

Values

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

The budget for 2008, the budget development process, and the programs, services, and projects it funds for the citizens of Arapahoe County reflect our mission, vision, and values and exemplify the statement "First in Colorado, First in Service."

Issues Impacting the Development of the 2008 Budget

Budget Submission Guidance and Review

Prior to the development of the 2008 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 2008 budget, the EBC was comprised of the following members:

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

Prior to reviewing the elected office and department budget submissions, the Board of County Commissioners and the Executive Budget Committee addressed the budget development goals of the County by providing direction to County departments and elected offices. The Committee requested that departments and elected offices continue to provide streamlined, realistic budgets that continued the current level of services without significant increases in expenditures. Further guidance on the budget directed departments and elected offices to evaluate their baseline budgets and make adjustments through budget packages as necessary but such requests be prioritized and, if possible, be offset with additional revenues or reduced expenditures.

The County has used a baseline budget process since 2003, and the 2007 budget process marked the first time that departments and elected offices were able to modify the baseline during the budget process and was reviewed by the Executive Budget Committee in detail. For 2008, the County returned to maintaining 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 9, 2007. 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 11, 2007.

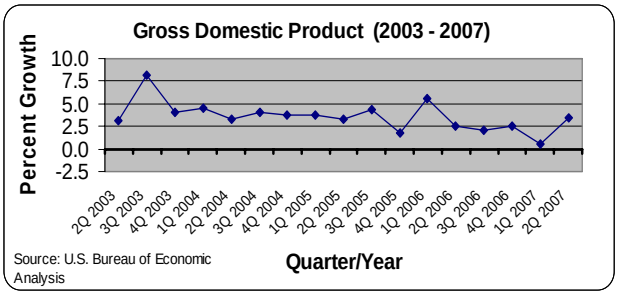
The Economy

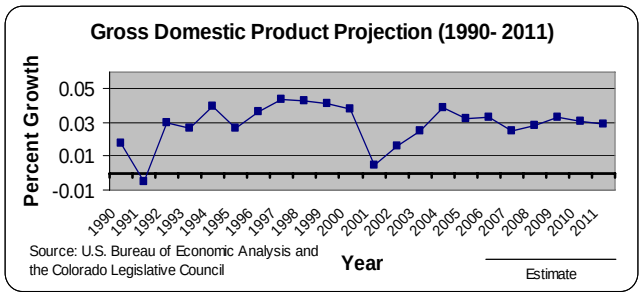
The condition of the national and local economy has an impact on the financial condition of Arapahoe County. Growth in residential and non-residential new construction, the real estate market, employment, consumer spending, and inflation all play a role in the local economy and the revenues and expenditures budgeted for 2008. The section below provides an overview of the economic situation as the 2008 budget was developed in the fall of 2007 and may not be reflective of the reader's current economic climate.

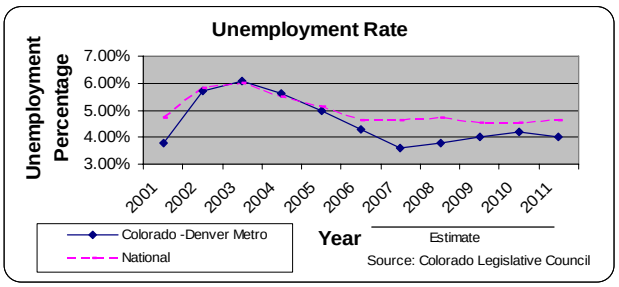
The national economy has continued to grow despite concerns about problems in the real estate and credit markets and a weakening of consumer confidence. Economic growth as measured by gross domestic produce (GDP) has remained positive but economists are projecting lower growth of 2.0% when compared to the 2.8% growth in 2006 or 3.1% in 2005. Consumer spending comprises a large percentage of GDP. As the housing market weakens and the business and labor markets show signs of potential weakness, consumers could cut back on spending on goods and services as their debt levels rise resulting in slower economic growth. The forecast shows continued but slower economic growth but many risks exist for this forecast due to the current economic uncertainty.

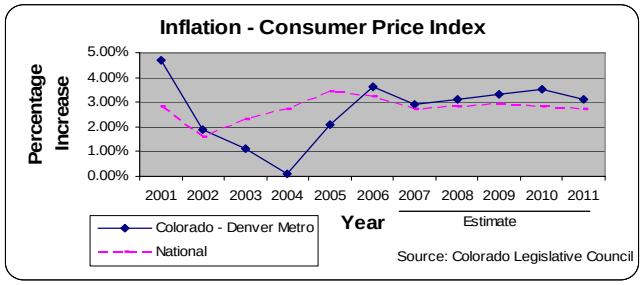
For Colorado, the economy has continued steady growth as employment and retail sales continue to grow driven by the oil and gas industry. Economists project a year-end unemployment rate of 3.6% with a slight increase for 2008. Construction activity in Colorado has slowed with residential permits down considerably and nonresidential construction increasing slowly with much vacant space yet to absorb. Growth in consumer spending is expected to remain healthy in the near future and personal income in the State continues to grow after a small decrease in 2008.

Among economic factors significant to County revenues, population growth for Colorado during 2008 is projected at 1.9% and Denver metro-area inflation for 2006 was 3.6% but, 2007 is projected to average around 2.9% with a rate of 3.1% forecast for 2008. Higher inflation translates into higher costs of goods and services for residents and the County but also results in a higher local growth rate under the legal constraints on property tax revenue growth. Below are graphical depictions of some of the key economic indicators and their trends.









Trends in Revenues and Expenditures

A major factor in the development of the 2008 budget was a consideration of the trends in County revenues and expenditures. Since 2005, many of the County's major revenue sources have shown a slightly better growth trend than in the years prior when Colorado was recovering from the last recession. However, the downturn in the real estate market and uncertain economic times could impact the trends in both revenues and expenditures.

Property tax is the largest source of revenue for the County and the General Fund, and is a large source of revenue for several other funds. The budget for 2008 shows an increase of $5.8 million over the 2007 budget. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect in a given year as a result of the current legal constraints. For 2008, slowing but still positive growth in construction and a moderate rate of inflation result in larger growth in property taxes than in prior budget years. Another large source of General Fund revenues is Specific Ownership Tax collected on the registration of new vehicles within the County. The growth in this revenue source has decreased from its pre-2001 rates, to 3% or less the last several years. For 2007, this revenue is projected to meet the budget after falling short of the budget in 2005 and 2006 and no growth is budgeted for 2008.

Trends in other large revenue sources show a similar pattern of some revenue sources declining while others are growing. Land recording fees grew dramatically from 2001 through 2003 as interest rates declined and home buying and refinancing activity increased dramatically. However, since the Federal Reserve began to raise interest rates early in 2004, this activity has declined and land recording fees are expected to continue to decline in future years until a new equilibrium is found. Revenue from earnings on investments is also tied to interest rates. There has been a much higher increase in interest earning collections and is the result of higher interest rates along with greater levels of fund balance than in prior years. This increase has followed the trend in interest rates and despite volatility in interest rates, a higher revenue amount budgeted was budgeted for 2008 as 2007 collections greatly exceeded budget projections.

Revenues from development-related activities have experienced much slower growth the last few years as construction activity has declined sharply. Building permit revenues have fallen short of budget since 2004 and projections have been revised to show a significant decrease in 2008. The slowdown in construction activity in the metro-area has impacted all development-related revenues for the County. During 2007, healthy planning related revenues have trended well with budget and could be an indicator of stronger growth in building permit and construction inspection revenues in future budget years. Motor vehicle registration, titling, and revenues from the licensing of drivers have remained consistent during the last few years, but the rate of growth is less than was experienced in prior years as population growth in the County has slowed. There are a few motor vehicle revenues that have been revised higher in 2008 due to higher trends in collections.

Overall, General Fund revenues for 2007 are expected to slightly exceed the budget and indicate a much better trend in revenues than the County experienced during 2003 through 2005. However, as 2007 draws to a close, many of the County's revenues seem to be showing signs of slightly lower growth and may continue to slow if the current economic situation worsens. The revenue trends will need to be watched closely during 2008. Please see Attachment A and Section C of the budget for more detailed revenue information.

Inflationary pressures in salaries, benefits, and material costs have driven the growth in expenditures as in prior budget years. During years when revenue growth was slower, steps were taken to try to reduce the growth in expenditures as well. The increase in salaries and salary-related benefits for 2008 was maintained at the 2007 level of 3.5%. The cost of health insurance has been growing across the nation and Arapahoe County is no exception. The 2008 budget factors in the increases from the County's health

insurance provider and includes the equalization of County contributions between the HMO and PPO plans.

Apart from the growth in personnel costs, inflation in the cost of energy, construction materials, and other commodities has also impacted County expenditures. In 2006 and 2007, the County took steps to reduce energy consumption through an energy performance contract whereby savings on energy costs are used to finance energy conservation improvements. This program is already yielding savings to the County and other similar efforts and efficiencies should help the expenditure budget in future budget years. More information on expenditures is available in the attachments to this budget message and in Section D of the document.

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

The budget for property tax revenue has a significant impact on the projected fiscal health of the County, as it is the largest source of funds. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect in a given year as a result of the Taxpayer's Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2008, the effective limit on the County's property tax revenue growth is the sum of estimated inflation for the Denver metro-area plus the growth of new construction in the previous calendar year (2007). The major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that it has collected.

Because of this growth restriction, the County's property tax revenue growth from 2007 to 2008 is 5.14%, which is the sum of estimated inflation of 3.00% and new construction growth ("local growth"), of 2.14% in 2007. A resulting temporary tax credit of 1.722 mills will be provided to the Citizens of Arapahoe County to adjust for the portion of the 15.821 base mill levy that cannot be collected under the provisions of TABOR. For 2008, this growth rate is slightly lower than 2007 but higher than the growth rates for 2004 through 2006. In addition, inflation is one of the key factors in the local growth formula under TABOR and as the nation and Colorado experience uncertain economic times, this could play a large role in the volatility of the local growth formula for future budget years.

Financial Projections

For the 2008 budget, the Executive Budget Committee had some concern regarding the amount of fund balance in a number of funds. During this year's budget development the discussion surrounding the amount of fund balance was different than in prior budget years. The Executive Budget Committee for 2008 studied ways to use the accumulated fund balance in productive ways such as supplementing capital funding and moving forward on important one-time needs while at the same time preserving some amount of fund balance for unexpected drops in revenue or increases in expenditures.

The first step in finding one-time uses for fund balance was to balance current projected revenues to the current operating budget. In an attempt to accomplish this, the Executive Budget Committee requested that departments and offices submit efficient, streamlined budgets and continued detailed reviews of budget package submissions. Following the presentation of the unbalanced General Fund in the 2008 Recommended Budget, the Executive Budget Committee and BOCC directed staff to go back and make modifications to balance the operating budget. While this process was taking place, financial projections were showing revenues at or slightly above the budget and expenditure projections showing more savings than projections at the time of budget adoption. These projections allowed the budget to include some additional revenue to lessen the reductions necessary to balance the General Fund operating budget.

Table I provides the forecast for the General Fund that is similar to the one used in the development of the 2008 budget but has been updated for preliminary year-end estimates that were not available prior to

adoption. The estimated 2007 revenues and expenditures have changed as the last quarter of the year came to a close and the ending fund balance is expected to be much more positive than originally planned as expenditure projections are reduced from earlier estimates. The last few budget years, the County's departments and elected offices have responded to BOCC and Executive Budget Committee guidance to find ways to be more efficient and tighten spending resulting in greater year-end expenditure surpluses. On the revenue side, the decreased expenditures should mitigate the potential volatility in several of the larger revenues due to an uncertain economy. It should be noted that in early 2008 about $1.8 million in ongoing projects will likely be reappropriated from the fund balance and added to the 2008 General Fund budget. This will reduce the amount of unappropriated fund balance.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2005	Actual 2006	Amended 2007	Estimate 2007	Adopted 2008	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012
Total Sources	**$ 139.9**	**$ 152.1**	**$ 154.0**	**$ 160.2**	**$ 150.1**	**$ 159.2**	**$ 166.6**	**$ 174.0**	**$ 181.6**
Uses									
Salaries	62.4	67.5	72.3	69.5	72.9	77.1	80.7	84.0	87.9
Employee Benefits	14.3	15.5	17.8	16.6	19.3	21.0	22.9	25.0	27.5
Supplies	6.4	6.6	6.8	6.7	7.6	7.6	7.6	7.6	7.6
Services & Other	35.9	36.3	39.5	36.4	39.6	40.3	40.8	41.4	41.8
Community Programs	0.9	0.9	0.4	0.4	0.4	0.4	0.4	0.4	0.5
Capital Outlay	-	0.0	0.1	0.0	0.0	-	-	-	-
Central Services	2.7	2.5	3.2	2.8	3.7	3.8	4.0	4.2	4.3
Transfers Out	9.7	11.5	12.3	12.3	25.8	9.5	9.5	9.5	9.5
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Uses	**132.3**	**140.7**	**152.4**	**144.8**	**169.2**	**159.7**	**165.9**	**172.1**	**179.1**
Net of Sources/Uses	**7.5**	**11.5**	**1.6**	**15.4**	**(19.1)**	**(0.4)**	**0.7**	**1.9**	**2.5**
Adjustments to Sources	-	-	-	-	-	-	-	-	-
Adjustments to Uses								-	-
Budget Packages/Supplementals	-	-	-	-	-	2.9	2.9	2.9	2.9
Reappropriations	-	-	-	-	1.8	-	-	-	-
Additional Policy Res Transfer	-	-	-	-	-	1.0	0.7	0.7	0.8
TABOR Refund	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Uses	**-**	**-**	**-**	**-**	**1.8**	**3.9**	**3.6**	**3.6**	**3.7**
Total Net Sources/Uses	**7.5**	**11.5**	**1.6**	**15.4**	**(20.9)**	**(4.3)**	**(2.9)**	**(1.7)**	**(1.2)**
Cumulative Balance									
Beginning Funds Available	**10.8**	**10.8**	**34.7**	**34.7**	**50.2**	**29.3**	**24.9**	**22.0**	**20.3**
Change in Fund Balance	7.5	11.5	1.6	15.4	(20.9)	(4.3)	(2.9)	(1.7)	(1.2)
Ending Funds Available	**18.3**	**22.2**	**36.3**	**50.2**	**29.3**	**24.9**	**22.0**	**20.3**	**19.1**
Reservations/Designations	-	12.5	(33.5)	(33.5)	(18.7)	(17.3)	(16.1)	(15.6)	(14.4)
Funds Available for Appropriation	**18.3**	**34.7**	**2.8**	**16.7**	**10.5**	**7.6**	**5.9**	**4.7**	**4.7**

Significant Issues Addressed in the 2008 Budget

Following are a few of the significant issues addressed in the development of the 2008 budget. Each issue is described and the associated major new items incorporated in this budget to address those issues are also identified.

Significant Issues Addressed in the 2008 Budget

Balancing the General Fund Operating Budget
Use of Fund Balance for One-Time Needs
Making Progress on the Judicial/Detention Needs
Continue to Allocate Additional Funds for Capital Projects
Changes to the Services Provided to the City of Centennial

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 9, 2007. In preparing and presenting the recommended budget, the Executive Budget Committee focused its efforts on addressing four major areas while reviewing budget requests. These priorities are listed below:

- Maintaining a structurally balanced General Fund operating budget,
- Strategic utilization of accumulated fund balances,
- Budgeting for progress on future judicial and detention needs, and
- Continuing to allocate fund balance to one-time capital needs.

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

Maintaining a Structurally Balanced General Fund Budget

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

Colorado budget law defines a balanced budget as one where expenditures do not exceed available revenues and fund balance. While it is permissible under Colorado statutes to balance the budget using fund balance, the Executive Budget Committee and the Board of County Commissioners see the need to balance expenditures against current revenues to ensure that available fund balance would be used for one-time items such as capital projects and not to fund the operating budget. In the last 12 years, the County has only budgeted expenditures equal to current revenues three times, including the 2008 adopted budget.

To enable the County to meet its goal of balancing operating expenditures to revenues, the 2008 budget process continued the baseline budget process to limit growth in current operating expenses. The process also continued the Executive Budget Committee detailed review of budget packages with the aim of only approving those that are necessary and that could be accommodated in the current revenue projections. The baseline budget was set for 2008 at the 2007 approved baseline plus any ongoing amounts from adopted 2007 budget packages. Therefore, no widespread inflationary adjustments were made outside of budget package requests and budget packages requests were heavily scrutinized.

The Recommended Budget that was presented to the Board of County Commissioners did not contain a

General Fund budget with current expenditures balanced against revenues. The Executive Budget Committee was straightforward in its presentation and stated that more work needed to be done to eliminate the $2.4 million deficit. In October and November, the Executive Budget Committee and the Finance Department worked with departments and elected offices to reduce expenses, find additional revenues, or eliminate or modify budget package requests. By the time of adoption, the budget was balanced utilizing $690,000 in new revenues, $1.1 million in reductions to baseline budgets and budget packages, and the correction of $700,900 in one-time expenses that were categorized as operating expenses.

Strategic Utilization of Accumulated Fund Balance

During the 2007 budget year and concurrent to the development of the 2008 budget, the Executive Budget Committee realized that the amount of fund balance in the General Fund and other funds had been increasing over the past few years. The increased amount of fund balance was accumulated through a number of factors including increased revenue growth, tightening of expenditure growth, several one-time revenues, and unspent expenditure budget not reappropriated in the subsequent year. Considering the actions needed to balance the General Fund operating budget and understanding the capital needs of the County, the Executive Budget Committee recommended utilizing this accumulated fund balance strategically for specific one-time purposes.

The Board of County Commissioners accepted this recommendation and over $19 million in General Fund balance was budgeted for one-time capital needs along with $14.4 million in set-asides for several other significant projects and issues such as remediation and expansion of the County's detention facility and reserving funds for unexpected drops in revenue due to an uncertain economy or unforeseen large expenditures. The projected ending fund balance for 2007 is $50.2 million. Following the recommendations accepted by the BOCC for current and future one-time expenditures, the remaining unreserved/undesignated fund balance for the General Fund would be $12.3 million. More details regarding the utilization of the accumulated fund balance can be found in the issues that follow and in the detail of the capital improvement program.

Budgeting for Progress on Future Judicial/Detention Needs

The 18th Judicial District, which serves Arapahoe County, will be receiving additional judges and judicial personnel during 2008. The current facilities provided by the County are almost at their maximum capacity and the addition of the new judges and personnel during 2008 will need to be accommodated. The need to expand the existing courtroom space and the space needed to support those courtrooms was an important consideration in the 2008 budget development process. A committee composed of members from county and municipal government within the 18th Judicial District and representatives from the judicial system met numerous times and provided the Board of County Commissioners recommendations on what was needed for the judicial facilities as well as the potential impact to the detention facility.

The Board of County Commissioners and the Executive Budget Committee carefully considered this input along with other information in formulating a budget that would promote progress towards addressing these judicial and detention needs. Most of the capital improvements needed for the judicial facilities are needed during 2008 and received most of the funding but operating costs along with detention facility needs were also included. To supplement an initial budget of $1.5 million in 2007, the 2008 budget includes a further $12.3 million for remodeling, reconfiguring, and expansion of existing courtroom and courthouse space. This funding should result in enough additional space to accommodate the new judges and staff arriving during 2008. Concurrent to new judges, the District Attorney's Office will add two new Deputy District Attorneys, one County Court Deputy District Attorney, and related support staff beginning mid-year for about $140,000. The Sheriff's Office will also be adding 4 additional Court Services deputies to serve the new courtrooms while the Judicial Services Division of Community Resources will be adding two Judicial Services Officers.

The County's detention facility is also currently near its capacity. The current facility was constructed in the late 1980's and was expanded in 2000. With the addition of new courtrooms and the overall growth of the County, it is anticipated that the detention facility may need to be expanded. To address the current detention population, the 2008 budget includes the addition of 25 new Sheriff's Office deputies for the detention facility at a cost of $1.3 million. In addition, the budget also sets aside $3.85 million and $4.5 million in the General Fund balance for addressing current maintenance needs and planning for potential capital needs for the detention facility, respectively.

Continuing to Allocate Fund Balance to One-Time Capital Needs

In 2007, the BOCC and the Executive Budget Committee agreed that more funding was needed for capital needs. While the County has spent considerable amounts of funds on new facilities since 2000 and will continue to through debt service payments well into the future, there are still other capital needs that have been deferred until funding was available or that have arisen in recent years. The Capital Expenditure Fund is the primary fund for capital projects in the County. Compared to other funds, the Capital Expenditure Fund receives a relatively modest amount of revenue from property and specific ownership tax, approximately $4.6 million. Recognizing the limited amount of revenues for operating and capital needs, the Executive Budget Committee and the BOCC continued the 2007 recommendation in 2008 through allocating excess fund balance to supplement current capital funding.

For 2008, the Executive Budget Committee evaluated the request for funding coming from elected offices, departments, and the County's Capital Improvement Program (CIP) Committee and recommended increasing the amount of funding available for capital projects. To achieve this increased funding, the Executive Budget Committee recommended transferring $2.5 million in General Fund balance to the Capital Expenditure Fund as part of the $19.1 million one-time use of General Fund balance discussed earlier. The result enabled the County to fund additional capital needs without any significant impact to the operating budget. The additional $2.5 million will be used to increase the amount of funding for transportation infrastructure projects from $4.0 million to $5.0 million and to complete additional capital projects such as the upgrades for the elevators in the District Court, upgrade the microwave radio units, and replace the central control and kitchen equipment in the detention facility. The Committee recommended to the BOCC to continue the practice of finding excess fund balance in future years to supplement capital funding and address needs.

City of Centennial Intergovernmental Agreement

The intergovernmental agreement (IGA) with the City of Centennial was a significant issue in developing the 2008 budget. The City of Centennial was formed on February 8, 2001 and the County has provided services to the City under an intergovernmental agreement (IGA) since then. As part of that service provision, the County provided limited municipal services, including: Law Enforcement, Public Works (Road and Bridge, Engineering Inspections, GIS, Traffic Engineering, and Capital Improvement planning), and Animal Control and Mosquito Control. In return for providing these services, the County received revenues from the City, including payment for indirect costs (administrative overhead). During 2007, the City of Centennial and the County agreed to terminate the public works portion of the contract effective July 1, 2008. The law enforcement portion of the contract was extended through 2018 in a new 10-year agreement.

The reduction in revenues and expenditures related to the transition of the public works services became a significant issue in finalizing and balancing the 2008 budget. For 2007, the total revenue received from the IGA with the City of Centennial was $26.0 million while the 2008 total revenues will decrease to $22.4 million. The following table (Table II) illustrates the expected revenues associated with providing municipal services to the City of Centennial, excluding other non-IGA services provided to the City. The $4.0 million reduction in revenue for 2008 reflects the difference between a full-year of public works services versus providing services only through the end of June 2008. As many of the road rehabilitation and maintenance

projects do not occur until the summer months it is not a simple 50% reduction but actually greater than 50%. The transition away from providing public works services will result in a reduction of 28.0 FTE in Public Works & Development and 3.0 FTE in Facilities & Fleet Management. The 2008 budget was adopted with much of the budgetary impact of these reductions included in these departments' budgets, however, the positions will not be reduced until after July 1, 2008. There are also some direct and indirect costs that were reimbursed through the IGA revenues that were not able to be completely reduced as the amounts were not significant or portions of the positions or equipment are still needed by the County for County services. The 2009 budget will reflect the full impact of the transition of public works services from the County to the City of Centennial and will require further reductions in budget as the result of further reductions in revenue.

Table II

2008 Centennial Contract Revenues

Service	2007	2008
Public Works - Operations	$ 1,746,244	$ 682,571
Public Works - Road & Bridge	4,549,704	1,912,025
Law Enforcement	19,246,010	19,568,360
Animal/Mosquito Control	501,424	233,157
Total Centennial Contract	**$ 26,043,382**	**$ 22,396,113**

Other Significant Current and Future Budget Issues

In addition to the issues that have impacted the 2008 budget mentioned above, there were other considerations that were factored into the 2008 budget and planning for future budgets.

County Growth, the Economy, and Revenue Trends

Although population growth in Arapahoe County has slowed since 2001, the County continues to grow. The bulk of this growth continues to occur in the portion of the County that is located along the eastern and southeastern edge of the Denver-metropolitan area. In addition, other development is occurring around transportation hubs such as light rail and in redevelopment areas as older malls and shopping centers are replaced with newer outdoor mixed-use developments. As Arapahoe County continues to grow, so does the desire for County services. Arapahoe County has been able to maintain a very low FTE/population ratio with relatively few staffing increases in the last several budget years. For 2008, the County is increasing staffing in a number of areas related to the growth of the 18th Judicial District and the population in the detention facility.

The economic climate of the metro-area and specifically Arapahoe County also plays a large role in projecting future revenue and expenditures. As discussed earlier, the Colorado economy is fairing well compared to the nation but a downturn in the economy could have negative impacts on both revenue and expenditure growth. The rate of inflation and appreciation in home values impacts the County significantly through property tax revenue growth and limitations on that growth such as TABOR and the Gallagher Amendment. Lower inflation, lower growth in construction, and further reductions in the residential assessment rate would translate into much slower growth in property tax revenue.

The important consideration regarding the economy's impact on County revenues is that it is relatively difficult to predict and as economic indicators change the trends in revenues and expenditures may deviate from current projections. Deviations from projections may require the County to revise the budget and possibly change the programs, services, and capital projects currently budgeted or planned for future years.

Transportation

The transportation infrastructure requirements of the County continue to increase due to aging and growth. The Public Works and Development Department continues to be responsible for the maintenance of those roads and streets within the unincorporated portion of the County and often participates on road projects with other counties and municipalities. An example of this cooperation is the reconstruction of Arapahoe Road and Parker Road interchange that has been in progress for several years and involves several other governmental entities. The capital improvement budget for 2008 includes $5.0 million for County transportation projects. This represents only new funding for transportation infrastructure. Approximately $14.0 to $16.0 million in prior year funding or funding external to the County will supplement this $5.0 million in early 2008 to complete a wide range of infrastructure projects. Table III below lists the projects budgeted with the $5.0 million in County funding for 2008.

Table III

Transportation/Infrastructure Program

Project	2008
Yale Avenue Bridge over Cherry Creek	$ 1,854,000
Arapahoe & Parker Road Phase I	1,496,000
Smoky Hill Road - Versailles - E-470	500,000
Picadilly Road at Eaglecrest	350,000
Brick Center Road - Alameda - Quincy Roads	450,000
Update County Transportation Plan	350,000
Total Transportation Program	**$ 5,000,000**

Open Space Sales/Use Tax

It has been over 4 years since the voters in Arapahoe County approved a new countywide sales tax to preserve open space. The 0.25% sales and use tax will cover the cost of acquiring open space land within the County. This program serves both urban and rural needs by conserving the County's natural resources, important wildlife habitats, cultural heritage areas, and development of a connected system of open space, parks, and trails. The resolution that established the open space sales and use tax stipulated that 50% of the revenue be shared with cities and towns within Arapahoe County for their own open space programs along with an allocation for open space grants. In addition, specific allocations for administration, maintenance, heritage areas, and open space acquisition were also established.

For 2008, $18.5 million is projected to be collected and therefore, budgeted expenditure amounts available for all areas of the Open Space program have increased since the program's inception. Through the diligent work of County staff, compliance and collection of sales and use tax has increased to the extent that the budget was revised upward in prior budget years. Collections for 2007 are expected to exceed the budget as well. In 2007, nearly $2.0 million was spent on acquiring open space with several other projects in progress, $10.4 million in revenue was shared with municipalities, and over $2.0 million was given out to other entities as open space grants. All unexpended revenues for prior years will be carried forward and added to the 2008 budget. For 2008 and beyond, the Open Space Division will continue its work in researching, acquiring, and developing open space in Arapahoe County.

Budget Overview

Baseline Budget

When the 2008 budget was being developed, each department was given a baseline budget to fund the current level of programs and services. This baseline is the starting point for the budget and was equal to the baseline from the prior year budget process plus any ongoing expenses approved in prior year budget packages, except for the following adjustments made to provide for the 2008 base amount of employees:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions
- A rate of 3.5% has been used to project average increases for employee merit raises except for uniformed law enforcement personnel who are budgeted at a 2.5% increase for 2008 based on the new pay structure
- The County's share of employee health insurance has been increased in the 2008 baseline budget to reflect increases in rates

Departments and elected offices then had the opportunity to request changes to the current level of programs and services for 2008 through budget packages. These changes were evaluated and reviewed by the Executive Budget Committee and those that were approved were then built into the adopted budget. Those changes that are of a temporary nature do not change future baseline levels, while those that are ongoing will be built into future baselines.

The County's total budget for 2008 totals $369.2 million for all funds. This compares with an amended budget of $429.9 million for all funds for 2007. Table IV below summarizes the appropriations for the major funds of the County.

Of the amount budgeted in 2008, $32.1 million is for interfund transfers mainly to move budgeted fund balance to the Capital Expenditure Fund. Departmental appropriations for the General Fund are found in Attachment B. Attachment D includes the listing of appropriations for all funds.

The budget is balanced for the General Fund and all other funds. Planned drawdowns of fund balance are generally for one-time expenditures, primarily for capital projects, but in some cases are used to balance the 2008 budget for funds other than the General Fund, where appropriate. Many budget increases for programs in 2008 are to cover increasing costs for current service levels or increase staffing for current services but there are budget packages that introduce new equipment, technology, or services.

Table IV

Total Expenditure Budget

Fund	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
	($ Millions)				
General Fund	$ 132.3	$ 140.7	$ 152.4	$ 144.8	$ 169.2
Road and Bridge Fund	14.8	16.3	19.7	16.9	15.9
Social Services Fund	35.1	34.8	47.7	44.2	43.0
Capital Expenditure Fund	4.4	9.0	15.5	7.3	22.7
Other Funds	60.9	74.6	129.5	75.0	75.4
Total County	**$ 247.6**	**$ 275.2**	**$ 364.8**	**288.3**	**$ 326.3**
Arapahoe County Recreation District	$ 1.5	$ 1.6	$ 4.0	$ 4.5	$ 1.1
Arapahoe Law Enforcement Auth.	4.8	4.8	5.7	5.1	6.2
Arapahoe Water & Wastewater PID	11.3	20.2	49.0	23.9	29.2
Arapahoe County Bldg. Finance Corp.	7.4	58.7	6.5	6.5	6.5
Total All Funds	**$ 272.6**	**$ 360.6**	**$ 429.9**	**$ 328.2**	**$ 369.2**

Reserves

County policy requires the Board of County Commissioners to make various designations of fund balance annually. These designations are held to provide working capital for the County, and have been included in the budget. The 2008 budget provides for a reserve calculated as 11% of the original adopted budgeted expenditures of the General Fund, excluding large one-time transfers. This amount includes the 3% TABOR reserve for Arapahoe County and is held in the Board Designated Fund. Reserves for the Road & Bridge Fund, Social Services Fund, Arapahoe Law Enforcement Authority Fund, and the Arapahoe County Recreation District have also been held per County policy and/or State law within the respective funds. More regarding this reserve policy can be found in Attachment G to this Budget Message.

The General Fund

General Fund Revenues

Overall, the revenues for the General Fund are expected to increase by 2.1% in 2008 from the 2007 original adopted budget of $147.1 million to $150.1 million. Chart I illustrates the distribution of revenue sources within the General Fund. Property taxes are expected to grow by $4.7 million in 2008 (5.8%). A detailed General Fund revenue forecast is included in Attachment A.

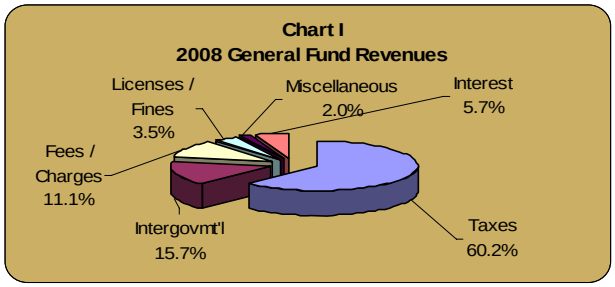


Table V below illustrates the budgeted growth in some key General Fund revenue categories for 2008 from the 2007 budgeted level.

Table V

Projected Percentage Growth in Selected General Fund Revenues

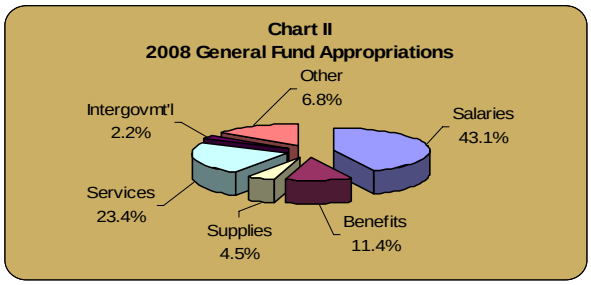
Revenue Category	2008 Adopted
Taxes	5.3%
Licenses & Permits	16.0%
Intergovernmental/Grants	-12.9%
Charges for Service	-2.2%
Fines & Forfeits	38.6%
Investment Earnings & Contributions	41.7%
Interfund Revenue	-15.4%
Transfers In	-100.0%
Other Financing Sources/Misc.	-11.1%
Total General Fund	**2.1%**

General Fund Appropriations

General Fund appropriations for 2007 total $169.2 million. The 2008 amount represents an increase of $22.2 million (15.1%) above the initially adopted 2007 budget of $147.0 million. Chart II illustrates the distribution of funding within the General Fund. A large portion of the increase in 2008 is due to increases in one-time transfers or uses of fund balance for capital expenditures such as judicial facility

projects and addressing County space needs. These transfers total over $19 million for 2008.

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



Staffing Changes

The total staffing increase for 2008 for the County is 44.75 full-time equivalent (FTE) positions. A majority of these staffing changes are for positions located within the General Fund. Table VI below provides a listing of staffing changes to the 2008 budget.

Table VI

Staffing Changes

Department	Description	2008 FTE	2008 Amount
General Fund:			
Administrative Services	Reduce Internal Auditor	(1.00)	$ (94,151)
Clerk & Recorder's Office	Elections Specialist I	1.00	51,529
Clerk & Recorder's Office	Motor Vehicle	1.00	54,232
Community Resources	County Veterans Service Officer	0.50	35,295
Community Resources	Judicial Services Officers	2.00	125,306
Facilities and Fleet Management	Detention Crew Leader	0.50	29,275
Public Works & Development	Reduce Senior Planner	(1.00)	(82,223)
Public Works & Development	Reduce Inspector/Sr. Clerk	(2.00)	(124,313)
Sheriff's Office	Evidence Custodian	1.00	63,173
Sheriff's Office	Detention Deputy Sheriffs	25.00	1,285,063
Sheriff's Office	Registered Nurse	1.00	82,703
Sheriff's Office	Detention Deputy Sheriffs-Court	4.00	161,790
Sheriff's Office	Victim Assistance Counselor	1.00	70,317
Sheriff's Office	Secretary	1.00	54,232
Treasurer's Office	Business Associate IV	1.00	70,647
Total General Fund		**35.00**	**$ 1,782,875**
Social Services Fund:			
Human Services	Caseworker, Prog. Specs., Supv.	5.25	$ 388,895
Human Services	Social Caseworkers	3.00	162,696
Total Social Services Fund		**8.25**	**$ 551,591**
Road & Bridge Fund			
Public Works & Development	Detention Crew Leader	0.50	$ 29,275
Total Road & Bridge Fund		**0.50**	**$ 29,275**
Sheriff's Commissary Fund			
Sheriff's Office	ADMIT Program -Sr Deputy	1.00	$ 81,616
Total Sheriff's Commissary Fund		**1.00**	**$ 81,616**
All Funds Total		**44.75**	**$ 2,334,466**

The largest increase in staff is the increase of 34.0 positions in the Sheriff's Office. These positions have been added mainly in the area of detentions and court services as courtroom space and detention workload

increases. Another large area of staffing increase for 2008 is in the Human Services Department where 5.25 social caseworker FTEs will be added to the Children, Youth, and Family Services program area and a further 3.00 social caseworker FTEs will be added to assist in the Community Support Services call center. Detailed staffing information by fund is also included in Attachment E to this budget message and in the Staffing section later in this document.

Capital Improvement Program

The Capital Improvement Program (CIP) provides funding for projects of $22.7 million that helps the County provide for its facility, infrastructure, and major technology needs. A staff committee is formed each year to develop a recommended CIP plan to the Executive Budget Committee and the Board of County Commissioners. The committee included Bob Roby, Bryan Weimer, Charlie Robinson, Julie Rich, Todd Weaver, and was chaired by Shannon Carter, Special Assistant to the BOCC along with other representatives such as Janet Kennedy, Anne Cecilione and Dave Schmit. This capital plan continues the funding of programs for:

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

A summary schedule of the five-year Capital Improvement Program is included in the Capital Improvement Program section of this document. Capital investments for new facilities made in prior years but that are budgeted as debt service payments can be found in the Debt Summary section of this document. A listing of the projects funded by the 2008 budget is provided in Table VII below.

Table VII

Capital Improvement Program

Project	2008
Judicial Facility Short-Term Projects	$ 12,300,000
County Administrative Space Needs Project	3,000,000
Detention Center Roof Replacement	700,000
Elevator Upgrades for District Court	450,000
Upgrade Radio Microwave Units	352,450
Wet Seal Windows Altura Plaza	200,000
Detention Kitchen Equipment	163,827
Detention Center Control Equipment Replacement	137,800
Sheriff/Coroner Main Entrance Repair	90,000
Stainless Steel Showers - Detention Facility	72,000
Courtroom Upgrades	70,000
PeopleSoft E-Performance	70,000
Audio Visual Equipment Replacement	50,000
Transfer for Infrastructure Project Funding	5,000,000
Total Capital Improvement Program	**$ 22,656,077**

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district governed by the Board of County Commissioners. The County Sheriff is the Chief Operating Officer. The ALEA provides law enforcement services only to the unincorporated area of the County. Taxpayers in the unincorporated area of the County

pay property taxes based on a levy of 4.982 mills. The area and the tax base of the Arapahoe Law Enforcement Authority were reduced when the City of Centennial was incorporated in 2001, and ALEA property tax revenue decreased from $9.5 million to $4.5 million in 2002. Property tax revenue was certified at $5.1 million in 2008. The County Sheriff continues to provide law enforcement services to the area within Centennial, but the City pays the County for these services that are located in the General Fund. There are currently 52.0 full time equivalent positions assigned to the ALEA by the County Sheriff.

Arapahoe County Recreation District

The Arapahoe County Recreation District (ACRD) is located in the Southeast part of the urbanized area of Arapahoe County, and provides certain recreation services to citizens in the district. The 2008 budget provides for the operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, and various trails in the ACRD. The ACRD is also developing the 17-Mile House Property as a historical site and recently purchased additional land for the expansion of the Arapahoe County Community Park. The budget provides for a transfer of $333,400 to the Arapahoe County Building Finance Corporation to pay for the lease on the Certificates of Participation, which financed the construction of the Arapahoe County Community Park and for the debt on the purchase of additional land to expand the Community Park. Only the property owners in this district pay the property tax used by this district.

Arapahoe County Water and Wastewater Public Improvement District

The Arapahoe County Water and Wastewater Public Improvement District (ACWWPID) was formed in 2001 to construct various water, sewer, and stormwater facilities and to refinance the debt of the Arapahoe Water & Sanitation District. A 2001 election within the district authorized the issuance of $165.0 million in General Obligation bonds and $63.9 million of these bonds were issued in 2002 with a further $26.3 million in debt was issued in 2005 for the expansion of capacity at the wastewater treatment plant and several other water and wastewater projects. In 2006, the Public Improvement District issued $16.0 million in additional debt for the construction of a water treatment plant. The 2008 budget provides for the continuing construction of projects financed by these debt issues, and for the payment of the scheduled debt service. Only the property owners in this district pay the property tax used by this District.

Arapahoe County Building Finance Corporation

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

Acknowledgments

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

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

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

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

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

tow/JJK

ATTACHMENTS

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

Attachment A

General Fund Revenue Projections					
Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
SOURCES OF FUNDS:					
Taxes					
Property Taxes	$ 76,341,000	$ 79,169,489	$ 81,310,540	$ 81,310,540	$ 86,007,306
Specific Ownership Taxes	6,806,320	6,939,491	7,100,000	7,168,587	7,100,000
Other Taxes	(203,134)	(206,985)	-	(368,623)	-
Total Taxes	**$ 82,944,186**	**$ 85,901,995**	**$ 88,410,540**	**$ 88,110,504**	**$ 93,107,306**
Licenses & Permits					
Building Permits	$ 1,545,233	$ 1,206,260	$ 1,600,000	$ 1,257,000	$ 1,300,000
Motor Vehicle License Fee	956,686	1,030,228	980,000	1,305,416	1,925,000
Other Licenses & Permits	1,358,355	1,586,963	1,421,300	1,697,111	1,416,500
Total Licenses & Permits	**$ 3,860,274**	**$ 3,823,451**	**$ 4,001,300**	**$ 4,259,527**	**$ 4,641,500**
Intergovernmental & Grant Revenue					
Cost Allocation	$ 2,394,572	$ 2,559,943	$ 1,800,000	$ 1,911,982	$ 1,800,000
Revenue from Centennial IGA	22,660,154	23,983,401	23,997,196	23,939,044	20,485,531
Other Intergovernmental & Grant Revenue	2,334,776	1,742,639	1,897,852	2,381,874	1,346,500
Total Intergovernmental & Grants	**$ 27,389,502**	**$ 28,285,983**	**$ 27,695,048**	**$ 28,232,900**	**$ 23,632,031**
Fees & Charges					
Land Recording Fees	$ 4,809,979	$ 3,971,632	$ 3,900,000	$ 3,349,826	$ 3,500,000
Tax Collection Fees	4,445,370	4,595,505	4,703,950	4,958,336	5,300,000
Other Fees & Charges	9,067,102	9,726,554	8,256,297	9,005,305	7,901,220
Total Fees & Charges	**$ 18,322,451**	**$ 18,293,691**	**$ 16,860,247**	**$ 17,313,467**	**$ 16,701,220**
Other Sources					
Fines & Penalties	$ 452,055	$ 466,238	$ 431,700	$ 481,190	$ 598,420
Earnings on Investments	3,921,554	7,674,794	6,006,100	10,006,088	8,501,700
Internal Charges	2,282,880	2,659,185	2,983,557	3,358,725	2,524,033
Transfers From Other Funds	78,388	660,000	7,115,158	7,115,158	-
Other Miscellaneous Sources	633,640	4,357,721	457,184	1,355,173	406,450
Total Other Sources	**$ 7,368,517**	**$ 15,817,938**	**$ 16,993,699**	**$ 22,316,334**	**$ 12,030,603**
Total General Fund	**$ 139,884,930**	**$ 152,123,058**	**$ 153,960,834**	**$ 160,232,732**	**$ 150,112,660**

Attachment B

General Fund Appropriations					
Department Name	**2005 Actual**	**2006 Actual**	**2007 Amended Budget**	**2007 Estimate**	**2008 Adopted Budget**
Administrative Services	$ 3,543,155	$ 5,136,340	$ 4,205,130	$ 2,617,823	$ 7,324,258
Aid to Agencies	1,411,618	1,411,618	1,450,000	1,440,000	1,546,500
Assessor's Office	4,730,778	4,789,444	5,245,007	5,007,172	5,580,628
Board of County Commissioners	1,177,906	878,482	1,025,994	901,181	1,053,423
BOCC Administration	-	555,467	600,365	590,244	602,839
Clerk & Recorder's Office	6,793,928	7,977,965	8,303,447	7,732,289	10,359,071
Communication Services	975,008	1,015,956	1,067,312	1,062,535	1,110,693
Community Resources	1,500,383	1,711,702	2,712,729	2,258,532	3,010,674
Coroner's Office	1,146,473	1,270,259	1,413,000	1,343,783	1,461,213
County Attorney	2,423,788	2,671,611	2,350,005	2,235,459	2,389,284
District Attorney	10,721,528	10,569,358	11,649,954	11,534,723	12,101,949
Facilities & Fleet Management	11,265,542	10,382,207	10,817,223	10,458,910	7,744,663
Finance	2,061,934	2,033,599	3,008,905	2,737,635	2,713,304
Human Resources	963,221	1,048,654	1,289,854	1,206,697	1,310,869
Information Technology	10,419,025	10,154,973	11,860,464	11,260,049	11,727,768
Public Works & Development	9,006,762	8,902,755	8,908,317	8,525,963	7,920,390
Sheriff's Office	48,844,884	53,019,248	57,937,976	55,463,882	59,078,516
Strategic Programs Office	243,943	-	-	-	-
Treasurer's Office	1,557,401	1,625,318	1,911,747	1,869,299	1,983,982
Tri-County Health	3,856,053	4,039,638	4,298,045	4,226,431	4,422,416
Transfer to Other Funds	9,699,054	11,466,605	12,330,935	12,330,935	25,785,672
Total General Fund Appropriations	**$ 132,342,384**	**$ 140,661,199**	**$ 152,386,409**	**$ 144,803,542**	**$ 169,228,112**

Attachment C

General Fund Summary					
Description	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
SOURCES OF FUNDS:					
Property Taxes	$ 76,341,000	$ 79,169,489	$ 81,310,540	$ 81,310,540	$ 86,007,306
All Other Taxes	6,603,186	6,732,506	7,100,000	6,799,964	7,100,000
Licenses & Permits	3,860,274	3,823,451	4,001,300	4,259,527	4,641,500
Intergovt & Grant Revenue	27,389,502	28,285,983	27,695,048	28,232,900	23,632,031
Fees & Charges	18,322,451	18,293,691	16,860,247	17,313,467	16,701,220
Fines & Penalties	452,055	466,238	431,700	481,190	598,420
Earnings on Investments	3,921,554	7,674,794	6,006,100	10,006,088	8,501,700
Internal Charges	2,282,880	2,659,185	2,983,557	3,358,725	2,524,033
Transfers From Other Funds	78,388	660,000	7,115,158	7,115,158	-
Other Miscellaneous Sources	633,640	4,357,721	457,184	1,355,173	406,450
Fund Balance	-	-	-	-	-
Total Sources of Funds	**$ 139,884,930**	**$ 152,123,058**	**$ 153,960,834**	**$ 160,232,732**	**$ 150,112,660**
USES OF FUNDS					
Salaries & Wages	$ 62,424,471	$ 67,466,880	$ 72,256,222	$ 69,532,184	$ 72,915,022
Employee Benefits	14,311,322	15,453,840	17,758,574	16,612,231	19,327,755
Supplies	6,399,548	6,568,772	6,770,195	6,741,328	7,574,320
Service & Other	35,857,577	36,257,074	39,544,017	36,366,020	39,554,261
Community Programs	942,528	864,841	388,308	393,712	388,308
Capital Outlay	-	34,900	144,101	43,500	10,250
Central Services	2,707,884	2,548,287	3,194,057	2,783,632	3,672,524
Transfers to Other Funds	9,699,054	11,466,605	12,330,935	12,330,935	25,785,672
Total Uses of Funds	**$ 132,342,384**	**$ 140,661,199**	**$ 152,386,409**	**$ 144,803,542**	**$ 169,228,112**
Annual Net	**$ 7,542,546**	**$ 11,461,859**	**$ 1,574,425**	**$ 15,429,190**	**$ (19,115,452)**

Note: Sources of Funds includes both revenue and the use of fund balance.

Attachment D

Total Fund Appropriation					
Fund Name	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Non-General Fund					
Arapahoe County Fair Fund	$ -	$ 207,562	$ 311,706	$ 281,353	$ 225,000
Arapahoe/Douglas Works! Fund	5,774,416	6,484,990	7,249,473	6,793,904	7,410,887
Board Designated Reserve Fund	-	-	1,312,657	1,312,657	-
Building Maintenance Fund	2,484,663	8,208,435	4,619,699	3,349,826	2,140,382
Capital Expenditure Fund	4,439,371	8,956,909	15,521,228	7,317,218	22,724,099
Cash-In-Lieu Fund	49,745	292,236	1,452,101	1,261,934	191,756
Central Services Fund	4,070,457	4,756,842	10,449,743	5,538,091	6,443,656
Comm Network System Replacement Fund	21,201	65,551	309,981	38,827	78,125
Community Development Fund	3,420,158	1,859,104	5,842,318	2,624,040	4,987,305
Conservation Trust Fund	914,365	2,562,936	946,474	939,936	388,569
Contingent & Emergency Reserve Fund	-	-	713,106	-	713,106
Developmental Disability Fund	6,491,214	6,673,869	6,776,539	6,783,213	7,545,411
Electronic Filing Technology Fund	29,120	11,650	698,697	28,637	170,000
Employee Flex Benefit Fund	647,114	726,014	939,132	893,245	984,000
Forfeited Property Fund	11,000	-	37,197	2,325	-
Grant Fund	7,247,101	8,283,334	10,492,838	9,188,561	10,373,531
Homeland Security Fund	2,961,603	2,681,137	4,763,817	2,381,187	-
Infrastructure Fund	6,510,323	8,209,863	22,631,392	6,385,677	5,000,000
Law Enforcement Cap Improvement Trust	1,877,886	2,105,732	3,848,645	2,297,604	1,870,630
Lease Purchase Agreements Fund	1,557,611	2,192,391	2,048,193	4,612,405	1,595,537
Open Space Sales Tax Fund	12,573,369	14,409,086	37,402,218	15,472,855	19,771,993
Road & Bridge Fund	14,783,941	16,271,672	19,703,259	16,930,018	15,946,224
Self Insurance Dental Fund	1,401,576	1,421,346	1,420,065	1,400,000	1,420,065
Self Insurance Liability Fund	692,693	722,580	1,004,293	877,541	978,650
Sheriff's Commissary Fund	1,126,180	1,527,968	3,115,571	1,326,471	1,868,717
Social Services Fund	35,105,035	34,754,539	47,720,642	44,203,237	42,965,017
Worker's Compensation Fund	1,010,753	1,177,537	1,076,441	1,150,809	1,245,300
Total Non-General Fund	**$ 115,200,895**	**$ 134,563,283**	**$ 212,407,425**	**$ 143,391,571**	**$ 157,037,960**
General Fund	132,342,384	140,661,199	152,386,409	144,803,541	169,228,112
Total Arapahoe County	**$ 247,543,279**	**$ 275,224,482**	**$ 364,793,834**	**$ 288,195,112**	**$ 326,266,072**
Other Entities					
Arapahoe County Bldg. Finance Corp. Fund	$ 7,419,292	$ 58,747,573	$ 6,489,338	$ 6,511,838	$ 6,496,213
Arapahoe County Recreation District Fund	1,532,616	1,626,859	3,958,629	4,466,731	1,104,863
Arapahoe County Water & Wastewater PID	11,325,438	20,202,247	49,031,739	23,856,652	29,188,500
Arapahoe Law Enforcement Authority Fund	4,750,035	4,779,938	5,671,838	5,141,965	6,190,336
Total Other Entities	**$ 25,027,381**	**$ 85,356,617**	**$ 65,151,544**	**$ 39,977,186**	**$ 42,979,912**
Total All Funds	**$ 272,570,660**	**$ 360,581,099**	**$ 429,945,378**	**$ 328,172,298**	**$ 369,245,984**

Attachment E

Staffing Summary					
Fund / Department / Office	**2004**	**2005**	**2006**	**2007**	**2008**
General Fund					
Administrative Services	-	-	-	1.00	-
Assessor's Office	73.00	73.00	72.00	72.00	72.00
Board of County Commissioners	5.00	5.00	7.00	7.00	7.00
Board of County Comm Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	115.00	116.00	116.00	117.00	119.00
Communication Services	9.00	9.00	9.00	9.25	9.25
Community Resources	31.50	30.00	30.80	39.00	41.50
Coroner's Office	10.00	10.00	11.00	12.00	12.00
County Attorney	19.00	19.00	19.00	21.00	21.00
Facilities & Fleet Management	108.00	107.50	107.50	108.50	109.00
Finance	23.00	25.00	27.00	27.50	27.50
Human Resources	10.50	10.50	10.50	11.00	11.00
Information Technology	75.00	75.00	74.00	73.00	73.00
Public Works & Development	102.80	102.80	102.80	94.00	91.00
Sheriff's Office	576.25	577.75	579.25	591.75	624.75
Strategic Programs *	2.00	2.00	-	-	-
Treasurer's Office	21.00	21.00	21.00	21.00	22.00
Total General Fund	**1,185.05**	**1,187.55**	**1,190.85**	**1,209.00**	**1,244.00**
Other Funds					
Arapahoe / Douglas Works! Fund	78.00	78.00	83.00	67.00	67.00
Arapahoe Co Recreation District Fund	-	2.00	2.00	3.00	3.00
Community Development Fund	6.00	6.00	6.00	6.00	6.00
Grant Fund	44.50	44.50	45.00	46.25	46.25
Homeland Security Fund	-	0.75	0.75	0.75	0.75
Open Space Sales Tax Fund	4.50	3.00	3.00	5.50	5.50
Road & Bridge Fund	71.50	71.50	71.50	73.50	74.00
Sheriff's Commissary Fund	-	4.00	4.00	4.00	5.00
Social Services Fund	335.75	363.25	369.25	442.75	451.00
Total Arapahoe County	**1,725.30**	**1,760.55**	**1,775.35**	**1,857.75**	**1,902.50**
Arapahoe Law Enforcement Authority	51.00	51.00	52.00	52.00	52.00
Total All Funds	**1,776.30**	**1,811.55**	**1,827.35**	**1,909.75**	**1,954.50**

* ***Note:*** The Stategic Programs Office was a division of the Board of County Commissioner's Office Budget in 2003. Effective January 1, 2004, it became a County Department. In the 2006 budget, the Strategic Programs Department was moved back as a division of the BOCC, and became the Special Assistant to the BOCC.

Attachment F

Budget-in-Brief					
Description	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Revenues by Source					
Taxes	$ 127,538,524	$ 131,075,117	$ 136,010,209	$ 136,697,656	$ 143,165,290
Licenses & Permits	4,567,259	4,372,554	4,366,883	4,727,128	4,896,500
Intergovernmental	82,637,585	91,192,600	93,362,808	89,772,431	86,306,595
Charges for Services	20,308,930	20,817,340	18,901,080	19,324,552	18,620,120
Fines & Forfeits	471,427	480,519	431,700	519,254	598,420
Investment Earnings / Contributions	5,127,446	10,348,909	7,052,801	11,024,287	8,883,898
Interfund Revenues & Rentals	10,352,165	10,721,392	11,885,188	11,956,664	12,494,018
Transfers From Other Funds	8,298,765	14,083,408	23,388,584	23,388,584	29,284,271
Special Assessment Taxes	16,588,552	7,222,087	1,607,528	4,946,339	1,390,800
Total Arapahoe County Revenues	**$ 275,890,653**	**$ 290,313,926**	**$ 297,006,781**	**$ 302,356,895**	**$ 305,639,912**
Expenditures by Category					
Salaries & Wages	$ 85,779,085	$ 91,963,584	$ 101,014,978	$ 96,329,298	$ 103,417,452
Employee Benefits	19,805,386	21,576,677	25,564,763	23,471,428	28,100,330
Supplies	12,798,556	13,285,264	14,201,782	13,599,362	13,737,917
Services & Other	77,134,112	79,121,406	142,839,766	87,467,762	99,921,357
Community Programs	20,235,286	20,049,998	17,256,904	15,851,548	19,352,419
Capital Outlay	14,506,656	27,181,087	30,653,180	16,302,813	23,426,911
Central Services	5,472,545	5,368,510	6,592,515	5,926,398	6,555,944
Transfers Out	11,811,653	16,677,954	26,669,946	29,246,567	31,753,742
Projects & Miscellaneous	-	-	-	(63)	-
Total Arapahoe Co Expenditures	**$ 247,543,279**	**$ 275,224,480**	**$ 364,793,834**	**$ 288,195,113**	**$ 326,266,072**
Other Entities					
Arapahoe County Bldg Finance Corp	$ 5,712,345	$ 57,240,345	$ 4,648,700	$ 4,670,934	$ 4,557,430
Arapahoe County Recreation District	902,023	1,273,110	3,644,689	4,329,609	1,067,186
Arapahoe Co Water & Wastewater PID	32,089,516	27,113,878	6,068,068	11,892,989	6,106,731
Arapahoe Law Enforcement Authority	5,336,435	5,484,750	5,335,310	5,352,393	5,988,583
Total Other Entity Revenues	**$ 44,040,319**	**$ 91,112,083**	**$ 19,696,767**	**$ 26,245,925**	**$ 17,719,930**
Arapahoe County Bldg Finance Corp	$ 7,419,292	$ 58,747,573	$ 6,489,338	$ 6,511,838	$ 6,496,213
Arapahoe County Recreation District	1,532,616	1,626,859	3,958,629	4,466,731	1,104,863
Arapahoe Co Water & Wastewater PID	11,325,438	20,202,247	49,031,739	23,856,652	29,188,500
Arapahoe Law Enforcement Authority	4,750,035	4,779,938	5,671,838	5,141,965	6,190,336
Total Other Entity Expenditures	**$ 25,027,381**	**$ 85,356,617**	**$ 65,151,544**	**$ 39,977,186**	**$ 42,979,912**
Total All Fund Revenue	**$ 319,930,972**	**$ 381,426,009**	**$ 316,703,548**	**$ 328,602,820**	**$ 323,359,842**
Total All Fund Expenditures	**$ 272,570,660**	**$ 360,581,097**	**$ 429,945,378**	**$ 328,172,299**	**$ 369,245,984**

Attachment G

BUDGET & ACCOUNTING POLICIES

Budget Process

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

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

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

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

Budget Adoption

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

management control device during the year to monitor the individual departments. All annual appropriations lapse at the end of the year.

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

Budget Calendar

The budget process starts early every year, includes both staff and citizen input, and involves negotiations by the Board of County Commissioners. The following calendar was followed in 2007 for the preparation of the 2008 Budget.

- January 1 — Begin Planning for the 2008 Budget
- April 17 — First Meeting of the 2007 Citizen Budget Committee
- June 20 — Distribution of Budget Guidelines
- July 2 — Budget Management System Open for Input of 2008 Budget requests
- August 3 — Budget Requests Due to Budget Office
- August 25 — Assessor Submitted Abstract of Assessments Reflecting Assessed Values
- September 5-7 — Executive Budget Committee Reviewed Budget Requests
- October 9 — Executive Budget Committee Submitted Proposed Budget to the Board of County Commissioners
- October 30 — Public Hearing on the Budget
- November 5 — Citizen Budget Committee Submitted Recommendation to the Board of County Commissioners
- December 10 — Assessor Certified Final Assessed Valuation Figures
- December 11 — Final Adoption of the 2008 Budget, Adoption of Mill Levy, and Appropriation of Budgeted Expenditures
- December 18 — 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.

2007 Citizen Budget Committee

Jude Sandvall, Chairman
Betty Mirzayi, Vice Chairman

Derek Dye	Carol Miller
Matthew Dunn	Bert Neely
Bob Easton	Mel Rawles
Susan Hall	Liz Wuest
Jared Ingwalson	Tim Yoakum
Martha Karnopp	

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 2007, this public hearing was held on October 30th. During this public hearing, the public was invited to speak to the BOCC about their concerns regarding the budget.

Process to Amend the Budget

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

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

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

To provide an opportunity to review the budget and allow for needed amendments, four study sessions are scheduled during the year. The first quarter budget review is scheduled in May. The second quarter budget review is scheduled in August, the third quarter budget review is scheduled in

November, and the fourth quarter budget review is scheduled early in the following year. During these quarterly review meetings, the status of County finances is reviewed, and staff provides a summary of proposed amendments to the budget. Those proposed amendments are first reviewed by the Executive Budget Committee prior to the quarterly meetings and then scheduled for formal approval during a public hearing. Following approval, the amendments are entered into the budget through the County financial system.

Budget Document

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

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

1. The ***recommended budget*** represents the Executive Budget Committee recommendation for the following year budget and is published in mid-October when the recommended budget is formally presented to the BOCC. This document is distributed to key County staff and is not intended for general distribution.

2. For better and enhanced information to the BOCC, management and the general public, the Budget Division produces a second document that provides additional summarized financial analysis, and projections related to the ***adopted budget***. The adopted budget is a result of refinements made to the recommended budget after analysis of overall County needs and available resources. This document is submitted to the Government Finance Officers Association (GFOA) for consideration in their annual budget award program.

Elements of the Budgetary Process

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

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

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

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

Develop approaches to achieve goals

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

Develop a budget consistent with approaches to achieve goals

- Develop a process for preparing and adopting a budget
- Develop and evaluate financial options
- Make choices necessary to adopt a budget

Evaluate performance and make adjustments

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

Basis of Accounting

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

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

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

Budgetary Basis of Accounting

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

Encumbrances

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

Arapahoe County Policy Manual

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

Investment Policy

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

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

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

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

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

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

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

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

Fund Balance Reserve Policy

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

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

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

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

Budgetary Fiscal Control

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

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

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

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

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

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

Reappropriation Policy

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

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

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

Attachment H

CITIZEN BUDGET COMMITTEE INPUT ON THE 2008 BUDGET

For 2008, the Citizen Budget Committee spent much of their time reviewing the County's efforts for performance measurement and budgeting and exploring the potential expansion of the judicial and detention facilities. The primary focus of their recommendations centered on the next steps for the Mission, Vision, and Values process the County began in late 2005. The Committee recommends that the County continue to move forward with the process of setting new goals and objectives and developing measures to track progress. These recommendations built on the Committee's work from 2006. The Committee believes that more performance information would enable the Board, elected officials, County management, and citizens to provide more useful input into the budget process. Regarding the expansion of the judicial and detention facilities, the Committee recommendations focused on addressing the number of inmates with mental health issues and evaluating operational efficiencies before determining the physical and financial size of any project. Below is the recommendation letter the Citizen Budget Committee submitted to the Board of County Commissioners as the result of their work during 2007.

DATE: November 5, 2007

TO: The Board of County Commissioners

THROUGH: Jude Sandvall, Chairperson

FROM: Citizen Budget Committee

SUBJECT: RECOMMENDATIONS OF THE COMMITTEE FOR 2007

The Citizen Budget Committee met throughout this year with numerous County elected officials and staff discussing a broad range of topics. The Citizen Budget Committee (CBC) would like to take this opportunity to thank the elected officials who attended meetings this year for taking time out of their busy schedules to present information and discuss with the Committee. The Committee appreciates their input and participation as it proved invaluable in putting together the recommendations below.

The primary focus of this memorandum is to discuss the Committee's findings and recommendations for this year. The Committee's focus this year was on several topics including: revisiting and expanding its look into the County's mission, vision, values process and how it could be tied to performance measures and budgeting; following up on the potential expansion/construction of judicial and detention facilities; the transparency of audit reports; and following up on the progress of prior year CBC recommendations. The findings and recommendations are detailed below.

Performance Measures/Budgeting and the Mission, Vision, Values Process

The Committee met with the Coroner, Treasurer, Clerk & Recorder, Sheriff, and the Assessor on how they monitor and track performance and how this impacts their management and budgeting. All of the elected officials were very informative in their presentations. The Committee found that all of the elected offices appear to have a process for tracking and evaluating performance and seem to be moving in the same general direction regarding how the information is used to improve operations and service delivery. The Committee recommends the following:

- The Board of County Commissioners (BOCC) should standardize/consolidate the tracking of performance data into a report or "dashboard." It appears it is being done differently by each elected office and department.
- The Board of County Commissioners should review the Committee's recommendations on the future of performance tracking and reporting in prior year reports for the Committee's guidance on moving forward with this process.
- The Committee would like to encourage looking at new technology to increase efficiencies for County operations as examples in elected offices seem to be yielding benefits.
- In addition to technology, the County should review current business processes and look for ways to improve operations to increase productivity.

Potential Expansion of Judicial/Detention Facilities

The Committee discussed the progress on the Judicial Facilities Review Committee (JFRC) several times this year hearing presentations and updates from numerous sources including the Sheriff, District Attorney, and members of the JFRC both before and after their presentation to the BOCC. The Committee found that the County is moving forward with short-term projects to accommodate additional judges assigned to the 18th Judicial District in 2008, however, no decision on long-term expansion or construction has been made and further evaluation is on-going. The Committee recommends the following:

- The County should emphasize the attention to finding efficiencies in the judicial and detention processes and operations as has already been started this year.
- Solutions and recommendations for inmates in the detention facility with mental health issues should be a high priority for the Board of County Commissioners and the Sheriff.
- The Board of County Commissioners should examine the costs of incarceration for inmates with mental health issues versus other forms of treatment.
- While options for addressing mental health may be limited for the County, the BOCC should make attempts at influencing legislative action and raise the issue statewide through networking with other county commissioners.
- It is the recommendation of the Citizen Budget Committee that issues surrounding efficiencies in the judicial/detention system and mental health should be addressed before determining the size of the expanded facilities and seeking voter approval for financing.

Transparency of Audit Reports

The Committee discussed management and operational changes during the discussion with the Treasurer. The Treasurer stated that many of the changes were the result of audit findings and recommendations. The Committee inquired about the audits and their availability to the public for purposes of holding elected officials accountable for performance. County staff informed the CBC that the financial statements are available via the Internet but that some of the information regarding issues that are management related or recommendations are not easily available. Staff did inform the Committee that the County has an Audit Committee to review the issues and that study sessions are held to discuss issues with the BOCC. The Committee would like to recommend the following regarding audit reports.

The Committee would like more of the audit findings and recommendations made available to the public to allow voters/citizens to be more informed regarding the performance of elected officials and their operations.

Progress on Prior Year Recommendations

Earlier this year, the Committee requested staff to update the progress on prior year recommendations. Many of these recommendations centered on the County's efforts towards tracking and measuring the performance of departments/elected offices, how they use the information to plan and budget, and how the information would be useful in letting policy makers and citizens know how well the County is using taxpayer's funds. It appears that there has not been significant progress on these issues and the CBC would like to re-emphasize the importance of these recommendations. One in particular the Committee feels strongly about is the recommendation to develop a long range strategic plan for the County for the next 5 to 10 years. The Committee feels that without a plan it is difficult for the County to evaluate its progress and performance.

In addition to a long-range, strategic plan, the Committee would like the Board of County Commissioners to review prior year recommendations and provide an update to the 2008 Citizen Budget Committee on the County's efforts on implementing them. The recommendations are listed below for reference.

- Arapahoe County should prepare a report on the progress of the Mission, Vision, Values program and detail what has been accomplished, how the program is being received by managers and employees, and most importantly, what the County's plan is for the future of the initiative.
- Building on last year's recommendation, the County should make progress on developing goals and objectives for County programs and services that tie into the County's mission, vision, and values.
- Once goals and objectives have been set, the County should begin the process of developing metrics and measurements for tracking them. Some departments and offices appear to already be compiling some of this information, and as others do the same, they will approach the means for improving efficiency.

- Development of performance measures and metrics should have guidelines and standards so that comparisons can be made across departments, elected offices, and other local governments. This will enable meaningful comparisons of them all with comparable standards.
- The end product of the goal and objective setting and measurement should be to develop management reports and tools, such as a 'scorecard' or 'dashboard', that the BOCC, directors, and other elected officials could use to guide operational and financial decisions. A similar report should be created for citizens to enable them to evaluate how well their County government is performing. Benchmarking against other local governments is encouraged as well.
- The process of surveying citizens should continue on an every other year basis. Citizen input is important in assessing citizen needs and other less expensive, more routine methods of receiving feedback from citizens should be implemented.
- The Committee strongly encourages the County to speak with State legislators to remove restrictions on the use of credit cards and other methods of on-line payments. One of the Committee's recommendations last year referred to increased development of customer-friendly technology.
- Re-emphasizing last year's recommendation, the Board of County Commissioners and staff should develop a long-range plan for Arapahoe County that would include a vision of what the County could look like in 5 and 10 years from now compared to what it is today. Specific areas of concern should be transportation, water, land use, growth, immigration, and the environment.

Finally, the Citizen Budget Committee sent correspondence to the Board of County Commissioners regarding appointments to the Committee. The Committee would like to suggest to the Board of County Commissioner that future appointees be made prior to the beginning of the 2008 CBC meetings and that they be individuals who are interested in participating actively in Committee meetings and discussions.

Thank you for your consideration of our comments, findings, and recommendations and the Committee looks forward to working on budget items of interest for the Board of County Commissioners next year.

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HISTORY OF ARAPAHOE COUNTY

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

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

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

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

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

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

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

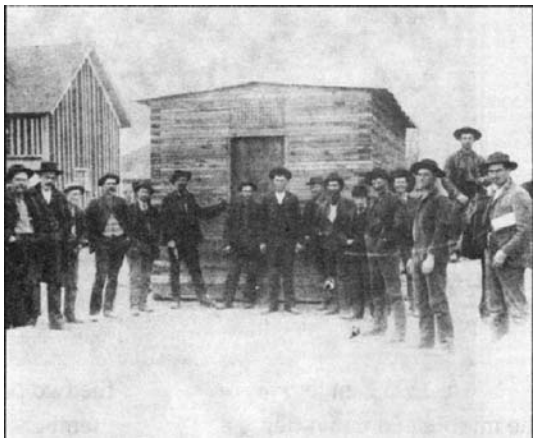
In the eastern portion of the County, the area was comprised mainly of sheep and cattle ranches. One of the largest ranches was owned by G.A. Snow, who came from New York and accumulated 25,000 acres of land - 12,000 of which were in Arapahoe County. The same family operated the Snow Ranch for 86 years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

Arapahoe County Offices in Littleton, circa 1904.

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

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

Today, Arapahoe County is a land of contrast. The County spans 850 square miles, has a population of more than 500,000 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, Graphics/Web Development Administrator.

Government

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

There are nine school districts within the County and 300 local and service districts.

The Board of County Commissioners governs the County. The Commissioners, along with the Assessor, Clerk and Recorder, County Coroner, District Attorney, Sheriff, and Treasurer are elected by voters to administer County services. The county has over 1954 employees and a $369.2 million budget. Arapahoe County has one of the lowest County mill levies in the Front Range.

Board of County Commissioners

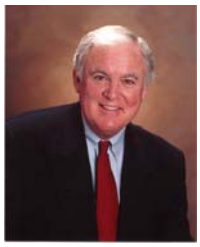
The Board of County Commissioners oversees the County by serving as the administrative and policy-making body.

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

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

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

Susan Beckman
District 1

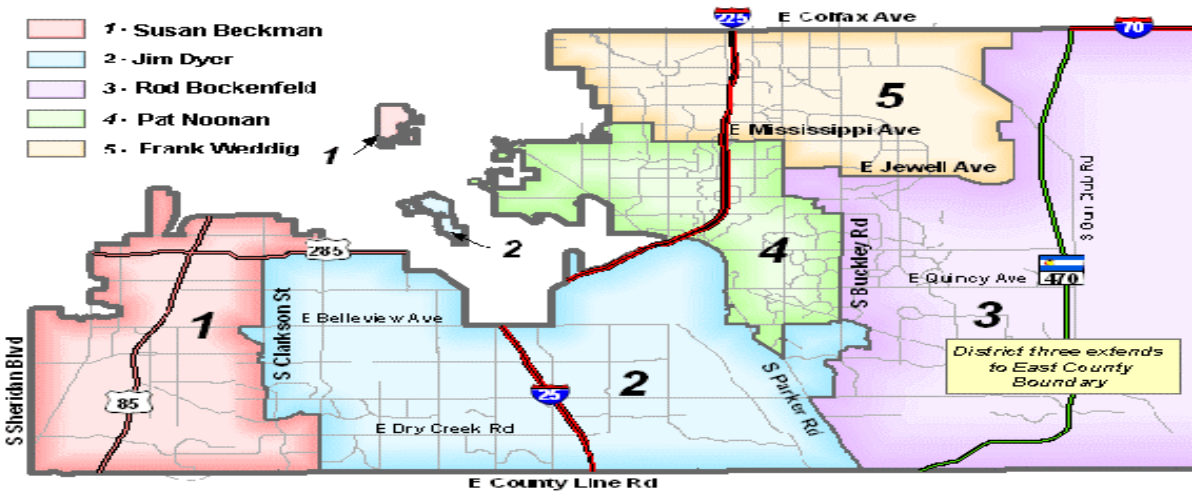


Jim Dyer
District 2

Rod Bockenfeld
District 3

Pat Noonan
District 4

Frank Weddig
District 5



County Elected Officials

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

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

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

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

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

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

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

Advisory Boards, Panels, and Committees

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

Arapahoe Library District Board of Trustees

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

Board of Adjustment

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

Board of Review

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

Arapahoe County Building Finance Corporation

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

Citizen Budget Committee

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

Citizen Review Panel

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

Colorado State University (CSU) Cooperative Extension Advisory Committee

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

Community Corrections Board

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

Cultural Council

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

Ethics Committee

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

East Arapahoe County Advisory Planning Commission

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

Fair Planning Committee

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

Liquor Authority

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

Metropolitan Football Stadium District

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

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

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

Open Space and Trails Advisory Board

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

Planning Commission

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

Public Airport Authority

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

Photo courtesy of Centennial Airport

Scientific & Cultural Facilities District (SCFD) Board

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

Tri-County Board of Health

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

Arapahoe County Water and Wastewater Authority (ACWWA)

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

Weed Advisory Board

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

Retirement Board

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

Fairgrounds Steering Committee

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

E-911 Emergency Service Authority Board

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

Demographics

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

Population

Population Growth

Between 1990 and 2006, the population in Arapahoe County has increased by 22.9% based on estimates provided by the State. The County is projected to grow by an additional 2.3% in 2007. The State population increased by 27.9% between 1990 and 2006, and the estimated growth for Colorado in 2007 is 2.1%.

Year	Arapahoe County	% Change	State	% Change
1950	52,125	-	1,325,089	-
1960	103,941	99.4%	1,753,947	32.4%
1970	162,142	56.0%	2,209,596	26.0%
1980	293,292	80.9%	2,889,735	30.8%
1990	438,441	49.5%	3,751,985	29.8%
2000	491,134	12.0%	4,339,549	15.7%
2001	503,833	2.6%	4,446,529	2.5%
2002	513,932	2.0%	4,521,484	1.7%
2003	520,501	1.3%	4,587,538	1.5%
2004	527,757	1.4%	4,649,698	1.4%
2005*	534,252	1.2%	4,718,562	1.5%
2006*	542,316	1.5%	4,816,536	2.1%
2007*	551,724	1.7%	4,908,152	1.9%
2008*	561,388	1.8%	5,008,259	2.0%

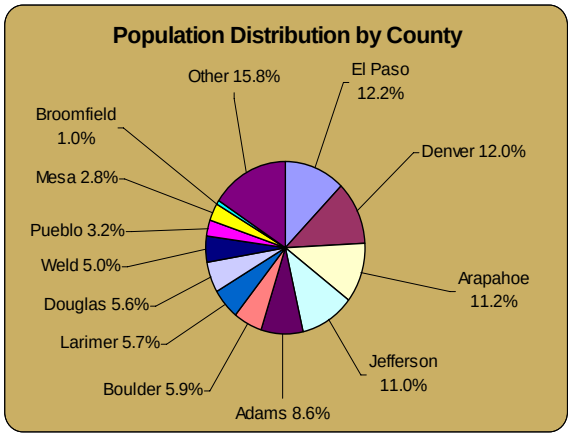
Source: Figures for 1950, 1960, 1970, 1980, and 1990 were obtained from the United States Department of Commerce, Bureau of the Census. Figures for 2000-2004 were obtained from Colorado Division of Local Government, Demographic Section.

* The Figures for 2005 - 2008 are estimates obtained from the State of Colorado, Department of Local Affairs.

Population Rank

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

County	2008 Est. Population
El Paso	617,315
Denver	594,740
Arapahoe	**561,388**
Jefferson	542,152
Adams	433,267
Boulder	293,232
Larimer	286,872
Douglas	284,144
Weld	258,640
Pueblo	159,204
Mesa	142,463
Broomfield	49,686
Other	785,156
Total	**5,008,259**



Source: State of Colorado, Department of Local Affairs Preliminary Populations Projection. Last Modified November 2007.

Above average growth is occurring in Colorado. Since the 1990 Census, Colorado has been one of the fastest growing states in the country. It is expected that the trend will continue as the economic and social costs of living and doing business in other states continue to remain high and as an increasing number of retirees seek to escape from high densities and congested levels by moving to Colorado.

Age Distribution

The following table sets forth a projected comparative age distribution profile for the County and the total State population for 2007.

	2008 Estimate		
Age	Arapahoe County	State	% of County to State
0-19	155,139	1,401,585	11.1%
20-34	114,409	1,054,797	10.8%
35-49	127,371	1,129,228	11.3%
50-69	127,686	1,077,380	11.9%
70-89	34,839	326,733	10.7%
90+	1,944	18,539	10.5%
Total	561,388	5,008,262	11.2%

Source: Colorado Division of Local Government, Demography Office - Last modified October 2007

Education and Training

Public School District Fall Enrollment

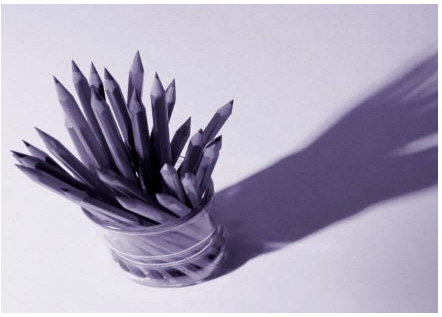
The October 2006 Colorado public school enrollment of 794,026 increased by 13,318 students. This is a 1.71% increase over the October 2005 enrolled student population of 780,708. The following nine counties have increased by one thousand or more students enrolled from 2002 to 2006. There are 148 schools in nine school districts located throughout Arapahoe County. School districts include Aurora, Bennett, Byers, Cherry Creek, Deer Trail, Englewood, Littleton, Sheridan, and Strasburg.

County	Fall 2003	Fall 2007	% Change	Enrollment Change
Adams	67,903	75,780	11.60%	7,877
Arapahoe	102,366	105,804	3.36%	3,438
Baca	1,104	4,368	295.65%	3,264
Boulder	49,434	53,278	7.78%	3,844
Douglas	42,009	52,983	26.12%	10,974
El Paso	99,165	105,157	6.04%	5,992
Garfield	9,688	10,859	12.09%	1,171
Mesa	20,886	21,942	5.06%	1,056
Pueblo	25,738	27,088	5.25%	1,350
Weld	33,218	35,648	7.32%	2,430

Source: Colorado Dept. of Education, Data and Research

Kindergarten through High School

Arapahoe County student enrollment has increased due to the population growth and business opportunities that have brought families into the central part of the County. Most noticeable increases are in the Cherry Creek School District and the Aurora Public School District.



Higher Education

Arapahoe County's higher education system includes:

Two-year Colleges:

Arapahoe Community College
Community College of Aurora

Four-year College and Universities:

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

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

Vocational/Technical Schools

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

Photo courtesy of Arapahoe Community College

Employment

Labor Force

For the twelve-month period ending December 31, 2005, total average unemployment in Arapahoe County was 5.0 %, and 2006 showed signs of continuing improvement.

Employment growth began in late 2004 and has continued through 2006 as the Colorado economy recovers from the recession. The Colorado Legislative Council is projecting unemployment to drop from 5.0% in 2005 to 4.5% and 4.6% in 2006 and 2007 respectively, as the employment market improves. Personal income and wages are forecast to grow during 2007. The forecast for inflation in the Denver metropolitan area is projected to increase from 2.1% in 2005 to 3.2% for 2006, and then increase again to 3.5% for 2007, as the economy continues to grow stronger and as costs increase for consumers.

Major Private Employers in Denver Metro Area

The following is a list of the major employers located in the Denver Metropolitan area as of June 2007.

Qwest Communications International
Lockheed Martin Corporation
HealthONE
Exempla Healthcare
University of Denver
IBM Corp.
Centura Health
United Airlines
EchoStar Communications Corp.
Kaiser Permanente
Source: Metro Denver Economic Development Corp.

Largest Taxpayers in the County

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

Business	Net Valuation
Qwest Corp	100,547,900
Public Service Co. of Colorado	81,982,970
Verizon FKA Airtouch Comm	44,767,900
Columbia Healthone LLC	36,330,280
Greenwood Property Corp.	29,000,010
Property Colorado OBJLW	22,330,010
Crescent Peakview Tower	13,050,000
FSP Greenwood Plaza Corp	12,760,000
NRFC Denver Holding LLC	12,760,000
Weingarten/Miller/Aurora II	12,180,000
CSHV Denver Tech Center LLC	11,600,000
LR Fidllers LLC	11,600,000
Comcast of Colorado IX LLC	11,484,250
Swedish Medical Ctr	11,233,890
National Digital Television	11,179,200
Great-West Life & Annuity Ins.	7,980,720
Medical Center of Aurora	7,705,740
E-Bay	4,354,400
IBM Credit LLC	4,063,980
First Data Technologies	3,639,850
Time Warner Telecom Inc.	3,218,270
Total	$ 453,769,370

Source: Arapahoe County Assessor's Office AT354 (2998)

The total assessed valuation of the County in 2007 was $7.6 billion.

Top Per-Capita Personal Income for Counties in Colorado

The following table sets forth annual per-capita personal income levels for the ten top counties in Colorado, and the State per-capita average. Per-capita personal income levels for Arapahoe County have exceeded levels in the State during the time period shown. Of 64 counties statewide, Arapahoe County is ranked third highest per-capita income in the State.

AREA	2002	2003	2004	2005
COLORADO	**34,014**	**34,059**	**35,810**	**37,510**
Pitkin	65,609	67,052	72,981	77,970
Clear Creek	39,776	42,216	45,724	48,150
Denver	42,497	42,710	45,206	47,652
Arapahoe	**44,511**	**43,914**	**45,330**	**47,039**
Boulder	40,500	41,055	43,076	45,849
Boulder	40,500	41,055	43,076	45,849
Eagle	37,973	38,837	41,773	44,200
Douglas	39,381	38,809	41,822	43,919
Jefferson	38,098	38,230	40,703	42,709
Denver-Aurora	38,796	38,640	40,583	42,369

Source: Regional Economic Information System, Bureau of Economic Analysis, April 2007

County Statistics

Building Permits

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

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

Year	Single Family 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

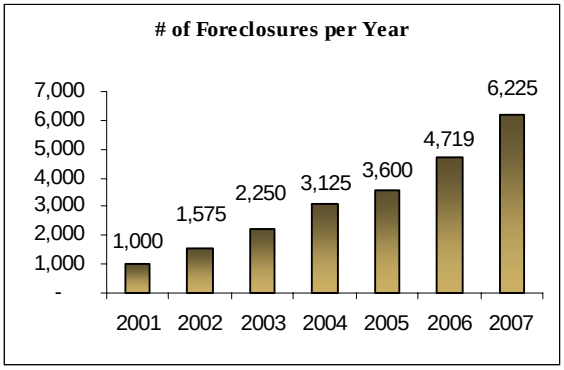
Year	Apartment, Condo, Townhomes (units) Permits	Value
2001	416	107,816,753
2002	86	17,058,231
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440

Year	Commercial Remodel/ Comm. New Structure/ Tenant Finish 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

Source: Public Works and Development

Foreclosure History

The following chart illustrates the number of foreclosures filed in the County during the time period indicated. Such information represents the number of foreclosures filed and does not take into account the number of foreclosures, which were subsequently redeemed or withdrawn. Foreclosures within Arapahoe County were substantially higher in 2006 and 2007 compared to 2005. The increase can be linked to low interest rates in prior years and non-traditional mortgages.



Motor Vehicle Registration

The following table represents the number of motor vehicles registered within the County. The substantial increase from 2000 to 2001 was a result of the post-September 11 vehicle-buying incentives offered by dealerships. From 2006 to 2007, the number of vehicles registered within Arapahoe County rose by 4.0 % as a result of dealer incentives and 0% financing.

Year	Vehicles Registered	Percent Change
1999	381,606	2.5%
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%

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	Number of Active Registered Voters	Number of Votes Cast	% of Active Registered Voters Voting
1999	209,267	102,036	48.8%
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%

Source: Arapahoe County Clerk & Recorder's Office

OPERATING BUDGET - REVENUE CONTENTS

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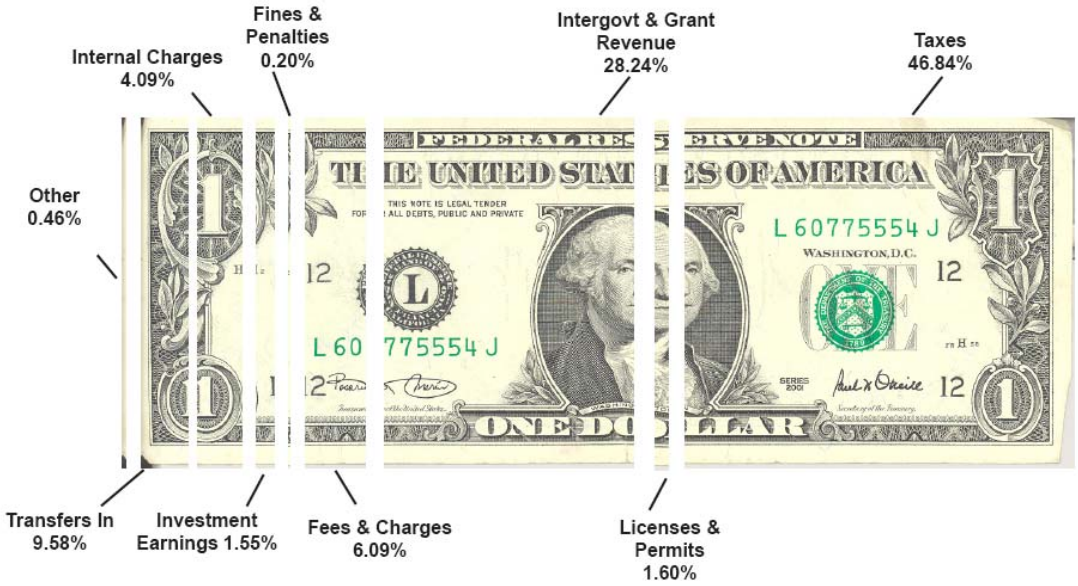
REVENUE

Like other counties in Colorado, property taxes are by far the largest source of revenue for Arapahoe County. Total property tax revenue budgeted for the County and related entities are $125.8 million or 38.9% of total budgeted revenue. Intergovernmental revenues provide the next largest category of revenue and include grants and payments from the Federal Government and the State of Colorado, as well as reimbursements for services provided to the City of Centennial.

The revenue section covers assessed valuations, mill levies and property taxes in great detail because this single source of revenue is such a large percentage of Arapahoe County revenue. Other sources of revenues in excess of $1.0 million are also discussed.

Revenue by Source

This graph depicts the percentage of revenue by each revenue source for all County funds. The taxes category includes not only property taxes but also specific ownership tax on motor vehicles, and a sales and use tax.



The following two tables illustrate revenues by category for 2005 through 2008 for Arapahoe County Government and the other entities included in the County Budget.

Revenue Sources

County Revenue by Category					
Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$127,538,524	$131,075,117	$136,010,209	$136,697,656	$143,165,290
Licenses & Permits	4,567,259	4,372,554	4,366,883	4,727,128	4,896,500
Intergovernmental / Grants	82,637,585	91,192,601	93,362,808	89,772,431	86,306,595
Charges for Services	20,308,930	20,817,339	18,901,080	19,324,552	18,620,120
Fines & Forfeits	471,427	480,519	431,700	519,254	598,420
Investment Earnings/Contributions	5,127,446	10,348,908	7,052,801	11,024,287	8,883,898
Interfund Revenue	10,352,165	10,721,392	11,885,188	11,956,664	12,494,018
Transfers In	8,298,765	14,083,408	23,388,584	23,388,584	29,284,271
Other Fin. Sources / Misc.	16,588,552	7,222,087	1,607,528	4,946,339	1,390,800
Total County	**$275,890,654**	**$290,313,925**	**$297,006,781**	**$302,356,895**	**$305,639,912**

Other Entities					
Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe County Bldg. Finance Corp.	$5,712,346	$57,240,346	$4,648,700	$4,670,934	$4,557,430
Arapahoe County Recreation District	902,023	1,273,110	3,644,689	4,329,608	1,067,186
Arapahoe County Water & Wastewater PID	32,089,517	27,113,877	6,068,068	11,892,989	6,106,731
Arapahoe County Law Enforcement Authority	5,336,435	5,484,750	5,335,310	5,352,393	5,988,583
Total Other Entities	**$ 44,040,322**	**$ 91,112,083**	**$ 19,696,767**	**$ 26,245,924**	**$ 17,719,930**
Total All Fund Revenue	**$ 319,930,976**	**$ 381,426,008**	**$ 316,703,548**	**$ 328,602,819**	**$ 323,359,842**

2008 Budgeted Property Tax Revenue

Budgeted property tax revenue in 2008 for the County is $5.8 million or 5.3% over the 2007 Adopted Budget level. Budgeted property tax revenue in 2008 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, Capital Expenditure Fund, and the Developmental Disabilities Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $7.6 billion. The Developmental Disability mill levy of 1.000 was also maintained. An additional levy of 0.118 for refunds and abatements was applied. A temporary tax credit of (1.722) mills was also applied to keep property tax revenue within the limits required by law.

2008 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
General Fund Base	**$ 7,621,627,210**	$ 98,105,433	99.00%	$ 99,096,397	13.002
Refund/Abatement		893,658	99.00%	902,685	0.118
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		(12,991,785)	99.00%	(13,123,015)	-1.722
Subtotal General Fund		$ 86,007,306	99.00%	$ 86,876,067	11.398
Road & Bridge Fund		5,832,603	99.00%	5,891,518	0.773
Social Services Fund		10,903,118	99.00%	11,013,251	1.445
Capital Expenditure Fund		4,534,792	99.00%	4,580,598	0.601
Developmental Disability Fund		7,545,411	99.00%	7,621,627	1.000
Total County		**$ 114,823,230**		**$ 115,983,061**	**15.217**
Arapahoe Law Enforcement Authority	**$ 1,025,811,280**	**$ 5,059,486**	**99.00%**	**$ 5,110,592**	**4.982**
Arapahoe County Recreation District					
General Operating	**$ 950,362,920**	$ 817,607	99.00%	$ 825,866	0.869
Refund/Abatement		12,817	99.00%	12,946	0.014
Subtotal		$ 830,424	99.00%	$ 838,812	0.883
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		(63,038)	99.00%	(63,675)	-0.067
Total Recreation District		**$ 767,386**	**99.00%**	**$ 775,137**	**0.816**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$ 310,974,250**	**$ 5,156,731**	**99.00%**	**$ 5,208,819**	**16.750**

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 2008. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to remain unchanged through 2011.

PROPERTY TAX REVENUE

Property Tax Calculation

Property tax revenue is calculated by multiplying the prior year assessed valuation by the mill levy. For example, the County mill levy is 15.217 mills and the 2007 assessed value is $7.6 billion. This creates calculated property tax revenue of $116.0 million for collection in 2008 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).

Historical Record of Arapahoe County Assessed Valuation and Rates

Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
1995 (1996 Taxes)	10.36%	3,433,354,450	8.26%
1996 (1997 Taxes)	10.36%	3,574,476,610	4.11%
1997 (1998 Taxes)	9.74%	4,155,887,450	16.27%
1998 (1999 Taxes)	9.74%	4,268,426,930	2.71%
1999 (2000 Taxes)	9.74%	5,313,444,880	24.48%
2000 (2001 Taxes)	9.74%	5,541,605,710	4.29%
2001 (2002 Taxes)	9.15%	6,561,740,900	18.41%
2002 (2003 Taxes)	9.15%	6,648,243,802	1.32%
2003 (2004 Taxes)	7.96%	6,520,348,460	-1.92%
2004 (2005 Taxes)	7.96%	6,591,480,100	1.09%
2005 (2006 Taxes)	7.96%	6,718,283,280	1.92%
2006 (2007 Taxes)	7.96%	6,844,989,340	1.89%
2007 (2008 Taxes)	7.96%	7,621,627,210	11.35%

The assessed valuation certified by the County Assessor, shows an increase of 11.35% over the prior year assessed valuation. The economic climate not only impacts the numbers for 2008, 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 2007 assessment and is expected to remain at that rate through 2011.

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

Taxpayer's Bill Of Rights

In November 1992 the voters of the State of Colorado adopted an amendment to Article X of the State Constitution. This amendment is known as the Taxpayer's Bill of Rights (TABOR) or as Amendment #1.

This amendment greatly limits growth in both State and local government revenues and expenditures, and may have the effect of ratcheting down both revenues and expenditures. The amendment makes provisions for annual elections and requires voter approval for tax increases, with possible exceptions for certain situations. Although there have been a number of court interpretations, there is still a divergence of opinions about the interpretation of some provisions of the amendment. The text of the TABOR Amendment is in Appendix 11.

1995 and 1998 Revenue Changes

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

State of Colorado Property Tax Revenue Limitations

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

Permissible Exceptions to the Property Tax Revenue Limitations

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

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

Local governments may also impose a levy to collect the portion of property tax refunds and abatements, which were lost during the prior year due to adjustments in property values that were protested. Included in the 2008 tax levy is a mill levy of 0.118 mills to collect $0.9 million pursuant to this provision.

Other Statutory Limits Affecting Arapahoe County Property Tax Collections

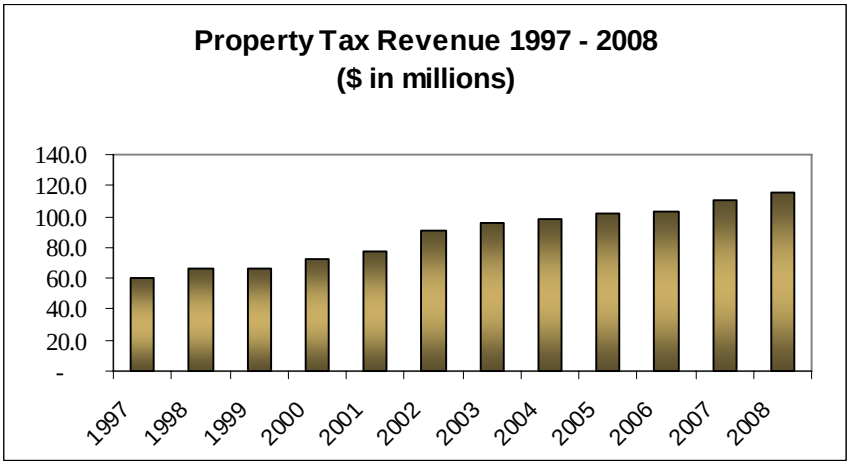
There is a statutory limit of 2.500 mills on the Social Services Fund for counties where the per capita assessed valuation is $2,600 or more. Arapahoe County falls into this category and the Social Service Fund mill levy is 1.445 mills. Property taxes collected for this purpose are $10.9 million.

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from TABOR mill levy restrictions, is included in the net County levy of 15.217 mills. Property taxes being collected for this purpose are $7.5 million in 2008.

Property Tax Revenue 1997-2008

Property Tax Revenue

Year	Calculated Revenue ($ Millions)	Mill Levy
1997	60.5	16.973
1998	66.2	15.960
1999	66.2	14.549
2000	72.5	13.706
2001	77.3	14.013
2002	90.8	14.028
2003	96.1	14.594
2004	98.7	15.140
2005	101.8	15.451
2006	103.6	15.421
2007	110.1	16.083
2008	116.0	15.217



History of Significant Mill Levy Trends

The Taxpayer's Bill of Rights, which was adopted by the voters of the State of Colorado in November 1992, was a significant factor in setting the budget.

1997 - Again the base mill levy was kept at 16.973 mills. An additional one time levy of 0.325 mills was made to collect $1.2 million which the County was ordered to collect and refund to the State of Colorado for excess state equalization payments made to school districts in Arapahoe County based on an alleged under valuation of property for tax year 1993.

1998 - The mill levy was reduced to 15.821 mills to conform with the statutory 5.5% property tax revenue limit. An additional levy of 0.139 mills for refunds and abatements was also applied.

1999 – The base mill levy was maintained at 15.821 mills, and an additional levy of 0.090 for refunds and abatements was applied. Since 1998, property tax collections were calculated to be $1.5 million more than

the amount allowed under the TABOR Local Growth calculation, a temporary tax credit of (0.362) mills was applied.

2000 – The base mill levy was maintained at 15.821 mills, however a temporary tax credit of (2.264) mills was applied to keep property tax revenue within the limits required by law. A refund and abatement levy of 0.149 mills was applied.

2001 – The base mill levy was maintained at 15.821 mills. A temporary tax credit of (1.875) mills was applied to keep property tax revenue within the limits required by law, and an additional temporary tax credit of (0.073) mills was applied to refund $404,000 that was collected in 2000 in excess of the TABOR Local Growth limit. A refund and abatement levy of 0.140 mills was applied.

2002 –The base mill levy was maintained at 15.821 mills. A temporary tax credit of (3.023) mills was applied to keep property tax revenue within the limits required by law. A refund and abatement levy of 0.230 mills was applied. A November 2001 election authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. This 1.000 levy was added bringing the net County levy to 14.028 mills.

2003 – The base mill levy was maintained at 15.821 mills, as well as the 1.000 mill for the Developmental Disability Fund. An additional levy of 0.280 for refunds and abatements were applied. A temporary tax credit of (2.507) mills was applied to keep property tax revenue within the limits required by law.

2004 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $6.5 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.214 for refunds and abatements was applied. A temporary tax credit of (1.754) mills was also applied to keep property tax revenue within the limits required by law, and an additional temporary tax credit of (0.141) mills was applied to refund $920,000 collected in 2003.

2005 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $6.6 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.162 for refunds and abatements was applied. A temporary tax credit of (1.372) mills was also applied to keep property tax revenue within the limits required by law, and an additional temporary tax credit of (0.080) mills was applied to refund $526,000 collected in 2004.

2006 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $6.7 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.270 for refunds and abatements was applied. A temporary tax credit of (1.412) mills was also applied to keep property tax revenue within the limits required by law, and an additional temporary tax credit of (0.258) mills was applied to refund $1,732,736 collected in 2005.

2007 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $6.8 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.152 for refunds and abatements was applied. A temporary tax credit of (0.890) mills was also applied to keep property tax revenue within the limits required by law.

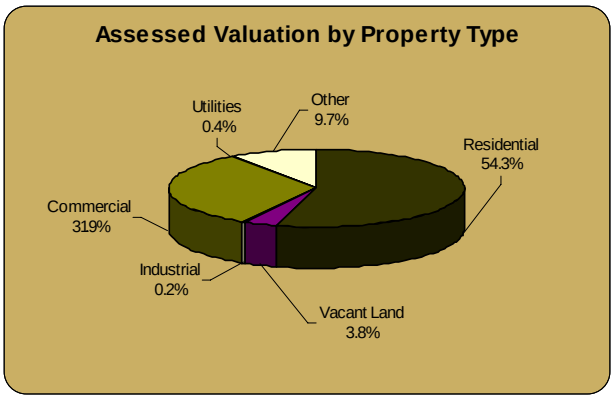
2008 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $7.6 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.118 for refunds and abatements was applied. A temporary tax credit of (1.722) mills was also applied to keep property tax revenue within the limits required by law.

2007 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%.

2007 Assessed Valuation For 2008 Property Tax Revenue

Type of Property		Assessed Valuation		% of Total
Residential	$	4,149,223,900		54.3%
Vacant Land		291,633,820		3.8%
Industrial		12,233,820		0.2%
Commercial		2,436,949,550		31.9%
Utilities (State Assessed)		28,116,640		0.4%
Agricultural *		10,024,510		0.1%
Oil & Gas *		3,723,700		0.0%
Other Natural Resources *		1,008,480		0.0%
Personal Property *		701,768,030		9.2%
Total		**7,634,682,450**	**	**100.0%**



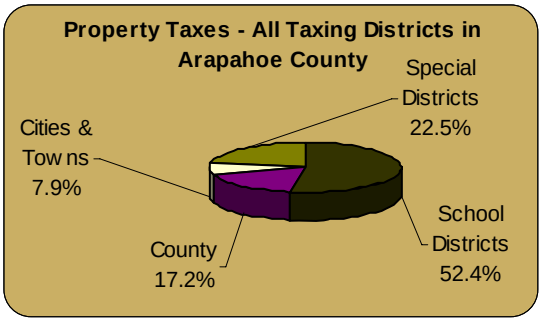
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.

** $7.63 billion represents Arapahoe County's assessed valuation including the value that is part of the $15,000 personal property tax exemption in 2008.

2007 Property Taxes By All Taxing Districts In Arapahoe County

2008 Property Tax Revenue For 2007 Assessed Valuation

Type of District		Dollars	% of Total
School Districts	$	354,428,637	52.4%
County		116,176,963	17.2%
Cities & Towns		53,694,426	7.9%
Special Districts		151,968,972	22.5%
Total		**676,268,998**	**100.0%**



There are 9 school districts, 13 cities and towns, and 300 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.

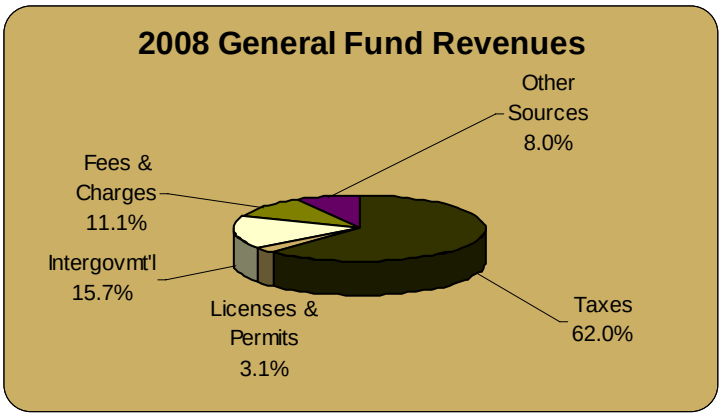
Distribution by the County Treasurer of collected property tax revenue is monthly throughout the year. There is an additional payment the months of March, May and June to school districts, per a Legislative change, that provides an additional payment of property tax revenue collected for this duration.

General Fund Revenues

General Fund Revenues					
Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes					
Property Taxes	$ 76,341,000	$ 79,169,489	$ 81,310,540	$ 81,310,540	$ 86,007,306
Specific Ownership Taxes	6,806,320	6,939,491	7,100,000	7,028,291	7,100,000
Other Taxes	(203,135)	(206,985)	-	(228,327)	-
Total Taxes	**$ 82,944,185**	**$ 85,901,995**	**$ 88,410,540**	**$ 88,110,504**	**$ 93,107,306**
Licenses & Permits					
Building Permits	$ 1,545,233	$ 1,206,260	$ 1,600,000	$ 1,257,003	$ 1,300,000
Other Licenses & Permits	2,315,041	2,617,191	2,401,300	3,002,524	3,341,500
Total Licenses & Permits	**$ 3,860,274**	**$ 3,823,451**	**$ 4,001,300**	**$ 4,259,527**	**$ 4,641,500**
Intergovernmental					
Cost Allocation	$ 2,394,572	$ 2,559,943	$ 1,800,000	$ 1,911,982	$ 1,800,000
Revenue from Centennial IGA	22,660,154	23,983,401	23,997,196	23,939,044	20,485,531
Other Intergovernmental	2,334,776	1,742,639	1,897,852	2,381,874	1,346,500
Total Intergovernmental	**$ 27,389,502**	**$ 28,285,983**	**$ 27,695,048**	**$ 28,232,900**	**$ 23,632,031**
Charges for Service					
Land Recording Fees	$ 4,809,979	$ 3,971,632	$ 3,900,000	$ 3,349,826	$ 3,500,000
Tax Collection Fees	4,445,370	4,595,504	4,703,950	4,958,336	5,300,000
Other Fees & Charges	9,067,102	9,726,555	8,256,297	9,005,305	7,901,220
Total Charges for Service	**$ 18,322,451**	**$ 18,293,691**	**$ 16,860,247**	**$ 17,313,467**	**$ 16,701,220**
Other Sources					
Fines & Forfeits	$ 452,055	$ 466,238	$ 431,700	$ 481,190	$ 598,420
Invest. Earnings & Contrib.	3,921,554	7,674,794	6,006,100	10,006,088	8,501,700
Interfund Revenue	2,282,880	2,659,185	2,983,557	3,358,725	2,524,033
Transfers In	78,388	660,000	7,115,158	7,115,158	-
Other Financing Sources	633,640	4,357,721	457,184	1,355,173	406,450
Total Other Sources	**$ 7,368,517**	**$ 15,817,938**	**$ 16,993,699**	**$ 22,316,334**	**$ 12,030,603**
Total General Fund	**$ 139,884,929**	**$ 152,123,058**	**$ 153,960,834**	**$ 160,232,732**	**$ 150,112,660**

Total projected General Fund revenue for 2008 is $150.1 million. This represents a $10.1 million or a 6.3% decrease from the estimated 2007 revenues and a $3.8 million or 2.5% decrease from the 2007 Amended Budget. The main sources of increased revenues for 2008 are property taxes, motor vehicle license fees, and interest on investments. Real and personal property tax revenues for 2008 reflect an increase of 5.8% over the Amended 2007 Budget. Motor vehicle license fee revenues for 2008 reflect a 96.4% increase over the Amended 2007 Budget, and interest on investments reflect a 41.7% increase over the Amended 2007 Budget. Revenues from the intergovernmental agreement with the City of Centennial depict a 14.6% decrease from the 2007 Amended Budget. The intergovernmental agreement provides limited municipal services to the City of Centennial, which includes Law Enforcement, Public Works (Road and Bridge, Engineering Inspections, GIS, Traffic Engineering, Capital Improvement Planning) and Animal and Mosquito Control. The County receives revenues from the City, including payment for indirect costs (administrative overhead). However, in 2008 the Public Works portion of the agreement is being phased out, effective July 1st, as the City of Centennial is going to start providing these services to residents of the City, therefore a revenue decrease is noted.

The following graph shows the total 2008 General Fund budgeted revenues by category.



General Fund Revenues		
Category		**2008**
Taxes	$	93,107,306
Licenses & Permits		4,641,500
Intergovermental & Grants		23,632,031
Fees & Charges		16,701,220
Other Sources		12,030,603
Total	**$**	**150,112,660**

Below is a table showing the General Fund revenues by department and office:

General Fund Revenues By Department		
Department		**2008**
Administrative Services	$	96,998,683
Assessor's Office		67,105
Clerk & Recorder's Office		10,659,050
Communication Services		4,450
Community Services		799,290
Coroner's Office		6,250
County Attorney		11,800
District Attorney		350,000
Facilities & Fleet Management		1,473,974
Finance		20,000
Human Resources		40,000
Information Technology		436,092
Public Works & Development		3,480,764
Sheriff's Office		21,484,687
Treasurer's Office		14,280,515
Total General Fund	**$**	**150,112,660**

Please refer to the “Department Budget Section” – section G for further departmental information on the General Fund.

The following pages contain additional information on nine selected revenues of the General Fund over the one million dollar threshold for 2008. Each summary addresses the origin of the revenue source, and trends and assumptions used in developing the budgeted amounts.

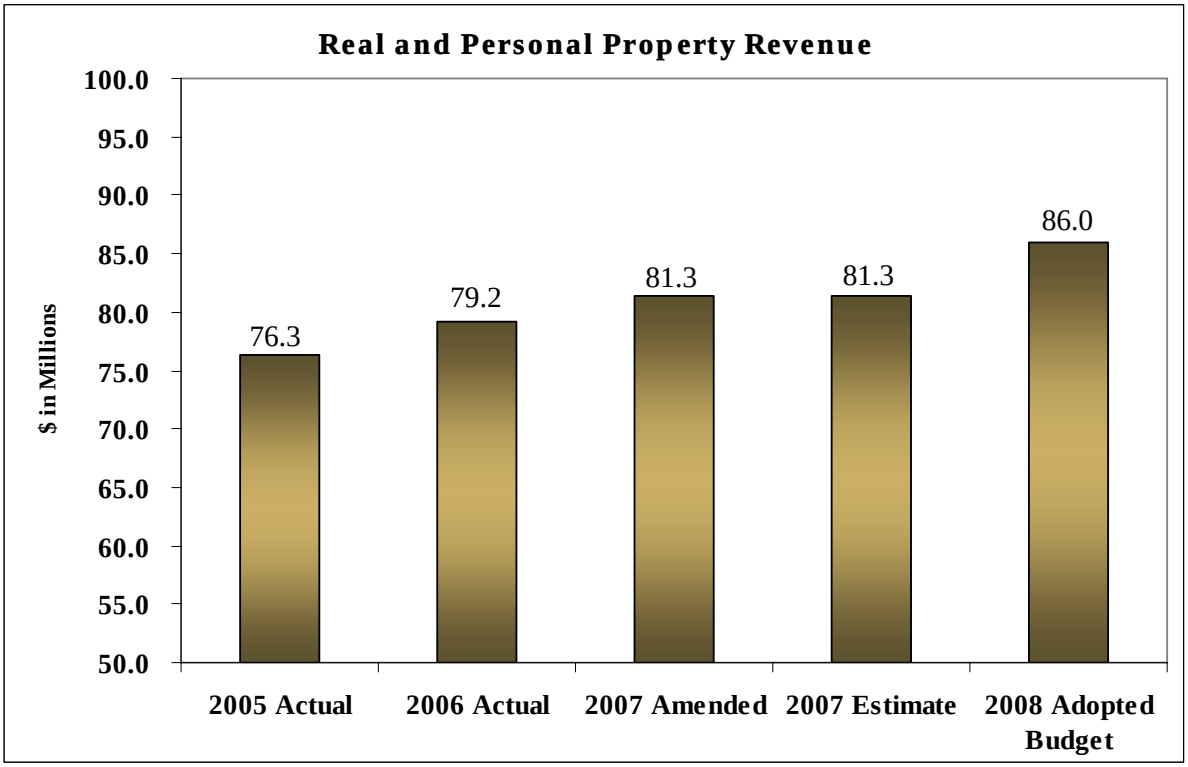
Selected Key Revenue Sources of the General Fund

Real & Personal Property Tax

Ad Valorem tax computed on the assessed valuation of all property, real and personal, located within the taxing jurisdiction. Colorado Revised Statute 29-1-301 H.B. 1003 limits the growth in property tax revenue to a maximum of 5.5% County-wide. Subsequent TABOR limitations place additional restrictions on this revenue source to growth that is equivalent to the prior year's rate of inflation plus the growth in new construction. The trend in property tax collections is determined primarily by the local growth rate specified by the Taxpayer's Bill of Rights (TABOR). In 2005, this local growth rate declined to 1.95% due to low inflation and construction growth. Higher inflation and better new construction values increased the local growth rate to 4.11% in 2006 and 5.58% in 2007. Current projections of inflation and growth show future rates between 5.00% and 5.50%, with 2008 at 5.14%. Reallocation of property tax revenue between funds also impacts the trend in General Fund collections.

Real & Personal Property Tax

Year	Amount	% of Change
2005 Actual	76,341,000	5.72%
2006 Actual	79,169,489	3.71%
2007 Amended	81,310,540	6.51%
2007 Estimate	81,310,540	0.00%
2008 Adopted Budget	86,007,306	5.78%

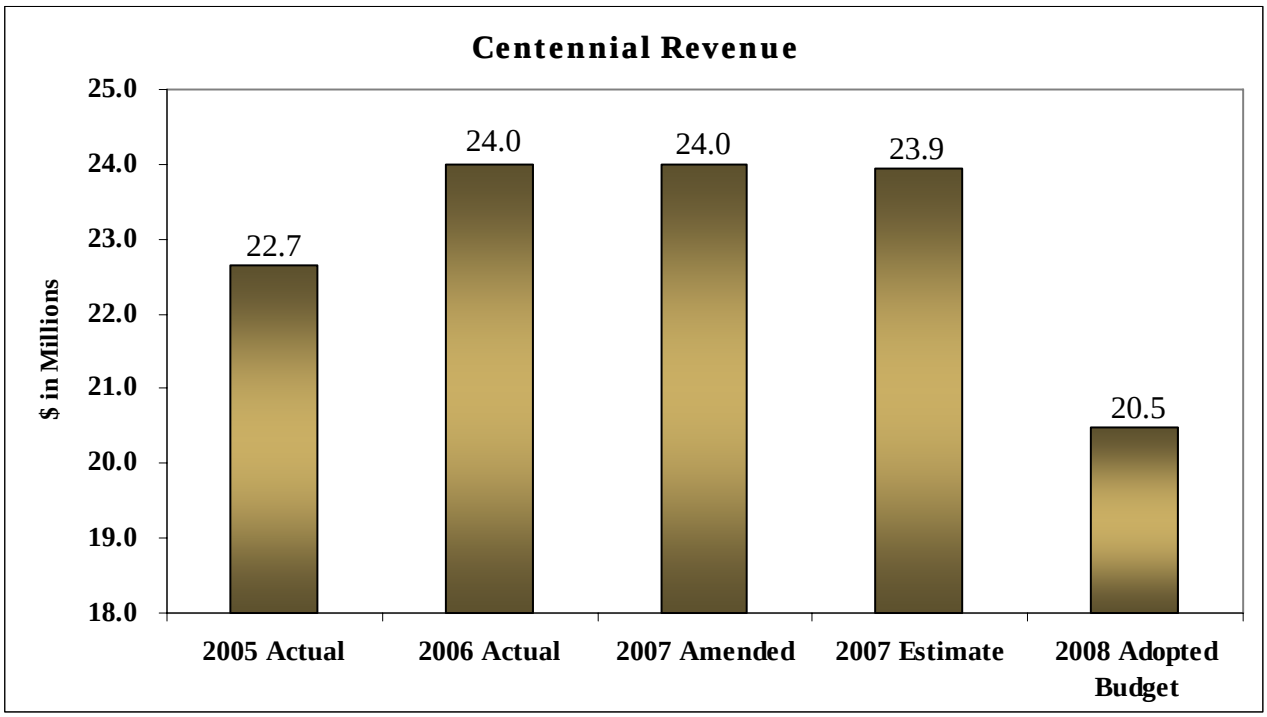


Centennial Revenue

Through an intergovernmental agreement between Arapahoe County and the City of Centennial, the County provides to the city, limited municipal services including: Law Enforcement, Public Works (Road and Bridge, 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 revenue growth for 2006 was the result of the increases in the cost of services provided to the City of Centennial. The intergovernmental agreement with the City of Centennial for public works related services will cease in mid-2008 while the contract for law enforcement related services will continue under a new, 10-year agreement. For 2008, the revenue will decline due to only a partial year of public works service provision. It is anticipated to decline in 2009 as well, as the City of Centennial will be providing for its own public works services for the entire year.

Centennial Revenue

Year	Amount	% of Change
2005 Actual	22,660,154	3.65%
2006 Actual	23,983,401	5.84%
2007 Amended	23,997,196	5.90%
2007 Estimate	23,939,044	-0.24%
2008 Adopted Budget	20,485,531	-14.43%

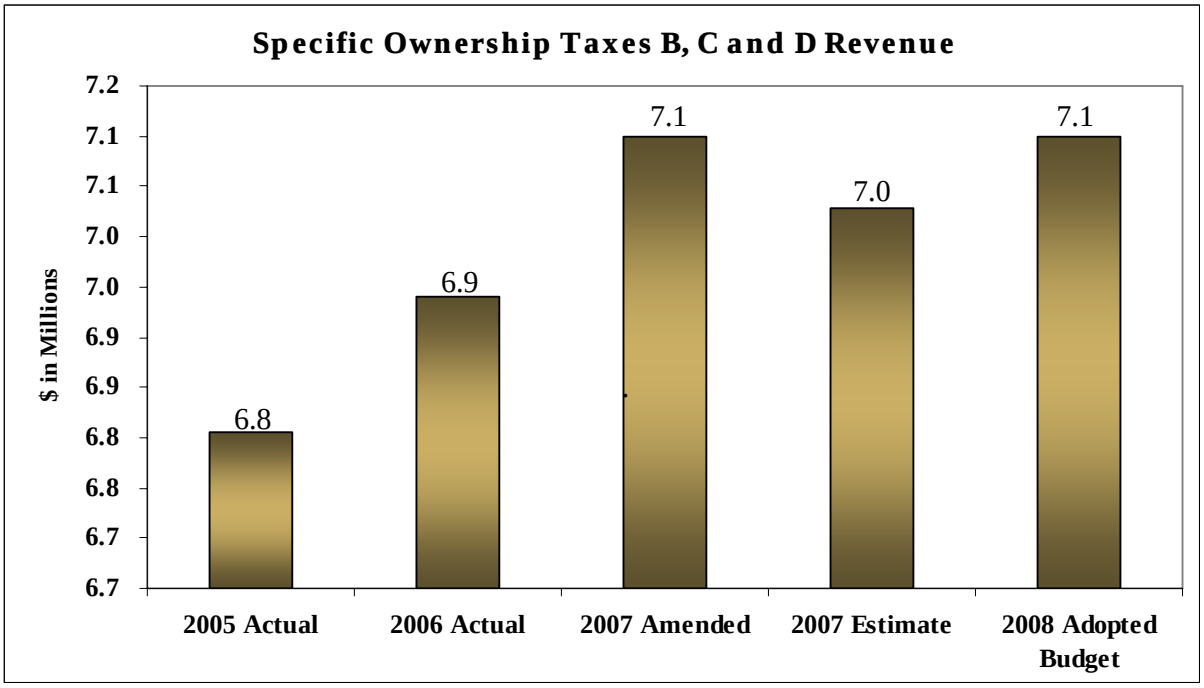


Specific Ownership Taxes B, C, and D

This revenue is collected by the Clerk and Recorder's Office and consists of a tax paid by owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. This amount of the tax is a function of the class, age, and value of the vehicle. This revenue is authorized pursuant to Colorado Revised Statute 42-3-101. Prior to 2001, the growth in this revenue averaged about 10% per year. Since the recession, the growth in specific ownership tax has declined to around 3% per year. Revenues are projected to meet Budget for 2007 and a conservative estimate for 2008 is included. The revenue is collected from the sale of motor vehicles, but is redistributed to entities based on property tax collections. Therefore, lower growth in property tax collections impacts our relative share of specific ownership tax as well.

Specific Ownership Taxes B, C, and D

Year	Amount	% of Change
2005 Actual	6,806,320	-8.05%
2006 Actual	6,939,491	1.96%
2007 Amended	7,100,000	4.31%
2007 Estimate	7,028,291	-1.01%
2008 Adopted Budget	7,100,000	1.02%

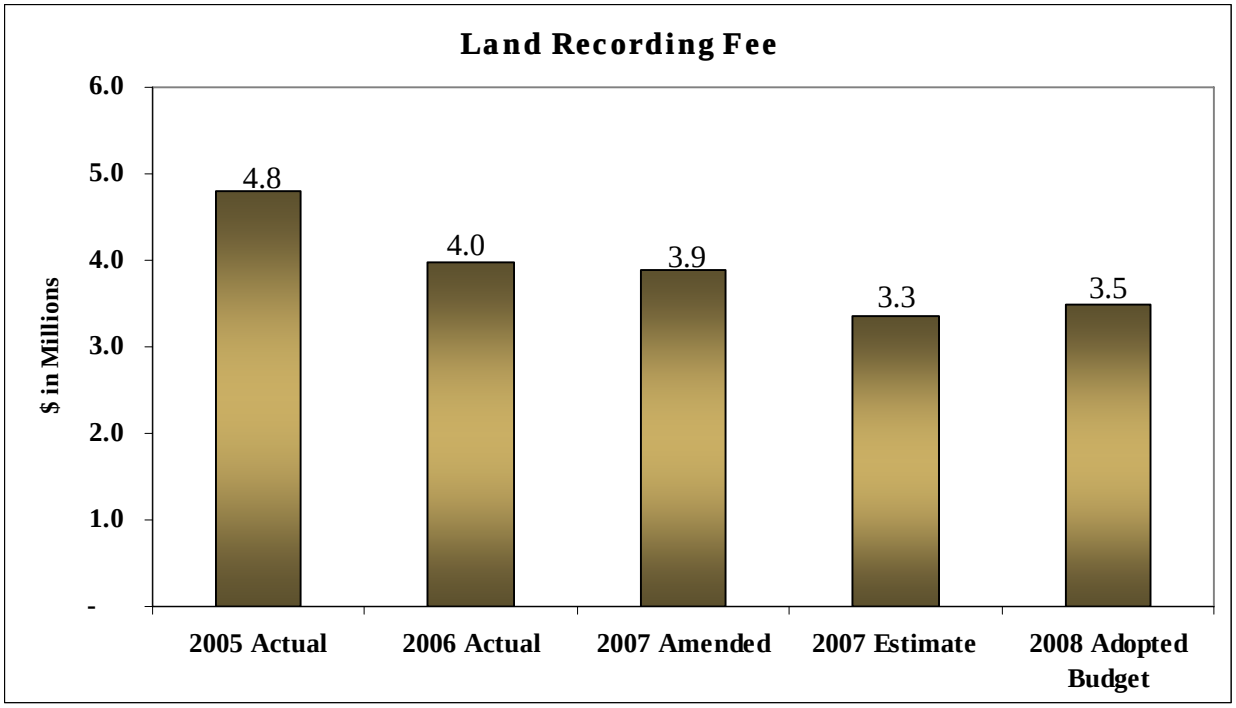


Land Recording Fee

The Clerk and Recorder's Office collects this revenue from residence and business filings and recording documents for County records. Fees are collected based on an established schedule. This revenue is authorized pursuant to Colorado Revised Statute 30-1-103. During the period when rates were low, revenue from land recording fees increased dramatically reaching almost $7.1 million in 2003 from the high level of refinancing and home buying. As interest rates began to rise and mortgage refinancing activity declined, revenues began to decline sharply. For 2008, a further decline in this revenue source is projected, and a decline is forecast for the near future until a new base level of activity is reached and the revenue stabilizes.

Land Recording Fee

Year	Amount	% of Change
2005 Actual	4,809,979	-7.51%
2006 Actual	3,971,632	-17.43%
2007 Amended	3,900,000	-18.92%
2007 Estimate	3,349,826	-14.11%
2008 Adopted Budget	3,500,000	4.48%



Tax Collection Fee

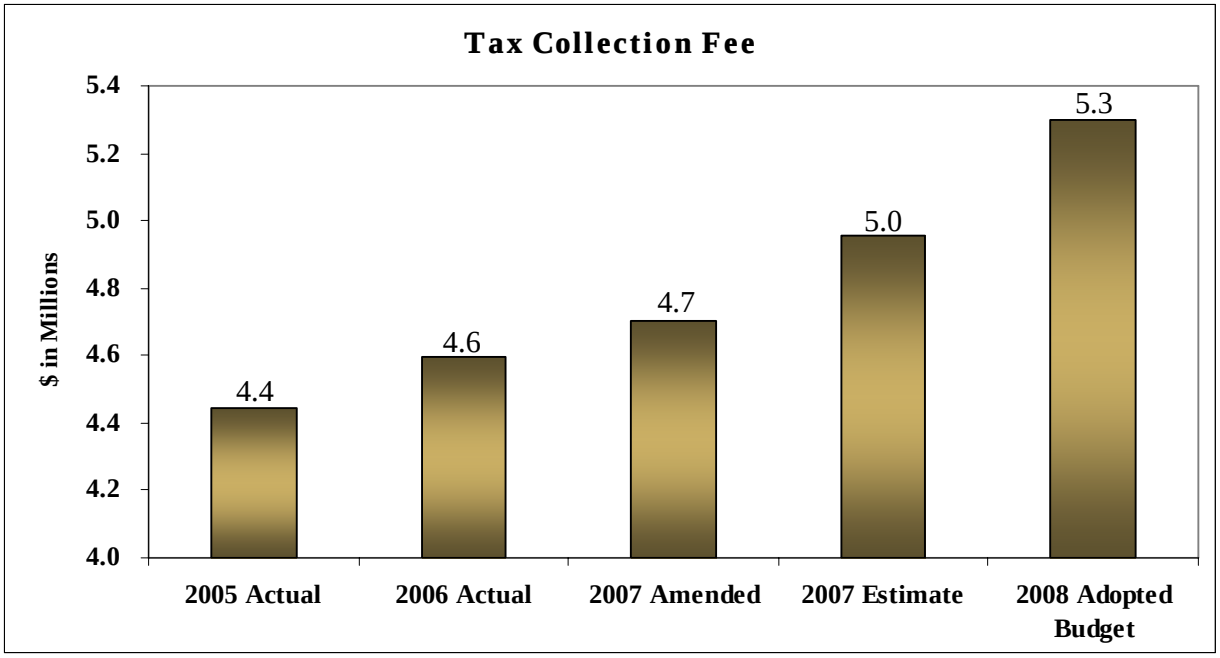
This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office.

- 1% City of Town Tax
- ½ % of School District General Fund Tax
- 1 ½ % Special Assessment District Collections
- 1 ½ % Special District Tax

This revenue is authorized pursuant to Colorado Revised Statute 30-1-102 (a) (b), 1973, as amended. The revenues from Tax Collection Fees are stable, as they are directly related to the collection of real and personal property tax. The growth in this revenue will mirror the growth in property tax revenue for all districts within Arapahoe County and is difficult to forecast. Moderate growth has been seen in recent years and is expected to continue.

Tax Collection Fee

Year	Amount	% of Change
2005 Actual	4,445,370	5.27%
2006 Actual	4,595,505	3.38%
2007 Amended	4,703,950	5.82%
2007 Estimate	4,958,336	5.41%
2008 Adopted Budget	5,300,000	6.89%

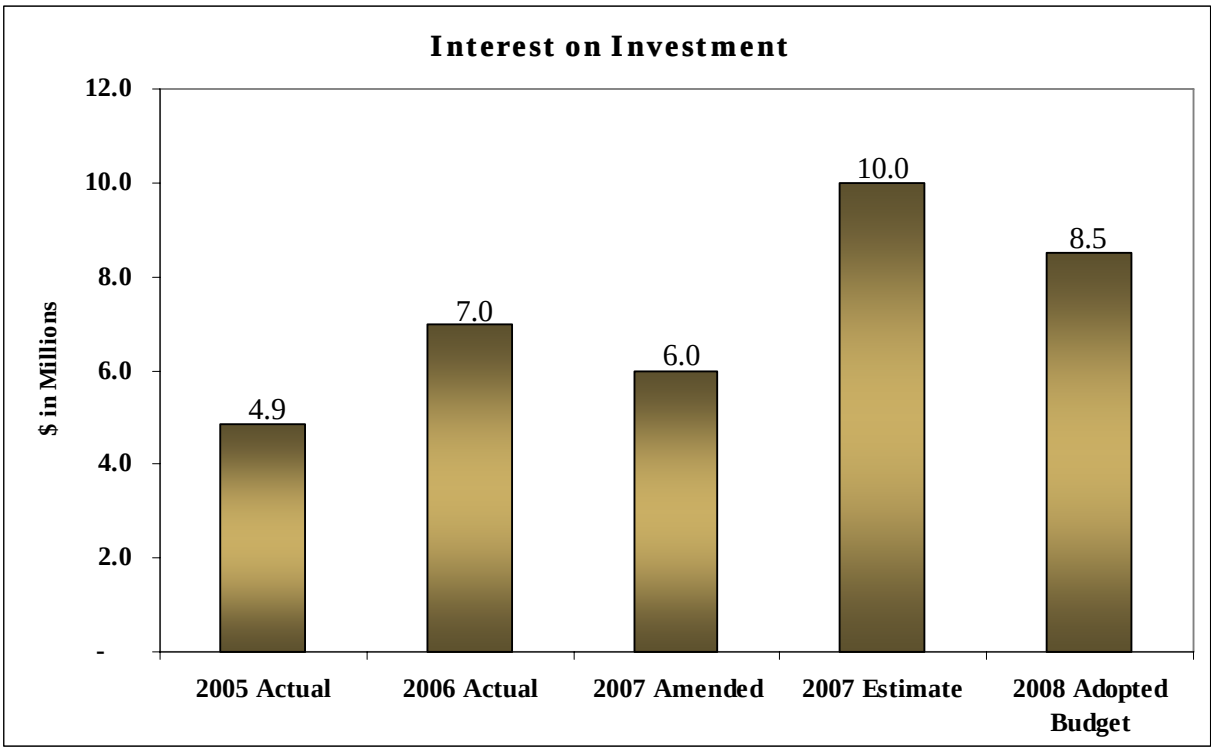


Interest on Investments

Interest on Investments consists of all investment income earned on Certificates of Deposit, U.S. Treasury and Agency securities, and all other investments of the County. This revenue fluctuates with market conditions. This revenue is authorized pursuant to Colorado Revised Statute 24-75-601, 1973, as amended. This revenue is based on the earning projection of the County Treasurer. The County Treasurer estimates the average daily balance and utilizes a conservative estimate of interest rates. As interest rates continue to rise, it is expected this revenue will increase. Prior to 2005, this revenue fell short of budget. Higher interest rates along with higher fund balances have reversed this trend during 2005 through 2007, with revenues greatly exceeding budget. The 2008 Budget was submitted based on balancing the higher collections with declining interest rates and fund balances and prior to knowing the extent of the rate decreases in late 2007.

Interest on Investment

Year	Amount	% of Change
2005 Actual	4,860,939	70.31%
2006 Actual	6,986,347	43.72%
2007 Amended	6,000,000	23.43%
2007 Estimate	10,000,000	66.67%
2008 Adopted Budget	8,500,000	-15.00%

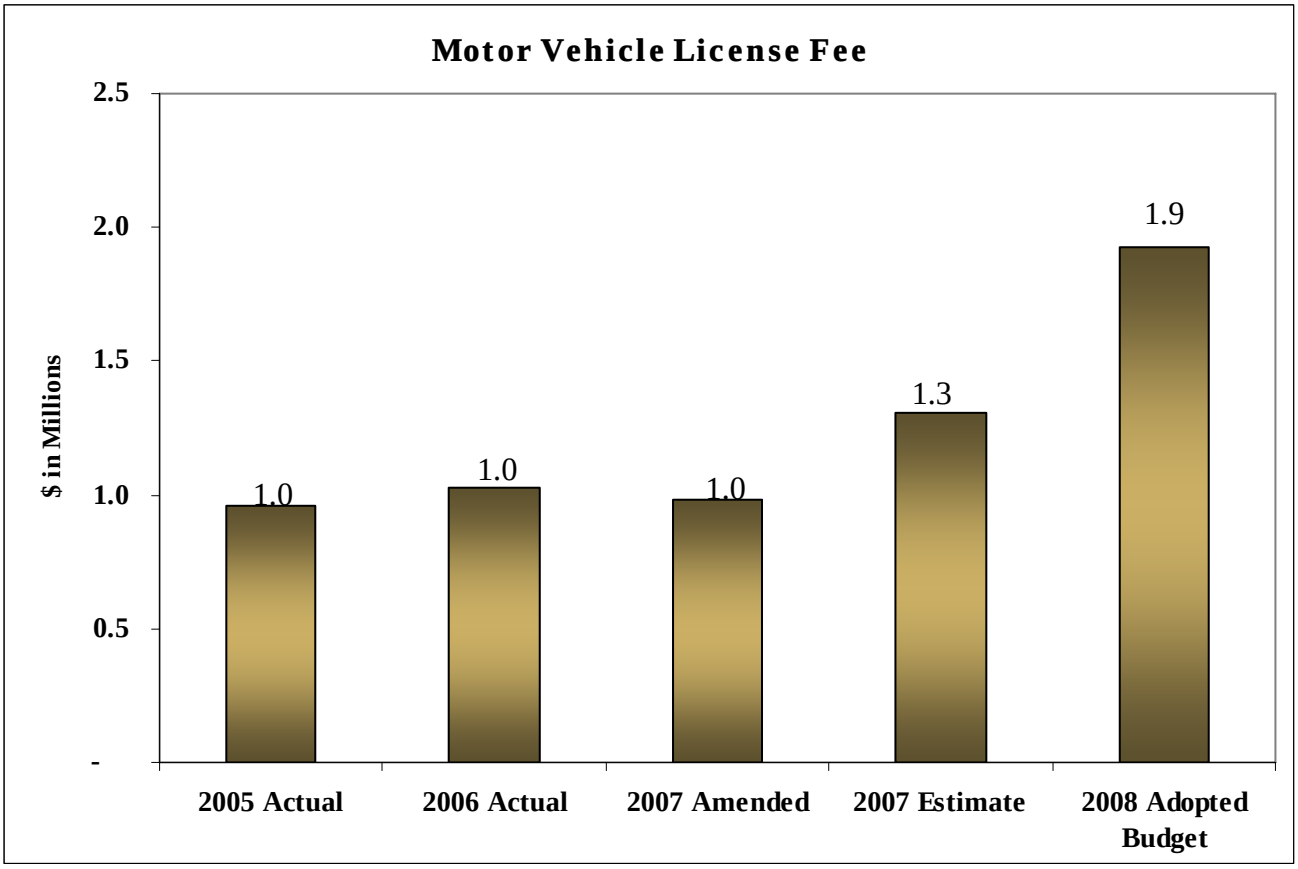


Motor Vehicle License Fees

Motor vehicle license fees are based on the vehicles that are being licensed, the weight of the vehicle, type of vehicle, and taxable value. The County retains a portion of this revenue based on the type of plate, such as a specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1. Motor vehicle license fees have exceeded the budget since 2005 and are projected to again in 2007. A 96.4 % increase over the 2007 Amended Budget is budgeted for 2008 due to a change in the fee structure by the State.

Motor Vehicle License Fee

Year	Amount	% of Change
2005 Actual	956,686	1.58%
2006 Actual	1,030,228	7.69%
2007 Amended	980,000	2.44%
2007 Estimate	1,305,416	33.21%
2008 Adopted Budget	1,925,000	47.46%

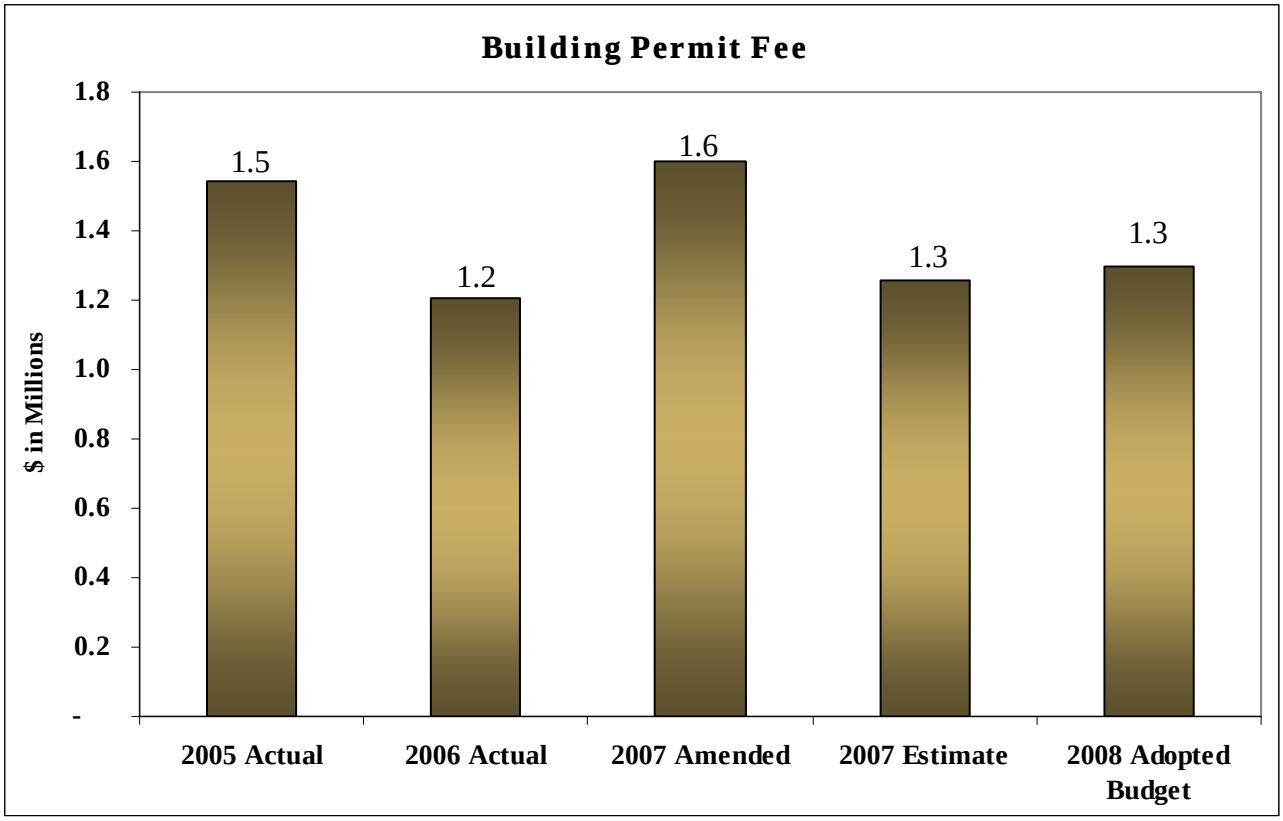


Building Permit Fee

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 and lower population growth 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 short of budget in 2007 as well. For 2008, an 18.8% decrease from the 2007 Amended Budget is projected, as construction activity is still slow.

Building Permit Fee

Year	Amount	% of Change
2005 Actual	1,545,233	-1.84%
2006 Actual	1,206,260	-21.94%
2007 Amended	1,600,000	3.54%
2007 Estimate	1,257,003	-21.44%
2008 Adopted Budget	1,300,000	3.42%



Arapahoe Law Enforcement Authority (ALEA) Fund

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 Patrol Division, not assigned to the City of Centennial, is paid from the Authority budget. The remainder of the Sheriff's operating budget is in the County 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.

2008 ALEA Revenue

Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes					
Property Taxes	$ 4,493,752	$ 4,543,436	$ 4,486,413	$ 4,427,149	$ 5,059,486
Specific Ownership Taxes	414,553	401,716	400,000	343,360	400,000
Other Taxes	(121,633)	(8,139)	12,000	(11,808)	-
Total Taxes	$ 4,786,672	$ 4,937,013	$ 4,898,413	$ 4,758,701	$ 5,459,486
Intergovernmental Revenue					
Federal Pass Through Revenue	$ 111,516	$ 60,654	$ 69,100	$ 40,852	$ 61,300
Local Revenue	2,858	2,937	2,500	2,601	2,500
Other Intergovernmental Revenue	-	-	-	1,025	-
Total Intergovernmental	$ 114,374	$ 63,591	$ 71,600	$ 44,478	$ 63,800
Fees & Charges					
Other Fees & Charges	$ 121,345	$ 155,908	$ 118,797	$ 129,865	$ 118,797
Total Fees & Charges	$ 121,345	$ 155,908	$ 118,797	$ 129,865	$ 118,797
Other Sources					
Fines & Forfeits	$ 314,045	$ 328,238	$ 246,500	$ 419,349	$ 346,500
Other Financing Source & Misc.	-	-	-	-	-
Total Other Sources	$ 314,045	$ 328,238	$ 246,500	$ 419,349	$ 346,500
Total ALEA	**$5,336,436**	**$5,484,750**	**$5,335,310**	**$5,352,393**	**$5,988,583**

Property Tax

2008 Arapahoe County Law Enforcement Authority Property Tax Revenue					
	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe Law Enforcement Authority	$1,025,811,280	$5,059,486	99.00%	$5,110,592	4.982

Background

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.

On November 2, 1993 the voters in the Arapahoe Law Enforcement Authority approved an increase of $955,000 in property taxes with an additional levy of 0.900 mills for a total of 4.982 mills. The 4.982 mills was established as the minimum mill levy for subsequent tax years, and has been used every year since 1994.

In November 1998, the voters in the Arapahoe Law Enforcement Authority approved a revenue change effectively eliminating the fiscal year spending limit in Section 7b of 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.

This table shows the assessed valuation, mill levy and tax revenue history for the Arapahoe Law Enforcement Authority from 1995 through 2008. Arapahoe Law Enforcement Authority property tax revenues for ten years experienced a steady increase through 2001. The decrease in tax revenue in 2002 is due to the incorporation of the City of Centennial. The City of Centennial is now responsible for law enforcement within the City limits.

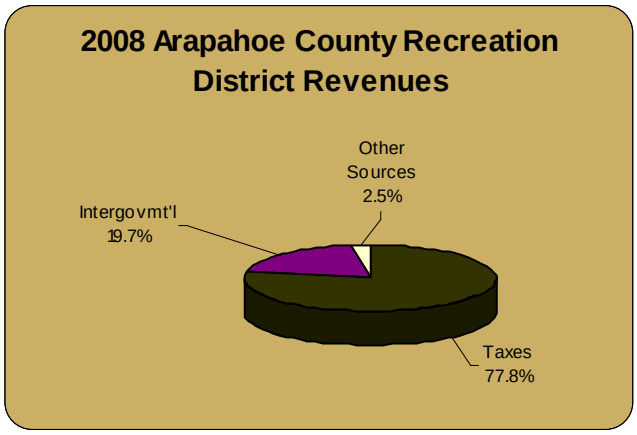
ALEA Mill Levy and Tax Revenue History 1995 - 2008			
Year	Assessed Valuation	Mill Levy	Property Tax
1995	1,060,416,530	4.982	5,282,995
1996	1,158,755,390	4.982	5,772,919
1997	1,205,546,300	4.982	6,006,032
1998	1,391,755,340	4.982	6,933,726
1999	1,480,682,060	4.982	7,376,758
2000	1,854,688,126	4.982	9,240,056
2001	1,943,606,410	4.982	9,683,047
2002	917,043,850	4.982	4,568,712
2003	930,150,180	4.982	4,634,008
2004	916,787,530	4.982	4,476,087
2005	914,434,800	4.982	4,464,600
2006	916,878,640	4.982	4,476,532
2007	909,620,660	4.982	4,486,413
2008	1,025,811,280	4.982	5,059,486

Arapahoe County Recreation District Fund

The 2008 budget provides for the operation 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 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 2.000 mills from the Parker Jordan Metro District, and user fees.

2008 Arapahoe County Recreation District Revenue

Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes					
Property Taxes	$ 653,258	$ 707,192	$ 726,889	$ 714,860	$ 767,386
Specific Ownership Taxes	60,093	61,739	63,000	54,741	63,000
Other Taxes	(17,586)	(1,960)	-	(9,022)	-
Total Taxes	$ 695,765	$ 766,971	$ 789,889	$ 760,579	$ 830,386
Intergovernmental					
State Revenue	$ 27,599	$ 34,600	$ 85,400	$ 91,295	$ 85,400
Local Revenue	127,496	216,315	124,900	142,756	124,900
Total Intergovernmental	$ 155,095	$ 250,915	$ 210,300	$ 234,051	$ 210,300
Other Sources					
Charges For Services	$ 36,469	$ 32,608	$ 26,500	$ 25,222	$ 26,500
Earnings on Investment	-	-	-	-	-
Transfer from Cash-In-Lieu Fund	-	202,236		671,377	-
Transfer from Equipment Lease Purch.	-	-	2,600,000	2,600,000	-
Miscellaneous	14,694	20,380	18,000	38,380	-
Total Other Sources	$ 51,163	$ 255,224	$ 2,644,500	$ 3,334,979	$ 26,500
Total Arapahoe County Recreation District	**$ 902,023**	**$ 1,273,110**	**$ 3,644,689**	**$ 4,329,609**	**$ 1,067,186**



Taxes make up 77.8% of the revenue collected in the Arapahoe County Recreation District. Total Inter-governmental revenue sources in 2008 consist of $210,300 from the Dove Valley Metro District and Parker Jordan mill levy. Other sources are mainly fees for park usage paid by various sports associations.

Property Tax

2008 Arapahoe County Recreation District Property Tax Revenue					
	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe County Recreation District	$950,362,920	$767,386	99.00%	$775,137	0.816

History of Significant Mill Levy Trends

1996 - The mill levy dropped to 0.974 per the TABOR limit, which still allows an increase in property tax revenue due to the increase in property values. An additional 0.010 mills for refunds and abatements was also applied.

1997 - Again the base mill levy was kept at 0.974 mills. An additional 0.010 mills for refunds and abatements was added. Property tax revenue increased by 6.3%.

1998 - The mill levy was reduced to 0.875 mills to conform with the property tax revenue limit, which includes 0.006 for refunds and abatements. Property tax revenue increased by 10.5% due to the increase in property values. An additional levy of 0.139 mills for refunds and abatements was also applied.

1999 – The base mill levy dropped to 0.850 mills, which includes a temporary tax credit of (0.019) mills. An additional levy of 0.011 mills for refunds and abatements was applied.

2000 – The base mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.012 mills was applied. However a temporary tax credit of (0.177) mills was applied to keep property tax revenue within the limits required by law. This brings the mill levy to 0.704 mills.

2001 – The General Operating mill levy was maintained at 0.869 mills and an additional levy of 0.009 for refunds and abatements was applied. An additional temporary tax credit of (0.157) mills, and TABOR refund of 0.717 mills was added to keep property tax revenue within the limits required by law.

2002 – The base General Operating mill levy was maintained at 0.869 mills and an additional levy of 0.011 mills for refunds and abatements was added. A temporary tax credit of (0.243) mills refunding $203,035 was applied to bring the total levy to 0.637 mills.

2003 - The mill levy for the Arapahoe County Recreation District was held at 0.869 mills. There was a refund and abatement levy of 0.014 mills, and a temporary tax credit of (0.193) mills, for a total levy of 0.690 mills.

2004 – The base General Operating mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.012 mills was added. However a temporary tax credit of (0.126) mills, and TABOR refund of (0.007) mills was added to keep property tax revenue within the limits required by law.

2005 – The base General Operating mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.012 mills was added. A temporary tax credit of (0.084) mills, and a TABOR refund of (0.004) mills was added to keep property tax revenue within the limits required by law.

2006 – The base General Operating mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.038 mills was added. A temporary tax credit of (0.061) mills, and a TABOR refund of (0.014) mills was added to keep property tax revenue within the limits required by law.

2007 – The base General Operating mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.012 mills was added. A temporary tax credit of (0.025) mills was added to keep property tax revenue within the limits required by law.

2008 – The base General Operating mill levy was maintained at 0.869 mills, and a refund and abatement levy of 0.014 mills was added. A temporary tax credit of (0.067) mills was added to keep property tax revenue within the limits required by law.

Background

The following table shows the assessed valuation, mill levy and tax revenue history for the Arapahoe County Recreation District from 1995 through 2008.

Arapahoe County Recreation District
Mill Levy and Tax Revenue History
1995 - 2008

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
1995	269,043,420	1.000	263,663
1996	303,900,080	0.984	293,057
1997	323,026,030	0.984	311,500
1998	403,927,390	0.875	346,385
1999	438,647,690	0.861	370,101
2000	611,281,460	0.704	421,622
2001	660,424,060	0.717	464,132
2002	853,502,080	0.637	532,999
2003	855,358,120	0.690	579,194
2004	832,667,020	0.748	610,624
2005	832,854,950	0.793	646,893
2006	843,876,800	0.832	687,633
2007	857,423,070	0.856	726,889
2008	950,362,920	0.816	767,386

Arapahoe County Water & Wastewater Public Improvement District Fund

The Arapahoe County Water & Wastewater Public Improvement District was formed in 2001 to provide capital infrastructure funding for this district located in the south central part of the County. The Board of County Commissioners serves as the *ex officio* Board of Directors. In November 2001 taxpayers within the District voted to authorize the issuance of $165,000,000 in general obligation debt for water and wastewater projects. To date, almost $106,190,000 in debt has been issued by the District.

2008 Arapahoe County Water & Wastewater PID Revenue

Revenue Source	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes					
Property Taxes	$ 3,705,099	$ 5,351,807	$ 5,243,068	$ 5,185,740	$ 5,156,731
Specific Ownership Taxes	341,737	477,322	430,000	459,671	450,000
Other Taxes	(33,568)	(11,985)	-	(120,916)	-
Total Taxes	$ 4,013,268	$ 5,817,144	$ 5,673,068	$ 5,524,495	$ 5,606,731
Intergovernmental					
Other Intergovernmental Revenue	$ 372,215	$ 3,232,516	$ -	$ 4,142,847	$ -
Total Intergovernmental	$ 372,215	$ 3,232,516	$ -	$ 4,142,847	$ -
Other Sources					
Debt Proceeds	$ 27,190,071	$ 16,049,975	$ -	$ -	$ -
Interest on Investments	513,463	1,521,739	395,000	955,955	500,000
Miscellaneous	500	492,503	-	1,269,692	-
Total Other Sources	$ 27,704,034	$ 18,064,217	$ 395,000	$ 2,225,647	$ 500,000
Total Arapahoe County Water & Wastewater PID	**$ 32,089,517**	**$ 27,113,877**	**$ 6,068,068**	**$ 11,892,989**	**$ 6,106,731**

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. These bonds were issued for $63.9 million in 2002, $26.3 million in 2005, and $16.0 million in 2006. The bonds were issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District. The mill levy for the District was first set for collection in 2003. The District has authority to set the mill levy at the level needed to raise enough property tax revenue to pay for the scheduled debt service and was set at 16.750 in 2008.

Property Tax

2008 Arapahoe County Water & Wastewater PID Property Tax Revenue

	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe County Water & Wastewater PID	$310,974,250	$5,156,731	99.00%	$5,208,819	16.750

History of Mill Levy Trends

2003 - The mill levy was set at 14.000 mills to provide enough property tax revenue to pay the scheduled debt service on outstanding General Obligation Bonds.

2004 - The mill levy for the Water and Wastewater Public Improvement District was maintained at 14.000 mills, which kept enough cash flow to pay the scheduled debt service in 2004.

2005 - The mill levy for the Water and Wastewater Public Improvement District was maintained at 14.000 mills, which kept enough cash flow to pay the scheduled debt service in 2005.

2006 - The mill levy for the Water and Wastewater Public Improvement District was increased to 18.949 mills, to keep enough cash flow to pay the scheduled debt service in 2006.

2007 - The mill levy for the Water and Wastewater Public Improvement District was set at 18.242 mills, to keep enough cash flow to pay the scheduled debt service in 2007.

2008 - The mill levy for the Water and Wastewater Public Improvement District was set at 16.750 mills, to keep enough cash flow to pay the scheduled debt service in 2008.

Background

The following table shows the Assessed Valuation, Mill Levy and Tax Revenue history for the Arapahoe County Water and Wastewater Public Improvement District 2003 through 2008.

Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2003 - 2008

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
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

OTHER ARAPAHOE COUNTY FUNDS

In addition to the funds previously discussed, this section provides additional revenue information for other funds within Arapahoe County.

Arapahoe/Douglas Works! Fund

Arapahoe/Douglas Works! offers job seekers and employers a wide range of service options designed to prepare individuals for entry or re-entry into the labor market. The majority of the funds for this program come from Federal funds, which pass through the State to Arapahoe County.

The revenue in 2008 represents Federal and State revenue, along with special assessment reimbursement revenue from various sources.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 5,736,181	$ 6,453,160	$ 7,187,473	$ 6,755,404	$ 7,325,961
Interfund Revenues	30,197	30,288	31,000	28,500	60,576
Other Fin. Sources/Misc.	8,039	1,542	31,000	10,000	24,350
Total Revenue	**$ 5,774,417**	**$ 6,484,990**	**$ 7,249,473**	**$ 6,793,904**	**$ 7,410,887**

Board Designated Fund

This Designated Reserve Fund was established to account for the General Fund designated reserve. As part of the 2002 budget, a $15.1 million reserve was transferred from the General Fund to be held in this Designated Reserve Fund. An additional $2.4 million was transferred in 2005 as a contingency for unbudgeted expenditures, and spent in 2007. A $331,647 transfer is budgeted for 2008 to maintain the 11% reserve.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Transfer In	$ 2,350,000	$ -	$ -	$ -	$ 331,647
Total Revenue	**$ 2,350,000**	**$ -**	**$ -**	**$ -**	**$ 331,647**

Capital Expenditure Fund

The Capital Expenditure Fund is used to account for large capital projects such as the construction of buildings and facilities. In 2006, $2.6 million was allocated to the Building Maintenance for the intent of starting a reserve in the fund and $800,000 would be an ongoing transfer of funds designated for new projects. The 2007 Adopted budget included the following transfers, $1.5 million from the Social Services fund balance, $742,000 from the Board Designated Reserve and $300,000 from the General Fund, in order to provide funding for 2007 capital projects, in addition to tax revenues. A $17.8 million dollar transfer is budgeted in 2008 to supplement capital funding and complete projects.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ 3,471,393	$ 2,866,474	$ 4,961,341	$ 4,830,910	$ 4,959,792
Invest. Earnings & Contrib.	42,563	26,144	-	-	-
Transfers In	10,000	65,000	5,521,673	5,521,673	17,765,290
Other Fin. Sources/Misc.	4,647,515	607,858	-	-	-
Total Revenue	**$ 8,171,471**	**$ 3,565,476**	**$ 10,483,014**	**$ 10,352,583**	**$ 22,725,082**

Cash-in-Lieu Fund

As provided by Colorado law (Section 30-28-133 (4) C.R.S. 1973 as amended) and the Arapahoe County subdivision regulations, all subdivisions of residentially zoned land must provide public land dedication to the County, for parks, and other public purposes. The basis of this dedication is the population generated by the subdivision. There is an option to dedicate cash instead of land. If the dedication is cash, the amount must be equal to the value of the land that would have had to be dedicated. The Cash-In-Lieu Fund tracks these cash dedications.

Cash-In-Lieu contributions cannot be reasonably anticipated when the budget is developed, therefore, the adopted budget does not show any revenue. When the actual revenue is received, the budget is amended.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Charges for Service	$ 309,016	$ 452,964	$ -	$ -	$ -
Total Revenue	**$ 309,016**	**$ 452,964**	**$ -**	**$ -**	**$ -**

Central Service Fund

Fixed asset purchases are budgeted and made through the Central Service Fund. These assets become the property of the Central Service Fund, and are then leased to the individual departments at a rate determined during the budget process. The lease revenue is returned to the Central Service Fund and is then available to replace the asset when necessary. Assets purchased will be leased to the using departments. The lease payments expire when the total purchase price has been deposited in the Central Service Fund.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Interfund Revenues	$ 4,980,907	$ 4,715,670	$ 5,439,969	$ 4,882,337	$ 6,189,068
Transfer In	301,429	213,310	744,690	744,690	229,433
Other Fin. Sources/Misc.	148,211	1,561,039	150,000	333,241	150,000
Total Revenue	**$ 5,430,547**	**$ 6,490,019**	**$ 6,334,659**	**$ 5,960,268**	**$ 6,568,501**

Communication Network System Replacement Fund

This fund 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 replacement of the County radio communication system. A number of other governmental entities have now joined with Arapahoe County and have agreed to contribute to this fund at a rate of $25 per radio each year. The County contribution is transferred from the operational fund that accounts for the department using the radios.

Estimated revenue represents transfers from the General Fund, Road and Bridge Fund, the Law Enforcement Authority, as well as other jurisdictions, at the $25 per radio rate.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 100,350	$ 49,045	$ 50,500	$ 118,075	$ 50,500
Transfers In	28,785	33,103	27,625	27,625	27,625
Total Revenue	**$ 129,135**	**$ 82,148**	**$ 78,125**	**$ 145,700**	**$ 78,125**

Community Development Fund

The Community Development Block Grant (CDBG) is a federally funded program with the purpose of aiding in the prevention of slums or urban blight by upgrading community facilities and housing of low-to-moderate income persons. Funds are also used to increase accessibility of buildings, public facilities and sidewalks for the physically challenged population. Arapahoe County's main role in this program is that of a pass-through agent and monitor of Federal funds. Several cities and towns within the County, including Deer Trail, Littleton, Englewood, Glendale and Sheridan, are partners with Arapahoe County in selecting projects according to their own local need.

Estimated revenue represents Federal revenue for the CDBG and HOME programs.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 3,353,735	$ 1,766,702	$ 5,688,983	$ 2,454,040	$ 4,857,305
Transfer In	20,000	13,000	20,000	20,000	20,000
Other Fin. Sources/Misc.	46,423	79,402	133,335	150,000	110,000
Total Revenue	**$ 3,420,158**	**$ 1,859,104**	**$ 5,842,318**	**$ 2,624,040**	**$ 4,987,305**

Conservation Trust Fund

The Conservation Trust Fund accounts for the revenue from lottery proceeds received from the State of Colorado. All funds, by statute, are to be used for park and recreation projects. For the past several years, most of the proceeds have been set aside for funding the construction of the County Fairgrounds. State law specifies that only the State allocation from the State Conservation Trust Fund and a proportionate allocation of interest earnings be included in this fund.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 441,443	$ 635,555	$ 445,000	$ 552,510	$ 480,000
Invest. Earnings & Contrib.	62,837	18,858	-	-	-
Total Revenue	**$ 504,280**	**$ 654,413**	**$ 445,000**	**$ 552,510**	**$ 480,000**

Developmental Disabilities Fund

On November 6, 2001, the voters in Arapahoe County approved ballot measures establishing a new 1.000 mill levy to purchase services for residents of Arapahoe County with developmental disabilities. This levy is exempt from other County mill levy and revenue limitations. Planned revenue is the anticipated property tax from the 1.000 mill levy and increases in assessed value.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ 6,481,014	$ 6,669,584	$ 6,776,539	$ 6,783,213	$ 7,545,411
Intergovernmental	574	590	-	474	-
Total Revenue	**$ 6,481,588**	**$ 6,670,174**	**$ 6,776,539**	**$ 6,783,687**	**$ 7,545,411**

Electronic Technology Filing Fund

Colorado House Bill 02-1119 created the Electronic Filing Technology Fund. The source of revenues for this fund is a surcharge collected on recorded documents. The funds are to be exclusively used to subsidize the cost of acquiring and maintaining technology for electronic recording. If the Clerk and Recorder's Office does not use the money to defray the costs of implementing and providing filing and recording capabilities, the funds will be returned to the Secretary of State's Office. Planned revenue is based on the anticipated volume of recorded documents in the Clerk's and Recorder's Office.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 189,562	$ 168,181	$ 170,000	$ 156,031	$ 170,000
Total Revenue	**$ 189,562**	**$ 168,181**	**$ 170,000**	**$ 156,031**	**$ 170,000**

Employee Flexible Benefits Fund

The County has two flexible benefit programs, medical and dependent care. This fund was originally set up to cover only the flexible medical expenses, but now handles both medical and dependent care. Claims are submitted to a third party administrator, who then processes and pays allowable claims. A transfer from the General Fund covers the cost of administering the program.

Revenue is collected through payroll deduction from employees enrolled in this program. The plan has experienced increased usage in recent years as medical costs have increased.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Invest. Earnings & Contrib.	$ -	$ -	$ -	$ -	$ -
Interfund Revenues	639,695	692,315	908,000	867,056	959,000
Transfers In	22,000	32,125	31,132	31,132	25,000
Total Revenue	**$ 661,695**	**$ 724,440**	**$ 939,132**	**$ 898,188**	**$ 984,000**

Forfeited Property Fund

Since forfeited property revenues are not known when the budget is being prepared, no amounts are budgeted. When actual receipts of forfeited property are received, the revenues are recognized and appropriated, using the supplemental process. Actual ending fund balances are also reappropriated into the budget from the prior year.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Fines & Forfeits	$ 19,372	$ 14,281	$ -	$ 38,064	$ -
Invest. Earnings & Contrib.	59	15	-	-	-
Total Revenue	**$ 19,431**	**$ 14,296**	**$ -**	**$ 38,064**	**$ -**

Grant Fund

This fund contains various State and local grants. The majority of the Federal grants are pass through revenue from the State as reimbursement grants and a small portion are advancements. This fund also receives reimbursements and contributions from other local governments, citizens, and businesses for various programs.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Intergovernmental	$ 7,087,328	$ 8,181,672	$ 10,353,238	$ 9,059,063	$ 10,186,331
Charges for Service	86,715	106,767	135,000	120,400	175,000
Invest. Earnings & Contrib.	55	-	1,000	341	6,200
Transfers In	78,388	11,000	-	-	-
Other Fin. Sources/Misc.	26,394	-	-	3,104	-
Total Revenue	**$ 7,278,880**	**$ 8,299,439**	**$ 10,489,238**	**$ 9,182,908**	**$ 10,367,531**

Infrastructure Fund

The 2008 budget provides $5.0 million for County infrastructure projects such as roads, bridges, intersections, and signals. Additional revenues for the Infrastructure Fund are not budgeted when the original budget is developed, but are recognized and appropriated when received.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Licenses & Permits	$ 447,417	$ 277,432	$ 110,583	$ 188,960	$ -
Intergovernmental	2,151,678	5,289,721	669,190	3,174,315	-
Invest. Earnings & Contrib.	576,136	1,331,357	639,703	383,500	-
Transfers From Other Funds	1,800,000	4,000,000	3,000,000	3,000,000	5,000,000
Total Revenue	**$ 4,975,231**	**$ 10,898,509**	**$ 4,419,476**	**$ 6,746,775**	**$ 5,000,000**

Law Enforcement Capital Improvement Trust Fund

The Law Enforcement Capital Improvement Trust Fund was established by the November 1997 election, which authorized the expansion of the County Detention Facility. Law Enforcement Capital Improvement Trust Fund Bonds were then issued to finance this expansion. Revenue is transferred from the General Fund to pay for the debt service on these bonds.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ -	$ -	$ -	$ -	$ -
Invest. Earnings & Contrib.	103,002	194,836	30,000	163,509	-
Transfers In	1,469,000	1,830,000	1,725,000	1,725,000	1,625,000
Total Revenue	**$ 1,572,002**	**$ 2,024,836**	**$ 1,755,000**	**$ 1,888,509**	**$ 1,625,000**

Lease Purchase Agreement Fund

The 2008 Budget provides for the scheduled lease payments for the County's construction of the fairgrounds, an energy performance contract, and an Enterprise Resource Planning (ERP) financial accounting system that are managed within the Lease Purchase Agreement Fund.

Funds to pay for these lease purchase agreements are being transferred to the Lease Purchase Agreement Fund from the County General Fund.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Invest. Earnings & Contrib.	$ -	$ -	$ -	$ -	$ -
Transfers In	1,557,629	2,213,369	2,048,306	2,048,306	1,570,276
Miscellaneous	-	-	-	2,600,000	-
Total Revenue	**$ 1,557,629**	**$ 2,213,369**	**$ 2,048,306**	**$ 4,648,306**	**$ 1,570,276**

Open Space Sales Tax Fund

A November 2003 election authorized Arapahoe County to collect a 0.25% sales tax for the operation of an open space program and acquisition of open space lands. For 2008, the estimated $19.8 million in revenue is based on expected increased collections based on the experience from 2005, 2006 and 2007.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ 17,877,970	$ 17,842,682	$ 18,096,506	$ 19,302,696	$ 19,396,060
Intergovernmental	-	238,087	-	-	-
Invest. Earnings & Contrib.	375,933	853,639	375,933	376,298	375,933
Total Revenue	**$ 18,253,903**	**$ 18,934,408**	**$ 18,472,439**	**$ 19,678,994**	**$ 19,771,993**

Road and Bridge Fund

The Road and Bridge revenue for 2008 primarily consists of property tax and Highway Users Tax Fund (HUTF) revenues. HUTF revenue is state collected, locally shared revenue that is distributed monthly among the state, counties and municipalities. The County will receive approximately $6.9 million in HUTF funds in 2008 as intergovernmental revenue, while property tax and revenue from other sources will remain relatively constant from 2007.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ 6,366,060	$ 6,334,480	$ 6,345,824	$ 6,288,992	$ 6,350,603
Licenses & Permits	259,569	271,671	255,000	278,641	255,000
Intergovernmental	7,771,870	10,194,300	9,732,650	9,833,777	9,072,694
Charges for Service	4,470	6,415	-	9,882	-
Other Fin. Sources/Misc.	84,885	63,491	280,336	101,067	200,000
Total Revenue	**$ 14,486,854**	**$ 16,870,357**	**$ 16,613,810**	**$ 16,512,359**	**$ 15,878,297**

Self-Insurance Liability Fund

The Self Insurance Liability Fund was established to account for the County self-insurance program, and the cost of insurance that is maintained in excess of the deductible limit. Revenue in this fund comes from each department that has vehicles. Those departments are charged a per vehicle fee to cover the self-insurance of each vehicle. Additional amounts to cover other forms of insurance are budgeted as a Transfer from the General Fund.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ -	$ 49	$ -	$ 6	$ -
Charges for Service	61,125	134,281	-	117,510	-
Interfund Revenues	203,150	201,868	250,208	250,209	297,040
Transfers In	530,000	1,032,500	1,015,000	1,015,000	550,000
Total Revenue	**$ 794,275**	**$ 1,368,699**	**$ 1,265,208**	**$ 1,382,725**	**$ 847,040**

Self-Insurance Dental Fund

This fund includes the self-insured dental plan, plus any COBRA participants who choose to continue their insurance coverage at their own expense for up to 18 months after they leave the County. Revenue is collected through payroll deduction from employees enrolled in the dental insurance and from COBRA participants.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Charges for Service	$ 120,766	$ 99,806	$ 180,000	$ 102,747	$ 180,000
Invest. Earnings & Contrib.	66	100	65	109	65
Interfund Revenues	1,377,109	1,485,314	1,240,000	1,537,387	1,240,000
Other Fin. Sources/Misc.	-	6,704	-	-	-
Total Revenue	**$ 1,497,941**	**$ 1,591,924**	**$ 1,420,065**	**$ 1,640,243**	**$ 1,420,065**

Sheriff's Commissary Fund

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

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Charges for Service	$ 1,398,269	$ 1,518,909	$ 1,496,000	$ 1,409,671	$ 1,353,900
Other Fin. Sources/Misc.	-	-	-	-	-
Total Revenue	**$ 1,398,269**	**$ 1,518,909**	**$ 1,496,000**	**$ 1,409,671**	**$ 1,353,900**

Social Services Fund

The Social Services Fund in 2007 consisted of the Human Services Department and the Family Support program. The Family Support program was part of the District Attorney's Office, but was moved to the Human Services Department in mid-2007. The 2008 budget includes an entire year of the Family Support program in the Human Services Department budget. The remainder of the Human Services Department is funded approximately 75% by State and Federal grant monies and 25% by County property and other taxes.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Taxes	$ 10,397,902	$ 11,459,854	$ 11,419,459	$ 11,381,334	$ 11,806,118
Intergovernmental	25,453,760	27,248,468	26,606,909	27,054,655	30,531,773
Charges for Service	6,119	21,542	22,800	26,364	25,000
Transfers In	53,146	-	-	-	-
Other Fin. Sources/Misc.	456,930	542,241	546,400	381,766	500,000
Total Revenue	**$ 36,367,857**	**$ 39,272,105**	**$ 38,595,568**	**$ 38,844,119**	**$ 42,862,891**

Worker's Compensation Fund

The Worker's Compensation Fund is used to account for the County self-insured worker's compensation program. An insurance policy for 2008 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. Each department is charged an amount for worker's compensation, which becomes the revenue for this fund. This charge is based on a formula using loss exposure based on industry standards, and actual loss history capped at $25,000 per loss, per department.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Interfund Revenues	$ 838,227	$ 936,753	$ 1,032,454	$ 1,032,450	$ 1,224,301
Other Fin. Sources/Misc.	8,310	2,089	-	2,712	-
Total Revenue	**$ 846,537**	**$ 938,842**	**$ 1,032,454**	**$ 1,035,162**	**$ 1,224,301**

OTHER ENTITIES

The following section has detailed revenue information for the other entities funds within Arapahoe County. The Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors for these other entities.

Arapahoe County Building Finance Corporation Fund

This fund was created in 2003 to account for the transactions related to the Arapahoe County Building Finance Corporation (ACBFC), a not-for-profit corporation that issues certificates of participation (COP's) for the purpose of funding the construction of facilities that are leased to Arapahoe County Government. 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 COP's. The Board of County Commissioners annually appoints the Board of Directors of the Arapahoe County Building Finance Corporation.

Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Invest. Earnings & Contrib.	$ 387,901	$ 447,364	$ 170,000	$ 255,851	$ 150,000
Interfund Revenues	1,583,945	1,596,898	1,624,000	1,560,383	1,600,000
Transfers In	3,740,500	3,037,500	2,854,700	2,854,700	2,807,430
Other	-	52,158,584	-	-	-
Total Revenue	**$ 5,712,346**	**$ 57,240,346**	**$ 4,648,700**	**$ 4,670,934**	**$ 4,557,430**

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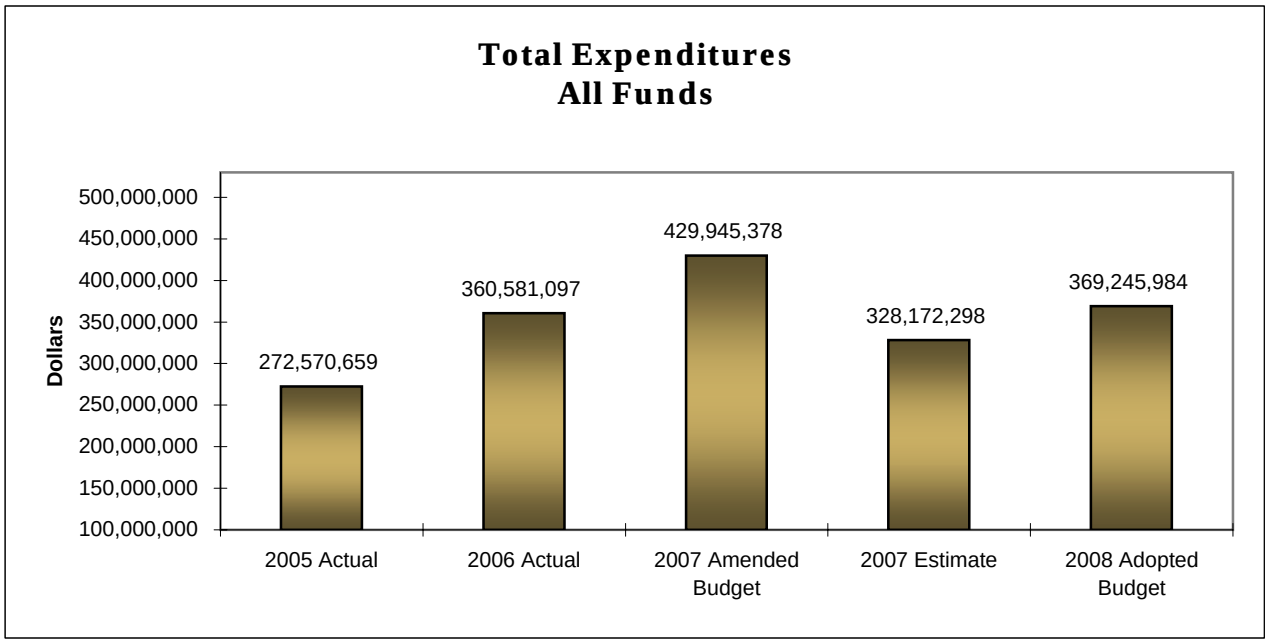
EXPENDITURE OVERVIEW

All Funds Summary

This summary includes all funds. Expenditures decreased from $429.9 million in the amended 2007 budget to $369.2 million budgeted for 2008. The 2007 amended budget includes amounts that were reappropriated (carried forward) from 2006 to 2007 for ongoing projects that were encumbered at the end of 2006. For the 2008 budget, there is an increase in the salaries and benefits categories as these costs continue to rise. Many of the other categories show an increase over the 2007 adopted budget as well. However, the large increase in Transfers Out category relates to the funding of capital projects such as the judicial facilities expansion project and trasportation infrastructure projects via a transfer from the General Fund. The following table summarizes the expenditures from 2005 to 2008 for all funds. Expenditures are shown by major category.

Expenditures by Category
Total All Funds

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 88,832,884	$ 95,066,454	$ 104,895,964	$ 99,658,692	$ 107,422,421
Employee Benefits	20,507,173	22,320,659	26,523,401	24,316,949	29,153,009
Supplies	13,011,011	13,515,049	14,472,386	13,879,185	14,010,422
Services & Other	89,641,113	90,159,185	156,080,611	103,707,140	113,112,984
Community Programs	20,235,286	20,049,998	17,256,904	15,851,548	19,352,419
Capital Outlay	22,327,836	41,597,576	76,783,187	34,766,092	47,037,911
Central Services	5,976,091	5,869,517	7,018,264	6,500,956	7,065,117
Transfers Out	12,039,265	17,473,143	26,914,661	29,491,282	32,091,701
Projects & Misc	0	54,529,516	0	454	0
Total Expenditures	**$ 272,570,659**	**$ 360,581,097**	**$ 429,945,378**	**$ 328,172,298**	**$ 369,245,984**



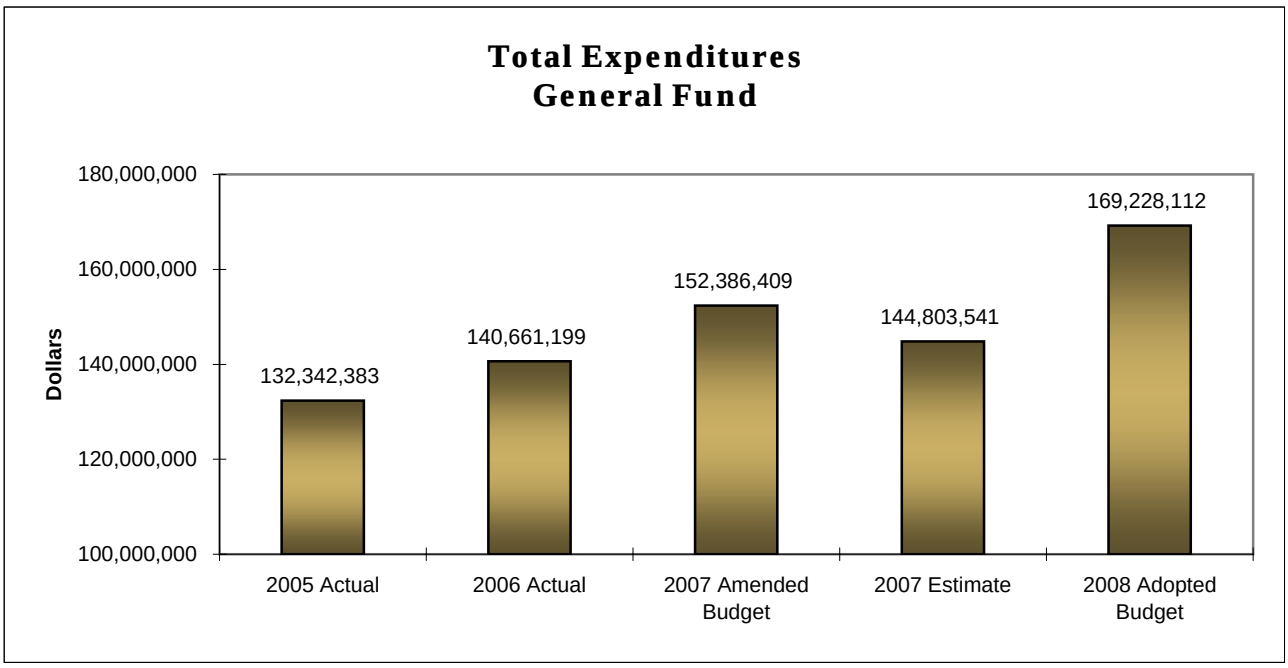
General Fund

The General Fund is the primary operating fund of the County. It is the main fund for collection of taxes and other revenues associated with general government and County operations that are funded from these resources. A list of expenditures by department in the General Fund can be found in Attachment B to the Budget Message.

Expenditures increased from $152.4 million budgeted in 2007 to $169.2 million budgeted for 2008. This is an 11.1% increase in budget. The 2007 amended budget includes amounts that were reappropriated (carried forward) from 2006 to 2007 for ongoing projects that were encumbered at the end of 2006. Budgeted salaries have increased by $3.4 million over the 2007 estimate. This is due to a 3.5% salary adjustment for 2008. The increase in Transfers Out in the 2008 budget relates to the funding of capital projects via a transfer from the General Fund, where the funding was included prior to finalizing the capital projects plan.

Expenditures by Category
General Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 62,424,471	$ 67,466,880	$ 72,256,222	$ 69,532,184	$ 72,915,022
Employee Benefits	14,311,322	15,453,840	17,758,574	16,612,231	19,327,755
Supplies	6,399,548	6,568,772	6,770,195	6,741,328	7,574,320
Services & Other	35,857,577	36,257,074	39,544,017	36,366,019	39,554,261
Community Programs	942,527	864,841	388,308	393,712	388,308
Capital Outlay	-	34,900	144,101	43,500	10,250
Central Services	2,707,884	2,548,287	3,194,057	2,783,632	3,672,524
Transfers Out	9,699,054	11,466,605	12,330,935	12,330,935	25,785,672
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 132,342,383**	**$ 140,661,199**	**$ 152,386,409**	**$ 144,803,541**	**$ 169,228,112**

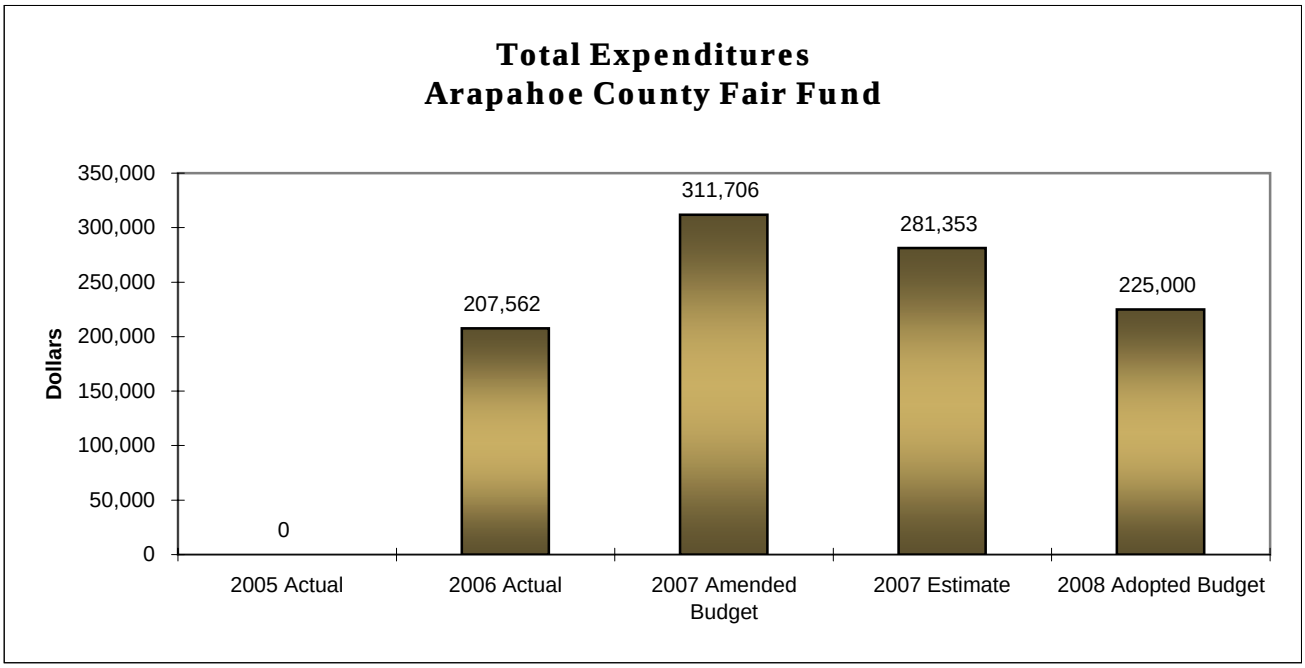


Arapahoe County Fair Fund

Arapahoe County holds an annual County Fair which includes livestock shows, 4-H events, rodeo, carnival, rental booths, and County related activities. In 2006, the Arapahoe County Fair was held at the new fairgrounds, celebrating the 100th anniversary of the first Arapahoe County Fair. This fund was created in order to track all revenue and expenses directly related to holding the annual Arapahoe County Fair and other events at the fairgrounds.

Expenditures by Category
Arapahoe County Fair Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ 4,741	$ -	$ -	$ 500
Employee Benefits	-	-	-	-	38
Supplies	-	46,018	33,386	33,515	55,500
Services & Other	-	156,643	278,320	247,838	168,962
Central Services	-	160	-	-	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ -**	**$ 207,562**	**$ 311,706**	**$ 281,353**	**$ 225,000**



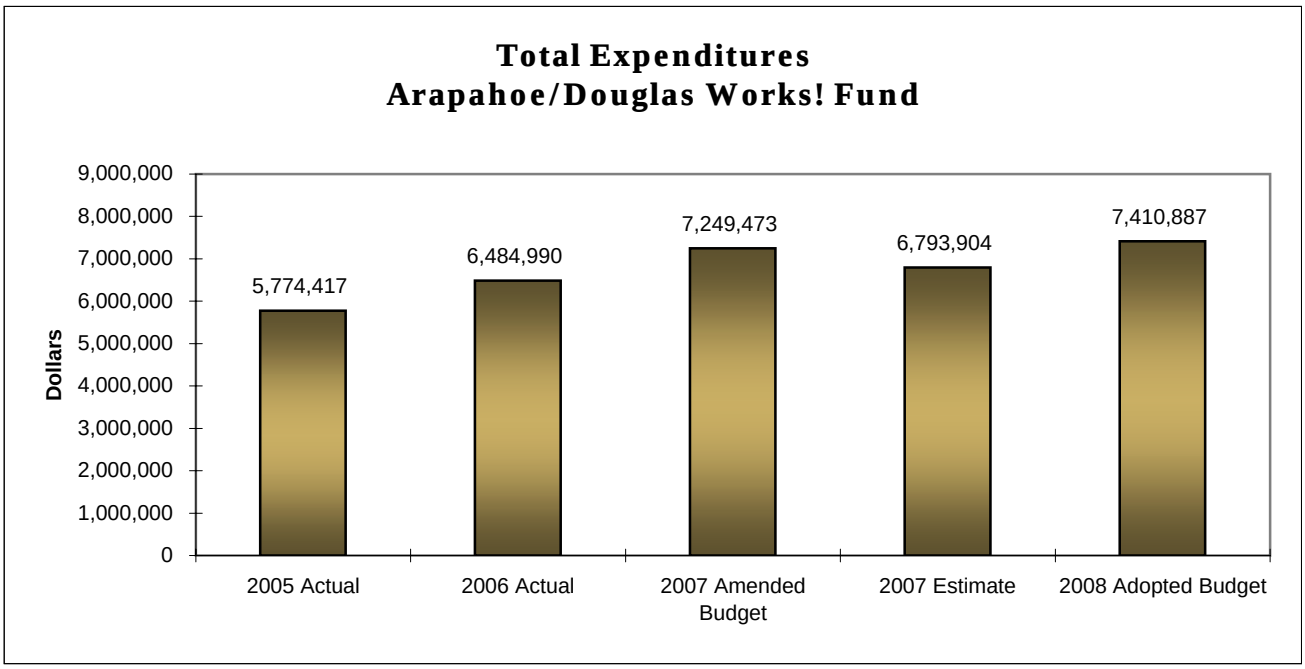
Arapahoe/Douglas Works! Fund

A/D Works! is a division of the Community Resources Department. They provide a wide range of services to prepare individuals for entry or re-entry into the labor market. The dollars in this fund come from the State, which acts as a pass-through agency for the Federal government.

There was a 2.2% increase in the 2008 adopted budget compared to the 2007 amended budget. However, the 2008 adopted budget is a 9.1% increase over the 2007 estimate. Approximately 60% of the total budget is for salaries and benefits. Most of the remaining 40% goes for services to clients, such as basic skills trainers, tuition reimbursement, workshop presenters, bus passes and tokens.

Expenditures by Category
Arapahoe/Douglas Works! Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 2,872,143	$ 3,007,495	$ 3,371,854	$ 2,905,000	$ 2,979,991
Employee Benefits	677,543	736,450	926,754	733,700	860,740
Supplies	203,368	339,499	181,823	210,000	162,425
Services & Other	1,221,435	1,271,517	1,606,455	1,625,000	2,531,502
Community Programs	227,602	458,903	361,750	540,000	563,250
Central Services	572,326	670,916	800,633	780,000	312,979
Transfers Out	-	210	204	204	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 5,774,417**	**$ 6,484,990**	**$ 7,249,473**	**$ 6,793,904**	**$ 7,410,887**

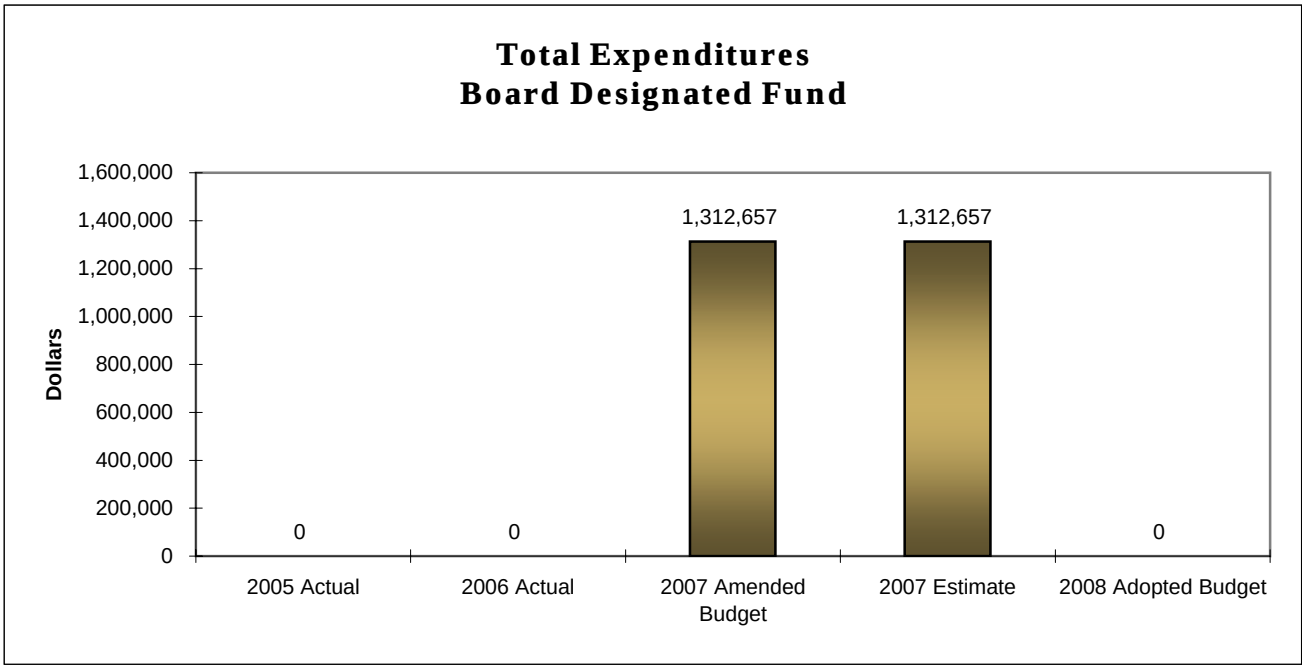


Board Designated Fund

The balance of the Board Designated Fund 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. This reserve also includes the County's TABOR reserve. In 2005, additional funds were added to the balance as a way to plan for unbudgeted but anticipated expenditures. For 2006, there was no budgeted revenue or expenditure. The amount budgeted in 2007 transferred $570,000 to the General Fund for increased utility costs, and $742,657 to the Capital Expenditure Fund for needed capital projects with the remainder maintaining the 11% reserve. No additional amounts are budgeted in 2008 as only the 11% reserve remains in the fund balance.

Expenditures by Category
Board Designated Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	-	1,312,657	1,312,657	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 1,312,657**	**$ 1,312,657**	**$ -**

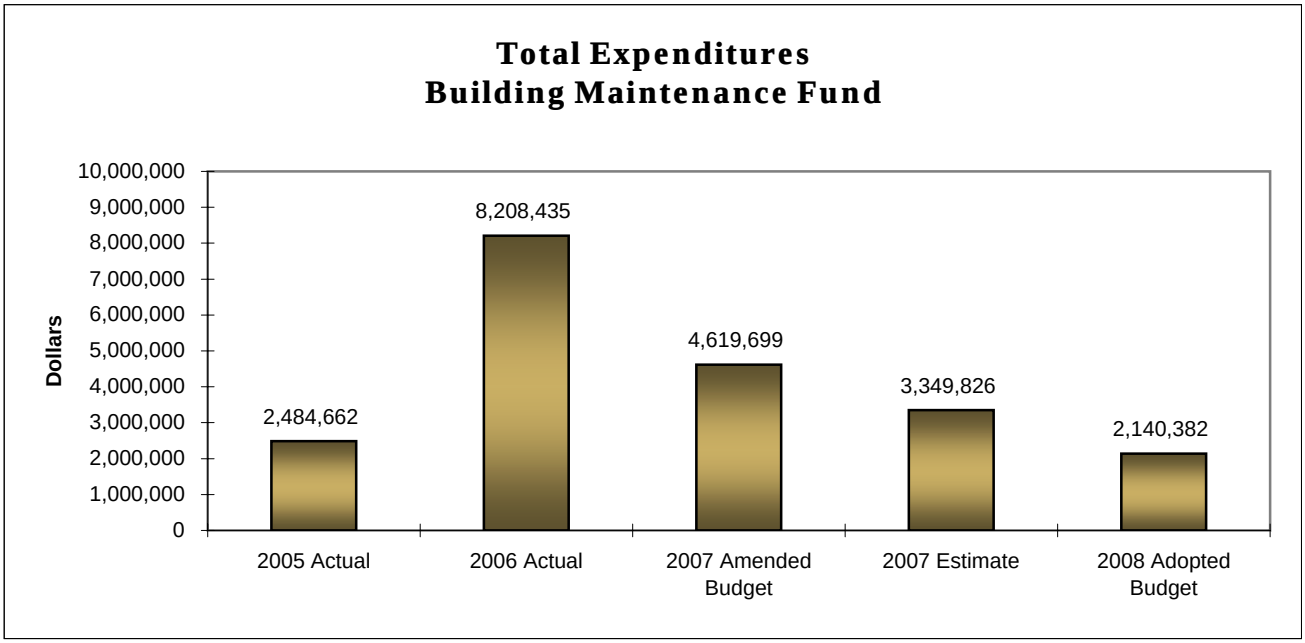


Building Maintenance Fund

The Building Maintenance Fund was created in late 2005 per the recommendation of the Executive Budget Committee and the Board of County Commissioners to consolidate facility maintenance activities into one location. The fund includes the services and capital outlay expenditures for routine facility maintenance along with specific facility projects which are detailed in the Capital Improvement Program section. In addition to maintenance, a portion of debt service expenditures for the County's energy performance contract are also located in this fund. It is anticipated that the annual expenditure budget of this fund will average $1.7 million, excluding the energy performance debt contract following the completion in 2007.

Expenditures by Category
Building Maintenance Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	-	180,317	182,611	168,554	186,989
Services & Other	1,330	1,235,684	2,658,222	1,758,578	1,478,717
Capital Outlay	2,452,273	6,419,735	1,630,072	1,273,900	-
Transfers Out	31,059	372,699	148,794	148,794	474,676
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 2,484,662**	**$ 8,208,435**	**$ 4,619,699**	**$ 3,349,826**	**$ 2,140,382**

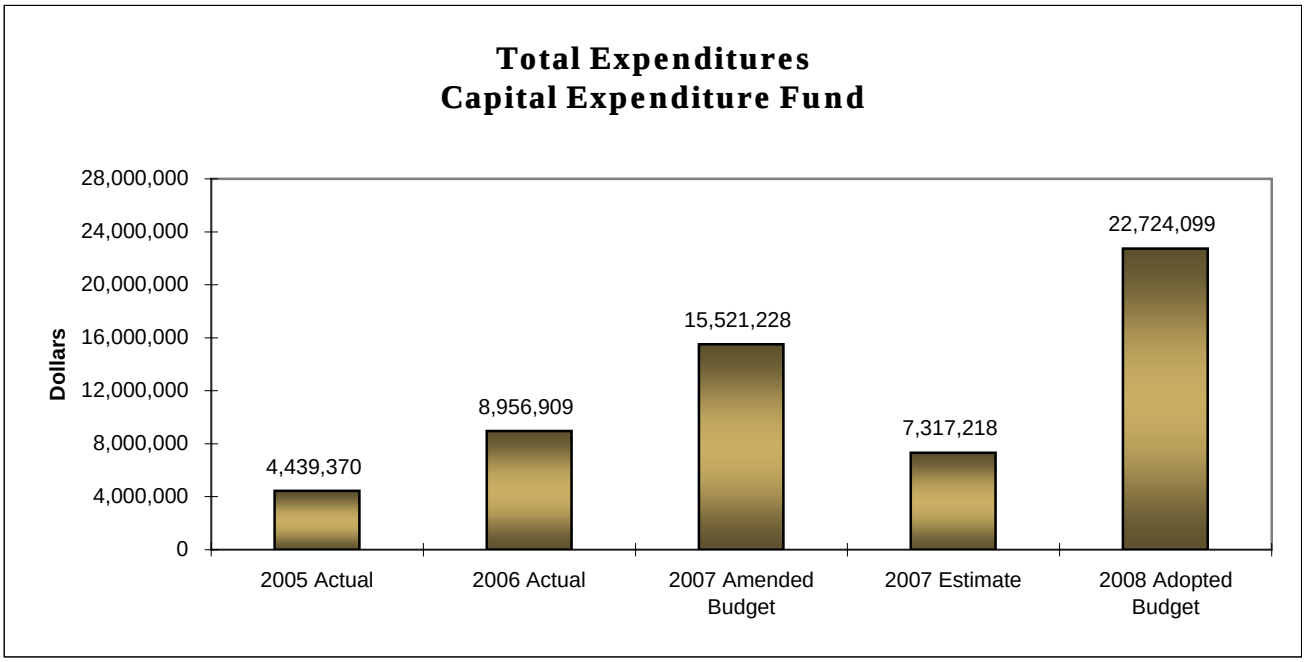


Capital Expenditure Fund

The Capital Expenditure Fund is used to account for large capital projects such as the construction of buildings and facilities. Individual capital projects are budgeted and accounted for within this fund. Funding for large capital road, drainage, or infrastructure projects are transferred from the Capital Expenditure Fund to the Infrastructure Fund where they are accounted for. The largest project for 2008 is for the improvements and construction of the Judicial Facilities, requiring a capital outlay of $12.3 million. Another $5 million will be transferred to the Infrastructure Fund in order to cover 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 $8 million of the unspent 2007 budget will be reappropriated in 2008. The Capital Improvement Program section of this document provides detailed information about the 2008 capital projects and budget.

Expenditures by Category
Capital Expenditure Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	-	7,802	-	-	-
Services & Other	46,993	186,298	673,583	1,021,109	1,490,022
Capital Outlay	2,592,377	4,733,849	11,847,645	3,296,109	16,234,077
Transfers Out	1,800,000	4,028,960	3,000,000	3,000,000	5,000,000
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 4,439,370**	**$ 8,956,909**	**$ 15,521,228**	**$ 7,317,218**	**$ 22,724,099**



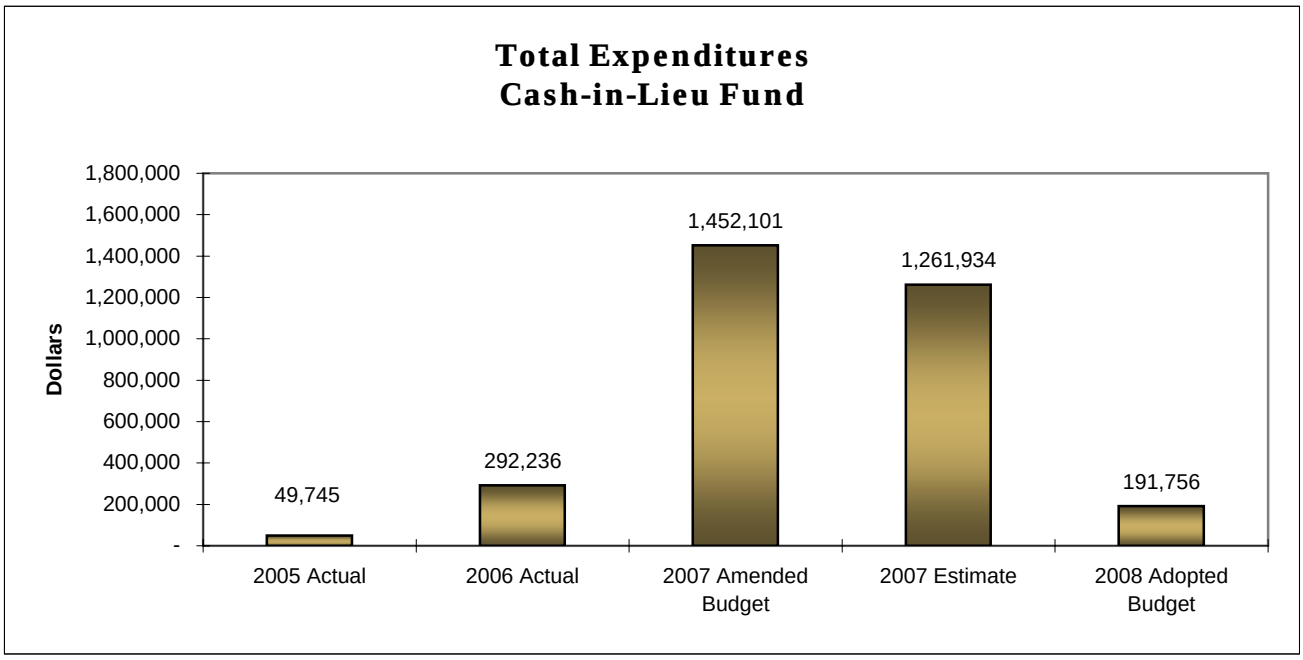
Cash-in-Lieu Fund

As provided by Colorado law, and Arapahoe County subdivision regulations, all subdivisions of residentially zoned land must provide public land dedication to the County for parks, and other public purposes. There is an option to dedicate cash instead of land. If the dedication is cash, the amount must be equal to the value of the land that would have had to be dedicated.

The unspent balance of the Cash-In-Lieu Fund is reappropriated every year as part of the budget process. In 2007, funds were paid out to entities that were being held by Arapahoe County in escrow and for the purchase of additional park land, thus the change in the 2008 budget.

Expenditures by Category
Cash-in-Lieu Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	-	-	780,724	613,936	166,788
Capital Outlay	49,745	90,000	-	-	24,968
Transfers Out	-	202,236	671,377	647,998	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 49,745**	**$ 292,236**	**$ 1,452,101**	**$ 1,261,934**	**$ 191,756**

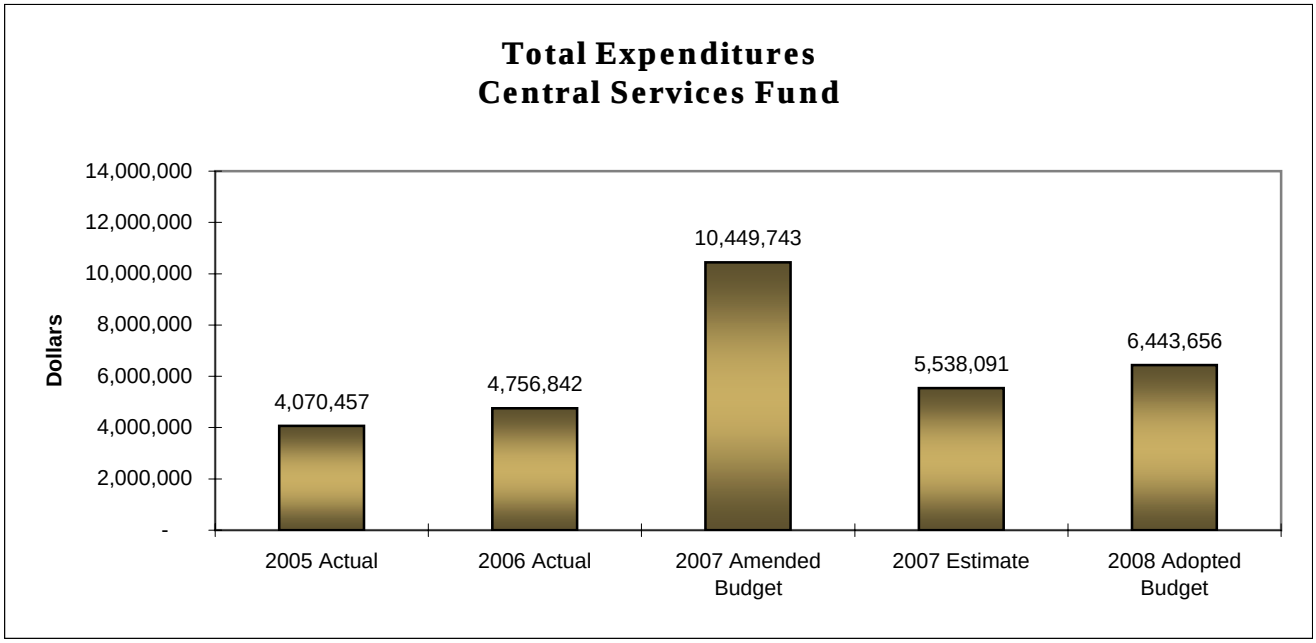


Central Services Fund

Fixed asset purchases are budgeted and made through the Central Services Fund. These assets become the property of the Central Services Fund, and are then leased to individual departments at a rate determined during the budget process. The lease revenue is returned to the Central Services Fund and is then available to replace the asset when necessary. Fixed assets are defined as equipment, vehicles, furniture, computer equipment and software with a purchase price of $5,000 or more. Departments are allowed to purchase only those assets that have been approved and that are on an approved list. The total amount of fixed asset purchases in the amended 2007 budget is over $9.0 million. Per the County's reappropriation process, any fixed assets approved in prior budget years but not yet purchased are to be reappropriated in the following year. It is estimated that over $4.8 million in unpurchased fixed assets will be reappropriated the following year, including nearly $3.5 million for voting machines.

Expenditures by Category
Central Services Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	991,801	755,012	1,310,000	1,217,912	1,360,000
Services & Other	-	34,864	49,484	6,800	-
Capital Outlay	3,078,656	3,966,966	9,090,259	4,313,379	5,083,656
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 4,070,457**	**$ 4,756,842**	**$ 10,449,743**	**$ 5,538,091**	**$ 6,443,656**

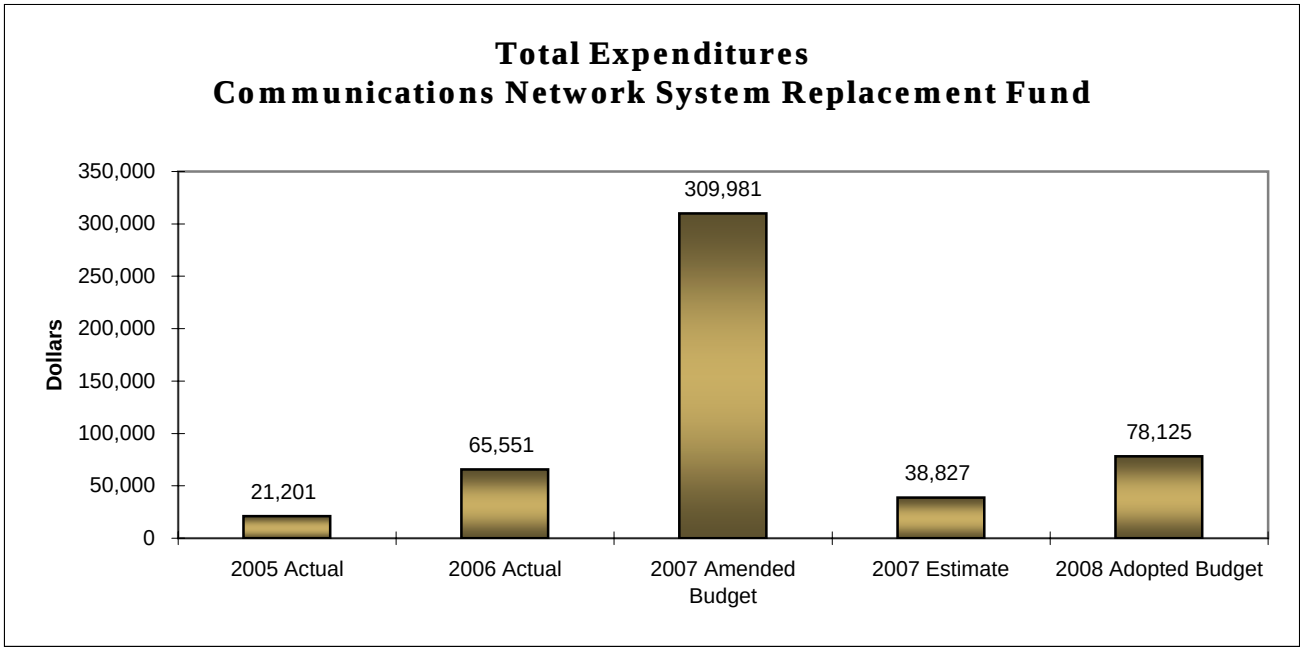


Communications Network System Replacement Fund

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 of the County radio communication system, which now serves a majority of the law enforcement agencies in Arapahoe County. These agencies have agreed to contribute to this fund at a rate of $25 per radio each year in order to provide ongoing maintenance for the system. The unspent balance of this fund is reappropriated the following year.

Expenditures by Category
Communications Network System Replacement Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	11,925	9,476	-	-	-
Services & Other	9,276	56,075	309,981	38,827	78,125
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 21,201**	**$ 65,551**	**$ 309,981**	**$ 38,827**	**$ 78,125**



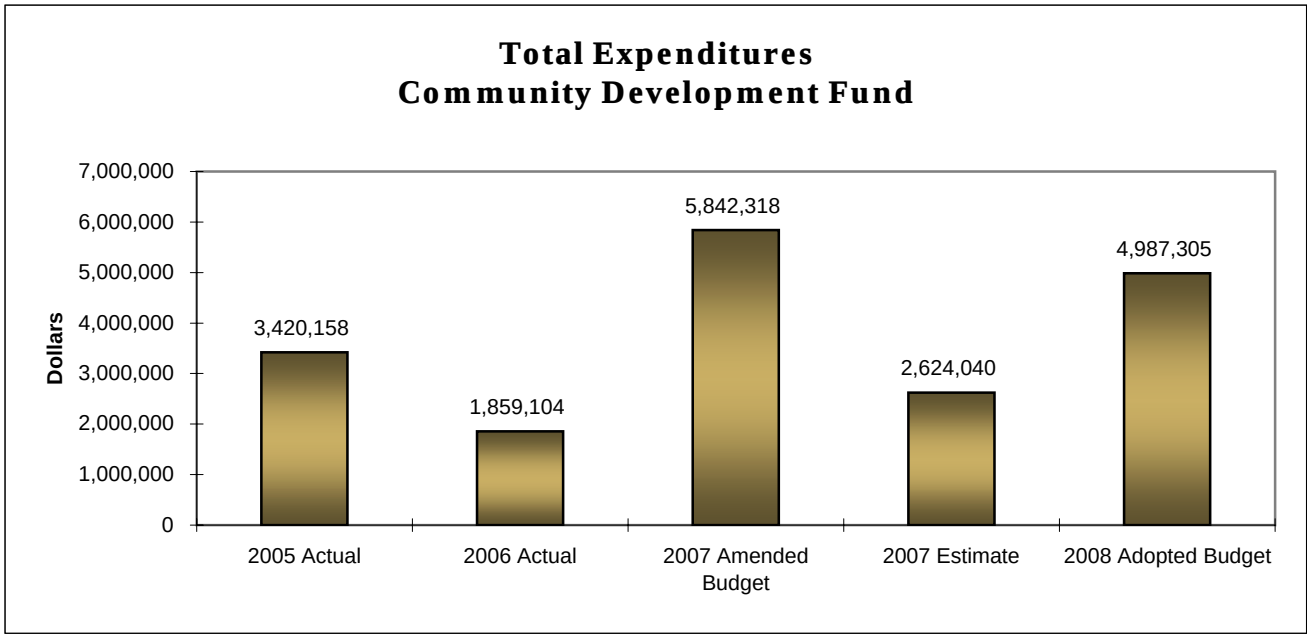
Community Development Fund

The Community Development Block Grant (CDBG) is a federally funded program with the purpose of aiding in the prevention of urban blight by upgrading community facilities and housing of low-to-moderate income persons. Funds are also used to increase accessibility of buildings, public facilities and sidewalks for the physically challenged population. Arapahoe County's main role in this program is that of a pass-through agent and monitor of Federal funds. Several cities and towns within the County, including Deer Trail, Littleton, Englewood, Glendale and Sheridan, are partners with Arapahoe County in selecting projects according to their own local need.

The 2008 adopted budget is about 14.6% lower than the 2007 amended budget, but 90% higher than the estimate for 2007 expenditures. Projects are approved by grant year and most projects are multi-year projects. Therefore, both the 2007 and 2008 budgets contain unspent grant funds that have been carried forward from prior years for ongoing projects.

Expenditures by Category
Community Development Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 240,207	$ 270,523	$ 319,900	$ 248,750	$ 311,993
Employee Benefits	45,065	62,053	90,057	76,892	87,871
Supplies	3,405	3,500	4,030	3,350	4,030
Services & Other	3,105,665	1,496,933	5,387,275	2,265,000	4,542,419
Community Programs	17,084	12,389	24,000	18,500	24,000
Central Services	8,732	13,676	17,008	11,500	16,992
Transfers Out	-	30	48	48	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 3,420,158**	**$ 1,859,104**	**$ 5,842,318**	**$ 2,624,040**	**$ 4,987,305**

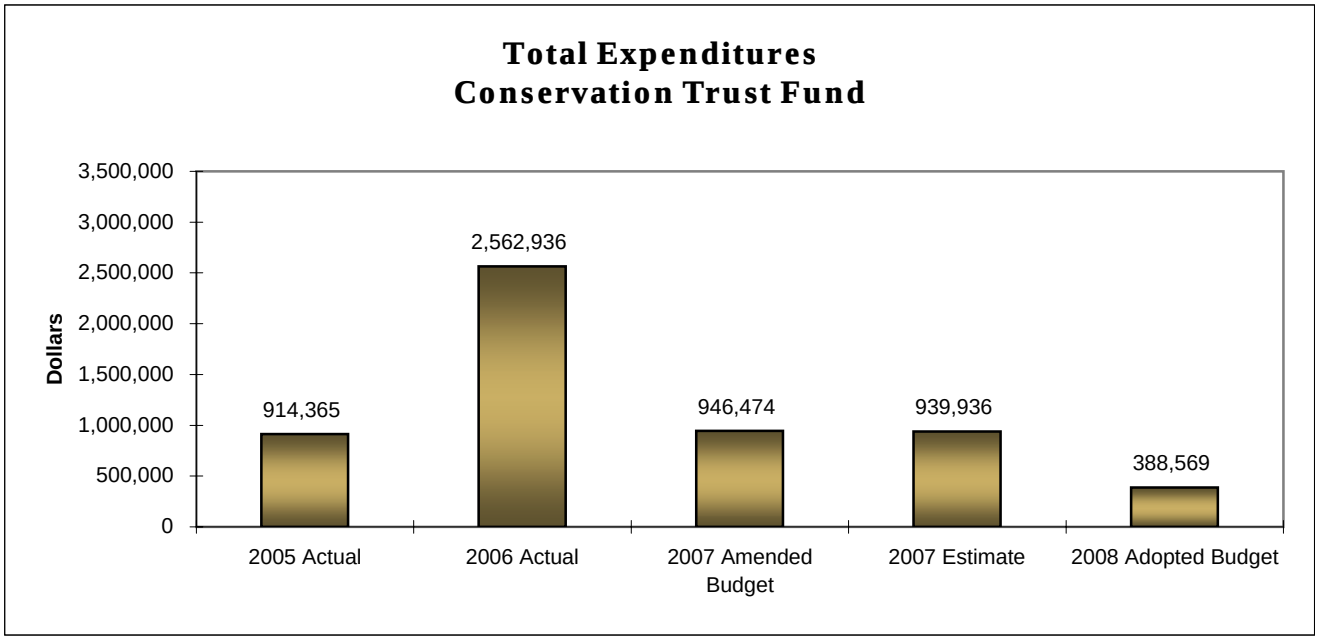


Conservation Trust Fund

The Conservation Trust Fund accounts for the revenue from the lottery proceeds received from the State of Colorado. Approximately $475,000 is received from the State each year. All funds, by statute, are to be used for park and recreation projects. The 2007 amended budget includes the appropriation of the entire fund balance. In 2007, the available funds were used for debt service payment and additions/improvements to the Arapahoe County fairgrounds facility, which is located just east of E-470 on Quincy Avenue. Expenditures included relocating the rodeo arena and improvements to the grounds. For 2008, it is anticipated that most of the budgeted expenditures will be used to pay the debt services for the construction and acquisition of water for the fairgrounds.

Expenditures by Category
Conservation Trust Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	2,398	-	532,644	61,106	-
Capital Outlay	911,967	2,224,226	-	465,000	-
Transfers Out	-	338,710	413,830	413,830	388,569
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 914,365**	**$ 2,562,936**	**$ 946,474**	**$ 939,936**	**$ 388,569**



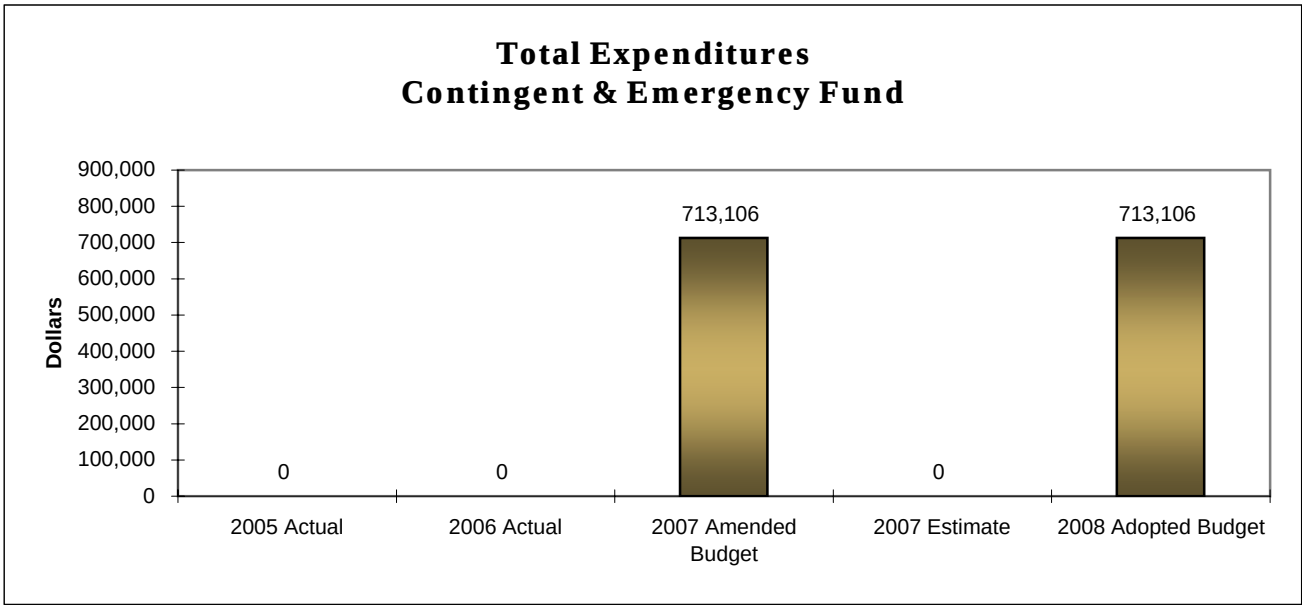
Contingent & Emergency Fund

The contingency procedures fall under the legal provisions of section 29-1-114 and 115, Colorado Revised Statutes, as amended. These procedures define that these funds can be authorized only for (1) an Act of God; (2) a public enemy; or (3) something that could not have been reasonably foreseen at the time of 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.

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 entire fund balance is appropriated, but reverts back to undesignated fund balance if there are no expenditures required during the fiscal year. There have been no expenditures out of this fund for several years.

Expenditures by Category
Contingent & Emergency Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	-	-	713,106	-	713,106
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**



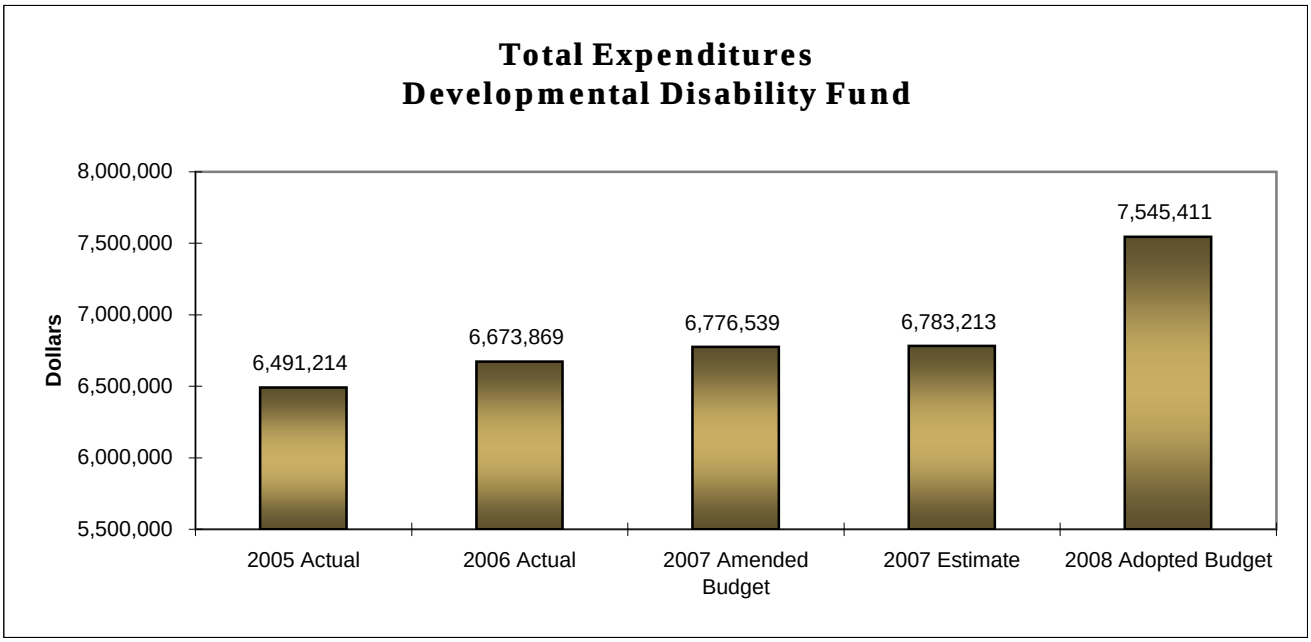
Developmental Disability Fund

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 levy is exempt from other County mill levy and revenue limitations. The County has subsequently signed an agreement with Developmental Pathways Inc. to provide services to citizens with developmental disabilities, and to manage the services funded by this tax. The County Finance Department distributes funds collected by this levy to Developmental Pathways.

The budget is based on the distribution of all revenues collected from the 1.000 mill levy for developmental disabilities programs.

Expenditures by Category
Developmental Disability Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	6,491,214	6,673,869	6,776,539	6,783,213	7,545,411
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 6,491,214**	**$ 6,673,869**	**$ 6,776,539**	**$ 6,783,213**	**$ 7,545,411**



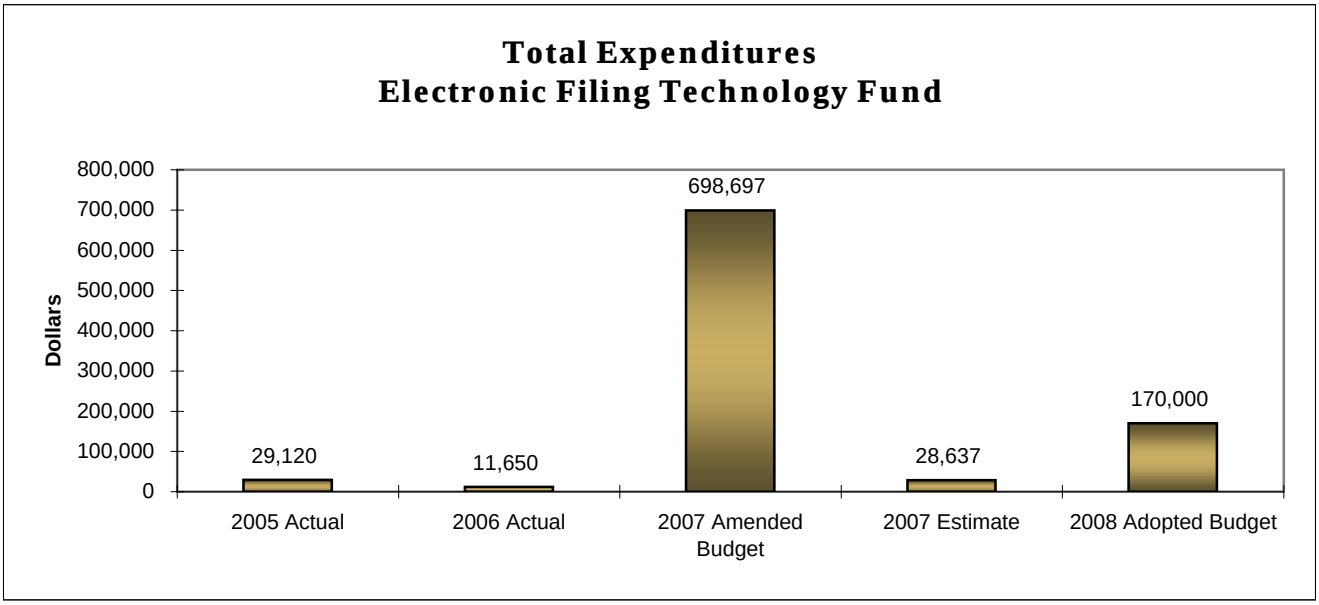
Electronic Filing Technology Fund

The Electronic Filing Technology Fund was created by House Bill 02-1119. The bill requires the Clerk and Recorder's Office to collect a one-dollar surcharge on each filing. The Clerk and Recorder must use the money exclusively to subsidize the cost of acquiring and maintaining technology for electronic recording. If the Clerk and Recorder does not use the money to defray the costs of implementing and providing electronic filing and recording capabilities by June 30, 2012, the remaining unexpended funds will be transferred to the Secretary of State's Office.

The Arapahoe County Clerk and Recorder's Office is currently using these funds to maintain its existing recording system, electronic document filing services, and any enhancements. Revenues collected to date have exceeded expenditures by nearly $128,000. It is anticipated the fund balance will continue to grow in 2008 as revenues are again expected to exceed expenditures.

Expenditures by Category
Electronic Filing Technology Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	29,120	11,650	528,697	28,637	-
Capital Outlay	-	-	170,000	-	170,000
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 29,120**	**$ 11,650**	**$ 698,697**	**$ 28,637**	**$ 170,000**



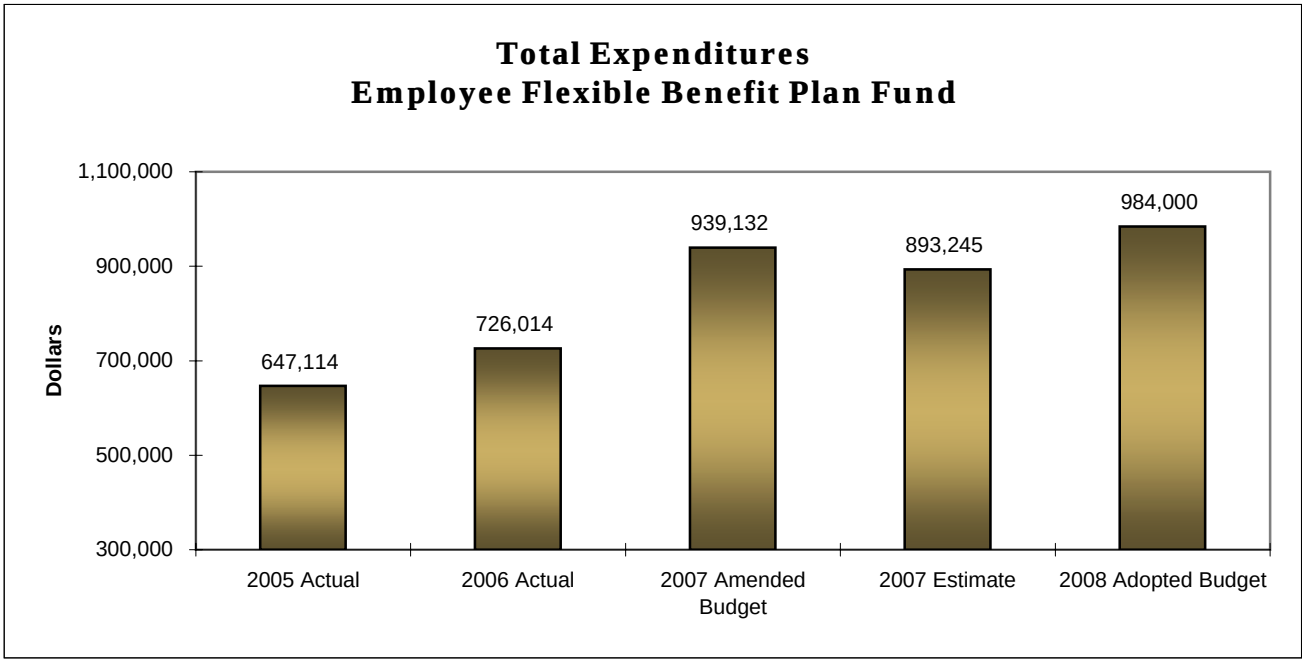
Employee Flexible Benefit Plan Fund

The County has two flexible benefit programs: medical and dependent care. Revenue is collected through payroll deduction from employees enrolled in these programs. The employee requests reimbursement for allowable medical or dependent care expenses up to the amount of their annual deduction. The employee is responsible for submitting a claim form to the third party administrator, who then issues funds to the employee. In 2006, a flex benefit debit card program was started, which made it easier for the employees use their flex benefit account, without having to file a claim. The County pays for the administrative cost of handling the claims via budget transfer from the General Fund of $25,000.

Enrollment in the medical part of this program has experienced a noticeable increase in the last few years due to changes in the medical plans offered by the County, which increased the deductibles and co-insurance. The annual budget is adopted at about the same time as open enrollment, so it is hard to predict the number of enrollees. The 2008 budget is slightly higher than the 2007 amended budget, but 12.5% higher than the 2007 estimate.

Expenditures by Category
Employee Flexible Benefit Plan Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	-	-	6,132	-	-
Services & Other	647,114	726,014	933,000	893,245	984,000
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 647,114**	**$ 726,014**	**$ 939,132**	**$ 893,245**	**$ 984,000**

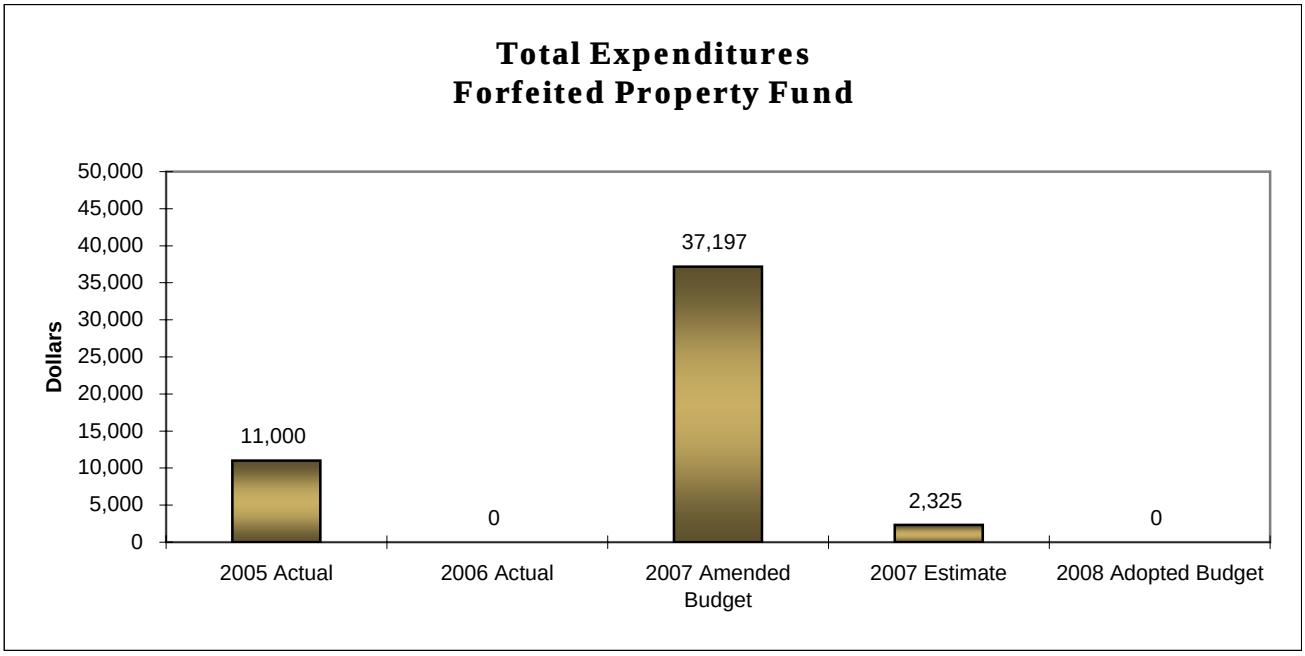


Forfeited Property Fund

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

Expenditures by Category
Forfeited Property Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	11,000	-	37,197	2,325	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 11,000**	**$ -**	**$ 37,197**	**$ 2,325**	**$ -**



Grant Fund

The Grant Fund contains the grant programs that are funded by Federal, State or Local revenue external to the County. These programs, for the most part, are administered by the Community Resources Department. They include Community Services Block Grant Homemakers, Weatherization, Community Corrections, Transportation and several Food distribution programs. The grant programs, with the exception of Transportation, are 100% grant funded. Funding varies by grant, depending on availability of funding in the Federal or State fiscal year.

The Transportation program provides transportation for disabled, elderly and Medicaid clients. This program was revamped mid-2004 when the State took over the Medicaid transportation for the entire State. Arapahoe County continued to be responsible for the Older Americans Act transportation, which was then contracted out. The reduction of 15.0 FTEs contributed to a significant decrease in the Senior Resources Transportation program beginning in 2005.

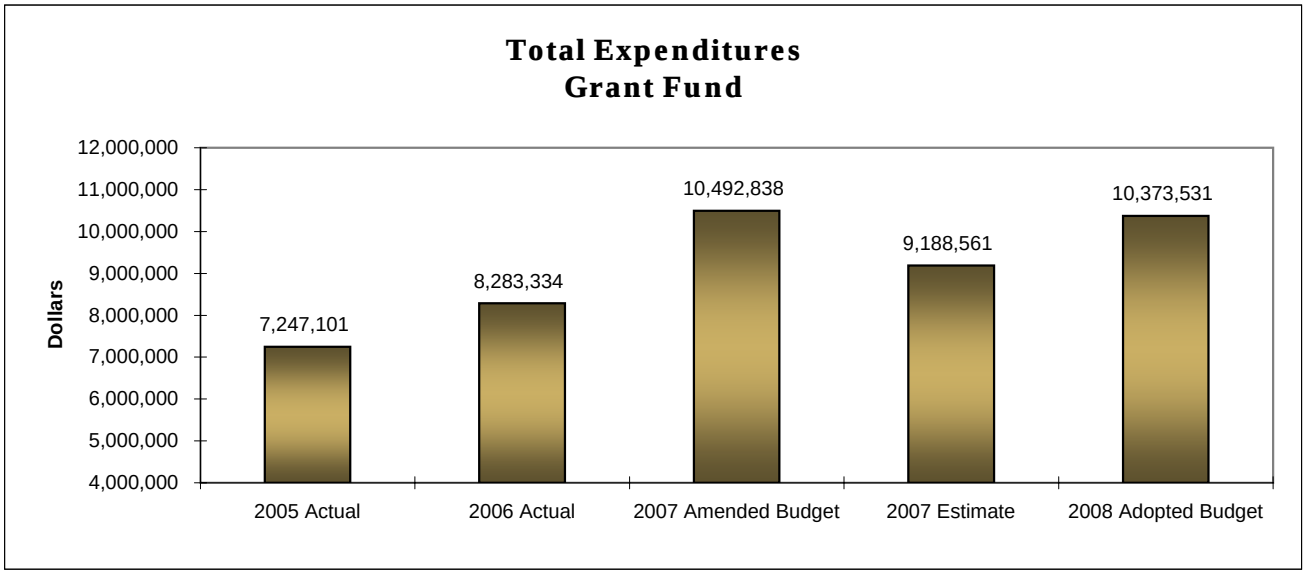
The 2007 estimated expenditures are 12.4% below budget overall, in all programs. The Weatherization program provides energy saving products and services to low income and disabled residents of the County. This program had vacancy savings and was also underspent in materials. The Weatherization program is showing a 3.3% increase from the 2007 amended budget to the 2008 budget. The Community Corrections program has shown a steady increase from 2005 through 2007, but has a 4.6% decrease in the 2008 budget compared to the amended 2007 budget. CSBG Homemakers, which provides light housekeeping and chore services for the low-income elderly and disabled, is budgeting a 7.5% increase for 2008.

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

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

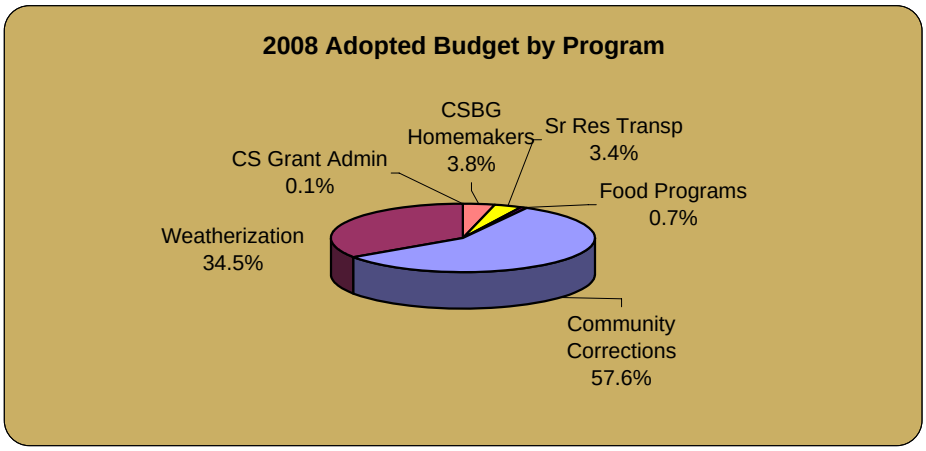
Expenditures by Category
Grant Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 1,293,426	$ 1,355,378	$ 1,734,533	$ 1,440,875	$ 1,805,727
Employee Benefits	363,957	453,787	614,361	487,074	715,784
Supplies	530,652	638,046	1,167,798	721,415	1,134,871
Services & Other	351,240	438,619	883,578	449,968	762,957
Community Programs	4,542,856	5,318,127	5,937,083	5,969,600	5,799,343
Capital Outlay	59,681	53,551	117,000	87,800	115,500
Central Services	26,901	25,811	38,461	31,805	39,349
Transfers Out	78,388	15	24	24	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 7,247,101**	**$ 8,283,334**	**$ 10,492,838**	**$ 9,188,561**	**$ 10,373,531**



Expenditures by Grant Program

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Administrative Services	$ -	$ -	$ -	$ 6,638	$ -
Comm Res Grant Administration	-	-	3,600	-	6,000
Arapahoe Co Transportation Svc	161,732	-	-	-	-
The Emergency Food Asst Program	59,279	52,275	70,139	29,083	70,114
Community Food and Nutrition	5,010	5,880	5,000	-	5,000
CSBG Homemakers	347,490	360,290	366,000	338,643	393,271
Sr Resources Transportation	-	130,551	325,000	203,470	351,029
Community Corrections	4,599,845	5,470,114	6,261,348	6,069,353	5,971,413
Weatherization	2,073,745	2,264,224	3,461,751	2,541,374	3,576,704
Total Expenditures	**$ 7,247,101**	**$ 8,283,334**	**$ 10,492,838**	**$ 9,188,561**	**$ 10,373,531**

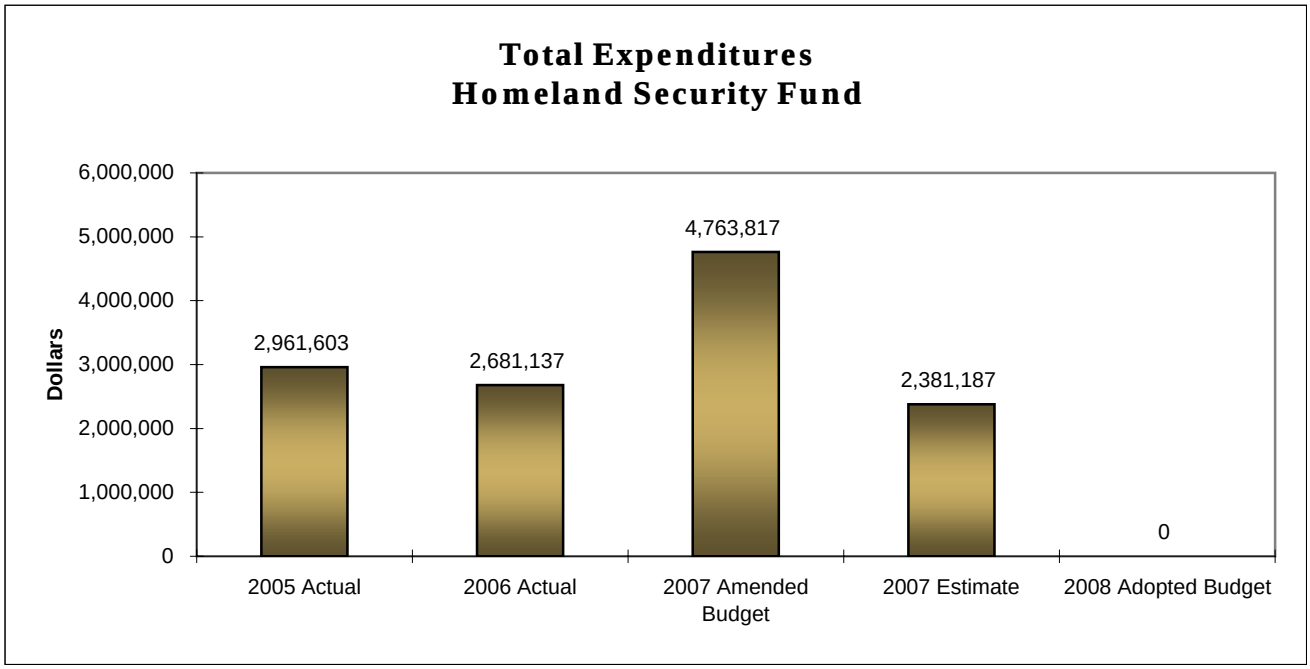


Homeland Security Fund

This fund was implemented to receive Homeland Security funds for homeland security and emergency operations planning; 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; for costs related to the design, development, and conduct of security training programs, security exercises, and State Homeland Security Assessment and Strategy. The funds are intended to enhance regional preparedness efforts with regional planning and adopt response structures whenever appropriate to the identified through the assessments and the Colorado State Strategy.

Expenditures by Category
Homeland Security Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ 196,847	$ 126,000	$ 190,229	$ -
Employee Benefits	-	15,059	-	14,492	-
Supplies	1,565,190	612,527	291,721	714,499	-
Services & Other	1,396,413	1,856,704	4,346,096	1,461,277	-
Central Services	-	-	-	690	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 2,961,603**	**$ 2,681,137**	**$ 4,763,817**	**$ 2,381,187**	**$ -**

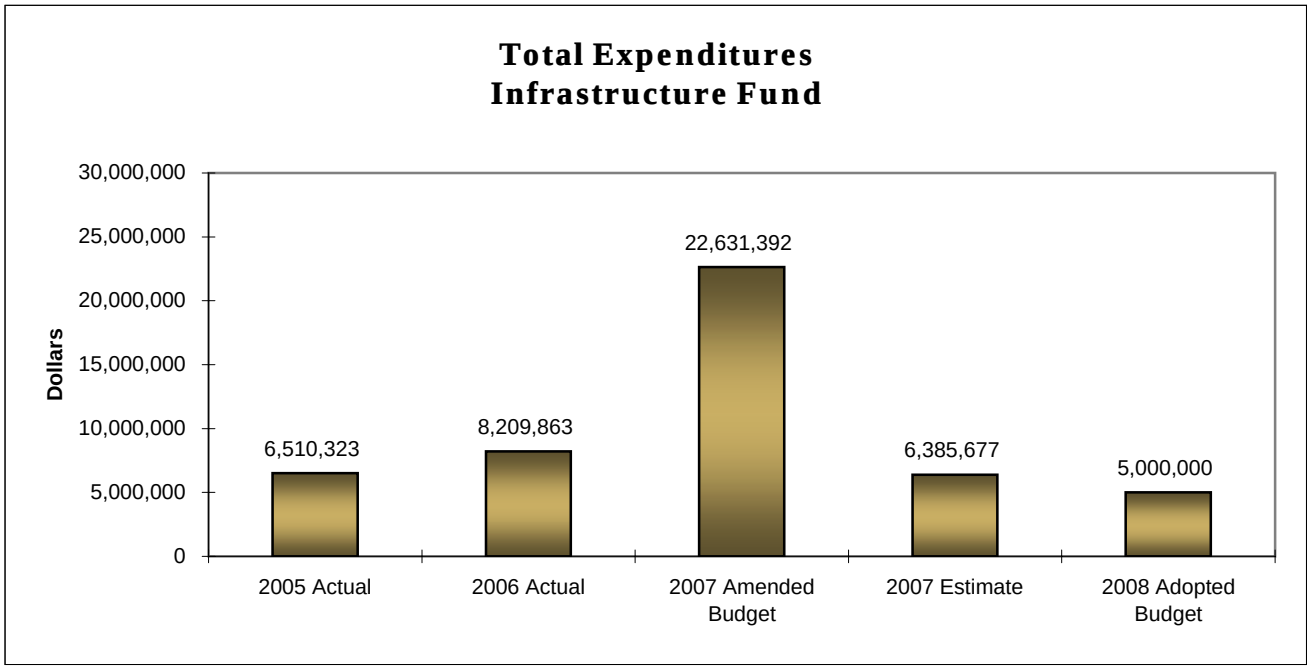


Infrastructure Fund

The Infrastructure Fund was implemented to track individual road and highway projects. Revenues in this fund include developer contributions, transportation improvement fees, and State/Federal matching funds, as well as County capital dollars. The 2008 budget reflects the funding from County capital dollars, but will be supplemented when the actual ending 2007 fund balance is known. At that time, the unspent balance of projects that were ongoing in 2007 will be reappropriated for use in 2008. This is generally a significant amount of funding, ranging between $14.0 and $20.0 million, as many road and drainage infrastructure projects occur over several years before completion. The amount of funding from County capital funds has traditionally been about $4.0 million and was increased to $5.0 million for 2008.

Expenditures by Category
Infrastructure Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	1,242,990	532,849	21,451,324	2,763,741	3,597,000
Capital Outlay	5,267,333	7,677,014	1,180,068	3,621,936	1,403,000
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 6,510,323**	**$ 8,209,863**	**$ 22,631,392**	**$ 6,385,677**	**$ 5,000,000**



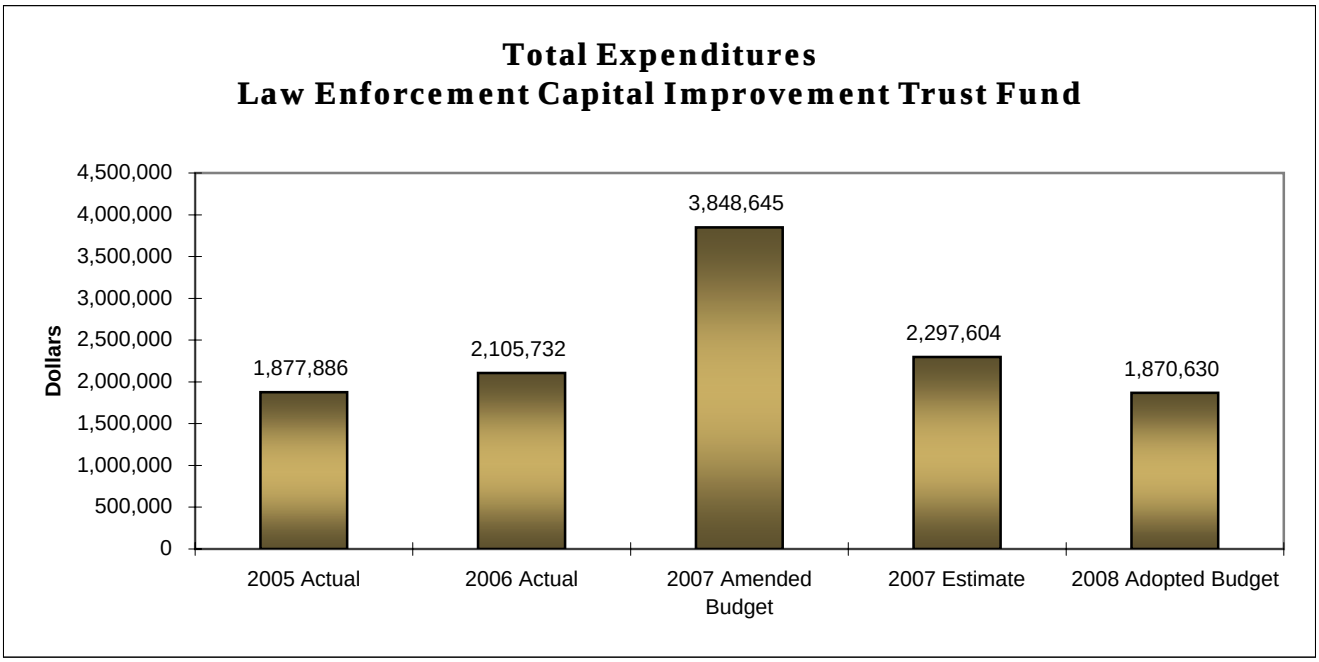
Law Enforcement Capital Improvement Trust Fund

The Law Enforcement Capital Improvement Trust Fund was established to account for the bonds issued in 1999 and 2000 for the expansion of the County Detention Facility. These Law Enforcement Capital Improvement Trust Fund Bonds were approved by an election held on November 4, 1997. Both the construction project and the debt service is tracked within this fund.

The 2008 budget provides for the scheduled principal and interest payments for these bonds. When the unspent 2007 construction amount is known, this amount will be reappropriated so that portions of the project can be completed.

Expenditures by Category
Law Enforcement Capital Improvement Trust Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	1,877,396	2,076,007	1,875,570	1,939,724	1,870,630
Capital Outlay	490	29,725	1,973,075	357,880	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,877,886**	**$ 2,105,732**	**$ 3,848,645**	**$ 2,297,604**	**$ 1,870,630**



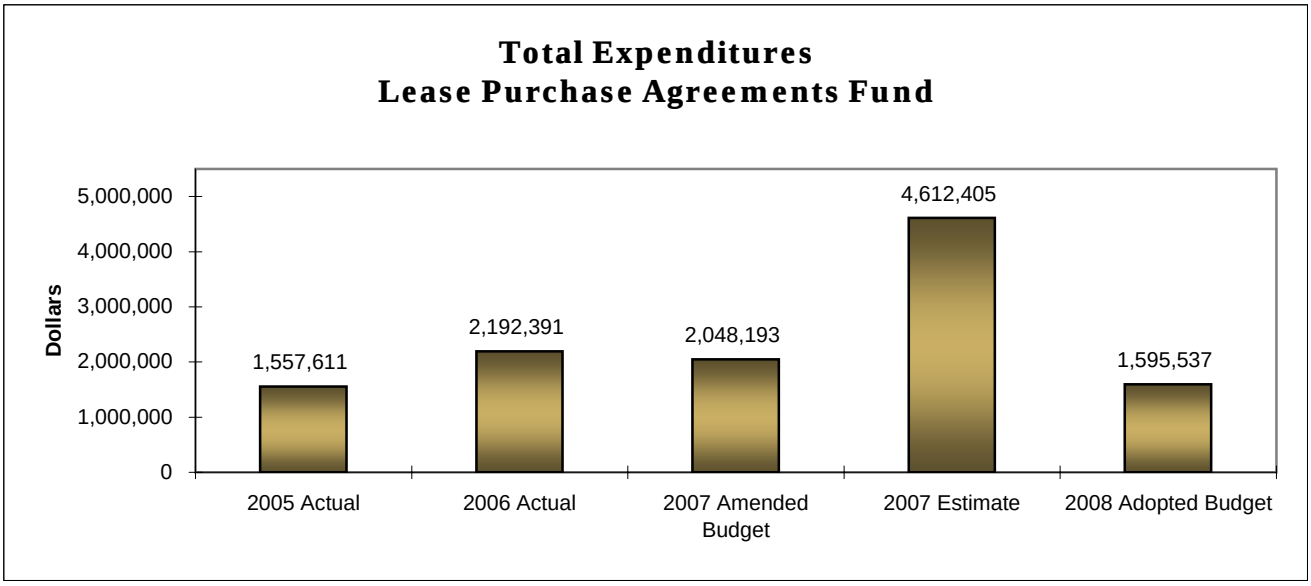
Lease Purchase Agreements Fund

The Lease Purchase Agreements Fund was established to account for the payments on various lease purchase agreements. The 2008 budget provides over $1.5 million for the scheduled principal and interest payments on these lease purchase agreements. Lease purchase agreements that are being budgeted for in 2008 include: the Dove Valley Land Lease, the Fairgrounds Construction Lease, the Fairgrounds Water Acquisition Lease, and the Energy Performance Contract Lease.

For futher details regarding the outstanding principal, annual payments, and other aspects of these lease purchase agreements, refer to the Debt Service Summary section.

Expenditures by Category
Lease Purchase Agreements Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	1,557,611	2,192,391	2,048,193	2,012,405	1,595,537
Transfers Out	-	-	-	2,600,000	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,557,611**	**$ 2,192,391**	**$ 2,048,193**	**$ 4,612,405**	**$ 1,595,537**



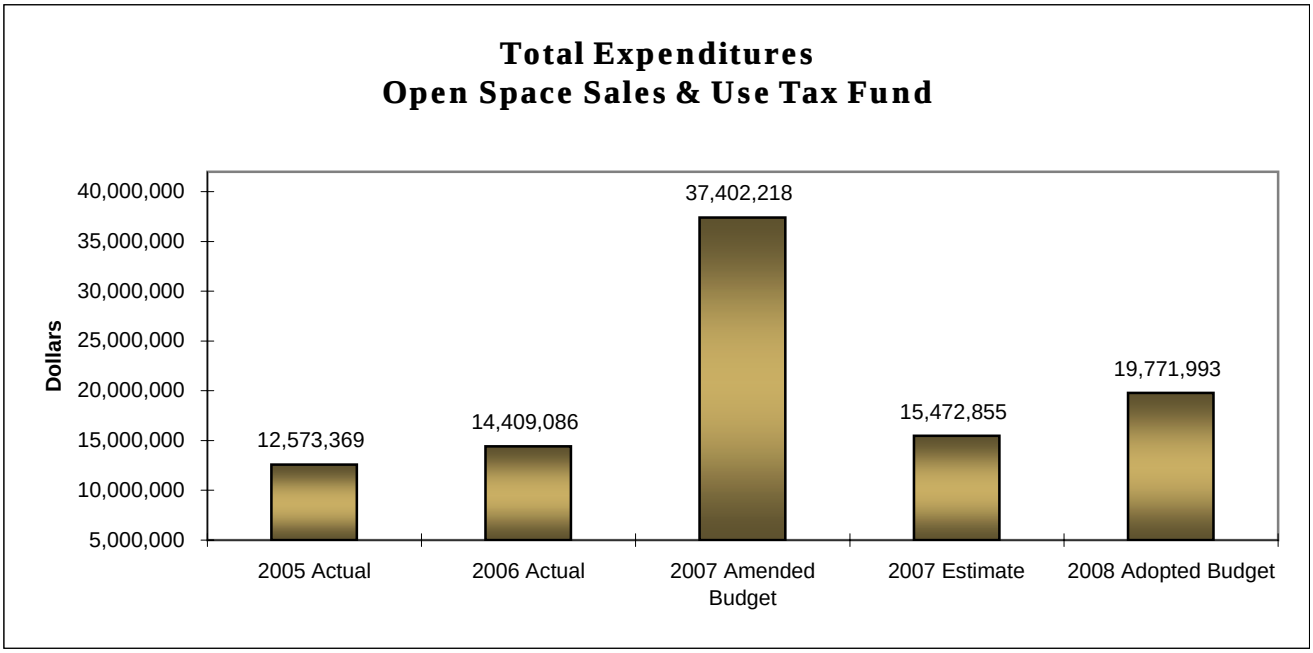
Open Space Sales & Use Tax Fund

A November 2003 election authorized Arapahoe County to collect a 0.25% sales tax for the creation of an open space program. The provisions of the ballot measure provided that funds raised by the sales tax would be allocated based on a formula, which is reflected in the formation of the adopted budget. The fomula basis states that half of the funds raised by the sales tax will be shared with the cities in the county for funding their open space programs. The remaining formula allocation is based as follows: grant programs will receive 12.0%, acquisition of land will receive 28.16%, heritage areas will receive 3.60%, maintenance will receive 3.24%, and County administration will spend no more than 3.00%.

For 2008, over $19.7 million in spending is budgeted of which over $9.9 million will be shared back to participating cities and towns within Arapahoe County. Funds that were not expended during the previous years will be reappropriated each year into the current budget process for uses outlined in the Open Space resolution.

Expenditures by Category
Open Space Sales & Use Tax Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 147,243	$ 185,302	$ 363,424	$ 283,400	$ 427,466
Employee Benefits	34,835	40,713	90,766	58,136	92,440
Supplies	6,161	44,329	157,900	86,023	103,900
Services & Other	12,250,051	12,222,319	33,884,873	12,753,751	18,493,033
Capital Outlay	85,085	1,901,016	2,574,460	2,157,210	385,460
Central Services	25,994	15,377	225,553	29,093	180,694
Transfers Out	24,000	30	105,242	105,242	89,000
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 12,573,369**	**$ 14,409,086**	**$ 37,402,218**	**$ 15,472,855**	**$ 19,771,993**



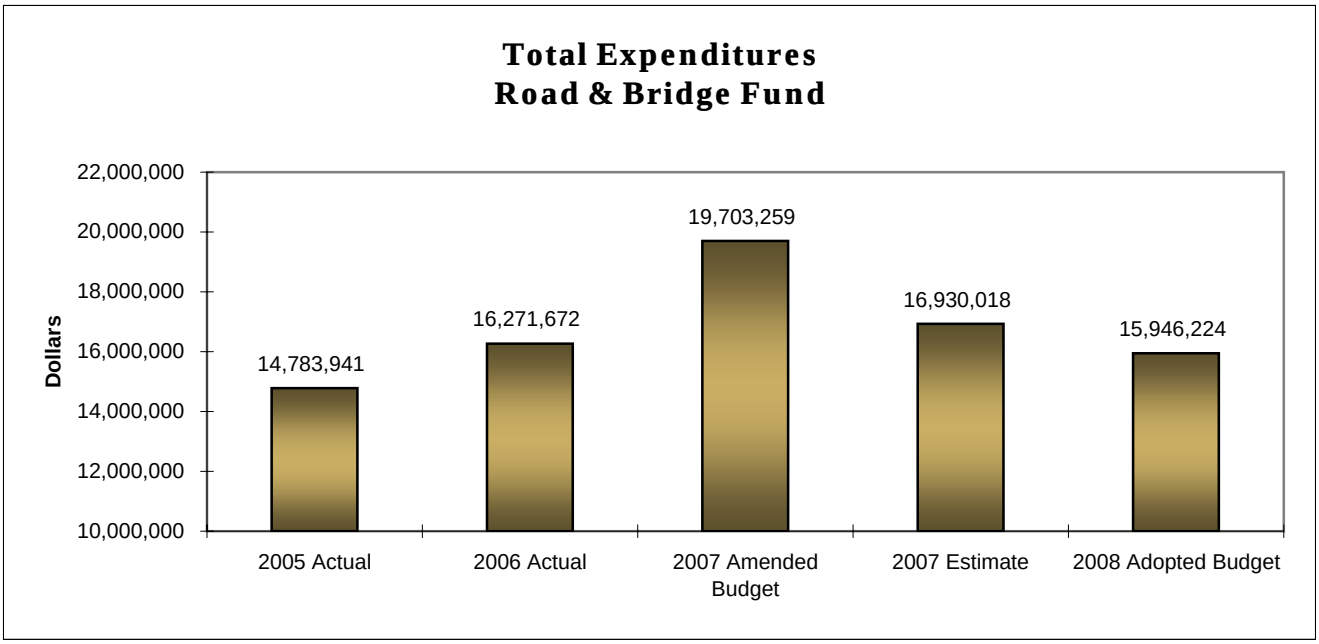
Road & Bridge Fund

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

For 2008, an expenditure budget of $15.9 million is a decrease of 19% from the 2007 amended budget. This decrease is due primarily to the uspent $1.2 million funding of the first phase of construction for a new road maintenance facility in the eastern part of the County. The other factor for the decrease is due to the discontinuation of public works services with the City of Centennial, scheduled for mid-year of 2008.

Expenditures by Category
Road & Bridge Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 3,340,922	$ 3,314,537	$ 3,729,087	$ 3,590,544	$ 3,283,675
Employee Benefits	860,750	922,875	1,040,431	979,093	1,014,157
Supplies	2,604,821	3,583,109	3,384,036	3,047,732	2,346,054
Services & Other	5,769,664	6,335,432	7,334,787	6,401,985	6,994,861
Capital Outlay	-	-	1,900,000	626,849	-
Central Services	2,130,709	2,094,283	2,311,711	2,280,671	2,289,402
Transfers Out	77,075	21,436	3,207	3,207	18,075
Projects & Misc	-	-	-	(63)	-
Total Expenditures	**$ 14,783,941**	**$ 16,271,672**	**$ 19,703,259**	**$ 16,930,018**	**$ 15,946,224**



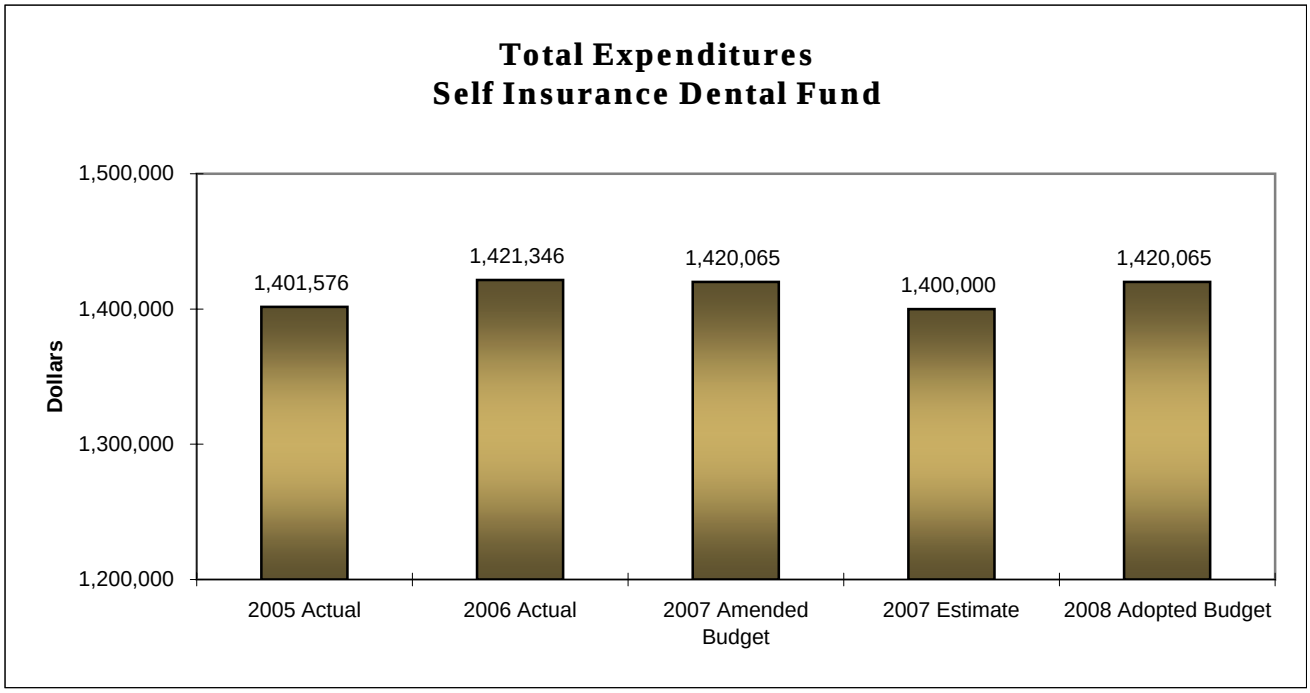
Self Insurance Dental Fund

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

There is a 1.4% increase in the 2008 adopted budget over the 2007 estimate. The 2008 budget shows no increase over the 2007 amended budget.

Expenditures by Category
Self Insurance Dental Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	1,401,576	1,421,346	1,420,065	1,400,000	1,420,065
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,401,576**	**$ 1,421,346**	**$ 1,420,065**	**$ 1,400,000**	**$ 1,420,065**



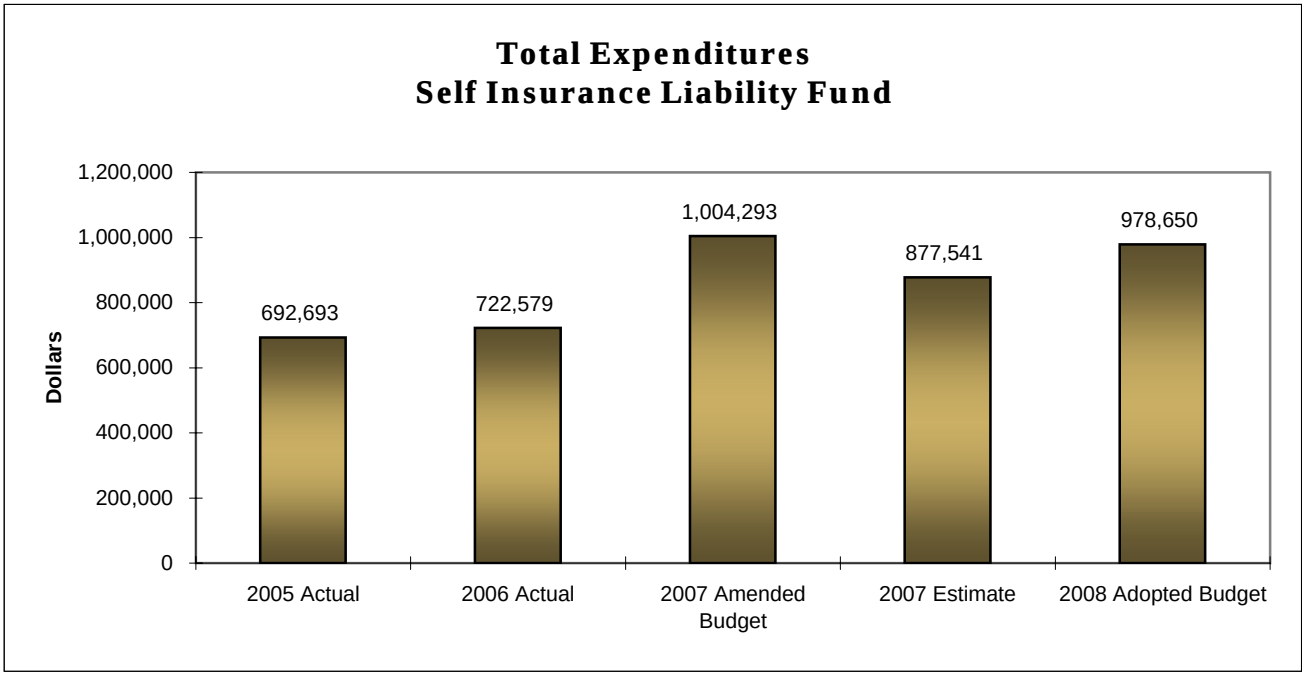
Self Insurance Liability Fund

The Self Insurance Liability Fund was established to account for the County self insurance program, and the cost of insurance that is maintained in excess of the deductible limit. Over the last few years, the cost of insurance premiums for local governments increased. For Arapahoe County, the insurance premiums for 2008 remain flat compared to 2007, but increased about 2.3% over 2006.

For 2007, claims are under the budget by about 75%. Claims were up about 27.6% in 2006 over 2005 actual claims. The 2008 adopted budget for claims is conservative and just slightly higher than the 2007 amended budget.

Expenditures by Category
Self Insurance Liability Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	264	610	2,000	3,390	4,750
Services & Other	590,352	663,856	970,603	842,461	973,900
Transfers Out	102,077	58,113	31,690	31,690	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 692,693**	**$ 722,579**	**$ 1,004,293**	**$ 877,541**	**$ 978,650**



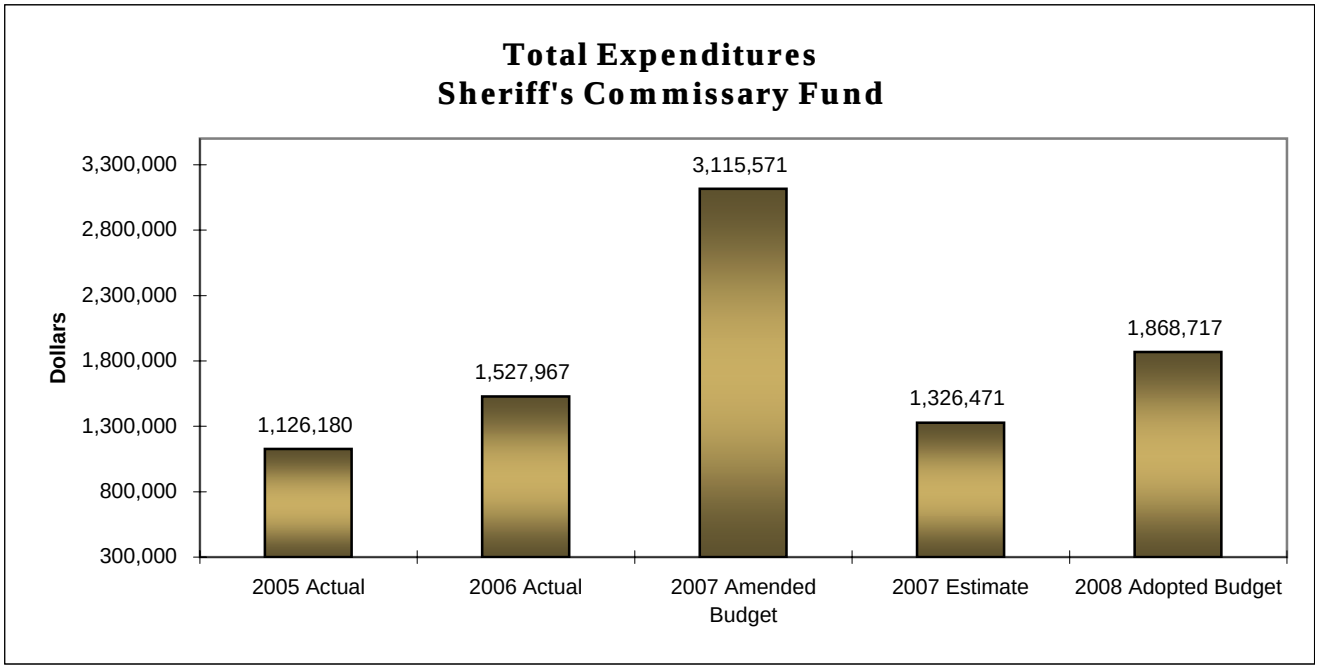
Sheriff's Commissary Fund

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

The 2008 budgeted expenditures reflect a 40.0% decrease from the 2007 amended budget and a 40.9% increase from the 2007 estimate. The major driver for this is the reappropriation or carry forward of the unspent balance, which is reflected in the 2007 Amended Budget but not the 2008 Budget.

Expenditures by Category
Sheriff's Commissary Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 96,319	$ 193,259	$ 253,073	$ 166,316	$ 218,166
Employee Benefits	16,055	39,596	63,480	36,710	60,121
Supplies	104,440	147,413	178,300	141,336	129,578
Services & Other	900,317	922,595	2,594,218	922,859	1,460,852
Capital Outlay	9,049	50,104	26,500	59,250	-
Transfers Out	-	175,000	-	-	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,126,180**	**$ 1,527,967**	**$ 3,115,571**	**$ 1,326,471**	**$ 1,868,717**



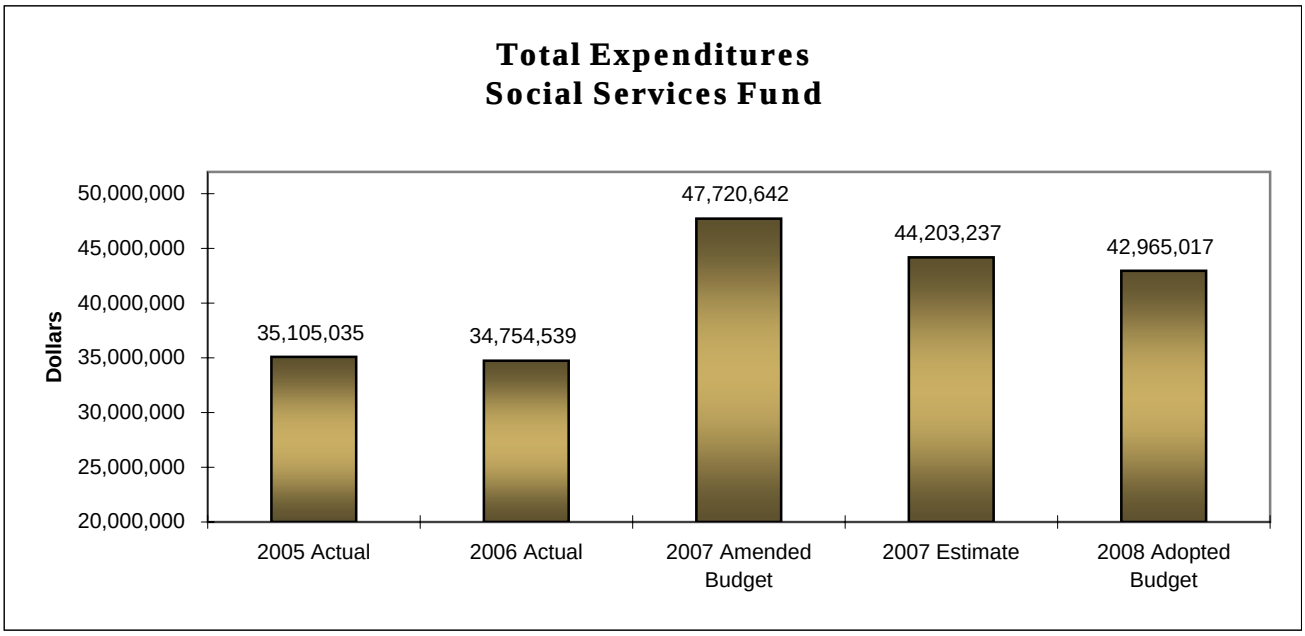
Social Services Fund

The Social Services Fund consists of the Human Services Department and the Family Support program, which was transferred from the District Attorney's Office to the Human Services Department in mid-2007. The Human Services programs are funded approximately 75% by State and Federal grant monies and 25% by County property and other taxes. The Family Support program assists families with Child Support Enforcement, and comprises about 9.5% of the total 2008 budget.

Expenditures in the 2008 budget are 10.0% lower than the 2007 amended budget, and are 2.8% lower than the 2007 estimate. The reason is that in 2007, $8.6 million in available fund balance was transferred to the General Fund for future capital project needs. Excluding the transfer, the 2008 budget is 8.2% higher than the amended 2007 budget. After several years of decreasing reimbursement from the State for most of the programs, despite increasing caseloads, the State is now able to increase reimbursements due to the passage of Amendment C statewide in 2005. The recent implementation of the State CBMS system has increased the workload, but will eventually streamline the authorization of benefits eligibility and assistance.

Expenditures by Category
Social Services Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 15,364,354	$ 15,968,623	$ 18,860,885	$ 17,972,000	$ 21,474,912
Employee Benefits	3,495,859	3,852,305	4,980,340	4,473,100	5,941,424
Supplies	312,153	285,016	451,450	437,972	594,000
Services & Other	1,427,452	1,238,947	4,225,174	3,729,483	2,333,159
Community Programs	14,505,217	13,395,738	10,545,763	8,929,736	12,577,518
Central Services	-	-	5,092	9,008	44,004
Transfers Out	-	13,910	8,651,938	8,651,938	-
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 35,105,035**	**$ 34,754,539**	**$ 47,720,642**	**$ 44,203,237**	**$ 42,965,017**



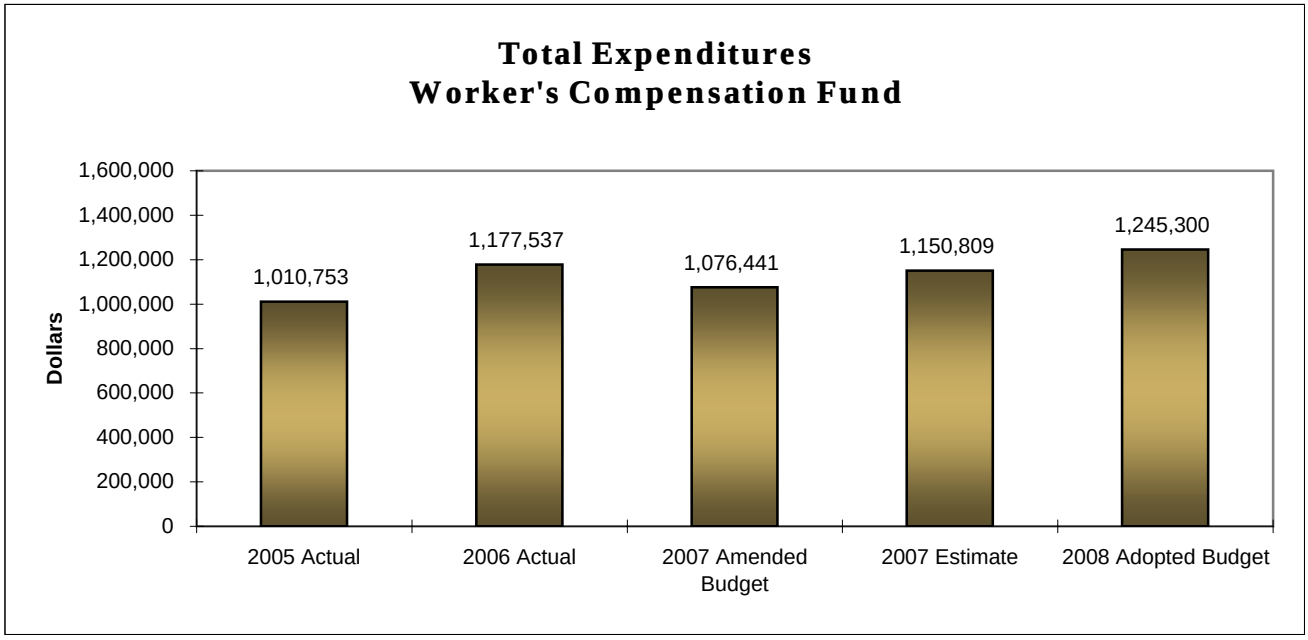
Worker's Compensation Fund

The Worker's Compensation 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. Premiums are expected to stay the same in 2008 as 2007. The 2008 budget reflects a premium increase of 53.6% over 2006.

Worker's Compensation claims are budgeted at $875,000 for 2008. This is a decrease of about 4.4% over the 2006 amount of $915,686. Claim costs are estimated at $750,000 for 2007.

Expenditures by Category
Worker's Compensation Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Supplies	64,828	63,819	80,400	72,335	81,500
Services & Other	945,925	1,113,718	996,041	1,078,474	1,163,800
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,010,753**	**$ 1,177,537**	**$ 1,076,441**	**$ 1,150,809**	**$ 1,245,300**



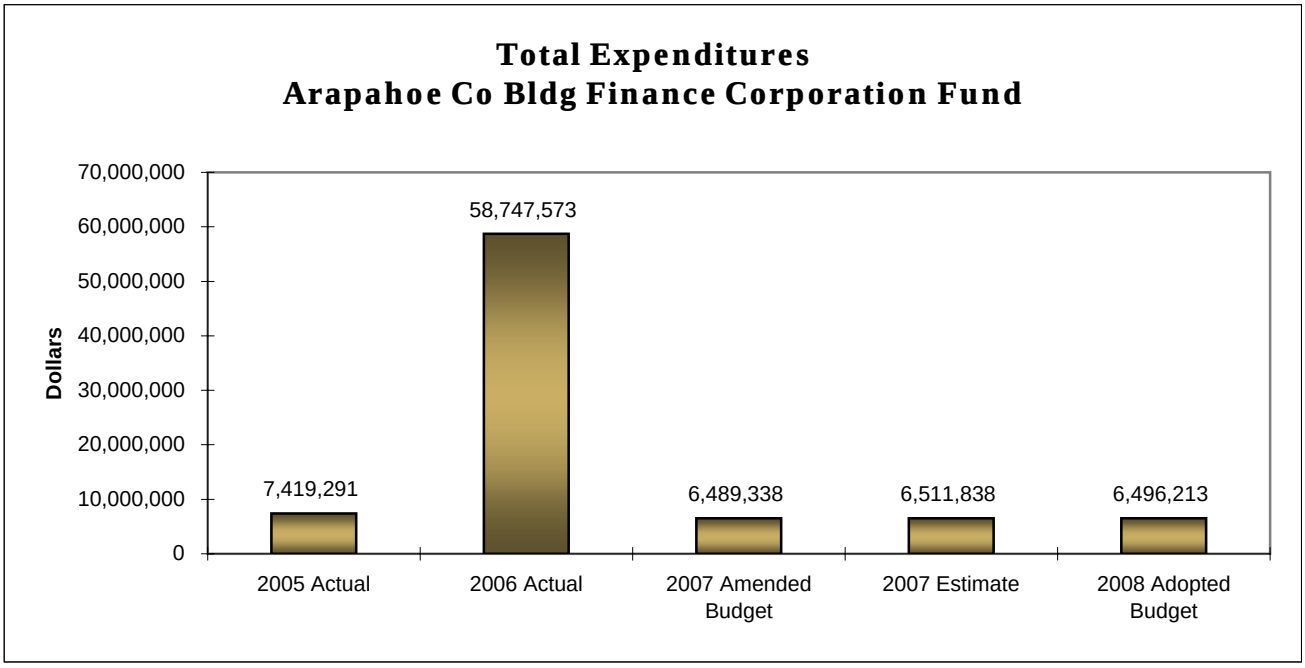
Arapahoe County Building Finance Corporation Fund

This fund was created in 2003 to account for the transactions related to the Arapahoe County Building Finance Corporation, (ACBFC), a not-for-profit corporation that issues certificates of participation (COP's) for the purpose of funding the construction of facilities that are leased to Arapahoe County Government. 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 COP's.

The 2008 budget provides for the scheduled principal and interest payments for leases on the following facilities: the CentrePoint Plaza Building, Sheriff/Coroner Administration Building, the Judicial Complex, and the Arapahoe County Community Park. For further detailed information on the payment structure of these leases, refer to the Debt Service Summary section.

Expenditures by Category
Arapahoe County Building Finance Corporation Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	7,419,291	3,668,057	6,489,338	6,511,838	6,496,213
Transfers Out	-	550,000	-	-	-
Projects & Misc	-	54,529,516	-	-	-
Total Expenditures	**$ 7,419,291**	**$ 58,747,573**	**$ 6,489,338**	**$ 6,511,838**	**$ 6,496,213**



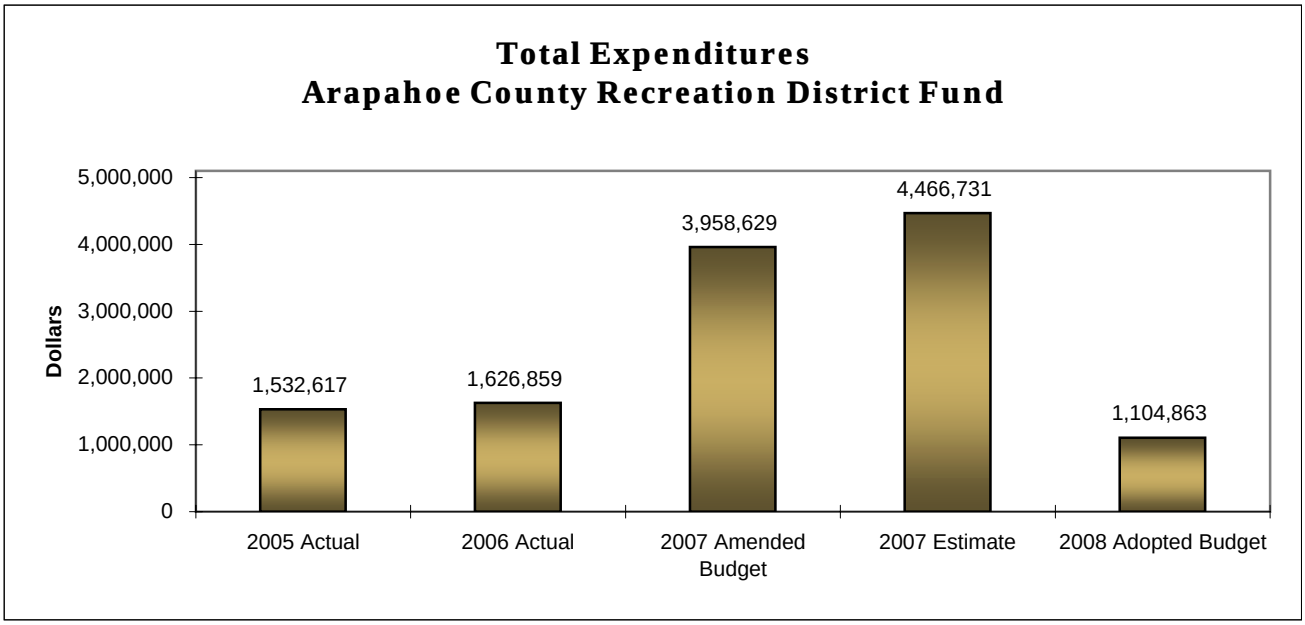
Arapahoe County Recreation District Fund

The Arapahoe County Recreation District includes only part of Arapahoe County, but is governed by the Board of County Commissioners. It has its own mill levy of 0.816 mills. The budget provides for the operation of Cheyenne Arapaho Park, Arapahoe County Community Park, Cherry Creek Valley Ecological Park, Welch Park, various trails in the district, as well as certain improvements to park facilities. The budget also includes funds for the restoration of the 17 Mile House and the associated barn. The County contracts for mowing, weeding and landscape maintenance at various parks.

The 2008 adopted budget is 72% lower than the 2007 amended budget, as budget supplements were added in order to appropriate proceeds received from a new lease obligation, entered into during 2007. This lease obligation was for parcels of land purchased adjacent to Arapahoe County Community Park with future growth possiblities in mind.

Expenditures by Category
Arapahoe County Recreation District Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 22,907	$ 41,838	$ 164,074	$ 120,692	$ 142,697
Employee Benefits	4,574	9,733	46,943	29,673	42,631
Supplies	3,567	3,104	25,200	20,623	25,567
Services & Other	519,394	602,006	855,169	801,267	554,910
Capital Outlay	757,838	726,516	2,621,128	3,250,391	-
Central Services	3,837	1,162	3,930	1,900	5,699
Transfers Out	220,500	242,500	242,185	242,185	333,359
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 1,532,617**	**$ 1,626,859**	**$ 3,958,629**	**$ 4,466,731**	**$ 1,104,863**



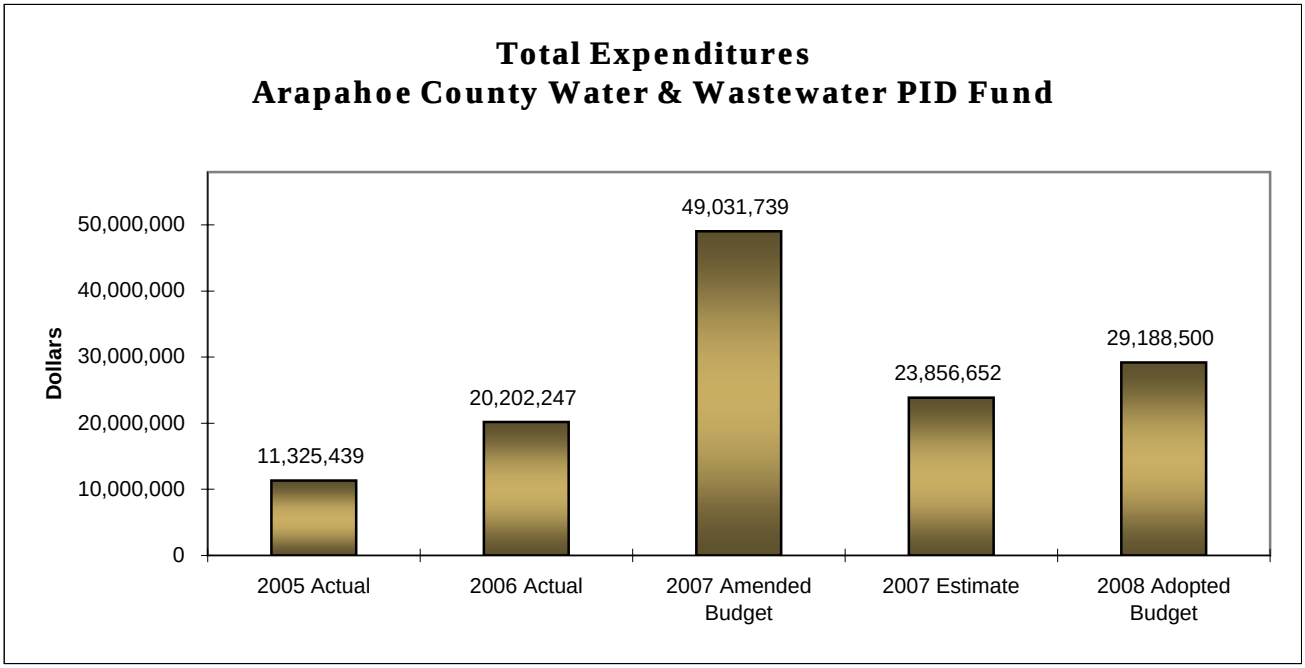
Arapahoe County Water & Wastewater PID Fund

In 2001, the Arapahoe County Water & Wastewater Public Improvement District was established and held an election to authorize the issuance of $165.0 million in General Obligation Bonds. In 2002, $63.9 million of this authorized debt was issued to construct various water, sewer and storm sewer facilities, and to refinance the debt of the Arapahoe Water & Sanitation District. In 2005, the District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for $26.3 million in bond proceeds to finance an expansion of the wastewater treatment plant and other smaller water and wastewater projects. During 2006, the District entered into a loan agreement for $16.1 million to finance improvements in drinking water facilities, also with the Colorado Water Resource and Power Development Authority.

The 2008 budget includes $5.5 million for debt service payments on the 2002 bond issue, and the 2005 and 2006 loan agreements. The budget will be supplemented in early 2008 to include all unspent project funds, estimated at $6 million.

Expenditures by Category
Arapahoe County Water & Wastewater PID Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Services & Other	4,262,097	6,512,273	5,522,860	8,643,247	5,577,500
Capital Outlay	7,063,342	13,689,974	43,508,879	15,212,888	23,611,000
Projects & Misc	-	-	-	517	-
Total Expenditures	**$ 11,325,439**	**$ 20,202,247**	**$ 49,031,739**	**$ 23,856,652**	**$ 29,188,500**



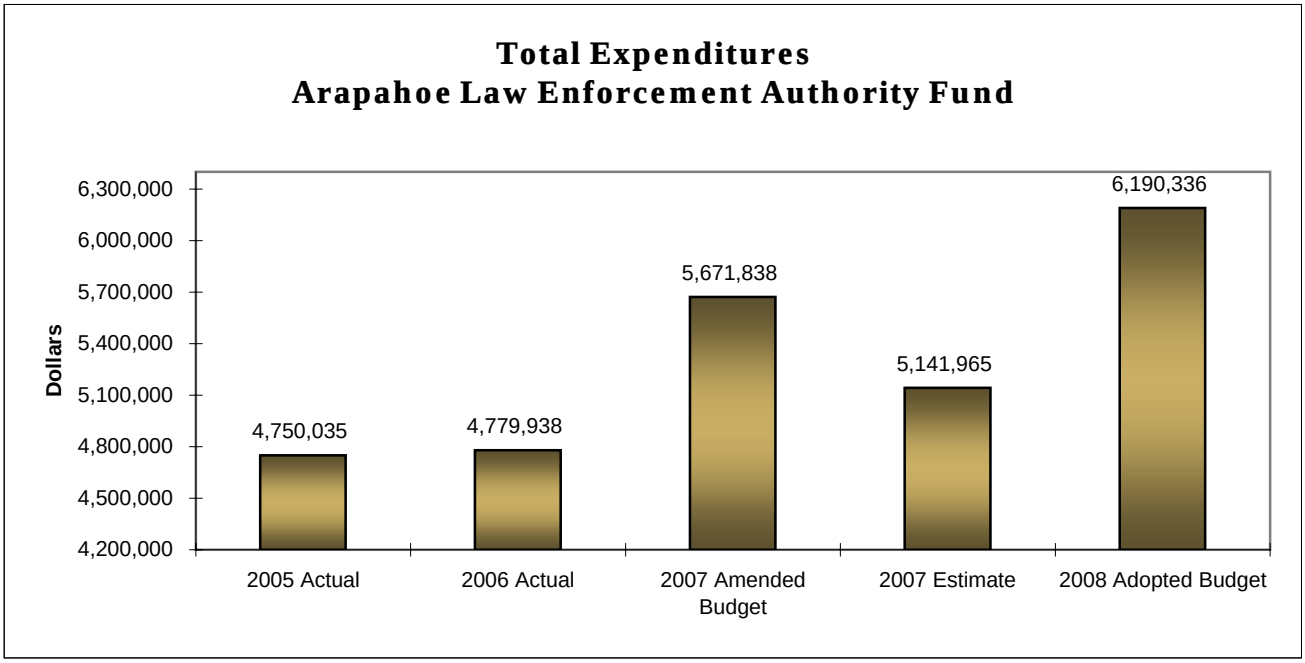
Arapahoe Law Enforcement Authority Fund

The Arapahoe Law Enforcement Authority was established for the purpose of providing additional uniformed patrol officers to the unincorporated areas of Arapahoe County. The unincorporated area of Arapahoe County decreased when the City of Centennial incorporated.

In 2006, a compensation study was implemented, which increased salaries and benefits. The adjustment in salaries to be comparable to nearby jurisdictions resulted in a lower turnover rate. The 2008 budgeted expenditures reflect a 9.1% increase from the 2007 amended budget and a 20.4% increase from the 2007 estimate.

Expenditures by Category
Arapahoe Law Enforcement Authority Fund

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Salaries & Wages	$ 3,030,892	$ 3,061,031	$ 3,716,912	$ 3,208,702	$ 3,862,272
Employee Benefits	697,213	734,248	911,695	815,848	1,010,048
Supplies	208,888	226,680	245,404	259,201	246,938
Services & Other	306,222	255,445	373,478	283,027	565,254
Central Services	499,708	499,845	421,819	572,657	503,474
Transfers Out	7,112	2,689	2,530	2,530	2,350
Projects & Misc	-	-	-	-	-
Total Expenditures	**$ 4,750,035**	**$ 4,779,938**	**$ 5,671,838**	**$ 5,141,965**	**$ 6,190,336**



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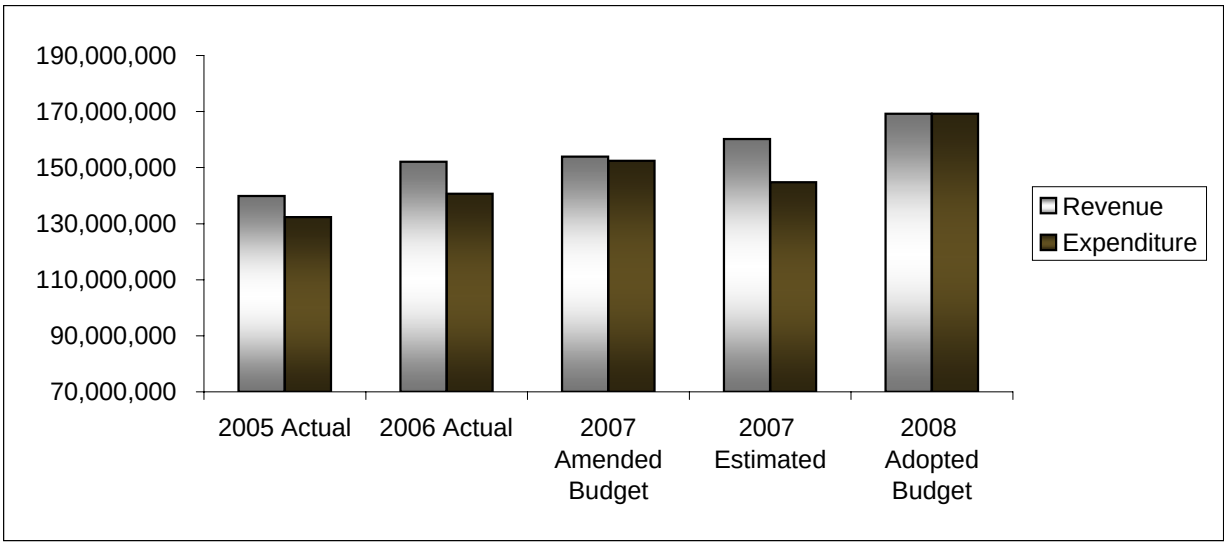
2008 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Designations Reservations	Funds Available for Appropriation
General Fund:	$ 45,217,240	$ 150,112,660	$ 169,228,112	$ 26,101,788	$ 16,157,741	$ 9,944,047
Special Revenue Funds:						
Arapahoe County Fair Fund	$ 47,834	$ 225,000	$ 225,000	$ 47,834	$ 47,834	$ -
Arapahoe/Douglas Works! Fund	-	7,410,887	7,410,887	-	-	-
Arapahoe Law Enforcement Authority Fund	7,183,007	5,988,583	6,190,336	6,981,254	1,014,671	5,966,583
Board Designated Fund	16,177,081	331,647	-	16,508,728	16,508,728	0
Building Maintenance Fund	2,874,131	2,100,000	2,140,382	2,833,749	1,024,425	1,809,324
Cash-In-Lieu Fund	191,756	-	191,756	-	-	-
Communications Network System Replacement Fund	338,729	78,125	78,125	338,729	338,729	-
Community Development Fund	-	4,987,305	4,987,305	-	-	-
Conservation Trust Fund	114,048	480,000	388,569	205,479	205,479	-
Contingent & Emergency Reserve Fund	713,106	-	713,106	-	-	-
Developmental Disability Fund	3,922	7,545,411	7,545,411	3,922	3,922	-
Electronic Filing Technology Fund	656,091	170,000	170,000	656,091	656,091	-
Forfeited Property Fund	73,010	-	-	73,010	73,010	-
Grant Fund	65,824	10,367,531	10,373,531	59,824	-	59,824
Homeland Security Fund	-	-	-	-	-	-
Open Space Sales Tax Fund	23,374,006	19,771,993	19,771,993	23,374,006	23,374,006	-
Public Trustee Fund	-	-	-	-	-	-
Road & Bridge Fund	7,682,837	15,878,297	15,946,224	7,614,910	5,152,702	2,462,208
Sheriff's Commissary Fund	1,703,485	1,353,900	1,868,717	1,188,668	1,188,668	-
Social Services Fund	10,291,620	42,862,891	42,965,017	10,189,494	1,432,167	8,757,327
Subtotal Special Revenue Funds:	$ 71,490,487	$ 119,551,570	$ 120,966,359	$ 70,075,698	$ 51,020,432	$ 19,055,266
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 31,203,133	$ 6,106,731	$ 29,188,500	$ 8,121,364	$ 8,121,364	$ -
Arapahoe County Recreation District Fund	834,515	1,067,186	1,104,863	796,838	796,838	-
Capital Expenditure Fund	8,081,541	22,725,082	22,724,099	8,082,524	7,987,753	94,771
Infrastructure Fund	19,739,108	5,000,000	5,000,000	19,739,108	19,739,108	-
Law Enforcement Capital Improv. Trust Fund	1,684,550	1,625,000	1,870,630	1,438,920	1,438,920	-
Subtotal Capital Project Funds:	$ 61,542,847	$ 36,523,999	$ 59,888,092	$ 38,178,754	$ 38,083,983	$ 94,771
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 4,447,035	$ 4,557,430	$ 6,496,213	$ 2,508,252	$ 2,508,252	$ -
Lease Purchase Agreements Fund	56,942	1,570,276	1,595,537	31,681	31,681	-
Subtotal Debt Service Funds:	$ 4,503,977	$ 6,127,706	$ 8,091,750	$ 2,539,933	$ 2,539,933	$ -
Internal Service Funds:						
Central Services Fund	$ 12,498,293	$ 6,568,501	$ 6,443,656	$ 12,623,138	$ 202,985	$ 12,420,153
Employee Flex Benefit Fund	58,243	984,000	984,000	58,243	-	58,243
Self Insurance Dental Fund	938,787	1,420,065	1,420,065	938,787	77,000	861,787
Self Insurance Liability Fund	2,988,858	847,040	978,650	2,857,248	1,270,000	1,587,248
Worker's Compensation Fund	1,554,838	1,224,301	1,245,300	1,533,839	1,466,000	67,839
Subtotal Internal Service Funds:	$ 18,039,019	$ 11,043,907	$ 11,071,671	$ 18,011,255	$ 3,015,985	$ 14,995,270
Total All Funds	**$ 200,793,570**	**$ 323,359,842**	**$ 369,245,984**	**$ 154,907,428**	**$ 110,818,074**	**$ 44,089,354**

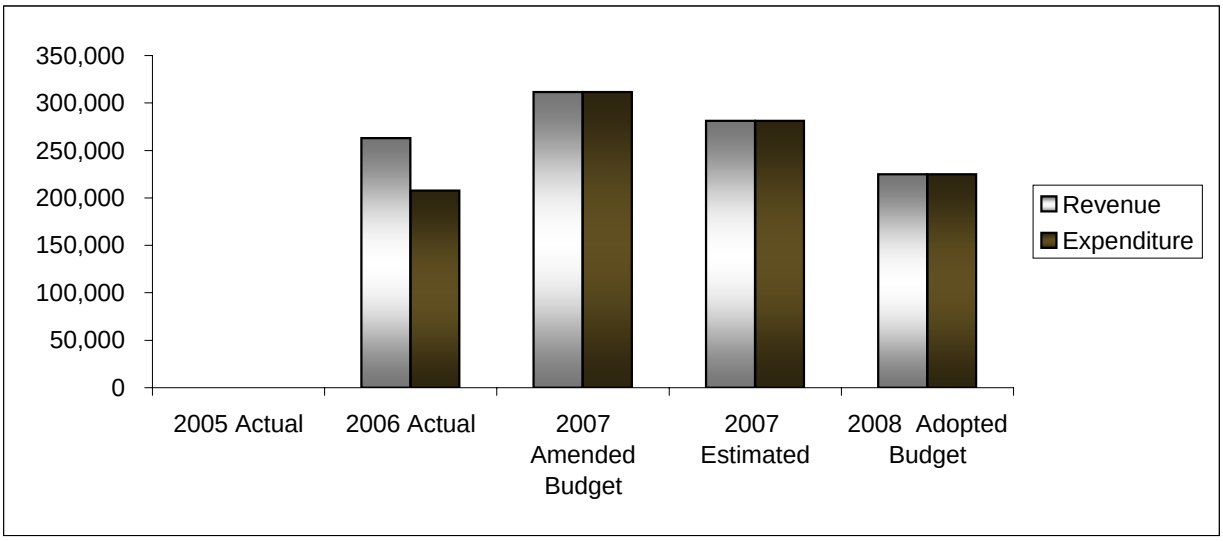
General Fund
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 76,341,000	$ 79,169,489	$ 81,310,540	$ 81,310,540	$ 86,007,306
Other Revenue	63,465,542	72,293,568	65,535,136	71,807,034	64,105,354
Transfers In	78,388	660,000	7,115,158	7,115,158	-
Fund Balance	-	-	-	-	19,115,452
Total Sources of Funds	**$ 139,884,930**	**$ 152,123,057**	**$ 153,960,834**	**$ 160,232,732**	**$ 169,228,112**
Uses of Funds:					
Salaries & Wages	$ 62,424,471	$ 67,466,880	$ 72,256,222	$ 69,532,184	$ 72,915,022
Employee Benefits	14,311,322	15,453,840	17,758,574	16,612,231	19,327,755
Supplies	6,399,548	6,568,772	6,770,195	6,741,328	7,574,320
Service & Other	35,857,577	36,257,074	39,544,017	36,366,019	39,554,261
Community Programs	942,527	864,841	388,308	393,712	388,308
Capital Outlay	-	34,900	144,101	43,500	10,250
Central Services	2,707,884	2,548,287	3,194,057	2,783,632	3,672,524
Transfers Out	9,699,054	11,466,605	12,330,935	12,330,935	25,785,672
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 132,342,383**	**$ 140,661,199**	**$ 152,386,409**	**$ 144,803,541**	**$ 169,228,112**
Annual Net Activity	**$ 7,542,547**	**$ 11,461,858**	**$ 1,574,425**	**$ 15,429,191**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 10,783,644**	**$ 18,326,191**	**$ 29,788,049**	**$ 29,788,049**	**$ 45,217,240**
Change in Fund Balance	7,542,547	11,461,858	1,574,425	15,429,191	(19,115,452)
Ending Fund Balance	**$ 18,326,191**	**$ 29,788,049**	**$ 31,362,474**	**$ 45,217,240**	**$ 26,101,788**
Less Reservations					
TABOR Tax Refund	$ -	$ -	$ -	$ -	$ -
Other Reservations	1,272,994	1,328,228	-	14,874,696	14,874,696
Less Designations					
Subsequent Year's Expenditures	3,618,820	429,127	19,115,452	20,398,497	1,283,045
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 13,434,377**	**$ 28,030,694**	**$ 12,247,022**	**$ 9,944,047**	**$ 9,944,047**



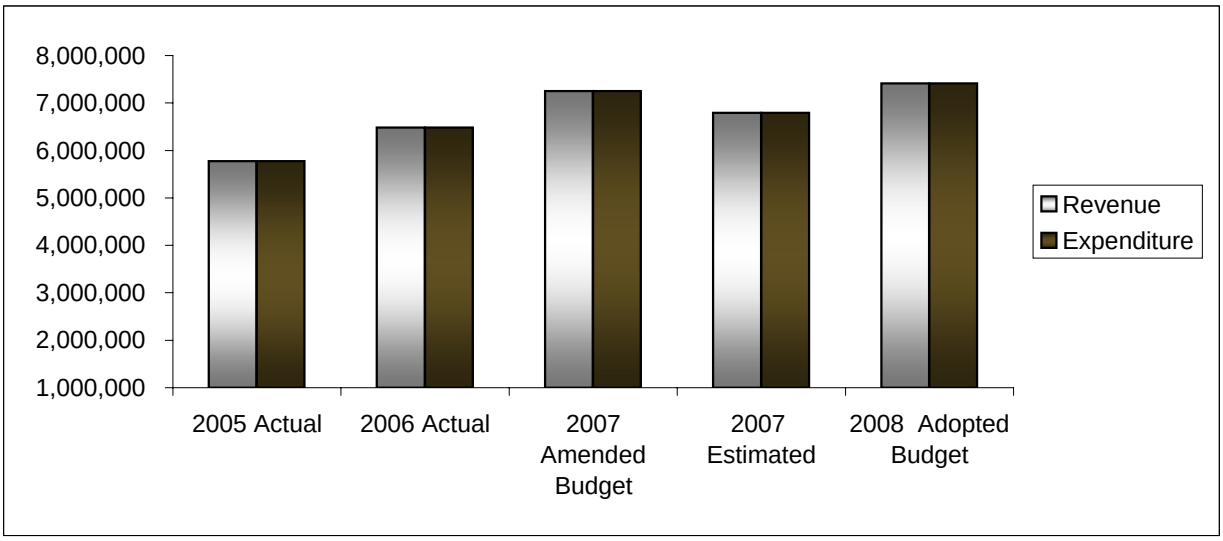
Arapahoe County Fair
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	-	182,965	216,306	233,784	185,000
Transfers In	-	80,000	40,000	40,000	40,000
Fund Balance	-	-	55,400	7,569	-
Total Sources of Funds	**$ -**	**$ 262,965**	**$ 311,706**	**$ 281,353**	**$ 225,000**
Uses of Funds:					
Salaries & Wages	$ -	$ 4,741	$ -	$ -	$ 500
Employee Benefits	-	-	-	-	38
Supplies	-	46,018	33,386	33,515	55,500
Service & Other	-	156,643	278,320	247,838	168,962
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	160	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ -**	**$ 207,562**	**$ 311,706**	**$ 281,353**	**$ 225,000**
Annual Net Activity	**$ -**	**$ 55,403**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ -**	**$ -**	**$ 55,403**	**$ 55,403**	**$ 47,834**
Change in Fund Balance	-	55,403	(55,400)	(7,569)	-
Ending Fund Balance	**$ -**	**$ 55,403**	**$ 3**	**$ 47,834**	**$ 47,834**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	55,400	-	47,834	47,834
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ 3**	**$ 3**	**$ -**	**$ -**



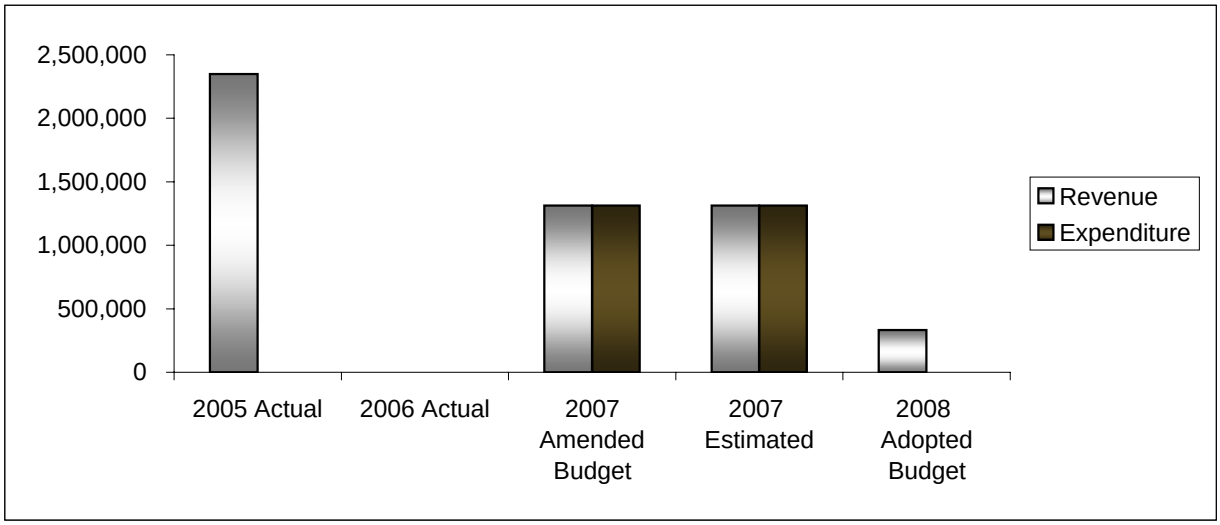
Arapahoe / Douglas Works!
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	5,774,417	6,484,990	7,249,473	6,793,904	7,410,887
Transfers In	-	-	-	-	-
Fund Balance	-	-	-	-	-
Total Sources of Funds	**$ 5,774,417**	**$ 6,484,990**	**$ 7,249,473**	**$ 6,793,904**	**$ 7,410,887**
Uses of Funds:					
Salaries & Wages	$ 2,872,143	$ 3,007,495	$ 3,371,854	$ 2,905,000	$ 2,979,991
Employee Benefits	677,543	736,450	926,754	733,700	860,740
Supplies	203,368	339,499	181,823	210,000	162,425
Service & Other	1,221,435	1,271,517	1,606,455	1,625,000	2,531,502
Community Programs	227,602	458,903	361,750	540,000	563,250
Capital Outlay	-	-	-	-	-
Central Services	572,326	670,916	800,633	780,000	312,979
Transfers Out	-	210	204	204	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 5,774,417**	**$ 6,484,990**	**$ 7,249,473**	**$ 6,793,904**	**$ 7,410,887**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



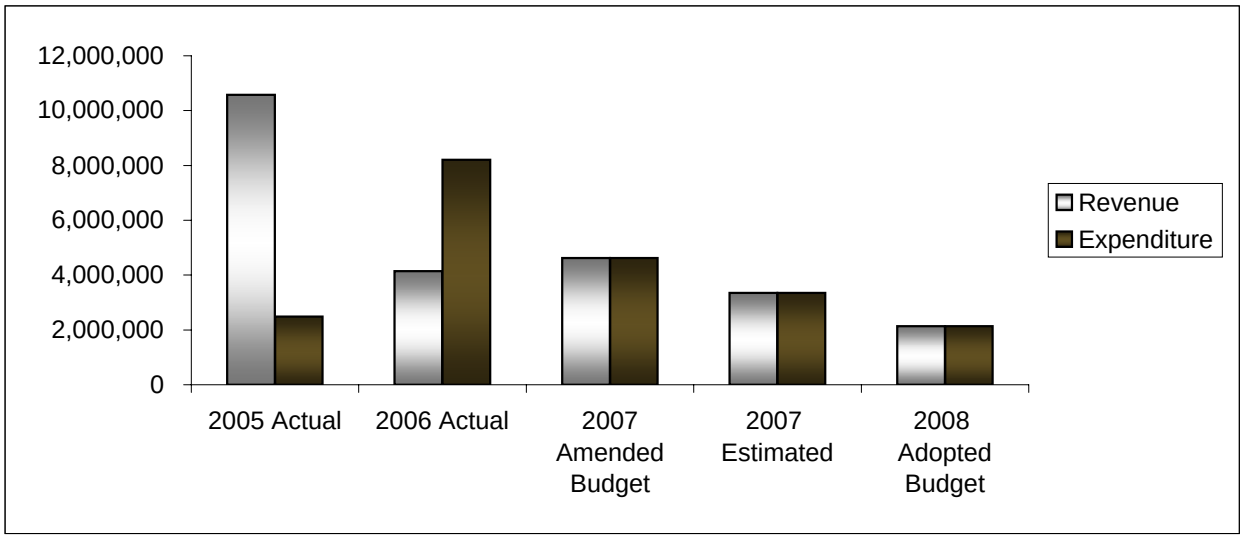
Board Designated Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	-	-
Transfers In	2,350,000	-	-	-	331,647
Fund Balance	-	-	1,312,657	1,312,657	-
Total Sources of Funds	**$ 2,350,000**	**$ -**	**$ 1,312,657**	**$ 1,312,657**	**$ 331,647**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	-	-	-	-	-
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	1,312,657	1,312,657	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ -**	**$ -**	**$ 1,312,657**	**$ 1,312,657**	**$ -**
Annual Net Activity	**$ 2,350,000**	**$ -**	**$ -**	**$ -**	**$ 331,647**
Cumulative Balance:					
Beginning Fund Balance	**$ 15,139,738**	**$ 17,489,738**	**$ 17,489,738**	**$ 17,489,738**	**$ 16,177,081**
Change in Fund Balance	2,350,000	-	(1,312,657)	(1,312,657)	331,647
Ending Fund Balance	**$ 17,489,738**	**$ 17,489,738**	**$ 16,177,081**	**$ 16,177,081**	**$ 16,508,728**
Less Reservations					
TABOR Reserve	$ 5,656,893	$ 5,519,033	$ 5,401,674	$ 5,401,674	$ 6,235,054
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	9,482,845	9,620,705	10,565,136	10,565,136	10,273,673
Funds Available for Appropriation	**$ 2,350,000**	**$ 2,350,000**	**$ 210,271**	**$ 210,271**	**$ 0**



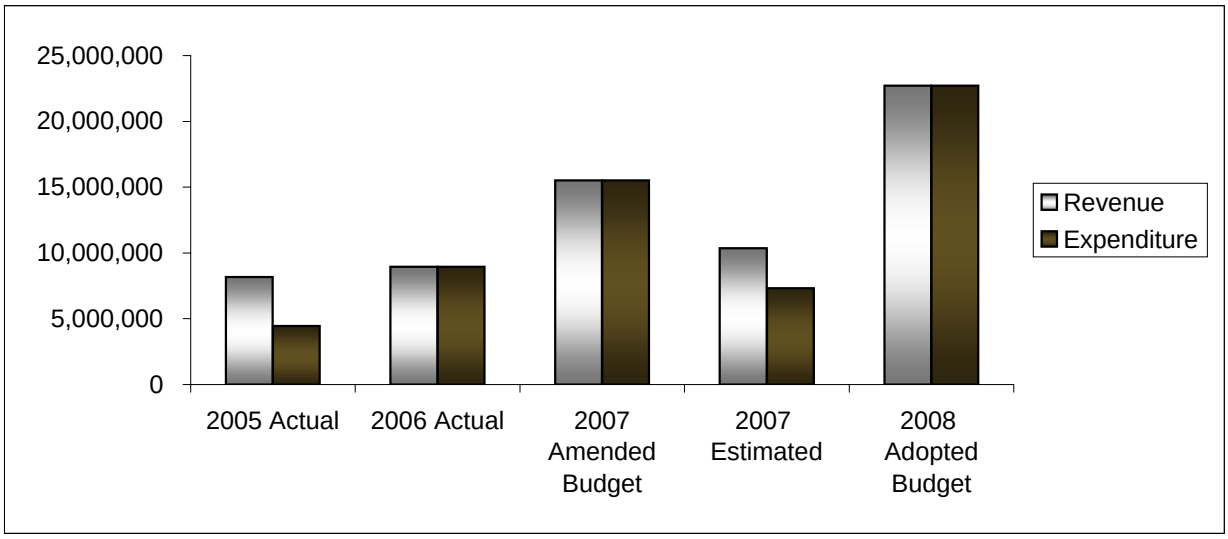
Building Maintenance
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	10,573,447	249,164	-	94,443	-
Transfers In	-	3,900,000	2,100,000	2,100,000	2,100,000
Fund Balance	-	-	2,519,699	1,155,383	40,382
Total Sources of Funds	**$ 10,573,447**	**$ 4,149,164**	**$ 4,619,699**	**$ 3,349,826**	**$ 2,140,382**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	180,317	182,611	168,554	186,989
Service & Other	1,330	1,235,684	2,658,222	1,758,578	1,478,717
Community Programs	-	-	-	-	-
Capital Outlay	2,452,273	6,419,735	1,630,072	1,273,900	-
Central Services	-	-	-	-	-
Transfers Out	31,059	372,699	148,794	148,794	474,676
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 2,484,662**	**$ 8,208,435**	**$ 4,619,699**	**$ 3,349,826**	**$ 2,140,382**
Annual Net Activity	**$ 8,088,785**	**$ (4,059,271)**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ -**	**$ 8,088,785**	**$ 4,029,514**	**$ 4,029,514**	**$ 2,874,131**
Change in Fund Balance	8,088,785	(4,059,271)	(2,519,699)	(1,155,383)	(40,382)
Ending Fund Balance	**$ 8,088,785**	**$ 4,029,514**	**$ 1,509,815**	**$ 2,874,131**	**$ 2,833,749**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	161,884	-	399,509	399,509
Less Designations					
Subsequent Year's Expenditures	372,700	323,758	40,382	665,298	624,916
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 7,716,085**	**$ 3,543,872**	**$ 1,469,433**	**$ 1,809,324**	**$ 1,809,324**



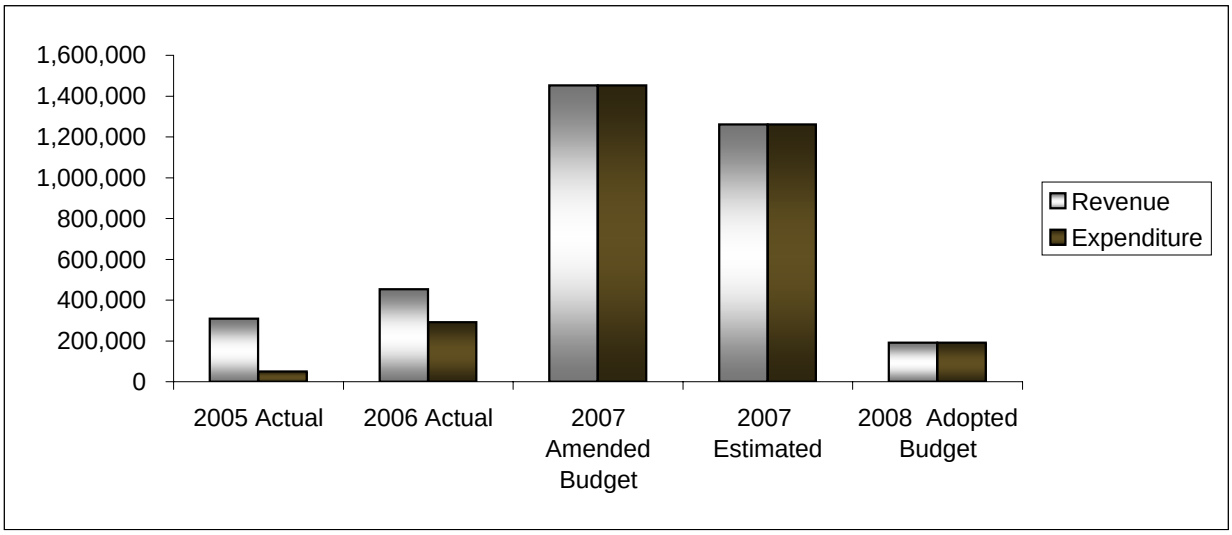
Capital Expenditure Fund
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 2,998,321	$ 2,644,110	$ 4,533,505	$ 4,436,581	$ 4,534,792
Other Revenue	5,163,150	856,366	427,836	394,329	425,000
Transfers In	10,000	65,000	5,521,673	5,521,673	17,765,290
Fund Balance	-	5,391,433	5,038,214	-	-
Total Sources of Funds	**$ 8,171,471**	**$ 8,956,909**	**$ 15,521,228**	**$ 10,352,583**	**$ 22,725,082**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	7,802	-	-	-
Service & Other	46,993	186,298	673,583	1,021,109	1,490,022
Community Programs	-	-	-	-	-
Capital Outlay	2,592,377	4,733,849	11,847,645	3,296,109	16,234,077
Central Services	-	-	-	-	-
Transfers Out	1,800,000	4,028,960	3,000,000	3,000,000	5,000,000
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 4,439,370**	**$ 8,956,909**	**$ 15,521,228**	**$ 7,317,218**	**$ 22,724,099**
Annual Net Activity	**$ 3,732,101**	**$ -**	**$ -**	**$ 3,035,365**	**$ 983**
Cumulative Balance:					
Beginning Fund Balance	**$ 6,705,508**	**$ 10,437,609**	**$ 5,046,176**	**$ 5,046,176**	**$ 8,081,541**
Change in Fund Balance	3,732,101	(5,391,433)	(5,038,214)	3,035,365	983
Ending Fund Balance	**$ 10,437,609**	**$ 5,046,176**	**$ 7,962**	**$ 8,081,541**	**$ 8,082,524**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	166,363	-	3,336,174	3,336,174
Less Designations					
Subsequent Year's Expenditures	9,278,697	3,610,626	-	-	-
Operating Capital	-	-	-	4,651,579	4,651,579
Funds Available for Appropriation	**$ 1,158,912**	**$ 1,269,187**	**$ 7,962**	**$ 93,788**	**$ 94,771**



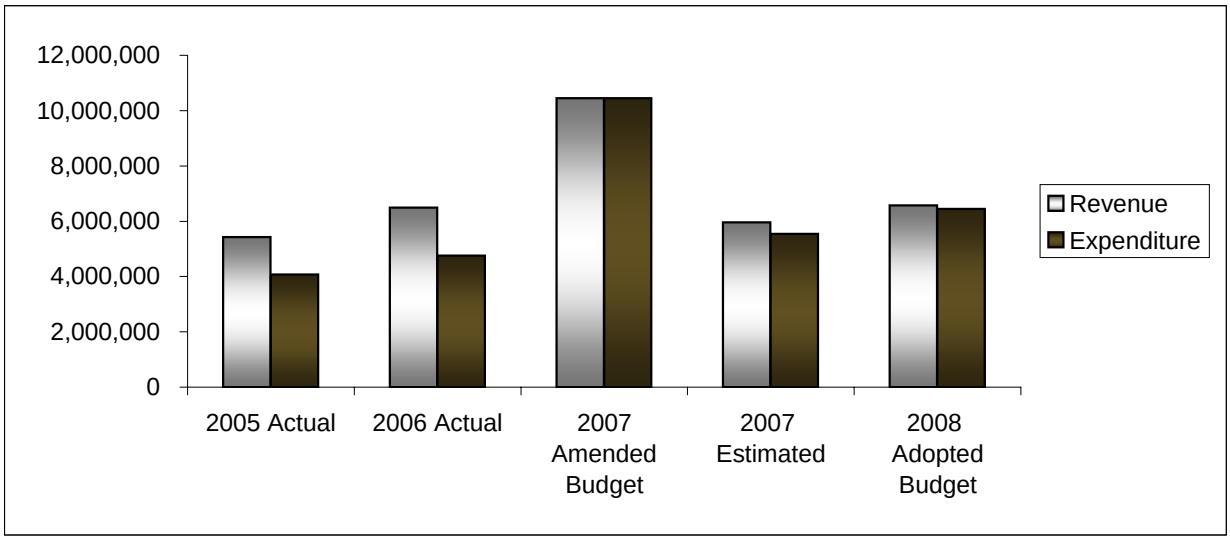
Cash-in-Lieu
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	309,016	452,964	-	-	-
Transfers In	-	-	-	-	-
Fund Balance	-	-	1,452,101	1,261,934	191,756
Total Sources of Funds	**$ 309,016**	**$ 452,964**	**$ 1,452,101**	**$ 1,261,934**	**$ 191,756**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	-	-	780,724	613,936	166,788
Community Programs	-	-	-	-	-
Capital Outlay	49,745	90,000	-	-	24,968
Central Services	-	-	-	-	-
Transfers Out	-	202,236	671,377	647,998	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 49,745**	**$ 292,236**	**$ 1,452,101**	**$ 1,261,934**	**$ 191,756**
Annual Net Activity	**$ 259,271**	**$ 160,728**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 1,033,691**	**$ 1,292,962**	**$ 1,453,690**	**$ 1,453,690**	**$ 191,756**
Change in Fund Balance	259,271	160,728	(1,452,101)	(1,261,934)	(191,756)
Ending Fund Balance	**$ 1,292,962**	**$ 1,453,690**	**$ 1,589**	**$ 191,756**	**$ -**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,215,620	1,453,690	-	191,756	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 77,342**	**$ -**	**$ 1,589**	**$ -**	**$ -**



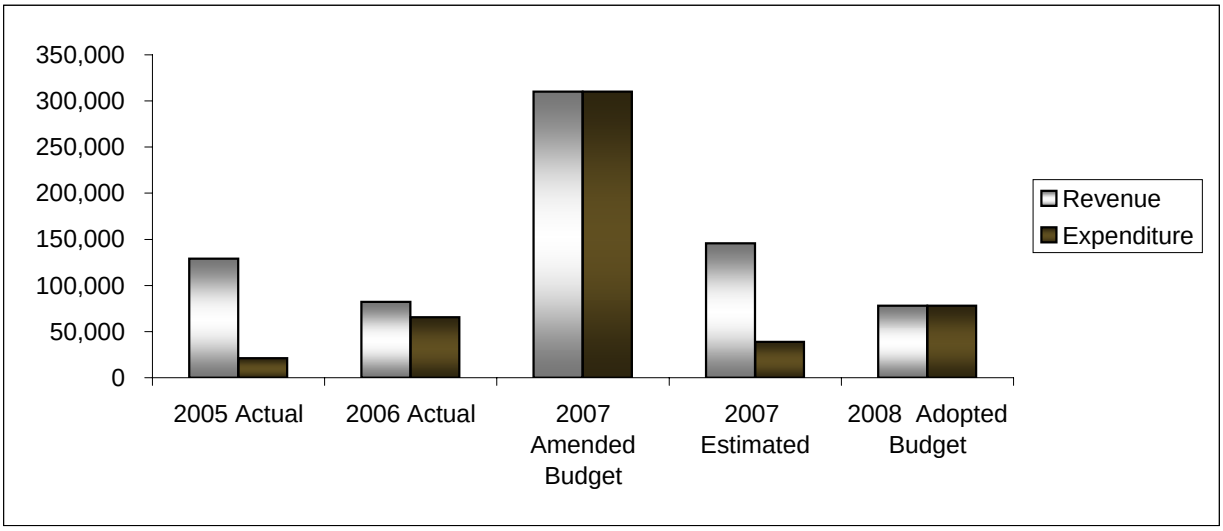
Central Services
Fund Summary

Cash Basis	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	5,129,118	6,276,708	5,589,969	5,215,579	6,339,068
Transfers In	301,429	213,310	744,690	744,690	229,433
Fund Balance	-	-	4,115,084	-	-
Total Sources of Funds	**$ 5,430,547**	**$ 6,490,018**	**$ 10,449,743**	**$ 5,960,269**	**$ 6,568,501**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	991,801	755,012	1,310,000	1,217,912	1,360,000
Service & Other	-	34,864	49,484	6,800	-
Community Programs	-	-	-	-	-
Capital Outlay	3,078,656	3,966,966	9,090,259	4,313,379	5,083,656
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 4,070,457**	**$ 4,756,842**	**$ 10,449,743**	**$ 5,538,091**	**$ 6,443,656**
Annual Net Activity	**$ 1,360,090**	**$ 1,733,176**	**$ -**	**$ 422,178**	**$ 124,845**
Cumulative Balance:					
Beginning Fund Balance	**$ 8,982,849**	**$ 10,342,939**	**$ 12,076,115**	**$ 12,076,115**	**$ 12,498,293**
Change in Fund Balance	1,360,090	1,733,176	(4,115,084)	422,178	124,845
Ending Fund Balance	**$ 10,342,939**	**$ 12,076,115**	**$ 7,961,031**	**$ 12,498,293**	**$ 12,623,138**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	121,204	165,300	125,835	125,835	202,985
Funds Available for Appropriation	**$ 10,221,735**	**$ 11,910,815**	**$ 7,835,196**	**$ 12,372,458**	**$ 12,420,153**



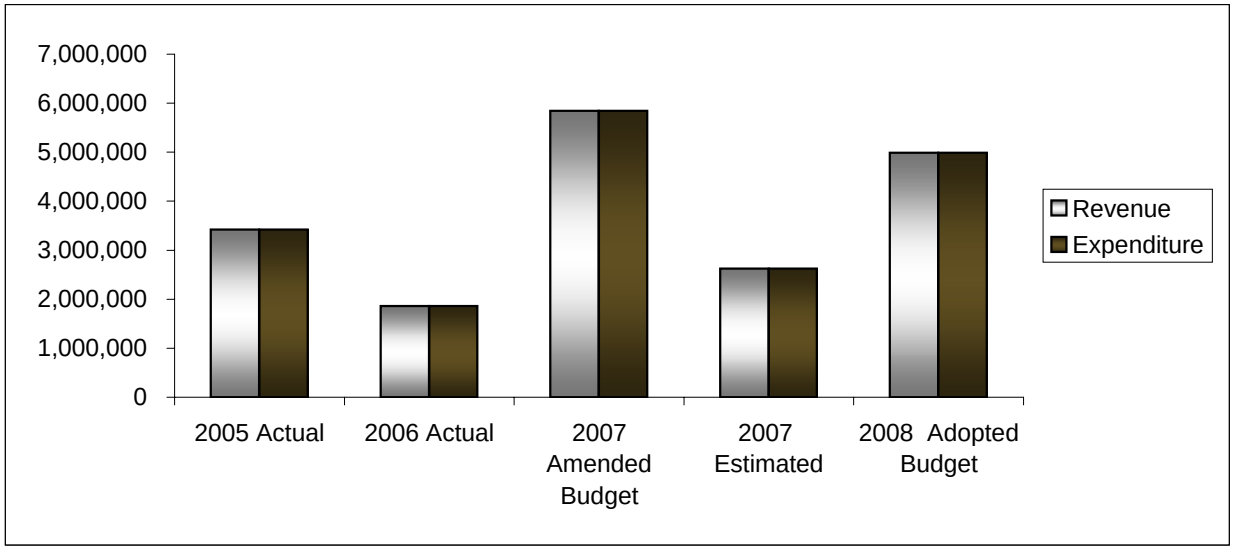
Communication Network System Replacement
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	100,350	49,045	50,500	118,075	50,500
Transfers In	28,785	33,103	27,625	27,625	27,625
Fund Balance	-	-	231,856	-	-
Total Sources of Funds	**$ 129,135**	**$ 82,148**	**$ 309,981**	**$ 145,700**	**$ 78,125**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	11,925	9,476	-	-	-
Service & Other	9,276	56,075	309,981	38,827	78,125
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 21,201**	**$ 65,551**	**$ 309,981**	**$ 38,827**	**$ 78,125**
Annual Net Activity	**$ 107,934**	**$ 16,597**	**$ -**	**$ 106,873**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 107,325**	**$ 215,259**	**$ 231,856**	**$ 231,856**	**$ 338,729**
Change in Fund Balance	107,934	16,597	(231,856)	106,873	-
Ending Fund Balance	**$ 215,259**	**$ 231,856**	**$ -**	**$ 338,729**	**$ 338,729**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	215,259	231,856	-	338,729	338,729
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



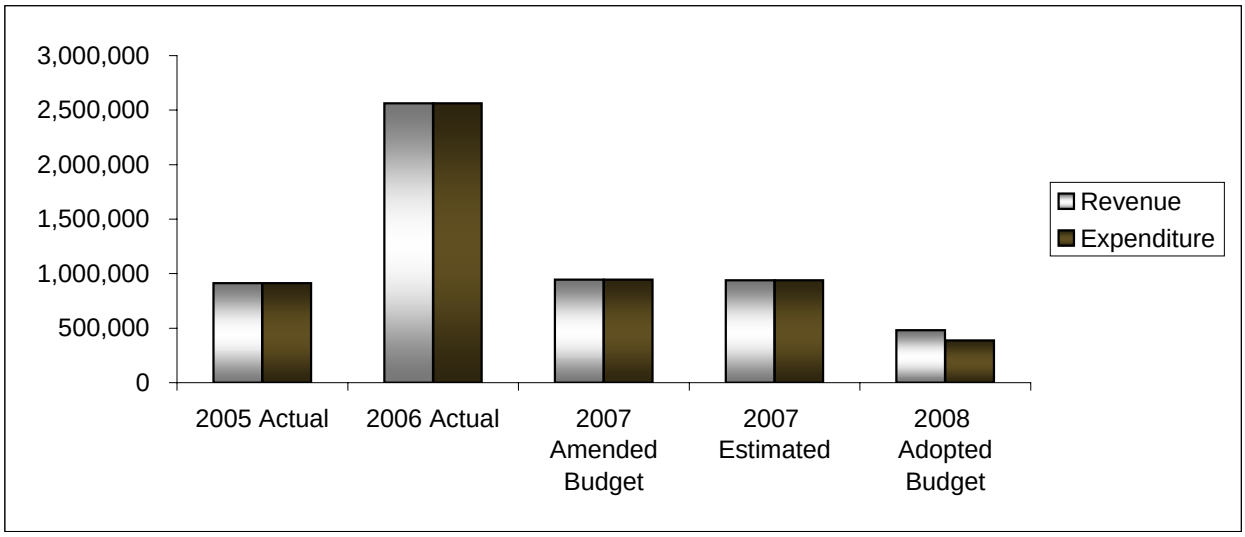
Community Development Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	3,400,158	1,846,104	5,822,318	2,604,040	4,967,305
Transfers In	20,000	13,000	20,000	20,000	20,000
Fund Balance	-	-	-	-	-
Total Sources of Funds	**$ 3,420,158**	**$ 1,859,104**	**$ 5,842,318**	**$ 2,624,040**	**$ 4,987,305**
Uses of Funds:					
Salaries & Wages	$ 240,207	$ 270,523	$ 319,900	$ 248,750	$ 311,993
Employee Benefits	45,065	62,053	90,057	76,892	87,871
Supplies	3,405	3,500	4,030	3,350	4,030
Service & Other	3,105,665	1,496,933	5,387,275	2,265,000	4,542,419
Community Programs	17,084	12,389	24,000	18,500	24,000
Capital Outlay	-	-	-	-	-
Central Services	8,732	13,676	17,008	11,500	16,992
Transfers Out	-	30	48	48	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 3,420,158**	**$ 1,859,104**	**$ 5,842,318**	**$ 2,624,040**	**$ 4,987,305**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



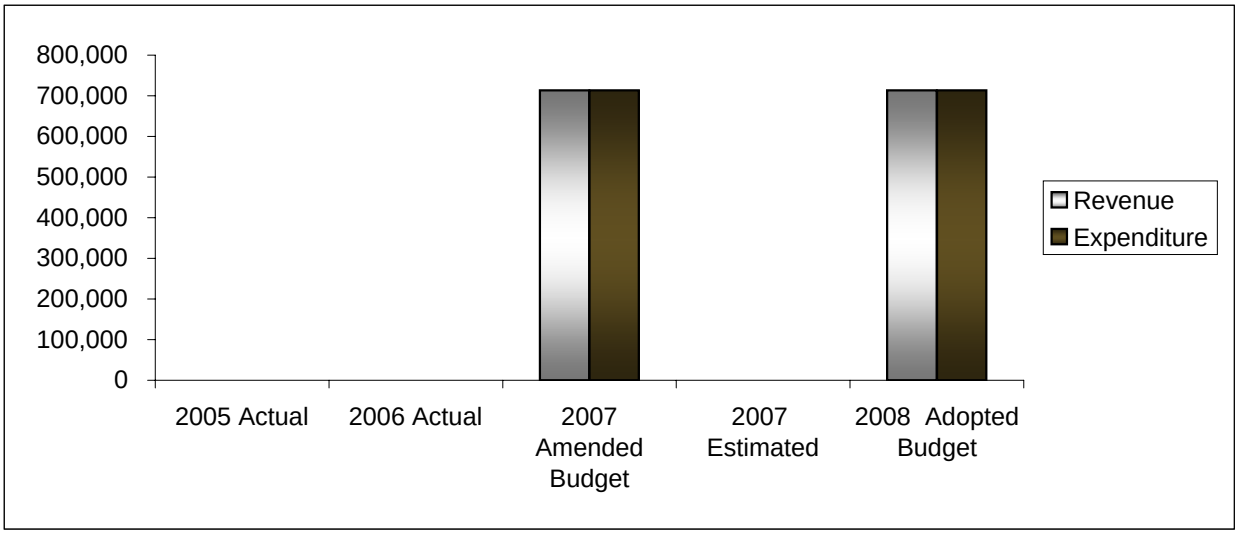
Conservation Trust Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	504,280	654,413	445,000	552,510	480,000
Transfers In	-	-	-	-	-
Fund Balance	410,085	1,908,523	501,474	387,426	-
Total Sources of Funds	**$ 914,365**	**$ 2,562,936**	**$ 946,474**	**$ 939,936**	**$ 480,000**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	2,398	-	532,644	61,106	-
Community Programs	-	-	-	-	-
Capital Outlay	911,967	2,224,226	-	465,000	-
Central Services	-	-	-	-	-
Transfers Out	-	338,710	413,830	413,830	388,569
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 914,365**	**$ 2,562,936**	**$ 946,474**	**$ 939,936**	**$ 388,569**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ 91,431**
Cumulative Balance:					
Beginning Fund Balance	**$ 2,820,082**	**$ 2,409,997**	**$ 501,474**	**$ 501,474**	**$ 114,048**
Change in Fund Balance	(410,085)	(1,908,523)	(501,474)	(387,426)	91,431
Ending Fund Balance	**$ 2,409,997**	**$ 501,474**	**$ -**	**$ 114,048**	**$ 205,479**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	2,820,081	2,409,996	-	114,048	205,479
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ (410,084)**	**$ (1,908,522)**	**$ -**	**$ -**	**$ -**



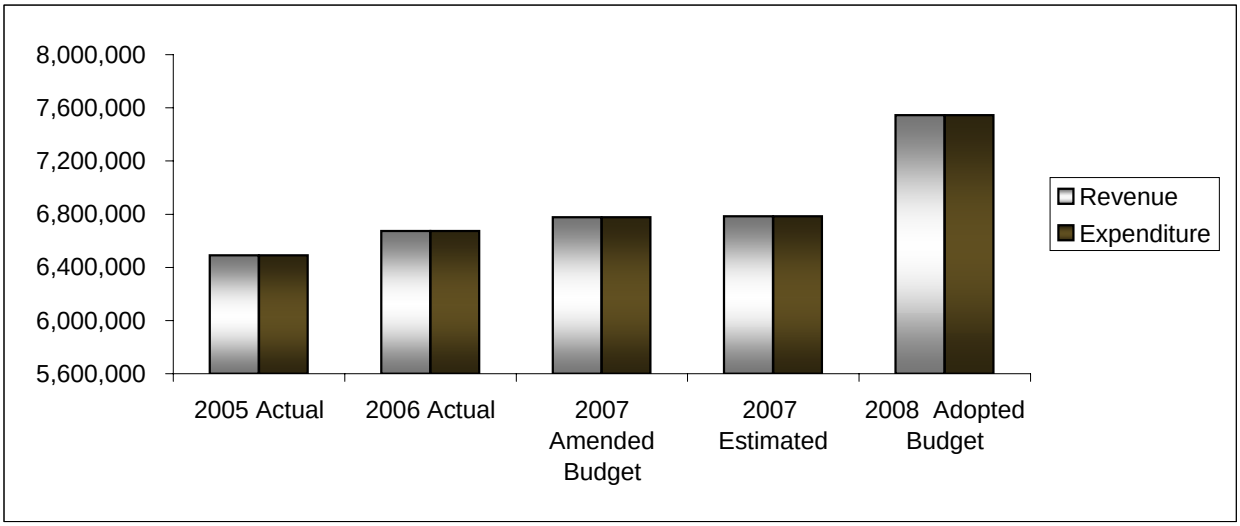
Contingent & Emergency Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	-	-
Transfers In	-	-	-	-	-
Fund Balance	-	-	713,106	-	713,106
Total Sources of Funds	**$ -**	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	-	-	713,106	-	713,106
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ -**	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 713,106**	**$ 713,106**	**$ 713,106**	**$ 713,106**	**$ 713,106**
Change in Fund Balance	-	-	(713,106)	-	(713,106)
Ending Fund Balance	**$ 713,106**	**$ 713,106**	**$ -**	**$ 713,106**	**$ -**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	713,106	713,106	-	713,106	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



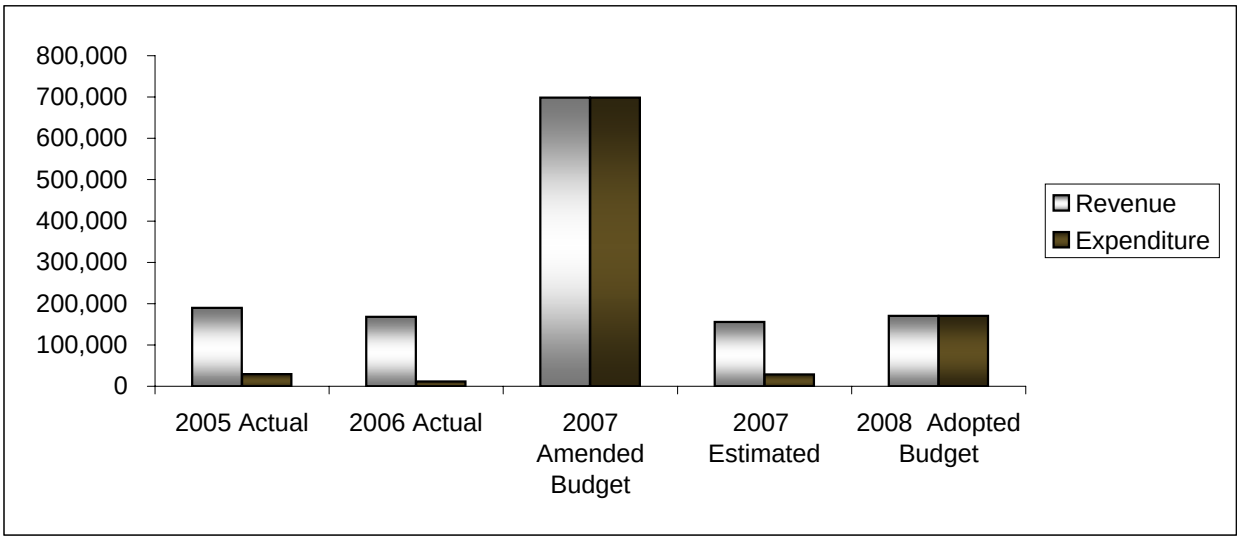
Developmental Disability Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 6,471,573	$ 6,689,007	$ 6,776,539	$ 6,804,433	$ 7,545,411
Other Revenue	10,015	(18,833)	-	(20,746)	-
Transfers In	-	-	-	-	-
Fund Balance	9,626	3,695	-	-	-
Total Sources of Funds	**$ 6,491,214**	**$ 6,673,869**	**$ 6,776,539**	**$ 6,783,687**	**$ 7,545,411**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	6,491,214	6,673,869	6,776,539	6,783,213	7,545,411
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 6,491,214**	**$ 6,673,869**	**$ 6,776,539**	**$ 6,783,213**	**$ 7,545,411**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ 474**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 16,769**	**$ 7,143**	**$ 3,448**	**$ 3,448**	**$ 3,922**
Change in Fund Balance	(9,626)	(3,695)	-	474	-
Ending Fund Balance	**$ 7,143**	**$ 3,448**	**$ 3,448**	**$ 3,922**	**$ 3,922**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	7,143	3,448	-	3,922	3,922
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ 3,448**	**$ -**	**$ -**



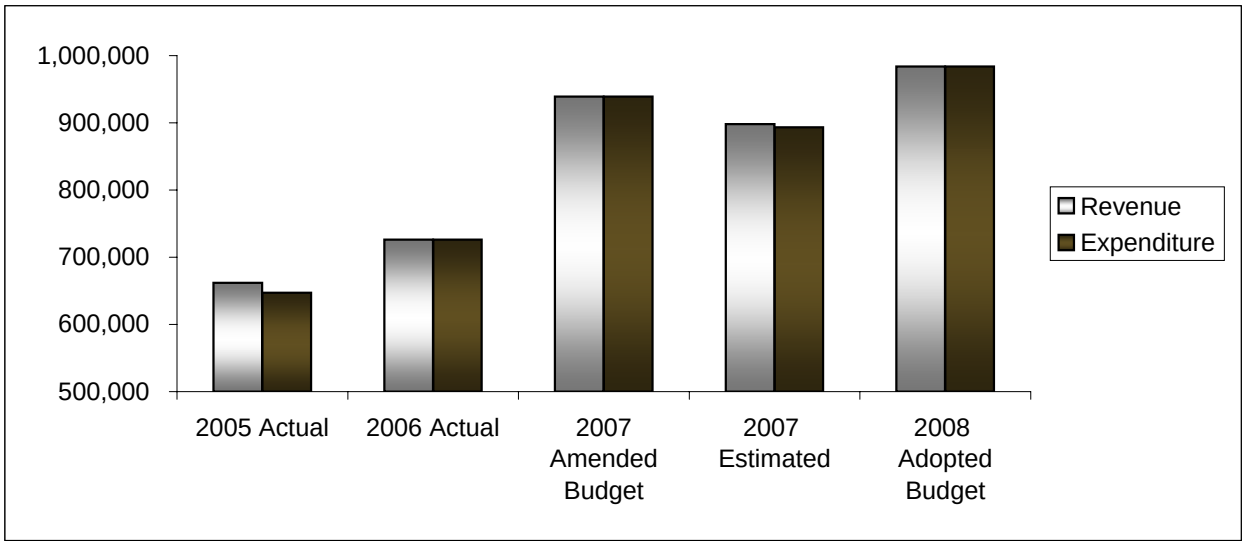
Electronic Filing Technology
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	189,562	168,181	170,000	156,031	170,000
Transfers In	-	-	-	-	-
Fund Balance	-	-	528,697	-	-
Total Sources of Funds	**$ 189,562**	**$ 168,181**	**$ 698,697**	**$ 156,031**	**$ 170,000**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	29,120	11,650	528,697	28,637	-
Community Programs	-	-	-	-	-
Capital Outlay	-	-	170,000	-	170,000
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 29,120**	**$ 11,650**	**$ 698,697**	**$ 28,637**	**$ 170,000**
Annual Net Activity	**$ 160,442**	**$ 156,531**	**$ -**	**$ 127,394**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 211,724**	**$ 372,166**	**$ 528,697**	**$ 528,697**	**$ 656,091**
Change in Fund Balance	160,442	156,531	(528,697)	127,394	-
Ending Fund Balance	**$ 372,166**	**$ 528,697**	**$ -**	**$ 656,091**	**$ 656,091**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	16,310	-	-	-
Less Designations					
Subsequent Year's Expenditures	372,166	512,387	-	656,091	656,091
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



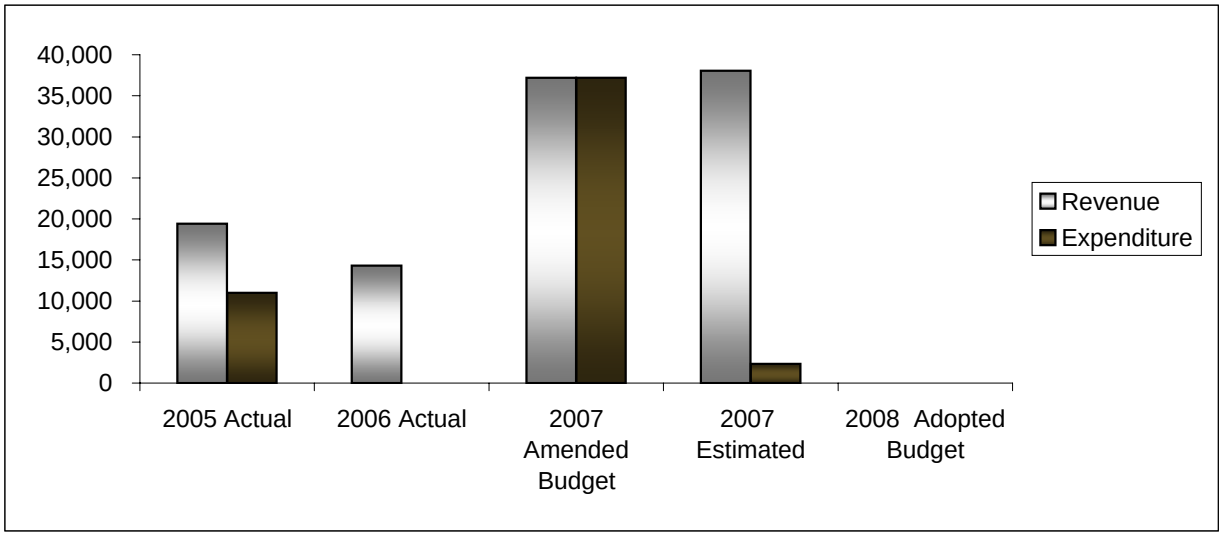
Employee Flex Benefit Plan
Fund Summary

Cash Basis	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	639,695	692,315	908,000	867,056	959,000
Transfers In	22,000	32,125	31,132	31,132	25,000
Fund Balance	-	1,574	-	-	-
Total Sources of Funds	**$ 661,695**	**$ 726,014**	**$ 939,132**	**$ 898,188**	**$ 984,000**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	6,132	-	-
Service & Other	647,114	726,014	933,000	893,245	984,000
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 647,114**	**$ 726,014**	**$ 939,132**	**$ 893,245**	**$ 984,000**
Annual Net Activity	**$ 14,581**	**$ -**	**$ -**	**$ 4,943**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 40,293**	**$ 54,874**	**$ 53,300**	**$ 53,300**	**$ 58,243**
Change in Fund Balance	14,581	(1,574)	-	4,943	-
Ending Fund Balance	**$ 54,874**	**$ 53,300**	**$ 53,300**	**$ 58,243**	**$ 58,243**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	14,677	13,103	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 40,197**	**$ 40,197**	**$ 53,300**	**$ 58,243**	**$ 58,243**



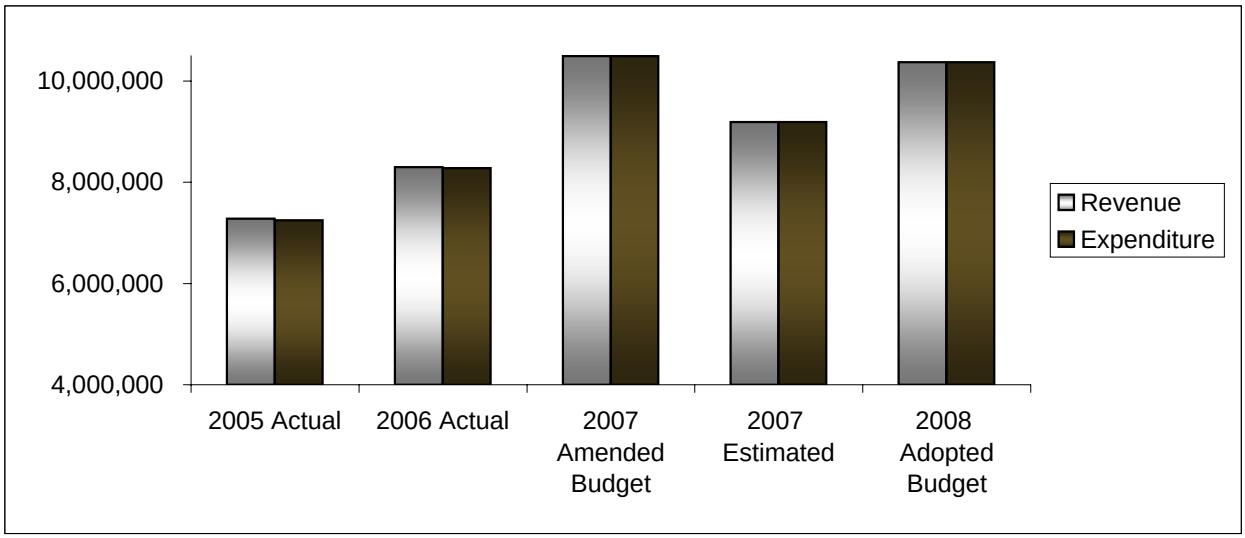
Forfeited Property
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	19,431	14,296	-	38,064	-
Transfers In	-	-	-	-	-
Fund Balance	-	-	37,197	-	-
Total Sources of Funds	**$ 19,431**	**$ 14,296**	**$ 37,197**	**$ 38,064**	**$ -**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	11,000	-	37,197	2,325	-
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 11,000**	**$ -**	**$ 37,197**	**$ 2,325**	**$ -**
Annual Net Activity	**$ 8,431**	**$ 14,296**	**$ -**	**$ 35,739**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 14,544**	**$ 22,975**	**$ 37,271**	**$ 37,271**	**$ 73,010**
Change in Fund Balance	8,431	14,296	(37,197)	35,739	-
Ending Fund Balance	**$ 22,975**	**$ 37,271**	**$ 74**	**$ 73,010**	**$ 73,010**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	22,975	37,197	-	73,010	73,010
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ 74**	**$ 74**	**$ -**	**$ -**



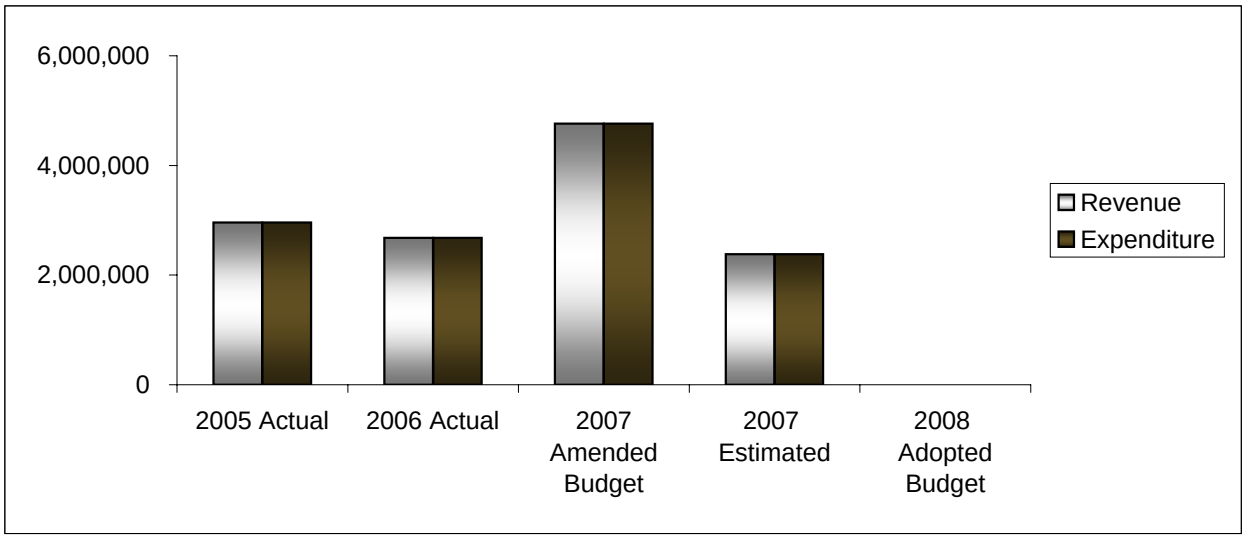
Grant
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	7,200,492	8,288,439	10,489,238	9,182,908	10,367,531
Transfers In	78,388	11,000	-	-	-
Fund Balance	-	-	3,600	5,653	6,000
Total Sources of Funds	**$ 7,278,880**	**$ 8,299,439**	**$ 10,492,838**	**$ 9,188,561**	**$ 10,373,531**
Uses of Funds:					
Salaries & Wages	$ 1,293,426	$ 1,355,378	$ 1,734,533	$ 1,440,875	$ 1,805,727
Employee Benefits	363,957	453,787	614,361	487,074	715,784
Supplies	530,652	638,046	1,167,798	721,415	1,134,871
Service & Other	351,240	438,619	883,578	449,968	762,957
Community Programs	4,542,856	5,318,127	5,937,083	5,969,600	5,799,343
Capital Outlay	59,681	53,551	117,000	87,800	115,500
Central Services	26,901	25,811	38,461	31,805	39,349
Transfers Out	78,388	15	24	24	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 7,247,101**	**$ 8,283,334**	**$ 10,492,838**	**$ 9,188,561**	**$ 10,373,531**
Annual Net Activity	**$ 31,779**	**$ 16,105**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 23,593**	**$ 55,372**	**$ 71,477**	**$ 71,477**	**$ 65,824**
Change in Fund Balance	31,779	16,105	(3,600)	(5,653)	(6,000)
Ending Fund Balance	**$ 55,372**	**$ 71,477**	**$ 67,877**	**$ 65,824**	**$ 59,824**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	47,904	-	-	-
Less Designations					
Subsequent Year's Expenditures	2,962	-	-	6,000	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 52,410**	**$ 23,573**	**$ 67,877**	**$ 59,824**	**$ 59,824**



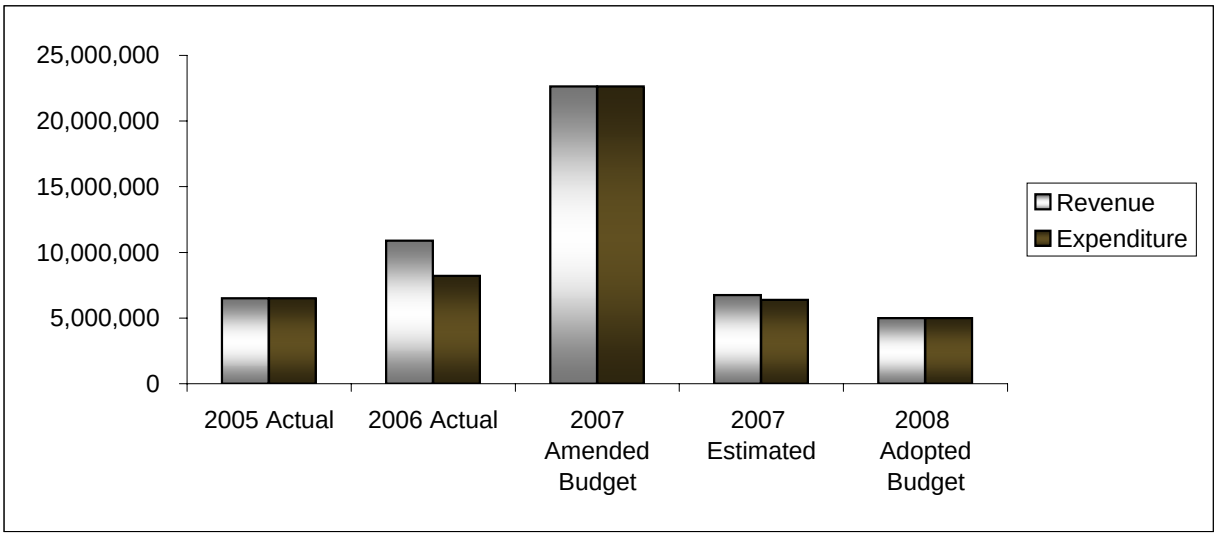
Homeland Security
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	2,961,603	2,681,137	4,763,817	2,381,187	-
Transfers In	-	-	-	-	-
Fund Balance	-	-	-	-	-
Total Sources of Funds	**$ 2,961,603**	**$ 2,681,137**	**$ 4,763,817**	**$ 2,381,187**	**$ -**
Uses of Funds:					
Salaries & Wages	$ -	$ 196,847	$ 126,000	$ 190,229	$ -
Employee Benefits	-	15,059	-	14,492	-
Supplies	1,565,190	612,527	291,721	714,499	-
Service & Other	1,396,413	1,856,704	4,346,096	1,461,277	-
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	690	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 2,961,603**	**$ 2,681,137**	**$ 4,763,817**	**$ 2,381,187**	**$ -**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



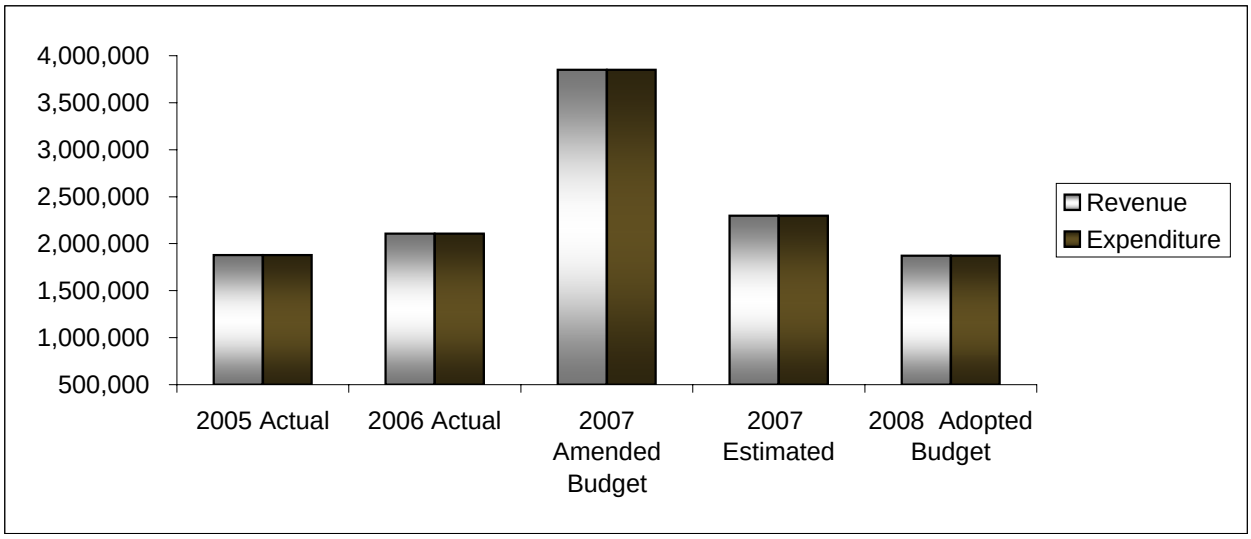
Infrastructure Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	3,175,231	6,898,509	1,419,476	3,746,775	-
Transfers In	1,800,000	4,000,000	3,000,000	3,000,000	5,000,000
Fund Balance	1,535,092	-	18,211,916	-	-
Total Sources of Funds	**$ 6,510,323**	**$ 10,898,509**	**$ 22,631,392**	**$ 6,746,775**	**$ 5,000,000**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	1,242,990	532,849	21,451,324	2,763,741	3,597,000
Community Programs	-	-	-	-	-
Capital Outlay	5,267,333	7,677,014	1,180,068	3,621,936	1,403,000
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 6,510,323**	**$ 8,209,863**	**$ 22,631,392**	**$ 6,385,677**	**$ 5,000,000**
Annual Net Activity	**$ -**	**$ 2,688,646**	**$ -**	**$ 361,098**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 18,224,456**	**$ 16,689,364**	**$ 19,378,010**	**$ 19,378,010**	**$ 19,739,108**
Change in Fund Balance	(1,535,092)	2,688,646	(18,211,916)	361,098	-
Ending Fund Balance	**$ 16,689,364**	**$ 19,378,010**	**$ 1,166,094**	**$ 19,739,108**	**$ 19,739,108**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	3,687,338	4,888,875	-	5,698,234	5,698,234
Less Designations					
Subsequent Year's Expenditures	12,822,027	13,323,041	1,166,094	14,040,874	14,040,874
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 179,999**	**$ 1,166,094**	**$ -**	**$ -**	**$ -**



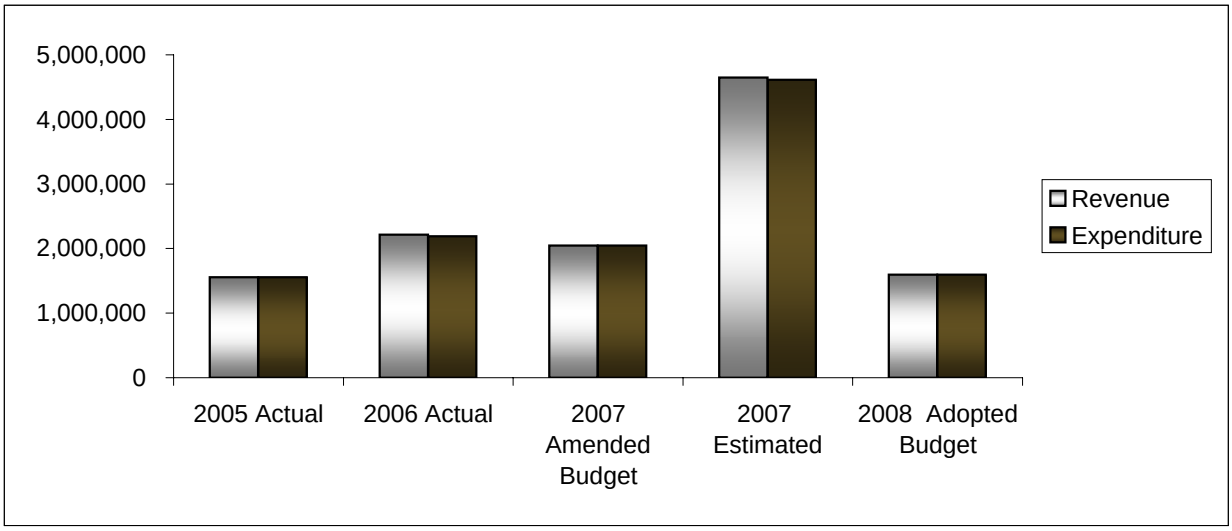
Law Enforcement Capital Improvement Trust
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	103,002	194,836	30,000	163,509	-
Transfers In	1,469,000	1,830,000	1,725,000	1,725,000	1,625,000
Fund Balance	305,884	80,896	2,093,645	409,095	245,630
Total Sources of Funds	**$ 1,877,886**	**$ 2,105,732**	**$ 3,848,645**	**$ 2,297,604**	**$ 1,870,630**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	1,877,396	2,076,007	1,875,570	1,939,724	1,870,630
Community Programs	-	-	-	-	-
Capital Outlay	490	29,725	1,973,075	357,880	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,877,886**	**$ 2,105,732**	**$ 3,848,645**	**$ 2,297,604**	**$ 1,870,630**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 2,480,425**	**$ 2,174,541**	**$ 2,093,645**	**$ 2,093,645**	**$ 1,684,550**
Change in Fund Balance	(305,884)	(80,896)	(2,093,645)	(409,095)	(245,630)
Ending Fund Balance	**$ 2,174,541**	**$ 2,093,645**	**$ -**	**$ 1,684,550**	**$ 1,438,920**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	20,010	-	-	-
Less Designations					
Subsequent Year's Expenditures	2,069,608	2,073,635	-	1,684,550	1,438,920
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 104,933**	**$ -**	**$ -**	**$ -**	**$ -**



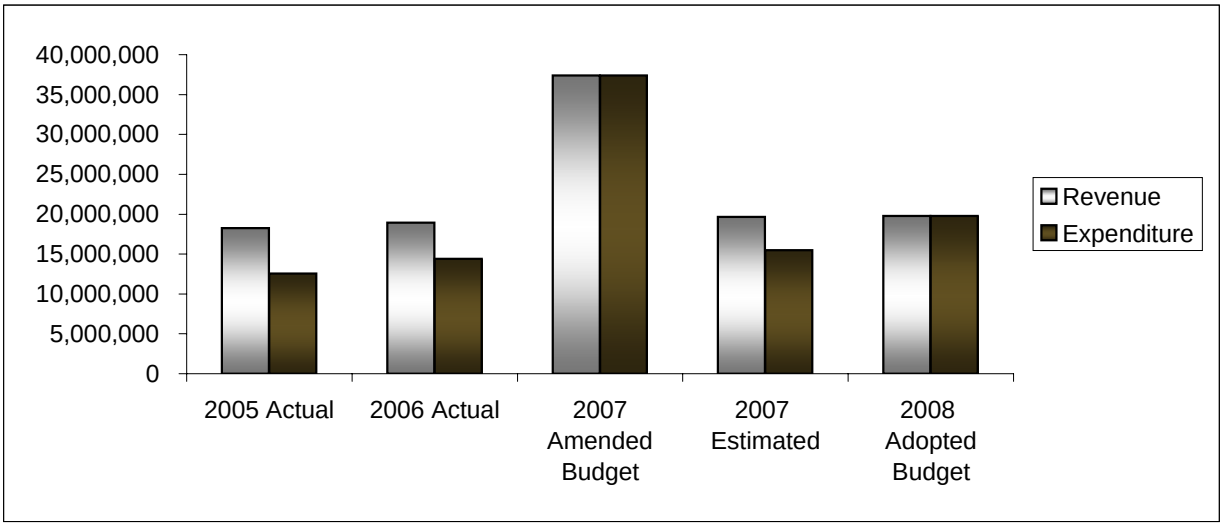
Lease Purchase Agreements
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	2,600,000	-
Transfers In	1,557,629	2,213,369	2,048,306	2,048,306	1,570,276
Fund Balance	-	-	-	-	25,261
Total Sources of Funds	**$ 1,557,629**	**$ 2,213,369**	**$ 2,048,306**	**$ 4,648,306**	**$ 1,595,537**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	1,557,611	2,192,391	2,048,193	2,012,405	1,595,537
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	2,600,000	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,557,611**	**$ 2,192,391**	**$ 2,048,193**	**$ 4,612,405**	**$ 1,595,537**
Annual Net Activity	**$ 18**	**$ 20,978**	**$ 113**	**$ 35,901**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 45**	**$ 63**	**$ 21,041**	**$ 21,041**	**$ 56,942**
Change in Fund Balance	18	20,978	113	35,901	(25,261)
Ending Fund Balance	**$ 63**	**$ 21,041**	**$ 21,154**	**$ 56,942**	**$ 31,681**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	63	21,041	21,154	31,681	31,681
Less Designations					
Subsequent Year's Expenditures	-	-	-	25,261	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



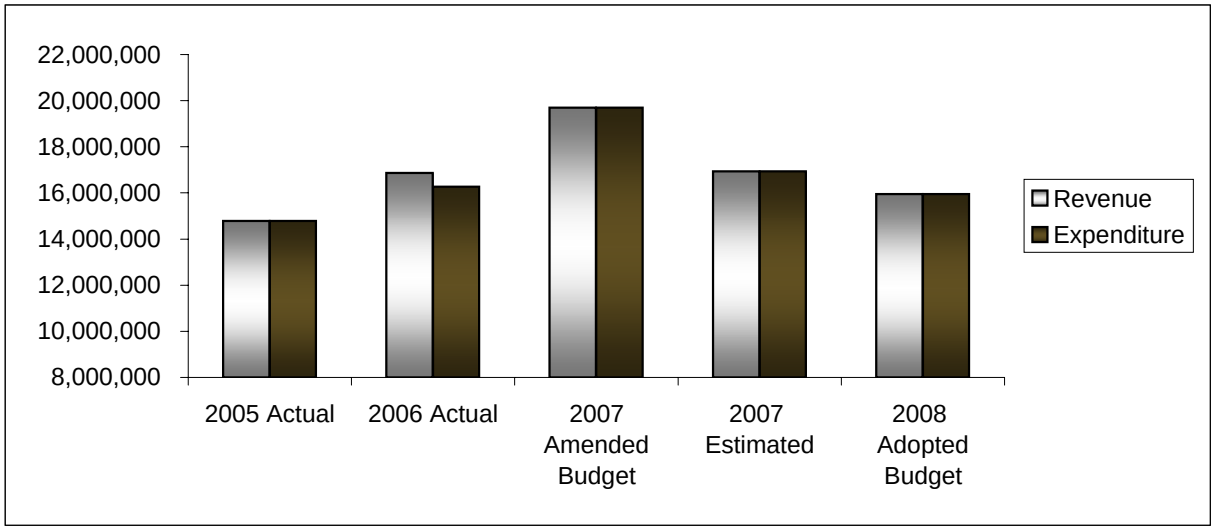
Open Space Sales Tax
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	18,253,903	18,934,407	18,472,439	19,678,994	19,771,993
Transfers In	-	-	-	-	-
Fund Balance	-	-	18,929,779	-	-
Total Sources of Funds	**$ 18,253,903**	**$ 18,934,407**	**$ 37,402,218**	**$ 19,678,994**	**$ 19,771,993**
Uses of Funds:					
Salaries & Wages	$ 147,243	$ 185,302	$ 363,424	$ 283,400	$ 427,466
Employee Benefits	34,835	40,713	90,766	58,136	92,440
Supplies	6,161	44,329	157,900	86,023	103,900
Service & Other	12,250,051	12,222,319	33,884,873	12,753,751	18,493,033
Community Programs	-	-	-	-	-
Capital Outlay	85,085	1,901,016	2,574,460	2,157,210	385,460
Central Services	25,994	15,377	225,553	29,093	180,694
Transfers Out	24,000	30	105,242	105,242	89,000
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 12,573,369**	**$ 14,409,086**	**$ 37,402,218**	**$ 15,472,855**	**$ 19,771,993**
Annual Net Activity	**$ 5,680,534**	**$ 4,525,321**	**$ -**	**$ 4,206,139**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 8,962,012**	**$ 14,642,546**	**$ 19,167,867**	**$ 19,167,867**	**$ 23,374,006**
Change in Fund Balance	5,680,534	4,525,321	(18,929,779)	4,206,139	-
Ending Fund Balance	**$ 14,642,546**	**$ 19,167,867**	**$ 238,088**	**$ 23,374,006**	**$ 23,374,006**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	14,642,546	19,167,867	238,088	23,374,006	23,374,006
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



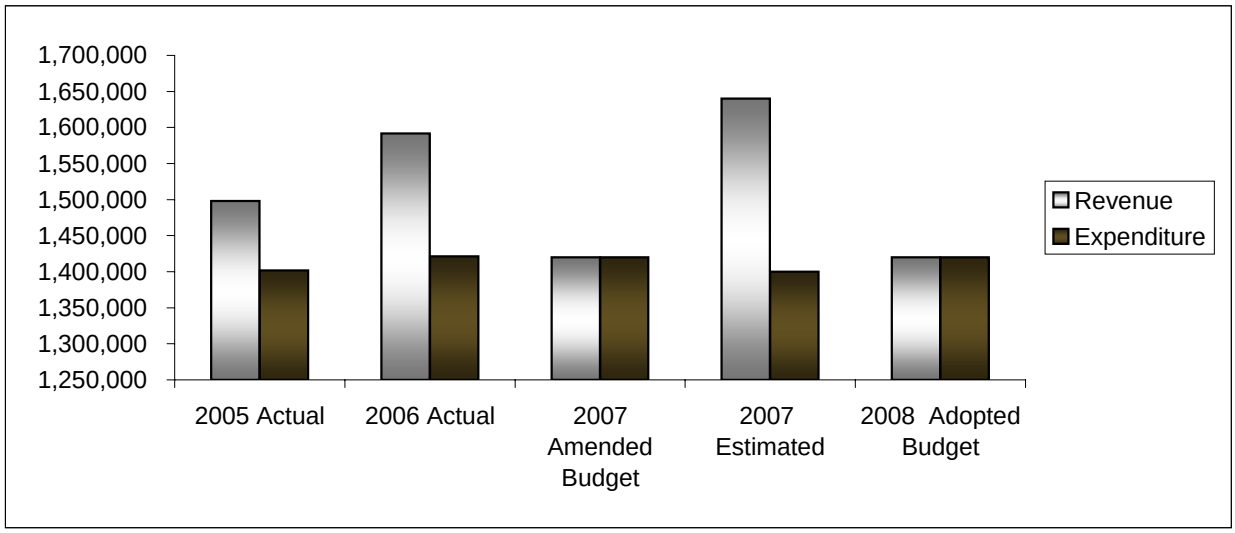
Road and Bridge Fund
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 5,840,418	$ 5,832,993	$ 5,827,824	$ 5,794,805	$ 5,832,603
Other Revenue	8,646,435	11,037,364	10,785,986	10,717,555	10,045,694
Transfers In	-	-	-	-	-
Fund Balance	297,088	-	3,089,449	417,658	67,927
Total Sources of Funds	**$ 14,783,941**	**$ 16,870,357**	**$ 19,703,259**	**$ 16,930,018**	**$ 15,946,224**
Uses of Funds:					
Salaries & Wages	$ 3,340,922	$ 3,314,537	$ 3,729,087	$ 3,590,544	$ 3,283,675
Employee Benefits	860,750	922,875	1,040,431	979,093	1,014,157
Supplies	2,604,821	3,583,109	3,384,036	3,047,732	2,346,054
Service & Other	5,769,664	6,335,432	7,334,787	6,401,985	6,994,861
Community Programs	-	-	-	-	-
Capital Outlay	-	-	1,900,000	626,849	-
Central Services	2,130,709	2,094,283	2,311,711	2,280,671	2,289,402
Transfers Out	77,075	21,436	3,207	3,207	18,075
Projects & Miscellaneous	-	-	-	(63)	-
Total Uses of Funds	**$ 14,783,941**	**$ 16,271,672**	**$ 19,703,259**	**$ 16,930,018**	**$ 15,946,224**
Annual Net Activity	**$ -**	**$ 598,685**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 7,798,898**	**$ 7,501,810**	**$ 8,100,495**	**$ 8,100,495**	**$ 7,682,837**
Change in Fund Balance	(297,088)	598,685	(3,089,449)	(417,658)	(67,927)
Ending Fund Balance	**$ 7,501,810**	**$ 8,100,495**	**$ 5,011,046**	**$ 7,682,837**	**$ 7,614,910**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	1,439,492	564,229	-	594,998	594,998
Less Designations					
Subsequent Year's Expenditures	-	1,900,000	67,927	1,900,000	1,900,000
Operating Capital	2,150,997	2,711,945	2,967,210	2,767,210	2,657,704
Funds Available for Appropriation	**$ 3,911,321**	**$ 2,924,321**	**$ 1,975,909**	**$ 2,420,629**	**$ 2,462,208**



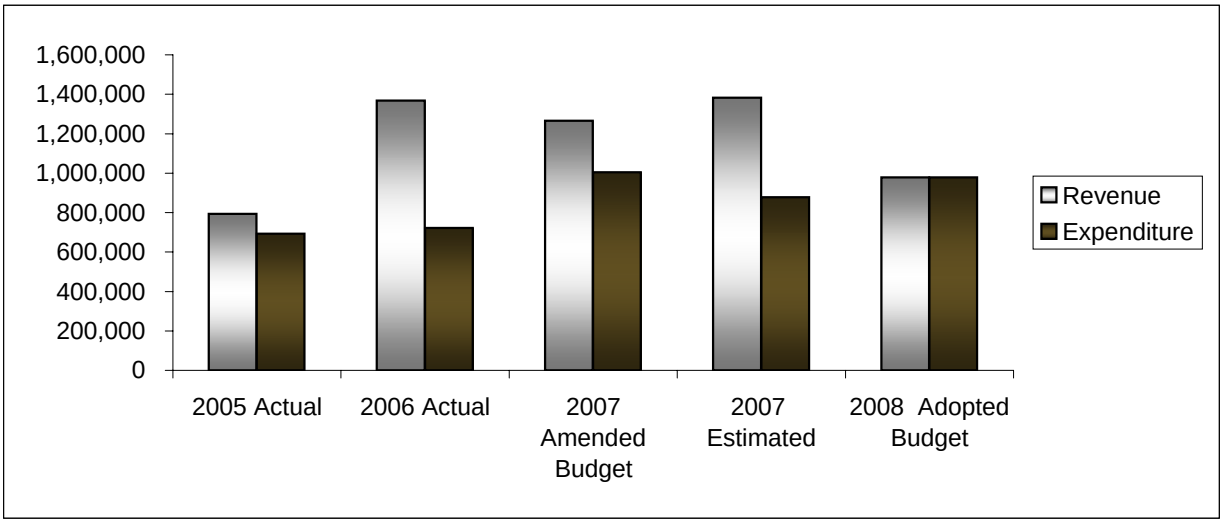
Self-Insurance Dental
Fund Summary

Cash Basis	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	1,497,941	1,591,924	1,420,065	1,640,243	1,420,065
Transfers In	-	-	-	-	-
Fund Balance	-	-	-	-	-
Total Sources of Funds	**$ 1,497,941**	**$ 1,591,924**	**$ 1,420,065**	**$ 1,640,243**	**$ 1,420,065**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	1,401,576	1,421,346	1,420,065	1,400,000	1,420,065
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,401,576**	**$ 1,421,346**	**$ 1,420,065**	**$ 1,400,000**	**$ 1,420,065**
Annual Net Activity	**$ 96,365**	**$ 170,578**	**$ -**	**$ 240,243**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 431,601**	**$ 527,966**	**$ 698,544**	**$ 698,544**	**$ 938,787**
Change in Fund Balance	96,365	170,578	-	240,243	-
Ending Fund Balance	**$ 527,966**	**$ 698,544**	**$ 698,544**	**$ 938,787**	**$ 938,787**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	77,000	77,000	77,000	77,000	77,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 450,966**	**$ 621,544**	**$ 621,544**	**$ 861,787**	**$ 861,787**



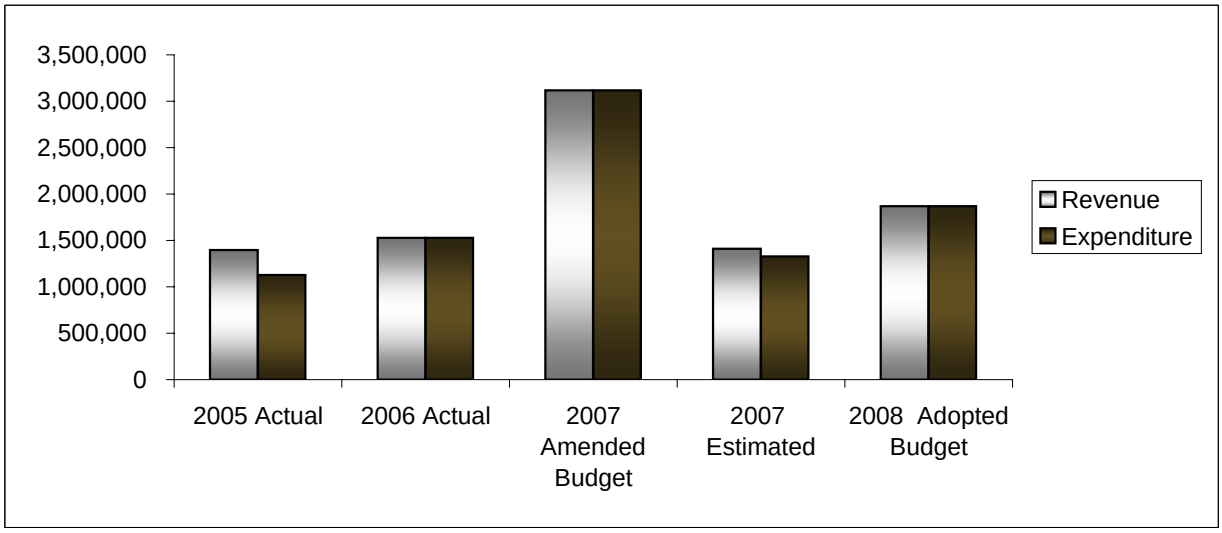
Self-Insurance Liability Fund Summary

Cash Basis	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	264,275	336,199	250,208	367,725	297,040
Transfers In	530,000	1,032,500	1,015,000	1,015,000	550,000
Fund Balance	-	-	-	-	131,610
Total Sources of Funds	**$ 794,275**	**$ 1,368,699**	**$ 1,265,208**	**$ 1,382,725**	**$ 978,650**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	264	610	2,000	3,390	4,750
Service & Other	590,352	663,856	970,603	842,461	973,900
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	102,077	58,113	31,690	31,690	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 692,693**	**$ 722,579**	**$ 1,004,293**	**$ 877,541**	**$ 978,650**
Annual Net Activity	**$ 101,581**	**$ 646,119**	**$ 260,915**	**$ 505,184**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 1,735,972**	**$ 1,837,554**	**$ 2,483,674**	**$ 2,483,674**	**$ 2,988,858**
Change in Fund Balance	101,582	646,120	260,915	505,184	(131,610)
Ending Fund Balance	**$ 1,837,554**	**$ 2,483,674**	**$ 2,744,589**	**$ 2,988,858**	**$ 2,857,248**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	1,212,000	1,270,000	1,270,000	1,270,000	1,270,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 625,554**	**$ 1,213,674**	**$ 1,474,589**	**$ 1,718,858**	**$ 1,587,248**



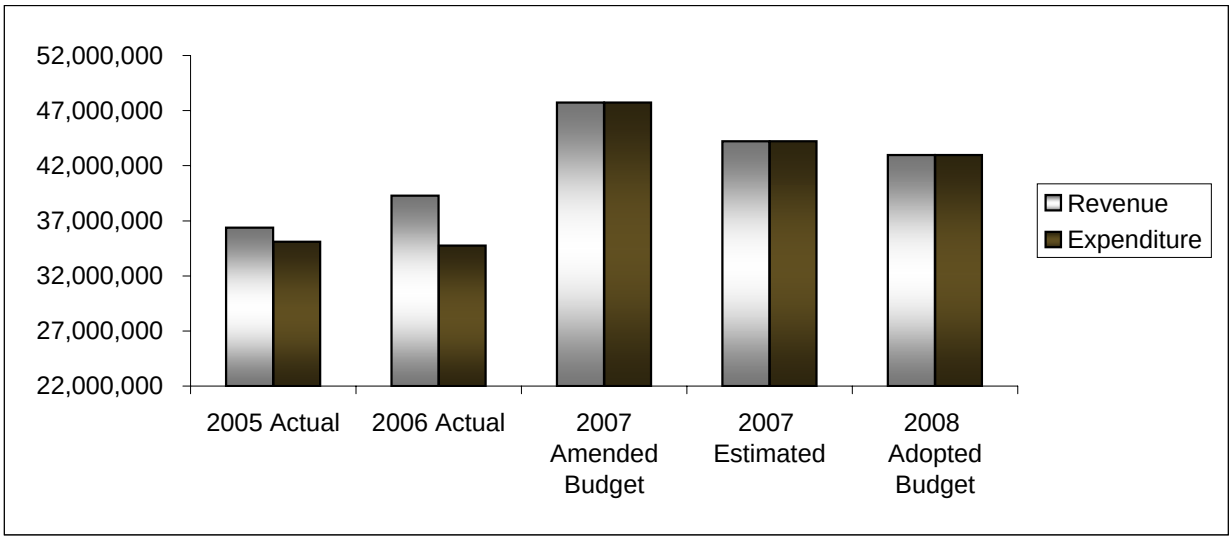
Sheriff's Commissary
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	1,398,269	1,518,909	1,496,000	1,409,671	1,353,900
Transfers In	-	-	-	-	-
Fund Balance	-	9,058	1,619,571	-	514,817
Total Sources of Funds	**$ 1,398,269**	**$ 1,527,967**	**$ 3,115,571**	**$ 1,409,671**	**$ 1,868,717**
Uses of Funds:					
Salaries & Wages	$ 96,319	$ 193,259	$ 253,073	$ 166,316	$ 218,166
Employee Benefits	16,055	39,596	63,480	36,710	60,121
Supplies	104,440	147,413	178,300	141,336	129,578
Service & Other	900,317	922,595	2,594,218	922,859	1,460,852
Community Programs	-	-	-	-	-
Capital Outlay	9,049	50,104	26,500	59,250	-
Central Services	-	-	-	-	-
Transfers Out	-	175,000	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,126,180**	**$ 1,527,967**	**$ 3,115,571**	**$ 1,326,471**	**$ 1,868,717**
Annual Net Activity	**$ 272,089**	**$ -**	**$ -**	**$ 83,200**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 1,357,254**	**$ 1,629,343**	**$ 1,620,285**	**$ 1,620,285**	**$ 1,703,485**
Change in Fund Balance	272,089	(9,058)	(1,619,571)	83,200	(514,817)
Ending Fund Balance	**$ 1,629,343**	**$ 1,620,285**	**$ 714**	**$ 1,703,485**	**$ 1,188,668**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,629,343	1,620,285	714	1,703,485	1,188,668
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



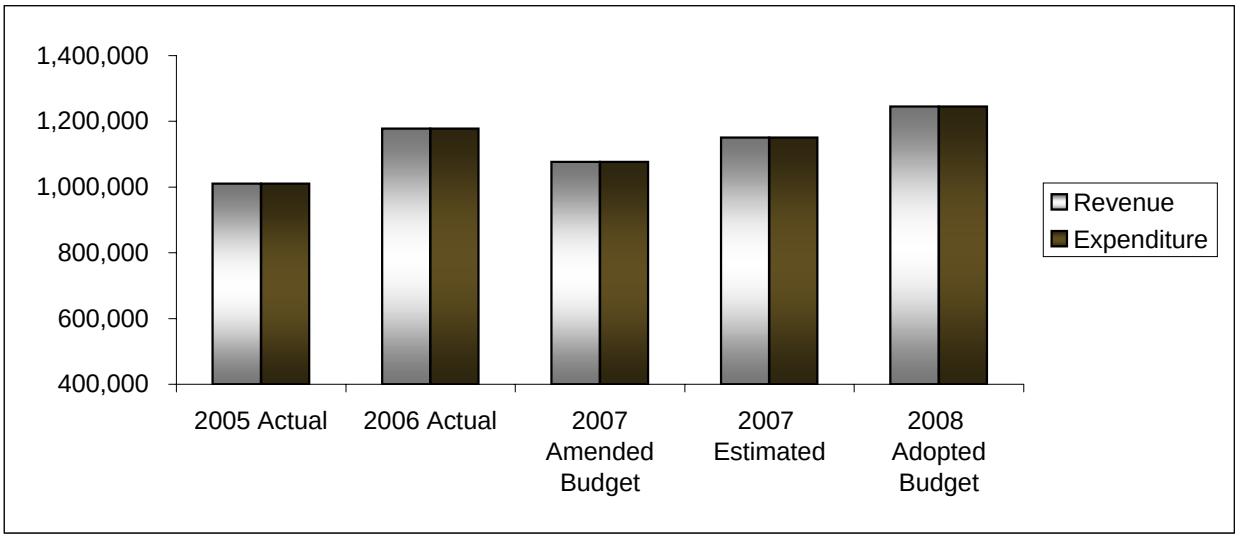
Social Services Fund
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 9,543,195	$ 10,548,382	$ 10,544,295	$ 10,548,365	$ 10,903,118
Other Revenue	26,771,516	28,723,723	28,051,273	28,295,754	31,959,773
Transfers In	53,146	-	-	-	-
Fund Balance	-	-	9,125,074	5,359,118	102,126
Total Sources of Funds	**$ 36,367,857**	**$ 39,272,105**	**$ 47,720,642**	**$ 44,203,237**	**$ 42,965,017**
Uses of Funds:					
Salaries & Wages	$ 15,364,354	$ 15,968,623	$ 18,860,885	$ 17,972,000	$ 21,474,912
Employee Benefits	3,495,859	3,852,305	4,980,340	4,473,100	5,941,424
Supplies	312,153	285,016	451,450	437,972	594,000
Service & Other	1,427,452	1,238,947	4,225,174	3,729,483	2,333,159
Community Programs	14,505,217	13,395,738	10,545,763	8,929,736	12,577,518
Capital Outlay	-	-	-	-	-
Central Services	-	-	5,092	9,008	44,004
Transfers Out	-	13,910	8,651,938	8,651,938	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 35,105,035**	**$ 34,754,539**	**$ 47,720,642**	**$ 44,203,237**	**$ 42,965,017**
Annual Net Activity	**$ 1,262,822**	**$ 4,517,566**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 9,870,350**	**$ 11,133,172**	**$ 15,650,738**	**$ 15,650,738**	**$ 10,291,620**
Change in Fund Balance	1,262,822	4,517,566	(9,125,074)	(5,359,118)	(102,126)
Ending Fund Balance	**$ 11,133,172**	**$ 15,650,738**	**$ 6,525,664**	**$ 10,291,620**	**$ 10,189,494**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	47,993	33,027	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	102,126	-
Operating Capital	1,458,507	1,251,010	1,353,855	1,353,855	1,432,167
Funds Available for Appropriation	**$ 9,626,672**	**$ 14,366,701**	**$ 5,171,809**	**$ 8,835,639**	**$ 8,757,327**



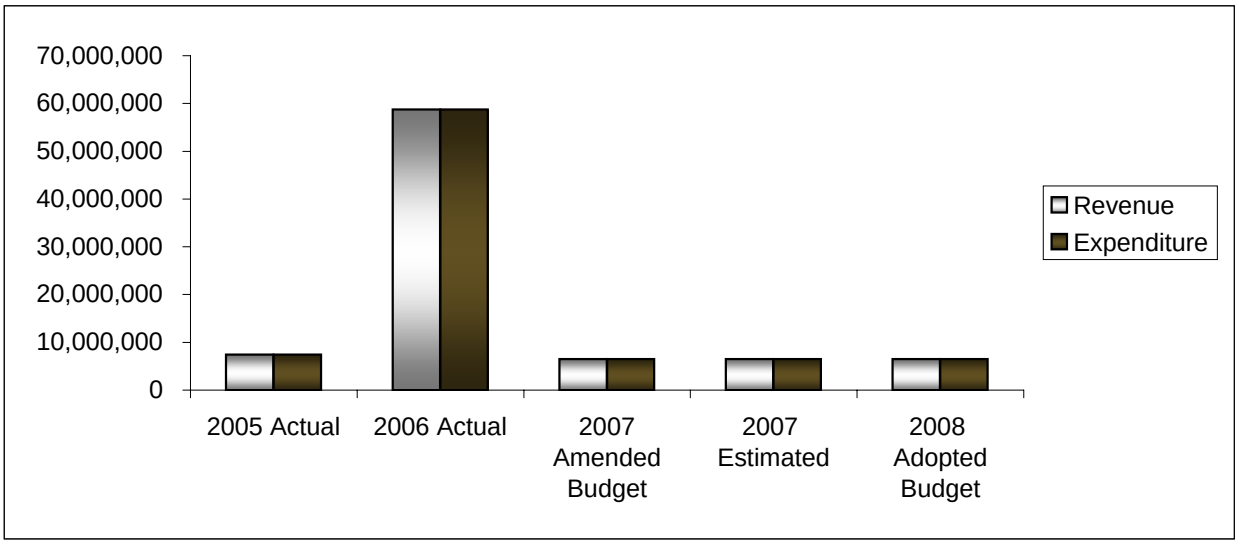
Worker's Compensation
Fund Summary

Cash Basis	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	846,537	938,842	1,032,454	1,035,162	1,224,301
Transfers In	-	-	-		-
Fund Balance	164,216	238,695	43,987	115,647	20,999
Total Sources of Funds	**$ 1,010,753**	**$ 1,177,537**	**$ 1,076,441**	**$ 1,150,809**	**$ 1,245,300**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	64,828	63,819	80,400	72,335	81,500
Service & Other	945,925	1,113,718	996,041	1,078,474	1,163,800
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,010,753**	**$ 1,177,537**	**$ 1,076,441**	**$ 1,150,809**	**$ 1,245,300**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 2,073,396**	**$ 1,909,180**	**$ 1,670,485**	**$ 1,670,485**	**$ 1,554,838**
Change in Fund Balance	(164,216)	(238,695)	(43,987)	(115,647)	(20,999)
Ending Fund Balance	**$ 1,909,180**	**$ 1,670,485**	**$ 1,626,498**	**$ 1,554,838**	**$ 1,533,839**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	1,333,000	1,466,000	1,466,000	1,466,000	1,466,000
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ 576,180**	**$ 204,485**	**$ 160,498**	**$ 88,838**	**$ 67,839**



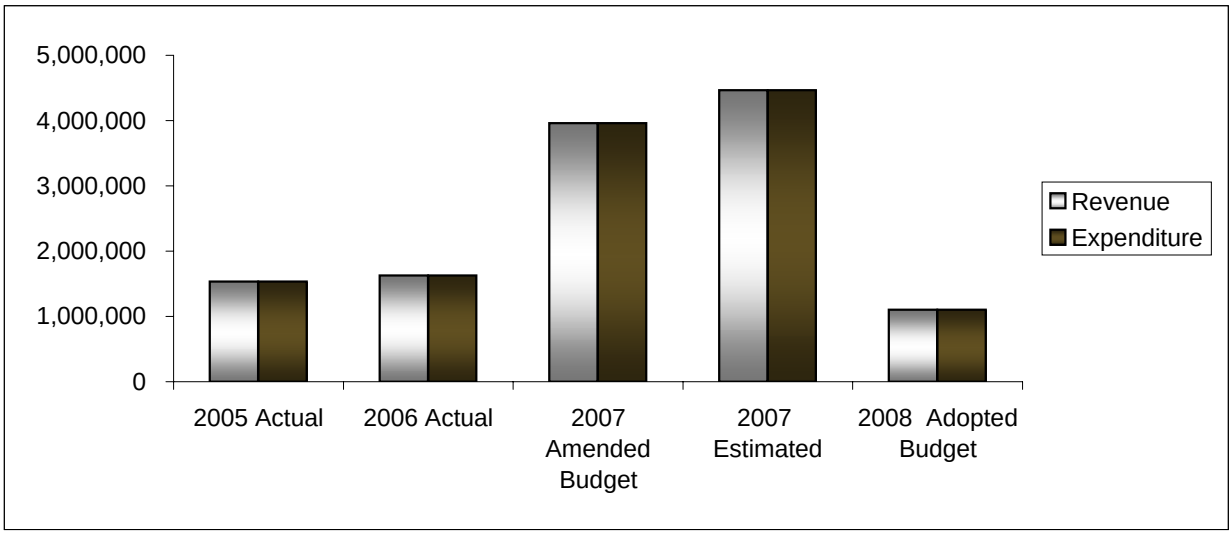
Arapahoe County Building Finance Corporation
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Other Revenue	1,971,846	54,202,846	1,794,000	1,816,234	1,750,000
Transfers In	3,740,500	3,037,500	2,854,700	2,854,700	2,807,430
Fund Balance	1,706,945	1,507,227	1,840,638	1,840,904	1,938,783
Total Sources of Funds	**$ 7,419,291**	**$ 58,747,573**	**$ 6,489,338**	**$ 6,511,838**	**$ 6,496,213**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	7,419,291	3,668,057	6,489,338	6,511,838	6,496,213
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	-	-	-	-	-
Transfers Out	-	550,000	-	-	-
Projects & Miscellaneous	-	54,529,516	-	-	-
Total Uses of Funds	**$ 7,419,291**	**$ 58,747,573**	**$ 6,489,338**	**$ 6,511,838**	**$ 6,496,213**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 9,502,111**	**$ 7,795,166**	**$ 6,287,939**	**$ 6,287,939**	**$ 4,447,035**
Change in Fund Balance	(1,706,945)	(1,507,227)	(1,840,638)	(1,840,904)	(1,938,783)
Ending Fund Balance	**$ 7,795,166**	**$ 6,287,939**	**$ 4,447,301**	**$ 4,447,035**	**$ 2,508,252**
Less Reservations					
Debt Service Reserve	$ 1,839,948	$ 1,839,948	$ 1,839,948	$ 1,839,948	$ 1,839,948
Other Reservations	-	-	-	-	-
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Reserve For Future Lease Payments	5,955,218	4,447,991	2,607,353	2,607,087	668,304
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



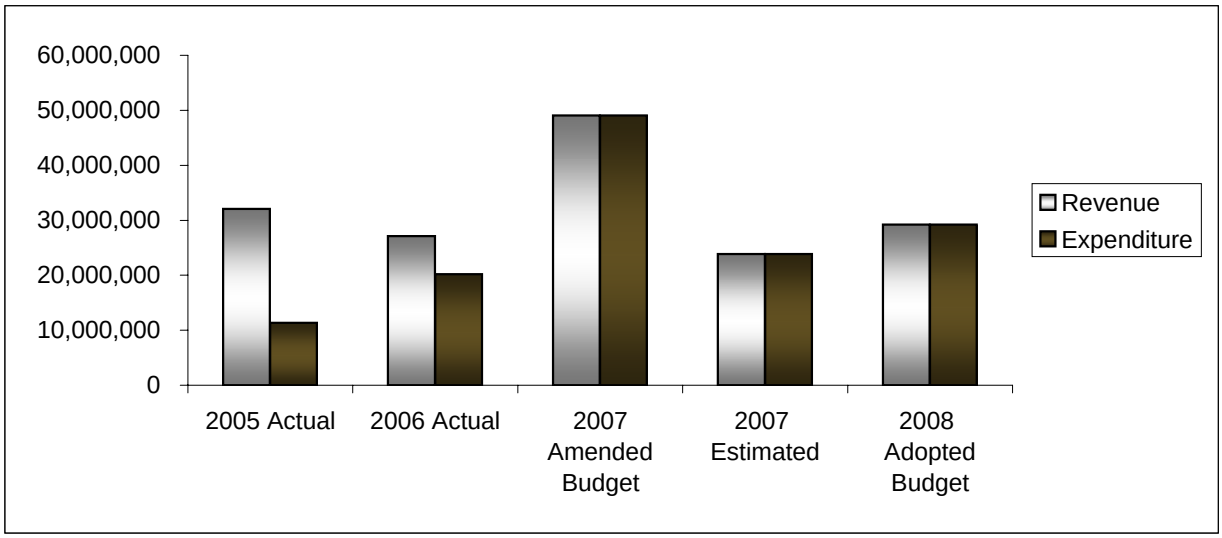
Arapahoe County Recreation District
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 653,258	$ 707,192	$ 726,889	$ 714,860	$ 767,386
Other Revenue	248,765	363,682	317,800	343,372	299,800
Transfers In	-	202,236	2,600,000	3,271,377	-
Fund Balance	630,594	353,749	313,940	137,122	37,677
Total Sources of Funds	**$ 1,532,617**	**$ 1,626,859**	**$ 3,958,629**	**$ 4,466,731**	**$ 1,104,863**
Uses of Funds:					
Salaries & Wages	$ 22,907	$ 41,838	$ 164,074	$ 120,692	$ 142,697
Employee Benefits	4,574	9,733	46,943	29,673	42,631
Supplies	3,567	3,104	25,200	20,623	25,567
Service & Other	519,394	602,006	855,169	801,267	554,910
Community Programs	-	-	-	-	-
Capital Outlay	757,838	726,516	2,621,128	3,250,391	-
Central Services	3,837	1,162	3,930	1,900	5,699
Transfers Out	220,500	242,500	242,185	242,185	333,359
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 1,532,617**	**$ 1,626,859**	**$ 3,958,629**	**$ 4,466,731**	**$ 1,104,863**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 1,955,980**	**$ 1,325,386**	**$ 971,637**	**$ 971,637**	**$ 834,515**
Change in Fund Balance	(630,594)	(353,749)	(313,940)	(137,122)	(37,677)
Ending Fund Balance	**$ 1,325,386**	**$ 971,637**	**$ 657,697**	**$ 834,515**	**$ 796,838**
Less Reservations					
TABOR Reserve	$ 27,061	$ 30,801	$ 40,758	$ 40,758	$ 32,016
Other Reservations	87,648	21,128	-	-	-
Less Designations					
Subsequent Year's Expenditures	1,210,677	919,708	616,939	793,757	764,822
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



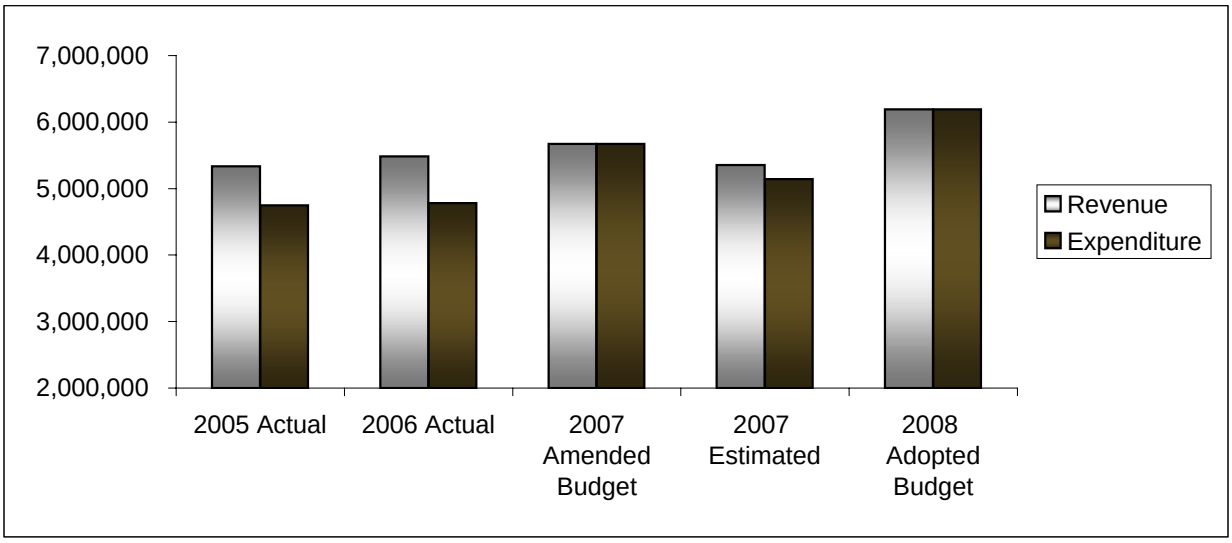
Arapahoe County Water and Wastewater Public Improvement District Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 3,705,099	$ 5,351,807	$ 5,243,068	$ 5,185,740	$ 5,156,731
Other Revenue	28,384,418	21,762,070	825,000	6,707,249	950,000
Transfers In	-	-	-	-	-
Fund Balance	-	-	42,963,671	11,963,663	23,081,769
Total Sources of Funds	**$ 32,089,517**	**$ 27,113,877**	**$ 49,031,739**	**$ 23,856,652**	**$ 29,188,500**
Uses of Funds:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Service & Other	4,262,097	6,512,273	5,522,860	8,643,247	5,577,500
Community Programs	-	-	-	-	-
Capital Outlay	7,063,342	13,689,974	43,508,879	15,212,888	23,611,000
Central Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Projects & Miscellaneous	-	-	-	517	-
Total Uses of Funds	**$ 11,325,439**	**$ 20,202,247**	**$ 49,031,739**	**$ 23,856,652**	**$ 29,188,500**
Annual Net Activity	**$ 20,764,078**	**$ 6,911,630**	**$ -**	**$ -**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 15,491,088**	**$ 36,255,166**	**$ 43,166,796**	**$ 43,166,796**	**$ 31,203,133**
Change in Fund Balance	20,764,078	6,911,630	(42,963,671)	(11,963,663)	(23,081,769)
Ending Fund Balance	**$ 36,255,166**	**$ 43,166,796**	**$ 203,125**	**$ 31,203,133**	**$ 8,121,364**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	36,255,166	43,166,796	203,125	31,203,133	8,121,364
Less Designations					
Subsequent Year's Expenditures	-	-	-	-	-
Operating Capital	-	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Arapahoe Law Enforcement Authority
Fund Summary

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sources of Funds:					
Property Taxes	$ 4,493,752	$ 4,543,436	$ 4,486,413	$ 4,427,149	$ 5,059,486
Other Revenue	842,683	941,314	848,897	925,244	929,097
Transfers In	-	-	-	-	-
Fund Balance	-	-	336,528	-	201,753
Total Sources of Funds	**$ 5,336,435**	**$ 5,484,750**	**$ 5,671,838**	**$ 5,352,393**	**$ 6,190,336**
Uses of Funds:					
Salaries & Wages	$ 3,030,892	$ 3,061,031	$ 3,716,912	$ 3,208,702	$ 3,862,272
Employee Benefits	697,213	734,248	911,695	815,848	1,010,048
Supplies	208,888	226,680	245,404	259,201	246,938
Service & Other	306,222	255,445	373,478	283,027	565,254
Community Programs	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Central Services	499,708	499,845	421,819	572,657	503,474
Transfers Out	7,112	2,689	2,530	2,530	2,350
Projects & Miscellaneous	-	-	-	-	-
Total Uses of Funds	**$ 4,750,035**	**$ 4,779,938**	**$ 5,671,838**	**$ 5,141,965**	**$ 6,190,336**
Annual Net Activity	**$ 586,400**	**$ 704,812**	**$ -**	**$ 210,428**	**$ -**
Cumulative Balance:					
Beginning Fund Balance	**$ 5,681,367**	**$ 6,267,767**	**$ 6,972,579**	**$ 6,972,579**	**$ 7,183,007**
Change in Fund Balance	586,400	704,812	(336,528)	210,428	(201,753)
Ending Fund Balance	**$ 6,267,767**	**$ 6,972,579**	**$ 6,636,051**	**$ 7,183,007**	**$ 6,981,254**
Less Reservations					
Debt Service Reserve	$ -	$ -	$ -	$ -	$ -
Other Reservations	11,237	739	-	948	948
Less Designations					
Subsequent Year's Expenditures	160,893	159,825	-	-	-
Operating Capital	873,892	910,135	944,006	944,006	1,013,723
Funds Available for Appropriation	**$ 5,221,745**	**$ 5,901,880**	**$ 5,692,045**	**$ 6,238,053**	**$ 5,966,583**



OPERATING BUDGET - STAFFING CONTENTS

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STAFFING

Full Time Equivalent (FTE) Staffing

Arapahoe County's operating budget for 2008 includes 1,954.50 full-time equivalent (FTE) staff positions, excluding temporary positions. This is an average increase of 7.9% per year since 2005. The table below breaks out FTEs by department, including a comparison with prior years.

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

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Administrative Services	0.00	0.00	1.00	1.00	0.00
Assessor's Office	73.00	72.00	72.00	72.00	72.00
Board of County Commissioners	5.00	7.00	7.00	7.00	7.00
Board of County Comm Admin	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	116.00	116.00	117.00	117.00	119.00
Communication Services	9.00	9.00	9.25	9.25	9.25
Community Resources	158.50	164.80	158.25	158.25	160.75
Coroner's Office	10.00	11.00	12.00	12.00	12.00
County Attorney	19.00	19.00	21.00	21.00	21.00
Facilities & Fleet Management	107.50	107.50	108.50	108.50	109.00
Finance	26.00	28.00	28.00	28.00	28.00
Human Resources	10.50	10.50	11.00	11.00	11.00
Human Services	363.25	369.25	442.75	442.75	451.00
Information Technology	75.00	74.00	73.00	73.00	73.00
Public Works & Development	178.30	178.30	175.50	175.50	173.00
Sheriff's Office	582.50	584.00	596.50	596.50	630.50
Strategic Programs	2.00	0.00	0.00	0.00	0.00
Treasurer's Office	21.00	21.00	21.00	21.00	22.00
Total Arapahoe County	**1,760.55**	**1,775.35**	**1,857.75**	**1,857.75**	**1,902.50**
Arap Law Enforcement Authority	**51.00**	**52.00**	**52.00**	**52.00**	**52.00**
Total All Funds	**1,811.55**	**1,827.35**	**1,909.75**	**1,909.75**	**1,954.50**

A net total of 44.75 FTEs were added in the 2008 adopted budget. This includes 2.0 FTEs in the Clerk & Recorder's Office, 2.5 FTEs in Community Resources, 0.5 FTE in the Facilities & Fleet, 8.25 FTEs in Human Services, 0.5 FTE in Road & Bridge, and 35.0 in the Sheriff's Office. It also includes a reduction of 1.0 FTE in the Administrative Services Department and 3.0 FTEs in Public Works & Development. The reduction in Public Works is due to the Centennial contact transition and decreased workload as construction activity declined.

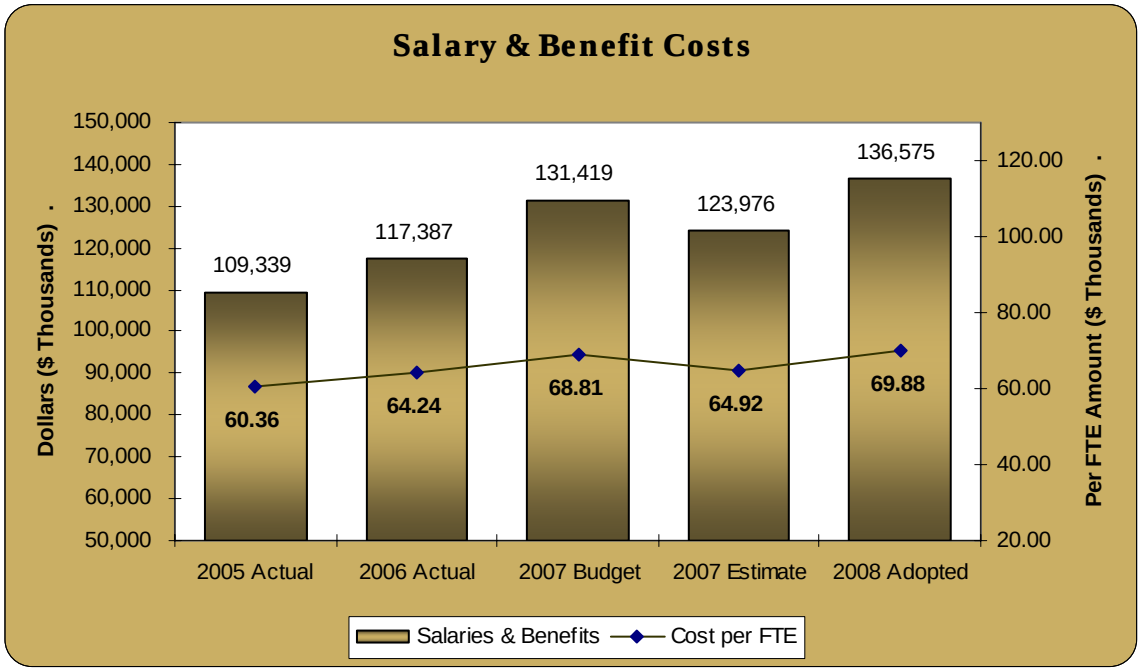
Salaries and Benefits

The 1,954.50 FTE positions budgeted for 2008 represent $136.6 million in salary and benefits funding. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contribution, life insurance, medical insurance, disability, Social Security/Medicare insurance cost, and other pay and benefit costs.

Historically, FTE positions, salaries and benefits increase annually. The County uses a pay for performance-based salary increase system. These increases are based upon the employee's performance level and vary within an approved range of increases. Not all employees are given the same increase. A pool of money equal to 3.5% of permanent salaries was given to each department for the pay for performance increases in 2008. There was no automatic cost-of-living increase for employees although some market adjustments were made.

In the 2006 and 2007 budgets, funding was included for certain jobs that were identified to be well below market in a compensation study done in 2005. One part of that study included implementing the grade and step compensation plan for the Sheriff's Office to ensure that deputies are receiving comparable pay with similar jobs in the Denver metro area. Since the implementation of the compensation study, there has been a decrease in turnover in the Sheriff's Office.

The following chart reflects trends of salary and benefit costs for staffing levels from 2005 through 2008:



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

- The County uses a pool of temporary staff. These people are not included in the FTE count because they are not permanent employees. Temporary staffing levels can fluctuate from year to year based on programs, election or non-election year, and conditions such as weather and personnel availability.

- Overtime payments can also fluctuate depending on such factors as weather (for snow removal) and election or reassessment years.
- Increases in the cost of employee benefits, such as health and dental insurance, increase the average benefit cost of all permanent employees.
- Salary increases are granted annually to employees, based on a pay for performance system. Some employees receive bonuses instead of a salary increase, which are included in the salary and benefit costs shown above.

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2005 to 2008, including a brief analysis of the primary reasons for the increase and/or decrease.

BUDGET ANALYSIS

Administrative Services

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs	0.00	0.00	1.00	0.00	0.00

For the 2007 budget, the Board of County Commissioners requested an internal auditor position. However, the position was never filled, and was eliminated as part of the budget cuts to balance the budget.

Clerk & Recorder

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs	116.00	116.00	117.00	117.00	119.00

In 2008, the Clerk & Recorder staffing budget increased by 2.0 FTEs. A Manager of Elections and a Motor Vehicle Specialist I were added. These 2 positions are needed due to the increase in motor vehicle registrations and the 2008 presidential election.

Community Resources

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs - General Fund	30.00	30.80	39.00	39.00	41.50
FTEs - A/D Works!	78.00	83.00	67.00	67.00	67.00
FTEs - Community Devel Fund	6.00	6.00	6.00	6.00	6.00
FTEs - Grant Fund	44.50	45.00	46.25	46.25	46.25

For the 2008 budget, there was a net increase of 2.5 FTEs in the four funds that comprise Community Resources. In the General Fund, 2 additional Judicial Services Officers were added. Also, a 0.5 FTE was added for a Veteran Services Officer in the General Fund. During 2007, a reallocation of positions between funds occurred. One FTE was moved from the Grant Fund to the General Fund, and 4.0 FTEs were moved from the Arapahoe/Douglas Works Fund to the General Fund. Also, 12.0 FTEs were transferred from A/D Works to the Human Services Department in the Social Services Fund.

Human Services

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs	363.25	369.25	442.75	442.75	451.00

In 2005, the Colorado Benefit Management System (CBMS) was implemented statewide. As a result, 27.5 FTEs were added to handle the additional computer input required by the new the system. In 2006, 6.0 more FTEs were added to handle the investigation and recovery of benefit overpayments caused by the CBMS system. In 2007, 12.0 FTEs were transferred from A/D Works in Community Resources to the Human Services Department to assist with job participation in the TANF program. Also in 2007, 60.5 FTEs were transferred from the District Attorney's Office, Child Support Enforcement Division. It was determined that the child support function aligns more with the human services system. For 2008, 8.5 FTEs were added for the increase in caseload.

Public Works & Development

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs - General Fund	102.80	102.80	94.00	94.00	91.00
FTEs - Open Space Fund	2.00	2.00	5.00	5.00	5.00
FTEs - Recreation District Fund	2.00	2.00	3.00	3.00	3.00
FTEs - Road & Bridge Fund	71.50	71.50	73.50	73.50	74.00

The staffing of the General Fund was reduced by 8.8 FTEs in 2007, as result of the formation of the Southeast Metro Stormwater Authority. In 2008, the staffing of the General Fund was further reduced by 3.0 FTEs in anticipation of the intergovernmental contract changes with the City of Centennial and decreased workload. Further Centennial reductions will occur during mid-2008. The Road & Bridge Division has added 0.5 FTE in response to the increasing need of a crew leader for various work details. The staffing levels in the Open Space and Recreation Divisions will remain the same as in 2007.

Sheriff's Office

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs - General Fund	577.75	579.25	591.75	591.75	624.75
FTEs – ALEA	51.00	52.00	52.00	52.00	52.00
FTEs - Other Funds	4.75	4.75	4.75	4.75	5.75

In the Sheriff's Office General Fund, a total of 33.0 FTEs were added in the 2008 budget. An additional 25 deputies were added to Detentions in order to better staff posts that are 24 hours a day, 7 days a week. These additions will provide relief for sick leave, vacations, and position vacancies that are currently being back filled with overtime. Two additional courtrooms will be opening in 2008 with judges and staff. Four deputies are being added to provide required court security needs. One secretary position was added which supports the South Metro Task Force. This position was previously funded by a Federal grant. One Victim Assistance Counselor was added in Investigations. One Evidence Custodian was added in Property and Evidence and lastly one Registered Nurse was added in Detentions Medical. The Arapahoe Law Enforcement Authority Fund is the patrol division that serves only the unincorporated area of the County. ALEA maintained the same number of FTEs in 2008. The Commissary Fund added 1.0 Senior Deputy FTE in support of the ADMIT (Arapahoe Diverts the Mentally Ill for Treatment) program, and the Homeland Security grant program maintained the same number of FTEs in 2008.

Treasurer

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted
FTEs	21.00	21.00	21.00	21.00	22.00

The Treasurer's Office has maintained a steady number of FTEs for the last several years. However, due to increases in workload and software upgrades, 1.0 FTE was added for the 2008 budget. A vacant clerical position in the Bookkeeping Division was upgraded in 2007, and this new FTE will be a replacement for that clerical position.

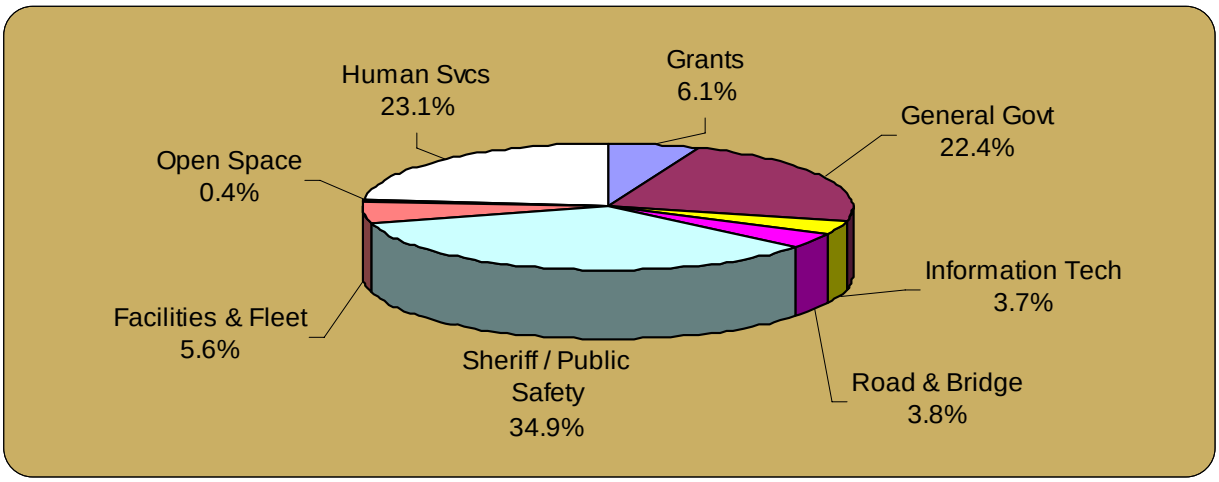
STAFFING CHANGES

Department/Office	Position Title	Change in Number of FTEs*
Additions:		
Clerk & Recorder	Motor Vehicle Specialist	1.00
	Elections Specialist	1.00
Community Resources	Judicial Services Officer	2.00
	Veterans Service Officer	0.50
Human Services	Program Specialist	3.00
	Social Caseworker B	3.00
	Social Caseworker C	1.00
	Child & Family Supervisor	1.00
	Business Associate II	0.25
Facilities & Fleet Management	Detention Crew Leader	0.50
Public Works & Devel – Road & Bridge	Detention Crew Leader	0.50
Treasurer	Business Associate IV	1.00
Sheriff – Commissary Fund	Senior Deputy	1.00
Sheriff – General Fund	Detention RN	1.00
	Deputy B	29.0
	Secretary	1.00
	Victim Assistance Counselor	1.00
	Evidence Custodian	1.00
Subtotal Additions		**48.75**
Reductions:		
Public Works & Devel – General Fund	Building Inspector II	1.00
	Senior Clerk	1.00
	Senior Planner	1.00
Administrative Services	Internal Auditor	1.00
Subtotal Reductions		**4.00**
Net Total Additions		**44.75**

* FTE stands for Full Time Equivalent

PERSONNEL DISTRIBUTION

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



Description	Number of FTEs*
General Government	437.25
Information Technology	73.00
Road & Bridge	74.00
Sheriff/Public Safety	682.50
Facilities & Fleet	109.00
Open Space & Recreation	8.50
Human Services	451.00
Grants	119.25
Total	**1,954.50**

* FTE stands for Full Time Equivalent

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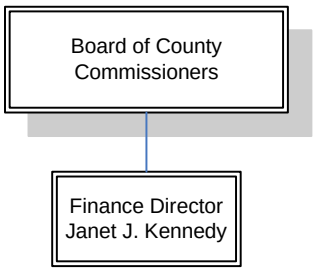
Administrative Services

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

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

ORGANIZATION CHART



Administrative Services

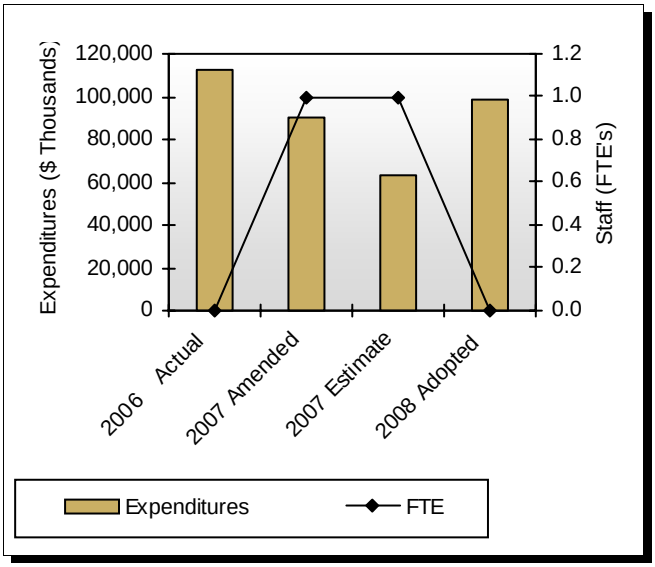
Janet J. Kennedy, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

Current Office/Department Issues:

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

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	31,684,497	
Conservation Trust Fund	388,569	
Contingent & Emergency Reserve Fund	713,106	
Communications Network Replacement Fund	78,125	
Developmental Disability Fund	7,545,411	
Law Enforcement Capital Improvement Trust Fund	1,870,630	
Capital Expenditure Fund	17,300,000	
Arapahoe County Water & Wastewater PID Fund	29,188,500	
Lease Purchase Agreements Fund	1,595,537	
Building Finance Corporation Fund	6,496,213	
Central Services Fund	1,360,000	
Total	**98,220,588**	



Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Administration	17,300,000	
Comm. Net Replacement	78,125	
Conservation Trust	388,569	
Contingent/Emergency Reserve	713,106	
Debt and Lease Payments	10,039,731	
Developmental Disabilities	7,545,411	
General Administration	33,044,497	
Projects	23,611,000	
Special Taxing Districts	5,500,149	
Total	**98,220,588**	

Administrative Services

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

BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE			1.00	1.00	
Salaries and Wages	362,282	362,938	452,706	402,950	380,000
Employee Benefits	180,899	92,545	165,783	157,758	145,071
Supplies	1,003,726	764,488	1,311,000	1,227,679	1,560,000
Services and Other	24,518,341	25,902,846	27,851,411	28,044,346	30,459,306
Capital Outlay	7,975,799	15,943,924	46,561,954	16,157,321	35,911,000
Central Services	100,916	0	2,461	0	16,403
Transfers	9,616,354	14,778,788	14,338,455	16,938,455	29,748,808
Other	0	54,529,516	0	517	0
Total Expenditures	**43,758,316**	**112,375,045**	**90,683,770**	**62,929,026**	**98,220,588**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	400,000	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	25,000	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	2,823	
AD Works Relocation to Leased Space	During 2007, discussions regarding the County's space needs led to the potential movement of AD Works from its current location in Aurora and Littleton to a centrally located leased space. This package provides funding for that option both in expenditures for lease costs, moving expenses and furnishings, and also revenues with a reduction in the rental payments made to the General Fund from the ADWorks fund.	400,000	
Arapahoe County Government Utilities	Transfer all Arapahoe County utility costs to new Administration Services cost center for tracking purposes.	3,222,455	
Eastern Service Center Propane	For the on-going utility cost for three 1,000 gallon propane tanks for the Eastern Service Center.	33,594	
Performance Audit Professional Services	This package is to provide funding for additional professional services to assist the County in reviewing the performance of specific functions and programs that can provide independent recommendations.	94,000	
Private Security for Altura Plaza	Private security to be provided for Altura Plaza to enable reductions in more costly overtime expenses.	50,000	

Administrative Services

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

Reduce Internal Auditor Position	Reduction in yet to be filled internal auditor position due to the need to add other more immediate items to the 2008 budget.	-94,151	-1.00
Remodel of Administration I Building	A study of space needs was conducted in 2007 and indicated that more space was needed for departments and offices using Administration Building I. In addition, Facilities and Fleet Management indicated there were several projects that were needed for the same building including replacement of carpet, replacement/upgrade of elevators, and upgrade of the electrical system. This package includes funding for the remodel and projects identified above.	3,000,000	
Short-Term Judicial Space Project	For 2008, Arapahoe County will be receiving 2 new District Court Judges and will need to expand courtroom capacity to accomodate these additions. Expanding courtroom capacity will involve moving or reorganizing the space of many operations that currently inhabit the Courthouse or buildings housing other courtrooms or surrounding the Courthouse. This amount is an estimate of the remodeling, construction, and logistical funds needed.	12,300,000	
Transfer for County Fair	To transfer an amount to the County Fair Fund that is similar to prior years for what had traditionally been spent on the annual county fair.	40,000	
Transfer to Capital Expenditure Fund for 2008 Projects	Transfer from the balance of the General Fund for the funding of 2008 capital improvement program projects.	2,465,290	
Transfer to Maintain Policy Reserve	Transfer to the Board Designated Reserve Fund to maintain the County's 11% policy reserve.	331,647	
Transfer to Self-Insurance Liability	Transfer to fund insurance requirements and maintain the policy reserve in the Self-Insurance Fund.	550,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-805	
Total General Fund		**22,819,853**	**-1.00**
Lease Purchase Agreements Fund			
Rec District Debt Service for Land Purchase	To account for the estimated debt service for the possible purchase of land adjacent to Arapahoe Community Park.	125,929	
Total Lease Purchase Agreements Fund		**125,929**	
Total Administrative Services		**22,945,782**	**-1.00**

Aid to Agencies

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

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

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

ORGANIZATION CHART

No Organization Chart is Applicable for this Department

Aid to Agencies

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

Current Office/Department Issues:

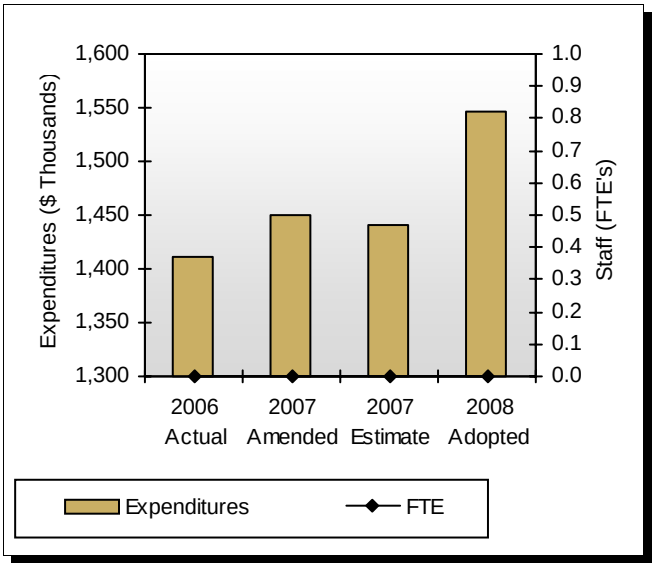
County contributions to the Aid to Agency program will receive an increase in 2008 of $96,500.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,546,500	
Total	**1,546,500**	

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Healthcare Grants	920,000	
Other Grant Requests	10,000	
Social Program Grants	616,500	
Total	**1,546,500**	



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Services and Other	1,411,618	1,411,618	1,450,000	1,440,000	1,546,500
Total Expenditures	**1,411,618**	**1,411,618**	**1,450,000**	**1,440,000**	**1,546,500**

Operating Budget Package(s)

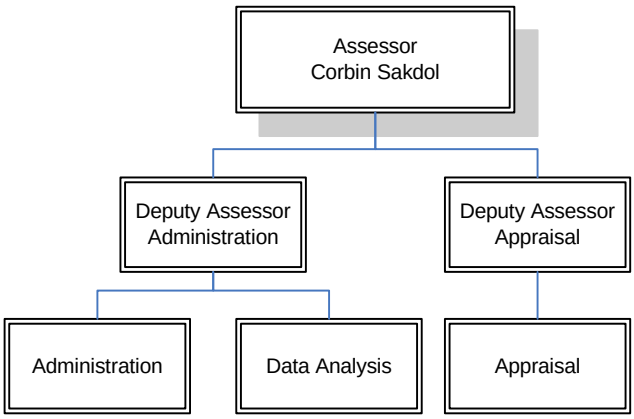
Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
Aid to Agencies Increase	Increase in funding to Aid to Agencies for 2008.	96,500	
Total General Fund		**96,500**	
Total Aid to Agencies		**96,500**	

Assessor's Office

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

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

ORGANIZATION CHART



Assessor's Office

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

Current Office/Department Issues:

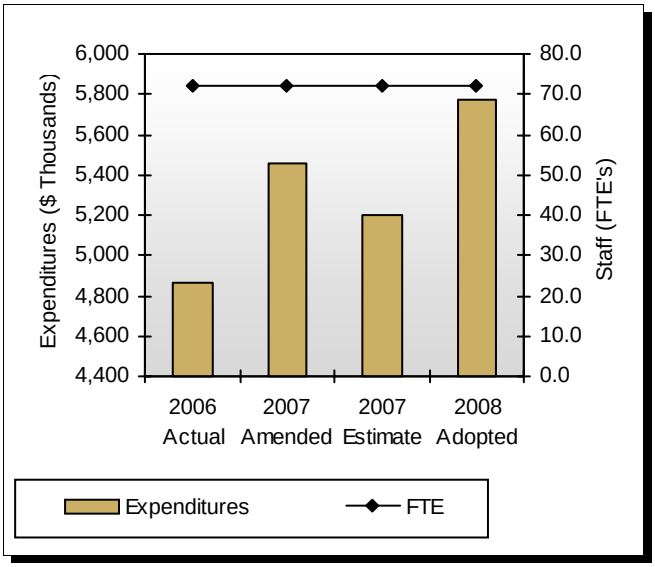
The Appeals Appraisers will continue to perform appraisal consulting work for the County Board of Equalization (CBOE)/ Board of County Commissioners on all property appeals beyond the CBOE level. These appeals are primarily filed with the Board of Assessment Appeals, however; also include taxpayers seeking binding arbitration or District Court. When required, we prepare an independent appraisal report for the cases which proceed to hearing and appear as an expert witness on behalf of the County. As of August 2007, the County has 44 Board of Assessment Appeals (BAA) cases scheduled through October 2007. There remains 99 pending BAA cases for tax year 2005 (out of 351 filed cases) and 191 cases for tax year 2006 (out of 292 filed cases).Given the increased level of protests for 2007, we anticipate a large number of filings to the BAA for 2007 as well. Historical appleas volume: 500 cases for 2001, 526 cases for 2002, 434 cases for 2003, 312 cases for 2004, 351 cases for 2005, 292 cases for 2006.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	5,600,261	72.00
Central Services Fund	176,380	
Total	**5,776,641**	**72.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Assessor Administration	5,726,093	72.00
Geographical Information System (GI	50,548	
Total	**5,776,641**	**72.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	73.00	72.00	72.00	72.00	72.00
Salaries and Wages	3,594,727	3,665,920	3,834,107	3,743,239	4,066,546
Employee Benefits	829,783	866,408	961,003	929,629	1,078,929
Supplies	164,627	149,320	183,115	185,407	195,034
Services and Other	125,436	93,715	223,296	114,329	161,463
Capital Outlay	0	73,131	209,300	195,390	176,380
Central Services	16,206	14,081	43,486	34,568	78,656
Transfers	0	0	0	0	19,633
Total Expenditures	**4,730,778**	**4,862,575**	**5,454,307**	**5,202,562**	**5,776,641**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
Central Services Fund		

Assessor's Office

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

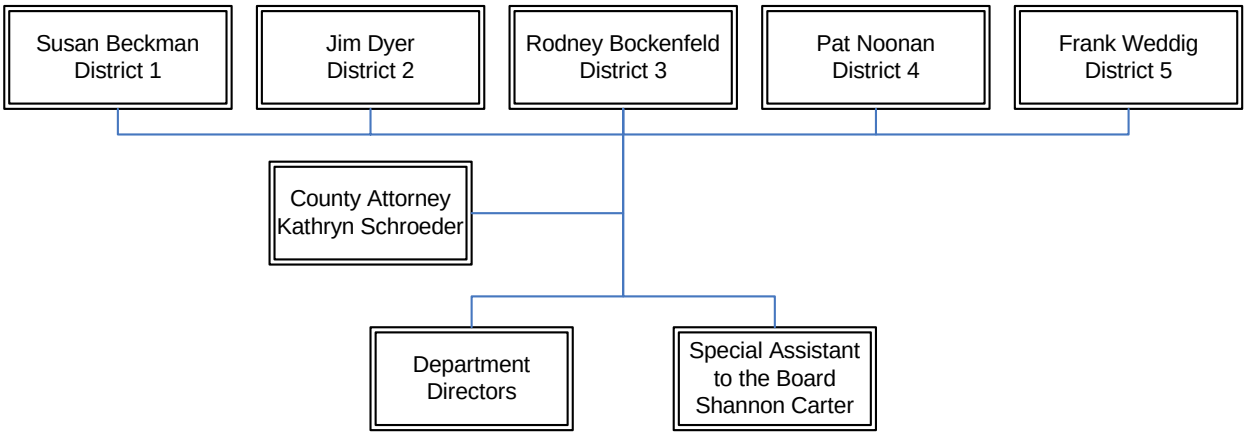
One Replacement and One new Jeep Liberty	As per the County's replacement schedule, a Jeep Liberty needs to be replaced. Also a new Jeep Liberty is needed to insure that all appraisers have a vehicle.	39,082
Replace Asset # AS04001	The Dell High End GIS/Arc Info Workstation needs to be replaced.	6,500
Replace Asset # AS04002	The Dell High End GIS/Arc Info Workstation needs to be replaced in the Assessor's Office.	6,500
Replace Asset # AS04003	The Dell High End GIS/Arc Info Workstation needs to be replaced.	6,500
Replacement of Assessor Vehicle #'s 3196, 3197, 3203, 5155, 5296, 5344	As per the County's replacement schedule, six vehicles, that are at the end of their useful life, are scheduled to be replaced.	117,798
Total Central Services Fund		**176,380**
General Fund		
2008 Budget Reduction Package	The Executive Budget Committee requested departments and elected offices to review their budget and submit recommended reductions or offsetting revenues to assist in balancing the budget. This package reflects the submission of the Assessor's Office.	-50,000
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	153,366
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	93,082
Assessor Employee Promotion/Reclassification package	Due to advancements in education and experience, employees need to be promoted/reclassified to the next pay grade.	40,730
One Replacement and One new Jeep Liberty	As per the County's replacement schedule, a Jeep Liberty needs to be replaced. Also a new Jeep Liberty is needed to insure that all appraisers have a vehicle.	24,841
Replace Asset # AS04001	The Dell High End GIS/Arc Info Workstation needs to be replaced.	1,083
Replace Asset # AS04002	The Dell High End GIS/Arc Info Workstation needs to be replaced in the Assessor's Office.	1,083
Replace Asset # AS04003	The Dell High End GIS/Arc Info Workstation needs to be replaced.	1,083
Replacement of Assessor Vehicle #'s 3196, 3197, 3203, 5155, 5296, 5344	As per the County's replacement schedule, six vehicles, that are at the end of their useful life, are scheduled to be replaced.	15,704
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-43,817
Total General Fund		**237,155**
Total Assessor's Office		**413,535**

Board of County Commissioners

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

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

ORGANIZATION CHART



Board of County Commissioners

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

Current Office/Department Issues:

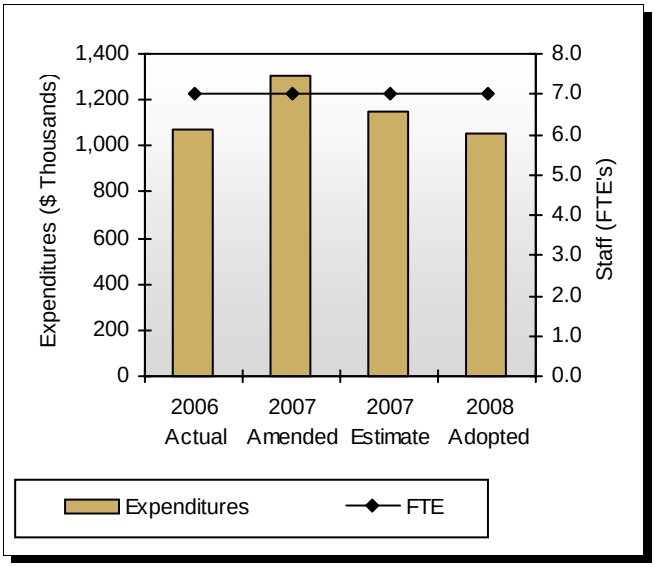
The Board of County Commissioners sets County policies, establishes the County budget, holds regular business meetings and public hearings, and represents the County on various governing bodies.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,053,423	7.00
Total	**1,053,423**	**7.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Commissioners	770,578	5.00
Special Assistant to the BOCC	282,845	2.00
Total	**1,053,423**	**7.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	9.00	7.00	7.00	7.00	7.00
Salaries and Wages	524,670	482,459	551,191	496,421	563,645
Employee Benefits	117,693	103,822	131,713	112,096	145,528
Supplies	26,156	41,498	25,200	22,708	8,500
Services and Other	505,858	437,765	598,910	520,633	335,750
Central Services	3,529	5,506	0	0	0
Total Expenditures	**1,177,906**	**1,071,050**	**1,307,014**	**1,151,858**	**1,053,423**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	22,117	
Additional Funding for Board of County Commissioner Priorities	Additional funding for Board of County Commissioner priorities as identified in the 2008 budget process.	8,000	

Board of County Commissioners

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

Increase County Contributions and mileage	Increase in the County contribution that is made to the Colorado Water Partnership and an increase in the personal mileage allocation to offset rising gas prices.	16,000
Services Category Reduction - BOCC/BOCC Administration	Services Category Reduction - BOCC/BOCC Administration	-5,500
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-6,315
Total General Fund		**34,302**
Total Board of County Commissioners		**34,302**

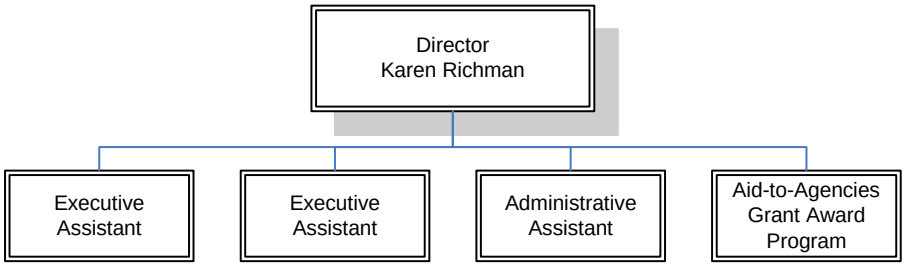
BOCC Administration

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

BOCC Administration provides executive level support for the Board of County Commissioners and staff support to Communication Services and the Special Assistant to the Board.

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

ORGANIZATION CHART



BOCC Administration

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

Current Office/Department Issues:

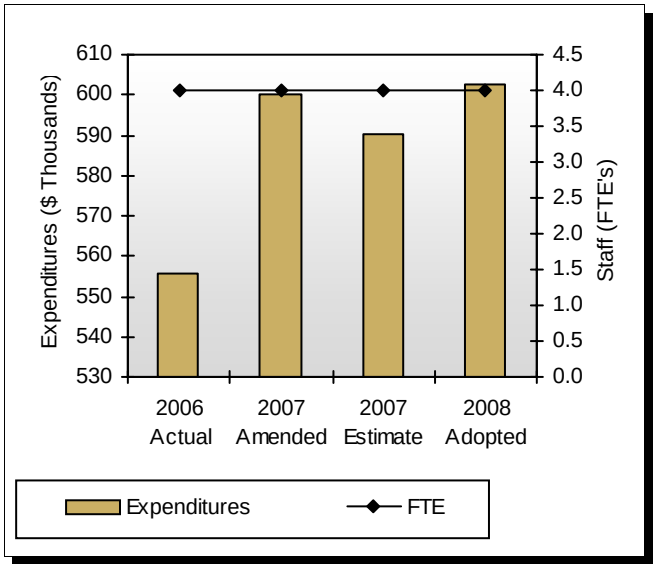
Manage the Aid to Agencies grant program with over $1.5 million in funding.
Plan the annual fall recognition event for citizens serving on Boards and Committees.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	602,839	4.00
Total	**602,839**	**4.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
BOCC Administration	602,839	4.00
Total	**602,839**	**4.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE		4.00	4.00	4.00	4.00
Salaries and Wages	0	219,026	226,720	229,464	228,632
Employee Benefits	0	57,253	62,243	61,174	64,905
Supplies	0	20,576	22,200	21,156	19,500
Services and Other	0	258,612	289,202	278,449	289,802
Total Expenditures	**0**	**555,467**	**600,365**	**590,244**	**602,839**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	8,790	
Services Category Reduction - BOCC/BOCC Administration	Services Category Reduction - BOCC/BOCC Administration	-2,000	

BOCC Administration

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

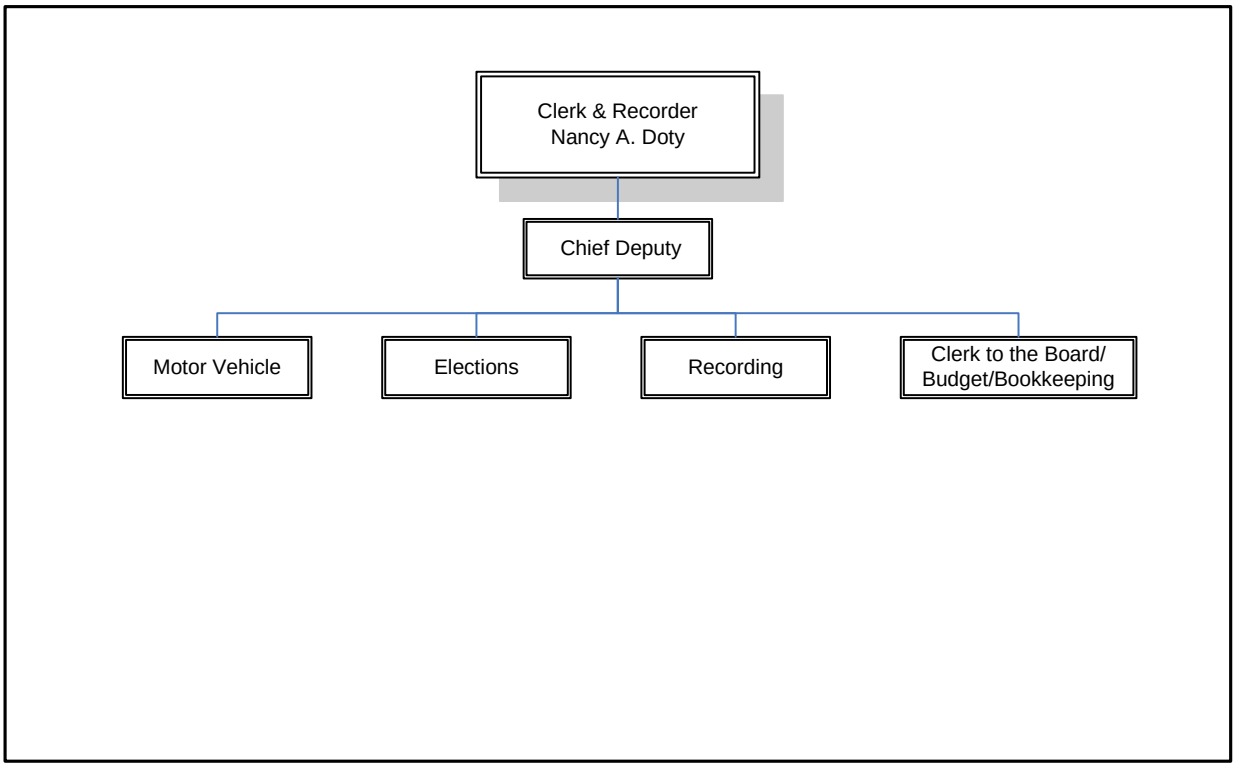
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-2,510
Total General Fund		**4,280**
Total BOCC Administration		**4,280**

Clerk & Recorder's Office

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

The Clerk and Recorder is responsible for recording deeds, marriage licenses, passports, titling and registering automobiles, renewing and issuing drivers' licenses and Colorado identifications, registering voters, administering elections and maintaining records for the Board of County Commissioners. The Clerk and Recorder's Office is made up of four divisions: Motor Vehicle, Elections, Recording and Clerk to the Board.

ORGANIZATION CHART



Clerk & Recorder's Office

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

Current Office/Department Issues:

The Clerk and Recorder's Office expects to replace all fully depreciated voting machines. In 2006, the County purchased 225 Sequoia Edge II voting machines that meet the HAVA requirements as well as the new voter-verified paper audit records provisions mandated by 2005 legislation. The County received $1.2 million in federal grant funds to cover the cost of the machines. $3.5 million will be re-appropriated in 2008 for the replacement of the AVC Sequoia equipment that the County has used for the past 20 years.

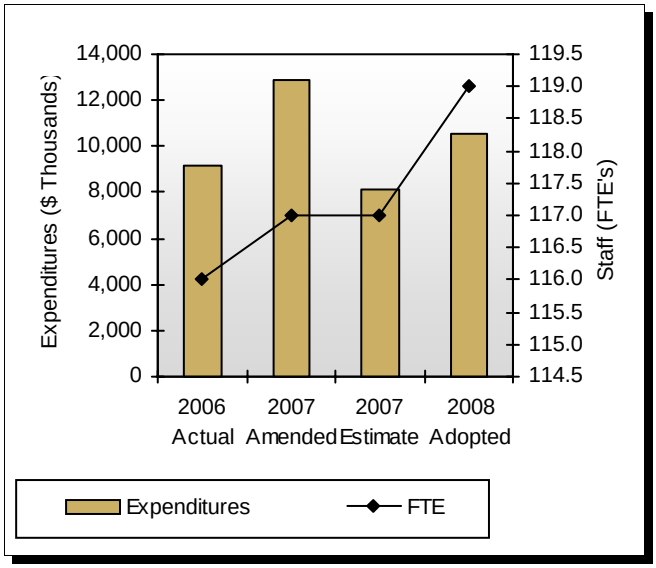
The Clerk will convert to the new Statewide voter registration system (SCORE II), and encourage citizens to use the online vehicle registration for renewals.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	10,359,071	119.00
Electronic Filing Technology Fund	170,000	
Central Services Fund	16,000	
Total	**10,545,071**	**119.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Clerk & Recorder Admin	769,024	9.50
Elections	3,936,151	14.50
Motor Vehicle	4,680,924	78.00
Recording	1,158,972	17.00
Total	**10,545,071**	**119.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	116.00	116.00	117.00	117.00	119.00
Salaries and Wages	4,205,438	4,800,105	4,856,415	4,725,244	5,561,901
Employee Benefits	1,053,293	1,175,997	1,313,077	1,245,437	1,443,628
Supplies	419,155	456,608	543,827	467,399	798,733
Services and Other	900,957	1,290,181	1,778,262	1,013,801	1,857,668
Capital Outlay	5,930	1,183,541	3,875,125	187,444	186,000
Central Services	244,205	266,724	337,037	309,044	697,141
Transfers	10,000	0	133,785	133,785	0
Total Expenditures	**6,838,978**	**9,173,156**	**12,837,528**	**8,082,155**	**10,545,071**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE

Clerk & Recorder's Office

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

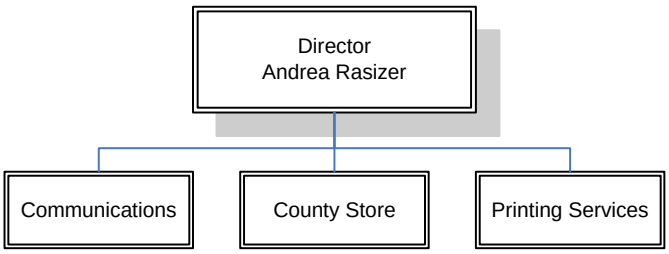
Central Services Fund			
2008 Recording Title Replacement Scanners	Funding increase request to replace 2 recording title scanners.	16,000	
Total Central Services Fund		**16,000**	
General Fund			
2008 - 1 Additional FTE in Motor Vehicle	Funding for 1 additional Full Time employee in the Motor Vehicle Division.	54,232	1.00
2008 MV Professional Services	Additional funding in Motor Vehicle professional services for security guard coverage and armored car services.	12,178	
2008 Additional 1 FTE Elections	Funding for 1 Additional Full Time Employee in the Elections Division.	51,529	1.00
2008 Building Rental	Funding to cover the $15,000 increase in the Southeast building rent for 2008.	15,000	
2008 Clerk & Recorder Administration	Funding increase for the Administrative operations of the Clerk and Recorder's Office.	12,942	
2008 Operating Supplies and Election Portable Voting Booths	Funding increase for the purchase of ADA and standard voting booths to insure compliance with Secretary of State and Colorado Statute 1-5-501, and necessary operating supplies to insure compliance with Election activities.	138,000	
2008 Primary and General Election	The package requests the funding for costs anticipated with the 2008 Primary and General Elections. The costs are expected for the operational activities associated with the 2008 Elections.	229,667	
2008 Primary and General Elections	The package requests the funding for costs anticipated with the 2008 Primary and General Elections. The costs expected for the operational activites are detailed below. The increase in miscellaneous Election revenue is due to the per voter fee increase of 35 cents to 80 cents, per the Colorado Secretary of State.	1,135,566	
2008 Recording Title Replacement Scanners	Funding increase request to replace 2 recording title scanners.	2,666	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	185,608	
Postage for Motor Vehicle	Provide funding for additional postage costs associated with MV renewal cards and increased community information/fliers.	20,000	
Services Category Reduction - Clerk & Recorder	Services Category Reduction - Clerk & Recorder	-5,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-53,025	
Total General Fund		**1,799,363**	**2.00**
Total Clerk & Recorder's Office		**1,815,363**	**2.00**

Communication Services

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

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

ORGANIZATION CHART



Communication Services

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

Current Office/Department Issues:

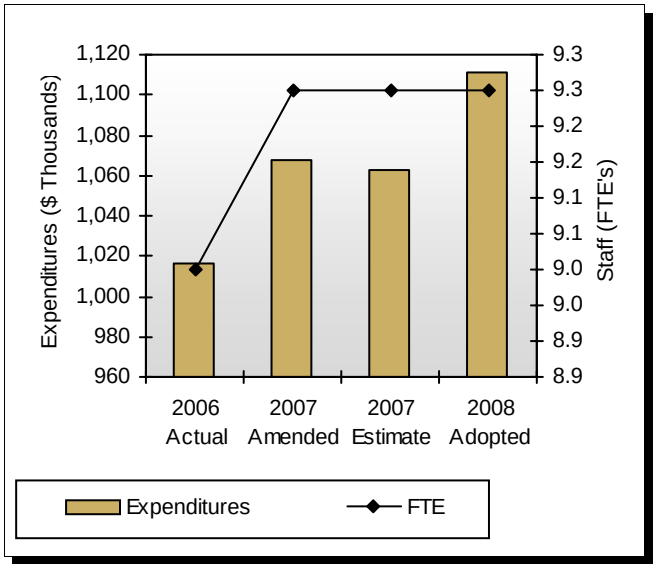
In 2008, Communications Services will continue to provide marketing, graphic design, printing services, event planning and communication support to departments and elected offices.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,110,693	9.25
Total	**1,110,693**	**9.25**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Communication Services Admin	1,110,693	9.25
Total	**1,110,693**	**9.25**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	9.00	9.00	9.25	9.25	9.25
Salaries and Wages	444,513	481,805	490,369	486,519	502,414
Employee Benefits	89,154	92,424	102,740	96,933	109,076
Supplies	157,880	161,193	152,250	148,437	163,650
Services and Other	264,621	261,981	303,400	312,093	317,000
Central Services	18,839	18,553	18,553	18,553	18,553
Total Expenditures	**975,007**	**1,015,956**	**1,067,312**	**1,062,535**	**1,110,693**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	19,623	
Communication Services Contract Labor	Communication Services has an increased workload due to communication requirements needed for marketing for Human Services, Open Space, A/D Works!, and Community Resources; fundraising efforts need to be increased and work associated with the annual County Fair.	20,000	

Communication Services

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

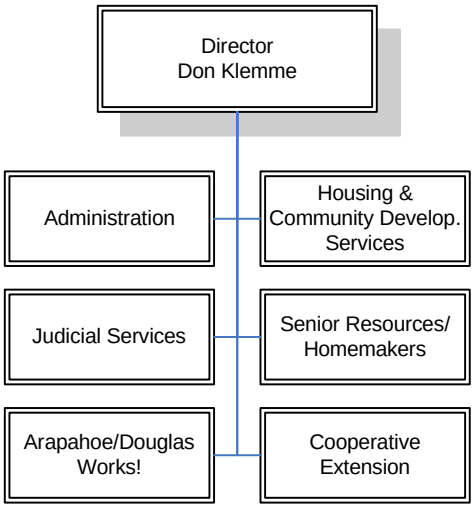
Employee and Citizen Survey	Annual employee and citizen survey which will be part of a movement toward a performance measurement based organization that supports the County's Mission, Vision and Values.	25,000
Increase operating supplies - Print Services	Increase operating supplies for printing and binding.	5,000
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-5,600
Total General Fund		**64,023**
Total Communication Services		**64,023**

Community Resources

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

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

ORGANIZATION CHART



Community Resources

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

Current Office/Department Issues:

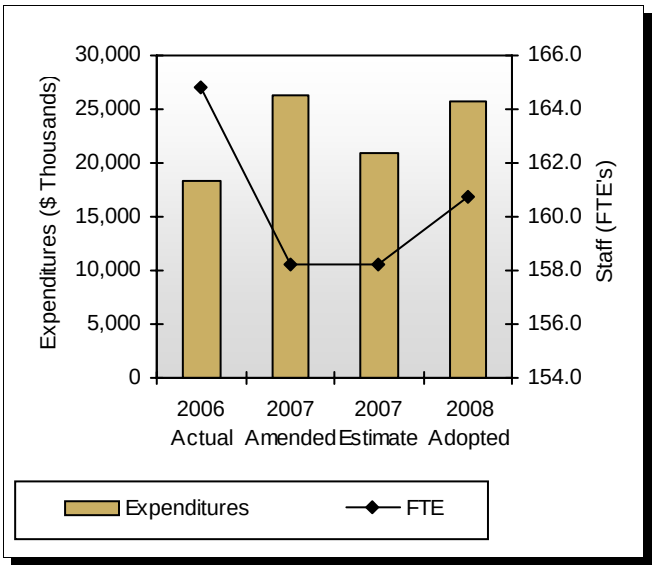
A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively level funding. However, there always is the possibility that significant reductions can occur. Presently, this is the case for the Community Development Block Grant funds which experienced a reduction in excess of 15% over the past three fiscal years and could be further reduced by 25% or eliminated in subsequent years. Additionally, the President's funding proposal for the 2008/2009 budget calls for significant reductions in federal programs for workforce development. If such reductions occur, there will be a significant impact on the programs and services offered by Arapahoe/Douglas Works!

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	3,010,674	41.50
Arapahoe/Douglas Works! Fund	7,410,887	67.00
Community Development Fund	4,987,305	6.00
Grant Fund	10,373,531	46.25
Arapahoe County Fair Fund	32,138	
Total	**25,814,535**	**160.75**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Arapahoe County Cultural Council	1,000	
Arapahoe/Douglas Works!	7,410,887	67.00
Community Resources Administration	643,175	8.00
Cooperative Extension	549,137	5.00
Housing & Community Development	4,987,305	6.00
Judicial Services	7,485,679	24.50
Senior Resources - Homemakers	1,125,353	13.75
Veteran Services	35,295	0.50
Weatherization	3,576,704	36.00
Total	**25,814,535**	**160.75**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	158.50	164.80	158.25	158.25	160.75
Salaries and Wages	5,396,786	5,819,286	7,258,996	6,155,226	7,123,820
Employee Benefits	1,352,098	1,542,482	2,138,434	1,701,666	2,247,448
Supplies	827,180	1,084,429	1,467,562	1,039,068	1,430,701
Services and Other	4,822,439	3,335,320	8,157,635	4,544,581	8,129,046
Community Programs	4,787,542	5,789,419	6,322,833	6,528,100	6,386,593
Capital Outlay	59,681	74,959	117,000	87,800	115,500
Central Services	617,946	724,381	865,308	832,359	381,427
Transfers	78,388	255	276	276	0
Total Expenditures	**17,942,059**	**18,370,531**	**26,328,044**	**20,889,075**	**25,814,535**

Community Resources

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

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
Arapahoe County Fair Fund			
2008 Arapahoe County 4H Fair	2008 Arapahoe County fair operating supplies and overtime budgets.	6,038	
Total Arapahoe County Fair Fund		**6,038**	
Arapahoe/Douglas Works! Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	18,852	
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	40,500	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	115,687	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-33,035	
Total Arapahoe/Douglas Works! Fund		**142,004**	
Community Development Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	12,085	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-3,451	
Total Community Development Fund		**8,634**	
General Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	15,051	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	71,975	
County Veterans Service Officer	Requesting general funds for the County Veterans Service Officer Program.	35,295	0.50
Judicial Services Additional Staff Request	Request for 2 additional FTE Judicial Services Officers for Littleton and Aurora.	125,306	2.00

Community Resources

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

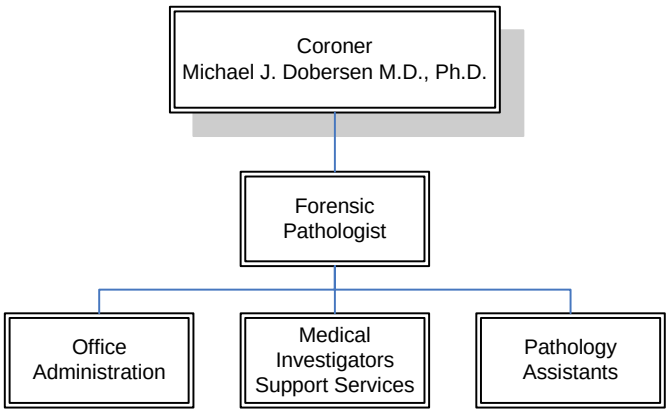
Senior Resources CDOT 5310 Transportation Match	The Community Resources Department, Senior Resources Division, has applied for Colorado Department of Transportation Section 5310 funds to purchase two wheelchair accessible passenger buses to augment the transportation services in Arapahoe County. These funds require a local match of 20%.	26,000	
Senior Resources Chore Services Match	The Community Resources Department, Senior Resources Division, was awarded a $50,000 Chore Services Title III grant from DRCOG which requires a local match of $5,556.	5,556	
Senior Resources Transportation Match	The Community Resources Department, Senior Resources Division, was awarded a $118,011 in Federal funds and $228,018 in State funds from DRCOG which requires a local match of $13,113 and $25,336 respectively.	38,449	
Services Category Reduction - Community Resources Dept	This package reflects the recommended reductions by the Community Resources Department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-3,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-20,556	
Total General Fund		**294,076**	**2.50**
Grant Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	1,300	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	1,300	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	66,578	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-19,014	
WX cargo van #1	Replacement cargo van for the weatherization program.	15,900	
WX cargo van #2	Replacement cargo van for the weatherization program.	15,900	
WX cargo van #3	Replacement cargo van for the weatherization program.	15,900	
WX high cube van #1	Replacement high cube (cargo box) van for the weatherization program.	28,900	
WX high cube van #2	Replacement high cube (cargo box) van for the weatherization program.	28,900	
WX infrared thermal camera	Infrared thermal imager camera for the weatherization program.	10,000	
Total Grant Fund		**165,664**	
Total Community Resources		**616,416**	**2.50**

Coroner's Office

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

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

ORGANIZATION CHART



Coroner's Office

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

Current Office/Department Issues:

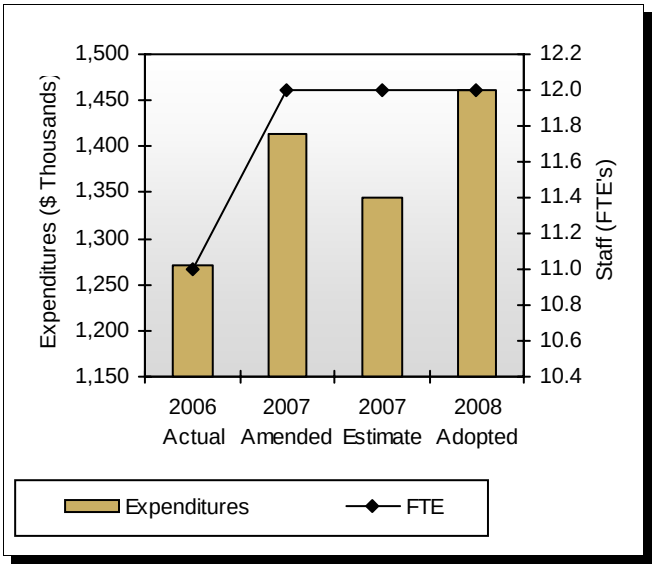
The Coroner's Office is initiating the process of becoming a nationally certified office through the National Association of Medical Examiners, which will include the development of a thorough Standard Operating Procedures Manual; federal grant money has also been requested to upgrade and add equipment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

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,461,213	12.00
Total	**1,461,213**	**12.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Coroner	1,461,213	12.00
Total	**1,461,213**	**12.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	10.00	11.00	12.00	12.00	12.00
Salaries and Wages	770,244	841,084	898,996	892,859	932,739
Employee Benefits	165,051	181,141	202,849	195,721	217,169
Supplies	58,026	68,172	103,200	69,522	102,000
Services and Other	133,153	164,537	197,950	175,676	196,950
Capital Outlay	23,781	0	0	0	2,350
Central Services	19,999	15,325	10,005	10,005	10,005
Total Expenditures	**1,170,254**	**1,270,259**	**1,413,000**	**1,343,783**	**1,461,213**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
General Fund		

Coroner's Office

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

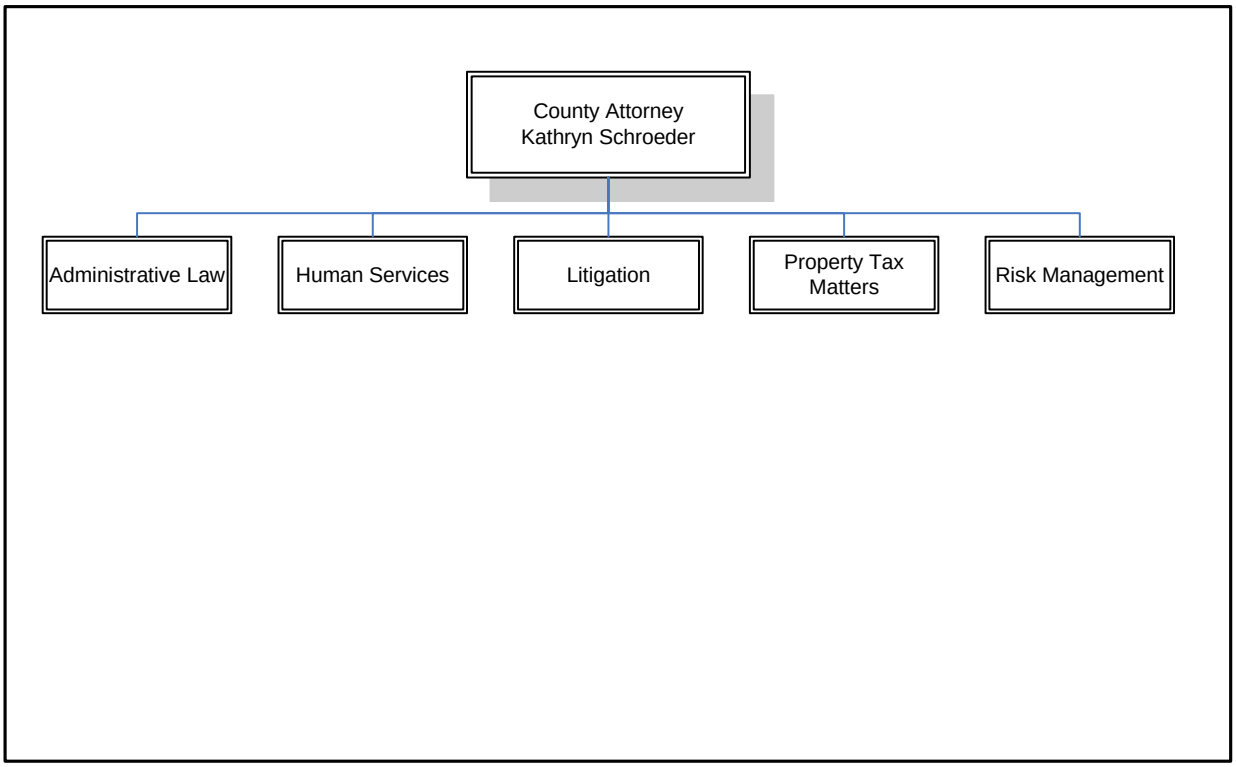
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	35,684
Overtime Reduction	Reduction in overtime in the Coroner's Office as recommended by the Executive Budget Committee, due to the addition of a medical investigator in mid 2007.	-12,918
Services Category Reduction - Coroner	Services Category Reduction - Coroner	-6,750
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-10,194
Total General Fund		**5,822**
Total Coroner's Office		**5,822**

County Attorney

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

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

ORGANIZATION CHART



County Attorney

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

Current Office/Department Issues:

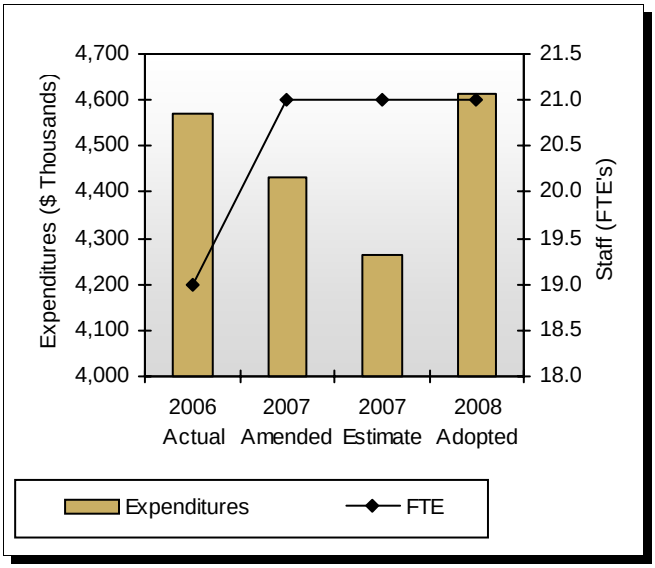
The County Attorney's Office continues to address litigation matters as they arise, provide administrative advice to all County offices and departments as instructed by the Board of County Commissioners, conduct the Board of Equalization process, and provide Risk Management services to County elected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

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	2,389,284	21.00
Self Insurance Liability Fund	978,650	
Worker's Compensation Fund	1,245,300	
Total	**4,613,234**	**21.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Board of Equalization	190,027	1.00
County Attorney Administration	4,350,126	20.00
Risk Management Division	73,081	
Total	**4,613,234**	**21.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	19.00	19.00	21.00	21.00	21.00
Salaries and Wages	1,356,819	1,413,868	1,632,489	1,487,000	1,663,286
Employee Benefits	279,460	296,559	382,677	324,000	393,934
Supplies	82,345	82,137	96,895	99,025	100,745
Services and Other	2,306,533	2,721,051	2,284,488	2,322,094	2,452,769
Central Services	0	0	2,500	0	2,500
Transfers	102,077	58,113	31,690	31,690	0
Total Expenditures	**4,127,234**	**4,571,728**	**4,430,739**	**4,263,809**	**4,613,234**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	65,269	

County Attorney

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

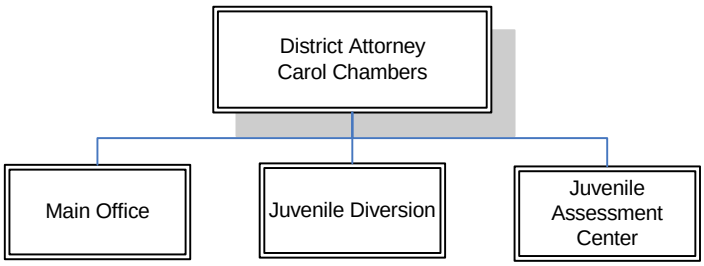
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-18,642
Total General Fund		**46,627**
Worker's Compensation Fund		
CPR & AED Training	Designate specific employees; Emergency Response Team members, Executive Safety Committee, Department Safety committee members, Fleet, and Road & Bridge employees as those that are most likely to use this training for the public good, in case of an emergency.	21,000
Total Worker's Compensation Fund		**21,000**
Total County Attorney		**67,627**

District Attorney

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

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

ORGANIZATION CHART



District Attorney

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

Current Office/Department Issues:

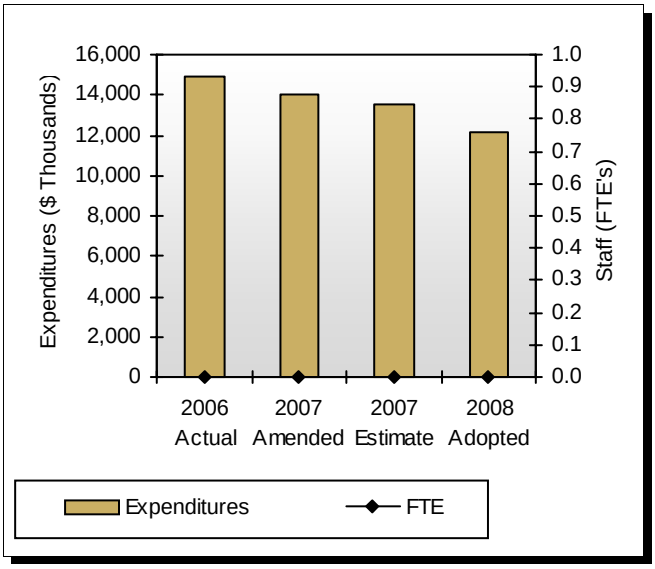
The District Attorney's office budget is based on a population percentage. Arapahoe County makes up 63.83% of the total population that the District Attorney's office serves. This is a decrease from 2007 of 0.514%. The decrease reflects a growth in the other counties which lowers the total percentage of the population for Arapahoe County. Legislature has approved two new judges for the 18th Judicial District for 2008 due to the increase in caseloads over the last several years. With these two new judges come more cases, which in turn mean more employees needed. To accommodate for this increase, two new Deputy District Attorneys, one Legal Secretary, a Paralegal, a Victim Advocate, one county court Deputy Attorney, and one county court Legal Secretary will need to be added.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	12,101,949	
Total	**12,101,949**	

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
County Match - JAIB Grant	4,543	
District Attorney	11,385,357	
JAIB Grant	124,494	
Juvenile Diversion	587,555	
Total	**12,101,949**	



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Services and Other	10,167,308	10,095,121	13,991,461	13,485,254	12,092,241
Community Programs	4,815,424	4,805,645	0	14,113	0
Central Services	0	0	22,024	0	9,708
Total Expenditures	**14,982,731**	**14,900,765**	**14,013,485**	**13,499,367**	**12,101,949**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
2008 D.A. - County Court Deputy Attorney and Legal Secretary	New County Court Deputy Attorney and Legal Secretary requested positions.	35,458	
2008 D.A. -Information Systems requesting a new FTE	The District Attorney's Information Systems department is requesting a new FTE to replace the position that was lost when Family Support moved to the Human Services department.	18,191	

District Attorney

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

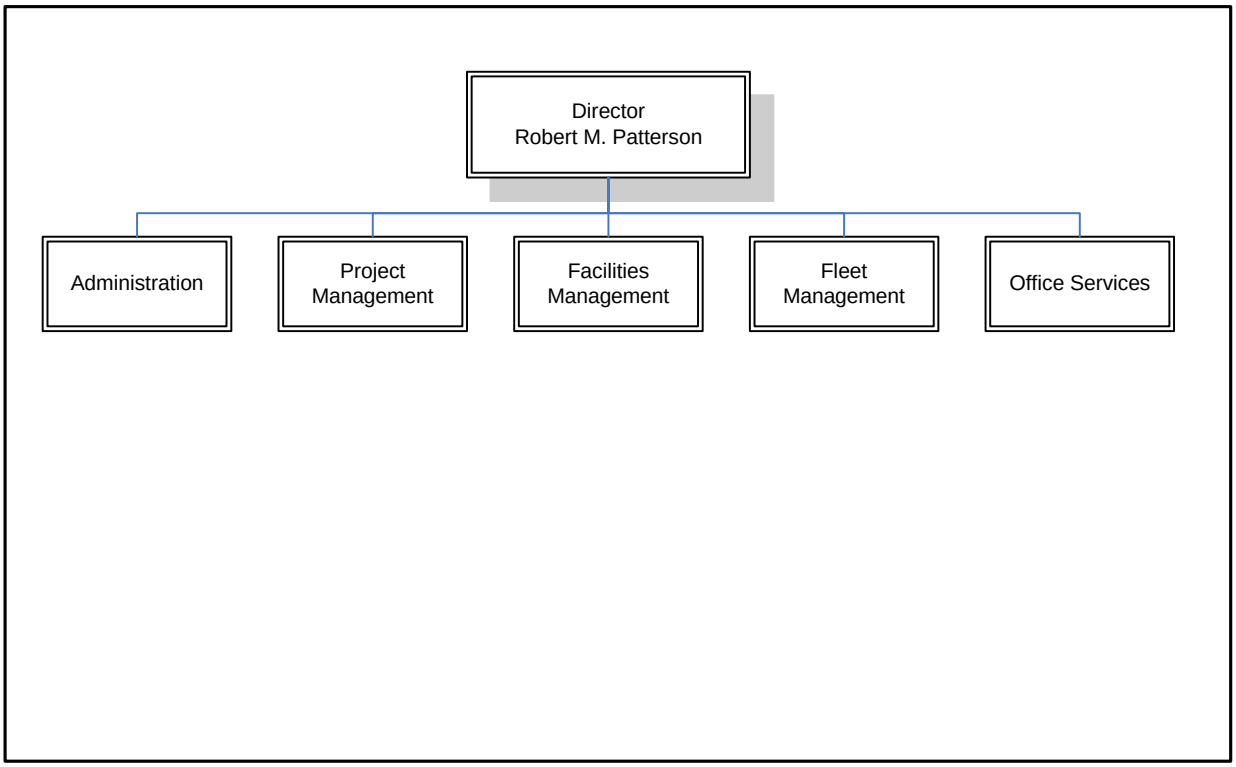
2008 District Court Deputy D.A., Legal Secretary, Paralegal, & Victim Advocate FTE increase	Two new Deputy D.A.'s, a Legal Secretary, a Paralegal, and a Victim Advocate will be needed because of the approval of two new judges by legislature for 2008.	101,458
2008 Population Adjustment	Arapahoe County's percentage of the total population served by the District Attorney's office has decreased by .514% from 2007 resulting in a negative budget package.	-87,223
2008 Population Adjustment-Juvenile Diversion	Arapahoe County's percentage of the total population served by the District Attorney's Juvenile Diversion department has decreased by .514% from 2007 resulting in a negative budget package.	-4,616
2008 Salary and Benefits Adjustment -D.A. Office	This package is for the salary and benefits adjustments for the main office and the Juvenile Diversion division of the District Attorney's office.	413,109
Total General Fund		**476,377**
Total District Attorney		**476,377**

Facilities and Fleet Management

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

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

ORGANIZATION CHART



Facilities and Fleet Management

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

Current Office/Department Issues:

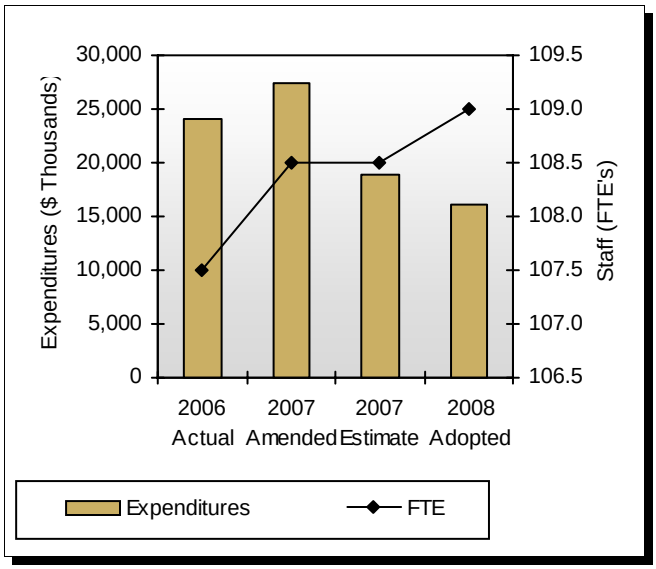
The current issues that are facing the Facilities & Fleet Management Department include the advancement of energy efficient operations and equipment to reduce utility related costs, the promotion of appropriate vehicle and equipment replacements while keeping in mind economic considerations responding to increased fuel and maintenance costs in the Fleet Management division, and to encourage environmentally friendly procedures and operations in all divisions. Facilities & Fleet Management continues to strive to provide first-rate service to all of its customers through the services provided within budget constraints and increasing costs.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	9,044,663	109.00
Building Maintenance Fund	2,140,382	
Capital Expenditure Fund	4,795,827	
Central Services Fund	101,400	
Total	**16,082,272**	**109.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Administration	5,440,155	4.50
Facilities Management	7,207,400	71.50
Fleet Services	2,607,248	23.00
Office Services	354,104	5.00
Project Management Office	473,365	5.00
Total	**16,082,272**	**109.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	107.50	107.50	108.50	108.50	109.00
Salaries and Wages	3,996,891	4,130,726	4,631,370	4,461,762	4,677,066
Employee Benefits	1,058,785	1,141,349	1,415,636	1,250,814	1,465,822
Supplies	992,599	1,239,472	1,027,389	1,377,971	1,051,865
Services and Other	5,082,818	5,268,196	7,091,850	5,212,403	3,534,878
Capital Outlay	4,870,057	10,486,409	10,842,336	4,164,479	3,475,227
Central Services	145,261	97,520	97,391	83,092	102,738
Transfers	39,559	1,751,659	2,289,476	2,289,476	1,774,676
Total Expenditures	**16,185,970**	**24,115,330**	**27,395,448**	**18,839,997**	**16,082,272**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
Building Maintenance Fund		

Facilities and Fleet Management

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

Air Conditioner Replacement - Peoria Shops	For the replacement of the air conditioning unit at the Peoria Shops.	25,000
Altura Plaza Hot Water Heater	For the replacement of a 39 year old water heater at Altura Plaza	8,000
Byers Site Remediation	To provide funding for the remediation work to be completed at the current Byers Shop site after the opening of the Eastern Service Center.	12,000
Detention Center Roof	Replacement of the roof at the Detention Center.	200,000
Eastern Service Center Start Up Equipment	This package is for the purchase of the necessary equipment for the start up of the Arapahoe County Eastern Service Center.	14,000
Eastern Service Center Tuff Shed	A storage unit is needed to store various maintenance items for the Arapahoe County Eastern Service Center	9,000
Elevator Upgrade - Human Services West	Upgrade and modernize the elevator controls at Human Services West.	52,000
Monitoring & Verification	Authorization for funds to continue the monitoring and verification efforts related to the Chevron Energy Performance Contract	14,000
Seal Windows Administration I Building	For the sealing of windows for the Clerk & Recorder and Assessor's Offices at the Administration I Building.	2,500
Temporary Expansion for Courts Remodel	To provide funding to accommodate temporary expansion related to Judicial Facilities.	50,000
Upgrade Fire Alarm System - Human Services West	For the replacement of the fire alarm system panel at 1690 West Littleton Boulevard.	5,000
Total Building Maintenance Fund		**391,500**
Central Services Fund		
Administration Pool Vehicle Replacement #5064	Replacement of retired vehicle for Administration Division.	20,700
Administration Pool Vehicle Replacement #5254	Replacement of retired vehicle for Administration Division.	29,000
Administration Pool Vehicle Replacement #5282	Replacement of retired vehicle for Administration Division.	15,500
Administration Pool Vehicle Replacement #5284	Replacement of retired vehicle for Administration Division.	15,500
Office Services Vehicle Replacement #3031	Replacement of retired vehicle for Office Services Division.	20,700
Total Central Services Fund		**101,400**
General Fund		
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	984
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	179,316

Facilities and Fleet Management

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

Administration Pool Vehicle Replacement #5064	Replacement of retired vehicle for Administration Division.	2,760	
Administration Pool Vehicle Replacement #5254	Replacement of retired vehicle for Administration Division.	3,866	
Administration Pool Vehicle Replacement #5282	Replacement of retired vehicle for Administration Division.	2,066	
Administration Pool Vehicle Replacement #5284	Replacement of retired vehicle for Administration Division.	2,066	
Arapahoe County Government Utilities	Transfer all Arapahoe County utility costs to new Administration Services cost center for tracking purposes.	-3,222,455	
Detention Crew Leader	For the authorization for one additional full time Detention Crew Leader to be split between Facilities & Fleet Management and the Road & Bridge Division of Public Works & Development.	29,275	0.50
Office Services Vehicle Replacement #3031	Replacement of retired vehicle for Office Services Division.	2,760	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-51,224	
Total General Fund		**-3,050,586**	**0.50**
Total Facilities and Fleet Management		**-2,557,686**	**0.50**

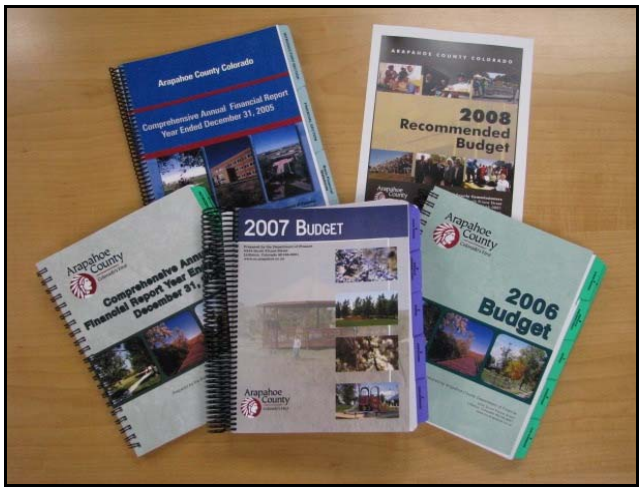
Finance

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

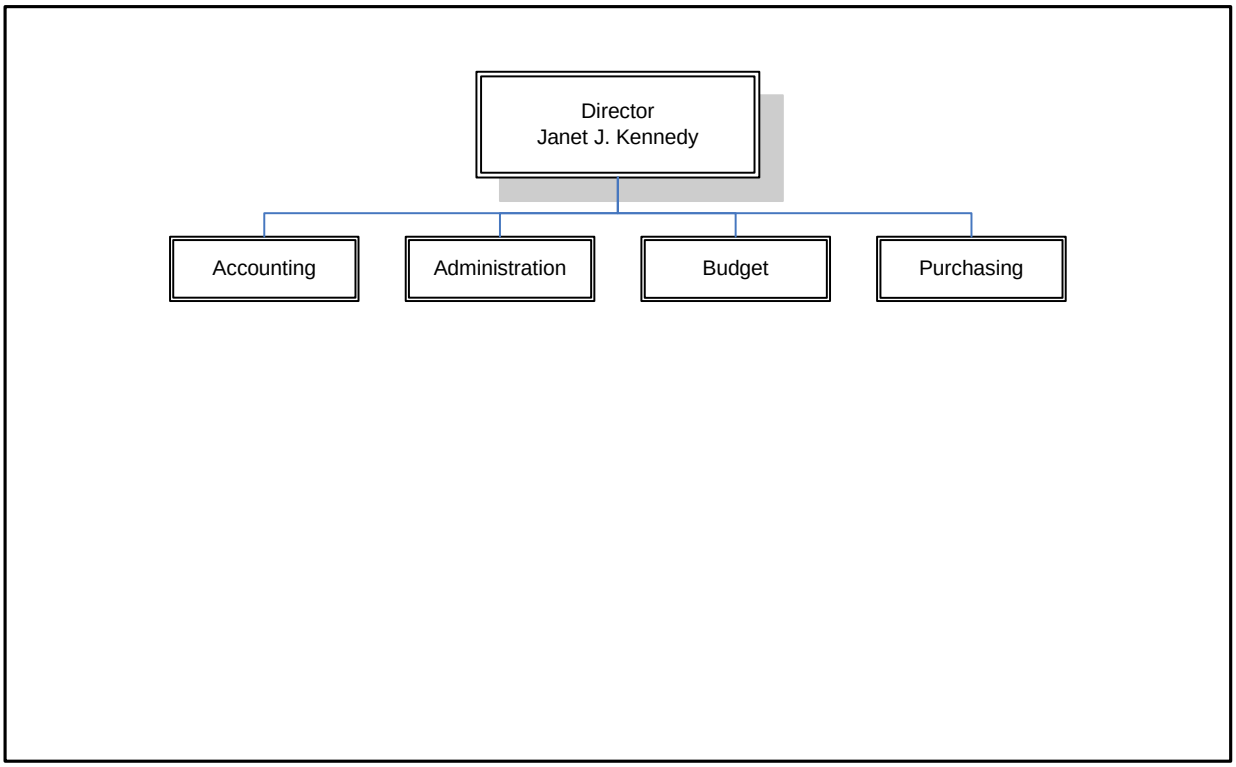
The Finance Department efficiently provides accurate, timely, and useful financial information and services to the County's internal management, as well as to the general public.

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

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



ORGANIZATION CHART



Finance

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

Current Office/Department Issues:

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

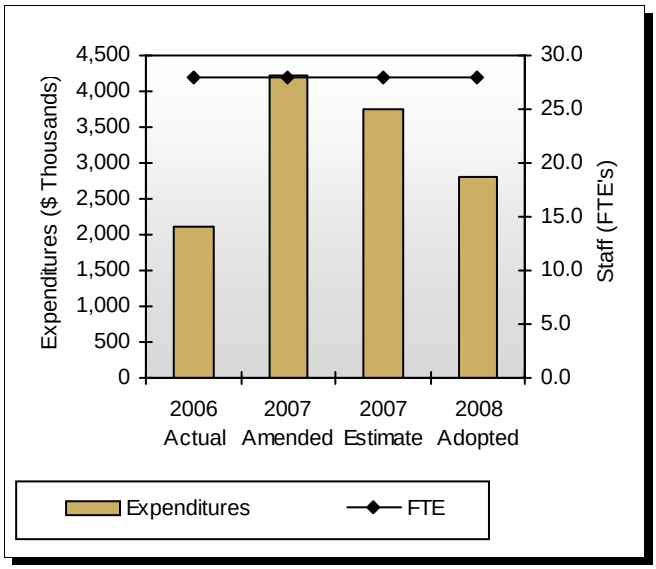
The other important project is completion of a major upgrade to the SAP financial system, including increased automation of internal controls and Treasury functions and better grant tracking in order to maximize the benefit of the SAP system.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	2,713,304	27.50
Open Space Sales Tax Fund	31,987	0.50
Capital Expenditure Fund	68,022	
Total	**2,813,313**	**28.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Accounting Division	1,552,043	13.50
Accounting Division - Open Space	31,987	0.50
Budget Division	471,089	5.00
Finance Administration	446,631	5.00
Purchasing Division	311,563	4.00
Total	**2,813,313**	**28.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	26.00	28.00	28.00	28.00	28.00
Salaries and Wages	1,397,088	1,387,272	1,759,896	1,700,302	1,810,887
Employee Benefits	326,800	322,488	425,085	405,745	470,639
Supplies	31,530	41,295	42,344	42,900	34,049
Services and Other	407,306	367,682	878,604	1,574,583	494,564
Capital Outlay	5,332	0	1,121,600	32,201	600
Central Services	2,574	2,574	2,574	2,574	2,574
Transfers	0	15	0	0	0
Total Expenditures	**2,170,630**	**2,121,327**	**4,230,103**	**3,758,306**	**2,813,313**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
General Fund		

Finance

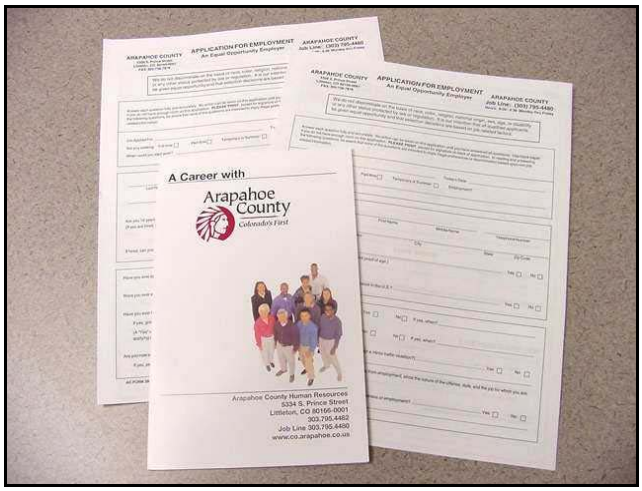
Janet J. Kennedy, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	69,528
Professional Service Package	Request for professional services to implement key projects in SAP to maximize functionality.	95,000
Services Category Reduction - Finance Dept	This package reflects the recommended reductions by the Finance Department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-25,250
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-19,856
Total General Fund		**119,422**
Open Space Sales Tax Fund		
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	879
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-249
Total Open Space Sales Tax Fund		**630**
Total Finance		**120,052**

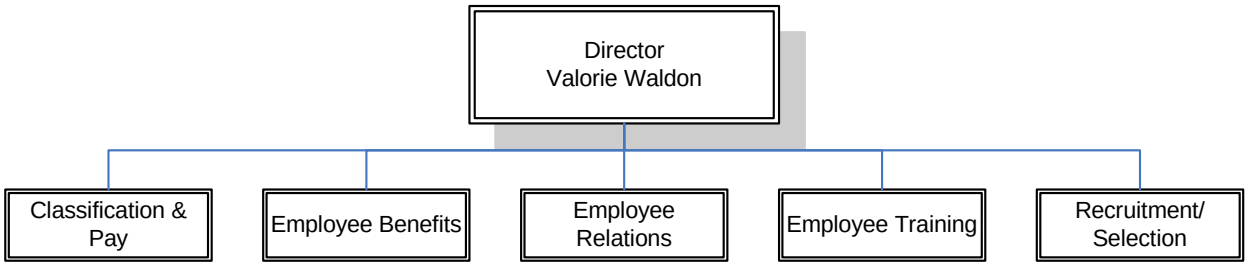
Human Resources

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

The mission of the Human Resources Department is to design, implement and maintain a fully integrated human resources system including the areas of recruitment and selection, training and employee development, benefit administration, compensation and classification and employee relations to create a positive work environment which will assist the organization in effectively serving the citizens and customers of Arapahoe County.



ORGANIZATION CHART



Human Resources

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

Current Office/Department Issues:

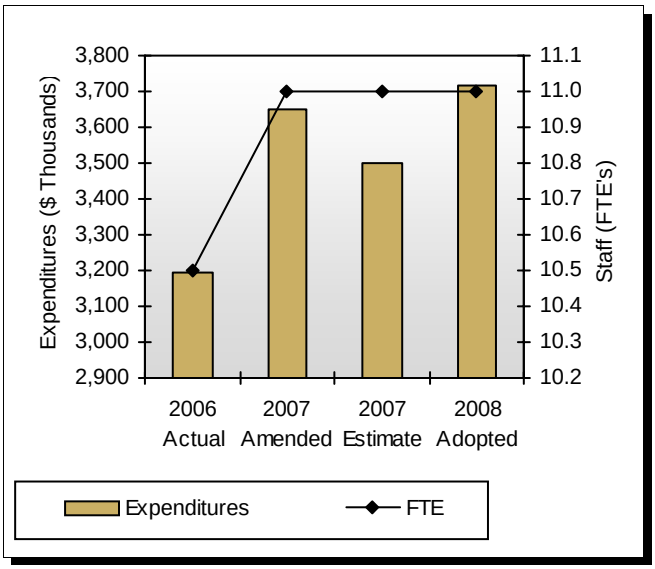
*Providing an efficient and competitive compensation plan enabling Arapahoe County to attract, motivate and retain a highly qualified work force.
*Providing cost effective health insurance and a state-of-the art benefit program meeting the needs of a diverse workforce.
*Providing training and employee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

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,310,869	11.00
Employee Flex Benefit Plan Fund	984,000	
Self Insurance Dental Fund	1,420,065	
Total	**3,714,934**	**11.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Human Resources Admin.	3,639,934	11.00
Human Resources Training	75,000	
Total	**3,714,934**	**11.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	10.50	10.50	11.00	11.00	11.00
Salaries and Wages	596,237	632,996	697,880	659,998	721,942
Employee Benefits	116,600	124,220	154,438	130,499	156,391
Supplies	30,589	43,802	71,685	56,000	73,000
Services and Other	2,268,485	2,394,996	2,725,048	2,653,445	2,763,601
Total Expenditures	**3,011,911**	**3,196,014**	**3,649,051**	**3,499,942**	**3,714,934**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
Employee Flex Benefit Plan Fund		

Human Resources

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

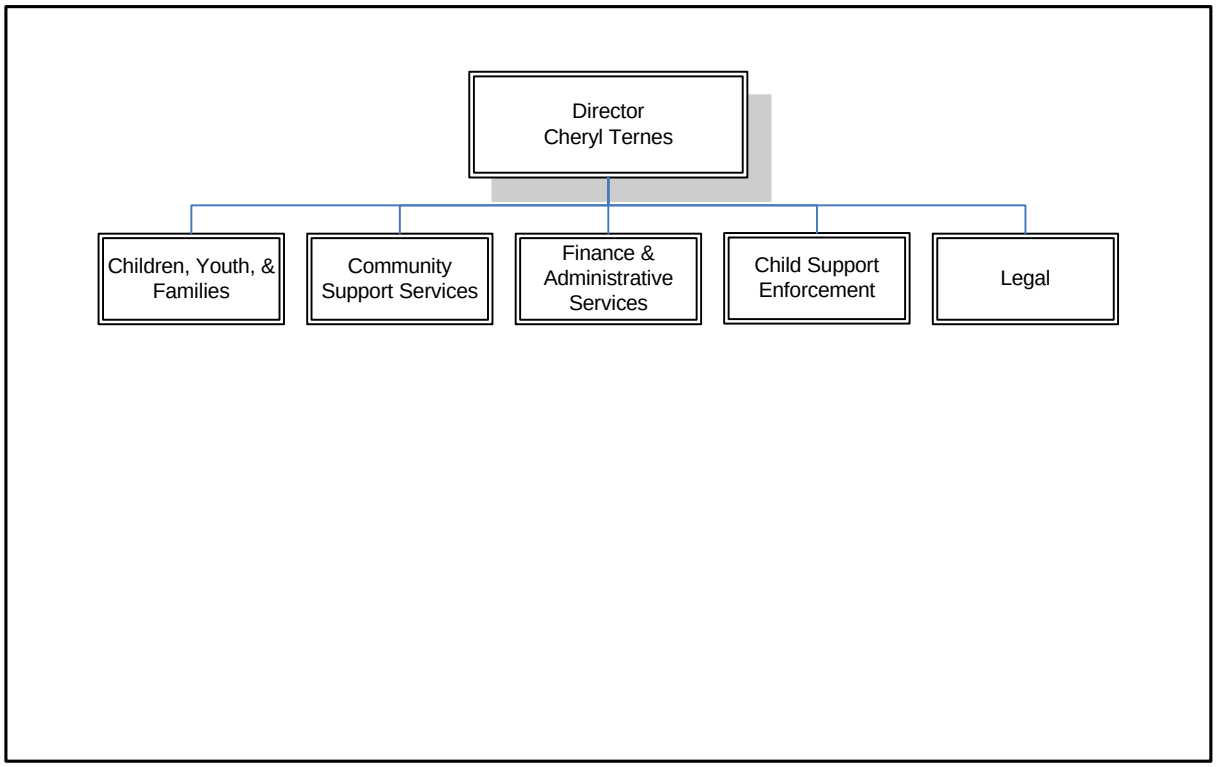
Flexible Spending Program	Increased participation by employees in the flexible spending program.	249,000
Total Employee Flex Benefit Plan Fund		**249,000**
General Fund		
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	27,548
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-7,869
Total General Fund		**19,679**
Total Human Resources		**268,679**

Human Services

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

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

ORGANIZATION CHART



Human Services

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

Current Office/Department Issues:

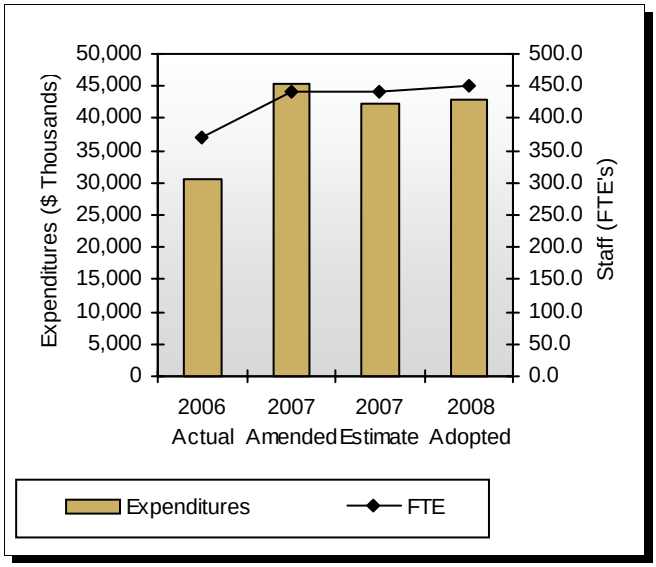
The department is facing several key issues that affect our operations. We feel that the County Administration allocation from the state has been underfunded. The state hired a consultant to look at workload levels affecting this allocation, and the results will be known soon. Children Youth & Family Services is facing a major state review in March 2008 focusing on whether we are properly staffed to handle the most caseloads efficiently and meet all of the state and federal mandates. The department changed its approach to TANF (Temporary Assistance to Needy Families) to increase the Work Participation Rate to meet federal required levels and meet the needs of our clients. Child Support is facing a decrease in federal funding so they must adjust program operations to continue a very successful program with less money. Children Youth & Family Services will focus even more on family preservation and early intervention programs to help resolve issues before requiring costly out-of-home and long-term intervention by the child protection system. The department continues to face the effects of CBMS (Colorado Benefit Management System), and will continue to partner with the the state to make needed improvements. Our management continually monitors and takes an active role in influencing legislation that affects the programs within Human Services. Management also actively works on state committees to influence state rules and the distribution of funding allocations.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
Social Services Fund	42,965,017	451.00
Central Services Fund	46,546	
Total	**43,011,563**	**451.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Child Support Enforcement	4,456,708	60.50
Children Youth & Family Services	16,255,857	194.50
Community Support Services	16,209,285	133.00
Finance & Administrative Services	6,089,713	63.00
Total	**43,011,563**	**451.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	363.25	369.25	442.75	442.75	451.00
Salaries and Wages	15,364,354	15,968,623	18,860,885	17,972,000	21,474,912
Employee Benefits	3,495,859	3,852,305	4,980,340	4,473,100	5,941,424
Supplies	312,153	285,016	451,450	437,972	594,000
Services and Other	1,427,452	1,238,947	1,861,643	1,773,548	2,333,159
Community Programs	10,244,013	9,064,331	10,545,763	8,921,027	12,577,518
Capital Outlay	268	12,305	45,200	37,258	46,546
Central Services	0	0	5,092	9,008	44,004
Transfers	0	13,910	8,651,938	8,651,938	0
Total Expenditures	**30,844,099**	**30,435,436**	**45,402,311**	**42,275,852**	**43,011,563**

Operating Budget Package(s)

Human Services

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

Fund/Title/Description		2008 Amount ($)	2008 FTE
Central Services Fund			
HS Kodak Scanner #1	Replacement Kodak 3500 Scanner #1 for the electronic data management system.	23,273	
HS Kodak Scanner #2	Replacement Kodak 3500 Scanner #2 for the electronic data management system.	23,273	
Total Central Services Fund		**46,546**	
Social Services Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	64,501	
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	104,100	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	3,900	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	783,460	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	176,813	
FTE Request for Children Youth and Family Services.	Request for an additional 5.25 FTEs for Children Youth and Family Services Division to provide improved quality and additional services.	388,895	5.25
FTE Request to Increase Capacity of the CSS Call Center.	Increase the current FTE allocation in the CSS Call Center from 7.0 FTEs to 10.0 FTEs.	162,696	3.00
HS Kodak Scanner #1	Replacement Kodak 3500 Scanner #1 for the electronic data management system.	3,102	
HS Kodak Scanner #2	Replacement Kodak 3500 Scanner #2 for the electronic data management system.	3,102	
Programmatic Resource Request for Children Youth and Family Services.	Request to implement a new program in Intake Services.	300,000	
Purchase of Laptops for CYF Services.	Purchase 96 new laptops for Children, Youth and Family Services division of Human Services.	411,330	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-223,821	
Various Community Agencies Contracts to Assist TANF clients.	Various contracts with community agencies to better assist Temporary Assistance to Needy Families (TANF) clients.	3,308,800	
Total Social Services Fund		**5,486,878**	**8.25**
Total Human Services		**5,533,424**	**8.25**

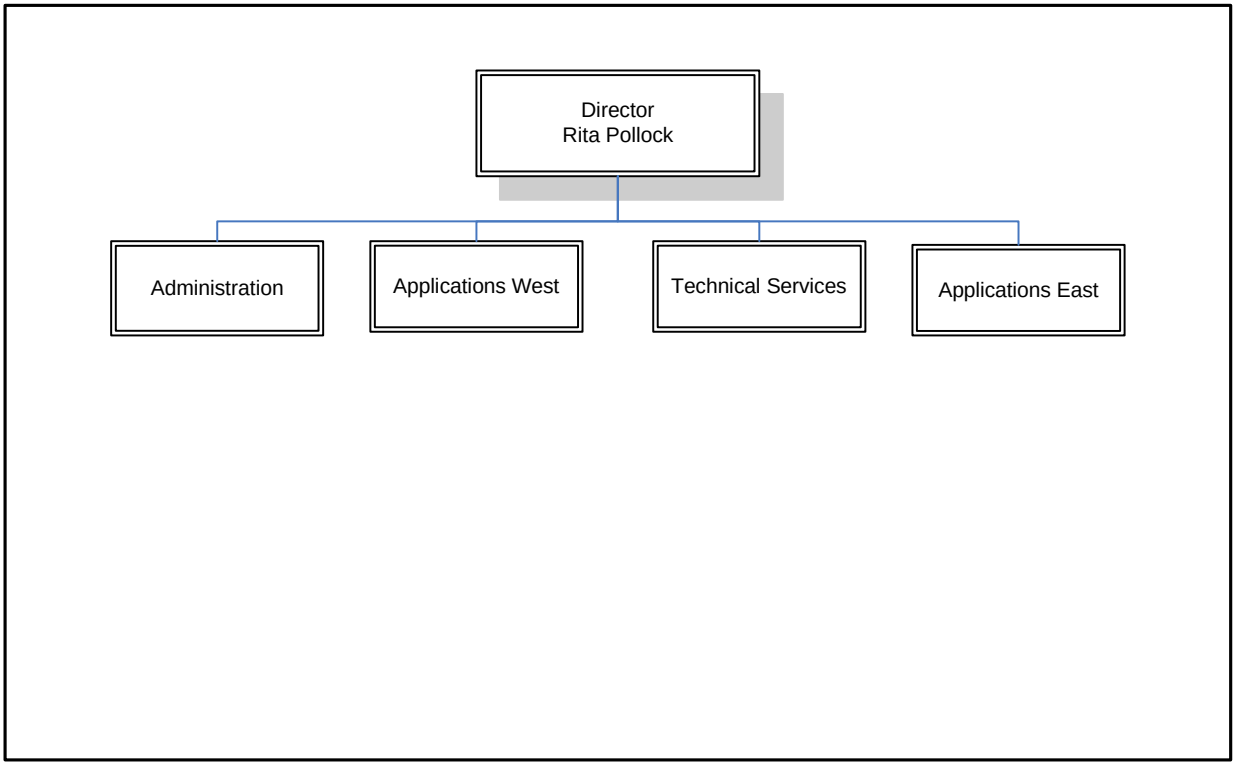
Information Technology

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

The Information Technology Department is responsible for the County's centralized data and voice information technology infrastructure, assets, systems, applications and analysis services. Key responsibilities include:
Set and support standards for County computing and technology; Architect, maintain, and monitor secure voice & data networks; Support PBX phone system, voice mail system, and network & application services; Support enterprise services including email, document management, and Enterprise Resource Planning (ERP); Provide analysis and research to recommend business solutions and Return on Investment (ROI); Develop, support, and operate business applications; Provide project management services; Provide training for County employees on voice and desktop infrastructure applications; Provide management information on technology services.

The Department vision is to:
Be the County's preferred IT provider; Be a Department that operates as one team; Be a proactive and efficient operation; Be a credible and influential technology and business partner with County Departments and Offices.

ORGANIZATION CHART



Information Technology

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

Current Office/Department Issues:

Current issues and challenges facing the Information Technology Department include:

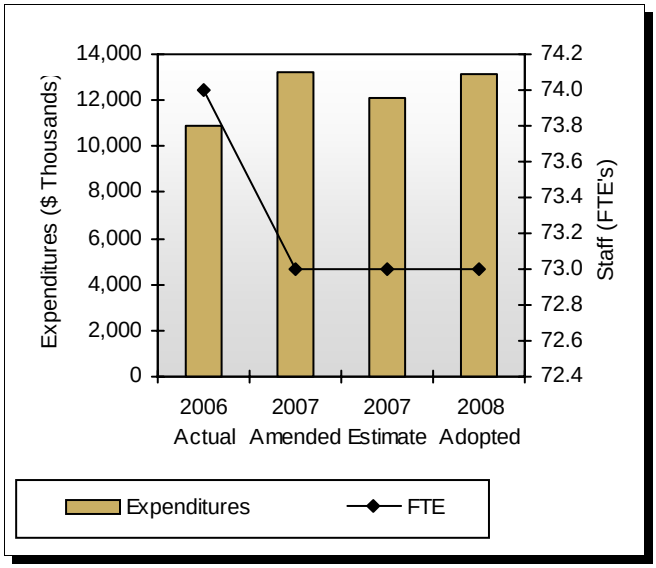
- Obtaining the information, direction, and resources to adequately and effectively develop and maintain a comprehensive strategic plan;
- Managing the ever increasing workload and demand for services, especially unexpected projects;
- Controlling the amount of effort required to maintain current service operations;
- Project governance and prioritization;
- Attracting and retaining high quality staff; and,
- The increasing need to meet compliance regulations.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	11,787,768	73.00
Capital Expenditure Fund	70,000	
Central Services Fund	1,260,170	
Total	**13,117,938**	**73.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Administration	1,184,164	3.00
Applications East	703,191	6.00
Applications West	3,830,662	33.00
Tech. Services - Network	4,926,295	21.00
Tech. Services - Telecommunications	1,169,582	2.00
Technical Services - Operations	1,304,044	8.00
Total	**13,117,938**	**73.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	75.00	74.00	73.00	73.00	73.00
Salaries and Wages	4,715,717	4,801,505	5,261,850	4,887,256	5,308,676
Employee Benefits	929,496	961,773	1,142,253	1,015,290	1,204,631
Supplies	95,972	126,198	120,288	109,289	113,073
Services and Other	4,139,613	3,750,461	4,538,612	4,547,155	4,153,749
Capital Outlay	530,560	693,543	1,110,769	660,531	1,330,170
Central Services	538,226	515,036	846,945	701,060	947,639
Transfers	0	38,000	158,885	158,885	60,000
Total Expenditures	**10,949,585**	**10,886,515**	**13,179,602**	**12,079,466**	**13,117,938**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE

Information Technology

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

Central Services Fund		
Email Archiving & Discovery Solution	The County needs to implement an archive and discovery solution for email.	60,000
Hardware Replacements	Replacement for hardware that the warranties expire in 2008.	411,300
Replacement Backup Solution	The existing County backup solution has reached a point where it needs to be replaced.	330,000
Voice Over Internet Protocol (VOIP) Upgrade of Telephone System (Phase I)	The current telephone system from Avaya has reached its effective end of life and needs to be replaced by voice over internet protocol.	458,870
Total Central Services Fund		**1,260,170**
General Fund		
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	206,003
Budget Reduction Package 2008	This package reflects the recommended reductions by the Information Technology department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-166,146
Email Archiving & Discovery Solution	The County needs to implement an archive and discovery solution for email.	119,900
Hardware Replacements	Replacement for hardware that the warranties expire in 2008.	68,537
Negative Budget Package	The SAS software product, that was used by the Assessor's Office, has been discontinued. This package reflects the savings between the old SAS software and the SPSS replacement and the Pictometry software.	-91,300
PeopleSoft ePerformance Implementation	The BOCC has directed that a consistent and manageable, performance evaluation process be implemented. The ePerformance module implementation allows the processing, preparation, and retention of performance evaluations on line.	12,729
Replacement Backup Solution	The existing County backup solution has reached a point where it needs to be replaced.	55,002
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-58,845
Voice Over Internet Protocol (VOIP) Upgrade of Telephone System (Phase I)	The current telephone system from Avaya has reached its effective end of life and needs to be replaced by voice over internet protocol.	175,102
Total General Fund		**320,982**
Total Information Technology		**1,581,152**

Public Works & Development

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

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

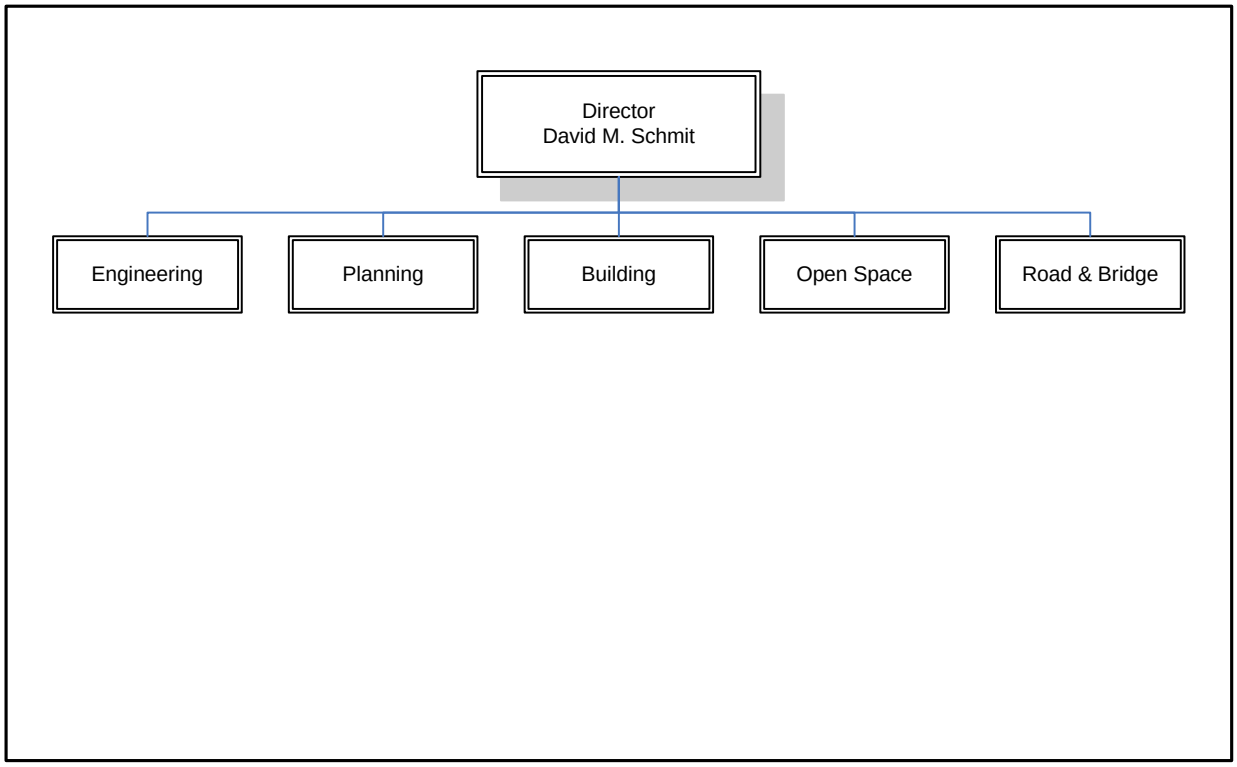
Services provided to unincorporated areas as well as the City of Centennial include roadway and bridge maintenance, traffic operations, snow and ice control, animal and mosquito control, and permitting and inspection functions.

The Department provides some services exclusively for the unincorporated portion of the County. These services include building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, and open space preservation.

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

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

ORGANIZATION CHART



Public Works & Development

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Current Office/Department Issues:

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

1) The need to manage growth in the eastern portion of the County, which is more rural but also attracting increasing developer attention. This involves all Divisions of PWD, including Planning, Open Space, Building, and Engineering.

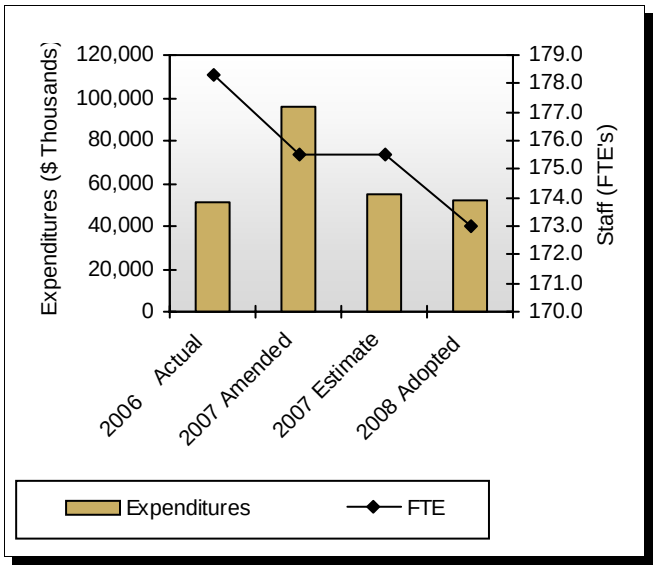
2) The need to maintain a balance between the services we provide to the County and the services we provide to the City of Centennial. This is an ongoing challenge because of the significant increase in City of Centennial maintenance requests and other public works activities requested by the City.

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

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

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	7,920,390	91.00
Cash In Lieu Fund	191,756	
Road & Bridge Fund	15,946,224	74.00
Open Space Sales Tax Fund	19,740,006	5.00
Arapahoe County Fair Fund	192,862	
Infrastructure Fund	5,000,000	
Arapahoe County Recreation District Fund	1,104,863	3.00
Central Services Fund	2,204,525	
Total	**52,300,626**	**173.00**



Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Building Division	1,869,176	23.00
Capital Improvement Program	1,088,595	11.00
Finance and Administration	1,621,109	10.00
Land Development Services	643,661	8.00
Mapping	729,648	8.00
Open Space and Recreation District	21,318,487	8.00
Operations & Maintenance	300,994	5.00
Planning & Zoning	1,769,132	23.00
Projects	1,403,000	
Projects - 1999	201,654	
Projects - 2005	1,496,000	
PWD Projects - 2006	2,101,000	
Road & Bridge Operations	17,539,663	74.00
Traffic	218,507	3.00
Total	**52,300,626**	**173.00**

Public Works & Development

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BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	178.30	178.30	175.50	175.50	173.00
Salaries and Wages	9,062,871	9,334,815	9,940,983	9,429,980	8,817,866
Employee Benefits	2,128,066	2,301,780	2,552,209	2,373,329	2,599,802
Supplies	2,869,242	3,893,342	3,788,331	3,377,491	2,720,221
Services and Other	21,499,422	21,089,279	65,762,804	24,803,720	31,085,419
Capital Outlay	7,714,868	11,721,624	10,146,264	11,342,093	4,017,953
Central Services	2,349,725	2,251,387	2,679,152	2,436,343	2,618,931
Transfers	2,125,775	467,187	1,022,011	998,632	440,434
Other	0	0	0	-63	0
Total Expenditures	**47,749,969**	**51,059,413**	**95,891,754**	**54,761,524**	**52,300,626**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
Arapahoe County Recreation District Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	5,493	
Rec District Debt Service for Land Purchase	To account for the estimated debt service for the possible purchase of land adjacent to Arapahoe Community Park.	125,929	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-1,566	
Total Arapahoe County Recreation District Fund		**129,856**	
Central Services Fund			
4 High End PC's for Mapping	To replace 4 high end computers for the Mapping Division.	26,000	
Dozer Replacement FA#4093	Replacement of 1985 D7 dozer.	300,125	
Open Space 85 HP Tractor with Loader	To purchase an 85 HP Tractor with loader for weekly maintenance of all the County's open space land.	89,000	
Partial Replacement of FA# 3079-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Partial Replacement of FA# 3080 - Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Partial Replacement of FA# 3252-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Replace Vehicle Unit 3244 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,143	

Public Works & Development

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Replace Fixed Asset #3230 - Distributor	Partial replacement of 1999 IHC Distributor for Road & Bridge Division.	200,125
Replace Fixed Asset #3232 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	176,375
Replace Fixed Asset #3233 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	176,375
Replace Fixed Asset #3234 - Pickup Truck	Replace 1998 1-ton pickup truck for Road & Bridge Division.	42,420
Replace Fixed Asset #3243 - Pickup Truck	Replace 1999 1-ton pickup truck for Road & Bridge Division.	43,120
Replace Fixed Asset #3251 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	32,489
Replace Fixed Asset #4162 - Message Board	Replace 2000 message board for Road & Bridge Division.	25,000
Replace Fixed Asset #4163 - Message Board	Replace 2000 message board for Road & Bridge Division.	25,000
Replace Fixed Asset #4190 - Loader	Replace 2000 loader for Road & Bridge Division.	185,125
Replace Fixed Asset #4207 - Trailer-Lewis	Replace 2000 trailer for Road & Bridge Division.	15,075
Replace Fixed Asset #4240 - 140H Motorgrader	Replace 1996 140H motorgrader for Road & Bridge Division.	240,125
Replace Fixed Asset #4243- Backhoe	Replace 1997 backhoe trailer for Road & Bridge Division.	80,125
Replace Fixed Asset #4254 - 950 Loader	Replace 1997 Loader 950 for Road & Bridge Division.	185,125
Replace of Fixed Asset #3153 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	32,489
Replace Vehicle - Unit 3099	Replace retired vehicle for Planning & Zoning Division.	29,543
Replace Vehicle - Unit 3116	Replace retired vehicle for Planning & Zoning Division.	26,743
Replace Vehicle - Unit 3207	Replace retired vehicle for Planning & Zoning Division.	23,443
Replace Vehicle Unit 5069 - Chevy Lumina	Replace retired vehicle for the Engineering Division.	29,353
Replace Vehicle Unit 3117 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943
Replace Vehicle Unit 3121 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943
Replace Vehicle Unit 3123 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,968
Replace Vehicle Unit 3226 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,968

Public Works & Development

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Replace Vehicle Unit 3269 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Replace Vehicle Unit 3270 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Request for New Pickup Truck Message Board	Requesting new pickup truck message board unit to alert motorists of painting operations.	15,000	
Xerox 510 dp 3 Roll Engineering Printer #45022	To replace Xerox 510 dp 3 Roll Engineering Printer asset for Engeering Division.	30,499	
Total Central Services Fund		**2,204,525**	
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	217,688	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	2,753	
4 High End PC's for Mapping	To replace 4 high end computers for the Mapping Division.	4,333	
Centennial 2008 IGA General Fund Reduction Package	The County will terminate public works service to the City of Centennial by mid-2008. This package factors in reductions in revenue and expenditures related to this reduction in services.	-747,207	
City of Centennial Animal Control Ordinance	For the implementation of the City of Centennial Animal Control Ordinance.	50,000	
Increase in Briarwood Lease	Increase in budget due to increases in Briarwood Building Lease.	25,000	
Reduce 2 FTE's from Building Division	Reduction of 2 FTEs from the Building Division, as inspection workload has been reduced.	-124,313	-2.00
Reduction in Senior Planner Position	This package is to reduce 1 Senior Planner FTE from the Planning Division.	-82,223	-1.00
Replace Vehicle Unit 3244 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,082	
Replace Vehicle - Unit 3099	Replace retired vehicle for Planning & Zoning Division.	3,936	
Replace Vehicle - Unit 3116	Replace retired vehicle for Planning & Zoning Division.	3,563	
Replace Vehicle - Unit 3207	Replace retired vehicle for Planning & Zoning Division.	3,123	
Replace Vehicle Unit 5069 - Chevy Lumina	Replace retired vehicle for the Engineering Division.	3,912	
Replace Vehicle Unit 3117 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3121 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3123 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,193	

Public Works & Development

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Replace Vehicle Unit 3226 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,193	
Replace Vehicle Unit 3269 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3270 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-62,175	
Xerox 510 dp 3 Roll Engineering Printer #45022	To replace Xerox 510 dp 3 Roll Engineering Printer asset for Engeering Division.	5,082	
Total General Fund		**-675,900**	**-3.00**
Open Space Sales Tax Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	13,232	
Communication Services Contract Labor	Communication Services has an increased workload due to communication requirements needed for marketing for Human Services, Open Space, A/D Works!, and Community Resources; fundraising efforts need to be increased and work associated with the annual County Fair.	40,000	
Open Space 85 HP Tractor with Loader	To purchase an 85 HP Tractor with loader for weekly maintenance of all the County's open space land.	100,866	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-3,777	
Total Open Space Sales Tax Fund		**150,321**	
Road & Bridge Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	1,500	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	127,920	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	78,316	
Bridge Maintenance - Contract Labor	Contract Labor increase to adjust for inflation and maintain level of service.	350,000	
Centennial 2008 IGA Road & Bridge Reduction Package	The discontinuation of public works services to the City of Centennial during 2008 will require reductions to both revenues and expenditures. This package factors in such reductions to the Road & Bridge Fund.	-2,848,258	

Public Works & Development

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Detention Crew Leader	For the authorization for one additional full time Detention Crew Leader to be split between Facilities & Fleet Management and the Road & Bridge Division of Public Works & Development.	29,275	0.50
Dozer Replacement FA#4093	Replacement of 1985 D7 dozer.	40,018	
Fuel Increase	To increase fuel budget to reflect economic projections.	75,000	
Gravel Materials Increase	This package is to adjust gravel materials by 6% to allow for inflation.	25,000	
Partial Replacement of FA# 3079-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Partial Replacement of FA# 3080 - Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Partial Replacement of FA# 3252-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Pavement Maintenance - Broncos Parkway	Increase in Pavement Maintenance Contract Labor to address rapidly deteriorating roadway segments.	1,600,000	
Paving Materials Increase	Increase paving materials line item by 6% to allow for inflation.	40,000	
Replace Fixed Asset #3230 - Distributor	Partial replacement of 1999 IHC Distributor for Road & Bridge Division.	26,684	
Replace Fixed Asset #3232 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	23,517	
Replace Fixed Asset #3233 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	23,517	
Replace Fixed Asset #3234 - Pickup Truck	Replace 1998 1-ton pickup truck for Road & Bridge Division.	5,654	
Replace Fixed Asset #3243 - Pickup Truck	Replace 1999 1-ton pickup truck for Road & Bridge Division.	5,747	
Replace Fixed Asset #3251 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	4,327	
Replace Fixed Asset #4162 - Message Board	Replace 2000 message board for Road & Bridge Division.	3,333	
Replace Fixed Asset #4163 - Message Board	Replace 2000 message board for Road & Bridge Division.	3,333	
Replace Fixed Asset #4190 - Loader	Replace 2000 loader for Road & Bridge Division.	24,683	
Replace Fixed Asset #4207 - Trailer-Lewis	Replace 2000 trailer for Road & Bridge Division.	2,010	
Replace Fixed Asset #4240 - 140H Motorgrader	Replace 1996 140H motorgrader for Road & Bridge Division.	32,017	
Replace Fixed Asset #4243-Backhoe	Replace 1997 backhoe trailer for Road & Bridge Division.	10,683	
Replace Fixed Asset #4254 - 950 Loader	Replace 1997 Loader 950 for Road & Bridge Division.	24,683	

Public Works & Development

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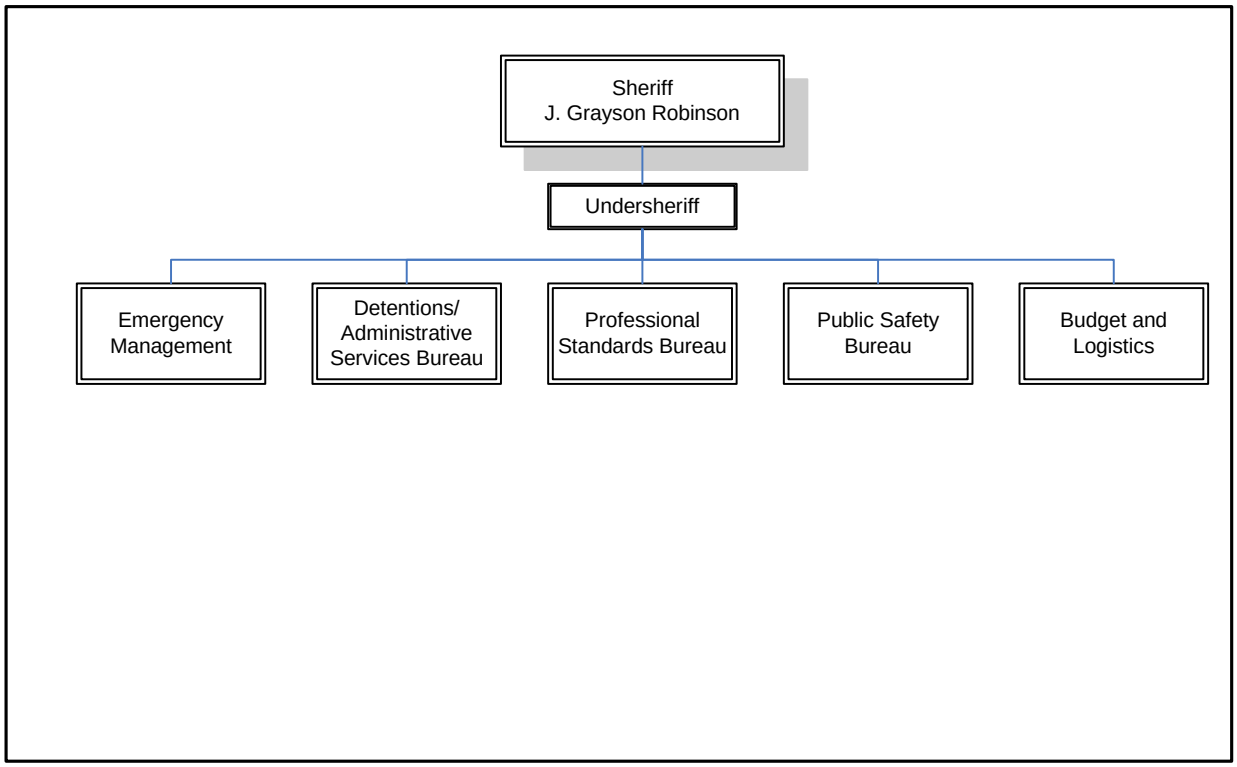
Replace of Fixed Asset #3153 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	4,327	
Request for New Pickup Truck Message Board	Requesting new pickup truck message board unit to alert motorists of painting operations.	17,000	
Snow & Ice Materials Increase	Increase budget for materials neccessary to remove snow and ice for cost increases.	10,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-36,544	
Total Road & Bridge Fund		**-293,459**	**0.50**
Total Public Works & Development		**1,515,343**	**-2.50**

Sheriff's Office

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

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency planning, service of civil process, the investigation of environmental crimes and the detention of persons arrested or sentenced to jail.

ORGANIZATION CHART



Sheriff's Office

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

Current Office/Department Issues:

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

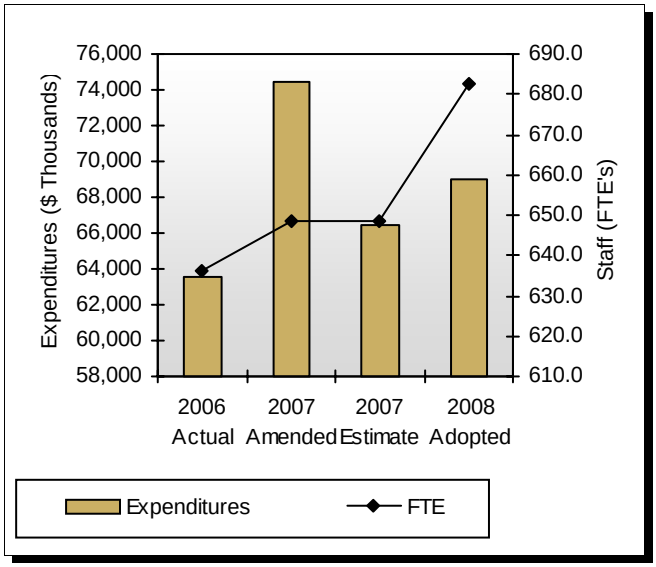
The Sheriff's Office is involved in several regional task forces that address a variety of specific criminal activities. This involvement enables the Sheriff's Office to impact those crimes that victimize members of our community. The Sheriff's Office Bomb Squad is requested more frequently to assist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

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

Finally, the Democratic National Convention will be in Denver in 2008. The Sheriff's Office has been requested by the Denver Police Department to provide assistance at the venue and we will see a problem locally because of the number of hotels located in the unincorporated area and the City of Centennial.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	59,124,316	624.75
Arapahoe Law Enforcement Authority Fund	6,190,336	52.00
Sheriff's Commissary Fund	1,868,717	5.00
Homeland Security Fund		0.75
Capital Expenditure Fund	490,250	
Central Services Fund	1,278,635	
Total	**68,952,254**	**682.50**



Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Administration	4,002,647	17.00
Detention Services - Medical - Comm	35,668,640	392.50
Hmlnd Sec - Sher Dept Grant Div		0.75
Professional Standards Bureau	2,524,294	20.00
Public Safety Bureau	26,756,673	252.25
Total	**68,952,254**	**682.50**

Sheriff's Office

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

BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	633.50	636.00	648.50	648.50	682.50
Salaries and Wages	35,869,869	39,664,841	42,460,010	40,772,475	42,429,302
Employee Benefits	8,120,550	8,966,612	10,130,414	9,573,758	11,155,964
Supplies	5,801,926	4,935,250	4,913,582	5,051,162	4,892,306
Services and Other	6,101,162	6,376,122	12,011,740	6,925,494	6,759,388
Capital Outlay	1,077,998	1,402,198	2,753,639	1,901,574	1,776,185
Central Services	1,784,034	1,807,773	1,844,223	1,894,461	1,890,959
Transfers	67,112	365,216	288,145	288,145	48,150
Total Expenditures	**58,822,651**	**63,518,012**	**74,401,753**	**66,407,069**	**68,952,254**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
Arapahoe Law Enforcement Authority Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	66,724	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	100,706	
ACSO Radio Replacement	Replacement of Arapahoe County Sheriff's Office radios which have a 5 year life expectancy and are at the end of their life cycle.	70,000	
Mobile Laptop Replacements	Replacement of mobile laptops which have a 4 year life expectancy and are at the end of their life cycle.	170,000	
PAT Chev Duramax (repls 5414) or comparable	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	7,581	
PAT Ford Crown Victoria 2008 (repls 5078)	To replace front-line vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5140)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5150) or Grand Prix Unmarked	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	7,843	
PAT Ford Crown Victoria 2008 (repls 5289)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5337)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5358)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	

Sheriff's Office

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PAT Ford Expedition (repls 5184)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	6,066
PAT Ford Explorer 2008 (repls 5415)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	6,354
Services Category Reduction - Sheriff's Office	Services Category Reduction - Sheriff's Office	-80,560
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-39,602
Total Arapahoe Law Enforcement Authority Fund		**355,212**
Central Services Fund		
ADM - 2008 Vehicle Replacement/Sheriff (replaces #5093)	The Sheriff's vehicle was purchased in 2002 and is scheduled for replacement in 2008 pursuant to County policy.	27,000
CRL 2008 Trailblazer (replaces 9128)	To replace vehicle in the Crime Lab with high mileage or due to age.	22,500
DET - Cargo van Court Services (Replaces 5328)	Replacement of the Court Services prisoner cargo van which has high mileage.	27,982
DET - Warehouse Lift/Elevator	Installation of a warehouse lift/elevator which is needed from the main floor to the second floor in the Detentions warehouse.	45,000
ECU 2008 Crown Victoria (replaces 5255)	To replace front-line Sheriff's Office vehicles due to high mileage and growing maintenance costs.	30,100
EMP - 2008 Ford F250 Pickup (replaces 5423)	Replacement Vehicle for the Sheriff's Office Emergency Management Unit.	27,700
EMP - 2008 Vehicle Replacement/EMP & Training(replaces 5270)	Replacement Vehicle for the Sheriff's Office Emergency Management and Training.	13,386
IFM - Replacement Scanner #2 for Records Section	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000
IFM - Replacement Scanner #3 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000
IFM- Replacement Scanner #1 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000
INV - 2008 Dodge Charger (replaces 5154)	To replace a vehicle in Investigations Unit of the Sheriff's Office with high mileage or due to age.	29,800
INV - 2008 Dodge Charger (replaces 5202)	To replace a vehicle in the Sheriff's Office Investigations Unit with high mileage or due to age.	29,800
INV - 2008 Dodge Charger (replaces 5332)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800
INV - 2008 Dodge Charger (replaces 9056)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800
INV - 2008 Dodge Charger (replaces 9157)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800

Sheriff's Office

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

INV - 2008 Trailblazer (replaces 9197)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	27,000
PAT Chev Duramax (repls 5414) or comparable	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	49,400
PAT Ford Crown Victoria 2008 (repls 5078)	To replace front-line vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 5140)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 5150) or Grand Prix Unmarked	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	35,300
PAT Ford Crown Victoria 2008 (repls 5289)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 5337)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 5358)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9001)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9007)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9035)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9072)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9082)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9087)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9111)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9118)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9120)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9230)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9325)	To replace front-line vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Crown Victoria 2008 (repls 9405)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100
PAT Ford Expedition (repls 5184)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	38,900

Sheriff's Office

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

PAT Ford Explorer 2008 (repls 5415)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	40,200	
Pat Kawasaki (1)	Replacement of traffic enforcement motorcycle pursuant to County Policy.	25,696	
PAT- Kawasaki (2)	Replace traffic enforcement bureau motorcycle pursuant to County Policy.	25,696	
Training Vehicle Replacement (Replaces 5055)	Replacement vehicle for 1999 Chevrolet Suburban.	29,000	
Vehicle Replacement/Human Resources(replaces 9067)	Replacement vehicle for the Sheriff's Office Human Resources division.	27,075	
Total Central Services Fund		**1,278,635**	
General Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	509,323	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	1,071,213	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	54,040	
ACSO Radio Replacement	Replacement of Arapahoe County Sheriff's Office radios which have a 5 year life expectancy and are at the end of their life cycle.	517,000	
ADM - 2008 Vehicle Replacement/Sheriff (replaces #5093)	The Sheriff's vehicle was purchased in 2002 and is scheduled for replacement in 2008 pursuant to County policy.	3,600	
CRL 2008 Trailblazer (replaces 9128)	To replace vehicle in the Crime Lab with high mileage or due to age.	3,000	
DEM - Increase in Inmate Medication Cost	Increase in inmate medication due to rising inmate population and rising costs.	161,094	
DEM- Registered Nurse Position	Registered Nurse to insure that an adequate level of nursing care is provided in the Arapahoe County Detentions Facility which has an increasing inmate population.	82,703	1.00
DET - Additional Deputy Sheriffs	Addition of 25 Detentions Deputy Sheriffs to provide the necessary coverage for required posts and alleviate overtime.	1,277,413	25.00
DET - Cargo van Court Services (Replaces 5328)	Replacement of the Court Services prisoner cargo van which has high mileage.	4,529	
DET - Contract Laundry Services	Increase in contract laundry Services due to increased inmate population.	34,880	
DET - Deputy Sheriff Courts (FTE)	The addition of four Detentions Deputy Sheriffs which are required to meet court security needs.	161,790	4.00
DET - Warehouse Lift/Elevator	Installation of a warehouse lift/elevator which is needed from the main floor to the second floor in the Detentions warehouse.	51,000	

Sheriff's Office

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

ECU 2008 Crown Victoria (replaces 5255)	To replace front-line Sheriff's Office vehicles due to high mileage and growing maintenance costs.	6,288	
EMP - 2008 AED Replacement	Replace out-dated Automated External Defibrillators in the Sheriff's Office.	9,900	
EMP - 2008 Ford F250 Pickup (replaces 5423)	Replacement Vehicle for the Sheriff's Office Emergency Management Unit.	3,693	
EMP - 2008 Vehicle Replacement/EMP & Training(replaces 5270)	Replacement Vehicle for the Sheriff's Office Emergency Management and Training.	1,778	
HRS Temporary Salary	Additional temporary salary funding for contractor assistance in conducting background investigations so they will be completed in a more timely manner.	9,796	
IFM - Replacement Scanner #2 for Records Section	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
IFM - Replacement Scanner #3 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
IFM- Replacement Scanner #1 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
INV - 2008 Dodge Charger (replaces 5154)	To replace a vehicle in Investigations Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 5202)	To replace a vehicle in the Sheriff's Office Investigations Unit with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 5332)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 9056)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 9157)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Trailblazer (replaces 9197)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	3,600	
INV - Additional FTE Victim Assistance Counselor	Increase the Sheriff's Office staff levels by one (1) FTE, a Victim Assistance Counselor.	70,317	1.00
INV - Retention of Secretarial Position for South Metro Drug Task Force	Add secretarial position to the Investigations Services section of the Public Safety Bureau to be assigned to the South Metro Drug Task Force.	54,232	1.00
Mobile Laptop Replacements	Replacement of mobile laptops which have a 4 year life expectancy and are at the end of their life cycle.	281,000	
PAT Ford Crown Victoria 2008 (repls 9001)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9007)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9035)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	

Sheriff's Office

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

PAT Ford Crown Victoria 2008 (repls 9072)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9082)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9087)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9111)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9118)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9120)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9230)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9325)	To replace front-line vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9405)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
Pat Kawasaki (1)	Replacement of traffic enforcement motorcycle pursuant to County Policy.	5,335	
PAT- Kawasaki (2)	Replace traffic enforcement bureau motorcycle pursuant to County Policy.	5,335	
Patrol Centennial Overtime Reduction	Patrol Centennial Overtime Reduction	-140,015	
PRE - 2008 Additional Evidence Custodian Position	Increase in staffing by one (1) FTE within the Evidence Section of the Sheriff's Office.	63,173	1.00
Services Category Reduction - Sheriff's Office	Services Category Reduction - Sheriff's Office	-523,213	
Training Vehicle Replacement (Replaces 5055)	Replacement vehicle for 1999 Chevrolet Suburban.	3,866	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-384,636	
Vehicle Replacement/Human Resources(replaces 9067)	Replacement vehicle for the Sheriff's Office Human Resources division.	3,610	
Total General Fund		**3,536,993**	**33.00**
Sheriff's Commissary Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	3,461	

Sheriff's Office

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

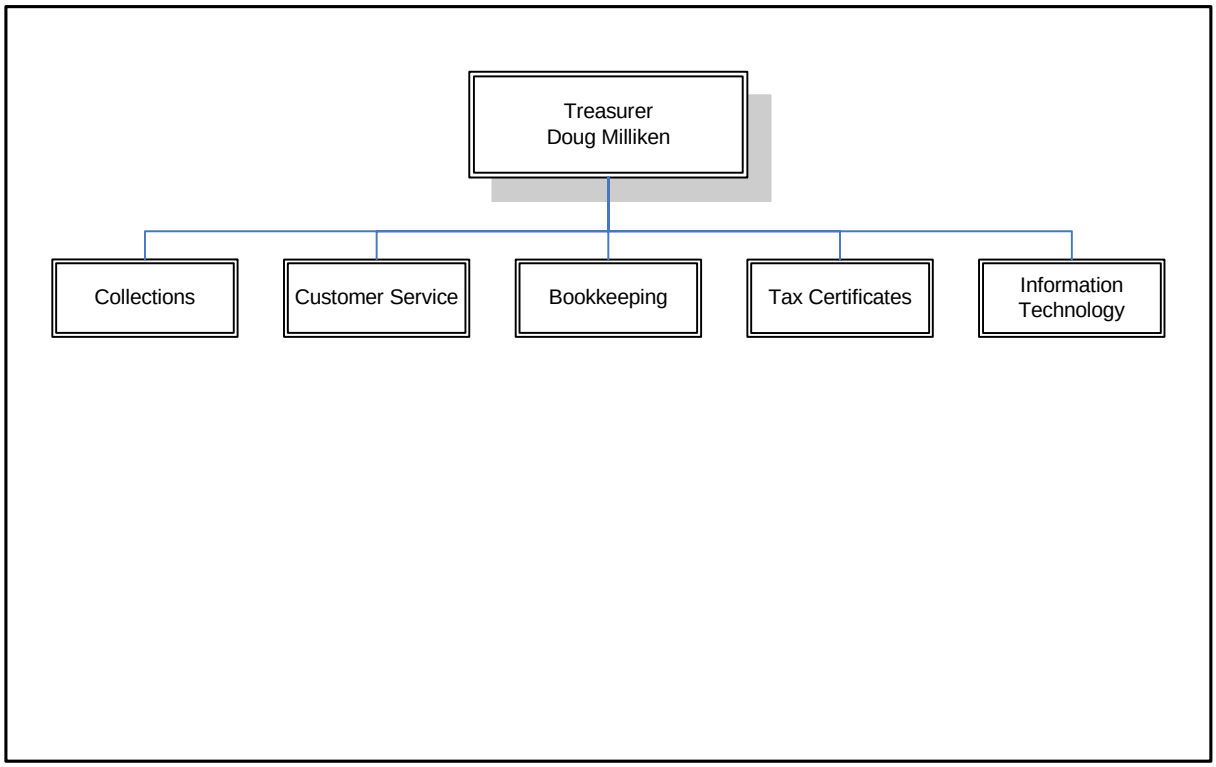
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	4,089	
ADMIT Program	Costs associated with the implementation of the ADMIT Program	446,668	1.00
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-1,167	
Total Sheriff's Commissary Fund		**453,051**	**1.00**
Total Sheriff's Office		**5,623,891**	**34.00**

Treasurer's Office

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

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

ORGANIZATION CHART



Treasurer's Office

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

Current Office/Department Issues:

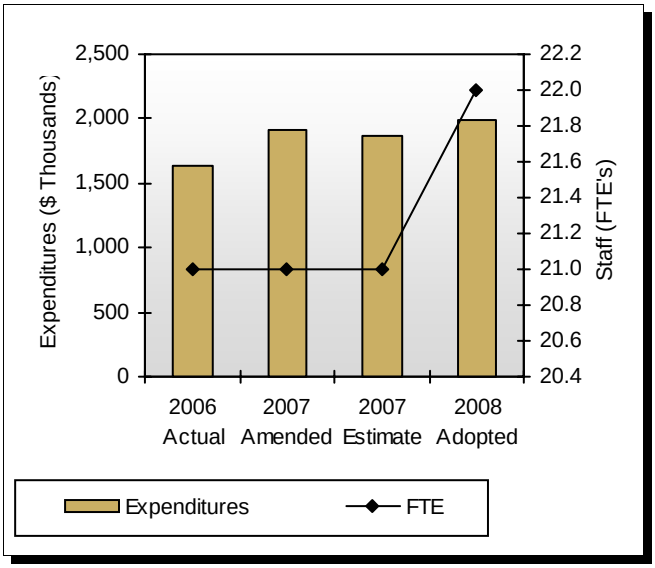
*The Treasurer has begun testing for implementation of electronic deposits, which will be implemented in early 2008. The process entails scanning of checks for deposit and sending an electronic file to the bank, rather than sending the actual checks. Most checks will clear the same day they are deposited, making funds available for investment immediately, which may increase investment returns.
*We will be conducting our next tax lien sale via the Internet. An outside vendor will be used & the $7.00 per lien cost will be added to the tax lien, which is paid by the investor. Bonus bids should significantly increase due to unlimited buyers and allowing bonus bidding on each lien sold. Also, costs associated with the sale such as the auctioneer, supplies, lunches for staff, & refreshments for the investors will be eliminated.
*We are negotiating with a vendor to enable the Treasurer's Office to accept credit cards and e-checks for payment of property taxes. This will increase service to our taxpayers at no cost to the County.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	1,983,982	22.00
Total	**1,983,982**	**22.00**

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Treasurer Administration	1,983,982	22.00
Total	**1,983,982**	**22.00**



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Staff - FTE	21.00	21.00	21.00	21.00	22.00
Salaries and Wages	990,773	1,059,187	1,081,101	1,156,000	1,158,787
Employee Benefits	226,610	241,498	262,507	269,999	312,648
Supplies	136,331	122,253	152,068	146,000	153,045
Services and Other	188,030	185,324	398,748	280,000	343,366
Capital Outlay	63,563	5,942	0	0	0
Central Services	15,658	17,056	17,323	17,300	16,136
Total Expenditures	**1,620,964**	**1,631,261**	**1,911,747**	**1,869,299**	**1,983,982**

Operating Budget Package(s)

Fund/Title/Description	2008 Amount ($)	2008 FTE
General Fund		

Treasurer's Office

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

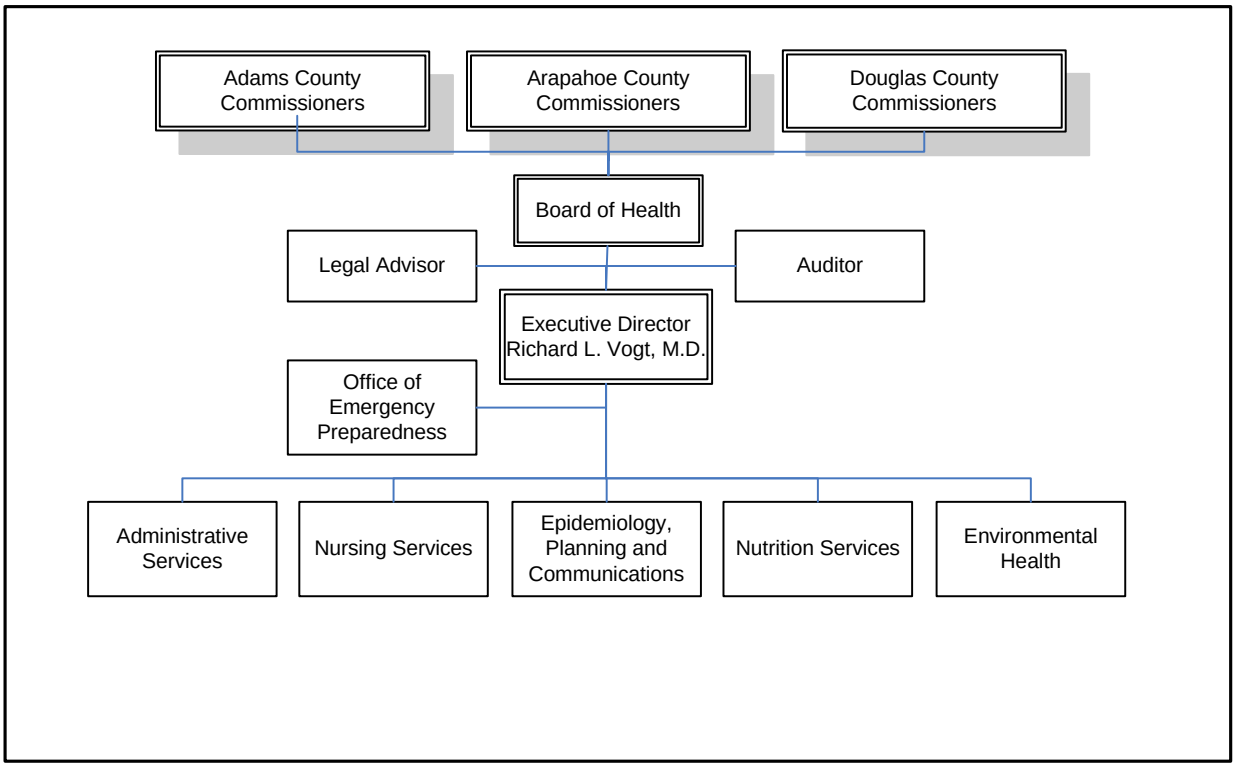
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	43,343	
Bookkeeping FTE	Full-time employee for Treasurer's Bookkeeping Section.	70,647	1.00
Internal Control Implementation	Consultant to look at and implement corrective action for internal control issues.	15,000	
Investment Manager	Investment management fees for assistance with investment decisions.	77,327	
Services Category Reduction	This package reflects the recommended reductions by the Treasurer's Office from the Services and Other expenditure category per the request of the Executive Budget Committee.	-10,956	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-12,382	
Total General Fund		**182,979**	**1.00**
Total Treasurer's Office		**182,979**	**1.00**

Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

The Tri-County Health Department is the official health agency for Adams, Arapahoe, and Douglas Counties. Its mission is to protect and promote the community's health and environment, and to prevent disease, disability, and premature death. A nine-member Board of Health, appointed by the Commissioners of the three counties, is the policy-making body for the Department. County funding is based on an equal per-capita payment by each county. Arapahoe County contributes extra to the Tri-County budget for programs that the other two counties do not participate in. The Tri-County Health Department administers programs in the following areas: Environmental Health; Personal Health; Planning, Information, and Education; and Vital Statistics.

ORGANIZATION CHART



Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

Current Office/Department Issues:

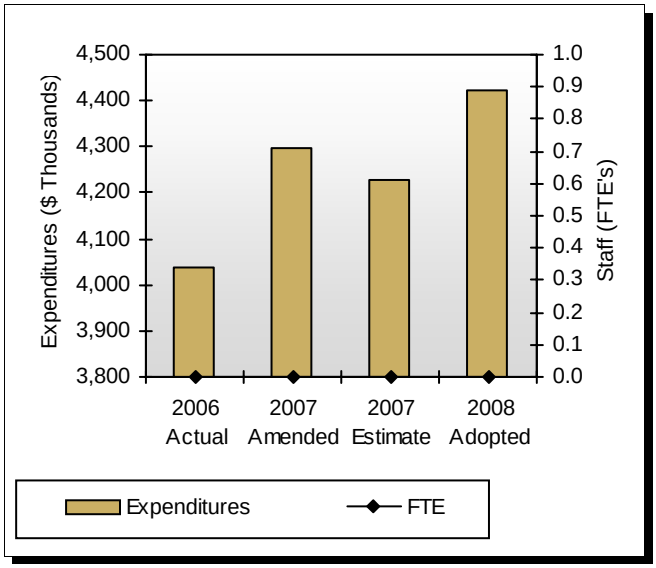
For 2008, the Tri-County Health Department per capita contribution for the Adams, Arapahoe, and Douglas Counties is $6.790. This is an increase from the $6.690 per capita contribution in 2007 and the $6.556 per-capita contribution for 2006.

Budget Summary By Fund

Fund(s)	2008 Amount ($)	2008 FTE
General Fund	4,422,416	
Total	**4,422,416**	

Budget Summary By Division

Division(s)	2008 Amount ($)	2008 FTE
Tri-County Health	4,422,416	
Total	**4,422,416**	



BUDGET SUMMARY

Expenditure Category	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Services and Other	3,348,775	3,515,432	3,685,547	3,685,536	3,806,365
Community Programs	388,308	390,604	388,308	388,308	388,308
Central Services	118,970	133,602	224,190	152,587	227,743
Total Expenditures	**3,856,053**	**4,039,638**	**4,298,045**	**4,226,431**	**4,422,416**

Operating Budget Package(s)

Fund/Title/Description		2008 Amount ($)	2008 FTE
General Fund			
Population and Per Capita Increases	This package reflects the increase in population and per capita rates which increases the Tri-County Health Department's budget for 2008.	120,818	
Total General Fund		**120,818**	
Total Tri-County Health		**120,818**	

GOALS & OBJECTIVES CONTENTS

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GOALS AND OBJECTIVES

Origins and Development

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

Results

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

Arapahoe County Mission, Vision, and Values

Mission

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

Vision

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

Values

S ervice First
E xcellent Quality
R esponsive Government
V isionary Thinking
I nnovation
C aring Leadership
E ffective Communication

F iscal Responsibility
I ntegrity
R espect for Others
S afety
T eamwork

Implementation and Next Steps

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

The current implementation plan included developing a strategic plan, setting goals, and implementing performance measures during 2007, however, this was not completed. Once these strategies for integrating the mission, vision and values are developed and implemented, it is expected that the departmental/elected office goals, objectives, and performance measures contained in the following pages will be reviewed and possibly completely revised to align with the new County process. The information presented in the 2008 budget was based on County measures as they existed prior to the roll-out of the Mission, Vision and Values in early 2006.

ASSESSOR'S OFFICE

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

Department Accomplishments

Completed assigned personal property street audits
Completed listed & valued all new residential & commercial construction
Completed our residential single family electronic photo-image file
Completed qualification process of sales for reappraisal 2007
Completed the 2007 Assessor protest and County Board of Equalization hearings
Completed the 2007 maps & corrections
Completed the 2007 reappraisal, protest and appeals process of over 200,000 properties
Continued project of listing & revaluing exempt & government owned properties that previously contained incomplete listings
Developed and maintained the Arapahoe County Internet mapping system
Implemented the GIS system to the website
Listed & valued all new subdivision plats & parcels
Processed and completed all filed personal property declarations
Redesigned Notice of Value and added photos of comparable sales.

Demand Indicators	2005	2006	2007 Est.	2008
Total parcel count Centrally Assessed property	0.00	1,246.00	1,218.00	1,220.00
Total parcel count Residential Property	0.00	198,002.00	196,845.00	203,500.00
Total Parcel count Personal Property	0.00	18,852.00	18,782.00	19,200.00
Number of Taxing Entities	0.00	287.00	323.00	355.00
Senior Citizens Exemptions	0.00	15,456.00	15,966.00	16,120.00

Divisions

Appraisal

Collect proper sales and appraisal information to complete the appraisal process.

Mission:

To properly gather data to maintain accurate public records, and complete the valuation process required by mandatory statutes.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Implement Automated Declaration filing process					
Resource:	# of FTEs	0.00	9.00	9.00	9.00
Service:	Easier for taxpayers and eliminate some overtime	0.00	300.00	325.00	275.00
Develop Laptop application to assist with data collection for the Commercial & Land Divisions					
Resource:	# of FTEs	0.00	25.00	26.00	28.00
Service:	Elimination of paper field sheets, more efficient data collection	0.00	65,000.00	60,000.00	15,000.00

Assessor Administration

The Administrative Division is responsible for:
Maintaining payroll, purchasing, completing and monitoring the office budget;
Producing legally required reports such as the abstract, certification and tax warrant roll;
Prepare reports for individuals, as well as outside agencies, and districts;
Administrative procedures and maintenance of the appeals system, to include Assessor level appeals and abatements;
Assists with entering appraisal data into the OASIS system;
Provide support to other divisions when needed.

Mission:

To provide procedures, maintain certain systems, produce reports, construct and monitor the budget, and do it all with accuracy, timeliness and professionalism.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Complete Abstract of Assessment and submit to Colorado Division of Property Taxation.					
Resource:	FTE hours to complete Abstract	0.00	240.00	240.00	240.00
Service:	Abstract of Assessment	0.00	1.00	1.00	2.00
Certify values to taxing entities.					
Resource:	FTEs to complete Certification	0.00	3.00	3.00	3.00
Service:	Accurate certification figures to taxing entities	0.00	287.00	323.00	355.00

Geographical Information System (GIS) Program

Using spatial data supplied by Public Works and Development, we create and maintain the GIS application development and incorporate the ownership data from the Oasis system.

Mission:

To create and maintain the GIS application development for the Assessors office using spatial data supplied by Public Works and Development and incorporating the ownership/CAMA data from the Oasis system.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Develop & maintain GIS and Disaster Assessment applications for the Assessors office.					
Resource:	# of FTEs	0.00	1.00	1.00	1.00
Service:	Provide access to GIS/Assessor data	0.00	0.00	0.00	0.00

BOARD OF COUNTY COMMISSIONERS

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

Department Accomplishments

Adopted a Smoking Policy to provide healthier environment for employees and citizens.

Approved more than seventy-nine arts, cultural and historical organizations to receive a share of more than $1.1 million of Scientific and Cultural Facilities District Tier III funds.

Awarded more than $834,000 in Community Development Block Grants to improve public facility housing and services to low-to moderate-income residents.

Began construction on the Eastern Service Center in Bennett that will be home for the County's Public Works and Fleet Management eastern operations.

Distributed $9.6 million in Shareback funds and awarded $2.8 million in Open Space, Parks and Trails Grants and selected Parker Jordan Metropolitan District as the first recipient of the "Our Progress Takes Flight Stewardship Award."

Distributed more than $1.1 million in HOME funds for affordable housing acquisitions.

Established a Justice Coordinating Committee to create a forum that will act in an advisory or recommending capacity to the Board of County Commissioners concerning the Arapahoe County justice system.

Hosted the second annual Arapahoe County Fair at the $8.5 million fairgrounds built with Conservation Trust Funds or Colorado Lottery dollars.

Named Conservationists of the Year by the West Arapahoe Conservation District.

Partnered with ENERGY STAR (the U.S. Environmental Protection Agency's voluntary program) to help save money while protecting the environment for future generations.

Partnered with sixteen entities to work to preserve and protect the future of the South Platte River.

Partnered with Southeast Business Partnership, Inverness Metropolitan Improvement District, T-REX, and supported by the Southeast Urban Corridor Transportation Steering Committee to make possible the Dry Creek Light Rail Pedestrian Bridge Extension.

Provided $1.44 million in Aid to Agency funds to 15 agencies including Arapahoe/Douglas Mental Health Network, Aurora Interchurch Task Force, Comitis Crisis Center, Doctors Care and Special Transit, and Food Bank of the Rockies.

Purchased two conservation easements for $946,875 to protect 1,363 acres from future development.

Saved more than $700,000 in utilities through the Chevron Energy Performance Audit.

Worked with Centennial Airport to acquire property east of the airport that will restrict residential development and provide additional space for soccer fields.

Worked with local stakeholders to address development along Arapahoe Road.

Divisions

Special Assistant to the BOCC

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

Goals include assisting the Open Space Program with the implementation of project management methodologies and tools; develop plans for and coordinate the expansion of the jail and court facilities for the 18th Judical District, research innovative ways to improve and strengthen the County's finances; and completing due diligence for projects.

Mission:

To enhance citizen quality of life by assisting the Board of County Commissioners, Department Directors and Elected Officials implement successful projects and programs that allow them to deliver exceptional service and efficiently use public funds.

BOCC ADMINISTRATION

BOCC Administration provides executive level support for the Board of County Commissioners and staff support to Communication Services and the Special Assistant to the Board.

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

Department Accomplishments

Arranged a swearing in ceremony in 2007 for 7 county elected officials.

Coordinated the hiring of on-call temporary administrative staff to serve all departments within the County

Identified department efficiencies as directed by the BOCC

Implemented improvements to the Lobbyist information process

Oversees and coordinates Commissioners' signatures on important County documents.

Oversees and manages Arapahoe County's advisory boards and committee appointment process which consists of 277 members.

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

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

Planned and implemented the second VIP Fair Dinner at the Arapahoe County fairgrounds for 240 guests

Planned and implemented two receptions to honor two outgoing Arapahoe County Commissioners.

Prepares and posts Arapahoe County's BOCC Study Sessions and Public Hearing agendas.

Provided a detailed county and department orientation schedule for incoming new County commissioner(s) in 2007.

Provides executive level support to five County Commissioners.

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

Served on the County team that planned and implemented the 2007 Arapahoe County Fair

Divisions

BOCC Administration

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

Mission:

To provide executive level support for the Board of County Commissioners and staff support to Communication Services and the Special Assistant to the Board.

CLERK & RECORDER'S OFFICE

The Clerk and Recorder is responsible for recording deeds, marriage licenses, passports, titling and registering automobiles, renewing and issuing drivers' licenses and Colorado identifications, registering voters, administering elections and maintaining records for the Board of County Commissioners. The Clerk and Recorder's Office is made up of four divisions: Motor Vehicle, Elections, Recording and Clerk to the Board.

Department Accomplishments

01) Developed a quarterly newsletter issued to election day judges to keep them up-to-date with the election process.

02) Implemented the permanent mail in ballot program for all citizens.

03) Imaged all maps and survey maps into the EDMS system for easier access for our customers.

04) Established a new website for the citizens of Arapahoe County to easily access voter information.

05) Awarded $35,000 HAVA grant to offset costs of ADA compliant equipment.

06) Issued 75% more passports this year compared to previous year with the same number of personnel.

07) Transferred Board of County Commissioners, Planning Commission and Board of Adjustment audio cd's into Electronic Document Management System, providing easier access for County staff and the public.

08) Opened a Driver's License office in the Southeast Branch.

09) Processed an additional 10% motor vehicle transactions over prior year transactions without increasing staff

10) Implemented new check acceptance and over/short policies for Motor Vehicle department.

11) Arapahoe County received Donor Awareness award for highest % of citizens donating to the fund.

12) Successfully worked with vendor to enhance the website to include ability for voters to track their ballots, locate their polling location, and review their individual voting information.

13) Provided county personnel to work as a pilot county for the new statewide voter registration system.

14) Redrew precinct lines and added 6 new precincts to the County.

15) Participated on the Legislative Committee in the best interest of all the divisions. Clerk and Chief Deputy obtained national certification as certified election/registration administrators.

16) Created C & R Department employee policy manual.

17) Assisted the City of Littleton in conducting a special election.

Demand Indicators	2005	2006	2007 Est.	2008
Total Revenues (millions)	10.70	10.60	9.90	10.20
Total Expenses (millions)	6.80	8.60	8.30	9.50
FTE's	116.00	116.00	117.00	122.00

Divisions

Clerk & Recorder Admin

Maintain and administer the daily operation of the Clerk and Recorder's Office. This includes personnel tracking, payroll processing and reporting, purchasing, entering financial transactions, budget preparation, forecast projections, as well as responding to citizen's issues, concerns and requests while meeting all statutory requirements. Administration also tracks legislation that affects the Clerk and Recorder's Office.

The Administration Division includes the Clerk to the Board Division and maintains and administers the operation of the County Electronic Document Management System (EDMS), attends and documents meetings for Board of County Commissioners (BOCC), Planning Commission, and Board of Adjustment.

Mission:

Facilitate the operations of the Recording, Elections, Motor Vehicle, Accounting and Clerk to the Board divisions. Provide public access to information in a professional, efficient manner to the constituents of Arapahoe County.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Maintain and support all operations in the Clerk and Recorder's office					
Resource:	Full time employees	3.00	3.00	3.00	3.00
Service:	Personnel supported	116.00	117.00	117.00	122.00
Transcribe minutes from public meetings					
Resource:	Full time employees	2.50	2.50	2.50	2.50
Service:	Meeting minutes completed	238.00	422.00	430.00	430.00
Daily reconciliation of four Motor Vehicle offices, Driver's License, Recording and miscellaneous deposits.					
Resource:	Full time employees	3.50	3.50	4.00	4.00
Service:	General fund revenue collected ($Millions)	10.70	10.60	9.90	10.20

Elections

The Election division administers elections for the County, cities, schools and special districts in Arapahoe County. The County has 363 precincts with a voter registration database of over 299,556 eligible electors. The Election division employs over 1600 election judges on election days for the even year elections and acquires approximately 210 polling sites. The Division prepares the notices of election and the TABOR Tax booklet for the County and political subdivisions that coordinate their elections with the County. The Division is responsible for programming and preparing the voting machines for Election day, early voting sites and the absentee ballots. The division will acquire additional Sequoia II Edge voting machines that have been federally and state certified. The Division maintains candidate and issue committee filings, pursuant to the Campaign Finance Reporting Act.

Mission:

To provide every eligible elector in Arapahoe County the opportunity to register to vote and participate in the election process.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Maintain and upgrade firmware for voting machines					
Resource:	Full Time Employees	2.00	2.00	2.00	2.00
Service:	Voting Machines	1,278.00	1,403.00	1,391.00	1,100.00
Maintain Voter Registration Database					
Resource:	Full Time Employees	10.50	10.50	11.50	12.50
Service:	Voter Turnout - General Election	126,484.00	240,000.00	135,000.00	250,000.00
Increase Voter Participation					
Resource:	Eligible Registered Voters	324,442.00	350,000.00	330,000.00	359,000.00
Service:	Voter Registration Transactions	151,500.00	225,000.00	165,000.00	182,000.00

Motor Vehicle

Assist the citizens, dealers, and lienholders by providing express renewal, driver's license renewals, web site utilization, issuing plates and registrations for new purchases via mail and dealer services. Assist customer concerns via e-mail, by phone and in person regarding the filing of liens, titles and registering of vehicles. Issue marriage licenses and accept applications for voter registration in the branch offices. Administer Colorado driver's license renewal program, first time licenses, motorcycle endorsements and Colorado identifications. Collect and dispurse revenue to the appropriate governmental entities.

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
File Motor Vehicle Liens					
Resource:	Full Time Employees	71.50	72.00	72.00	75.00
Service:	Motor Vehicle Chattel Fees	515,593.00	465,301.00	493,485.00	495,000.00
Process Motor Vehicle Titles					
Resource:	Full Time Employees	71.50	72.00	72.00	75.00
Service:	Titles-Retained Fees	665,642.00	650,000.00	642,000.00	646,000.00
Total Amount of Revenue Collected by the Motor Vehicle Office					
Resource:	Full Time Employees	71.50	72.00	72.00	75.00
Service:	Total Amount of Revenue	4,528,622.00	5,033,147.00	4,800,000.00	4,900,000.00
Process Driver's License Renewals for Colorado Residents and Out of State Driver's Licenses for new Colorado Residents.					
Resource:	Full Time Employees	3.00	3.50	4.50	5.50
Service:	Number of Renewals	17,671.00	16,000.00	19,000.00	20,000.00

Recording

The Recording Divison is responsible for the recording of real estate documents and any other information where there is a need for public record. This division also issues marriage licenses and passports.

Mission:

The Recording Divison makes public records accessible to citizens and taxpayers within the guidelines administered by Colorado State Statutes. We strive to provide excellent service to the public that exemplifies the highest level of courtesy and ethical performance.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Passports Issued					
Resource:	FullTime Employees	0.00	18.00	17.00	17.00
Service:	Passport Fees Collected	0.00	23,700.00	150,000.00	150,000.00
Passports Issued					
Resource:	Full Time Employees	0.00	18.00	17.00	17.00
Service:	Passports	0.00	790.00	5,000.00	5,000.00
Marriage License Fees Collected					
Resource:	Full Time Employees	20.00	18.00	18.00	18.00
Service:	Marriage License Fees	27,755.00	28,700.00	32,000.00	38,000.00
Collect State Documentary Fee					
Resource:	Full Time Employees	20.00	18.00	17.00	17.00
Service:	Document Fees	646,049.00	681,211.00	485,000.00	485,000.00
Marriage Licenses Issued					
Resource:	Full Time Employees	20.00	18.00	17.00	18.00
Service:	Marriage Licenses Issued	3,965.00	3,848.00	3,800.00	3,800.00
Collect Recording Fees					
Resource:	Full Time Employees	20.00	18.00	17.00	17.00
Service:	Recording Fees Collected	4,809,979.00	3,948,787.00	3,500,000.00	3,500,000.00
Record Real Estate Documents					
Resource:	Full Time Employees	20.00	18.00	18.00	18.00
Service:	Documents Recorded	191,252.00	169,276.00	175,000.00	175,000.00

COMMUNICATION SERVICES

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

Department Accomplishments

2006 Annual Report
2007 Arapahoe County Fair Marketing and Sponsorship program which generated 18,000 people and $132,600 in sponsorships.
4-H marketing program, which increased membership by 272 members for a total of 528 members.
Citizen Survey
Coffee with a Commissioner
Community Meetings
Countyline News
Crisis Communication Plan
Eastern Service Center groundbreaking ceremony
Embrace a Life Marketing program
Employee Activities and Communication Team
Employee Picnic
Foster and Adoptive Parent Appreciation Month
Handled nearly 5,000 print orders for 13 million impressions
Open Space Shareback and Grant ceremony
Quarterly Communication Meetings for Supervisors
Take Your Child to Work Day

Divisions

Communication Services Admin

The department provides marketing, graphic design, printing services, event planning and communications support to departments and elected offices in order to enhance Arapahoe County's image and its ability to achieve its goals and mission.

Mission:

To enhance Arapahoe County's image and its ability to achieve its goals and mission.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Offer cost-effective printing and digital copying services to Arapahoe County. Strive to be customer-oriented and aims for excellence in quality and service. Committed to providing effective printing services to all departments.					
Resource:	Total number of impressions	13,775,308.00	12,191,667.00	13,000,000.00	14,500,000.00
Service:	Average cost per impression	0.03	0.04	0.03	0.03

COMMUNITY RESOURCES

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

Department Accomplishments

A/D Works! "50 + Fabulous" program exceeded all performance goals initially established in the original grant.

A/D Works! assisted over 33,000 job seekers during 2006 in our workforce centers. The case management programs served over 1,300 customers with supportive services, tuition assistance, one on one career counseling, and targeted skills assessment.

A/D Works! remains active in the Regional workforce board and the state's $15 million W.I.R.E.D. grant. The movement towards a regional approach to economic and employment solutions will ensure that Arapahoe & Douglas counties remain competitive.

A/D Works! remains in state and federal compliance in all performance categories.

Administrative Services Division, through Volunteer Connections, recruited all volunteers for the 2007 County Fair.

Community Development administered the Arapahoe County Housing Authority, including approximately 205 Housing Choice Vouchers for rental assistance (Section 8).

Community Development completed 8 projects for the City of Centennial using 2006 funds, and 2004 and 2005 unexpended CDBG funds.

Community Development completed approximately 19 projects using 2006 Community Development Block Grant Awards in the service area.

Community Development finalized renewing our three-year partnership agreements with our partnership cities and our three-year agreement with the City of Centennial, an entitlement city.

Community Development participated in using HOME funds for: land acquisition for 8 Habitat homes, rental assistance for 11 Katrina Evacuees, refinancing/rehabbing a 21 unit and a 103 unit apartment complex, and rehabbing 15 single family homes.

Community Development provided down payment and closing cost assistance using HOME Grant funds for 21 first-time homebuyers in our service area.

Community Development utilized the County's Private Activity Bond (PAB) allocation of $4.3 Million for the rehabilitation and acquisition of 179 multi-family units (Section 8 project based) in the City of Aurora in partnership with the City of Aurora

CSU Extension 4-H Youth Development Program worked with over 7,468 youth and 845 adult volunteers to help youth learn critical life skills such as decision-making, record keeping & leadership.

CSU Extension actively participated in planning and coordinating the 2007 Arapahoe County Fair and the 4-H and Open Class competition events. Over 1,300 entries were received from 250 exhibitors.

CSU Extension served over 25,000 individuals during 2007 YTD with information based on the latest research in the areas of healthy eating, personal fitness, agriculture technology, food safety, family relationships, gardening and urban wildlife.

CSU Extension with the assistance of the Communication Services Department developed a marketing plan to increase youth and adult enrollment in the 4-H program. As a result, 243 new members and 26 new leaders were enrolled. Total 4-H membership = 402

CSU Extension, Master Gardeners & Master Wildlife volunteers served over 2500 clients in response to telephone & walk-in requests for information, and volunteers also responded to over 30 requests for presentations at local meetings/events.

Judicial Services AS/UPS Program increased offender participation in the Restorative Group Intake Project from 55 in 2004 to 123 offenders in 2005 to increase awareness of the impact of the offense on the victim & community.

Judicial Services continued to focus on multi-cultural awareness both with staff and clients providing in-house services to Spanish-speaking clients and families and referral services to other bilingual agencies in the community.

Judicial Services established mission, vision and values statement for the Alternative Services/Useful Public Service and Pretrial Programs.

Judicial Services increased enhanced pretrial supervision through GPS and electronic monitoring.

Judicial Services placed 5,709 offenders in the community completing 203,116 hours of court-ordered community service to nonprofit and governmental agencies resulting in over $3.5 million work hours contributed to the community.

Judicial Services Pretrial Release Program continues to maintain an average of 6% failure to appear rate.

Judicial Services- supervised offenders, who have been ordered by the court to complete community service hours, sewed a total of 297 fleece blankets and afghans for distribution to seniors and health care service providers.

Senior Resources conducted a Senior Needs Survey by sending out surveys to 1100 seniors in the community, capturing the results of the 468 responses, and compiling a comprehensive report for use in future program planning.

Senior Resources obtained a Title III Chore Services Grant which will provide heavy housekeeping services, yard work, and snow shoveling to residents age 60 and over.

Senior Resources provided resource information to over 600 citizens.

Senior Resources/Homemakers provided assistance to many clients by referring them to agencies to assist in obtaining medical and personal home care, medical alert equipment, handyman services, respite servcies, dental services, and Meals on Wheels.

Senior Resources/Homemakers provided gifts to 300 clients receiving homemaker services for Christmas 2006.

Senior Resources/Homemakers provided handmade blankets to 133 clients during 2006.

Senior Resources/Homemakers provides consistently reliable homemaker services to more than 375 low-income, disabled County residents.

Senior Resources/Transportation provided 10,430 trips to eligible seniors in Arapahoe County during the 2006-07 grant year.

The Weatherization Program provided approximately 120 Crisis Intervention Projects during the 2006/2007 winter in response to heating emergencies.

The Weatherization Program weatherized 734 homes in the 2006-2007 program year, exceeding the contracted goal of 732 homes for the year. 87 older furnaces were replaced with new high-efficiency furnaces.

Weatherization installed 3 solar panels on homes.

Divisions

Arapahoe County Cultural Council

The Arapahoe County Cultural Council is a body appointed by the BoCC on an annual basis and is composed of 13 members who represent various geographic regions of the County. Administrative staff support for the Council is provided by the Administration Division. On a yearly basis, the Council receives applications for Arapahoe County's share of the annual Scientific and Cultural Facilities District (SCFD) grant funding, reviews said applications and prepares a recommended plan for distribution of the available SCFD funds. After adoption by the Arapahoe County Board of County Commissioners, it is forwarded to the SCFD Board of Directors for approval and implementation. The individual SCFD grants that are awarded then pass through the SCFD.

Mission:

The Arapahoe County Cultural Council's mission is to serve as a key link in the application acceptance, review and recommendation process that leads to the distribution of grant funding from the Scientific and Cultural Facilities District (SCFD) to eligible Tier III organizations providing services to Arapahoe County residents.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allotted	1,166,000.00	1,212,786.00	1,107,925.00	1,100,000.00
Service:	Tier III applications reviewed	86.00	97.00	97.00	85.00

Arapahoe/Douglas Works!

Arapahoe/Douglas Works! is funded 100% by federal, state and local grant funds to provide a variety of workforce development/talent development activities to customers. These activities include:
*Assessment of workforce development needs
*Basic skill and occupational skill development
*Career counseling
*Case management
*Job placement

The majority of Arapahoe/Douglas Works! funds are from the Workforce Investment Act (WIA), Wagner Peyser, Temporary Assistance to Needy Families (TANF) and Employment First (Food Stamp). Arapahoe/Douglas Works! partners with numerous community based organizations and educational institutions such as AARP, The Learning Source for Adults and Families, Local Housing Authorities, Arapahoe Community College, Community College of Aurora and Pickens Tech. Arapahoe/Douglas Works! works closely with the business community, chambers of commerce and economic development as well to bridge job seekers with employers.

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Youth Participants - To have youth earn a diploma or equivalent					
Resource:	Youth enrolled	0.00	0.00	0.00	216.00
Service:	Diploma or equivalent rate	0%	0%	0%	63%
Youth Participants - To place youth in unsubsidized employment					
Resource:	FTE	0.00	0.00	0.00	5.00
Service:	Entered employment rate	0%	0%	0%	79%
Temporary Assistance to Needy Family (TANF) Participants - To have "all-family" in countable work activities					
Resource:	FTE	0.00	0.00	0.00	23.00
Service:	All-Family participation rate	0%	0%	50%	50%
TANF Participants - To have two-parent families in countable work activities					
Resource:	FTE	0.00	0.00	0.00	2.50
Service:	Two-Parent participation rate	0%	0%	90%	90%
Dislocated Worker Participants - To assure job retention					
Resource:	Support service assistance ($)	0.00	79,468.00	0.00	90,500.00
Service:	Employment retention rate	0%	0%	0%	91.5%
Dislocated Worker Participants - To place individuals in unsubsidized employment					
Resource:	FTE	0.00	0.00	0.00	7.00
Service:	Entered employment rate	0%	0%	0%	87%
Adult Participants - To assure job retention					
Resource:	Support service assistance ($)	0.00	105,204.00	0.00	118,500.00
Service:	Employment retention rate	0%	0%	0%	83%
Adult Participants - To place individuals in unsubsidized employment					
Resource:	FTE	0.00	3.00	0.00	4.00
Service:	Entered employment rate	0%	83.87%	0%	81%

Community Resources Administration

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

Mission:

To plan for and administer all of the programs assigned to the Community Resources Department in line with Board of County Commissioners policies and the regulations of the various Federal and State grants which finance portions of the Department's operation to provide the best possible array of services to the citizens of Arapahoe County in an efficient and cost-effective manner.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Create positive volunteer experiences for all involved through exceptional delivery of services.					
Resource:	Volunteer Hours	0.00	0.00	5,549.00	6,936.00
Service:	Dollars Contributed to Arapahoe County	0.00	0.00	100,000.00	125,000.00

Cooperative Extension

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

Mission:

The Mission of Cooperative Extension is "to provide information and education, and encourage the application of research-based knowledge in response to local, state and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado."

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To deliver nutrition, food security information to qualified clients.					
Resource:	FTE in program support	0.00	0.00	1.00	1.00
Service:	Clients reached through classes.	0.00	0.00	100.00	100.00
To administer grant money in support of commodity food program.					
Resource:	FTE Hours to administer grant funds.	0.00	0.00	10.00	15.00
Service:	Food Banks Served	0.00	0.00	10.00	16.00
Manage commodity food program to supply food banks.					
Resource:	FTE Hours to manage food program.	0.00	0.00	360.00	360.00
Service:	Food banks served	0.00	0.00	16.00	16.00
To provide an opportunity for 4-H members to have projects evaluated and to compete.					
Resource:	# of exhibits at the Fair	0.00	0.00	398.00	1,300.00
Service:	Successful completion events held.	0.00	0.00	7.00	7.00
Develop collaborator programming with youth oriented organizations, agencies and schools to increase participation in after school programs					
Resource:	Youth Development & Enrollment Coordinator	0.00	0.00	1.00	1.00
Service:	Agencies / Organizations / Alliances	0.00	0.00	20.00	35.00
Involve youth in 4-H clubs and enrichment activities.					
Resource:	# of FTE with 4-H and enrichment as primary responsibility.	0.00	4.00	3.00	3.00
Service:	# of youth participating	0.00	1,812.00	4,100.00	4,500.00
Update CSU Educational Website					
Resource:	Website available	0.00	1.00	1.00	1.00
Service:	Average site visits per year	0.00	30.00	9,000.00	10,000.00
To recruit and train beginning level Master Gardeners, Master Wildlife and 4-H volunteers to extend program delivery.					
Resource:	FTE hours involved in volunteer recruitment & training.	0.00	650.00	650.00	700.00
Service:	# of new volunteers recruited and trained.	0.00	60.00	45.00	190.00

Housing & Community Development Svcs

Improve housing conditions and community facilities for low/moderate income persons.
Upgrade community services to benefit low/moderate income persons.
Expand the supply of decent, safe, sanitary and affordable housing for low/moderate income persons.

Mission:

To plan for and administer Community Development Block Grant, HOME, and Section 8 funds, as well as access bonding authority, for the benefit of low and moderate income persons by engaging in projects to provide decent housing and a suitable living environment while operating within the programs' respective regulations and Board of County Commissioner's policies.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
American Dream Downpayment Incentive					
Resource:	Estimated Funds	42,254.00	22,618.00	49,516.00	18,461.00
Service:	Estimated Projects	4.00	2.00	5.00	2.00
Centennial CDBG Projects					
Resource:	Estimated Funds	409,171.00	227,054.00	327,154.00	495,592.00
Service:	Estimated Projects	10.00	9.00	19.00	10.00
HOME Program Income					
Resource:	Funds received	239,062.00	191,306.00	260,000.00	300,000.00
Service:	Projects assisted	7.00	5.00	13.00	2.00
Community Development Block Grant Program Income					
Resource:	Funds received	22,384.00	21,350.00	10,000.00	10,000.00
Service:	Projects assisted	9.00	5.00	9.00	5.00
Section 8 Vouchers					
Resource:	Funds expended	17,084.00	12,390.00	18,000.00	24,000.00
Service:	Number of vouchers	44.00	41.00	71.00	71.00

Judicial Services

To provide Pretrial Release Services to courts, District Attorney & Public Defender Offices for bond information & supervision of offenders prior to sentencing.
To provide Electronic Home Detention and Global Positioning to pretrial offenders ordered by the court to be placed on enhanced supervision.
To provide screening, placement & monitoring of adult/juvenile offenders ordered by court to complete specified number of AS/UPS (Alternative Services/Useful Public Services) service hours.
To provide a sentencing alternative to courts for community residential & non-residential placement of diversion & transition offenders approved by the Community Corrections Board.

Mission:

To provide Pretrial Release, Alternative Services/Useful Public Services and Community Corrections services in a cost effective manner within County guidelines, state standards and contractual agreements.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To provide transition, residential community corrections placement to offenders from the Department of Corrections.					
Resource:	Transition Residential revenues	2,171,227.00	2,459,236.00	2,780,950.00	3,061,773.00
Service:	Average daily population	171.00	190.00	208.00	226.00
To provide diversion, residential community corrections placement to offenders as a direct sentence.					
Resource:	Residential Diversion revenues	1,992,613.00	2,085,356.00	2,139,192.00	2,286,124.00
Service:	Average daily population	157.00	161.00	160.00	169.00
To continue to maintain successful termination rate for completion of AS/UPS hours & offender's compliance with court order.					
Resource:	AS/UPS Successful Terminations	5,108.00	4,972.00	4,620.00	5,150.00
Service:	% of AS/UPS Successful Terminations	88%	87%	88%	88%
To maintain active recipient service agencies in metro area & specifically Arapahoe County to meet need for volunteer manpower & specialized services.					
Resource:	Total Arapahoe County Agencies	185.00	178.00	155.00	164.00
Service:	Total cost savings to community (in dollars)	2,400,905.00	2,466,848.00	1,980,000.00	2,300,000.00
To interview, screen and place offenders in recipient services agencies to complete court-ordered AS/UPS hours.					
Resource:	Total New AS/UPS Cases	5,709.00	5,492.00	5,552.00	5,620.00
Service:	Total AS/UPS hours completed	203,116.00	199,319.00	192,378.00	196,178.00
To provide offender assessment, supervision, and enhanced supervision to all detainees released to Pretrial program to monitor conditions of bond & assure appearance in court.					
Resource:	Number of Pretrial Staff	4.50	4.50	7.00	9.00
Service:	Total cases supervised	1,298.00	1,437.00	1,238.00	1,315.00
To interview eligible felony and misdemeanor domestic violence detainees booked into Detention Facility for purposes of bond information & recommendations.					
Resource:	Number of Pretrial Staff	4.50	4.50	7.00	9.00
Service:	Total eligible detainees interviewed	3,340.00	3,650.00	4,184.00	4,287.00

Senior Resources - Homemakers

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

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

Mission:

To provide homemaker services to eligible residents of Arapahoe County in order to enable them to remain in their own homes in a safe and healthy environment and thus out of more expensive care-giving facilities paid for at public expense.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Senior Resources/Chore Services will provide heavy housecleaning, organiziation and packing, yard work, and snow shoveling to seniors age 60 and over to assist them in maintaining their independence and safety at home for as long as they choose.					
Resource:	1.25 FTE Chore Service Workers	0.00	0.00	25,000.00	50,000.00
Service:	Citizens Served	0.00	0.00	100.00	190.00
To provide bi-monthly housekeeping services using CSBG grant funds to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time Homemakers	0.00	8.00	8.00	7.00
Service:	Citizens served	0.00	396.00	400.00	300.00
Senior Resources/Chore Services will provide heavy housecleaning, organiziation and packing, yard work, and snow shoveling to seniors age 60 and over to assist them in maintaining their independence and safety at home for as long as they choose.					
Resource:	Part time Chore Services Worker	0.00	0.00	2,778.00	5,556.00
Service:	Citizens served	0.00	0.00	25.00	40.00
To provide bi-monthly housekeeping services to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time and Part-time Homemakers	0.00	2.00	1.00	2.00
Service:	Citizens served	0.00	52.00	40.00	75.00
To develop and maintain work schedules for Homemakers, to qualify new clients for service, to monitor performance of Homemakers in the field, to observe and report changes in the client's health and lifestyle.					
Resource:	Full-time Program Coordinator	0.00	0.00	1.00	1.00
Service:	Citizens served	0.00	409.00	350.00	400.00
To administer the program and insure that the division's workload is in complete compliance with grant					
Resource:	Full-time Division Manager	0.00	1.00	1.00	1.00
Service:	Citizens served	0.00	448.00	400.00	400.00

Senior Resources - Transportation Division

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

Mission:

To assure transportation for Older Americans Act qualified clients is delivered as per contract requirements.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To provide transportation to approved destinations using Older Americans Act (OAA) grant monies. Transportation services provided by First Transit under the name of First Ride Senior Transportation Services.					
Resource:	Older Americans Act $ for Arapahoe County	0.00	354,132.00	344,049.00	384,476.00
Service:	Number of transportation units provided	0.00	0.00	13,171.00	15,822.00

Veteran Services

The Colorado Department of Veterans Services requires assistance to Veterans and their families in compliance with Sections 28-5-801 et seq., Colorado Revised Statutes. These benefits include, but are not limited to:
1) Burial Assistance:
- provide veterans within Arapahoe County the information regarding their burial allowance
- advise and assist family members of veteran collection of death pension
2) Health Services:
- assist veterans in processing claims for medical benefits
- assist and coordinate with veteran's Medicaid cases
3) Educational Benefits:
- coordinate VA training assistance

The State of Colorado provides a minimal yearly reimbursement for this service.

Mission:

The County Veterans Service Officer (CVSO) provides quality assistance to Arapahoe County Veterans and their families.

Weatherization

*Perform comprehensive energy audits & computer based benefit-to-cost analysis on all eligible clients' homes as referred through the Human Services LEAP (Low-income Energy Assistance Payment) program.
*Install insulation, caulk, weatherstripping, etc. to reduce energy consumption.
*Perform safety tests, repairs, & efficiency tune-ups on all combustion appliances.
*Perform pre and post air-leakage tests on each home.
*Replace furnaces for health & safety or efficiency reasons.
*Perform client education on energy conservation.

Mission:

To provide low-income households with quality energy conservation services, in a safe and cost-effective manner, to homes of eligible low-income residents of State defined Region 7 comprised of Arapahoe and Adams Counties.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Provide maximum cost-effective services to each home weatherized.					
Resource:	Average cost of all materials installed per home (in dollars)	437.00	589.00	892.00	864.00
Service:	Average number of insulation measures per home at/or above 1.7:1 benefit/cost ratio	1.51	1.55	1.50	1.65
Reduce health and safety risks for clients' associated with faulty heating systems, and increase overall energy savings by replacing old inefficient furnaces with high-efficiency heating systems.					
Resource:	Number of FTE Furnace Techs	3.00	2.50	3.00	5.00
Service:	Total number of furnaces replaced	40.00	47.00	114.00	142.00
Provide weatherization services to as many eligible homes as possible.					
Resource:	Total number of FTE field staff	22.00	21.00	24.00	26.00
Service:	Number of homes weatherized	736.00	695.00	732.00	680.00

CORONER'S OFFICE

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

Department Accomplishments

Appointed as active (voting) representative on a legislatively created statewide Child Fatality Prevention Review Team

Completed conversion to completely digital scene and autopsy photography

Completed training for the College of American Pathologist's Spokespersons Program for improved communication skill and providing media consultation on a national and local level

Continued education programs for the public and private institutions

Implemented new comprehensive case management database (CME)

In conjunction with the Colorado State Health Department, initiated a statewide pilot project funded by the Center for Disease Control for violent death reporting

Participated in the D-Mort Team in preparation and training for possible mass disaster

Provided expertise to agencies not having a Medical Examiner/Forensic Pathologist available

Worked closely with legislative bodies to improve coroner training by statute

Worked closely with the legislature to increase organ harvest/transplant availability on coroner cases

Worked closely with the legislature to set coroner salaries throughout the state

Worked in conjunction with members of the medical and civil community in establishing an epilepsy death (SUDEP) review team

Worked with other coroners offices and medical examiners during multiple fatality incidents

Worked with various law enforcement agencies and victim assistance programs to train their volunteers

Demand Indicators	2005	2006	2007 Est.	2008
Office tours, classes and lectures	10.00	20.00	45.00	50.00
Death Certificates processed	1,315.00	1,815.00	2,215.00	2,715.00
Autopsies	390.00	419.00	470.00	475.00
Death investigations	1,800.00	2,061.00	2,750.00	3,000.00
Out of county cases	65.00	55.00	45.00	50.00

Divisions

Coroner

Keeping accurate records of all reportable deaths including manner, cause, and circumstances of the death
Provide statistical information to government and research organizations
Inform the public regarding genetic causes of physical and mental illnesses
Develop statistical information regarding alcohol and drug abuse to the DAWN (Drug Abuse Warning Network) organization, Center for Disease Control and State agencies.
Education through tours of the office, school talks, meetings and training for law enforcement personnel, paramedics, medical students and residents

Mission:

The mission of this office is to determine the cause and manner of death in cases of sudden or unexpected deaths in Arapahoe County, especially those occurring under violent or suspicious circumstances. This usually includes conducting autopsies including histologic and toxicologic testing.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To perform in house Histology to determine pathologic diagnosis on decedents					
Resource:	Histology Technicians	0.00	1.00	1.00	1.00
Service:	Assist in pathologic diagnosis of death	0.00	419.00	470.00	475.00
To determine cause and manner of death					
Resource:	Forensic Pathologists and assistants	4.00	4.00	4.00	4.00
Service:	Number of autopsies performed	390.00	419.00	470.00	475.00
To investigate and report facts surrounding death					
Resource:	Number of Full time Investigators	4.00	4.00	6.00	7.00
Service:	Assist grieving families & work with law enforcement to determine circumstances surrounding death	1,800.00	2,061.00	2,750.00	3,000.00
To educate the citizens of Arapahoe County and increase public awareness					
Resource:	Total FTEs	8.00	9.00	11.00	12.00
Service:	Tours, classes and lectures	10.00	20.00	45.00	50.00

COUNTY ATTORNEY

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

Department Accomplishments

Arapahoe County continues to have excellent success in litigation, administrative proceedings and risk managment measures.

Divisions

Board of Equalization

To provide the Commissioners and the Assessor's Office with quality legal support at the Board of Assessment Appeals, district court, court of appeals, supreme court and/or arbitration.
To inform the Commissioners of any perceived irregularities or concerns. To hire and manage competent referees who will hear appeals. To hire a competent consultant to evaluate the recommendations of the referees and Assessor's Office.
To coordinate all appeals which proceed beyond the County Board of Equalization.

Mission:

To provide the Board of Equalization (Board of County Commissioners) and other persons and entities within Arapahoe County Government with the highest quality legal representation.

County Attorney Administration

As directed by the Colorado and Federal constitutions, statutes and the Board of County Commissioners:
*Provide legal advice for all County elected officials, department directors, commissions, committees, boards and panels. This representation includes, but is not limited to, drafting and review of contracts; drafting and review of resolutions and ordinances; Research, drafting and review of legal memoranda; providing oral legal opinions; providing written legal opinions.
*Assist the Board of County Commissioners in responding to requests from outside entities, etc. for a statement of position or action by the Board.
*Provide the Board of County Commissioners with advice and direction upon request.
*Review resolutions and minutes of proceedings of the Board of County Commissioners in a timely and effective manner.
*Draft ordinances and resolutions in a timely manner, as directed by the Board of County Commissioners.

Mission:

This office serves the current legal needs of the County for both internal and external cases, including the drafting and filing of complaints, answers, briefs and motions, taking depositions and responding to interrogatories. The office interviews witnesses and determines legal strategies for prosecution of cases and settlement at every level of the state and federal court system.

Litigation

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

Mission:

To provide the Board of County Commissioners, elected officials, departments, panels, boards, commissions and committees, with the highest-quality legal representation in litigation.

Risk Management Division

Risk Management implements risk control processes and safety procedures designed to minimize exposures to injury and financial loss. This is done partly by identifying and measuring various risks of loss, then developing programs/processes to mitigate those risks, transfer those risks, or purchase insurance to protect the County from losses associated with those risks.

Mission:

To protect all County resources, including employees, citizens, equipment, vehicles and buildings from injury or loss.

DISTRICT ATTORNEY

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

Divisions

County Match - JAIB Grant

Annually Arapahoe County and the other entities of the 18th Judicial District are asked to provide a local cash match that enables the Juvenile Assessment Center to obtain a federal Juvenile Accountability Incentive Block Grant (JAIB). Arapahoe County is required each year to budget the required match for this grant program.

Mission:

To provide the Arapahoe County share of local funding that is necessary to receive the federal Juvenile Accountability Incentive Block Grant (JAIB) .

District Attorney

* Intake and prosecution of criminal violations relating to felony, juvenile and misdemeanor matters.
* Provision of support services to crime victims and witnesses.
* Pro-active investigation and prosecution of white-collar criminal and forfeiture matters.
* Local administration of Victim Compensation and Victim's Assistance Law Enforcement (V.A.L.E.) programs.

Mission:

Our mission is to ensure that justice is done by professionally, ethically and vigorously prosecuting criminal offenses. We are committed to advocating for victims' rights and promoting public safety through continued cooperation and partnership with law enforcement and our community.

JAIB Grant

* Identify and provide early intervention, comprehensive assessment and service referrals to at-risk and delinquent youth.
* Provide a single entry point for law enforcement.
* Enhance accountability with an individualized approach to obtain positive outcomes for youth, families and the community.
* Improve working relationships with (and coordinate and eliminate duplication of services among) agencies serving youth, families and the community.
* Serve as a community resource regarding youth.

Mission:

To provide a coordinated, multi-agency, single entry site which contributes to the safety of youth, families and the community through early intervention, comprehensive assessment and improved access to appropriate services.

Juvenile Diversion

To receive cases diverted by Juvenile Prosecution, and implement counseling, therapy, restitution and community services in order to impact the juvenile offender and his/her family, so that re-entry into the juvenile justice system is substantially reduced.

Mission:

To be proactive in the early intervention of juveniles who have been arrested for non-violent crimes (first offense, and on occasion, second offense), thus diverting 15 percent of the cases out of the formal court system.

FACILITIES AND FLEET MANAGEMENT

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

Department Accomplishments

Added the processing of the Sheriff's Office mail, which increased the monthly piece count for Office Services by 3,000 pieces.

Began the design and construction of the Eastern Service Center to replace the existing shops facility located in Byers, Colorado.

Completed the Energy Performance Contract project.

Completed the refurbishing of the 1st, 3rd and 4th floors at the District Courthouse.

Continued to develop the Energy Resource Conservation Specialist position, including monitoring the Energy Performance Contract and implementation of the "Energy Star" program.

Hiring of an Audio Visual Technician to implement training and to promote usage of the County's audio/visual and video conferencing equipment.

Implemented a County-wide recycling program for employees. To date, 51% of employees have used the recycling bins provided.

Implemented a maintenance inventory system to improve the ability to effectively and accurately track Facilities related costs.

Implemented Electronic Oil Dispensing System to better monitor fluid usage and accounting.

Increased mail courier stops from 61 to 68 daily stops.

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

The Fleet Management Division maintained the Automotive Service Excellence Blue Seal Award of Excellence for the second consecutive year.

The Project Management Office worked on 45 projects for County departments and offices, completing and closing out 13 projects.

Training provided to user departments on new postal rates with shape based pricing implemented by the US Postal Service. Mail machines were also upgraded to be compatible with the new price structure.

Divisions

Administration

The Administration Division of Facilities & Fleet Management utilizes 4.7% of the entire department's budget and consists of 4 full-time employees. This Division is responsible for overseeing the operations, budget development and monitoring, and provides overall management, leadership, direction, personnel and administrative support for the 109 employees in the Facilities & Fleet Management Department.

Mission:

The mission of the Administration Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Support other County Departments and Offices in support of their missions and responsibilities					
Resource:	Number of Pool Cars	10.00	9.00	8.00	8.00
Service:	Total Miles Driven	38,136.00	50,965.00	45,000.00	50,000.00
To provide internal support to the entire Facilities & Fleet Management Department to ensure efficiency, productivity and sound fiscal practices in our operations					
Resource:	Total Employees in Administration	4.00	4.00	4.00	4.00
Service:	Total Department Employees Provided Support by Administration	107.00	107.50	107.50	108.50

Facilities Management

The Facilities Management Division is a service-oriented organization with many unique capabilities. This Division utilizes 69.2% of the department's budget and consists of 70 full-time employees and 3 part-time employees. The primary goal of this Division is to provide a safe and healthy work environment for employees and the general public in a cost effective and energy efficient manner. This is accomplished through the performance of routine, preventive and emergency maintenance throughout the County facilities.

Mission:

The mission of the Facilities Management Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To provide the highest level of maintenance service in all County facilities					
Resource:	Total Work Order Hours	49,214.00	80,932.00	91,333.00	97,486.00
Service:	FTE's	61.00	55.00	60.50	62.00

Fleet Services

The Fleet Management Division utilizes 20% of the Department's budget and consists of 23 full-time employees. Fleet Management provides vehicle and equipment service and repair for the entire County-owned and operated fleet as well as contracted services for the District Attorney's Office. This Division is also responsible for ensuring fueling requirements are met at fueling sites, monitoring market trends for the procurement of parts and supplies, as well as assisting user departments in the replacement of vehicles and equipment. Vehicle and equipment costs are tracked in order to ensure the functionality and cost effectiveness of the fleet units in operation.

Mission:

The mission of the Fleet Management Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Provide a high level of service to all departments/elected offices in the most cost effective manner.					
Resource:	Total units in county fleet	879.00	921.00	902.00	902.00
Service:	Total work orders for service	5,800.00	5,029.00	5,640.00	5,700.00

Office Services

The Office Services Division utilizes 2.4% of the Department's budget and consists of 5 full-time employees. This Division promotes effective communications and provides service to all County departments through courier and mail services, processing large mailings for the citizens of Arapahoe County, and by serving as a centralized distribution center for the various departments and offices.

Mission:

The mission of the Office Services Division is to serve as a model of excellence, transforming concepts into reality

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Provide the maximum level of service in the most cost effective manner possible.					
Resource:	Postage cost	349,601.00	426,449.00	398,632.00	406,604.00
Service:	Pre-Sort savings	30,869.00	47,717.00	36,373.00	37,100.00
Ensure timely and efficient mail delivery and processing for all County departments / elected offices					
Resource:	Number of pieces of mail	1,026,081.00	1,360,127.00	1,119,846.00	1,142,243.00
Service:	Total deliveries	31,475.00	30,211.00	34,386.00	35,074.00

Project Management Office

The Project Management Office (PMO) utilizes 3.7% of the department's budget and consists of 5 full-time employees. The PMO staff coordinate and manage construction projects (ground-up construction, remodels, and renovations) in the 23 facilities owned or operated by Arapahoe County. In close collaboration with the Facilities Management Division, the PMO uses standard industry recognized principles and techniques to complete projects within schedule and budget constraints.

Mission:

The mission of the Project Management Office is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	Number of Project Managers	5.50	5.00	5.00	5.00
Service:	New Projects Assigned	46.00	20.00	30.00	38.00

FINANCE

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

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

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

Department Accomplishments

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

Demand Indicators	2005	2006	2007 Est.	2008
Total number of county FTEs	1,811.50	1,827.35	1,909.75	1,954.50
Number of Funds	42.00	42.00	43.00	40.00
Total Budget (Adopted)	275.10	353.00	353.00	369.20

Divisions

Accounting Division

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

Mission:

To efficiently provide accurate, timely and useful financial information and services to County management and to the general public.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Process invoices on time 100% of the time					
Resource:	Accounts Payable Staff	2.50	2.50	2.50	2.50
Service:	Invoices Processed	38,000.00	39,000.00	41,600.00	43,000.00
To receive GFOA Certification of Achievement for Excellence in Financial Reporting					
Resource:	Number of funds	41.00	42.00	43.00	40.00
Service:	Received Certificate	0%	100%	100%	100%
To receive unqualified audit opinion					
Resource:	Average number of accountants	3.00	4.00	5.00	6.00
Service:	Received unqualified opinion	0%	100%	0%	100%
To produce timely payroll checks, payroll reports and payroll tax returns					
Resource:	Average number of employees paid	1,780.00	1,815.00	1,830.00	1,845.00
Service:	Met deadlines	100%	100%	100%	100%

Budget Division

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

Mission:

To efficiently provide accurate, timely, and useful budgetary and financial information to County management so that well-informed decisions can be made.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To provide useful training to departments and elected offices on the budget and budget process.					
Resource:	Hours of training classes	0.00	0.00	10.00	10.00
Service:	Percent of survey respondents who replied training was useful	0%	0%	98.4%	100%
To provide training on the budget process, budget development, and budget management to departments and elected offices.					
Resource:	Hours of training classes	0.00	0.00	10.00	10.00
Service:	Number of attendees	0.00	0.00	142.00	100.00
To provide training to departmental budget staff on use of budget development and budget management systems					
Resource:	Hours of training classes	8.00	8.00	7.50	7.50
Service:	Number of attendees	46.00	41.00	31.00	36.00
Maximize percentage of ratings for the GFOA Distinguished Budget Award criteria at the level of outstanding.					
Resource:	Number of FTEs	3.00	4.00	5.00	5.00
Service:	Percent of criteria scored outstanding	8.6%	40.9%	50.5%	55%
Receive 100% ratings for the GFOA Distinguished Budget Award criteria at a satisfactory or outstanding.					
Resource:	Number of FTEs	3.00	4.00	5.00	5.00
Service:	Percent of criteria satisfactory or better	92.5%	99.9%	99.9%	100%

Finance Administration

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

Mission:

To provide support and advice to the Board of County Commissioners, other Elected Officials and department directors in matters related to financial issues, financial policies and strategic planning.

Purchasing Division

The professional staff of the Purchasing Division works with the Elected Official offices and departments in a cooperative manner to procure goods and services that provide for the lowest cost, yet highest value for the County. This is accomplished through the solicitation process that may include issuing Request for Proposal's (RFP's) and Invitation to Bid (ITB's). Purchasing awards bids and works with offices/departments to evaluate proposals, ensuring that correct procedures are followed, issues and monitors contracts, purchase orders and other necessary documents to ensure that they are legal, complete, correct and issued in time to meet necessary delivery requirements.

Mission:

To serve our customers by buying the right quality in the right quantity at the right time from the right supplier at the right price.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Obtain best value available using bids and price quotations					
Resource:	Requests for Proposal	100.00	100.00	300.00	350.00
Service:	Obtained best value	100%	100%	100%	100%
Obtain best pricing available using bids and price quotations					
Resource:	Internal Quotations	230.00	240.00	400.00	450.00
Service:	Obtained best pricing available	100%	100%	100%	100%
To meet all statutory requirements and County policies in performing the purchasing function					
Resource:	Number of Employees	3.00	3.00	4.00	4.00
Service:	Met statutory requirements	100%	100%	100%	100%

HUMAN RESOURCES

The mission of the Human Resources Department is to design, implement and maintain a fully integrated human resources system including the areas of recruitment and selection, training and employee development, benefit administration, compensation and classification and employee relations to create a positive work environment which will assist the organization in effectively serving the citizens and customers of Arapahoe County.

Department Accomplishments

Analysis of the 2006 employee opinion survey.

Creation of 2007 employee training and development program.

Evaluation of medical insurance RFP to determine medical plan options for 2008.

Implementation of the "self-service" feature within Peoplesoft, whereby employees can view personal and job related data and make changes where appropriate.

Revision of the employee performance evaluation tool to incorporate the mission, vision and values of Arapahoe County.

Revision of the Human Resources Guidelines.

Successful transition of the Child Support Enforcement staff from the DA's office to the Human Services Department.

Demand Indicators	2005	2006	2007 Est.	2008
# of County FTEs	1,811.55	1,827.35	1,909.75	1,954.50
Job applications processed	8,000.00	12,000.00	15,000.00	15,000.00
Average rate of pay	46,689.00	48,629.00	52,313.00	54,144.00
Average years of service	8.30	8.40	8.80	9.00
New Hires	126.00	158.00	190.00	200.00
Terminations	216.00	203.00	236.00	240.00
Training budget per employee (dollars)	20.00	20.00	20.00	24.00
Retirees	404.00	472.00	520.00	550.00
Training Participation, # of employees	0.00	364.00	350.00	375.00

Divisions

Human Resources Admin.

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

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Development of paperless workflow process					
Resource:	FTE hours to complete	0.00	0.00	0.00	1,200.00
Service:	Increase efficiencies and response to our customers, # of documents processed	12,600.00	14,400.00	16,200.00	9,000.00
Development of Wellness Program					
Resource:	FTE hours to complete	0.00	0.00	0.00	300.00
Service:	To encourage healthy lifestyles in order to decrease health insurance costs	0.00	0.00	0.00	0.00
Development and Implementation of Idea Club					
Resource:	FTE hours to complete	0.00	0.00	500.00	500.00
Service:	Fiscal and budgetary responsibility as a result of innovative and creative thinking, potential reward $'s	0.00	0.00	0.00	5,000.00
Revision of Performance Evaluation Tool					
Resource:	FTE hours to complete	0.00	0.00	750.00	1,000.00
Service:	To transform county's mission, vision and values into job performance thereby improving county service levels.	1,776.00	1,811.00	1,822.00	1,842.00
Implementation of NeoGov, On-line application system					
Resource:	FTE Hours to complete	0.00	0.00	800.00	0.00
Service:	Increased availability and selection of highly qualified employees to better serve our customers, Pool of applicants.	7,800.00	8,000.00	10,000.00	16,000.00

Human Resources Training

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

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
On-Site training for all employees					
Resource:	FTE hours to prepare and complete comprehensive employee training program	0.00	130.00	150.00	170.00
Service:	Number of employees participating in training activities.	0.00	364.00	350.00	375.00

HUMAN SERVICES

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

Department Accomplishments

Administration - Hired a Business Process Analyst to review and improve many of the work processes within the department. This has greatly improved the services provided, particularly within CSS.

Administration - The department restructured in many areas, the most significant being the creation of a Deputy Director to help manage the operations of CSS and CY&F Services.

CSE - A successful transition from the District Attorneys Office to become an integral division within Human Services.

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

CSS - A reduction in the number of cases that exceed processing guidelines meaning that fewer of our clients are facing delays in receiving assistance.

CSS - A strategic plan has been developed and is being implemented for CSS.

CSS - Completed the revision of the Colorado Works Policies and Procedures.

CYF - Adopt A Family holiday program was expanded to include more families and greater community contributions.

CYF - Handled all client complaints in a timely manner with positive outcomes.

CYF - Implemented a volunteer program, organized a successful recognition event for Foster and Adoptive parents and participated in the state wide Heart Gallery to assist in finding adoptive homes for difficult to place children.

CYF - Maintained a full array of child welfare services while remaining within the state allocation.

CYF - Met their goal of stabilizing and maintaining the number of children/youth in Therapeutic Residential Child Care facilities.

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

FAS - The Fraud Investigations Unit was moved from CSS to FAS. A second team, Claims Recovery, was created and placed in this unit. This combined unit focuses on welfare fraud investigations and the analysis of overpayment claims created in CBMS.

Demand Indicators	2005	2006	2007 Est.	2008
CSS - The number of TANF cases	2,465.00	2,084.00	1,253.00	1,300.00
CSS - The number of Family Medicaid cases	15,862.00	15,786.00	16,263.00	16,500.00
CSS - The number of Adult Medicaid cases	6,746.00	6,933.00	7,991.00	8,000.00
CSS - The number of Food Assistance cases	9,158.00	9,877.00	9,707.00	10,000.00
CSS - The number of Old Age Pension cases	2,780.00	2,869.00	2,972.00	3,000.00
CSS - The number of Aid To Needy Disabled cases	488.00	420.00	528.00	550.00
CSS - The number of Child Care cases	3,784.00	3,799.00	4,186.00	4,500.00
CYF - The number of Permanency Planning cases	1,140.00	1,244.00	1,353.00	1,400.00
CYF - The number of Child Protection cases	923.00	1,037.00	976.00	1,000.00
CYF - The number of Youth Services cases	466.00	429.00	390.00	400.00
CYF - The number of Adult Protection Cases	147.00	147.00	166.00	175.00
CYF - The number of Children in Out-of-Home Placement	496.00	504.00	507.00	500.00
CYF - The number of Subsidized Adoptions cases	902.00	974.00	1,049.00	1,100.00
CSE - The number of Children Born out of wedlock	7,756.00	8,314.00	9,000.00	9,600.00
CSE - The number of Enforcing cases	13,347.00	13,685.00	14,000.00	14,400.00
CSE - The amount of Child Support due (in millions)	33.10	34.40	35.80	37.20
CSE - The number of cases with Arrears due	11,994.00	11,928.00	12,000.00	12,000.00
FAS - The number of CBMS Claims (prior to 6/1/06) to validate	0.00	0.00	22,173.00	20,000.00

Divisions

Child Support Enforcement

In order to help children get the financial and medical support they need and deserve, the Arapahoe County Child Support Enforcement division provides the following services: locating parents; establishing paternity; establishing financial and medical support obligations; modifying support orders; and enforcing financial and medical support obligations.

Mission:

The Child Support Enforcement division ensures that parents support their children.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To increase by 1.5 percentage points medical support provided.					
Resource:	Cases with medical support ordered	0.00	6,217.00	6,338.00	6,550.00
Service:	Percent of cases with medical support provided	0%	53%	52.5%	54%
To increase by 2 percentage points the orders that contain a medical support provision.					
Resource:	Cases with support orders	0.00	7,835.00	8,013.00	8,100.00
Service:	Percent of cases with medical support ordered	0%	79%	79.1%	81.1%
To increase by 1.24 percentage points the amount of child support paid.					
Resource:	Amount of child support due (in millions)	33.10	34.40	35.80	37.20
Service:	Percent of child support collected	61.8%	63.8%	64.3%	65.5%

Children Youth & Family Services

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

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To decrease the average number of children in out-of-home as a percentage of total caseload.					
Resource:	Children open for services	4,159.00	4,389.00	4,400.00	4,500.00
Service:	Percent in out-of-home placement	30%	28%	28%	29%
Caseworkers will visit, at least monthly, children open for services.					
Resource:	Children open for services	4,159.00	4,389.00	4,400.00	4,500.00
Service:	Percent of children visited monthly	0%	90.4%	90%	90%
To increase the percent of children in foster care less than 12 months who had 2 or fewer placements.					
Resource:	Foster care cases with 2 or fewer placements	743.00	710.00	531.00	700.00
Service:	Percentage of cases with 2 or fewer placements	83.2%	83.1%	87.6%	88%
To decrease the percent of children removed from home who had prior removal within 12 months.					
Resource:	Children removed from their home at least 8 days	718.00	530.00	475.00	500.00
Service:	Percent removed with a prior removal within the last 12 months	8.1%	5.8%	0%	5%

Community Support Services

The CSS division provides public assistance to eligible residents of Arapahoe County. CSS provides this assistance to individuals, families and to the elderly and disabled. All such assistance is based on income, resource and citizenship guidelines established by state and federal mandates.

Mission:

The Community Support Services division will strive to continually improve customer service through efficiency, accuracy and professionalism. The division will promote collaboration within the county and with community partners. To better serve our individuals and families, we will encourage a friendly and warm environment known for caring, compassion and sensitivity.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Maintain Food Stamp error rate at or below state average.					
Resource:	State Food Stamp Error rate	0%	7.13%	7.45%	7.5%
Service:	Arapahoe County Food Stamp Error rate	0%	7.61%	6.81%	6.75%
To decrease the number of cases Exceeding Processing Guidelines by 25% for 2008.					
Resource:	Number of Pending cases (May)	0.00	0.00	2,913.00	2,500.00
Service:	Cases Exceeding Processing Guidelines	0.00	0.00	1,140.00	200.00
To increase the Work Participation Rate by 10 percentage points.					
Resource:	Number of TANF cases (May)	2,465.00	2,084.00	1,253.00	1,300.00
Service:	Work Participation Rate	14.7%	18.5%	20.4%	30%

Finance & Administrative Services

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

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To validate CBMS overpayment claims that were established prior to 6/1/2006.					
Resource:	Claims Recovery staff	0.00	0.00	3.00	3.00
Service:	Claims Analyzed and Validated	0.00	0.00	800.00	2,000.00
To produce timely payroll information to ensure staff is paid properly.					
Resource:	Payroll FTEs	2.00	2.00	2.00	2.00
Service:	Number of employees paid per month	363.00	371.00	443.00	451.00
To ensure compliance by Child Care providers through a series of audits.					
Resource:	OPI review staff	1.00	2.00	3.00	3.00
Service:	Number of reviews performed	16.00	20.00	24.00	24.00

INFORMATION TECHNOLOGY

The Information Technology Department is responsible for the County's centralized data and voice information technology infrastructure, assets, systems, applications and analysis services.
Key responsibilities include:
Set and support standards for County computing and technology; Architect, maintain, and monitor secure voice & data networks; Support PBX phone system, voice mail system, and network & application services; Support enterprise services including email, document management, and Enterprise Resource Planning (ERP); Provide analysis and research to recommend business solutions and Return on Investment (ROI); Develop, support, and operate business applications; Provide project management services; Provide training for County employees on voice and desktop infrastructure applications; Provide management information on technology services.

The Department vision is to:
Be the County's preferred IT provider; Be a Department that operates as one team; Be a proactive and efficient operation; Be a credible and influential technology and business partner with County Departments and Offices.

Department Accomplishments

01 - Gathered service expectations and provided information and orientation for Information Technology Department to new Commissioners and Elected Officials.

02 - Effectively met all needed technology requirements for the new Daylight Saving Time change.

03 - Successfully partnered with the Assessor's Office to produce new Notice of Valuation forms with photographs.

04 - Met all technical needs, changes, and staff training to successfully transition the Child Support Enforcement staff and function from the District Attorney's Office to Arapahoe County Government Human Services.

05 - Implemented online credit card payment system and processes for the Arapahoe County Fair 4-H.

06 - Completed the $800,000 replacement and upgrade of the entire Arapahoe County Government network infrastructure with no discernable service interruption.

07 - Completed the RFP and replaced the Livescan (finger and palm print) systems for the Sheriff's Office.

08 - Published the 2008 'State of GIS' and assisted multiple Offices and Departments in further exploiting GIS and Pictometry for their business functions including use for Public Hearings.

09 - Shared the County's Pictometry data with six eligible jurisdictions outside of the Arapahoe County Government.

10 - Instituted a formalized Quality Assurance process for IT application development and implementation projects.

11 - Completed phase II of our server consolidation efforts using VMWARE.

12 - Updated all documentation for the IT COOP.

13 - Partnered with other County Departments and Offices in support for the Fairgrounds, Elections, and the Facilities energy conservation project.

14 - Researched and initiated departmental changes in response to the Employee Survey.

Demand Indicators	2005	2006	2007 Est.	2008
01. Service Desk events	24,186.00	27,286.00	29,400.00	29,500.00
04. Data Ports PC & Printers	2,230.00	2,313.00	2,410.00	2,500.00
05. Voice Ports - telephones and fax	3,821.00	3,183.00	3,250.00	3,207.00
06. Physical Servers	129.00	127.00	115.00	95.00
08. Production Applications internally hosted	136.00	165.00	187.00	198.00
02. Web Page Hits in millions	15.80	28.10	48.00	50.00
12. Projects Completed	76.00	63.00	44.00	50.00
11. Project Hours	25,369.00	18,318.00	24,629.00	26,500.00
10. Maintenance Hours Existing Systems	69,830.00	78,150.00	44,701.00	47,000.00
13. IT Training Classes	138.00	126.00	130.00	130.00
14. IT Class Participants	680.00	577.00	630.00	630.00
03. Web Page View in millions	14.30	15.10	20.00	23.00
09. Interfaces supported to externally hosted production applications	0.00	0.00	9.00	10.00
07. Virtual Servers	4.00	14.00	38.00	50.00

Divisions

Administration

The Administrative Division of Information Technology provides leadership and staff support for the Information Technology Department. IT is comprised of the Director and two full time administrative assistants. Key responsibilities include the overall department technical and administrative leadership, strategic planning, key communication with all other Departments and Offices within the County, and external relationships with other government entities, industry groups, and technology vendors. Major responsibilities of the administrative staff include clerical support, payroll and personnel, purchase requisitioning and accounts payable, budget reporting, contract management, web page content maintenance, E-Team secretarial support, and coordination for department training and travel.

Mission:

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

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
IT Service Desk First Contact Resolution					
Resource:	Number of Service Desk Reps	0.00	2.00	2.00	2.00
Service:	% of IT Service Desk first contact	0%	70%	77%	79%
Online Network Availability (WAN) - The percentage of availability includes scheduled maintenance and downtime					
Resource:	N/A	0%	0%	0%	0%
Service:	% Network availability -WAN	96.45%	99.9%	97%	98.17%
Server Availability - The percentage of availability includes scheduled maintenance and downtime					
Resource:	N/A	0%	0%	0%	0%
Service:	% of Server availability	99.1%	99.7%	99.84%	99.71%
Application Availability - The percent of availability includes scheduled maintenance downtime					
Resource:	N/A	0%	0%	0%	0%
Service:	% of Application availability	99.6%	99.72%	99.73%	99.73%
Servers supported per FTE					
Resource:	Server supported per FTE	6.00	6.00	6.00	6.00
Service:	Servers supported per FTE	22.00	21.00	25.00	24.00
Telephone Ports supported per FTE					
Resource:	FTE's	2.00	2.00	2.00	2.00
Service:	Telephone ports supported per FTE	1,911.00	1,592.00	0.00	1,604.00
Service Desk same day resolution					
Resource:	Help Desk FTE's	8.00	8.00	8.00	8.00
Service:	% Help Desk same day resolution	91%	88%	0%	90%
Online/network availability (LAN) - The percentage of availability includes scheduled maintenance downtime					
Resource:	N/A	0%	0%	0%	0%
Service:	% Network availability LAN	99.75%	99.97%	99.99%	99.9%

Applications East

The Applications East Division has three main functions. The majority of the staff is dedicated to quality support for the operations of technology related equipment, systems, and applications for the Sheriff's Office. They research new and evolving technology that may enhance the ability of the Sheriff's Office to provide service to our community, and coordinate projects and ongoing support with the other Information Technology divisions as appropriate. On call support for critical Sheriff's application services is provided 7 x 24. This division also provides GIS administration support for the entire County, coordinating with GIS staff in end user Departments and Offices. The third function of this division is the coordination and delivery of technology training for County employees.

Mission:

To provide outstanding information technology service and support to the Sheriff Office with the emphasis on law enforcement business applications, and to provide GIS support and the coordination of technology training for Arapahoe County Government.

Applications West

The Applications West Division supports over 130 County enterprise and business specific applications across the County. Responsibilities include development, testing and implementation, modifications, and maintenance for all automated business applications. The division serves as an integrator for major enterprise applications such as ERP and Document Management systems. Platforms include web, SQL server, desktop, and enterprise server (mainframe). Programming languages include Visual Basic, .NET, C#, Access, and Cobol. On call support for critical application services is provided 7 x 24. Applications West is also responsible for analysis, research, and recommendations for business solutions both with and without technology. Business Systems Analysts also serve as project managers.

Mission:

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

Tech. Services - Network

Technical Services provides 7 x 24 support for 7 major functions: Computer Operations, Production Control, Security, IT Service Desk, Server Support, Network Infrastructure and Telecommunications.

The Network & Customer Service cost center supports the County's centralized data network infrastructure and assets, application servers, email and Internet services, and provides service desk technical support for over 2,300 work stations, printers and PDAs.

Mission:

To provide outstanding service and support to our users effectively and efficiently for all supported functions.

Tech. Services - Telecommunications

Technical Services provides 7 x 24 support for 7 major functions: Computer Operations, Production Control, Security, IT Service Desk, Server Support, Network Infrastructure and Telecommunications.

Telecommunications supports the County's over 3,000 port voice network and assets, coordinates cabling and manages external and internal telecom services.

Mission:

To effectively and efficiently utilize voice communication technology to provide superior telephony services to all County Offices and Departments

Technical Services - Operations

The Technical Services division is responsible for 7 x 24 support for 7 major functions: Computer Operations, Production Control, Security, IT Service Desk, Server Support, Network Infrastructure, and Telecommunications.

Computer Operations maintains our computer and server rooms and runs the daily Oasis and data backup schedules. Production Control & Security administers County logon IDs and network security, produces daily production schedules, and interfaces with Oasis user areas.

Mission:

To provide outstanding service and support to our users effectively and efficiently for all supported functions.

PUBLIC WORKS & DEVELOPMENT

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

Services provided to unincorporated areas as well as the City of Centennial include roadway and bridge maintenance, traffic operations, snow and ice control, animal and mosquito control, and permitting and inspection functions.

The Department provides some services exclusively for the unincorporated portion of the County. These services include building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, and open space preservation.

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

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

Department Accomplishments

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

Completed the design and construction of five new traffic signals.

Completed the Quebec Street widening project

Continued to expand program of paving gravel roads in the eastern portion of Arapahoe County, using recycled paving materials.

Evaluated/implemented three (3) traffic signal timing and coordination projects along three major corridors.

Identified over 30 new mosquito-breeding sites

Improved communication between Animal Control and the Arapahoe County Sheriff's Office through daily Animal Control Incident Reports.

Made progress on the 17 Mile House property renovation project.

Managed annual traffic volume count program at over 100 locations.

Monitored daily operational functions of over 100 traffic signals, pedestrian signals and flashers.

Re-negotiated the City of Centennial Public Works contract, providing a roadmap for service delivery.

Spun off the County's stormwater management function into the new Southeast Metro Stormwater Authority.

Successfully managed the $17.0M 2007 public works program for the City of Centennial ($6.3M County Contract, $10.7M City Budget)

Divisions

Building Division

The Building Division is tasked with the enforcement of all relevant codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Building Division provides professional plan review, permitting and inspection services, Board of Review services and facilities for citizen appeals, and exceptional customer service. This Division also provides all Building Department related services to the Town of Foxfield on a contract basis. The Building Division staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Reservoir Drainage Basin Authority, E-470 Public Highway Expansion, Transportation Improvement Fees (TIF) and all Open Space Use Tax fees.

Mission:

The mission of the Building Division is to provide professional building inspection services by ensuring compliance with the County adopted building codes, to protect the health and safety of all the County residents, and to provide quality customer service in a timely and courteous manner to the citizens we serve in Arapahoe County.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Inspections per inspector					
Resource:	Number of inspectors	16.00	16.00	15.00	14.00
Service:	Inspections per inspector	3,020.00	2,850.00	2,600.00	2,500.00
Number of inspections per building permits					
Resource:	Number of inspectors	16.00	16.00	15.00	14.00
Service:	Number of inspections per building permit	15.50	14.00	13.00	12.00
Plan review services in house					
Resource:	Number of plan reviewers	3.00	3.00	3.00	3.00
Service:	Number of in-house plan reviews	1,990.00	2,200.00	2,200.00	2,000.00
Building inspections					
Resource:	Number of building inspectors	16.00	16.00	15.00	14.00
Service:	Number of building inspections	48,200.00	45,600.00	39,000.00	35,000.00
Issue building permits					
Resource:	Number of clerical staff	4.00	4.00	4.00	3.00
Service:	Number of building permits issued	3,120.00	3,300.00	3,100.00	2,900.00

Capital Improvement Program

The Capital Improvement Program (CIP) coordinates and manages joint funding responsibility of projects with adjacent public jurisdictions and private entities with an eye on providing the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff review completed construction plans to ensure compatibility with existing infrastructure and manage the engineering, design, construction, and right-of-way acquisition for all authorized capital projects.

Mission:

Establish policies for long-term planning and funding alternatives for Capital Improvement Projects to provide continued acceptable levels of service to citizens of Arapahoe County.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Manage active project construction					
Resource:	Man-hours to manage construction	1,350.00	1,000.00	10,000.00	15,000.00
Service:	Active construction projects	36.00	48.00	48.00	25.00
Manage active project design					
Resource:	Man-hours to manage design	2,200.00	6,500.00	6,500.00	5,000.00
Service:	Project design cases	48.00	50.00	50.00	30.00
Prepare five-year plans					
Resource:	Number of man-hours	400.00	400.00	400.00	400.00
Service:	Prepare and update 5 year plans	2.00	2.00	2.00	2.00
Pavement rehabilitation expenditures in millions of dollars					
Resource:	Number of inspector FTEs	3.00	2.00	2.00	2.00
Service:	Pavement expenditures in millions	2.00	2.00	2.00	3.90
Project management of concrete rehabilitation projects					
Resource:	Number of project manager inspector FTEs	2.00	2.00	2.00	2.00
Service:	Concrete rehabilitation projects (millions)	0.90	0.90	0.90	1.30

Finance and Administration

The Finance and Administration team provides financial and administrative support to the Building, Planning and Zoning, and Engineering Divisions in PWD. The focus of this Division is to support the department's mission of maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life.

In this capacity, the Finance and Adminstration group aids the entire Department of Public Works in providing outstanding public services for the citizens of Arapahoe County and the City of Centennial, our visitors, and our neighboring municipalities.

Mission:

To oversee all PWD program resources in ways that will provide our community with the highest quality public service that continually enhances the quality of life for all our citizens.

Land Development Services

This Division of PWD functions to perform review of engineering studies and construction plans related to new land development and performs reviews of construction plans associated with utility construction. Land Development Services (LDS) staff prepares developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. LDS further serves to provide engineering and project management services to the County's Capital Improvement Program and to the Strategic Programs Office.

Mission:

To provide our customers with a timely, concise review of all Planning Division referrals, to perform quality control review of all privately designed public improvements and to assure adequate public infrastructure is provided to support new land development proposals and utility construction plans.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Utility construction plans approved					
Resource:	Number of man-hours	410.00	400.00	200.00	400.00
Service:	Number of utility construction plans approved	41.00	40.00	20.00	40.00
Provide engineer design and project management to Fleet & Facilities					
Resource:	Number of man-hours	1,200.00	1,500.00	1,500.00	1,500.00
Service:	Number of completed engineering design and project management	1.00	1.00	1.00	1.00
Applications for review and approval processed					
Resource:	Number of man-hours	5,630.00	5,550.00	5,340.00	4,000.00
Service:	Number of R&A completed	563.00	555.00	534.00	400.00
Subdivision improvement agreements (SIA) completed					
Resource:	Number of man-hours	150.00	290.00	150.00	150.00
Service:	Number of SIA's completed	15.00	29.00	15.00	15.00
Development cases processed					
Resource:	Number of man-hours	2,340.00	2,280.00	2,340.00	2,250.00
Service:	Number of development cases processed	78.00	76.00	78.00	75.00
Major cases processed					
Resource:	Number of man-hours	1,640.00	1,560.00	1,120.00	1,200.00
Service:	Number of major cases processed (basis 3.25 FTE)	41.00	30.00	28.00	30.00

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor’s Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division provides maps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff review development proposals for conformance with the County’s Land Development Code.

Mission:

To provide accurate maps, graphics, GIS and surveying support to other divisions and departments within Arapahoe County and accurate maps to the citizens and local governments within Arapahoe County in a cost-effective manner.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To complete control surveys					
Resource:	Man-hours	255.00	300.00	300.00	400.00
Service:	Number of surveys	10.00	11.00	15.00	15.00
To provide services to the City of Centennial					
Resource:	Man-hours	360.00	400.00	250.00	250.00
Service:		0.00	0.00	0.00	0.00
To update and maintain the parcel layer and other digital maps					
Resource:	Man-hours	1,860.00	4,000.00	2,500.00	2,500.00
Service:	Number of parcels	1,800.00	4,000.00	2,500.00	2,800.00
To provide interdepartmental mapping services					
Resource:	Man-hours	2,600.00	3,000.00	3,000.00	3,000.00
Service:		0.00	0.00	0.00	0.00
Assessor's maps - new parcels and digital conversion					
Resource:	Man-hours	5,025.00	6,000.00	6,000.00	5,000.00
Service:	Number of parcels	5,000.00	6,000.00	6,000.00	5,500.00

Open Space and Recreation District

The Open Space Division strives to preserve urban and rural open space and natural areas; protect lands that preserve water quality in rivers, lakes and streams; provide, maintain and improve neighborhood parks, open space, sports fields, picnic facilities and multi-use trails; protect wildlife habitat and corridors; preserve agriculture and ranch lands and enhance and maintain designated heritage areas.

In addition, the Open Space Program provides a 50% shareback to incorporated cities and towns; provides a pool of money for grants to special districts and incorporated cities and towns; caps County administrative costs at 3 percent; sets aside money for heritage areas and maintenance costs; provides money for open space and trails in unincorporated Arapahoe County.

Under the direction of the Open Space Manager, the Arapahoe County Recreation District maintains the District's parks, trails and open space, while enhancing the citizens quality of life through the great outdoors.

Mission:

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

Operations & Maintenance

The Operations & Maintenance Division serves to permit and inspect all public works construction activity involving County right-of-ways and easements. Among the responsibilities of the Division, staff inspects public improvements during the construction process, identifies and take appropriate enforcement actions against developers who fail to fulfill terms of valid subdivision improvement agreements, and administer the custody transfer of public improvements constructed for County maintenance.

Mission:

To efficiently permit, inspect and accept privately constructed improvements within public right of ways and dedicated easements to insure quality construction will minimize maintenance cost to Arapahoe County. Provide support pertaining to revenue collected from right of way permits and support in the form of field evaluations and resolution of maintenance requests, operation and administration.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Subdivision projects accepted for probationary and final acceptance					
Resource:	Projects accepted per FTE	11.00	11.00	13.00	15.00
Service:	Number of subdivision projects accepted/FTE (final)	43.00	44.00	50.00	60.00
Number of street cut permits issued					
Resource:	Number of inspectors	4.00	4.00	4.00	4.00
Service:	Street cut permits issued	305.00	700.00	426.00	200.00
Inspect and administer street cut permits					
Resource:	Number of inspectors	4.00	4.00	4.00	4.00
Service:	Number of inspections	783.00	1,244.00	708.00	350.00

Planning & Zoning

The Planning & Zoning Division provides professional evaluation analysis and recommendations regarding proposed development plans, policies, regulations, and environmental studies to the Planning Commission and BOCC. The Division serves citizens by processing building, fence, and sign permits for zoning compliance. Under Division leadership, this unit provides public information, support, and technical assistance to the Arapahoe County Planning Commission and the Board of Adjustment.

The Animal Control Division enforces the Animal Control Ordinances, responds to citizen complaints, and educates the public regarding Animal Control laws and responsible pet ownership. Animal Control is responsible for impounding/sheltering stray animals, the pick up and disposal of dead animals, and providing medical care for injured and or sick stray animals in unincorporated Arapahoe County as well as Centennial, Foxfield, Deer Trail, and Bennett.

Mission:

To provide attractive, convenient and harmonious communities through implementation of planning policies and principles outlined in the Comprehensive Plan. To provide timely and accurate professional services with emphasis placed on customer service. To monitor all permit and enforcement activity in accordance with adopted State and County regulations and to plan for future development.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To effectively reduce the mosquito population through integrated pest management systems					
Resource:	# of Seasonal Employees	2.00	2.00	2.00	2.00
Service:	Man Hours (seasonal)	1,317.00	2,169.00	2,669.00	1,600.00
To issue licenses in accordance with County Resolution #020542					
Resource:	Animal Control FTEs	9.00	9.00	9.00	9.00
Service:	Number of licenses issued	3,940.00	4,064.00	4,100.00	4,275.00
Ensure a safe, nuisance-free community through education / enforcement of resolutions in a cost effective manner					
Resource:	Animal Control FTEs	9.00	9.00	9.00	9.00
Service:	Number of citien contacts	28,624.00	27,824.00	29,000.00	27,600.00
Long range planning, special projects, sub-area plans, open space, revisions to land development code					
Resource:	Man-hours	4,160.00	5,640.00	12,480.00	12,480.00
Service:	Number of studies	20.00	30.00	30.00	30.00
Provide inspections to zoning violations					
Resource:	Man-hours for inspections	6,240.00	6,240.00	6,240.00	6,240.00
Service:	Number of zoning inspections & permit review	730.00	4,000.00	1,900.00	1,900.00
Board of Adjustment cases					
Resource:	Man-hours included in zoning violations	0.00	0.00	0.00	0.00
Service:	Number of cases	32.00	25.00	25.00	30.00
Public assistance requests and administrative functions of the division					
Resource:	Number of man-hours	6,240.00	4,160.00	4,160.00	4,160.00
Service:	Number of assistance cases	35,000.00	15,000.00	15,000.00	15,000.00
Process formal applications (public hearings) and presentations to BOCC (# of man-hours are factored into the above objective).					
Resource:	Number of man-hours	14,560.00	12,480.00	12,480.00	10,400.00
Service:	Number of applications processed	105.00	50.00	50.00	60.00
Process and review development plans (includes pre-submittals and outside agency referrals).					
Resource:	Number of man-hours	14,560.00	12,480.00	12,480.00	10,400.00
Service:	Development cases processed	208.00	300.00	300.00	270.00
Provide weed inspections and treat noxious weeds					
Resource:	Number of man-hours	2,080.00	2,080.00	2,080.00	2,080.00
Service:	Number of weed inspections and treatments	785.00	750.00	750.00	750.00

Road & Bridge Operations

The Road & Bridge Division provides roadway infrastructure and maintenance services to unincorporated Arapahoe County. Road and Bridge services and activities include: administration and operations; snow and ice removal; traffic safety; grading, graveling and dust control; patching, chip and crack sealing, overlay and street cleaning; curb, gutter and sidewalk; roadway construction, weed control, guardrail, maintenance and right-of-way; bridge maintenance; and shareback to cities and towns.

Mission:

To inspect and maintain 1001 lane miles of pavement and 527 lane miles of unpaved roads in Arapahoe County, thereby providing a safe and convenient transportation network to the citizens of Arapahoe County in an effective and efficient manner.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To maintain a Reclamite program to increase cost efficient measures of asphalt application from gravel to pavement.					
Resource:	Man-hours	10,506.00	14,020.00	11,400.00	12,000.00
Service:	Gallons of Reclamite applied	60,380.00	175,996.00	250,000.00	150,000.00
To increase overlay efficiency by 8%.					
Resource:	Man-hours	8,652.00	5,510.00	7,000.00	7,000.00
Service:	Tons of asphalt applied	39,652.00	28,693.00	40,000.00	40,000.00
To maintain a pothole application of 380 pounds of asphalt per man-hour.					
Resource:	Man-hours	3,960.00	4,197.00	6,000.00	4,000.00
Service:	Tons of asphalt applied	471.00	479.00	1,000.00	500.00
To increase by 5% the amount of asphalt applied per man-hour and maintain this objective.					
Resource:	Man-hours	2,017.00	8,144.00	1,254.00	8,457.00
Service:	Tons of asphalt applied	3,245.00	2,267.00	853.00	2,072.00
To maintain a chip seal application of 120 square yards per man-hour.					
Resource:	Man-hours	1,721.00	381.00	400.00	800.00
Service:	Square yards of chips applied	282,371.00	56,481.00	50,000.00	100,000.00
To increase sweeping pass miles per man-hour to 2 pass miles per man-hour.					
Resource:	Man-hours	6,146.00	5,036.00	6,000.00	6,000.00
Service:	Pass Miles	12,053.00	11,767.00	12,000.00	12,000.00
To maintain crack seal application rate of 40 pounds per man-hour.					
Resource:	Man-hours	1,098.00	802.00	800.00	800.00
Service:	Pounds of crack seal applied	47,187.00	29,744.00	30,000.00	30,000.00
To complete maintenance requests (MRF) for unincorporated Arapahoe County and City of Centennial					
Resource:	Number of FTEs	3.00	3.00	2.00	2.00
Service:	Number of MRFs received	1,262.00	816.00	1,261.00	1,500.00
To reduce the unpaved gravel miles in Arapahoe County by 5 miles per year.					
Resource:	Man-hours	5,793.00	8,480.00	2,150.00	0.00
Service:	Miles of gravel road eliminated	4.00	9.50	5.00	0.00
To maintain an efficiency ratio of 3.0 linear feet of finished concrete curb and gutter per man-hour.					
Resource:	Man-hours	1,492.00	1,798.00	1,400.00	1,500.00
Service:	Curb & gutter (linear feet)	4,350.00	6,021.00	4,200.00	4,000.00
To maintain a rate of 2.5 signs maintained per man-hour.					
Resource:	Man-hours	1,911.00	1,622.00	2,200.00	2,000.00
Service:	Signs maintained	5,081.00	4,057.00	5,200.00	5,000.00
To maintain an installation time of 2.5 man-hours per sign.					
Resource:	Man-hours	880.00	183.00	112.00	300.00
Service:	Signs installed	413.00	348.00	280.00	400.00
To inspect 18 signs per man-hour.					
Resource:	Man-hours	411.00	287.00	389.00	400.00
Service:	Signs inspected	7,740.00	5,477.00	7,000.00	7,000.00
To fabricate 3 signs per man-hour.					
Resource:	Man-hours	465.00	734.00	1,000.00	1,000.00
Service:	Signs fabricated	1,192.00	1,833.00	2,000.00	2,000.00
To increase by 20 percent the number of miles striped per man-hour and maintain this level.					
Resource:	Man-hours	1,589.00	668.00	1,400.00	1,600.00
Service:	Miles of line striped	691.00	662.00	550.00	700.00

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To reduce the tonnage of Ice Slice to 100 pounds per lane mile while ensuring passable roads in winter.					
Resource:	Tons of ice slice applied	2,650.00	5,176.00	4,000.00	4,000.00
Service:	Miles of roads	1,001.00	1,001.00	1,001.00	1,001.00
To maintain a gravel application rate of 3 tons per man-hour.					
Resource:	Man-hours	8,882.00	1,434.00	1,500.00	1,500.00
Service:	Tons of gravel applied	24,474.00	29,921.00	30,000.00	30,000.00

Traffic

The Traffic Division plays a critical role in planning transportation systems, providing direction to land developers, and guiding improvement programs within the County. Traffic Division staff frequently respond to citizen issues pertaining to traffic safety, traffic trends, transportation plan and planning efforts. Traffic engineers work diligently to ensure that all new developments have proper traffic control devices and that existing transportation systems within the County function safely and efficiently.

Mission:

To provide Arapahoe County engineering services specific to the planning, geometric design, and traffic operation of roads, streets, and highways, including their networks and relationships to other modes of transportation.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Traffic accident reports Input into data base / warrant analysis					
Resource:	Total man-hours per year	350.00	450.00	450.00	450.00
Service:	Number of traffic accident reports	2,200.00	2,500.00	2,500.00	2,500.00
Traffic engineering studies					
Resource:	Man-hours per Study	80.00	85.00	85.00	85.00
Service:	Traffic engineering studies (TES)	50.00	55.00	55.00	55.00
Special event applications					
Resource:	Man-hours for special event applications	100.00	160.00	160.00	160.00
Service:	Number of special event applications	45.00	50.00	50.00	50.00
Traffic counts taken (24 hours)					
Resource:	Man-hours for traffic counts	200.00	200.00	200.00	300.00
Service:	Number of traffic counts taken	190.00	150.00	150.00	200.00
Prepare sign shop orders for new signs					
Resource:	Number of man-hours	400.00	575.00	575.00	575.00
Service:	Number of sign shop work orders	125.00	150.00	155.00	150.00
Signals operated and maintained					
Resource:	Number of man-hours	350.00	500.00	525.00	500.00
Service:	Signal operated and maintained	85.00	112.00	114.00	112.00

SHERIFF'S OFFICE

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency planning, service of civil process, the investigation of environmental crimes and the detention of persons arrested or sentenced to jail.

Department Accomplishments

PROJECT LIFESAVER is being implemented on a statewide basis as a result of our initial efforts.

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

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

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

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

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

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

Demand Indicators	2005	2006	2007 Est.	2008
Requests for Law Enforcement Service	332,103.00	319,508.00	308,282.00	310,000.00
Traffic law enforcement	47,368.00	50,863.00	62,192.00	55,000.00
Incarceration of criminal violators(Average Daily Population)	1,277.00	1,336.00	1,271.00	1,280.00
Criminal Cases Investigated	13,995.00	13,173.00	11,815.00	12,500.00

Divisions

Administration

The Administration Bureau is directed by the Sheriff and provides basic accounts receivable and accounts payable activities for the Sheriff's Office. The Bureau also encompasses the Emergency Planning office, manages all contracts, oversees grant applications and monitors those approved to insure fiscal accountablility.

Mission:

To provide administrative services, emergency planning and organizational oversight for the Sheriff's Office.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Work closely with Department of Homeland Security (DHS) programs and grants of North Central Region (NCR) and Denver Urban Area Security Initative (UASI), and with planning committees in NCR/UASI and the State of CO-Department of Emergency Management					
Resource:	FTE	3.00	3.00	3.00	3.00
Service:	Training, meetings, exercises attended	100.00	100.00	120.00	150.00
Providing ICS/NIMS/NRP training, planning, and exercises to Sheriff personnel and citizens. To include other agencies within the North Central Region.					
Resource:	Trained instructors	12.00	15.00	15.00	20.00
Service:	Classes conducted	12.00	15.00	15.00	20.00
Provide search & rescue - Respond to calls for service, assist in locating, saving people during inclement weather. To include assistance in locating missing children, special needs, and Project Life Saver clients					
Resource:	Trained personnel and rescue equipment	15.00	15.00	25.00	25.00
Service:	Project Life Saver searches	12.00	12.00	15.00	50.00
Planning, participation and evaluating county/regional exercises (tabletop & full scale)					
Resource:	Full time employees	3.00	3.00	3.00	3.00
Service:	Dedicated hours	350.00	450.00	500.00	700.00
Participate in county wide emergency management planning activities					
Resource:	Full time employees	3.00	3.00	3.00	3.00
Service:	Dedicated hours	800.00	850.00	900.00	1,500.00
Prepare and monitor Sheriff's Office contracts for goods and services					
Resource:	Full-time equivalent (FTE) employees	6.00	6.00	6.00	6.00
Service:	Number of annual contracts	69.00	69.00	70.00	110.00

Detention Services - Medical - Commissary - Inmate Industries

The Detentions/Administrative Services Bureau - Detention Services operates the detention facility and provides support to County courts. The bureau provides employment counseling, GED and substance abuse education and manages alternative sentencing programs reducing the cost of housing and improving transition back into the community. Other programs include the Jail Industries and Work Release supporting a rehabilitative effort for qualified inmates.
The Civil Process/Fugitive Transport Section returns captured fugitives to the jurisdiction of the Arapahoe County Courts. The civil function includes the service of civil papers such as Summons & Complaints and the performance of civil process such as evictions. The Information Management Section is comprised of the Records Unit which processes and maintains all records generated by the Sheriff's Office in its various activities and those personnel who coordinate all technology efforts that affect the Sheriff's Office.

Mission:

The Detentions/Administrative Services Bureau - Detention Services supports the operation of the Sheriff's Office by providing a variety of functions in support of the Sheriff's statutory duties. These functions inlcude:

The provision of a safe and effective detentions function;
The Civil Process and Fugitive Extradition function;
The agency Records function.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To complete all extraditions having waiver signatures within 10 days of receipt.					
Resource:	Extraditions received	198.00	231.00	258.00	218.00
Service:	Percent of Extraditions completed within 10 days of receipt.	100%	100%	100%	100%
To complete 90% of all civil processes received by the Section in a timely manner.					
Resource:	Civil processes received and recorded by the Section.	16,178.00	11,469.00	11,350.00	11,500.00
Service:	Percent of Civil processes completed by the Section	95%	89%	92%	95%
Provide an effective and professional Records function in support of the agency mission and the Centennial contract processing offense and incident cases produced in the City of Centennial.					
Resource:	Personnel Utilized	7.00	7.00	7.00	7.00
Service:	Total number of Centennial Offense/Incidents processed	7,431.00	6,068.00	6,000.00	6,500.00
Provide an effective and professional Records function in support of the agency mission processing offense and incident cases produced in the unincorporated area.					
Resource:	Personne Utilized	7.00	7.00	7.00	7.00
Service:	Total number of unincorporated Offense/Incident cases processed	8,513.00	8,510.00	8,924.00	8,700.00
Provide an effective and professional Records function in support of the agency mission and the Centennial contract processing traffic tickets produced in the City of Centennial					
Resource:	Personnel Utilized	1.00	1.00	1.00	1.00
Service:	Total number of City of Centennial tickets processed	22,194.00	23,128.00	27,000.00	26,000.00
Provide an effective and professional Records function in support of the agency mission processing traffic tickets produced in the unincorporated area.					
Resource:	Personnel Utilized	1.00	1.00	1.00	1.00
Service:	Total number of unincorporated tickets processed	15,441.00	16,955.00	18,785.00	18,000.00
Commissary Programs to provide programs and equipment for inmates beyond statutory requirements through the use of inmate generated funds.					
Resource:	Personnel Utilitzed	3.00	3.00	3.00	3.00
Service:	Number of inmates attending programs	33,609.00	29,927.00	27,324.00	30,000.00
To provide inmates with meaningful labor through partnership with private industry for training and compensation.					
Resource:	Personnel (FTE) utilized	3.00	3.00	3.00	3.00
Service:	Revenues	262,246.00	268,139.00	294,952.00	215,000.00
To classify inmates pursuant to the nation Objective Jail Classification system (OJC)					
Resource:	Personnel (FTE) utilized	9.00	9.00	10.00	10.00
Service:	Inmate classifications	10,754.00	10,562.00	10,233.00	268.00
To provide appropriate medical, dental and psychiatric care to inmates					
Resource:	Personnel (FTE) utilized	27.00	27.00	31.00	31.00
Service:	Annual Medical Services Visits	6,582.00	6,892.00	7,653.00	7,800.00
Safely transport inmates to court and other facilities.					
Resource:	Personnel (FTE) utilized	47.00	47.00	47.00	49.00
Service:	Inmate transports/court appearances	28,043.00	27,009.00	24,000.00	25,000.00
To provide safe and effective environment for housed inmates.					
Resource:	Personnel (FTE) utilized	304.50	305.50	305.50	305.50
Service:	Inmate on officer assaults	10.00	16.00	8.00	8.00
To insure that inmates are booked into custody in a lawful manner.					
Resource:	Personnel (FTE) utilized	304.50	305.50	305.50	305.50
Service:	Annual number of inmates received	18,495.00	18,503.00	18,196.00	18,900.00

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To provide the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	304.50	305.50	305.50	305.50
Service:	Average daily inmate population	1,277.00	1,336.00	1,271.00	1,280.00

Professional Standards Bureau

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

The Internal Affairs Section investigates all complaints thoroughly, provides supporting investigation on all civil suits, use-of-force reports, and vehicle-incident reports, and issues all concealed weapons permits.

Quality training is often considered to be the most important element of any law enforcement agency. The Training, Research & Development Section is responsible for providing the agency and citizens of Arapahoe County with the most qualified and professional law enforcement personnel available throughout the year in the form of monthly in-service, classes, schools, seminars and academies.

Mission:

Human Resources - Committed to quality service in management with an emphasis on integrity, professionalism, and community spirit.
Internal Affairs - Committed to maintain the integrity of Arapahoe County Sheriff's Office.
Training, Research & Development - Committed to provide outstanding customer service, support and training to all units, sections and bureaus of the Sheriff's Office and citizens of Arapahoe County with an emphasis on integrity, professionalism and community spirit.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Conduct background investigations for concealed weapons permits					
Resource:	Temporary FTE	1.00	1.00	1.00	1.00
Service:	Concealed weapons permits issued	558.00	444.00	440.00	460.00
Review and investigate all use of force reports to determine complaince with policy and state statutes.					
Resource:	number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Use of force investigations	184.00	245.00	156.00	210.00
To ensure that all internal affairs investigations into employee misconduct are thoroughly investigated to ensure statute and policy compliance is met.					
Resource:	number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Internal affairs investigations and contact logs (as of July 2007)	254.00	243.00	214.00	222.00
Ensure that the Sheriff's Office is in compliance with the standards developed by the Commission for Accreditation for Law Enforcement and Standards for Public Safety Communications Agencies.					
Resource:	number of personnel	2.00	2.00	2.00	2.00
Service:	Number of CALEA standards	444.00	444.00	444.00	446.00
To review all employee accidents for risk management assessment and determine whether the accident was preventable or non preventable					
Resource:	number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Vehicle incidents investigated	105.00	98.00	106.00	100.00
To ensure a thorough and complete background investigation is completed on each applicant offered a conditional offer of employment.					
Resource:	Number of personnel assigned to this task.	1.00	1.00	1.00	1.00
Service:	Number of background investigations completed	211.00	168.00	300.00	285.00
To ensure that new hire and internal selection processes are conducted to meet statutory requirements and conduct fair and effective proceses.					
Resource:	number of personnel assigned	4.00	4.00	4.00	4.00
Service:	Number of selection processes	73.00	75.00	95.00	85.00
Improve the recruiting and selection methods used for hiring personnel through traditional efforts and through the use of new media and recuritment models.					
Resource:	number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Number of new employees hired	78.00	73.00	90.00	95.00
Conduct a series of citizen academies, promotional academies, patrol and investigations transition academies, and other as required.					
Resource:	Number of personnel assigned	4.00	4.00	4.00	4.00
Service:	Academies provided	9.00	6.00	13.00	12.00
To provide quality in-service training to all Sheriff's Office members, and to provide seminars and conferences for enhancing the members' skills and essential job function.					
Resource:	Number of personnel assigned to the section	4.00	4.00	4.00	4.00
Service:	Number of training hours by the number of employees offered.	77,184.00	92,073.00	92,798.00	93,000.00

Public Safety Bureau

The Public Safety Bureau is comprised of Patrol Operations, Investigations Operations, Communications and Telecommunications.

Patrol Operations is responsible for law enforcement activities in the unincorporated area and the contract cities we serve. Patrol Operations works 24/7 each day of the year. Patrol Services includes the Community Resource Section, Special Response Unit, Impact Team, Traffic Safety and Crime Analysis.

Investigations Services is responsible for follow-up and investigation of crimes, preparing search and arrest warrants and preparing case filings to be given to the District Attorney for prosecution. Investigations Services includes Special Investigations, Fugitives, Environmental Crimes, the Crime Lab and Property & Evidence.

Communications Services handles calls for service from citizens and assigns the calls to patrol deputies.

The Telcom Section provides radio support to the Sheriff's Office and other agencies within Arapahoe County.

Mission:

Committed to quality service with an emphasis on integrity, professionalism, and community spirit.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To make arrests when required by law and ACSO Policy					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Number of Adult Arrests	3,147.00	3,259.00	3.33	3,330.00
To provide advanced training to SRU members to handle critical situations. To train to National Tactical Officers Association (NTOA) recommended minimum standards of 160 hours/year.					
Resource:	Number of SRU Personnel	20.00	20.00	20.00	20.00
Service:	Number of Training Days	14.00	14.00	14.00	14.00
To handle arson investigations and conduct criminal investigations.					
Resource:	Number of Investigators assigned to Environmental Crimes	2.00	2.00	2.00	2.00
Service:	Number of arson investigations handled	63.00	57.00	106.00	80.00
To respond to explosive device calls and safely resolve the incident.					
Resource:	Number of deputies assigned to Bomb Squad	7.00	10.00	10.00	10.00
Service:	Total number of explosive device calls handled	91.00	78.00	43.00	50.00
Perform AFIS fingerprint comparisons to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Total number of AFIS print comparisons by lab personnel.	16,741.00	14,966.00	11,940.00	11,000.00
Crime Lab, Non-Centennial, perform latent print evaluations to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of latent prints evaluated	23,778.00	10,474.00	9,026.00	9,000.00
Crime Lab, Non-Centennial, assist in processing and collection of latent fingerprints.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of latent prints processed	2,928.00	2,341.00	1,202.00	1,500.00
Crime Lab, Non-Centennial, assist with processing major or extensive crime scenes as requested.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of crime scenes processed	479.00	400.00	353.00	300.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of E-911 calls received by the Communications Center.	61,342.00	60,563.00	60,785.00	60,000.00
To make arrests when required by law and ACSO Policy.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Number of Juvenile Arrests	349.00	468.00	554.00	500.00
Effectively receive, process, transfer, or handle non-E-911 calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of non-E-911 calls received by the Communications Center	194,108.00	189,732.00	179,162.00	180,000.00
To handle calls for service in the unincoporated county, and towns of Foxfiled, Bennett, Deertrail, and Watkins.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Calls for Service Handled	41,784.00	40,690.00	39,600.00	39,000.00
To Deploy the SRU when required and handle calls when they occur.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Calls handled	41.00	29.00	12.00	15.00
Provide advanced training to SRU members to handle critical situations. To train to National Tactical Officers Association (NTOA) recommended minimum standards of 160 hours/year.					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Training days	14.00	14.00	14.00	16.00

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Conduct programs within the business community.					
Resource:	Community resource personnel (FTE)	2.00	2.00	2.00	2.00
Service:	CPTED, CERT, Worplace violence training, etc	96.00	139.00	221.00	200.00
Conduct school programs: "Here is looking at you", "Safety Awareness".					
Resource:	Community resource personnel (FTE)	6.00	6.00	7.00	7.00
Service:	Education and awareness training (hours)	212.00	212.00	530.00	500.00
Conduct Community programs: Neighborhood Watch, McGruff, etc.					
Resource:	Community resource personnel (FTE)	2.00	2.00	2.00	2.00
Service:	Education and awareness training (hours)	178.00	215.00	209.00	200.00
To deploy the SRU when required and handle calls when they occur.					
Resource:	Number of SRU Personnel	20.00	20.00	20.00	20.00
Service:	Number of SRU Deployments	41.00	29.00	12.00	15.00
To enforce trafic laws in order to provide safer streets for our community.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Traffic violators stopped and cited	14,065.00	15,462.00	16,870.00	15,000.00
To maintain and program radios for Arapahoe County Sheriff's Office and other agencies within Arapahoe County.					
Resource:	Number of Telecommunications personnel.	3.00	3.00	3.00	3.00
Service:	Number of radios maintained	2,596.00	2,596.00	2,596.00	2,596.00
To provide high quality traffic safety services to our service area.					
Resource:	Traffic Safety Unit personnel	10.00	10.00	11.00	11.00
Service:	Traffic citations & summons	10,918.00	13,843.00	18,970.00	16,000.00
To have the Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis.					
Resource:	Number of Victim Witness personnel - Full time & Volunteers	41.00	41.00	41.00	41.00
Service:	Number of Domestic Violence and Victims Rights Act cases.	1,672.00	1,624.00	1,596.00	1,500.00
To review the number of cases closed by Investigators through the year.					
Resource:	Number of Investigators	20.00	20.00	20.00	20.00
Service:	Number of cases cleared	4,131.00	3,829.00	3,259.00	3,200.00
To review and investigate criminal offense reports as assigned.					
Resource:	Number of Investigators	20.00	20.00	20.00	20.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	6,833.00	6,167.00	5,640.00	6,000.00
Crime Lab, Centennial, perform AFIS fingerprint comparisons to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of AFIS print comparisons by personnel assigned	8,491.00	16,741.00	10,802.00	11,000.00
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Traffic violators stopped and cited	22,385.00	21,588.00	26,352.00	24,000.00
To make arrests when required by law and ACSO policy.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Number of juvenile arrests	517.00	742.00	607.00	600.00
To handle hazardous material incidents in a safe manner and return the area to normal.					
Resource:	Number of Investigators assigned to Environmental Crimes	2.00	2.00	2.00	2.00
Service:	Number of hazardous materials incidents handled	20.00	47.00	46.00	50.00

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
To handle calls for service in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Calls for service handles	49,194.00	48,803.00	47,287.00	47,000.00
To handle traffic crash calls when they occur.					
Resource:	Traffic Safety Unit personnel (FTE)	9.00	10.00	10.00	10.00
Service:	Number of traffic accidents investigated	979.00	394.00	1,075.00	1,000.00
To arrest those individuals with arrest warrants issued by the courts.					
Resource:	Number of Warrants Investigators	4.00	3.00	3.00	3.00
Service:	Number of felony arrests made.	356.00	360.00	446.00	400.00
To accept, package, and store pieces of evidence for court purposes or safekeeping.					
Resource:	FTE	3.00	3.00	3.00	3.00
Service:	Number of property or evidence items received.	15,025.00	18,459.00	17,916.00	18,000.00
To release evidence or property when a final disposition is reached in the court case, or as otherwise may be appropriate to release items.					
Resource:	FTE	3.00	3.00	3.00	3.00
Service:	Number of property or evidence items released.	10,788.00	10,793.00	4,481.00	4,400.00
To have Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis.					
Resource:	Number of Victim Assistance Personnel	41.00	41.00	41.00	41.00
Service:	Number of Domestic Violence and Victims Rights Act cases.	2,039.00	2,251.00	2,212.00	2,200.00
To review the number of cases closed by Investigators through the year.					
Resource:	Number of Investigators (FTE)	11.00	11.00	12.00	12.00
Service:	Number of cases cleared	3,889.00	3,712.00	3,514.00	3,600.00
To review and investigate criminal offense reports as assigned.					
Resource:	Number of Investigators (FTE)	11.00	11.00	12.00	12.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	7,162.00	7,006.00	6,175.00	6,500.00
Effectively receive, process, transfer or handle all calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of service calls received by the Communications Center	332,103.00	319,508.00	308,282.00	310,000.00
To make arrests when required by law and ACSO policy.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Number of adult arrests	2,727.00	2,536.00	2,618.00	2,600.00

TREASURER'S OFFICE

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

Department Accomplishments

90.3% property taxes collected thru June 2007

99.7% property taxes collected as of 12/31/2006

Expanded services by offering a temporary alternative site in Aurora to make full and second half tax payments.

We have contracted to conduct an on-line tax sale in 2007. The number of investors will be unlimited and bonus bids should increase substantially. Expenses involved with conducting the sale will be eliminated.

Demand Indicators	2005	2006	2007 Est.	2008
Money management to guarantee payment of warrants (in million $)	184.10	193.70	212.00	221.00
Original tax notices sent	211,833.00	214,255.00	221,442.00	230,000.00
Second 1/2 tax notices sent	29,488.00	29,058.00	27,360.00	29,000.00
Delinquent tax notices sent	11,931.00	11,402.00	13,284.00	14,000.00
Incoming customer service calls	81,770.00	55,679.00	60,000.00	62,000.00
Distribution to cities, schools and taxing authorities (in millon $)	650.90	665.20	670.00	685.00
Average yield on investments	3%	4.45%	5%	5%
Money management for treasurer's checks issued and wire transfers made	55.00	68.30	70.00	70.00

Divisions

Treasurer Administration

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June.

The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

Mission:

Carry out all Colorado statutory requirements in the most effective and efficient manner possible so as to provide comprehensive, accurate and friendly services to the citizens of Arapahoe County and all others with whom we interact.

Objective/Resource Level/Service Level		2005	2006	2007 Est.	2008
Reconcilation of County Bank Accounts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# of bank accounts reconciled	7.00	8.00	9.00	11.00
Senior Citizen Deferral Program - Applications Processed					
Resource:	Full time employees	1.00	1.00	2.00	3.50
Service:	# of applications processed	47.00	37.00	50.00	35.00
Bankruptcy notifications requiring research to protect County's position on property tax collection					
Resource:	Full time employees	1.00	1.50	1.50	1.50
Service:	Number of claims filed	285.00	133.00	233.00	200.00
Checks issued for refunds, abatements, etc.					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# of checks & wires issued	10,550.00	8,360.00	9,500.00	9,975.00
Distribution to Cities & Towns, Tax Increment Districts, and Special Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distrib made (# dist X 12 distrib/yr)	2,088.00	2,148.00	2,220.00	2,240.00
Distribution to School Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distributions made (9 sch dist X 15 distrib/yr)	135.00	135.00	135.00	135.00
Process tax payments					
Resource:	Full time employees processing	10.00	10.00	8.00	8.50
Service:	# of tax payments processed	351,327.00	357,947.00	359,000.00	360,000.00
Certificates of Taxes Due produced					
Resource:	Full time employees	3.50	3.50	3.50	3.50
Service:	# of certificates produced	10,538.00	6,234.00	7,750.00	7,800.00
Collect property taxes at a level of 99% or better					
Resource:	Full time employees	20.00	21.00	21.00	22.00
Service:	Percentage of taxes collected	99.9%	99.7%	99.8%	99.8%

CAPITAL IMPROVEMENT PROGRAM CONTENTS

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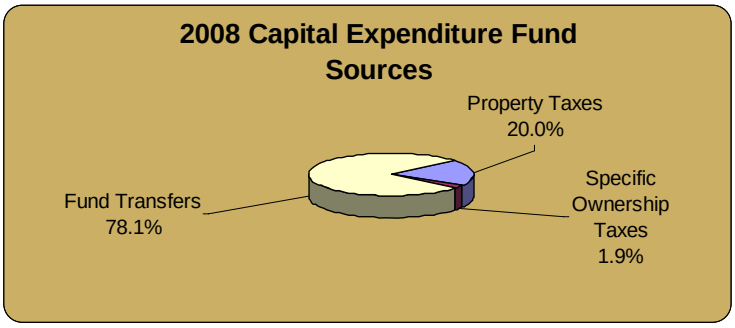
INTRODUCTION

Capital Improvement Program (CIP)

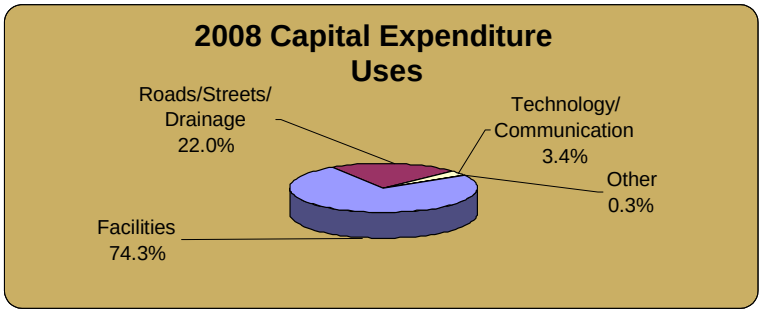
The capital improvement program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Team considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Team then submits recommendations to the Board of County Commissioners for further review. The Board of County Commissioners adopts the first year of the five-year capital improvement plan. The 2008 budget provides funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted in 2008 is listed in Table I and further detail is provided on page I-11. In addition, more detailed information regarding the capital improvement program development process is located on page I-9.

Summary Of The Sources And Uses Of Funds



The Capital Expenditure Fund is the primary fund for County capital improvement projects; however, some projects are located in other County funds. The total 2008 sources of funding for the Capital Expenditure Fund are over $22.7 million, as fund-to-fund transfers make up more than three-fourths of the total. For 2008, approximately $17.8 million will be transferred from the General Fund in order to fund capital project needs for the County. As shown in the chart, property tax is a primary source of funding, following fund transfers, for the Capital Expenditure fund budgeted at $4.5 million in 2008. The Specific Ownership Tax revenue of $425,000 accounts for the remaining sources of funding for 2008. One of the County's budget priorities for 2008 is increasing the funding for County capital needs, which results in an increase in planned expenditures and the transfer of available fund balance from the General Fund.

The use of funds from the Capital Expenditure Fund totals $22.7 million in 2008. Total uses in the Capital Expenditure Fund have increased from the 2007 estimated expenditures of $8.8 million by approximately $13.9 million. This increase is primarily due to short-term and the immediate need to expand and reconfigure the existing judicial facilities. Other capital projects, that were not complete at the end of 2007, will have the unspent balance reappropriated into 2008, upon approval by the Board of County Commissioners. Since the exact amount of unspent funds is not known when the budget is being developed, these ongoing projects are not budgeted as part of the original budget, but are submitted as a supplemental appropriation soon after the beginning of the year.



As shown in the chart at right, the 2008 budget provides funding for infrastructure and County facilities. Roads and transportation infrastructure projects will receive $5 million in funding for 2008, which is transferred to the Infrastructure Fund, where the projects will be completed and accounted for. The largest use of funds in 2008 will be allocated for major reconfiguration, construction and upgrades to County facilities. Over $16.8 million is budgeted for projects regarding County facilities and approximately $775,000 is budgeted for technology/communications projects.

Project Highlights For 2008

Judicial Facilities Project – Pursuant to Colorado State House Bill 07-1054, Arapahoe County's 18th Judicial District will be assigned four new District and County court judges and 24 additional probation officers during 2008 through 2009. As a result of this mandate, major short-term reconfiguration and reconstruction of the County judicial facilities will be needed in order to accommodate the additional judges and staff. Along with increasing the number of courtrooms needed, consolidation of the present County judicial facilities to the Arapahoe County Justice Center (ACJC) and construction of a modular office building adjacent to ACJC were outlined as initial design necessities by the various committees and consultants working on this major project. Late in 2007, a budget supplement was approved in the amount of $1.5 million for the architectural and engineering design and initial remodel phase of existing Altura Plaza facilities. Another $12.3 million was added to the 2008 budget for the reconstruction and reconfiguration phase of the project in the ACJC area. This short-term facilities project total cost is estimated at $13.8 million. Future funding maybe be needed as long-term needs of the facilities are addressed.

Eastern Service Center - In a joint venture between the Fleet Services division of the Facility & Fleet Management Department and the Road and Bridge division of the Public Works & Development Department, construction of a new facility on 47 acres near the intersection of Quincy Avenue and Brick Center Road began late in 2007. The facility is expected to house both the Road & Bridge and Fleet Services Divisions' operations in that area of the County. The total cost of the project is nearly $7.1 million with the initial $405,850 appropriated in 2004 for the acquisition of land, study and survey activity, and architectural/engineering documents. The initial construction outlay of $1.9 million was appropriated in the 2005 budget. The 2006 budget included an additional $1,850,250 million and the 2007 budget allocation included $2.9 million from the Capital Expenditure Fund. The unspent funds from prior years will be reappropriated in 2008, as it is expected the facility will be completed during 2008. Annual

operating costs for the facility are expected to approach $100,000 per year for utilities, maintenance, and operations following its completion.

Detention Center Improvements - The Sheriff's Office has requested funds from the Capital Expenditure Fund for the replacement of various kitchen & laundry equipment, adding and upgrading Central Control security equipment, and replacement of the detention center roof. The total budget cost for all of the approved capital expenditure projects is slightly over $1.0 million. The largest project cost is the replacement of the detention center roof at $700,000, which was originally installed in 1987. The Building Maintenance Fund is providing another $200,000 for the completion of detention roof. Also, included in the total cost is the replacement of the kitchen and laundry equipment, budgeted at $163,827. Most of this equipment is the original to the facility, which is over 20 years old and is no longer efficient or capable of handling the increasing needs of the facility. Other improvements needed are to the Central Control Center in order to update and bring current the security system of the facility. These improvements are budgeted at $137,800. As technology changes it is necessary to upgrade and replace old or out dated equipment in order to provide efficient and enhanced communication and service abilities for the law enforcement division.

County Space Needs – As the County grows and changes occur over time**,** space needs within the County Buildings has become apparent. The 30 year-old Administration I Building in Littleton, is the home to numerous County departments and elected offices. The operations of the County have greatly expanded over that time period and space within the building is extremely limited. During the 2007 budget process, the issues of space constraints within this facility were considered and funding in the amount of $500,000 was budgeted. Also affected by the needs within the Administration I Building will be changes to and within the near by Arapahoe Plaza Building, as various spacing options are addressed. For 2008, an additional $3.0 million is budgeted for evaluating the potential options, construction and reconfiguration the two buildings.

Roads/Infrastructure/Drainage Projects

As stated earlier, $5.0 million of the 2008 capital improvement program will be allocated for roadway, infrastructure, and drainage projects. Brief descriptions of significant projects are provided below and a complete work plan of new and reappropriated projects in the Infrastructure Fund for 2008 is provided in Table II on I-6.

Arapahoe and Parker Roads – This project will involve the construction and improvements for widening roadway sections in order to improve mobility and accessibility along the Arapahoe Road

and Parker Road corridor. The initial phase of this project involves sight distance improvement recommendations, traffic study results, and the conceptual and preliminary design of the corridor. In addition to the construction, a mast arm traffic signal will also be installed to facilitate traffic at this intersection. Alternative options will also be addressed, as cost-benefit analysis will be a consideration. This project is currently in the design, right-of-way (ROW) and construction phase and funding is almost $1.5 million for this road improvement project for 2008.

Yale Bridge over Cherry Creek - This project will construct a 3-lane bridge over Cherry Creek connecting Yale Avenue and Wabash Street. The connection will enable emergency services faster response times to a school and the community on the opposite side of Cherry Creek, areas that previously were divided by a 2-mile separation. Significant right-of-way issues and channel improvements will require the cooperation of Arapahoe County, the City and County of Denver, and the Denver Water Board. In 2005, the County began the right-of-way acquisition and construction on this project. Funding of over $1.8 million is allocated toward the anticipated completion of this project during 2008. Total County funding year to date for this project is currently $3,543,868.

Smoky Hill Road – This project entails the realignment and construction of a raised median on Smoky Hill Road between Versailles Road and E-470. This project will add an additional two lanes, establishing a 6-lane roadway section within this corridor and will extend 200 feet beyond the intersection of the two roads. The addition to this stretch of Smoky Hill Road will provide greater efficiency and safety to the traffic flow in this area. This project is in the preliminary design and construction phase and the projected funding for 2008 is $500,000.

Brick Center Road - This project entails construction of Brick Center Road from East Quincy Avenue to East Alameda Road in accordance with Arapahoe County Rural Road standards. This project is in the design phase, which includes completing aerial and supplemental ground surveys, existing ROW, existing drainage & utilities and existing roadway sections. The 2008 budget for this initial phase of the project is $450,000.

A complete listing of the 2008 capital program is located in Table I below and beginning on page I-11 of this section.

Table I

2008 Capital Improvement Program (CIP)

Fund / Project	2008 Adopted
Capital Expenditure Fund	
Judicial Facility Short-Term Project	$ 12,300,000
Administration I Building Remodel	3,000,000
Detention Roof Replacement	700,000
District Court Elevator Upgrades	450,000
Sheriff Radio Backbone	352,450
Altura Plaza Wet Seal Windows	200,000
Detention Kitchen Upgrades	163,827
Detention Security Equipment	137,800
Sheriff Main Entrance Repair	90,000
Detention Steel Shower Replacement	72,000
Justice Center Remodel Upgrades	70,000
PeopleSoft Upgrade	70,000
Audio Visual Equipment Replacement	50,000
Total Capital Expenditure Fund	**$ 17,656,077**
Infrastructure Fund	
Arapahoe & Parker Roads Phase I	$ 1,496,000
Yale Avenue Bridge over Cherry Creek	1,854,000
Smoky Hill Road – Versailles –E-470	500,000
Picadilly Road at Eaglecrest	350,000
Brick Center Road – Alameda – Quincy	450,000
Update County Transportation Plan	350,000
Total Infrastructure Fund	**$ 5,000,000**
TOTAL ADOPTED	**$ 22,656,077**

Table II

2008 Capital Roadway Infrastructure Work Plan

Project	Project Status
Annual Concrete Program	Design/Construction
Annual Roadway Rehabilitation Program	Design/Construction
Arapahoe/I-25 Interchange EA	Study - Start 2008
Arapahoe/Parker Interchange	Design/ROW/Construction
Arapahoe Road (Waco – Himalaya)	Design
Arapahoe Road Corridor Study	Study - Finalize
Asbury Curb/Gutter Design	Design
Brick-Center (Alameda – Quincy)	Design
Bridge Structure Rehabilitation	Design/Construction
Chenango/Copperleaf Blvd Widening	Construction Participation Finalize
County Transportation Plan Update	Study – Start 2008
Dry Creek LRT Ped Bridge Over Inverness Dr	Design/Construction
Highline Canal Bridge over Inverness Dr	Design/Construction
Mississippi/Parker Intersection	Design, Partnership w/ Denver
Parker Road Corridor Study	Study
Pavement Condition Data Collection	Pavement Management
Peoria/Broncos Pkwy Intersection	Construction
Picadilly Road Widening	Construction Participation Finalize
Picadilly/Chenango Traffic Signal	Design/Construction
Picadilly at Eaglecrest	Design/Construction
Piney Creek Trail (Buckley – Tower)	Construction
Potomac/Chambers Traffic Signal	Design
Quebec Street Widening	Construction Finalize
Quincy/Airline Extension (Bradbury-Exmoor)	ROW Acquisition
Quincy Avenue (Kiowa-Bennett-Strasburg)	Design
Quincy Avenue (Peterson-Brick Center)	Construction
Quincy Avenue Widening (Reservoir-Copperleaf)	Construction
Quincy Avenue (NW corner Picadilly)	Design/Construction
Quincy/Picadilly Traffic Signal	Construction Finalize
Smoky Hill Median (E-470-Versailles)	
Tempe Street Construction	Construction Participation Finalize
Tower Road Bridge Repair	Design/Construction
Traffic Signal Warrant Study	Study
Utility Cut Pricing Study	Study
Wabash Street (Illiff-Yale)	Design/Construction
Yale Avenue Bridge - Cherry Creek	Design/ROW Acq/Const
Yale/Syracuse Intersection	Construction

Ongoing Projects for 2008

In addition to projects added to the capital improvement program for 2008, there are also ongoing projects appropriated in prior budget years that have not been completed and therefore, will need to be reappropriated in 2008. Table III provides a list of these ongoing projects.

Table III

Ongoing CIP Projects
Funding to be Reappropriated in 2008

Project	Amount
Judicial Facility Short-Term Arch/Eng Project	$ 591,622
Altura Plaza 4th & 5th Floor Remodel	248,446
CentrePoint Child Care Remodel	215,381
Pod 2 & 5 Remedial Construction	1,450,000
Courthouse Security	325,064
Eastern Service Center	4,791,070
Peoria Fleet Runoff Remediation	300,000
Administration Building I Remodel	456,924
Administration Building I Drainage Upgrade	200,000
Administration Building I Parking Ramp Repairs	16,970
Arapahoe County Fairgrounds Water Completion	90,495
Arapahoe Plaza Parking Ramp/Wall Repair	4,409
Detention Center Circuit Cameras	102,400
SAP System Upgrade	198,282
Sheriff Radio Equipment Replacements	108,109
Judicial Center Upgrades	70,000
Audio / Visual Equipment Replacements	10,074
TOTAL	**$ 9,179,246**

Building Maintenance Fund

The Building Maintenance Fund was created to manage facility maintenance costs and projects. In prior years, such projects were funded primarily out of the General Fund and the Capital Expenditure Fund, but recent experience has revealed that this was not an effective way to manage such projects. To supplement the amount of facility maintenance project funds, $1.8 million was transferred as the beginning of a maintenance reserve in the new fund and $800,000 is an ongoing transfer of funds to the Building Maintenance Fund for new projects on an annual basis.

The fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. This practice enables better management and monitoring of building maintenance expenditures. Funding for routine maintenance activities is also budgeted in the Building Maintenance Fund and is broken down by facility maintenance areas. The Building Maintenance Fund also permits greater flexibility in adjusting funding to changing maintenance priorities. Funds will be able to easily move between projects and remaining balances can be reappropriated into projects in the subsequent year or remain in the fund balance as part of the facility maintenance reserve. The list of anticipated Building Maintenance Fund projects is presented in Table IV on page I-8.

Table IV

Building Maintenance Fund
2008 Projects and Maintenance Funding

Project		Amount
Maintenance Customer Service System		$ 58,000
Routine Maintenance – Western Area		298,254
Routine Maintenance – Central Area		653,237
Routine Maintenance – Eastern Area		289,819
Detention Carpet Replacement		200,000
Human Services West Elevator Upgrades		52,000
Peoria Shop Air Conditioner Replacement		25,000
Chevron Energy Savings Monitoring		14,000
Eastern Service Center Repairs & Maintenance		23,000
Byers Shop Remediation		12,000
Altura Plaza – Water Heater Replacement		8,000
Human Services West Fire Alarm		5,000
Administration Building I Window Seals		2,500
Miscellaneous Maintenance/Repair Projects		24,896
	TOTAL	**$ 1,665,706**

In addition to maintenance projects, the Building Maintenance Fund was also the location of the Chevron Energy Performance Contract project. The County entered into an energy performance contract in late-2005 to be able to upgrade a significant portion of infrastructure within County facilities and also provide savings in the County's energy costs. The total cost of the project was $10.5 million and was funded through a 10-year lease-purchase agreement that will provided $5.9 million for energy cost saving improvements and $4.6 million for non-energy cost savings improvements, that are advantageous for the County to undertake in parallel to the energy savings projects. Construction of these improvements was completed in 2007. During 2008 and beyond, the County will be monitoring the energy costs in order to confirm the County's savings agrees with the initial contract specifications. The lease-purchase payments will be made with the savings derived from the improvements. Once the lease-purchase agreement is fulfilled, the energy savings will go strictly to the County.

Operating Impact of Capital Projects

In addition to the capital costs, operating costs are important to consider when examining the fiscal impact of the 2008 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 2008, a budget package request for operating costs was entered into the appropriate operating fund. Below are brief descriptions of projects with notable operating costs in the 2008 capital improvement program.

Judicial Facilities Expansion - Major short-term reconfiguration and reconstruction of the County Judicial Facilities is needed in order to accommodate the additional mandated judges and staff required to

be assigned to Arapahoe County. The operating costs of the new facility are estimated to increase from the present level with the addition of office space, staff, equipment and additional needs. The County will not be responsible for certain costs related to the State staffing mandates, as the State will provide some funding for these costs. In the 2008 budget, packages for additional funds for custodial and maintenance funding of $50,000 in the Building Maintenance Fund, additional Court Services deputies in the General Fund for $162,000, and over $137,000 for additional District Attorney staff comprise a majority of the operating costs for this project.

Eastern Service Center Facility – The construction of a facility to house the eastern operations of the Road & Bridge Division of Public Works & Development and the Fleet Services Division of the Facilities and Fleet Management Departments was started in 2007, and will be complete in the fall of 2008. Operating costs are anticipated to increase by $100,000 per year in utilities, maintenance, and additional operating supplies and services will be required once operations begin. For 2008 additional funds have been budgeted and were submitted as budget packages. Over $20,000 was budgeted in the Facilities and Fleet Management Department for start up maintenance items and over $33,000 was added for utilities at the facility. If the scope of work on the facility changes and a different level of service is to be provided at the facility, the operating impact will change accordingly.

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 2008 budget as their completion is not due to occur until 2009 or later.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2008 budget. In many cases, the projects proposed are for future County capital improvements and have been added to the 5-year program as un-met needs. These proposed projects will be addressed in future budget years. A list of these future capital needs is provided in Table V below.

Table V

Future Capital Needs
Expansion of Courthouse
Expansion of Detention Facility
Replacement of Peoria Fleet/Road & Bridge Facility
Future Phases of County Fairgrounds Construction

POLICIES AND PRACTICES

Capital Improvement Program (CIP) Team

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A CIP team reviews these projects in light of expected funding restraints and adds projects to the proposed capital improvement program. The CIP Team reviews the program and recommends the final program to the Board of County Commissioners. The first year of this recommended program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2008–2012 capital plan on the following pages. Only projects with costs over $50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The plan for 2008 is incorporated into the 2008 budget while the remaining years of the plan are not an adopted County plan, but is only a staff recommendation.

Capital Improvement Policy

1. **Capital Improvement Program -** A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.

2. **Capital Improvement Team -** The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well, as approving the capital improvement program, as a part of the annual budget.

3. **Capital Projects** – Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. Examples of capital projects include:

    A. New and expanded physical facilities
    B. Large scale rehabilitation and replacement of facilities
    C. Major equipment, excluding vehicles
    D. The cost of engineering or architectural studies related to a major public improvement
    E. Acquisition of land or buildings
    F. Demolition of buildings

4. **Annual Action Program -** Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2008	2009	2010	2011	2012
Capital Expenditure Fund					
Facilities					
New Construction/Development					
Admin I Remodel/Upgrade	3,000,000	-	-	-	-
Short-Term Judicial Space Needs	12,300,000	-	-	-	-
Total for New Construction /Development	**15,300,000**	-	-	-	-
Repair or Replace					
Stainless Steel Showers	72,000	85,000	80,000	50,000	
AC Justice Center Upgrades	70,000	70,000	70,000	70,000	70,000
A/V Equipment Replacement	50,000	50,000	50,000	50,000	50,000
Main Entrance Repair (Sheriff/Coroner)	90,000	-	-	-	-
Detention Roof Replacement	700,000	-	-	-	-
Elevator Upgrades (District Court)	450,000	-	-	-	-
Wet Seal Windows (Altura)	200,000	-	-	-	-
Rooftop Cooling Units (Warehouse)	-	202,500	-	-	-
Replace Chillers (Arapahoe Plaza)	-	487,500	-	-	-
Resurface Parking Lots (Peoria)	-	615,000	-	-	-
Roof Replacement (Warehouse)	-	-	320,000	-	-
Evaporative Coolers (Pod 1)	-	-	400,000	-	-
Replace Elevator (Detention Center)	-	-	125,000	-	-
Wiring Replacement (Altura)	-	-	350,000	-	-
Replace Pedestrian Paving (Altura)	-	-	60,000	-	-
East End Clerk & Recorder Tenant Improvements	-	-	700,000	-	-
Roof Replacement (Admin I)	-	-	-	120,000	-
Roof Replacement (CSU Extension)	-	-	-	320,000	-
Roof Replacement (Tri-County)	-	-	-	85,000	-
Resurface Parking Lots (ACJC)	-	-	-	-	350,000

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2008	2009	2010	2011	2012
Evaporative Coolers (Pod 3)	-	-	-	-	425,000
Replace HVAC Units (Admin II)	-	-	-	-	250,000
Elevator Replacement (Admin II)	-	-	-	-	300,000
Total for Repair or Replace	**1,632,000**	**1,510,000**	**2,155,000**	**695,000**	**1,445,000**
Total for Facilities	**16,932,000**	**1,510,000**	**2,155,000**	**695,000**	**1,445,000**
Roads/Street/Drainage					
New Construction/Development					
Adminstrative Services					
Transfer to Infrastructure Fund	5,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total for New Construction/Development	**5,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Roads/Street/Drainage	**5,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Sheriff					
Upgrade or Expand					
Upgrade Radio Microwave Units	352,450	-	-	-	-
Fire Alarm System (Detention Center)	-	570,000	-	-	-
Substations 5 & 7	-	250,000	300,000	-	-
Total for Upgrade or Expand	**352,450**	**820,000**	**300,000**	**-**	**-**
Repair or Replace					
Detention Kitchen Equipment	163,827	-	-	-	-
Detention Central Control Equipment Replacement	137,800	-	-	-	-
Total for Repair or Replace	**301,627**	**-**	**-**	**-**	**-**
Total for Sheriff	**654,077**	**820,000**	**300,000**	**-**	**-**
Technology/Communications					
Upgrade or Expand					
PeopleSoft E-Performance	70,000	-	-	-	-

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2008	2009	2010	2011	2012
SAP Treasury & Cash Management	-	550,000	-	-	-
New World RMS, JM & CAD Platform	-	-	-	-	-
Permits Plus Upgrade	-	600,000	-	-	-
Implement IDPS Security Audit	-	148,000	-	-	-
New World RMS, JM & CAD Platform	-	-	2,000,000	-	-
Total for Upgrade or Expand	**70,000**	**1,298,000**	**2,000,000**	**-**	**-**
Repair or Replace					
Detention Medical Application	-	200,000	-	-	-
VoIP Infrastructure	-	522,000	799,000	-	-
OASIS Replacement	-	300,000	2,500,000	-	-
Total for Repair or Replace	**-**	**1,022,000**	**3,299,000**	**-**	**-**
Total for Technology/Communications	**70,000**	**2,320,000**	**5,299,000**	**-**	**-**
Total for Capital Expenditure Fund	**22,656,077**	**8,650,000**	**11,754,000**	**4,695,000**	**5,445,000**
<u>Infrastructure Fund</u>					
Roads/Streets/Drainage					
Upgrade or Expand					
Arapahoe/Parker Interchange	1,496,000	2,150,000	2,000,000	2,000,000	-
Yale Avenue Bridge over Cherry Creek	1,854,000	-	-	-	-
Smoky Hill Road (Versailles-E-470)	500,000	-	-	-	-
Picadilly Road at Eaglecrest	350,000	-	-	-	-
Brick Center Road (Alameda-Quincy)	450,000	-	-	-	-
Arapahoe Road Widening (Waco-Himalaya)	-	-	-	-	500,000
Gun Club 4-6 Lanes	-	-	1,500,000	1,500,000	100,000
Illiff Avenue Widening (Parker-Quebec)	-	-	400,000	-	-
Kiowa-Bennett Road Extension	-	-	-	-	200,000
Quincy/Airline Extension (Exmoor-Bradbury)	-	-	-	-	1,300,000

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2008	2009	2010	2011	2012
Quincy Avenue (Kiowa-Bennett-Strasburg Road)	-	-	-	-	600,000
Yale Avenue Widening	-	-	200,000	-	-
Broncos Parkway Widening	-	2,450,000	-	-	-
Total for Upgrade or Expand	**4,650,000**	**4,600,000**	**4,100,000**	**3,500,000**	**2,700,000**
Improvements to Existing					
Arapahoe/Himalaya Signal - Ultimate	-	-	-	-	-
Arapahoe Road /I-25	-	-	-	1,000,000	-
Asbury Avenue (Oneida Area)	-	-	300,000	-	-
C-470/Santa Fe Interchange	-	-	-	-	1,000,000
General Design of Gravel to Pavement	-	50,000	50,000	50,000	-
Quincy Avenue (Kiowa-Bennett-Strasburg Road)	-	-	-	-	600,000
Update County Transportation Plan	350,000	-	-	-	-
Yosemite Street(Iliff-North)	-	-	-	-	400,000
Total for Improvements to Existing	**350,000**	**50,000**	**350,000**	**1,050,000**	**2,000,000**
Total for Roads/Streets/Drainage	**5,000,000**	**4,650,000**	**4,450,000**	**4,550,000**	**4,700,000**
Total for Infrastructure Fund	**5,000,000**	**4,650,000**	**4,450,000**	**4,550,000**	**4,700,000**

DEBT SERVICE SUMMARY CONTENTS

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DEBT & LEASE MANAGEMENT ISSUES

One of the ways that Arapahoe County has financed capital projects has been the issuance of General Obligation bonds, revenue bonds, capital leases for certificates of participation and lease purchase agreements. These obligations have allowed the County to provide new and expanded capital improvements, including streets, parks, and public facilities. These debt and lease obligations allow the County to extend the payment of these obligations out over many years so they do not become as large a burden in the year the facility is acquired, but at a greater total cost.

Types Of Debt And Lease Obligations

The County has a number of options and has used various types of long term financing tools. Each has its advantages and disadvantages.

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit, and the taxing power of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. Before issuing these bonds, the County must obtain approval from the voters at an election. Such an election authorizes the County to issue debt and set a mill levy to repay the principal and interest on the bonds as that principal and interest becomes due. This mill levy could fluctuate as necessary to make the required debt payment. Arapahoe County currently has no outstanding general obligation debt and has no authorized general obligation debt. The last general obligation debt issued by the County was fully paid and retired in 1989. These bonds had been issued in 1978 to pay for a jail facility.

Revenue Bonds

Revenue Bonds are obligations that are issued to pay for specific projects, but which do not have the full faith and credit status. Under Colorado law, revenue bonds must be first approved at an election, but do not have a dedicated mill levy associated with repaying the principal and interest. Instead there is a separate dedicated revenue source to pay these obligations.

Capital Improvement Trust Fund Bonds

Currently Arapahoe County has $1,790,000 in outstanding Law Enforcement Capital Improvement Trust Fund Bonds and will be paid in full in 2008. These bonds were issued in 1999 and 2000 to expand the capacity of the Patrick J. Sullivan Detention Facility. The election authorizing the issuance of these bonds asked the voters to approve an increase in County debt by $14,225,000. For that reason, the balance of this bond is shown as County debt, although it was not technically issued as a general obligation bond. Payment of this obligation is by a transfer of funds from the General Fund to the Law Enforcement Capital Improvement Trust Fund.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually a third-party tax-exempt corporation will buy or construct the facility that the County wishes to use and lease the facility to the County. The capital lease will use a contract that specifies that the County will become the owner of the facility at the end of the lease. The Corporation will finance the purchase or construction by contracting with outside investors who will loan money to the Corporation. Over a specified period of time, the County will make capital lease payments to the Corporation, which will then make principal and interest payments to the investors. Because Certificates of Participation do not require an election, the lease payments must come

from revenue streams that are already in place. The Arapahoe County Building Finance Corporation is leasing a number of facilities to the County including the CentrePoint Plaza Facility, the Sheriff/Coroner Headquarters Facility, the County Judicial Complex, and the Arapahoe County Community Park. Other Certificates of Participation issues have been used in the past, but have been fully discharged.

Bank Lease Purchase Agreements

The County has contracted with banks and finance companies to lease various personal property assets and small projects, using a contract that specifies that the County will own the assets when the lease payments have been fully paid. These contracts are generally less complicated and expensive to structure than Certificates of Participation, and are suitable for smaller projects. Agreements have been issued to finance the County radio communication system, construction of the County fairgrounds, energy efficient equipment upgrades to facilities, and certain computer software.

Public Improvement or Local Improvement District Bonds

Special or Local Improvement District Bonds are bonds issued by the County to finance projects for Public Improvement Districts or Local Improvement Districts. These districts are then obligated to pay the principal and interest on these bonds. In the 1980's and early 1990's, the County issued Local Improvement District bonds to pay for road paving projects in various local improvement districts. These districts had requested that the County finance the pavement of the roadways in the district. These Local Improvement District bonds have been fully discharged using special assessments on the property in the districts.

Under current Colorado law, Public Improvement or Local Improvement District bonds must be approved by an election by the voters in the district that will be responsible for repaying the bonds. Such an election was held in 2001, and the County issued bonds for the Arapahoe County Water and Wastewater Public Improvement District. These bonds are considered a general obligation of the Arapahoe County Water and Wastewater Public Improvement District.

Outstanding Debt and Capital Lease Obligations

The 2008 County debt limit, per Section 30-26-301(3) of the Colorado Revised Statutes, is 3.0% of the value of taxable property in the County as determined by the assessor, or $228,648,816. For Arapahoe County, there is no general obligation debt that is applicable to this legal debt limit. The only bonds issued by the County were capital improvement trust fund bonds in 1999 and 2000 that are provided for in a separate statute and are not considered general obligation debt. General Obligation debt would need to be approved by the voters in the County.

The beginning principal balance of bond and capital lease purchase obligations for 2008 is $77,775,373. The total debt and lease payments will be $9,933,318, and the lease payments on lease purchase agreements will be $8,063,688 for 2008. Of the amount to be spent on lease purchase agreements, $6,918,512 is related to agreements involving real estate, and $1,145,176 is related to agreements involving non-real estate transactions. The total maximum payment liability of the County under all lease-purchase agreements is $101,394,366. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the Arapahoe County Building Finance Corporation (ACBFC) issued $15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issue on the County Judicial Complex. Although the capital lease payments for the Judicial Complex Certificates of Participation are a County responsibility, they are financed by a lease payment made to the County by the Arapahoe County Public Airport Authority. The Airport Authority pays a lease on airport property owned by the County, which is exactly equal to the principal and interest obligation owed to the Arapahoe County

Building Finance Corporation. This refinancing allows the Airport Authority to make lower lease payments to the County. These lower annual lease payments will improve the cash flow for the Airport Authority, with the highest savings in the earlier years. The final maturity of the Justice center refinancing remains 2016 but the interest rate has been reduced from 6.64% to 4.57%. Payment of this obligation to the County is a high priority for the Airport Authority Board. If the Airport Authority is unable to make all of the lease payments to the County, it may be necessary for the County to make part of the payments from current County revenues or from reserves. The 2002 refinancing issue was insured by Financial Security Assurance Inc. and received an Aaa rating from Moody's. The underlying Moody's rating on the issue was Aa3.

Arapahoe County has one Capital Improvement Trust Fund Bond, and seven capital lease purchase agreements. Three of the capital lease purchase agreements are associated with Certificates of Participation issued by the Arapahoe County Building Finance Corporation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but recognizes that failure to appropriate funds would result in default. A default would cause the County to both forfeit the secured assets, and make it much more difficult to obtain long term financing in the future. The 2008 budget provides revenues for, and includes full appropriations for all debt and capital lease purchase obligations. A table and graph showing the outstanding debt and lease purchase obligations of the County is shown beginning on page J-6, and individual debt service schedules are shown in Appendix 5 of this document.

Financial Effect Upon Future Operations

Recent court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. For this reason the County has determined that the revenue currently being spent on capital lease payments, including certificates of participation issued by the Arapahoe County Building Finance Corporation, can be diverted to other purposes after the final lease payment has been made. This revenue had not been specifically approved by the voters in the County, but has been generated from existing County sources, and had been spent by the Board of County Commissioners to pay for capital leases.

As older capital leases and Law Enforcement Capital Improvement Trust Fund Bond issues mature, the cash flow that was being used to pay the principal and interest will then be used to pay the principal and interest on the Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building. A schedule matching the payments on the Centrepoint and Sheriff/Coroner Building Certificates of Participation with the funding that became available with the 2002 maturity of the Altura Plaza Certificates of Participation, and the Arapahoe County Plaza Certificates of Participation that matured in 2000, along with funding that will become available with the Law Enforcement Capital Improvement Trust Bonds has been prepared.

Lease purchase agreements enabled the County to complete construction of new County fairgrounds. The County currently has two separate lease purchase agreements related to the County fairgrounds, which include construction of the building and water services for the facility. Revenues from the Conservation Trust Fund will be used to make debt payments on the lease purchase agreements. The revenue received in the Conservation Trust Fund is derived from lottery proceeds from the State of Colorado and can only be used for specific projects related to the conservation of open space, parks, or recreation related facilities. The use of a large portion of these revenues will limit the amount of open space and park projects the County could pursue for the next 8 years with funding from other non-Conservation Trust Fund sources.

In November 2007, the County entered into a lease purchase agreement to fund the purchase of 3 lots in the Dove Valley area of the County. This purchase is located adjacent to the Arapahoe County Community Park and will allow for future expansion of this recreation area. Since this land is located within the Recreation

District, the debt payments for this agreement are being funded by the Arapahoe County Recreation District Fund and will continue until 2027.

For the energy performance lease purchase agreement, a somewhat unique revenue stream will be used to fund debt payments. Arapahoe County entered into an energy performance contract with Chevron-Texaco in 2005 that involved the installation and upgrade of equipment within County facilities that is substantially more energy efficient. The energy savings created will result in savings in the amount the County will need to spend on utilities. The difference between the current pre-construction and the post-construction utility costs should provide sufficient funds to pay for the energy efficiency related improvements and do so during 2007. If these improvements, at some point do not result in the contract's projected savings, the contractor will be responsible for paying the County the difference between the actual savings and the debt payments. Once the lease purchase payments are complete, the energy cost reduction will be direct savings for the County. Another segment of the project included improvements that are beneficial to the County and were completed while the energy performance contract work is being conducted, but that do not generate energy savings. The debt payments for these improvements will be funded through general County revenues.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. It is the County's goal to achieve high credit ratings for its bonds and leases, due to the benefits they provide. Strong ratings enhance the County's overall reputation through its demonstrated financially sound position. High ratings also help ensure that the County's bonds and leases are attractive investments in the bond market.

In December 2005, the County received an underlying credit rating from Moody's of Aa3 on the refinancing of a County Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings. At the same time, Standard & Poor's upgraded the County's credit rating to AA- from A+ for the same issue. Generally Certificates of Participation are rated lower than General Obligation bonds. Please refer to table on the top of page J-5 for an illustration on how these ratings stand within the range of ratings of each rating agency.

Arapahoe County Water and Wastewater Public Improvement District Bonds

The Board of County Commissioners serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District is located in the south central area of Arapahoe County, but extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. The District was formed in 2001, and an election held in November 2001 authorized the issuance of $165,000,000 in General Obligation Bonds. In April 2002, $63,870,000 of the authorized General Obligation Bonds were issued. The Series 2002A bonds were issued in the amount of $32,975,000 to construct the water and wastewater facilities. The Series 2002B bonds were issued in the amount of $30,895,000 to acquire the water and sewer assets of the Arapahoe Water and Wastewater Authority and to refinance the debt of the Arapahoe Water and Wastewater Authority. These bonds are an obligation of the District only, not of Arapahoe County Government. The bonds are insured by MBIA Insurance Corporation and were rated Aaa by Moody's and AAA by Standard & Poor's.

Moody's and Standard & Poor's Credit Ratings for Municipal Bonds		
Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa3	**AA-**	**Arapahoe County Certificate of Participation Credit Rating**
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest

(1) Within groups, Moody's uses a "1", "2" or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.
(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

In 2005, water and wastewater infrastructure needs were identified and the Public Improvement District pursued issuing additional debt through the conduit loan program of the Colorado Water Resource and Power Development Authority (CWRPDA). The loan agreement and the issuance of the bonds were completed during November 2005 and the Public Improvement District added $26,270,000 in debt to the already issued $63,870,000. The majority of the proceeds of this 2005 issuance will be used to expand the capacity of the wastewater treatment plant that serves the area and will allow for future development and growth. The debt service payments will be funded through an increase in the property tax mill levy for property owners within the District.

During 2006, funding for drinking water improvements and services became a necessity and a loan agreement with the Colorado Water Resource and Power Development under the drinking water State Revolving Fund was initiated. Series 2006B bonds were issued on November 1, 2006, which added $16,049,975 to the existing $90,140,000 in debt issued in previous years. The majority of the proceeds from this bond issue will be used to fund upgrades of a water treatment plant for future growth. The District's debt service payments for these 2006 revenue bonds will also be funded through property tax revenues.

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2008 Principal Balance	2008 Principal Payments	2008 Interest Payments	12/31/2008 Principal Balance
Arapahoe County Government							
Capital Improvement Trust Fund Bonds							
Detention Facility Expansion	1999-2000	2008	$ 14,225,000	$ 1,790,000	$ 1,790,000	$ 79,630	$ -
Total Capital Improvement Trust Fund Bonds			$ 14,225,000	$ 1,790,000	$ 1,790,000	$ 79,630	$ -
Capital Lease Obligations:							
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	$ 2,600,000	$ 2,600,000	$ -	$ 125,929	$ 2,600,000
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building	2006	2021	$ 50,945,000	$ 48,450,000	2,600,000	2,011,100	$ 45,850,000
Lease Purchase Agreement for water services at the County Fairgrounds site.	2005	2016	$ 616,976	$ 550,349	50,551	38,848	$ 499,798
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	$ 11,825,000	1,085,000	579,863	$ 10,740,000
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	$ 2,067,774	227,788	71,382	$ 1,839,986
Lease Purchase Agreement for an energy efficient upgrades performance contract with Chevron-Texaco	2005	2019	$ 10,528,205	$ 9,902,250	716,778	338,999	$ 9,185,471

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS (CONTINUED)

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2008 Principal Balance	2008 Principal Payments	2008 Interest Payments	12/31/2008 Principal Balance
Certificate of Participation to construct the Arapahoe County Community Park Facility (Note: The principal and interest payments are funded by a transfer from the Arapahoe County Recreation District) (1996 Refinancing)	1996	2010	$ 2,290,000	$ 590,000	$ 185,000	$ 32,450	$ 405,000
Total Capital Lease Obligations			$ 85,240,181	$ 75,985,373	$ 4,865,117	$ 3,198,571	$ 71,120,256
Arapahoe County Government Total Trust Fund Bond and Capital Lease Obligations			$ 99,465,181	$ 77,775,373	$ 6,655,117	$ 3,278,201	$ 71,120,256

Arapahoe County Water & Wastewater Public Improvement District

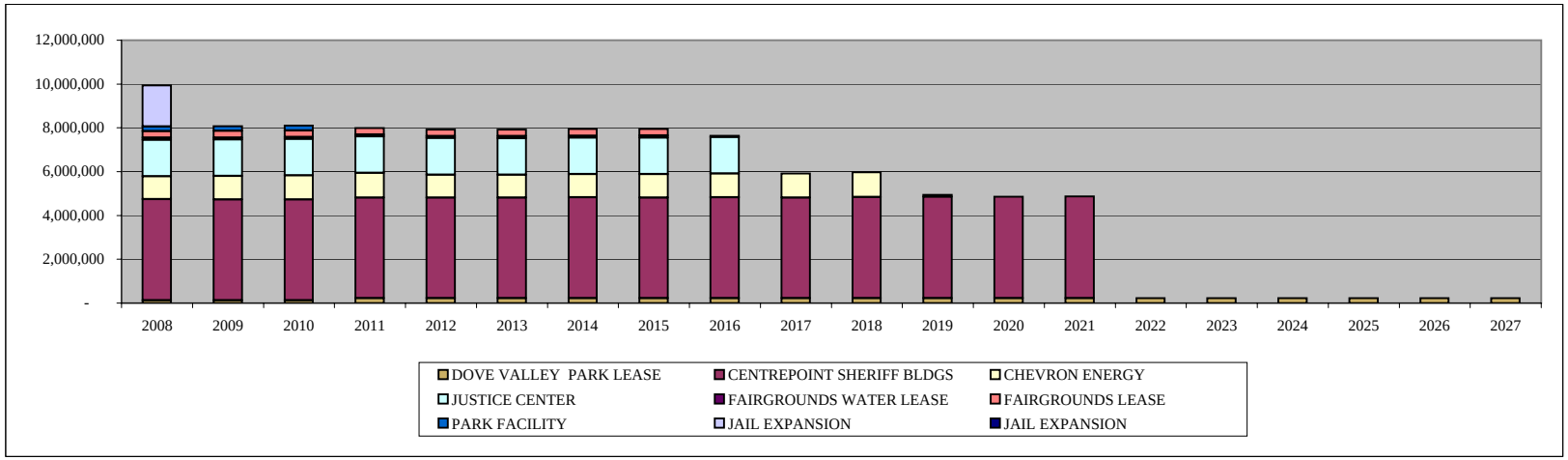
General Obligation Bonds:

General Obligation Bonds issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2002	2032	$ 63,870,000	$ 59,870,000	$ -	$ 3,105,119	$ 59,870,000
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
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	$ 16,049,975	$ 15,218,570	$ 627,683	$ 468,438	$ 14,590,886
Arapahoe County Water & Wastewater Public Improvement District Total General Obligation Bonds			$ 106,189,975	$ 101,358,570	$ 627,683	$ 4,871,463	$100,730,886

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

	DOVE VALLEY PARK LEASE	CENTREPOINT SHERIFF BLDGS	CHEVRON ENERGY	JUSTICE CENTER	FAIRGROUNDS WATER LEASE	FAIRGROUNDS LEASE	PARK FACILITY	JAIL EXPANSION	TOTALS
2008	125,929	4,611,100	1,055,778	1,664,862	89,399	299,170	217,450	1,869,630	9,933,318
2009	125,580	4,605,100	1,070,401	1,668,750	89,399	299,170	217,275		8,075,675
2010	125,580	4,598,988	1,101,882	1,667,675	89,399	299,170	221,550		8,104,244
2011	225,970	4,593,575	1,119,486	1,669,350	89,399	299,170			7,996,950
2012	225,970	4,594,575	1,041,988	1,670,450	89,399	299,170			7,921,552
2013	225,970	4,585,175	1,048,076	1,668,700	89,399	299,170			7,916,490
2014	225,970	4,598,300	1,062,868	1,667,300	89,399	299,170			7,943,007
2015	225,970	4,588,500	1,078,030	1,667,225	89,399	299,168			7,948,292
2016	225,970	4,598,063	1,093,572	1,668,213	52,149				7,637,966
2017	225,970	4,584,625	1,109,502						5,920,097
2018	225,970	4,615,200	1,125,391						5,966,561
2019	225,970	4,624,600	93,891						4,944,461
2020	225,970	4,632,450							4,858,420
2021	225,970	4,645,550							4,871,520
2022	225,970								225,970
2023	225,970								225,970
2024	225,970								225,970
2025	225,970								225,970
2026	225,970								225,970
2027	225,970								225,970
	$ 4,218,572	$ 64,475,800	$ 12,000,865	$ 15,012,525	$ 767,341	$ 2,393,358	$ 656,275	$ 1,869,630	$ 101,394,366

CASH FLOW OF COUNTY DEBT AND CAPITAL LEASE PAYMENTS



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EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Administrative Services					
Arapahoe County Water & Wastewater PID Fund					
Debt and Lease Payments	4,233,246	97,898	78,646	75,972	77,351
Projects	7,063,342	14,475,978	43,508,879	18,332,101	23,611,000
Special Taxing Districts	28,851	5,628,369	5,444,214	5,448,580	5,500,149
Total Arap. Cty. W & WW PID Fund	**11,325,439**	**20,202,246**	**49,031,739**	**23,856,652**	**29,188,500**
Board Designated Fund					
Board Designated Reserve Fund			1,312,657	1,312,657	
Total Board Designated Fund			**1,312,657**	**1,312,657**	
Building Finance Corporation Fund					
Debt and Lease Payments	7,419,291	58,747,573	6,489,338	6,511,838	6,496,213
Total Building Finance Corp. Fund	**7,419,291**	**58,747,573**	**6,489,338**	**6,511,838**	**6,496,213**
Capital Expenditure Fund					
Administration		4,008,454	4,080,000	3,121,554	17,300,000
Total Capital Expenditure Fund		**4,008,454**	**4,080,000**	**3,121,554**	**17,300,000**
Central Services Fund					
General Administration	991,801	789,875	1,310,000	1,217,912	1,360,000
Total Central Services Fund	**991,801**	**789,875**	**1,310,000**	**1,217,912**	**1,360,000**
Communications Network Replacement Fund					
Comm. Net Replacement	21,201	65,550	309,981	38,827	78,125
Total Comm. Network Replacement Fund	**21,201**	**65,550**	**309,981**	**38,827**	**78,125**
Conservation Trust Fund					
Conservation Trust	914,364	2,562,936	946,474	939,936	388,569
Total Conservation Trust Fund	**914,364**	**2,562,936**	**946,474**	**939,936**	**388,569**
Contingent & Emergency Reserve Fund					
Contingent/Emergency Reserve			713,106		713,106
Total Contingent & Emerg. Reserve Fund			**713,106**		**713,106**
Developmental Disability Fund					
Developmental Disabilities	6,491,214	6,673,869	6,776,539	6,783,213	7,545,411
Total Developmental Disability Fund	**6,491,214**	**6,673,869**	**6,776,539**	**6,783,213**	**7,545,411**
General Fund					
General Administration	13,159,508	15,026,418	13,817,098	12,229,791	31,684,497
Total General Fund	**13,159,508**	**15,026,418**	**13,817,098**	**12,229,791**	**31,684,497**
Grant Fund					
General Administration				6,638	
Total Grant Fund				**6,638**	
Law Enforcement Capital Improvement Trust Fund					
Debt and Lease Payments	1,877,396	1,876,008	1,875,570	1,876,870	1,870,630
Law Enf Cap Imp Trust	490	229,725	1,973,075	420,734	
Total Law Enforce. Cap.Improv. Trust Fund	**1,877,886**	**2,105,732**	**3,848,645**	**2,297,604**	**1,870,630**
Lease Purchase Agreements Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Administrative Services					
Lease Purchase Agreements Fund					
Debt and Lease Payments	1,557,611	2,192,391	2,048,193	4,612,405	1,595,537
Total Lease Purchase Agreements Fund	**1,557,611**	**2,192,391**	**2,048,193**	**4,612,405**	**1,595,537**
Total Administrative Svcs.	**43,758,316**	**112,375,045**	**90,683,770**	**62,929,026**	**98,220,588**
Aid to Agencies					
General Fund					
Healthcare Grants	832,018	832,018	836,000	836,000	920,000
Other Grant Requests			10,000		10,000
Social Program Grants	579,600	579,600	604,000	604,000	616,500
Total General Fund	**1,411,618**	**1,411,618**	**1,450,000**	**1,440,000**	**1,546,500**
Total Aid to Agencies	**1,411,618**	**1,411,618**	**1,450,000**	**1,440,000**	**1,546,500**
Assessor's Office					
Central Services Fund					
Assessor Administration		73,131	209,300	195,390	176,380
Total Central Services Fund		**73,131**	**209,300**	**195,390**	**176,380**
General Fund					
Appraisal	88,445	88,635	180,837	90,856	
Assessor Administration	4,629,490	4,679,578	5,003,352	4,894,906	5,549,713
Geographical Information System (GIS) Program	12,844	21,231	60,818	21,410	50,548
Total General Fund	**4,730,778**	**4,789,444**	**5,245,007**	**5,007,172**	**5,600,261**
Total Assessor	**4,730,778**	**4,862,575**	**5,454,307**	**5,202,562**	**5,776,641**
Board of County Commissioners					
Arapahoe County Fair Fund					
Special Assistant to the BOCC		192,569	281,020	250,677	
Total Arapahoe County Fair Fund		**192,569**	**281,020**	**250,677**	
General Fund					
BOCC Administration	520,814	-142			
Commissioners	651,402	637,413	747,316	709,783	770,578
Special Assistant to the BOCC	5,690	241,210	278,678	191,398	282,845
Total General Fund	**1,177,906**	**878,481**	**1,025,994**	**901,181**	**1,053,423**
Total Bd. Of County Comm.	**1,177,906**	**1,071,050**	**1,307,014**	**1,151,858**	**1,053,423**
BOCC Administration					
General Fund					
BOCC Administration		555,467	600,365	590,244	602,839
Total General Fund		**555,467**	**600,365**	**590,244**	**602,839**
Total BOCC Admin.		**555,467**	**600,365**	**590,244**	**602,839**
Clerk & Recorder's Office					
Central Services Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Clerk & Recorder's Office					
Central Services Fund					
Clerk & Recorder Admin	5,930		10,000		
Elections		1,183,541	3,568,562	83,495	
Motor Vehicle			79,985	64,952	
Recording			43,052	38,997	16,000
Total Central Services Fund	**5,930**	**1,183,541**	**3,701,599**	**187,444**	**16,000**
Electronic Filing Technology Fund					
Recording	29,120	11,650	698,697	28,637	170,000
Total Electronic Filing Tech. Fund	**29,120**	**11,650**	**698,697**	**28,637**	**170,000**
General Fund					
Clerk & Recorder Admin	677,497	698,515	747,127	768,012	769,024
Elections	1,516,799	2,383,796	2,176,664	1,789,159	3,936,151
Motor Vehicle	3,662,502	3,976,170	4,497,131	4,403,100	4,680,924
Recording	947,129	919,484	1,016,310	905,803	972,972
Total General Fund	**6,803,928**	**7,977,965**	**8,437,232**	**7,866,074**	**10,359,071**
Total Clerk & Recorder	**6,838,978**	**9,173,156**	**12,837,528**	**8,082,155**	**10,545,071**
Communication Services					
General Fund					
Communication Services Admin	975,007	1,015,956	1,067,312	1,062,535	1,110,693
Total General Fund	**975,007**	**1,015,956**	**1,067,312**	**1,062,535**	**1,110,693**
Total Communication Svcs.	**975,007**	**1,015,956**	**1,067,312**	**1,062,535**	**1,110,693**
Community Resources					
Arapahoe County Fair Fund					
Cooperative Extension		14,994	30,686	30,677	32,138
Total Arapahoe County Fair Fund		**14,994**	**30,686**	**30,677**	**32,138**
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	5,774,417	6,484,990	7,249,473	6,793,904	7,410,887
Total Arapahoe/Douglas Works! Fund	**5,774,417**	**6,484,990**	**7,249,473**	**6,793,904**	**7,410,887**
Central Services Fund					
Cooperative Extension		16,408			
Total Central Services Fund		**16,408**			
Community Development Fund					
Housing & Community Development Svcs	3,420,158	1,859,104	5,842,318	2,624,040	4,987,305
Total Community Development Fund	**3,420,158**	**1,859,104**	**5,842,318**	**2,624,040**	**4,987,305**
General Fund					
Arapahoe County Cultural Council	236	486	1,000	592	1,000
Community Resources Administration	94,022	282,483	652,019	616,202	637,175
Cooperative Extension	421,072	379,806	422,953	346,831	441,885
Domestic Relations	49,001				
Judicial Services	834,173	886,626	1,294,357	1,089,270	1,514,266

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Community Resources					
General Fund					
Senior Resources - Homemakers	101,879	162,300	342,400	205,638	381,053
Veteran Services					35,295
Total General Fund	**1,500,383**	**1,711,701**	**2,712,729**	**2,258,532**	**3,010,674**
Grant Fund					
Community Resources Administration			3,600		6,000
Cooperative Extension	64,290	58,156	75,139	29,083	75,114
Judicial Services	4,599,845	5,470,114	6,261,348	6,069,353	5,971,413
Senior Resources - Homemakers	347,490	490,841	691,000	542,113	744,300
Senior Resources - Transportation Division	161,732				
Weatherization	2,073,745	2,264,223	3,461,751	2,541,374	3,576,704
Total Grant Fund	**7,247,101**	**8,283,334**	**10,492,838**	**9,181,923**	**10,373,531**
Total Community Svcs.	**17,942,059**	**18,370,531**	**26,328,044**	**20,889,075**	**25,814,535**
Coroner's Office					
Central Services Fund					
Coroner	23,781				
Total Central Services Fund	**23,781**				
General Fund					
Coroner	1,146,473	1,270,259	1,413,000	1,343,783	1,461,213
Total General Fund	**1,146,473**	**1,270,259**	**1,413,000**	**1,343,783**	**1,461,213**
Total Coroner	**1,170,254**	**1,270,259**	**1,413,000**	**1,343,783**	**1,461,213**
County Attorney					
General Fund					
Board of Equalization	172,707	147,582	187,234	197,055	190,027
County Attorney Administration	1,701,908	1,845,533	2,073,843	1,998,844	2,126,176
Litigation	549,173	678,497		1,699	
Risk Management Division			88,928	37,860	73,081
Total General Fund	**2,423,788**	**2,671,611**	**2,350,005**	**2,235,459**	**2,389,284**
Self Insurance Liability Fund					
County Attorney Administration	692,693	722,579	1,004,293	877,541	978,650
Total Self Insurance Liability Fund	**692,693**	**722,579**	**1,004,293**	**877,541**	**978,650**
Worker's Compensation Fund					
County Attorney Administration	1,010,753	1,177,537	1,076,441	1,150,809	1,245,300
Total Worker's Compensation Fund	**1,010,753**	**1,177,537**	**1,076,441**	**1,150,809**	**1,245,300**
Total County Attorney	**4,127,234**	**4,571,728**	**4,430,739**	**4,263,809**	**4,613,234**
District Attorney					
General Fund					
County Match - JAIB Grant	7,656		5,728		4,543
District Attorney	10,091,867	9,966,071	10,918,790	10,842,599	11,385,357

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
District Attorney					
General Fund					
JAIB Grant	67,784	129,049	147,691	116,137	124,494
Juvenile Diversion	554,220	474,238	577,745	575,987	587,555
Total General Fund	**10,721,527**	**10,569,358**	**11,649,954**	**11,534,723**	**12,101,949**
Social Services Fund					
	4,261,204	4,331,407	2,363,531	1,964,644	
Total Social Services Fund	**4,261,204**	**4,331,407**	**2,363,531**	**1,964,644**	
Total District Attorney	**14,982,731**	**14,900,765**	**14,013,485**	**13,499,367**	**12,101,949**
Facilities and Fleet Management					
Arapahoe County Recreation District Fund					
Recreation District	9,484				
Total Arapahoe Cty. Rec. District Fund	**9,484**				
Building Maintenance Fund					
Facilities Management	2,484,662	8,208,435	4,619,699	3,349,826	2,140,382
Total Bldg. Maintenance Fund	**2,484,662**	**8,208,435**	**4,619,699**	**3,349,826**	**2,140,382**
Capital Expenditure Fund					
Administration	2,409,304	4,102,741	9,484,417	2,644,177	4,795,827
Total Capital Expenditure Fund	**2,409,304**	**4,102,741**	**9,484,417**	**2,644,177**	**4,795,827**
Central Services Fund					
Administration			21,500	14,093	80,700
Facilities Management	8,480		154,000	148,678	
Fleet Services		71,946	157,927	83,631	
Office Services					20,700
Total Central Services Fund	**8,480**	**71,946**	**333,427**	**246,402**	**101,400**
General Fund					
Administration	602,428	519,987	604,091	553,768	563,628
Custodial Services	2,049,240	23,001		18	
Facilities Management	5,729,899	7,964,812	8,968,412	8,482,756	5,067,018
Fleet Services	2,166,612	2,473,803	2,595,365	2,802,849	2,607,248
Office Services	282,555	297,730	317,041	316,519	333,404
Project Management Office	443,307	452,874	472,996	443,682	473,365
Total General Fund	**11,274,042**	**11,732,207**	**12,957,905**	**12,599,592**	**9,044,663**
Total Facilities & Fleet Mgmt.	**16,185,970**	**24,115,330**	**27,395,448**	**18,839,997**	**16,082,272**
Finance					
Capital Expenditure Fund					
Finance Administration	44,745	39,400	1,189,603	991,519	68,022
Total Capital Expenditure Fund	**44,745**	**39,400**	**1,189,603**	**991,519**	**68,022**
Central Services Fund					
Finance Administration	5,332				
Total Central Services Fund	**5,332**				

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Finance					
General Fund					
Accounting Division	777,684	828,877	1,210,761	1,409,673	1,552,043
Budget Division	393,714	348,217	426,197	399,359	471,089
Finance Administration	667,848	570,602	1,067,261	648,843	378,609
Purchasing Division	222,689	285,904	304,686	279,761	311,563
Total General Fund	**2,061,934**	**2,033,599**	**3,008,905**	**2,737,635**	**2,713,304**
Open Space Sales Tax Fund					
Accounting Division - Open Space	58,620	48,327	31,595	29,152	31,987
Total Open Space Sales Tax Fund	**58,620**	**48,327**	**31,595**	**29,152**	**31,987**
Total Finance	**2,170,630**	**2,121,327**	**4,230,103**	**3,758,306**	**2,813,313**
Human Resources					
Employee Flex Benefit Plan Fund					
Human Resources Admin.	647,114	726,014	939,132	893,245	984,000
Total Employ. Flex Benefit Plan Fund	**647,114**	**726,014**	**939,132**	**893,245**	**984,000**
General Fund					
Human Resources Admin.	895,865	966,303	1,214,854	1,108,786	1,235,869
Human Resources Training	67,357	82,351	75,000	97,911	75,000
Total General Fund	**963,221**	**1,048,654**	**1,289,854**	**1,206,697**	**1,310,869**
Self Insurance Dental Fund					
Human Resources Admin.	1,401,576	1,421,346	1,420,065	1,400,000	1,420,065
Total Self Insurance Dental Fund	**1,401,576**	**1,421,346**	**1,420,065**	**1,400,000**	**1,420,065**
Total Human Resources	**3,011,911**	**3,196,014**	**3,649,051**	**3,499,942**	**3,714,934**
Human Services					
Capital Expenditure Fund					
Finance & Administrative Services	268				
Total Capital Expenditure Fund	**268**				
Central Services Fund					
Finance & Administrative Services		12,305	45,200	37,258	46,546
Total Central Services Fund		**12,305**	**45,200**	**37,258**	**46,546**
Social Services Fund					
Child Support Enforcement			2,654,069	1,827,590	4,456,708
Children Youth & Family Services	13,346,180	14,021,600	15,174,106	14,402,803	16,255,857
Community Support Services	13,353,651	12,044,375	12,883,976	12,349,270	16,209,285
Finance & Administrative Services	4,144,000	4,357,158	14,644,960	13,658,792	6,043,167
Finance and Administration				139	
Total Social Services Fund	**30,843,831**	**30,423,132**	**45,357,111**	**42,238,594**	**42,965,017**
Total Human Svcs.	**30,844,099**	**30,435,436**	**45,402,311**	**42,275,852**	**43,011,563**
Information Technology					
Capital Expenditure Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Information Technology					
Capital Expenditure Fund					
Administration	182,806	153,804	34,915	17,204	70,000
Total Capital Expenditure Fund	**182,806**	**153,804**	**34,915**	**17,204**	**70,000**
Central Services Fund					
Applications West			100,000		7,500
Tech. Services - Network	291,355	529,239	816,512	643,327	1,252,670
Tech. Services - Telecommunications	56,400	10,500	208,826		
Total Central Services Fund	**347,755**	**539,739**	**1,125,338**	**643,327**	**1,260,170**
General Fund					
Administration	1,115,160	1,374,053	1,117,419	1,292,001	1,114,164
Applications East	487,933	596,267	723,250	670,245	703,191
Applications West	3,242,691	3,339,431	4,046,354	3,610,155	3,823,162
Tech. Services - Network	2,653,952	2,592,071	3,432,748	3,275,324	3,673,625
Tech. Services - Telecommunications	1,230,977	1,325,061	1,323,457	1,210,600	1,169,582
Technical Services - Operations	1,688,313	966,090	1,376,121	1,360,609	1,304,044
Total General Fund	**10,419,025**	**10,192,973**	**12,019,349**	**11,418,934**	**11,787,768**
Total Information Tech.	**10,949,585**	**10,886,515**	**13,179,602**	**12,079,466**	**13,117,938**
Public Works & Development					
Arapahoe County Fair Fund					
Open Space and Recreation District					192,862
Total Arapahoe County Fair Fund					**192,862**
Arapahoe County Recreation District Fund					
Open Space and Recreation District	1,523,134	1,626,859	3,958,629	4,466,731	1,104,863
Total Arapahoe Cty. Rec. District Fund	**1,523,134**	**1,626,859**	**3,958,629**	**4,466,731**	**1,104,863**
Capital Expenditure Fund					
Finance and Administration	2,248	67,191	40,811	61,791	
Road & Bridge Operations	1,800,000				
Total Capital Expenditure Fund	**1,802,248**	**67,191**	**40,811**	**61,791**	
Cash In Lieu Fund					
Open Space and Recreation District	49,745	292,236	1,452,101	1,261,934	191,756
Total Cash In Lieu Fund	**49,745**	**292,236**	**1,452,101**	**1,261,934**	**191,756**
Central Services Fund					
Building Division		15,930			83,772
Finance and Administration	67,726	45,352	149,638	149,048	130,931
Mapping	12,749	15,202	28,566	26,258	26,000
Open Space and Recreation District	22,296		134,715	118,230	89,000
Planning & Zoning		52,989			79,729
Road & Bridge Operations	1,452,096	1,197,605	1,513,703	1,392,172	1,795,093
Total Central Services Fund	**1,554,867**	**1,327,078**	**1,826,622**	**1,685,708**	**2,204,525**
General Fund					
Building Division	1,710,041	1,802,225	1,858,786	1,727,951	1,785,404

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Public Works & Development					
General Fund					
Capital Improvement Program	1,189,038	1,214,853	1,375,271	1,604,293	1,088,595
Finance and Administration	1,474,724	1,221,853	1,431,812	1,427,784	1,490,178
Land Development Services	545,949	598,097	642,141	586,852	643,661
Mapping	609,175	607,840	720,371	658,055	703,648
Operations & Maintenance	344,930	271,577	379,240	252,245	300,994
Planning & Zoning	1,656,745	1,724,429	1,928,667	1,719,220	1,689,403
Projects - 1999	956				
Stormwater Management	1,287,278	1,258,613	275,094	325,471	
Traffic	192,126	204,269	296,935	224,092	218,507
Total General Fund	**9,010,962**	**8,903,755**	**8,908,317**	**8,525,963**	**7,920,390**
Infrastructure Fund					
Planning & Zoning			1,622,099		
Projects	1,222,184	5,641,604	5,385,670	4,564,108	1,403,000
Projects - 1985			8,125		
Projects - 1992			86,946		
Projects - 1993			47,642		
Projects - 1994			5,510		
Projects - 1995			279,535		
Projects - 1996		975	830,492		
Projects - 1997			692,383		
Projects - 1998		95,466	37,121		
Projects - 1999	1,577,668	456,807	631,239	-56,671	
Projects - 2000	79,778	-5,361	2,282,661	59,298	
Projects - 2001	943,693	537,500	583,185	7,053	
Projects - 2002	305,289	9,831	3,170,562		
Projects - 2004	1,208,531	67,691	1,250,037	309,395	
Projects - 2005	1,173,181	1,311,596	1,962,989	50,407	1,496,000
PWD Projects - 2006		93,753	3,170,066	1,208,767	2,101,000
PWD Projects - 2007			585,130	243,319	
Total Infrastructure Fund	**6,510,323**	**8,209,863**	**22,631,392**	**6,385,677**	**5,000,000**
Open Space Sales Tax Fund					
Open Space and Recreation District	12,514,749	14,360,759	37,370,623	15,443,703	19,740,006
Total Open Space Sales Tax Fund	**12,514,749**	**14,360,759**	**37,370,623**	**15,443,703**	**19,740,006**
Road & Bridge Fund					
Projects - 1999	1,214,611	1,482,014	2,037,883	1,849,268	201,654
Road & Bridge Operations	13,569,330	14,789,658	17,665,376	15,080,751	15,744,570
Total Road & Bridge Fund	**14,783,941**	**16,271,672**	**19,703,259**	**16,930,018**	**15,946,224**
Total Public Works & Devel.	**47,749,969**	**51,059,413**	**95,891,754**	**54,761,524**	**52,300,626**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	4,750,035	4,779,938	5,671,838	5,141,965	6,190,336

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Total Arapahoe Law Enforce. Auth. Fund	**4,750,035**	**4,779,938**	**5,671,838**	**5,141,965**	**6,190,336**
Capital Expenditure Fund					
Administration		585,318	589,082	480,973	352,450
Detention Services - Medical - Commissary - Inmate Ind			102,400		137,800
Total Capital Expenditure Fund		**585,318**	**691,482**	**480,973**	**490,250**
Central Services Fund					
Administration	60,000		125,000	133,608	68,086
Detention Services - Medical - Commissary - Inmate Ind	234,259		689,930	412,234	96,982
Professional Standards Bureau		100,010			56,075
Public Safety Bureau	774,690	636,866	1,083,327	778,808	1,057,492
Total Central Services Fund	**1,068,949**	**736,876**	**1,898,257**	**1,324,650**	**1,278,635**
Forfeited Property Fund					
Administration	11,000		37,197	2,325	
Total Forfeited Property Fund	**11,000**		**37,197**	**2,325**	
General Fund					
Administration	1,259,372	1,258,268	1,473,748	1,465,997	1,872,234
Detention Services - Medical - Commissary - Inmate Ind	29,490,325	31,955,961	34,653,833	33,670,511	35,275,018
Professional Standards Bureau	2,099,677	2,208,749	2,620,834	2,490,793	2,468,219
Public Safety Bureau	16,055,510	17,783,797	19,475,176	18,122,197	19,508,845
Total General Fund	**48,904,884**	**53,206,775**	**58,223,591**	**55,749,497**	**59,124,316**
Homeland Security Fund					
Hmlnd Sec - Sher Dept Grant Div	2,961,603	2,681,137	4,763,817	2,381,187	
Total Homeland Security Fund	**2,961,603**	**2,681,137**	**4,763,817**	**2,381,187**	
Sheriff's Commissary Fund					
Administration	1,019,397	1,296,972	2,668,989	1,149,911	1,709,877
Detention Services - Medical - Commissary - Inmate Ind	106,783	230,995	446,582	176,560	158,840
Total Sheriff's Commissary Fund	**1,126,180**	**1,527,968**	**3,115,571**	**1,326,471**	**1,868,717**
Total Sheriff	**58,822,651**	**63,518,012**	**74,401,753**	**66,407,069**	**68,952,254**
Strategic Programs Office					
General Fund					
Strategic Programs Administration	243,943				
Total General Fund	**243,943**				
Total Strategic Prog.	**243,943**				
Treasurer's Office					
Central Services Fund					
Treasurer Administration	63,563	5,942			
Total Central Services Fund	**63,563**	**5,942**			
General Fund					

EXPENDITURE DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Treasurer's Office					
General Fund					
Treasurer Administration	1,557,401	1,625,318	1,911,747	1,869,299	1,983,982
Total General Fund	**1,557,401**	**1,625,318**	**1,911,747**	**1,869,299**	**1,983,982**
Total Treasurer	**1,620,964**	**1,631,261**	**1,911,747**	**1,869,299**	**1,983,982**
Tri-County Health					
General Fund					
Tri-County Health	3,856,053	4,039,638	4,298,045	4,226,431	4,422,416
Total General Fund	**3,856,053**	**4,039,638**	**4,298,045**	**4,226,431**	**4,422,416**
Total Tri-County Health	**3,856,053**	**4,039,638**	**4,298,045**	**4,226,431**	**4,422,416**
Total Arapahoe County Expenditures	**272,570,659**	**360,581,097**	**429,945,378**	**328,172,299**	**369,245,984**

STAFFING DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Administrative Services					
General Fund					
General Administration			1.00	1.00	
Total General Fund			**1.00**	**1.00**	
Total Administrative Svcs.			**1.00**	**1.00**	
Assessor's Office					
General Fund					
Assessor Administration	73.00	72.00	72.00	72.00	72.00
Total General Fund	**73.00**	**72.00**	**72.00**	**72.00**	**72.00**
Total Assessor	**73.00**	**72.00**	**72.00**	**72.00**	**72.00**
Board of County Commissioners					
General Fund					
BOCC Administration	4.00				
Commissioners	5.00	5.00	5.00	5.00	5.00
Special Assistant to the BOCC		2.00	2.00	2.00	2.00
Total General Fund	**9.00**	**7.00**	**7.00**	**7.00**	**7.00**
Total Bd. Of County Comm.	**9.00**	**7.00**	**7.00**	**7.00**	**7.00**
BOCC Administration					
General Fund					
BOCC Administration		4.00	4.00	4.00	4.00
Total General Fund		**4.00**	**4.00**	**4.00**	**4.00**
Total BOCC Admin.		**4.00**	**4.00**	**4.00**	**4.00**
Clerk & Recorder's Office					
General Fund					
Clerk & Recorder Admin	9.50	9.00	9.50	9.50	9.50
Elections	13.50	13.50	13.50	13.50	14.50
Motor Vehicle	71.00	75.50	77.00	77.00	78.00
Recording	22.00	18.00	17.00	17.00	17.00
Total General Fund	**116.00**	**116.00**	**117.00**	**117.00**	**119.00**
Total Clerk & Recorder	**116.00**	**116.00**	**117.00**	**117.00**	**119.00**
Communication Services					
General Fund					
Communication Services Admin	9.00	9.00	9.25	9.25	9.25
Total General Fund	**9.00**	**9.00**	**9.25**	**9.25**	**9.25**
Total Communication Svcs.	**9.00**	**9.00**	**9.25**	**9.25**	**9.25**
Community Resources					
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	78.00	83.00	67.00	67.00	67.00
Total Arapahoe/Douglas Works! Fund	**78.00**	**83.00**	**67.00**	**67.00**	**67.00**

STAFFING DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Community Resources					
Community Development Fund					
Housing & Community Development Svcs	6.00	6.00	6.00	6.00	6.00
Total Community Development Fund	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
General Fund					
Community Resources Administration	2.00	4.00	8.00	8.00	8.00
Cooperative Extension	6.00	5.00	5.00	5.00	5.00
Judicial Services	17.50	17.30	20.50	20.50	22.50
Senior Resources - Homemakers	4.50	4.50	5.50	5.50	5.50
Veteran Services					0.50
Total General Fund	**30.00**	**30.80**	**39.00**	**39.00**	**41.50**
Grant Fund					
Judicial Services	1.50	2.00	2.00	2.00	2.00
Senior Resources - Homemakers	8.00	8.00	8.25	8.25	8.25
Weatherization	35.00	35.00	36.00	36.00	36.00
Total Grant Fund	**44.50**	**45.00**	**46.25**	**46.25**	**46.25**
Total Community Svcs.	**158.50**	**164.80**	**158.25**	**158.25**	**160.75**
Coroner's Office					
General Fund					
Coroner	10.00	11.00	12.00	12.00	12.00
Total General Fund	**10.00**	**11.00**	**12.00**	**12.00**	**12.00**
Total Coroner	**10.00**	**11.00**	**12.00**	**12.00**	**12.00**
County Attorney					
General Fund					
Board of Equalization	1.00	1.00	1.00	1.00	1.00
County Attorney Administration	18.00	18.00	20.00	20.00	20.00
Total General Fund	**19.00**	**19.00**	**21.00**	**21.00**	**21.00**
Total County Attorney	**19.00**	**19.00**	**21.00**	**21.00**	**21.00**
Facilities and Fleet Management					
General Fund					
Administration	6.50	4.50	4.50	4.50	4.50
Custodial Services	45.00				
Facilities Management	22.00	70.00	71.00	71.00	71.50
Fleet Services	23.00	23.00	23.00	23.00	23.00
Office Services	5.00	5.00	5.00	5.00	5.00
Project Management Office	6.00	5.00	5.00	5.00	5.00
Total General Fund	**107.50**	**107.50**	**108.50**	**108.50**	**109.00**
Total Facilities & Fleet Mgmt.	**107.50**	**107.50**	**108.50**	**108.50**	**109.00**
Finance					
General Fund					
Accounting Division	13.00	13.00	13.50	13.50	13.50

STAFFING DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Finance					
General Fund					
Budget Division	4.00	5.00	5.00	5.00	5.00
Finance Administration	5.00	5.00	5.00	5.00	5.00
Purchasing Division	3.00	4.00	4.00	4.00	4.00
Total General Fund	**25.00**	**27.00**	**27.50**	**27.50**	**27.50**
Open Space Sales Tax Fund					
Accounting Division - Open Space	1.00	1.00	0.50	0.50	0.50
Total Open Space Sales Tax Fund	**1.00**	**1.00**	**0.50**	**0.50**	**0.50**
Total Finance	**26.00**	**28.00**	**28.00**	**28.00**	**28.00**
Human Resources					
General Fund					
Human Resources Admin.	10.50	10.50	11.00	11.00	11.00
Total General Fund	**10.50**	**10.50**	**11.00**	**11.00**	**11.00**
Total Human Resources	**10.50**	**10.50**	**11.00**	**11.00**	**11.00**
Human Services					
Social Services Fund					
Child Support Enforcement			60.50	60.50	60.50
Children Youth & Family Services	175.25	177.25	189.25	189.25	194.50
Community Support Services	133.00	130.00	130.00	130.00	133.00
Finance & Administrative Services	55.00	62.00	63.00	63.00	63.00
Total Social Services Fund	**363.25**	**369.25**	**442.75**	**442.75**	**451.00**
Total Human Svcs.	**363.25**	**369.25**	**442.75**	**442.75**	**451.00**
Information Technology					
General Fund					
Administration	3.00	3.00	3.00	3.00	3.00
Applications East	6.00	6.00	6.00	6.00	6.00
Applications West	34.00	34.00	33.00	33.00	33.00
Tech. Services - Network	22.00	21.00	21.00	21.00	21.00
Tech. Services - Telecommunications	2.00	2.00	2.00	2.00	2.00
Technical Services - Operations	8.00	8.00	8.00	8.00	8.00
Total General Fund	**75.00**	**74.00**	**73.00**	**73.00**	**73.00**
Total Information Tech.	**75.00**	**74.00**	**73.00**	**73.00**	**73.00**
Public Works & Development					
Arapahoe County Recreation District Fund					
Open Space and Recreation District	2.00	2.00	3.00	3.00	3.00
Total Arapahoe Cty. Rec. District Fund	**2.00**	**2.00**	**3.00**	**3.00**	**3.00**
General Fund					
Building Division	25.00	25.00	25.00	25.00	23.00
Capital Improvement Program	11.00	11.00	11.00	11.00	11.00
Finance and Administration	10.00	10.00	10.00	10.00	10.00

STAFFING DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Public Works & Development					
General Fund					
Land Development Services	8.00	8.00	8.00	8.00	8.00
Mapping	8.00	8.00	8.00	8.00	8.00
Operations & Maintenance	5.00	5.00	5.00	5.00	5.00
Planning & Zoning	24.00	24.00	24.00	24.00	23.00
Stormwater Management	8.80	8.80			
Traffic	3.00	3.00	3.00	3.00	3.00
Total General Fund	**102.80**	**102.80**	**94.00**	**94.00**	**91.00**
Open Space Sales Tax Fund					
Open Space and Recreation District	2.00	2.00	5.00	5.00	5.00
Total Open Space Sales Tax Fund	**2.00**	**2.00**	**5.00**	**5.00**	**5.00**
Road & Bridge Fund					
Road & Bridge Operations	71.50	71.50	73.50	73.50	74.00
Total Road & Bridge Fund	**71.50**	**71.50**	**73.50**	**73.50**	**74.00**
Total Public Works & Devel.	**178.30**	**178.30**	**175.50**	**175.50**	**173.00**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	51.00	52.00	52.00	52.00	52.00
Total Arapahoe Law Enforce. Auth. Fund	**51.00**	**52.00**	**52.00**	**52.00**	**52.00**
General Fund					
Administration	11.00	12.00	12.00	12.00	12.00
Detention Services - Medical - Commissary - Inmate Industr	353.50	353.50	362.50	362.50	392.50
Professional Standards Bureau	20.00	19.00	20.00	20.00	20.00
Public Safety Bureau	193.25	194.75	197.25	197.25	200.25
Total General Fund	**577.75**	**579.25**	**591.75**	**591.75**	**624.75**
Homeland Security Fund					
Hmlnd Sec - Sher Dept Grant Div	0.75	0.75	0.75	0.75	0.75
Total Homeland Security Fund	**0.75**	**0.75**	**0.75**	**0.75**	**0.75**
Sheriff's Commissary Fund					
Administration	4.00	4.00	4.00	4.00	5.00
Total Sheriff's Commissary Fund	**4.00**	**4.00**	**4.00**	**4.00**	**5.00**
Total Sheriff	**633.50**	**636.00**	**648.50**	**648.50**	**682.50**
Strategic Programs Office					
General Fund					
Strategic Programs Administration	2.00				
Total General Fund	**2.00**				
Total Strategic Prog.	**2.00**				
Treasurer's Office					
General Fund					
Treasurer Administration	21.00	21.00	21.00	21.00	22.00

STAFFING DETAIL

Office/Department/Fund/Division	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Treasurer's Office					
General Fund					
Total General Fund	**21.00**	**21.00**	**21.00**	**21.00**	**22.00**
Total Treasurer	**21.00**	**21.00**	**21.00**	**21.00**	**22.00**
Total Arapahoe County Staffing	**1,811.55**	**1,827.35**	**1,909.75**	**1,909.75**	**1,954.50**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Administrative Services			
General Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	400,000	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	25,000	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	2,823	
AD Works Relocation to Leased Space	During 2007, discussions regarding the County's space needs led to the potential movement of AD Works from its current location in Aurora and Littleton to a centrally located leased space. This package provides funding for that option both in expenditures for lease costs, moving expenses and furnishings, and also revenues with a reduction in the rental payments made to the General Fund from the ADWorks fund.	400,000	
Arapahoe County Government Utilities	Transfer all Arapahoe County utility costs to new Administration Services cost center for tracking purposes.	3,222,455	
Eastern Service Center Propane	For the on-going utility cost for three 1,000 gallon propane tanks for the Eastern Service Center.	33,594	
Performance Audit Professional Services	This package is to provide funding for additional professional services to assist the County in reviewing the performance of specific functions and programs that can provide independent recommendations.	94,000	
Private Security for Altura Plaza	Private security to be provided for Altura Plaza to enable reductions in more costly overtime expenses.	50,000	
Reduce Internal Auditor Position	Reduction in yet to be filled internal auditor position due to the need to add other more immediate items to the 2008 budget.	-94,151	-1.00
Remodel of Administration I Building	A study of space needs was conducted in 2007 and indicated that more space was needed for departments and offices using Administration Building I. In addition, Facilities and Fleet Management indicated there were several projects that were needed for the same building including replacement of carpet, replacement/upgrade of elevators, and upgrade of the electrical system. This package includes funding for the remodel and projects identified above.	3,000,000	
Short-Term Judicial Space Project	For 2008, Arapahoe County will be receiving 2 new District Court Judges and will need to expand courtroom capacity to accomodate these additions. Expanding courtroom capacity will involve moving or reorganizing the space of many operations that currently inhabit the Courthouse or buildings housing other courtrooms or surrounding the Courthouse. This amount is an estimate of the remodeling, construction, and logistical funds needed.	12,300,000	
Transfer for County Fair	To transfer an amount to the County Fair Fund that is similar to prior years for what had traditionally been spent on the annual county fair.	40,000	
Transfer to Capital Expenditure Fund for 2008 Projects	Transfer from the balance of the General Fund for the funding of 2008 capital improvement program projects.	2,465,290	
Transfer to Maintain Policy Reserve	Transfer to the Board Designated Reserve Fund to maintain the County's 11% policy reserve.	331,647	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Administrative Services			
General Fund			
Transfer to Self-Insurance Liability	Transfer to fund insurance requirements and maintain the policy reserve in the Self-Insurance Fund.	550,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-805	
Total General Fund		**22,819,853**	**-1.00**
Lease Purchase Agreements Fund			
Rec District Debt Service for Land Purchase	To account for the estimated debt service for the possible purchase of land adjacent to Arapahoe Community Park.	125,929	
Total Lease Purchase Agreements Fund		**125,929**	
Total Administrative Services		**22,945,782**	**-1.00**
Aid to Agencies			
General Fund			
Aid to Agencies Increase	Increase in funding to Aid to Agencies for 2008.	96,500	
Total General Fund		**96,500**	
Total Aid to Agencies		**96,500**	
Assessor's Office			
Central Services Fund			
One Replacement and One new Jeep Liberty	As per the County's replacement schedule, a Jeep Liberty needs to be replaced. Also a new Jeep Liberty is needed to insure that all appraisers have a vehicle.	39,082	
Replace Asset # AS04001	The Dell High End GIS/Arc Info Workstation needs to be replaced.	6,500	
Replace Asset # AS04002	The Dell High End GIS/Arc Info Workstation needs to be replaced in the Assessor's Office.	6,500	
Replace Asset # AS04003	The Dell High End GIS/Arc Info Workstation needs to be replaced.	6,500	
Replacement of Assessor Vehicle #'s 3196, 3197, 3203, 5155, 5296, 5344	As per the County's replacement schedule, six vehicles, that are at the end of their useful life, are scheduled to be replaced.	117,798	
Total Central Services Fund		**176,380**	
General Fund			
2008 Budget Reduction Package	The Executive Budget Committee requested departments and elected offices to review their budget and submit recommended reductions or offsetting revenues to assist in balancing the budget. This package reflects the submission of the Assessor's Office.	-50,000	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	153,366	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Assessor's Office			
General Fund			
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	93,082	
Assessor Employee Promotion/Reclassification package	Due to advancements in education and experience, employees need to be promoted/reclassified to the next pay grade.	40,730	
One Replacement and One new Jeep Liberty	As per the County's replacement schedule, a Jeep Liberty needs to be replaced. Also a new Jeep Liberty is needed to insure that all appraisers have a vehicle.	24,841	
Replace Asset # AS04001	The Dell High End GIS/Arc Info Workstation needs to be replaced.	1,083	
Replace Asset # AS04002	The Dell High End GIS/Arc Info Workstation needs to be replaced in the Assessor's Office.	1,083	
Replace Asset # AS04003	The Dell High End GIS/Arc Info Workstation needs to be replaced.	1,083	
Replacement of Assessor Vehicle #'s 3196, 3197, 3203, 5155, 5296, 5344	As per the County's replacement schedule, six vehicles, that are at the end of their useful life, are scheduled to be replaced.	15,704	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-43,817	
Total General Fund		**237,155**	
Total Assessor's Office		**413,535**	
Board of County Commissioners			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	22,117	
Additional Funding for Board of County Commissioner Priorities	Additional funding for Board of County Commissioner priorities as identified in the 2008 budget process.	8,000	
Increase County Contributions and mileage	Increase in the County contribution that is made to the Colorado Water Partnership and an increase in the personal mileage allocation to offset rising gas prices.	16,000	
Services Category Reduction - BOCC/BOCC Administration	Services Category Reduction - BOCC/BOCC Administration	-5,500	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-6,315	
Total General Fund		**34,302**	
Total Board of County Commissioners		**34,302**	
BOCC Administration			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
BOCC Administration			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	8,790	
Services Category Reduction - BOCC/BOCC Administration	Services Category Reduction - BOCC/BOCC Administration	-2,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-2,510	
Total General Fund		**4,280**	
Total BOCC Administration		**4,280**	
Clerk & Recorder's Office			
Central Services Fund			
2008 Recording Title Replacement Scanners	Funding increase request to replace 2 recording title scanners.	16,000	
Total Central Services Fund		**16,000**	
General Fund			
2008 - 1 Additional FTE in Motor Vehicle	Funding for 1 additional Full Time employee in the Motor Vehicle Division.	54,232	1.00
2008 MV Professional Services	Additional funding in Motor Vehicle professional services for security guard coverage and armored car services.	12,178	
2008 Additional 1 FTE Elections	Funding for 1 Additional Full Time Employee in the Elections Division.	51,529	1.00
2008 Building Rental	Funding to cover the $15,000 increase in the Southeast building rent for 2008.	15,000	
2008 Clerk & Recorder Administration	Funding increase for the Administrative operations of the Clerk and Recorder's Office.	12,942	
2008 Operating Supplies and Election Portable Voting Booths	Funding increase for the purchase of ADA and standard voting booths to insure compliance with Secretary of State and Colorado Statute 1-5-501, and necessary operating supplies to insure compliance with Election activities.	138,000	
2008 Primary and General Election	The package requests the funding for costs anticipated with the 2008 Primary and General Elections. The costs are expected for the operational activities associated with the 2008 Elections.	229,667	
2008 Primary and General Elections	The package requests the funding for costs anticipated with the 2008 Primary and General Elections. The costs expected for the operational activites are detailed below. The increase in miscellaneous Election revenue is due to the per voter fee increase of 35 cents to 80 cents, per the Colorado Secretary of State.	1,135,566	
2008 Recording Title Replacement Scanners	Funding increase request to replace 2 recording title scanners.	2,666	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Clerk & Recorder's Office			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	185,608	
Postage for Motor Vehicle	Provide funding for additional postage costs associated with MV renewal cards and increased community information/fliers.	20,000	
Services Category Reduction - Clerk & Recorder	Services Category Reduction - Clerk & Recorder	-5,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-53,025	
Total General Fund		**1,799,363**	**2.00**
Total Clerk & Recorder's Office		**1,815,363**	**2.00**
Communication Services			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	19,623	
Communication Services Contract Labor	Communication Services has an increased workload due to communication requirements needed for marketing for Human Services, Open Space, A/D Works!, and Community Resources; fundraising efforts need to be increased and work associated with the annual County Fair.	20,000	
Employee and Citizen Survey	Annual employee and citizen survey which will be part of a movement toward a performance measurement based organization that supports the County's Mission, Vision and Values.	25,000	
Increase operating supplies - Print Services	Increase operating supplies for printing and binding.	5,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-5,600	
Total General Fund		**64,023**	
Total Communication Services		**64,023**	
Community Resources			
Arapahoe County Fair Fund			
2008 Arapahoe County 4H Fair	2008 Arapahoe County fair operating supplies and overtime budgets.	6,038	
Total Arapahoe County Fair Fund		**6,038**	
Arapahoe/Douglas Works! Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	18,852	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Community Resources			
Arapahoe/Douglas Works! Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	40,500	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	115,687	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-33,035	
Total Arapahoe/Douglas Works! Fund		**142,004**	
Community Development Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	12,085	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-3,451	
Total Community Development Fund		**8,634**	
General Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	15,051	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	71,975	
County Veterans Service Officer	Requesting general funds for the County Veterans Service Officer Program.	35,295	0.50
Judicial Services Additional Staff Request	Request for 2 additional FTE Judicial Services Officers for Littleton and Aurora.	125,306	2.00
Senior Resources CDOT 5310 Transportation Match	The Community Resources Department, Senior Resources Division, has applied for Colorado Department of Transportation Section 5310 funds to purchase two wheelchair accessible passenger buses to augment the transportation services in Arapahoe County. These funds require a local match of 20%.	26,000	
Senior Resources Chore Services Match	The Community Resources Department, Senior Resources Division, was awarded a $50,000 Chore Services Title III grant from DRCOG which requires a local match of $5,556.	5,556	
Senior Resources Transportation Match	The Community Resources Department, Senior Resources Division, was awarded a $118,011 in Federal funds and $228,018 in State funds from DRCOG which requires a local match of $13,113 and $25,336 respectively.	38,449	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Community Resources			
General Fund			
Services Category Reduction - Community Resources Dept	This package reflects the recommended reductions by the Community Resources Department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-3,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-20,556	
Total General Fund		**294,076**	**2.50**
Grant Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	1,300	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	1,300	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	66,578	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-19,014	
WX cargo van #1	Replacement cargo van for the weatherization program.	15,900	
WX cargo van #2	Replacement cargo van for the weatherization program.	15,900	
WX cargo van #3	Replacement cargo van for the weatherization program.	15,900	
WX high cube van #1	Replacement high cube (cargo box) van for the weatherization program.	28,900	
WX high cube van #2	Replacement high cube (cargo box) van for the weatherization program.	28,900	
WX infrared thermal camera	Infrared thermal imager camera for the weatherization program.	10,000	
Total Grant Fund		**165,664**	
Total Community Resources		**616,416**	**2.50**
Coroner's Office			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	35,684	
Overtime Reduction	Reduction in overtime in the Coroner's Office as recommended by the Executive Budget Committee, due to the addition of a medical investigator in mid 2007.	-12,918	
Services Category Reduction - Coroner	Services Category Reduction - Coroner	-6,750	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Coroner's Office			
General Fund			
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-10,194	
Total General Fund		**5,822**	
Total Coroner's Office		**5,822**	
County Attorney			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	65,269	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-18,642	
Total General Fund		**46,627**	
Worker's Compensation Fund			
CPR & AED Training	Designate specific employees; Emergency Response Team members, Executive Safety Committee, Department Safety committee members, Fleet, and Road & Bridge employees as those that are most likely to use this training for the public good, in case of an emergency.	21,000	
Total Worker's Compensation Fund		**21,000**	
Total County Attorney		**67,627**	
District Attorney			
General Fund			
2008 D.A. - County Court Deputy Attorney and Legal Secretary	New County Court Deputy Attorney and Legal Secretary requested positions.	35,458	
2008 D.A. -Information Systems requesting a new FTE	The District Attorney’s Information Systems department is requesting a new FTE to replace the position that was lost when Family Support moved to the Human Services department.	18,191	
2008 District Court Deputy D.A., Legal Secretary, Paralegal, & Victim Advocate FTE increase	Two new Deputy D.A.'s, a Legal Secretary, a Paralegal, and a Victim Advocate will be needed because of the approval of two new judges by legislature for 2008.	101,458	
2008 Population Adjustment	Arapahoe County's percentage of the total population served by the District Attorney's office has decreased by .514% from 2007 resulting in a negative budget package.	-87,223	
2008 Population Adjustment-Juvenile Diversion	Arapahoe County's percentage of the total population served by the District Attorney's Juvenile Diversion department has decreased by .514% from 2007 resulting in a negative budget package.	-4,616	
2008 Salary and Benefits Adjustment -D.A. Office	This package is for the salary and benefits adjustments for the main office and the Juvenile Diversion division of the District Attorney's office.	413,109	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
District Attorney			
General Fund			
Total General Fund		**476,377**	
Total District Attorney		**476,377**	
Facilities and Fleet Management			
Building Maintenance Fund			
Air Conditioner Replacement - Peoria Shops	For the replacement of the air conditioning unit at the Peoria Shops.	25,000	
Altura Plaza Hot Water Heater	For the replacement of a 39 year old water heater at Altura Plaza	8,000	
Byers Site Remediation	To provide funding for the remediation work to be completed at the current Byers Shop site after the opening of the Eastern Service Center.	12,000	
Detention Center Roof	Replacement of the roof at the Detention Center.	200,000	
Eastern Service Center Start Up Equipment	This package is for the purchase of the necessary equipment for the start up of the Arapahoe County Eastern Service Center.	14,000	
Eastern Service Center Tuff Shed	A storage unit is needed to store various maintenance items for the Arapahoe County Eastern Service Center	9,000	
Elevator Upgrade - Human Services West	Upgrade and modernize the elevator controls at Human Services West.	52,000	
Monitoring & Verification	Authorization for funds to continue the monitoring and verification efforts related to the Chevron Energy Performance Contract	14,000	
Seal Windows Administration I Building	For the sealing of windows for the Clerk & Recorder and Assessor's Offices at the Administration I Building.	2,500	
Temporary Expansion for Courts Remodel	To provide funding to accommodate temporary expansion related to Judicial Facilities.	50,000	
Upgrade Fire Alarm System - Human Services West	For the replacement of the fire alarm system panel at 1690 West Littleton Boulevard.	5,000	
Total Building Maintenance Fund		**391,500**	
Central Services Fund			
Administration Pool Vehicle Replacement #5064	Replacement of retired vehicle for Administration Division.	20,700	
Administration Pool Vehicle Replacement #5254	Replacement of retired vehicle for Administration Division.	29,000	
Administration Pool Vehicle Replacement #5282	Replacement of retired vehicle for Administration Division.	15,500	
Administration Pool Vehicle Replacement #5284	Replacement of retired vehicle for Administration Division.	15,500	
Office Services Vehicle Replacement #3031	Replacement of retired vehicle for Office Services Division.	20,700	
Total Central Services Fund		**101,400**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Facilities and Fleet Management			
General Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	984	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	179,316	
Administration Pool Vehicle Replacement #5064	Replacement of retired vehicle for Administration Division.	2,760	
Administration Pool Vehicle Replacement #5254	Replacement of retired vehicle for Administration Division.	3,866	
Administration Pool Vehicle Replacement #5282	Replacement of retired vehicle for Administration Division.	2,066	
Administration Pool Vehicle Replacement #5284	Replacement of retired vehicle for Administration Division.	2,066	
Arapahoe County Government Utilities	Transfer all Arapahoe County utility costs to new Administration Services cost center for tracking purposes.	-3,222,455	
Detention Crew Leader	For the authorization for one additional full time Detention Crew Leader to be split between Facilities & Fleet Management and the Road & Bridge Division of Public Works & Development.	29,275	0.50
Office Services Vehicle Replacement #3031	Replacement of retired vehicle for Office Services Division.	2,760	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-51,224	
Total General Fund		**-3,050,586**	**0.50**
Total Facilities and Fleet Management		**-2,557,686**	**0.50**
Finance			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	69,528	
Professional Service Package	Request for professional services to implement key projects in SAP to maximize functionality.	95,000	
Services Category Reduction - Finance Dept	This package reflects the recommended reductions by the Finance Department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-25,250	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-19,856	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Finance			
General Fund			
Total General Fund		**119,422**	
Open Space Sales Tax Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	879	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-249	
Total Open Space Sales Tax Fund		**630**	
Total Finance		**120,052**	
Human Resources			
Employee Flex Benefit Plan Fund			
Flexible Spending Program	Increased participation by employees in the flexible spending program.	249,000	
Total Employee Flex Benefit Plan Fund		**249,000**	
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	27,548	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-7,869	
Total General Fund		**19,679**	
Total Human Resources		**268,679**	
Human Services			
Central Services Fund			
HS Kodak Scanner #1	Replacement Kodak 3500 Scanner #1 for the electronic data management system.	23,273	
HS Kodak Scanner #2	Replacement Kodak 3500 Scanner #2 for the electronic data management system.	23,273	
Total Central Services Fund		**46,546**	
Social Services Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	64,501	
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	104,100	
2008 Printer Replacements	A request for funding to replace printers that are due for replacement during 2008.	3,900	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Human Services			
Social Services Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	783,460	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	176,813	
FTE Request for Children Youth and Family Services.	Request for an additional 5.25 FTEs for Children Youth and Family Services Division to provide improved quality and additional services.	388,895	5.25
FTE Request to Increase Capacity of the CSS Call Center.	Increase the current FTE allocation in the CSS Call Center from 7.0 FTEs to 10.0 FTEs.	162,696	3.00
HS Kodak Scanner #1	Replacement Kodak 3500 Scanner #1 for the electronic data management system.	3,102	
HS Kodak Scanner #2	Replacement Kodak 3500 Scanner #2 for the electronic data management system.	3,102	
Programmatic Resource Request for Children Youth and Family Services.	Request to implement a new program in Intake Services.	300,000	
Purchase of Laptops for CYF Services.	Purchase 96 new laptops for Children, Youth and Family Services division of Human Services.	411,330	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-223,821	
Various Community Agencies Contracts to Assist TANF clients.	Various contracts with community agencies to better assist Temporary Assistance to Needy Families (TANF) clients.	3,308,800	
Total Social Services Fund		**5,486,878**	**8.25**
Total Human Services		**5,533,424**	**8.25**
Information Technology			
Central Services Fund			
Email Archiving & Discovery Solution	The County needs to implement an archive and discovery solution for email.	60,000	
Hardware Replacements	Replacement for hardware that the warranties expire in 2008.	411,300	
Replacement Backup Solution	The existing County backup solution has reached a point where it needs to be replaced.	330,000	
Voice Over Internet Protocol (VOIP) Upgrade of Telephone System (Phase I)	The current telephone system from Avaya has reached its effective end of life and needs to be replaced by voice over internet protocol.	458,870	
Total Central Services Fund		**1,260,170**	
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Information Technology			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	206,003	
Budget Reduction Package 2008	This package reflects the recommended reductions by the Information Technology department from the Services and Other expenditure category per the request of the Executive Budget Committee.	-166,146	
Email Archiving & Discovery Solution	The County needs to implement an archive and discovery solution for email.	119,900	
Hardware Replacements	Replacement for hardware that the warranties expire in 2008.	68,537	
Negative Budget Package	The SAS software product, that was used by the Assessor's Office, has been discontinued. This package reflects the savings between the old SAS software and the SPSS replacement and the Pictometry software.	-91,300	
PeopleSoft ePerformance Implementation	The BOCC has directed that a consistent and manageable, performance evaluation process be implemented. The ePerformance module implementation allows the processing, preparation, and retention of performance evaluations on line.	12,729	
Replacement Backup Solution	The existing County backup solution has reached a point where it needs to be replaced.	55,002	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-58,845	
Voice Over Internet Protocol (VOIP) Upgrade of Telephone System (Phase I)	The current telephone system from Avaya has reached its effective end of life and needs to be replaced by voice over internet protocol.	175,102	
Total General Fund		**320,982**	
Total Information Technology		**1,581,152**	
Public Works & Development			
Arapahoe County Recreation District Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	5,493	
Rec District Debt Service for Land Purchase	To account for the estimated debt service for the possible purchase of land adjacent to Arapahoe Community Park.	125,929	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-1,566	
Total Arapahoe County Recreation District Fund		**129,856**	
Central Services Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Public Works & Development			
Central Services Fund			
4 High End PC's for Mapping	To replace 4 high end computers for the Mapping Division.	26,000	
Dozer Replacement FA#4093	Replacement of 1985 D7 dozer.	300,125	
Open Space 85 HP Tractor with Loader	To purchase an 85 HP Tractor with loader for weekly maintenance of all the County's open space land.	89,000	
Partial Replacement of FA# 3079-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Partial Replacement of FA# 3080 -Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Partial Replacement of FA# 3252-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	7,000	
Replace Vehicle Unit 3244 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,143	
Replace Fixed Asset #3230 - Distributor	Partial replacement of 1999 IHC Distributor for Road & Bridge Division.	200,125	
Replace Fixed Asset #3232 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	176,375	
Replace Fixed Asset #3233 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	176,375	
Replace Fixed Asset #3234 - Pickup Truck	Replace 1998 1-ton pickup truck for Road & Bridge Division.	42,420	
Replace Fixed Asset #3243 - Pickup Truck	Replace 1999 1-ton pickup truck for Road & Bridge Division.	43,120	
Replace Fixed Asset #3251 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	32,489	
Replace Fixed Asset #4162 - Message Board	Replace 2000 message board for Road & Bridge Division.	25,000	
Replace Fixed Asset #4163 - Message Board	Replace 2000 message board for Road & Bridge Division.	25,000	
Replace Fixed Asset #4190 - Loader	Replace 2000 loader for Road & Bridge Division.	185,125	
Replace Fixed Asset #4207 - Trailer-Lewis	Replace 2000 trailer for Road & Bridge Division.	15,075	
Replace Fixed Asset #4240 - 140H Motorgrader	Replace 1996 140H motorgrader for Road & Bridge Division.	240,125	
Replace Fixed Asset #4243- Backhoe	Replace 1997 backhoe trailer for Road & Bridge Division.	80,125	
Replace Fixed Asset #4254 - 950 Loader	Replace 1997 Loader 950 for Road & Bridge Division.	185,125	
Replace of Fixed Asset #3153 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	32,489	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Public Works & Development			
Central Services Fund			
Replace Vehicle - Unit 3099	Replace retired vehicle for Planning & Zoning Division.	29,543	
Replace Vehicle - Unit 3116	Replace retired vehicle for Planning & Zoning Division.	26,743	
Replace Vehicle - Unit 3207	Replace retired vehicle for Planning & Zoning Division.	23,443	
Replace Vehicle Unit 5069 - Chevy Lumina	Replace retired vehicle for the Engineering Division.	29,353	
Replace Vehicle Unit 3117 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Replace Vehicle Unit 3121 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Replace Vehicle Unit 3123 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,968	
Replace Vehicle Unit 3226 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	23,968	
Replace Vehicle Unit 3269 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Replace Vehicle Unit 3270 - Pickup Truck	Replace retired pickup truck for the Building Division.	20,943	
Request for New Pickup Truck Message Board	Requesting new pickup truck message board unit to alert motorists of painting operations.	15,000	
Xerox 510 dp 3 Roll Engineering Printer #45022	To replace Xerox 510 dp 3 Roll Engineering Printer asset for Engeering Division.	30,499	
Total Central Services Fund		**2,204,525**	
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	217,688	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	2,753	
4 High End PC's for Mapping	To replace 4 high end computers for the Mapping Division.	4,333	
Centennial 2008 IGA General Fund Reduction Package	The County will terminate public works service to the City of Centennial by mid-2008. This package factors in reductions in revenue and expenditures related to this reduction in services.	-747,207	
City of Centennial Animal Control Ordinance	For the implementation of the City of Centennial Animal Control Ordinance.	50,000	
Increase in Briarwood Lease	Increase in budget due to increases in Briarwood Building Lease.	25,000	
Reduce 2 FTE's from Building Division	Reduction of 2 FTEs from the Building Division, as inspection workload has been reduced.	-124,313	-2.00
Reduction in Senior Planner Position	This package is to reduce 1 Senior Planner FTE from the Planning Division.	-82,223	-1.00

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Public Works & Development			
General Fund			
Replace Vehicle Unit 3244 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,082	
Replace Vehicle - Unit 3099	Replace retired vehicle for Planning & Zoning Division.	3,936	
Replace Vehicle - Unit 3116	Replace retired vehicle for Planning & Zoning Division.	3,563	
Replace Vehicle - Unit 3207	Replace retired vehicle for Planning & Zoning Division.	3,123	
Replace Vehicle Unit 5069 - Chevy Lumina	Replace retired vehicle for the Engineering Division.	3,912	
Replace Vehicle Unit 3117 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3121 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3123 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,193	
Replace Vehicle Unit 3226 - Pickup Truck	Replace retired pickup truck for the Engineering Division.	3,193	
Replace Vehicle Unit 3269 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Replace Vehicle Unit 3270 - Pickup Truck	Replace retired pickup truck for the Building Division.	2,790	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-62,175	
Xerox 510 dp 3 Roll Engineering Printer #45022	To replace Xerox 510 dp 3 Roll Engineering Printer asset for Engeering Division.	5,082	
Total General Fund		**-675,900**	**-3.00**
Open Space Sales Tax Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	13,232	
Communication Services Contract Labor	Communication Services has an increased workload due to communication requirements needed for marketing for Human Services, Open Space, A/D Works!, and Community Resources; fundraising efforts need to be increased and work associated with the annual County Fair.	40,000	
Open Space 85 HP Tractor with Loader	To purchase an 85 HP Tractor with loader for weekly maintenance of all the County's open space land.	100,866	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-3,777	
Total Open Space Sales Tax Fund		**150,321**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Public Works & Development			
Road & Bridge Fund			
2008 Computer Replacements	A request for funding to replace computers that are due for replacement.	1,500	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	127,920	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	78,316	
Bridge Maintenance - Contract Labor	Contract Labor increase to adjust for inflation and maintain level of service.	350,000	
Centennial 2008 IGA Road & Bridge Reduction Package	The discontinuation of public works services to the City of Centennial during 2008 will require reductions to both revenues and expenditures. This package factors in such reductions to the Road & Bridge Fund.	-2,848,258	
Detention Crew Leader	For the authorization for one additional full time Detention Crew Leader to be split between Facilities & Fleet Management and the Road & Bridge Division of Public Works & Development.	29,275	0.50
Dozer Replacement FA#4093	Replacement of 1985 D7 dozer.	40,018	
Fuel Increase	To increase fuel budget to reflect economic projections.	75,000	
Gravel Materials Increase	This package is to adjust gravel materials by 6% to allow for inflation.	25,000	
Partial Replacement of FA# 3079-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Partial Replacement of FA# 3080 -Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Partial Replacement of FA# 3252-Patch Roller	Replacement of the patch roller assembly on unit for road maintenance for the Road & Bridge Division.	933	
Pavement Maintenance - Broncos Parkway	Increase in Pavement Maintenance Contract Labor to address rapidly deteriorating roadway segments.	1,600,000	
Paving Materials Increase	Increase paving materials line item by 6% to allow for inflation.	40,000	
Replace Fixed Asset #3230 - Distributor	Partial replacement of 1999 IHC Distributor for Road & Bridge Division.	26,684	
Replace Fixed Asset #3232 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	23,517	
Replace Fixed Asset #3233 - Tandem	Replace 1998 tandem snow plow and sander spreader for Road & Bridge Division.	23,517	
Replace Fixed Asset #3234 - Pickup Truck	Replace 1998 1-ton pickup truck for Road & Bridge Division.	5,654	
Replace Fixed Asset #3243 - Pickup Truck	Replace 1999 1-ton pickup truck for Road & Bridge Division.	5,747	
Replace Fixed Asset #3251 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	4,327	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Public Works & Development			
Road & Bridge Fund			
Replace Fixed Asset #4162 - Message Board	Replace 2000 message board for Road & Bridge Division.	3,333	
Replace Fixed Asset #4163 - Message Board	Replace 2000 message board for Road & Bridge Division.	3,333	
Replace Fixed Asset #4190 - Loader	Replace 2000 loader for Road & Bridge Division.	24,683	
Replace Fixed Asset #4207 - Trailer-Lewis	Replace 2000 trailer for Road & Bridge Division.	2,010	
Replace Fixed Asset #4240 - 140H Motorgrader	Replace 1996 140H motorgrader for Road & Bridge Division.	32,017	
Replace Fixed Asset #4243- Backhoe	Replace 1997 backhoe trailer for Road & Bridge Division.	10,683	
Replace Fixed Asset #4254 - 950 Loader	Replace 1997 Loader 950 for Road & Bridge Division.	24,683	
Replace of Fixed Asset #3153 - Pickup Truck	Replace 1999 3/4 ton 4-wheel drive pickup truck for Road & Bridge Division.	4,327	
Request for New Pickup Truck Message Board	Requesting new pickup truck message board unit to alert motorists of painting operations.	17,000	
Snow & Ice Materials Increase	Increase budget for materials neccessary to remove snow and ice for cost increases.	10,000	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-36,544	
Total Road & Bridge Fund		**-293,459**	**0.50**
Total Public Works & Development		**1,515,343**	**-2.50**
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	66,724	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	100,706	
ACSO Radio Replacement	Replacement of Arapahoe County Sheriff's Office radios which have a 5 year life expectancy and are at the end of their life cycle.	70,000	
Mobile Laptop Replacements	Replacement of mobile laptops which have a 4 year life expectancy and are at the end of their life cycle.	170,000	
PAT Chev Duramax (repls 5414) or comparable	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	7,581	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
PAT Ford Crown Victoria 2008 (repls 5078)	To replace front-line vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5140)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5150) or Grand Prix Unmarked	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	7,843	
PAT Ford Crown Victoria 2008 (repls 5289)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5337)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 5358)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Expedition (repls 5184)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	6,066	
PAT Ford Explorer 2008 (repls 5415)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	6,354	
Services Category Reduction - Sheriff's Office	Services Category Reduction - Sheriff's Office	-80,560	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-39,602	
Total Arapahoe Law Enforcement Authority Fund		**355,212**	
Central Services Fund			
ADM - 2008 Vehicle Replacement/Sheriff (replaces #5093)	The Sheriff's vehicle was purchased in 2002 and is scheduled for replacement in 2008 pursuant to County policy.	27,000	
CRL 2008 Trailblazer (replaces 9128)	To replace vehicle in the Crime Lab with high mileage or due to age.	22,500	
DET - Cargo van Court Services (Replaces 5328)	Replacement of the Court Services prisoner cargo van which has high mileage.	27,982	
DET - Warehouse Lift/Elevator	Installation of a warehouse lift/elevator which is needed from the main floor to the second floor in the Detentions warehouse.	45,000	
ECU 2008 Crown Victoria (replaces 5255)	To replace front-line Sheriff's Office vehicles due to high mileage and growing maintenance costs.	30,100	
EMP - 2008 Ford F250 Pickup (replaces 5423)	Replacement Vehicle for the Sheriff's Office Emergency Management Unit.	27,700	
EMP - 2008 Vehicle Replacement/EMP & Training(replaces 5270)	Replacement Vehicle for the Sheriff's Office Emergency Management and Training.	13,386	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
Central Services Fund			
IFM - Replacement Scanner #2 for Records Section	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000	
IFM - Replacement Scanner #3 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000	
IFM- Replacement Scanner #1 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	8,000	
INV - 2008 Dodge Charger (replaces 5154)	To replace a vehicle in Investigations Unit of the Sheriff's Office with high mileage or due to age.	29,800	
INV - 2008 Dodge Charger (replaces 5202)	To replace a vehicle in the Sheriff's Office Investigations Unit with high mileage or due to age.	29,800	
INV - 2008 Dodge Charger (replaces 5332)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800	
INV - 2008 Dodge Charger (replaces 9056)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800	
INV - 2008 Dodge Charger (replaces 9157)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	29,800	
INV - 2008 Trailblazer (replaces 9197)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	27,000	
PAT Chev Duramax (repls 5414) or comparable	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	49,400	
PAT Ford Crown Victoria 2008 (repls 5078)	To replace front-line vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 5140)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 5150) or Grand Prix Unmarked	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	35,300	
PAT Ford Crown Victoria 2008 (repls 5289)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 5337)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 5358)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9001)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9007)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9035)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9072)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
Central Services Fund			
PAT Ford Crown Victoria 2008 (repls 9082)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9087)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9111)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9118)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9120)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9230)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9325)	To replace front-line vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Crown Victoria 2008 (repls 9405)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	36,100	
PAT Ford Expedition (repls 5184)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	38,900	
PAT Ford Explorer 2008 (repls 5415)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	40,200	
Pat Kawasaki (1)	Replacement of traffic enforcement motorcycle pursuant to County Policy.	25,696	
PAT- Kawasaki (2)	Replace traffic enforcement bureau motorcycle pursuant to County Policy.	25,696	
Training Vehicle Replacement (Replaces 5055)	Replacement vehicle for 1999 Chevrolet Suburban.	29,000	
Vehicle Replacement/Human Resources(replaces 9067)	Replacement vehicle for the Sheriff's Office Human Resources division.	27,075	
Total Central Services Fund		**1,278,635**	
General Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	509,323	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	1,071,213	
2008 Specific Market Adjustments	Funding for market adjustments related to specific County's jobs when compared to similar positions elsewhere in the Denver area job market.	54,040	
ACSO Radio Replacement	Replacement of Arapahoe County Sheriff's Office radios which have a 5 year life expectancy and are at the end of their life cycle.	517,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
General Fund			
ADM - 2008 Vehicle Replacement/Sheriff (replaces #5093)	The Sheriff's vehicle was purchased in 2002 and is scheduled for replacement in 2008 pursuant to County policy.	3,600	
CRL 2008 Trailblazer (replaces 9128)	To replace vehicle in the Crime Lab with high mileage or due to age.	3,000	
DEM - Increase in Inmate Medication Cost	Increase in inmate medication due to rising inmate population and rising costs.	161,094	
DEM- Registered Nurse Position	Registered Nurse to insure that an adequate level of nursing care is provided in the Arapahoe County Detentions Facility which has an increasing inmate population.	82,703	1.00
DET - Additional Deputy Sheriffs	Addition of 25 Detentions Deputy Sheriffs to provide the necessary coverage for required posts and alleviate overtime.	1,277,413	25.00
DET - Cargo van Court Services (Replaces 5328)	Replacement of the Court Services prisoner cargo van which has high mileage.	4,529	
DET - Contract Laundry Services	Increase in contract laundry Services due to increased inmate population.	34,880	
DET - Deputy Sheriff Courts (FTE)	The addition of four Detentions Deputy Sheriffs which are required to meet court security needs.	161,790	4.00
DET - Warehouse Lift/Elevator	Installation of a warehouse lift/elevator which is needed from the main floor to the second floor in the Detentions warehouse.	51,000	
ECU 2008 Crown Victoria (replaces 5255)	To replace front-line Sheriff's Office vehicles due to high mileage and growing maintenance costs.	6,288	
EMP - 2008 AED Replacement	Replace out-dated Automated External Defibrillators in the Sheriff's Office.	9,900	
EMP - 2008 Ford F250 Pickup (replaces 5423)	Replacement Vehicle for the Sheriff's Office Emergency Management Unit.	3,693	
EMP - 2008 Vehicle Replacement/EMP & Training(replaces 5270)	Replacement Vehicle for the Sheriff's Office Emergency Management and Training.	1,778	
HRS Temporary Salary	Additional temporary salary funding for contractor assistance in conducting background investigations so they will be completed in a more timely manner.	9,796	
IFM - Replacement Scanner #2 for Records Section	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
IFM - Replacement Scanner #3 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
IFM- Replacement Scanner #1 for Records	Scanner used for scanning records into file was purchased in 2001 and needs to be replaced.	1,333	
INV - 2008 Dodge Charger (replaces 5154)	To replace a vehicle in Investigations Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 5202)	To replace a vehicle in the Sheriff's Office Investigations Unit with high mileage or due to age.	6,222	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
General Fund			
INV - 2008 Dodge Charger (replaces 5332)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 9056)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Dodge Charger (replaces 9157)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	6,222	
INV - 2008 Trailblazer (replaces 9197)	To replace a vehicle in Investigation Unit of the Sheriff's Office with high mileage or due to age.	3,600	
INV - Additional FTE Victim Assistance Counselor	Increase the Sheriff's Office staff levels by one (1) FTE, a Victim Assistance Counselor.	70,317	1.00
INV - Retention of Secretarial Position for South Metro Drug Task Force	Add secretarial position to the Investigations Services section of the Public Safety Bureau to be assigned to the South Metro Drug Task Force.	54,232	1.00
Mobile Laptop Replacements	Replacement of mobile laptops which have a 4 year life expectancy and are at the end of their life cycle.	281,000	
PAT Ford Crown Victoria 2008 (repls 9001)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9007)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9035)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9072)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9082)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9087)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9111)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9118)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9120)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9230)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9325)	To replace front-line vehicles due to high mileage and growing maintenance costs.	8,020	
PAT Ford Crown Victoria 2008 (repls 9405)	To replace front-line patrol vehicles due to high mileage and growing maintenance costs.	8,020	
Pat Kawasaki (1)	Replacement of traffic enforcement motorcycle pursuant to County Policy.	5,335	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Sheriff's Office			
General Fund			
PAT- Kawasaki (2)	Replace traffic enforcement bureau motorcycle pursuant to County Policy.	5,335	
Patrol Centennial Overtime Reduction	Patrol Centennial Overtime Reduction	-140,015	
PRE - 2008 Additional Evidence Custodian Position	Increase in staffing by one (1) FTE within the Evidence Section of the Sheriff's Office.	63,173	1.00
Services Category Reduction - Sheriff's Office	Services Category Reduction - Sheriff's Office	-523,213	
Training Vehicle Replacement (Replaces 5055)	Replacement vehicle for 1999 Chevrolet Suburban.	3,866	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-384,636	
Vehicle Replacement/Human Resources(replaces 9067)	Replacement vehicle for the Sheriff's Office Human Resources division.	3,610	
Total General Fund		**3,536,993**	**33.00**
Sheriff's Commissary Fund			
2008 A, M, and L Series Adjustments	Recommended market adjustments to compensation for the general ("A"), managerial/supervisory ("M"), and the uniformed law enforcement ("L") series pay structures.	3,461	
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	4,089	
ADMIT Program	Costs associated with the implementation of the ADMIT Program	446,668	1.00
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-1,167	
Total Sheriff's Commissary Fund		**453,051**	**1.00**
Total Sheriff's Office		**5,623,891**	**34.00**
Treasurer's Office			
General Fund			
2008 Salary Adjustment Package	Salary Adjustment package reflecting 3.50% increase in salaries in 2008 for non-law enforcement employees, and a 2.50% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	43,343	
Bookkeeping FTE	Full-time employee for Treasurer's Bookkeeping Section.	70,647	1.00
Internal Control Implementation	Consultant to look at and implement corrective action for internal control issues.	15,000	
Investment Manager	Investment management fees for assistance with investment decisions.	77,327	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2008 Amount ($)	2008 FTE
Treasurer's Office			
General Fund			
Services Category Reduction	This package reflects the recommended reductions by the Treasurer's Office from the Services and Other expenditure category per the request of the Executive Budget Committee.	-10,956	
Vacancy Savings Reduction - 1.0%	Salary Adjustment package reflecting -1.00% increase in salaries in 2008 for non-law enforcement employees, and a -1.00% increase in salaries in 2008 for law enforcement employees, plus corresponding benefit cost increases for baseline positions.	-12,382	
Total General Fund		**182,979**	**1.00**
Total Treasurer's Office		**182,979**	**1.00**
Tri-County Health			
General Fund			
Population and Per Capita Increases	This package reflects the increase in population and per capita rates which increases the Tri-County Health Department's budget for 2008.	120,818	
Total General Fund		**120,818**	
Total Tri-County Health		**120,818**	
Total Arapahoe County Budget Packages		**38,928,679**	**44.75**

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2008 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	**Budget**	**Fund Name**	**Budget**	**Comments**
General Fund	22,200	Communications Network Repl	22,200	General Fund allocation based on $25 per radio
General Fund	20,000	Community Development	20,000	To fund non-allowable costs under the grant
General Fund	2,100,000	Building Maintenance Fund	2,100,000	To consolidate maintenance of County facilities in one fund
General Fund	40,000	County Fair Fund	40,000	To pay for the annual County fair
General Fund	1,625,000	Law Enforcement Capital Impr Trust	1,625,000	To pay the principal and interest due on trust fund bonds
General Fund	17,765,290	Capital Expenditure Fund	17,765,290	To fund needed capital projects
General Fund	581,102	Lease Purchase Agreement	581,102	To pay leases on various lease purchase agreements
General Fund	2,600,000	Building Finance Corp	2,600,000	To fund debt service requirements
General Fund	125,433	Central Services Fund	125,433	Purchase of non-replacement fixed assets
General Fund	550,000	Self Insurance Liability	550,000	To bring self insurance fund up to minimum balance
General Fund	25,000	Flexible Benefit Fund	25,000	Covers the cost of administering the flexible benefit program
General Fund	331,647	Board Designated Fund	331,647	Increase the amount reserved for unforeseen expenses
Law Enforcement Authority	2,350	Communications Network Repl	2,350	Law Enforcement allocation based on $25 per radio
Road & Bridge Fund	3,075	Communications Network Repl	3,075	Road & Bridge allocation based on $25 per radio
Road & Bridge Fund	12,750	Central Services Fund	12,750	Purchase of non-replacement fixed assets
Conservation Trust Fund	388,569	Lease Purchase Agreement	388,569	To pay lease payments for fairgrounds construction
Open Space Fund	89,000	Central Services Fund	89,000	Purchase of non-replacement fixed assets
Building Maintenance Fund	474,676	Lease Purchase Agreement	474,676	To pay lease payments on the energy performance contract
Capital Expenditure Fund	5,000,000	Infrastructure Fund	5,000,000	Covers the cost of capital road projects
Arapahoe County Rec District	125,929	Lease Purchase Agreement	125,929	To pay lease payments for recreation purposes
Arapahoe County Rec District	207,430	Building Finance Corp	207,430	To fund debt service requirements
Total Transfer Out	32,089,451	**Total Transfer In**	32,089,451	

LAW ENFORCEMENT CAPITAL IMPROVEMENT TRUST FUND BONDS

Date	Principal	Interest	Total Annual Payment
06/01/08		39,815.00	
12/01/08	1,790,000.00	39,815.00	1,869,630.00
Total	$ 1,790,000.00	$ 79,630.00	$ 1,869,630.00

The Series 1999 Law Enforcement Capital Improvement Trust Fund Bonds were issued on June 1, 1999 to construct an expansion and make modifications to the County Detention Facility. Series 2000 bonds were issued on March 15, 2000 to provide an additional $1,000,000 in financing for the project.

The issuance of the revenue bonds was approved by an election held on November 4, 1997. The project included the construction of two housing pods that together houses approximately 400 additional prisoners.

Series 1999	
Size of Issue (June 1, 1999)	$13,255,000
Last Payment	2008
Average Interest Rate	4.21%
Series 2000	
Size of Issue (March 15, 2000)	$1,000,000
Last Payment	2008
Average Interest Rate	4.94%

RECREATION FACILITY CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
06/01/08		16,225.00	
12/01/08	185,000.00	16,225.00	217,450.00
06/01/09		11,137.50	
12/01/09	195,000.00	11,137.50	217,275.00
06/01/10		5,775.00	
12/01/10	210,000.00	5,775.00	221,550.00
Total	$ 590,000.00	$ 66,275.00	$ 656,275.00

On April 1, 1996, the County completed the refinancing of the Certificates of Participation issued to finance the construction of the Arapahoe County Community Park. The purpose of refinancing these certificates was to produce a savings in interest costs over the life of the certificates.

The original Certificates of Participation were issued in 1990 and construction was completed in 1992. Payment of principal and interest is funded as a transfer of funds from the Arapahoe County Recreation District.

Size of Original Issue (October 15, 1990)	$2,300,000.00
Size of 1996 Refinancing	$2,290,000.00
Last Payment	2010
Average Interest Rate of the 1996 Refinancing	5.33%

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
02/15/08	2,600,000.00	1,031,550.00	
08/15/08		979,550.00	4,611,100.00
02/15/09	2,700,000.00	979,550.00	
08/15/09		925,550.00	4,605,100.00
02/15/10	2,805,000.00	925,550.00	
08/15/10		868,437.50	4,598,987.50
02/15/11	2,915,000.00	868,437.50	
08/15/11		810,137.50	4,593,575.00
02/15/12	3,035,000.00	810,137.50	
08/15/12		749,437.50	4,594,575.00
02/15/13	3,160,000.00	749,437.50	
08/15/13		675,737.50	4,585,175.00
02/15/14	3,315,000.00	675,737.50	
08/15/14		607,562.50	4,598,300.00
02/15/15	3,455,000.00	607,562.50	
08/15/15		525,937.50	4,588,500.00
02/15/16	3,625,000.00	525,937.50	
08/15/16		447,125.00	4,598,062.50
02/15/17	3,785,000.00	447,125.00	
08/15/17		352,500.00	4,584,625.00
02/15/18	3,990,000.00	352,500.00	
08/15/18		272,700.00	4,615,200.00
02/15/19	4,165,000.00	272,700.00	
08/15/19		186,900.00	4,624,600.00
02/15/20	4,350,000.00	186,900.00	
08/15/20		95,550.00	4,632,450.00
02/15/21	4,550,000.00	95,550.00	4,645,550.00
Total	$ 48,450,000.00	$ 16,025,800.00	$ 64,475,800.00

During late 2005, the Board of County Commissioners approved moving forward with refinancing the original 2000 certificates of participation of the CentrePoint Plaza and Sheriff/Coroner Administration Building. The low interest rate environment during early 2006 allowed the County to refinance these certificates of participation with an average annual savings of approximately $125,000.

In addition to the annual debt service payment savings, the terms of the lease with the Arapahoe County Building Finance Corporation were modified to allow for the release of a portion of the collateral when sufficient principal is retired. The refinancing was complete on February 14, 2006.

Size of Issue (February 14, 2006)	$50,945,000.00
Last Payment	2021
Average Interest Rate of the issue	4.28%

JUDICIAL COMPLEX
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
06/01/08		289,931.25	
12/01/08	1,085,000.00	289,931.25	1,664,862.50
06/01/09		266,875.00	
12/01/09	1,135,000.00	266,875.00	1,668,750.00
06/01/10		241,337.50	
12/01/10	1,185,000.00	241,337.50	1,667,675.00
06/01/11		214,675.00	
12/01/11	1,240,000.00	214,675.00	1,669,350.00
06/01/12		185,225.00	
12/01/12	1,300,000.00	185,225.00	1,670,450.00
06/01/13		154,350.00	
12/01/13	1,360,000.00	154,350.00	1,668,700.00
06/01/14		118,650.00	
12/01/14	1,430,000.00	118,650.00	1,667,300.00
06/01/15		81,112.50	
12/01/15	1,505,000.00	81,112.50	1,667,225.00
06/01/16		41,606.25	
12/01/16	1,585,000.00	41,606.25	1,668,212.50
Total	$ 11,825,000.00	$ 3,187,525.00	$ 15,012,525.00

The Judicial complex Certificates of Participation were first issued in 1986 for the purpose of decreasing the debt obligation of the Arapahoe County Public Airport Authority. They were refinanced in May 1992 for the purpose of reducing the interest rate and stretching the payment out by 10 years, and thus improve the ability of the Arapahoe County Public Airport Authority to meet their obligations.

The County again refinanced the Certificates of Participation on September 3, 2002. This refinancing was made to take advantage of lower interest rates and resulted in lower debt service payments. The final maturity date was not changed.

The Certificates are secured by the County Judicial complex and are an obligation of the County. Revenue to pay the lease on the Certificates is a lease on the runways at the Airport. In the event that the Airport Authority could not pay the runway lease, Arapahoe County would still need to make the payments on the Certificates to avoid a default. There is a $1,576,000 required reserve related to the Certificates. The Airport Authority receives the interest on this reserve.

Size of Original Issue (November 1, 1986)	$14,720,000
Size of 1992 Refunding	$15,350,000
Size of 2002 Refunding (Sept. 3, 2002)	$15,760,000
Last Payment	2016
Average Interest Rate of the 2002 Refunding	4.57%

FAIRGROUNDS CONSTRUCTION
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
05/03/08	112,892.25	36,692.65	149,584.90
11/03/08	114,895.52	34,689.38	149,584.90
05/03/09	116,934.34	32,650.56	149,584.90
11/03/09	119,009.34	30,575.56	149,584.90
05/03/10	121,121.16	28,463.74	149,584.90
11/03/10	123,270.46	26,314.44	149,584.90
05/03/11	125,457.89	24,127.01	149,584.90
11/03/11	127,684.14	21,900.76	149,584.90
05/03/12	129,949.90	19,635.00	149,584.90
11/03/12	132,255.86	17,329.04	149,584.90
05/03/13	134,602.74	14,982.16	149,584.90
11/03/13	136,991.26	12,593.64	149,584.90
05/03/14	139,422.17	10,162.73	149,584.90
11/03/14	141,896.23	7,688.67	149,584.90
05/03/15	144,414.18	5,170.72	149,584.90
11/03/15	146,976.81	2,608.09	149,584.90
Total	$ 2,067,774.25	$ 325,584.15	$ 2,393,358.40

In 2005, the Board of County Commissioners decided to fund the construction of a new County fairgrounds without the use of general operating revenues. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds. Conservation Trust Fund revenues can only be used for park, open space, and recreational related uses.

The County entered into a capital lease on November 2, 2005 for the construction of the new fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. Construction on the fairgrounds complex was completed during 2006.

Size of Issue (November 2, 2005)	$2,500,000.00
Last Payment	2015
Average Interest Rate of the issue	3.55%

ENERGY PERFORMANCE CONTRACT
CAPITAL LEASE SCHEDULES
SCHEDULE # 1 - ENERGY SAVINGS

Date	Principal	Interest	Total Annual Payment
12/18/08	390,708.28	190,393.59	581,101.87
12/18/09	419,623.68	176,101.49	595,725.17
12/18/10	466,693.82	160,512.43	627,206.25
12/18/11	501,401.30	143,409.20	644,810.50
12/18/12	440,814.48	126,497.64	567,312.12
12/18/13	462,724.00	110,675.92	573,399.92
12/18/14	494,406.67	93,785.20	588,191.87
12/18/15	527,605.41	75,748.51	603,353.92
12/18/16	562,385.03	56,511.10	618,896.13
12/18/17	598,809.87	36,015.96	634,825.83
12/18/18	636,504.76	14,210.29	650,715.05
01/18/19	54,176.70	159.74	54,336.44
Total	$ 5,555,854.00	$ 1,184,021.07	$ 6,739,875.07

SCHEDULE # 2 - ADDITIONAL CONSTRUCTION

Date	Principal	Interest	Total Annual Payment
12/18/08	326,070.13	148,605.71	474,675.84
12/18/09	337,802.13	136,873.71	474,675.84
12/18/10	349,956.28	124,719.56	474,675.84
12/18/11	362,547.73	112,128.11	474,675.84
12/18/12	375,592.20	99,083.64	474,675.84
12/18/13	389,106.05	85,569.79	474,675.84
12/18/14	403,106.09	71,569.75	474,675.84
12/18/15	417,609.85	57,065.99	474,675.84
12/18/16	432,635.49	42,040.35	474,675.84
12/18/17	448,201.75	26,474.09	474,675.84
12/18/18	464,328.05	10,347.79	474,675.84
01/18/19	39,439.90	115.91	39,555.81
Total	$ 4,346,395.65	$ 914,594.40	$ 5,260,990.05

Arapahoe County entered into an energy performance contract with Chevron-Texaco on November 18, 2005. The purpose of this contract was to enable the County to upgrade its current facilities with more energy efficient lighting, plumbing, and heating/ventilating/air-conditioning equipment. These improvements will reduce the County's energy costs to the extent that all of the improvements made under Schedule #1 of the capital lease could be funded from the existing County budget.

While these energy efficient improvements were completed, it was advantageous for the County pursue other facility upgrades that do not necessarily improve energy savings, but would require additional cost to complete at a later date. These projects are funded under Schedule #2 of the capital lease and will be paid for with existing revenue sources.

Size of Issue (November 18, 2005)	$10,528,204.83
Last Payment	2019
Average Interest Rate of the issue	3.54%

FAIRGROUNDS WATER
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
08/03/08	50,550.56	38,848.12	89,398.68
08/03/09	53,668.43	35,730.25	89,398.68
08/03/10	56,978.60	32,420.08	89,398.68
08/03/11	60,492.88	28,905.80	89,398.68
08/03/12	64,223.97	25,174.71	89,398.68
08/03/13	68,185.17	21,213.51	89,398.68
08/03/14	72,390.68	17,008.00	89,398.68
08/03/15	76,855.58	12,543.10	89,398.68
08/03/16	47,003.12	5,146.11	52,149.23
Total	$ 550,348.96	$ 216,989.65	$ 767,338.61

Arapahoe County entered into a agreement on August 3, 2005, with Rangeview Metropolitan District, acting by and through its water activity enterprise, PureCycle Corporation, for water service for potable and irrigation water uses for the Arapahoe County Fairgrounds. The main purpose of the agreement was to finance, acquire, design, construct, operate and maintain water facilities that serve the property. Conservation Trust Fund revenues will be the funding source for the lease payments.

Size of Issue (August 3, 2005)	$616,976.00
Last Payment	2016
Average Interest Rate of the issue	6.00%

RECREATION DISTRICT
DOVE VALLEY PARK PURCHASE

Date	Principal	Interest	Total Annual Payment
2008		125,928.83	125,928.83
2009		125,580.00	125,580.00
2010		125,580.00	125,580.00
2011	101,601.78	124,367.80	225,969.58
2012	106,568.41	119,401.18	225,969.59
2013	111,777.81	114,191.77	225,969.58
2014	117,241.87	108,727.71	225,969.58
2015	122,973.02	102,996.54	225,969.56
2016	128,984.34	96,985.23	225,969.57
2017	135,289.51	90,680.05	225,969.56
2018	141,902.90	84,066.66	225,969.56
2019	148,839.57	77,129.99	225,969.56
2020	156,115.33	69,854.23	225,969.56
2021	163,746.75	62,222.81	225,969.56
2022	171,751.22	54,218.34	225,969.56
2023	180,146.98	45,822.58	225,969.56
2024	188,953.14	37,016.42	225,969.56
2025	198,189.77	27,779.79	225,969.56
2026	207,877.93	18,091.66	225,969.59
2027	218,039.67	7,929.94	225,969.61
Total	$ 2,600,000.00	$ 1,618,571.53	$ 4,218,571.53

Arapahoe County entered into a lease agreement on November 15, 2007 to purchase 3 lots in Dove Valley adjacent to Arapahoe Community Park. The future plan for this land is to development and expand the Arapahoe Community Park to benefit the community. The debt for this purchase is serviced by the Arapahoe County Recreation District Fund. *The current interest rate of 4.83% will be applied for the first 10 years of the loan, at which point there will be a rate adjustment annually on November 15th based on 85% of the index rate minus 15 basis points.

Size of Issue (November 15, 2007)	$2,600,000.00
Last Payment	2027
Intial Interest Rate of the issue	4.83%
* Interest Rate Adjustment (Based on Index Rate) on November 15, 2017	

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT GENERAL OBLIGATION PROJECT AND ACQUISITION BONDS

	Series 2002A Bonds			Series 2002B Bonds			
Year	Principal	Interest	Total	Principal	Interest	Total	Total Debt Service
2008		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2009		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2010		1,689,968.76	1,689,968.76	605,000.00	1,415,150.00	2,020,150.00	3,710,118.76
2011		1,689,968.76	1,689,968.76	80,000.00	1,387,925.00	1,467,925.00	3,157,893.76
2012		1,689,968.76	1,689,968.76	250,000.00	1,384,325.00	1,634,325.00	3,324,293.76
2013		1,689,968.76	1,689,968.76	375,000.00	1,369,950.00	1,744,950.00	3,434,918.76
2014		1,689,968.76	1,689,968.76	570,000.00	1,348,387.50	1,918,387.50	3,608,356.26
2015		1,689,968.76	1,689,968.76	710,000.00	1,315,612.50	2,025,612.50	3,715,581.26
2016		1,689,968.76	1,689,968.76	935,000.00	1,274,787.50	2,209,787.50	3,899,756.26
2017		1,689,968.76	1,689,968.76	1,100,000.00	1,221,025.00	2,321,025.00	4,010,993.76
2018		1,689,968.76	1,689,968.76	1,320,000.00	1,157,775.00	2,477,775.00	4,167,743.76
2019		1,689,968.76	1,689,968.76	1,565,000.00	1,081,875.00	2,646,875.00	4,336,843.76
2020		1,689,968.76	1,689,968.76	1,825,000.00	991,887.50	2,816,887.50	4,506,856.26
2021		1,689,968.76	1,689,968.76	2,105,000.00	896,075.00	3,001,075.00	4,691,043.76
2022		1,689,968.76	1,689,968.76	2,400,000.00	785,562.50	3,185,562.50	4,875,531.26
2023		1,689,968.76	1,689,968.76	2,725,000.00	659,562.50	3,384,562.50	5,074,531.26
2024		1,689,968.76	1,689,968.76	3,070,000.00	516,500.00	3,586,500.00	5,276,468.76
2025		1,689,968.76	1,689,968.76	3,435,000.00	363,000.00	3,798,000.00	5,487,968.76
2026		1,689,968.76	1,689,968.76	3,825,000.00	191,250.00	4,016,250.00	5,706,218.76
2027	$ 4,245,000.00	1,689,968.76	5,934,968.76				5,934,968.76
2028	4,700,000.00	1,472,412.50	6,172,412.50				6,172,412.50
2029	5,185,000.00	1,231,537.50	6,416,537.50				6,416,537.50
2030	5,710,000.00	965,806.26	6,675,806.26				6,675,806.26
2031	6,270,000.00	673,168.76	6,943,168.76				6,943,168.76
2032	6,865,000.00	351,831.26	7,216,831.26				7,216,831.26
Total	$32,975,000.00	$ 38,494,131.48	$71,469,131.48	$26,895,000.00	$ 20,190,950.00	$47,085,950.00	$118,555,081.48

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A bonds were issued in the amount of $32,975,000 for construction of various water, sewer and storm sewer facilities which are currently under construction. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

Size of Issue (April 1, 2002)	$63,870,000
Last Payment	2032
Average Interest Rate	5.36%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT REVENUE BONDS - SERIES 2005E

Date	Principal	Interest	Total Annual Payment
2008		1,297,906.26	1,297,906.26
2009		1,297,906.26	1,297,906.26
2010		1,297,906.26	1,297,906.26
2011		1,297,906.26	1,297,906.26
2012		1,297,906.26	1,297,906.26
2013		1,297,906.26	1,297,906.26
2014		1,297,906.26	1,297,906.26
2015		1,297,906.26	1,297,906.26
2016		1,297,906.26	1,297,906.26
2017		1,297,906.26	1,297,906.26
2018		1,297,906.26	1,297,906.26
2019		1,297,906.26	1,297,906.26
2020		1,297,906.26	1,297,906.26
2021		1,297,906.26	1,297,906.26
2022		1,297,906.26	1,297,906.26
2023	$ 1,315,000.00	1,297,906.26	2,612,906.26
2024	1,180,000.00	1,240,375.00	2,420,375.00
2025		1,188,750.00	1,188,750.00
2026		1,188,750.00	1,188,750.00
2027		1,188,750.00	1,188,750.00
2028		1,188,750.00	1,188,750.00
2029		1,188,750.00	1,188,750.00
2030		1,188,750.00	1,188,750.00
2031		1,188,750.00	1,188,750.00
2032		1,188,750.00	1,188,750.00
2033	7,545,000.00	1,188,750.00	8,733,750.00
2034	7,915,000.00	811,500.00	8,726,500.00
2035	8,315,000.00	415,750.00	8,730,750.00
Total	$ 26,270,000.00	$ 33,932,875.16	$ 60,202,875.16

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority's for $26,270,000 for water and wastewater improvements. The most significant project to be funded is an upgrade of the wastewater treatment plant to increase capacity for future growth.

The District's debt service payments for the 2005 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be derived from property tax revenues.

Size of Issue (November 1, 2005)	$26,270,000.00
Last Payment	2035
Average Interest Rate of the issue	4.46%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT DRINKING WATER REVENUE BONDS - SERIES 2006B

Date	Principal	Administrative Fee	Interest	Total Annual Payment
2008	627,683.43	128,399.80	340,038.63	1,096,121.86
2009	792,863.28	128,399.80	357,244.75	1,278,507.83
2010	220,239.80	128,399.80	341,049.79	689,689.39
2011	980,067.11	128,399.80	336,551.19	1,445,018.10
2012	1,002,091.09	128,399.80	316,532.42	1,447,023.31
2013	1,018,609.08	128,399.80	296,063.79	1,443,072.67
2014	1,040,633.06	128,399.80	272,945.26	1,441,978.12
2015	1,079,175.02	128,399.80	242,239.38	1,449,814.20
2016	1,106,705.00	128,399.80	210,396.24	1,445,501.04
2017	1,139,740.97	128,399.80	177,740.78	1,445,881.55
2018	1,161,764.95	128,399.80	154,460.52	1,444,625.27
2019	1,189,294.92	128,399.80	130,730.41	1,448,425.13
2020	1,211,318.90	128,399.80	105,087.97	1,444,806.67
2021	1,288,402.83	80,249.88	78,145.66	1,446,798.37
2022	1,359,980.74	48,149.96	40,128.86	1,448,259.56
Total	$ 15,218,570.18	$ 1,797,597.24	$ 3,399,355.65	$ 20,415,523.07

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority's for $16,049,975.43 for drinking water improvements. The most significant project to be funded is an upgrade of the drinking water treatment plant to increase capacity for future growth.

The District's debt service payments for the 2006 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be derived from property tax revenues.

Size of Issue (November 1, 2006)	$16,049,975.43
Last Payment	2022
Average Interest Rate of the issue	4.375%

AID TO AGENCIES AND ECONOMIC DEVELOPMENT CONTRIBUTIONS

Detail of Aid or Contribution

The Aid to Agencies budget includes aid given to various agencies that provide health care, mental health services, and social services to the community. Aid given to these agencies is based on a contract between the agency and the County. The County also provides contributions to various economic development groups within the County. The economic development contributions are paid from the County Commissioner's Office.

Expenditures by Agency

	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Aid to Agencies					
Arapahoe County Council on Aging	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Arapahoe/Douglas Mental Health	246,245	246,245	247,000	247,000	307,000
Arapahoe House	278,104	278,104	280,000	280,000	280,000
Arapahoe House Adolescent Triage Center	-	-	-	-	-
Aurora Interchurch Task Force	45,000	45,000	45,000	45,000	50,000
Aurora Mental Health Center	244,419	244,419	245,000	245,000	260,000
Beacon Center	5,900	5,900	5,900	5,900	6,000
Comitis Crisis Center	57,500	57,500	58,000	58,000	65,000
Doctors Care	11,500	11,500	12,000	12,000	13,000
Food Bank of the Rockies	-	-	19,400	19,400	20,000
Gateway Battered Women's Shelter	343,500	343,500	345,000	345,000	345,000
Inter-Faith Community Service	80,000	80,000	80,000	80,000	80,000
Metropolitan Community Provider Network	51,750	51,750	52,000	52,000	60,000
Other Grant Requests	-	-	10,000	-	10,000
Special Transit	8,000	8,000	8,200	8,200	10,000
Town of Littleton Cares	20,000	20,000	22,000	22,000	25,000
Tri-Valley Senior Citizens Association	16,700	16,700	17,500	17,500	12,500
Total Aid to Agencies	**$ 1,411,618**	**$ 1,411,618**	**$ 1,450,000**	**$ 1,440,000**	**$ 1,546,500**
Economic Development Contributions					
Aurora Economic Development Council	$ 57,500	$ 57,500	$ 57,500	$ 57,500	$ 57,500
Aurora Chamber of Commerce	6,000	6,500	8,240	8,240	10,000
Discretionary Contributions	-	-	5,845	5,845	18
DRCOG	-	100	-	-	-
I-70 Regional Economic Advan. Partnership	20,000	20,000	22,000	22,000	22,000
I-70 Corridor Chamber	-	165	165	165	170
Progressive 15	-	1,750	-	-	-
Southeast Business Partnership	-	25,000	25,000	25,000	33,063
Southeast Corridor Study	-		4,000	4,000	-
South Metro Denver Chamber of Commerce	63,250	63,250	63,250	63,250	63,250
Southeast Denver & Douglas County EDC	28,750		-	-	-
Spirit of Aurora	-	500	-	-	-
Total Economic Development Contributions	**$ 175,500**	**$ 174,765**	**$ 186,000**	**$ 186,000**	**$ 186,000**

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney and Health Department Funding Formulas

Arapahoe County shares funding responsibility for the District Attorney of the 18th Judicial District with the other three Counties in the 18th Judicial District. Pursuant to State law, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate.

Arapahoe County also shares funding responsibility for the Tri-County Health Department with the other two counties served by the Tri-County Health Department. The formula for this funding is also made on a equal per-capita basis.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	Dollar Payment	Percent of Total
Arapahoe County	560,584	21.683	$ 12,154,891	63.83%
Douglas County	286,079	21.683	6,202,933	32.57%
Elbert County	25,523	21.683	553,386	2.91%
Lincoln County	6,059	21.683	131,390	0.69%
Total	**878,245**	**21.683**	**$ 19,042,600**	**100.00%**

Health Department Funding Formula

County	Population Estimate	Per-Capita Payment	Dollar Payment	Percent of Total
Adams County	433,443	6.790	$ 2,943,078	34.34%
Arapahoe County	560,584	6.790	3,685,547	43.00%
Douglas County	286,079	6.790	1,942,476	22.66%
Total	**1,280,106**	**6.790**	**$ 8,571,101**	**100.00%**

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Administrative Services							
Taxes	76,359,428	79,709,187	82,944,185	85,901,994	88,410,540	88,109,536	93,107,306
Licenses & Permits		1,597,558	574,441	649,349	575,000	708,977	575,000
Intergovernmental	22,882,894	24,881,574	3,624,339	3,875,713	2,990,000	3,070,337	2,990,000
Fees & Charges		43		2,482	103,950	103,950	
Miscellaneous	-546,946	424,916					
Internal Charges	541,334	608,594	546,905	627,345	593,375	612,877	296,377
Transfers	29,066	100,000	78,388	660,000	7,115,158	7,115,158	
Other	352,179	329,487	60,926	4,321,641	30,000	119,313	30,000
Administrative Services Total:	**99,617,954**	**107,651,358**	**87,829,183**	**96,038,523**	**99,818,023**	**99,840,148**	**96,998,683**
Aid to Agencies							
Intergovernmental	506,320	22,693					
Aid to Agencies Total:	**506,320**	**22,693**					
Assessor's Office							
Fees & Charges	70,684	20,741	63,358	72,883	66,902	72,479	67,105
Assessor's Office Total:	**70,684**	**20,741**	**63,358**	**72,883**	**66,902**	**72,479**	**67,105**
Board of County Commissioners							
Licenses & Permits	204,591						
Fees & Charges	293						
Internal Charges	9,174						
Other	1,431	416	301	377		238	
Board of County Commissioners Total:	**215,488**	**416**	**301**	**377**		**238**	
BOCC Administration							
Other				71		31	

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
BOCC Administration							
BOCC Administration Total:				**71**		**31**	
Clerk & Recorder's Office							
Licenses & Permits	1,430,510	1,483,356	1,485,741	1,588,603	1,581,000	1,996,577	2,558,000
Intergovernmental			20,571			35,218	
Fees & Charges	11,007,690	9,912,757	9,184,990	9,055,222	8,289,050	8,352,078	8,024,050
Fines & Penalties			52,559	77,261		77,840	75,000
Other	2,265	1,922	2,378	1,231	2,000		2,000
Clerk & Recorder's Office Total:	**12,440,466**	**11,398,035**	**10,746,240**	**10,722,317**	**9,872,050**	**10,461,714**	**10,659,050**
Communication Services							
Fees & Charges		1,710	2,462	4,652		2,858	
Internal Charges		64,026	69,955	52,671	55,550	59,115	
Other		286	4,543	1,977	4,450	3,524	4,450
Communication Services Total:		**66,022**	**76,961**	**59,300**	**60,000**	**65,497**	**4,450**
Community Resources							
Fees & Charges	17,478	14,067	9,942				
Fines & Penalties	330,457	331,353	316,402	331,577	358,700	331,732	480,500
Miscellaneous	467	407	253	82	600		1,200
Internal Charges					300,176	281,719	317,590
Other		3,675					
Community Resources Total:	**348,401**	**349,502**	**326,597**	**331,659**	**659,476**	**613,451**	**799,290**
Coroner's Office							
Fees & Charges	3,117	7,369	4,830	6,896	6,750	11,465	6,250

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Coroner's Office							
Coroner's Office Total:	**3,117**	**7,369**	**4,830**	**6,896**	**6,750**	**11,465**	**6,250**
County Attorney							
Licenses & Permits	19,946	11,573	8,278	13,530	10,000	8,359	10,000
Fees & Charges	2,750	17,909	700	3,103	1,800	3,191	1,800
Other		621		129		510	
County Attorney Total:	**22,696**	**30,102**	**8,978**	**16,762**	**11,800**	**12,060**	**11,800**
District Attorney							
Other	167,516	200,000	562,407		117,000	833,209	350,000
District Attorney Total:	**167,516**	**200,000**	**562,407**		**117,000**	**833,209**	**350,000**
Facilities and Fleet Management							
Licenses & Permits	22,331						
Intergovernmental	600					-247	
Fees & Charges	130						
Fines & Penalties	2,289						
Internal Charges	1,205,410	1,277,903	1,352,492	1,682,071	1,663,368	2,009,975	1,473,974
Other	291,568	4,810	1,131	2,461		267	
Facilities and Fleet Management Total:	**1,522,327**	**1,282,713**	**1,353,624**	**1,684,532**	**1,663,368**	**2,009,995**	**1,473,974**
Finance							
Intergovernmental		1,200	1,200				
Fees & Charges	30	181				4	
Other			471	13,883		22,839	20,000
Finance Total:	**30**	**1,381**	**1,671**	**13,883**		**22,843**	**20,000**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Human Resources							
Intergovernmental	28,442	38,269	33,765	35,000	35,000	39,600	40,000
Human Resources Total:	**28,442**	**38,269**	**33,765**	**35,000**	**35,000**	**39,600**	**40,000**
Information Technology							
Licenses & Permits	103,257						
Fees & Charges						12	
Internal Charges	476,897	334,697	313,527	297,098	371,088	395,039	436,092
Other	2,620	6,509	175				
Information Technology Total:	**582,774**	**341,206**	**313,702**	**297,098**	**371,088**	**395,051**	**436,092**
Public Works & Development							
Taxes						968	
Licenses & Permits	1,784,513	1,901,957	1,789,884	1,568,634	1,833,550	1,541,534	1,496,750
Intergovernmental	-8,448	131,695	5,768,923	5,950,275	4,554,514	4,705,785	956,614
Fees & Charges	1,311,184	1,574,991	1,462,107	1,465,551	1,121,900	1,253,218	1,025,900
Fines & Penalties	60	2,894	3,977	2,401	2,500	1,840	1,500
Other	3,208	4,250	1,203	9,892	303,734	295,490	
Public Works & Development Total:	**3,090,517**	**3,615,787**	**9,026,095**	**8,996,752**	**7,816,198**	**7,798,835**	**3,480,764**
Sheriff's Office							
Licenses & Permits	1,540	1,730	1,930	3,335	1,750	4,080	1,750
Intergovernmental	491,419	664,624	17,940,704	18,424,223	20,115,534	20,382,207	19,645,417
Fees & Charges	2,062,648	2,395,068	2,497,598	2,447,500	2,107,680	2,067,330	1,796,100
Fines & Penalties	450,037	69,956	79,117	54,999	70,500	69,778	41,420
Miscellaneous		638	4,677	1,225	5,000	6,088	
Other	109,998			6,061		79,752	

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Sheriff's Office							
Sheriff's Office Total:	**3,115,642**	**3,132,015**	**20,524,026**	**20,937,344**	**22,300,464**	**22,609,234**	**21,484,687**
Strategic Programs Office							
Other		30	104				
Strategic Programs Office Total:		**30**	**104**				
Treasurer's Office							
Intergovernmental	6,285			771			
Fees & Charges	5,008,281	4,909,431	5,096,464	5,235,403	5,162,215	5,446,882	5,780,015
Miscellaneous	2,361,583	2,462,030	3,916,625	7,673,487	6,000,500	10,000,000	8,500,500
Treasurer's Office Total:	**7,376,150**	**7,371,461**	**9,013,088**	**12,909,662**	**11,162,715**	**15,446,882**	**14,280,515**
General Fund Total:	**129,108,524**	**135,529,099**	**139,884,930**	**152,123,058**	**153,960,834**	**160,232,732**	**150,112,660**
Social Services Fund							
District Attorney							
Intergovernmental	3,587,630	3,730,701	3,671,828	3,715,657	4,114,431	2,041,451	
Transfers	448,109						
District Attorney Total:	**4,035,739**	**3,730,701**	**3,671,828**	**3,715,657**	**4,114,431**	**2,041,451**	
Human Services							
Taxes	9,586,560	10,201,940	10,397,902	11,459,854	11,419,459	11,381,335	11,806,118
Intergovernmental	20,469,007	20,091,372	21,781,931	23,532,811	22,492,478	25,013,203	30,531,773
Fees & Charges			6,119	21,542	22,800	26,364	25,000
Transfers		369,124	53,146				
Other	1,044,953	410,440	456,930	542,241	546,400	381,766	500,000

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Social Services Fund							
Human Services							
Human Services Total:	**31,100,520**	**31,072,875**	**32,696,029**	**35,556,448**	**34,481,137**	**36,802,668**	**42,862,891**
Social Services Fund Total:	**35,136,259**	**34,803,576**	**36,367,857**	**39,272,105**	**38,595,568**	**38,844,119**	**42,862,891**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Intergovernmental	133,189	149,793	189,562	168,181	170,000	156,031	170,000
Clerk & Recorder's Office Total:	**133,189**	**149,793**	**189,562**	**168,181**	**170,000**	**156,031**	**170,000**
Electronic Filing Technology Fund Total:	**133,189**	**149,793**	**189,562**	**168,181**	**170,000**	**156,031**	**170,000**
Cash In Lieu Fund							
Administrative Services							
Fees & Charges	101,440	72,990					
Administrative Services Total:	**101,440**	**72,990**					
Public Works & Development							
Fees & Charges			309,016	452,964			
Public Works & Development Total:			**309,016**	**452,964**			
Cash In Lieu Fund Total:	**101,440**	**72,990**	**309,016**	**452,964**			
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Taxes	4,975,555	4,982,192	4,786,672	4,937,013	4,898,413	4,758,701	5,459,486
Intergovernmental	95,616	61,373	114,374	63,591	71,600	44,478	63,800

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Fees & Charges	97,672	108,490	121,345	155,908	118,797	129,865	118,797
Fines & Penalties	295,816	234,875	314,045	328,238	246,500	419,349	346,500
Other	68						
Sheriff's Office Total:	**5,464,727**	**5,386,930**	**5,336,435**	**5,484,750**	**5,335,310**	**5,352,393**	**5,988,583**
Arapahoe Law Enforcement Authority Fund Total:	**5,464,727**	**5,386,930**	**5,336,435**	**5,484,750**	**5,335,310**	**5,352,393**	**5,988,583**
Arapahoe/Douglas Works! Fund							
Community Resources							
Intergovernmental	5,493,004	5,739,185	5,736,181	6,453,160	7,187,473	6,755,404	7,325,961
Internal Charges	29,139	29,196	30,197	30,288	31,000	28,500	60,576
Other	41,575	12,057	8,039	1,542	31,000	10,000	24,350
Community Resources Total:	**5,563,718**	**5,780,438**	**5,774,416**	**6,484,990**	**7,249,473**	**6,793,904**	**7,410,887**
Arapahoe/Douglas Works! Fund Total:	**5,563,718**	**5,780,438**	**5,774,416**	**6,484,990**	**7,249,473**	**6,793,904**	**7,410,887**
Road & Bridge Fund							
Public Works & Development							
Taxes	6,388,960	6,480,303	6,366,060	6,334,480	6,345,824	6,288,992	6,350,603
Licenses & Permits	238,152	250,339	259,569	271,671	255,000	278,641	255,000
Intergovernmental	7,528,147	8,535,073	7,771,871	10,194,300	9,732,650	9,833,777	9,072,694
Fees & Charges	1,835	12,780	4,470	6,415		9,883	
Other			84,885	63,491	280,336	101,067	200,000
Public Works & Development Total:	**14,157,094**	**15,278,495**	**14,486,853**	**16,870,357**	**16,613,810**	**16,512,360**	**15,878,297**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Road & Bridge Fund							
Road & Bridge Fund Total:	**14,157,094**	**15,278,495**	**14,486,853**	**16,870,357**	**16,613,810**	**16,512,360**	**15,878,297**
Conservation Trust Fund							
Administrative Services							
Intergovernmental	413,365	429,154	441,443	635,555	445,000	552,510	480,000
Miscellaneous		40,681	62,837	18,857			
Administrative Services Total:	**413,365**	**469,835**	**504,280**	**654,413**	**445,000**	**552,510**	**480,000**
Conservation Trust Fund Total:	**413,365**	**469,835**	**504,280**	**654,413**	**445,000**	**552,510**	**480,000**
Contingent & Emergency Reserve Fund							
Administrative Services							
Taxes				0		0	
Administrative Services Total:				**0**		**0**	
Contingent & Emergency Reserve Fund Total:				**0**		**0**	
Communications Network Replacement Fund							
Administrative Services							
Intergovernmental		22,825	100,350	49,045	50,500	118,075	50,500
Transfers	23,975	28,500	28,785	33,103	27,625	27,625	27,625
Administrative Services Total:	**23,975**	**51,325**	**129,135**	**82,148**	**78,125**	**145,700**	**78,125**
Communications Network Replacement Fund Total:	**23,975**	**51,325**	**129,135**	**82,148**	**78,125**	**145,700**	**78,125**
Sheriff's Commissary Fund							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sheriff's Commissary Fund							
Sheriff's Office							
Fees & Charges	1,459,169	1,224,722	1,398,269	1,518,908	1,496,000	1,409,671	1,353,900
Sheriff's Office Total:	**1,459,169**	**1,224,722**	**1,398,269**	**1,518,908**	**1,496,000**	**1,409,671**	**1,353,900**
Sheriff's Commissary Fund Total:	**1,459,169**	**1,224,722**	**1,398,269**	**1,518,908**	**1,496,000**	**1,409,671**	**1,353,900**
Community Development Fund							
Community Resources							
Intergovernmental	1,742,980	2,510,226	3,353,735	1,766,702	5,688,983	2,454,040	4,857,305
Transfers	5,000	20,000	20,000	13,000	20,000	20,000	20,000
Other	300,084	5,778	46,423	79,402	133,335	150,000	110,000
Community Resources Total:	**2,048,064**	**2,536,004**	**3,420,158**	**1,859,104**	**5,842,318**	**2,624,040**	**4,987,305**
Community Development Fund Total:	**2,048,064**	**2,536,004**	**3,420,158**	**1,859,104**	**5,842,318**	**2,624,040**	**4,987,305**
Forfeited Property Fund							
Sheriff's Office							
Fines & Penalties	14,684		19,372	14,281		38,064	
Miscellaneous	1,993	715	59	15			
Sheriff's Office Total:	**16,677**	**715**	**19,431**	**14,296**		**38,064**	
Forfeited Property Fund Total:	**16,677**	**715**	**19,431**	**14,296**		**38,064**	
Board Designated Fund							
Administrative Services							
Transfers			2,350,000				331,647

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Board Designated Fund							
Administrative Services							
Administrative Services Total:			**2,350,000**				**331,647**
Board Designated Fund Total:			**2,350,000**				**331,647**
Developmental Disability Fund							
Administrative Services							
Taxes	6,538,801	6,469,864	6,481,014	6,669,584	6,776,539	6,783,213	7,545,411
Intergovernmental	274	260	574	590		474	
Administrative Services Total:	**6,539,075**	**6,470,125**	**6,481,588**	**6,670,174**	**6,776,539**	**6,783,687**	**7,545,411**
Developmental Disability Fund Total:	**6,539,075**	**6,470,125**	**6,481,588**	**6,670,174**	**6,776,539**	**6,783,687**	**7,545,411**
Grant Fund							
Administrative Services							
Intergovernmental	173,000						
Administrative Services Total:	**173,000**						
Community Resources							
Intergovernmental	10,958,061	7,703,848	7,087,328	8,181,673	10,353,238	9,059,063	10,186,331
Fees & Charges	49,530	80,181	86,715	106,767	135,000	120,400	175,000
Miscellaneous	7,906	8,536	55		1,000	342	6,200
Transfers	162,796	1,150,853	78,388	11,000			
Other	57,282	75,536	26,394			3,104	
Community Resources Total:	**11,235,576**	**9,018,953**	**7,278,879**	**8,299,439**	**10,489,238**	**9,182,908**	**10,367,531**
Grant Fund Total:	**11,408,576**	**9,018,953**	**7,278,879**	**8,299,439**	**10,489,238**	**9,182,908**	**10,367,531**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Open Space Sales Tax Fund							
Public Works & Development							
Taxes		15,174,598	17,877,970	17,842,681	18,096,506	19,302,696	19,396,060
Intergovernmental				238,087			
Miscellaneous		81,083	375,933	853,639	375,933	376,299	375,933
Public Works & Development Total:		**15,255,681**	**18,253,903**	**18,934,407**	**18,472,439**	**19,678,994**	**19,771,993**
Open Space Sales Tax Fund Total:		**15,255,681**	**18,253,903**	**18,934,407**	**18,472,439**	**19,678,994**	**19,771,993**
Homeland Security Fund							
Sheriff's Office							
Intergovernmental			2,961,603	2,681,137	4,763,817	2,381,187	
Sheriff's Office Total:			**2,961,603**	**2,681,137**	**4,763,817**	**2,381,187**	
Homeland Security Fund Total:			**2,961,603**	**2,681,137**	**4,763,817**	**2,381,187**	
Building Maintenance Fund							
Administrative Services							
Transfers				3,900,000	2,100,000	2,100,000	
Administrative Services Total:				**3,900,000**	**2,100,000**	**2,100,000**	
Facilities and Fleet Management							
Miscellaneous			45,242	249,164		94,441	
Transfers							2,100,000
Other			10,528,205			2	
Facilities and Fleet Management Total:			**10,573,447**	**249,164**		**94,443**	**2,100,000**
Building Maintenance Fund Total:			**10,573,447**	**4,149,164**	**2,100,000**	**2,194,443**	**2,100,000**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe County Fair Fund							
Board of County Commissioners							
Fees & Charges				182,202	206,720	224,198	
Transfers				80,000	40,000	40,000	
Other					5,000	5,000	
Board of County Commissioners Total:				**262,202**	**251,720**	**269,198**	
Community Resources							
Fees & Charges				763	313	314	
Other					4,273	4,273	
Community Resources Total:				**763**	**4,586**	**4,587**	
Public Works & Development							
Fees & Charges							185,000
Transfers							40,000
Public Works & Development Total:							**225,000**
Arapahoe County Fair Fund Total:				**262,965**	**256,306**	**273,784**	**225,000**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Miscellaneous	36,941	41,082	103,002	194,836	30,000	163,509	
Transfers	2,201,000	1,968,106	1,469,000	1,830,000	1,725,000	1,725,000	1,625,000
Administrative Services Total:	**2,237,941**	**2,009,188**	**1,572,002**	**2,024,836**	**1,755,000**	**1,888,509**	**1,625,000**
Law Enforcement Capital Improvement Trust Fund To	**2,237,941**	**2,009,188**	**1,572,002**	**2,024,836**	**1,755,000**	**1,888,509**	**1,625,000**
Capital Expenditure Fund							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Capital Expenditure Fund							
Administrative Services							
Transfers		1,532,295		65,000			
Administrative Services Total:		**1,532,295**		**65,000**			
Facilities and Fleet Management							
Miscellaneous			12,677	16,894			
Transfers		75,390	10,000		605,580	605,580	
Other	345		4,055,911	607,858			
Facilities and Fleet Management Total:	**345**	**75,390**	**4,078,588**	**624,752**	**605,580**	**605,580**	
Finance							
Taxes	5,468,290	5,537,401	3,471,394	2,866,474	4,961,341	4,830,910	4,959,792
Miscellaneous	45,944	43,148	30,303	9,251			
Transfers					4,916,093	4,916,093	17,765,290
Other	1,529,058		416,020				
Finance Total:	**7,043,292**	**5,580,549**	**3,917,717**	**2,875,725**	**9,877,434**	**9,747,003**	**22,725,082**
Human Services							
Miscellaneous	34,407	38,872	-418				
Transfers	572,494						
Other	26,250		65,334				
Human Services Total:	**633,151**	**38,872**	**64,916**				
Public Works & Development							
Other			110,250				
Public Works & Development Total:			**110,250**				
Capital Expenditure Fund Total:	**7,676,789**	**7,227,106**	**8,171,471**	**3,565,476**	**10,483,014**	**10,352,583**	**22,725,082**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Infrastructure Fund							
Public Works & Development							
Licenses & Permits	457,650	488,833	447,417	277,432	110,583	188,960	
Intergovernmental	12,500	2,715,985	2,151,678	5,289,721	669,190	3,174,315	
Miscellaneous	4,299,596	4,307,363	576,136	1,331,357	639,703	383,500	
Transfers	4,104,206	4,000,000	1,800,000	4,000,000	3,000,000	3,000,000	5,000,000
Public Works & Development Total:	**8,873,952**	**11,512,181**	**4,975,231**	**10,898,509**	**4,419,476**	**6,746,775**	**5,000,000**
Infrastructure Fund Total:	**8,873,952**	**11,512,181**	**4,975,231**	**10,898,509**	**4,419,476**	**6,746,775**	**5,000,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Taxes	637,199	686,715	9,484				
Intergovernmental	197,081	204,805					
Fees & Charges	38,916	38,311					
Transfers	180,489	123,501					
Facilities and Fleet Management Total:	**1,053,685**	**1,053,332**	**9,484**				
Public Works & Development							
Taxes			686,281	766,971	789,889	760,579	830,386
Intergovernmental			155,095	250,915	210,300	234,051	210,300
Fees & Charges			36,469	32,608	26,500	25,222	26,500
Transfers				202,236	2,600,000	3,271,377	
Other			14,694	20,380	18,000	38,380	
Public Works & Development Total:			**892,540**	**1,273,110**	**3,644,689**	**4,329,609**	**1,067,186**
Arapahoe County Recreation District Fund Total:	**1,053,685**	**1,053,332**	**902,023**	**1,273,110**	**3,644,689**	**4,329,609**	**1,067,186**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Taxes	3,969,591	4,062,700	4,013,268	5,817,144	5,673,068	5,524,495	5,606,731
Intergovernmental			372,215	3,232,516		4,142,847	
Miscellaneous	374,125	825,908	513,463	1,521,739	395,000	955,955	500,000
Other			27,190,571	16,542,478		1,269,692	
Administrative Services Total:	**4,343,716**	**4,888,608**	**32,089,517**	**27,113,877**	**6,068,068**	**11,892,989**	**6,106,731**
Arapahoe County Water & Wastewater PID Fund Tota	**4,343,716**	**4,888,608**	**32,089,517**	**27,113,877**	**6,068,068**	**11,892,989**	**6,106,731**
Lease Purchase Agreements Fund							
Administrative Services							
Transfers	1,774,905	1,733,380	1,557,629	2,213,370	2,048,306	2,048,306	1,570,276
Other						2,600,000	
Administrative Services Total:	**1,774,905**	**1,733,380**	**1,557,629**	**2,213,370**	**2,048,306**	**4,648,306**	**1,570,276**
Lease Purchase Agreements Fund Total:	**1,774,905**	**1,733,380**	**1,557,629**	**2,213,370**	**2,048,306**	**4,648,306**	**1,570,276**
Altura Plaza Fund							
Administrative Services							
Miscellaneous	524						
Administrative Services Total:	**524**						
Altura Plaza Fund Total:	**524**						
Building Finance Corporation Fund							
Administrative Services							
Miscellaneous	312,682	285,245	387,902	447,365	170,000	255,851	150,000

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Building Finance Corporation Fund							
Administrative Services							
Internal Charges	1,589,643	1,585,696	1,583,945	1,596,898	1,624,000	1,560,383	1,600,000
Transfers	5,280,681	4,700,096	3,740,500	3,037,500	2,854,700	2,854,700	2,807,430
Other				52,158,584			
Administrative Services Total:	**7,183,006**	**6,571,037**	**5,712,346**	**57,240,346**	**4,648,700**	**4,670,934**	**4,557,430**
Building Finance Corporation Fund Total:	**7,183,006**	**6,571,037**	**5,712,346**	**57,240,346**	**4,648,700**	**4,670,934**	**4,557,430**
Central Services Fund							
Administrative Services							
Internal Charges	5,771,441	4,890,936	4,980,907	4,715,670	5,439,969	4,882,337	6,189,068
Transfers	109,790	25,650					
Other	129,828	174,469	148,211	272,968	150,000	186,441	150,000
Administrative Services Total:	**6,011,059**	**5,091,055**	**5,129,118**	**4,988,638**	**5,589,969**	**5,068,779**	**6,339,068**
Assessor's Office							
Transfers							19,633
Assessor's Office Total:							**19,633**
Clerk & Recorder's Office							
Transfers					133,785	133,785	
Other				1,162,400			
Clerk & Recorder's Office Total:				**1,162,400**	**133,785**	**133,785**	
Communication Services							
Transfers		100,000					
Communication Services Total:		**100,000**					

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Central Services Fund							
Facilities and Fleet Management							
Transfers			8,500	50,000			
Other				59,750			
Facilities and Fleet Management Total:			**8,500**	**109,750**			
Human Services							
Transfers				12,500			
Human Services Total:				**12,500**			
Information Technology							
Transfers		157,490		38,000	158,885	158,885	60,000
Information Technology Total:		**157,490**		**38,000**	**158,885**	**158,885**	**60,000**
Public Works & Development							
Transfers		208,848	131,000	36,183	134,715	134,715	104,000
Other				65,921		146,800	
Public Works & Development Total:		**208,848**	**131,000**	**102,104**	**134,715**	**281,515**	**104,000**
Sheriff's Office							
Transfers		291,298	161,929	76,627	317,305	317,305	45,800
Sheriff's Office Total:		**291,298**	**161,929**	**76,627**	**317,305**	**317,305**	**45,800**
Treasurer's Office							
Transfers		5,295					
Treasurer's Office Total:		**5,295**					
Central Services Fund Total:	**6,011,059**	**5,853,986**	**5,430,547**	**6,490,019**	**6,334,659**	**5,960,269**	**6,568,501**

Self Insurance Liability Fund

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Self Insurance Liability Fund							
County Attorney							
Taxes	3	2	0	49		7	
Fees & Charges	36,814	195,431	61,125	134,281		117,510	
Internal Charges	181,882	203,150	203,150	201,868	250,208	250,209	297,040
Transfers	1,090,000	1,030,000	530,000	1,032,500	1,015,000	1,015,000	550,000
County Attorney Total:	**1,308,698**	**1,428,583**	**794,275**	**1,368,699**	**1,265,208**	**1,382,725**	**847,040**
Self Insurance Liability Fund Total:	**1,308,698**	**1,428,583**	**794,275**	**1,368,699**	**1,265,208**	**1,382,725**	**847,040**
Employee Flex Benefit Plan Fund							
Human Resources							
Internal Charges	523,984	650,535	639,695	692,315	908,000	867,056	959,000
Transfers	17,000	22,000	22,000	32,125	31,132	31,132	25,000
Human Resources Total:	**540,984**	**672,535**	**661,695**	**724,440**	**939,132**	**898,188**	**984,000**
Employee Flex Benefit Plan Fund Total:	**540,984**	**672,535**	**661,695**	**724,440**	**939,132**	**898,188**	**984,000**
Worker's Compensation Fund							
County Attorney							
Internal Charges	885,515	891,830	838,227	936,753	1,032,454	1,032,450	1,224,301
Other	12,753	31,817	8,311	2,089		2,712	
County Attorney Total:	**898,268**	**923,647**	**846,538**	**938,842**	**1,032,454**	**1,035,162**	**1,224,301**
Worker's Compensation Fund Total:	**898,268**	**923,647**	**846,538**	**938,842**	**1,032,454**	**1,035,162**	**1,224,301**
Self Insurance Dental Fund							
Human Resources							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Self Insurance Dental Fund							
Human Resources							
Fees & Charges	93,126	90,103	120,766	99,806	180,000	102,747	180,000
Miscellaneous	53		67	100	65	109	65
Internal Charges	1,018,930	1,285,516	1,377,109	1,485,314	1,240,000	1,537,387	1,240,000
Other				6,704			
Human Resources Total:	**1,112,110**	**1,375,619**	**1,497,941**	**1,591,924**	**1,420,065**	**1,640,243**	**1,420,065**
Self Insurance Dental Fund Total:	**1,112,110**	**1,375,619**	**1,497,941**	**1,591,924**	**1,420,065**	**1,640,243**	**1,420,065**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Administrative Services							
Salaries and Wages	385,015	468,950	362,282	362,938	452,706	402,950	380,000
Employee Benefits	65,096	125,886	180,899	92,545	165,783	157,758	145,071
Supplies	47,880	27,713			1,000	9,767	200,000
Services and Other	3,774,813	3,283,060	2,899,058	4,680,857	3,583,180	2,047,348	6,582,784
Central Services		2,868	100,916		2,461		16,403
Transfers	9,380,264	10,669,972	9,616,354	9,890,078	9,611,968	9,611,968	24,360,239
Administrative Services Total:	**13,653,068**	**14,578,449**	**13,159,508**	**15,026,418**	**13,817,098**	**12,229,791**	**31,684,497**
Aid to Agencies							
Supplies	506,320	22,693					
Services and Other	4,119,211	1,403,618	1,411,618	1,411,618	1,450,000	1,440,000	1,546,500
Community Programs	311,455						
Central Services	146,815						
Aid to Agencies Total:	**5,083,801**	**1,426,311**	**1,411,618**	**1,411,618**	**1,450,000**	**1,440,000**	**1,546,500**
Assessor's Office							
Salaries and Wages	3,468,382	3,549,592	3,594,727	3,665,920	3,834,107	3,743,239	4,066,546
Employee Benefits	807,135	824,179	829,783	866,408	961,003	929,629	1,078,929
Supplies	150,338	131,768	164,627	149,320	183,115	185,407	195,034
Services and Other	123,113	88,495	125,436	93,715	223,296	114,329	161,463
Central Services	25,931	23,472	16,206	14,081	43,486	34,568	78,656
Transfers							19,633
Assessor's Office Total:	**4,574,899**	**4,617,506**	**4,730,778**	**4,789,444**	**5,245,007**	**5,007,172**	**5,600,261**
Board of County Commissioners							
Salaries and Wages	893,818	509,326	524,670	477,718	551,191	496,421	563,645

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Board of County Commissioners							
Employee Benefits	181,631	110,474	117,693	103,822	131,713	112,096	145,528
Supplies	90,280	20,552	26,156	6,839	8,200	7,768	8,500
Services and Other	777,290	486,219	505,858	284,757	334,890	284,896	335,750
Central Services	4,030	3,529	3,529	5,346			
Board of County Commissioners Total:	**1,947,048**	**1,130,101**	**1,177,906**	**878,481**	**1,025,994**	**901,181**	**1,053,423**
BOCC Administration							
Salaries and Wages				219,026	226,720	229,464	228,632
Employee Benefits				57,253	62,243	61,174	64,905
Supplies				20,576	22,200	21,156	19,500
Services and Other				258,612	289,202	278,449	289,802
BOCC Administration Total:				**555,467**	**600,365**	**590,244**	**602,839**
Clerk & Recorder's Office							
Salaries and Wages	4,153,487	4,523,722	4,205,438	4,800,105	4,856,415	4,725,244	5,561,901
Employee Benefits	1,035,989	1,038,693	1,053,293	1,175,997	1,313,077	1,245,437	1,443,628
Supplies	468,400	536,690	419,155	456,608	543,827	467,399	798,733
Services and Other	871,128	1,410,396	871,837	1,278,531	1,249,565	985,164	1,857,668
Capital Outlay					3,526		
Central Services	489,756	398,064	244,205	266,724	337,037	309,044	697,141
Transfers			10,000		133,785	133,785	
Clerk & Recorder's Office Total:	**7,018,760**	**7,907,566**	**6,803,928**	**7,977,965**	**8,437,232**	**7,866,074**	**10,359,071**
Communication Services							
Salaries and Wages		409,230	444,513	481,805	490,369	486,519	502,414
Employee Benefits		82,401	89,154	92,424	102,740	96,933	109,076

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Communication Services							
Supplies		135,785	157,880	161,193	152,250	148,437	163,650
Services and Other		256,432	264,621	261,981	303,400	312,093	317,000
Central Services		11,673	18,839	18,553	18,553	18,553	18,553
Transfers		100,000					
Communication Services Total:		**995,522**	**975,007**	**1,015,956**	**1,067,312**	**1,062,535**	**1,110,693**
Community Resources							
Salaries and Wages	1,185,141	1,167,577	991,010	1,185,890	1,832,709	1,560,600	2,025,609
Employee Benefits	318,862	310,720	265,533	290,193	507,262	404,000	583,015
Supplies	57,259	76,404	89,755	92,025	97,525	85,729	110,775
Services and Other	142,564	140,753	144,098	124,615	266,027	199,149	279,168
Community Programs	24	1,275					
Capital Outlay				5,000			
Central Services	9,844	9,960	9,988	13,977	9,206	9,055	12,107
Community Resources Total:	**1,713,695**	**1,706,688**	**1,500,383**	**1,711,701**	**2,712,729**	**2,258,532**	**3,010,674**
Coroner's Office							
Salaries and Wages	646,236	675,519	770,244	841,084	898,996	892,859	932,739
Employee Benefits	118,689	149,845	165,051	181,141	202,849	195,721	217,169
Supplies	59,770	98,940	58,026	68,172	103,200	69,522	102,000
Services and Other	125,809	140,995	133,153	164,537	197,950	175,676	196,950
Capital Outlay							2,350
Central Services	15,297	17,579	19,999	15,325	10,005	10,005	10,005
Coroner's Office Total:	**965,801**	**1,082,878**	**1,146,473**	**1,270,259**	**1,413,000**	**1,343,783**	**1,461,213**
County Attorney							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
County Attorney							
Salaries and Wages	1,244,590	1,309,134	1,356,819	1,413,868	1,632,489	1,487,000	1,663,286
Employee Benefits	250,189	267,092	279,460	296,559	382,677	324,000	393,934
Supplies	10,657	18,057	17,253	17,708	14,495	23,299	14,495
Services and Other	272,368	552,894	770,256	943,476	317,844	401,159	315,069
Central Services					2,500		2,500
County Attorney Total:	**1,777,804**	**2,147,178**	**2,423,788**	**2,671,611**	**2,350,005**	**2,235,459**	**2,389,284**
District Attorney							
Services and Other	9,392,371	9,841,391	10,167,308	10,095,121	11,627,930	11,529,320	12,092,241
Community Programs	507,881	530,367	554,220	474,238		5,404	
Central Services					22,024		9,708
District Attorney Total:	**9,900,252**	**10,371,758**	**10,721,527**	**10,569,358**	**11,649,954**	**11,534,723**	**12,101,949**
Facilities and Fleet Management							
Salaries and Wages	4,286,009	4,068,435	3,996,891	4,130,726	4,631,370	4,461,762	4,677,066
Employee Benefits	1,103,110	1,038,911	1,058,785	1,141,349	1,415,636	1,250,814	1,465,822
Supplies	1,043,407	1,057,362	992,599	1,051,353	844,778	1,209,417	864,876
Services and Other	4,677,379	5,263,957	5,072,005	3,961,259	3,828,048	3,453,825	634,161
Community Programs	16						
Capital Outlay	288,040						
Central Services	224,628	171,617	145,261	97,520	97,391	83,092	102,738
Transfers			8,500	1,350,000	2,140,682	2,140,682	1,300,000
Facilities and Fleet Management Total:	**11,622,588**	**11,600,283**	**11,274,042**	**11,732,207**	**12,957,905**	**12,599,592**	**9,044,663**
Finance							
Salaries and Wages	1,234,740	1,191,613	1,351,734	1,348,301	1,737,550	1,677,000	1,788,421

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HISTORICAL EXPENDITURE SUMMARY

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General Fund							
Finance							
Employee Benefits	275,030	275,617	313,649	313,252	419,336	400,000	464,618
Supplies	34,775	28,065	31,464	41,295	41,344	42,900	33,049
Services and Other	226,710	403,604	362,512	328,178	808,101	615,161	424,042
Capital Outlay							600
Central Services		2,145	2,574	2,574	2,574	2,574	2,574
Finance Total:	**1,771,256**	**1,901,044**	**2,061,934**	**2,033,599**	**3,008,905**	**2,737,635**	**2,713,304**
Human Resources							
Salaries and Wages	482,203	553,037	596,237	632,996	697,880	659,998	721,942
Employee Benefits	94,215	111,361	116,600	124,220	154,438	130,499	156,391
Supplies	53,644	56,530	30,589	43,802	65,553	56,000	73,000
Services and Other	231,821	326,249	219,795	247,636	371,983	360,200	359,536
Community Programs	29						
Human Resources Total:	**861,913**	**1,047,177**	**963,221**	**1,048,654**	**1,289,854**	**1,206,697**	**1,310,869**
Information Technology							
Salaries and Wages	4,727,939	4,825,653	4,715,717	4,801,505	5,261,850	4,887,256	5,308,676
Employee Benefits	944,420	953,558	929,496	961,773	1,142,253	1,015,290	1,204,631
Supplies	110,081	112,709	95,972	126,198	120,288	109,289	113,073
Services and Other	4,309,692	4,666,916	4,139,613	3,750,461	4,489,128	4,547,155	4,153,749
Central Services	729,589	576,196	538,226	515,036	846,945	701,060	947,639
Transfers		57,490		38,000	158,885	158,885	60,000
Information Technology Total:	**10,821,721**	**11,192,523**	**10,419,025**	**10,192,973**	**12,019,349**	**11,418,934**	**11,787,768**
Public Works & Development							
Salaries and Wages	5,107,879	5,563,977	5,597,154	5,832,109	5,706,744	5,458,645	4,986,494

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General Fund							
Public Works & Development							
Employee Benefits	1,137,893	1,249,308	1,241,056	1,337,695	1,379,818	1,312,172	1,456,595
Supplies	174,569	236,178	254,757	262,800	222,195	223,113	208,800
Services and Other	1,380,620	1,867,192	1,724,609	1,329,586	1,458,427	1,407,354	1,125,365
Capital Outlay					3,175		
Central Services	227,014	234,494	189,186	140,565	137,958	124,679	143,136
Transfers		38,710	4,200	1,000			
Public Works & Development Total:	**8,027,974**	**9,189,859**	**9,010,962**	**8,903,755**	**8,908,317**	**8,525,963**	**7,920,390**
Sheriff's Office							
Salaries and Wages	31,428,449	31,764,972	32,742,658	36,213,703	38,364,025	37,207,229	38,348,864
Employee Benefits	6,895,967	7,174,899	7,407,283	8,177,709	9,155,239	8,706,707	10,085,795
Supplies	3,813,959	3,618,468	3,923,408	3,948,630	4,198,157	3,936,126	4,515,790
Services and Other	3,389,805	4,084,563	3,487,210	3,341,378	4,660,751	4,249,206	4,733,282
Capital Outlay	72,351			29,900	137,400	43,500	7,300
Central Services	1,098,005	1,202,983	1,284,326	1,307,928	1,422,404	1,321,115	1,387,485
Transfers		90,000	60,000	187,527	285,615	285,615	45,800
Sheriff's Office Total:	**46,698,536**	**47,935,886**	**48,904,884**	**53,206,775**	**58,223,591**	**55,749,497**	**59,124,316**
Strategic Programs Office							
Salaries and Wages		189,073	183,605				
Employee Benefits		33,849	36,977				
Supplies		6,067	1,576				
Services and Other		18,822	21,785				
Strategic Programs Office Total:		**247,811**	**243,943**				
Treasurer's Office							

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Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
General Fund							
Treasurer's Office							
Salaries and Wages	946,066	991,959	990,773	1,059,187	1,081,101	1,156,000	1,158,787
Employee Benefits	224,981	226,978	226,610	241,498	262,507	269,999	312,648
Supplies	138,510	120,951	136,331	122,253	152,068	146,000	153,045
Services and Other	196,394	196,147	188,030	185,324	398,748	280,000	343,366
Central Services	6,036	4,782	15,658	17,056	17,323	17,300	16,136
Transfers		5,295					
Treasurer's Office Total:	**1,511,987**	**1,546,113**	**1,557,401**	**1,625,318**	**1,911,747**	**1,869,299**	**1,983,982**
Tri-County Health							
Services and Other		3,023,694	3,348,775	3,515,432	3,685,547	3,685,536	3,806,365
Community Programs		388,308	388,308	390,604	388,308	388,308	388,308
Central Services		80,619	118,970	133,602	224,190	152,587	227,743
Tri-County Health Total:		**3,492,621**	**3,856,053**	**4,039,638**	**4,298,045**	**4,226,431**	**4,422,416**
General Fund Total:	**127,951,102**	**134,117,271**	**132,342,383**	**140,661,199**	**152,386,409**	**144,803,541**	**169,228,112**
Social Services Fund							
Board of County Commissioners							
Salaries and Wages	5,322						
Employee Benefits	1,089						
Board of County Commissioners Total:	**6,411**						
District Attorney							
Services and Other					2,363,531	1,955,935	
Community Programs	4,042,581	4,188,224	4,261,204	4,331,407		8,709	
District Attorney Total:	**4,042,581**	**4,188,224**	**4,261,204**	**4,331,407**	**2,363,531**	**1,964,644**	

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Social Services Fund							
Facilities and Fleet Management							
Salaries and Wages	-650						
Facilities and Fleet Management Total:	**-650**						
Human Services							
Salaries and Wages	12,881,313	14,158,873	15,364,354	15,968,623	18,860,885	17,972,000	21,474,912
Employee Benefits	3,082,067	3,239,918	3,495,859	3,852,305	4,980,340	4,473,100	5,941,424
Supplies	295,461	269,971	312,153	285,016	451,450	437,972	594,000
Services and Other	1,063,159	1,076,746	1,427,452	1,238,947	1,861,643	1,773,548	2,333,159
Community Programs	11,179,573	10,487,135	10,244,013	9,064,331	10,545,763	8,921,027	12,577,518
Central Services	333,146				5,092	9,008	44,004
Transfers	29,066	993,465		13,910	8,651,938	8,651,938	
Human Services Total:	**28,863,787**	**30,226,108**	**30,843,831**	**30,423,132**	**45,357,111**	**42,238,594**	**42,965,017**
Social Services Fund Total:	**32,912,129**	**34,414,332**	**35,105,035**	**34,754,539**	**47,720,642**	**44,203,237**	**42,965,017**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Services and Other		25,120	29,120	11,650	528,697	28,637	
Capital Outlay	74,785	26,592			170,000		170,000
Clerk & Recorder's Office Total:	**74,785**	**51,712**	**29,120**	**11,650**	**698,697**	**28,637**	**170,000**
Electronic Filing Technology Fund Total:	**74,785**	**51,712**	**29,120**	**11,650**	**698,697**	**28,637**	**170,000**
Cash In Lieu Fund							
Administrative Services							
Transfers	180,490	123,501					

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Cash In Lieu Fund							
Administrative Services							
Other	99,978	51,400					
Administrative Services Total:	**280,468**	**174,901**					
Public Works & Development							
Services and Other					780,724	613,936	166,788
Capital Outlay			49,745	90,000			24,968
Transfers				202,236	671,377	647,998	
Public Works & Development Total:			**49,745**	**292,236**	**1,452,101**	**1,261,934**	**191,756**
Cash In Lieu Fund Total:	**280,468**	**174,901**	**49,745**	**292,236**	**1,452,101**	**1,261,934**	**191,756**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Salaries and Wages	2,968,420	3,094,198	3,030,892	3,061,031	3,716,912	3,208,702	3,862,272
Employee Benefits	710,395	708,767	697,213	734,248	911,695	815,848	1,010,048
Supplies	161,399	159,187	208,888	226,680	245,404	259,201	246,938
Services and Other	269,618	593,129	306,222	255,445	373,478	283,027	565,254
Central Services	477,627	463,140	499,708	499,845	421,819	572,656	503,474
Transfers	2,125	87,325	7,112	2,689	2,530	2,530	2,350
Sheriff's Office Total:	**4,589,584**	**5,105,746**	**4,750,035**	**4,779,938**	**5,671,838**	**5,141,965**	**6,190,336**
Arapahoe Law Enforcement Authority Fund Total:	**4,589,584**	**5,105,746**	**4,750,035**	**4,779,938**	**5,671,838**	**5,141,965**	**6,190,336**
Arapahoe/Douglas Works! Fund							
Community Resources							
Salaries and Wages	2,883,692	2,873,367	2,872,143	3,007,495	3,371,854	2,905,001	2,979,991

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Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe/Douglas Works! Fund							
Community Resources							
Employee Benefits	649,488	688,679	677,542	736,450	926,754	733,700	860,740
Supplies	193,713	257,906	203,368	339,499	181,823	210,000	162,425
Services and Other	1,381,517	1,107,636	1,221,436	1,271,517	1,606,455	1,625,000	2,531,502
Community Programs	226,323	270,994	227,601	458,903	361,750	540,000	563,250
Capital Outlay	250						
Central Services	228,735	581,856	572,326	670,916	800,633	779,999	312,979
Transfers				210	204	204	
Community Resources Total:	**5,563,718**	**5,780,438**	**5,774,417**	**6,484,990**	**7,249,473**	**6,793,904**	**7,410,887**
Arapahoe/Douglas Works! Fund Total:	**5,563,718**	**5,780,438**	**5,774,417**	**6,484,990**	**7,249,473**	**6,793,904**	**7,410,887**
Road & Bridge Fund							
Public Works & Development							
Salaries and Wages	3,014,682	3,216,075	3,340,922	3,314,537	3,729,087	3,590,545	3,283,675
Employee Benefits	853,977	884,981	860,750	922,875	1,040,431	979,093	1,014,157
Supplies	2,041,752	2,632,611	2,604,821	3,583,109	3,384,036	3,047,732	2,346,054
Services and Other	6,050,564	6,061,595	5,769,665	6,335,432	7,334,787	6,401,985	6,994,861
Capital Outlay					1,900,000	626,849	
Central Services	2,261,800	2,222,730	2,130,709	2,094,283	2,311,711	2,280,671	2,289,402
Transfers	2,475	170,322	77,075	21,436	3,207	3,207	18,075
Other						-63	
Public Works & Development Total:	**14,225,250**	**15,188,313**	**14,783,941**	**16,271,672**	**19,703,259**	**16,930,018**	**15,946,224**
Road & Bridge Fund Total:	**14,225,250**	**15,188,313**	**14,783,941**	**16,271,672**	**19,703,259**	**16,930,018**	**15,946,224**
Conservation Trust Fund							

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Conservation Trust Fund							
Administrative Services							
Services and Other	100,000		2,397		532,644	61,106	
Capital Outlay			911,967	2,224,226		465,000	
Transfers				338,710	413,830	413,830	388,569
Administrative Services Total:	**100,000**		**914,364**	**2,562,936**	**946,474**	**939,936**	**388,569**
Community Resources							
Services and Other	137,612	86,957					
Community Resources Total:	**137,612**	**86,957**					
Conservation Trust Fund Total:	**237,612**	**86,957**	**914,364**	**2,562,936**	**946,474**	**939,936**	**388,569**
Contingent & Emergency Reserve Fund							
Administrative Services							
Services and Other					713,106		713,106
Administrative Services Total:					**713,106**		**713,106**
Contingent & Emergency Reserve Fund Total:					**713,106**		**713,106**
Communications Network Replacement Fund							
Administrative Services							
Supplies			11,926	9,476			
Services and Other			9,276	56,074	309,981	38,827	78,125
Administrative Services Total:			**21,201**	**65,550**	**309,981**	**38,827**	**78,125**
Communications Network Replacement Fund Total:			**21,201**	**65,550**	**309,981**	**38,827**	**78,125**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Sheriff's Commissary Fund							
Sheriff's Office							
Salaries and Wages	30,773	49,941	96,319	193,259	253,073	166,315	218,166
Employee Benefits	2,354	3,840	16,054	39,596	63,480	36,710	60,121
Supplies	109,320	165,314	104,440	147,413	178,300	141,336	129,578
Services and Other	907,395	837,723	900,317	922,595	2,594,218	922,859	1,460,852
Capital Outlay	185,583	17,820	9,049	50,104	26,500	59,250	
Transfers				175,000			
Sheriff's Office Total:	**1,235,426**	**1,074,639**	**1,126,180**	**1,527,968**	**3,115,571**	**1,326,471**	**1,868,717**
Sheriff's Commissary Fund Total:	**1,235,426**	**1,074,639**	**1,126,180**	**1,527,968**	**3,115,571**	**1,326,471**	**1,868,717**
Community Development Fund							
Community Resources							
Salaries and Wages	258,729	242,662	240,207	270,523	319,900	248,750	311,993
Employee Benefits	41,792	43,667	45,065	62,053	90,057	76,892	87,871
Supplies	3,944	2,516	3,405	3,500	4,030	3,350	4,030
Services and Other	1,394,172	2,215,256	3,105,665	1,496,934	5,387,275	2,265,000	4,542,419
Community Programs	15,555	22,403	17,084	12,389	24,000	18,500	24,000
Central Services	29,667	9,501	8,732	13,676	17,008	11,500	16,992
Transfers	304,206			30	48	48	
Community Resources Total:	**2,048,064**	**2,536,004**	**3,420,158**	**1,859,104**	**5,842,318**	**2,624,040**	**4,987,305**
Community Development Fund Total:	**2,048,064**	**2,536,004**	**3,420,158**	**1,859,104**	**5,842,318**	**2,624,040**	**4,987,305**
Forfeited Property Fund							
Sheriff's Office							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Forfeited Property Fund							
Sheriff's Office							
Supplies		20					
Services and Other	54,299	52,240	11,000		37,197	2,325	
Sheriff's Office Total:	**54,299**	**52,261**	**11,000**		**37,197**	**2,325**	
Forfeited Property Fund Total:	**54,299**	**52,261**	**11,000**		**37,197**	**2,325**	
Board Designated Fund							
Administrative Services							
Transfers					1,312,657	1,312,657	
Administrative Services Total:					**1,312,657**	**1,312,657**	
Board Designated Fund Total:					**1,312,657**	**1,312,657**	
Developmental Disability Fund							
Administrative Services							
Services and Other	6,544,382	6,480,855	6,491,214	6,673,869	6,776,539	6,783,213	7,545,411
Administrative Services Total:	**6,544,382**	**6,480,855**	**6,491,214**	**6,673,869**	**6,776,539**	**6,783,213**	**7,545,411**
Developmental Disability Fund Total:	**6,544,382**	**6,480,855**	**6,491,214**	**6,673,869**	**6,776,539**	**6,783,213**	**7,545,411**
Grant Fund							
Administrative Services							
Services and Other	173,000					6,638	
Administrative Services Total:	**173,000**					**6,638**	
Community Resources							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Grant Fund							
Community Resources							
Salaries and Wages	1,699,091	1,591,105	1,293,426	1,355,378	1,734,533	1,440,875	1,805,727
Employee Benefits	400,506	404,288	363,957	453,787	614,361	487,074	715,784
Supplies	358,656	362,187	530,652	638,046	1,167,798	721,415	1,134,871
Services and Other	4,391,932	2,130,462	351,240	438,619	883,578	443,330	762,957
Community Programs	4,316,547	4,475,082	4,542,856	5,318,128	5,937,083	5,969,600	5,799,343
Capital Outlay	27,603	13,290	59,681	53,551	117,000	87,800	115,500
Central Services	63,993	42,539	26,901	25,811	38,461	31,805	39,349
Transfers			78,388	15	24	24	
Community Resources Total:	**11,258,328**	**9,018,953**	**7,247,101**	**8,283,334**	**10,492,838**	**9,181,923**	**10,373,531**
Grant Fund Total:	**11,431,328**	**9,018,953**	**7,247,101**	**8,283,334**	**10,492,838**	**9,188,561**	**10,373,531**
Open Space Sales Tax Fund							
Finance							
Salaries and Wages		28,712	45,354	38,971	22,346	23,302	22,466
Employee Benefits		7,357	13,151	9,237	5,749	5,745	6,021
Supplies			66		1,000		1,000
Services and Other			49	104	2,500	105	2,500
Transfers				15			
Finance Total:		**36,069**	**58,620**	**48,327**	**31,595**	**29,152**	**31,987**
Public Works & Development							
Salaries and Wages		8,807	101,888	146,330	341,078	260,098	405,000
Employee Benefits		2,586	21,685	31,477	85,017	52,391	86,419
Supplies		450	6,096	44,329	156,900	86,023	102,900
Services and Other		6,163,610	12,250,002	12,222,215	33,882,373	12,753,646	18,490,533

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Open Space Sales Tax Fund							
Public Works & Development							
Capital Outlay			85,085	1,901,016	2,574,460	2,157,210	385,460
Central Services		82,147	25,994	15,377	225,553	29,093	180,694
Transfers			24,000	15	105,242	105,242	89,000
Public Works & Development Total:		**6,257,600**	**12,514,749**	**14,360,759**	**37,370,623**	**15,443,703**	**19,740,006**
Open Space Sales Tax Fund Total:		**6,293,669**	**12,573,369**	**14,409,086**	**37,402,218**	**15,472,855**	**19,771,993**
Homeland Security Fund							
Sheriff's Office							
Salaries and Wages				196,848	126,000	190,229	
Employee Benefits				15,059		14,493	
Supplies			1,565,190	612,527	291,721	714,499	
Services and Other			1,396,413	1,856,704	4,346,096	1,461,277	
Central Services						690	
Sheriff's Office Total:			**2,961,603**	**2,681,137**	**4,763,817**	**2,381,187**	
Homeland Security Fund Total:			**2,961,603**	**2,681,137**	**4,763,817**	**2,381,187**	
Building Maintenance Fund							
Facilities and Fleet Management							
Supplies				180,317	182,611	168,554	186,989
Services and Other			1,330	1,235,684	2,658,222	1,758,578	1,478,717
Capital Outlay			2,452,273	6,419,735	1,630,072	1,273,900	
Transfers			31,059	372,699	148,794	148,794	474,676
Facilities and Fleet Management Total:			**2,484,662**	**8,208,435**	**4,619,699**	**3,349,826**	**2,140,382**

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Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Building Maintenance Fund							
Building Maintenance Fund Total:			**2,484,662**	**8,208,435**	**4,619,699**	**3,349,826**	**2,140,382**
Arapahoe County Fair Fund							
Board of County Commissioners							
Salaries and Wages				4,741			
Supplies				34,659	17,000	14,940	
Services and Other				153,009	264,020	235,737	
Central Services				160			
Board of County Commissioners Total:				**192,569**	**281,020**	**250,677**	
Community Resources							
Salaries and Wages							500
Employee Benefits							38
Supplies				11,359	16,386	18,575	18,600
Services and Other				3,635	14,300	12,102	13,000
Community Resources Total:				**14,994**	**30,686**	**30,677**	**32,138**
Public Works & Development							
Supplies							36,900
Services and Other							155,962
Public Works & Development Total:							**192,862**
Arapahoe County Fair Fund Total:				**207,562**	**311,706**	**281,353**	**225,000**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Services and Other	1,872,134	1,881,855	1,877,396	2,076,008	1,875,570	1,939,724	1,870,630

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Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Capital Outlay	208,816	128,814	490	29,725	1,973,075	357,879	
Administrative Services Total:	**2,080,949**	**2,010,669**	**1,877,886**	**2,105,732**	**3,848,645**	**2,297,604**	**1,870,630**
Law Enforcement Capital Improvement Trust Fund To	**2,080,949**	**2,010,669**	**1,877,886**	**2,105,732**	**3,848,645**	**2,297,604**	**1,870,630**
Capital Expenditure Fund							
Administrative Services							
Services and Other				8,454			
Capital Outlay	1,787,777				1,080,000	121,554	12,300,000
Transfers				4,000,000	3,000,000	3,000,000	5,000,000
Administrative Services Total:	**1,787,777**			**4,008,454**	**4,080,000**	**3,121,554**	**17,300,000**
Facilities and Fleet Management							
Supplies		27		7,802			
Services and Other	701	2,635		71,252	605,580		1,422,000
Capital Outlay	320,778	978,508	2,409,304	3,994,727	8,878,837	2,644,177	3,373,827
Transfers				28,960			
Facilities and Fleet Management Total:	**321,479**	**981,170**	**2,409,304**	**4,102,741**	**9,484,417**	**2,644,177**	**4,795,827**
Finance							
Services and Other	74,589	75,180	44,745	39,400	68,003	959,318	68,022
Capital Outlay	524				1,121,600	32,201	
Transfers	1,720,049	956,846					
Finance Total:	**1,795,161**	**1,032,026**	**44,745**	**39,400**	**1,189,603**	**991,519**	**68,022**
Human Services							
Services and Other	9,860	3,769					

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Capital Expenditure Fund							
Human Services							
Capital Outlay	469,221	1,440,076	268				
Human Services Total:	**479,081**	**1,443,844**	**268**				
Information Technology							
Capital Outlay	95,073	62,169	182,806	153,804	34,915	17,204	70,000
Information Technology Total:	**95,073**	**62,169**	**182,806**	**153,804**	**34,915**	**17,204**	**70,000**
Public Works & Development							
Services and Other			2,248	67,191		61,791	
Capital Outlay	106,176				40,811		
Transfers	3,800,000	4,000,000	1,800,000				
Public Works & Development Total:	**3,906,176**	**4,000,000**	**1,802,248**	**67,191**	**40,811**	**61,791**	
Sheriff's Office							
Supplies	2,069						
Services and Other	6,661						
Capital Outlay	479,936	3,217		585,318	691,482	480,973	490,250
Sheriff's Office Total:	**488,666**	**3,217**		**585,318**	**691,482**	**480,973**	**490,250**
Capital Expenditure Fund Total:	**8,873,413**	**7,522,426**	**4,439,370**	**8,956,909**	**15,521,228**	**7,317,218**	**22,724,099**
Infrastructure Fund							
Public Works & Development							
Services and Other		0	1,242,990	532,849	21,451,324	2,763,741	3,597,000
Capital Outlay	12,362,138	7,705,790	5,267,333	7,677,014	1,180,068	3,621,936	1,403,000
Transfers				0			

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Infrastructure Fund							
Public Works & Development							
Public Works & Development Total:	**12,362,138**	**7,705,790**	**6,510,323**	**8,209,863**	**22,631,392**	**6,385,677**	**5,000,000**
Infrastructure Fund Total:	**12,362,138**	**7,705,790**	**6,510,323**	**8,209,863**	**22,631,392**	**6,385,677**	**5,000,000**
Arapahoe County Recreation District Fund							
Facilities and Fleet Management							
Supplies	734	9,000					
Services and Other	452,806	450,013	9,484				
Capital Outlay	112,721	124,124					
Central Services	478	478					
Transfers	217,523	223,250					
Facilities and Fleet Management Total:	**784,263**	**806,866**	**9,484**				
Public Works & Development							
Salaries and Wages			22,907	41,839	164,074	120,692	142,697
Employee Benefits			4,574	9,733	46,943	29,673	42,631
Supplies			3,568	3,104	25,200	20,623	25,567
Services and Other			509,909	602,006	855,169	801,267	554,910
Capital Outlay			757,839	726,516	2,621,128	3,250,391	
Central Services			3,837	1,162	3,930	1,900	5,699
Transfers			220,500	242,500	242,185	242,185	333,359
Public Works & Development Total:			**1,523,134**	**1,626,859**	**3,958,629**	**4,466,731**	**1,104,863**
Arapahoe County Recreation District Fund Total:	**784,263**	**806,866**	**1,532,617**	**1,626,859**	**3,958,629**	**4,466,731**	**1,104,863**
Arapahoe County Water & Wastewater PID Fund							

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Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Services and Other	4,319,923	4,261,225	4,262,097	6,512,273	5,522,860	8,643,247	5,577,500
Capital Outlay	3,795,563	7,884,129	7,063,342	13,689,972	43,508,879	15,212,888	23,611,000
Other						517	
Administrative Services Total:	**8,115,486**	**12,145,354**	**11,325,439**	**20,202,246**	**49,031,739**	**23,856,652**	**29,188,500**
Arapahoe County Water & Wastewater PID Fund Tota	**8,115,486**	**12,145,354**	**11,325,439**	**20,202,246**	**49,031,739**	**23,856,652**	**29,188,500**
Lease Purchase Agreements Fund							
Administrative Services							
Services and Other	1,778,671	1,734,089	1,557,611	2,192,391	2,048,193	2,012,405	1,595,537
Transfers						2,600,000	
Administrative Services Total:	**1,778,671**	**1,734,089**	**1,557,611**	**2,192,391**	**2,048,193**	**4,612,405**	**1,595,537**
Lease Purchase Agreements Fund Total:	**1,778,671**	**1,734,089**	**1,557,611**	**2,192,391**	**2,048,193**	**4,612,405**	**1,595,537**
Altura Plaza Fund							
Administrative Services							
Services and Other	1,320						
Transfers	325,647						
Administrative Services Total:	**326,967**						
Altura Plaza Fund Total:	**326,967**						
Building Finance Corporation Fund							
Administrative Services							
Services and Other	6,672,019	6,644,669	7,419,291	3,668,057	6,489,338	6,511,838	6,496,213

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Building Finance Corporation Fund							
Administrative Services							
Transfers	7,291			550,000			
Other				54,529,516			
Administrative Services Total:	**6,679,310**	**6,644,669**	**7,419,291**	**58,747,573**	**6,489,338**	**6,511,838**	**6,496,213**
Building Finance Corporation Fund Total:	**6,679,310**	**6,644,669**	**7,419,291**	**58,747,573**	**6,489,338**	**6,511,838**	**6,496,213**
Central Services Fund							
Administrative Services							
Supplies	999,721	684,516	991,801	755,012	1,310,000	1,217,912	1,360,000
Services and Other				34,864			
Administrative Services Total:	**999,721**	**684,516**	**991,801**	**789,875**	**1,310,000**	**1,217,912**	**1,360,000**
Assessor's Office							
Capital Outlay	5,372			73,131	209,300	195,390	176,380
Assessor's Office Total:	**5,372**			**73,131**	**209,300**	**195,390**	**176,380**
Clerk & Recorder's Office							
Capital Outlay	26,965		5,930	1,183,541	3,701,599	187,444	16,000
Clerk & Recorder's Office Total:	**26,965**		**5,930**	**1,183,541**	**3,701,599**	**187,444**	**16,000**
Communication Services							
Capital Outlay		92,765					
Communication Services Total:		**92,765**					
Community Resources							
Capital Outlay				16,408			
Community Resources Total:				**16,408**			

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Central Services Fund							
Coroner's Office							
Services and Other		44					
Capital Outlay		26,243	23,781				
Coroner's Office Total:		**26,287**	**23,781**				
District Attorney							
Capital Outlay	59,197	22,695					
District Attorney Total:	**59,197**	**22,695**					
Facilities and Fleet Management							
Capital Outlay	81,134	69,212	8,480	71,946	333,427	246,402	101,400
Facilities and Fleet Management Total:	**81,134**	**69,212**	**8,480**	**71,946**	**333,427**	**246,402**	**101,400**
Finance							
Capital Outlay		12,871	5,332				
Finance Total:		**12,871**	**5,332**				
Human Services							
Capital Outlay				12,305	45,200	37,258	46,546
Human Services Total:				**12,305**	**45,200**	**37,258**	**46,546**
Information Technology							
Services and Other	6,080	55			49,484		
Capital Outlay	414,386	527,329	347,755	539,739	1,075,854	643,327	1,260,170
Transfers		100,000					
Information Technology Total:	**420,466**	**627,384**	**347,755**	**539,739**	**1,125,338**	**643,327**	**1,260,170**
Public Works & Development							
Capital Outlay	544,656	1,124,705	1,554,867	1,327,078	1,826,622	1,685,708	2,204,525

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Central Services Fund							
Public Works & Development							
Public Works & Development Total:	**544,656**	**1,124,705**	**1,554,867**	**1,327,078**	**1,826,622**	**1,685,708**	**2,204,525**
Sheriff's Office							
Services and Other	20,759					6,800	
Capital Outlay	1,508,269	1,695,936	1,068,949	736,876	1,898,257	1,317,850	1,278,635
Sheriff's Office Total:	**1,529,027**	**1,695,936**	**1,068,949**	**736,876**	**1,898,257**	**1,324,650**	**1,278,635**
Treasurer's Office							
Capital Outlay	8,744	5,506	63,563	5,942			
Treasurer's Office Total:	**8,744**	**5,506**	**63,563**	**5,942**			
Central Services Fund Total:	**3,675,282**	**4,361,877**	**4,070,457**	**4,756,842**	**10,449,743**	**5,538,091**	**6,443,656**
Self Insurance Liability Fund							
County Attorney							
Salaries and Wages	43,188	40,193					
Employee Benefits	8,882	7,593					
Supplies	240	6,090	264	610	2,000	3,391	4,750
Services and Other	818,608	758,733	590,353	663,856	970,603	842,461	973,900
Transfers	30,377	25,650	102,077	58,113	31,690	31,690	
County Attorney Total:	**901,295**	**838,259**	**692,693**	**722,579**	**1,004,293**	**877,541**	**978,650**
Self Insurance Liability Fund Total:	**901,295**	**838,259**	**692,693**	**722,579**	**1,004,293**	**877,541**	**978,650**
Employee Flex Benefit Plan Fund							
Human Resources							

*Please Note: There are some funds and departments that are displayed in this report but not in other reports in previous sections of this document as they are no longer active for budgeting purposes. These funds and departments are listed here for historcial reference only.

HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Adopted Budget
Employee Flex Benefit Plan Fund							
Human Resources							
Supplies					6,132		
Services and Other	544,090	673,359	647,114	726,014	933,000	893,245	984,000
Human Resources Total:	**544,090**	**673,359**	**647,114**	**726,014**	**939,132**	**893,245**	**984,000**
Employee Flex Benefit Plan Fund Total:	**544,090**	**673,359**	**647,114**	**726,014**	**939,132**	**893,245**	**984,000**
Worker's Compensation Fund							
County Attorney							
Supplies	69,645	73,963	64,828	63,819	80,400	72,335	81,500
Services and Other	657,950	610,635	945,925	1,113,718	996,041	1,078,474	1,163,800
County Attorney Total:	**727,595**	**684,598**	**1,010,753**	**1,177,537**	**1,076,441**	**1,150,809**	**1,245,300**
Worker's Compensation Fund Total:	**727,595**	**684,598**	**1,010,753**	**1,177,537**	**1,076,441**	**1,150,809**	**1,245,300**
Self Insurance Dental Fund							
Human Resources							
Services and Other	1,076,792	1,249,295	1,401,576	1,421,346	1,420,065	1,400,000	1,420,065
Human Resources Total:	**1,076,792**	**1,249,295**	**1,401,576**	**1,421,346**	**1,420,065**	**1,400,000**	**1,420,065**
Self Insurance Dental Fund Total:	**1,076,792**	**1,249,295**	**1,401,576**	**1,421,346**	**1,420,065**	**1,400,000**	**1,420,065**

*Please Note: There are some funds and departments that are displayed in this report but not in other reports in previous sections of this document as they are no longer active for budgeting purposes. These funds and departments are listed here for historcial reference only.

GENERAL FUND AND MILL LEVY FUNDS RESERVE POLICY

I. Policy

It shall be the policy of the Arapahoe Board of County Commissioners to maintain a satisfactory level of unappropriated fund balance reserves in order to insure a continued strong financial position within the County, and to conform to the requirements of the Taxpayer's Bill of Rights. The amount that fund balance is reserved must be at a minimum equal to the amount required by the Taxpayer's Bill of Rights (3%). However, it is the option of the Board to set it at any level at or above the Tabor requirement that they feel is proper.

II. Scope

The Board of County Commissioners has established that the level of the fund balance reserve policy shall be as follows:

1. General Fund - A fund balance reserve will be established by the BOCC at no less than 11% of the current year's initial adopted total operational budget. The amount required by the Taxpayer's Bill of Rights for County Government and the accrued vacation/sick leave shall be part of this 11% reserve.

2. Road & Bridge - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget be will established. The accrued vacation/sick leave shall be part of this one-sixth reserve.

3. Social Service - A fund balance reserve of one-sixth of the County's portion of the current years initial adopted total operational budget will be established as the minimum reserve balance. Any remaining fund balance above this reserve should be captioned "Reserved for Social Services Programs". Note: these moneys are fund balance money set aside at the option of the Board. The accrued vacation/sick leave shall be part of this one-sixth reserve.

4. Law Enforcement Authority District Fund - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget will be established as the minimum beginning reserve balance. The amount required by the Taxpayer's Bill of Rights for the Arapahoe Law Enforcement Authority shall be part of this one-sixth reserve. The accrued vacation/sick leave will be part of this one-sixth reserve.

5. Arapahoe County Recreation District Fund - A fund balance reserve shall be established and maintained for the Arapahoe County Recreation District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

6. General Improvement District Funds - A fund balance reserve shall be established and maintained for each Arapahoe County General Improvement District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

III. Background

The following factors have been considered in the setting of this policy.

1. The level of reserves to be maintained to determine the County's desired bond rating.

2. An adequate level of reserves be maintained for cash flow purposes.

3. The County maintain an adequate level of reserves to insure that the annual budget be balanced as required by law.

4. A sufficient level of reserves be maintained to carry the County through low economic years or fluctuations in anticipated annual revenues

5. The voters of the State of Colorado adopted the Taxpayer's Bill of Rights on November 3, 1992. This amendment to the State Constitution requires a reserve of 1% or more of "fiscal year spending" for 1993, 2% or more for 1994, and 3% or more for 1995 and all subsequent years.

IV. Definitions

Taxpayer's Bill of Rights - Article X, Section 20 of the State Constitution was initially adopted by the Voters of the State of Colorado on November 3, 1992.

Fiscal Year Spending - As defined by the Taxpayers Bill of Rights, "all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales."

Initial Adopted Total Operational Budget - The appropriated amount initially adopted by the Board of County Commissioners prior to any supplemental appropriations or transfers.

V. Responsibilities

1. The Finance Department, Budget Division shall calculate the amount of the reserves as defined in this policy, including both the reserves required by this policy and estimates of the reserves required under the Taxpayer's Bill of Rights.

2. The Board of County Commissioners shall approve by Resolution, the amounts designated as the reserves.

3. The Finance Department shall be responsible for the preparation and notification to the Board of County Commissioners, the status of unappropriated fund balance reserves on a quarterly basis, noting any exceptions to the levels as defined in the policy.

REAPPROPRIATION POLICY

I. Policy

Since appropriations expire and unspent balances revert to the unappropriated fund balance at the end of the budget year, it is necessary to reauthorize expenditures which were authorized but unspent in a prior year.

Amounts equal to purchase orders encumbered but not expended in a calendar year that have been reopened in a subsequent year, will be appropriated in that subsequent year. In addition the unspent balances of budgeted project or grant monies from a prior year will be appropriated in the subsequent year if needed in the subsequent year according to the Board of County Commissioners. The unappropriated fund balance of certain funds will be appropriated each year at such time that these balances are reasonably known. (Except Water Authority)

II. Scope

1. The balance of all purchase orders opened and encumbered using budgeted funds from the prior year budget, but which were unspent in the prior year, and which are still needed in a subsequent year, will be reappropriated.

2. The unspent balance of amounts budgeted in a prior year for Commissioner approved projects and grants will be reappropriated so the project or grant spending can be completed.

3. The unappropriated fund balance of the following funds shall be reappropriated:
   a. CIP Project Tracking Fund
   b. Conservation Trust Fund
   c. Cash-In-Lieu Fund
   d. Law Enforcement Assistance Administration Fund
   e. All General Improvement District Funds
   f. Sheriff Commissary Fund
   g. Forfeited Property Fund
   h. Communication Network System Replacement Fund

4. Requests for supplemental funding for needs not appropriated in the prior year budget are not within the scope of this policy, and shall be handled following the Supplemental Requests Policy 3.4.

5. The amount of reappropriation for any one department, and any one fund, shall be limited to the actual savings from the prior year budget, and the available unappropriated and reserved fund balances.

III. Definitions

1. Reappropriation - The appropriation of an amount or balance which was appropriated in a prior budget period for the purpose of maintaining the authorization for the original appropriated purpose.

IV. Responsibilities

1. The Accounts Payable Division of the Finance Department shall be responsible for the preparation of a listing of purchase orders reopened following the start of a new year.

2. Each Elected Official and Department Head is responsible for the review of this list and for submitting in writing, any change to the list.

3. The Budget Coordinator is responsible for administrative review and submission of recommendations to the Board of County Commissioners.

V. Procedures

1. The Accounts Payable Division of the Finance Department shall prepare a listing of all purchase orders which were reopened and which are to be paid, in the new year. This list shall be delivered to the Budget Division of the Finance Department at the earliest reasonable opportunity following the beginning of a new year.

2. The Budget Division will send each office, department or agency of the County a copy of their department or agency's portion of the list.

3. Each County office, department or agency shall review the list of purchase orders and notify the Budget Division if any item on the list is not required or was closed following the beginning of the year. Each office, department or agency shall also notify the Budget Division of any amounts which should be reappropriated for ongoing projects or grants.

4. The Budget Division shall review the lists and submit a recommendation to the Board of County Commissioners.

5. A legal publication shall be prepared announcing the hearing date and details of the supplemental request. This shall be published in full, one time, in a newspaper having general circulation within Arapahoe County.

6. If approved the Board of County Commissioners will pass a resolution authorizing the appropriation.

7. The Budget Coordinator will implement computer input of the reappropriated amounts within one month of approval, notifying the requesting departments.

8. A certified copy of the resolution shall be filed with the Division of Local Government in the Department of Local Affairs and with the affected spending agencies.

COLORADO BUDGET REQUIREMENTS

Information from the State of Colorado Financial Management Manual – A Guide for Local Governments - Revised 3/03

Budget Procedures

According to the Budget Law, the budget officer must submit an estimated budget to the governing body on or before October 15. The following are steps the budget officer should take to ensure compliance with the Budget Law.

Budget Format and Content

Included in the Budget Law are several specific elements which must be in the budget document.

The budget information for both expenditures and revenues must be classified by fund and by the "spending agency" (office, unit, department, board, commission, and institution), which is responsible for the particular revenues and/or expenditures. (Section 29-1-103(1)(b) and (f), C.R.S.)

The expenditure data must show the object of each expenditure for administration, operations, maintenance, debt service, and capital projects to be undertaken during the budget year; all anticipated revenue must show its sources. (Section 29-1- 103(1)(a), C.R.S.)

The budget must show the corresponding figures for three years: the prior completed fiscal year from the audit, the current fiscal year estimated through the end of the year, and the proposed budget year. (Section 29-1-103(1)(d), C.R.S.)

The budget must show estimated beginning and ending fund balances which include all unexpended surpluses from the prior years, total cash, and other resources available for subsequent years. This includes all reserves, savings accounts, etc. (Section 29-1-103(1)(c), C.R.S.)

The budget must include a written "budget message" which 1) describes the important features of the budget; 2) provides a statement of the budgetary basis of accounting used (cash, modified accrual, or encumbrance; and 3) describes the services to be delivered during the budget year. The written budget message is a narrative that describes the budget in as much detail as necessary, but must have at a minimum the three components addressed above. Many local governments overlook this required part of the law or have no idea what to write, while others include several pages of narrative. Remember, the budget message should state what is important about the budget and what services the local government will be providing. (Section 29-1-103(1)(e), C.R.S.)

Many budget practitioners question what is meant by "important features." The law does not define this term. However, it generally is understood to mean that the message will include statements that describe the highlights of the budget. This could be pointing out the start of a capital project for which funds had been saved for several years or an increase of taxes or a reduction in service because of weakened revenue collections, etc.

The budget shall include a supplemental schedule, which contains the following information on lease-purchase agreements. (Section 29-1-103(3)(d), C.R.S.)

1. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements involving real estate.

2. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements other than those involving real estate.

3. The total maximum payment liability of the local government under all lease purchase agreements involving real estate and all lease purchase agreements not involving real estate, over the entire terms of such agreements, including all optional renewal terms.

4. The schedule should include a statement regarding the optional renewal terms. If there are no optional renewals, that should be stated.

No budget may show expenditures in excess of available revenues plus beginning fund balances. (Section 29-1-103(2), C.R.S.) In other words, the budget must be balanced.

Notice of Budget

A copy of the proposed budget should be made conveniently available to citizens. It should be at the municipal building, courthouse, administrative headquarters (for a special district), or any other public building. The local public library is often a good place to display a copy of the budget. The budget itself should be as simple and as easy to understand as possible yet meet the legal requirements for format and content. Upon receipt of the proposed budget from the designated budget officer (on or before October 15), the governing board must cause to be published a notice, one time, in a newspaper having general circulation within the local government's boundaries. If the local government's total budget is $50,000 or less, the governing board may post the notice in three public places instead of publishing a notice. (Section 29-1 106(3), C.R.S.) The notice must state that:

1. The proposed budget will be considered for adoption at a hearing on a specified time, date, and place.

2. The proposed budget is available for inspection at a designated public office.

3. Any elector may inspect the budget and file objections at any time prior to the final adoption of the budget.

Budget Hearing and Adoption

At the hearing for the adoption of the budget, the governing body may consider the objections of the electors and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various offices and departments and in view of anticipated income. The hearing portion of the meeting is closed when all testimony, including objections to the budget are heard. (Section 29-1-108(1), C.R.S.)

The adoption of the budget must be formalized and made official by adoption of a resolution or ordinance by the governing body. If the governing body finds that it cannot complete the adoption

of the budget during the budget hearing, the board should consult with its attorney whether to continue the hearing or schedule additional hearings.

The governing body shall adopt the budget before certifying levies to the county (ie.) if it certifies a levy for property tax. Otherwise, the budget must be adopted by December 31. If a local government fails to adopt a budget by the deadline (December 15 if levying for a property tax or December 31 if not), then the statute imposes a penalty. Only 90 percent of the current year's appropriation for operations and maintenance purposes is deemed reappropriated for the upcoming year. (Section 29-1-108(3), C.R.S.) .

Levy Certification

If a local government needs property tax revenue to balance its proposed budget, it must take official action, by ordinance or resolution, to set and certify a mill levy. It must then certify the mill levy(ies) to the Board(s) of County Commissioners (Section 39-1-111.5, C.R.S.) by December 15. Local governments must inform themselves of possible mill levy limitations. The certification must distinguish the purpose of any levy, whether it is for debt payment, ongoing general operating purposes, temporary tax credit/temporary mill levy rate reduction, voter-approved capital expenditures, or Refund/Abatement. (For fire protection districts please note that any pension levy is part of the general operating levy unless voted upon separately.)

The Colorado Constitution requires taxation to be uniform across county lines. (Article X, Sec. 3, Colo. Const.) For a local government that covers more than one county, when there is an adjustment in the assessed valuation in one county, the total assessed valuation of the taxing entity is affected and new levies may have to be certified to each county. Mill levy limits will still apply.

Appropriation Resolution/Ordinance

An appropriation is the legal spending limit authorizing the expenditures set forth in the budget by the governing board. The appropriation must be enacted by the governing body through an official action: a resolution or an ordinance. The budget is merely a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money. Appropriations are made by fund or spending agency (e.g., department) within a fund at the discretion of the governing body. (Section 29-1-108(2), C.R.S.) Remember, if the governing board has not appropriated its budget on or before December 31, then only 90 percent of the amounts appropriated in the last resolution/ordinance is reappropriated. (Section 29-1-108(4), C.R.S.)

No spending agency may expend or contract to expend any money in excess of the amount appropriated in the resolution/ordinance. Any verbal or written contract that violates this is void. Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation. (Section 29-1-110, C.R.S.

Filing the Budget

A local government must file a certified copy of its adopted budget, including the budget message, with the Division of Local Government no later than January 30. (Section 29-1-113(1), C.R.S) "Certified" means a statement by a member of the governing body or a person appointed by the

governing body that the budget is a true and accurate copy of the budget as adopted by the governing body. Any town, city, or city and county operating under a home rule or territorial charter must file a budget with the Division of Local Government for purposes of information and research, even if they are exempt from other aspects of the Budget Law. (Section 29-1-113(2), C.R.S.)

If a local government does not file a certified copy of the adopted budget, the county treasurer may be directed to withhold monies until the budget is filed. (Section 29-1-113(3), C.R.S.)

Record of Expenditures

It is critical that a local government not spend more than it has budgeted and appropriated. Careful tracking of revenues and expenditures is necessary. Statutes require that records of expenditures be kept in the office of the person whose duty it is to disburse monies. (Section 29-1-114, C.R.S.) These records must show appropriated amounts as compared with actual expenditures (i.e., year-to-date). If at any time revenue must be moved from one appropriated fund or spending agency to another, then the entity's records must reflect this transfer of revenue as a budgetary transfer. Any authorized contingency expenditures must also be recorded. These records will show at all times the unexpended balance in each appropriated fund or spending agency or year-to-date spending as compared to the total budget.

Changing the Budget

When and how budgets can be amended during the year is a subject of continual concern to local governments. As with any plan, the budget cannot perfectly anticipate the next year's revenue collection or expenditure needs. The Budget Law recognizes the need to amend or change annual budgets. The law defines three bases for budget amendments: the receipt of unanticipated revenues; budgetary transfers; and a downward revision of the appropriation.
(Section 29-1-109, C.R.S.)

If a local government receives unanticipated revenue, other than from property tax revenue, it must amend the budget in the required manner only if it intends to spend the revenue. If it intends to spend the revenue, then a "supplemental" budget and appropriation must be adopted to authorize the expenditure of the additional revenues which was, in fact, unanticipated at the time the budget was adopted. If excess property tax is received, other than from uncollectibles from prior years, the law does not allow the local government to adopt a supplemental budget and appropriate the money for any purpose. The government must keep the property tax revenue for appropriation only in the following year.

To make a supplemental amendment to the budget requires a hearing to adopt an ordinance/resolution for a supplementary budget and appropriation. The hearing must be noticed in the same manner as the original budget hearing. (Section 29-1-109(2)(a), C.R.S.-See page 5-13.) The notice must state the reason for the supplemental budget, the source and amount of the unanticipated revenue, and what it will be spent on. The supplemental budget/appropriation ordinance does not have to be published; however, it must be filed with the DLG. Situations arise during the year where a government finds that it did not budget adequate funds for a particular project, program, or activity. If there is sufficient revenue, in the governing body's opinion, within the budget that does not have to be spent as previously appropriated, and may be spent where the shortfall has occurred, then a transfer may be authorized. A transfer of funds may occur, if and

only if, the funds to be transferred had previously been appropriated. One way that funds may have been appropriated is through the contingency line item. Any unspent contingency budget may be used for transfers. The transfer must be authorized by the original budget hearing. The notice must set forth the reasons for the transfer, the dollar amounts, and the affected funds and spending agencies. The transfers are to be documented, in detail, in the minutes.

> **Note**: If there is an unappropriated fund balance available in an amount to cover the shortfall, it cannot be appropriated for the transfer.

The statutes address a third budget amendment situation. If revenues are lower than anticipated, the governing body may adopt a "revised appropriation" in the same manner as the original appropriation (by fund or spending agency) and thereby lower the statutory spending limit. (Section 29-1- 109(1)(c), C.R.S.) The revised appropriation must also be adopted at a properly noticed hearing as in the other situations above. The governing body does not have to take this formal action, since the law is permissive, but careful accounting is necessary in order not to exceed revenues for the year.

Please see sample forms for the supplemental budget, the budgetary transfer, and the revised appropriation amendment resolution/ordinances in Appendix C.

Property Tax Revenue Limits

State law for many years has restricted the amount of annual revenue which can be raised for operating purposes from property tax, the so-called “5.5 percent limit.” (Section 29-1-301, C.R.S.) The enactment of TABOR added two new property tax limits, a TABOR mill levy limit, and another property tax revenue limit.

Prior voter approval is needed to impose a mill levy above that of the prior year (TABOR, Article X, Section 20(4)(a)). Through case law, it has been determined that the mill levy limitation under TABOR applies only to general operating functions of the government, and not to levies that service debt for debt repayment, capital expenditure, and refund/abatement levies. Regarding property tax revenue for debt, only the amount of revenue may be raised which is necessary to service the annual debt payments. (Section 29-1-301(1.7), C.R.S.) Legal advice on ballot wording should be sought.

Property Tax Revenues

There are two limitations in effect for property tax revenue: the TABOR limit and the statutory 5.5 percent limit. County assessors will supply the data on the Certification of Valuation that the government needs to calculate these limits. (Section 39-5-128, C.R.S.)

Local budget officers must calculate the TABOR limitation and the 5.5 percent limitations. The mill levy limitation and the two property tax revenue limitations must operate in conjunction with each other. They are commonly harmonized by considering the limit which produces the lowest revenue to be the limiting factor, preceding levying any revenue that may be allowed under the other two limits.

TABOR Property Tax Revenue Limit

TABOR limits property tax revenue to a percentage increase over the prior year. The percentage increase allowed is the two other percentages added together: local growth plus inflation. (TABOR, Article X, Section 20(7)(c)) Local Growth is defined as the net percentage change in actual value of all real property...from construction of taxable real property improvements and additions to, minus deletions from, taxable real property. (TABOR, Article X, Section 20(2)(g) and (Section 39-1-102(15), C.R.S.) County assessors will certify the values used to calculate the local growth percentage using the Certification of Valuation Form (Form DLG 57) or the equivalent by August 25. The Certification of Valuation has a section entitled, "Use for TABOR Calculation". The figures shown in this section are actual value, and are used to calculate the TABOR local growth.

Inflation is defined as the percentage change in the Consumer Price Index (CPI) for the Denver-Boulder-Greeley area (TABOR, Article X, Section 20(2)(f)). To know the actual annual percentage change, the government must wait until late February of the following year for a figure to be released by the U.S. Bureau of Labor Statistics (BLS), the source required by TABOR. Therefore, budgeters must use a projection of inflation so that the limits can be determined and the budget can be developed before the end of the year. Two respected and relatively unbiased projections of that figure are available to budgeters: the Legislative Council's and the Governor's Office of State Planning and Budgeting. These agencies release their projections quarterly in late March, June, September, and December. DLG will make the projected inflation numbers available for the government at the earliest possible date, including the official release from BLS.

The 5.5% Statutory Property Tax Revenue Limitation

The statutory 5.5 percent Property Tax Revenue Limit, (Section 29-1-301, et seq., C.R.S.), applies to most statutory local governments. It does not apply to home-rule entities unless their charters specify this limit. The statute states, "All statutory tax levies shall be so reduced as to prohibit the levying of a greater amount of revenue than was levied in the preceding year plus five and one-half percent (5.5%)..." When a local government computes the 5.5 percent limit it will review the Certification of Valuation (Form DLG57). The Certification of Valuation has a section entitled, "Use for 5.5 percent limit calculation". The figures shown in this section are assessed valuation, and are used to calculate the 5.5 percent limitation. The assessor reports increased valuation for assessment attributed to annexation or inclusion of additional land ...[and] new construction. These valuation increases are considered growth in the 5.5 percent limit calculation and can increase the allowed revenue. If the assessor reports increased volume of production of a producing mine, previously legally exempt federal property, and new primary oil or gas production from any producing oil and gas leasehold or land, the local government may include these as growth. However, the government must submit form DLG 52 and 52A in order to have the mine production and previous exempt property treated as growth. If the local government wishes to have the new primary oil or gas treated as growth, the government must apply to the Division. The initial calculation using the August 25th data is usually mailed in September. The Division will recalculate the 5.5 percent limit when the assessors submit revised Certification of Valuation, usually the first week of December. Once the local government has completed the limit calculations worksheet it must determine the most restrictive revenue limit.

Elections and the 5.5% Property Tax Revenue Limit

Under Section 29-1-302, C.R.S., governments are allowed to hold an election to approve raising a greater amount of revenue than the 5.5 percent limit allows. The statute spells out specific elections for certain types of revenues in excess of the limitation. The statutory notices and deadlines become complicated when combining them with the required TABOR election requirements. Legal advice should be sought in this area as well. Many local governments have held elections to remove themselves from the TABOR property tax limit, the 5.5 percent limit, or both. The removal from the limits is for specified or open-ended periods of time.

> **Note:** The statute allows DLG to approve increased revenues beyond the 5.5 percent limit upon request, including special provisions for capital purposes and county road and bridge revenue. If the government's 5.5 percent limit is more restrictive than the TABOR revenue limit, and the governing body wishes to explore the possibilities of invoking these statutory provisions, it is imperative that the government contact DLG immediately to understand the Division's criteria for reviewing and approving these requests.

TABOR

Fiscal Year Spending

As part of the local government's budget development, the TABOR fiscal year spending concept must be examined and applied to the proposed budget. The property tax revenue limit that a local government calculates and abides by must be seen in the context of the fiscal year spending limitation.

Reserves

You should be aware that TABOR refers to "reserves" in two separate passages: (1) emergency reserves, and (2) the definition of "fiscal year spending" (FYS).

Managing the Budget

The Budget Law requires each local government to have a person who monitors revenues and expenditures in order to know whether or not the budget is on course. Monitoring and analyzing revenues and expenditures allow the government to revise the estimates of ending balances. This assists in forecasting the future financial situation. Monitoring and analyzing the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis will help in comparing actual to budgeted figures. Year-To-Date or Month-To-Date comparisons to the budget, including what percentage of the budget has been spent and how much remains, are questions the budget officer should be asking on a regular basis. It is important to make sure that actual revenues are at least equal to what was anticipated when preparing the budget.

Monitoring Revenue Shortfall

Operating Reserves

Governments need to identify funds and dollar amounts to be set aside to meet unanticipated expenses or revenue shortfalls. This should be built into the budget through the contingency line item. Estimation of the reserve amount is relative to the type of service(s) the local government offers and to the type and extent of the shortfall. In general, a government should reserve in unappropriated fund balance between 10 and 30 percent of its operation and maintenance budget depending upon the local government's budgetary circumstances.
A reserve for “cash flow” purposes (also known as “working capital reserves”) may be prudent especially if property tax is the primary revenue. Taxes will not be received for the most part, until April, so resources to meet expenses for the first quarter of the year are necessary.

Capital Reserve

The government must be aware of the life cycles of its facilities and equipment and the costs associated with the replacement of capital objects. Therefore, the government must budget for such replacement by reserving funds over time until the expected replacement occurs. The replacement can be financed either by reserving enough money to pay for it all at once or by paying a portion up front, and then using other methods to finance the balance of the cost.

A capital reserve can be established by action of the governing body; the ordinance or resolution should describe the purpose of the reserve and enumerate yearly monetary allocations. The governing body may create a separate capital improvement fund and transfer the appropriated portion.

Contingency Reserve

A shortfall in revenues may mean the need to use reserve funds or to cut back on expenditures or both. Plan for emergencies (in addition to TABOR emergencies) and budget for them. If a non-TABOR emergency does not happen, the funds are available to be budgeted for in the following year. Having a contingency line-item amount within each fund allows the government to move money within a fund for internal purposes without having to enact the otherwise required official transfers. Noticing a shortfall early in the year can make a problem less painful by giving ample time to correct the situation. Contingencies are defined as emergencies which could not have reasonably been foreseen at the time of the adoption of the budget. (Section 29-1-111, C.R.S.) In the case of a contingency, the governing body is authorized to spend in excess of its original appropriation. (Section 29-1-112, C.R.S.) TABOR also addresses emergency spending for local governments.

TABOR AMENDMENT

COLORADO CONSTITUTION
SECTION 20 ARTICLE X
THE TAXPAYER'S BILL OF RIGHTS

(1) **GENERAL PROVISIONS.** This section takes effect December 31, 1992, or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.

(2) **TERM DEFINITIONS.** Within this section:

(a) "**Ballot issue"** means a non-recall petition or referred measure in an election.

(b) **"District"** means the state or any local government, excluding enterprises.

(c) **"Emergency"** excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.

(d) **"Enterprise"** means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.

(e) **"Fiscal year spending"** means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

(f) **"Inflation"** means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) **"Local growth"** for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

(3) **ELECTION PROVISIONS**

(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Title shall have this order of preference:

"NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ ON A REFERRED MEASURE."

Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment costs.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayments costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, **"SHALL (DISTRICT) TAXES BE INCREASED (**first, or if phased in, final, full fiscal year dollar increase)

ANNUALLY...? or "SHALL (DISTRICT) DEBT BE INCREASED (principal amount), **WITH A REPAYMENT COST OF** (maximum total district cost),...?"

(4) **REQUIRED ELECTIONS.** Starting November 4, 1992, districts must have voter approval in advance for:

(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

(5) **EMERGENCY RESERVES.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year's reserve.

(6) **EMERGENCY TAXES.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:

(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.

(7) **SPENDING LIMITS.**

(a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

(b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property

tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reduction, (1) and (3) (c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

(8) **REVENUE LIMITS.**

(a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require
all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and for residential real property, determined solely by the market approach to appraisal.

(9) **STATE MANDATES.** Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

GLOSSARY OF TERMS

Abatements - A refund of previously paid property taxes due to over-valuation of property.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, not withstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Administrative Fees – An umbrella term for all fees and charges assessed by County operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on County Commissioner guidance, cost of services and other factors.

Adopted Budget - Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency - A department or principal office of the County Government or a governmental unit outside County Government receiving County funding (e.g. mental health agencies, Arapahoe House, Comitis, etc.).

Aid to Agencies – Agencies the County provides contributions to for health, social and detoxification programs.

Amended Budget - Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. Also referred to as the Revised Budget.

Appropriation Resolution – A resolution passed by the Board of County Commissioners that authorizes an appropriation of funds.

Arapahoe Law Enforcement Authority (ALEA) - A separate legal government agency, governed by the Board of County Commissioners, which funds the Patrol Division of the Sheriff's Office. The Boundaries of the Arapahoe Law Enforcement Authority are contiguous to the unincorporated area of the County.

Assessment Rate - The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation - The total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position - A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Base Year - Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2001 and 2002, the base year was the 18 months ending June 30, 2000. For property taxes collected in 2003 and 2004, the base year is the 18 months ending June 30, 2002.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond - A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget - The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual - The set of instructions and forms sent by the Budget Division to the departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects - Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu - Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund - A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The Fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through intergovernmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – Federal law that gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Conservation Trust - State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency - A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service - The annual payment of principal and interest on the County's debt obligations.

Debt Service Fund – A fund established to accumulate resources to pay the principal, and interest of long-term debt or lease obligations.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation - The allocation of the cost of property, plant and equipment over their

estimated useful life, in the accounting period in which these assets are used.

Designation/Designated Fund Balance – Portions of fund balance that are set aside for planned actions, but are not actual commitments. Designations include the County Operating Capital Designation and the Designation for Subsequent Year Expenditures.

Designated Fund Balance (Reserves) - Portions of fund balance that are set aside for a specific purpose and, therefore, not available for future appropriation (except for that specific purpose).

Effectiveness Indicator - Units of work accomplished (output) evaluated against a specific objective or standard. These indicators should measure the actual level of service against previously identified objectives, such as responsiveness, customer satisfaction, problem reduction and percentage of standard realized. Example: the number of burglary arrests which "survive preliminary hearings". These indicators may be affected by outside factors, e.g., economic conditions or the crime rate.

Efficiency Indicators - Units of work accomplished (output) against units of resource (input). The desired resources measure is work year or work hours, e.g., work hours per dog vaccination or percentage completed. Costs per unit of output may also be shown, in addition to hours or years per unit.

Emergency Supplemental Appropriation - The governing body of a local government may authorize the expenditure of funds in excess of the budget. An emergency is defined as: a) Act of God; b) Public Enemy; and c) Something "which could not have been reasonably foreseen at the time of the adoption of the budget".

Encumbrance - An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

Enterprise Fund - A fund established to finance and account for the acquisition,

operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Expenditure - An actual payment made by County warrant (check), wire transfer or by interfund transfer for internal County bills.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

Fees - A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, building permits, and vehicle registrations.

Finance Staff Policy Committee - Administrative representatives that meets to discuss, revise, create, and coordinate issues of financial procedures and administrative policies.

Fiscal Policy - The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending - Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of $5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits - These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance - Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment - The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund - A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal - A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) - A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant - A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation - As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues - Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other county departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements - Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level Of Service - Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

Line Item Budget - A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Most common is a district created for streets, sidewalks and related improvements. The costs of the installed public improvements are assessed against each property in the LID that is specially benefited. The County may contribute to the cost of the improvements.

Mandated Services - Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.

Mill Levy (Tax Rate) - Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny, or $1.00 of tax for each $1,000 of assessed valuation.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget - The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective - An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense - Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator - Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure - Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement - Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax - Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget - The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reservation/Reserved Fund Balance – Portions of fund balance that are set aside because of an outside or external requirement, and are therefore not available for appropriation. These include TABOR requirements, debt service reserves, prepaid items, and reserves for encumbrances.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Income received by the County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Revenue Bond – a bond secured by the pledge of specific revenues issued to finance a capital improvement.

Special Revenue Funds – funds established to account for revenues received by the County that are required by law, contract, or County policy to be spent for a particular purpose.

Statutory Property Tax Revenue Limit - The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Property tax revenue levied for certain expenditures, namely: a) bonds and interest; b) new construction; c) contractual obligations approved at election; and d) special legislation for capital projects are exempt from this limit.

Supplemental Appropriation - An appropriation by the County Commissioners when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue

or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer's Bill of Rights) - An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer's Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR Reserve - Term applied to a reserve which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

Temporary Assistance for Needy Families (TANF) – A federal program administered by County Government. This program provides cash assistance to families that qualify for assistance based on standards set by Federal guidelines.

Transfers - The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

Trust Fund – A fund used to account for assets received and held by a government acting in the capacity of trustee, or custodian. An example is the County Pension Fund.

Unappropriated Reserves - Fund balances available at the close of the preceding year which are not appropriated in the annual budget.

Unencumbered Balance - The year-end balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

Unincorporated County - Those portions of the county that are not part of a city or town.

User Charges - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney's office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator - A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County 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.