Arapahoe County Colorado

BUDGET
2014

Board of County Commissioners
5334 South Prince Street | Littleton, Colorado 80120-1136

WWW.ARAPAHOEGOV.COM

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Arapahoe County Colorado

BUDGET 2014

2014 ACKNOWLEDGEMENTS

BOARD OF COUNTY COMMISSIONERS

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

ELECTED OFFICIALS

Matt Crane ..... Clerk and Recorder
Corbin Sakdol ..... Assessor
Sue Sandstrom ..... Treasurer
Dr. Michael Dobersen ..... Coroner
George Brauchler ..... District Attorney
J. Grayson Robinson ..... Sheriff

FINANCE DEPARTMENT

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arapahoe County

Colorado

For the Fiscal Year Beginning

January 1, 2013

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, 2013.

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 2014 budget for Arapahoe County. We recognize them here for their hard work and valuable contributions.

DEPARTMENT DIRECTORS

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

DEPARTMENT/ ELECTED OFFICE BUDGET REPRESENTATIVES

Kathleen Dichter ..... Clerk & Recorder's Office
Beverly Head ..... Commissioner's Office
Darcy Kennedy ..... Community Resources
Holly Vicino ..... County Assessor's Office
Barbara LeBlanc ..... County Attorney's Office
Lisa Avendano ..... County Coroner's Office
Michael Wallace ..... County Treasurer's Office
Adry Brudwick ..... District Attorney's Office
Chris Wallace ..... Facilities and Fleet Management
Mary Lokatys ..... Finance
Carina Hathaway ..... Human Resources
Kevin McNeal, Toni Bellucci ..... Human Services
Dan Kennicutt ..... Public Works and Development
Gail Thrasher ..... Sheriff's Office

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizen Budget Committee ..... Carol Miller, Chair (2013)

OTHER

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

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Board of County Commissioners and Elected Officials

2014 Board of County Commissioners:
Bill L. Holen, District 5; Nancy N. Sharpe, District 2; Nancy Jackson, District 4;
Rod Bockenfeld, District 3 and Nancy A. Doty, District 1

Matt Crane
Clerk and Recorder

Corbin Sakdol
Assessor

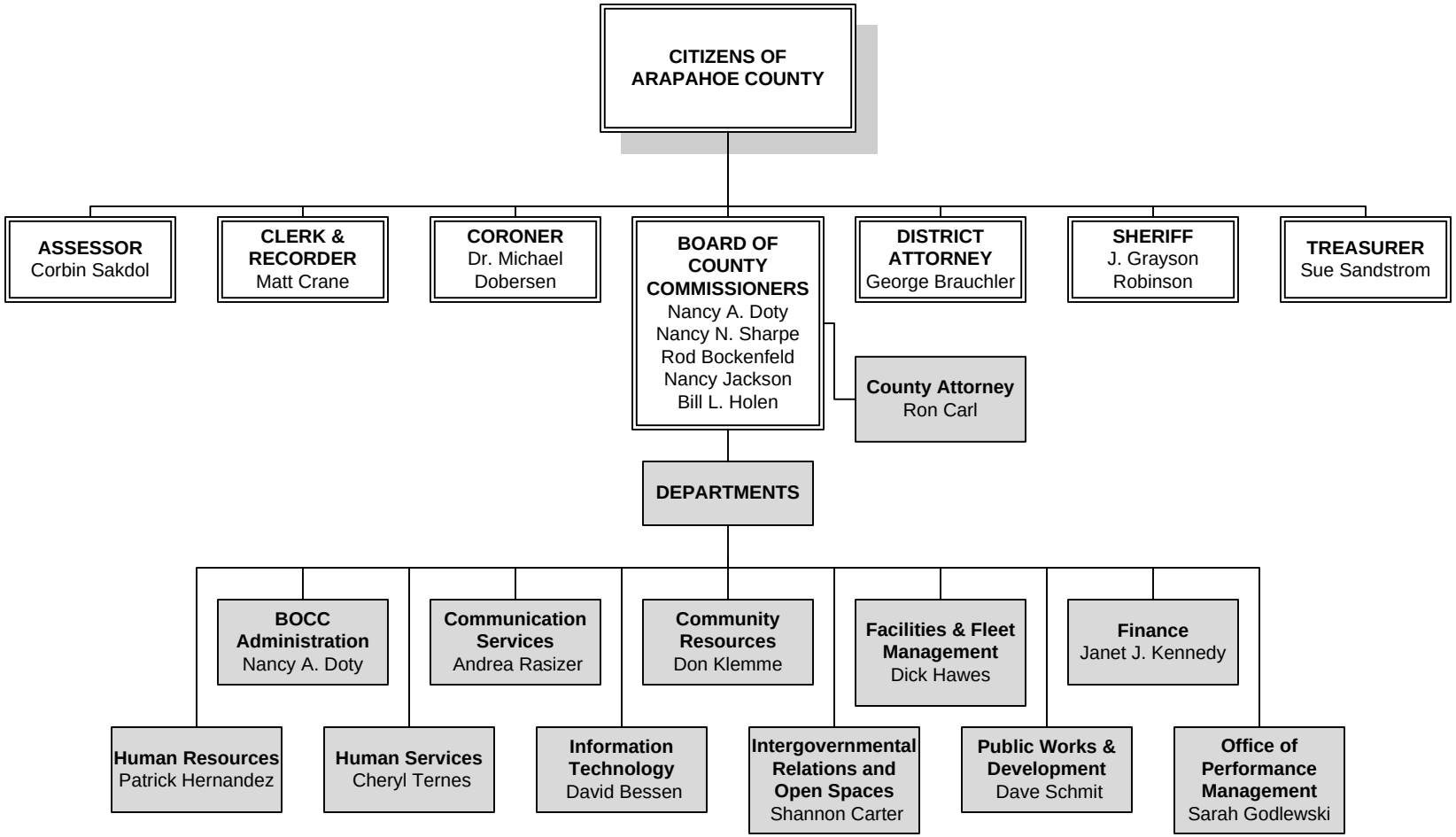
Sue Sandstrom
Treasurer

Dr. Michael Dobersen
Coroner

George Brauchler
District Attorney

J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



ARAPAHOE COUNTY
COLORADO'S FIRST

QUICK REFERENCE GUIDE

This document includes the 2014 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 Section	Page(s)
How much is in the 2014 Budget?	Budget Message Fund Revenues & Expenditures	12-16, 23, 25 72-150
How was the 2014 budget developed?	Budget Message	3-12, 27-29
What policies does the County use to develop the budget?	Budget Message	27-36, 39-50
What is the budget by fund?	Fund Revenues & Expenditures	72-150
How much is budgeted by department?	Department Budgets Expenditure Detail	158-265 295-303
What are the primary sources of revenue for the County?	Fund Revenues & Expenditures	72-150
What does the County spend money on?	Budget Message Fund Revenues & Expenditures Department Budgets Expenditure Detail	1-18 72-150 158-265 295-303
What is the County's budget process timeline?	Budget Message	28-29
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What is the current state of the economy in Arapahoe County?	Budget Message	2-6, 26
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Where can I learn about the capital budget?	Budget Message Capital Improvement Program	10-11 266-279
What are the County's Debt and Lease Obligations?	Debt Service Summary	280-294
What "basis of accounting" does the County use?	Budget Message	32

READER'S GUIDE

This budget document contains the adopted 2014 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 2014 Budget document begins with the Annual Budget Message and an overview of the 2014 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 2011, 2012, 2013 and 2014.

Profile of Arapahoe County

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

Fund Revenues & Expenditures

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

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

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

Staffing

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

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for four years: 2011, 2012, 2013 and 2014.

Capital Improvement Program

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

Debt Service Summary

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

Appendix

The appendix contains miscellaneous information that may be of interest to some readers. It includes a presentation of the budget by department by fund; additional detail about staffing; the budget packages that were submitted when the budget was being prepared; a schedule of operating transfers; schedules of Aid to Agencies, economic development and multi-county formulas; historical revenue and expenditure summaries; a glossary of terms used in this document; and a list of the classification of account numbers.

ARAPAHOE COUNTY

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FINANCE DEPARTMENT

Janet J. Kennedy, CPA | Director

ARAPAHOE COUNTY
COLORADO'S FIRST

DATE: January 1, 2014

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: **2014 BUDGET MESSAGE**

I am pleased to submit herewith a budget for 2014 that is balanced and in conformance with Colorado law, including the Taxpayer's Bill of Rights (TABOR). In addition to the budget of the Arapahoe County Government, included herein are the budgets for the:

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

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

This budget message provides an overview of the process and issues that drove the development of the 2014 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 is true to its goals of being fiscally responsible, improving the quality of life, and putting service first in its effort to achieve its vision of being "First in Colorado, First in Service, Your County of Choice."

This budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners. The current mission, vision, and values of Arapahoe County will be used as the foundation for further strategic management and performance measurement efforts during 2014 and beyond under the County's Align Arapahoe program. The County is currently working through a countywide scorecard as well as department and elected office plans and scorecards and is hoping to soon be able to merge these efforts with resource and budget allocations. A more detailed discussion of the County's performance management efforts is located later in this Budget Message.

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Issues Impacting the Development of the 2014 Budget

Budget Submission Guidance and Review

Prior to the development of the 2014 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 2014 budget, the EBC was comprised of the following members:

- Rod Bockenfeld, County Commissioner
- Nancy Doty, County Commissioner
- Sue Sandstrom, Treasurer
- Shannon Carter, Director of Intergovernmental Relations and Open Spaces

The Board of County Commissioners and the Executive Budget Committee addressed the budget development goals of the County by providing direction to County departments and elected offices based on current and projected fiscal status and their priorities for the 2014 budget. The budget guidance was distributed in June and discussed the current economic climate and revenue projections for the remainder of 2013 and for 2014. The Executive Budget Committee and the Board of County Commissioners communicated the intention to continue reductions to personnel budgets for vacancy savings, and requested departments and elected offices to submit voluntary budget reductions and budget package requests that incorporated new revenues or other expenditure reductions to offset any operating budget increases.

The County has used a baseline budget process since 2003 and it continued this baseline budget process for 2014 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 improvement projects or the replacement of assets.

In September, the Executive Budget Committee reviewed the requested budget submissions and packages and interviewed each department and elected office, especially regarding their priorities related to Align Arapahoe. The Committee then prepared its recommendations that were presented to the Board of County Commissioners on October 15, 2013. The budget was further reviewed by the Board of County Commissioners during October and November, and it was formally adopted on December 10, 2013.

The Economy

The condition of the national and local economies has an impact on the financial condition of Arapahoe County. Growth in residential and commercial 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 2014. The section below provides a brief overview of the economy when the 2014 budget was developed in the fall of 2013, and may not reflect the reader's or County's current economic climate.

Data throughout 2013 indicates that the national economy continues to slowly grow and recover. This is indicated by improvement in the financial situation for businesses, households and banks, increased momentum in manufacturing and employment, and renewed growth in the real estate market. All of this has led to improved consumer and business confidence. Consumers continue to purchase large ticket items such as vehicles and home appliances. National economic growth, as measured by gross domestic product (GDP), has been expanding since mid-2009 and was 2.8 percent in 2012 and forecasted to grow at 2.2 percent for 2013 and 3.1 percent for 2014. The job market continued to improve during the past year and the average number of jobs being added per month for the first eight months of 2013 is 1.6 percent higher than what was added per month in 2012. The unemployment rate is projected to decline to 7.4 percent by the end of 2013 and to 7.0 percent in 2014. Inflation is expected to remain at about 1.7 percent for 2013. The expansion of the economy is expected to gain momentum in 2014 and 2015, albeit slowly. As consumer confidence increases along with consumer spending, businesses will expand to meet the demand.

The Colorado economy has continued to grow at a more robust pace than the nation as a whole during the recovery from the recession as the diverse economy has allowed for job growth, strong consumer spending, and the beginning of a rebound in real estate and construction. Colorado's unemployment rate has trended slightly lower than the nation as a whole, and is estimated to be 7.0 percent for 2013 and forecast to decrease to 6.7 percent in 2014. Home prices and the real estate market in Colorado are recovering and the levels of residential and commercial construction has improved. The increases in population, wages, and salaries have also continued. The agriculture and oil and natural gas industries have helped to boost the State's economy during the economic recovery. Although this growth generates additional revenue, it also results in additional expenses for local governments. Please see Attachment G for graphs illustrating some key economic trends.

Trends in Revenues and Expenditures

In developing the guidance and the goals for the 2014 budget development, the Executive Budget Committee and Board of County Commissioners considered how the economy and other factors impact the County's primary revenue sources and expenditures. Property tax is the County's largest source of revenue and its growth is limited by the provisions of the Taxpayer's Bill of Rights (TABOR). For 2014, there is still only modest growth in the County's actual and assessed property values because the appraisal and assessment information lags the economy by about 18 months. The projected growth in property tax revenue is 1.9 percent or $2.3 million over the amount in the 2013 adopted budget. Of the budgeted property tax revenue of $119.4 million, over $2.3 million is from refunds and abatements. The County is permitted to collect taxes in subsequent years to recover taxes refunded and abated from prior years due to protests or errors in property values. Additional information about the County's property tax revenue is included later in the Budget Message, as well as in other sections of the document.

Additional significant sources of revenue are related to construction, real estate, earnings on investments, and motor vehicle sales. Permit fees and charges applied to planning and building activities have also been impacted by the recession as new construction for both residential and non-residential projects continue to be at much lower levels than prior to the recession but are beginning to improve. In reviewing trends for the 2014 budget, these development and construction related revenue streams are showing some signs of recovery and higher revenue projections have been included for the first time in several years.

Revenue sources that are also reflecting the economic recovery include fees and charges related to the registering and licensing of motor vehicles. A large source of revenue for the County is specific ownership

tax applied to motor vehicles. During the recession, this source of revenue declined, but since 2012 the collections of specific ownership tax as well as other motor vehicle revenues have improved. As the economy and consumer spending have increased, so have motor vehicle sales and this has had a positive impact on motor vehicle license and registration fees and charges. In response to this trend, the 2014 budget includes $780,000 in increased motor vehicle related revenues.

One lingering impact of the economic downturn is that interest rates have remained at historically low levels. The County's interest earnings declined from $6.3 million during 2009 to $1.0 million during 2012, and for 2014, the forecasted revenue for interest on investments is $1.3 million. Interest earnings are not projected to increase significantly in the near future as rates are projected to stay low and the Treasurer's Office has limited instruments in which it is permitted to invest.

While there have not been any significant modifications to the current budget as a result of declining intergovernmental revenue from the State or Federal government, the ongoing budget issues at these levels of government cast a shadow of uncertainty over the sustainability of programs and services that rely on these revenues.

For the trend in expenditures, the County is similar to other organizations in that inflationary increases in costs related to personnel, such as salaries and employee benefits, and materials continue to increase regardless of the trend in available revenue. The County has made adjustments to its budget to accommodate such salary and benefit increases without significantly impacting employees or services to citizens. Over the past few years, the County has made adjustments to the design of its health insurance plans to mitigate cost increases and experienced two years in which employees did not have any increase to base salaries. Inflationary increases in other line items such as utilities, services, and materials used in construction also continue to impact department and elected office budgets. The County's baseline budgeting process helps limit the growth in operating expenditures through the absorption of inflationary increases within department and elected office budgets. If such increases cannot be absorbed within their current budget, they can submit budget package requests during the budget development process to have such ongoing increases added to their appropriations for the coming year. More information on revenue and expenditure trends can be found in the Fund Revenue and Expenditures section.

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

Property tax revenue has a significant impact on the projected fiscal health of the County because it is the largest source of County revenue. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue that the County can collect and retain in a given year as a result of the Taxpayer's Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2014, the County's property tax revenue growth limit is the sum of the estimated inflation for the Denver metro-area plus the growth of new construction during the previous calendar year (2013). The major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that it could collect.

Due to this growth restriction, the County's property tax revenue growth from 2013 to 2014 is 3.56 percent, which is the sum of estimated inflation of 2.90 percent and new construction growth ("local growth") of 0.66 percent in the 2013 assessment. For 2014, the growth rate is greater than the 2013 rate of 2.82 percent primarily due to an increase in the inflation estimate and a slight increase in new construction. The result of the calculation for revenue growth under TABOR requires a levy that would exceed the County's base levy of 15.821 mills. Therefore, revenue growth is limited to 1.9 percent instead of the allowable

TABOR growth of 3.56 percent. The County is permitted to extend a levy to recover property taxes refunded and abated in prior years. For 2014, the refund and abatement levy is 0.309 mills for $2.3 million and is a slight decrease from the $2.4 million and 0.329 mills in 2013. As a result of the TABOR calculation and the decline in the refund and abatement amount, the County's property tax revenue is projected to increase from $117.2 million in 2013 to $119.4 million in 2014 while the levy will decrease from 16.150 mills to 16.130 mills.

Financial Projections

The budget process for 2014 begins with estimating the available General Fund balance for the beginning of the upcoming fiscal year. The estimate is developed by the Finance Department, using input from each department and elected office, on a quarterly basis throughout the year. The most recent estimate was developed after the 3rd quarter of 2013, projecting an ending General Fund available fund balance of $50.3 million, including the 11 percent policy reserve amount. This amount becomes the beginning General Fund available fund balance for 2014. The decrease in fund balance budgeted for 2013 includes one-time uses such as capital projects, supplementals and reappropriations. This decrease has been mitigated by estimated revenue collections that exceed the amounts projected in the 2013 budget, and also the estimated expenditures for 2013 are less than originally appropriated. Table I shows this estimate for 2013 in comparison to the amended 2013 budget and also compared to the adopted 2014 General Fund budget. Projections for 2015 through 2018 are also provided in Table I.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2011	Actual 2012	Amended 2013	Estimate 2013	Adopted 2014	Forecast 2015	2016	2017	2018
Total Sources	**$163.7**	**$159.3**	**$153.5**	**$156.7**	**$157.7**	**$158.7**	**$162.9**	**$165.8**	**$170.7**
Uses									
Salaries	$71.4	$72.2	$76.4	$74.7	$77.2	$77.9	$79.8	$81.7	$83.6
Employee Benefits	19.3	20.3	21.6	20.0	22.5	24.2	24.8	25.5	26.1
Supplies	6.8	6.3	7.3	5.6	7.8	7.3	7.2	7.3	7.3
Services & Other	37.2	37.2	39.4	36.9	39.9	38.5	38.7	38.8	38.9
Community Programs	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Central Services	2.7	2.3	2.7	1.9	3.0	2.8	2.8	2.9	2.9
Transfers Out	35.2	16.4	12.5	12.5	11.5	12.4	12.4	12.4	12.4
Total Uses	**$173.2**	**$155.1**	**$160.3**	**$152.0**	**$162.2**	**$163.6**	**$166.2**	**$169.0**	**$171.7**
Net of Sources/Uses	**($9.5)**	**$4.2**	**($6.8)**	**$4.7**	**($4.6)**	**($4.9)**	**($3.3)**	**($3.2)**	**($1.0)**
Cumulative Balance									
Beginning Funds Available	**$50.9**	**$41.4**	**$45.6**	**$45.6**	**$50.3**	**$45.7**	**$40.9**	**$37.6**	**$34.4**
Change in Fund Balance	(9.5)	4.2	(6.8)	4.7	(4.6)	(4.9)	(3.3)	(3.2)	(1.0)
Ending Funds Available	**$41.4**	**$45.6**	**$38.8**	**$50.3**	**$45.7**	**$40.9**	**$37.6**	**$34.4**	**$33.4**
Restricted/Committed/Assigned	(10.9)	(12.9)	(13.4)	(13.5)	(13.5)	(6.0)	(6.0)	(6.0)	(6.0)
Funds Available for Appropriation	**$30.5**	**$32.6**	**$25.4**	**$36.8**	**$32.2**	**$34.9**	**$31.6**	**$28.4**	**$27.4**

The 2014 adopted budget's net impact reduces the year-end fund balance by $4.6 million. This amount is comprised of one-time uses such as the $3.0 million transfer to the Capital Expenditure Fund. The forecast for the fund balance beyond 2014 shows annual declines of approximately $1.0 million to $4.9 million. The

forecast declines should reduce the ending fund balance amount from $50.3 million projected at the end of 2013 to $33.4 million by 2018. It is important to note that these projected deficits can be managed through the budget process in the coming years and that it is anticipated that property tax revenue growth should improve during the next assessment cycle resulting in higher revenue projections to offset some of the deficit. It should also be noted that as part of the fund balance shown in Table II, the County maintains a policy reserve equivalent to 11.0 percent of the General Fund operating budget, or approximately $17.2 million.

Significant Issues Addressed in the 2014 Budget

Executive Budget Committee Recommendations

The Executive Budget Committee is tasked to review department and elected office budget submissions, including baselines and packages, and to prepare a recommended budget. The Executive Budget Committee (EBC) met throughout the budget development process to develop guidance for departments and elected offices, as well as to discuss options for balancing the County's 2014 budget. The Committee's findings and recommendations were presented to the Board of County Commissioners at a study session on October 22, 2013.

The Executive Budget Committee focused its budget recommendation efforts on trying to find ways to balance the operating budget despite flat revenues and increasing expenditure pressures. A summary of the major points and budget priorities that were considered during the process of reviewing department/elected office budget requests are listed and discussed in more detail below:

- Maintaining a structurally balanced General Fund operating budget,
- Fund the total compensation recommendations to recognize and retain a quality workforce,
- Find efficiencies and reductions in the operating budget, and;
- Fund capital needs while limiting the use of fund balance.

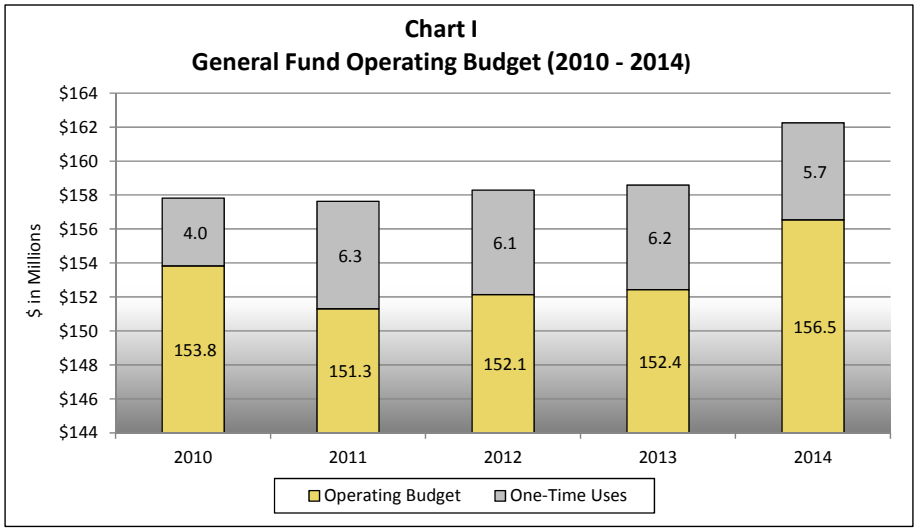
Several of these priorities build on recommendations made and accepted during prior budget processes, while others focus on meeting current and future needs. These major priorities and their impact on the 2014 budget are discussed in more detail below.

Maintaining a Structurally Balanced General Fund Operating Budget

For recent years, the Executive Budget Committee has emphasized the importance of structurally balancing the General Fund operating expenditures without the use of fund balance for ongoing expenses. This has fostered greater budget discipline and restrained expenditure growth to within the County's revenue, allowed fund balance to be appropriated for one-time priorities, and enhanced the financial condition and sustainability of the County.

The Executive Budget Committee considered the current economy's impact on the budget and how growth in property taxes and other revenues would impact current and future budgets. As in prior years, the Committee and the Board recognized that for 2014, there would be a need for continued efforts in structurally balancing the operating budget without significantly impacting programs and services to citizens. In this budget, the General Fund is balanced with a surplus of $487,000 in operating funds as a result of the measures implemented by the Executive Budget Committee and Board of County Commissioners and the cooperation of County departments and elected offices. The chart below depicts

the trend in the County's General Fund operating budget since 2010 and reflects that there has been minimal growth over the past few budget years until the increase reflected in the 2014 budget.



Among the factors involved in structurally balancing the General Fund budget was the increase in operating revenues, the efforts of the County's departments and elected offices to find efficiencies in their operations, volunteering to reduce their respective budgets, and the modest amount of ongoing budget package requests from departments and elected offices for 2014. The Executive Budget Committee felt that the requests that they reviewed for the 2014 budget indicated the true needs of the elected offices and departments without many extraneous requests for increased ongoing operating expenses. Specific information on the adopted budget packages are described in more detail later in this budget message and throughout the document.

Another significant factor in the balancing the operating budget for 2014 was the increased application of vacancy savings reductions to elected office and department budgets. In prior years, the budget reduced all department and elected office personnel budgets by 1.0 percent and an additional 1.0 percent for those with over 50.0 FTE to account for vacancy savings during the upcoming fiscal year. The 2014 adopted budget applies a 1.5 percent vacancy savings reduction to departments and elected offices with fewer than 50.0 FTE, and applying a 3.0 percent vacancy savings reduction to those departments and elected offices with more than 50.0 FTE. The 1.5 percent vacancy savings that was applied to all departments reduced the 2014 budget by $1.8 million, including $1.2 million General Fund. The additional 1.5 percent reduction applied to departments with more than 50.0 FTE further reduced the 2014 budget by $1.6 million, including $1.0 million General Fund. The practice of accounting for vacancy savings in the adopted budget reduced the appropriation by a total of $3.4 million, including $2.2 million General Fund. This practice was an important component to balancing the 2014 adopted budget. To date, accounting for vacancy savings in the adopted budget has not had a significant impact on the departments or elected offices, and during certain years, the amount of vacancy savings has exceeded the amount reduced in the budget.

The 2014 adopted budget also reflects the County's efforts to review and update revenue projections. Revenue trends and economic forecasts were analyzed and Finance staff worked with departments and elected offices to update numerous projections in the 2014 budget so that they more accurately predicted the County's revenue. The combined impact of these changes increases the projected revenue from various fees and charges by $2.9 million for 2014. The Clerk and Recorder's Office and the Public Works &

Development Department's budget requests include the most significant changes. The Clerk and Recorder's Office increased its anticipated land recording fee revenue by $1.2 million, and the fee collections related to motor vehicles increased by $600,000. The Office also increased the amount of certain election costs that it anticipates to recoup from municipalities by $500,000. The Public Works & Development Department increased the projected revenue collections for its Building Division by $150,000, and increased the projected land development revenue by $120,000 for 2014. Other sources of revenue, including property taxes, were not included with an individual department's or elected office's budget submission. These amounts were adjusted in the 2014 baseline budget. The total projected General Fund revenue for 2014 is $157.7 million, which is an increase of $4.1 million in comparison to the 2013 amended budget.

Fund the Total Compensation Recommendations

In August, the Human Resources Department presented data and recommendations regarding the County's total compensation philosophy, which considers employee benefits as well as salaries and wages, to the BOCC. From the information and options presented, the BOCC adopted an approach to total compensation for 2014 that includes base salary increases based on performance, market increases for specific positions, continuing with the law enforcement pay step program, and absorbing the increase to health insurance rates without changing the plan design or benefits for employees. The 2014 adopted budget balances economic and budget concerns with remaining competitive in the market and preserving the quality of benefit plans for employees. The Board and the Executive Budget Committee understand the value that County employees provide in serving the citizens of Arapahoe County and are committed to preserving the investment that has been made to retain a quality workforce.

For employee salary increases, the 2014 adopted budget appropriates $2.0 million across all County funds, including $1.2 million in the General Fund, to fund a 2.0 percent increase for employees. The salary increase based on performance and retaining key talent. For law enforcement officers on the step pay program, the adopted budget includes the annual step increases to be funded for those eligible at a cost of approximately $307,000 and is an ongoing increase to those law enforcement officers' base salaries based on years of experience and performance.

In addition to performance based salary increases, the 2014 adopted budget appropriates over $641,000, including $187,000 within the General Fund, for market adjustments for specific positions within specific departments and elected offices. In considering market increases for specific positions, the Human Resources Department analyzes salary surveys for comparable positions within the relevant geographic area and recommends changes when the salaries for County positions are not in line with the market salaries. For 2014, there were a number of positions that fell below market and the County adjusted its salary ranges so that the County's wages are comparable to the surrounding market. In addition to the step increases noted earlier, the County also included $263,000 in the 2014 adopted budget to adjust the law enforcement step program salaries to bring these employees closer to the comparable market rate for their positions. Finally, for law enforcement personnel that are not on the step program, a further $196,000 in included to make market adjustments to their salaries as well.

For 2014, the health insurance renewal rates were similar to those experienced in 2013. The County's medical insurance premiums increased by 8.7 percent for 2014. The total impact of this renewal increase is an additional cost to provide medical insurance of $1.4 million for the employees and the County combined. The BOCC elected to move forward with absorbing the renewal increase within the budget without significantly impacting the plan design or its benefits to employees. However, the renewal does impact premium costs to both employees and the County. The 2014 adopted budget includes a $1.2 million

appropriation for the increased County contributions for health insurance. Over the past several years, the self-insured dental fund has accumulated an excess fund balance. The BOCC and the EBC recommended reducing the 2013 contributions for both the employees and the County in order to begin to spend down the fund balance over the next few years. For 2014, the reduction in contributions will continue and reduce the budget by $251,000. The result of these recommendations is a compensation and benefit budget that includes some measure of performance-based and/or market-based compensation to employees, continues with the law enforcement pay step program, maintains the current health insurance benefits at an increased cost, and was able to be accommodated within the current operating budget.

Finding Efficiencies and Reductions in Operating Expenditures

The Executive Budget Committee reviewed trends in revenues and expenditures, considered the addition of the total compensation recommendations, and determined that further efficiencies in the operating budget needed to be captured if it were to be balanced. In order to capture these efficiencies for the 2014 budget, the Board of County Commissioners and the Executive Budget Committee once again requested voluntary reductions from departments and elected offices, continued to look at savings from department and elected office budgets, and reviewed all of the budget package requests with special attention to the ongoing impact of the request on the operating budget.

For the 2014 budget development process, as for prior years, the Committee requested departments and elected offices to submit voluntary reductions with their budget submissions. Although the budget requests for 2014 included fewer voluntary reductions than were submitted for 2013, in total they reduced the County's 2014 operating budget by $320,000 and 2.00 FTE in the General Fund. The largest voluntary reductions were submitted by the Administrative Services Department and the Facilities and Fleet Management Department. The County's expenditures for unemployment insurance payments have declined over the past year, which allows the Administrative Services Department to reduce the County's annual appropriation for this purpose by $150,000. The Facilities and Fleet Management department's 2014 budget submission also included a voluntary reduction of 1.00 FTE and $105,000 General Fund. Facilities and Fleet is reorganizing its management structure and eliminated the Manager of Project Operations position, and offered the ongoing savings as a voluntary reduction. The Assessor's Office was able to eliminate 1.00 FTE position and to provide $51,000 in voluntary reductions due to improved and ongoing operating efficiencies. The Finance Department and Coroner's Office also contributed reductions of $14,000 as well.

Another component of the 2014 adopted budget that captures operating efficiencies involves increasing vacancy savings for departments and elected offices with fewer than 50.0 FTE from 1.0 percent to 1.5 percent and for those departments and elected offices with more than 50.0 FTE from 2.0 percent to 3.0 percent. The impact of this increase was discussed earlier in this budget message.

When considered together the measures above resulted in a $3.8 million reduction in the 2014 operating budget without significant impacts to programs and services levels. These measures helped to make funds available in the operating budget to allocate to other priorities such as the total compensation recommendations as well as budget packages for higher priority items than those involved in the reductions. It also contributed significantly to efforts to structurally balance the General Fund operating budget of the County.

Funding Capital Needs While Limiting the Use of Fund Balance

The County's Capital Improvement Program (CIP) Committee presented its recommendations for capital improvement project needs to the Executive Budget Committee during the budget development process. The recommendations identified priorities for capital improvement projects for 2014 and a five-year countywide plan. For the past several years, the capital improvement budget has included a General Fund transfer to supplement the approximately $4.8 million in property tax and specific ownership tax allocated to the Capital Expenditure Fund. For 2014, the CIP Committee originally recommended a transfer of $7.0 million from the General Fund to the Capital Expenditure Fund to fund new and ongoing projects. The EBC considered this request in the context of other requests for the use of General Fund balance including the $2.0 million in increased costs for the 2014 election. The amount of requested projects totaled $11.8 million and the Executive Budget Committee made some additional recommendations to find ways to address key priorities for the County without creating a transfer requirement that would have been a significant reduction in General Fund balance. Table II below reflects the list of capital improvement projects that were recommended by the Executive Budget Committee and included in the 2014 adopted budget.

Table II

2014 Capital Improvement Program (CIP)

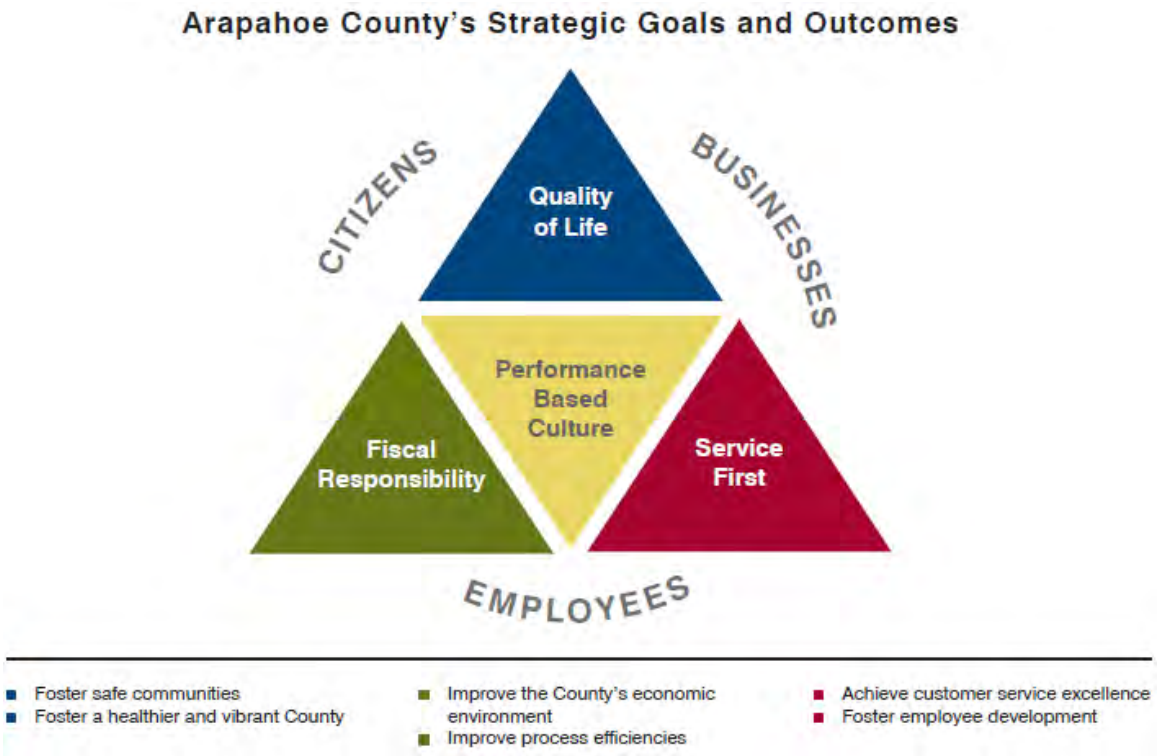
Project	Amount
Roads/Infrastructure	$ 3,083,334
Probation Relocation to Lima Plaza (Phase I)	2,300,000
New World Upgrade or Replacement	1,750,000
Altura Plaza Renovation (Phase II)	1,300,000
3rd Floor Courtroom - ACJC Courthouse II	890,500
Enterprise Portfolio Management and SharePoint	600,000
Upgrade Digital Trunked Radio System Infrastructure	213,943
Upgrade Digital Trunked Radio System Radio Site	132,000
Sheriff Data Center Universal Power Supply	125,000
District Attorney Building - Emergency Generator	101,500
CJIS Logging	80,000
Mobile Device Management	75,000
Total Capital Improvement Program	**$ 10,651,277**

The result of this effort was a revised recommendation for 2014 funding for capital improvement program that included deferring a road project for the Quincy and Gun Club intersection, as well as a portion of the Enterprise Portfolio Management project, and using the existing appropriation of $2.3 million for the proposed jail expansion for other 2014 capital needs. The 2014 Capital Improvement Program that remains includes the beginning of renovations to Lima Plaza and Courthouse II to construct new courtrooms and relocate the Probation program for $3.2 million. The upgrade or replacement of the Sheriff's Office software for records management and dispatch is also included for $1.75 million. The budget also includes $1.3 million for the continuation of the renovation of Altura Plaza. Other projects included in the 2014 capital improvement program include replacement of the Enterprise Portfolio Management software, upgrades to the Sheriff's digital trunked radio system, projects for backup power for the Sheriff's Office data center and the District Attorney's office building, and $3.1 million for roadway and infrastructure improvements.

The 2014 recommended budget appropriates $10.7 million from the Capital Expenditure Fund, of which $3.0 million is transferred from the General Fund. The Capital Expenditure Fund will transfer $3.1 million to the Infrastructure Fund for the completion of the roadway and transportation projects. More information on the capital improvement program, including projects for 2014-2018, is located in Capital Improvement Program section of this document.

Performance Management Efforts

In addition to the key priorities of the Executive Budget Committee and Board of County Commissioners, another major effort for the County during the last few years is the ongoing development of a strategic planning and performance management system that builds on the mission, vision, and values that were adopted in 2006. The County's Align Arapahoe is a proactive countywide strategic planning and management system designed to boost performance and efficiency and to help Arapahoe County to meet today's priorities and tomorrow's challenges by aligning the County's activities to its mission, vision, and values. The Director of the Office of Performance Management, Sarah Godlewski, is working with departments and elected offices to implement Align Arapahoe's strategy, initiatives, and performance measures.



The County's goal through Align Arapahoe is to become a results-oriented government by using performance measures to monitor progress and to provide the information and feedback necessary to improve program, service and budget decisions. During 2013, the Office of Performance Management developed the overall strategy map for the County, as depicted above, that stresses three main goals of quality of life, service first, and fiscal responsibility while embracing a performance-based culture for citizens, businesses, and employees. Currently, the County is integrating these goals into initiatives and measures for a County scorecard, department and elected office work plans and scorecards, and as a part of the County's employee performance appraisal system. It is anticipated that the County

scorecard and many of the department and elected office scorecards will be complete during 2014 and further developments on tracking performance of County programs and initiatives as well as integrating performance information into the development of the budget and allocation of budgetary resources.

Budget Overview

Baseline Budget

For the 2014 budget development, each department was given a baseline budget to fund the current level of programs and services. This baseline is the starting point for the budget and was equal to the baseline from the prior year budget process plus any ongoing expenses approved in prior year budget packages, except for the following adjustments made for the 2014 budget development:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions factoring in increases for health insurance and other employee benefits
- A rate of 2.0 percent of base salaries has been used to project the amount necessary to fund salary increases based on performance and the retention of key talent during 2014 (excluding uniformed law enforcement personnel on the pay step program)
- Salaries for uniformed law enforcement personnel who are in a pay step program were budgeted at the expected step increases based on their location in the pay structure based on years of service
- Increases for market adjustments to certain positions within several departments and elected offices and for personnel on the law enforcement pay step program have been included.

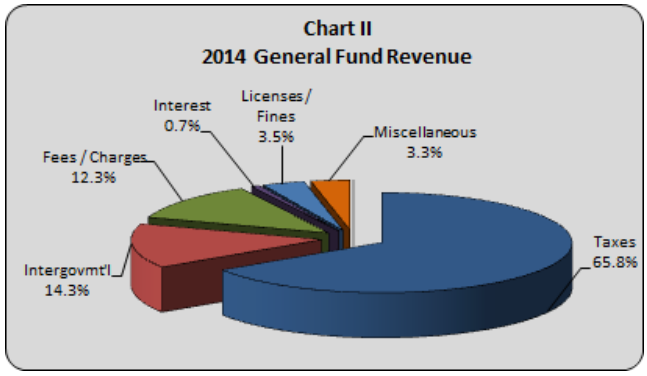
Departments and elected offices could submit budget package requests to change its current appropriations for the current level of programs and services for 2014. These packages were reviewed by the Executive Budget Committee and those that were recommended by the EBC were then reviewed and adopted by the Board of County Commissioners as part of the 2014 budget. Temporary changes do not affect future baseline amounts, while those that are ongoing will be incorporated in future baseline budgets.

The County's 2014 adopted budget appropriates a total of $338.0 million for all funds. This compares with an amended budget of $419.5 million for all funds for 2013, which also includes reappropriated funds from the prior fiscal year. Of the total amount appropriated for 2014, $15.8 million is for transfers between funds including, a $3.0 million General Fund transfer to the Capital Expenditure Fund. The County's total General Fund appropriations are listed in Attachment B, and the County's total appropriations for all funds are listed in Attachment D.

The General Fund

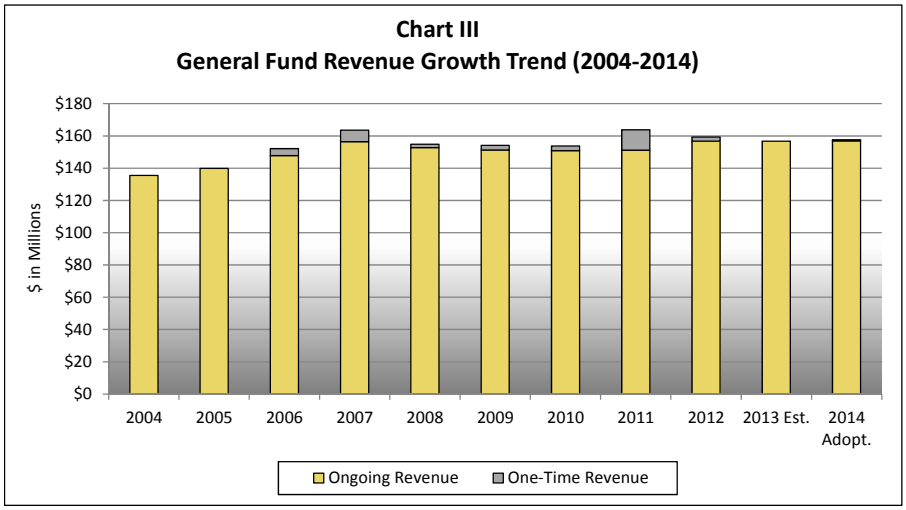
General Fund Revenue

Overall, the revenues for the General Fund are expected to increase by 2.8 percent in 2014 from the 2013 original adopted budget of $153.4 million to $157.7 million. Chart II illustrates the distribution of revenue sources within the General Fund. Property tax revenue will increase



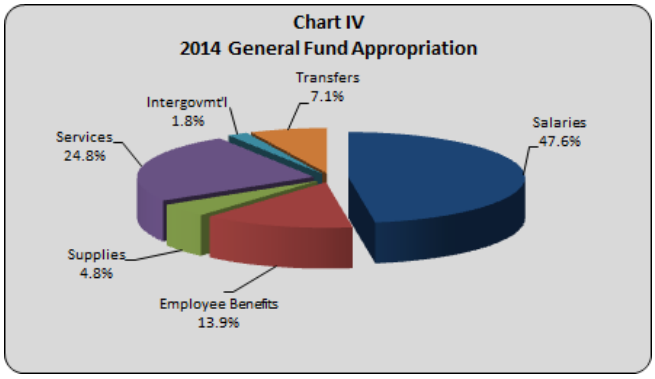
by 2.1 percent, or $2.0 million, during 2014. A detailed General Fund revenue forecast is included in Attachment A.

Chart III illustrates the General Fund revenue trend from 2004 through 2014. As the chart shows, General Fund revenue decreased in 2008 when the recession began, and it has remained relatively consistent since then. Due to the stagnant revenue, the County has focused its budgeting efforts on identifying ways to minimize increases in ongoing operating expenditures.



General Fund Appropriations

General Fund appropriations for 2014 total $162.2 million. The 2014 appropriation is an increase of $3.7 million, or 2.3 percent in comparison to the initially adopted 2013 budget of $158.6 million. Chart IV illustrates the distribution of funding within the General Fund. The 2014 General Fund adopted budget includes $156.5 million in operating expenses and $5.7 million for one-time appropriation items that include a transfer to the Capital Expenditure Fund. The result is a $487,000 operating surplus when compared to the ongoing revenue $157.0 million in the 2014 General Fund adopted budget.



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

Budgets for Other Major Funds

In addition to the General Fund, there are several other major funds that also receive property tax from the County mill levy or for which the Board of County Commissioners is the governing board and/or

appropriates the annual budget. Table III depicts these funds and authorities with brief narrative information that follows.

Table III

Total Expenditure Budget

Fund	Actual 2011	Actual 2012	Amended 2013	Estimate 2013	Adopted 2014
			($ Millions)		
General Fund	$173.2	$155.1	$160.3	$152.0	$162.2
Social Services Fund	48.6	48.4	50.4	46.6	50.6
Road and Bridge Fund	14.3	14.6	16.2	13.2	15.3
Capital Expenditure Fund	21.5	8.5	28.5	18.0	10.7
Other Funds	93.7	71.1	139.1	57.8	75.9
Total County	**$351.3**	**$297.7**	**$394.6**	**$287.6**	**$314.9**
Arapahoe Water & Wastewater PID	$9.5	$71.7	$11.0	$11.0	$9.1
Arapahoe Law Enforcement Authority	6.7	6.6	6.4	6.3	6.6
Arapahoe County Bldg. Finance Corp.	6.3	6.3	6.3	6.2	6.3
Arapahoe County Recreation District	0.9	1.0	1.2	1.1	1.2
Total All Funds	**$374.8**	**$383.2**	**$419.5**	**$312.2**	**$338.0**

The Social Services Fund tracks the accounting for the County's social services programs that are managed by the Human Services Department. The 2014 adopted budget's appropriations are $50.6 million and uses $600,000 of fund balance. The increased property tax revenue is offset by increases salaries and benefits and decreased growth in revenue from the grant sources. In prior years, supplementary funding from the State at the end of the program year has resulted in potential deficits being eliminated. During the past year, as funding from the State and federal government has been reduced, the Human Services Department has reduced expenditures in related program areas where able. It is anticipated that further action may need to be taken if there are further reductions to Human Services funding.

The Road and Bridge Fund maintains roads and bridges in the unincorporated part of the County and provides the statutory shareback to the cities and towns in the County from the mill levy allocated to the fund. The 2014 budget includes $5.8 million in property tax revenues and $8.1 million in Highway Users Tax Fund (HUTF) revenues which include the State's FASTER fee on motor vehicle registrations. For 2014, an appropriation of $15.3 million is allocated to the Road and Bridge Fund and a projected deficit will reduce the fund balance by $600,000. Public Works & Development is continuing to work on ways to reduce the deficit in the Road & Bridge Fund to deal with increasing expenditure trends for materials and personnel expenses offset by flat or slowly increasing revenues.

The Capital Expenditure Fund is used to account for the costs of capital projects. The capital improvement program appropriations in the 2014 adopted budget are $10.7 million and will utilize remaining fund balance from prior year projects that have been completed in order to make up the difference in the $7.9 million in revenue. It is anticipated that a large amount of the $7.9 million in remaining fund balance will be reappropriated during 2014 to continue projects that have not been completed by the end of 2013. Additional detail about these recommendations and the steps that are required to finalize the capital improvement program can be found in the Capital Improvement Program section of this document.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district governed by the Board of County Commissioners. The County Sheriff is the Chief Operating Officer. The ALEA provides law enforcement services only to the unincorporated area of the County. Taxpayers in the unincorporated area of the County pay property taxes based on a levy of 4.982 mills. The area served and the tax base of the Arapahoe Law Enforcement Authority excludes the City of Centennial because services are provided to this municipality through an intergovernmental agreement with revenues from the agreement received in the General Fund. The ALEA appropriation for 2014 is $6.6 million offset by $6.2 million in projected revenue. The fund's revenue decreased in 2012 and 2013 due to a decline in the assessed property values within the district. The 2014 adopted budget reflects a 4.1 percent increase in revenue over the 2013 adopted budget primarily due to a 5.4 percent increase in property tax revenue. For 2014, 53.0 full time equivalent positions are assigned to the ALEA by the County Sheriff for patrol services in the unincorporated areas of the County.

Arapahoe County Recreation District

The Arapahoe County Recreation District (ACRD) is located in the Southeast part of the urbanized area of Arapahoe County, and provides certain recreation services to citizens in the district. The 2014 appropriation is $1.2 million, which provides for the continued operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and various trails in the ACRD. The ACRD is also partnering with the Open Spaces department to develop the 17-Mile House property as a historical site. The 2014 budget transfers $225,970 from the Recreation District Fund to the Lease Purchase Fund for the debt payments on the purchase of additional land during 2008 to expand the Community Park. Only the property owners within this district pay property tax on the mill levy that is the primary revenue for the Recreation District.

Arapahoe County Water and Wastewater Public Improvement District

The Arapahoe County Water and Wastewater Public Improvement District (ACWWPID) was formed in 2001 to construct various water and sewer facilities and to refinance the debt of the Arapahoe Water & Sanitation District. A 2001 election within the District authorized the issuance of $165.0 million in General Obligation bonds and $63.9 million of these bonds were issued in 2002 with a refunding occurring during 2012 to lower debt service payments. An additional $26.3 million in debt was issued in 2005 for the expansion of capacity at the wastewater treatment plant and for several other water and wastewater projects. In 2006, the Public Improvement District issued $16.0 million in additional debt for the construction of a water treatment plant. For 2009, $56.1 million in debt was issued for renewable water resources and infrastructure. The 2014 budget appropriates funds for the continuing scheduled debt service for this and the prior debt issues. Only the property owners in this district pay the 23.250 mill property tax levied by this District.

Arapahoe County Building Finance Corporation

The Arapahoe County Building Finance Corporation (ACBFC) owns the CentrePoint Plaza Building, the Sheriff/Coroner Administration Building, and the Arapahoe County Justice Center. The ACBFC leases these facilities to the County pursuant to the terms of Certificates of Participation issued by the Corporation. When these leases have been fully paid, the County will own the facilities. The 2014 budget includes $6.28 million for the payment of lease obligations during the upcoming year. For

further information about these Certificates of Participation please see the Debt Service Summary Section.

Attachment D shows a summary of all of the Arapahoe County funds including the Arapahoe County Recreation District, Arapahoe County Building Finance Corporation, and the Arapahoe County Water and Wastewater Public Improvement District. Additional financial information about each fund is provided in the Fund Summaries section. Information about individual department and elected office budgets is provided in the Department Budgets section.

Staffing Changes for 2014

The 2014 budget includes an additional 7.50 FTE for the General Fund and an additional 3.00 FTE for the Open Space Sales and Use Tax Fund. Table IV below details the staffing changes included in the 2014 adopted budget. Two departments included voluntary FTE reductions as a part of their 2014 budget submission. The Assessor's Office submitted a voluntary reduction to eliminate a Senior Clerk position, which reduces the Office's appropriation by 1.00 FTE and $51,176 in the General Fund. The Facilities and Fleet Management Department also submitted a voluntary reduction of 1.00 FTE and $105,038 in the General Fund. The Department is reorganizing its management structure and has reallocated the responsibilities of the Manager of Operations to other positions.

The Clerk & Recorder's Office is receiving an additional 3.00 FTE as part of their 2014 budget. The combined fiscal impact of the 3.00 additional FTE is $159,225 General Fund for 2014. The Office states that its workload is increasing, and it needs the personnel to process transactions in the Recording and Motor Vehicle Divisions. The positions are a Recording Specialist I, a Motor Vehicle Specialist, and a Driver's License Specialist. The Department of Public Works & Development will increase its staffing level by an additional 0.5 FTE in the Engineering Services Division due to increased workload. It plans to fund the position's salary by reallocating funds within its existing budget. Therefore, the 2014 adopted budget includes the additional 0.50 FTE for 2014, but without additional appropriations.

Table IV

Staffing Changes

Department	Description	2014	
		FTE	Amount
General Fund:			
Assessor	Senior Clerk	(1.00)	($51,176)
Clerk & Recorder	Recording Specialist I	1.00	51,539
Clerk & Recorder	Driver's License Specialist	1.00	51,539
Clerk & Recorder	Motor Vehicle Specialist	1.00	56,147
Facilities & Fleet Management	Manager of Project Operations	(1.00)	(105,038)
Public Works & Development	Engineer I	0.50	-
Total General Fund		**1.50**	**$3,011**
Open Space Fund:			
Open Spaces & Intergovt Relations	Parks Maintenance Worker	1.00	$56,147
Open Spaces & Intergovt Relations	Business Associate I	1.00	48,596
Open Spaces & Intergovt Relations	Open Space Grants/Acquisition	1.00	85,726
Total Open Space Fund		**3.00**	**$190,469**
Social Services Fund:			
Human Services	Social Caseworker B	3.00	215,667
Total Social Services Fund		**3.00**	**$215,667**
All Funds Total		**7.50**	**$409,147**

The Open Spaces & Intergovernmental Relations Department is increasing its staff by 3.00 FTE for a Business Associate I to assist with events and the fairgrounds, a Parks Maintenance Worker, and a Grants Administrator. The combined fiscal impact of these three positions is $190,469 for 2014. The fund source is the Open Spaces Sales Tax Fund. During the last fiscal quarter of 2014, the Sheriff's Office began the Restoring Individuals Safely and Effectively (RISE) program within the Detentions and Administrative Services Bureau. This program requires an additional 6.00 FTE and the expenditure impact of $583,810 in the General Fund will be reimbursed as part of a contract through the State to administer this program.

Reserves

County policy requires the Board of County Commissioners to annually set aside amounts within the fund balance for specific funds as a reserve. These reserves are held to provide working capital for the County, and have been included in the recommended budget. The adopted budget includes a reserve calculated at 11.0 percent of the General Fund's adopted budgeted expenditures or $17.2 million. This amount includes the 3.0 percent TABOR reserve for Arapahoe County as required by Colorado law and is held in the General Fund.

Reserves for other funds include 1/6th of the original adopted budget for the Road and Bridge Fund and 20.0 percent of 1/6th of the original adopted budget of the Social Services Fund. A reserve of 1/6th of the original adopted budget of the Arapahoe Law Enforcement Authority Fund is also required, and this amount also includes the required 3.0 percent TABOR reserve. A 3.0 percent TABOR reserve is also held for the Arapahoe County Recreation District Fund.

Acknowledgments

I want to especially express my appreciation for the leadership of the Board of County Commissioners in developing this year's budget by setting goals and a visionary policy framework within which these budget plans and recommendations could be formulated. As in prior years, there were difficult decisions that were necessary to balance the budget and to plan for the future, and the Board has been willing to address the issues, give the appropriate direction, and remain steadfast in their determination to maintain a structurally balanced budget.

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

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

The Citizens Budget Committee is to be commended and thanked for their valuable efforts in reviewing

many budgetary issues, including the proposed County budget, and making beneficial recommendations. The thoughtful input from the Citizen Budget Committee can be found in Attachment L to this budget message. I appreciate its independent review and participation in this process.

I wish to thank Todd Weaver, Budget Manager, Sue Wieland, Senior Budget Analyst, Lisa Stairs, Budget Analyst II, Jessica Savko, Budget Analyst II, Caroline Smith, Budget Analyst II, and Mary Lokatys, Office Manager, and all department and elected office budget representatives for their many diligent hours devoted to the development of the budget and this document.

tow/JJK

Attachments

Attachment A ..... General Fund Revenue Projections
Attachment B ..... General Fund Appropriations
Attachment C ..... General Fund Summary
Attachment D ..... Total Fund Appropriation
Attachment E ..... Staffing Summary
Attachment F ..... Budget-in-Brief
Attachment G ..... Economic Indicators
Attachment H ..... Budget & Accounting Policies
Attachment I ..... General Financial Policies
Attachment J ..... Colorado Budget Requirements
Attachment K ..... TABOR Amendment
Attachment L ..... Citizen Budget Committee Input

Attachment A

General Fund Revenue Projections

Revenue Source (Amounts in $ dollars)	Actual 2011	Actual 2012	Amended 2013	Estimate 2013	Adopted 2014
Sources of Funds					
Taxes					
Property Taxes	94,866,328	95,743,073	95,232,236	95,416,423	**97,238,111**
Specific Ownership Taxes	5,721,304	6,340,756	6,450,000	6,686,176	**6,450,000**
Other Taxes	(1,397,745)	(421,062)	-	(375,010)	**-**
Total Taxes	**99,189,887**	**101,662,767**	**101,682,236**	**101,727,589**	**103,688,111**
Licenses & Permits					
Building Permits	580,337	921,337	750,000	1,201,189	**900,000**
Motor Vehicle License Fee	1,679,210	2,191,352	1,922,000	2,286,318	**2,040,000**
Other Licenses & Permits	2,018,128	2,157,282	2,002,960	2,143,040	**2,108,356**
Total Licenses & Permits	**4,277,675**	**5,269,971**	**4,674,960**	**5,630,547**	**5,048,356**
Intergovernmental & Grant Revenue					
Cost Allocation	2,406,919	2,145,678	2,000,000	1,700,000	**1,500,000**
Revenue from Centennial IGA	19,951,054	20,257,299	20,260,895	20,260,895	**20,260,895**
Other Intergovernmental & Grant Revenue	960,089	1,410,252	813,200	926,621	**858,700**
Total Intergovernmental & Grants	**23,318,062**	**23,813,229**	**23,074,095**	**22,887,516**	**22,619,595**
Fees & Charges					
Land Recording Fees	3,151,886	3,954,963	3,115,000	4,135,354	**4,300,000**
Tax Collection Fees	5,814,474	5,779,135	5,750,000	5,844,033	**5,850,000**
Other Fees & Charges	7,958,581	9,237,695	7,652,414	9,398,726	**9,216,205**
Total Fees & Charges	**16,924,941**	**18,971,793**	**16,517,414**	**19,378,113**	**19,366,205**
Other Sources					
Fines & Penalties	576,033	636,470	652,000	635,718	**644,000**
Earnings on Investments	1,168,297	980,781	2,306,000	1,622,219	**1,104,000**
Internal Charges	3,375,085	3,859,962	4,045,333	3,794,823	**3,967,350**
Transfers From Other Funds	12,556,164	2,503,578	-	-	**126,000**
Other Miscellaneous Sources	2,283,009	1,567,856	583,880	1,048,623	**1,103,495**
Total Other Sources	**19,958,588**	**9,548,647**	**7,587,213**	**7,101,384**	**6,944,845**
Total General Fund	**163,669,152**	**159,266,407**	**153,535,918**	**156,725,150**	**157,667,112**

Attachment B

General Fund Appropriations by Department/Elected Office

Department/Elected Office (Amounts in $ dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Services	7,150,246	5,904,000	7,334,345	6,252,023	**6,232,085**
Aid to Agencies	1,539,292	1,599,500	1,689,000	1,679,500	**1,689,000**
Assessor's Office	4,917,073	4,625,238	4,987,243	4,648,893	**4,967,126**
Board of County Commissioners	1,111,757	905,329	956,717	900,958	**1,002,597**
BOCC Administration	534,212	575,458	597,732	592,278	**613,330**
Clerk & Recorder's Office	8,142,055	9,364,447	8,647,092	8,178,544	**11,385,982**
Communication Services	1,170,807	1,165,835	1,292,568	1,185,364	**1,322,437**
Community Resources	2,889,093	2,844,979	3,262,416	2,953,082	**3,255,005**
Coroner's Office	1,459,562	1,485,014	1,559,434	1,508,152	**1,563,970**
County Attorney	2,378,088	2,332,725	2,568,736	2,437,164	**2,560,265**
District Attorney	12,099,113	12,100,531	12,186,135	12,186,135	**12,275,543**
Facilities and Fleet Management	7,310,613	7,313,508	7,866,997	7,393,512	**7,854,491**
Finance	2,755,305	2,687,641	3,149,774	2,803,595	**3,081,673**
Human Resources	1,454,387	1,496,326	1,730,521	1,632,123	**1,800,704**
Information Technology	11,080,027	11,489,759	12,769,095	11,725,788	**12,640,538**
Office of Performance Management	-	24,939	331,726	209,089	**335,632**
Open Spaces & Intergovernmental Relations	-	62,314	63,919	59,298	**65,576**
Public Works & Development	6,881,261	6,320,902	6,757,768	6,464,011	**6,565,489**
Sheriff's Office	58,882,845	60,403,874	63,852,392	60,808,962	**65,170,987**
Treasurer's Office	1,805,856	1,701,914	2,041,784	1,716,608	**2,079,462**
Tri-County Health	4,343,871	4,318,562	4,166,801	4,166,801	**4,295,522**
Transfers to Other Funds	35,245,998	16,381,185	12,508,921	12,508,921	**11,490,347**
Total General Fund Appropriations	**173,151,460**	**155,103,979**	**160,321,116**	**152,010,802**	**162,247,761**

Attachment C

General Fund Summary

(Amounts in $ dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Sources of Funds					
Taxes	99,189,888	101,662,767	101,682,236	101,727,589	**103,688,111**
Licenses & Permits	4,277,675	5,269,971	4,674,960	5,630,547	**5,048,356**
Intergovernmental	23,318,062	23,813,229	23,074,095	22,887,516	**22,619,595**
Fees & Charges	16,924,941	18,971,793	16,517,414	19,378,113	**19,366,205**
Fines & Penalties	576,033	636,470	652,000	635,718	**644,000**
Investment Earnings	1,168,297	980,781	2,306,000	1,622,219	**1,104,000**
Internal Charges	3,375,085	3,859,962	4,045,333	3,794,823	**3,967,350**
Transfers	12,556,164	2,503,578	-	-	**126,000**
Other	2,283,009	1,567,856	583,880	1,048,623	**1,103,495**
Total Sources of Funds	**163,669,153**	**159,266,407**	**153,535,918**	**156,725,150**	**157,667,112**
Uses of Funds					
Salaries and Wages	71,370,096	72,235,201	76,391,918	74,715,219	**77,190,613**
Employee Benefits	19,336,644	20,250,623	21,583,134	20,011,422	**22,489,700**
Supplies	6,845,743	6,267,921	7,327,123	5,558,304	**7,773,571**
Services and Other	37,188,608	37,230,659	39,423,832	36,853,732	**39,907,824**
Community Programs	388,308	388,308	388,308	388,360	**388,308**
Capital Outlay	39,607	13,001	19,838	30,216	**9,300**
Central Services	2,736,456	2,337,082	2,678,042	1,944,628	**2,998,098**
Transfers	35,245,998	16,381,185	12,508,921	12,508,921	**11,490,347**
Total Uses of Funds	**173,151,460**	**155,103,979**	**160,321,116**	**152,010,802**	**162,247,761**
Annual Net	**(9,482,306)**	**4,162,427**	**(6,785,198)**	**4,714,348**	**(4,580,649)**

Attachment D

Total Fund Appropriation

Fund Name (Amounts in $ dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	**173,151,460**	**155,103,979**	**160,321,116**	**152,010,802**	**162,247,761**
Non-General Fund					
Arapahoe County Fair Fund	370,938	300,340	386,190	284,174	**221,113**
Arapahoe/Douglas Works! Fund	9,511,227	9,839,746	11,597,898	10,595,139	**11,854,021**
Building Maintenance Fund	2,202,480	1,554,476	2,629,671	1,911,185	**1,797,769**
Capital Expenditure Fund	21,547,288	8,496,715	28,510,296	17,969,937	**10,719,350**
Cash In Lieu Fund			486,189		
Central Services Fund	5,240,884	6,417,889	12,132,372	5,132,567	**5,262,673**
Communications Network Replacement Fund	66,367	165,636	442,220	200,768	**79,875**
Community Development Fund	3,175,755	2,251,991	4,989,823	1,830,358	**3,865,961**
Conservation Trust Fund	381,367	381,366	1,266,474	663,688	**299,170**
Contingent & Emergency Reserve Fund		109,641			
Developmental Disability Fund	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
Electronic Filing Technology Fund	282,412	131,455	555,638	139,412	**132,099**
Employee Flex Benefit Plan Fund	883,057	956,351	1,080,000	899,203	**968,000**
Forfeited Property Fund	445,576	4,530	788,065	245,651	
Grant Fund	12,382,111	10,167,346	11,352,883	9,697,790	**10,615,026**
Homeland Security Fund	3,547,183	3,000,765	4,177,745	2,603,429	**441,510**
Infrastructure Fund	8,595,004	3,671,993	25,274,531	1,438,904	**3,083,334**
Lease Purchase Agreements Fund	18,839,408	2,013,676	2,203,582	2,203,581	**1,927,009**
Open Space Sales Tax Fund	14,917,657	17,847,981	45,936,761	8,346,079	**21,648,608**
Road & Bridge Fund	14,277,574	14,583,618	16,204,489	13,249,849	**15,330,363**
Self Insurance Dental Fund	1,480,155	1,455,923	1,870,300	1,419,284	**1,916,425**
Self Insurance Liability Fund	917,920	840,718	1,011,100	723,635	**1,020,250**
Sheriff's Commissary Fund	1,547,617	1,382,294	2,133,000	1,093,932	**1,823,167**
Social Services Fund	48,605,267	48,403,988	50,399,216	46,622,081	**50,642,552**
Worker's Compensation Fund	1,284,155	1,378,836	1,495,000	1,037,157	**1,518,000**
Total Non-General Fund	**178,148,524**	**142,577,237**	**234,230,454**	**135,598,306**	**152,621,450**
Total Arapahoe County	**351,299,983**	**297,681,216**	**394,551,570**	**287,609,109**	**314,869,211**
Other Entities					
Arapahoe County Recreation District Fund	941,729	1,032,930	1,239,154	1,076,627	**1,173,914**
Arapahoe County Water & Wastewater PID Fund	9,537,039	71,672,690	11,035,117	11,023,789	**9,076,601**
Arapahoe Law Enforcement Authority Fund	6,719,304	6,577,248	6,399,315	6,315,504	**6,601,907**
Building Finance Corporation Fund	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Total Other Entities	**23,465,711**	**85,557,074**	**24,934,961**	**24,638,565**	**23,130,022**
Total All Funds	**374,765,695**	**383,238,290**	**419,486,531**	**312,247,674**	**337,999,233**

Attachment E

Staffing Summary

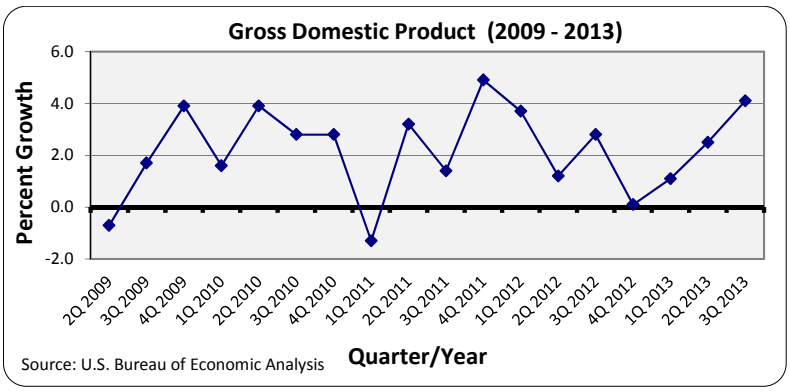
Fund/Department/Office (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund					
Administrative Services					
Assessor's Office	68.00	66.00	64.00	64.00	**63.00**
Board of County Commissioners	6.00	5.00	5.00	5.00	**5.00**
BOCC Administration	4.00	4.00	4.00	4.00	**4.00**
Clerk & Recorder's Office	118.00	117.50	118.50	118.50	**121.50**
Communication Services	9.00	10.00	10.00	10.00	**10.00**
Community Resources	42.25	41.25	41.25	41.25	**41.25**
Coroner's Office	12.00	12.00	12.00	12.00	**12.00**
County Attorney	21.00	22.00	22.00	22.00	**22.00**
Facilities and Fleet Management	109.00	106.40	106.40	106.40	**105.40**
Finance	29.50	29.50	29.50	29.50	**29.50**
Human Resources	13.00	14.00	14.00	14.00	**14.00**
Information Technology	72.00	72.00	69.00	69.00	**69.00**
Office of Performance Management		2.00	3.00	3.00	**3.00**
Open Spaces & Intergovernmental Relations		1.00	1.00	1.00	**1.00**
Public Works & Development	72.50	67.00	67.00	67.00	**67.50**
Sheriff's Office	628.75	628.75	629.25	629.25	**635.25**
Treasurer's Office	22.00	22.00	22.00	22.00	**22.00**
Total General Fund	**1,227.00**	**1,220.40**	**1,217.90**	**1,217.90**	**1,225.40**
Other Funds					
Arapahoe County Recreation District Fund	3.50	4.00	4.00	4.00	**4.00**
Arapahoe Law Enforcement Authority Fund	53.00	53.00	53.00	53.00	**53.00**
Arapahoe/Douglas Works! Fund	83.00	83.00	83.00	83.00	**83.00**
Community Development Fund	3.00	2.50	3.50	3.50	**3.50**
Grant Fund	51.75	52.25	46.25	46.25	**46.25**
Homeland Security Fund	0.75	0.75	5.75	5.75	**5.75**
Open Space Sales Tax Fund	8.00	8.50	8.50	8.50	**11.50**
Road & Bridge Fund	59.00	57.00	57.00	57.00	**57.00**
Sheriff's Commissary Fund	6.00	7.00	7.00	7.00	**7.00**
Social Services Fund	483.00	483.00	486.00	486.00	**486.00**
Total Other Funds	**751.00**	**751.00**	**754.00**	**754.00**	**757.00**
Total All Funds	**1,978.00**	**1,971.40**	**1,971.90**	**1,971.90**	**1,982.40**

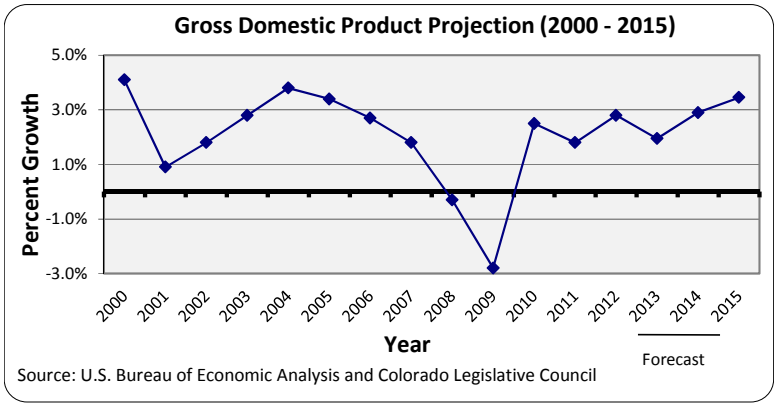
Attachment F

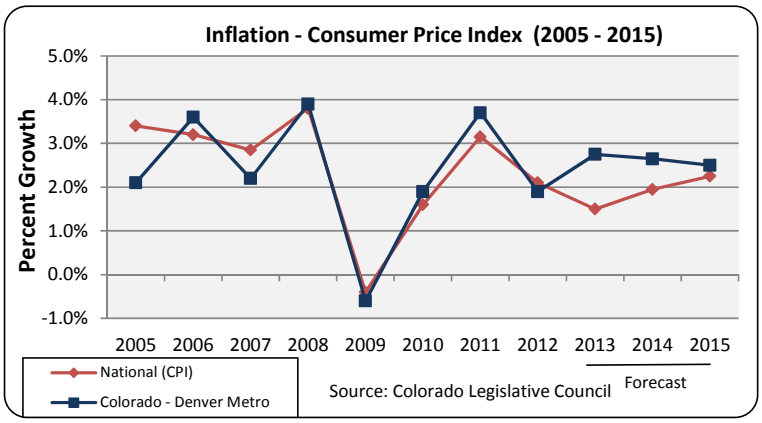
Budget-in-Brief

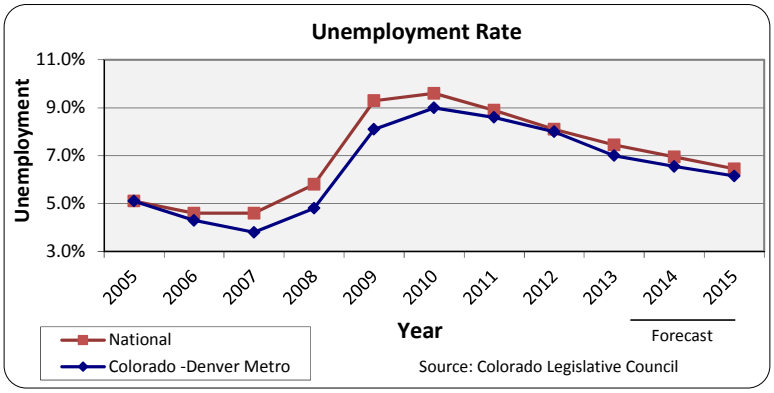
Category (Amounts in $ dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues by Source					
Taxes	147,208,666	151,632,452	149,823,285	152,911,189	**156,371,376**
Licenses & Permits	4,626,397	5,768,202	4,961,960	6,285,612	**5,335,356**
Intergovernmental	93,953,155	93,538,847	99,565,850	91,938,477	**94,366,698**
Fees & Charges	19,393,035	21,037,664	18,914,470	21,288,466	**21,650,621**
Fines & Penalties	1,081,797	1,274,751	685,733	699,589	**644,000**
Investment Earnings	2,164,861	1,361,452	2,761,623	2,060,471	**1,229,837**
Internal Charges	12,577,917	12,689,715	14,009,216	11,849,576	**13,757,573**
Transfers	47,765,761	19,060,966	13,682,160	13,413,776	**11,144,050**
Other	12,961,136	3,344,232	2,016,889	2,749,020	**2,085,338**
Total County Revenues	**341,732,724**	**309,708,281**	**306,421,186**	**303,196,175**	**306,584,849**
Expenditures by Category					
Salaries and Wages	103,298,518	104,711,600	111,832,629	107,975,186	**112,171,514**
Employee Benefits	28,196,783	29,455,554	31,970,895	29,635,420	**33,500,454**
Supplies	13,071,457	11,729,857	14,497,323	10,896,641	**14,221,429**
Services and Other	103,311,577	90,817,484	143,501,055	79,951,430	**99,821,977**
Community Programs	19,141,819	18,724,088	20,086,906	16,956,836	**20,183,772**
Capital Outlay	26,893,246	12,652,789	47,415,025	17,712,662	**11,769,015**
Central Services	5,875,114	6,136,798	7,387,106	5,941,227	**7,664,581**
Transfers	51,511,469	23,453,046	17,860,631	18,539,706	**15,536,469**
Total County Expenditures	**351,299,983**	**297,681,216**	**394,551,570**	**287,609,109**	**314,869,211**
Other Entities					
Arapahoe County Recreation District Fund	1,279,775	1,116,901	1,239,152	1,172,423	**1,269,721**
Arapahoe County Water & Wastewater PID Fund	8,304,843	69,535,283	9,146,209	8,942,833	**9,248,589**
Arapahoe Law Enforcement Authority Fund	6,995,605	6,444,506	5,928,711	6,353,367	**6,170,260**
Building Finance Corporation Fund	6,307,699	6,317,664	6,160,000	6,186,307	**6,271,589**
Total Other Entity Revenues	**22,887,921**	**83,414,354**	**22,474,072**	**22,654,931**	**22,960,159**
Arapahoe County Recreation District Fund	941,729	1,032,930	1,239,154	1,076,627	**1,173,914**
Arapahoe County Water & Wastewater PID Fund	9,537,039	71,672,690	11,035,117	11,023,789	**9,076,601**
Arapahoe Law Enforcement Authority Fund	6,719,304	6,577,248	6,399,315	6,315,504	**6,601,907**
Building Finance Corporation Fund	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Total Other Entity Expenditures	**23,465,711**	**85,557,074**	**24,934,961**	**24,638,565**	**23,130,022**
Total All Fund Revenues	**364,620,646**	**393,122,634**	**328,895,258**	**325,851,106**	**329,545,008**
Total All Fund Expenditures	**374,765,695**	**383,238,290**	**419,486,531**	**312,247,674**	**337,999,233**

Attachment G
ECONOMIC INDICATORS









Attachment H

BUDGET & ACCOUNTING POLICIES

Budget Process

The County prepares and adopts its budget in accordance with Section 29-1-101 to 115, C.R.S., titled the Local Government Budget Law of Colorado. This portion of State statute governs the budget process for all Colorado counties. It specifies the process for preparing the budget and the information that it should include, as well as the safeguards that are in place to ensure that the public has sufficient opportunities to review the information and to provide feedback about the budget. There are also guidelines for how the Board of County Commissioners may modify the budget after its adoption, so that the governing body may respond to unforeseen circumstances that arise during the fiscal year.

The deadline for departments and elected offices to submit their revenue estimates and budget requests for the upcoming fiscal year, including requests for additional funds or personnel, is the first week of August each year. They submit the information through a centralized budget system. The Finance Department's Budget Division is available throughout the process to provide assistance and guidance to departments and elected offices. The Budget Division staff review the budget submissions to ensure that they are accurate and thorough, then prepare the information for the Executive Budget Committee's consideration.

The Executive Budget Committee (EBC) consists of four members: two County Commissioners, one County elected official other than a County Commissioner, and a department Director. The Committee reviews each department and elected office's annual budget request, and meets with every department Director and elected official to discuss their budget and personnel needs for the upcoming fiscal year. The EBC is tasked with developing the core of the recommended budget that is presented to the Board of County Commissioners. It spends a considerable amount of time reviewing the budget in-depth, and weighing each entity's budget requests, so that it presents the Board with a structurally balanced budget that reflects the County's priorities and goals. A structurally balanced budget is one that does not use fund balance to support ongoing operating costs, because this model is not sustainable over the long-term.

Prior to August 25th each year, the County Assessor submits the current total assessed valuations for all taxing entities in the County and the factors required to compute the statutory property tax revenue limits. This information allows the Budget Division to forecast the amount of revenue that the County will collect, which determines the amount of funds that are available to appropriate for the upcoming fiscal year. Based on this information and following the Executive Budget Committee review process, the Budget Division works with the Committee to prepare a structurally balanced budget. Pursuant to State statute, the recommended budget is presented to the Board of County Commissioners on or before October 15th each year.

The Board of County Commissioners (BOCC) is required to publish a notice in a local countywide newspaper that it has received the recommended budget and it is available for public review. The notice also provides the date and time for the hearing at which the public may comment on the proposed budget. Once the Board has reviewed public comments and considered any other revisions, it adopts a resolution that appropriates the expenditures in the budget document.

Per State statute, the BOCC must adopt the annual budget prior to certifying the County's mill levies, which must be completed by December 22nd. This requires the Board, through a majority vote, to adopt a resolution that appropriates funds in an amount that does not exceed the budget's expenditures. A County official, department, or elected office may not expend funds or incur liabilities in excess of the appropriation in the adopted budget resolution. If an unforeseen event during the fiscal year requires expenditures that exceed a department's or fund's existing appropriation, the BOCC may respond by approving a supplemental appropriation to increase the entity's budget.

Budget Adoption

The BOCC adopts an annual budget resolution that appropriates funds in accordance with Colorado law, which requires that a fund's estimated expenditures not exceed the sum of the existing fund balance and forecasted revenue. State law allows a county to choose whether it shall appropriate moneys by fund or by spending agencies within a Fund. The Arapahoe County Board of County Commissioners' policy is to appropriate General Fund specifically for each department or elected office, and General Fund may not be transferred between departments without Board approval. All non-General Fund appropriations are for a certain amount, regardless of the number of departments or elected offices that receive an appropriation from that fund. Non-General Fund money is appropriated according to the bottom line total, which may include expenditures in more than one department or elected office. The County's accounting system serves as a financial management tool throughout the year to monitor expenditures in the individual departments.

The BOCC authorized the County's Finance Director to identify the amount of each fund source that is available to reappropriate for the following fiscal year, and this recommendation is submitted to the BOCC for its approval. The County's reappropriation process involves funds that were appropriated and encumbered during the prior fiscal year, but were not expended. The Board may approve appropriating those funds during the following fiscal year for the original purpose.

The Finance Director is authorized to transfer certain appropriations from the Administrative Services Department of the General Fund to another department's General Fund budget. The BOCC must approve any other revisions that amend the appropriation in the adopted budget through a supplemental appropriation resolution.

Budget Calendar

The annual budget process begins the first week of every year, includes both staff and citizen input, and involves public discussion and approval by the Board of County Commissioners. The following calendar reflects significant dates during 2013 for the preparation of the 2014 adopted budget.

- January 2nd — Begin planning for the 2014 budget
- July 1st — Budget Management System (BMS) is open for departments and elected offices to input 2014 budget requests
- August 2nd — Complete budget requests are entered in BMS and all relevant information is provided to the Budget Division

- August 22nd — Assessor submitted certification of valuation letter for assessed values
- September 4th – 6th — Executive Budget Committee reviewed budget requests
- October 22nd — Executive Budget Committee submitted the 2014 Recommended Budget to the Board of County Commissioners
- October 29th — Public Hearing for the 2014 budget
- November 18th — Citizen Budget Committee submitted its recommendations to the Board of County Commissioners
- November 19th — Assessor submitted the recertification of valuation for assessed values
- December 10th — Legal deadline for final assessed valuation from the Assessor
- December 11th — Final adoption of the 2014 budget, adoption of mill levies, and appropriation of budgeted expenditures
- December 15th — Legal deadline for mill levy certification

Citizen Involvement

The Citizen Budget Committee (CBC) is comprised of 15 members who are appointed by the Board of County Commissioners. Each Commissioner appoints three members, and the Committee typically meets once a month between January and November. The Committee uses these meetings to become familiar with County operations and to review budget issues. Depending upon the issue and the Committee's activities during a certain year, subcommittees might meet with County departments and staff to gather additional information about selected topics. Based on its research and discussions throughout the year, the Committee prepares annual written recommendations that it presents to the Board in November each year.

2013 Citizen Budget Committee

Carol Miller, Chair
Jamie Wollman, Deputy Chair

David Blake	John Lyons
Carolyn Boller	Kermit Marquand
Vince Chowdhury	Jordan Rohde
Mike Hamrick	Don Strickland
Jared Ingwalson	Tom Tanner
Winnie Jennings	Sharon West
Leonard Kopec	

Citizens are also welcome to provide input and feedback, as well as to express concerns, throughout the year. They may informally provide input with staff or a Commissioner. Citizens may also formally address the Board, on the record, during one of the Board's public hearings.

Once the Board receives the recommended budget, it places a public notice in a newspaper with general circulation throughout the County (typically the Villager). The notice states that the Board has received the

budget and that it is available for public review. It also provides the date and time at which the BOCC will discuss the budget and consider its adoption.

Process to Amend the Budget

Colorado law provides that during the fiscal year, the Board of County Commissioners may approve the transfer or appropriated funds between departments, as long as the purpose conforms with how the fund source may be used.

During the fiscal year a fund may receive revenue that was not anticipated when the BOCC adopted the annual budget. If the revenue originates from a source other than the local government's property tax mill levy, the BOCC may adopt a supplemental resolution that recognizes the unanticipated revenue and appropriates the funds during the same fiscal year. The majority of the BOCC must approve the supplemental resolutions through a formal process that includes public notice, opportunities for public review and comment, and approval at a public hearing.

The County considers supplemental appropriation requests on a quarterly basis. The first quarter budget review occurs 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. Prior to each quarterly meeting, the Executive Budget Committee reviews the proposed amendments and prepares recommendations for the BOCC. The Finance Department presents these recommendations to the BOCC during a public hearing, at which time the Budget Division staff also presents information about the County's economic outlook, the revenue and expenditure forecasts for significant fund sources, and a summary of the proposed budget amendments. The BOCC discusses the information and then schedules a public hearing at which it formally votes on whether to approve the quarterly supplemental requests. Following the BOCC's adoption of a supplemental resolution, Budget staff enters the amendments into the County's financial system.

Budget Document

The annual budget document serves several purposes, including: (1) a public policy instrument; (2) a tool for financial planning; (3) an operations guide; and (4) a communications device.

The Finance Department's Budget Division prepares two formal documents:

1. The ***recommended budget*** represents the Executive Budget Committee's recommendations for the upcoming fiscal year. The document is submitted to the BOCC in mid-October and is available for review by all County staff and the public. The recommended budget includes the EBC's recommendations, but it does not represent the Board's final decision.

2. Once the Board of County Commissioners adopts the budget and appropriations resolution for the upcoming fiscal year, the Budget Division produces a second document that summarizes the Board's decisions and the ***adopted budget***. It provides more detailed financial analysis and projections, and includes information regarding the County's overall fiscal status. This document is more broadly distributed and is submitted to the Government Finance Officers Association (GFOA) for review.

Elements of the Budgetary Process

The National Advisory Council on State and Local Budgeting (NACSLB) publishes recommended best practices. These recommendations are endorsed by numerous government organizations such as the International City/County Management Association (ICMA) and the U.S. Conference of Mayors.
The Budget Division implements these practices to the extent possible.

The following table highlights the budget elements that the NACSLB recommends.

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

The basis of accounting refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements. The type of accounting utilized depends on the purpose for which the fund was established. Proprietary funds (i.e. the Central Services fund, Employee Flexible Benefit fund, Self-Insurance Dental fund, Worker's Compensation fund, and the Public Trustee fund) and fiduciary funds (i.e. the Retirement Fund) utilize the accrual basis of accounting. The accrual basis of accounting recognizes revenue during the year in which it is earned. Expenses are recorded when the liabilities are incurred.

Proprietary funds record depreciation as an operating expense. Expenditures for property and equipment are recorded as an increase in capital assets and the redemption of bonds and leases are recorded as a reduction in liabilities.

All other County funds utilize the modified accrual basis of accounting. The modified accrual basis of accounting records an expenditure when the liability is incurred. Revenues are recognized when they are received as cash or when they become both measurable and available during the year. Revenues collected by another governmental unit are considered measurable and are recognized at the time of collection.

Budgetary Basis of Accounting

The main difference between the basis of accounting used for accounting purposes and the basis of accounting for budget purposes is that the budgets for the proprietary funds (the Central Services Fund, the Flexible Benefit Fund, the Self Insurance-Dental Fund, and the Worker's Compensation Fund) are prepared on a cash basis. According to the cash basis of accounting, 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

Outstanding encumbrances at year-end are recorded as an assignment of fund balance since they do not constitute expenditures or liabilities. The County's policy is to reappropriate the amount of funds necessary to provide for encumbrances at year-end. Reappropriations occur during the first fiscal quarter as supplemental budget appropriations. This publication is prepared prior to finalizing these amounts, and therefore they are not included in this document.

Arapahoe County Policy Manuals

Arapahoe County maintains a Financial Policy Manual and a Purchasing Policy Manual, both of which provide departments and elected offices direction regarding important financial issues. The Financial Policy Manual addresses policies such as the financial code of ethics, budget, contract administration, procurement, fixed assets, improvement districts, and information services.

Investment Policies

The County Treasurer makes investments on behalf of the County. The State statutes defining legal investments are Sections 24-75-601.1 and 30-10-708, C.R.S. Participation in local government investment pooling is authorized by Section 24-75-702, C.R.S. The County's investment priorities are: (1) safety; (2) liquidity; and (3) yield.

The following institutions are eligible depositories for public funds:

1. All state and national banks with their principal office in Colorado, insured by the Federal Deposit Insurance Corporation (FDIC), and approved by the Colorado State Bank Commissioner.

2. All state and federal chartered savings and loan associations with their principal offices in Colorado that are insured by the Federal Savings and Loan Insurance Corporation (FSLIC) and are approved as eligible public depositories by the Commissioner of Savings and Loan Associations.

All banking and investment relationships must be approved and designated through a resolution by the Board of County Commissioners.

The Board of County Commissioners may designate by resolution a distribution of interest income to specific fund(s). All other interest income is deposited in the County's General Fund. The budget allocates interest earnings to the Arapahoe County E-911 Emergency Communication Services Authority, the Forfeited Property Fund, the Conservation Trust Fund, revenue received from the Regional Transportation Improvement Fee program, and certain law enforcement block grants. The County provides accounting and treasury services for the Arapahoe County E-911 Emergency Communication Services Authority, but this Authority publishes its own budget.

Fund Balance Reserve Policy

Arapahoe County's policy is to maintain sufficient fund balance reserves to ensure fiscal stability. An adequate amount of fund balance reserves are maintained for cash flow purposes, to ensure that the annual budgets are balanced as required by law, and to protect the County from economic fluctuations that may impact annual revenues. These reserves also help to maintain the County's high bond rating.

The Board of County Commissioners has established specific fund balance reserve amounts for certain funds. The General Fund's reserve is a minimum of 11.0 percent of the current year's adopted budget. This amount includes the mandatory 3.0 percent reserve required by the Taxpayer's Bill of Rights (TABOR). In 2002, this 11.0 percent reserve was transferred to a separate fund. The Road and Bridge Fund and the Arapahoe Law Enforcement Authority Fund reserves are one-sixth of the current year's adopted operating budget. The Social Service Fund balance reserve is one-sixth of the County's 20.0 percent contribution of the current year's adopted total operating budget. This amount also becomes the minimum fund balance reserve for the following fiscal year.

The 3.0 percent reserve required by TABOR is maintained in the Arapahoe County Recreation District Fund, and is included as a part of the one-sixth fund balance reserve for the Law Enforcement Authority Fund.

Fiscal Control

For budget monitoring and fiscal control purposes, all expenditures are recorded within the County's financial monitoring system. The expenditures are categorized by detailed line items based upon a chart of accounts, which allows for uniform reporting and is consistent with Generally Accepted Accounting Principles (GAAP). Information is summarized by object, center, or other format that accumulates related groupings of transactions. There are five major responsibilities of the Budgetary Fiscal Control policy:

1. Department Directors and 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 or supplemental appropriation request to the Budget Division.

2. On a quarterly basis, the Budget Division reviews all requests for supplementary appropriations to modify the original adopted budget. The Division prepares a summary document for the Board of County Commissioners to consider at its quarterly budget review meetings.

3. The Board of County Commissioners must approve all requests to transfer appropriated amounts between established departments within a fund or between funds.

4. The Budget Division has the authority to approve internal transfer requests that do not change a department's total appropriation.

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

Reappropriation Policy

The County's Financial Policies allow departments and elected offices to request the reappropriation of funds that were unspent during the prior fiscal year, or to reappropriate the fund balances of certain funds. These requests are submitted to the Budget Division each February, and Budget staff analyze the requests and prepare a summary report for the BOCC's consideration. The amounts are usually based on purchase orders that encumbered funds for a certain purpose during the prior fiscal year, but were not expended. A department may request to reappropriate the funds for the same purpose the following year. The reappropriation amount may not exceed the actual unspent appropriation from the prior year, nor may it exceed a fund's available fund balance. This policy also allows the Budget Division the discretion to recommend that the BOCC reappropriate the unspent balance of projects that were approved during the prior year and are not yet completed, as well as unspent grant funds. The unappropriated fund balances of certain funds are also eligible for reappropriation, so that the department or elected office has spending authority for the fund's entire fund balance. These funds include:

- Cash-In-Lieu Fund
- Communication Network System Replacement Fund
- Conservation Trust Fund
- Forfeited Property Fund
- Infrastructure Fund
- Open Space Sales and Use Tax Fund

Attachment I

FUND RESERVE POLICIES

Policy

The Arapahoe County Board of County Commissioners' (BOCC) policy is that the General Fund and certain other County funds should maintain a fund balance reserve that is sufficient for them to remain solvent, to support the fund's appropriation for a given fiscal year, and to conform to the requirements of the Taxpayer's Bill of Rights (TABOR). Funds that are subject to TABOR must maintain a 3.0 percent fund balance reserve. The Board also has the discretion to require that a fund maintain a fund balance reserve in excess of TABOR's requirements.

Scope

All of the County's funds are required to adhere to TABOR's fund balance reserve requirements. The Board of County Commissioners' policy is that certain funds maintain the following fund balance reserves:

1. General Fund – The BOCC's policy is for the General Fund to maintain a fund balance amount equal to at least 11.0 percent of the current year's adopted operating budget. The 11.0 percent reserve shall include the TABOR-required reserve, as well as the County's liabilities for accrued employee leave days.

2. Arapahoe County Recreation District Fund – The Fund shall maintain a fund balance reserve that is sufficient to satisfy the requirements of the Taxpayer's Bill of Rights.

3. Arapahoe Law Enforcement Authority Fund – Requires a fund balance reserve that is at least one-sixth of the fund's current adopted appropriation for operating expenses. The fiscal liability for any accrued vacation or sick leave, as well as the required TABOR reserve, shall be included within this one-sixth reserve.

4. Road and Bridge Fund – Requires a fund balance reserve that is at least one-sixth of the fund's current adopted appropriation for operating expenses. Any accrued vacation or sick leave shall be a part of this one-sixth reserve.

5. Social Service Fund – Requires a fund balance reserve that is at least one-sixth of the amount of the fund's current adopted appropriation for operating expenses. The accrued vacation and sick leave for personnel shall be a part of this one-sixth reserve. Any remaining fund balance above this reserve should be captioned "Reserved for Social Services Programs."

Background

The following factors were considered when determining the fund balance reserve policies:

1. The reserve amount(s) necessary to maintain the County's desired bond rating;

2. Reserve amount(s) adequate for cash flow purposes;

3. The fund balance reserve amount necessary to ensure that the annual budget is structurally balanced;

4. An amount sufficient to protect the County from unforeseen circumstances that could affect its revenue sources; and

5. Fund balance reserve amounts that meet the requirements set forth in the Taxpayer's Bill of Rights, which requires the County to maintain a fund balance reserve equal to at least 3.0 percent of the current appropriation for operating expenses.

Definitions

Taxpayer's Bill of Rights - Article X, Section 20 of the State Constitution.

Fiscal Year Spending - As defined by the Taxpayer's 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."

Adopted Total Operating Budget - The amount appropriated by the Board of County Commissioners prior to any supplemental appropriations or transfers.

Responsibilities

The Finance Department's Budget Division shall calculate the required fund balance reserve, including those required by this policy as well as the Taxpayer's Bill of Rights.

The Finance Department is responsible for informing the Board of County Commissioners about the status of unappropriated fund balance reserves on a quarterly basis. This process includes noting any exceptions to the levels as defined in the policy.

REAPPROPRIATION POLICY

Policy

Appropriations expire at the end of the fiscal year and unspent funds revert to the fund balance. In certain circumstances, it is necessary to appropriate unspent funds from the prior fiscal year for use in the current fiscal year.

Examples of reappropriated funds include amounts encumbered by purchase orders during the prior fiscal year that were not expended, so that the money is available for the intended purpose during the following fiscal year. Upon approval of the Board of County Commissioners, the unspent balances of budgeted projects or grant monies from a prior year are appropriated for the subsequent year. Additionally, the unappropriated fund balance of certain funds are automatically appropriated for the following year, once the prior year's fund balance has been determined.

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 necessary in a subsequent year, will be reappropriated.

2. The unspent balance of previously approved projects and grants will be reappropriated so that the project or grant spending can be completed.

3. The unappropriated fund balance of the following funds shall be automatically reappropriated:

    a. All General Improvement District Funds
    b. Arapahoe Law Enforcement Authority Fund
    c. Cash-In-Lieu Fund
    d. CIP Project Tracking Fund
    e. Communication Network System Replacement Fund
    f. Conservation Trust Fund
    g. Forfeited Property Fund
    h. Open Space Sales and Use Tax Fund
    i. Sheriff's Commissary Fund

4. Requests for supplemental funds for purposes not appropriated during the prior fiscal year are not within the scope of the reappropriation policy. These fiscal needs should be addressed through the quarterly supplemental process.

5. The amount of reappropriation for any one department, and any one fund, shall be limited to the actual savings from the prior year's budget, as well as the available fund balance.

Definitions

Reappropriation - The appropriation of funds that were appropriated for a prior fiscal year but were not spent for the intended purpose.

Responsibilities

1. The Finance Department shall prepare a list of purchase orders reopened following the start of a new year.

2. Each Elected Official and department Director is responsible for reviewing this list and submitting any changes in writing to the Budget Division.

3. The Budget Division is responsible for administrative review and submission of recommendations to the Board of County Commissioners.

Procedures

1. The Finance Department prepares a list of all purchase orders that are rolled forward for the following fiscal year.

2. The Budget Division will send each office, department, or agency a report of their department or elected office's portion of the list.

3. Each department or agency shall review the list of purchase orders and notify the Budget Division if an item is no longer required or if the purchase order is closed. Each office, department, or agency shall also notify the Budget Division of the amount to reappropriate 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 a newspaper is circulated within Arapahoe County.

6. If approved, the Board of County Commissioners will pass a resolution authorizing the appropriation.

7. The Budget Division will enter the reappropriated amounts into the County's accounting system within one month of approval, and notify the relevant departments once this has occurred.

8. A certified copy of the resolution is filed with the Department of Local Affairs' Division of Local Government and with the affected spending agencies.

Attachment J

STATE OF COLORADO BUDGET REQUIREMENTS

This information is from the State of Colorado Financial Management Manual – A Guide for Local Governments.

Budget Procedures

According to the State of Colorado Local Government Budget Law, the County's budget officer must submit a proposed budget to the governing body on or before October 15th each year. The following guidelines ensure that the budget officer's submission will comply with the State's requirements.

Budget Format and Content

Included in the State's budget laws are several specific elements that 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, or institution) that is responsible for the particular revenues and/or expenditures (Sections 29-1-103 (1) (b) through (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. Additionally, all anticipated revenue should indicate its sources. The budget may not include expenditures that exceed the combination of projected revenues and available fund balances at the beginning of the fiscal year (Sections 29-1-103 (1) and (2), C.R.S.). In other words, the budget officer must propose a balanced budget.

The budget document must include the corresponding figures for three years: (1) the actual expenditures for the most recent completed fiscal audit; (2) the current fiscal year's estimated expenditures through the end of the fiscal year; and (3) the expenditures and anticipated revenue for the proposed budget year (Section 29-1-103 (1) (d), C.R.S.).

The document should also include the estimated fund balances as of the beginning of the upcoming fiscal year, as well as the anticipated fund balances at the end of the fiscal year. The fund balance estimates should incorporate all unexpended surpluses from the prior years, total cash, and other resources available for subsequent years (Section 29-1-103 (1) (c), C.R.S.).

The proposed budget includes a budget message that describes the document's content. The message includes the following components: (1) describes the important features of the budget (i.e. the beginning or completion of capital projects, revenue fluctuations, or changes to service delivery); (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 budget message should state what is important about the budget and the services that the local government provides (Section 29-1-103 (1) (e), C.R.S.).

Pursuant to Section 29-1-103 (3) (d), C.R.S., the budget document shall include a supplemental schedule that contains the following information for lease-purchase agreements:

1. The total expenditures during the upcoming fiscal year for all lease-purchase agreements involving real estate;

2. The total expenditures during the upcoming fiscal year for all lease-purchase agreements that do not involve real estate;

3. The County's maximum payment liabilities for the full terms of all lease-purchase agreements involving real estate and all lease-purchase agreements not involving real estate, including all optional renewal terms; and

4. The schedule should include a statement regarding the optional renewal terms. If there are no optional renewals, that should be stated.

Notice of Budget

A copy of the proposed budget should be conveniently available to citizens. It is required to be available for review at the local government's municipal building, courthouse, administrative headquarters, or any other public building. The budget itself should be as simple and as easy to understand as possible yet meet the legal requirements for it format and content. The budget officer is required to present the budget to the Board of County Commissioners on or before October 15th each year. The Board must publish a notice that it has received the document in a newspaper that has general circulation within the County (Section 29-1-106 (3), C.R.S.). The notice must include the following information:

1. The proposed budget is available for inspection at a designated public office;

2. The date, time, and location that the proposed budget will be considered for adoption; and

3. A constituent may inspect the budget and file objections any time prior to the budget's final adoption.

Budget Hearing and Adoption

At the hearing for the adoption of the budget, the governing body may revise the budget at it deems necessary to meet the needs of the County's departments and elected offices, in view of anticipated revenue. The hearing shall allow for public testimony, including objections to the budget, to be heard (Section 29-1-108 (1), C.R.S.).

The Board of County Commissioners formally approves the budget by adopting a resolution. If the Board needs additional time to adopt the budget, it may continue the hearing or schedule additional hearings. The Board must adopt the budget prior to certifying the County's mill levies. Otherwise, the budget must be adopted by December 31st. If a local government fails to adopt a budget by the deadline (December 15th if levying for a property tax or December 31st if not), State statute dictates

that only 90.0 percent of the current year's appropriation for operations and maintenance purposes is deemed reappropriated for the following fiscal 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 of County Commissioners by December 15th (Section 39-1-111.5, C.R.S.). The certification must distinguish the levy's purpose(s), such as whether the revenue is for debt payment, ongoing general operating purposes, temporary tax credits, voter-approved capital expenditures, or refund/abatement.

The Colorado State Constitution requires taxation to be uniform across county lines. For a local government that includes 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. Statutory and constitutional mill levy limits would still apply.

Appropriation Resolution/Ordinance

An appropriation is the legal spending authorization for the expenditures set forth in the budget as adopted by the Board of County Commissioners. The appropriation must be enacted by the governing body through a resolution or an ordinance. The budget is the fiscal plan for the upcoming year, and the appropriation is the legal authority to spend those funds. Appropriations are set by fund, or spending agency within a fund, at the discretion of the governing body (Section 29-1-108 (2), C.R.S.). If the governing body has not appropriated its budget on or before December 31st, then only 90.0 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 an amount in excess of the funds appropriated in the resolution or ordinance. A verbal or written contract that violates this policy is automatically void. Multiple-year contracts are permitted only under certain circumstances 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 Department of Local Affairs' Division of Local Government no later than January 30th (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 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 State's budget laws.

Record of Expenditures

A department or elected office may not expend more than its legal appropriation, and each entity is responsible for carefully tracking its revenues and expenditures. State statute requires that records of expenditures be kept in the office of the person whose duty it is to disburse the monies (Section 29-1-114, C.R.S.). These records must compare the appropriated amounts to actual expenditures (i.e. year-to-date). If revenue is transferred from one appropriated fund or spending agency to another, then the entity's records must reflect this action as a budget transfer. Any authorized contingency expenditures are also be recorded. These records will include the current unexpended balance in each appropriated fund or spending agency, and compare an agency's appropriation to its year-to-date expenditures.

Amending the Budget

The budget is prepared at least six months prior to the fiscal year, and it is impossible to anticipate the specific revenue or necessary expenditures for the entire year. State statute recognizes that the County may need to amend its adopted budget. The statute defines three bases for budget amendments: (1) the receipt of unanticipated revenues; (2) budget transfers; and (3) reducing an appropriation (Section 29-1-109, C.R.S.).

A local government does not require a budget amendment in order to receive unanticipated revenue. A budget amendment is only required if: (1) the revenue is not property tax revenue; and (2) the department or elected office intends to spend the additional funds. In order to receive authority to spend the revenue, the Board must adopt a "supplemental" budget amendment to increase the appropriation. If the County receives excess property tax revenue, other than from uncollected revenue for prior years, State law does not allow the local government to adopt a supplemental budget and appropriate the money for any purpose. The local government may only appropriate the unforeseen property tax revenue for the following year.

A supplemental budget amendment requires consideration at a public hearing and the Board must adopt an ordinance or resolution for a supplementary appropriation. The hearing requires the same public notice as the original budget hearing (Section 29-1-109 (2) (a), C.R.S.). The notice must state the reason for the supplemental budget, the revenue source, and how the funds will be spent. The supplemental budget/appropriation ordinance does not have to be published; however, it must be filed with the Department of Local Affairs' Division of Local Government.

During the year, a local government may find that it did not budget adequate funds for a particular project, program, or activity. If there is sufficient revenue within the budget that was previously appropriated but will not be expended for the intended purpose, and it may legally be used to fund the shortfall, then a transfer may be authorized. Fund transfers may only occur if the funds were previously 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.

State statute addresses 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 be adopted at a properly noticed hearing as in the other situations above. The governing body does not have to take this formal action, since the law is permissive, but careful accounting is necessary in order not to exceed revenues for the year.

Property Tax Revenue Limits

State statute restricts the amount of annual revenue that can be collected from property tax for operating purposes, which is also referred to as the “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.

Voter approval is necessary to increase a local government’s mill levy (Article X, Section 20, Colorado Constitution). This mill levy limitation applies only to the general operating functions of the government, and not to levies that service debt for debt repayment, capital expenditures, and refund/abatement levies. If the mill levy generates 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.).

Property Tax Revenues

There are two limitations for increases to property tax revenue: the TABOR limit and the statutory 5.5 percent limit. County assessors supply the data on the Certification of Valuation that is used to calculate these limits (Section 39-5-128, C.R.S.).

Local government budget officers must calculate the TABOR limitation and the 5.5 percent limitations for their particular local governments. 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 (Article X, Section 20 of the Colorado Constitution). Local growth is defined as the net percentage change in actual value of all real property from construction of taxable real property improvements and additions to, minus deletions from, taxable real property (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, or the equivalent, by August 25th. The

Certification of Valuation has a section, "Use for TABOR Calculation". The figures shown in this section are the actual value and used to calculate the TABOR local growth.

Inflation is defined as the percentage change in the Consumer Price Index (CPI) for the Denver-Boulder-Greeley area. The U.S. Bureau of Labor does not release this data until February of the following year. Therefore, projections are used to determine the limit.

The 5.5 Percent Statutory Property Tax Revenue Limitation

Local governments may not collect property tax revenue greater than a 5.5 percent increase compared to the prior year (Section 29-1-301, C.R.S.). This restriction 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 percent)...". When a local government computes the 5.5 percent limit it will review the Certification of Valuation. 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. 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 percent Property Tax Revenue Limit

Pursuant to Section 29-1-302, C.R.S., local governments may have an election to approve raising a greater amount of revenue than the 5.5 percent limit allows. 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

A local government's budget development process must adhere to the requirements and restrictions in the Taxpayer's Bill of Rights (TABOR). This constitutional amendment affects the amount of funds available for appropriation each year, as well as the amount of certain types of revenue that the County collects.

Managing the Budget

State budget law requires each local government to designate 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 to comparing actual expenditures to appropriated funds. 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

Local governments should identify the amount of the fund balance reserves necessary for it to absorb unanticipated expenses or to minimize the impact of revenue shortfalls. This amount can be incorporated in the budget through a contingency line item. The recommended amount of the fund balance reserve 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 an unappropriated fund balance amount that is between 10.0 percent and 30.0 percent of its operating budget, depending upon the local government's ion and maintenance budget. The recommended reserve amount is also influenced by the volatility of the revenue source, its susceptibility to external variables, and how frequently the revenue is received. A reserve for "cash flow" purposes (also known as "working capital reserves") may be prudent especially if property tax is the primary revenue. Local governments do not usually receive property taxes prior to April, so they must plan for sufficient resources to fund expenditures during the first quarter of the year.

Capital Reserve

A local government should determine the life cycles and replacement costs of its facilities, equipment, and capital objects. This allows a department or elected office to budget for such replacement by reserving funds over time until the expected replacement occurs. For larger capital projects, such as replacing a building, the local government might pay a portion of the costs during the first year, and then finance the remaining balance. A local government can establish a capital reserve by adopting an ordinance or resolution that describes the reserve's purpose and how the funds will be allocated.

The governing body also has the option to separate capital improvement fund and to transfer the appropriated money to that fund.

Contingency Reserve

A revenue shortfall may require the use of reserve funds, reducing expenditures, or both. If a non-TABOR emergency does not happen, the funds are available for appropriation the following year. Including 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. Recognizing a shortfall early in the year provides more time identify a solution and apply any necessary corrections. Contingencies are emergencies that could not have been reasonably foreseen at the time of the budget's adoption (Section 29-1-111, C.R.S.).

Attachment K

TABOR AMENDMENT

COLORADO CONSTITUTION
SECTION 20 ARTICLE X
THE TAXPAYER'S BILL OF RIGHTS

(1) **GENERAL PROVISIONS.** This section takes effect December 31, 1992, or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.

(2) **TERM DEFINITIONS.** Within this section:

(a) "**Ballot issue"** means a non-recall petition or referred measure in an election.

(b) **"District"** means the state or any local government, excluding enterprises.

(c) **"Emergency"** excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.

(d) **"Enterprise"** means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.

(e) **"Fiscal year spending"** means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

(f) **"Inflation"** means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) **"Local growth"** for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

(3) **ELECTION PROVISIONS**

(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Title shall have this order of preference:

"NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ ON A REFERRED MEASURE."

Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment costs.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayments costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, **"SHALL**

(DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) **ANNUALLY...? or "SHALL (DISTRICT) DEBT BE INCREASED (**principal amount), **WITH A REPAYMENT COST OF** (maximum total district cost),...?"

(4) **REQUIRED ELECTIONS.** Starting November 4, 1992, districts must have voter approval in advance for:

(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

(5) **EMERGENCY RESERVES.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year's reserve.

(6) **EMERGENCY TAXES.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:

(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.

(7) **SPENDING LIMITS.**

(a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

(b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reduction, (1) and (3) (c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

(8) **REVENUE LIMITS.**

(a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and for residential real property, determined solely by the market approach to appraisal.

(9) **STATE MANDATES.** Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

Attachment L

CITIZEN BUDGET COMMITTEE INPUT ON THE 2014 BUDGET

The Citizen Budget Committee reviewed a large selection of topics that have or will have an impact on the County's budget for 2014 and looking forward. When the Committee met with the Board of County Commissioners in November of 2012, several possible topics were suggested for review in 2013. The Committee decided to review the tax revenue projections for the county from the County Assessor, meet the new District Attorney, the new Clerk & Recorder, review the Oil and Gas MOU, meet the new director of Office of Performance Management and get an update on performance management, hear from Human Resources on Total Compensation, and emergency management from the Undersheriff.

The Committee met with various speakers and had presentations on all of these topics, and on the 2014 Recommended Budget. The letter below was submitted by the Citizen Budget Committee to the Board of County Commissioners in early December for their consideration.

DATE: November 8, 2013

TO: The Board of County Commissioners

FROM: Citizens Budget Committee

SUBJECT: **2013 Citizen Budget Committee Recommendation Letter**

The 2013 Citizens Budget Committee ("CBC") held its first meeting in mid-January to elect a deputy chair and discuss topics for the coming year. After determining topics for the year, guests were invited to present information to the committee. The CBC would like to thank the many elected officials and Arapahoe County employees for their time and effort in preparing detailed presentations to the committee. The information provided regarding the functions and duties of various departments and offices and their impact on the county budget continues to be invaluable and greatly assists the members of the CBC in developing its recommendations. Additionally, the CBC would like to thank all members of the Finance Department for their assistance and guidance throughout the year.

Corbin Sakdol - County Assessor

Since the County Assessor mails valuation notices May 1st, it is important for the CBC to receive a report from Mr. Sakdol on the trends he is seeing in property valuation and tax revenues. However, since tax revenues are determined 18 months in arrears, the County is not yet experiencing the revenue benefits from the housing market expansion that has occurred in 2013. With little to no growth in revenues over the last few years the County must continue to be vigilant with expenditures.

The Assessor indicated it is imperative to continue to upgrade the department's software and hardware in order to effectively appraise the County property. The staff is limited in how much it can accomplish

in light of the current technology shortfalls. The CBC supports continued funding of sorely needed technology upgrades to enhance the effectiveness of the Assessor's office.

District Attorney - 18th Judicial District

George Brauchler, District Attorney ("DA") for the 18th Judicial District and Mark Hurlbert, Assistant District Attorney ("ADA") met with the CBC in June. The 18th District is the largest in the state, and encompasses an area larger than the state of Connecticut. Upon assuming office, DA Brauchler opted to receive the lowest salary allowed under Colorado law. His is the lowest salary currently paid to any District Attorney in the state. He and ADA Hurlbert are committed to implementing improvements which will result in additional savings. To date, the DA has created two senior Chief Deputy positions. This staffing change has enabled the Arapahoe and Douglas County DA offices to effectively be staffed to address the day to day workload in each of these offices.

After examining health insurance costs for the office, which increased by 20% for 2013, the DA focused on alternate funding mechanisms to reduce costs. By switching to a partially self-funded health plan, DA Brauchler anticipates that significant savings will be realized by mid-year. Additional savings are being generated as a result of changing cell phone providers. DA Brauchler also re-joined the Colorado District Attorneys' Council which offers practical training for entry and mid-level deputy district attorneys, lobbies on behalf of the State district attorneys and provides access to the Criminal Justice Information Services ("CJIS") system, which is used by the courts, DAs and police as a central database for information concerning crime rates, offenders and convictions. The DA is also advocating for eliminating the practice of having certain courtrooms devoted solely to traffic offenses. He believes that all courtrooms should be available to hear traffic, criminal and civil cases.

Finally, DA Brauchler emphasized that he does not limit the number of cases that are allowed to proceed to trial or the number of cases that are plea bargained. He believes justice is the ultimate goal.

Clerk and Recorder's Office

The Clerk and Recorder's presentation to the CBC focused on the operations of the four divisions of the Clerk's office by highlighting the staffing and budget for each of the divisions. Matt Crane also addressed the requirements mandated by the new election law (HB1303) and the impact these will have on the staffing and the budget of the office. Mr. Crane anticipates that during the first year of its implementation, the costs of the election will increase as a result of the need to send mail in ballots be to all voters, while still maintaining the required number of vote service centers and Election Day voting locations. It is not clear what other effects will occur in future years as this legislation is implemented.

Supplemental funds will likely need to be allocated for the first year of the new election law and the CBC supports requests by the Clerk's office for increased funding to adequately support the new law and the diverse functions of the office.

Oil and Gas Development

The County recently finalized a Memorandum of Understanding ("MOU") that provides oil and gas companies an alternative means to commence drilling operations to the Use by Special Review ("USR") permit process. The MOU allows for a quicker permitting process but also includes stricter standards than the State might impose. Most of the drilling operations will occur in the eastern portion of the

County and the CBC recommends that the outlying fire districts be compensated directly by the owner operator for any well fire they may be required to fight. At a minimum, the fire districts should be compensated for the extra training needed to properly fight a well fire.

Although the County currently may have sufficient staff to inspect all County drilling and production sites, it is imperative that the affected counties act in concert to insist that the State hire a sufficient number of inspectors to insure that all sites are inspected at least once a year, if not more frequently depending upon their stage of operations.

Of major concern is the impact fee that will be charged to well operators to recover all costs associated with the increased need to repair and/or upgrade road conditions as a result of the increase in truck traffic. The County should not be liable for repairs and the CBC understands such an impact fee study is in draft stage.

Office of Performance Management

For those of us who have been on the CBC for a few years and waiting for Align Arapahoe to move forward with a full time director, it was a special pleasure to meet Ms. Godlewski. Ms. Godlewski, who was appointed by the BOCC at the beginning of the year, has been working with the BOCC, the Executive Team and the Elected Officials Team to help them and the various departments that report to them develop their scorecards by the end of this year. Toward this end, she has held numerous meetings to discuss goals and the most appropriate way to measure them with the various County departments. The CBC requests that it be kept apprised of the status of the scorecard development effort and have the opportunity to review the quarterly results once the scorecard process is implemented. We look forward to full implementation of Align Arapahoe to learn how County residents are reacting to this program and the ways in which the County budget may benefit.

Human Resources – Compensation

Sue Good, the Total Compensation Manager in Human Resources ("HR"), brought the CBC up to date on the efforts being made to recruit talent and retain top performers to meet the County's needs. Sue noted that Total Compensation includes wage compensation, benefit compensation, and employee development components. HR uses annual surveys produced by
Mountain States Employers Council and the Colorado Benchmark Compensation study to compare pay for various positions and derive appropriate salary benchmarks to use in establishing pay scales and grades.

The current salary structure is comprised of two areas, range and steps. A pay range is established based on skills, experience, and performance. Within each salary range are steps that an employee moves between based initially on meeting job expectations and then time in position. Based on comparative compensation studies, the County has reduced the number of ranges and steps within each range in order to more appropriately represent a competitive marketplace. HR plans to introduce new components to the compensation structure to identify and recognize key/critical talent and reward exceptional performance. The CBC supports these initiatives, in particular those associated with implementing pay for performance criterion.

Undersheriff's Report on Emergency Management

We met with Undersheriff Walcher in February. The discussion centered on how vehicles and emergency equipment would be replaced in the event federal government and grant funding be drastically reduced or eliminated. Replacement funding for training personnel as well as replacing critical equipment will be an important part of any future budget.

Recently the federal government announced it would not prosecute individuals or businesses associated with recreational marijuana use, but it did outline areas over which it intended to remain vigilant. The BOCC has passed a regulation banning commercial establishment of marijuana businesses in unincorporated Arapahoe County. While this statement of intent and regulation may alleviate monetary pressures on the County's budget for enforcement efforts, the interagency cooperation that exists today for handling public safety emergencies requires the County to continue training personnel and replacing outdated equipment, including vehicles.

Conclusion

The CBC thanks the BOCC for the opportunity to serve the citizens of the County. Comprehensive feedback from the BOCC regarding the recommendations and overview provided to them by the CBC would be invaluable to its members so that we may focus on the areas of greatest concern to the Commissioners and evaluate the impact of our work. We look forward to meeting with the Commissioners to discuss our role.

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.

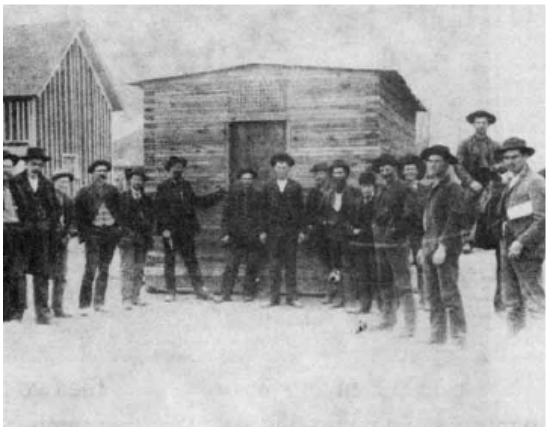
In the eastern portion of the County, the area was comprised mainly of sheep and cattle ranches. One of the largest ranches was owned by G.A. Snow, who came from New York and accumulated 25,000 acres of land - 12,000 of which were in Arapahoe County. The same family operated the Snow Ranch for 86 years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

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, a blacksmith shop, a livery barn, a depot and a wool loading dock. There were the usual saloons and unpretentious hotels and only a dozen residences.

Today, Arapahoe County is a land of contrast. The County spans 850 square miles, has a population of more than 550,000 people, 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 that house the 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. Photos are courtesy of Liz Ellis, Communication Services Specialist II.

Government

Arapahoe County has the third largest County population in Colorado, following El Paso and Denver Counties. The County has 13 incorporated communities, including Aurora, Bennett, Bow Mar, Centennial, Cherry Hills Village, Columbine Valley, Deer Trail, Englewood, Foxfield, Glendale, Greenwood Village, Littleton, and Sheridan.

Arapahoe County has seven school districts and 333 local and special districts. The Board of County Commissioners appropriates the annual funds and permanent positions (FTE) for all departments and elected offices. It has administrative authority for County departments except for those overseen by other elected officials. In addition to the five-member Board of County Commissioners, the Arapahoe County voters elect the County Assessor, Clerk and Recorder, County Coroner, District Attorney, Sheriff, and Treasurer. The 2014 adopted budget's total appropriation is $338.0 million, including $162.2 million General Fund. Arapahoe County has one of the lowest mill levies amongst counties in the Front Range.

Board of County Commissioners

Nancy A. Doty
District 1

Nancy Sharpe
District 2

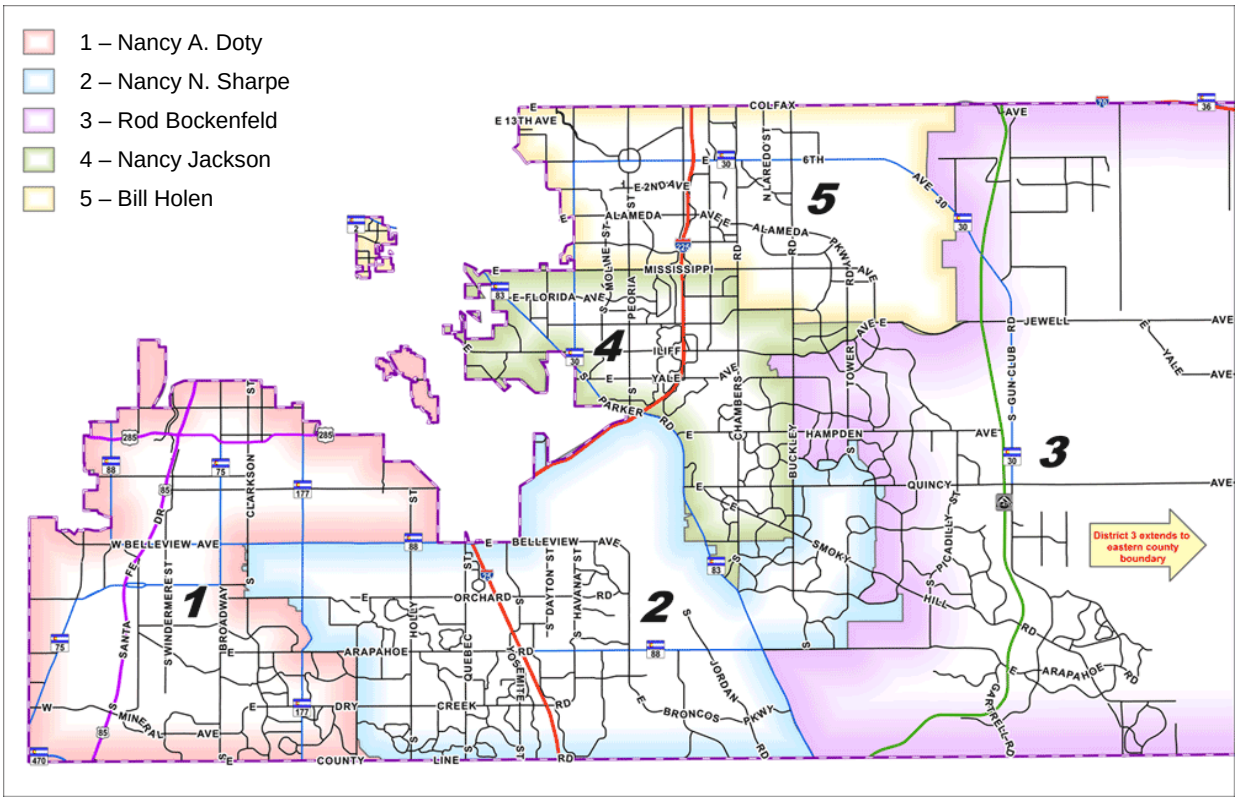
Rod Bockenfeld
District 3

Nancy Jackson
District 4

Bill Holen
District 5

The Board of County Commissioners serves as the administrative and policy-making body for Arapahoe County. Each Commissioner represents one of the County's five districts, which are divided by population. Pursuant to Section 30-10-306 (4), C.R.S., the district boundaries were most recently revised in September, 2011, to account for updated population data from the 2010 Census.

The Board administers policies and directives for the following departments: Board of County Commissioners Administration, Communication Services, Community Resources, the County Attorney's Office, Facilities and Fleet Management, Finance, Human Resources, Human Services, Information Technology, Intergovernmental Relations and Open Spaces, the Office of Performance Management, and Public Works and Development. It also has appropriation authority for the budgets of elected officials, including the Assessor, Clerk and Recorder, Coroner, Sheriff, and Treasurer. In collaboration with the other counties that comprise the 18th Judicial District (Douglas, Elbert, and Lincoln), the Board also appropriates Arapahoe County's portion of the annual budget for the Office of the District Attorney. The counties within the 18th Judicial District approve the District Attorney's annual operating budget, and the funds are divided amongst the counties proportionally, based on population. For 2014, Arapahoe County comprises 64.5 percent of the 18th Judicial District.



County Elected Officials

Assessor

Corbin Sakdol, County Assessor
5334 S. Prince St.
Littleton, CO 80120
303-795-4600
Assessor@ArapahoeGov.com

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

Clerk and Recorder

Matt Crane, County Clerk and Recorder
5334 S. Prince St.
Littleton, CO 80120
303-795-4200
Clerk@ArapahoeGov.com

The County Clerk and Recorder is responsible for recording deeds, titling and registering automobiles, issuing marriage licenses, issuing passports, registering voters, administering elections, and maintaining records for the Board of County Commissioners.

Coroner

Dr. Michael Doberson, County Coroner
13101 E. Broncos Parkway
Centennial, CO 80112
720-874-3625
Coroner@ArapahoeGov.com

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

County Treasurer

Sue Sandstrom, County Treasurer
5334 S. Prince St.
Littleton, CO 80120
303-795-4550
Treasurer@ArapahoeGov.com

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

District Attorney

George Brauchler, District Attorney
6450 S. Revere Parkway
Centennial, CO 80111
720-874-8500
Da18@da18.state.co.us

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

Public Trustee

Cynthia Dianne Mares, Public Trustee
2329 West Main Street, Suite #100
Littleton, CO 80120
303-730-0071
cmares@ArapahoeGov.com

The Governor appoints the Arapahoe County Public Trustee for a four-year term. The Public Trustee is responsible for foreclosures of deeds of trust, releases of deeds of trust, and tax escrow accounts for land purchase contracts.

Sheriff

J. Grayson Robinson, Sheriff
13101 E. Broncos Parkway
Centennial, CO 80112
720-874-3625
Sheriff@ArapahoeGov.com

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

Advisory Boards, Panels, and Committees

The Board of County Commissioners encourages civic-minded citizens to become involved in county government through its numerous volunteer citizen advisory boards, committees, and panels.

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

Arapahoe County Water and Wastewater Authority (ACWWA)
ACWWA is a political subdivision that was created in 1988 pursuant to an intergovernmental agreement between Arapahoe County and the Arapahoe Water and Sanitation District. The Authority encompasses approximately 5,200 acres and provides water, wastewater, and storm water services within its boundaries. The Board of County Commissioners appoints the seven-member Board of Directors, which currently includes one County Commissioner.

Arapahoe Library District Board of Trustees
The seven-member Library District Board of Trustees is appointed by a joint committee comprised of members of the Arapahoe County Board of County Commissioners and the Deer Trail School Board. This governing board is responsible for establishing policies for the District's public libraries, and it employs a Library Director to manage the Library District. Trustees serve five-year terms and are term limited to two complete terms.

Board of Adjustment
The Board of County Commissioners appoints the eight-member Board of Adjustment to interpret and enforce the County's zoning regulations. The Board of Adjustment considers requests for zoning variances, applications for special use exceptions, and interprets zoning regulations for the unincorporated portions of Arapahoe County.

Board of Review
The eight-member Board of Review assists in interpreting and enforcing Arapahoe County's building codes. One of its main responsibilities is to review applications that request a variance from the County's building codes. Colorado State statute requires that the Board's members have experience with building construction.

Citizen Budget Committee
The Citizen Budget Committee reviews the annual proposed Arapahoe County Budget. The Committee reviews policy 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 provides recommendations regarding the County's financial issues. Each County Commissioner appoints three members to this 15-member Committee.

Colorado State University (CSU) Cooperative Extension Advisory Committee
This committee disseminates information about CSU's research findings and information from other land grant universities to the residents of Arapahoe County. It also helps to identify local needs as they relate to broader issues identified by State or national advisory groups and the Cooperative Extension 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 Colorado Division of Criminal Justice and the Colorado Department of Corrections, Board members monitor whether the programs and services provided by community corrections programs comply with the State's requirements.

Cultural Council
The 13-member Cultural Council reviews applications from eligible non-profit and/or government entities for Arapahoe County's portion of the Scientific and Cultural Facilities District (SCFD) sales tax revenue. The Council submits recommendations to the Board of County Commissioners about how to distribute the funds. The Board reviews the recommendations and ratifies a plan to submit to the SCFD Board of Directors for approval.

East Arapahoe County Advisory Planning Commission
This committee makes recommendations to the Public Works and Development Department about planning issues related to the eastern portion of Arapahoe County.

Ethics Committee
This five-member committee provides advice to individuals who request an opinion about a situation that might involve a violation of the County's Ethical Principles and Guidelines. The Committee also investigates allegations of ethical violations by any County elected official, employee, board, committee, commission, or panel appointee.

Fair Planning Committee
This committee plans and manages the annual events for the Arapahoe County Fair.

Fairgrounds and Regional Park Steering Committee
The Fairgrounds and Regional Park Steering Committee increases community involvement in the Arapahoe County Fairgrounds and Regional Park, and provides input about the design and usage of the site. It also identifies how the fairgrounds can better serve the needs of the community.

Liquor Authority
The seven-member 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 or laws.

Open Space and Trails Advisory Board
The Open Space and Trails Advisory Board reviews proposed projects and provides recommendations about the use of certain portions of the Open Space Sales and Use Tax revenue. The Board includes one member from each Commissioner's district, as well as two members who represent the County at-large.

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

Arapahoe County Airport Authority

The Arapahoe County Airport Authority is an eight-member board that oversees Centennial Airport. The Authority is comprised of three Arapahoe County Commissioners and two additional members who are appointed by the Commissioners. These five members are the full voting board of the Airport Authority. The Airport Authority also includes three non-voting members who are appointed by the Douglas County Board of County Commissioners.

Retirement Board

The five-member Retirement Board reviews information about the County's retirement fund and is responsible for assessing the fund's fiscal health. The Board also determines whether it is appropriate to adjust the retirement plan's benefits and provides associated recommendations, if any. Members meet monthly and are responsible for approving all withdrawals from the plan such as an investment manager's fees, an administrator's fees, and consultant fees. They also have the authority to hire and terminate services of investment managers, administrators, and consultants.

Scientific & Cultural Facilities District (SCFD) Board

The Scientific and Cultural Facilities District (SCFD) encompasses most of Adams, Arapahoe, Broomfield, Boulder, Denver, Douglas, and Jefferson counties. It is responsible for distributing the revenue from a 0.1 percent sales tax to cultural, scientific, and historical organizations. The SCFD Board includes representatives from each of the seven counties within the district, as well as three members who are appointed by the Governor.

Tri-County Board of Health

The Tri-County Board of Health serves the citizens of Arapahoe, Adams, and Douglas Counties. The organization is responsible for appointing a Public Health Administrator and for adopting and revising standards, rules, and regulations relating to the administration of the District's public health laws. The Tri-County Board of Health partners 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 jurisdictions.

Weed Advisory Board

Colorado State statute established the Weed Advisory Board to advise the Board of County Commissioners about undesirable plant management. The majority of the Board must own 40 acres or more in Arapahoe County and all members must reside within the County.

E-911 Emergency Communication Service Authority Board

The Arapahoe County E-911 Emergency Communication Service Authority Board was created in 1987 by an Intergovernmental Agreement (IGA) between Arapahoe County and various cities, towns, and fire protection districts within the County, except for the City of Aurora. The Board of County Commissioners appoints the Authority's Board of Directors, and it is governed by Colorado State Statute and the IGA. The Authority is a separate legal entity that funds the purchase and maintenance of the E-911 network for emergency telephone service. This service facilitates referrals to the appropriate emergency agency.

Demographics

This section provides general information about economic and demographic data for both Arapahoe County and the State of Colorado. The data was obtained from the indicated source. This information is intended to provide a general overview, including historical trends, and it should not be used to forecast future trends.

Population Growth

Arapahoe County's projected population increased by 25.1 percent between 2000 and 2014. Since 2005, the County's average annual population increase was 1.7 percent, and the State Demography Office projects that the County's population will increase by 1.6 percent between 2013 and 2014.

Population Projections				
Year	Arapahoe County	% Change	State of Colorado	% Change
1950	52,125	n/a	1,325,089	n/a
1960	103,941	n/a	1,753,947	n/a
2000	490,722	n/a	4,338,801	n/a
2005	528,214	n/a	4,662,534	n/a
2006	536,051	1.5%	4,745,660	1.8%
2007	545,882	1.8%	4,821,784	1.6%
2008	556,246	1.9%	4,901,938	1.7%
2009	566,480	1.8%	4,976,853	1.5%
2010	574,819	1.5%	5,049,717	1.5%
2011	584,703	1.7%	5,118,526	1.4%
2012	594,731	1.7%	5,188,683	1.4%
2013	604,398	1.6%	5,273,720	1.6%
2014	**614,068**	**1.6%**	**5,363,689**	**1.7%**
2015	623,269	1.5%	5,456,067	1.7%
2016	632,197	1.4%	5,552,527	1.8%
2017	641,372	1.5%	5,650,130	1.8%

Source: Colorado Department of Local Affairs, State Demography Office.

Population Rank

Arapahoe County has the third largest population amongst the 64 counties in the State. The County's estimated population growth between 2013 and 2014 (1.6 percent) is less than the estimated increase for the entire State (1.7 percent). The Colorado Department of Local Affairs, Division of Local Government projects that the County's population will increase by approximately 188,500 people during the next 20 years. The following table provides the estimated population for some of the State's larger counties, as well as the estimated growth since 2013.

2014 Estimated Population by County		
County	**Est. Population**	**Change from 2013**
El Paso	665,277	1.6%
Denver	664,293	2.3%
Arapahoe	**614,068**	**1.6%**
Jefferson	552,493	0.5%
Adams	475,956	1.8%
Larimer	322,437	1.9%
Boulder	312,715	1.2%
Douglas	308,810	1.8%
Weld	276,076	2.5%
Pueblo	164,965	1.2%
Mesa	151,303	1.1%
State of Colorado	**5,363,689**	**1.7%**

Source: Colorado Department of Local Affairs, State Demography Office.

Age Distribution

The following table reflects the projected population distribution for Arapahoe County, as well as the County's proportion of the total State population for each age bracket.

2014 Population Estimates, by Age Range			
Age	**Arapahoe County**	**State of Colorado**	**County to State %**
0 - 14	126,184	1,066,874	11.8%
15 - 29	118,171	1,089,756	10.8%
30 - 44	134,719	1,123,306	12.0%
45 - 59	126,506	1,088,451	11.6%
60 - 74	79,574	721,658	11.0%
75 - 89	25,584	244,483	10.5%
90 +	3,331	29,160	11.4%
Total	**614,069**	**5,363,688**	**11.4%**

Source: Colorado Department of Local Affairs, State Demography Office.

Education and Training

Public School District Fall Enrollment, K-12

Between the 2011 – 2012 and 2012 – 2013 school years, Colorado's public school enrollment increased by 9,380 students, to a statewide total of 862,740 children. During this timeframe, the County's enrollment increased by 1,280 children (to 113,897 students). This translates to an increase of 1.1 percent for both the County and the State between the 2011-12 and 2012-13 school years.

The accompanying table compares Arapahoe County's K-12 public school enrollment to several other counties. Arapahoe County's seven school districts are Adams-Arapahoe, Byers, Cherry Creek, Deer Trail, Englewood, Littleton, and Sheridan.

	Public School District Fall Enrollment			
County	**2006 - 2007**	**2012 - 2013**	**Change**	**% Change**
Arapahoe	**105,359**	**113,897**	**8,538**	**8.1%**
El Paso	104,608	111,530	6,922	6.6%
Adams	74,157	87,096	12,939	17.4%
Denver	72,561	83,665	11,104	15.3%
Boulder	52,182	59,423	7,241	13.9%
Douglas	50,370	64,657	14,287	28.4%
Larimer	42,012	45,804	3,792	9.0%
Weld	35,087	38,632	3,545	10.1%

Source: Colorado Dept. of Education, Data and Research.

Higher Education

Arapahoe County includes the following institutions of higher education.

Source: Arapahoe Community College

Two-year Colleges
Arapahoe Community College
Community College of Aurora

Four-year Colleges 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

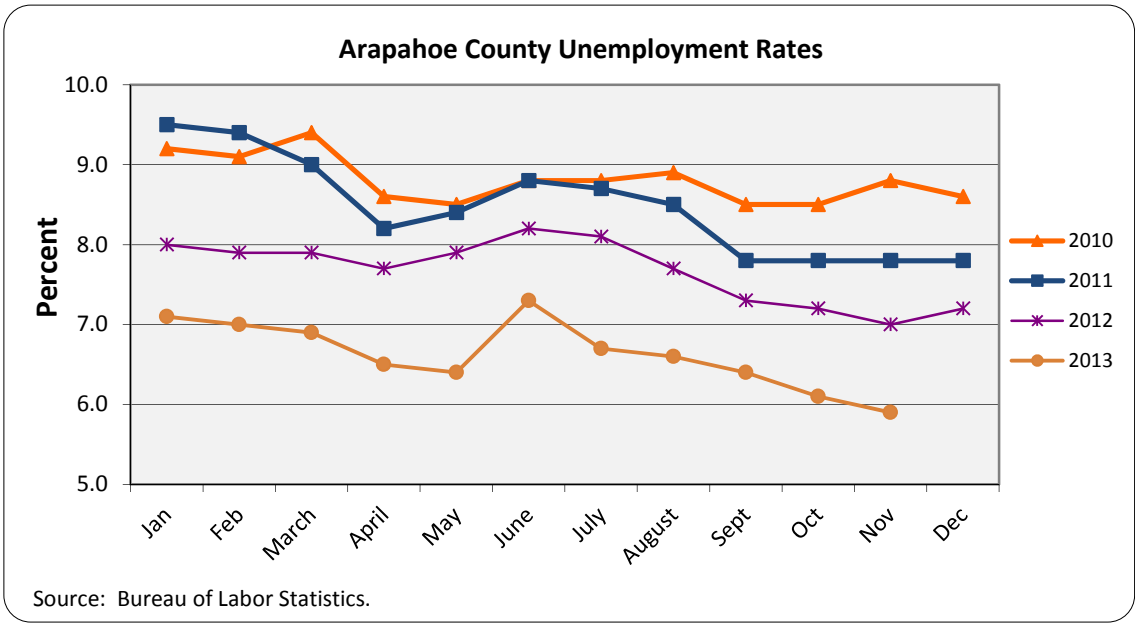
Vocational and/or Technical Schools
T. H. Pickens Technical Center
College for Financial Planning
American Health Science University

Employment

Labor Force

During November 2013, Arapahoe County's estimated civilian labor force totaled 327,635. Of this population, it is estimated that 308,312 were employed, which reflects an unemployment rate of 5.9 percent for that timeframe. This rate is less than the civilian labor force's statewide unemployment rate of 6.1 percent for the same month (Source: The Bureau of Economic Analysis, Local Area Unemployment Statistics Program).

The following chart reflects Arapahoe County's monthly unemployment rates for each year between 2010 and 2013. A table that compares the annual unemployment rates for the nation, State, and County is at the bottom of the page.



Year	Annual Unemployment National	Colorado	Arapahoe County
2004	5.5%	5.6%	5.7%
2005	5.1%	5.1%	5.2%
2006	4.6%	4.3%	4.3%
2007	4.6%	3.8%	3.8%
2008	5.8%	4.8%	4.8%
2009	9.3%	8.1%	8.1%
2010	9.6%	9.0%	8.7%
2011	8.9%	8.6%	8.2%
2012	8.1%	8.0%	7.5%
2013	7.4%	7.0%	6.4%

Source: Bureau of Labor & Statistics.
Please note: The 2013 figures are a forecast.

Largest Private Employers in the Denver Metro Region

The following chart lists the ten largest private employers in the Denver metro area, as measured by the number of employees. The list does not include retail companies, government agencies, and other public organizations.

Largest Private Employers, Denver Metro Area	
Company	**Employees**
HealthONE Corporation	10,320
SCL Health System	7,710
Centura Health	7,140
Lockheed Martin Corporation	6,950
CenturyLink	6,800
Kaiser Permanente	6,030
Comcast Corporation	5,500
Children's Hospital Colorado	5,020
United Airlines	4,900
University of Colorado Health	4,890

Source: Metro Denver Economic Development Corp. Updated May, 2013.

Per Capita Personal Income for Colorado Counties

The following table provides the ten counties with the greatest per capita personal income, as well as the State's average per capita personal income. Between 2011 and 2012 the County's per capita personal income increased by 4.4 percent, which was greater than the statewide increase of 3.9 percent. Revenue forecasts anticipate that the national per capita income for 2013 was $44,699, and this amount increases to $46,590 for 2014 (4.2 percent increase) (Source: U.S. Bureau of Economic Analysis).

Annual Per Capita Personal Income							
County	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**
Pitkin	$87,003	$90,305	$94,509	$72,642	$74,414	$79,086	$80,066
Douglas	53,329	58,305	62,633	62,500	65,874	71,463	73,516
Clear Creek	54,710	52,990	56,424	52,386	53,554	55,335	60,556
Denver	53,034	53,219	55,060	49,582	52,365	54,537	56,319
Boulder	50,195	51,436	53,533	48,891	50,031	51,893	53,772
Routt	49,037	51,719	53,393	48,562	48,679	51,628	53,834
Arapahoe	**50,621**	**50,842**	**51,677**	**46,922**	**47,622**	**48,989**	**51,163**
San Miguel	51,545	51,941	50,608	47,173	46,542	47,742	45,257
Summit	43,363	44,461	47,017	41,182	44,037	46,627	46,220
Jefferson	46,064	47,532	48,320	44,105	44,017	45,179	46,684
State of Colorado	**41,181**	**42,724**	**44,180**	**41,154**	**42,107**	**44,053**	**45,775**

Source: Bureau of Economic Analysis - January, 2014.

County Statistics

Building Permits

Arapahoe County issues building permits for the unincorporated area of the County. The number of permits for single family homes has fluctuated during recent years, reflecting the uncertainty of the housing market. During 2011, no permits were issued within the unincorporated portion of the County for apartments, condos, or townhomes. The number of permits issued for commercial projects remained the same between 2011 and 2012, and increased slightly during 2013. The following tables reflect the annual trends for different types of building permits.

	Single Family Homes	
Year	Permits	Value
2003	856	144,817,451
2004	763	150,974,646
2005	517	104,767,093
2006	295	59,674,681
2007	199	38,790,330
2008	103	21,619,620
2009	91	13,343,410
2010	218	24,080,469
2011	93	15,533,125
2012	178	28,391,024
2013	249	$47,085,131

Source: Arapahoe County Public Works & Development.

	Apartment, Condo, Townhomes (units)	
Year	Permits	Value
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440
2008	254	15,445,087
2009	351	37,751,778
2010	37	4,480,036
2011	0	0
2012	296	28,527,700
2013	247	$32,955,609

Source: Arapahoe County Public Works & Development.

	Commercial Remodel, New Structure, or Tenant Finish	
Year	Permits	Value
2003	97	12,782,579
2004	186	22,343,806
2005	220	33,408,764
2006	84	27,040,956
2007	181	53,389,005
2008	176	51,904,855
2009	166	24,820,363
2010	193	30,745,503
2011	206	33,357,583
2012	206	23,762,897
2013	210	$35,518,235

Source: Arapahoe County Public Works & Development.

Foreclosure History

The following chart reflects the number of foreclosures filed in the County between 2002 and 2013. The number of foreclosure filings has decreased each year since 2009. This data represents the number of foreclosures filed and does not account for those foreclosure filings that were subsequently redeemed or withdrawn. Between 2012 and 2013, the number of foreclosure filings in Arapahoe County decreased by 1,882, or 52.5 percent.

Arapahoe County Foreclosure Filings		
Year	Foreclosures	% Change
2003	2,250	42.9%
2004	3,125	38.9%
2005	3,600	15.2%
2006	4,719	31.1%
2007	6,225	31.9%
2008	5,860	-5.9%
2009	6,243	6.5%
2010	5,500	-11.9%
2011	3,960	-28.0%
2012	3,630	-8.3%
2013	1,705	-53.0%

Source: Arapahoe County Public Trustee.

Motor Vehicle Registrations

The County collects a fee for registering motor vehicles. The number of registrations has remained relatively stable since 2010. Between 2012 and 2013, the County's motor vehicle registrations decreased by 0.7 percent. The following table provides the annual number of motor vehicles registered within Arapahoe County between 2004 and 2013.

Motor Vehicle Registrations		
Year	Vehicles Registered	Percent Change
2004	414,511	n/a
2005	420,509	1.4%
2006	468,916	11.5%
2007	487,666	4.0%
2008	492,115	0.9%
2009	490,980	-0.2%
2010	513,104	4.5%
2011	512,611	-0.1%
2012	523,488	2.1%
2013	519,980	-0.7%

Source: Arapahoe County Clerk & Recorder's Office.

Elections

Recent legislation modified how the State and counties administer both primary and general elections. The legislation requires that the County Clerk and Recorder conduct all general, primary, odd-year, and coordinated elections as mail ballot elections. The County Clerk and Recorder is required to mail a ballot to all active registered voters. The voters have the option to return the ballot by mail, to deliver the ballot in-person to a voter service center, or to cast a ballot in person at the voter service center. The voter service centers must be open for at least two weeks prior to election day (excluding Sundays). The legislation eliminated precinct polling places. Voter service centers must serve all voters in the County, regardless of the elector's or center's location within the County. The voter service centers must also have the ability to register a voter on-site, which requires each voter service center to have a secure computer connection with the statewide voter registration database

General elections: The General election day occurs on the first Tuesday succeeding the first Monday in November during an even-numbered year. For a General election, the County is required to operate one voter service center for every 30,000 active voters during early voting (the two weeks prior to the formal election day), and for the actual election day the number of voter service centers increases to one per every 15,000 active voters.

Non-General elections: Examples of non-General elections include primary elections, which occur during the August prior to the General election, odd-year elections, and municipal elections. For non-General elections that are conducted by the County Clerk and Recorder, the Clerk must operate one voter service center for every one motor vehicle office within the County.

The County's number of active registered voters affects the required number of voter service centers, as well as the printing and postage costs for mailing a ballot to each elector. The following table reflects the annual number of active registered voters in Arapahoe County and the County's voter turnout each year.

Active Registered Voters in Arapahoe County			
Year	Registered Voters	Voter Turnout	% Turnout
2003	210,909	108,440	51.4%
2004	253,403	234,725	92.6%
2005	257,366	126,355	49.1%
2006	271,265	171,920	63.4%
2007	212,801	78,247	36.8%
2008	287,434	268,665	93.5%
2009	247,297	76,790	31.1%
2010	273,435	200,977	73.5%
2011	235,042	102,029	43.4%
2012	310,526	288,033	92.8%
2013	314,183	140,438	44.7%

Source: Arapahoe County Clerk & Recorder's Office.

FUND REVENUE AND EXPENDITURE DETAIL

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

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

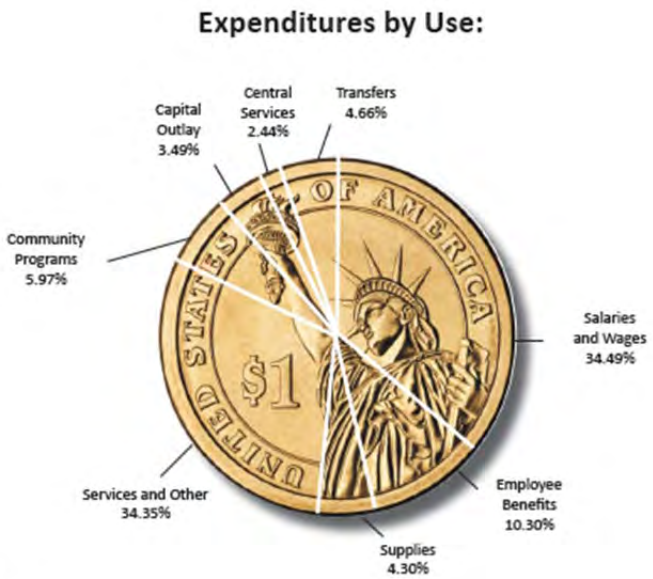
Capital project and debt service funds contain the revenues and expenditures related to large County purchases such as for major maintenance or construction activities in the case of a capital project fund or for the payment of principal and interest on long-term debt or lease obligations for items such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

Another type of fund used by the County is a proprietary fund. A proprietary fund accounts for business type activities and can be categorized into internal service funds or enterprise funds. Internal service funds are used to account for goods or services provided to County departments or elected offices with the intent of recovering the full cost of the service. The County uses internal service funds for the replacement of fixed assets, several employee benefits, and for the County's liability and property insurance. Enterprise funds are for units or functions that are entirely or predominantly self-supported by user charges or fees. Utilities or golf courses would be common examples of enterprise fund functions. Arapahoe County has no enterprise funds at this time. There is a schedule on page 89 that displays a quick overview of the County's funds and their 2014 revenues, expenditures, and balances.

The remainder of this section will provide an overview of the type of revenues and expenditures the County funds contain and their relative importance, use, and trends. On pages 91 through 150 you will find individual financial summaries and narratives for County funds. This information is useful in understanding how the County is organized financially. For detail of the County budget organized by department/elected office or program area, please refer to the Department Budgets section of this document and to some of the supplementary schedules in the Budget Message and Appendix.

Revenues and Expenditures by Category

A common question from citizens relates to where the County receives it's funding and, conversely, how it is expended. The following graphical depictions provide a quick answer to these questions. For 2014, the total budgeted expenditures across all County funds, departments, units, and entities totals $338.0 million and is offset by $329.5 million in revenues with the deficit between the two figures accounted for with available balances in specific funds.



For the 2014 budget, just over half of all revenue collected by Arapahoe County comes from taxes. These taxes are varied and include property tax, specific ownership tax, and sales and use tax. The second largest source of revenue is intergovernmental revenue and grants. This category includes the funding that comes from the State and Federal government for social services and community development programs and highway and transportation infrastructure projects. Also included in this category is the revenue received from the City of Centennial for the provision of law enforcement services.

On the expenditure side, the graphic indicates that the largest expenditure category is the salaries & wages category. These expenditures include salaries for full and part-time employees, temporary salaries, and overtime compensation. When combined with the employee benefits category due to their relationship to the level of staffing the County maintains, the total percentage of expenditure tied to staffing is 44.8% of the total. The next largest category of expenditures at 34.4% is the services & other category which contains the budget amounts for professional services, the use of contract labor, grants-in-aid to other governments and agencies for services such as health care and open space preservation, and for the maintenance of buildings, equipment, and software. The table below provides the total dollar amounts of each of these revenue and expenditure categories within the 2014 adopted budget and in prior fiscal years.

County Revenues and Expenditures by Category

	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenue Category					
Taxes	$ 160,180,537	$ 165,234,308	$ 163,834,856	$ 166,825,159	**$ 170,898,353**
Licenses & Permits	4,626,134	5,767,924	4,961,960	6,285,371	**5,335,356**
Intergovernmental / Grants	95,463,974	94,880,263	101,097,320	93,254,536	**95,745,817**
Charges for Services	19,708,958	21,318,491	19,093,001	21,633,214	**21,859,995**
Fines & Forfeits	2,187,375	2,276,220	1,257,233	1,592,803	**1,215,500**
Investment Earnings/Contributions	2,921,467	1,556,203	2,832,623	2,101,986	**1,281,437**
Interfund Revenue	14,195,301	14,274,292	15,609,216	13,440,966	**15,357,573**
Transfers In	52,375,761	23,682,966	18,192,160	17,923,776	**15,765,639**
Other Fin. Sources / Misc.	12,961,139	64,131,967	2,016,889	2,793,295	**2,085,338**
Total County Revenues	**$ 364,620,646**	**$ 393,122,634**	**$ 328,895,258**	**$ 325,851,106**	**$ 329,545,008**
Expenditure Category					
Salaries and Wages	$ 107,255,332	$ 109,020,462	$ 116,105,866	$ 112,331,640	**$ 116,560,652**
Employee Benefits	29,223,904	30,630,147	33,177,022	30,835,880	**34,801,528**
Supplies	13,375,972	12,064,369	14,809,965	11,192,385	**14,534,071**
Services and Other	120,088,564	168,369,756	159,604,882	95,866,918	**116,108,195**
Community Programs	19,141,819	18,724,088	20,086,906	16,956,836	**20,183,772**
Capital Outlay	26,893,246	14,093,251	49,644,562	19,807,701	**11,794,015**
Central Services	6,411,098	6,653,251	7,954,627	6,474,537	**8,251,361**
Transfers	52,375,761	23,682,966	18,102,701	18,781,776	**15,765,639**
Other	-	-	-	-	**-**
Total County Expenditures	**$ 374,765,695**	**$ 383,238,290**	**$ 419,486,531**	**$ 312,247,674**	**$ 337,999,233**

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2014 for the County has increased $2.3 million or 1.9% from the 2013 adopted budget level. Budgeted property tax revenue in 2014 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, and the Capital Expenditure Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $7.48 billion. An additional levy of 0.309 for refunds and abatements was applied as permitted by statute. The voter-approved Developmental Disability mill levy of 1.000 was maintained for 2014.

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 2014. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to remain unchanged for the near future.

Property Tax Calculation

Property tax revenue is calculated by multiplying the prior year assessed valuation by the mill levy. For example, the County mill levy is 16.130 mills and the 2013 assessed value is $7.48 billion. This creates calculated property tax revenue of $120.6 million for collection in 2014 for Arapahoe County. Assessed

valuation figures are based on an 18-month market value between the dates of January 1 and June 30 (18 months later). For the 2014 collections, the 2013 assessment's market value data was for the period of January 1, 2011 through June 30, 2012 and included a portion of the weakness in the residential and nonresidential real estate market during this timeframe.

2014 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	$ 7,478,092,498	$ 95,906,536	99.00%	$ 94,947,471	12.825
Refund/Abatement		2,313,778	99.00%	2,290,640	0.309
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		-	99.00%	-	0.000
Subtotal General Fund		$ 98,220,314	99.00%	$ 97,238,111	13.134
Road & Bridge Fund		5,847,868	99.00%	5,789,389	0.782
Social Services Fund		11,972,426	99.00%	11,852,702	1.601
Capital Expenditure Fund		4,584,071	99.00%	4,538,230	0.613
Total County		**$ 120,624,679**		**$ 119,418,432**	**16.130**
Developmental Disability	**$ 7,530,479,998**	**$ 7,530,480**	**99.00%**	**$ 7,455,175**	**1.000**
Arapahoe Law Enforcement Authority	**$ 1,039,046,600**	**$ 5,176,530**	**99.00%**	**$ 5,124,765**	**4.982**
Arapahoe County Recreation District					
General Operating	**$ 963,115,560**	$ 836,947	99.00%	$ 828,578	0.869
Refund/Abatement		26,244	99.00%	25,982	0.027
Subtotal		$ 863,191	99.00%	$ 854,559	0.896
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		(12,493)	99.00%	(12,368)	-0.013
Total Recreation District		**$ 850,698**	**99.00%**	**$ 842,191**	**0.883**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$ 337,039,540**	**$ 7,836,169**	**98.00%**	**$ 7,679,446**	**23.250**

Taxpayer's Bill Of Rights

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

1995 and 1998 Revenue Changes

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

State of Colorado Property Tax Revenue Limitations

Prior to the adoption of the Taxpayer's Bill of Rights, Colorado law included limits on the amount of revenue, which local governments may raise from property taxes. Of these statutory limits, the most important limit is a cap on the growth in revenues from property taxes of 5.5% with the prior year as the base for the calculation. In addition, revenues may be raised on the value of any new construction. This 5.5% limit is still in effect for Arapahoe County but the property tax revenue has not been limited by this provision for many years.

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 and taxes that were protested and awarded. Included in the 2014 tax levy is a mill levy of 0.309 mills to collect $2.3 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 1.601 mills in 2013 for 2014 collection. Property taxes collected for this purpose are budgeted at $11.9 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 not included in the net County levy of 16.130 mills. Property taxes being collected for this purpose are $7.5 million in 2014.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows an increase of 2.0% from the prior year total assessed valuation. The economic and real estate climate not only impacts the numbers for 2014, 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 2013 assessment and is expected to remain at that rate through the 2016 assessment as well.

The residential 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 based on statewide values. Due to the Taxpayer's Bill of Rights, the residential assessment rate cannot increase if the amount of nonresidential value increases to the extent that such an increase would be necessary to maintain residential values at the 45% of the total value. TABOR requires a vote of the people in order to increase the residential assessment rate.

The table below depicts the residential assessment rate that was in place for each year and the amount of the total net assessed valuation for the County. It is important to note that the residential assessment rate last changed for 2003 assessment for the 2004 tax collections. It decreased from 9.15% to 7.96% and has remained at that rate since.

Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
2004 (2005 Taxes)	7.96%	6,591,480,100	1.09%
2005 (2006 Taxes)	7.96%	6,718,283,280	1.92%
2006 (2007 Taxes)	7.96%	6,844,989,340	1.89%
2007 (2008 Taxes)	7.96%	7,621,627,210	11.35%
2008 (2009 Taxes)	7.96%	7,734,003,930	1.47%
2009 (2010 Taxes)	7.96%	7,881,756,220	1.91%
2010 (2011 Taxes)	7.96%	7,856,369,556	-0.32%
2011 (2012 Taxes)	7.96%	7,306,321,680	-7.00%
2012 (2013 Taxes)	7.96%	7,327,973,674	0.30%
2013 (2014 Taxes)	7.96%	7,478,092,498	2.05%

History of Significant County Mill Levy Trends

The Taxpayer's Bill of Rights, which was adopted by the voters of the State of Colorado in November 1992, is a significant factor in setting the budget as it has a major impact on the amount of property tax that can be collected in any given year. As such, each year the County must calculate how much revenue can be collected and if that amount requires an amount less than the current base mill levy would yield, a temporary tax credit is applied to only levy enough to meet the amount of revenue permitted under TABOR. For the 2014 budget, there is no TABOR refund.

Since 1992, there have been several adjustments to the County's base mill levy. The last significant change in the County's mill levy was a reduction from 16.973 mills to 15.821 mills in 1998 to remain within the statutory 5.5% property tax revenue growth limitation. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through the 2011 budget required the use of a temporary tax credit to remain within the requirements of TABOR. The 2012, 2013 and 2014 budgets used the full 15.821 base mill levy, with no temporary tax credit remaining to be used after the decline in assessed valuation during the recession.

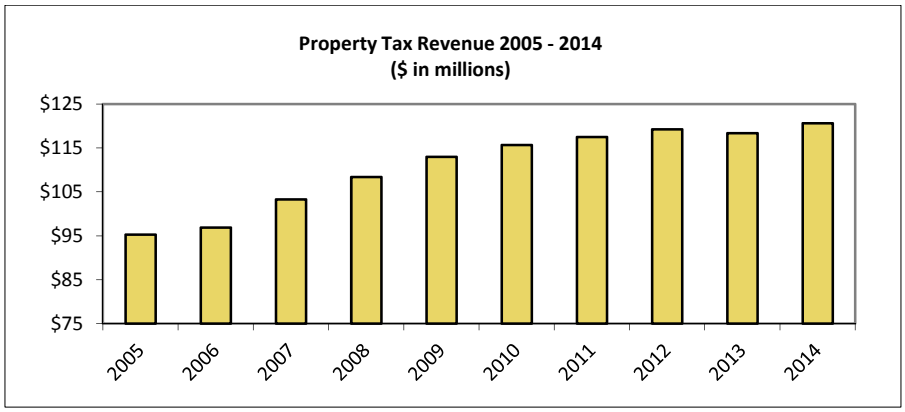
The amount of a temporary tax credit applied to the County base mill levy has varied in the past with the given economic and assessed value data for a budget year. The requirements of TABOR require the County to calculate how much revenue can be collected and then solve for the amount of the mill levy in relation the given assessed value. For example, in 2011, the mill levy of 14.949 required a temporary tax credit of 1.063 mills to remain within the TABOR revenue limit which required a levy of 14.593 mills of the County base mill levy of 15.821 mills. For 2014, the full base mill levy of 15.821 is used as there is no application of a temporary tax credit to the mill levy. The refund and abatement levy of 0.309 mills is excluded from the TABOR calculation but is included in the total County levy.

In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. The first year of the Developmental Disability levy was 2002 and revenue collections totaled $6.5 million on an assessed value of $6.5 billion. For the 2014 budget, revenue collections are budgeted at $7.5 million based on a $7.5 billion assessed value.

Below are a table and chart depicting the County's property tax rate (mill levy) and revenues for the period of 2005 through 2014.

Property Tax Revenue

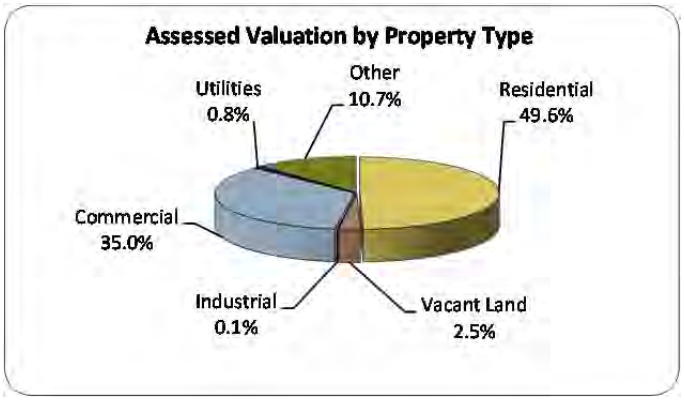
Year	Calculated Revenue ($ Millions)	Mill Levy
2005	$ 95.3	14.451
2006	96.9	14.421
2007	103.2	15.083
2008	108.4	14.217
2009	113.0	14.609
2010	115.6	14.672
2011	117.4	14.949
2012	119.2	16.316
2013	118.3	16.150
2014	120.6	16.130



2013 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%.

2013 Assessed Valuation For 2014 Property Tax Revenue		
Type of Property	**Assessed Valuation**	**% of Total**
Residential	$ 3,780,177,620	49.6%
Vacant Land	190,477,390	2.5%
Industrial	10,283,110	0.1%
Commercial	2,668,409,100	35.0%
Utilities (State Assessed)	60,578,320	0.8%
Agricultural *	13,768,960	0.2%
Oil & Gas *	10,154,210	0.1%
Other Natural Resources *	527,390	0.0%
Personal Property *	885,304,670	11.6%
Total	**$ 7,619,680,770 ** **	**100.0%**



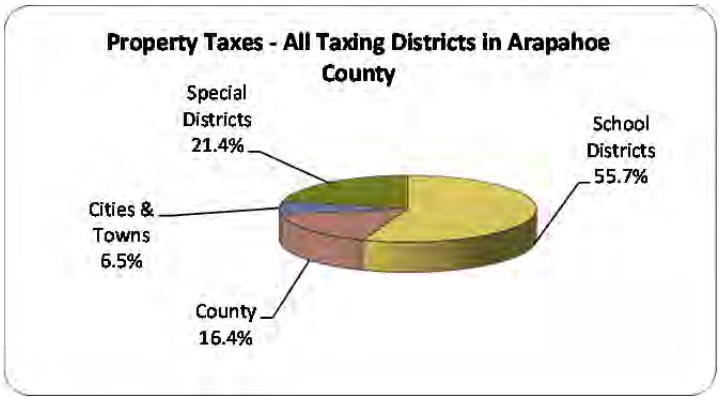
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.
** $7.46 billion represents Arapahoe County's assessed valuation including the value that is part of the $20,000 personal property tax exemption in 2014.

2014 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 330 local and service districts within the County. County Government property taxes are only 16.4% 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.

2014 Property Tax Revenue For 2013 Assessed Valuation		
Type of District	**Dollars**	**% of Total**
School Districts	$ 438,963,119	55.7%
County	129,680,121	16.4%
Cities & Towns	51,433,847	6.5%
Special Districts	168,515,704	21.4%
Total	**$ 788,592,791**	**100.0%**



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

2014 Property Taxes for Other County Entities

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

Arapahoe Law Enforcement Authority

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

ALEA Mill Levy and Tax Revenue History 2005 - 2014

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
2005	$ 914,434,800	4.982	$ 4,464,600
2006	916,878,640	4.982	4,476,532
2007	909,620,660	4.982	4,486,413
2008	1,025,811,280	4.982	5,059,486
2009	1,057,445,090	4.982	5,215,510
2010	1,093,510,320	4.982	5,393,390
2011	1,069,081,110	4.982	5,272,900
2012	988,579,530	4.982	4,875,852
2013	985,449,740	4.982	4,860,416
2014	1,039,046,600	4.982	5,124,765

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

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

Revenue collections for the Arapahoe Law Enforcement Authority decreased significantly following 2001 as a large portion of the unincorporated area served by the ALEA formed the City of Centennial. The Sheriff's Office continues to provide services to the City of Centennial, but the services and funding are derived from payments from the City to the General Fund via an intergovernmental agreement. The current property tax revenue is used to provide law enforcement service to unincorporated areas of the County that remained following the incorporation of the City of Centennial.

The growth rate of the property tax revenue is directly tied to the growth in the assessed value of the Authority and a drop in the assessed value since the 2011 budget resulted in declining property tax collections. For 2014, the property tax revenue will increase by 5.4%. The budgeted revenue of $5.12 million is approximately $264,000 more than the 2013 adopted budget.

Arapahoe County Recreation District

The Arapahoe County Recreation District is a special district that provides parks and recreation for a specific area within the County. The 2014 budget provides for the operation and maintenance of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park and the various trails in the Arapahoe County Recreation District, as well as certain improvements to park facilities. In the past, some capital projects in the District have been funded with Conservation Trust Fund dollars. Property tax paid by property owners that reside within the District and specific ownership tax revenues provide for day-to-day operating and maintenance costs as well as the debt service costs. Other sources of revenue include intergovernmental agreements with special districts that lie within the Recreation District boundaries and user fees.

Arapahoe County Recreation District Mill Levy and Tax Revenue History 2005 - 2014

Year	Assessed Valuation	Mill Levy	Property Tax
2005	$ 832,854,950	0.793	$ 646,893
2006	843,876,800	0.832	687,633
2007	857,423,070	0.856	726,889
2008	950,362,920	0.816	767,386
2009	972,467,480	0.846	814,834
2010	1,053,829,120	0.795	829,708
2011	1,038,294,610	0.821	843,554
2012	935,610,470	0.919	851,306
2013	926,141,350	0.905	830,187
2014	963,115,560	0.883	842,191

The base mill levy for the Recreation District is 0.869 mills and is adjusted each year to remain within constitutional revenue limitations, refund excess collections in prior years, and collect revenue for refunds and abatements. The table above provides a summary of the assessed value, mill levy and property tax collections for the Arapahoe County Recreation District. The mill levy of 0.883 for 2014 includes the refund and abatement levy of 0.027 mills, which is excluded from the TABOR calculation. The mill levy also includes a temporary tax credit of 0.013 mills resulting in a total of $842,191 in revenue. The 2014 revenue amount is only slightly more than the $830,187 included in the 2013 budget.

Arapahoe County Water & Wastewater Public Improvement District

The Arapahoe County Water & Wastewater Public Improvement District (PID) was formed in 2001 to provide capital infrastructure funding for this service district located in the south central part of the County. The Board of County Commissioners serves as the *ex officio* Board of Directors. In November 2001 taxpayers within the District voted to authorize the issuance of $165,000,000 in general obligation debt for water and wastewater projects. As of the adoption of this budget, $157.4 million in debt has been issued by the District.

Arapahoe County Water & Wastewater PID Mill Levy and Tax Revenue History 2005 - 2014

Year	Assessed Valuation	Mill Levy	Property Tax
2005	$ 268,289,286	14.000	$3,680,929
2006	286,480,620	18.949	5,319,842
2007	290,320,590	18.242	5,243,068
2008	310,974,250	16.750	5,156,731
2009	322,814,120	16.700	5,337,086
2010	367,277,780	16.700	6,072,204
2011	367,293,390	18.150	6,599,711
2012	331,199,520	22.400	7,344,681
2013	325,585,590	23.250	7,402,309
2014	337,039,540	23.250	7,679,446

Property tax revenue for the Arapahoe County Water & Wastewater Public Improvement District is used to pay the scheduled debt service on the outstanding General Obligation bonds and debt issued by the District. Bonds were issued for $63.9 million in 2002, $26.3 million in 2005, $16.0 million in 2006, and $56.1 million in late-December 2009. The bonds were issued to construct various water, sewer, and storm water facilities; and to refinance the debt of the former Arapahoe Water & Sanitation District. In 2012, the general obligation bonds from 2002 were refunded to take

advantage of low interest rates and reduce the debt service payments. The issue amount of the 2012 refunding bonds was $59.0 million. 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 23.250 in 2013 for collection in 2014.

Other Significant County Revenue Sources

Other significant revenue sources for the County include: (1) revenue received from the City of Centennial for services provided by the County; (2) specific ownership taxes; (3) land recording fees; (4) tax collection fees; (5) interest on investments; (6) motor vehicle license fees; and (7) building permit fees. This section provides a table for each revenue source that includes the amounts collected for 2011 and 2012, as well as the amount of revenue that was expected during the 2012 budget year as reflected by the amended budget. The tables also provide updated estimates for the 2013 revenue amounts, based on information that became available as budget year 2013 progressed through its final fiscal quarter. The 2014 budget reflects the amount of revenue that the County anticipated it would receive at the time it was adopted by the Board of County Commissioners. *Please note*: the updated 2013 estimates are provided for informational purposes only, in an effort to provide the public with the most current information possible. The final amounts may differ from the 2013 estimates in this section, and therefore they are not used for comparison purposes in the tables.

Centennial Revenue

The Arapahoe County Sheriff's Office has provided law enforcement service to the City of Centennial since the City's founding in 2001 under an intergovernmental agreement (IGA). The agreement provides the City with law enforcement services such as patrol, investigation, dispatch, traffic enforcement, emergency planning, and several other related support services. In return for providing these services, the County receives offsetting revenue from the city, including indirect costs (administrative overhead). The intergovernmental agreement with the City of Centennial for law enforcement related services will continue through 2018 under a revised 10-year agreement signed in 2008. Revenues have increased slightly each year since 2009. The 2014 adopted budget is the same as the 2013 amended budget because the contract amount was not yet finalized when the budget was adopted but it is anticipated that the final revenue amount will be approximately 1.7% higher than the 2013 contract amount.

Centennial Revenue			
Year		Amount	% of Change
2011 Actual	$	19,951,054	0.87%
2012 Actual		20,257,299	1.53%
2013 Amended		20,260,895	0.02%
2013 Estimate		20,258,735	0.01%
2014 Adopted Budget		20,260,895	0.00%

Specific Ownership Taxes

Pursuant to Section 42-3-107, C.R.S., the Clerk and Recorder's Office collects tax that is owed by the owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. The tax amount is determined by the class, age, and value of the vehicle. This revenue source had been in decline due to the economic downturn. Consumers withheld purchasing a newer vehicle and instead chose to retain their older vehicle(s). Since the tax is based in part on the age and value of the vehicle, a person pays less tax on an older and less valuable vehicle. However, due to the increasing age of vehicles and an improving economy, the volume of vehicle sales has increased over the last two years. According to the updated 2013 estimated collection rate, this revenue source appears to be recovering to a level near 2008. The 2014 adopted budget assumes that the County will collect 0.24% more than the amount anticipated in the 2013 amended budget.

Specific Ownership Taxes			
Year		Amount	% of Change
2011 Actual	$	7,819,588	-5.14%
2012 Actual		8,650,925	10.63%
2013 Amended		8,847,500	2.27%
2013 Estimate		9,140,148	5.66%
2014 Adopted Budget		8,869,140	0.24%

Land Recording Fees

The Clerk and Recorder's Office collects this revenue from residence and business filings and recording documents for County records. Fees are collected based on an established schedule. This revenue is authorized pursuant to Section 30-1-103, C.R.S. Prior to the most recent recession when interest rates were low, revenue from land recording fees increased significantly, to a high of $7.1 million in 2003 due to the high level of refinancing and home buying. Conversely, the fee revenue amount decreased to $2.7 million for 2009, reflecting the economic downturn and the dramatic slowdown in the real estate market. The 2013 year end estimate indicates a rebound in this revenue source as historically low mortgage interest rates and a slowly improving economy has increased the amount of home sales and refinancing. The 2014 budget is an increase over the 2013 budget but, may need to be adjusted upward if the pace of activity continues into 2014.

Land Recording Fees			
Year		Amount	% of Change
2011 Actual	$	3,151,886	3.60%
2012 Actual		3,954,963	25.48%
2013 Amended		3,115,000	-21.24%
2013 Estimate		4,058,419	2.62%
2014 Adopted Budget		4,300,000	38.04%

Tax Collection Fee

This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office. The fee is based on a percentage of the dollar amount collected by the County Treasurer, and varies according to the type of tax. The fee is 0.5% for collecting school district taxes, 1% for collecting city or town taxes, and 1.5% for collecting special assessment district taxes and special district taxes. This revenue collection is authorized pursuant to Section 30-1-102, C.R.S. This revenue source is directly related to trends in real and personal property taxes, and reflects the fluctuations due to the economic downturn and uncertain personal property valuations in the future. The 2014 adopted budget is $100,000 more than the 2013 amended budget based on the trend of prior year collections.

Tax Collection Fee			
Year		Amount	% of Change
2011 Actual	$	5,814,474	2.84%
2012 Actual		5,779,135	-0.61%
2013 Amended		5,750,000	-0.50%
2013 Estimate		5,844,033	1.12%
2014 Adopted Budget		5,850,000	1.74%

Interest on Investments

Interest on investment revenues consists of the income earned on certificates of deposit, U.S. Treasury and agency securities, and the County's remaining investments. This revenue is authorized pursuant to Section 24-75-601, C.R.S. The County Treasurer projects the amount that the County will receive from its investments, and this revenue source is also impacted by the conditions of the economic market. As the County's investments with higher interest rates have matured, they have been replaced by those earning much lower interest rates. The 2014 adopted budget takes into account the current economic downturn, lower fund balances, and a decreased return on investments. The anticipated revenue amount is 52.2% less than what was included for the 2013 amended budget.

Interest on Investments			
Year		Amount	% of Change
2011 Actual	$	3,884,046	-30.81%
2012 Actual		1,328,740	-65.79%
2013 Amended		2,672,020	101.09%
2013 Estimate		1,508,797	13.55%
2014 Adopted Budget		1,277,437	-52.19%

Motor Vehicle License Fee

Motor vehicle license fees collected by the Clerk and Recorder are based on the vehicle that is 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 specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1. Motor vehicle license fees grew at a slower rate during the recession but collections have accelerated during 2012 and 2013 as the economy has improved. The estimate for motor vehicle license fee revenue by the end of 2013 is projected to be over $300,000 more than budgeted and

suggests that this revenue source is growing as result of increased motor vehicle sales. The 2014 budget amount was adjusted upwards as a result of this increased activity.

Motor Vehicle License Fee			
Year		Amount	% of Change
2011 Actual	$	1,679,210	22.14%
2012 Actual		2,191,352	30.50%
2013 Amended		1,922,000	-12.29%
2013 Estimate		2,223,692	1.48%
2014 Adopted Budget		2,040,000	6.14%

Building Permit Fee

The revenue for building permits is a sliding scale fee based on evaluation, and pays for the inspection process for constructing any structure in the unincorporated County, i.e. remodeling of a house, new buildings, etc. This revenue is authorized by the Board of County Commissioners, and amended by County resolution. The recession, the dramatic decline in the housing market, and lower population growth has had a considerable impact on the construction industry in Colorado, especially nonresidential construction. Building permit revenue fell below projections for a number of years, as construction activity came to a virtual standstill through the recession. However, it is projected to end 2013 approximately $450,000 higher than the 2013 amended budget. For 2014, the budget is $150,000 higher than 2013 with an optimistic outlook that the real estate and construction market will continue to rebound to healthier levels.

Building Permit Fee			
Year		Amount	% of Change
2011 Actual	$	580,337	-19.87%
2012 Actual		921,337	58.76%
2013 Amended		750,000	-18.60%
2013 Estimate		1,201,189	30.37%
2014 Adopted Budget		900,000	20.00%

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

Significant Expenditures for Arapahoe County

Expenditures for 2014 total nearly $338 million and are spread across a wide variety of funds and programs. The following information will provide some background on trends in these expenditures and their impact and how they have been budgeted for 2014. The following sections give an overview of the County's main expenditure areas: employee salaries and benefits, supplies and services as provided for by the baseline budgeting process and budget packages, and capital outlays. It is important to note that any increase in budget above the approved baseline budget is generally handled through the submission, review, and adoption of budget packages. This process is described in detail in the following pages.

Employee Salaries and Benefits

Arapahoe County's 2014 adopted budget funds 1,982.40 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2014 budget at $151.4 million or about 45% of the total expenditures. When developing the annual budget, employee salaries and benefits play a large role in the growth of expenditures and in determining how much funding will be available for approved budget package requests.

Arapahoe County utilizes a merit or pay-for-performance salary increase system. In other words, there is no cost of living or standard increase for all employees. Each employee's increase is determined by their job performance or the retention of key talent. For budgeting purposes, this merit increase is calculated by applying a percentage to all employee salaries for the coming year to create a merit increase pool by department or elected office. The pool of funding is then allocated to employees by their department director or elected official based on their performance review process and some employees may receive more or less than the pool percentage. For 2014, the County budgeted a merit increase pool of 2.0% in consideration of the economic conditions and the status of balancing the General Fund operating budget. This merit increase pool is across all departments and funds. The 2010 and 2011 budgets had no merit increase pool, but had a small amount budgeted for a one-time payment to top performers without adding to base salary. The 2012 and 2013 budgets had a 1.6% and 2.0% merit increase pool, respectively. The 2014 budget also includes $307,000 for the step increases for deputies in the Sheriff's Office who moved to a step-based pay system in 2007.

Merit increases are not the only possible increases to salary as, from time-to-time, increases are required based on market conditions. Each year the Human Resources Department reviews positions and compares County compensation to the compensation being offered in the local/regional job market and may make recommendations to increase the compensation for certain positions or the pay structure in general. In the past, such reviews were done on a periodic basis resulting in large funding increases across many positions or structures in one budget year with several years before the next adjustment. Based on current market conditions, $1.1 million was included in the 2014 budget for this purpose and includes an adjustment to the Sheriff's Office pay step program positions.

In recent years, a reduction to employee salaries and benefits for anticipated position vacancy savings has been applied to further reduce the salary and benefit budget. After researching the amount of unspent salary and benefit budget in prior years as the result of full and part-time positions that are vacant at various intervals during the year, the Executive Budget Committee and the Board of County Commissioners have adopted budgets where a certain percentage of departments and elected office budgets are reduced to account for vacant positions. The 2014 budget includes a 1.5% vacancy savings reduction for smaller departments and elected offices and a 3% vacancy savings reduction for larger departments and elected offices with over 50 FTE. These vacancy savings reductions yielded significant operating budget savings of over $3.4 million for 2014 and allowed available funding to go towards needed programs and services.

2014 Vacancy Savings Reductions

Category		Amount
1.5% Reduction - All Departments/Offices	$	1,781,942
Additional 1.5% Reduction - All Departments/ Elected Offices over 50.0 FTE		1,591,136
Total Vacancy Savings Reduction	**$**	**3,373,078**

Health insurance for employees is an area of significant cost growth for not only Arapahoe County but for other employers as well. Several years ago, Arapahoe County switched to a single medical insurance provider that could provide health maintenance organization (HMO) and a hybrid HMO/preferred provider organization (PPO) option to employees. In 2010, the County introduced a new lower-cost, deductible-based HMO plan from the insurance provider and was able to negate most of the forecast cost increase for the 2011 budget. The 2014 health insurance renewal rate was an increase of 8.7% over the 2013 premium rates. Unlike prior years, no plan design changes were made to mitigate the cost increase and benefits to employees remained the same except for those required by the Affordable Care Act. The self-insured dental premiums are being reduced for a three year period in order to reduce an accumulated fund balance.

Baseline Budgeting Process

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

The baseline budget for departments and elected offices for the 2014 budget was developed by taking the 2013 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2013 budget process or any ongoing items from supplemental appropriation requests from the first three quarters of 2013. The ongoing budget amounts from budget packages may consist of such items as new or expanded maintenance agreements, additional utility or telecommunication costs, or salary, benefit, or supply amounts related to a new position. A budget package may include both ongoing and one-time items. One-time items are budgeted for the year in which they were adopted for expenses such as computers and vehicles and not added to any subsequent baseline budget.

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

The budget package process exists for departments and elected offices to submit requests for additional funding to change the funding or staffing for an existing level of service or to add to or reduce a service or program. Budget package requests are submitted by departments in unison with the remainder of their budget requests, but are accompanied by detailed descriptions of their contents and a justification for why they should be recommended or approved. The Executive Budget Committee (EBC) has been tasked with the detailed review of the packages and then makes recommendations to the Board of County Commissioners as to which packages should be approved. The contents of each package and the budget impact are put into the context of the larger budget and compete with prioritized requests from all other departments and elected offices. As financial conditions change, so does the ability to recommend or

approve budget packages. The amount of packages adopted during the 2014 budget process that had an ongoing operating impact to the General Fund was $2.7 million in relation to the $162.2 million total budget and are primarily related to the compensation and benefit increases.

Capital Outlay

The 2014 budget provides $14.9 million for items that are considered capital assets such as vehicles, equipment, software, buildings, facilities, and roadways. Most capital outlays are accounted for in the County's capital project funds including the Capital Expenditure Fund and the Infrastructure Fund. Other capital outlays that are budgeted for operating budget funds for equipment and vehicle purchases and/or replacements are in the County's Central Services Fund. This table provides information on where the capital outlay budget is located in the 2014 budget.

2014 Capital Outlay by Fund

Fund	Amount
General Fund	$ 9,300
Electronic Filing Technology Fund	132,099
Open Space Sales Tax Fund	283,000
Capital Expenditure Fund	7,567,943
Infrastructure Fund	3,083,334
Arapahoe County Recreation Dist.	25,000
Central Services Fund	3,776,673
Total Capital Outlay	**$ 14,877,349**

The most significant areas of capital outlay exist in the Capital Expenditure Fund and the Central Services Fund. The Capital Expenditure Fund is the main capital projects fund for the County. For 2014, the amount of funding provided for capital projects declined as the economy impacted revenues and the operating budget. More detailed information for the Capital Expenditure Fund and the Capital Improvement Program can be found in the Capital Improvement Program section or the Budget Message section. The Central Service Fund, an internal service fund, is responsible for acquiring and replacing County fixed assets such as vehicles, equipment, and computer hardware over $5,000. This funding is provided by transfers from operating budgets to undertake the purchase and/or replacement of these assets. Information on what equipment or assets are being replaced can be found in the budget package descriptions in Department Budgets or Appendix 3.

Summaries of Fund Revenues and Expenditures

On the pages that follow you will find an overview of the County's funds for 2014 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. This section should prove useful in providing a big picture look at the financial organization of the County. For those interested in a more functional or departmental look at the 2014 budget, Department Budgets provides this data along with Appendix 1.

2014 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Fund Balance Restricted, Committed or Assigned	Fund Balance Unassigned
General Fund:	$ 50,294,990	$ 157,667,112	$ 162,247,761	$ 45,714,341	$ 13,546,542	$ 32,167,799
Building Maintenance Fund	1,357,640	1,800,000	1,797,769	1,359,871	1,359,871	-
Subtotal General Funds:	$ 51,652,630	$ 159,467,112	$ 164,045,530	$ 47,074,212	$ 14,906,413	$ 32,167,799
Special Revenue Funds:						
Arapahoe County Fair Fund	$ 43,513	$ 229,816	$ 221,113	$ 52,216	$ 52,216	$ -
Arapahoe/Douglas Works! Fund	-	11,854,021	11,854,021	-	-	-
Arapahoe Law Enforcement Authority Fund	8,330,961	6,170,260	6,601,907	7,899,314	7,899,314	-
Cash-In-Lieu Fund	575,094	55,000	-	630,094	630,094	-
Communications Network System Replacement Fund	301,907	79,875	79,875	301,907	301,907	-
Community Development Fund	-	3,865,961	3,865,961	-	-	-
Conservation Trust Fund	889,076	500,000	299,170	1,089,906	1,089,906	-
Contingent & Emergency Reserve Fund	603,465	-	-	603,465	603,465	-
Developmental Disability Fund	-	7,455,175	7,455,175	-	-	-
Electronic Filing Technology Fund	431,298	132,099	132,099	431,298	431,298	-
Forfeited Property Fund	556,304	-	-	556,304	556,304	-
Grant Fund	(268,228)	10,608,466	10,615,026	(274,788)	-	(274,788)
Homeland Security Fund	(715,505)	441,510	441,510	(715,505)	-	(715,505)
Open Space Sales Tax Fund	40,920,509	21,723,606	21,648,608	40,995,507	40,995,507	-
Road & Bridge Fund	7,257,588	14,731,389	15,330,363	6,658,614	6,658,614	-
Sheriff's Commissary Fund	667,832	1,488,100	1,823,167	332,765	332,765	-
Social Services Fund	10,172,862	50,049,157	50,642,552	9,579,467	9,579,467	-
Subtotal Special Revenue Funds:	$ 69,766,676	$ 129,384,435	$ 131,010,547	$ 68,140,564	$ 69,130,857	$ (990,293)
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 1,676,020	$ 9,248,589	$ 9,076,601	$ 1,848,008	$ 1,848,008	$ -
Arapahoe County Recreation District Fund	1,938,557	1,269,721	1,173,914	2,034,364	2,034,364	-
Capital Expenditure Fund	11,338,487	7,876,081	10,719,350	8,495,218	8,495,218	-
Infrastructure Fund	24,958,299	3,083,334	3,083,334	24,958,299	24,958,299	-
Subtotal Capital Project Funds:	$ 39,911,363	$ 21,477,725	$ 24,053,199	$ 37,335,889	$ 37,335,889	$ -
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 1,713,121	$ 6,271,589	$ 6,277,600	$ 1,707,110	$ 1,707,110	$ -
Lease Purchase Agreements Fund	69,070	1,927,009	1,927,009	69,070	69,070	-
Subtotal Debt Service Funds:	$ 1,782,191	$ 8,198,598	$ 8,204,609	$ 1,776,180	$ 1,776,180	$ -
Internal Service Funds:						
Central Services Fund	$ 18,414,541	$ 6,398,758	$ 5,262,673	$ 19,550,626	$ 19,550,626	$ -
Employee Flex Benefit Fund	114,253	968,000	968,000	114,253	114,253	-
Self Insurance Fund	1,359,226	1,364,060	1,916,425	806,861	806,861	-
Self Insurance Liability Fund	1,243,888	768,320	1,020,250	991,958	991,958	-
Worker's Compensation Fund	2,865,519	1,518,000	1,518,000	2,865,519	2,865,519	-
Subtotal Internal Service Funds:	$ 23,997,427	$ 11,017,138	$ 10,685,348	$ 24,329,217	$ 24,329,217	$ -
Total All Funds	**$ 187,110,287**	**$ 329,545,008**	**$ 337,999,233**	**$ 178,656,062**	**$ 147,478,556**	**$ 31,177,506**

Fund Appropriation Matrix by Elected Office/Department

The table below depicts the 2014 adopted budget by fund/fund type for each County elected office and department. The funds that are displayed in the table do not reflect every County fund due to the amount of space available and readability of the table for this document. While many funds have not been displayed individually, they are present in the table below under their respective fund type. Funds and their fund types are detailed throughout this section including the preceding Funds Availability Projection table and on the following individual fund summaries and descriptions. As the table below shows, 48.5% of the County's total appropriations are located within the General Fund while another $131 million or 38.8% is appropriated within Special Revenue Funds such as the Social Services Fund or Road & Bridge Fund. The remaining 12.7% of appropriations are located across Capital Expenditure Funds, Debt Service Funds or Internal Service Funds.

Elected Office/Department Fund Appropriations Matrix

		Special Revenue Funds				Capital Expenditure Funds				
Elected Office/Department	General Fund*	Social Services Fund	Road & Bridge Fund	Open Space Sales Tax Fund	Other Special Revenue Funds	Capital Expenditure Fund	Other Capital Exp. Funds	Debt Service Funds	Internal Service Funds	Total 2014 Appropriation
Administrative Services	$ 16,325,194	$ -	$ -	$ -	$ 7,834,220	$ 3,151,407	9,076,601	$ 8,204,609	$ 1,360,000	**$ 45,952,031**
Aid to Agencies	1,689,000	-	-	-	-	-	-	-	-	**1,689,000**
Assessor's Office	4,967,126	-	-	-	-	-	-	-	-	**4,967,126**
Board of County Commissioners	1,002,597	-	-	-	-	-	-	-	-	**1,002,597**
BOCC Administration	613,330	-	-	-	-	-	-	-	-	**613,330**
Clerk / Recorder's Office	11,385,982	-	-	-	132,099	-	-	-	-	**11,518,081**
Communication Services	1,322,437	-	-	90,226	-	-	-	-	-	**1,412,663**
Community Resources	3,255,005	-	-	-	26,255,179	-	-	-	-	**29,510,184**
Coroner's Office	1,563,970	-	-	-	-	-	-	-	-	**1,563,970**
County Attorney	2,560,265	-	-	-	-	-	-	-	2,538,250	**5,098,515**
District Attorney	12,275,543	-	-	-	-	-	-	-	-	**12,275,543**
Facilities & Fleet Management*	10,952,260	-	-	-	-	4,592,000	-	-	17,550	**15,561,810**
Finance Department	3,081,673	-	-	47,805	-	-	-	-	-	**3,129,478**
Human Resources	1,800,704	-	-	-	-	-	-	-	2,884,425	**4,685,129**
Human Services	-	50,642,552	-	-	-	-	-	-	-	**50,642,552**
Information Technology	12,664,538	-	-	-	-	2,630,000	-	-	791,900	**16,086,438**
Office of Performance Mgmt.	335,632	-	-	-	-	-	-	-	-	**335,632**
Open Spaces & Int'l Relations	65,576	-	-	21,510,577	195,513	-	1,173,914	-	42,505	**22,988,085**
Public Works & Development	6,573,727	-	15,330,363	-	-	-	3,083,334	-	1,350,092	**26,337,516**
Sheriff's Office	65,235,987	-	-	-	8,972,013	345,943	-	-	1,700,626	**76,254,569**
Treasurer's Office	2,079,462	-	-	-	-	-	-	-	-	**2,079,462**
Tri-County Health	4,295,522	-	-	-	-	-	-	-	-	**4,295,522**
TOTAL	**$ 164,045,530**	**$ 50,642,552**	**$ 15,330,363**	**$ 21,648,608**	**$ 43,389,024**	**$ 10,719,350**	**$ 13,333,849**	**$ 8,204,609**	**$ 10,685,348**	**$ 337,999,233**

*To comply with the provisions of GASB 54, the Building Maintenance Fund has been combined with the General Fund for the purposes of creating this matrix.

General Fund

General Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	99,189,888	101,662,767	101,682,236	101,727,589	**103,688,111**
Licenses & Permits	4,277,675	5,269,971	4,674,960	5,630,547	**5,048,356**
Intergovernmental	23,318,062	23,813,229	23,074,095	22,887,516	**22,619,595**
Fees & Charges	16,924,941	18,971,793	16,517,414	19,378,113	**19,366,205**
Fines & Penalties	576,033	636,470	652,000	635,718	**644,000**
Investment Earnings	1,168,297	980,781	2,306,000	1,622,219	**1,104,000**
Internal Charges	3,375,085	3,859,962	4,045,333	3,794,823	**3,967,350**
Transfers	12,556,164	2,503,578	-	-	**126,000**
Other	2,283,009	1,567,856	583,880	1,048,623	**1,103,495**
Total Revenues	**163,669,153**	**159,266,407**	**153,535,918**	**156,725,150**	**157,667,112**
Expenditures					
Salaries and Wages	71,370,096	72,235,201	76,391,918	74,715,219	**77,190,613**
Employee Benefits	19,336,644	20,250,623	21,583,134	20,011,422	**22,489,700**
Supplies	6,845,743	6,267,921	7,327,123	5,558,304	**7,773,571**
Services and Other	37,188,608	37,230,659	39,423,832	36,853,732	**39,907,824**
Community Programs	388,308	388,308	388,308	388,360	**388,308**
Capital Outlay	39,607	13,001	19,838	30,216	**9,300**
Central Services	2,736,456	2,337,082	2,678,042	1,944,628	**2,998,098**
Transfers	35,245,998	16,381,185	12,508,921	12,508,921	**11,490,347**
Total Expenditures	**173,151,460**	**155,103,979**	**160,321,116**	**152,010,802**	**162,247,761**
Annual Net Fund Balance Addition/(Use):	**(9,482,306)**	**4,162,427**	**(6,785,198)**	**4,714,348**	**(4,580,649)**
Cumulative Balance:					
Beginning Fund Balance	**50,900,521**	**41,418,215**	**45,580,642**	**45,580,642**	**50,294,990**
Change in Fund Balance	(9,482,306)	4,162,427	(6,785,198)	4,714,348	**(4,580,649)**
Ending Fund Balance	**41,418,215**	**45,580,642**	**38,795,444**	**50,294,990**	**45,714,341**
Fund Balance:					
Restricted	5,562,256	5,699,451	5,883,129	5,883,129	**5,952,187**
Committed	-	-	-	-	**-**
Assigned	5,375,023	7,271,891	7,506,245	7,594,355	**7,594,355**
Unassigned Fund Balance	**30,480,936**	**32,609,300**	**25,406,070**	**36,817,506**	**32,167,799**

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

General Fund

General Fund

Fund Description

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

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2014 is $97.24 million, which represents 61.7% of all General Fund revenue. This is a 2.1% increase from the 2013 budget of $95.23 million. The growth in property tax has slowed during the current recession as home prices and construction have dropped considerably. It is anticipated that the slower growth in property tax will continue for the next few years as the real estate market recovers and due to the lag in the assessment cycle. Other major sources of General Fund revenue for 2014 include intergovernmental revenues from the City of Centennial for law enforcement services, interest on investments, specific ownership tax, tax collection fees, land recording fees, motor vehicle license fees, and building permit fees. Throughout the most recent recession, collections in these revenues declined due to the economy. However, as the economy recovers, several of these revenues are beginning to rebound and the revenue projections for 2014 have been adjusted accordingly. The 2014 budget for specific ownership tax is $6.45 million which is unchanged from 2013. Revenues from motor vehicle transactions and land recording fees were increased for 2014 over their 2013 levels. Tax collection fees, which the Treasurer's Office collects on behalf of all of the jurisdictions within the County who have tax revenues, are budgeted at $5.85 million, which is an increase over the 2013 budget to better reflect actual collections. Interest on investments has trended lower each of the last several years as the fund balance to invest has declined and interest rates have dropped to historically low levels and a decline for 2014 is budgeted as well. Total General Fund revenues are budgeted at $157.7 million. More information on revenue trends is provided in the Budget Message and throughout this section.

Expenditure Trends

The General Fund is the main operating fund of the County. As stated earlier, most of the County FTEs are paid out of this fund and salaries and benefits comprise 61.4% of the total General Fund budget for 2014. The 2014 budget includes a salary adjustment of 2.0% as well as step increases for law enforcement personnel. The baseline budgeting process limits the growth in many budget line items and programs and helps the County balance its General Fund operating budget. The 2014 budget also includes funding for the Sheriff's Office to continue to provide law enforcement service to the City of Centennial. Transfers from the General Fund to other funds are budgeted at $11.5 million for 2014, compared to $12.4 million in 2013. Expenditures are estimated to be $1.9 million higher than the amended budgeted for 2013 and $7.1 million higher than the 2013 adopted budget.

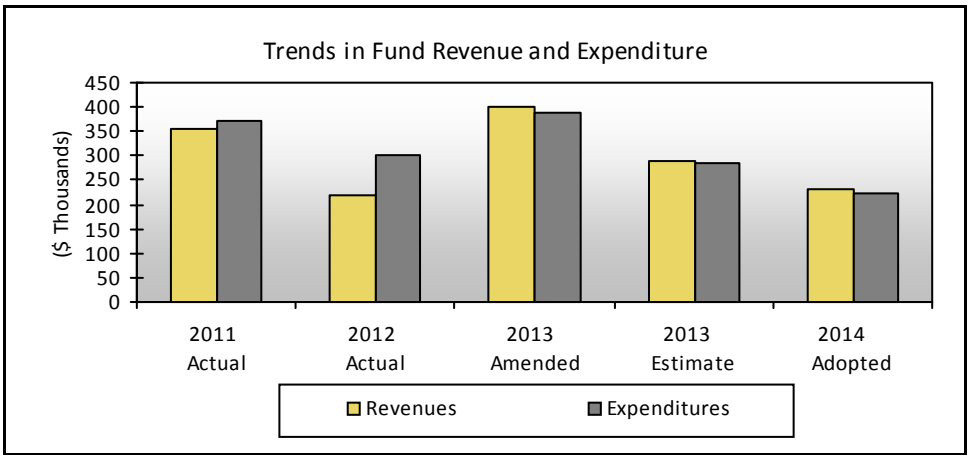
Fund Balance Trends

Fund balance has declined in the majority of the past several years due to transfers for one-time uses such as capital expenditures. The forecast for available fund balance depends on projections for property tax collections and the growth in other revenue sources in concert with the growth in expenditure needs. The 2014 adopted budget uses nearly $4.6 million of fund balance; however, the 2013 estimate is for significantly lower expenditures, resulting in an increase to fund balance in 2013. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

Arapahoe County Fair Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Fees & Charges	322,375	201,202	311,956	205,467	**223,816**
Transfers	23,365	9,020	83,165	83,165	**-**
Other	7,679	9,026	6,000	2,032	**6,000**
Total Revenues	**353,419**	**219,248**	**401,121**	**290,664**	**229,816**
Expenditures					
Supplies	29,051	33,418	28,800	24,468	**19,946**
Services and Other	341,887	266,922	357,390	259,706	**201,167**
Total Expenditures	**370,938**	**300,340**	**386,190**	**284,174**	**221,113**
Annual Net Fund Balance Addition/(Use):	**(17,519)**	**(81,092)**	**14,931**	**6,490**	**8,703**
Cumulative Balance:					
Beginning Fund Balance	**135,634**	**118,115**	**37,023**	**37,023**	**43,513**
Change in Fund Balance	(17,519)	(81,092)	14,931	6,490	**8,703**
Ending Fund Balance	**118,115**	**37,023**	**51,954**	**43,513**	**52,216**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	118,115	37,023	51,954	43,513	**52,216**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe County Fair Fund

Special Revenue Fund

Fund Description

This fund accounts for the financial aspects of managing the annual Arapahoe County Fair. The revenue is from Fair activities such as ticket sales, concession sales, and sponsorships.

Revenue Trends

The Fund's annual revenue primarily consists of funds received from the ticket sales, the carnival, sponsorships, and vendor booth rentals. The annual fiscal impact of ticket sales depends upon the price of admission and the portion of attendees who are exempt from purchasing a ticket. For the 2012 Fair, the general admission ticket price was $10 and children ages three and younger were admitted free. For the 2013 Fair, the general admission ticket price was $5, and children ages twelve and younger were admitted free. For both 2012 and 2013, there was free general admission for all ages on Wednesday and Thursday. During 2013, the Fund received a General Fund transfer of $3,165 for the cost of employee tickets, as well as a one-time transfer of $80,000 General Fund to backfill for the revenue shortfall. The 2014 adopted budget includes $229,816 revenue for the Fund.

Expenditure Trends

The Fund's greatest expenditures are for entertainment, equipment rental, and third party contractors. During 2013, approximately 91.0 percent of the Fair's expenditures were for these three purposes. Historically, the greatest expense has been for entertainment. The amount of this expense depends upon the type and the quantity of entertainment that the County Fair chooses to provide. The Fund's estimated expenditure for 2013 ($284,174) is 5.4 percent less than the amount expended for fiscal year 2012. The appropriation in the 2014 adopted budget is less than for prior years because of concerns about the fund balance and the anticipated revenue. The 2014 appropriation is 22.2 percent less than the 2013 estimated expenditures, and is 26.38 percent less than the actual expenditures for 2012.

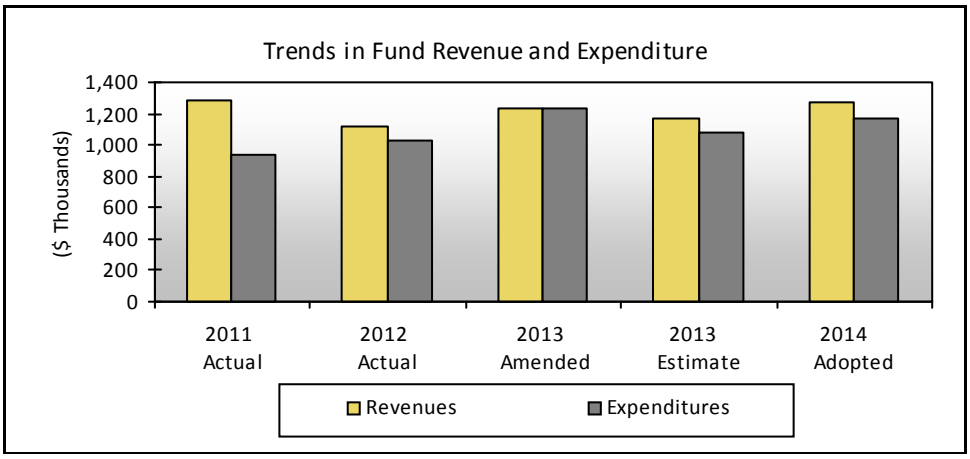
Fund Balance Trends

The fund balance has decreased during recent years because the Fair's expenditures have exceeded its revenue. Prior to 2011, the Fair Fund received non-Fair related revenue such as the venue rental revenue and an annual transfer of General Fund. Beginning in fiscal year 2011, the Board chose to account for the venue rental revenue in the Open Space Fund, and to discontinue the annual General Fund transfer. To date, the Fund has not been self-sustaining without these non-Fair related sources of revenue. During 2013, the Board approved a one-time transfer of $80,000 General Fund to the Fair Fund to backfill the revenue shortfall until a long-term solution is identified.

Arapahoe County Recreation District Fund

Capital Project Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	866,118	887,168	884,327	865,656	**882,766**
Intergovernmental	315,334	147,938	301,489	211,933	**302,776**
Fees & Charges	73,055	69,685	53,336	94,760	**84,179**
Investment Earnings	25,268	12,109	-	-	**-**
Other	-	-	-	74	**-**
Total Revenues	**1,279,775**	**1,116,901**	**1,239,152**	**1,172,423**	**1,269,721**
Expenditures					
Salaries and Wages	90,018	219,008	252,083	248,949	**269,012**
Employee Benefits	23,627	62,919	80,747	74,357	**90,528**
Supplies	-	85	18,500	111	**18,500**
Services and Other	595,521	519,819	537,919	523,367	**538,099**
Capital Outlay	-	-	120,000	-	**25,000**
Central Services	6,593	5,128	3,685	3,622	**6,355**
Transfers	225,970	225,970	226,220	226,220	**226,420**
Total Expenditures	**941,729**	**1,032,930**	**1,239,154**	**1,076,627**	**1,173,914**
Annual Net Fund Balance Addition/(Use):	**338,046**	**83,971**	**(2)**	**95,797**	**95,807**
Cumulative Balance:					
Beginning Fund Balance	**1,420,743**	**1,758,789**	**1,842,760**	**1,842,760**	**1,938,557**
Change in Fund Balance	338,046	83,971	(2)	95,797	**95,807**
Ending Fund Balance	**1,758,789**	**1,842,760**	**1,842,758**	**1,938,557**	**2,034,364**
Fund Balance:					
Restricted	34,779	34,734	38,474	38,474	**38,091**
Committed	-	-	-	-	**-**
Assigned	1,724,010	1,808,026	1,804,284	1,900,083	**1,996,273**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Arapahoe County Recreation District Fund

Capital Project Fund

Fund Description

The Arapahoe County Recreation District Fund (ACRD) provides for operating, maintaining, and improving parks and trails within the District. The District is located between I-25 and Smoky Hill Road and between I-225 and the Arapahoe – Douglas County border. The Arapahoe County Board of County Commissioners serves as the Boards of Directors for the Recreation District, and it provides the authority for the District's activities and expenditures.

Revenue Trends

Revenue sources for ACRD include real and personal property taxes, specific ownership taxes, intergovernmental agreements, and park user fees. The 2014 adopted budget anticipates that the ACRD mill levy (0.883 mills) will generate $842,191 property tax revenue for the Fund. The County receives specific ownership tax revenue when motor vehicles are registered, and a portion of the revenue is credited to the Recreation District Fund. The specific ownership tax revenue fluctuates according to the number of vehicles registered, which also reflects economic trends. The combined revenue for real & personal property and specific ownership taxes comprises 69.5 percent of the Fund's total revenue in the 2014 adopted budget. The 2013 total estimated revenue for this fund is $1.2 million, and the 2014 adopted budget anticipates that the Fund's total revenue will increase to $1.3 million.

The 2014 adopted budget includes intergovernmental revenue from the Parker Jordan Metro District (2.000 mills) and the Dove Valley Metro District (1.000 mills). The intergovernmental revenue accounts for approximately 23.8 percent of the total revenue collected for the Recreation District Fund. Park and facility user fees comprise approximately 6.6 percent of the revenue and have been steadily increasing during recent years.

Expenditure Trends

The main expenditures for this fund include the day-to-day operating and maintenance costs for the various parks and trails within the Recreation District, as well as a debt service obligation. The 2014 adopted budget's appropriation ($1.2 million) is a 5.3 percent decrease in comparison to the 2013 amended budget. The Recreation District carries a debt service obligation in the form of lease purchase agreement for additional land purchased adjacent to the Arapahoe County Community Park for possible future expansion. This debt service will continue through 2027. Approximately 19.3 percent of the Fund's 2014 appropriation is for this debt service obligation.

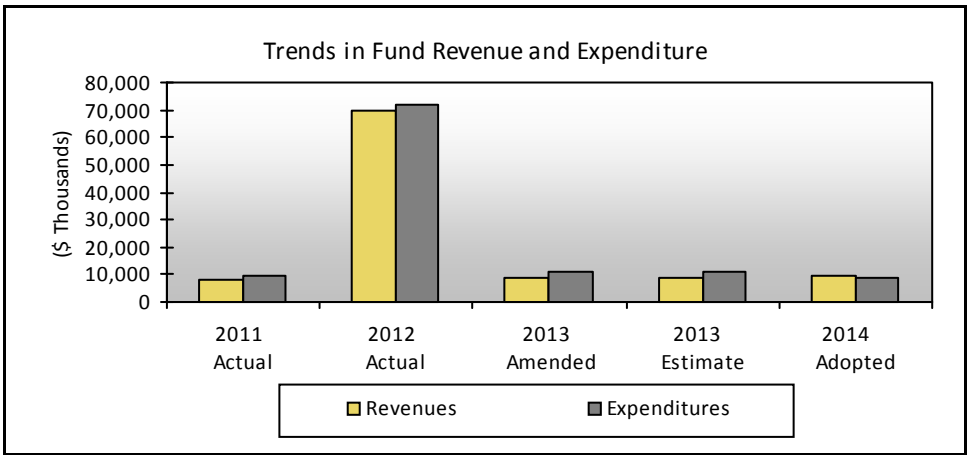
Fund Balance Trends

The fund balance will remain stable during the upcoming years, because costs have stabilized as the parks have become more established. The 2014 adopted budget's revenue for this fund exceeds the appropriation by $95,807, resulting in a net positive fund balance impact. Although the actual revenue and expenditures by year-end 2014 may fluctuate from those in the adopted budget, it is likely that the Fund's fund balance will remain sufficient to support the Recreation District's appropriation for 2014 and future years.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	6,648,850	7,579,639	7,966,828	7,884,721	**8,204,446**
Intergovernmental	1,158,381	1,158,381	1,158,381	1,057,602	**1,042,543**
Investment Earnings	497,612	9,544	21,000	10	**1,600**
Other	-	60,787,720	-	500	**-**
Total Revenues	**8,304,843**	**69,535,283**	**9,146,209**	**8,942,833**	**9,248,589**
Expenditures					
Services and Other	9,537,039	70,232,227	8,925,580	8,928,750	**9,076,601**
Capital Outlay	-	1,440,463	2,109,537	2,095,039	**-**
Total Expenditures	**9,537,039**	**71,672,690**	**11,035,117**	**11,023,789**	**9,076,601**
Annual Net Fund Balance Addition/(Use):	**(1,232,197)**	**(2,137,407)**	**(1,888,908)**	**(2,080,956)**	**171,988**
Cumulative Balance:					
Beginning Fund Balance	**7,126,579**	**5,894,382**	**3,756,976**	**3,756,976**	**1,676,020**
Change in Fund Balance	(1,232,197)	(2,137,407)	(1,888,908)	(2,080,956)	**171,988**
Ending Fund Balance	**5,894,382**	**3,756,976**	**1,868,068**	**1,676,020**	**1,848,008**
Fund Balance:					
Restricted	1,883,342	1,200,000	1,200,000	1,200,000	**1,200,000**
Committed	4,011,040	2,556,976	668,068	476,020	**648,008**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Fund Description

The Arapahoe County Water and Wastewater Public Improvement District (District) was formed in 2001 to provide capital infrastructure funding for the District located in the south central part of the County. The Board of County Commissioners serves as the *ex officio* Board of Directors. In November 2001, taxpayers within the District voted to authorize the issuance of up to $165,000,000 in general obligation bonds to be repaid by an annual mill levy. The District is authorized to use the bonds to finance constructions of facilities that will be managed by the District, and to provide water, wastewater, and storm water service. To date, a total of $157,414,975 in debt has been issued by the District.

Revenue Trends

The majority of revenue collected for this fund is set by the property tax mill levy which can fluctuate year to year. The District sets the mill levy each year at a level necessary to produce the revenue required to ensure payment of the current bond obligations. The mill levy for 2014 was set at 23.250 mills and will provide approximately $7.7 million in revenue to be collected. Another revenue source for this fund is from the specific ownership tax which is levied on motor vehicle registrations within the County. This revenue is estimated to be approximately $525,000 for 2014. The other revenue source is interest earnings received on investments, which fluctuates each year based on the fund balance. In 2014, the intergovernmental revenue line includes $1.0 million for the Build America Bonds rebate from the Federal government rather than netting it against the corresponding expenditure due to a change in accounting treatment of this rebate that was also reflected in the 2013 budget.

Expenditure Trends

In 2002, a general obligation bond of $63.9 million was issued for the construction of various water, sewer, and storm water facilities and for the refinancing of the District's debt. The District had a loan agreement with the Colorado Water Resource and Power Development Authority, in 2005, for $26.3 million in bond proceeds to finance an expansion of the wastewater treatment plant and other smaller water and wastewater projects. During 2006, the District entered into a loan agreement for $16.1 million to finance improvements in drinking water facilities, also with the Colorado Water Resource and Power Development Authority. A general obligation bond of $56.1 million was issued from Build America Bonds to purchase water rights for the District in 2009. The purpose of this bond issue was to fund the purchase of water rights and water capacity in a pipeline for anticipated future water needs to support the District. In 2012, the 2002 general obligation bonds were refunded to take advantage of low interest rates and reduce debt service payments. The issue amount of the 2012 refunding bonds was $59.0 million. The 2014 budget includes approximately $9.1 million for expenses relating to debt service payments.

Fund Balance Trends

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

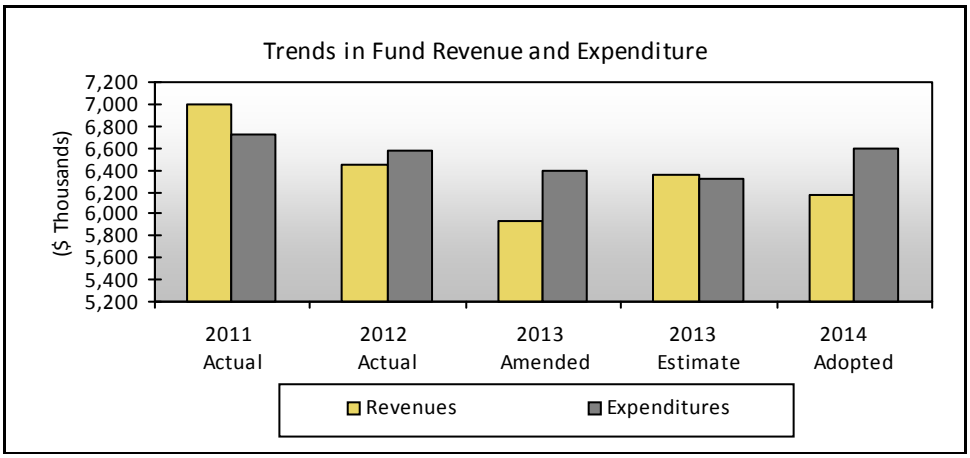
Other Information

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

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	5,456,903	5,135,049	5,160,416	5,163,593	**5,439,765**
Licenses & Permits	(263)	(278)	-	(241)	**-**
Intergovernmental	37,105	35,097	71,600	46,524	**33,800**
Fees & Charges	242,869	211,142	125,195	249,988	**125,195**
Fines & Penalties	1,105,578	1,001,469	571,500	893,214	**571,500**
Investment Earnings	153,414	62,027	-	-	**-**
Other	-	-	-	290	**-**
Total Revenues	**6,995,605**	**6,444,506**	**5,928,711**	**6,353,367**	**6,170,260**
Expenditures					
Salaries and Wages	3,866,796	4,089,855	4,021,154	4,107,505	**4,120,126**
Employee Benefits	1,003,493	1,111,674	1,125,380	1,126,103	**1,210,546**
Supplies	304,515	334,427	294,142	295,632	**294,142**
Services and Other	376,787	526,019	378,953	240,726	**393,918**
Central Services	529,391	511,324	563,836	529,688	**580,425**
Transfers	638,322	3,950	15,850	15,850	**2,750**
Total Expenditures	**6,719,304**	**6,577,248**	**6,399,315**	**6,315,504**	**6,601,907**
Annual Net Fund Balance Addition/(Use):	**276,302**	**(132,742)**	**(470,604)**	**37,863**	**(431,647)**
Cumulative Balance:					
Beginning Fund Balance	**8,149,538**	**8,425,840**	**8,293,098**	**8,293,098**	**8,330,961**
Change in Fund Balance	276,302	(132,742)	(470,604)	37,863	**(431,647)**
Ending Fund Balance	**8,425,840**	**8,293,098**	**7,822,494**	**8,330,961**	**7,899,314**
Fund Balance:					
Restricted	192,486	178,324	173,500	173,500	**185,108**
Committed	-	-	-	-	**-**
Assigned	8,233,354	8,114,774	7,648,994	8,157,461	**7,714,206**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Fund Description

The Arapahoe Law Enforcement Authority (ALEA) is a special district that provides for law enforcement services for the unincorporated areas of the County. Therefore, only taxpayers living in the unincorporated portions of the County pay for these services. The Patrol Division that is not assigned to the City of Centennial is funded by the Authority's budget. The remainder of the Sheriff's operating budget is included in the County's General Fund. The County Sheriff is responsible for the administration of the Authority. The Board of County Commissioners governs the Authority, acting in the capacity of the Law Enforcement Authority Board of Directors. Since the Arapahoe Law Enforcement Authority does not comprise the entire County, a separate mill levy has been established for property in the district to fund services.

Revenue Trends

The Authority's main revenue source is property taxes. The mill levy is set at 4.982 mills, which will yield approximately $4.9 million during 2013 and the anticipated revenue for 2014 is $5.1 million. Other revenue sources include specific ownership taxes imposed on motor vehicle registrations; fines and penalties collected for traffic violations or offenses; charges for services such as extra duty or contract services; and intergovernmental revenue for law enforcement related services. The Sheriff's Office provides contract law enforcement services to some of the smaller towns in Arapahoe County via intergovernmental agreements, and this revenue is deposited in the ALEA Fund. The 2014 adopted budget for the ALEA Fund anticipates that total revenue collection will decrease by $200,000 in comparison to the year-end estimate for 2013. This decrease is primarily because the revenue received from fines and penalties was greater than anticipated in 2013.

Expenditure Trends

The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 53.0 full-time patrol officers who provide law enforcement services to unincorporated communities in Arapahoe County. The expenditures included in the 2014 adopted budget increased by $0.3 million in comparison to the estimates for 2013 primarily due to increases in salaries for merit, market, and step increases along with increased health insurance costs. The fund experienced large transfers in 2011 due to the construction of a new substation/storage building located at the County Fairgrounds site.

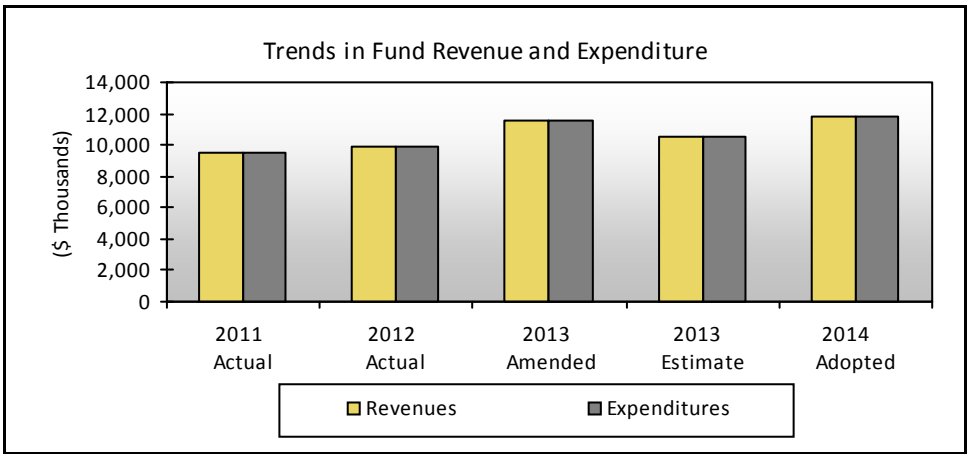
Fund Balance Trends

The 2014 adopted budget projects an estimated decrease of approximately $432,000 in fund balance. While the budget indicates a decline in fund balance, recent trends in revenues and expenditures indicate that a decline of this magnitude is unlikely to happen due to increased revenue collections. The County's fund balance policy requires the ALEA to maintain a reserve of 1/6th of the current year's adopted budget, or about $1.1 million. After considering this reserve, the remaining fund balance is about $6.8 million.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	9,316,400	9,658,330	11,205,780	10,269,252	**11,583,805**
Fees & Charges	47,034	41,897	124,500	123,266	**67,000**
Internal Charges	6,809	11,495	72,216	10,818	**72,216**
Other	140,984	128,025	195,402	191,803	**131,000**
Total Revenues	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Expenditures					
Salaries and Wages	3,279,944	3,524,052	4,034,177	3,897,342	**4,122,986**
Employee Benefits	837,752	938,019	1,293,626	1,033,696	**1,350,356**
Supplies	336,420	282,920	350,870	144,499	**194,559**
Services and Other	4,753,652	4,625,804	5,001,145	4,840,832	**4,936,080**
Community Programs	284,654	441,173	169,496	475,496	**452,950**
Central Services	18,306	27,778	745,384	203,273	**789,740**
Transfers	500	-	3,200	-	**7,350**
Total Expenditures	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	-	-	-	-	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Arapahoe/Douglas Works! Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The budgeted 2014 revenue is 2.2% higher than the 2013 amended budget and 11.9% higher than the 2013 estimate. The revenue in this fund comes from the Federal government for the purpose of assisting those who are seeking jobs or training for jobs. The budgets for the years 2009-2013 included the additional Federal money for American Recovery and Reinvestment Act (ARRA) funding. A total of $7.4 million in ARRA revenue (also known as stimulus funding) was allocated over the 5-year period of 2009-2013, with the largest amount coming in 2010. The allotments through the Workforce Investment Act and Employment First Act were specifically allocated for more job programs due to the state of the economy and the high unemployment rate. As the economy recovered, the funding decreased to a low of $41,561 in 2013.

Since the funding in this fund is Federal money, it is dependent on the allocation of the Federal government's budget, and is affected by both cutbacks and additional distributions, including the future possibility of sequestration.

Expenditure Trends

Expenditures are reimbursed from the State, which serves as a pass-through agency for the Federal government. Approximately 45% of the total budget is for salaries and benefits, with other support costs for programs amounting to 10%. The remaining 45% goes for direct services to clients. The 2014 budget is an increase of 11.9% over the 2013 estimate, and a 2.2% increase from the amended 2013 budget. The 2014 budget does not include any ARRA funding (stimulus money), as that funding ended in 2013.

Expenditures for services to clients include skills assessment, basic and occupational skills development, training, workshops, career counseling, and job placement. It is anticipated that as Federal funding for these activities declines, due to sequestration and other Federal budget measures, the program expenditures will need to decline as well.

Fund Balance Trends

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

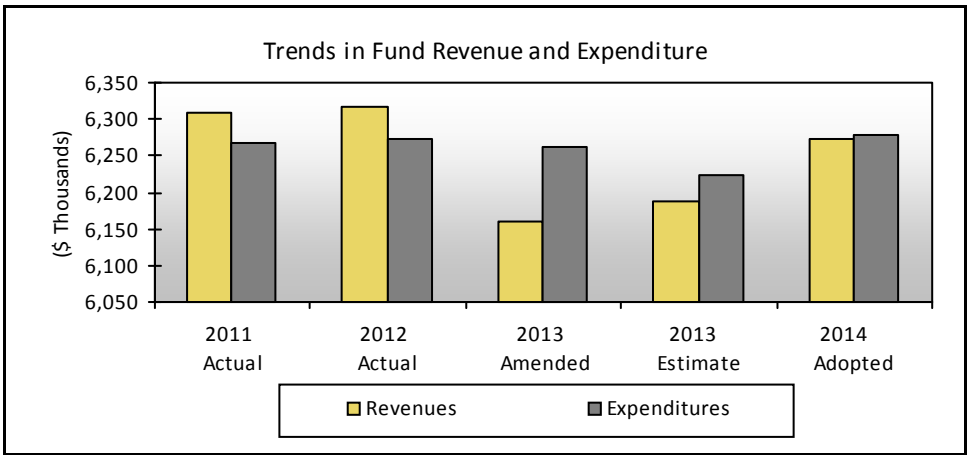
Other Information

The Federal funds are allocated on the Federal fiscal year of October to September. Since the County is on a calendar fiscal year (January to December), the 2014 budget reflects only a partial year of funding. Any anticipated additional funds will be brought to public hearing to increase the budget via supplemental appropriation.

Building Finance Corporation Fund

Debt Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Investment Earnings	80,311	111,071	50,000	41,505	**50,000**
Internal Charges	1,617,384	1,584,577	1,600,000	1,591,390	**1,600,000**
Transfers	4,610,000	4,622,000	4,510,000	4,510,000	**4,621,589**
Other	3	16	-	43,412	**-**
Total Revenues	**6,307,699**	**6,317,664**	**6,160,000**	**6,186,307**	**6,271,589**
Expenditures					
Services and Other	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Total Expenditures	**6,267,639**	**6,274,207**	**6,261,375**	**6,222,645**	**6,277,600**
Annual Net Fund Balance Addition/(Use):	**40,059**	**43,457**	**(101,375)**	**(36,338)**	**(6,011)**
Cumulative Balance:					
Beginning Fund Balance	**1,665,942**	**1,706,001**	**1,749,459**	**1,749,459**	**1,713,121**
Change in Fund Balance	40,059	43,457	(101,375)	(36,338)	**(6,011)**
Ending Fund Balance	**1,706,001**	**1,749,459**	**1,648,084**	**1,713,121**	**1,707,110**
Fund Balance:					
Restricted	1,576,000	1,576,000	1,576,000	1,576,000	**1,576,000**
Committed	-	-	-	-	**-**
Assigned	130,001	173,459	72,084	137,121	**131,110**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Building Finance Corporation Fund

Debt Service Fund

Fund Description

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

Revenue Trends

The largest revenue for this fund is from a General Fund transfer for the lease purchase payments for County facilities and has remained fairly constant in the past few years. In the 2014 budget, $4.6 million is budgeted as a transfer from the General Fund. In an effort to reduce the existing debt obligations of the Arapahoe County Public Airport Authority, the ACBFC purchased airport runways and, in turn, the land is then leased back to the Airport Authority at a rate equal to the lease payment of the COPs, which is secured by the Arapahoe County Justice Center. The annual revenue received for this lease is approximately $1.6 million, with repayment of the COPs ending in 2016. Other revenue consists of investment earnings which have been declining over the past few years as the fund balance has decreased.

Expenditure Trends

The 2014 budget provides for the scheduled principal and interest payments for the current obligations on the following facilities: the CentrePoint Plaza Building, the Sheriff/Coroner Administration Building and the Justice Center. There is approximately $6.3 million budgeted in 2014 for the debt service payments of this Corporation. The principal and interest payments for the CentrePoint Plaza and the Sheriff/Coroner Building are funded through transfers from the Arapahoe County General Fund. The expenditure trends have been relatively constant as no new COPs have been issued.

Fund Balance Trends

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

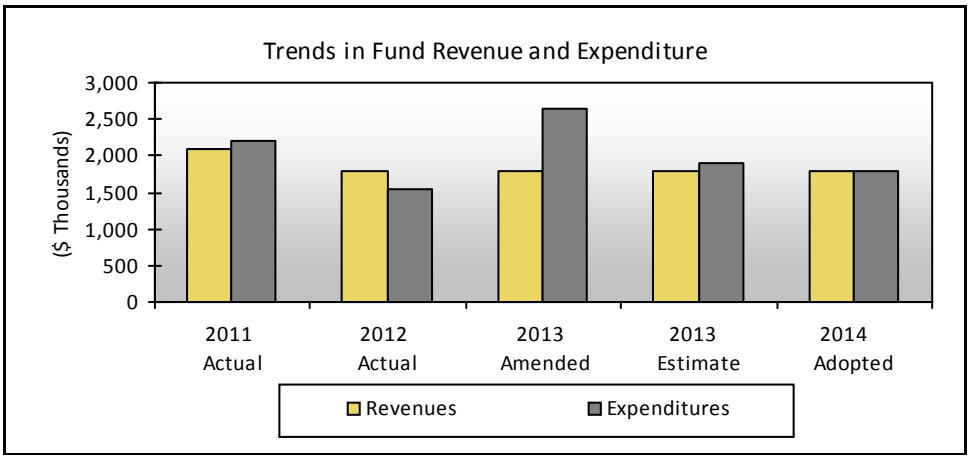
Other Information

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

Building Maintenance Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Transfers	2,100,000	1,800,000	1,800,000	1,800,000	**1,800,000**
Total Revenues	**2,100,000**	**1,800,000**	**1,800,000**	**1,800,000**	**1,800,000**
Expenditures					
Supplies	318,098	279,442	285,000	244,717	**261,600**
Services and Other	1,360,491	1,275,035	2,344,671	1,658,243	**1,536,169**
Capital Outlay	167,057	-	-	8,225	**-**
Transfers	356,834	-	-	-	**-**
Total Expenditures	**2,202,480**	**1,554,476**	**2,629,671**	**1,911,185**	**1,797,769**
Annual Net Fund Balance Addition/(Use):	**(102,480)**	**245,524**	**(829,671)**	**(111,185)**	**2,231**
Cumulative Balance:					
Beginning Fund Balance	**1,325,781**	**1,223,301**	**1,468,824**	**1,468,824**	**1,357,640**
Change in Fund Balance	(102,480)	245,524	(829,671)	(111,185)	**2,231**
Ending Fund Balance	**1,223,301**	**1,468,824**	**639,153**	**1,357,640**	**1,359,871**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	1,223,301	1,468,824	639,153	1,357,640	**1,359,871**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Building Maintenance Fund

General Fund

Fund Description

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

Revenue Trends

The Building Maintenance Fund is funded by annual transfers from the General Fund which had been in the amount of $2.1 million annually until 2012. The 2014 budget includes a transfer of $1.8 million due to the pay off of the 2005 lease purchase agreement for the Chevron Energy Performance contract in late 2011. This energy performance contract provided funding for energy efficient upgrades with a portion of the upgrades to be paid for with savings from energy costs. The transfer was reduced to $1.8 million, which is approximately the amount of funds for used building maintenance projects during the payments on the Chevron Energy Performance contract.

Expenditure Trends

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. Annual projects are submitted during the annual budget process in the form of a budget package and are ultimately approved during the budget process. This practice enables better management and monitoring of building maintenance expenditures. Funding for non-personnel related routine maintenance activities are also budgeted in the Building Maintenance Fund and are broken out by maintenance facility location. The routine maintenance budget for 2014 is just under $1.4 million, which includes costs for all County facility locations. The 2014 project budget is about $415,000 and includes such projects as the replacement of carpeting at Arapahoe Plaza, maintenance and repairing of the parking lots at the Sheriff's Office Administration Building and the District Attorney's building, and various other repair/maintenance projects at County facilities.

Fund Balance Trends

In 2011, to conform to Governmental Accounting Standards Board (GASB) Statement 54, the County stopped reporting the Building Maintenance Fund as a separate special revenue fund in its financial statements. The fund balance was combined with the General Fund for accounting purposes, but is still reported separately in the budget process for planning and budgeting purposes. The fund balance has held relatively unchanged over the past few years, as various facilities throughout the County are being efficiently maintained and projects are being completed in a timely manner. If projects are ongoing at the end of the budget cycle, the remaining project balance is reappropriated into the subsequent year. Otherwise, projects are closed out and unspent balances remain in the fund balance as part of the facility maintenance reserve. The intention is to keep a fund reserve available in the case of an unforeseen or catastrophic event affecting the County.

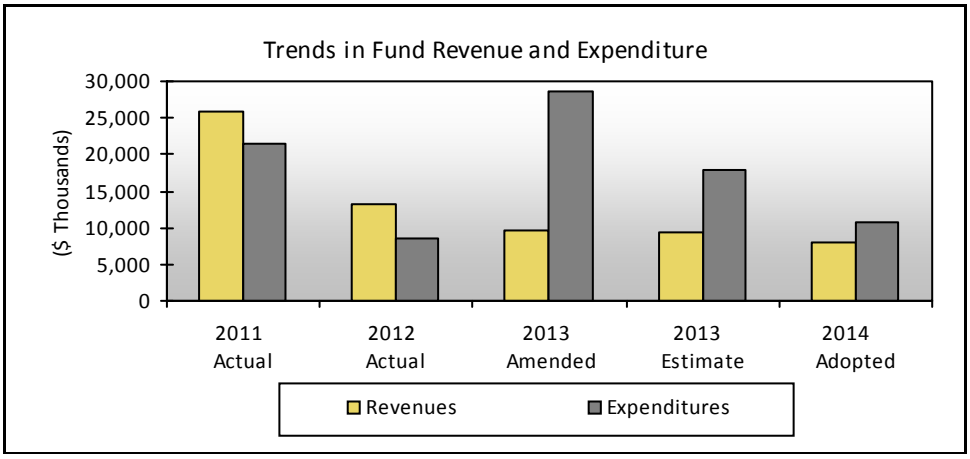
Other Information

A complete list of Building Maintenance Fund projects for the 2014 budget is presented in the Capital Improvement Program section.

Capital Expenditure Fund

Capital Project Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	4,707,119	4,802,343	4,834,184	4,775,141	**4,838,230**
Intergovernmental	-	-	-	84,156	**-**
Investment Earnings	75,483	18,841	-	-	**-**
Transfers	21,028,646	8,224,258	4,702,539	4,612,539	**3,037,851**
Other	769	65,495	34,156	2,000	**-**
Total Revenues	**25,812,017**	**13,110,937**	**9,570,879**	**9,473,836**	**7,876,081**
Expenditures					
Supplies	159	-	-	950	**-**
Services and Other	274,019	98,059	68,013	196,684	**68,073**
Capital Outlay	19,273,111	4,398,656	24,442,283	13,772,303	**7,567,943**
Transfers	2,000,000	4,000,000	4,000,000	4,000,000	**3,083,334**
Total Expenditures	**21,547,288**	**8,496,715**	**28,510,296**	**17,969,937**	**10,719,350**
Annual Net Fund Balance Addition/(Use):	**4,264,729**	**4,614,222**	**(18,939,417)**	**(8,496,101)**	**(2,843,269)**
Cumulative Balance:					
Beginning Fund Balance	**10,955,637**	**15,220,366**	**19,834,588**	**19,834,588**	**11,338,487**
Change in Fund Balance	4,264,729	4,614,222	(18,939,417)	(8,496,101)	**(2,843,269)**
Ending Fund Balance	**15,220,366**	**19,834,588**	**895,171**	**11,338,487**	**8,495,218**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	15,220,366	19,834,588	895,171	11,338,487	**8,495,218**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Capital Expenditure Fund

Capital Project Fund

Fund Description

The Capital Expenditure Fund is used to account for capital projects over $50,000, such as the construction of or improvements to facilities. Funds for large capital road, drainage, or infrastructure projects are transferred from this fund to the Infrastructure Fund where they are tracked and managed. The Capital Improvement Program (CIP) identifies projects and the funds available to accommodate the capital needs of the County. The CIP committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits its recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The Board of County Commissioners adopts the first year of the five-year capital improvement plan, which becomes the current year budget. The 2014 budget includes funding for capital outlays for facilities, technology, and transportation projects.

Revenue Trends

The Capital Expenditure Fund has steady property tax revenue as the County adjusts the mill levy allocation each year in order to keep the revenue for this fund at about $4.5 million. The mill levy for this fund for the 2014 collection year is set at 0.613 mills. The property tax revenue of $4.5 million and the specific ownership tax revenue of $300,000 comprise this fund's annual tax revenue. Along with the tax revenue, this fund generally receives a General Fund transfer for the difference between the tax revenue and anticipated capital outlay for the approved CIP projects. The 2014 transfer amount of $3.0 million is significantly reduced from prior years as revenue for the county has remained flat and the EBC felt that this transfer would still allow for projects to be started and or completed within the year. Thus, there is an irregular revenue trend that exists from year to year for this fund based on projects and funding and the corresponding transfer..

Expenditure Trends

The largest project budgeted for 2014 is the Lima Plaza Probation Relocation Phase I with a budget of $2.3 million. There is $4.6 million budgeted for facility related projects, $3.1 million for the county's infrastructure of roads, streets, and drainage areas, $2.6 million for technology and communication related projects, and just under $346,000 for Sheriff and public safety related projects. The total approved Capital Expenditure Fund budget is $10.7 million. Funds that have been budgeted but are unspent at the end of a fiscal year are reappropriated, or carried forward, to the following year. It is anticipated that $7.9 million of the unspent 2013 budget will be reappropriated to 2014, most of which is slated for the Altura Plaza Remodel, the lobby expansion and elevator for the Justice Center, and the new assessment and taxation system project. The expenditure trends of the Capital Expenditure Fund are based on, and fluctuate with, the capital needs and priorities of the county in any given year.

Fund Balance Trends

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

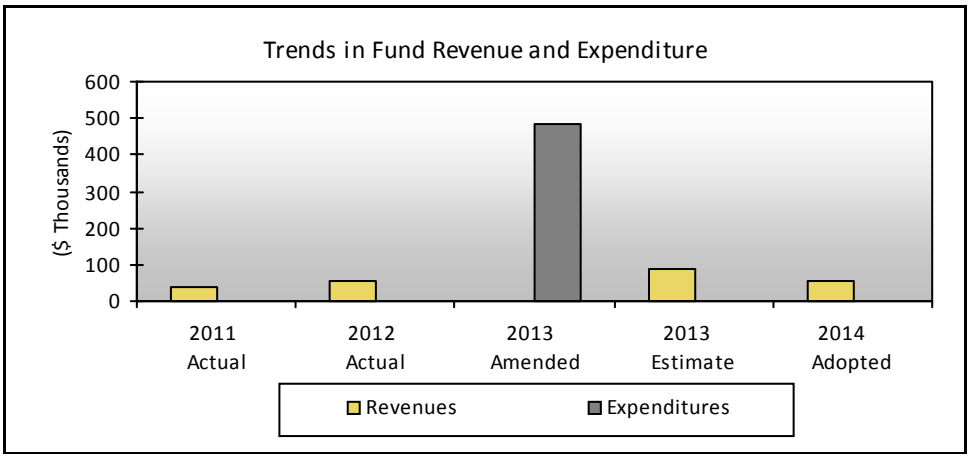
Other Information

A complete listing of CIP projects for the 2014 budget is presented in the Capital Improvement Program section.

Cash In Lieu Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Fees & Charges	40,827	52,827	-	88,904	**55,000**
Total Revenues	**40,827**	**52,827**	**-**	**88,904**	**55,000**
Expenditures					
Services and Other	-	-	486,189	-	**-**
Total Expenditures	**-**	**-**	**486,189**	**-**	**-**
Annual Net Fund Balance Addition/(Use):	**40,827**	**52,827**	**(486,189)**	**88,904**	**55,000**
Cumulative Balance:					
Beginning Fund Balance	**392,535**	**433,362**	**486,189**	**486,189**	**575,094**
Change in Fund Balance	40,827	52,827	(486,189)	88,904	**55,000**
Ending Fund Balance	**433,362**	**486,189**	**-**	**575,094**	**630,094**
Fund Balance:					
Restricted	433,362	486,189	-	575,094	**630,094**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Cash In Lieu Fund

Special Revenue Fund

Fund Description

The Cash In Lieu Fund is structured pursuant to Colorado State statute (Section 30-28-133 (4), C.R.S.) and Arapahoe County subdivision regulations. State statute requires subdivisions of residentially zoned land to provide public land dedicated to the County for parks and other public purposes. Each land subdivider must provide to the County a minimum of 10.0 percent of the total gross acreage of the subdivision, or a sum of money equal to a minimum of 10.0 percent of the current market value of the total zoned (but unimproved) land, or a combination of land or money equal to the 10.0 percent requirement. This fund receives the monetary component of this option. A monetary dedication must be equal to the value of land that would have otherwise been dedicated, based on the population generated by the development.

The funds in the Cash In Lieu Fund are separated by regions of the dedication and may only be used for public improvements. For example, funds that are paid within the western region of the County may not be expended for public purposes in the eastern region of the County and vice versa. The Board of County Commissioners appoints the Cash In Lieu Committee, which oversees and approves expenditures from this fund.

Revenue Trends

Revenues received in this fund are sporadic and therefore are not budgeted. The dedications of cash in place of land are based on residential developments and are influenced the availability of land within the subdivision. The fund's revenue increases during periods of greater demand for development, and conversely the revenue typically decreases when the demand for residential real estate decreases.

Expenditure Trends

Expenditures from this fund are approved by the Cash In Lieu Committee and the Board of County Commissioners, and must adhere to guidelines as determined by the subdivider and State statute. Third parties may submit applications to the County for the use of cash in lieu funds to benefit parks or for similar public purposes. There have not been expenditures from this fund during recent years. The unspent balance of the Cash In Lieu Fund is reappropriated for the subsequent year as a part of the annual budget process.

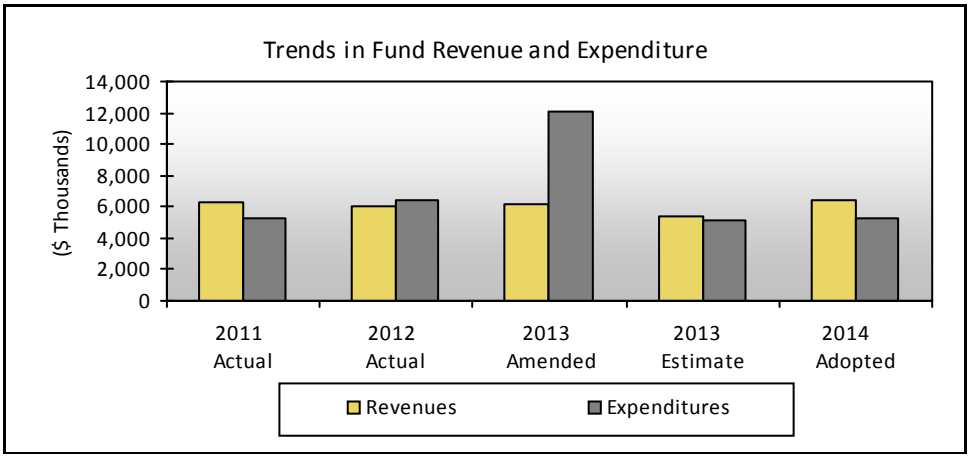
Fund Balance Trends

The beginning fund balance for fiscal year 2014 is $575,093. The fund balance is gradually increasing based on the amount of money credited to the fund during each year. The annual revenue and fund balance remain in the Fund until requested and approved for project and development use.

Central Services Fund

Internal Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Investment Earnings	239,341	108,509	-	8,411	**-**
Internal Charges	5,067,104	4,910,015	5,478,267	4,370,390	**5,778,687**
Transfers	725,418	331,472	719,624	546,015	**620,071**
Other	256,216	705,643	-	464,672	**-**
Total Revenues	**6,288,080**	**6,055,639**	**6,197,891**	**5,389,488**	**6,398,758**
Expenditures					
Supplies	1,300,913	1,277,177	1,360,000	1,308,849	**1,360,000**
Services and Other	-	75,797	167	-	**-**
Capital Outlay	3,939,971	3,948,984	10,772,205	3,823,718	**3,776,673**
Transfers	-	1,115,931	-	-	**126,000**
Total Expenditures	**5,240,884**	**6,417,889**	**12,132,372**	**5,132,567**	**5,262,673**
Annual Net Fund Balance Addition/(Use):	**1,047,196**	**(362,250)**	**(5,934,481)**	**256,921**	**1,136,085**
Cumulative Balance:					
Beginning Fund Balance	**17,472,674**	**18,519,870**	**18,157,620**	**18,157,620**	**18,414,541**
Change in Fund Balance	1,047,196	(362,250)	(5,934,481)	256,921	**1,136,085**
Ending Fund Balance	**18,519,870**	**18,157,620**	**12,223,139**	**18,414,541**	**19,550,626**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	226,667	226,667	226,667	226,667	**226,667**
Assigned	18,293,203	17,930,953	11,996,472	18,187,874	**19,323,959**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Central Services Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The largest source of revenue for this fund is the intergovernmental lease payments, also known as intergovernmental rent that departments pay to this fund on a monthly basis for fixed assets such as vehicles, equipment, etc. The 2014 adopted budget is $6.4 million which is higher than for 2013 due to some larger equipment being at the end of their useful life and scheduled to be replaced in 2014. The lease payments are charged over the calculated useful life of an asset, which is predetermined following the County's accounting standards and policies. Transfers received from departments purchasing new fixed assets are also included as revenue, as these funds are ultimately used for the initial purchase of the fixed asset. In 2013, the County received $464,672 in auction proceeds from the sale of fixed assets, mostly from the sale of fully depreciated or retired assets. These funds are used to offset the replacement costs for similar assets purchased as the intergovernmental rent charges are based on acquisition cost, not replacement cost. Revenue trends have remained relatively stable as the cycle for intergovernmental rents is staggered in concert with the replacement of assets. As older assets are replaced, the newer assets purchased provide for ongoing lease revenue from year to year.

Expenditure Trends

The total amount of fixed asset purchases in the adopted 2014 budget is just under $5.3 million. Of this total, $852,700 is slated for computer equipment and capital software, another $1.6 million is for vehicles and $1.3 million for equipment. There are several pieces of heavy duty equipment for the Road and Bridge Division of Public Works that are slated to be replaced during 2014 that make up $1.2 million of the $1.3 million budgeted for equipment. It is estimated that just under $5.4 million in unspent fixed asset purchases will be reappropriated from 2013 into the 2014 budget year. This includes a large amount for previously budgeted but yet to be purchased voting machines. In addition, there is $1.4 million budgeted for expenditures for inventoried items such as fuel, uniforms, and materials.

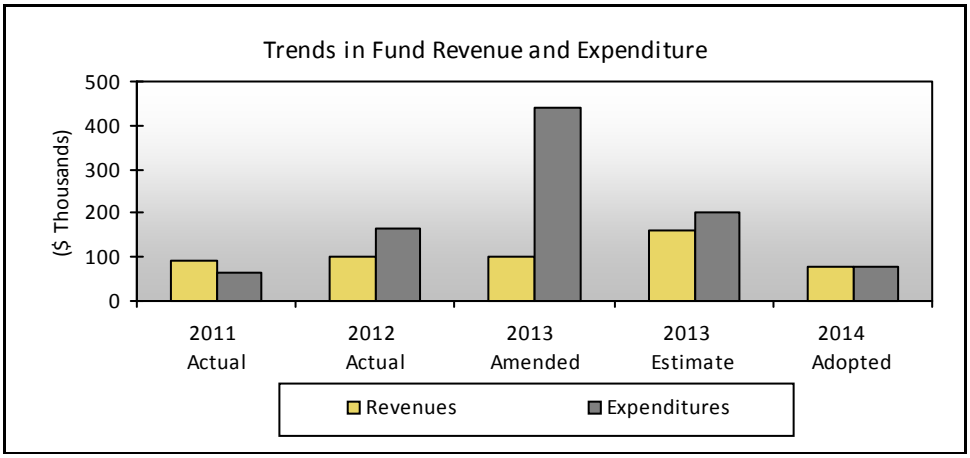
Fund Balance Trends

Over the past several years the fund balance has averaged $18.7 million. The fund balance contains assets that have yet to be purchased and that are carried over into the following budget year until the asset is purchased. An ongoing balance of intergovernmental rents is accumulated for eventual use to replace fixed assets that reach the end of their useful life and need to be replaced.

Communications Network Replacement Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Licenses & Permits	-	(2,100)	-	-	-
Intergovernmental	60,050	69,700	68,750	74,574	**59,150**
Transfers	32,950	32,950	32,950	32,950	**20,725**
Other	-	-	-	54,631	-
Total Revenues	**93,000**	**100,550**	**101,700**	**162,155**	**79,875**
Expenditures					
Services and Other	66,367	52,361	264,384	39,068	**79,875**
Capital Outlay	-	113,275	27,836	11,700	-
Transfers	-	-	150,000	150,000	-
Total Expenditures	**66,367**	**165,636**	**442,220**	**200,768**	**79,875**
Annual Net Fund Balance Addition/(Use):	**26,633**	**(65,086)**	**(340,520)**	**(38,613)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**378,973**	**405,606**	**340,520**	**340,520**	**301,907**
Change in Fund Balance	26,633	(65,086)	(340,520)	(38,613)	-
Ending Fund Balance	**405,606**	**340,520**	**-**	**301,907**	**301,907**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	405,606	190,520	-	301,907	**301,907**
Assigned	-	150,000	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Communications Network Replacement Fund

Special Revenue Fund

Fund Description

The Communications Network System Replacement Fund (CNSR) was established in 1994 by an intergovernmental agreement with the City of Greenwood Village. The fund's purpose is to provide for the maintenance and replacement of the County's radio communication system. This communication system serves the majority of the law enforcement agencies within Arapahoe County, including municipal fire and public works departments and three school districts. Each participating agency annually contributes $25 per radio in order to provide ongoing maintenance for the system.

Revenue Trends

This fund's revenue has remained constant during recent years because the amount is based on each agency's number of radios. This number remains relatively consistent from year to year. Several governmental entities outside of the County have joined Arapahoe County's efforts in the interest of promoting telecommunications interoperability. The contributions from these external agencies are the fund's greatest source of revenue, and the 2014 adopted budget includes $59,150 revenue from these entities.

The County transfers its contribution to the CNSR Fund from the departments that use the radios, at the annual rate of $25 per radio. The 2014 adopted budget transfers $14,300 from the General Fund, $3,675 from the Road and Bridge Fund, and $2,750 from the Law Enforcement Authority Fund. The total amount of County funds transferred to the Communications Network Replacement Fund for the 2014 adopted budget is $20,725. This amount is less than was transferred during prior years as the number of radios has decreased.

Expenditure Trends

The expenditures for the Communication Network System Replacement Fund fluctuate because radio network components are replaced at different time intervals. During 2013, the Fund's estimated expenditures are projected to be $200,768 to replace radios and associated equipment. The 2014 adopted budget's expenditures decrease to $79,875. The fees and transfers received by this fund may only be applied toward the maintenance and replacement costs for each radio, and the unspent fund balance at the end of a given fiscal year is reappropriated for use during the following fiscal year.

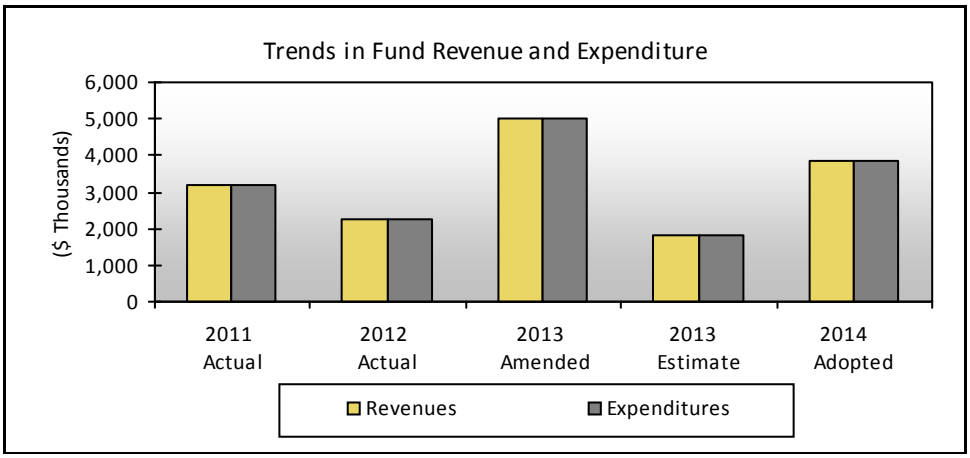
Fund Balance Trends

The unspent balance of this fund is reappropriated for the following fiscal year to replace radios and other components of the communication system. During 2013, the estimated expenditures will exceed the Fund's revenue by $38,613, resulting in an anticipated year-end fund balance of $301,907.

Community Development Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	3,028,544	2,177,486	4,726,003	1,577,882	**3,827,821**
Investment Earnings	-	-	-	788	**-**
Transfers	30,000	30,000	30,000	30,000	**30,000**
Other	117,212	44,505	233,820	221,687	**8,140**
Total Revenues	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,357**	**3,865,961**
Expenditures					
Salaries and Wages	146,112	149,039	176,926	153,528	**195,945**
Employee Benefits	30,185	34,575	37,712	44,745	**57,917**
Supplies	8,389	9,590	4,600	6,293	**12,150**
Services and Other	2,947,671	2,008,004	4,731,548	1,581,096	**3,563,528**
Community Programs	27,875	34,562	24,000	31,543	**24,000**
Central Services	15,523	16,222	14,787	13,152	**12,421**
Transfers	-	-	250	-	**-**
Total Expenditures	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,358**	**3,865,961**
Annual Net Fund Balance Addition/(Use):	**-**	**-**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	-	-	-	-	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Community Development Fund

Special Revenue Fund

Fund Description

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

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

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

Revenue Trends

With the exception of $30,000, all of the revenue is federal funding. The $30,000 is a transfer from the General Fund for administrative expenses not funded by CDBG, such as oversight of the Arapahoe County Housing Authority (ArCHA) Section 8 voucher program, assignments to serve on housing subcommittees and community mental health committees, and administrative services costs such as answering telephone inquiries regarding eligibility. The $30,000 represents less than 1% of the adopted 2014 budget.

The total 2014 budget is a 22.5% decrease from the 2013 amended budget. HOME revenue increased by $142,000 or 8.9%, but was offset by decreases in CDBG funds of $549,000 and the Administration Grant of $318,000. Projects are approved by grant year and can be carried forward or span multiple years. The 2012 budget contained unspent grant funds that had been carried forward from prior years for ongoing projects, and unspent 2013 funds will be carried forward to the 2014 budget. The average spent each year over the last 5 years is $2.14 million. The funding varies from year to year depending upon which projects are completed each year. The federal government's decisions will determine future funding amounts, including possible sequestration.

Expenditure Trends

The Housing and Community Development Division of Community Resources administers the grants in this fund. In the 2014 budget, only 7.2% is budgeted for salaries, benefits and related support costs, while the remaining 92.8% is for direct client community program expenditures. The 2014 budget is a 22.5% decrease from the 2013 amended budget and is even lower than the estimate for 2013. As mentioned above, many projects are multi-year, and are carried over into the following year's budget.

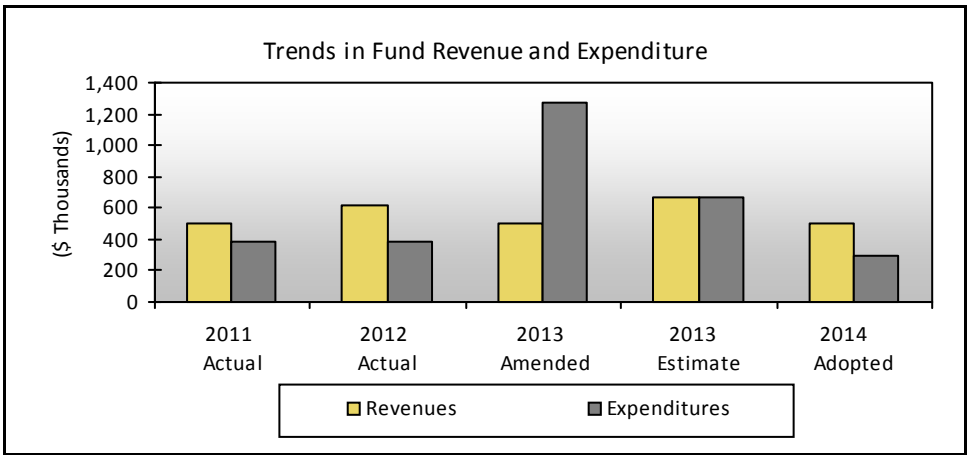
Fund Balance Trends

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

Conservation Trust Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	495,200	610,905	500,000	667,655	**500,000**
Investment Earnings	6,257	3,598	-	-	**-**
Total Revenues	**501,457**	**614,503**	**500,000**	**667,655**	**500,000**
Expenditures					
Services and Other	-	-	300,000	90,617	**-**
Capital Outlay	-	-	393,403	-	**-**
Transfers	381,367	381,366	573,071	573,071	**299,170**
Total Expenditures	**381,367**	**381,366**	**1,266,474**	**663,688**	**299,170**
Annual Net Fund Balance Addition/(Use):	**120,090**	**233,137**	**(766,474)**	**3,967**	**200,830**
Cumulative Balance:					
Beginning Fund Balance	**531,882**	**651,972**	**885,109**	**885,109**	**889,076**
Change in Fund Balance	120,090	233,137	(766,474)	3,967	**200,830**
Ending Fund Balance	**651,972**	**885,109**	**118,635**	**889,076**	**1,089,906**
Fund Balance:					
Restricted	651,972	885,109	118,635	889,076	**1,089,906**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Conservation Trust Fund

Special Revenue Fund

Fund Description

The Colorado State Constitution requires that the State lottery distribute 40.0 percent of its net lottery proceeds directly to local governments for the purposes of acquiring and maintaining parks, recreational facilities, and open space. The State distributes the money on a per-capita basis, and this fund receives Arapahoe County's portion of the funds. The Board of County Commissioners may choose how to expend these funds as long as the purpose(s) adhere to the State's statutory requirements.

Revenue Trends

The State of Colorado distributes the proceeds from the State lottery to counties, municipalities, and other recreation districts based on a funding formula that includes population estimates. During fiscal year 2013, the County received $667,655 from the State for this purpose. This amount is an 8.6 percent increase in comparison to the actual revenue received during 2012.

The 2014 adopted budget anticipates $500,000 revenue for this fund. The amount allocated to the County depends on the total proceeds generated by the Colorado State lottery, the size of the County's population, the size of the County's population relative to the remainder of the State, and other statutory requirements.

Expenditure Trends

Since 2011, the County has transferred $2.0 million from the Conservation Trust Fund for expenditures associated with the development of the Arapahoe County Fairgrounds facility. Specifically, the County has transferred $299,170 annually for capital lease debt service payments related to the fairgrounds construction, and $82,196 to acquire water at the fairgrounds. The Fund also incurred an expenditure of $191,700 during 2013 to pay the remaining debt associated with acquiring water at the Fairgrounds. The 2014 adopted budget includes an appropriation of $299,170 to continue payments towards the Fairgrounds' capital debt.

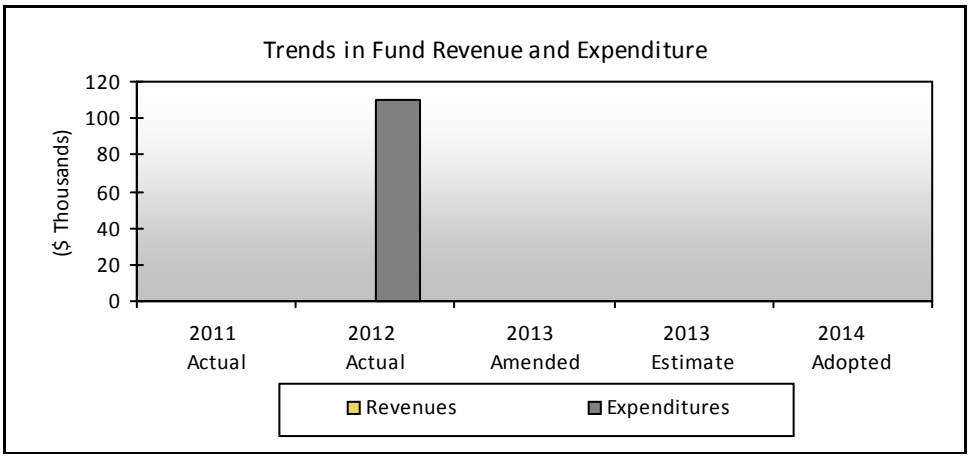
Fund Balance Trends

The Conservation Trust Fund's estimated fund balance for 2013 is $889,076. The 2014 adopted budget offsets anticipated revenue of $500,000 with $299,170 expenditures, and these initial estimates would increase the fund balance by $200,380. However, these preliminary figures will change during fiscal year 2014 and it is likely that the Fund will incur additional expenditures throughout the year.

Contingent & Emergency Reserve Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
Expenditures					
Services and Other	-	109,641	-	-	-
Total Expenditures	**-**	**109,641**	**-**	**-**	**-**
Annual Net Fund Balance Addition/(Use):	**-**	**(109,641)**	**-**	**-**	**-**
Cumulative Balance:					
Beginning Fund Balance	**713,106**	**713,106**	**603,465**	**603,465**	**603,465**
Change in Fund Balance	-	(109,641)	-	-	-
Ending Fund Balance	**713,106**	**603,465**	**603,465**	**603,465**	**603,465**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	713,106	603,465	603,465	603,465	**603,465**
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Contingent & Emergency Reserve Fund

Special Revenue Fund

Fund Description

As a financial protection to the County, the Board of County Commissioners established a contingency fund at the beginning of the 1983 fiscal year. The contingency procedures are defined in section 29-1-111, Colorado Revised Statutes, as amended. At the time this fund was created, use of the funds could only be authorized for (1) an Act of God; (2) a public enemy; or (3) something that could not have been reasonably foreseen at the time of the adoption of the budget. The expenditure resolution must be adopted by two-thirds vote of the BOCC and must clearly define the "emergency" use of these funds.

Revenue Trends

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

Expenditure Trends

Due to the nature of this fund, there have been no expenditures since 2002. The entire fund balance is appropriated each year, but reverts to uncommitted fund balance if there are no expenditures during the fiscal year. Expenditures would have to be authorized by the Board of County Commissioners, and repairing damage caused by a severe hail storm during 2012 was the most recent use of moneys from the Contingent Fund.

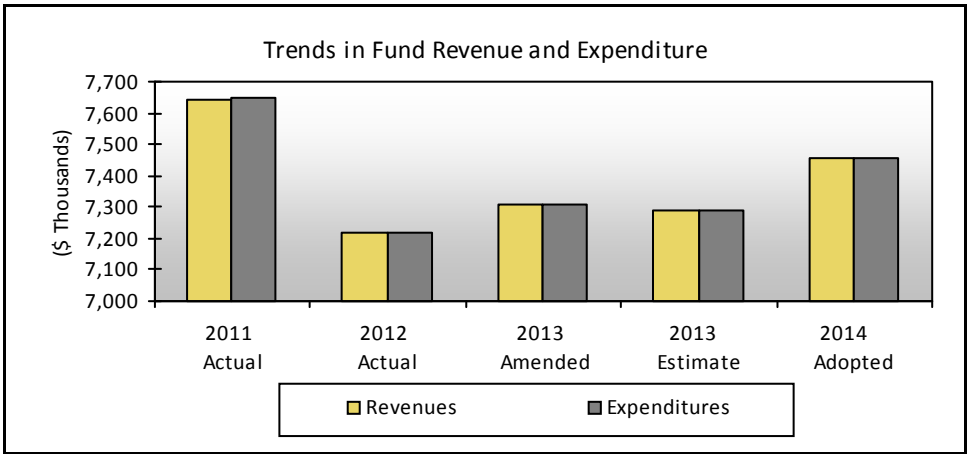
Fund Balance Trends

The entire fund balance is appropriated each year, but reverts to committed fund balance if there are no expenditures. The fund balance has remained the same amount for the last ten years, and is expected to remain the same for 2014.

Developmental Disability Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	7,642,806	7,219,567	7,307,011	7,290,111	**7,455,175**
Intergovernmental	393	393	-	393	-
Total Revenues	**7,643,199**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Expenditures					
Services and Other	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
Total Expenditures	**7,647,121**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Annual Net Fund Balance Addition/(Use):	**(3,922)**	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	**3,922**	-	-	-	-
Change in Fund Balance	(3,922)	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



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Developmental Disability Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The revenue budget is adopted using the anticipated property tax revenue received from the 1.000 mill levy. Revenues have averaged $7.5 million per year for the past 5 years. The economic downturn contributed to a decline in assessed property values, causing the mill levy revenue dedicated for this purpose to decrease by an average of 3.1% for the last 2 years. The 2014 budget assumes that the revenue will increase by $165,000, which is 2.3% higher than the estimated collections for 2013. The amount of revenue generated by the 1.000 mill levy is determined by the County's property tax assessments, which are beginning to come back after the decline of the last few years.

Expenditure Trends

The Developmental Disability Fund's expenditures are determined by its annual revenue collection, because the County's intent is to distribute all of the revenue collected from the 1.000 mill levy during that fiscal year. Prior to 2010 the Fund's expenditures increased by a small amount every year. In subsequent years, they declined in correlation with the decrease in the assessed value and annual mill levy revenue. The 2014 adopted budget anticipates that expenditures will increase by $148,000, over the amended 2013 budget.

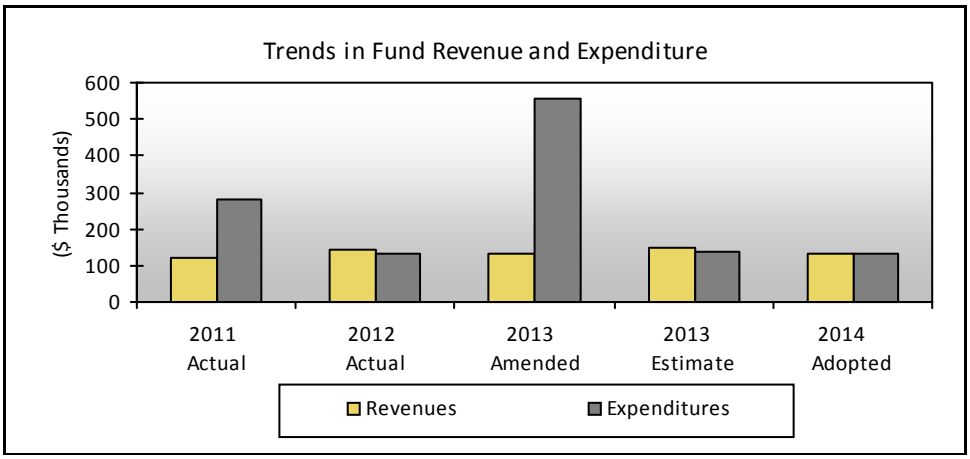
Fund Balance Trends

All of the revenue collected is distributed during the same fiscal year of that collection, for a net of zero, so there is no fund balance in this fund to be carried forward from year to year.

Electronic Filing Technology Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	123,522	143,625	132,099	147,171	**132,099**
Total Revenues	**123,522**	**143,625**	**132,099**	**147,171**	**132,099**
Expenditures					
Supplies	10,234	-	92	-	-
Services and Other	272,178	131,455	423,447	139,412	-
Capital Outlay	-	-	132,099	-	**132,099**
Total Expenditures	**282,412**	**131,455**	**555,638**	**139,412**	**132,099**
Annual Net Fund Balance Addition/(Use):	**(158,890)**	**12,170**	**(423,539)**	**7,759**	**-**
Cumulative Balance:					
Beginning Fund Balance	**570,259**	**411,369**	**423,539**	**423,539**	**431,298**
Change in Fund Balance	(158,890)	12,170	(423,539)	7,759	-
Ending Fund Balance	**411,369**	**423,539**	**-**	**431,298**	**431,298**
Fund Balance:					
Restricted	411,369	423,539	-	431,298	**431,298**
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Electronic Filing Technology Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The Fund's revenue has slightly increased during recent years, which reflects the national economic recovery. The number of documents filed for new construction and development purposes have increased, which is one of the reasons why the revenue increased by 16.3 percent between 2011 and 2012. The estimated revenue for 2013 remains stable. The 2014 adopted budget's revenue for this Fund is $132,099, because the forecasted revenue factored in the amount collected during prior years. It is possible that the Fund could receive a greater amount of revenue during 2014 than is included in the adopted budget.

Expenditure Trends

This Fund's expenditures are for acquiring and maintaining technology to electronically record and store documents. This includes the ongoing maintenance of digital document conversion software, as well as the costs for document conversion services.

The County reappropriates the entire fund balance each year for the Office's use. The 2013 amended budget appropriation ($555,638) includes the total amount available within the Fund for the Office to expend. The reappropriation process results in the significant difference between the 2013 amended budget's appropriation and the estimated expenditures during 2013 ($139,412). The 2014 adopted budget appropriates $132,099, which is consistent with expenditures during prior years.

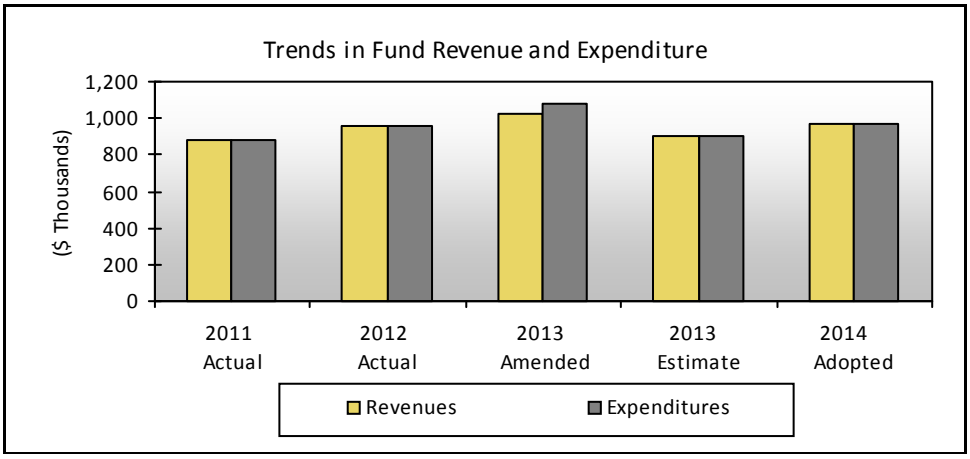
Fund Balance Trends

During 2011, the Fund's expenditures exceeded its revenue, which reduced the fund balance. Since then, the Fund's actual and anticipated revenue for a given fiscal year have been, or will be, greater than the Fund's expenditures. There are no indications that the Fund's revenue will significantly decrease for the upcoming fiscal years. Based on current trends, the fund balance should be sufficient to support the Office's expenditures during 2014, as well as for the near future.

Employee Flex Benefit Plan Fund

Internal Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Internal Charges	855,280	930,800	990,000	869,312	**938,000**
Transfers	30,000	30,000	30,000	30,000	**30,000**
Total Revenues	**885,280**	**960,800**	**1,020,000**	**899,312**	**968,000**
Expenditures					
Services and Other	883,057	956,351	1,080,000	899,203	**968,000**
Total Expenditures	**883,057**	**956,351**	**1,080,000**	**899,203**	**968,000**
Annual Net Fund Balance Addition/(Use):	**2,223**	**4,449**	**(60,000)**	**108**	**-**
Cumulative Balance:					
Beginning Fund Balance	**107,473**	**109,697**	**114,145**	**114,145**	**114,253**
Change in Fund Balance	2,223	4,449	(60,000)	108	-
Ending Fund Balance	**109,697**	**114,145**	**54,145**	**114,253**	**114,253**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	109,697	114,145	54,145	114,253	**114,253**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Employee Flex Benefit Plan Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The budget for 2014 consists of $938,000 in payroll deductions from employees and a $30,000 transfer from the General Fund to cover administrative fees. Enrollment in the medical part of this program has continued to increase over the last several years due to changes in the medical plans offered by the County and the increase in co-pays. It is expected that participation will continue to increase in the future in both plans due to rising costs of medical and dependent care.

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

Expenditure Trends

Allowable expenditures eligible for reimbursement to the employee are dependent care expenses or medical expenses, depending on which plan the employee has elected to participate in. Allowable medical expenses include co-pays, dental expenses, hospital charges, prescriptions, and vision care including glasses or contacts. The budget for Administrative fees has stayed the same at $30,000. As in past years, some employees do not request their entire annual election, so any unused amount is added to fund balance. Those amounts cannot be rolled over into the next plan year and are not available for reimbursement after the cutoff date which is the last day of February. The estimated 2013 expenditures will probably be slightly higher, as employees can continue to submit claims for reimbursement until February 28, 2014. Any unclaimed amounts more than offset the few employees who left the County prior to the end of the year and were reimbursed more than their deduction to date. The forecast is that participation will continue to increase and that increased participation may result in higher administrative fees.

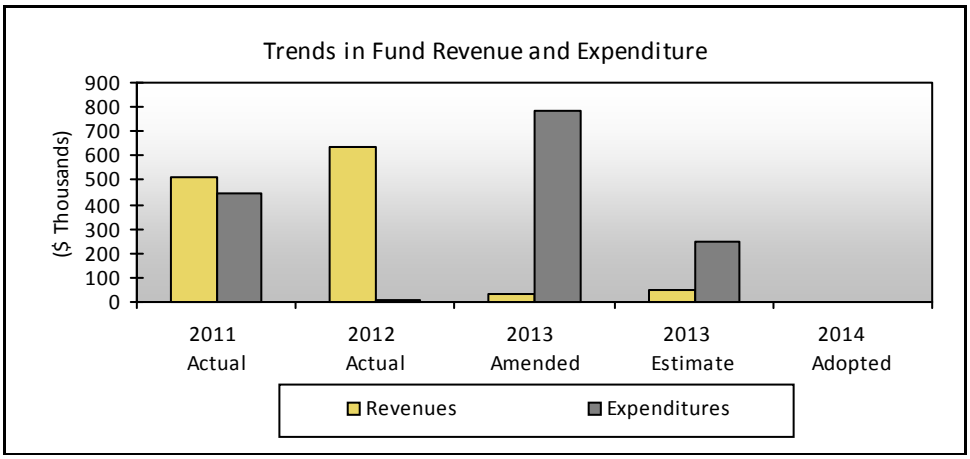
Fund Balance Trends

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

Forfeited Property Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Fines & Penalties	505,763	635,275	33,733	47,622	-
Investment Earnings	2,111	1,141	-	-	-
Total Revenues	**507,874**	**636,416**	**33,733**	**47,622**	**-**
Expenditures					
Supplies	9,576	-	27,299	34,784	-
Services and Other	436,000	4,530	560,206	183,916	-
Transfers	-	-	200,560	26,951	-
Total Expenditures	**445,576**	**4,530**	**788,065**	**245,651**	**-**
Annual Net Fund Balance Addition/(Use):	**62,298**	**631,886**	**(754,332)**	**(198,028)**	**-**
Cumulative Balance:					
Beginning Fund Balance	**60,148**	**122,446**	**754,332**	**754,332**	**556,304**
Change in Fund Balance	62,298	631,886	(754,332)	(198,028)	-
Ending Fund Balance	**122,446**	**754,332**	**-**	**556,304**	**556,304**
Fund Balance:					
Restricted	122,446	754,332	-	556,304	**556,304**
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Forfeited Property Fund

Special Revenue Fund

Fund Description

The Forfeited Property Fund receives revenue due to criminal activity that causes property to be seized and forfeited to the Sheriff's Office. The administration of this fund is governed by State and federal law, as well as the County's forfeited property expenditure policy. The Committee on the Disposition of Forfeited Property (Forfeiture Board) also oversees this fund, and its members include the District Attorney or his or her designee, the Sheriff or his designee, and a County Commissioner or a designee of the Board of County Commissioners. This Committee must approve any expenditure from the Forfeited Property Fund. The Fund's unspent balance is reappropriated for the following fiscal year.

Revenue Trends

The amount of forfeited property revenue fluctuates and is unknown at the time that the Board of County Commissioners adopts the annual budget. Therefore, the original adopted budget doesn't include an appropriation for this fund. Most revenue that is received by the Fund is distributed by local, state, and federal agencies. As the Fund receives actual revenue, the funds are recognized and appropriated through the supplemental budget amendment process during the quarterly budget review. The estimated revenue for fiscal year 2013 is $48,000 but the fund has received over $1.1 since 2011.

Expenditure Trends

All expenditures from this fund must be approved by the Forfeiture Board. In April of 2011, the Forfeiture Committee appropriated the $436,000 collected from the South Metro Drug Task Force to the Englewood Police and Littleton Police Departments to fund two officers for a two year exclusive assignment with the South Metro Drug Task Force. Estimated expenditures during fiscal year 2013 are $788,000, which is a significant increase from fiscal year 2012 and will be used to purchase items and equipment for the Sheriff's Office.

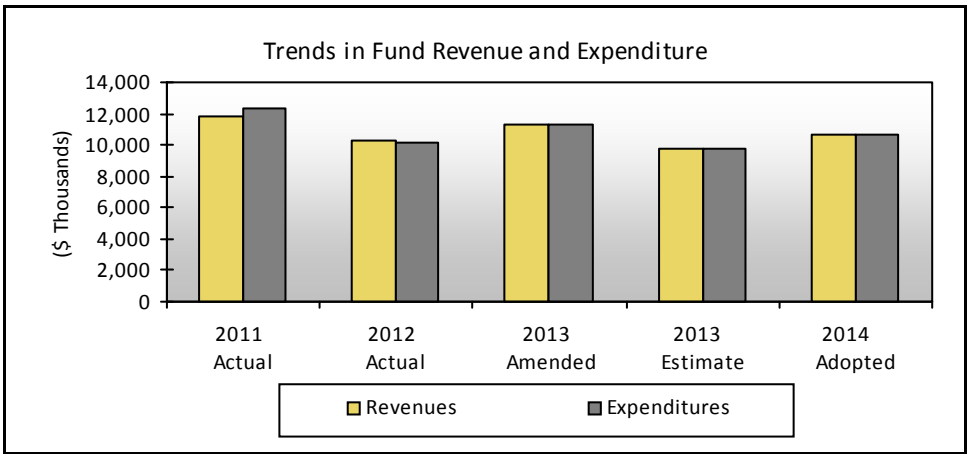
Fund Balance Trends

The fund balance trends are unpredictable, because revenue and expenditures vary greatly from year to year. The estimated ending fund balance for fiscal year 2013 is $556,000. The ending fund balance of this fund will be reappropriated into the subsequent budget year as all funds unspent at the end of the year will be used for future authorized expenditures.

Grant Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	11,516,653	9,930,636	10,874,952	9,664,462	**10,309,917**
Fees & Charges	200,110	161,326	175,000	61,792	**175,000**
Investment Earnings	802	-	1,020	1,019	**-**
Other	86,340	203,197	293,471	94,079	**123,549**
Total Revenues	**11,803,905**	**10,295,159**	**11,344,443**	**9,821,353**	**10,608,466**
Expenditures					
Salaries and Wages	2,315,886	2,183,239	2,673,680	2,075,696	**2,227,017**
Employee Benefits	693,374	661,421	791,795	642,497	**854,201**
Supplies	1,078,588	842,740	1,746,293	829,471	**1,356,242**
Services and Other	3,246,055	1,428,191	1,239,905	1,382,151	**1,549,007**
Community Programs	4,696,661	4,554,203	4,723,279	4,591,380	**4,570,379**
Capital Outlay	286,660	424,398	-	7,729	**-**
Central Services	64,887	61,418	72,981	65,782	**55,530**
Transfers	-	11,736	104,950	103,084	**2,650**
Total Expenditures	**12,382,111**	**10,167,346**	**11,352,883**	**9,697,790**	**10,615,026**
Annual Net Fund Balance Addition/(Use):	**(578,206)**	**127,814**	**(8,440)**	**123,562**	**(6,560)**
Cumulative Balance:					
Beginning Fund Balance	**58,602**	**(519,604)**	**(391,790)**	**(391,790)**	**(268,228)**
Change in Fund Balance	(578,206)	127,814	(8,440)	123,562	**(6,560)**
Ending Fund Balance	**(519,604)**	**(391,790)**	**(400,230)**	**(268,228)**	**(274,788)**
Fund Balance:					
Restricted	79,120	79,497	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**(598,724)**	**(471,287)**	**(400,230)**	**(268,228)**	**(274,788)**



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Grant Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

This fund contains many diverse grant programs. This is a breakdown of revenue by program for 2014:

Community Corrections	$ 5,080,464
Weatherization	4,490,165
Community Services Block Grant (Homemakers)	434,749
DRCOG Senior Resources Transportation	372,259
DRCOG Chore Services	75,000
Miscellaneous small grants	30,400
Veterans Outreach	20,000
Sheriff's Office grants	105,429
TOTAL	$10,608,466

Grant revenues decreased by 6.5% in the 2014 budget compared to the 2013 amended budget. Temporary (stimulus) funding for the American Recovery and Reinvestment Act (ARRA) revenue was received from 2009 through 2013. Some grant amounts have declined, including the Community Corrections grant, which decreased by $80,500 (1.6%) for 2014 and the Sheriff's grants by $766,000 (726%). One grant, The Emergency Food Assistance Program (TEFAP) was turned over to the Food Bank of the Rockies effective October 1, 2013. The Weatherization grant actually increased by $125,000, while the remaining grants had minor changes in funding. The forecast for future funding is dependent on the amount of funding the state or federal government decides to allocate, or the funding that is available from local sources. The State of Colorado may reduce funding in the future due to projected budget shortfalls, and Federal grants may experience sequestration.

Expenditure Trends

The 2014 budgeted expenditures are 6.5% less than the 2013 amended budget, but are 9.5% higher than the 2013 estimate. The Weatherization program, which provides energy saving products and services to low income and disabled residents in the County, had vacancy savings and also under spent for materials and contract labor, resulting in expenditures that were 29% below budget. The CSBG Homemakers and Chore Services programs, which provide light housekeeping and chore services for low-income elderly and disabled residents, was also under expended. The TEFAP program, as mentioned above, had expenditures through September 30 only. As in the past, unspent grant money is carried forward to the next fiscal year. All of these grant programs depend on federal, state or local allocations so future projections are dependent on these sources. The downturn in the economy has created more demand for these services.

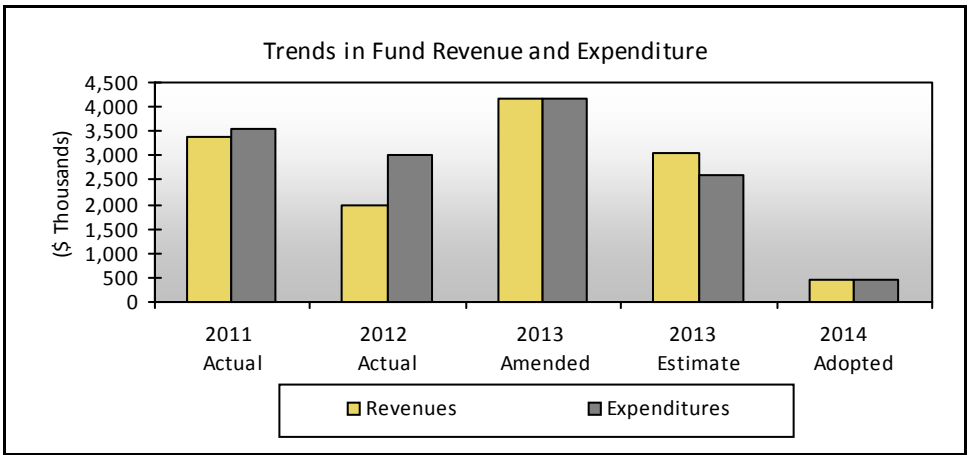
Fund Balance Trends

The expenditures in this fund are reimbursed by revenue received from federal, state or local sources, which have different fiscal years than the calendar fiscal year that the County is on. Budgeted expenditures are offset by budgeted revenue, for a net of zero. However, since reimbursement is not always timely, expenditures lag the receipt of revenues, resulting in a negative fund balance at the end of the County fiscal year.

Homeland Security Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Intergovernmental	3,387,284	1,987,279	4,177,745	3,058,309	**441,510**
Total Revenues	**3,387,284**	**1,987,279**	**4,177,745**	**3,058,309**	**441,510**
Expenditures					
Salaries and Wages	408,648	430,610	741,540	324,376	**353,378**
Employee Benefits	42,971	45,558	-	65,214	**85,282**
Supplies	60,021	12,973	14,729	7,529	**-**
Services and Other	3,035,543	2,511,243	3,421,476	2,206,310	**2,850**
Central Services	-	380	-	-	**-**
Total Expenditures	**3,547,183**	**3,000,765**	**4,177,745**	**2,603,429**	**441,510**
Annual Net Fund Balance Addition/(Use):	**(159,899)**	**(1,013,486)**	**-**	**454,880**	**-**
Cumulative Balance:					
Beginning Fund Balance	**-**	**(159,899)**	**(1,173,385)**	**(1,173,385)**	**(718,505)**
Change in Fund Balance	(159,899)	(1,013,486)	-	454,880	**-**
Ending Fund Balance	**(159,899)**	**(1,173,385)**	**(1,173,385)**	**(718,505)**	**(718,505)**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**(159,899)**	**(1,173,385)**	**(1,173,385)**	**(718,505)**	**(718,505)**



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

Homeland Security Fund

Special Revenue Fund

Fund Description

This fund receives federal Department of Homeland Security funds for the purpose of improving homeland security and emergency operations planning. Grant funds are used to purchase specialized equipment to enhance the capability of state and local agencies to prevent and to mitigate incidents of terrorism involving the use of chemical, biological, radiological, and nuclear weapons, as well as cyber attacks. Funds may also be used to develop and conduct security training programs and exercises.

The types of grants that are accounted for within the Homeland Security Fund include: 1) the State Homeland Security Program; 2) the Citizen Corps Program; and 3) the Interoperable Emergency Communications Grant Program. Each grant has a different focus related to homeland security and emergency preparedness.

Revenue Trends

The Governor's Office of Homeland Security receives federal funds that are distributed to local governments as grants. The Homeland Security Fund receives these grants as revenue. The fund's revenue trends are difficult to anticipate because grant cycles differ and it is challenging to predict the amount of federal funds dedicated for homeland security purposes for a given year. During 2013 the fund's revenue was $3.1 million, which is a 53.9% increase from the $2.0 million that the County received during 2012. This variation is not unusual because the Homeland Security Fund has experienced significant revenue fluctuations during prior years.

Any unspent fund balance is reappropriated the following budget year, but must be used for the intended purpose in order to comply with Homeland Security grant guidelines. The County must apply for the grant funds and await approval, so the amount of funds that will be available for the 2014 fiscal year is unknown at this time.

Expenditure Trends

During 2011 and 2012, the fund expended more than it received and it has a negative fund balance for the beginning of fiscal year 2014 until reimbursements have been received and recorded per accounting rules. The revenue to offset the deficit is currently reported as deferred revenue because it is unavailable but will be recognized once the funds are collected.

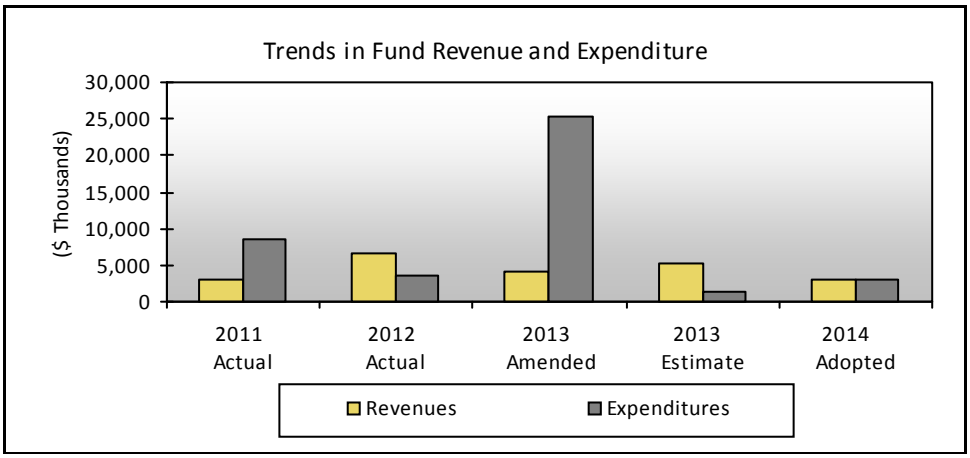
Fund Balance Trends

Prior to fiscal year 2011, this fund did not have an ongoing fund balance because its revenue and expenditures were the same amounts. During 2011 and 2012 the fund's expenditures exceeded its revenue, which negatively affected its fund balance. The negative fund balance is expected to decrease by $500,000 in 2013.

Infrastructure Fund

Capital Project Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Licenses & Permits	40,777	186,418	-	341,461	-
Intergovernmental	663,698	2,106,086	56,795	342,940	-
Fees & Charges	-	-	-	3,609	-
Investment Earnings	407,690	122,745	154,603	418,912	-
Internal Charges	-	-	-	227,148	-
Transfers	2,000,000	4,016,000	4,000,000	4,000,000	**3,083,334**
Other	-	224,427	-	-	-
Total Revenues	**3,112,165**	**6,655,677**	**4,211,398**	**5,334,070**	**3,083,334**
Expenditures					
Supplies	-	-	11,542	-	-
Services and Other	5,923,567	1,378,693	13,879,600	1,211,756	**3,083,334**
Capital Outlay	2,671,437	2,293,300	11,383,389	-	-
Central Services	-	-	-	227,148	-
Total Expenditures	**8,595,004**	**3,671,993**	**25,274,531**	**1,438,904**	**3,083,334**
Annual Net Fund Balance Addition/(Use):	**(5,482,839)**	**2,983,684**	**(21,063,133)**	**3,895,166**	**-**
Cumulative Balance:					
Beginning Fund Balance	**23,562,288**	**18,079,449**	**21,063,133**	**21,063,133**	**24,958,299**
Change in Fund Balance	(5,482,839)	2,983,684	(21,063,133)	3,895,166	-
Ending Fund Balance	**18,079,449**	**21,063,133**	**-**	**24,958,299**	**24,958,299**
Fund Balance:					
Restricted	2,005,401	1,644,959	-	1,644,959	**1,644,959**
Committed	16,074,048	19,418,174	-	23,313,340	**23,313,340**
Assigned	-	-	-	-	-
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Infrastructure Fund

Capital Project Fund

Fund Description

The Infrastructure Fund was created to track the construction costs of individual road, highway, and drainage projects. Funds from the Capital Improvement Program are transferred each year to fund such transportation infrastructure projects. On average there is a transfer of $4.0 million from the Capital Expenditure Fund to the Infrastructure Fund for transportation needs. With county revenue remaining flat, this transfer has been reduced for the 2014 budget.

Revenue Trends

Revenues in this fund include interest earnings, developer contributions, transportation improvement fees, local, state, and federal matching funds, as well as unmatched County Funds. The County looks for joint cooperation and partnerships in order to optimize all possible funding sources for new construction projects. Funds are transferred from the Capital Expenditure Fund for infrastructure funding. The 2014 budget is set at $3.1 million. Additional revenues to this fund will be recognized and appropriated as they are received throughout the year. These revenues are sporadic from year to year as joint partnership funding is always being explored.

Expenditure Trends

The expenditures in this fund include all county transportation, highway, road, bridges, and drainage infrastructure projects. The 2014 budget reflects the funding from county capital dollars and will be supplemented when the actual ending 2013 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2014, as shown in the amended 2013 budget. This is generally a significant amount of funding, ranging between $15 and $24 million, as many road and drainage infrastructure projects occur over several years before being completed. Some of the more significant projects included in the $3.1 million 2014 budget include road improvements of gravel to pavement on Brick-Center Road, also known as County Road 129, widening the intersection of Dayton and Peakview and including a traffic light, and intersection improvements to Arapahoe Road and Yosemite.

Fund Balance Trends

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

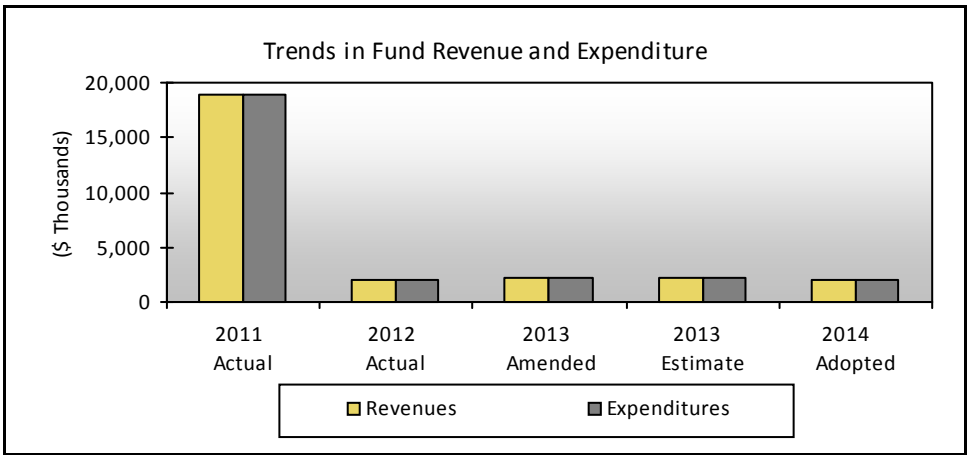
Other Information

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

Lease Purchase Agreements Fund

Debt Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Transfers	9,197,081	2,013,678	2,203,582	2,203,582	**1,927,009**
Other	9,650,000	-	-	-	**-**
Total Revenues	**18,847,081**	**2,013,678**	**2,203,582**	**2,203,582**	**1,927,009**
Expenditures					
Services and Other	9,239,408	2,013,676	2,203,582	2,203,581	**1,927,009**
Transfers	9,600,000	-	-	-	**-**
Total Expenditures	**18,839,408**	**2,013,676**	**2,203,582**	**2,203,581**	**1,927,009**
Annual Net Fund Balance Addition/(Use):	**7,673**	**2**	**-**	**1**	**-**
Cumulative Balance:					
Beginning Fund Balance	**61,395**	**69,068**	**69,070**	**69,070**	**69,070**
Change in Fund Balance	7,673	2	-	1	**-**
Ending Fund Balance	**69,068**	**69,070**	**69,070**	**69,070**	**69,070**
Fund Balance:					
Restricted	62,111	62,112	62,112	62,112	**62,112**
Committed	-	-	-	-	**-**
Assigned	6,957	6,958	6,958	6,958	**6,958**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Lease Purchase Agreements Fund

Debt Service Fund

Fund Description

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

Revenue Trends

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

Expenditure Trends

Expenditures for this fund match the revenue, which is based on the annual lease payments. There is a budget of just under $2.0 million in 2014 for the debt service payments within the fund. The payments for the District Attorney's Building and Lima Plaza are funded through a transfer from the General Fund. The lease agreement for the Fairgrounds is funded by transfers from the Conservation Trust Fund. Transfers from the Arapahoe County Recreation District fund the debt service payments on the land located near the Community Park. A lease purchase agreement for the Fairgrounds water acquisition was paid off in 2013.

Fund Balance Trends

The fund balance is relatively small and unchanged from year to year. Budgeted revenues equal budgeted expenditures each year, however, there are years that the actual expenses for such items as arbitrage calculations are less than the collected revenues from transfers. The excess revenue is then added to the fund balance. The estimated beginning fund balance is just over $69,000 for 2014.

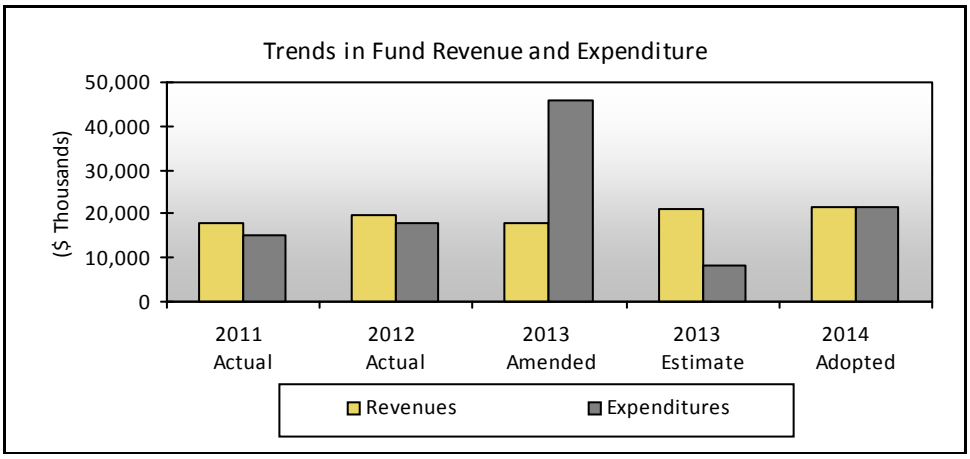
Other Information

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

Open Space Sales Tax Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	17,568,252	19,419,028	17,408,098	20,536,526	**21,522,769**
Intergovernmental	20,532	-	-	836	**-**
Fees & Charges	90,470	78,669	60,000	78,941	**75,000**
Investment Earnings	264,880	125,837	300,000	9,120	**125,837**
Other	33,512	29,945	55,919	366,591	**-**
Total Revenues	**17,977,645**	**19,653,479**	**17,824,017**	**20,992,015**	**21,723,606**
Expenditures					
Salaries and Wages	530,674	564,686	653,589	556,063	**754,884**
Employee Benefits	116,253	144,009	175,105	139,860	**235,120**
Supplies	86,553	102,329	92,233	86,911	**92,733**
Services and Other	13,547,803	15,574,842	44,505,080	7,410,136	**20,003,222**
Capital Outlay	515,403	1,407,637	215,326	1,845	**283,000**
Central Services	77,655	54,227	218,476	74,312	**236,834**
Transfers	43,315	250	76,952	76,952	**42,815**
Total Expenditures	**14,917,657**	**17,847,981**	**45,936,761**	**8,346,079**	**21,648,608**
Annual Net Fund Balance Addition/(Use):	**3,059,988**	**1,805,498**	**(28,112,744)**	**12,645,936**	**74,998**
Cumulative Balance:					
Beginning Fund Balance	**23,409,088**	**26,469,076**	**28,274,574**	**28,274,574**	**40,920,509**
Change in Fund Balance	3,059,988	1,805,498	(28,112,744)	12,645,936	**74,998**
Ending Fund Balance	**26,469,076**	**28,274,574**	**161,830**	**40,920,509**	**40,995,507**
Fund Balance:					
Restricted	26,469,076	28,274,574	161,830	40,920,509	**40,995,507**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Open Space Sales Tax Fund

Special Revenue Fund

Fund Description

In 2003, voters approved a countywide 0.25 percent sales and use tax to provide for the preservation of open space within Arapahoe County, as provided in Section 29-2-105 (1) (d), C.R.S. In 2011, the voters reauthorized this tax through December 31, 2023. The Open Space Sales and Use Tax resolution provides for the following:

- Funding for the acquisition of open space and trails in unincorporated Arapahoe County;
- A 50.0 percent share back to incorporated cities and towns;
- Grants for special districts and incorporated cities and towns;
- Limits County administrative costs to no more than 4.0 percent; and
- Designates funds for heritage areas and the maintenance costs for open space property.

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

Revenue Trends

The 2014 adopted budget includes $21.5 million from sales and use tax revenue. This amount is a 4.8 percent increase in comparison to the Fund's estimated tax revenue for 2013, and it is a 10.8 increase based on the actual tax revenue received for fiscal year 2012. Other revenue for this fund includes interest earnings on the unspent fund balance, which is $125,837 in the 2014 adopted budget. The Fund's total anticipated revenue for 2014 is $21.7 million.

Expenditure Trends

Expenditures in this fund are regulated by the guidelines in the Open Space Sales Tax resolution, which specifies the percentage of total funds that may be spent for certain purposes. Revenues received in this fund are budgeted to various expense categories, based on the resolution's language. Fifty percent of the sales tax collected is shared back to all incorporated cities and towns within Arapahoe County. The second largest spending category is for trail development and open space land acquisition, which is allotted 26.66 percent of the fund's revenue. The 2014 adopted budget appropriates $5.8 million for acquisitions and development. The resolution also requires that 12.0 percent of the fund's revenue is used for competitive grant opportunities for other entities within the County. The funding for the County administration costs is limited to 4.0 percent, while 3.24 percent of budget is dedicated for open space maintenance costs.

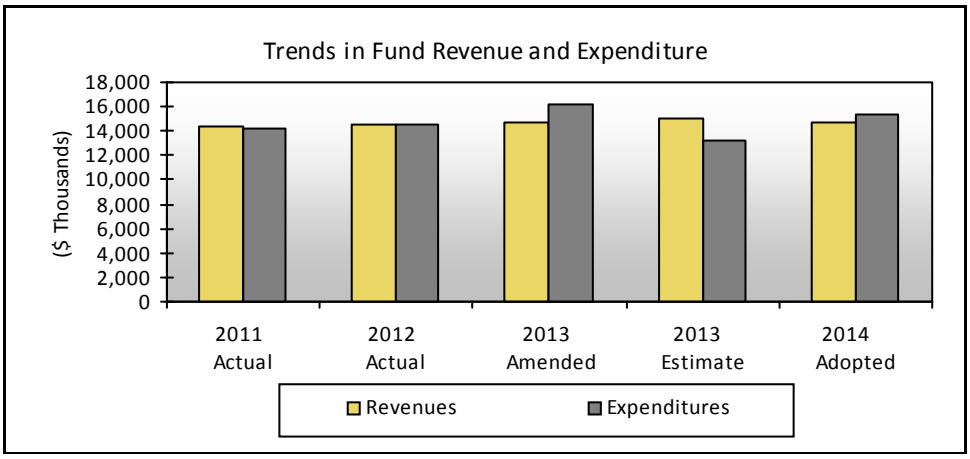
Fund Balance Trends

The fund balance of this fund has increased considerably since the inception of the Open Space sales and use tax. The County's Open Space & Intergovernmental Department has completed an Open Space Master Plan, which will provide guidance for the acquisition and conservation plans in Arapahoe County.

Road & Bridge Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	5,997,793	6,119,735	6,206,991	6,175,849	**6,214,389**
Licenses & Permits	307,890	313,932	287,000	313,643	**287,000**
Intergovernmental	7,958,048	8,038,028	8,210,540	8,440,773	**8,180,000**
Fees & Charges	13,007	26,730	22,500	43,920	**-**
Other	34,061	45,254	50,183	15,183	**50,000**
Total Revenues	**14,310,799**	**14,543,680**	**14,777,214**	**14,989,368**	**14,731,389**
Expenditures					
Salaries and Wages	2,867,277	2,585,860	3,052,158	2,816,144	**2,972,706**
Employee Benefits	900,171	884,793	999,385	938,113	**1,018,034**
Supplies	2,346,172	2,038,246	2,369,953	1,983,861	**2,372,560**
Services and Other	5,948,666	6,968,438	7,531,416	5,422,796	**6,507,153**
Capital Outlay	-	22,147	-	-	**-**
Central Services	1,981,277	2,044,134	2,054,266	1,891,625	**1,975,682**
Transfers	234,012	40,000	197,311	197,311	**484,228**
Total Expenditures	**14,277,574**	**14,583,618**	**16,204,489**	**13,249,849**	**15,330,363**
Annual Net Fund Balance Addition/(Use):	**33,224**	**(39,939)**	**(1,427,275)**	**1,739,520**	**(598,974)**
Cumulative Balance:					
Beginning Fund Balance	**5,524,783**	**5,558,007**	**5,518,069**	**5,518,069**	**7,257,588**
Change in Fund Balance	33,224	(39,939)	(1,427,275)	1,739,520	**(598,974)**
Ending Fund Balance	**5,558,007**	**5,518,069**	**4,090,794**	**7,257,588**	**6,658,614**
Fund Balance:					
Restricted	3,367	1,168	1,298	1,298	**1,225**
Committed	-	-	-	-	**-**
Assigned	5,554,640	5,516,901	4,089,496	7,256,290	**6,657,389**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Road & Bridge Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

Revenue consists primarily of property tax, specific ownership tax, motor vehicle fee, Highway User Tax Fund (HUTF), Funding Advancements for Surface Transportation and Economic Recovery (FASTER), and mineral severance tax revenues. HUTF and FASTER revenues are state collected, locally shared revenues that are distributed monthly among the state, counties and municipalities. The 2014 budget includes a total of $8.1 million in HUTF and FASTER funds as intergovernmental revenue. Beginning in 2013, the mineral severance tax revenue is recorded in the Road and Bridge Fund rather than the General Fund to be used for road improvements related to impacts from oil and gas development. This revenue is received from the state and is reflected in the intergovernmental revenue line item; the 2014 budget is $100,000. The mill levy for this fund is set at 0.782 mills to collect approximately $5.8 million in property tax revenue for the 2014 budget year. This revenue remains about the same as in the 2013 collection year. The budgets for specific ownership tax revenue and motor vehicle registration fee revenue are expected to remain static for 2014 and are budgeted at $425,000 and $255,000, respectively.

Expenditure Trends

The total expenditure budget of the fund for 2014 equals $15.3 million. This fund encompasses all the expenditures required to inspect and maintain 1,096 lane miles of pavement and 479 lane miles of unpaved roads within Arapahoe County. Also included within this fund are expenses for services provided to unincorporated Arapahoe County that include snow removal, patching, chip and crack sealing roads, street cleaning, weed control, right-of-way and bridge maintenance, grading, graveling and road construction, and shareback to cities and towns within the County. The shareback dollars to the cities and towns are calculated using a formula with the assessed value as a basis. For 2014, the total shareback is calculated at slightly over $2.5 million. The 2014 expenditure budget is a decrease of $900,000 compared to the 2013 amended budget. The expenditure trends should remain relativity stable going forward with possible economic and weather related adjustments due to the uncertainty of forecasting these types of events.

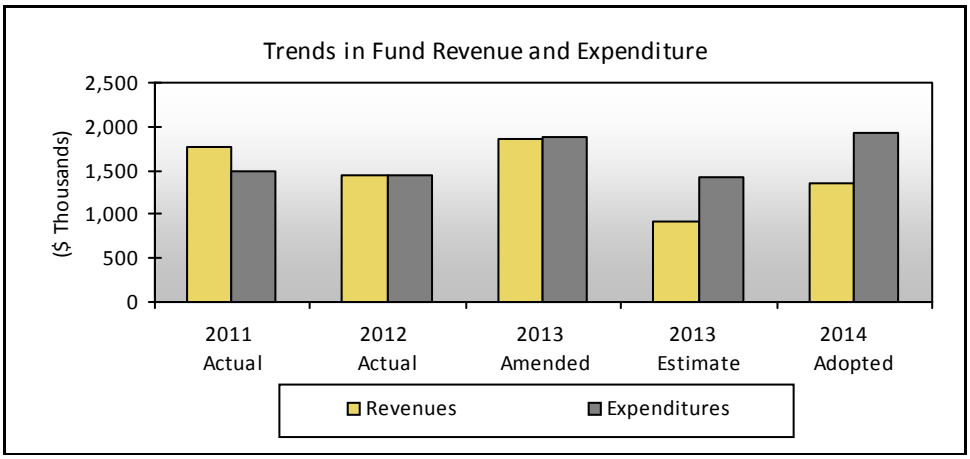
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2014 is approximately $2.5 million. The fund balance has been steadily decreasing over the past few years, as expenditures have out paced revenues with the planned use of fund balance for maintenance and equipment expenses. With the use of fund balance and flat revenues, it is a struggle for the County to keep up with ongoing maintenance and to maintain all County roads and bridges with satisfactory sufficiency ratings. It is the desire to divert more funding to this fund in order to provide sufficient maintenance to all roads, thus preventing more costly major reconstruction or redevelopment of roadways. Due to the current economic factors, this will be a challenging task for the future. The 2014 adopted budget reflects an estimated use of funds consisting of $600,000 due to upcoming maintenance projects and replacement of aging equipment, which results in a decrease in fund balance. There is an estimated increase of $1.7 million in fund balance for 2013 due to the timing of projects.

Self Insurance Dental Fund

Internal Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Fees & Charges	120,586	121,618	180,000	105,810	**180,000**
Internal Charges	1,609,933	1,248,144	1,590,000	747,523	**1,165,000**
Transfers	42,137	70,010	80,300	75,525	**19,060**
Total Revenues	**1,772,656**	**1,439,772**	**1,850,300**	**928,859**	**1,364,060**
Expenditures					
Services and Other	1,480,155	1,455,923	1,870,300	1,419,284	**1,916,425**
Total Expenditures	**1,480,155**	**1,455,923**	**1,870,300**	**1,419,284**	**1,916,425**
Annual Net Fund Balance Addition/(Use):	**292,502**	**(16,152)**	**(20,000)**	**(490,426)**	**(552,365)**
Cumulative Balance:					
Beginning Fund Balance	**1,573,302**	**1,865,804**	**1,849,652**	**1,849,652**	**1,359,226**
Change in Fund Balance	292,502	(16,152)	(20,000)	(490,426)	**(552,365)**
Ending Fund Balance	**1,865,804**	**1,849,652**	**1,829,652**	**1,359,226**	**806,861**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	1,865,804	1,849,652	1,829,652	1,359,226	**806,861**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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

Self Insurance Fund

Internal Service Fund

Fund Description

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

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

Revenue Trends

The revenue in this fund comes from premiums deducted from employees' paychecks that are enrolled in the Dental plan, from COBRA program participants, and from an estimate for participation in the Health Reimbursement Account program from each fund. In 2010 and 2011, when the HRA plan first started, an estimate was used based on the benefit consultant's previous experience with HRA plans. The 2012 and 2013 budgets were increased due to a significant increase in enrollment. For 2014, the amount estimated was adjusted based on an analysis of previous year's utilization, which resulted in a 26.3% decrease in the budget for 2014. About 25% fewer employees enrolled in the HRA plan in 2010 and 2011 than was estimated initially. Enrollment increased in 2012 and has continued to increase in subsequent years.

Dental premiums remained the same with no increase in 2014. COBRA revenue accounts for only 13.2% of the total budgeted revenue for 2014, is 41.2% below the budget for 2013. COBRA is for former employees who elect to remain in the County medical plan, and thus is hard to predict the usage of that election.

Expenditure Trends

Dental claim expenditures for 2014 are budgeted at $1.5 million. Estimated claims for 2013 are $1.2 million, which is 21.8% under budget. This is a self-insured plan, but it is administered by Delta Dental. The administrative handling fee paid to Delta is 5.1% of the total budget. This fund also handles COBRA contributions from retired and former employees who choose to continue their medical or dental insurance coverage at their own expense for a maximum of 18 months. The 2014 COBRA budgeted expenditure remains the same as 2013 at $180,000, even though COBRA expenditures are under budget for 2013 by 50.2%, due to lower participation than expected.

Fund Balance Trends

The fund balance increased for many years, as utilization trended below budget. Beginning in 2011, as part of a 3-year plan, the premium rate increase was absorbed by the fund balance, as the decision was made to not increase employee premiums. In 2013, the trend continued with lower utilization, so the decision was made to extend the moratorium on premium increases, possibly through 2016. For 2014, there is sufficient fund balance available to maintain the same premiums, even if rates were to increase again in the future or if claims increased.

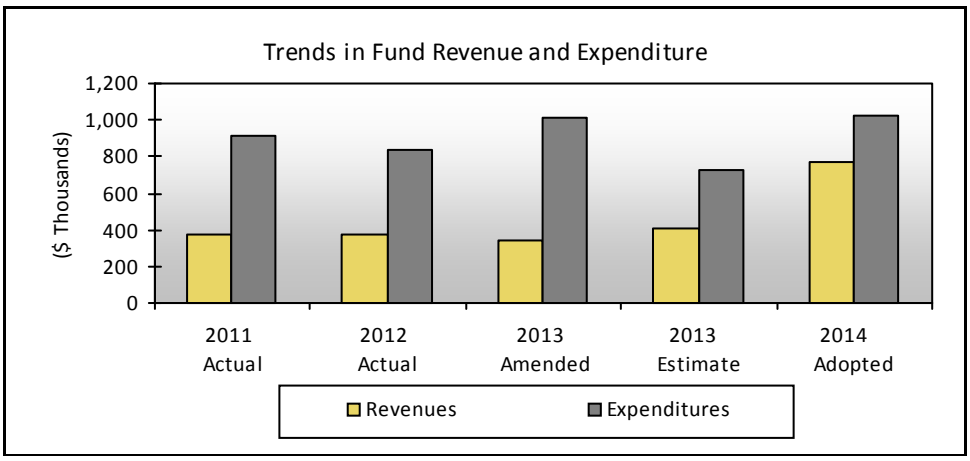
Other Information

Employees can choose self only, self and spouse, self and children, or family coverage. The plan covers two annual diagnostic and preventative dental visits at no additional cost to the covered participant. Other services covered are 80% coverage for basic services and 50% coverage for major services, after the deductible. Calendar year deductibles are $50 individual or $150 for the family. For 2014, the calendar year maximum expenditure of $1,500 per person was maintained at the same rate as 2013, which was lowered from the $2,000 maximum in 2011.

Self Insurance Liability Fund

Internal Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	31	-	-	1	-
Fees & Charges	51,763	60,601	-	75,637	-
Internal Charges	327,204	312,900	338,400	334,562	**318,320**
Transfers	-	-	-	-	**450,000**
Total Revenues	**378,998**	**373,501**	**338,400**	**410,199**	**768,320**
Expenditures					
Supplies	6,439	2,305	5,750	836	**5,750**
Services and Other	870,158	838,413	981,334	698,782	**1,014,500**
Transfers	41,323	-	24,016	24,016	-
Total Expenditures	**917,920**	**840,718**	**1,011,100**	**723,635**	**1,020,250**
Annual Net Fund Balance Addition/(Use):	**(538,922)**	**(467,217)**	**(672,700)**	**(313,436)**	**(251,930)**
Cumulative Balance:					
Beginning Fund Balance	**2,563,463**	**2,024,541**	**1,557,324**	**1,557,324**	**1,243,888**
Change in Fund Balance	(538,922)	(467,217)	(672,700)	(313,436)	**(251,930)**
Ending Fund Balance	**2,024,541**	**1,557,324**	**884,624**	**1,243,888**	**991,958**
Fund Balance:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2,024,541	1,557,324	884,624	1,243,888	**991,958**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Self Insurance Liability Fund

Internal Service Fund

Fund Description

This fund was established to account for the County's self-insurance program for property, liability, automobile, and the cost of insurance that is maintained in excess of the deductible limit. It is funded by a charge to each department for Self-Insurance Vehicle, based on an allocation for each vehicle in that department. Through 2008, a transfer from the General Fund of $550,000 was made annually. For a period of years, the fund had more revenue than expenditures, and had therefore built up a fund balance. The transfer from the General Fund was discontinued in 2009 in order to use up available fund balance. That available fund balance has been spent down, so for the 2014 budget, a transfer of $450,000 has been budgeted in order to maintain sufficient fund balance to pay claims and premiums.

Revenue Trends

The 2014 budget for revenue consists of $318,320 in self-insurance vehicle charges, plus a transfer from the General Fund of $450,000. This is a 5.1% decrease from the 2013 estimated actual revenue, which included $396,000 in insurance recoveries. The self-insurance vehicle revenue comes from an allocation that charges each department for each vehicle, which is then transferred to this fund as revenue. The charge per vehicle is $920, which is a 2.1% decrease from the $940 per vehicle charge in 2013. The $450,000 transfer from the General Fund should maintain sufficient fund balance to pay 2014 claims and premiums.

Expenditure Trends

The 2014 budgeted expenditures increased by 41% compared to the 2013 estimate, but are less than 1% higher than the 2013 amended budget. The budget for premiums increased by $10,000, while the amount for claims decreased by $10,000. The remainder of the budget remained essentially the same, except for a small increase in mileage expense.

The expenditures in this fund cover the cost of a replacement vehicle if a vehicle is damaged or totaled. When that happens, an amount is transferred from this fund to the Central Services Fund. That amount is the cost of replacement, less any intergovernmental revenues that have accumulated for that vehicle. Expenditures have trended lower than the budget for the last several years.

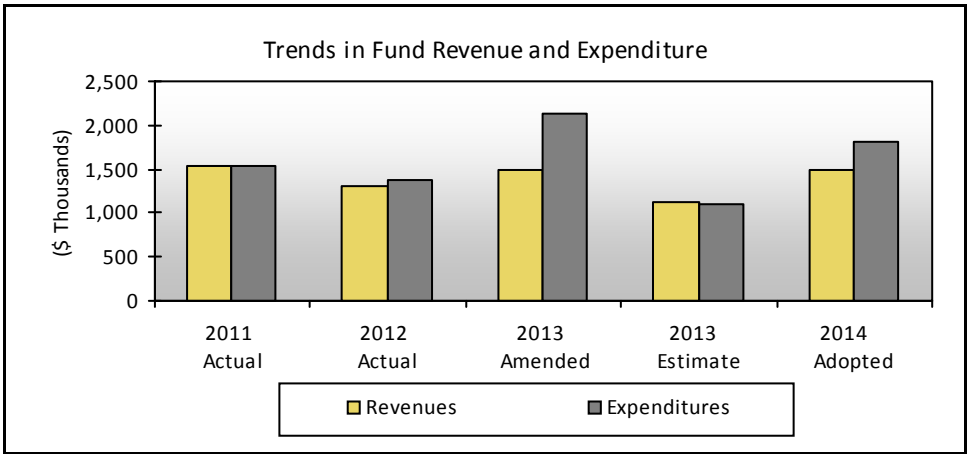
Fund Balance Trends

The fund balance in this fund had been increasing for several years through 2008, but has decreased slightly each year since then. This is as a result of the discontinuance of the transfer of $550,000 from the General Fund beginning in 2009, and the use of fund balance. Expenditures have been lower than the budget, and the transfer from the General Fund kept revenues high. The charge per vehicle increased each year, which maintained the revenue at a reasonable level. The fund balance has decreased slightly each year from 2009 to 2013 in accordance with the plan to use available fund balance. To continue to maintain sufficient fund balance, a transfer of $450,000 from the General Fund is budgeted for 2014.

Sheriff's Commissary Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Fees & Charges	1,544,552	1,292,981	1,488,100	1,100,616	**1,488,100**
Fines & Penalties	-	3,006	-	16,248	**-**
Total Revenues	**1,544,552**	**1,295,987**	**1,488,100**	**1,116,864**	**1,488,100**
Expenditures					
Salaries and Wages	264,107	252,804	331,438	298,274	**329,843**
Employee Benefits	72,141	74,959	98,129	70,325	**87,055**
Supplies	68,492	69,258	152,693	67,195	**146,843**
Services and Other	1,090,922	953,432	1,549,400	656,798	**1,257,931**
Capital Outlay	-	31,390	-	-	**-**
Central Services	-	-	940	940	**920**
Transfers	51,956	450	400	400	**575**
Total Expenditures	**1,547,617**	**1,382,294**	**2,133,000**	**1,093,932**	**1,823,167**
Annual Net Fund Balance Addition/(Use):	**(3,065)**	**(86,307)**	**(644,900)**	**22,932**	**(335,067)**
Cumulative Balance:					
Beginning Fund Balance	**734,272**	**731,207**	**644,900**	**644,900**	**667,832**
Change in Fund Balance	(3,065)	(86,307)	(644,900)	22,932	**(335,067)**
Ending Fund Balance	**731,207**	**644,900**	**-**	**667,832**	**332,765**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	731,207	644,900	-	667,832	**332,765**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Sheriff's Commissary Fund

Special Revenue Fund

Fund Description

The Sheriff's Commissary Fund includes the Detention Facility's commissary operations, the inmate industries program, and the ADMIT (Arapahoe Diverts the Mentally Ill for Treatment) program. The fund balance at the end of each fiscal year is reappropriated for expenditure during the following fiscal year.

Revenue Trends

This fund's revenue is generated by commissary sales such as fees for barber services, telephone charges, and inmate industry operations. The estimated revenue for 2013 is $1.1 million, which is a 13.8% decrease in comparison to the revenue received during 2012. The primary sources of revenue during 2013 consisted of $500,000 due to commissary sales, $400,000 million due to telephone charges, and $200,000 that was generated by the inmate industries program.

The 2014 adopted budget anticipates that the fund's combined revenue will be $1.5 million. The fund's anticipated revenue for 2014 accounts for changes to certain fee structures that the Board of County Commissioners approved in August, 2012. The Board approved an increase to certain work release fees, home detention fees, and multi-offender DUI fees that are collected by the Sheriff's Office. A portion of the additional revenue generated by these fee increases is dedicated for the ADMIT program.

Expenditure Trends

The fund's expenditures are primarily related to inmate services such as counseling services, educational programs, rehabilitation programs, and library services. Factors affecting the fund's annual expenditures include changes in the types of services that are funded by this revenue source, as well as fluctuations in the inmate population. The fund's estimated expenditures during 2013 are $1.1 million, which is a 20.9%t decrease in comparison to 2012. This difference is primarily attributed to reduced expenditures for the ADMIT program due to concerns about the long-term ability of the Commissary Fund's fund balance to support this program. The 2014 adopted budget anticipates expenditures that total $1.8 million for this fund, which is a 66.7% increase in comparison to the estimates for 2013. The increased expenditures in the 2014 adopted budget are primarily within the services and other, and supplies categories.

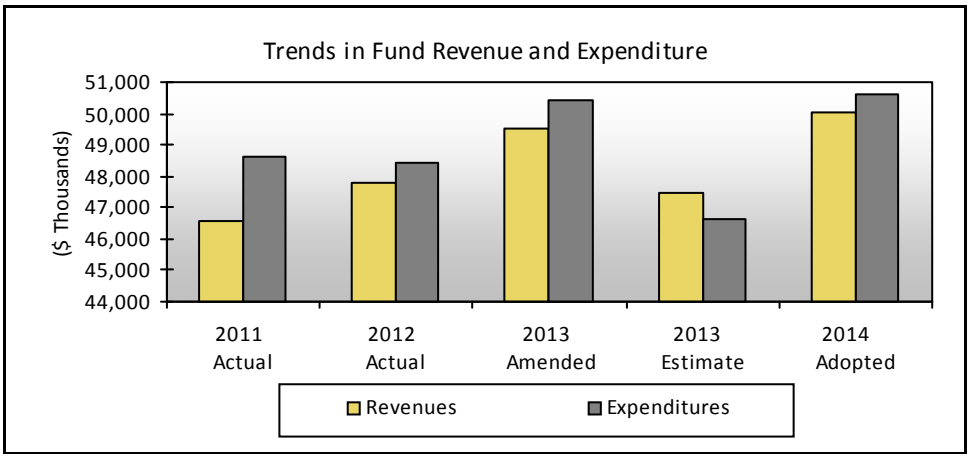
Fund Balance Trends

Unspent fund balance is reappropriated for the following fiscal year. The Sheriff's Commissary Fund's year-end fund balance has consistently declined since 2008 because it has been used to support the ADMIT program. The 2013 estimate anticipates an increase to fund balance of approximately $23,000. The 2014 adopted budget includes expenditures that exceed revenue by more than $335,000, which further depletes the fund balance reserve. In the absence of change, it is unlikely that this fund will have sufficient fiscal reserves to support the ADMIT program in the future without additional revenue or adjustments.

Social Services Fund

Special Revenue Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Taxes	12,102,778	12,409,011	12,384,765	12,405,971	**12,652,702**
Licenses & Permits	56	(18)	-	(40)	**-**
Intergovernmental	34,064,768	35,003,151	36,539,091	34,722,557	**36,712,801**
Fees & Charges	37,371	28,020	35,000	22,391	**20,500**
Other	347,710	318,823	564,058	285,487	**663,154**
Total Revenues	**46,552,682**	**47,758,987**	**49,522,914**	**47,436,366**	**50,049,157**
Expenditures					
Salaries and Wages	22,115,775	22,786,108	23,777,203	23,138,544	**24,024,142**
Employee Benefits	6,167,294	6,421,596	6,992,009	6,689,548	**7,322,789**
Supplies	479,873	443,546	632,346	541,799	**532,475**
Services and Other	1,560,832	2,329,210	2,563,959	2,325,839	**2,419,655**
Community Programs	13,744,321	13,305,842	14,781,823	11,470,057	**14,748,135**
Capital Outlay	-	-	28,646	56,926	**-**
Central Services	981,008	1,595,558	1,602,230	1,520,368	**1,595,356**
Transfers	3,556,164	1,522,128	21,000	879,000	**-**
Total Expenditures	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**
Annual Net Fund Balance Addition/(Use):	**(2,052,586)**	**(645,002)**	**(876,302)**	**814,285**	**(593,395)**
Cumulative Balance:					
Beginning Fund Balance	**12,056,164**	**10,003,578**	**9,358,577**	**9,358,577**	**10,172,862**
Change in Fund Balance	(2,052,586)	(645,002)	(876,302)	814,285	**(593,395)**
Ending Fund Balance	**10,003,578**	**9,358,577**	**8,482,275**	**10,172,862**	**9,579,467**
Fund Balance:					
Restricted	23,791	21,502	22,388	22,388	**22,555**
Committed	-	-	-	-	**-**
Assigned	9,979,787	9,337,075	8,459,887	10,150,474	**9,556,912**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Social Services Fund

Special Revenue Fund

Fund Description

This fund is used by the Human Services Department, which provides services such as child welfare, aid to needy families, child care, low-income energy assistance, food stamps and child support enforcement. The Human Services Department is funded approximately 75% from State and Federal grant monies and 25% by County property and other taxes. The mill levy for this fund is 1.601 mills and is based on the County assessed valuation of $7,478,092,498.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2014 budget are:

Child Welfare	$ 12,408,285
Real and Personal Property Tax	11,852,702
Welfare Administration Grant	7,925,193
Temporary Assistance to Needy Families (TANF)	5,450,683
Child Support Enforcement	4,335,075
Family Preservation	2,335,823
Adult Protection	1,030,942
Food Assistance Job Search	831,800
Specific Ownership Tax	800,000
Parental Fees	754,277
All other revenue	2,324,377
TOTAL	$ 50,049,157

The mill levy for this fund is 1.601 mills for 2014, which is the same as the 2013 mill levy. The assessed valuation for the County has increased by $150 million since last year. The increase in the assessed valuation has increased the property tax revenue by $237,937 for the 2014 budget, without adjusting the mill levy. The budget for specific ownership tax of $800,000 is a small increase of $30,000 over the 2013 budget. In 2013, the estimate of property taxes collected is $22,000 higher than the budget of $11.6 million.

Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation funds come from state and federal sources. The 2014 budget for these revenue sources totals $32.4 million, which is a slight decrease over the 2013 amended budget of $32.7 million, but about $800,000 more than the 2013 estimate.

Expenditure Trends

The Human Services Department is committed to building strong communities by promoting the safety, independence and stability of individuals and families. Most of the assistance payments are not reflected in the County budget because the State provides direct assistance through the use of electronic benefit debit cards. Assistance payments have steadily increased since 2008 with the economic downturn, but are starting to moderate with an improved economy.

Salaries and benefits increased by $577,700 in the 2014 budget compared to the amended 2013 budget. No new FTEs were added for the 2014 budget. The 2014 budget is only $243,336 higher than the amended 2013 budget.

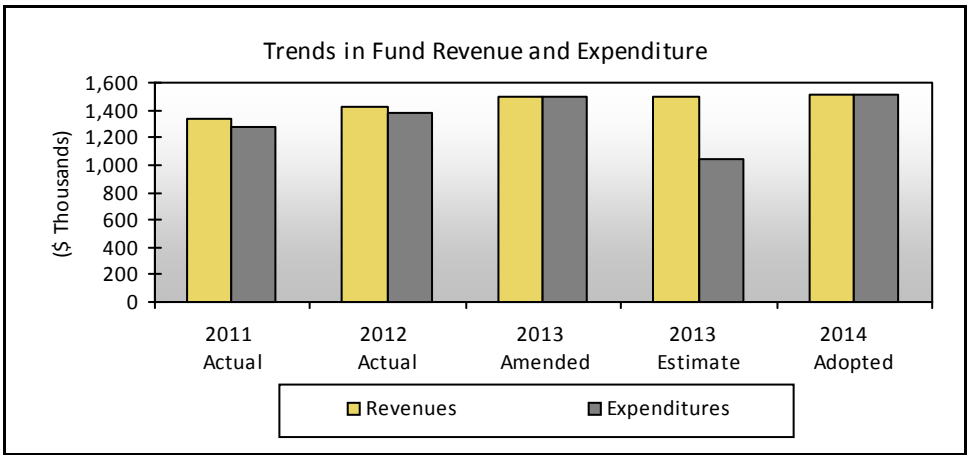
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. In 2013, the estimated transfer will be $850,000, compared to $1.5 million that was transferred from this fund to the General Fund in 2012. With the uncertain state of the economy, fund balance may be needed for family assistance payments in the future.

Worker's Compensation Fund

Internal Service Fund

($ Dollars)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Revenues					
Internal Charges	1,336,500	1,416,400	1,495,000	1,495,000	**1,518,000**
Other	3,647	2,034	-	2,231	**-**
Total Revenues	**1,340,147**	**1,418,434**	**1,495,000**	**1,497,231**	**1,518,000**
Expenditures					
Supplies	86,736	67,993	88,000	56,176	**93,000**
Services and Other	1,197,419	1,310,843	1,407,000	980,981	**1,425,000**
Total Expenditures	**1,284,155**	**1,378,836**	**1,495,000**	**1,037,157**	**1,518,000**
Annual Net Fund Balance Addition/(Use):	**55,992**	**39,598**	**-**	**460,074**	**-**
Cumulative Balance:					
Beginning Fund Balance	**2,309,855**	**2,365,847**	**2,405,445**	**2,405,445**	**2,865,519**
Change in Fund Balance	55,992	39,598	-	460,074	**-**
Ending Fund Balance	**2,365,847**	**2,405,445**	**2,405,445**	**2,865,519**	**2,865,519**
Fund Balance:					
Restricted	-	-	-	-	**-**
Committed	-	-	-	-	**-**
Assigned	2,365,847	2,405,445	2,405,445	2,865,519	**2,865,519**
Unassigned Fund Balance	**-**	**-**	**-**	**-**	**-**



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Worker's Compensation Fund

Internal Service Fund

Fund Description

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

Revenue Trends

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

The revenue budget for 2014 is 1.5% higher than the 2013 amended budget. The amount of revenue in this fund must equal or exceed expenditures. If claims are higher than anticipated, the amount of the revenue allocation is increased the next year. In 2007, a transfer of $160,000 from the General Fund was needed to avoid a negative net asset position. The 2013 estimated revenues are about $460,000 higher than estimated expenditures.

Expenditure Trends

The 2014 expenditure budget increased by 1.5% compared to the 2013 amended budget, but is 46.4% higher than the 2013 estimate. The 2013 estimate for claims is well below the budgeted amount. The estimate is very preliminary, and may change when all the year-end entries have been made. The budget for insurance premiums increased by $15,000 from the 2013 adopted budget. Claims have averaged a little under $1.0 million each year for the last several years, with a low of $742,693 in 2008. An amount for IBNR (Incurred But Not Reported) claims is not included in expenditures, but is included in the assignment of fund balance in order to properly account for any future claims that have not yet been filed.

Fund Balance Trends

Available fund balance has remained over $2 million for the last several years. It decreased from 2004 through 2007, due to higher than budgeted claims, but increased in 2008 and has remained steady since then. The estimate for 2013 indicates a slight increase, but will still remain above $2 million. As mentioned above, the IBNR is not included in the fund balance, but is an assignment of fund balance, so that the funds actually available for appropriation are small in comparison.

Other Information

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

STAFFING

Full Time Equivalent (FTE) Positions

Arapahoe County's operating budget for 2014 includes 1,982.4 full-time equivalent (FTE) staff positions, excluding temporary positions. The 2014 adopted budget is a net increase of 10.5 FTEs from the 2013 estimate. The table below breaks out FTEs by department, including comparisons for prior years.

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

	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Assessor's Office	68.00	66.00	64.00	64.00	**63.00**
Board of County Commissioners	6.00	5.00	5.00	5.00	**5.00**
Board of County Comm Admin	4.00	4.00	4.00	4.00	**4.00**
Clerk & Recorder	118.00	117.50	118.50	118.50	**121.50**
Communication Services	10.00	11.00	11.00	11.00	**11.00**
Community Resources	179.00	178.00	173.00	173.00	**173.00**
Coroner's Office	12.00	12.00	12.00	12.00	**12.00**
County Attorney	21.00	22.00	22.00	22.00	**22.00**
Facilities & Fleet Management	109.00	106.40	106.40	106.40	**105.40**
Finance	30.00	30.00	30.00	30.00	**30.00**
Human Resources	13.00	14.00	14.00	14.00	**14.00**
Human Services	483.00	483.00	486.00	486.00	**486.00**
Information Technology	72.00	72.00	69.00	69.00	**69.00**
Office of Performance Mgmt	0.00	2.00	3.00	3.00	**3.00**
Open Space & Intergov't Relations	0.00	12.00	12.00	12.00	**15.00**
Public Works & Development	141.50	124.00	124.00	124.00	**124.50**
Sheriff's Office	636.50	637.50	643.00	643.00	**649.00**
Treasurer's Office	22.00	22.00	22.00	22.00	**22.00**
Total Arapahoe County	**1,925.00**	**1,918.40**	**1,918.90**	**1,918.90**	**1,929.40**
Arap Law Enforcement Authority	**53.00**	**53.00**	**53.00**	**53.00**	**53.00**
Total All Funds	**1,978.00**	**1,971.40**	**1,971.90**	**1,971.90**	**1,982.40**

The net increase in FTEs includes an additional 3.0 FTEs in the Clerk & Recorder's Office, 6.0 FTEs in the Sheriff's Office, 3.0 FTEs in Open Space and 0.5 FTE in Public Works and Development. These increases were offset by a reduction of 1.0 FTE in the Assessor's Office and 1.0 FTE in the Facilities and Fleet Management Department.

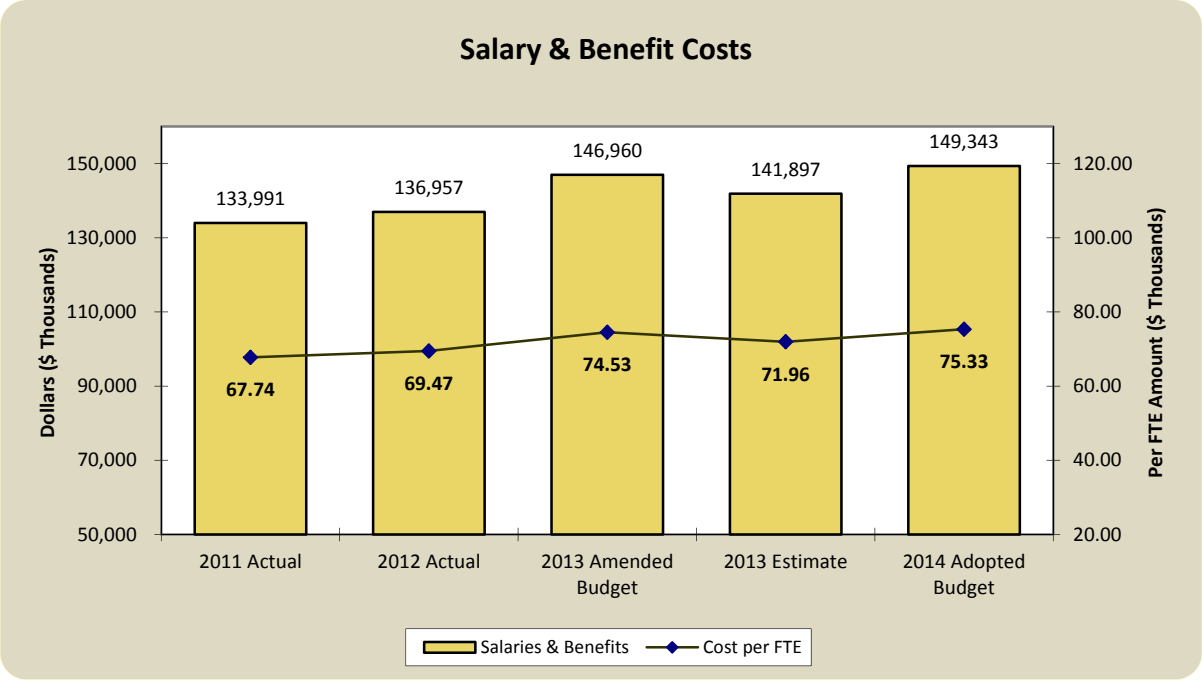
Salaries and Benefits

The 1,982.4 FTE positions budgeted for 2014 represent $149.3 million in salary and benefits funding. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contributions, life insurance, medical insurance, disability, Social Security/Medicare costs, and other related pay and benefit costs.

Historically, FTE positions, salaries and benefits increase annually. In the past, the County has used a pay for performance-based salary increase system. Salary increases were based upon the employee's performance level and varied within an approved range of increases. The 2014 budget includes a 2.0% salary adjustment to be distributed based upon performance and considerations for retaining key talent. The 2014 salary adjustment is the same as the increase in 2013. The salary increase was 1.6% in 2012, which was higher than the two previous years. For fiscal years 2010 and 2011, there were no ongoing salary or cost-of-living increases.

The grade and step compensation plan for the Sheriff's Office was implemented in 2006 to ensure that deputies received salaries and benefits that were competitive with similar positions in the Denver metro area. Since the implementation of the compensation program, there has been a decrease in turnover in the Sheriff's Office. For 2014, the budget includes an increase for law enforcement officers who are advancing through the steps in the program as well as a market adjustment to all of the grades and steps within the program.

The following chart reflects trends of salary and benefit costs for staffing levels from 2011 through 2014.



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

- The County uses a pool of temporary staff. These people are not included in the FTE count because they are not permanent employees. Temporary staffing levels fluctuate from year to year based on program activity level, general election or odd-year election, and conditions such as the weather and the availability of permanent personnel. Temporary salaries are not included in the chart above.

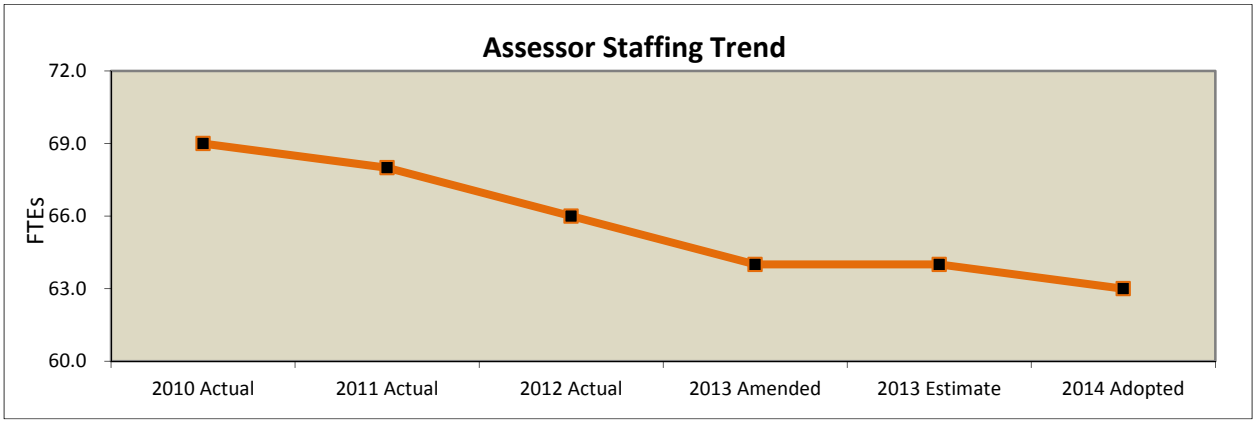
- Overtime payments fluctuate depending on such factors as weather (for snow removal) and the cyclical nature of election or reassessment years.
- Increases in the cost of employee benefits, such as health and dental insurance, affects the average benefit cost of all permanent employees.
- For 2011, some employees received a one-time salary payment that was not added to their base salary. The salary and benefit costs shown above include a salary adjustment of 1.6% in 2012, 2.0% for 2013 and a budgeted salary adjustment of 2.0% for 2014.

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2010 to 2014, including a brief analysis of the primary reasons for the increase and/or decrease.

Staffing Analysis

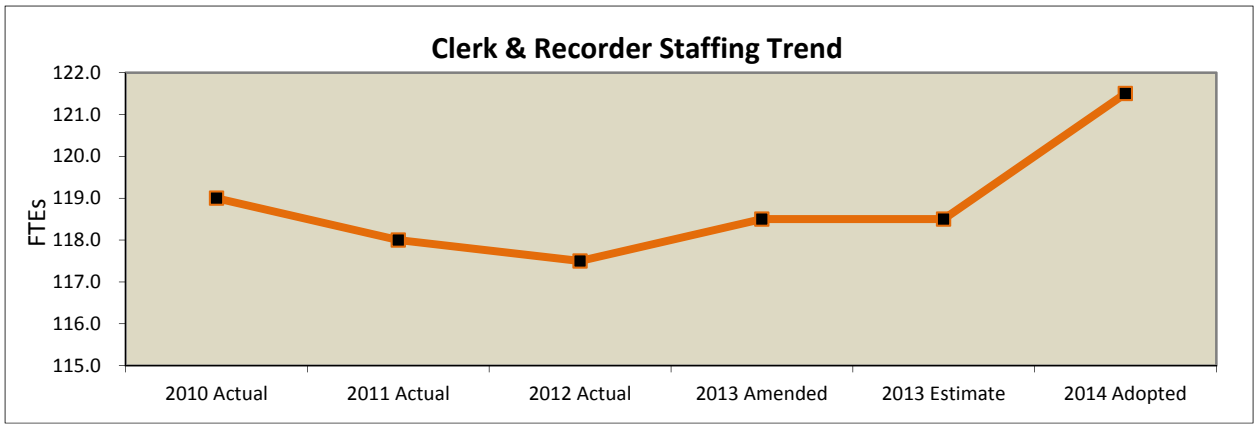
Assessor's Office

The Assessor's Office has steadily decreased the number of FTEs over the last several years due to efficiencies in their operations and the integration of new technology. There was a decrease of 1.0 FTE in 2011, 2.0 FTEs in 2012 and 2.0 more in 2013. Another 1.0 FTE was eliminated in the 2014 budget, which was a Senior Clerk position. The position was vacant at the time it was proposed for elimination.



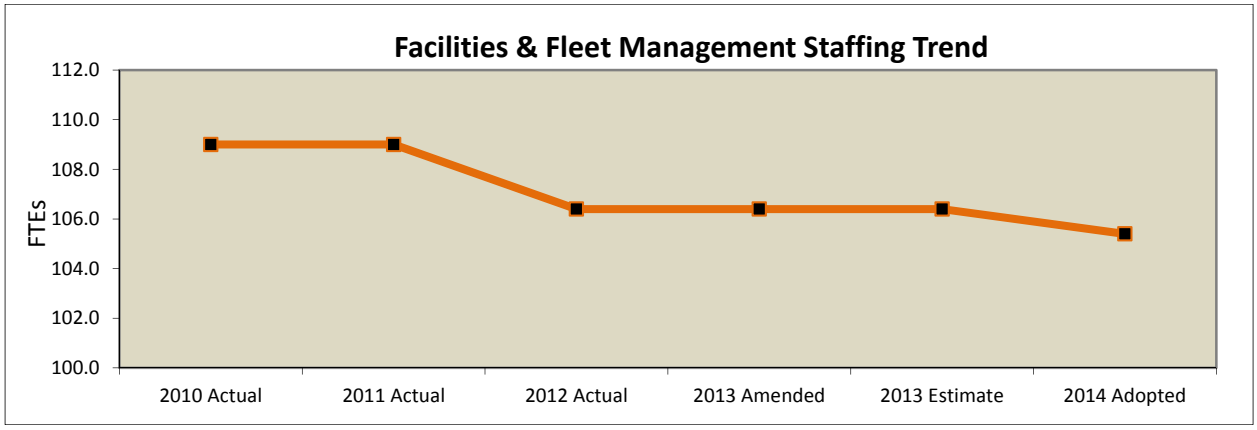
Clerk & Recorder

There was a decrease of 1.0 FTE in 2011 in the Elections Division for vacant supervisory position, and the 2012 budget eliminated a vacant 0.5 FTE Cash Administrator position. The 2013 budget added 1.0 FTE for a Motor Vehicle Specialist position for increased volume of motor vehicle transactions. A total of 3.0 FTEs were added in the 2014 budget for a Recording Specialist, a Motor Vehicle Specialist and a Driver's License Specialist.



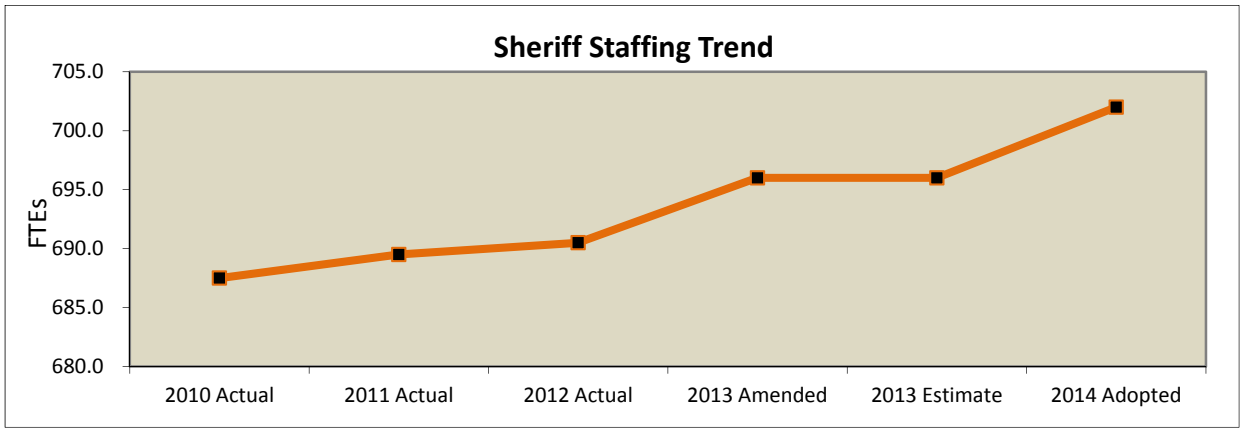
Facilities and Fleet Management

For the 2014 budget, 1.0 FTE was eliminated in the General Fund for a vacant Manager of Project Operations position. The staffing level has remained steady since 2012 when there was a decrease of 2.6 FTEs in the Fleet Management Division. Other divisions in the Facilities & Fleet Management Department include Facilities Management, Project Management and Distribution Management.



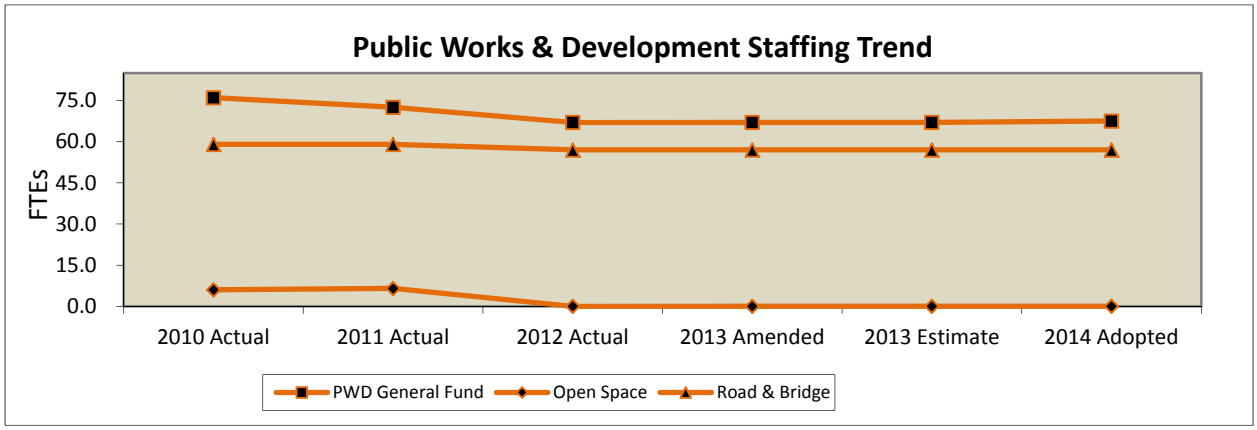
Sheriff

The Sheriff's Office has increased 2.1% since 2010. The Sheriff's Office includes FTEs in the General Fund, the Arapahoe Law Enforcement Authority Fund, the Commissary Fund, the Homeland Security Fund and the Grant Fund. The 2014 budget has an increase of 6.0 FTEs for the RISE program in the Detention Division. These additional positions include 1.0 Senior Deputy, 1.0 Deputy C and 4.0 Non-Certified Deputies.



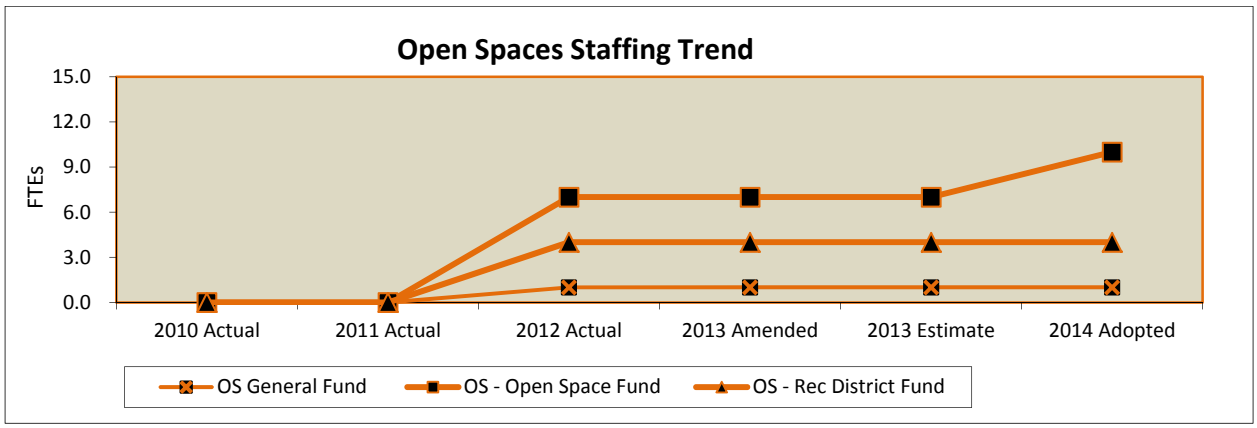
Public Works & Development

There was an increase of 0.5 FTE in the 2014 budget in the General Fund budget. There were no changes to the Road & Bridge staffing level for 2014. Total FTEs have remained steady since 2012, when 10 FTEs were transferred from Public Works & Development to the new Open Spaces & Intergovernmental Relations Department. As part of the 2012 budget, a reorganization took place which included the transfer of positions between the General Fund and the Road & Bridge Fund. The reorganization also resulted in an overall reduction of 5.5 FTEs in the General Fund and a reduction of 2.0 FTEs in the Road & Bridge Fund.



Open Spaces & Intergovernmental Relations

In 2012, 10 FTEs were transferred from Public Works & Development to the new Open Spaces & Intergovernmental Relations Department. The Department Director is assigned to the General Fund, with the remaining staff divided between the Open Space Fund and the Recreation District Fund. Staffing remained steady through 2013, but increased by 3.0 FTEs in the Open Space Fund as part of the 2014 budget. These 3.0 new FTEs included a Parks Maintenance Worker, a Business Associate and an Open Space Grants Administrator.



Staffing Changes

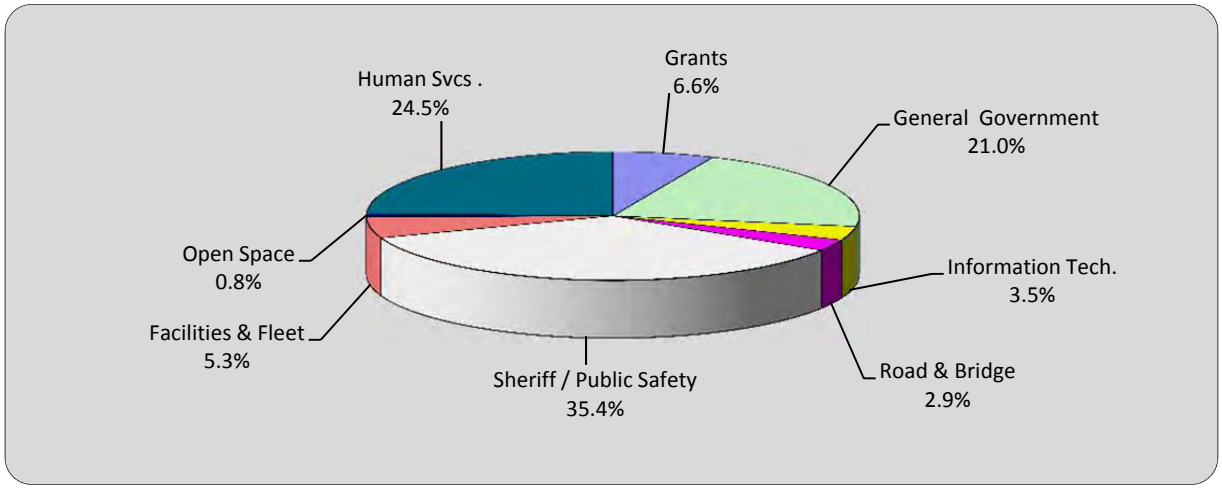
The table below summarizes the changes in FTE positions for the 2014 budget.

FTE Changes			
Department/Office	**Fund**	**Position Title**	**Change in FTEs**
Additions:			
Public Works & Develop	General Fund	Engineer I	0.50
Clerk & Recorder	General Fund	Recording Specialist I	1.00
Clerk & Recorder	General Fund	Motor Vehicle Specialist I	1.00
Clerk & Recorder	General Fund	Driver's License Specialist I	1.00
Sheriff	General Fund	Senior Deputy	1.00
Sheriff	General Fund	Deputy C	1.00
Sheriff	General Fund	Non-Certified Deputies	4.00
Open Spaces	Open Space Fund	Parks Maintenance Worker	1.00
Open Spaces	Open Space Fund	Business Associate I	1.00
Open Spaces	Open Space Fund	Open Space Grants Admin	1.00
Subtotal Additions			**12.50**
Reductions:			
Assessor	General Fund	Senior Clerk	(1.00)
Facilities & Fleet Mgmt	General Fund	Manager of Project Operations	(1.00)
Subtotal Reductions			**(2.00)**
All Funds Total			**10.50**

* FTE stands for Full Time Equivalent

Personnel Distribution

This following graph and table are depictions that illustrate the breakout of personnel for 2014 by the various areas of County government. The Sheriff's Office/Public Safety has the most employees, followed by Human Services and General Government.



2014 FTE Distribution	
Area of County Government	**Number of FTEs**
General Government	416.25
Information Technology	69.00
Road & Bridge	57.00
Sheriff / Public Safety	702.00
Facilities & Fleet	105.40
Open Space & Intergov't Relations	15.00
Human Services	486.00
Grants	131.75
Total FTEs	**1,982.40**

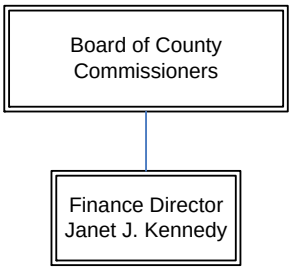
* FTE stands for Full Time Equivalent

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

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

ORGANIZATION CHART

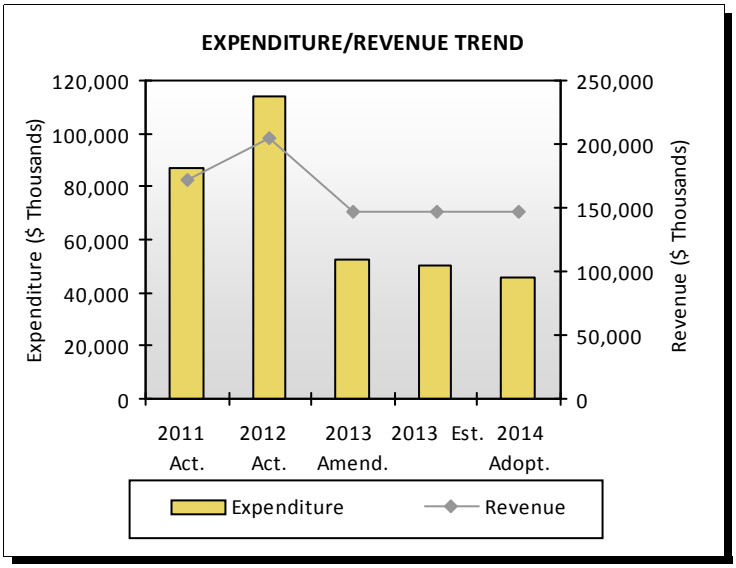


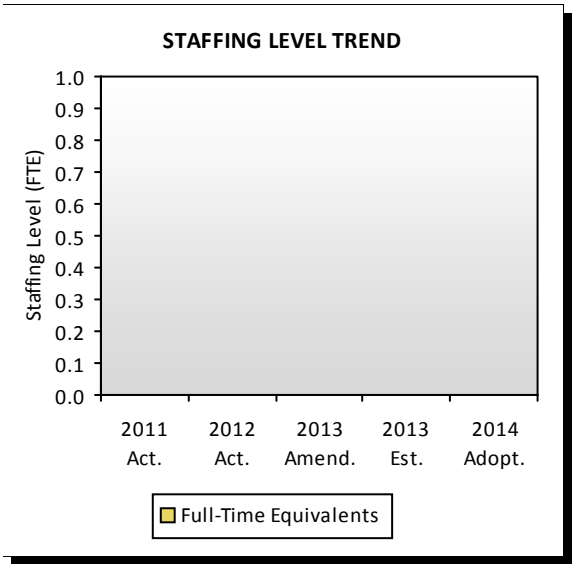
Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Current Office/Department Issues:

The Administrative Services Department budget includes resuming a transfer to the Self-Insurance Liability Fund after several years of spending down excess balance as well as an increased property tax revenue projection as the economy recovers. The Administrative Services Department budget also includes transfers to the Capital Expenditure Fund for 2014 capital projects as well as a number of transfers related to the County's financial obligations and debt.





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	113,480,664	116,455,358	121,790,259	121,675,923	**124,185,962**
Licenses & Permits	809,294	825,417	775,000	848,800	**850,000**
Intergovernmental	4,603,146	5,008,639	4,402,131	4,114,342	**3,826,693**
Investment Earnings	584,180	124,213	71,000	41,515	**51,600**
Internal Charges	7,524,588	8,048,948	8,716,200	7,459,299	**9,033,030**
Transfers	34,019,002	12,305,082	11,449,071	11,359,071	**9,607,174**
Other	10,691,906	61,542,945	30,000	627,867	**30,000**
Total Revenues	**171,712,780**	**204,310,602**	**147,233,661**	**146,126,817**	**147,584,459**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	-	-	-	-	**-**
Salaries and Wages	323,146	333,460	1,100,000	350,000	**350,000**
Employee Benefits	425,516	534,578	462,000	236,867	**312,000**
Supplies	1,300,913	1,283,671	1,360,000	1,323,427	**1,360,000**
Services and Other	39,110,289	90,881,101	31,071,456	30,461,134	**30,431,654**
Capital Outlay	113,128	1,574,576	2,530,777	2,106,739	**-**
Central Services	48,870	50,440	30,834	31,277	**22,764**
Transfers	45,561,103	19,036,745	15,910,216	15,910,216	**13,475,613**
Total Expenditures	**86,882,964**	**113,694,570**	**52,465,283**	**50,419,660**	**45,952,031**

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Water & Wastewater PID Fun	9,537,039	71,672,690	11,035,117	11,023,789	**9,076,601**
Building Finance Corporation Fund	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Capital Expenditure Fund	2,070,068	4,020,838	4,068,014	4,067,333	**3,151,407**
Central Services Fund	1,343,973	1,277,177	1,360,000	1,308,184	**1,360,000**
Communications Network Replacement Fund	66,367	165,636	442,220	200,768	**79,875**
Conservation Trust Fund	381,367	381,366	1,266,474	663,688	**299,170**
Contingent & Emergency Reserve Fund	-	109,641	-	-	**-**
Developmental Disability Fund	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
General Fund	40,729,982	20,559,379	18,521,490	17,439,168	**16,325,194**
Lease Purchase Agreements Fund	18,839,408	2,013,676	2,203,582	2,203,581	**1,927,009**
Total	**86,882,964**	**113,694,570**	**52,465,283**	**50,419,660**	**45,952,031**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	2,070,068	4,020,838	4,068,014	4,067,333	**3,151,407**
Comm. Net Replacement	66,367	165,636	442,220	200,768	**79,875**
Conservation Trust	381,367	381,366	1,266,474	663,688	**299,170**
Contingent/Emergency Reserve	-	109,641	-	-	**-**
Debt and Lease Payments	25,200,821	8,394,374	8,576,234	8,536,447	**8,319,801**
Developmental Disabilities	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
General Administration	42,073,955	21,836,556	19,881,490	18,747,351	**17,685,194**
Projects	-	1,440,463	2,109,537	2,095,039	**-**
Special Taxing Districts	9,443,266	70,125,736	8,814,303	8,818,529	**8,961,409**
Total	**86,882,964**	**113,694,570**	**52,465,283**	**50,419,660**	**45,952,031**

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Capital Expenditure Fund			
Transfer to the Infrastructure Fund	This package is to transfer funds from the Capital Expenditure Fund to the Infrastructure Fund for the purpose of completing the 2014 capital roadway infrastructure projects.	3,083,334	
Total Capital Expenditure Fund		**3,083,334**	
General Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	371,635	
Reduce Unemployment Insurance	This package reduces the amount for unemployment insurance based on the current 2013 trend in the payments. The amount budgeted increased for a number of years as benefits were extended, but the trend has since reversed.	(150,000)	

Administrative Services

Janet J. Kennedy, CPA, Finance Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Reinstate Transfer to Self Insurance Liability Fund	This package reinstates a transfer to the Self-Insurance Liability Fund that was eliminated in 2009 because it had accumulated a large fund balance. The fund balance has been spent down, and it is necessary to reinstate the transfer so there are adequate funds for the County's anticipated premiums and claims during 2014.	450,000	
Transfer to the Capital Expenditure Fund	Transfer General Fund balance to the Capital Expenditure Fund for the purpose of funding capital projects planned during 2014.	3,037,851	
Total General Fund		**3,709,486**	
Total Administrative Services		**6,792,820**	

Aid to Agencies

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

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

Agencies that have received funding from the County in the past include the 18th Judicial District Mental Health Court; Advocates for Children; Arapahoe County Council on Aging; Arapahoe/Douglas Mental Health; Arapahoe House; Aurora Interchurch Task Force; Aurora Mental Health Center; COMITIS Crisis Center; Doctors Care; Food Bank of the Rockies; Gateway Battered Women's Shelter; High Five Plains Foundation; Inter-Faith Community Service; Kempe Foundation; Metro Community Provider Network; Metro Crisis Services; TLC Meals on Wheels; Tri-Valley Senior Citizens Association; and VIA Mobility (formerly Special Transit).

ORGANIZATION CHART

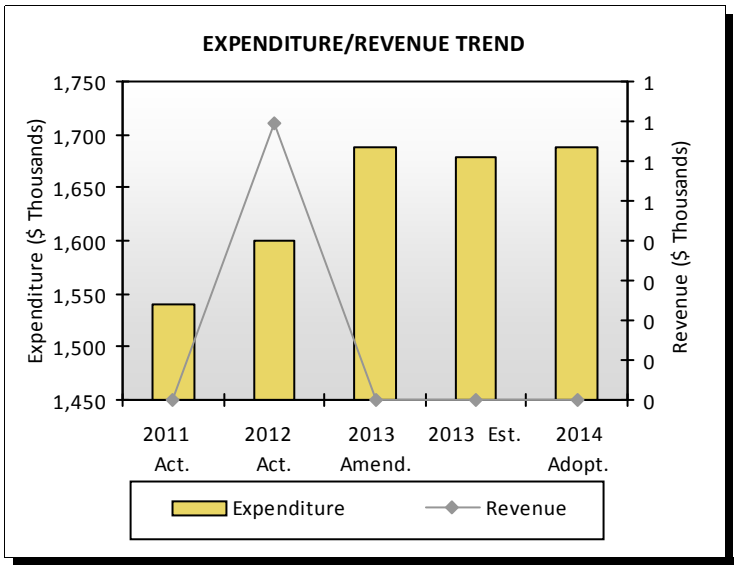
No Organization Chart is Applicable for this Department

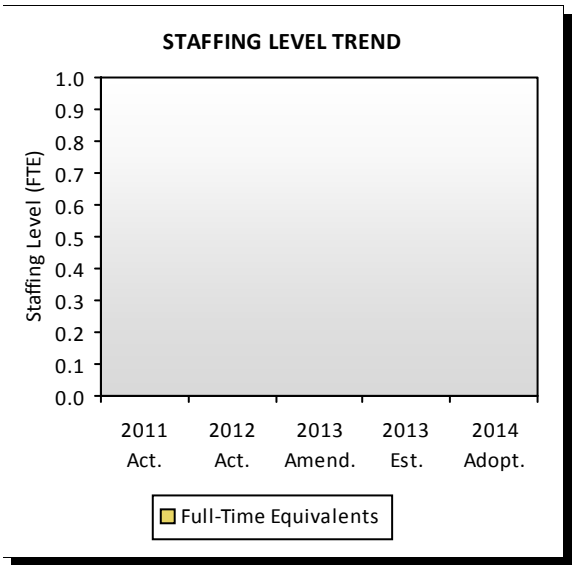
Aid to Agencies

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

Current Office/Department Issues:

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





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Other	-	695	-	-	-
Total Revenues	**-**	**695**	**-**	**-**	**-**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Services and Other	1,539,292	1,599,500	1,689,000	1,679,500	**1,689,000**
Total Expenditures	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	1,539,292	1,599,500	1,689,000	1,679,500	**1,689,000**
Total	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**

Aid to Agencies

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

Budget Summary By Division

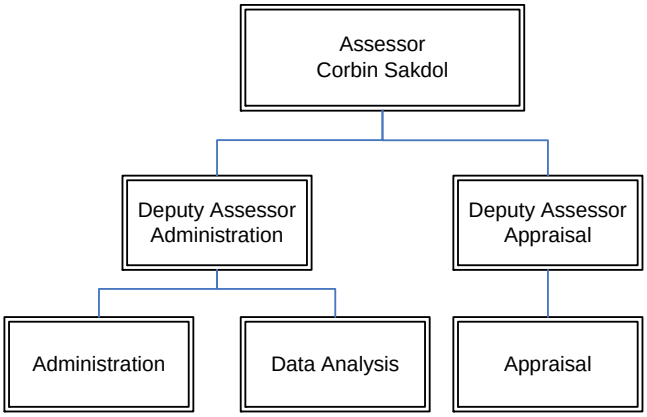
Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Healthcare Grants	819,999	943,500	1,003,500	998,500	**1,003,500**
Other Grant Requests	97,293	-	4,500	-	**4,500**
Social Program Grants	622,000	656,000	681,000	681,000	**681,000**
Total	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**

Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@arapahoegov.com

The Arapahoe County Assessor's Office discovers, lists, classifies, and values more than 218,000 real and personal properties in Arapahoe County. The Assessor's Office issues a Notice of Valuation to each taxable parcel and is responsible for maintaining public records, including ownership and parcel maps. The Office submits the Abstract of Assessment, Certification of Valuation to approximately 350 taxing entities, and produces the Tax Warrant Roll.

ORGANIZATION CHART



Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@arapahoegov.com

Division Descriptions

Administrative Division

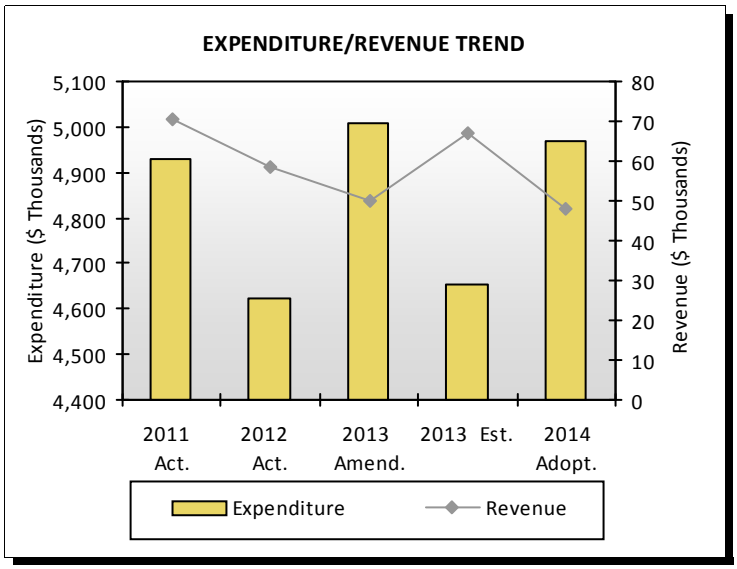
The Administrative division maintains the accuracy of public information, public records of items such as land ownership and parcel maps, and assists in appraisal data entry into the assessment and taxation system. Along with the normal office administration duties, the Administrative Division produces the Abstract Report, Certifications to Taxing Entities, calculates tax increments, and produces the Tax Warrant Roll. This division prepares any reports requested by individuals, outside agencies, and districts. This division produces the Notice of Valuation for all properties and manages the appeals process.

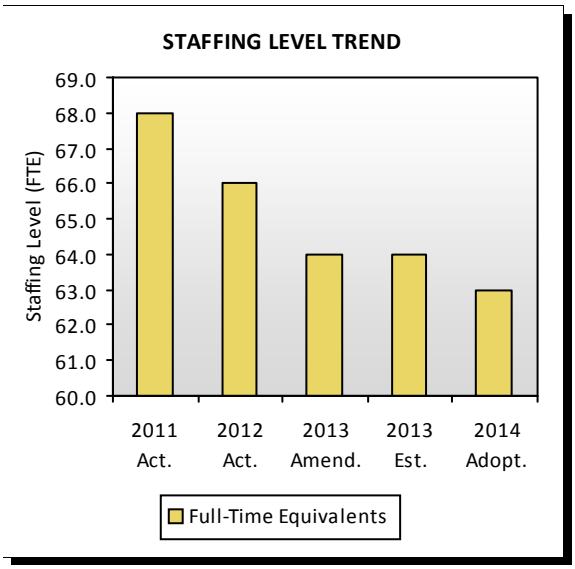
Appraisal Division

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

Current Office/Department Issues:

2014 is an intervening year appraisal. This includes all residential homes, condos, apartments, commercial shopping centers, offices, restaurants, warehouses and industrial, vacant land, agricultural land, subdivisions that obtain building permits or are new construction and personal property. The Board of Assessment Appeals procedure changes have more than doubled the case load. With possible signs of real estate market improvement the Assessor's Office expects an increase in workload due to the increase in new subdivisions, new construction, and sales verification. The Assessor's Office and Treasurer's Office continue the conversion to a new computer system. This project has extreme challenges with heavy strain on staff. The Assessor's Office has been dealing with a turnover in staff. Four key supervisory personnel with over 100 years of accumulated Arapahoe County work experience have retired since January 2012.





Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	880	1,360	-	1,640	-
Fees & Charges	62,692	56,946	50,000	65,545	**48,000**
Transfers	6,777	-	-	-	-
Total Revenues	**70,349**	**58,306**	**50,000**	**67,185**	**48,000**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	68.00	66.00	64.00	64.00	**63.00**
Salaries and Wages	3,577,194	3,520,622	3,611,819	3,458,214	**3,587,869**
Employee Benefits	971,967	964,745	1,016,302	954,472	**1,079,084**
Supplies	173,766	(18,655)	161,507	102,279	**110,600**
Services and Other	109,754	105,282	172,061	113,102	**176,048**
Capital Outlay	6,776	-	21,800	6,952	-
Central Services	84,393	53,245	25,554	20,827	**13,525**
Transfers	6,777	-	-	-	-
Total Expenditures	**4,930,627**	**4,625,238**	**5,009,043**	**4,655,845**	**4,967,126**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund	6,776	-	21,800	6,952	-
General Fund	4,923,850	4,625,238	4,987,243	4,648,893	**4,967,126**
Total	**4,930,627**	**4,625,238**	**5,009,043**	**4,655,845**	**4,967,126**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Division	4,930,627	4,625,238	5,009,043	4,655,845	**4,967,126**
Total	**4,930,627**	**4,625,238**	**5,009,043**	**4,655,845**	**4,967,126**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Division	68.00	66.00	64.00	64.00	**63.00**
Total	**68.00**	**66.00**	**64.00**	**64.00**	**63.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Property valuation for all property types					
Resource:	FTE to complete appraisal valuations	39.00	39.00	39.00	39.00
Service:	Accurate valuations for all parcels	221,448.00	221,000.00	206,000.00	210,000.00

Assessor's Office

Corbin Sakdol, Assessor - 5334 S. Prince St., Littleton, CO 80120 - Assessor@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Administrative responsibilities					
Resource:	FTE to complete administrative processes	30.00	25.00	25.00	25.00
Service:	Provide administrative functions with accuracy, timeliness, and professionalism	100%	100%	100%	100%

Operating Budget Package(s)

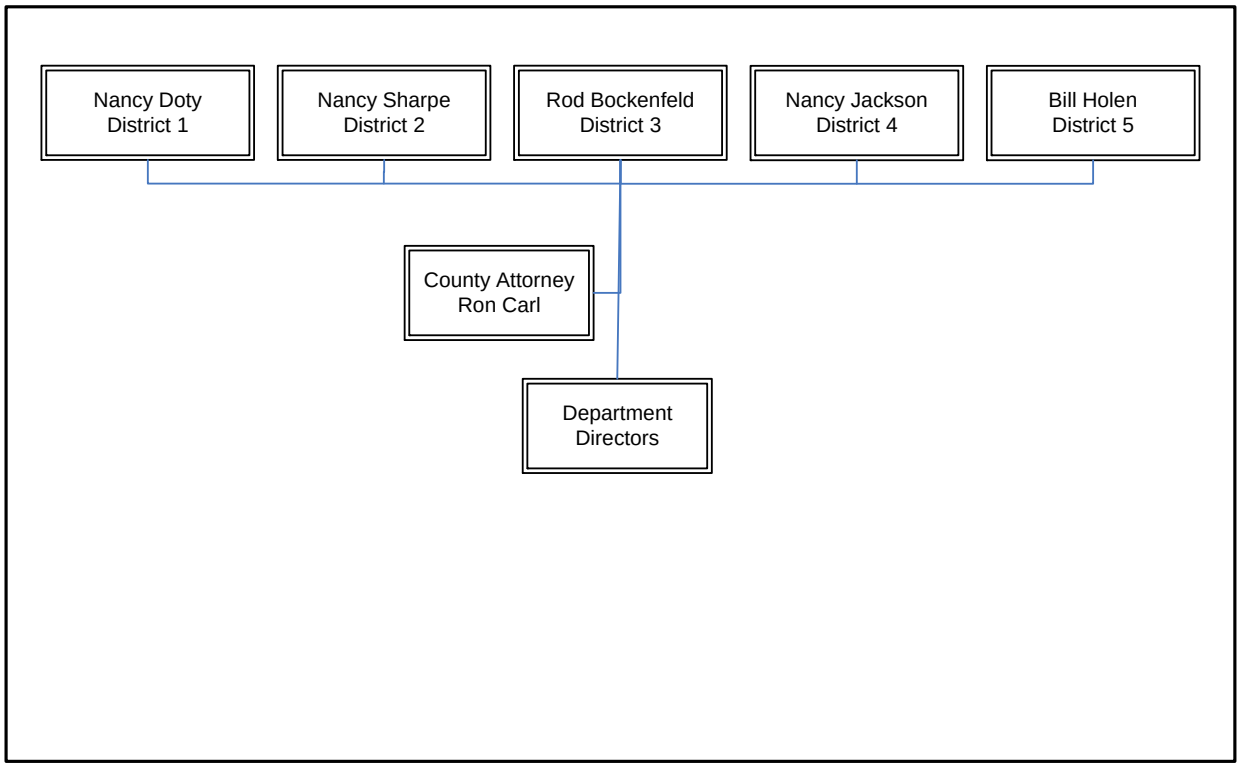
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
2014 Promotions	Ten employees have taken on more responsibility, complex tasks and met educational requirements and need to be promoted to the next position level.	31,687	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	17,708	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(68,444)	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	15,364	
Reduce Postage for 2014	Reduce the amount for postage for the intervening year Notice of Valuation mailings and other miscellaneous adjustments.	(69,000)	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	80,599	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(68,444)	
Voluntary Reduction: Eliminate 1.0 FTE	Eliminates a Senior Clerk position. The position's duties have been reassigned to other employees therefore this position is no longer needed.	(51,176)	(1.00)
Total General Fund		**(111,706)**	**(1.00)**
Total Assessor's Office		**(111,706)**	**(1.00)**

Board of County Commissioners

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

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

ORGANIZATION CHART

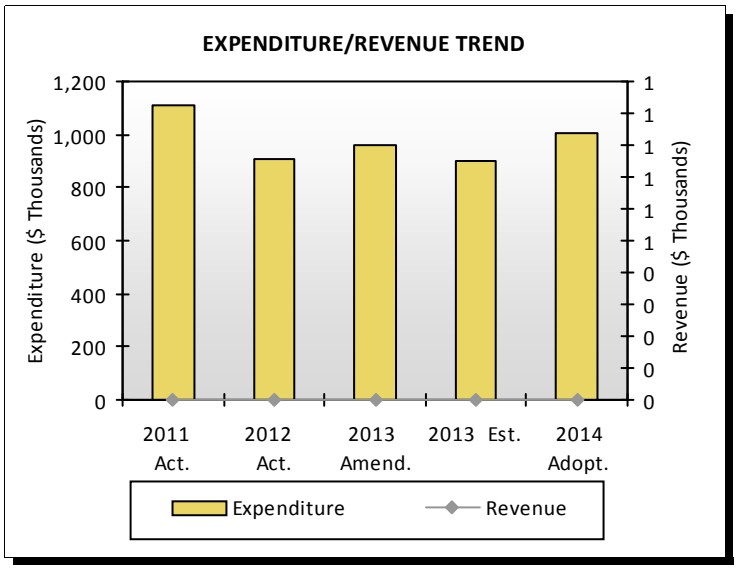


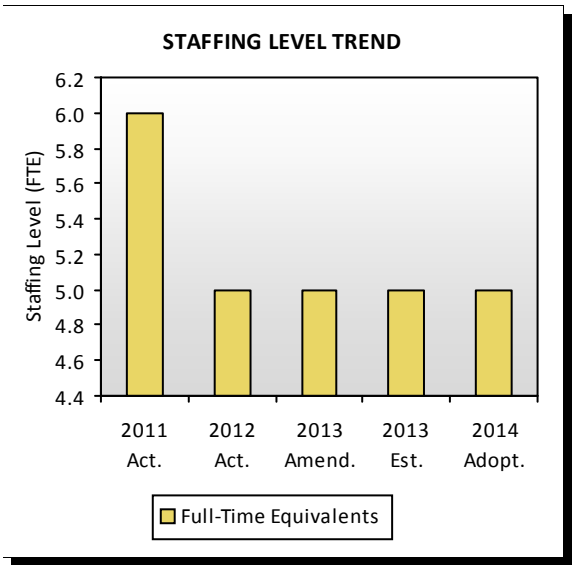
Board of County Commissioners

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

Current Office/Department Issues:

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





BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	6.00	5.00	5.00	5.00	**5.00**
Salaries and Wages	573,551	432,576	436,500	436,500	**436,500**
Employee Benefits	139,986	102,855	103,407	101,786	**109,287**
Supplies	5,854	1,884	3,500	1,307	**3,500**
Services and Other	392,366	368,014	413,310	361,365	**453,310**
Total Expenditures	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	1,111,757	905,329	956,717	900,958	**1,002,597**
Total	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Commissioners	930,974	910,156	956,717	899,539	**1,002,597**
Special Assistant to the BOCC	180,784	(4,827)	-	1,419	**-**
Total	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**

Board of County Commissioners

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Commissioners	5.00	5.00	5.00	5.00	**5.00**
Special Assistant to the BOCC	1.00	-	-	-	**-**
Total	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
2014 Economic Development Increase	Additional funding requested for economic development.	40,000	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	2,183	
Total General Fund		**42,183**	
Total Board of County Commissioners		**42,183**	

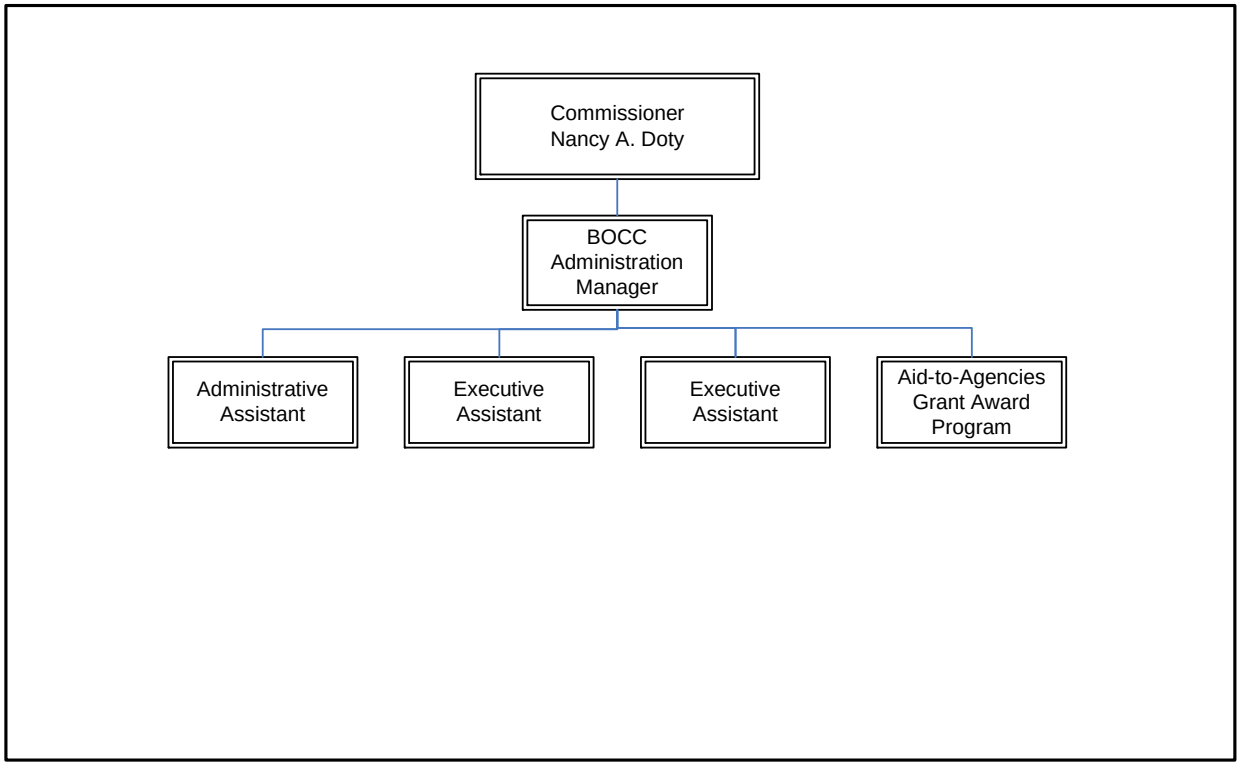
BOCC Administration

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

The BOCC Administration Department provides executive level support for the Board of County Commissioners.

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

ORGANIZATION CHART



BOCC Administration

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

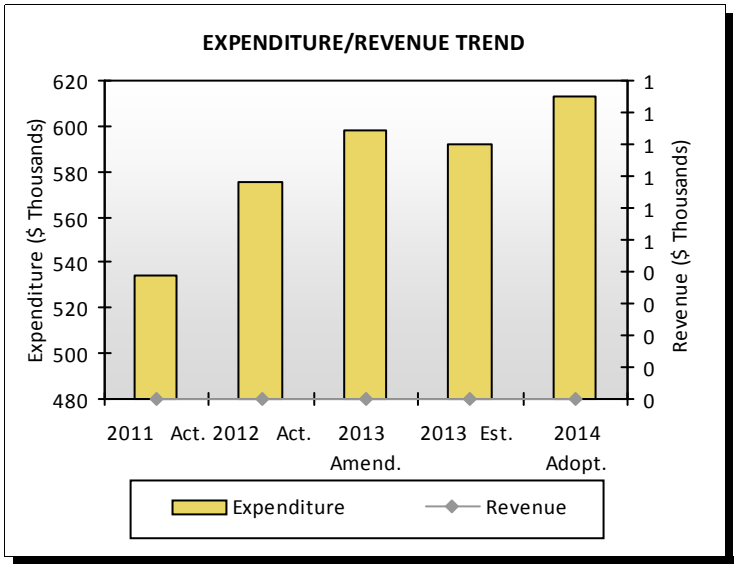
Division Descriptions

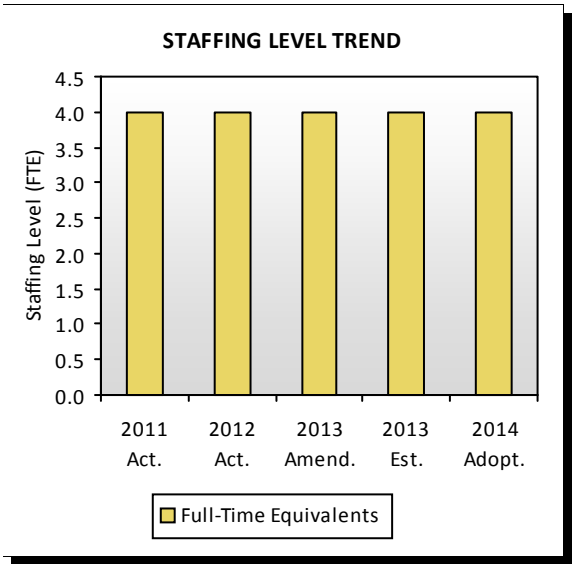
BOCC Administration

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

Current Office/Department Issues:

Manage the Aid to Agencies $1.69 miilion grant program for local non-profit agencies and ensure their compliance with grant requirements. Plan the annual fall recognition event to thank citizens that serve on the county's many boards and committees. Work with the county lobbyist to ensure timely communication between departments, the Commisisoners, and the lobbyist regarding the possible impact on county services from proposed House and Senate Bills





BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	4.00	4.00	4.00	4.00	**4.00**
Salaries and Wages	170,916	218,133	222,428	226,488	**225,669**
Employee Benefits	40,782	50,067	58,004	64,154	**70,361**
Supplies	22,958	22,422	24,200	23,287	**24,200**
Services and Other	299,555	284,836	293,100	278,349	**293,100**
Total Expenditures	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	534,212	575,458	597,732	592,278	**613,330**
Total	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**

BOCC Administration

Nancy A. Doty, Chair - 5334 S. Prince Street, Littleton, CO 80120 - Commissioners@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
BOCC Administration	534,212	575,458	597,732	592,278	**613,330**
Total	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
BOCC Administration	4.00	4.00	4.00	4.00	**4.00**
Total	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**

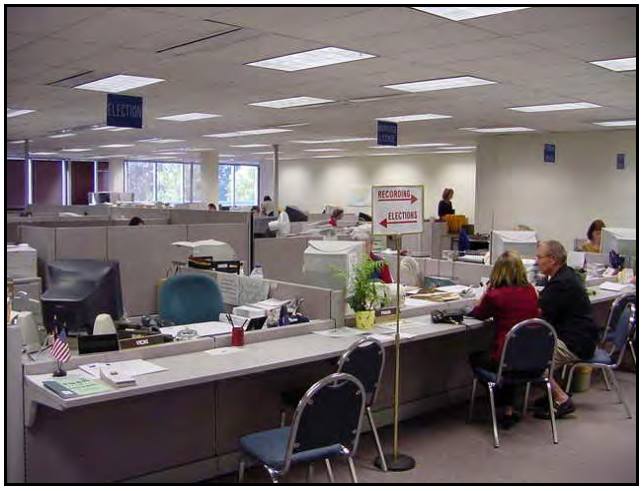
Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,100	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,063	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,330)	
Total General Fund		**1,833**	
Total BOCC Administration		**1,833**	

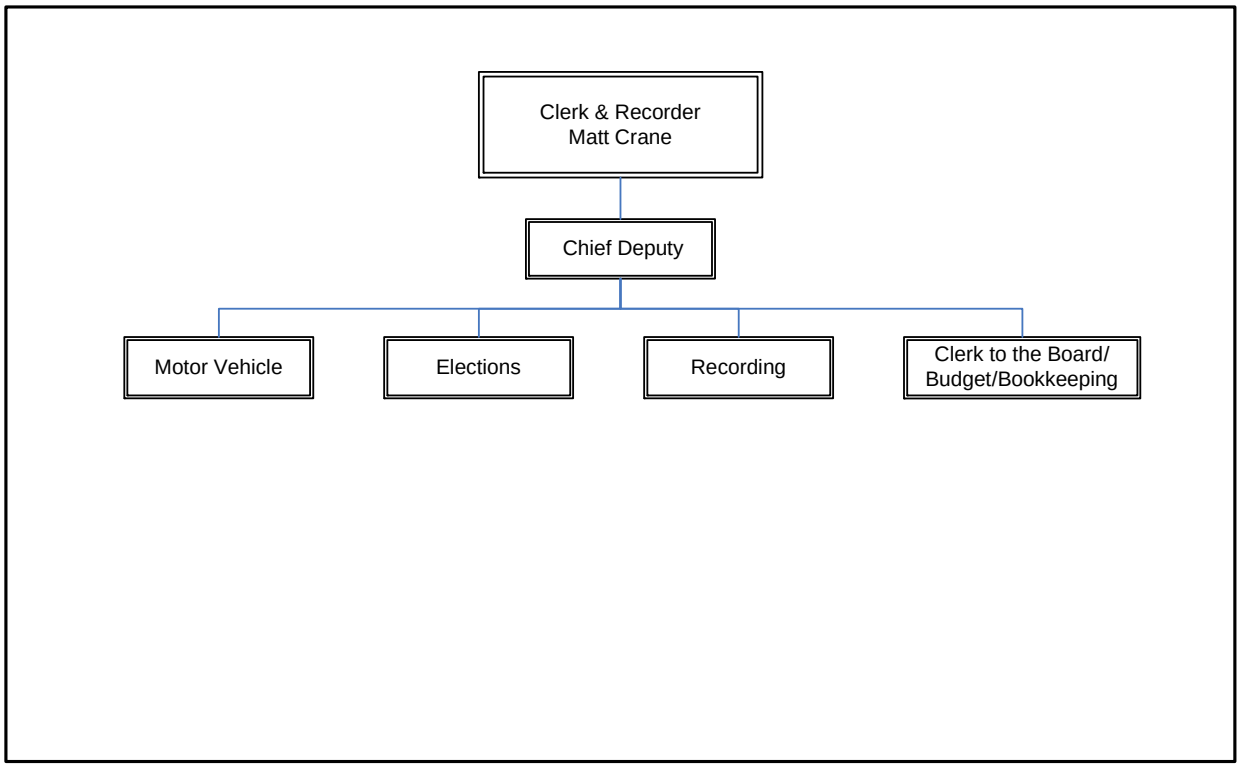
Clerk & Recorder's Office

Matt Crane, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@arapahoegov.com

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



ORGANIZATION CHART



Clerk & Recorder's Office

Matt Crane, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@arapahoegov.com

Division Descriptions

Administration

The Administration division maintains and administers the daily operations of the Clerk & Recorder's Office. This includes personnel tracking; processing and reporting payroll information; purchasing oversight; preparing the annual budget and monitoring financial transactions; forecasting revenue; disbursing tax revenue to other government agencies as an agent of the Department of Revenue; responding to citizens' concerns and requests; and complying with statutory requirements. This Division includes the Clerk to the Board, which maintains and administers the operation of the County Electronic Document Management System. This position also attends and documents meetings for the Board of County Commissioners and submits legal notices to local newspapers.

Recording

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

Elections

The Elections Division administers elections for the State of Colorado, the County, cities, schools, and special districts in Arapahoe County. The County has 381 precincts and supports a registration database with more than 345,000 active voters, and more than 375,000 registered voters. The 2014 election cycle will include Primary and General Elections with both mail ballot and in-person voting options.

Motor Vehicle

The Motor Vehicle Division issues Colorado Certificate of Titles, motor vehicle registrations, temporary vehicle registrations, persons with disabilities placards, renews driver licenses, and issues identification cards. In addition, the Division collects revenues as an agent of the State Department of Revenue for distribution to appropriate government agencies. The Motor Vehicle Division makes every effort to enhance customer service and continually works to improve processes and services.

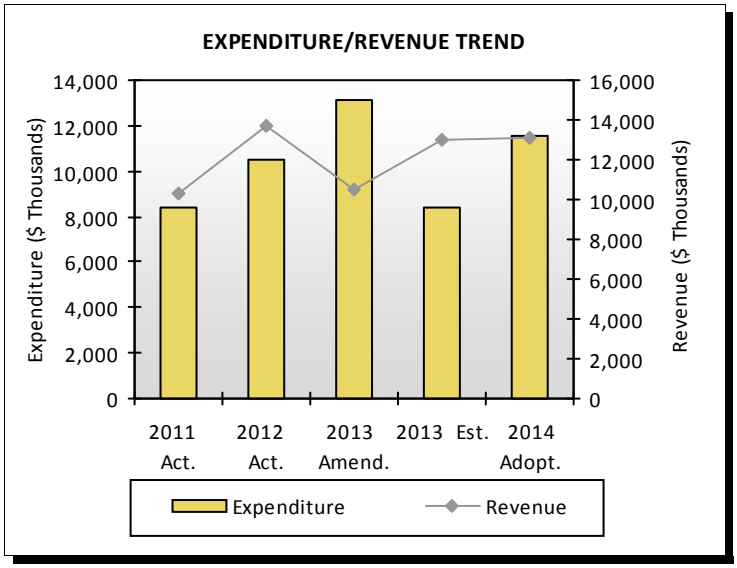
Current Office/Department Issues:

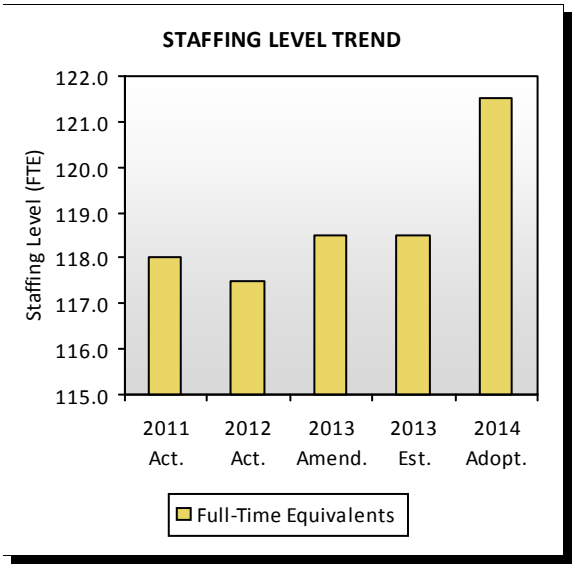
The Clerk and Recorder’s Office encourages citizens to use the website to access up-to-date information for election results, to register to vote, to obtain copies of recorded documents, and to register motor vehicles online. The Office protects online documents from fraud by encouraging citizens to utilize the Land Fraud alert program. The Office is continually searching for ways to reach our citizens to inform them of the services we provide.

The Office continues to be concerned about unfunded legislative mandates imposed on the counties. Recent legislation has increased the costs of administering elections and expanded certain requirements. One example is that the 2014 Primary and General Elections will include both mail ballot and in-person voting options.

Clerk & Recorder's Office

Matt Crane, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@arapahoegov.com





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Licenses & Permits	2,658,351	3,267,412	2,930,700	3,330,866	**3,090,900**
Intergovernmental	124,316	143,625	132,099	147,171	**132,099**
Fees & Charges	7,399,664	9,122,163	7,312,105	9,312,904	**9,657,411**
Fines & Penalties	141,401	199,285	168,000	189,429	**178,000**
Transfers	-	1,000,000	-	-	**-**
Other	1,549	1,310	-	90	**-**
Total Revenues	**10,325,281**	**13,733,795**	**10,542,904**	**12,980,459**	**13,058,410**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	118.00	117.50	118.50	118.50	**121.50**
Salaries and Wages	4,977,403	5,448,202	5,238,759	5,155,102	**5,938,474**
Employee Benefits	1,472,735	1,547,455	1,631,828	1,489,653	**1,730,867**
Supplies	660,238	827,792	588,764	433,593	**1,176,900**
Services and Other	1,177,991	1,640,114	1,596,825	1,229,489	**2,272,524**
Capital Outlay	-	22,376	4,050,464	53,000	**132,099**
Central Services	136,099	28,422	14,455	10,119	**267,217**
Transfers	-	1,000,000	-	-	**-**
Total Expenditures	**8,424,467**	**10,514,361**	**13,121,095**	**8,370,956**	**11,518,081**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund	-	1,018,459	3,918,365	53,000	**-**
Electronic Filing Technology Fund	282,412	131,455	555,638	139,412	**132,099**
General Fund	8,142,055	9,364,447	8,647,092	8,178,544	**11,385,982**
Total	**8,424,467**	**10,514,361**	**13,121,095**	**8,370,956**	**11,518,081**

Clerk & Recorder's Office

Matt Crane, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	683,348	665,117	720,970	683,595	**710,273**
Elections	1,877,424	4,077,374	5,980,518	1,974,605	**4,464,999**
Motor Vehicle	4,843,916	4,930,172	5,115,686	4,890,114	**5,412,855**
Recording	1,019,779	841,698	1,303,921	822,641	**929,954**
Total	**8,424,467**	**10,514,361**	**13,121,095**	**8,370,956**	**11,518,081**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	9.00	8.50	8.50	8.50	**8.50**
Elections	15.00	15.00	15.00	15.00	**15.00**
Motor Vehicle	81.00	81.00	82.00	82.00	**84.00**
Recording	13.00	13.00	13.00	13.00	**14.00**
Total	**118.00**	**117.50**	**118.50**	**118.50**	**121.50**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To process driver's license renewals and issue new Colorado driver's licenses.					
Resource:	FTE	8.00	11.00	11.00	12.00
Service:	Total amount of revenue collected ($ millions)	1,079.00	1,266.00	1,025.00	1,150.00
To process motor vehicle titles and issue license plates.					
Resource:	FTE	73.00	70.00	70.00	71.00
Service:	Total revenue collected for the State and County ($ millions)	121.00	129.00	122.00	130.00
To maintain voter registration database.					
Resource:	FTE	15.00	15.00	15.00	15.00
Service:	Total registered voters	353,274.00	385,000.00	385,000.00	395,000.00
To record real estate and other legal documents.					
Resource:	FTE	8.00	8.00	8.00	8.00
Service:	Number of documents recorded	125,432.00	147,358.00	155,000.00	195,000.00
To issue marriage licenses and Civil Unions.					
Resource:	FTE	5.00	5.00	5.00	5.00
Service:	Number of marriage licenses issued	3,959.00	4,081.00	3,800.00	4,000.00
To issue passports.					
Resource:	FTE	4.00	4.00	4.00	4.00
Service:	Number of passports issued	3,781.00	4,250.00	3,800.00	4,500.00

Operating Budget Package(s)

Fund/Title/Description	2014 Amount ($)	2014 FTE
General Fund		

Clerk & Recorder's Office

Matt Crane, Clerk & Recorder - 5334 S. Prince St., Littleton, CO 80120 - Clerk@arapahoegov.com

Operating Budget Package(s)

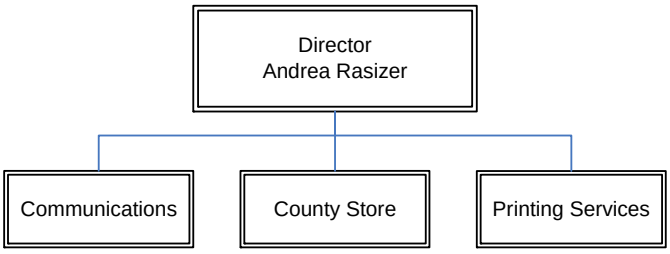
Fund/Title/Description		2014 Amount ($)	2014 FTE
2014 Adjustments for Election Contingency Funds	This package requests additional funds for Election Contingency line items.	2,059,904	
2014 Adjustments to Election Administration Expense	The Office requests additional funds to administer the 2014 Election.	283,093	
2014 Adjustments to Motor Vehicle Revenue and Expenses	This budget package increases the forecasted collections for several revenue sources during 2014. The budget package also requests funds for an additional 2.0 FTE.	124,386	2.00
2014 Adjustments to Recording Revenue and Expenses	Adjusts the Recording Division's forecasted revenue for 2014 and requests an additional 1.0 FTE to assist with its increased workload.	61,539	1.00
2014 Motor Vehicle Customer Queuing System	A customer queuing and management system will reduce wait times, improve staff performance, and enhance the overall customer experience.	165,000	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	26,028	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(100,538)	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	40,845	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	117,430	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(100,538)	
Total General Fund		**2,677,149**	**3.00**
Total Clerk & Recorder's Office		**2,677,149**	**3.00**

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@arapahoegov.com

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

ORGANIZATION CHART



Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@arapahoegov.com

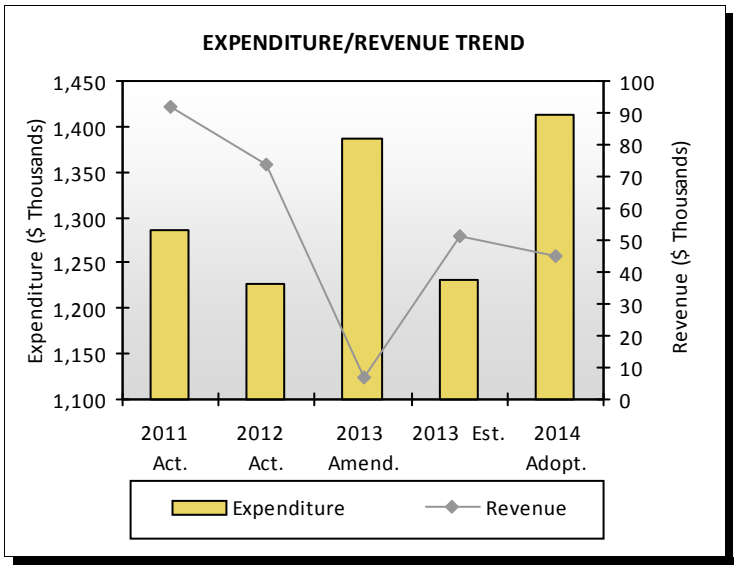
Division Descriptions

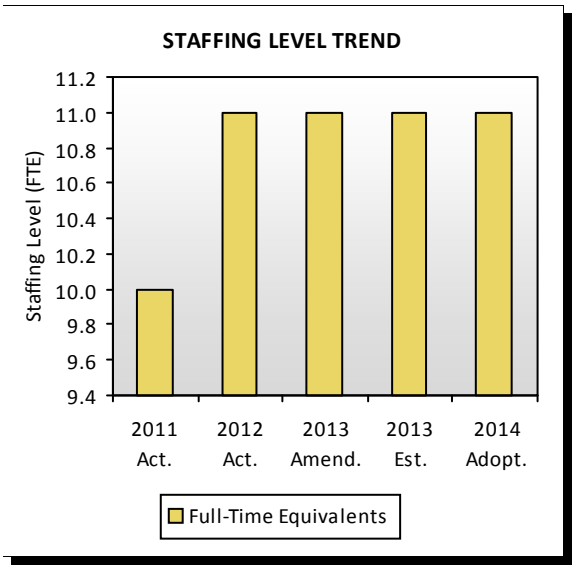
Communication Services Administration

The department provides marketing, graphic design, printing services, event planning and communications support to departments and elected offices in order to enhance Arapahoe County's image and its ability to achieve its goals and mission.

Current Office/Department Issues:

The Communication Services Department will continue to provide marketing, graphic design, printing services, event planning and commmunication support to the departments and elected offices. With contiued focus on the county's marketing and communication efforts, such as the annual report, County Fair, and the annual Open Space share back and grant ceremony.





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Fees & Charges	12,085	4,539	2,182	3,677	-
Internal Charges	68,429	69,405	-	47,293	**40,800**
Transfers	11,500	-	-	-	-
Other	23	104	4,450	508	**4,450**
Total Revenues	**92,037**	**74,049**	**6,632**	**51,478**	**45,250**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	10.00	11.00	11.00	11.00	**11.00**
Salaries and Wages	584,203	574,224	652,914	586,805	**669,767**
Employee Benefits	165,351	161,081	200,295	164,190	**210,921**
Supplies	185,980	121,980	170,632	125,274	**168,450**
Services and Other	323,245	363,615	357,700	349,999	**357,700**
Capital Outlay	11,641	-	-	-	-
Central Services	4,515	5,865	5,865	5,865	**5,825**
Transfers	11,500	100	125	125	-
Total Expenditures	**1,286,436**	**1,226,864**	**1,387,531**	**1,232,258**	**1,412,663**

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@arapahoegov.com

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Capital Expenditure Fund	1,770	-	-	-	**-**
Central Services Fund	11,641	-	-	-	**-**
General Fund	1,182,307	1,165,835	1,292,568	1,185,364	**1,322,437**
Open Space Sales Tax Fund	90,719	61,029	94,963	46,894	**90,226**
Total	**1,286,436**	**1,226,864**	**1,387,531**	**1,232,258**	**1,412,663**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Communication Services Administration	1,195,718	1,165,835	1,292,568	1,185,364	**1,322,437**
Open Space Admin-Communication Services	90,719	61,029	94,963	46,894	**90,226**
Total	**1,286,436**	**1,226,864**	**1,387,531**	**1,232,258**	**1,412,663**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Communication Services Administration	9.00	10.00	10.00	10.00	**10.00**
Open Space Admin-Communication Services	1.00	1.00	1.00	1.00	**1.00**
Total	**10.00**	**11.00**	**11.00**	**11.00**	**11.00**

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	3,037	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,701	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,147	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	16,224	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(11,738)	
Total General Fund		**16,371**	
Open Space Sales Tax Fund			

Communication Services

Andrea Rasizer, Director - 5334 S. Prince Street, Littleton, CO 80120 - Communicationservices@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	302	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	1,368	
Total Open Space Sales Tax Fund		**1,670**	
Total Communication Services		**18,041**	

Community Resources

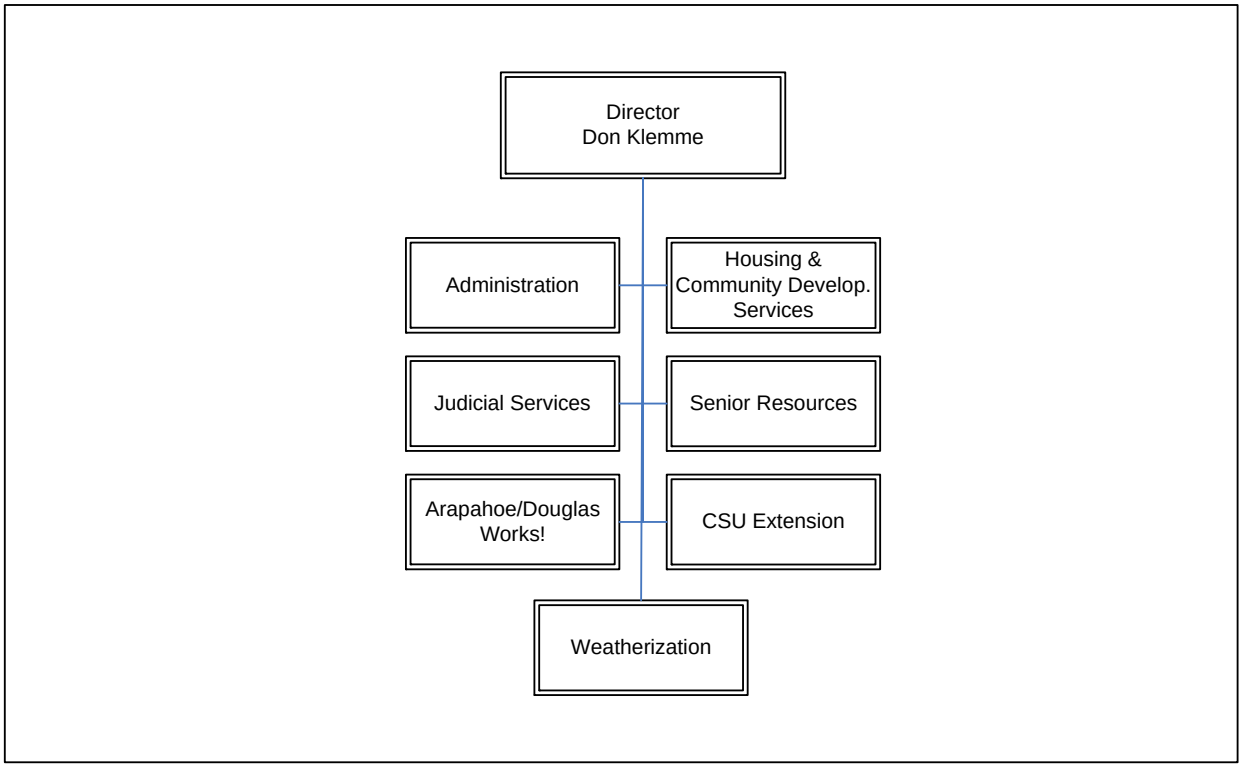
Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

The Community Resources Department provides programs that benefit Arapahoe County citizens of all ages and economic levels. These programs are funded by federal and state grants, local property tax revenues, user fees, and client donations. Approximately 90.0% of the annual budget comes from grants. There are seven divisions within the department; Administrative Services, Arapahoe/Douglas Works! (ADW!), CSU Extension, Housing and Community Development Services, Judicial Services, Senior Resources, and Weatherization. The Administrative Services Division provides support for the Arapahoe County Cultural Council, and is responsible for the Volunteer Connections program.

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

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

ORGANIZATION CHART



Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Division Descriptions

Community Resources Administration

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

County Veterans Services Office

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

Senior Resources - Transportation Division

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

Colorado State University Extension

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

Arapahoe County Cultural Council

The Arapahoe County Cultural Council is a body appointed by the BoCC on an annual basis and is comprised of 13 members who represent various geographic regions of the County. Administrative staff support for the Council is provided by the Administration Division. On a yearly basis, the Council receives applications for Arapahoe County's share of the annual Scientific and Cultural Facilities District (SCFD) grant funding, reviews said applications, and prepares recommendations for the Board of County Commissioners about the distribution of the SCFD funds. After adoption by the Arapahoe County Board of County Commissioners, the recommendations are forwarded to the SCFD Board of Directors for approval and implementation.

Senior Resources - Homemakers

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

Judicial Services

This division provides pretrial release services to the courts, the District Attorney, and the Public Defender. The services include providing bond information and the supervision of offenders prior to sentencing, including supervision through the use of global positioning equipment for high risk defendants. Judicial Services screens, places and monitors adult/juvenile offenders ordered by the court to complete a specific number of Alternative Services/Useful Public Services service hours. The division provides alternative sentencing for community residents and residential & non-residential placement of diversion and transition offenders approved by the Community Corrections Board. It provides the Arapahoe County Justice Coordinating Committee with statistical data and program analysis to identify systematic gaps, the duplication of services, and to provide collaborative efforts for effective programming and increased services to reduce the jail population.

Arapahoe/Douglas Works!

Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Arapahoe/Douglas Works! (ADW!) is funded by federal/state/local grants to provide a variety of workforce development/talent development activities including: Assessment of workforce development needs, basic skill & occupational skill development, career counseling, case management & job placement. ADW! receives funding from the Workforce Investment Act (WIA), Wagner Peyser, Employment Support Funds (ESF), Temporary Assistance to Needy Families (TANF), Employment First and Division of Criminal Justice. ADW! partners with county departments (Human Services), community based organizations & educational institutions, AARP, The Learning Source for Adults/Families & Community Colleges. ADW! works closely with the business community, chambers of commerce & economic development to bridge job seekers and employers. A strategic Arapahoe County/Douglas County and regional partners within the Metro-Denver business community is vital for successful connection between demand & supply of talent.

Housing & Community Development Services

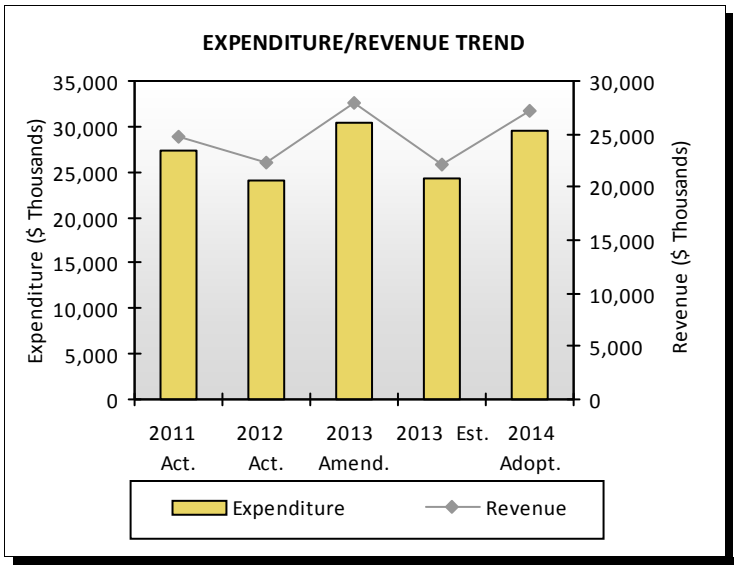
This division assists with the improvement of housing conditions and community facilities for low and moderate-income persons. The goal is to expand the supply of decent, safe, sanitary and affordable housing for this population.

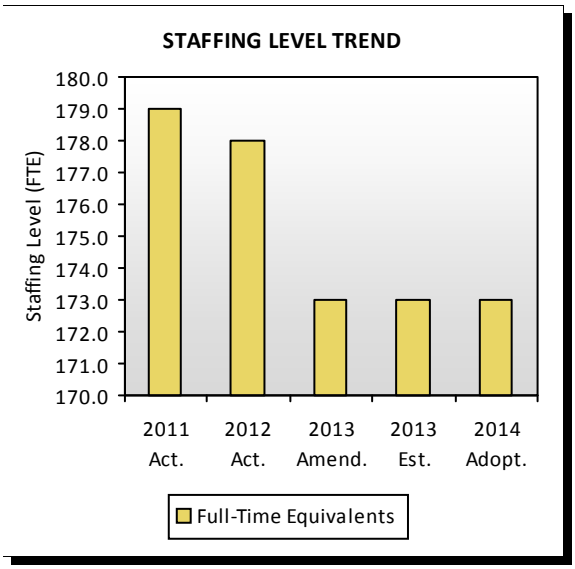
Weatherization

This division performs comprehensive home inspections, energy audits and computer based savings-to-investment analysis on eligible clients' homes in accordance with State and Federal guidelines. Weatherization installs and retrofits a variety of cost-effective energy conservation measures to reduce energy consumption, including performing before and after air-leakage tests on each home. They perform combustion appliance safety tests and resolve associated health and safety issues. They can also replace old furnaces for health and safety or energy efficiency reasons, and provide client education on conserving energy.

Current Office/Department Issues:

A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively stable funding. However, there is always a possibility that significant reductions can occur. When reductions to grant programs occur, there will be a significant impact on the programs and services offered.





Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Licenses & Permits	(517)	(150)	-	(400)	**-**
Intergovernmental	23,300,352	20,933,645	26,108,252	20,654,892	**25,618,514**
Fees & Charges	261,861	220,871	314,500	201,256	**254,000**
Fines & Penalties	381,235	390,593	428,000	356,657	**412,000**
Investment Earnings	4,029	5,877	2,500	6,250	**4,000**
Internal Charges	471,150	444,757	565,178	430,953	**525,178**
Transfers	30,000	30,000	30,000	30,000	**30,000**
Other	283,189	377,495	565,221	467,794	**268,689**
Total Revenues	**24,731,298**	**22,403,088**	**28,013,651**	**22,147,402**	**27,112,381**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	179.00	178.00	173.00	173.00	**173.00**
Salaries and Wages	7,495,884	7,460,388	8,589,750	7,855,589	**8,678,804**
Employee Benefits	2,105,773	2,156,311	2,716,675	2,251,416	**2,883,467**
Supplies	1,474,928	1,182,684	2,089,207	934,309	**1,663,231**
Services and Other	11,074,265	8,139,872	11,202,236	7,898,172	**10,358,612**
Community Programs	5,009,189	5,029,938	4,916,775	5,098,471	**5,047,329**
Capital Outlay	74,139	-	-	-	**-**
Central Services	105,358	110,489	836,637	285,847	**868,741**
Transfers	500	1,360	4,775	-	**10,000**
Total Expenditures	**27,340,037**	**24,081,041**	**30,356,055**	**24,323,804**	**29,510,184**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Fair Fund	25,184	26,122	25,600	23,015	**25,600**
Arapahoe/Douglas Works! Fund	9,511,227	9,839,746	11,597,898	10,595,139	**11,854,021**
Community Development Fund	3,175,755	2,251,991	4,989,823	1,830,358	**3,865,961**
General Fund	2,889,093	2,844,979	3,262,416	2,953,082	**3,255,005**
Grant Fund	11,738,778	9,118,202	10,480,318	8,922,209	**10,509,597**
Total	**27,340,037**	**24,081,041**	**30,356,055**	**24,323,804**	**29,510,184**

Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Cultural Council	654	646	1,000	750	**1,000**
Arapahoe/Douglas Works!	9,511,227	9,839,746	11,597,898	10,595,139	**11,854,021**
Colorado State University Extension	437,821	465,745	527,418	465,964	**503,278**
Community Resources Administration	790,904	714,833	901,286	778,224	**869,869**
County Veterans Services Office	87,791	84,918	185,100	129,947	**168,432**
Housing & Community Development Services	3,175,755	2,251,991	4,989,823	1,830,358	**3,865,961**
Judicial Services	6,686,346	6,373,312	6,636,888	6,496,897	**6,569,755**
Senior Resources - Homemakers	1,024,060	984,941	1,151,426	992,116	**1,187,703**
Weatherization	5,625,478	3,364,909	4,365,216	3,034,409	**4,490,165**
Total	**27,340,037**	**24,081,041**	**30,356,055**	**24,323,804**	**29,510,184**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe/Douglas Works!	83.00	83.00	83.00	83.00	**83.00**
Colorado State University Extension	5.00	5.00	5.00	5.00	**5.00**
Community Resources Administration	10.00	10.00	9.00	9.00	**9.00**
County Veterans Services Office	1.00	1.00	2.00	2.00	**2.00**
Housing & Community Development Services	3.00	2.50	3.50	3.50	**3.50**
Judicial Services	24.25	24.25	24.25	24.25	**24.25**
Senior Resources - Homemakers	13.75	13.25	12.25	12.25	**12.25**
Weatherization	39.00	39.00	34.00	34.00	**34.00**
Total	**179.00**	**178.00**	**173.00**	**173.00**	**173.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To interview, screen and place offenders in recipient services agencies to complete court ordered AS/UPS hours.					
Resource:	Total new AS/UPS Cases	4,814.00	4,513.00	4,200.00	4,300.00
Service:	Total AS/UPS hours completed	163,457.00	160,452.00	160,000.00	162,000.00
Transportation - Senior Resources will provide 10,800 trips to seniors for medical appointments, grocery shopping, and meal centers.					
Resource:	Budget	355,747.00	313,973.00	331,460.00	372,259.00
Service:	Number of trips provided	11,328.00	10,600.00	11,252.00	11,308.00
Increase CSU Extension program options for residents of Arapahoe, Douglas, Denver and Adams Counties.					
Resource:	Number of multi-county programs offered	4.00	22.00	25.00	30.00
Service:	Total number of attendees for programs	116.00	1,150.00	1,300.00	1,400.00
Present the 4-H and Open Class portion of the 2013 County Fair safely and in a well organized manner.					
Resource:	Number of 4-H members enrolled	283.00	296.00	314.00	350.00
Service:	4-H Project and Open Class exhibits.	1,300.00	1,800.00	2,000.00	2,000.00
Fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allocated	969,087.00	1,038,175.00	1,188,159.00	1,200,000.00
Service:	Tier III applications reviewed	97.00	99.00	88.00	90.00

Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Homemaker- General Fund. Under the General Fund 125 senior and disabled individuals will receive services.					
Resource:	Program year budget March - February	187,500.00	187,500.00	187,500.00	187,500.00
Service:	Number of unduplicated clients served	125.00	125.00	125.00	125.00
Homemaker- The CSBG Homemaker Program will serve 275 low income citizens during the program year.					
Resource:	Budget	380,601.00	341,760.00	397,760.00	369,760.00
Service:	Number of unduplicated clients served	398.00	268.00	275.00	275.00
Chore Services- The Chore Service Program will provide 2500 hours of heavy duty chore services to 225 unduplicated clients.					
Resource:	Budget	75,000.00	75,000.00	75,000.00	75,000.00
Service:	Number of service hours provided	2,898.00	2,762.00	2,500.00	2,552.00
Veteran's Services- The County Veteran Services Office will assist 500 veterans during the year with claims and other needs that will yield $500,000 in claims awarded per quarter.					
Resource:	Budget	78,101.00	79,486.00	135,500.00	147,500.00
Service:	Number of veterans assisted.	632.00	1,000.00	2,500.00	2,500.00
To provide supervision to all defendants ordered to pretrial services to monitor compliance with bond conditions & assure appearance in court.					
Resource:	Number of new intakes completed	1,030.00	1,307.00	1,100.00	1,100.00
Service:	Unique individuals supervised	1,394.00	1,901.00	1,550.00	1,600.00
Reduce customers' health and safety risks associated with faulty heating systems, and increase overall energy savings by replacing old and inefficient heating systems with high-efficiency furnaces.					
Resource:	Number of FTE Furnace Techicians	6.00	5.00	4.00	3.00
Service:	Total number of furnaces replaced	445.00	264.00	243.00	164.00
To provide diversion, transition, and residential community corrections placement for felony offenders.					
Resource:	Residential community corrections revenues	4,539,022.00	4,140,759.00	4,370,732.00	4,400,000.00
Service:	Unique individuals served in residential placement	900.00	914.00	920.00	920.00
A/D Works! will provide employment and training assistance to all those who seek assistance from the publicly funded workforce system.					
Resource:	FTE and GFTE positions that are federally and grant specifically funded.	107.00	112.00	112.00	110.00
Service:	# of ADW! workforce centers visits	77,869.00	89,020.00	80,000.00	78,000.00
AD Works! will provide employment and training assistance to all those who seeki assistance form the publicly funded workforce system.					
Resource:	FTE and GFTE positons that are federally and grant specifically funded	107.00	112.00	112.00	110.00
Service:	# of ADW! workforce centers unique customer visits	17,537.00	35,425.00	30,000.00	29,000.00
HCDS will manage the CDBG program for the City of Centennial and Arapahoe County in accordance with HUD requirements, per the funding distribution decisions of each entity, and in accordance with the five-year consolidated plan.					
Resource:	Budget	1,443,605.00	1,197,279.00	1,068,847.00	3,395,867.00
Service:	Number of Projects	0.00	26.00	25.00	20.00
HCDS will manage the HOME program for Arapahoe County in compliance with HUD regulations and in accordance with the 5 year consolidated plan.					
Resource:	Budget	702,198.00	1,200,000.00	529,675.00	529,675.00
Service:	Number of Projects	3.00	4.00	3.00	3.00

Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Provide comprehensive energy efficiency and conservation services to as many eligible homes as feasible within budget.					
Resource:	Total number of FTE field staff	29.00	25.00	21.00	20.00
Service:	Total number of homes served	1,161.00	1,001.00	754.00	650.00
Maximize funding available for direct services provided to all homes weatherized.					
Resource:	Total weatherization grant expenditures.	5,115,628.00	4,535,939.00	3,444,660.00	3,044,090.00
Service:	Percentage of administrative costs to total grant expenditures.	5.3%	5.5%	5.9%	5%
To interview eligible felony, misdemeanor and DUI/DWAI detainees booked into the Detention Facility for the purposes of bond information and recommendations.					
Resource:	Number of pretrial staff	8.00	9.00	9.00	9.00
Service:	Total eligible detainees interviewed	3,916.00	4,237.00	4,000.00	4,075.00

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Arapahoe/Douglas Works! Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	49,115	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	20,535	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	67,058	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	91,817	
Total Arapahoe/Douglas Works! Fund		**228,525**	
Community Development Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	1,425	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	796	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,858	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	4,310	
Total Community Development Fund		**10,389**	

Community Resources

Don Klemme, Director - 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120 - CommunityResources@arapahoegov.com

Operating Budget Package(s)

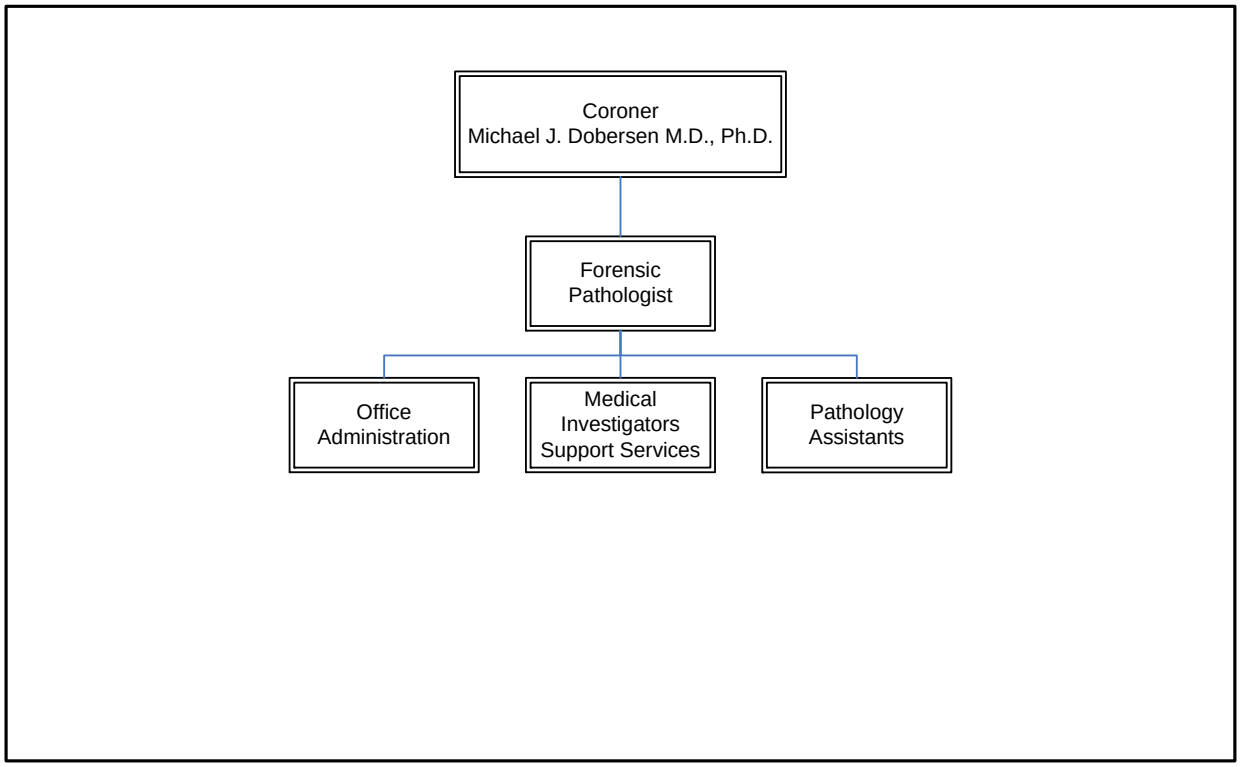
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	16,480	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	10,647	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,978	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	5,387	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	53,482	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,738)	
Total General Fund		**50,236**	
Grant Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	22,780	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	9,730	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	26,585	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	45,337	
Total Grant Fund		**104,432**	
Total Community Resources		**393,582**	

Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway, Centennial, CO 80112 - Lavendano@arapahoegov.com

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

ORGANIZATION CHART



Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway, Centennial, CO 80112 - Lavendano@arapahoegov.com

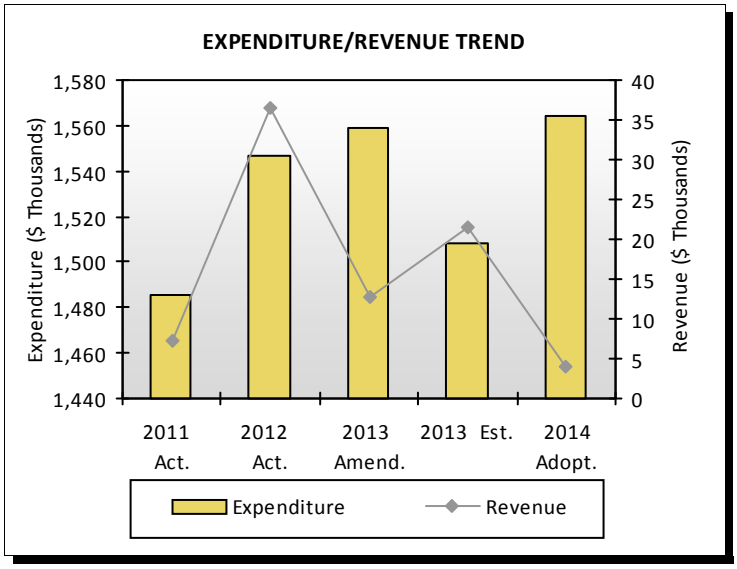
Division Descriptions

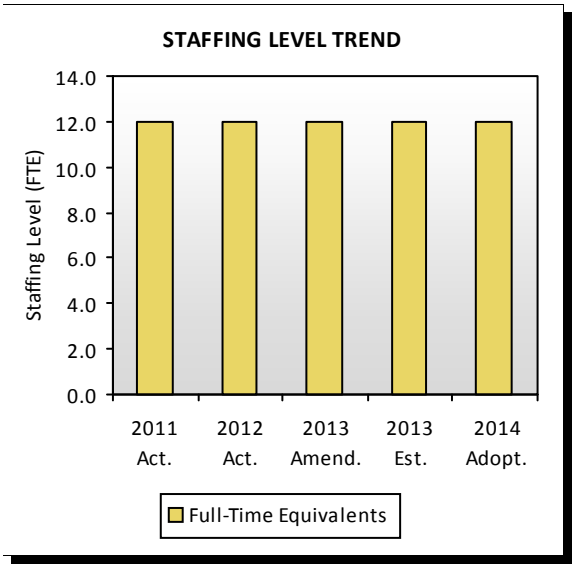
Coroner

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

Current Office/Department Issues:

The Coroner's Office continues to work with the University of Colorado Medical School by allowing medical students and residents to do clerkships and rotations with the Coroner's Office. We also continue to strengthen our working relationships with law enforcement agencies, local, state and federal as well as with the medical community. We obtained grant funding for a new microscope as well as fees associated with obtaining national certification through the National Association of Medical Examiners.





Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway, Centennial, CO 80112 - Lavendano@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Intergovernmental	-	901	4,500	13,688	-
Fees & Charges	7,174	4,601	8,350	7,733	**3,950**
Transfers	-	31,000	-	-	-
Total Revenues	**7,174**	**36,502**	**12,850**	**21,421**	**3,950**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	12.00	12.00	12.00	12.00	**12.00**
Salaries and Wages	1,002,947	1,011,393	1,014,170	1,033,393	**1,027,222**
Employee Benefits	209,941	209,950	221,002	220,580	**240,514**
Supplies	73,958	63,505	82,200	63,141	**82,256**
Services and Other	159,376	178,494	208,414	161,100	**197,616**
Capital Outlay	26,334	31,000	12,538	10,188	**2,000**
Central Services	13,340	21,672	21,110	19,749	**14,362**
Transfers	-	31,000	-	-	-
Total Expenditures	**1,485,896**	**1,547,014**	**1,559,434**	**1,508,152**	**1,563,970**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund	26,334	31,000	-	-	-
General Fund	1,459,562	1,516,014	1,559,434	1,508,152	**1,563,970**
Total	**1,485,896**	**1,547,014**	**1,559,434**	**1,508,152**	**1,563,970**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Coroner	1,485,896	1,547,014	1,559,434	1,508,152	**1,563,970**
Total	**1,485,896**	**1,547,014**	**1,559,434**	**1,508,152**	**1,563,970**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Coroner	12.00	12.00	12.00	12.00	**12.00**
Total	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To perform in-house histology to determine the pathologic diagnosis of the deceased.					
Resource:	Histology Technician	1.00	1.00	1.00	1.00
Service:	Assist in pathologic diagnosis of death	429.00	454.00	465.00	500.00

Coroner's Office

Michael J. Dobersen M.D., Coroner - 13101 E. Broncos Parkway, Centennial, CO 80112 - Lavendano@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To determine the cause and manner of death for the deceased.					
Resource:	Forensic Pathologists and Assistants	4.00	4.00	4.00	4.00
Service:	Number of autopsies performed	429.00	454.00	465.00	500.00
Cases for which the Coroner assumed jurisdiction or provided investigative services.					
Resource:	Full-time employees	12.00	12.00	12.00	12.00
Service:	Deaths that were reported to the Coroner's Office and investigated	2,669.00	2,518.00	2,700.00	2,800.00
To investigate and report facts surrounding deaths.					
Resource:	Full-time investigators	7.00	7.00	7.00	7.00
Service:	Assist grieving families and work with law enforcement to determine circumstances surrounding death	429.00	454.00	465.00	500.00
To educate the citizens of Arapahoe County and increase public awareness - Increase community and regional partnerships.					
Resource:	Full-time employees	12.00	12.00	12.00	0.00
Service:	Educate through tours, classes, internships, and lectures	65.00	70.00	70.00	70.00

Operating Budget Package(s)

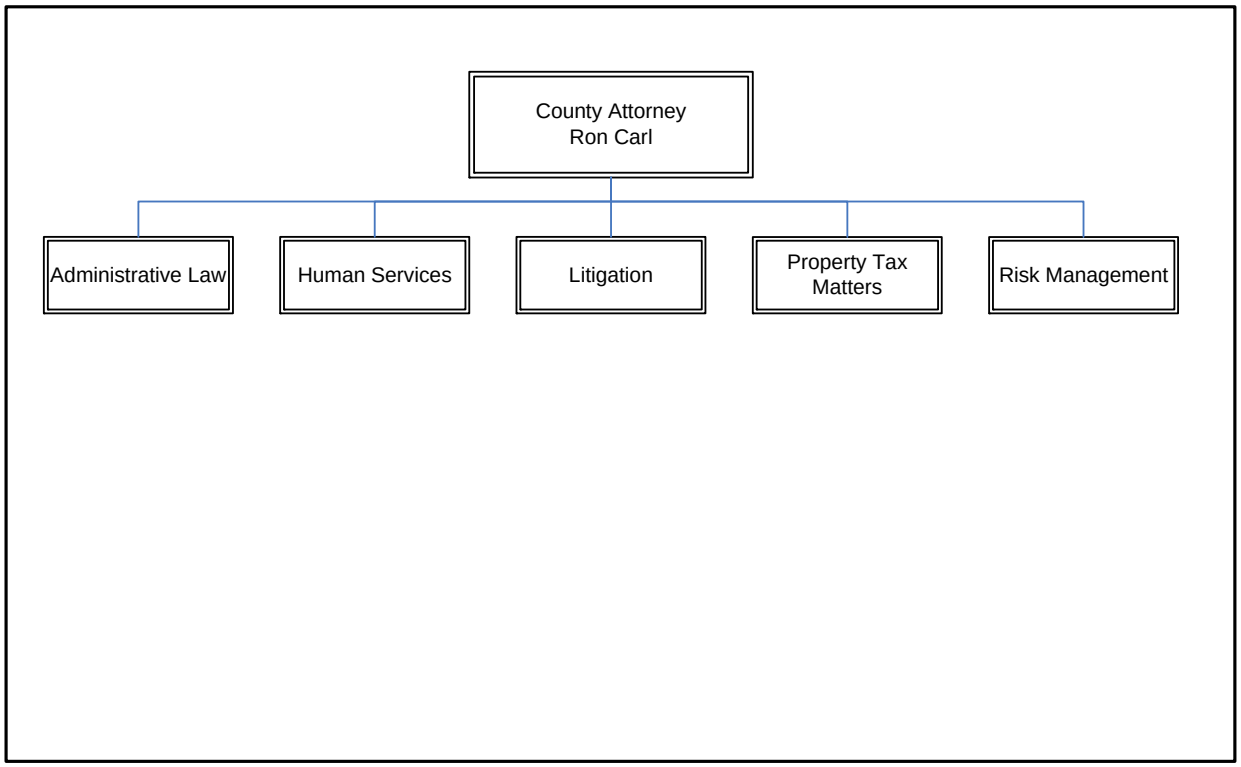
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Add workstations for the Coroner's Office	Add workstations for the Coroner's Office.	11,022	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	5,016	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,966	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	17,601	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(14,371)	
Voluntary reduction to budget	Voluntary reduction to budget	(2,038)	
Total General Fund		**21,196**	
Total Coroner's Office		**21,196**	

County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@arapahoegov.com

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

ORGANIZATION CHART



County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@arapahoegov.com

Division Descriptions

Administration

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

Litigation

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

Board of Equalization

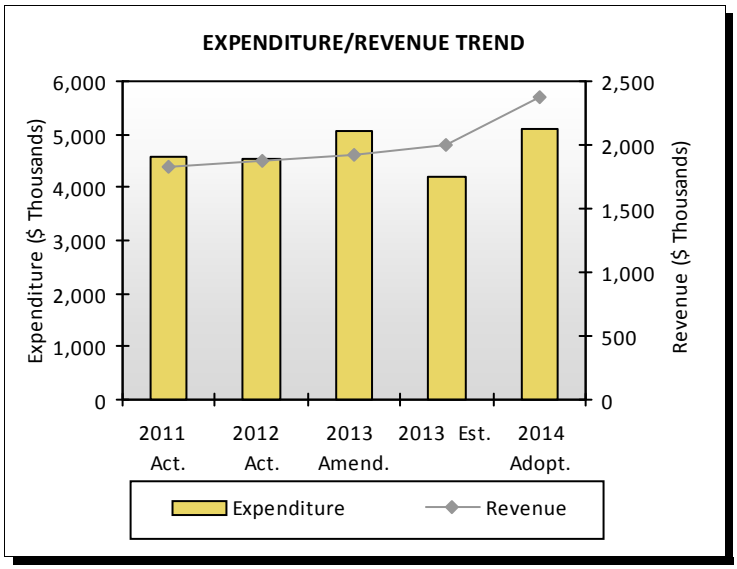
This division provides the Commissioners and the Assessor's Office with quality legal support at the Board of Assessment Appeals, district court, Court of Appeals, Supreme Court, and/or arbitration. It informs the Commissioners about any perceived irregularities or concerns. It also hires and manages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

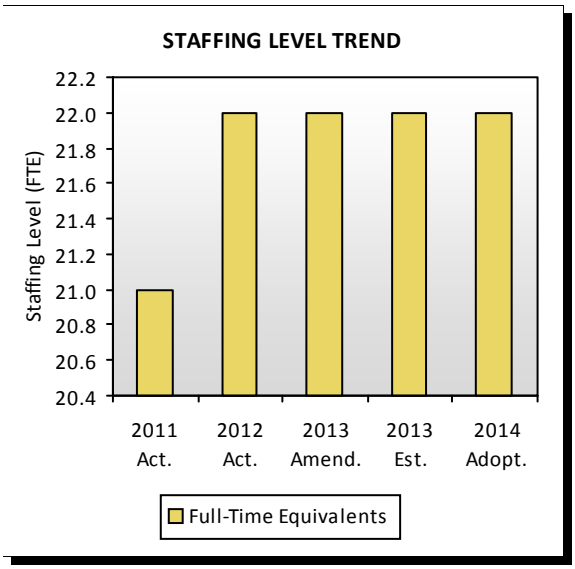
Risk Management Division

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

Current Office/Department Issues:

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





County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	31	-	-	1	**-**
Licenses & Permits	15,602	13,834	10,000	9,851	**10,000**
Fees & Charges	70,063	60,601	1,800	88,487	**1,800**
Internal Charges	1,663,704	1,729,300	1,833,400	1,829,562	**1,836,320**
Transfers	-	-	-	-	**450,000**
Other	80,758	78,269	72,235	75,103	**72,235**
Total Revenues	**1,830,158**	**1,882,004**	**1,917,435**	**2,003,004**	**2,370,355**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	21.00	22.00	22.00	22.00	**22.00**
Salaries and Wages	1,706,361	1,656,129	1,822,262	1,791,218	**1,810,047**
Employee Benefits	383,446	395,581	441,626	409,787	**445,769**
Supplies	105,913	90,178	109,050	69,182	**114,050**
Services and Other	2,342,588	2,410,391	2,677,483	1,903,753	**2,728,649**
Central Services	532	-	399	-	**-**
Transfers	41,323	-	24,016	24,016	**-**
Total Expenditures	**4,580,162**	**4,552,279**	**5,074,836**	**4,197,956**	**5,098,515**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	2,378,088	2,332,725	2,568,736	2,437,164	**2,560,265**
Self Insurance Liability Fund	917,920	840,718	1,011,100	723,635	**1,020,250**
Worker's Compensation Fund	1,284,155	1,378,836	1,495,000	1,037,157	**1,518,000**
Total	**4,580,162**	**4,552,279**	**5,074,836**	**4,197,956**	**5,098,515**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	4,305,442	4,283,355	4,781,708	3,901,175	**4,637,403**
Board of Equalization	195,787	185,769	203,657	202,951	**122,200**
Risk Management Division	78,934	83,155	89,471	93,830	**338,912**
Total	**4,580,162**	**4,552,279**	**5,074,836**	**4,197,956**	**5,098,515**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	19.00	20.00	20.00	20.00	**20.00**
Board of Equalization	1.00	1.00	1.00	1.00	**1.00**
Risk Management Division	1.00	1.00	1.00	1.00	**1.00**
Total	**21.00**	**22.00**	**22.00**	**22.00**	**22.00**

County Attorney

Ron Carl, County Attorney - 5334 S. Prince Street, Littleton, CO 80120 - Attorney@arapahoegov.com

Operating Budget Package(s)

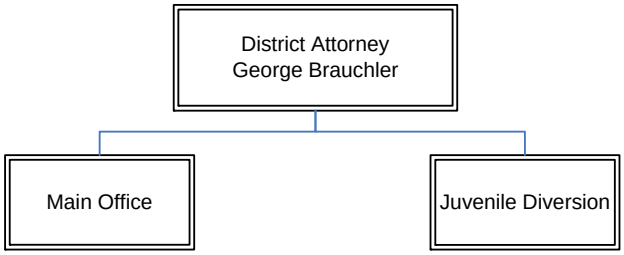
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	9,041	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,963	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	43,927	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(33,484)	
Total General Fund		**26,447**	
Total County Attorney		**26,447**	

District Attorney

George H. Brauchler, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - abrudwick@da18.state.co.us

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

ORGANIZATION CHART



District Attorney

George H. Brauchler, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - abrudwick@da18.state.co.us

Division Descriptions

District Attorney

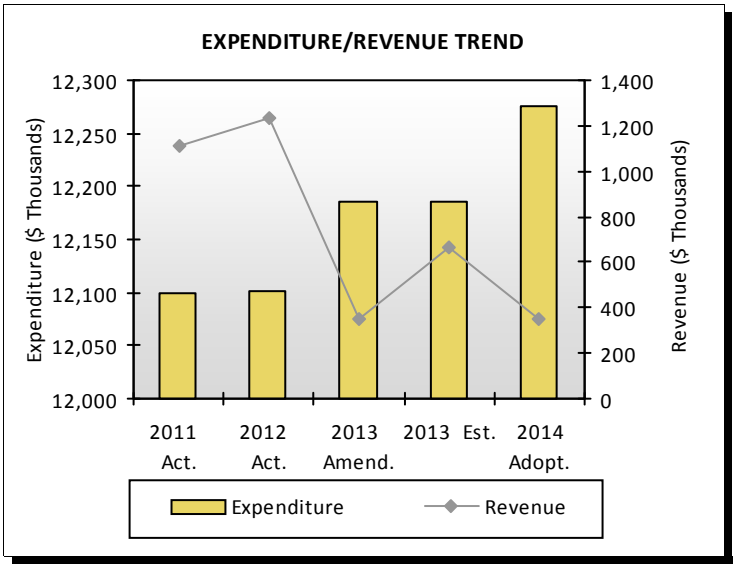
This division oversees the intake and prosecution of criminal violations relating to felony, juvenile, and misdemeanor matters. It also provides support services to crime victims and witnesses. The District Attorney also prosecutes white-collar criminal and forfeiture matters, and administers local funds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

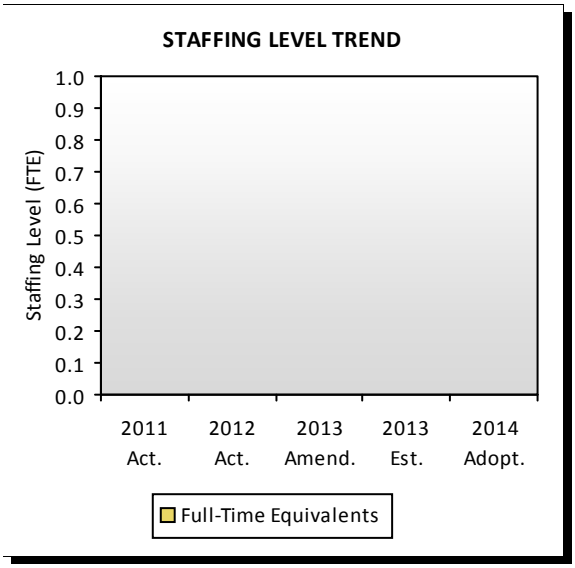
Juvenile Diversion

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

Current Office/Department Issues:

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





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Other	1,106,932	1,237,830	350,000	661,461	**350,000**
Total Revenues	**1,106,932**	**1,237,830**	**350,000**	**661,461**	**350,000**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Services and Other	12,099,113	12,100,531	12,186,135	12,186,135	**12,275,543**
Total Expenditures	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**

District Attorney

George H. Brauchler, District Attorney - 6450 S. Revere Parkway, Centennial, CO 80111 - abrudwick@da18.state.co.us

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	12,099,113	12,100,531	12,186,135	12,186,135	**12,275,543**
Total	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
District Attorney	11,442,165	11,568,115	11,649,952	11,649,952	**11,735,426**
Juvenile Accountability Block Grant	130,350	-	-	-	**-**
Juvenile Diversion	526,598	532,416	536,183	536,183	**540,117**
Total	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**

Operating Budget Package(s)

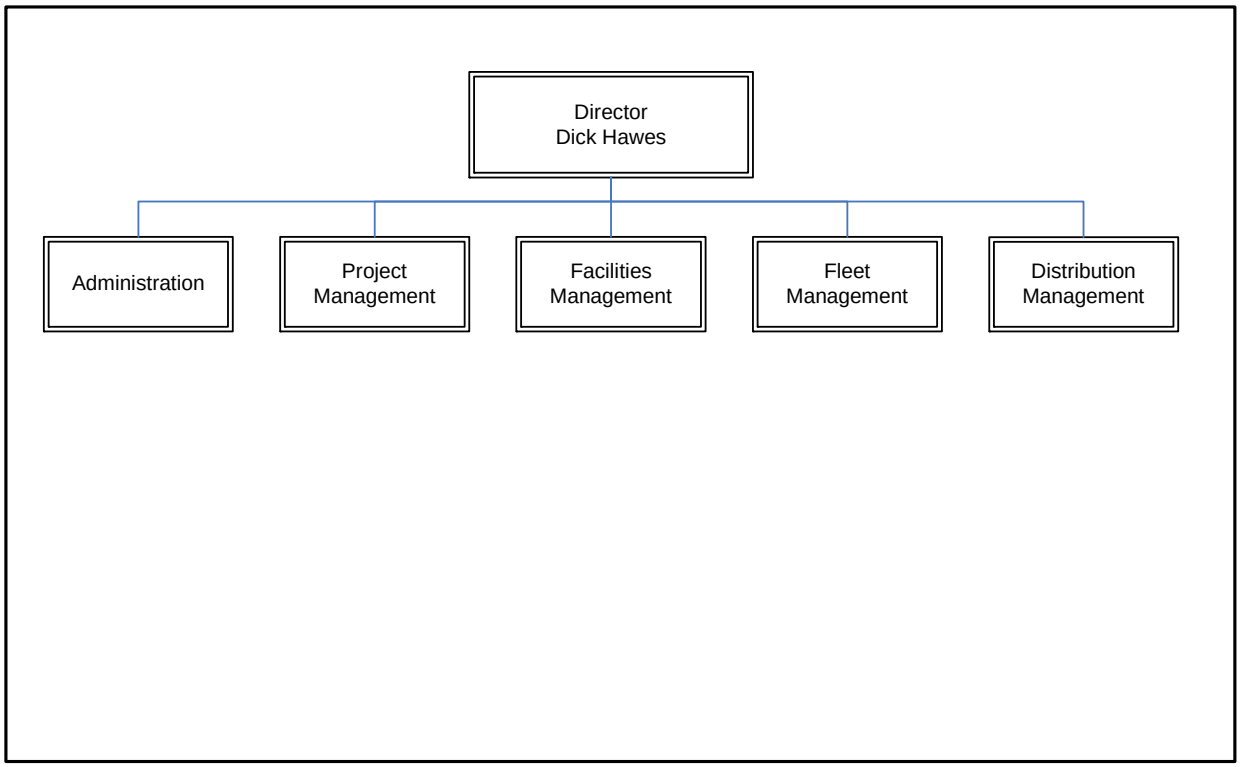
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Arapahoe County's portion of the District Attorney's 2014 budget request.	The Office of the District Attorney - 18th Judicial District is funded by the four counties that it serves. The total annual appropriation is divided amongst the counties proportionally based on population. The County's portion of the Office's costs is adjusted annually, based on changes to its population and the population of the other three counties.	89,408	
Total General Fund		**89,408**	
Total District Attorney		**89,408**	

Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com

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

ORGANIZATION CHART



Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com

Division Descriptions

Administration

This Division is responsible for overseeing the daily operations, customer service, budget development/ monitoring, pool car activities and provides administrative and leadership support to each of the Divisions within the Facilities & Fleet Management Department.

Project Management Office

The Project Management office offers project consulting and management, contract management, project estimating, onsite management, and resource management for all new construction, remodels and non-construction/special projects. In close collaboration with the Facilities Management Division, the PMO uses standard industry recognized principles and techniques to complete projects within schedule and budget constraints. This Division is also responsible for the coordination of the audio/visual needs for the County.

Facilities Management

This Division performs all maintenance and custodial services for County facilities, including HVAC, plumbing, electrical, general maintenance and parking lot/ grounds services. This Division works to maintain the value of the County's portfolio of 31 buildings owned and operated by Arapahoe County in the most cost effective and energy efficient manner. This is accomplished through the performance of routine, preventative and emergency maintenance. This Division also performs propery and real estate management of the 1,280,000 square feet of buildings owned and operated by Arapahoe County.

Distribution Management

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

Fleet Management

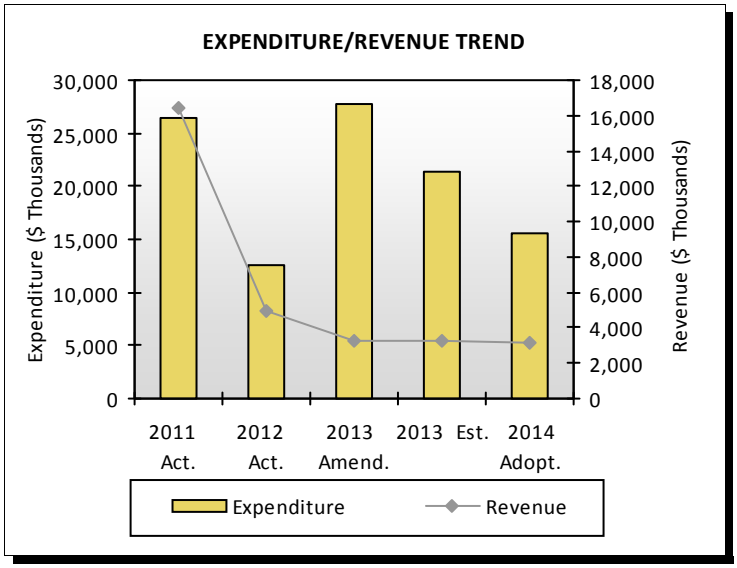
Fleet Management provides vehicle and equipment service and repair for the entire County owned and operated fleet, as well as contracted services for the District Attorney's Office. This Division is also responsible for ensuring fueling requirements are met at fueling sites, monitoring market trends for the procurement of parts and supplies, as well as assisting user departments in the replacement of vehicles and equipment. Vehicle and equipment costs are tracked in order to ensure the functionality and cost effectiveness of the fleet units in operation.

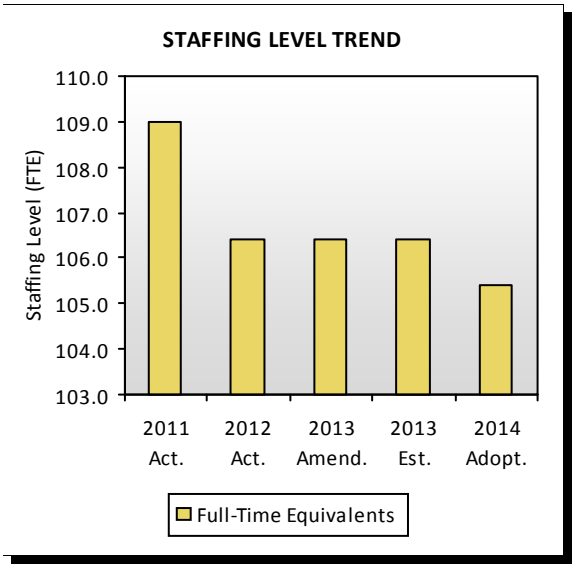
Current Office/Department Issues:

The current issues facing the Facilities & Fleet Management Department are the need to develop a comprehensive Master Plan to systematically forecast short and long term facility needs; adopting new technology and best practices to improve service delivery in facilities, fleet, and energy conservation; and providing excellent services to our customers amidst increasing costs and flat revenues.

Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Intergovernmental	298,041	321,776	-	84,156	-
Investment Earnings	2,156	117	-	-	-
Internal Charges	1,560,439	1,459,484	1,473,111	1,360,523	**1,364,989**
Transfers	14,435,144	3,108,117	1,800,500	1,800,500	**1,800,000**
Other	99,623	69,159	34,156	4,577	-
Total Revenues	**16,395,404**	**4,958,653**	**3,307,767**	**3,249,757**	**3,164,989**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	109.00	106.40	106.40	106.40	**105.40**
Salaries and Wages	4,442,129	4,477,385	4,714,218	4,524,190	**4,692,394**
Employee Benefits	1,351,158	1,377,742	1,512,219	1,380,661	**1,544,039**
Supplies	1,018,761	1,016,568	1,145,446	1,070,472	**1,142,997**
Services and Other	2,217,225	1,885,572	3,013,830	2,221,900	**2,175,335**
Capital Outlay	15,636,696	2,290,525	15,966,478	10,734,568	**4,609,550**
Central Services	152,650	115,892	111,895	100,641	**97,495**
Transfers	1,656,834	1,319,298	1,300,500	1,300,500	**1,300,000**
Total Expenditures	**26,475,453**	**12,482,981**	**27,764,586**	**21,332,931**	**15,561,810**

Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Building Maintenance Fund	2,202,480	1,554,476	2,629,671	1,911,185	**1,797,769**
Capital Expenditure Fund	15,336,869	1,973,923	15,727,655	10,586,204	**4,592,000**
Central Services Fund	27,449	-	238,823	141,138	**17,550**
General Fund	8,610,613	8,632,806	9,167,497	8,694,012	**9,154,491**
Grant Fund	298,041	321,776	940	392	**-**
Total	**26,475,453**	**12,482,981**	**27,764,586**	**21,332,931**	**15,561,810**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	15,984,462	2,470,569	16,266,859	10,942,085	**5,099,190**
Distribution Management	390,830	394,756	398,055	400,162	**403,663**
Facilities Management	7,283,832	6,827,577	7,948,724	7,115,382	**7,019,700**
Fleet Management	2,188,254	2,267,862	2,493,816	2,380,843	**2,502,344**
Project Management Office	628,075	522,216	657,132	494,459	**536,913**
Total	**26,475,453**	**12,482,981**	**27,764,586**	**21,332,931**	**15,561,810**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	6.50	5.50	5.50	5.50	**5.50**
Distribution Management	6.00	6.00	6.00	6.00	**6.00**
Facilities Management	68.50	68.50	68.50	68.50	**68.50**
Fleet Management	22.00	20.40	20.40	20.40	**20.40**
Project Management Office	6.00	6.00	6.00	6.00	**5.00**
Total	**109.00**	**106.40**	**106.40**	**106.40**	**105.40**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Provide a high level of service to all Departments and Elected Offices in the most cost effective manner					
Resource:	Total units in County fleet	802.00	807.00	850.00	850.00
Service:	Total completed work orders for service	4,537.00	4,146.00	6,000.00	6,000.00
Ensure timely and efficient mail delivery and processing for all County departments and elected offices					
Resource:	Number of pieces of mail	1,083,786.00	1,090,000.00	1,021,585.00	1,107,324.00
Service:	Total deliveries	546,064.00	518,206.00	550,782.00	556,291.00
To provide the highest level of maintenance and custodial services in all County facilities					
Resource:	Total FTE's	68.50	68.50	68.50	68.50
Service:	Total work orders completed	15,056.00	16,000.00	14,206.00	15,000.00
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	Number of Project Managers	5.00	5.00	5.00	4.00
Service:	New projects assigned	17.00	12.00	20.00	15.00

Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Pool Car Usage					
Resource:	Number of pool cars	7.00	7.00	7.00	7.00
Service:	Number of miles driven	24,450.00	11,068.00	20,000.00	20,000.00

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Building Maintenance Fund			
Arapahoe Plaza Partial Carpet Replacement	Funding request to replace the remainder of the 11-year old broadloom (rolled) carpet at the east half of the 1st floor and the east half of the 2nd floor at 1690 Arapahoe Plaza with new carpet tiles. In addition to the new carpet tiles, it will also be necessary to replace the existing rubber cove base at all carpeted areas and a few minor areas with VCT (vinyl tile). If this request is approved, the entire building will have new carpet tiles and rubber cove base.	177,500	
Asbestos Management Program	The purpose of this budget package request is to secure funding for the second phase of a five year request. Funding for this project will allow for the inventory and testing of each building Arapahoe County maintains to identify specific locations of existing asbestos. Once inventoried, an abatement plan will be developed to create a systematic approach to remove all asbestos containing materials from all Arapahoe County facilities.	10,000	
District Attorney Facility Parking Lot Maintenance and Repair	The purpose of this budget package is to request funds to perform maintenance and repairs to the existing parking lots at the District Attorney's Office Building.	81,000	
Sheriff/ Coroner Parking Lot Maintenance & Repairs	The purpose of this budget package is to request funding to perform maintenance and repairs to the existing visitor and employee parking lots at the Sheriff/Coroner Administration Building.	131,000	
Total Building Maintenance Fund		**399,500**	
Central Services Fund			
ACJC Snow Removal Equipment	The purpose of this budget package request is to obtain approval and funding for the disposal of two assets (#4132 and #4089) and purchase of a John Deere Gator XUV 625i for the ACJC campus.	17,550	
Total Central Services Fund		**17,550**	
General Fund			
ACJC Snow Removal Equipment	The purpose of this budget package request is to obtain approval and funding for the disposal of two assets (#4132 and #4089) and purchase of a John Deere Gator XUV 625i for the ACJC campus.	2,340	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	22,451	

Facilities and Fleet Management

Dick Hawes, Director - 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120 - ffm@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(92,401)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,304	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	27,973	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	113,945	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(92,401)	
Voluntary Reduction - Manager of Project Operations	This budget package will reduce the staffing in Facilities & Fleet Management by 1.0 FTE for the Manager of Project Operations.	(105,038)	(1.00)
Total General Fund		**(117,827)**	**(1.00)**
Total Facilities and Fleet Management		**299,223**	**(1.00)**

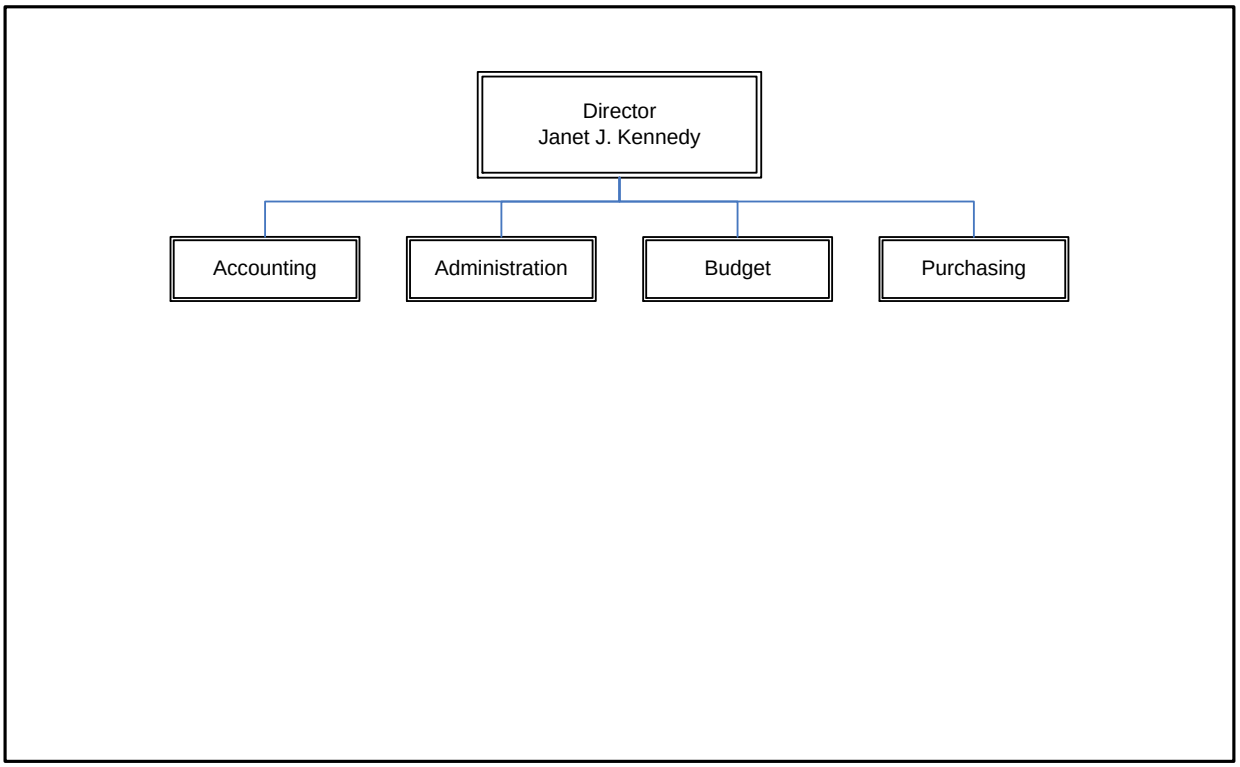
Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

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

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

ORGANIZATION CHART



Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Division Descriptions

Finance Administration

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

Accounting Division

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

Budget Division

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

Purchasing Division

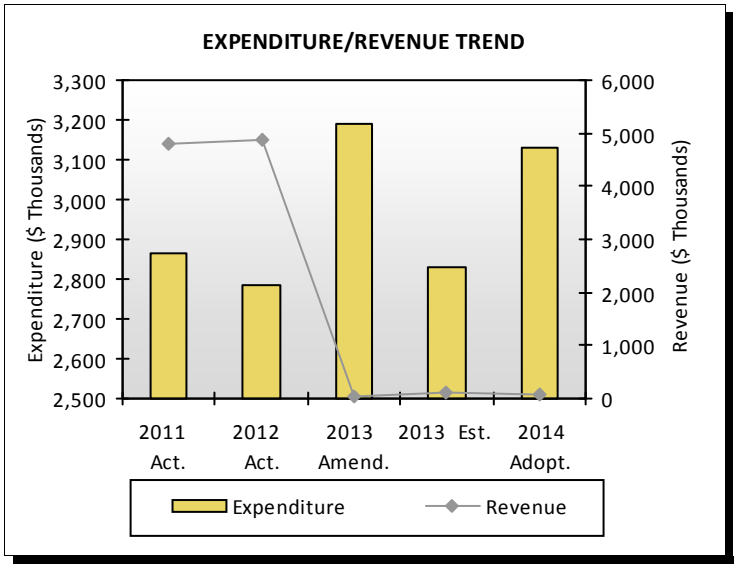
The Purchasing Division works with the elected offices and departments in a cooperative manner to procure goods and services that provide for the lowest cost, yet highest value for the County. This is accomplished by making sure all commodities and contractual services are obtained by meeting the highest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

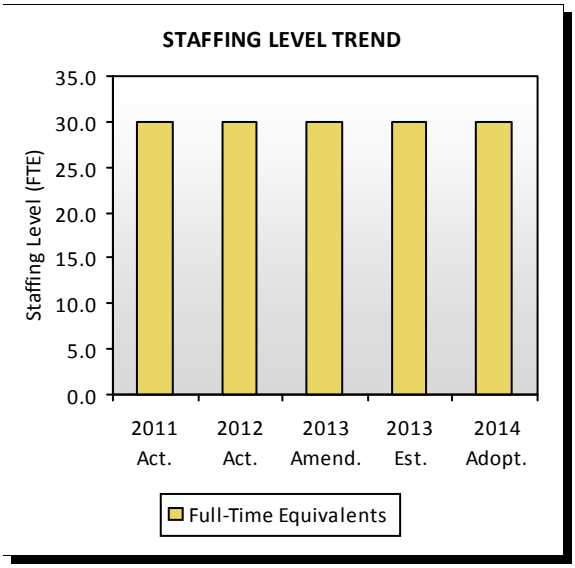
Current Office/Department Issues:

One of the Board’s top priorities for 2014 is to continue to implement the performance management initiative entitled “Align Arapahoe” and in particular to work towards a more performance based budgeting process that allocates resources based on performance on prioritized goals. The Finance Dept will play a key role in this effort by researching best practices, assisting departments and piloting new approaches. The sluggish economic recovery will continue to challenge the County as it tries to meet increasing demands for services in a period of stagnant revenues and reduced grant funding. Every division will contribute toward this goal through enhanced revenue and expenditure monitoring, analyzing costs, recommending efficient solutions and seeking better purchasing opportunities. The Finance Department is working in close collaboration with the Human Resources and IT Departments implement an HR/Payroll solution to replace the current outdated system that will be more efficient and more supportive of the County’s performance management initiative.

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	4,707,119	4,802,343	-	-	-
Fees & Charges	171	984	-	872	-
Investment Earnings	73,327	18,724	-	-	-
Other	32,767	48,538	20,000	114,414	**60,000**
Total Revenues	**4,813,384**	**4,870,589**	**20,000**	**115,286**	**60,000**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	30.00	30.00	30.00	30.00	**30.00**
Salaries and Wages	2,009,859	1,997,992	2,116,635	2,105,646	**2,163,965**
Employee Benefits	502,995	490,252	529,081	503,473	**563,371**
Supplies	40,154	37,189	49,714	33,764	**49,714**
Services and Other	296,459	257,985	493,008	185,980	**349,391**
Capital Outlay	15,183	-	-	-	-
Central Services	2,024	3,037	3,037	2,784	**3,037**
Total Expenditures	**2,866,674**	**2,786,455**	**3,191,475**	**2,831,646**	**3,129,478**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Capital Expenditure Fund	66,470	67,541	-	-	-
Central Services Fund	15,183	-	-	-	-
General Fund	2,755,305	2,687,641	3,149,774	2,803,595	**3,081,673**
Open Space Sales Tax Fund	29,715	31,274	41,701	28,050	**47,805**
Total	**2,866,674**	**2,786,455**	**3,191,475**	**2,831,646**	**3,129,478**

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Accounting Division	1,700,439	1,636,365	2,008,472	1,704,398	**1,903,542**
Accounting Division - Open Space	29,715	31,274	41,701	28,050	**47,805**
Budget Division	456,218	442,708	497,349	483,158	**515,208**
Finance Administration	363,825	354,639	314,613	284,451	**321,271**
Purchasing Division	316,476	321,469	329,340	331,589	**341,652**
Total	**2,866,674**	**2,786,455**	**3,191,475**	**2,831,646**	**3,129,478**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Accounting Division	18.50	18.50	18.50	18.50	**18.50**
Accounting Division - Open Space	.50	.50	.50	.50	**.50**
Budget Division	5.00	5.00	5.00	5.00	**5.00**
Finance Administration	2.00	2.00	2.00	2.00	**2.00**
Purchasing Division	4.00	4.00	4.00	4.00	**4.00**
Total	**30.00**	**30.00**	**30.00**	**30.00**	**30.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Expand opportunities for local business to compete in a fair and open purchasing process while also ensuring that the County gets its best value for the taxpayer dollar by holding local workshops in conjunction with local business organizations					
Resource:	Purchasing FTE	4.00	4.00	4.00	4.00
Service:	Workshops Held	4.00	4.00	4.00	4.00
Preserve County financial resources and enhance trust in County government by complying with all Countywide financial regulatory reporting deadlines, including all statutory submissions to the state, W-2s, 1099s, 941s and arbitrage compliance.					
Resource:	Budget and Accounting FTE	26.00	26.00	26.00	26.00
Service:	All County financial reporting deadlines met (100% = Yes)	100%	100%	100%	100%
Create trust in County's Finance Department by earning Awards of Excellence from GFOA for both the Comprehensive Annual Financial Report and the Budget Document and from the National Institute of Governmental Purchasing (NIGP).					
Resource:	Finance staff - FTE	30.00	30.00	30.00	30.00
Service:	Earn all 3 annual awards (100% = Yes)	100%	100%	100%	100%
Create an environment that fosters fairly presented financial statements by emphasizing best practices, strong internal controls, completeness, accuracy, and timeliness and supporting departments of offices to earn an unqualified audit opinion.					
Resource:	Accounting FTE	19.00	19.00	18.00	18.00
Service:	Receive unqualified audit opinion (100% = Yes)	100%	100%	100%	100%
Maintain the County's bond rating (AA-)					
Resource:	Budget and Accounting FTE	26.00	26.00	26.00	26.00
Service:	All deadlines met	100%	100%	100%	100%

Operating Budget Package(s)

Fund/Title/Description	2014 Amount ($)	2014 FTE
General Fund		

Finance

Janet J. Kennedy, CPA, Director - 5334 S. Prince Street, Littleton, CO 80120 - Finance@arapahoegov.com

Operating Budget Package(s)

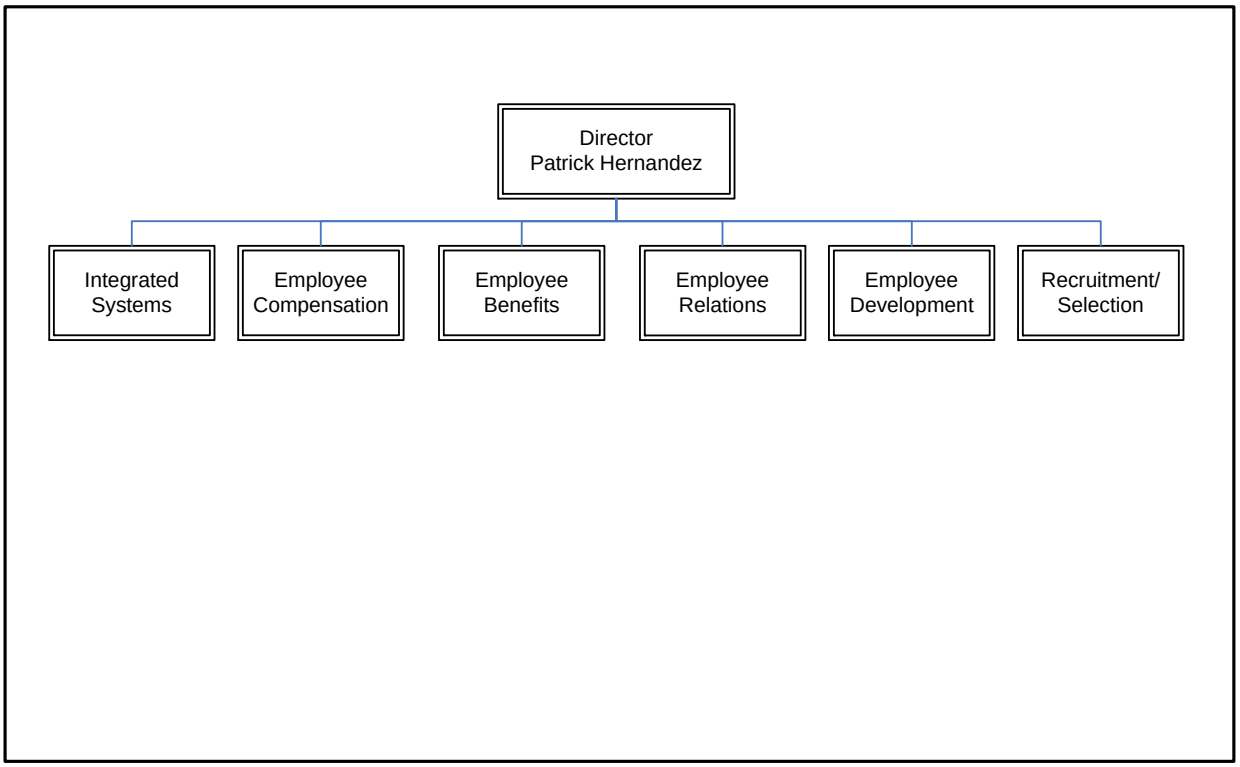
Fund/Title/Description		2014 Amount ($)	2014 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	10,647	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,116	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	642	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	51,309	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(39,907)	
Voluntary Reduction - Auditing Services	Voluntarily reduce the amount for auditing services.	(12,000)	
Total General Fund		**16,807**	
Open Space Sales Tax Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	135	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	608	
Total Open Space Sales Tax Fund		**743**	
Total Finance		**17,550**	

Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@arapahoegov.com

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

ORGANIZATION CHART



Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@arapahoegov.com

Division Descriptions

Human Resources Administration

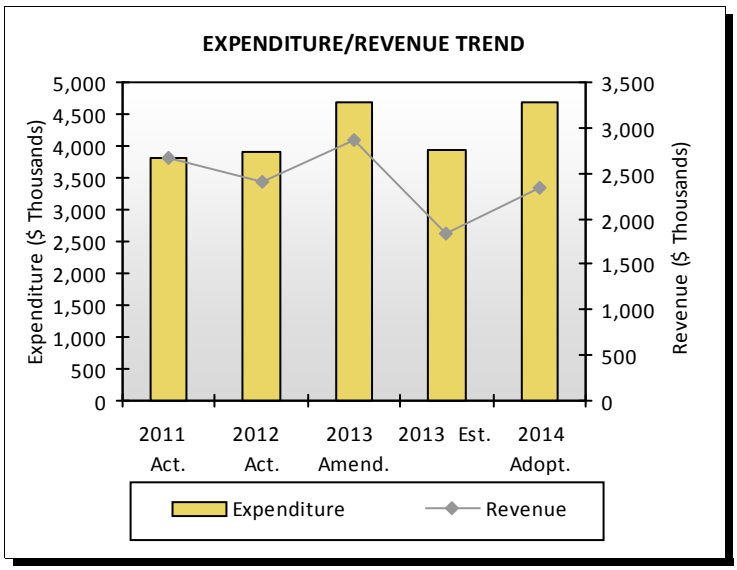
Design and implement a Strategic Talent Management process that will result in recruiting, developing, rewarding, and retaining Top Performers. In addition, provide individual consulting/support to all departments and offices in payroll, benefit and employee relations issues.

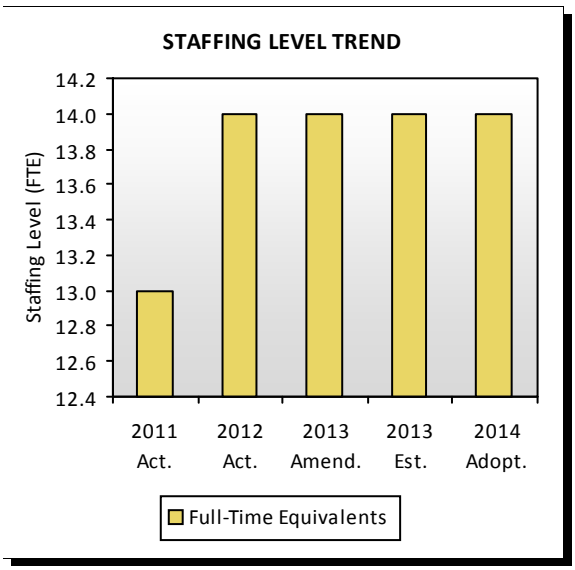
Human Resources Development

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

Current Office/Department Issues:

The ability to successfully complete the County initiatives is dependent on a number of factors. Sufficient budget, time, additional initiatives and headcount available to appropriately address issues are major factors. In addition, internal customer time is required to reach appropriate results. Recommending an efficient and competitive total compensation plan focused on attracting, motivating and retaining a highly qualified work force is an issue due to economic pressures.





Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Fees & Charges	120,586	121,618	180,000	105,810	**180,000**
Internal Charges	2,465,214	2,178,944	2,580,000	1,616,835	**2,103,000**
Transfers	72,137	100,010	110,300	105,525	**49,060**
Other	-	1,700	-	-	**-**
Total Revenues	**2,657,937**	**2,402,271**	**2,870,300**	**1,828,170**	**2,332,060**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	13.00	14.00	14.00	14.00	**14.00**
Salaries and Wages	910,932	918,628	994,461	976,776	**993,967**
Employee Benefits	201,942	226,111	246,157	233,000	**255,692**
Supplies	31,161	35,683	35,000	34,219	**35,000**
Services and Other	2,673,564	2,728,178	3,405,203	2,706,616	**3,400,470**
Total Expenditures	**3,817,598**	**3,908,600**	**4,680,821**	**3,950,610**	**4,685,129**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Employee Flex Benefit Plan Fund	883,057	956,351	1,080,000	899,203	**968,000**
General Fund	1,454,387	1,496,326	1,730,521	1,632,123	**1,800,704**
Self Insurance Dental Fund	1,480,155	1,455,923	1,870,300	1,419,284	**1,916,425**
Total	**3,817,598**	**3,908,600**	**4,680,821**	**3,950,610**	**4,685,129**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Human Resources Administration	3,728,167	3,839,612	4,544,062	3,834,918	**4,548,370**
Human Resources Development	89,431	68,988	136,759	115,692	**136,759**
Total	**3,817,598**	**3,908,600**	**4,680,821**	**3,950,610**	**4,685,129**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Human Resources Administration	13.00	14.00	14.00	14.00	**14.00**
Total	**13.00**	**14.00**	**14.00**	**14.00**	**14.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
On Site training for all employees					
Resource:	FTE hours to prepare and complete	4,000.00	4,100.00	4,100.00	4,100.00
Service:	Number of employees participating in training program activities	1,000.00	1,000.00	1,000.00	1,000.00

Human Resources

Patrick Hernandez, Director - 5334 S. Prince St., Littleton, CO 80120 - HumanResources@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Development of a Talent Management Process in conjuction with Align Arapahoe					
Resource:	Hours needed to develop identifiable competencies and develop staff	2,000.00	2,000.00	2,000.00	2,000.00
Service:	FTEs to complete	1.00	1.00	1.00	1.00
Development of a Wellness Program to encourage healthy lifestyles					
Resource:	Hours needed in order to decrease health insurance costs	624.00	624.00	700.00	700.00
Service:	FTEs to complete	2.00	2.00	2.00	2.00
Revision of Performance Evaluation process/tools/training					
Resource:	FTE Hours to complete	4,500.00	5,000.00	5,000.00	5,000.00
Service:	To transform County's mission, vision, and values into job performance thereby improving County service levels.	2,000.00	2,400.00	2,400.00	2,400.00
NeoGov On line application system (upgrades/services/features)					
Resource:	FTE Hours to complete	1,700.00	1,800.00	3,952.00	3,952.00
Service:	Increased availability and selection of highly qualified employees to better serve our customers, pool of applicants.	24,000.00	26,000.00	30,000.00	30,000.00

Operating Budget Package(s)

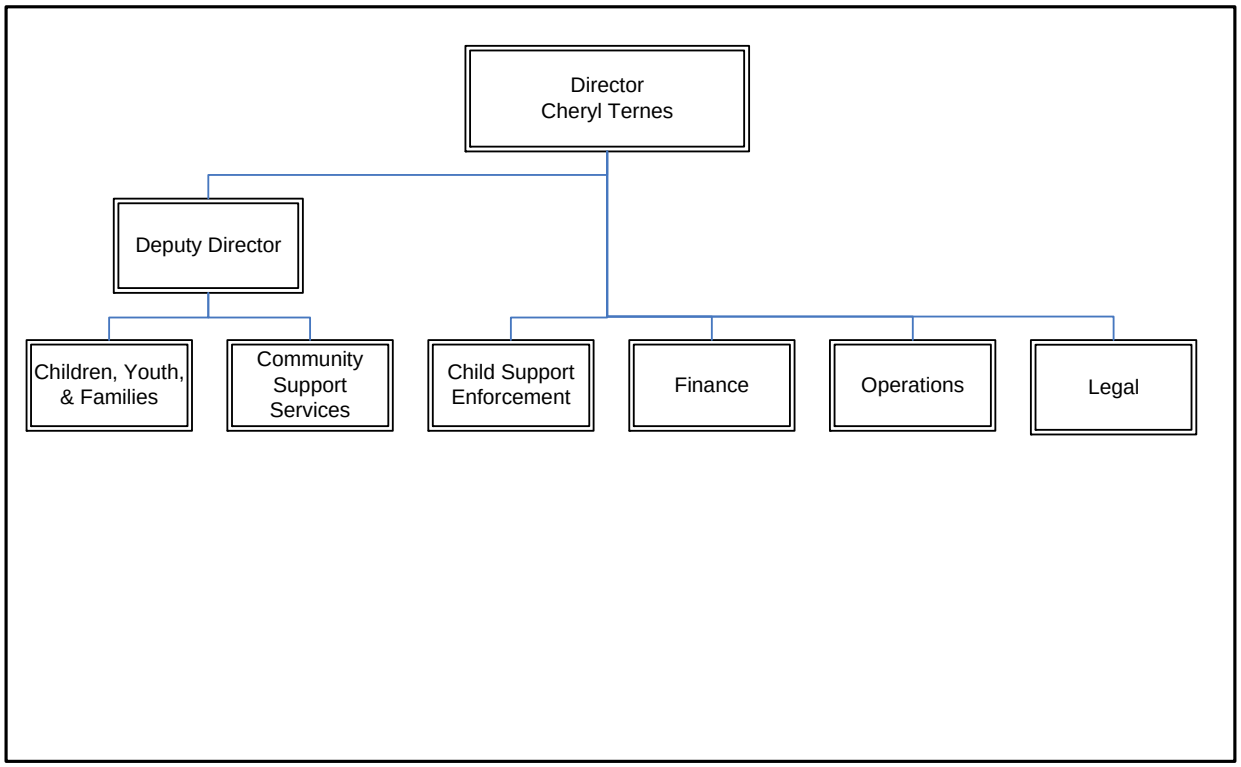
Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
2014 Talent Management	There is a need to improve the county's business processes/systems related to manager/employee support as well as efficiencies. Implementing this system, provided by SuccessFactors, will support one of the county's priorities (#6) - Ensure employee development and support, succession planning, and leadership development. This system "enables" or "houses" our goals of leadership development, succession planning, performance appraisals, and so forth.	64,750	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	4,885	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,860	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	24,799	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(18,266)	
Total General Fund		**82,028**	
Total Human Resources		**82,028**	

Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@arapahoegov.com

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

ORGANIZATION CHART



Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@arapahoegov.com

Division Descriptions

Finance

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

Community Support Services

The CSS division provides public assistance to eligible residents in Arapahoe County. It provides this assistance to individuals, families, the elderly, and the disabled. Most assistance programs are based on income, resource, and citizenship guidelines established by state or federal mandates.
Programs in the CSS division include: Colorado Works (TANF), Food Assistance, Family Medical Services, Adult Financial and Adult Medical Assistance, Long Term Care (LTC), Child Care, Low Income Energy Assistance (LEAP), and Colorado Refugee Services.

Operations Division

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

Children Youth & Family Services

The Children Youth & Family Services division protects children who have been or who are at risk of being abused or neglected. It also provides services to families in need of assistance with adolescents beyond their control and/or involved in the juvenile justice system and assists children who need alternative permanency services, including adoption.
Programs in CYF include: Foster Care/Kinship Care, Adoption, Core Services, Chafee, FAR Program, and Adult Protective Services.

Child Support Enforcement

In order to help children get the financial and medical support they need and deserve, the Child Support Enforcement division provides the following services: locating parents; establishing paternity; establishing financial and medical support obligations; modifying support orders; and enforcing financial and medical support obligations.

Current Office/Department Issues:

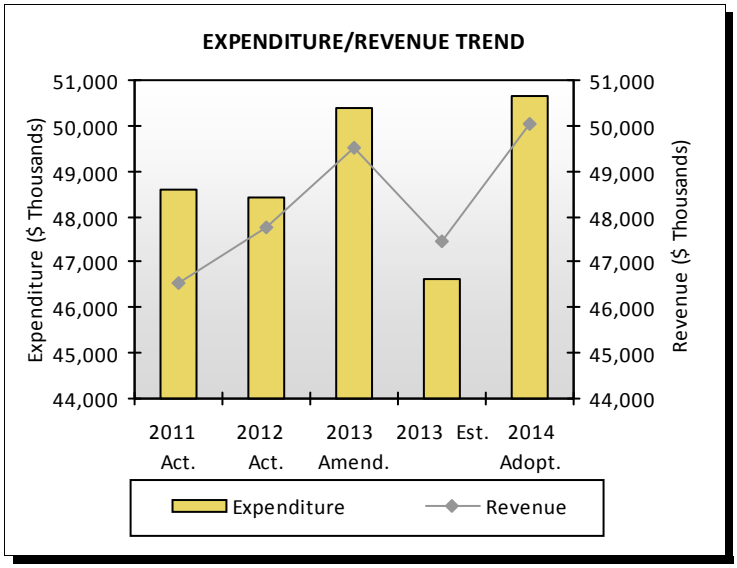
As much as 85% of the Human Services budget is allocated by the state and federal government. Human Services revenue is also supported by local property taxes. Though historically protected at the state and federal levels, sluggish economic conditions and unresolved federal fiscal issues are expected to impact Human Services funding in the future.

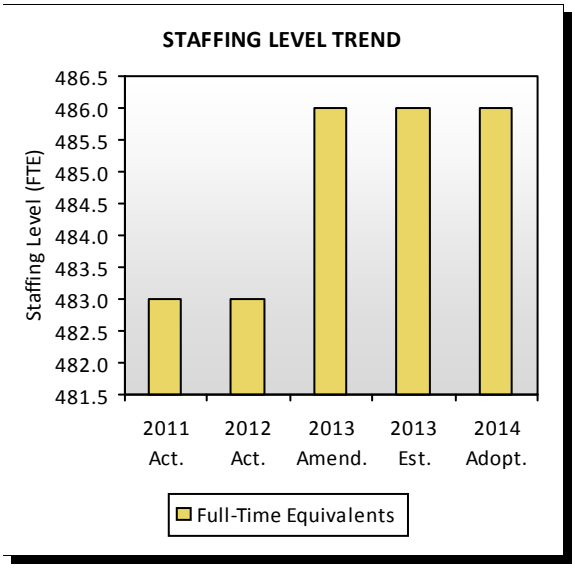
Slow growth in the economy continues to drive high demand for services, particularly in the Community Support Services division. Applications for services remains high and overall caseloads continue to grow steadily, (4% Average change over 12 months)
Other areas, such as Adult Protective Services (SB 13-111) are requiring more services to be provided to the most vulnerable citizens in the community. This requires additional resources, reporting, and monitoring that will impact caseloads and the services Human Services provides.

The Department continues to face the challenge of providing quality services paired with surges in applications and mandates on timeliness of processing. Human Services strives to continuously improve practices to better serve the citizens of Arapahoe County with high quality services that are also fiscally responsible. The executive management team actively monitors legislation and participates on committees to influence the equitable distribution of funding statewide to better meet our mission.

Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@arapahoegov.com





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	12,102,778	12,409,011	12,384,765	12,405,971	**12,652,702**
Licenses & Permits	56	(18)	-	(40)	**-**
Intergovernmental	34,064,768	35,003,151	36,539,091	34,722,557	**36,712,801**
Fees & Charges	37,371	28,020	35,000	22,391	**20,500**
Other	347,710	318,823	564,058	285,487	**663,154**
Total Revenues	**46,552,682**	**47,758,987**	**49,522,914**	**47,436,366**	**50,049,157**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	483.00	483.00	486.00	486.00	**486.00**
Salaries and Wages	22,115,775	22,786,108	23,777,203	23,138,544	**24,024,142**
Employee Benefits	6,167,294	6,421,596	6,992,009	6,689,548	**7,322,789**
Supplies	479,873	443,546	632,346	541,799	**532,475**
Services and Other	1,560,832	2,329,210	2,563,959	2,325,839	**2,419,655**
Community Programs	13,744,321	13,305,842	14,781,823	11,470,057	**14,748,135**
Capital Outlay	-	-	28,646	56,926	**-**
Central Services	981,008	1,595,558	1,602,230	1,520,368	**1,595,356**
Transfers	3,556,164	1,522,128	21,000	879,000	**-**
Total Expenditures	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Social Services Fund	48,605,267	48,403,988	50,399,216	46,622,081	**50,642,552**
Total	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**

Human Services

Cheryl L. Ternes, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Services	4,699,858	3,296,464	1,780,929	2,612,547	**1,890,244**
Child Support Enforcement	3,764,750	3,897,621	4,268,069	3,932,821	**4,475,070**
Children Youth & Family Services	17,356,280	17,441,069	19,752,528	17,345,421	**19,393,048**
Community Support Services	17,733,084	19,015,597	19,154,946	17,552,546	**19,445,128**
Finance	1,096,136	1,044,898	1,257,523	1,080,994	**1,202,094**
Human Services-Legal	2,028,136	2,160,807	2,277,463	2,246,727	**2,305,140**
Operations Division	1,927,022	1,547,532	1,907,758	1,851,025	**1,931,828**
Total	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Services	3.00	3.00	4.00	4.00	**4.00**
Child Support Enforcement	56.50	56.50	57.00	57.00	**57.00**
Children Youth & Family Services	193.50	193.50	201.00	201.00	**201.00**
Community Support Services	166.00	166.00	160.00	160.00	**160.00**
Finance	12.00	12.00	14.00	14.00	**14.00**
Human Services-Legal	25.00	25.00	25.00	25.00	**25.00**
Operations Division	27.00	27.00	25.00	25.00	**25.00**
Total	**483.00**	**483.00**	**486.00**	**486.00**	**486.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Increase the percentage of orders that contain a medical support provision.					
Resource:	Cases with support orders (excludes arrears cases)	9,105.00	12,434.00	9,300.00	13,000.00
Service:	Percent of cases with medical support ordered	91%	91.5%	91%	91.5%
Maintain the current level of child support paid in the current economic environment, and increase by 1 percentage point thereafter.					
Resource:	Amount of child support due (in millions)	37.79	39.23	39.30	40.40
Service:	Percent of child support collected	65.3%	64.2%	66%	66.5%
Ensure that 75% of all reunifications occur within 12 months of the date of removal.					
Resource:	Number of reunifications	227.00	266.00	275.00	300.00
Service:	Percent of all reunifications within 12 months	84.1%	77.4%	85%	85%
At least 99.68% of children must not experience repeat maltreatment within 6 months of the previous confirmed report.					
Resource:	Children with a confirmed report	1,247.00	1,034.00	1,200.00	1,100.00
Service:	Percentage of children who did not experience repeat maltreatment	95.5%	95.7%	99.68%	99.68%
Increase the percent of children in foster care less than 12 months who had 2 or fewer placements to 86.7%					
Resource:	Children in foster care for less than 12 months	432.00	515.00	516.00	500.00
Service:	Percentage of cases with 2 or fewer placements	91%	87.2%	89%	90%

Human Services

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Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Increase the percent of children reunified who do not re-enter out-of-home care within 12 months to 80.0%.					
Resource:	Children reunified during year	191.00	234.00	250.00	250.00
Service:	Percent not removed with a prior reunification in the last 12 months.	84.1%	76.1%	80%	80%
To maintain the Food Assistance error rate at or below state average.					
Resource:	State Food Stamp Error rate	3.04%	4.14%	3%	3%
Service:	Arapahoe County Food Stamp Error rate	1.79%	6.84%	2.5%	2.5%
To achieve the All Families Federal Work Participation Rate at or above 50%.					
Resource:	Number of TANF cases	1,368.00	1,390.00	1,375.00	1,500.00
Service:	All Families Work Participation Rate	45%	49%	50%	50%

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Social Services Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	80,255	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	112,837	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(445,223)	
Adult Protective Services - Block Funding Change Additional FTE and Service Resources Request	This package requests the approval for the Department of Human Services (ACDHS) to utilize increased Adult Protective Services Block funding as mandated by Senate Bill 13-111 to hire 3.0 FTE and to develop service delivery contracts. The funding granted is a permanent change to the block allocation and is 80.0% Federal and State funds, requiring a 20.0% county funding match.	124,654	
Child Care Allocation SFY14 Adjustment	This package requests authority to utilize additional Child Care Allocation.	112,000	
Child Support Enforcement - COPEP Grant	This package requests authority to utilize CO-PEP Grant funds.	182,154	
Children Youth & Families Reduction in Baseline Parental Fees	This package requests to reduce the budget baseline for parental fees.	(250,000)	
County Administration SFY14 Adjustment	This package requests the authority to utilize additional funds granted by the County Administration allocation.	829,219	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,118	
IV-E Waiver Grant	This package requests the authority to utilize Title IV E Waiver Grant funds.	171,000	

Human Services

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Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	336,849	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	527,578	
Temporary Assistance to Needy Families and Low-Income Child Care Contracts for 2014	This package implements the recommendations of the County Human Services Department to maintain vendor contracts for the Colorado Works and Low-Income Child Care programs.	259,000	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(445,223)	
Total Social Services Fund		**1,601,218**	
Total Human Services		**1,601,218**	

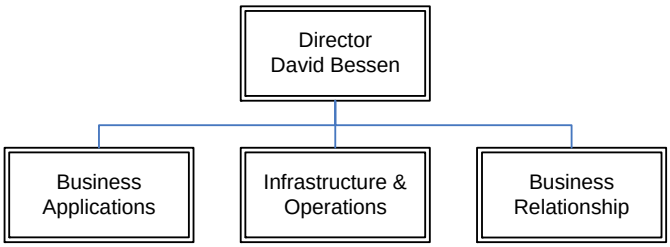
Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@arapahoegov.com

The Information Technology Department is responsible for the County's centralized information technology infrastructure, assets, systems, applications, projects, analysis services and technical strategy development for the County. Following the external assessment of the Department performed in 2010, the Department is focused on strengthening its understanding of the technology needs of Departments and Elected Offices across the County. Toward this end, we have taken a consultative approach, creating portfolios for our business analysts and establishing IT Governance to assist the County in determining technology investment priorities based on mandates, return-on-investment (ROI) and total cost of ownership (TCO).

The Department is also developing a multi-year technology strategy that concentrates on both implementing efficiencies for cost savings, improving our ability to provide mobile and digital functionalities to citizens and employees, and enhancing the County's ability to analyze data. Savings will be achieved through system virtualization and consolidation, as well as utilizing hosting and cloud services where it is fiscally prudent. Finally, we will be expanding the Department's efforts in the area of data warehousing, reporting and data analysis to help the County assess trends, efficiencies and the effectiveness of programs.

ORGANIZATION CHART



Information Technology

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Division Descriptions

Administrative Division

The Administrative Division of Information Technology provides leadership, staff support and technology architecture for the Information Technology Department. It is comprised of the Director, two full time administrative assistants and the IT Architect position. Key responsibilities of the Director include the overall department leadership, strategic planning, key communication with all other Departments and Offices within the County, and external relationships with other government entities, industry groups, and technology vendors. The responsibility of the IT Architect is to provide technology leadership and oversight for major IT services, projects and business technology solutions. Major responsibilities of the administrative staff include clerical support, payroll and personnel, purchase requisitioning and accounts payable, budget reporting, contract management, web page content maintenance and coordination for department training and travel.

Business Relationship

The Business Relationships Division provides direct internal customer services to the County Elected Offices and Departments. It is comprised of the Business Relationship Partner and the Project Management Group. The Business Relationship Partner works with the Divisional Manager to provide customer liaison services to all users of County IT services by seeking to understand the business needs, providing technology consultation and connect IT services to fill those business needs. The Project Management Group provides business analysis, project management and quality assurance and testing services.

Business Applications

The Business Applications Division supports over 200 County enterprise and business specific applications across the County. Responsibilities include development, testing, implementation, modifications and maintenance for all automated business applications. This division serves as an integrator for major enterprise applications such as ERP and Document Management systems. Platforms include web, SQL server, desktop, and enterprise server. Programming languages include Visual Basic, .NET and C#. On call support for critical application services is provided 7 x 24.

Infrastructure & Operations

Infrastructure & Operations provides full-time support for network services, system administration, operations, desktop support and asset management. Network Services supports the County's wired and wireless data circuits and voice-over-internet-protocol (VoIP) for over 6699 voice and data connections as well as network security, performance management tools and cabling. Server Administration supports over 200 application servers (of which 79% of which are virtualized), County data storage, remote access, email and electronic archiving. Desktop Support manages hardware and software for over 3,300 workstations, printers, scanners, plotters and mobile devices. Operations Support manages the Data Centers and the Service Desk, providing support to all end users. Asset Management is responsible for licensing and life-cycle tracking of all County technology assets.

Current Office/Department Issues:

In 2013 the IT Department focused 3 major enterprise projects: the implementation of a new Assessor's/Treasurer's system, the County's HR/Payroll system and a redesign of the County's website while moving to a new content management system. The first two projects are scheduled to go live in December, with the third in September 2013.

These 3 projects have consumed a large number of IT staff and, although the Department has completed many smaller projects in 2013, a significant backlog remains in the queue. Currently there are over 60 projects in the queue awaiting action, most of which have been added since 2010. Of these 60, a few have budgets associated with them, but most do not, pending analysis.

The IT Department is aware of the challenges that the backlog presents to the County and IT managers have been trained to manage "small" projects without a formal project manager. While this is a solution for completing more projects, it increases the risk of project problems or delays.

In 2014, IT will also be providing support to the Office of Performance Management(OPM). As the OPM develops metrics, IT has held discussions about technology for collecting, warehousing and then presenting measurements. The goal of using technology for these 3 functions is to minimize manual activities and to provide order to the data, ensuring that none are lost. In addition,both the OPM and IT need to identify presentation tools for querying the data and making the results available.

Information Technology

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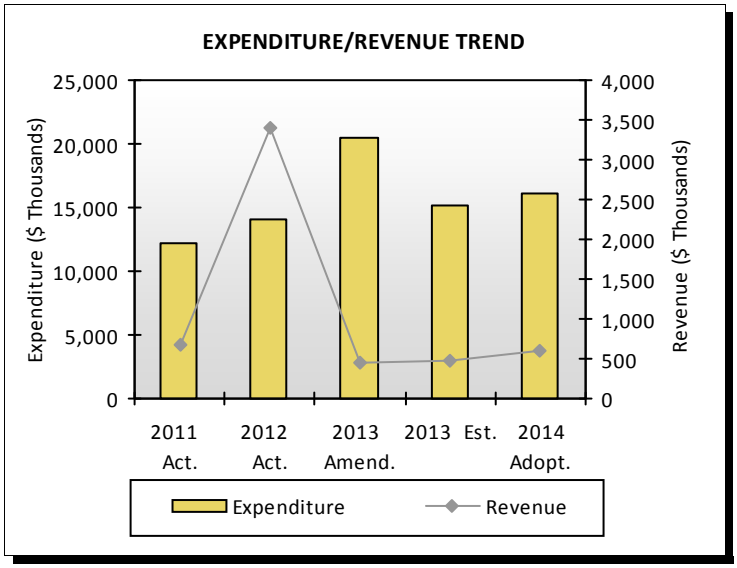

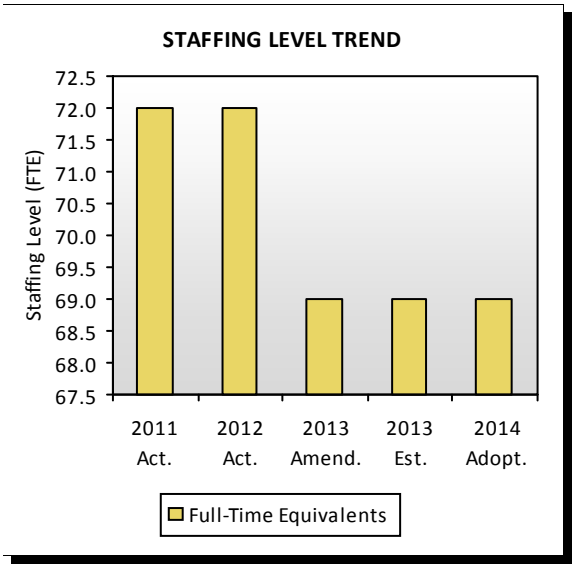

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Fees & Charges	-	5	-	-	**-**
Investment Earnings	234,638	108,509	-	8,411	**-**
Internal Charges	441,777	343,454	441,327	469,354	**454,256**
Transfers	-	2,950,563	-	-	**150,000**
Total Revenues	**676,415**	**3,402,532**	**441,327**	**477,765**	**604,256**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	72.00	72.00	69.00	69.00	**69.00**
Salaries and Wages	4,572,235	4,806,627	5,320,737	5,321,823	**5,351,137**
Employee Benefits	1,010,591	1,141,177	1,301,947	1,233,952	**1,366,071**
Supplies	70,839	63,753	47,599	27,451	**37,750**
Services and Other	4,674,259	4,822,037	5,044,233	4,637,465	**4,787,461**
Capital Outlay	1,120,612	2,249,787	7,719,553	3,268,003	**3,295,900**
Central Services	811,005	756,917	1,054,579	634,823	**1,098,119**
Transfers	-	263,931	-	-	**150,000**
Total Expenditures	**12,259,542**	**14,104,230**	**20,488,648**	**15,123,517**	**16,086,438**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Capital Expenditure Fund	636,974	1,139,335	5,974,649	2,954,271	**2,630,000**
Central Services Fund	542,541	1,327,136	1,744,904	443,458	**791,900**
General Fund	11,080,027	11,637,759	12,769,095	11,725,788	**12,664,538**
Total	**12,259,542**	**14,104,230**	**20,488,648**	**15,123,517**	**16,086,438**

Information Technology

David Bessen, Director - 5334 S. Prince Street, Littleton, CO 80120 - dbessen@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Division	2,096,839	2,441,686	7,747,863	4,609,087	**3,954,969**
Business Applications	3,241,495	3,697,351	4,122,768	3,616,663	**4,067,702**
Business Relationship	1,052,611	1,148,393	1,420,421	1,390,440	**1,437,986**
Infrastructure & Operations	5,868,596	6,816,799	7,197,596	5,507,327	**6,625,781**
Total	**12,259,542**	**14,104,230**	**20,488,648**	**15,123,517**	**16,086,438**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Division	3.00	3.00	3.00	3.00	**3.00**
Business Applications	29.00	29.00	29.00	29.00	**29.00**
Business Relationship	20.00	20.00	20.00	20.00	**20.00**
Infrastructure & Operations	20.00	20.00	17.00	17.00	**17.00**
Total	**72.00**	**72.00**	**69.00**	**69.00**	**69.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Maintenance of Existing Systems					
Resource:	FTE	29.00	26.00	26.00	26.00
Service:	Number of maintenance hours	19,642.00	16,482.00	15,750.00	15,000.00
Internal Production Applications					
Resource:	FTE	29.00	26.00	26.00	26.00
Service:	Number of production applications hosted internally	189.00	183.00	182.00	181.00
Device Support					
Resource:	FTE	28.00	29.00	29.00	29.00
Service:	Number of PCs/Laptops/Mobile Devices Supported	2,735.00	2,883.00	2,900.00	2,800.00
Service Desk Events					
Resource:	FTE	28.00	29.00	29.00	29.00
Service:	Number of Restorations	8,500.00	7,073.00	7,000.00	7,000.00

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Central Services Fund			
Fixed Asset Replacements	Replace aging IT hardware assets.	540,900	
Network Upgrade Phase II - Closet Switch Replacement	Replacement of network closet switches throughout the County.	227,000	
Wireless Network Upgrade	Some of the wireless network access infrastructure is no longer supported in 2014. These funds will be used to replace a portion of the wireless network infrastructure.	24,000	
Total Central Services Fund		**791,900**	

Information Technology

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Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	26,818	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(102,823)	
Chameleon Software Maintenance	Transfer Software Maintenance Budget into Information Technology.	2,880	
CJIS Logging	The most recent version of the Criminal Justice Information System requirements mandates that agencies implement system log file capture, parsing and analysis by October 2014. This technology is used to track an attempted unauthorized access to servers containing Criminal Justice information. As a part of the County's CJIS commitment, which enables the County to access data from other state, federal and local agencies, we must be CJIS compliant, subject to a triennial audit in October 2014.	17,600	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,938	
Enterprise Portfolio Management and SharePoint	IT is currently using a project management tool that is 10 years old, unsupported by the vendor and lacking many numerous upgrades that would facilitate better project planning and resource management. In addition, FFM and PWD have expressed interest in a common tool, along with IT, so that their departmental projects may be better managed and so that our shared projects can be planned and resourced effectively. This CIP is to replace the legacy project management system.	80,000	
Fixed Asset Replacements	Replace aging IT hardware assets.	90,147	
Mobile Device Management	As mobile devices, such as smartphones, tablets, and to some extent laptops become more common in the workplace, the ability to manage them grows in importance. Today, approximately 33.0% of the tablets connecting to the County network and email are personally owned; an indeterminate number of smartphones are also connected to the network and email system. The move to BYOD (Bring Your Own Device) continues to expand, making the management of these devices more critical.	16,500	
Network Closet UPS Upgrades	A number of the network closet UPS units are no longer supported in 2014 or require battery replacements. These funds will be used to upgrade Network Closet UPS units and to replace batteries in other units.	40,000	
Network Upgrade Phase II - Closet Switch Replacement	Replacement of network closet switches throughout the County.	16,834	

Information Technology

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Operating Budget Package(s)

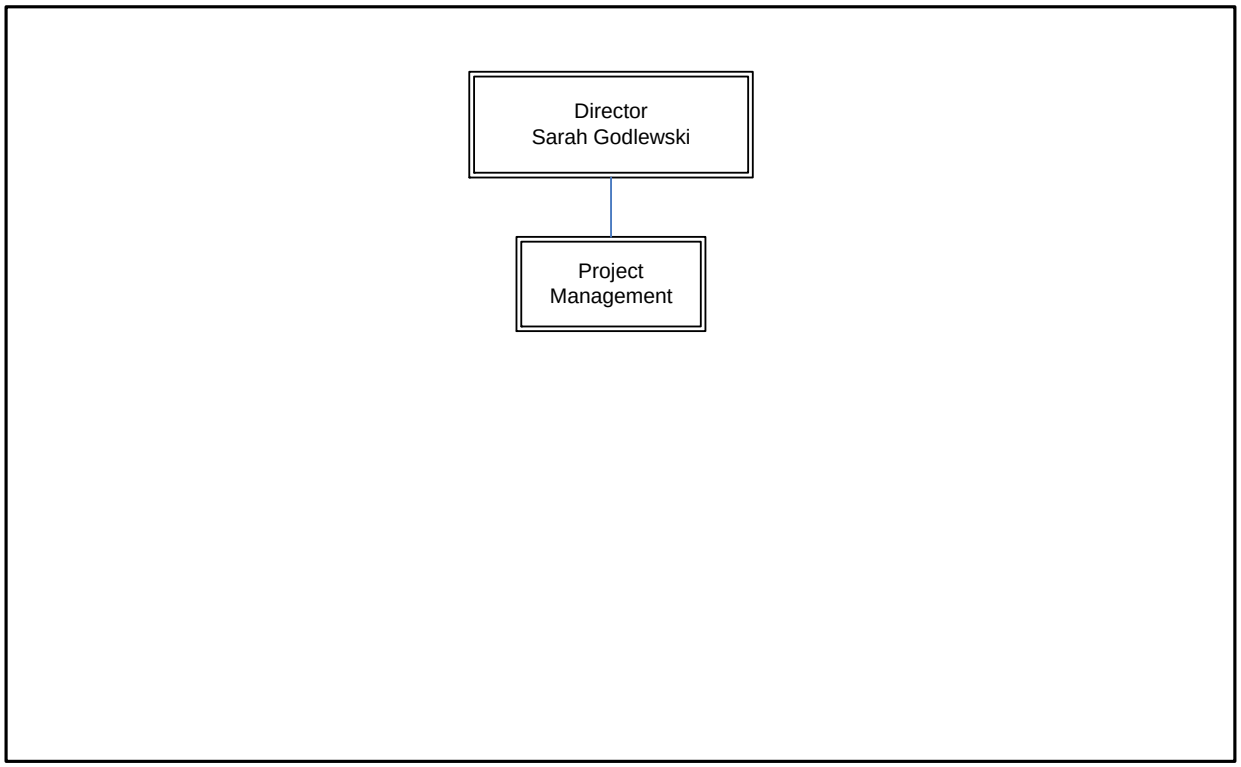
Fund/Title/Description		2014 Amount ($)	2014 FTE
OASIS contingency support	While the new Assessor/Treasurer system is slated to go live on December 9, 2013, both the Assessor and Treasurer have requested that the legacy system be made available on a read-only basis for 3 months following go live. In addition, in the event that the new system does not go live, they have requested a one-time budget package to fund OASIS for all of 2014.	251,850	
PAT - Increase in Information Technology Maintenance Costs	Increase in Information Technology Maintenance Costs	25,380	
Reduction Package	This package is for the reduction of three quarters of a year's salary and benefits for three positions in the Information Technology Division.	(182,895)	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	133,142	
Software Maintenance Increases	This budget package requests an overall increase to software maintenance amounts to cover increased software support and maintenance costs for Thomson-Reuters, New World and SAP.	120,899	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(102,823)	
Wireless Network Upgrade	Some of the wireless network access infrastructure is no longer supported in 2014. These funds will be used to replace a portion of the wireless network infrastructure.	60,000	
Total General Fund		**499,447**	
Total Information Technology		**1,291,347**	

Office of Performance Management

Sarah Godlewski, Director - 5334 S. Prince Street, Littleton, CO 80120 - sgodlewski@arapahoegov.com

The Office of Performance Management (OPM) serves as the principal advisor to the Board of County Commissioners, Elected Officials, and the executive management team in areas related to the strategy and performance management. The office is responsible for developing and supporting the ongoing strategy and performance management activities. In this role, the Office of Performance Management works with elected offices and departments to achieve optimal performance at minimal cost.

ORGANIZATION CHART

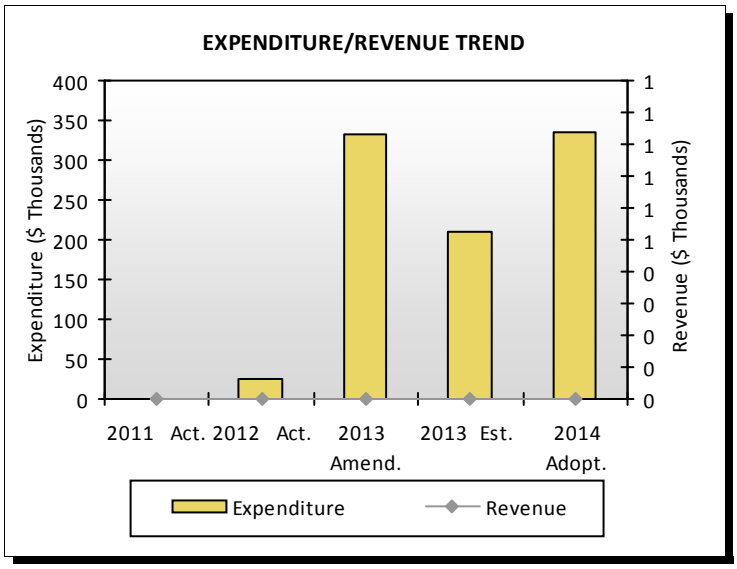


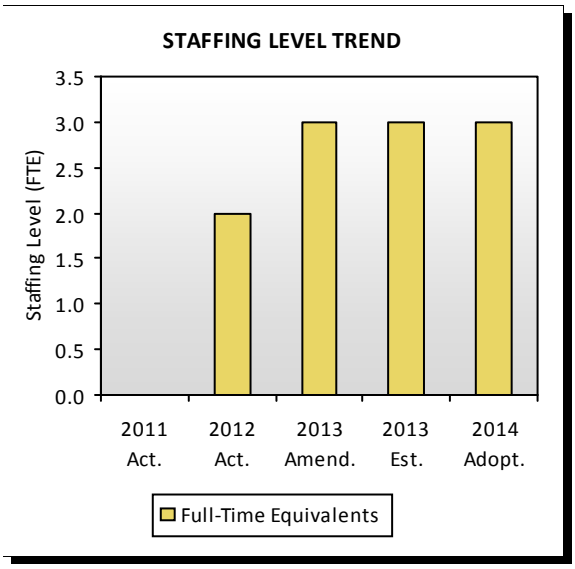
Office of Performance Management

Sarah Godlewski, Director - 5334 S. Prince Street, Littleton, CO 80120 - sgodlewski@arapahoegov.com

Current Office/Department Issues:

The Office of Performance Management continues to work with the Board of County Commissioners, Elected Officials, and Department Directors to develop meaningful measures that best capture how the County is performing while establishing strategies aimed to achieve desired results. Developing meaningful measures can be a challenge due to limited data and the upfront work required to design the best measurement. Further, employees are often at capacity in their current jobs and cannot support additional work needed to help manage and analyze performance information. The OPM is in its infant stages of development and will continue to work with elected officials and department directors to refine the roles and responsibilities of the office to ensure a seamless transition into the current County structure.





BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	-	2.00	3.00	3.00	**3.00**
Salaries and Wages	-	14,020	241,587	150,845	**239,178**
Employee Benefits	-	1,425	62,838	33,344	**58,445**
Supplies	-	1,704	12,454	14,356	**12,547**
Services and Other	-	7,790	14,847	10,544	**25,462**
Total Expenditures	**-**	**24,939**	**331,726**	**209,089**	**335,632**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	-	24,939	331,726	209,089	**335,632**
Total	**-**	**24,939**	**331,726**	**209,089**	**335,632**

Office of Performance Management

Sarah Godlewski, Director - 5334 S. Prince Street, Littleton, CO 80120 - sgodlewski@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Office of Performance Management	-	24,939	331,726	209,089	**335,632**
Total	**-**	**24,939**	**331,726**	**209,089**	**335,632**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Office of Performance Management	-	2.00	3.00	3.00	**3.00**
Total	**-**	**2.00**	**3.00**	**3.00**	**3.00**

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,186	
Critical Operations	The General Operations of the Office of Performance Management will ensure ongoing support for the County's strategy and performance capability. General Operations provide the technology tools (e.g., Adobe, Microsoft Project, Microsoft Vision) and best practice information (e.g., Palladium and Rocky Mountain Performance Excellence) to support the Elected Offices and Departments with identifying measures, assessing performance, and achieving effective and efficient programs.	19,809	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,535	
Performance Management Meetings and Trainings	The first year of designing and implementing performance scorecards is typically the most intensive year as the County works to implement this tool into the fabric of its operations. Critical to the success of performance scorecards is the facilitation of a series of development meetings and trainings to foster a top-down/bottom-up process that engage management and staff.	5,950	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	7,767	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,184)	
Voluntary reduction		(1,500)	
Total General Fund		**34,563**	
Total Office of Performance Management		**34,563**	

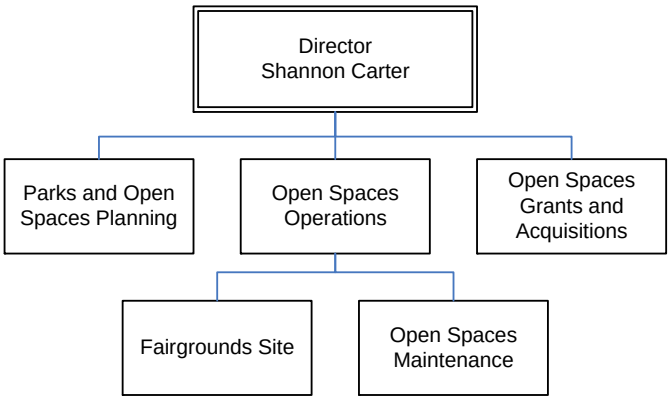
Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@arapahoegov.com

The Open Spaces and Intergovernmental Relations department has two main functions: (1) acts as the liason between County departments and other governmental agencies; and (2) manages and oversees all of the County's Parks and Open Spaces properties.

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

ORGANIZATION CHART



Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@arapahoegov.com

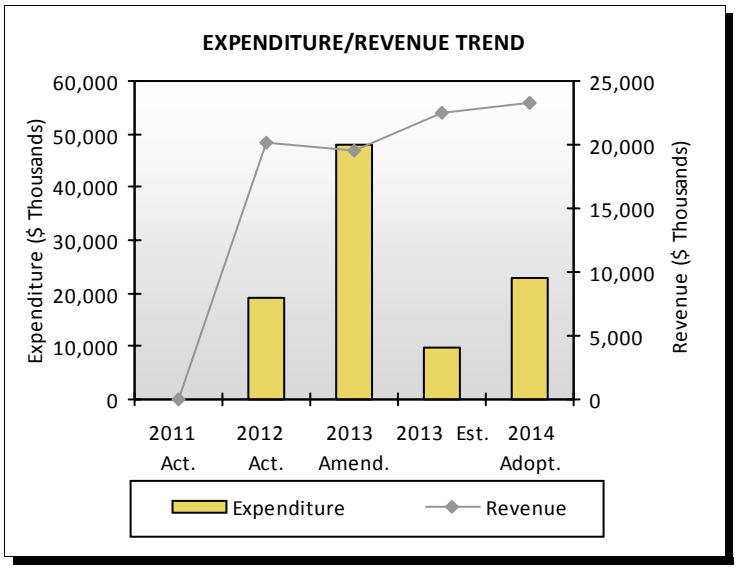
Division Descriptions

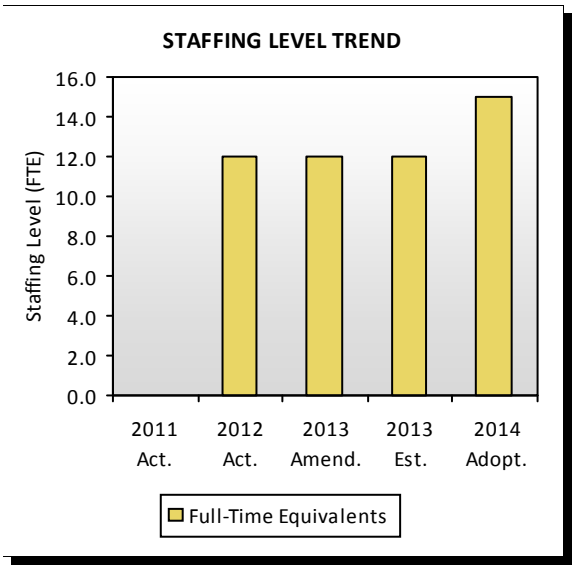
Open Spaces

Open Spaces preserves urban and rural open space and natural areas; protects water quality in rivers, lakes, and streams; provides, maintains, and improves neighborhood parks, open space, sports fields, picnic facilities, and multi-use trails; protects wildlife habitat and corridors; preserves agricultural and ranch lands; and enhances and maintains designated heritage areas. The program also provides a 50% share-back to incorporated cities and towns; provides grants for municipalities; funds open space and trails in unincorporated Arapahoe County; and maintains the Recreation District's parks, trails and properties.

Current Office/Department Issues:

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





Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	-	19,419,028	18,292,425	21,402,183	**22,405,535**
Intergovernmental	-	147,938	301,489	212,769	**302,776**
Fees & Charges	-	354,543	425,292	373,277	**437,995**
Investment Earnings	-	125,837	300,000	9,120	**125,837**
Transfers	-	9,020	159,742	159,742	**42,505**
Other	-	30,345	55,919	368,637	**-**
Total Revenues	**-**	**20,086,711**	**19,534,867**	**22,525,728**	**23,314,648**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	-	12.00	12.00	12.00	**15.00**
Salaries and Wages	-	765,496	865,793	795,781	**983,613**
Employee Benefits	-	201,248	239,026	212,575	**309,351**
Supplies	-	121,960	126,083	99,203	**117,729**
Services and Other	-	16,332,026	45,831,926	8,179,149	**20,715,738**
Capital Outlay	-	1,407,637	411,903	73,726	**350,505**
Central Services	-	53,672	220,846	76,618	**241,914**
Transfers	-	226,120	303,047	303,047	**269,235**
Total Expenditures	**-**	**19,108,159**	**47,998,624**	**9,740,098**	**22,988,085**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Fair Fund	-	274,218	360,590	261,159	**195,513**
Arapahoe County Recreation District Fund	-	1,015,949	1,239,154	1,076,627	**1,173,914**
Cash In Lieu Fund	-	-	458,287	-	**-**
Central Services Fund	-	-	76,577	71,881	**42,505**
General Fund	-	62,314	63,919	59,298	**65,576**
Open Space Sales Tax Fund	-	17,755,678	45,800,097	8,271,135	**21,510,577**
Total	**-**	**19,108,159**	**47,998,624**	**9,740,098**	**22,988,085**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Fair Operations	-	274,218	360,590	261,159	**195,513**
Cash-In-Lieu	-	-	458,287	-	**-**
Intergovernmental Relations	-	62,314	63,919	59,298	**65,576**
Open Spaces	-	18,771,627	47,115,828	9,419,642	**22,726,996**
Total	**-**	**19,108,159**	**47,998,624**	**9,740,098**	**22,988,085**

Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@arapahoegov.com

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Open Spaces	-	12.00	12.00	12.00	**15.00**
Total	**-**	**12.00**	**12.00**	**12.00**	**15.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To maintain parks and trails					
Resource:	Full-time employees	3.00	8.00	8.00	9.00
Service:	Maintenance completed in thousands	313.00	253.00	420.00	681.00
Renovation of 17 Mile House					
Resource:	Staff, Sales Tax Analyst, Consultants	10.00	6.00	6.00	6.00
Service:	Preservation of historical site in thousands	184.00	612.00	36.00	72.00
To fund Open Space grants					
Resource:	Grants Administrators	1.00	1.00	1.00	2.00
Service:	Number of grants funded in millions	1.40	2.10	2.20	2.30

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Arapahoe County Fair Fund			
Fair Fund Reductions for 2014	The Fair Fund's revenue has consistently decreased during recent years, requiring the use of fund balance to support the Fair's annual expenditures. This budget package adjusts the Fair's revenue and appropriation to reflect the revised forecast for 2014.	(81,912)	
Total Arapahoe County Fair Fund		**(81,912)**	
Arapahoe County Recreation District Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,263	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,211	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,728	
Total Arapahoe County Recreation District Fund		**9,202**	
Central Services Fund			
4x4 Sport Utility Vehicle	This package requests a 4x4 sport utility vehicle to transport Fairgrounds staff to the Lima offices and to attend various meetings.	36,505	
Open Space Golf Cart	Requesting a golf cart to support customer tours of the site, day to day operations and special event logistics.	6,000	
Total Central Services Fund		**42,505**	
General Fund			

Open Spaces & Intergovernmental Relations

Shannon Carter, Director - 6934 S. Lima Street, Centennial, CO 80112 - open_space@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	234	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,146	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	1,460	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(859)	
Total General Fund		**2,981**	
Open Space Sales Tax Fund			
4x4 Sport Utility Vehicle	This package requests a 4x4 sport utility vehicle to transport Fairgrounds staff to the Lima offices and to attend various meetings.	41,732	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	2,868	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,146	
Fairgrounds Event Assistant	Requests a Fairgrounds Event Assistant (1.0 FTE) to provide administrative support at the Arapahoe County Fairgrounds.	48,596	1.00
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	8,827	
Open Space Golf Cart	Requesting a golf cart to support customer tours of the site, day to day operations and special event logistics.	6,800	
Open Space Grants Administrator	The Department requests a Grants Administrator position (1.0 FTE) to manage the Open Space Grants program.	85,726	1.00
Open Space Maintenance Worker	Requests an additional Open Space Maintenance Worker (1.0 FTE) to provide maintenance for Open Spaces property.	56,147	1.00
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	9,716	
Total Open Space Sales Tax Fund		**262,558**	**3.00**
Total Open Spaces & Intergovernmental Relations		**235,334**	**3.00**

Public Works & Development

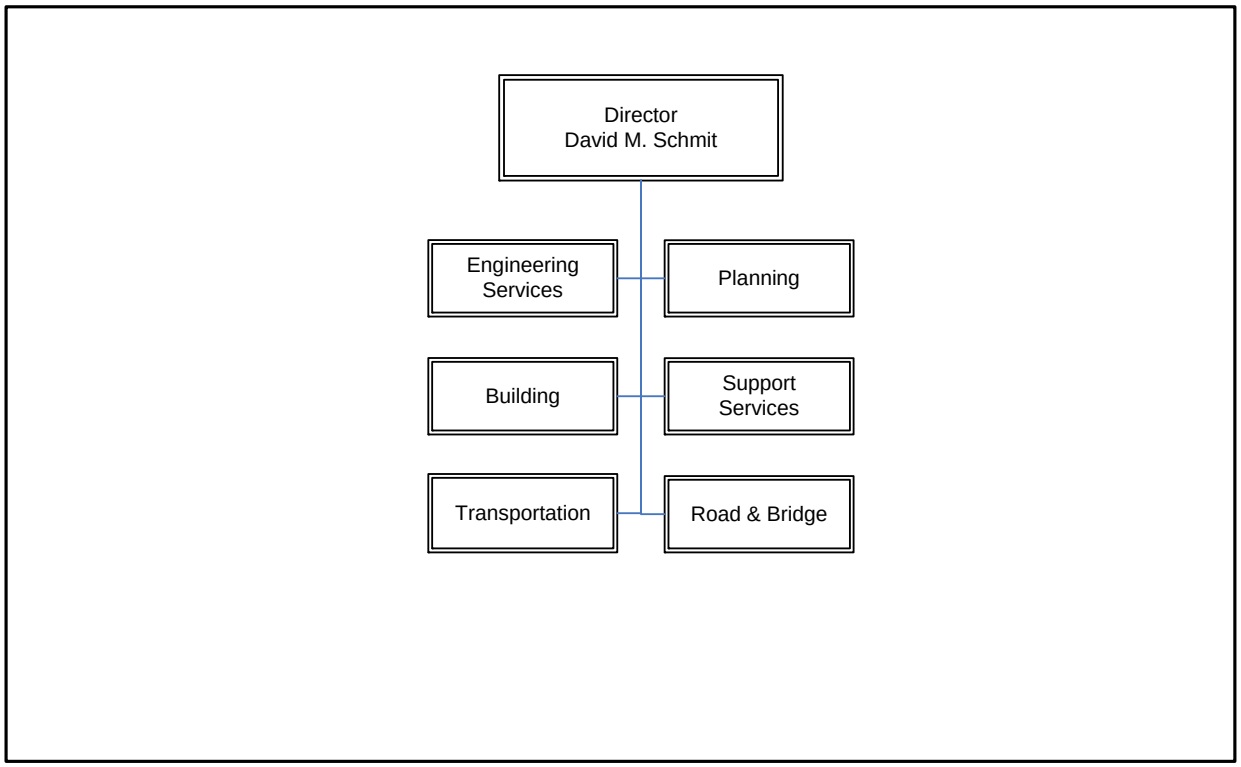
David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

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

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

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

ORGANIZATION CHART



Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

Division Descriptions

Finance and Administration

The Finance and Administration team provides financial and administrative support to the other Divisions in Public Works & Development. The focus of this Division is to support the department's mission of maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life. In this capacity, the Finance and Adminstration group aids the entire Department of Public Works in providing outstanding public services for the citizens of Arapahoe County, our visitors, and our neighboring municipalities.

Road & Bridge Operations

The Road & Bridge Division provides roadway infrastructure and maintenance services to unincorporated Arapahoe County. Road and Bridge services and activities include: administration and operations; snow and ice removal; traffic safety; grading, graveling and dust control; patching, chip and crack sealing, overlay and street cleaning; curb, gutter and sidewalk; roadway construction, weed control, guardrail maintenance and right-of-way; bridge maintenance; and shareback to cities and towns.

Operations & Maintenance

Operations & Maintenance, a section of the Engineering Services Division, permits and inspects all public works construction activity within the Public Right-of-Way. Responsibilities of staff includes inspections of public improvements during the construction process, identify and takes 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. The Operation and Maintenance section are also responsible for Grading, Erosion, and Sediment Control inspections, access approved and truck traffic routing of Oil & Gas development within the county.

Land Development Services

The Land Development Services, a section of the Engineering Services Division of Public Works & Development performs reviews of engineering studies and construction plans related to new land development and performs reviews of construction plans associated with utility construction. Staff prepares developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. Staff further serves to provide engineering and project management services to the County's Capital Improvement Program and to other County departments. This section is also responsible for approval of Grading, Erosion and Sediment control plans, truck traffic report and drainage issues related to Oil and Gas operation within the county.

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 to provide the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff reviews completed construction plans to ensure compatibility with existing infrastructure and manages the engineering, design, construction, and right-of-way acquisition for all authorized capital projects.

Traffic

The Traffic Division is part of the Transportation Division and plays a critical role in planning transportation systems, providing direction to land developers, and guiding improvement programs within the County. Traffic Division staff frequently respond to citizen issues pertaining to traffic safety, traffic trends, transportation plan and planning efforts. Traffic engineers work diligently to ensure that all new developments have proper traffic control devices and that existing transportation systems within the County function safely and efficiently.

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor’s Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division provides maps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff reviews development proposals for conformance with the County’s Land Development Code.

Planning & Zoning

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

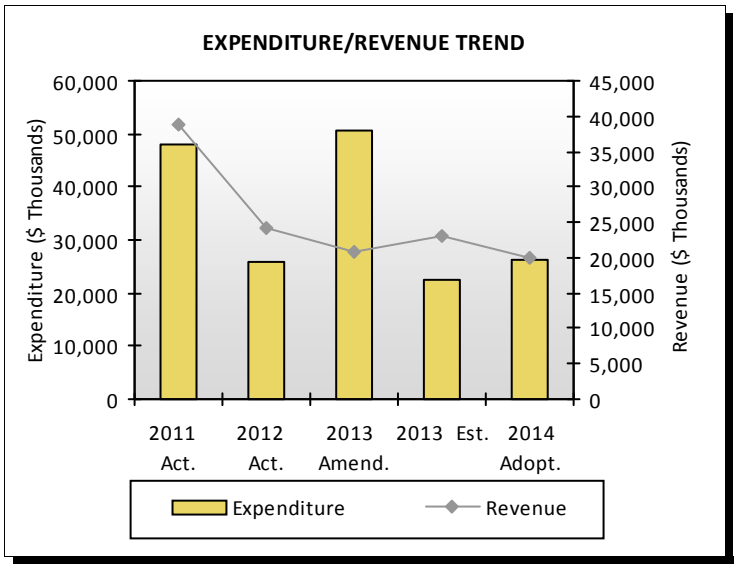
The Planning Division (Planning, Zoning & Animal Control) provides services related to the implementation of the County's Comprehensive Plan, Land Development Code and Animal Control Resolution. The Planning Section provides both current and long range planning services and supports the Planning Commission and BoCC. Planning prepares professional evaluations, analyses and recommendations for land development applications and for changes to policies and regulations related to land development. Planning updates and maintains the Comp Plan and Land Development Code and provides support to citizens needing information on allowable uses and development standards. Planning also processes approvals for cellular communication facilities, oil and gas wells, and for pipelines and electrical transmission corridors. The Zoning Section supports the Board of Adjustment and processes applications for Special Use Permits, Special Exception Uses and interpretations to the County's zoning regulations.

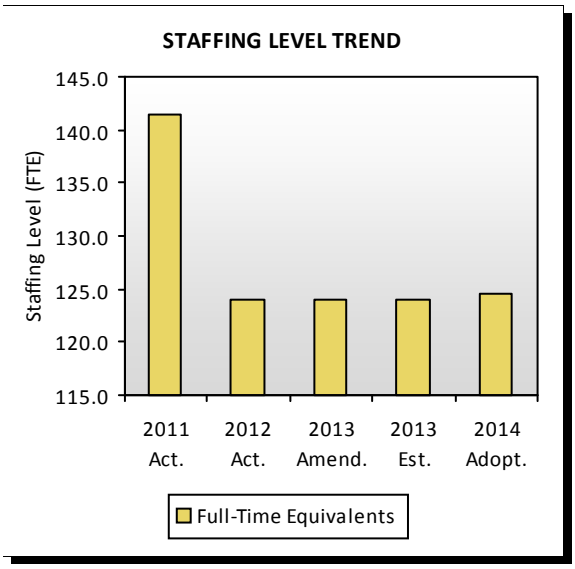
Building Division

The Building Division is tasked with the enforcement of all adopted codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Building Division provides professional plan review, permitting and inspection services, Board of Review services and facilities for citizen appeals, along with exceptional customer service. The Building Division staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Reservoir Drainage Basin Authority, E-470 Public Highway Expansion, Transportation Improvement Fees (TIF) and all Open Space Sales & Use Tax fees.

Current Office/Department Issues:

There are several tasks that the department plans to accomplish based on its 2014 Work Plan. The department will continue to complete a systems upgrade from Permits Plus to Accela Automation; and create oil and gas policies, procedures, and systems for exploration in the eastern part of Arapahoe County. Public Works & Development will continue creating a succession planning process in PW&D; complete numerous Transportation, CIP, and Road & Bridge projects; and develop, document and streamline current and new operational procedures/processes and workflows. In addition, the department will conduct a Rural Transportation Fee Study; continue work on rewriting the Land Development Code.





Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	24,432,162	7,012,158	6,206,991	6,175,849	**6,214,389**
Licenses & Permits	1,133,336	1,650,051	1,234,185	2,081,981	**1,378,685**
Intergovernmental	8,979,435	10,194,228	8,267,835	8,784,958	**8,180,500**
Fees & Charges	1,125,677	849,049	592,725	1,144,973	**707,825**
Fines & Penalties	3,498	1,444	1,500	1,297	**1,500**
Investment Earnings	697,838	134,854	154,603	418,912	**-**
Internal Charges	-	-	-	227,148	**-**
Transfers	2,311,438	4,016,000	4,199,672	4,199,672	**3,571,900**
Other	161,966	310,076	50,183	40,122	**50,000**
Total Revenues	**38,845,350**	**24,167,860**	**20,707,694**	**23,074,912**	**20,104,799**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	141.50	124.00	124.00	124.00	**124.50**
Salaries and Wages	7,964,646	6,928,455	7,542,252	7,347,595	**7,491,467**
Employee Benefits	2,217,022	2,093,079	2,275,307	2,157,808	**2,365,082**
Supplies	2,614,045	2,162,978	2,519,995	2,099,517	**2,511,620**
Services and Other	27,166,070	8,889,221	22,203,041	7,130,431	**10,081,347**
Capital Outlay	5,255,032	3,593,383	13,643,148	1,435,887	**1,350,092**
Central Services	2,186,852	2,164,313	2,143,395	2,200,073	**2,045,442**
Transfers	503,297	144,710	197,311	197,311	**492,466**
Total Expenditures	**47,906,964**	**25,976,140**	**50,524,449**	**22,568,623**	**26,337,516**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Fair Fund	345,753	-	-	-	**-**
Arapahoe County Recreation District Fund	941,729	16,980	-	-	**-**
Capital Expenditure Fund	228	-	-	-	**-**
Cash In Lieu Fund	-	-	27,902	-	**-**
Central Services Fund	2,068,192	1,277,936	2,259,759	1,415,859	**1,350,092**
General Fund	6,881,261	6,425,612	6,757,768	6,464,011	**6,573,727**
Infrastructure Fund	8,595,004	3,671,993	25,274,531	1,438,904	**3,083,334**
Open Space Sales Tax Fund	14,797,223	-	-	-	**-**
Road & Bridge Fund	14,277,574	14,583,618	16,204,489	13,249,849	**15,330,363**
Total	**47,906,964**	**25,976,140**	**50,524,449**	**22,568,623**	**26,337,516**

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Building Division	1,426,427	1,342,537	1,473,782	1,368,471	**1,382,627**
Capital Improvement Program	1,016,126	928,759	1,081,034	931,849	**826,195**
Finance and Administration	1,447,131	1,513,756	1,514,678	1,314,829	**1,062,272**
Land Development Services	531,259	504,684	538,640	520,720	**543,540**
Mapping	674,094	617,176	686,746	622,609	**698,163**
Open Space and Recreation District	16,115,790	16,980	-	-	**-**
Operations & Maintenance	235,856	221,009	223,257	244,342	**229,628**
Planning & Zoning	1,588,576	1,407,238	3,050,664	1,512,216	**1,674,417**
Projects - 1985	-	-	8,125	-	**-**
Projects - 1995	-	-	134,647	-	**-**
Projects - 1996	-	636	238,297	-	**-**
Projects - 1997	-	-	6,916	-	**-**
Projects - 1998	25,000	-	12,121	-	**-**
Projects - 1999	-	-	207,351	-	**-**
Projects - 2000	822,921	5,300	1,134,576	-	**-**
Projects - 2001	203,500	-	263,406	-	**-**
Projects - 2002	4,940	-	900,273	-	**-**
Projects - 2003	108,141	-	10,982,076	251,046	**3,083,334**
Projects - 2004	-	-	273,055	-	**-**
Projects - 2005	5,553,152	343,307	3,118,100	4,521	**-**
PWD Projects - 2006	-	-	4,100	-	**-**
PWD Projects - 2007	131,786	47,058	1,579,395	7,732	**-**
PWD Projects - 2008	366,387	2,656	277,070	1,619	**-**
PWD Projects - 2009	956,450	559,864	1,250,878	166,602	**-**
PWD Projects - 2012	-	253,301	952,312	424,808	**-**
PWD Projects - 2013	-	-	227,152	227,152	**-**
Road & Bridge Operations	16,483,589	17,982,834	20,162,686	14,745,382	**16,612,175**
Traffic	215,841	229,044	223,112	224,726	**225,165**
Total	**47,906,964**	**25,976,140**	**50,524,449**	**22,568,623**	**26,337,516**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Building Division	16.00	16.00	16.00	16.00	**16.00**
Capital Improvement Program	8.00	6.00	6.00	6.00	**6.00**
Finance and Administration	10.00	10.00	10.00	10.00	**10.00**
Land Development Services	6.00	5.00	5.00	5.00	**5.50**
Mapping	8.50	7.00	7.00	7.00	**7.00**
Open Space and Recreation District	10.00	-	-	-	**-**
Operations & Maintenance	3.00	3.00	3.00	3.00	**3.00**
Planning & Zoning	19.00	18.00	18.00	18.00	**18.00**
Road & Bridge Operations	59.00	57.00	57.00	57.00	**57.00**
Traffic	2.00	2.00	2.00	2.00	**2.00**
Total	**141.50**	**124.00**	**124.00**	**124.00**	**124.50**

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To review and approve development cases					
Resource:	Number of case Engineers	3.00	3.00	3.00	3.00
Service:	Number of cases per Engineer	23.00	25.00	25.00	33.00
Percent of paved network that received a rehabilitation treatment.					
Resource:	Pavement expenditures in millions	2.70	2.80	2.80	2.80
Service:	Percent of network	10.3%	11%	10%	10%
To apply and maintain gravel roads.					
Resource:	Number of man-hours	1,500.00	2,300.00	1,600.00	1,600.00
Service:	Tons of gravel applied	19,600.00	22,000.00	17,000.00	17,000.00
Number of miles Rotopaved.					
Resource:	Gallons of reclamite	29,000.00	9,200.00	13,000.00	32,500.00
Service:	Number of centerline miles graveled	4.50	2.25	2.00	5.00
Number of miles Recycled Graveling					
Resource:	Number of man-hours	0.00	0.00	750.00	900.00
Service:	Miles graveled with recycled material	0.00	0.00	5.00	6.00
To maintain paved roads.					
Resource:	Number of centerline miles rotopaved	1.75	4.00	4.00	4.00
Service:	Rotopave gallons applied	41,667.00	125,000.00	125,000.00	125,000.00
To rehabilitate bridges to increase the Bridge Health Rating to a minimum of 7.					
Resource:	Number of bridges rehabilitated	1.00	1.00	1.00	1.00
Service:	Concrete rehabilitation projects in thousands ($)	377.00	360.00	360.00	650.00
Manage all aspects for the concrete rehabilitation program.					
Resource:	Concrete rehabilitation expenditures in millions	600.00	600.00	100.00	400.00
Service:	Number of FTE	1.00	1.00	1.00	1.00
In-house Concrete replacement program					
Resource:	Concrete replacement in cubic yards	0.00	0.00	550.00	600.00
Service:	Number of FTE	0.00	0.00	7.00	7.00
Completed service requests for unicorporated Arapahoe County.					
Resource:	FTE	1.00	1.00	1.00	1.00
Service:	Number of service requests received	321.00	650.00	600.00	600.00
To process Development cases					
Resource:	Number of case Engineers	3.00	3.00	3.00	3.00
Service:	Number of development cases processed	70.00	75.00	75.00	100.00
Number of house plan reviews					
Resource:	Number of Plan Reviewers	3.00	2.75	3.00	3.00
Service:	Number of in house plan reviews	1,017.00	1,432.00	1,500.00	1,450.00
To manage all aspects of infrastructure projects for pavement rehabilitation.					
Resource:	Number of FTE	1.00	1.00	1.00	1.00
Service:	Pavement rehabilitation expenditures in millions ($)	2.00	2.00	2.00	2.00

Public Works & Development

David M. Schmit, Director - 6924 S. Lima Street, Centennial, CO 80112 - publicworks@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To manage all aspects for concrete rehabilitation projects.					
Resource:	Number of FTE	1.00	1.00	1.00	1.00
Service:	Concrete rehabilitation expenditures in millions ($)	0.60	0.60	0.40	0.40
Signals operated and maintained.					
Resource:	Number of man-hours	300.00	350.00	350.00	350.00
Service:	Number of signals maintained	55.00	57.00	60.00	60.00
To issue animal licenses.					
Resource:	Number of animal control FTE	7.00	6.00	6.00	6.00
Service:	Number of licenses issued	1,251.00	1,502.00	1,500.00	1,550.00
To resolve citizen's complaints					
Resource:	Number of animal control FTE	7.00	6.00	6.00	6.00
Service:	Number of complaints	2,690.00	2,954.00	2,950.00	2,975.00
Building Permit inspections per Inspector.					
Resource:	Number of inspector FTE	9.00	8.50	9.00	9.00
Service:	Inspections per Inspector	1,698.00	2,138.00	2,333.00	2,111.00
Building permits issued per clerical staff for the unincorporated area of Arapahoe County.					
Resource:	Number of clerical FTE	3.00	3.00	3.00	3.00
Service:	Number of Building Permits issued annually	2,191.00	3,227.00	3,100.00	3,000.00
Inspections per Building permits.					
Resource:	Number of inspector FTE	9.00	8.50	9.00	9.00
Service:	Number of inspections per building permit	7.00	5.60	6.80	6.80
Number of Building inspections performed					
Resource:	Number of inspector FTE	9.00	9.00	9.00	9.00
Service:	Number of building inspections per year	15,281.00	18,172.00	21,000.00	19,000.00
Number of street cut permits issued.					
Resource:	Number of Engineering Inspectors	3.00	3.00	3.00	3.00
Service:	Number of permits issued	290.00	300.00	300.00	400.00

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Central Services Fund			
Enclosed Utility Trailer Unit #4265	Purchase of an enclosed utility trailer, replacing trailer that is over 10 years old and has a bent axle.	11,759	
Hydraulic Plate Compactor Backhoe Attachment	Purchase of a hydraulic plate compactor backhoe attachment to replace unit #4057.	13,103	
Large Asphalt Roller	Replacing a small roller for asphalt patch truck unit #4060 with a larger asphalt roller.	52,819	
Live Bottom Semi Trailer Unit #4069	Purchase of a live bottom semi trailer, replacing a Welder on tandem axle trailer.	95,647	

Public Works & Development

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Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Replacement of Motor Grader Asset #300806	Replacement of motor grader Asset #300806, Unit #4031.	364,309	
Replacement of Small Roller Unit #4049	Replacement of small roller attachted to asphalt patch truck.	10,619	
Replacement Vehicle Unit #3014	Replacement vehicle for Unit #3014; asset #300195 for SUV.	37,322	
Replacement Vehicle Unit #3073	Replacement of class 8 truck Unit #3073; asset # 300776.	242,519	
Replacement Vehicle Unit #3141	Replacement of Class 8 truck Unit# 3141.	242,519	
Replacement Vehicle Unit #3180	New truck to replace Animal Control truck Unit # 3180; asset # 301126.	30,958	
Seed Drill Attachment Unit #4114	Replace seed drill attachment used on tractor.	30,103	
Small Rubber Tire Loader Unit #4275	Purchase of a small rubber tire loader, to replace a large rubber tire loader.	199,922	
Variable Message Board Trailer & Arrow Board Trailer	Purchase a variable message board trailer and a solar powered arrow board trailer to replace Primary and Secondary road closure signal trailer unit # 4025.	18,493	
Total Central Services Fund		**1,350,092**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	22,176	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(86,721)	
Chameleon Software Maintenance	Transfer Software Maintenance Budget into Information Technology.	(2,880)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,653	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	7,601	
Reduction for Lobbyist	Decrease in Professional Services for Lobbyist.	(56,000)	
Replacement Vehicle Unit #3014	Replacement vehicle for Unit #3014; asset #300195 for SUV.	9,431	
Replacement Vehicle Unit #3180	New truck to replace Animal Control truck Unit # 3180; asset # 301126.	8,583	
Request for 0.50 FTE Engineering Services	Request for 0.50 FTE position in the Engineering Services Division (ESD).		0.50
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	104,630	

Public Works & Development

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Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(86,721)	
Total General Fund		**(73,248)**	**0.50**
Road & Bridge Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	14,150	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	13,416	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(53,540)	
Enclosed Utility Trailer Unit #4265	Purchase of an enclosed utility trailer, replacing trailer that is over 10 years old and has a bent axle.	13,325	
Hydraulic Plate Compactor Backhoe Attachment	Purchase of a hydraulic plate compactor backhoe attachment to replace unit #4057.	5,849	
Large Asphalt Roller	Replacing a small roller for asphalt patch truck unit #4060 with a larger asphalt roller.	54,493	
Live Bottom Semi Trailer Unit #4069	Purchase of a live bottom semi trailer, replacing a Welder on tandem axle trailer.	102,672	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	11,682	
Minor Structure(s) Inspection	Inspect 62 minor structures within Arapahoe County that occurs once every four years.	55,000	
Pavement Data Collection	Inspection that occurs once every 3 years of approximately 350 center line miles of paved roads to collect defect data to determine pavement condition.	80,000	
Replacement of Motor Grader Asset #300806	Replacement of motor grader Asset #300806, Unit #4031.	232,932	
Replacement of Small Roller Unit #4049	Replacement of small roller attachted to asphalt patch truck.	2,278	
Replacement Vehicle Unit #3073	Replacement of class 8 truck Unit #3073; asset # 300776.	99,399	
Replacement Vehicle Unit #3141	Replacement of Class 8 truck Unit# 3141.	101,289	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	62,465	
Seed Drill Attachment Unit #4114	Replace seed drill attachment used on tractor.	4,116	

Public Works & Development

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Operating Budget Package(s)

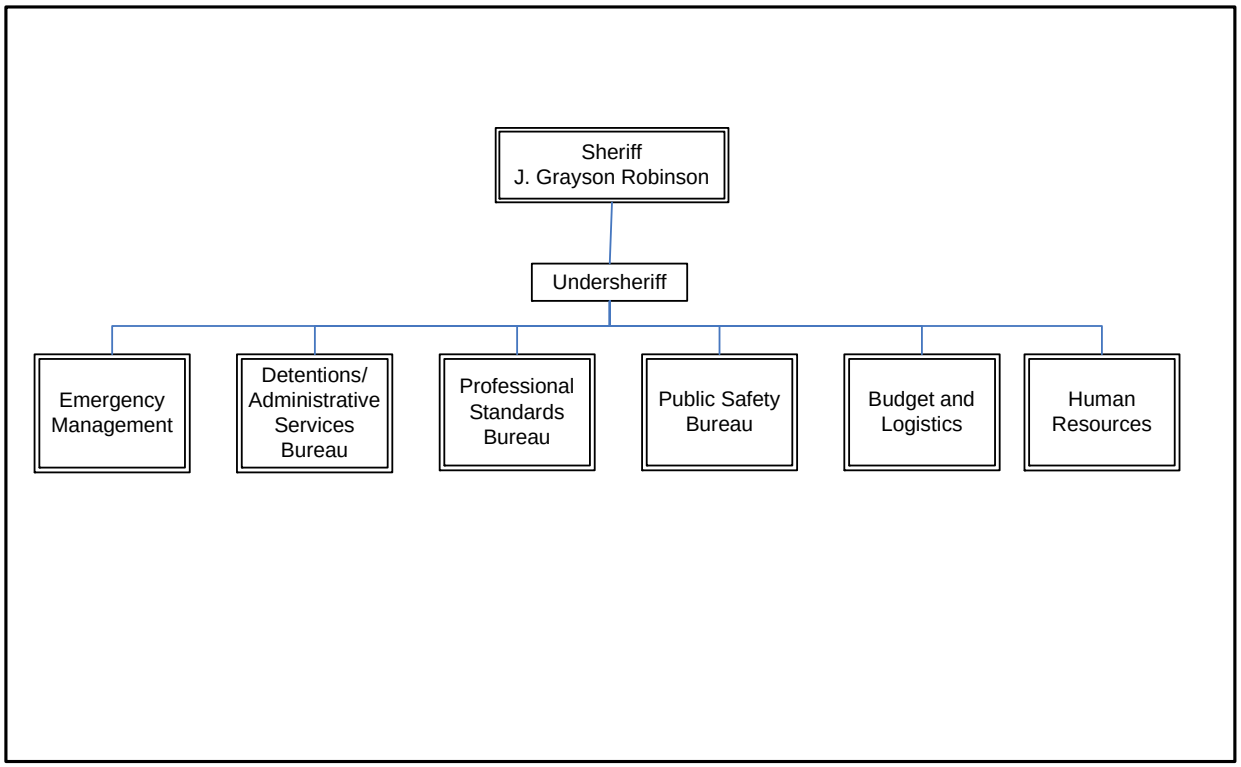
Fund/Title/Description		2014 Amount ($)	2014 FTE
Small Rubber Tire Loader Unit #4275	Purchase of a small rubber tire loader, to replace a large rubber tire loader.	31,623	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(53,540)	
Variable Message Board Trailer & Arrow Board Trailer	Purchase a variable message board trailer and a solar powered arrow board trailer to replace Primary and Secondary road closure signal trailer unit # 4025.	4,192	
Total Road & Bridge Fund		**781,801**	
Total Public Works & Development		**2,058,645**	**0.50**

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County-wide services include: emergency management/bomb squad, service of civil process, the investigation of environmental crimes, and the detention of persons arrested or sentenced to jail. The Sheriff's Office also provides communications and dispatch services to the Town of Columbine Valley/Bow Mar, the Town of Cherry Hills Village, the City of Sheridan, and Cherry Creek State Park.

ORGANIZATION CHART



Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Division Descriptions

Administration

The Administration Bureau is directed by the Sheriff. The Administration section provides administrative direction; basic accounts receivable and accounts payable activities; contract and grants management; the Special Operations section includes the Emergency Management and Planning Office and the Environmental Crimes Unit; and the Human Resource section recruits, hires, transfers, and promotes all sworn (commissioned)and non-sworn (civilian) personnel and provides guidance regarding personnel issues.

Professional Standards Bureau

The Professional Standards Bureau is comprised of the Internal Affairs, Training, Research and Development sections, and the Accreditation Section. Internal Affairs investigates all complaints; supports investigations involving civil suits, use-of-force reports, and vehicle incident reports; and issues all concealed weapons permits. Personnel commendations and complaints assists in evaluating the quality of service we provide. Training, Research and Development section ensures that the Sheriff's Office and Arapahoe County citizens are served by the most qualified and professional law enforcement personnel available. It provides year round in-service training, classes, schools, seminars, and academies. Accreditation Section is the organizational component responsible for preparing accreditation files and other materials and ensuring ongoing compliance with all relevant standards.

Public Safety Bureau

The Public Safety Bureau is comprised of Patrol Operations, Investigations Operations, Communications, and Telecommunications. Patrol Operations is responsible for law enforcement activities in the the County's unincorporated areas and contracted cities. It operates around the clock and throughout the year. Patrol Services includes the School Resource section, the Special Response Unit, the Impact Team, and the Traffic Safety section. Investigation Services is responsible for investigating crimes, preparing search and arrest warrants, and preparing case filings for the District Attorney. Investigation Services includes Special Investigations, Fugitives, Crime Lab, and Evidence. Communications handles service calls from citizens and assigns the calls to patrol deputies. The Telecommunications section provides radio support for the Sheriff's Office and other agencies within Arapahoe County.

Detention Services - Medical - Commissary - Inmate Industries

Detention Services operates the detention facility and provides support to the Arapahoe County courts. The facility's staff provide inmates with employment counseling, GED classes, and substance abuse education. The staff also manage alternative sentencing programs that reduce the costs of housing and improve inmate transitions back into the community. Other programs include Jail Industries and Work Release, which support rehabilitative efforts for qualified inmates.
The Civil Process and Fugitive Transport section return captured fugitives to the jurisdiction of the Arapahoe County Courts. The civil functions include serving civil papers such as summons and complaints, and performing civil processes such as evictions.
The Information Management Section is comprised of The Records Unit which processes and maintains all records generated by the Sheriff's Office and those personnel who coordinate all technology efforts that affect the Sheriff's Office.

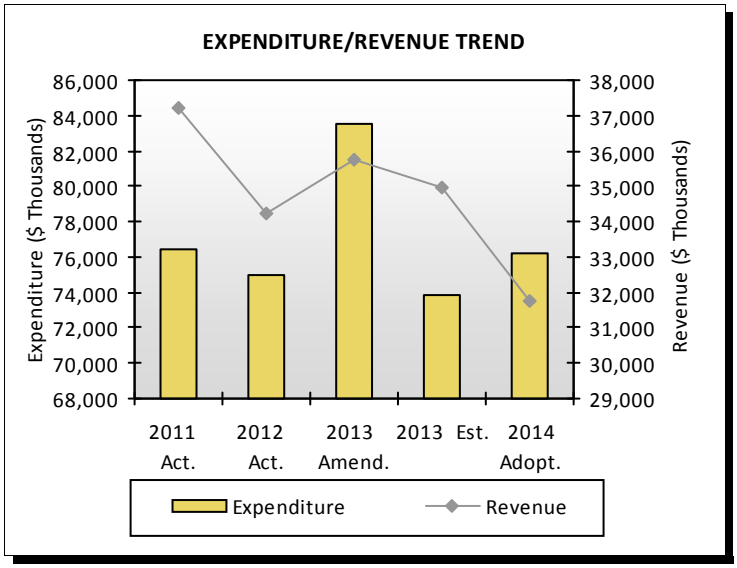
Current Office/Department Issues:

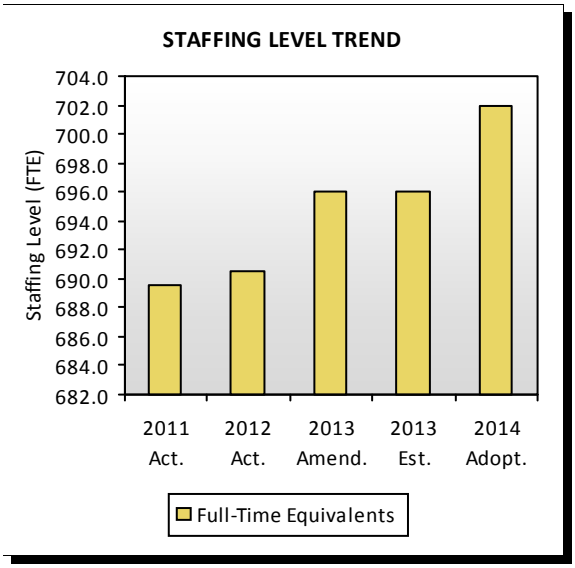
As County revenues continue to be stagnant, it is more challenging to deliver the same quality and quantity of public safety services for the community. The jail expansion project will need additional funding in future years. To date, the Sheriff's Office and the criminal justice system have implemented unique efficiencies to fund additional needs as they arise. In the near future it will be almost impossible to meet the increasing demand for services despite limited revenues. The Sheriff's Office is aware of the potential harm that the property reassessment can have on our organization as well as the County as a whole. The Sheriff's Office has always been a good steward of the budget and will continue to operate as efficiently and effectively as possible.

There is a real potential of decreased Homeland Security Grant funding opportunities which will affect the North Central Region and the Denver Urban Area Security Initiative (UASI). Although the funding from various sources is decreasing or no longer available, the community expects the Sheriff's Office to provide the same level of service. Each year becomes a greater challenge.

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Taxes	5,456,903	5,135,049	5,160,416	5,163,593	**5,439,765**
Licenses & Permits	10,012	11,379	12,075	14,314	**5,771**
Intergovernmental	23,984,718	23,015,503	25,235,123	24,406,776	**20,865,634**
Fees & Charges	4,322,075	4,074,848	3,950,907	3,923,645	**4,173,374**
Fines & Penalties	1,661,242	1,684,898	659,733	1,045,420	**624,000**
Investment Earnings	161,030	63,306	4,020	9,671	**-**
Transfers	1,489,763	133,174	442,875	269,266	**65,000**
Other	154,716	114,678	270,667	147,235	**586,810**
Total Revenues	**37,240,458**	**34,232,836**	**35,735,816**	**34,979,919**	**31,760,354**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	689.50	690.50	696.00	696.00	**702.00**
Salaries and Wages	43,685,880	44,548,151	46,638,008	45,937,553	**46,677,119**
Employee Benefits	11,561,109	12,254,190	12,831,623	12,208,359	**13,576,086**
Supplies	4,985,719	4,517,914	5,508,274	4,107,663	**5,247,058**
Services and Other	8,862,737	9,102,902	11,042,136	7,877,461	**6,665,880**
Capital Outlay	4,602,621	2,918,968	5,235,925	2,035,794	**2,053,869**
Central Services	1,702,093	1,515,438	1,874,533	1,557,858	**1,966,232**
Transfers	1,038,263	137,574	341,711	167,561	**68,325**
Total Expenditures	**76,438,423**	**74,995,137**	**83,472,210**	**73,892,249**	**76,254,569**

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe Law Enforcement Authority Fund	6,719,304	6,577,248	6,399,315	6,315,504	**6,601,907**
Capital Expenditure Fund	3,434,910	1,295,079	2,739,978	362,129	**345,943**
Central Services Fund	1,167,711	1,481,182	2,488,814	1,666,176	**1,700,626**
Forfeited Property Fund	445,576	4,530	788,065	245,651	**-**
General Fund	59,230,830	60,526,672	63,873,668	60,830,238	**65,235,987**
Grant Fund	345,292	727,368	871,625	775,190	**105,429**
Homeland Security Fund	3,547,183	3,000,765	4,177,745	2,603,429	**441,510**
Sheriff's Commissary Fund	1,547,617	1,382,294	2,133,000	1,093,932	**1,823,167**
Total	**76,438,423**	**74,995,137**	**83,472,210**	**73,892,249**	**76,254,569**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	7,070,821	4,830,559	5,488,078	4,202,062	**4,775,234**
Detention Services - Medical - Commissary - In	37,615,637	37,724,277	42,333,912	37,239,208	**39,850,752**
Homeland Security - Sheriff Grant Div	3,547,183	3,000,765	4,177,745	2,603,429	**441,510**
Professional Standards Bureau	3,007,456	3,040,341	3,435,180	3,050,917	**2,479,991**
Public Safety Bureau	25,197,326	26,399,195	28,037,295	26,796,632	**28,707,082**
Total	**76,438,423**	**74,995,137**	**83,472,210**	**73,892,249**	**76,254,569**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administration	22.00	23.00	23.00	23.00	**23.00**
Detention Services - Medical - Commissary - In	396.50	397.50	397.50	397.50	**403.50**
Homeland Security - Sheriff Grant Div	.75	.75	5.75	5.75	**5.75**
Professional Standards Bureau	26.00	25.50	25.50	25.50	**25.50**
Public Safety Bureau	244.25	243.75	244.25	244.25	**244.25**
Total	**689.50**	**690.50**	**696.00**	**696.00**	**702.00**

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To provide for the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	376.50
Service:	Average daily inmate population	1,198.00	1,182.00	1,182.00	1,190.00
To provide a safe and effective environment for housed inmates.					
Resource:	Personnel (FTE) utilized	376.50	376.50	376.50	376.50
Service:	Inmate on deputy assaults	9.00	9.00	9.00	10.00
To provide inmates with meaningful labor through partnerships with private industry for training and compensation.					
Resource:	Personnel (FTE) utilized	3.00	3.00	3.00	3.00
Service:	Revenue	191,564.00	187,110.00	184,000.00	194,000.00

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Elected Office/Department Performance Data

Objective/Resource Level/Service Level		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
To enforce traffic laws in order to provide safer streets for our community.					
Resource:	Patrol personnel	121.00	121.00	121.00	121.00
Service:	Traffic violators stopped and cited	45,109.00	43,332.00	43,500.00	44,000.00
To handle calls for service in the unincorporated county, the City of Centennial, and Foxfield, Bennett, and Deer Trail					
Resource:	Patrol Personnel	121.00	121.00	121.00	121.00
Service:	Calls for service handled	85,350.00	84,162.00	83,000.00	83,000.00
To review and investigate criminal offense reports as assigned and file cases with the District Attorney's Office.					
Resource:	Number of investigators	26.00	25.00	25.00	25.00
Service:	Criminal reports assigned and investigated. (completed and attempted)	6,854.00	6,553.00	6,725.00	7,000.00
To ensure that all internal affairs investigations into employee misconduct are thoroughly investigated to ensure policy compliance is met.					
Resource:	Number of personnel assigned to the section	6.00	6.00	5.00	5.00
Service:	Internal affairs investigations and contact logs	93.00	101.00	97.00	97.00
Provide ICS/NIMS/NRP training, planning, and exercises to Sheriff personnel and citizens, including other agencies within the North Central Region					
Resource:	Trained Instructors	3.00	5.00	5.00	5.00
Service:	CERT, Citizen Corp, and ICS classes conducted	29.00	27.00	25.00	25.00
Provide search and rescue - Respond to calls for service and assist in locating and saving people during inclement weather. To include assistance in locating missing children, special needs, and Colorado Life Trak clients					
Resource:	Trained personnel and rescue equipment	14.00	9.00	13.00	13.00
Service:	Colorado Life Trak searches, assisted other agencies with searches	5.00	6.00	5.00	7.00

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Arapahoe Law Enforcement Authority Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	19,109	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(75,519)	
Law Enforcement Pay Step Increases	Increases in base salary for those law enforcement officers that are on the pay step program for 2014 who will be progressing through the steps based on performance.	34,378	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	29,683	
PAT - Vehicle Replacement for 5011/300213	Replace unit/fixed asset #5011/300213	4,958	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
PAT - Vehicle Replacement for 5083/301145	Replace unit/fixed asset #5083/301145	6,469	
PAT - Vehicle Replacement for 5095/301622	Replace unit/fixed asset #5095/301622	7,136	
PAT - Vehicle Replacement for 5108/301617	Replace unit/fixed asset #5108/301617	7,136	
PAT - Vehicle Replacement for 5123/301619	Replace unit/fixed asset #5123/301619	7,136	
PAT - Vehicle Replacement for 5139/301793	Replace unit/fixed asset #5139/301793	7,136	
PAT - Vehicle Replacement for 5199/301001	Replace unit/fixed asset #5199/301001	6,469	
PAT - Vehicle Replacement for 5229/301007	Replace unit/fixed asset #5229/301007	6,469	
PAT - Vehicle Replacement for 5410/301463	Replace unit/fixed asset #5410/301463	7,136	
PAT - Vehicle Replacement for Unit #5072/301289	Replace unit/fixed asset #5072/301289 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5129/301284	Replace unit/fixed asset #5129/301284 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5344/301482	Replace unit/fixed asset #5344/301482 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5368/301460	Replace unit/fixed asset #5368/301460 with a 2014 Ford Interceptor	8,803	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	29,931	
Sheriff Sworn Management Market Adjustment	This package funds the increases in the Sheriff's Office pay structure for sworn management positions to address new pay range minimums and compression issues.	28,261	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(75,519)	
Total Arapahoe Law Enforcement Authority Fund		**85,581**	
Central Services Fund			
ADM - Vehicle Replacement for Unit 5343	Replace Special Operations Unit ATV due to old age and high cost of repair.	10,000	
CFT - Replacement Vehicle for Unit 5179	Replacement unit #5179 due to high mileage and age.	34,163	
CFT - Replacement Vehicle for Unit 5296	Replace unit #5296 due to high mileage and age.	34,163	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
CFT - Replacement Vehicle for Unit 5318	Replace unit #5318 due to high mileage and age.	34,163	
CRS - Replacement Vehicle for Unit 5224	Replace unit #5224 due to high mileage.	27,717	
DEM - Inmate Medical X-Ray Machine	To replace inmate medical x-ray machine due to age.	55,000	
DET - LiveScan Device Replacement for 300891	LiveScan Device Replacement for 300891	37,360	
DET - LiveScan Device Replacement for 300892	LiveScan Device Replacement for 300892	37,360	
DET - LiveScan Device Replacement for 300893	LiveScan Device Replacement for 300893	37,360	
DET - LiveScan Device Replacement for 300894	LiveScan Device Replacement for 300894	37,360	
DET - LiveScan Device Replacement for 300895	LiveScan Device Replacement for 300895	37,360	
DET - Replacement Vehicle for Unit 5052	Replace unit #5052 due to high mileage and age.	35,600	
DET - Replacement Vehicle for Unit 5113	Replace unit #5113 due to high mileage and age.	23,434	
EMP - Vehicle Replacement for Unit 5343	Vehicle Replacement for Unit 5343	10,000	
INV - Vehicle Replacement for 5171/300740	Replace unit/fixed asset #5171/300740	27,841	
INV - Vehicle Replacement for 5214/301293	Replace unit/fixed asset #5214/301293	35,928	
INV - Vehicle Replacement for 9156/301014	Replace unit/fixed asset #9156/301014	27,841	
INV - Vehicle Replacement for 9165/300738	Replace unit/fixed asset #9165/300738	27,841	
INV - Vehicle Replacement for 9172/300741	Replace unit/fixed asset #9172/300741	27,841	
INV - Vehicle Replacement for 9175/300519	Replace unit/fixed asset #9175/300519	27,841	
INV - Vehicle Replacement for 9210/300520	Replace unit/fixed asset #9210/300520	27,841	
INV Vehicle Replacement for 5110/300735	Replace unit/fixed asset #5110/300735	27,841	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
PAT - Vehicle Replacement for 5011/300213	Replace unit/fixed asset #5011/300213	32,329	
PAT - Vehicle Replacement for 5083/301145	Replace unit/fixed asset #5083/301145	29,121	
PAT - Vehicle Replacement for 5095/301622	Replace unit/fixed asset #5095/301622	44,420	
PAT - Vehicle Replacement for 5108/301617	Replace unit/fixed asset #5108/301617	44,420	
PAT - Vehicle Replacement for 5123/301619	Replace unit/fixed asset #5123/301619	44,420	
PAT - Vehicle Replacement for 5139/301793	Replace unit/fixed asset #5139/301793	44,420	
PAT - Vehicle Replacement for 5199/301001	Replace unit/fixed asset #5199/301001	29,121	
PAT - Vehicle Replacement for 5229/301007	Replace unit/fixed asset #5229/301007	29,121	
PAT - Vehicle Replacement for 5410/301463	Replace unit/fixed asset #5410/301463	44,420	
PAT - Vehicle Replacement for 9007/301104	Replace unit/fixed asset #9007/301104	39,623	
PAT - Vehicle Replacement for 9035/301307	Replace unit/fixed asset #9035/301307	39,623	
PAT - Vehicle Replacement for 9184/301367	Replace unit/fixed asset #9184/301367	39,623	
PAT - Vehicle Replacement for 9289/301411	Replace unit/fixed asset #9289/301411	39,623	
PAT - Vehicle Replacement for 9297/301302	Replace unit/fixed asset #9297/301302	39,623	
PAT - Vehicle Replacement for 9322/301485	Replace unit/fixed asset #9322/301485	39,623	
PAT - Vehicle Replacement for 9342/301461	Replace unit/fixed asset #9342/301461	41,317	
PAT - Vehicle Replacement for 9346/301479	Replace unit/fixed asset #9346/301479	39,623	
PAT - Vehicle Replacement for 9347/300767	Replace unit/fixed asset #9347/300767	39,623	
PAT - Vehicle Replacement for 9389/301477	Replace unit/fixed asset #9389/301477	39,623	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
PAT - Vehicle Replacement for 9399/301486	Replace unit/fixed asset #9399/301486	41,317	
PAT - Vehicle Replacement for 9401/301483	Replace unit/fixed asset #9401/301483	39,623	
PAT - Vehicle Replacement for 9419/301499	Replace unit/fixed asset #9419/301499	39,623	
PAT - Vehicle Replacement for Unit #5072/301289	Replace unit/fixed asset #5072/301289 with a 2014 Ford Interceptor	39,623	
PAT - Vehicle Replacement for Unit #5129/301284	Replace unit/fixed asset #5129/301284 with a 2014 Ford Interceptor	39,623	
PAT - Vehicle Replacement for Unit #5344/301482	Replace unit/fixed asset #5344/301482 with a 2014 Ford Interceptor	39,623	
PAT - Vehicle Replacement for Unit #5368/301460	Replace unit/fixed asset #5368/301460 with a 2014 Ford Interceptor	39,623	
Total Central Services Fund		**1,700,626**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	193,614	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(559,683)	
ADM - Vehicle Replacement for Unit 5343	Replace Special Operations Unit ATV due to old age and high cost of repair.	1,333	
CFT - Replacement Vehicle for Unit 5179	Replacement unit #5179 due to high mileage and age.	7,591	
CFT - Replacement Vehicle for Unit 5296	Replace unit #5296 due to high mileage and age.	7,591	
CFT - Replacement Vehicle for Unit 5318	Replace unit #5318 due to high mileage and age.	7,591	
CRS - Replacement Vehicle for Unit 5224	Replace unit #5224 due to high mileage.	4,300	
DEM - Correctional Healthcare Companies Increase	Correctional Healthcare Companies increase in 2014.	21,370	
DEM - Inmate Medical X-Ray Machine	To replace inmate medical x-ray machine due to age.	62,333	
DET - Arapahoe Library District Increase	Arapahoe Library District is requesting an increase of 3.5% to cover the cost of providing library services to ACSO inmates.	4,622	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
DET - LiveScan Device Replacement for 300891	LiveScan Device Replacement for 300891	6,226	
DET - LiveScan Device Replacement for 300892	LiveScan Device Replacement for 300892	6,226	
DET - LiveScan Device Replacement for 300893	LiveScan Device Replacement for 300893	6,226	
DET - LiveScan Device Replacement for 300894	LiveScan Device Replacement for 300894	6,226	
DET - LiveScan Device Replacement for 300895	LiveScan Device Replacement for 300895	6,226	
DET - Replacement Vehicle for Unit 5052	Replace unit #5052 due to high mileage and age.	7,911	
DET - Replacement Vehicle for Unit 5113	Replace unit #5113 due to high mileage and age.	3,621	
EMP - Multi-Hazard Mitigation Plan	Create Multi-Hazard Mitigation Plan for Arapahoe County.	80,000	
EMP - Vehicle Replacement for Unit 5343	Vehicle Replacement for Unit 5343	11,333	
INV - Vehicle Replacement for 5171/300740	Replace unit/fixed asset #5171/300740	4,354	
INV - Vehicle Replacement for 5214/301293	Replace unit/fixed asset #5214/301293	7,971	
INV - Vehicle Replacement for 9156/301014	Replace unit/fixed asset #9156/301014	4,354	
INV - Vehicle Replacement for 9165/300738	Replace unit/fixed asset #9165/300738	4,354	
INV - Vehicle Replacement for 9172/300741	Replace unit/fixed asset #9172/300741	4,354	
INV - Vehicle Replacement for 9175/300519	Replace unit/fixed asset #9175/300519	4,354	
INV - Vehicle Replacement for 9210/300520	Replace unit/fixed asset #9210/300520	4,354	
INV Vehicle Replacement for 5110/300735	Replace unit/fixed asset #5110/300735	4,354	
Law Enforcement Pay Step Increases	Increases in base salary for those law enforcement officers that are on the pay step program for 2014 who will be progressing through the steps based on performance.	272,657	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	231,473	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	78,208	
PAT - Personal Protective Equipment	To replace personal protective equipment for first responding deputies.	64,715	
PAT - Vehicle Replacement for 9007/301104	Replace unit/fixed asset #9007/301104	8,803	
PAT - Vehicle Replacement for 9035/301307	Replace unit/fixed asset #9035/301307	8,803	
PAT - Vehicle Replacement for 9184/301367	Replace unit/fixed asset #9184/301367	8,803	
PAT - Vehicle Replacement for 9289/301411	Replace unit/fixed asset #9289/301411	8,803	
PAT - Vehicle Replacement for 9297/301302	Replace unit/fixed asset #9297/301302	8,803	
PAT - Vehicle Replacement for 9322/301485	Replace unit/fixed asset #9322/301485	8,803	
PAT - Vehicle Replacement for 9342/301461	Replace unit/fixed asset #9342/301461	9,180	
PAT - Vehicle Replacement for 9346/301479	Replace unit/fixed asset #9346/301479	8,803	
PAT - Vehicle Replacement for 9347/300767	Replace unit/fixed asset #9347/300767	8,803	
PAT - Vehicle Replacement for 9389/301477	Replace unit/fixed asset #9389/301477	8,803	
PAT - Vehicle Replacement for 9399/301486	Replace unit/fixed asset #9399/301486	9,180	
PAT - Vehicle Replacement for 9401/301483	Replace unit/fixed asset #9401/301483	8,803	
PAT - Vehicle Replacement for 9419/301499	Replace unit/fixed asset #9419/301499	8,803	
RISE Program	Detention Restoring Individuals Safely and Effectively (RISE) Program in Sheriff's Office.	583,810	6.00
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	387,517	
Sheriff Sworn Management Market Adjustment	This package funds the increases in the Sheriff's Office pay structure for sworn management positions to address new pay range minimums and compression issues.	167,862	
TRG - Ammunition Budget Increase	Increase ammunition budget due to price increases.	56,825	

Sheriff's Office

J. Grayson Robinson, Sheriff - 13101 East Broncos Parkway, Centennial, CO 80112 - Sheriff@arapahoegov.com

Operating Budget Package(s)

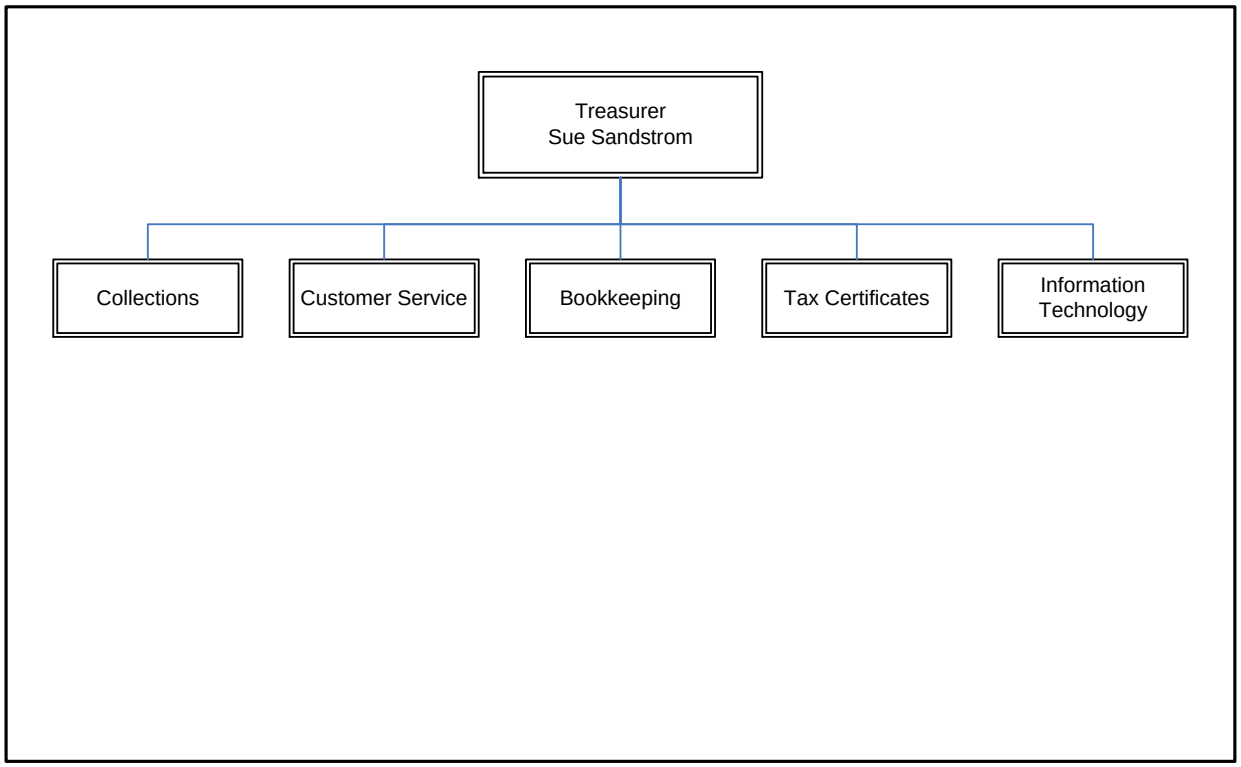
Fund/Title/Description		2014 Amount ($)	2014 FTE
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(559,683)	
Total General Fund		**1,321,683**	**6.00**
Grant Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	385	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	1,109	
Total Grant Fund		**1,494**	
Homeland Security Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	2,850	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,644	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	7,974	
Total Homeland Security Fund		**12,468**	
Sheriff's Commissary Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,631	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(6,244)	
DET - Arapahoe Library District Increase	Arapahoe Library District is requesting an increase of 3.5% to cover the cost of providing library services to ACSO inmates.	5,296	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	1,109	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,879	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,244)	
Total Sheriff's Commissary Fund		**1,427**	
Total Sheriff's Office		**3,123,279**	**6.00**

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@arapahoegov.com

The Treasurer's Office bills and collects property taxes. This revenue is distributed monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to State statute requirements with safety, liquidity, and yield as the highest priorities.

ORGANIZATION CHART



Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@arapahoegov.com

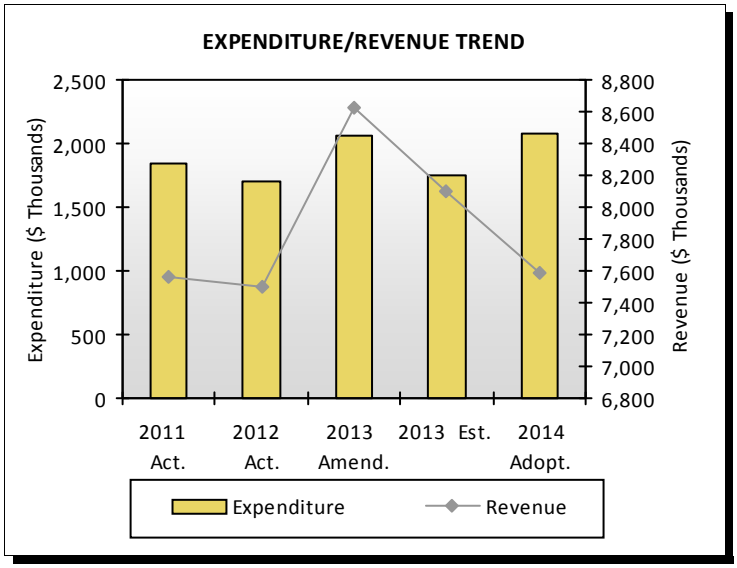
Division Descriptions

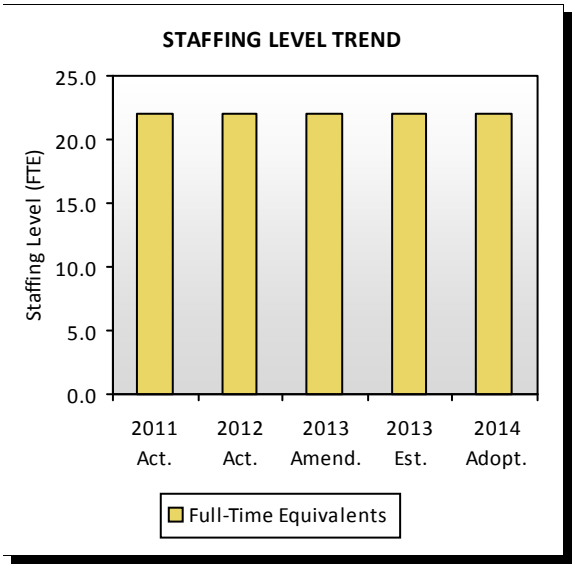
Treasurer Administration

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

Current Office/Department Issues:

The Treasurer's Office will go live with a new Assessor/Treasurer tax collection system during 2013. This system will be server based instead of mainframe based.





REVENUE SUMMARY

Revenue Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Intergovernmental	109,199	110,856	106,800	113,227	**106,800**
Fees & Charges	6,289,541	6,419,704	6,220,140	6,382,643	**6,375,140**
Investment Earnings	1,164,268	974,766	2,300,500	1,608,107	**1,100,000**
Total Revenues	**7,563,008**	**7,505,326**	**8,627,440**	**8,103,977**	**7,581,940**

BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Staff - FTE	22.00	22.00	22.00	22.00	**22.00**
Salaries and Wages	1,142,270	1,122,474	1,206,370	1,139,579	**1,219,318**
Employee Benefits	296,295	300,703	335,676	290,257	**358,332**
Supplies	130,912	87,612	143,994	88,140	**143,994**
Services and Other	235,191	185,649	346,486	190,944	**346,486**
Capital Outlay	31,084	5,000	23,330	25,918	**-**
Central Services	1,187	5,476	9,258	7,688	**11,332**
Total Expenditures	**1,836,940**	**1,706,914**	**2,065,114**	**1,742,526**	**2,079,462**

Treasurer's Office

Sue Sandstrom, Treasurer - 5334 S. Prince Street, Littleton, CO 80120 - treasurer@arapahoegov.com

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund	31,084	5,000	23,330	25,918	-
General Fund	1,805,856	1,701,914	2,041,784	1,716,608	**2,079,462**
Total	**1,836,940**	**1,706,914**	**2,065,114**	**1,742,526**	**2,079,462**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Treasurer Administration	1,836,940	1,706,914	2,065,114	1,742,526	**2,079,462**
Total	**1,836,940**	**1,706,914**	**2,065,114**	**1,742,526**	**2,079,462**

Staffing Summary By Division

Division(s) (Amounts in FTE)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Treasurer Administration	22.00	22.00	22.00	22.00	**22.00**
Total	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**

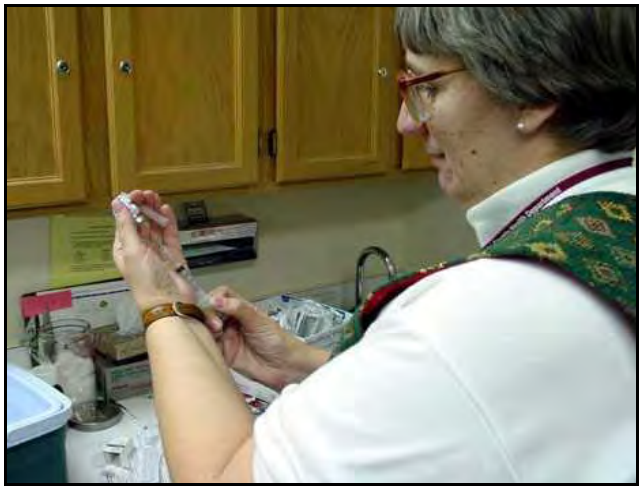
Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	6,079	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,948	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	25,900	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(21,929)	
Total General Fund		**13,998**	
Total Treasurer's Office		**13,998**	

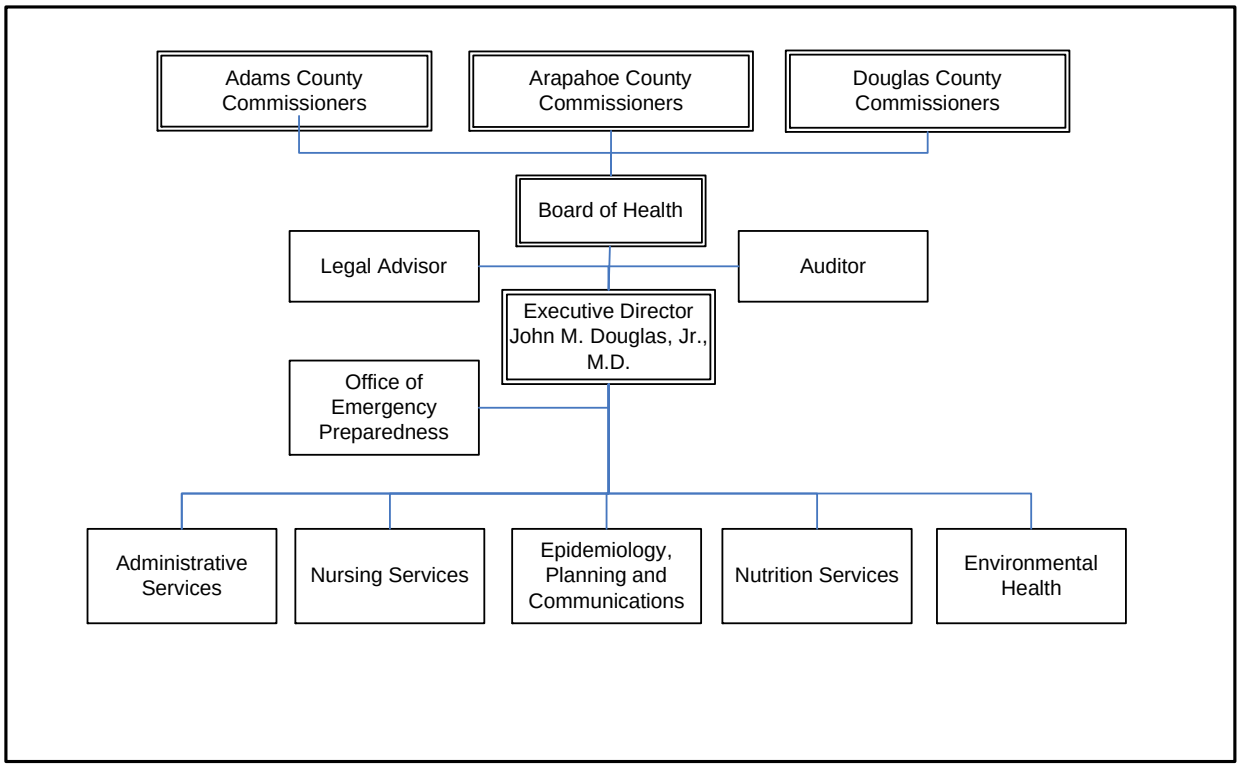
Tri-County Health

John M. Douglas Jr., M.D., Executive Dir. - 6162 S. Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

The Tri-County Health Department is the official health agency for Adams, Arapahoe, and Douglas Counties. Its mission is to protect and promote the community's health and environment, and to prevent disease, disability, and premature death. A nine-member Board of Health, appointed by the Commissioners of the three counties, is the policy-making body for the Department. County funding is based on an equal per-capita payment by each county. Arapahoe County contributes extra to the Tri-County budget for programs that the other two counties do not participate in. The Tri-County Health Department administers programs in the following areas: Environmental Health; Personal Health; Planning, Information, and Education; and Vital Statistics.



ORGANIZATION CHART

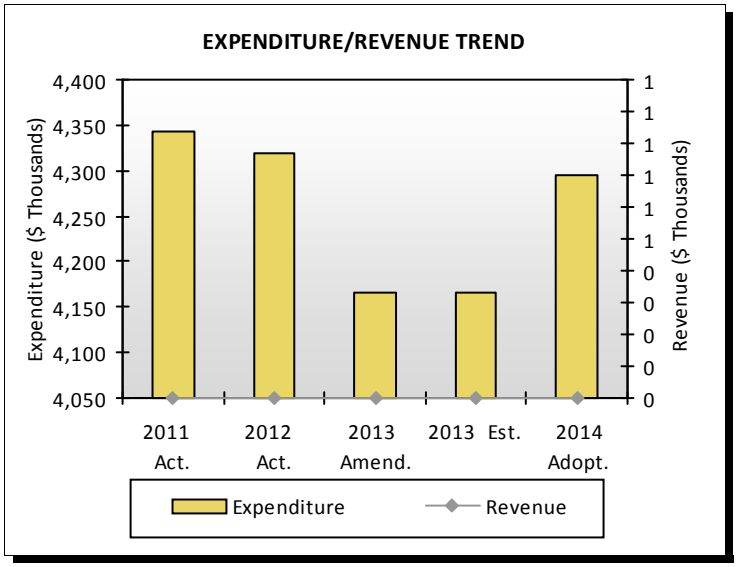


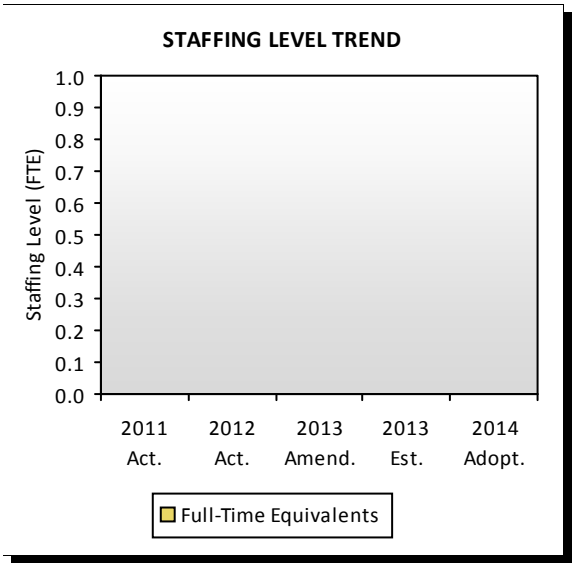
Tri-County Health

John M. Douglas Jr., M.D., Executive Dir. - 6162 S. Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

Current Office/Department Issues:

In the last few years, Tri-County Health Department has been faced with several unprecedented challenges:
•Continuation of an epidemic of pertussis (whooping cough) that is a vaccine-preventable illness
•The appearance of human cases of hepatitis A linked to frozen berries sold by a big box retailer
•An outbreak Clostridium pefringens gastrointestinal illness linked to shredded chicken serve at a catered lunch
•Several outbreaks of norovirus linked with long term care facilities
•Migration of skunk rabies that is affecting both animals and humans in our jurisdiction
•An increase in outbreaks of general infectious diseases that have been reported to us
We continue to have major public health challenges due to emerging infections partly caused by extensive world-wide travel. This is coupled with increase in demand for services for immunizations, family planning and other maternal, child health benefits.





BUDGET SUMMARY

Expenditure Category	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Services and Other	3,774,392	3,757,438	3,778,493	3,778,493	**3,907,214**
Community Programs	388,308	388,308	388,308	388,308	**388,308**
Central Services	181,171	172,816	-	-	**-**
Total Expenditures	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**

Budget Summary By Fund

Fund(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund	4,343,871	4,318,562	4,166,801	4,166,801	**4,295,522**
Total	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**

Budget Summary By Division

Division(s)	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Tri-County Health	4,343,871	4,318,562	4,166,801	4,166,801	**4,295,522**
Total	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**

Tri-County Health

John M. Douglas Jr., M.D., Executive Dir. - 6162 S. Willow Drive, Suite 100, Greenwood Village, CO 80111 - webmaster@tchd.org

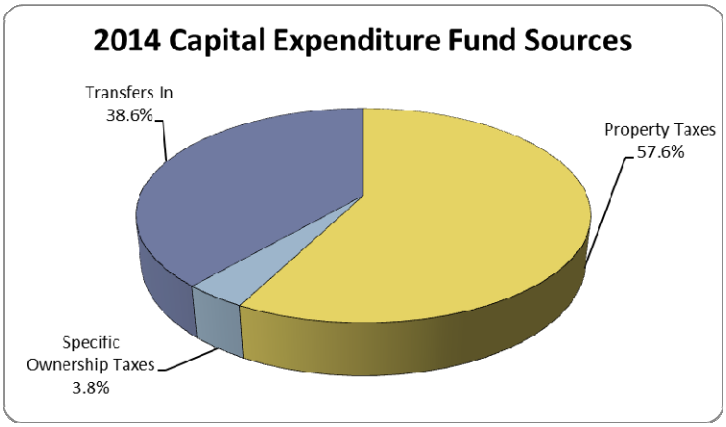
Operating Budget Package(s)

Fund/Title/Description		2014 Amount ($)	2014 FTE
General Fund			
2014 Population & Per Capita Increase	This budget package reflects the population increase and the proposed per capita amount from Tri-County of $6.383.	128,743	
Total General Fund		**128,743**	
Total Tri-County Health		**128,743**	

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee then submits recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The EBC then reviews the requested and recommended funding options available for capital projects and provides program recommendations. The Board of County Commissioners adopts the first year of the five-year capital improvement plan. The 2014 budget includes funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted for 2014 - 2018 can be found in Table I, and further detail is provided in the CIP 5-Year Plan at the end of this section.

Summary of the Revenues and Expenditures

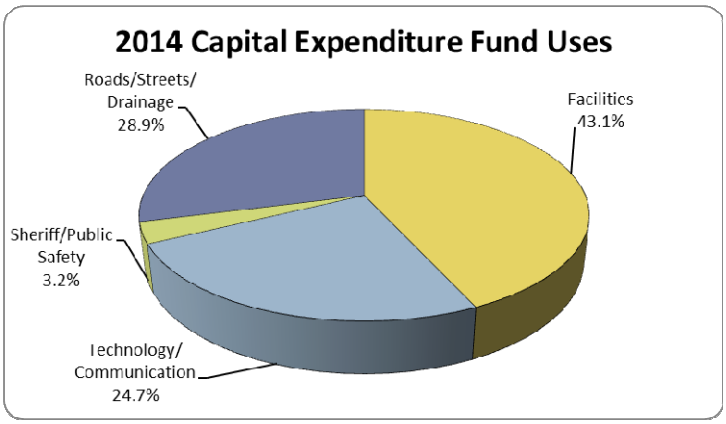


The Capital Expenditure Fund is the primary fund for County capital improvement projects; however, some projects are located in other County funds such as the Infrastructure Fund and the Building Maintenance Fund. As indicated in the chart to the right, property tax revenue makes up more than half of the revenue for the Capital Expenditure Fund. The second largest contribution is from transfers from the General Fund. The total funding for the 2014 capital budget is about $7.9 million. Of this amount, property taxes account for $4.5 million, the General Fund transfer is $3.0 million and Specific Ownership Tax accounts for about $300,000.

For 2014, there is approximately $10.7 million in projects for the Capital Expenditure Fund which is an 11.7% increase over the 2013 adopted budget of $9.5 million. Capital projects that were still in progress at the end of 2013 will have the available unspent balance reappropriated early in 2014, upon approval by the Board of County Commissioners. Since the exact amount of project unspent balances are not known as the budget is being developed, these ongoing projects are not budgets as part of the original budget, but are submitted as a supplemental appropriation after the beginning of the year.

There are four main categories for projects within the Capital Expenditure Fund and the following chart depicts the percentage of funding for each of the categories in the 2014 budget. After a process of evaluating projects and paring back the scope of some projects, funding in the amount of $10,651,277 was adopted for the 2014 budget. As the chart depicts, a large percentage of the budget is for facility related projects with a total budget of $4.6 million. These projects include improvements, remodels, and upgrades to existing County buildings and structures. There is $3,083,334 that is budgeted for the County's roadway, transportation, and drainage infrastructure. This amount is transferred to the Infrastructure Fund where the projects will be completed and accounted. The transfer amount is usually $4.0 million, but due to revenue constraints, the EBC and the Board decided that they could reduce the

amount slightly without too much duress on the infrastructure projects that need to be completed. The third category, Technology and Communication, has a budget of $2.6 million for new, replacement, and upgrades to existing information technology countywide. The fourth category, Sheriff/Public Safety, has a 2014 project budget of $345,943 for upgrades to the public safety Digital Trunk Radio System (DTRS).



Project Highlights For 2014

Lima Plaza Probation Relocation Phase I – It is anticipated that additional judges will be appointed to the County's judicial district during the 2014 legislative session which will require more courtrooms, judges' chambers, and judicial support staff space. The County has completed a number of projects over the last few years in order to accommodate more courtrooms in the Arapahoe County Justice Center.

In order to accommodate the expected increase in judges, the offices for Probation will be relocated to the County's Lima Plaza facility. Included in this request are the costs for construction to complete the proposed tenant improvements for the large existing vacant building at Lima Plaza complex. The project also will fund the costs to move a portion of Probation employees into that space and provide a vacant area at Courthouse II where construction can begin for at least two additional courtrooms. This project will spread out over three years. The Board of County Commissioners adopted a budget of $2.3 million for 2014, but to complete the entire project, additional funding of $3.2 million in 2015, and $1.6 million in 2016 will be required.

New World Software Upgrade/Replacement – For 2014, $1.75 million is budgeted to begin the upgrade/replacement of the New World software system for the Sheriff's Office and $750,000 in 2015 for the completion of the upgrade/replacement. This software is integral to the operations of the Sheriff's Office and has reached the end of its useful life with hardware and software that will no longer be supported by the vendor due to its age. The current software includes applications related to computer aided dispatch (CAD), records management (RMS), and jail management systems along with other functions within the Sheriff's Office.

Altura Plaza Renovation – Phase III of improvements and upgrades to the Altura Plaza building will begin in 2014 with the remodel and renovation of the existing remaining vacant areas on the first floor and the current space occupied by the Tri-County Health Department (TCHD) on the third floor. The Tri-County Health Department (TCHD) has requested additional space within this building and the remodel of the third floor would allow TCHD to expand as necessary. This project also includes upgrades to the public restrooms to make them compliant with the Americans with Disabilities Act (ADA). There is a budget of $1.3 million in 2014 and $1.1 million in funding requested for 2015.

ACJC Courthouse II 3rd Floor Small Courtroom – This project was given approval to begin architectural and engineering design in 2013, and will complete a small courtroom, judge's chamber and space for judicial support staff in 2014. This courtroom project will accommodate the first of eight judges the

18th Judicial District is expected to receive over the next 5 years. There was $90,000 approved in 2013 for preliminary design work with a budget of $890,500 for 2014 to complete the construction of the courtroom. The total project budget is $980,500.

Enterprise Portfolio Management and Sharepoint – The Enterprise Portfolio Management system is budgeted for replacement in 2014 for $600,000 and the SharePoint system is then scheduled for implementation in 2015 with a further $200,000 planned. The current portfolio and project collaboration system that IT is using is no longer supported by the vendor. A new common project management tool would allow multiple departments to plan, manager, and allocate resources more effectively on shared projects. SharePoint would be a countywide tool that would allow employees/departments share and access documents from anywhere.

District Attorney's Building Emergency Generator – The emergency generator that is currently for the District Attorney's building has exceeded its useful life. There is a budget of $101,500 included in the 2014 budget for an emergency generator to replace the existing one. This generator would support the emergency operation of key systems in the District Attorney building as well as their IT infrastructure in the event of a power failure.

Table I

2014 Capital Improvement Program

Project		Amount
Lima Plaza Probation Relocation Phase I	$	2,300,000
New World Upgrade or Replacement for Sheriff's Office		1,750,000
Altura Plaza Renovation		1,300,000
ACJC 3rd Floor Small Courtroom Construction		890,500
Enterprise Portfolio Management and SharePoint		600,000
Digital Trunk Radio System Infrastructure Upgrade		213,943
Digital Trunk Radio System Upgrade-Admin Radio Site		132,000
Sheriff Data Center UPS		125,000
District Attorney Building Emergency Generator		101,500
CJIS Logging		80,000
Mobile Device Management		75,000
Roads Infrastructure (Transfer to Infrastructure Fund)		3,083,334
Total Capital Improvement Program	**$**	**10,651,277**

Other Capital Projects – In addition to the projects detailed above, there is over $600,000 funded for small capital projects in 2014. For Information Technology, three other projects are included in the 2014 capital improvement program. The first project is the replacement of the Uninterruptable Power Supply (UPS) in the Sheriff's Data Center with a budget of $125,000. The existing UPS was purchased over twenty years ago and is no longer supported by the vendor. This unit is a necessity in the case of a power outage at the Data Center. The second project, with a budget of $80,000, is for the implementation of new requirements for the Criminal Justice Information System (CJIS). CJIS allows access to data from other state, federal, and local agencies and needs to be secure. The logging system requirements would capture logs on devices that contain CJIS data, parse the data to identify unauthorized attempts to gain access and analyze the resulting findings, sending alerts where appropriate. The third project is for a mobile device management solution for $75,000 that is needed due to the proliferation of mobile devices. The mobile device management technology will allow the

Information Technology Department to control access to the County network, email, and data via personal and mobile devices.

The Sheriff's Office has two CIP projects that are being recommended for the Digital Trunk Radio System (DTRS). The state is upgrading the software system on the statewide DTRS which impacts the entire system infrastructure and the emergency communication centers. Arapahoe County currently owns 46 channels on the system, various radio sites, and 7 console operator positions that will need to be upgraded. This DTRS Infrastructure Upgrade project has a budget of $213,943 for 2014. The second project for the DTRS is the hardware that needs to be upgraded at the radio sites by the end of 2018. In order to upgrade all systems by this time, it will be a phased effort which will begin in 2014 and end in 2018. The budget is $132,000 for this upgrade.

Roads/Infrastructure/Drainage Projects

For the 2014 budget, $3.1 million of the 2014 Capital Improvement Program funding will be allocated for roadway, infrastructure, and drainage projects. In prior years, an average of $4.0 million was provided for transportation needs. Funding for infrastructure projects is transferred from the Capital Expenditure Fund to the Infrastructure Fund for tracking and accounting purposes. Brief descriptions of significant projects are provided below and Table II provides a list of approved projects. In addition, the 2014 Capital Roadway Infrastructure Work Plan is shown in Table III later in this section, and in the CIP 5-Year Plan that is provided at the end of this section.

Table II

2014 Infrastructure Fund Projects

Project	Amount
Brick-Center Road Gravel to Pavement	$ 2,000,000
Dayton/Peakview Intersection Widening & Signal	350,000
Arapahoe Rd. & Yosemite Intersection Improvements	333,334
Platte Canyon Road and Ken Caryl Sidewalk	150,000
Traffic Signal Ethernet Upgrade Project	100,000
Arapahoe Road Sidewalk Farm Frontage	50,000
Annual Bridge Rehabilitation Design	50,000
Inverness Traveler Behavior/Operation Study	50,000
Total Infrastructure Fund	**$ 3,083,334**

Brick-Center Road – Increased traffic and demands associated with the use of the Eastern Service Center is placing high demands on the existing gravel roadway. This project, with a budget of $2.0 million, would provide grading to ensure that the roadway profile and cross-section meet standards and would pave the existing gravel portion of the roadway. In addition, adequate storm water conveyance facilities will be provided.

Dayton & Peakview Intersection – There is $350,000 budgeted in 2014 to widen the intersection of these two roads as well as add a new signal. This project will improve the capacity and the safety of the existing intersection. This is a joint project with the cities of Greenwood Village and Centennial to improve the intersection.

Arapahoe Road & Yosemite Intersection – The project will add additional lanes, add a noise wall along Yosemite, provide a sidewalk, and address drainage concerns at the intersection. It was submitted to the Denver Regional Council of Governments (DRCOG) to see if it would be eligible for federal funding consideration. Based on the score the project received, it is projected to be funded by DRCOG in all of their proposed funding scenarios. Overall, this is a $5.0 million dollar project with $333,334 funded from Arapahoe County, and the remaining balance provided by federal funds, Southeast Public Improvement Metropolitan District (SPIMD), the City of Centennial, and the City of Greenwood Village.

Table III

2014 Capital Roadway Infrastructure Work Plan	
Project	**Project Status**
Arapahoe Road – Waco – Liverpool (Centennial Lead)	Design, ROW, Utilities
Arapahoe Road/Cherry Creek Bridge	Construction
Arapahoe/I-25 Interchange Final Design (CDOT Lead)	Design/Possible CM/GC Selection
Box Elder Creek Master Plan	Study
Brick-Center (Mississippi – Quincy)	ROW, Utilities, Construction
Bridge Sizing Analysis/Design	Study/Design
Bridge Condition Data Collection (Minor Structures)	Study
Byers Master Drainage Plan	Study
C470 (Kipling – I-25) EA Update (CDOT Lead)	EA Update Study, Design/Build Process
Comanche Creek Floodplain Delineation	Study
County Line Corridor Eval. (Douglas County Lead)	Begin Study
County Strategic Roadway Safety Plan	Study
Countywide Bike Plan (Open Spaces Trail Plan)	Begin Study (Pending Open Spaces Lead)
Dahlia Street Curb/Gutter/Sidewalk	Finalize Design/ Construction
Division Score Card	Develop Score Card
DRCOG TIP/Federal Fund Applications	Application Prep
Dry Creek Road ITS & Ops Study (w/ Centennial)	Begin Study
East Jewell Avenue, Hayesmount-Watkins (Gravel to Pavement)	Construction
Florida Ave Median (near Dayton)	Warranty
I-225 (Yosemite –I25) PEL (CDOT Lead)	Study
I-25 and Belleview Corridor & Interchange	Complete Study
Iliff Avenue Corridor Study	Complete Study
Oil and Gas Exploration Impact Fee	Finalize Fee, BOCC Adoption
Open Spaces Highline Canal Crossing Study	Complete Study
Peoria/Easter Intersection Analysis	Study
Quincy (Kiowa-Bennett to Strasburg)	Complete Design
Quincy Avenue Bridge ARA 30-22.8	Warranty
Quincy Road (Gun Club – Powhaton)	Design
Quincy/Airline Extension (Bradbury-Exmoor)	ROW Acquisition
Quincy/Gun Club Intersection	Design
Rural Transit Study with Adams County	Study
Rural Transportation Fee Study	Finalize Fee, BOCC Adoption
SH79 Access Plan (Bennett)	Study
SH79/Kiowa-Bennett PEL Study	Complete Study
Traffic Signal Communications & Signal System Conversion	Construction
Watkins Road @ Muskrat Creek	Design/Construction
Yale Avenue Corridor Study (Quebec – I-25)	Complete Study
Yale/Holly Intersection/Highline Canal	Concept Design, Design
Yosemite Street (Warren to Evans) – West Side	Design, ROW, Construction

Platte Canyon Road & Ken Caryl Sidewalk – A budget of $150,000 is allocated in 2014 to install a sidewalk on the north side of Ken Caryl Avenue between Platte Canyon Road and west to the Jefferson/Arapahoe County line.

Traffic Signal Ethernet Upgrade – This project will upgrade the existing traffic system as well as communications to provide better transmission of signal data and management of the system. This technology will allow the County system to tie directly to the Colorado Department of Transportation (CDOT) traffic system. Funding of $100,000 is budgeted for completion of this project.

Ongoing Projects for 2014

In addition to new projects added to the capital improvement program for 2014, ongoing and unfinished projects appropriated in prior budget years, will have their remaining unspent budget reappropriated in 2014. Table IV of this section provides a list of ongoing projects that will be reappropriated.

Altura Plaza Remodel – Phase II of the Altura Plaza Remodel consists of the remodeling of the basement for the Aurora offices of Arapahoe/Douglas Works (ADW) and to provide the public adequate facilities for resources and training. ADA compliant upgrades to the public restrooms, increase electrical capacity, installation of a fire sprinkler system, and asbestos abatement are also included. This project started late in 2013 and will have $1,655,491 reappropriated in 2014.

Assessment and Taxation System – The new assessment and taxation system was implemented in December of 2013, but the upgrade project has not been closed out as of the adoption of the 2014 budget. It is anticipated that the system will be approved and invoiced by the end of the first quarter of 2014. There is $1.6 million to be reappropriated in 2014 to complete the close-out of this project.

Arapahoe County Justice Center Lobby Expansion – The County undertook a significant project to expand and upgrade the number of courtrooms at the Arapahoe County Justice Center (ACJC). This increase in courtrooms and the level of activity that accompanies them has resulted in longer wait times and lines for people entering each of the courthouses through the security checkpoints. This project was budgeted for $5.4 million in 2012 and was to expand the lobby of the Courthouse I and II buildings and construct a single point of entry and lobby for the Justice Center. Construction on the lobby expansion began in 2012 and is to be completed early in 2014 with the remaining $1.3 million being carried forward from 2013.

Peoria Service Center Improvements - Phase III of the project to improve the Peoria Service Center has a remaining budget of $992,996 from 2013 to be reappropriated in 2014 for its completion. This project will complete improvements to the administrative offices on both floors, a two-story addition on the west side to provide a guest reception/lobby area, an elevator for ADA access to the second floor, the addition of a women's locker room at the second floor, enlarge the parts room for Fleet Management, add a vehicle wash rack among other improvements to meet current staff needs and County standards. Also, all existing restrooms will be upgraded to be ADA code compliant.

Human Resources/Payroll System – The new human resources and payroll system was implemented to manage the County's human capital, benefit administration, and payroll functions in December of 2013. It is expected that the system will be fully operational and that the project close-out and final payments

complete by the end of the first quarter of 2014. There is $674,189 in remaining funding from 2013 to be reappropriated into the 2014 capital budget for the completion of this project.

Other Ongoing Projects – The projects detailed above account for nearly $6.2 million of the $7.9 million in project funding anticipated to be reappropriated in 2014. Of the remaining $1.7 million in unspent project funds, funding for several of the listed projects should be spent early in 2014 as some projects are close to completion but will not finish prior to the end of 2013. The remaining projects are expected to be in progress throughout 2014 with completion by the end of the year.

Table IV

Ongoing CIP Projects
Funding to be Reappropriated in 2014

Project	Amount
Altura Plaza Remodel	$ 1,655,491
Oasis Replacement System	1,593,101
ACJC Lobby Expansion & Elevator	1,306,534
Peoria Shop Improvements	992,996
Human Resources Management System	674,189
Det Cntr Fire Alarm	255,142
DA's Office Perimeter Fence	206,754
Door Access Solution-Replacement	200,000
ACJC Parking Lot Improvements	178,675
Detention Roof Replacement	157,630
Client Tracker	150,000
Intrusion Detection/Prevention Software	90,104
ACJC 3rd Floor Courtroom	82,121
Detention Evaporative Coolers Replacement	73,591
ACJC Large Courtroom - 1st Floor	61,172
Arapahoe Plaza Remodel	60,877
Generator Analysis Project	50,000
Detention Railing System	27,955
Lima-Sidewalks/Ramps	22,554
Case Management Software Upgrade	14,007
CentrePoint Lobby Remodel	2,188
TOTAL CIP Reappropriation	**$ 7,855,083**

Building Maintenance Fund

The Building Maintenance Fund was created to manage facility maintenance costs and projects. In prior years, such projects were funded primarily out of the General Fund and the Capital Expenditure Fund, but experience revealed that this was not an effective way to fund or 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 the same amount serves as an ongoing transfer of funds to the Building Maintenance Fund for new projects on an annual basis. The transfer was as much as $2.1 million per year prior to the debt service for the County's energy performance contract lease being paid off at the end of 2011.

This fund is budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. This practice enables better management and monitoring of building maintenance expenditures. Funding for routine maintenance activities is also budgeted in the Building Maintenance Fund and is broken down by facility maintenance locations. The Building Maintenance Fund also permits greater flexibility in adjusting funding to ever changing maintenance priorities. Funds are easily transferred between projects and remaining balances can be reappropriated into projects in the subsequent year or remain in the fund balance as part of the facility maintenance reserve. In 2011, to conform to Governmental Accounting Standards Board (GASB) Statement 54, the County stopped reporting the Building Maintenance Fund as a separate special revenue fund. The financial statement balance was combined with the General Fund for accounting purposes, but is still reported separately for planning and budgeting purposes. The list of approved Building Maintenance Fund projects for 2014 is presented in Table V below.

Table V

Building Maintenance Fund
2014 Projects and Maintenance Funding

Project	Amount
Routine Maintenance	$ 1,383,100
Arapahoe Plaza Partial Carpet	177,500
Sheriff's Office/Coroner Parking Lot	131,000
District Attorney Building Parking Lot Maint & Repair	81,000
Chevron Energy Contract Monitoring	15,169
County Asbestos Management	10,000
TOTAL	**$ 1,797,769**

Along with the routine maintenance of the County facilities, which comprises $1,383,100 of the $1.8 million budget, there is a budget for several maintenance projects for this coming year. Carpet replacement for the east side of the first and second floors of the Arapahoe Plaza building is funded at $177,500 for 2014. There is also s budget of $131,000 for the maintenance and repair to the existing visitor and employee parking lots at the Sheriff/Coroner Administration Building. Another parking lot to be repaired is at the District Attorney's Office building for $81,000. There are several other projects that will be completed throughout the year as well as a few projects that were funded and started work in 2013 but will be reappropriated to 2014 for completion.

Operating Impact of Capital Projects

In addition to the capital costs, operating costs are important to consider when examining the fiscal impact of the 2014 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 2014, a budget package request for operating costs was entered into the appropriate operating fund. Due to the County's budgeting philosophy and the fact that several projects replace or remodel existing capital assets, many of the operating costs for the following projects will be absorbed by the department's or office's current budget, otherwise a budget package will be/has been submitted for the additional operating costs. Below are brief descriptions of projects with notable operating costs in the 2014 Capital Improvement Program.

Lima Plaza Probation Relocation Phase I – This project would require contracted security guards through the Sheriff's Office as well as the utility costs associated with the currently vacant building at Lima Plaza. It is budgeted for a portion of 2015 at $150,047 and $179,614 for all ongoing years. These costs will need to be reviewed as the project moves forward. Operating costs for the remodel of existing space within the Courthouse building should remain consistent with its current use. If the County receives the additional judges as forecast, there would be an operational impact to the budget of the District Attorney's Office where additional staff would be necessary. Very preliminary estimates of the increased cost indicate that the County may need to increase funding to the District Attorney's Office by about $180,000 in 2015.

Assessment and Taxation System – The Assessment and Taxation Computer System application went live in December of 2013, but the legacy system will be made available on a read-only basis for 3 months. There was a budget package submitted for $251,850 for three months of required hosting, certain software licensing and maintenance, and wages to support the legacy system while the new system is up and running. Ongoing maintenance and support costs for the new system have already been included in the Information Technology budget beginning in 2013.

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 2014 budget as their completion is not due to occur until after the 2014 budget year and will be considered in preparation for the 2015 budget.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2014 budget. In many cases, the projects proposed are for future County capital improvements and have been added to the 5-year program as unmet needs. Capital needs that are being reviewed but a timeframe has not been established are also identified for the County's future capital needs. These proposed projects along with the funding will be addressed in future budget years using the methodology described in this section. A condensed list of future capital needs is provided in Table VI below. The 5-Year CIP Plan is provided at the end of this section.

Table VI

Future Capital Needs
Improvements and Upgrades to Courthouse I
Continued Build-Out of Lima Plaza
Completion of the Altura Plaza Renovation
Future Build-Out of Sheriff's District 5 Substation
Future Phases of County Fairgrounds Construction
Future Infrastructure Priorities
Replacement & Upgrade of Large Software Packages

Policies and Practices of the Capital Improvement Program

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A CIP team reviews these projects in light of expected funding restraints and adds projects to the proposed capital improvement program. The CIP Team reviews the program and recommends the final program to the Board of County Commissioners. The first year of this recommended program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2014–2018 capital improvement plans on the following pages. Only projects with costs over $50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The CIP plan for 2014 is incorporated into the 2014 budget while the remaining years of the plan are not an adopted County plan, but is used as a staff recommendation for future budget years.

Capital Improvement Policy

1. **Capital Improvement Program** - A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.

2. **Capital Improvement Team** - The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well, as approving the capital improvement program, as a part of the annual budget.

3. **Capital Projects** – Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. Examples of capital projects include:

    A. New and expanded physical facilities
    B. Large scale rehabilitation and replacement of facilities
    C. Major equipment, excluding vehicles
    D. The cost of engineering or architectural studies related to a major public improvement
    E. Acquisition of land or buildings
    F. Demolition of buildings

4. **Annual Action Program** - Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2014	2015	2016	2017	2018
Capital Expenditure Fund					
Administrative Services					
Roads/Street/Drainage					
Transfer to Infrastructure Fund	**3,083,334**	4,000,000	4,000,000	4,000,000	4,000,000
Total for Roads/Street/Drainage	**3,083,334**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Administrative Services	**$3,083,334**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**$4,000,000**
Facilities					
New Construction/Development					
Lima Plaza Probation Relocation Phase I	2,300,000	3,243,500	1,598,000	0	0
ACJC 3rd Floor Small Courtroom Construction	890,500	0	0	0	0
District Attorney Building Emergency Generator	101,500	0	0	0	0
CSU-Extension Division Relocation to Lima Plaza	0	951,479	0	0	0
Eastern Service Center Enclosed Wash Rack	0	571,000	0	0	0
Total for New Construction/Development	**3,292,000**	**4,765,979**	**1,598,000**	**0**	**0**
Upgrade or Expand					
Altura Plaza Renovation	1,300,000	1,050,000	0	0	0
Courthouse I Restroom Upgrades	0	569,535	405,025	405,025	405,025
District Attorney's Office Building Tenant Improvements	0	465,801	0	0	0
FASTER Web Upgrade	0	98,550	0	0	0
District Attorney Building Boiler Upgrade	0	65,000	0	0	0
Arapahoe Plaza Public Restroom Remodel	0	0	87,500	0	0
Lima Plaza Interior Sidewalks, Ramps and Walkways	0	0	0	75,000	0
Total for Upgrade or Expand	**1,300,000**	**2,248,886**	**492,525**	**480,025**	**405,025**
Repair or Replace					
ACJC Parking Lots	0	1,384,000	0	0	0
Roof Replacement - Federal Warehouse	0	768,500	0	0	0
Administration I Concrete Spalling Repair	0	538,000	0	0	0
Altura Plaza Roof Replacement	0	500,000	0	0	0
Mill & Overlay Parking Lot at Arapahoe Plaza	0	138,000	0	0	0
Replace Elevator Controls - Courthouse II	0	124,000	0	0	0
ACJC Resurface Asphalt Road & Access Ramps	0	0	872,500	0	0
Tri-County Health Department Parking Lot Reconstruction	0	0	175,500	0	0
Replace Elevator Controls - Detention Center	0	0	59,500	0	0
Resurface Concrete Walkways & Ramps	0	0	0	576,000	0
CentrePoint Window Weather Stripping Replacement	0	0	0	250,000	0

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2014	2015	2016	2017	2018
Warehouse Parking Lot	0	0	0	0	662,000
Altura Plaza Parking Lot Mill & Overlay	0	0	0	0	350,000
Total for Repair or Replace	**0**	**3,452,500**	**1,107,500**	**826,000**	**1,012,000**
Total for Facilities	**$4,592,000**	**$10,467,365**	**$3,198,025**	**$1,306,025**	**$1,417,025**
Sheriff					
Upgrade or Expand					
Digital Trunk Radio System Infrastructure Upgrade	213,943	0	0	0	0
Digital Trunk Radio System Upgrade-Admin Radio Site	132,000	0	0	0	0
Digital Trunk Radio-Communications Center Consoles	0	735,000	0	0	0
Total for Upgrade or Expand	**345,943**	**735,000**	**0**	**0**	**0**
Repair or Replace					
District 5 Substation	0	0	0	250,000	0
Total for Repair or Replace	**0**	**0**	**0**	**250,000**	**0**
Total for Sheriff	**$345,943**	**$735,000**	**$0**	**$250,000**	**$0**
Technology/Communications					
New Construction/Development					
Enterprise Portfolio Management and SharePoint	600,000	200,000	0	0	0
Mobile Device Management	75,000	0	0	0	0
Office of Performance Mgmt. Infrastructure	0	300,000	0	0	0
Total for New Construction/Development	**675,000**	**500,000**	**0**	**0**	**0**
Upgrade or Expand					
CJIS Logging	80,000	0	0	0	0
Accela Electronic Document Review	0	315,352	0	0	0
Total for Upgrade or Expand	**80,000**	**315,352**	**0**	**0**	**0**
Repair or Replace					
New World Upgrade or Replacement	1,750,000	750,000	0	0	0
Sheriff Data Center UPS	125,000	0	0	0	0
Total for Repair or Replace	**1,875,000**	**750,000**	**0**	**0**	**0**
Total for Technology/Communications	**$2,630,000**	**$1,565,352**	**$0**	**$0**	**$0**
Total for Capital Expenditure Fund	**$10,651,277**	**$16,767,717**	**$7,198,025**	**$5,556,025**	**$5,417,025**

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2014	2015	2016	2017	2018
Infrastructure Fund					
Roads/Streets/Drainage					
New Construction/Development					
Kiowa Bennett Road Extension - Ramps Final Design/Construction	-	700,000	700,000	-	-
Quincy/Airline Extension (Exmoor - Bradbury) Roadways	-	-	-	850,000	1,950,000
Quincy/Airline Extension Bridge(s) (Exmoor - Bradbury)	-	-	-	-	750,000
Gun Club - Quincy to Yale Design - RAMP Devolution	-	-	-	-	-
Picadilly Coal Creek Bridge Crossing	-	-	-	-	-
Total for New Construction/Development	**-**	**700,000**	**700,000**	**850,000**	**2,700,000**
Upgrade or Expand					
Dayton/Peakview Intersection Widening & Signal	350,000	-	-	-	-
Traffic Signal Ethernet Upgrade Project	100,000	-	100,000	-	-
Quincy Ave Widening (Gun Club - Powhaton)	-	500,000	2,500,000	2,500,000	-
Quincy Avenue Widening (Picadilly - West E470 Ramps)	-	-	500,000	-	-
Quincy Avenue (West E470 Ramps - East E470 Ramps)	-	-	250,000	-	-
Quincy Avenue Widening (East E470 Ramps to Gun Club)	-	-	150,000	-	-
Gun Club Road Widening (2-4 Lanes, Dove Hill - Quincy)	-	-	-	-	-
Arapahoe Road Widening Design Service (Waco - Himalaya)	-	-	-	-	-
Arapahoe Road Widening Construction (Waco - Himalaya)	-	-	-	-	-
Blackhawk Street Widening	-	-	-	-	-
Total for Upgrade or Expand	**450,000**	**500,000**	**3,500,000**	**2,500,000**	**-**
Improvements to Existing					
Brick-Center Road Gravel to Pavement(Quincy to Mississippi)	2,000,000	-	-	-	-
Arapahoe Road and Yosemite Intersection Improvements (Interchan	333,334	-	-	-	-
Platte Canyon Road and Ken Caryl Sidewalk	150,000	-	-	-	-
Arapahoe Road Sidewalk Farm Frontage	50,000	200,000	-	-	-
Annual Bridge Rehab design	50,000	-	-	-	-
Inverness Traveler Behavior/Operation Study	50,000	-	-	-	-
Yale Avenue Improvements	-	2,000,000	-	-	-
Gun Club & Quincy Intersection Improvements	-	1,325,000	2,900,000	-	-
Platte Canyon Rd PEL study	-	350,000	-	-	-
Kiowa Creek Master Plan	-	300,000	-	-	-
Arapahoe & I-25 Interchange Construction	-	200,000	1,330,000	2,667,000	-
Quincy Median Landscaping (Picadilly - Himalaya)	-	150,000	-	-	-
Dove Valley Traffic Signals	-	100,000	-	100,000	-
Havana Street Sidewalk (Geddes - Inverness Drive East, East Side)	-	75,000	-	-	-
Dry Creek and Havana ITS Improvements	-	25,000	-	-	-

Capital Improvement Program 5-Year Plan

Fund/Department/Project Type/Project Title	2014	2015	2016	2017	2018
Traffic - East End Shoulder Improvements	-	-	5,000,000	-	-
Quincy Avenue Improvements (Kiowa-Bennett to Strasburg)	-	-	2,500,000	2,500,000	-
Inverness Drive West and County Line Ops Improvements	-	-	500,000	-	-
Sidewalk Widening for ADA Compliance	-	-	400,000	400,000	400,000
Traffic - East End Safety Projects	-	-	300,000	300,000	-
Wolf Creek Storm Water Master Plan	-	-	300,000	-	-
Hampden Ave Medians (Himalaya - Picadilly, Saddle Rock Highlands)	-	-	200,000	-	-
County Wide ITS Study	-	-	100,000	-	-
Parker/Quincy Interchange Feasibility Study	-	-	50,000	-	-
I-70 Sub-area Transportation Plan	-	-	50,000	-	-
Inverness Dr. West @ Dry Creek Ops. Improvements	-	-	-	1,000,000	-
Traffic - West End Safety Improvements	-	-	-	500,000	500,000
Commanche Creek Storm Water Master Plan	-	-	-	300,000	-
Last 1/2 Mile Study Implementations	-	-	-	150,000	125,000
County Wide ITS Improvements	-	-	-	150,000	-
Quincy/Copperleaf signal	-	-	-	125,000	-
Chambers and Otero Traffic Signal	-	-	-	62,500	-
Lost Creek Master Plan	-	-	-	50,000	-
Jewell Ave (watkins-hayesmount) Top Lift Asphalt	-	-	-	-	400,000
Total for Improvements to Existing	**2,633,334**	**4,725,000**	**13,630,000**	**8,304,500**	**1,425,000**
Total for Roads/Streets/Drainage	**$ 3,083,334**	**$ 5,925,000**	**$ 17,830,000**	**$ 11,654,500**	**$ 4,125,000**
Total for Infrastructure Fund	**$ 3,083,334**	**$ 5,925,000**	**$ 17,830,000**	**$ 11,654,500**	**$ 4,125,000**

DEBT AND LEASE OBLIGATIONS

Arapahoe County has financed capital projects through the issuance of general obligation bonds, revenue bonds, capital leases for certificates of participation, and lease purchase agreements. These obligations have allowed the County to provide new and expanded capital improvements, including streets, parks, and public facilities. These debt and lease obligations allow the County to extend the payment of these obligations over many years so that the cost and the benefit of the improvement is shared across the life of the improvement and not just in the year that the facility is acquired. The County pays the interest associated with long term debt financing and therefore these funding mechanisms result in a greater total cost to the County. Voter approval is required to issue bonds. The various types of long term financing tools each have their own advantages and disadvantages.

Types of Debt and Lease Obligations

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. These bonds also require voters to authorize the County to impose a mill levy dedicated to repay the principal and interest as it becomes due. This mill levy could fluctuate as necessary to fund the required debt payment. Arapahoe County currently has no outstanding or authorized general obligation debt. The most recent general obligation bonds were issued in 1978 to fund a jail facility, and were fully paid and retired in 1989.

Revenue Bonds

Revenue Bonds are issued to fund specific projects, but are not backed by full faith and credit status of the County. There is a dedicated revenue source to pay the debt's principle and interest.

Capital Improvement Trust Fund Bonds

Capital Improvement Trust Fund Bonds were issued in 1999 and 2000 in order to expand the capacity of the detention facility. Arapahoe County has since fully repaid these Bonds and retired the debt.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually, a tax-exempt corporation will buy or construct a facility that the County wishes to use and lease the facility to the County. The capital lease will use a contract specifying that the County will become the owner of the facility at the end of the lease. Over a specified period of time, the County will make capital lease payments to the corporation, which will then make principal and interest payments to its investors. The County's lease payments are funded by existing sources of revenue. The Arapahoe County Building Finance Corporation (ACBFC) leases several facilities to the County including the CentrePoint Plaza Facility, the Sheriff/Coroner Headquarters Facility and the Arapahoe County Justice Center (ACJC).

Bank Lease Purchase Agreements

The County contracts with banks and finance companies to fund smaller projects, using a contract that specifies that the County will own the assets at the end of the lease. These contracts are generally less complicated and expensive to structure than Certificates of Participation, and are suitable for smaller projects. Agreements have been issued to finance the County's construction of the fairgrounds, acquisition of park land for the Recreation District, and the acquisition of the District Attorney's office building and Lima Plaza.

Public Improvement or Local Improvement District Bonds

The County issues these types of bonds to finance projects for Public Improvement Districts or Local Improvement Districts. These special districts are then obligated to pay the principal and interest on these bonds. In the 1980's and early 1990's, the County issued Local Improvement District bonds to fund road paving projects in various local improvement districts. These Local Improvement District bonds have since been fully discharged using special assessments on the property in the applicable districts.

Since 2001, the County has 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 2014 County debt limit is 1.5% of the value of taxable property in the County as determined by the assessor. For 2014, this amount is $112,171,387. Arapahoe County has no general obligation debt that is applicable to this legal debt limit. Certificates of participation and lease purchase agreements are not applicable in calculating this legal debt limit.

The beginning principal balance of bond and capital lease purchase obligations for 2014 is $50,372,381. The total debt and lease payments for 2014 will be $8,192,608. The entire amount to be spent on lease purchase agreements is related to agreements involving real estate. The total maximum payment liability of the County under all lease purchase agreements is $61,604,160. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the ACBFC issued $15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issued for the County Justice Center. Although the capital lease payments for the Justice Center Certificates of Participation are a County responsibility, they are financed by a lease payment made to the County by the Arapahoe County Public Airport Authority. The Airport Authority leases property owned by the County, and the lease amount is equal to the principal and interest obligation owed to the ACBFC. If the Airport Authority is unable to make all of the lease payments to the County, it may be necessary for the County to fund its obligations to the ACBFC from current County revenues or from reserves. The obligation under these certificates of participation terminates in 2016.

Arapahoe County has six capital lease purchase agreements. Two of the capital lease purchase agreements are associated with Certificates of Participation issued by the Arapahoe County Building Finance Corporation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but it recognizes that failure to appropriate funds would result in default. A default would cause the County to forfeit the secured assets and make it much more difficult to obtain long term financing in the future. The 2014 budget includes appropriations for all debt and capital

lease purchase obligations. A table and graph that illustrate the outstanding debt and lease purchase obligations of the County are included at the end of this section.

Financial Effect upon Future Operations

Prior court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. The County has determined that the revenue currently being spent on capital lease payments, including certificates of participation issued by the Arapahoe County Building Finance Corporation, can be appropriated for other purposes after the final lease payment has been made. This revenue had not been specifically approved by the voters in the County, but has been generated from existing County sources, and had been spent by the Board of County Commissioners (BOCC) to pay for capital leases. As the County's older capital leases mature, the funds that were being used to pay the principal and interest will then be used to pay the principal and interest on the Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building.

Lease purchase agreements enabled the County to complete the construction of the County fairgrounds. The County currently has a lease purchase agreement related to the fairgrounds for the construction of the existing building. A lease purchase agreement for water services for the facility was paid off in 2013. Revenue from the Conservation Trust Fund will be used for debt payments on the lease purchase agreement until 2015. The Conservation Trust Fund receives revenue from lottery proceeds from the State of Colorado and can only be used for specific projects related to the conservation of open space, parks, or recreation related facilities.

In November 2007, the County entered into a lease purchase agreement for land in the Dove Valley area of the County. The land is adjacent to the Arapahoe County Community Park and the agreement allows for the future expansion of this recreation area. The land is located within the Recreation District, so the debt payments are funded by the Arapahoe County Recreation District Fund. The payments are scheduled to continue until 2027.

In September 2008, the County entered into a $5.3 million lease-purchase agreement to acquire an office building for the District Attorney's office. The District Attorney's office moved into the new office building in 2009. The lease purchase payments are funded by General Fund and will continue through 2018.

Through a lease purchase agreement, the County purchased an eight-building complex during 2011 for $9.6 million, known as Lima Plaza. The County has consolidated the operations of several departments and elected offices at this campus, thus applying the previous lease payment amounts to the debt service for this complex. These eight buildings will also provide the County potential space for growth in the future.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. Strong ratings enhance the County's overall reputation through its demonstrated financially sound position. High ratings also help ensure that the County's bonds and leases are attractive investments in the bond market.

In December 2005, the County received an underlying credit rating from Moody's of Aa3 on the refinancing of a County Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings. At the same time, Standard & Poor's upgraded the County's credit rating from A+ to AA- for the same issue.

During 2009, Standard & Poor's reaffirmed the County's AA- credit rating and early in 2010, Moody's credit rating for the County was Aa2. Generally, Certificates of Participation are rated lower than General Obligation bonds.

Moody's and Standard & Poor's
Credit Ratings for Municipal Bonds

Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa2	**AA-**	**Arapahoe County Certificate of Participation Credit Rating**
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest

(1) Within groups, Moody's uses a "1", "2", or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.

(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

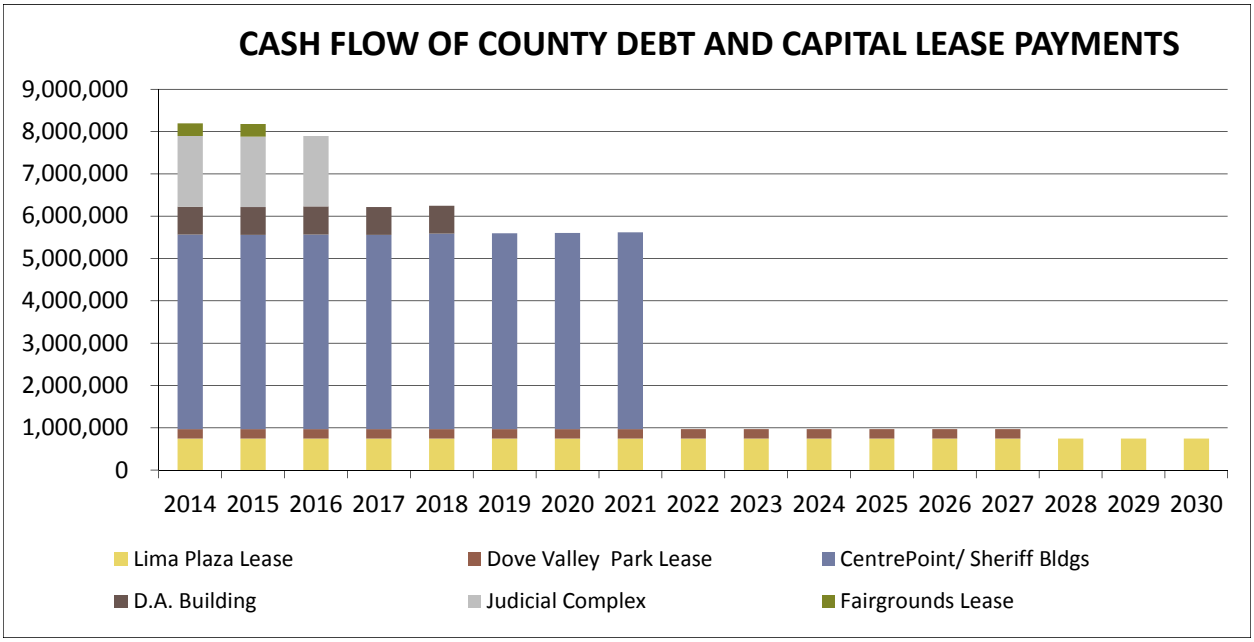
Arapahoe County Water and Wastewater Public Improvement District Bonds

The BOCC serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District includes the south central area of Arapahoe County and extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. The District was formed in 2001, and an election held in November 2001 authorized the issuance of $165,000,000 in General Obligation Bonds. In April 2002, $63,870,000 of the authorized General Obligation Bonds was issued. The Series 2002A bonds were issued in the amount of $32,975,000 to construct the water and wastewater facilities. The Series 2002B bonds were issued in the amount of $30,895,000 to acquire the water and sewer assets of the Arapahoe Water and Wastewater Authority and to refinance the Authority's debt. These bonds were the obligation of the District only and not of the Arapahoe County Government. The bonds were rated Aaa by Moody's and AAA by Standard & Poor's. The Series 2002A and 2002B general obligation bonds were refunded in 2012. The series 2012 bonds were issued in the amount of $59,020,000. In 2005 and 2006, the District borrowed funds in cooperation with the Colorado Water Resources and Power Development Authority (CWRPDA) for additional water and wastewater capital improvements. The 2005 debt was part of a conduit loan program and the principal amount borrowed was $26.3 million. In 2006, the District borrowed $16.0 million as part of CWRPDA's State Drinking Water Revolving Fund.

In 2009, the Public Improvement District (PID) issued $56.1 million in general obligation bonds for the purpose of acquiring water rights and the constructing water assets. This debt issuance in conjunction with other bonds issued by the Arapahoe County Water and Wastewater Authority (ACWWA) and the assets it acquires will provide enough senior renewable water rights for the complete build-out of properties within the PID. The debt was issued in two series with Series 2009A for $51.1 million in taxable general obligation direct pay Build America Bonds and $5.0 million in Series 2009B for tax-exempt general obligation bonds. The federal government rebates 35% of the interest paid to the PID for the Build America Bonds. Standard & Poor's issued an AA- rating for this issuance by the PID and this rating was reaffirmed for the 2012 refunding of the 2002 general obligation bonds.

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

Year	Lima Plaza Lease	Dove Valley Park Lease	CentrePoint/ Sheriff Bldgs	D.A. Building	Judicial Complex	Fairgrounds Lease	Totals
2014	745,333	225,970	4,598,300	656,535	1,667,300	299,170	8,192,608
2015	745,333	225,970	4,588,500	652,991	1,667,225	299,170	8,179,189
2016	745,333	225,970	4,598,063	658,466	1,668,213		7,896,044
2017	745,333	225,970	4,584,625	657,742			6,213,670
2018	745,333	225,970	4,615,200	655,819			6,242,322
2019	745,333	225,970	4,624,600				5,595,903
2020	745,333	225,970	4,632,450				5,603,753
2021	745,333	225,970	4,645,550				5,616,853
2022	745,333	225,970					971,303
2023	745,333	225,970					971,303
2024	745,333	225,970					971,303
2025	745,333	225,970					971,303
2026	745,333	225,970					971,303
2027	745,333	225,970					971,303
2028	745,333						745,333
2029	745,333						745,333
2030	745,333						745,333
	$12,670,668	$3,163,574	$36,887,288	$3,281,553	$5,002,738	$598,340	$61,604,160



OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2014 Principal Balance	2014 Principal Payments	2014 Interest Payments	12/31/2014 Principal Balance
Arapahoe County Government							
Capital Lease Obligations:							
Lease Purchase Agreement for the Lima Plaza County Complex.	2011	2030	$ 9,650,000	$ 8,844,620	$ 354,579	$ 390,754	$ 8,490,040
Lease Purchase Agreement for the District Attorney's Office Building facility.	2008	2018	$ 5,300,000	$ 2,920,000	$ 535,000	$ 121,535	$ 2,385,000
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	$ 2,600,000	$ 2,280,052	$ 117,242	$ 108,728	$ 2,162,810
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building.	2006	2021	$ 50,945,000	$ 31,235,000	$ 3,315,000	$ 1,283,300	$ 27,920,000
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	$ 572,709	$ 281,318	$ 17,851	$ 291,391
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	$ 4,520,000	$ 1,430,000	$ 237,300	$ 3,090,000
Arapahoe County Government							
Total Capital Lease Obligations			$ 87,371,976	$ 50,372,381	$ 6,033,140	$ 2,159,468	$ 44,339,242
Arapahoe County Water & Wastewater Public Improvement District							
General Obligation Bonds:							
General Obligation Build America Bonds with a federal interest subsidy and tax-exempt bonds, issued to purchase water rights for the District.	2009	2039	$ 56,075,000	$ 56,075,000	$ -	$ 3,533,898	$ 56,075,000
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	$ 16,049,975	$ 10,577,016	$ 1,040,633	$ 401,345	$ 9,536,383
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for water and wastewater capital improvements.	2005	2035	$ 26,270,000	$ 26,270,000	$ -	$ 1,297,906	$ 26,270,000
General Obligation Bonds issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2012	2032	$ 59,020,000	$ 58,280,000	$ 910,000	$ 1,772,625	$ 57,370,000
Arapahoe County Water & Wastewater Public Improvement District							
Total General Obligation Bonds			$ 157,414,975	$ 151,202,016	$ 1,950,633	$ 7,005,774	$ 149,251,383

DEBT AND LEASE SCHEDULES

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
2014	3,315,000.00	1,283,300.00	4,598,300.00
2015	3,455,000.00	1,133,500.00	4,588,500.00
2016	3,625,000.00	973,062.50	4,598,062.50
2017	3,785,000.00	799,625.00	4,584,625.00
2018	3,990,000.00	625,200.00	4,615,200.00
2019	4,165,000.00	459,600.00	4,624,600.00
2020	4,350,000.00	282,450.00	4,632,450.00
2021	4,550,000.00	95,550.00	4,645,550.00
Total	**$31,235,000.00**	**$5,652,287.50**	**$36,887,287.50**

Size of Issue (February 14, 2006)	$50,945,000
Last Payment	2021
Average Interest Rate	4.28%

During late 2005, the Board of County Commissioners approved refinancing the original 2000 Certificates of Participation for the CentrePoint Plaza and the Sheriff/Coroner Administration Building. The low interest rates available during early 2006 allowed the County to refinance these Certificates of Participation for an average annual savings of approximately $125,000. In addition to the annual debt service payment savings, the terms of the lease with the Arapahoe County Building Finance Corporation were modified to allow for the release of a portion of the collateral when a sufficient amount of principal is retired. The refinancing was completed on February 14, 2006.

DISTRICT ATTORNEY
BUILDING LEASE PURCHASE

Year	Principal	Interest	Total Annual Payment
2014	535,000	121,535	656,535
2015	555,000	97,991	652,991
2016	585,000	73,466	658,466
2017	610,000	47,742	657,742
2018	635,000	20,819	655,819
Total	**$2,920,000**	**$361,553**	**$3,281,553**

Size of Issue (September 16, 2008)	$5,300,000
Last Payment	2018
Average Interest Rate of the Issue	4.36%

Arapahoe County entered into a lease purchase agreement on September 16, 2008 for a building located at 6450 S. Revere Way, Centennial, Colorado. The District Attorney's office relocated to this building in 2009, as it was necessary to expand and re-configure the Justice Center due to growth. The debt service for this purchase is funded by a transfer from the General Fund.

FAIRGROUNDS CONSTRUCTION
CAPITAL LEASE SCHEDULE

			Total Annual
2014	281,318.40	17,851.40	299,169.80
2015	291,390.99	7,778.81	299,169.80
Total	**$572,709.39**	**$25,630.21**	**$598,339.60**

Size of Issue (November 2, 2005)	$2,500,000
Last Payment	2015
Average Interest Rate	3.55%

In 2005, the Board of County Commissioners funded construction of the new County fairgrounds without the use of general operating revenues. The County entered into a capital lease on November 2, 2005 for the construction of the new fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds, which can only be used for park, open space, and recreational related uses. Construction on the fairgrounds complex was completed during 2006, in time for the 100th Arapahoe County Annual Fair.

DOVE VALLEY PARK PURCHASE
RECREATION DISTRICT

Year	Principal	Interest	Total Annual Payment
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	**2,280,052.00**	**883,521.95**	**3,163,573.95**

Size of Issue (November 15, 2007)	$2,600,000
Last Payment	2027
Intial Interest Rate	4.83%
* Interest Rate Adjustment (Based on Index Rate) on November 15, 2017	

Arapahoe County entered into a lease purchase agreement on November 15, 2007 for land in Dove Valley adjacent to the Arapahoe Community Park. In the future, this land could be developed in order to expand the Arapahoe Community Park for the benefit of the community. The debt for this purchase is funded by the Arapahoe County Recreation District Fund. *The current interest rate of 4.83% will be applied for the first 10 years of the loan, at which point there will be a rate adjustment annually on November 15th based on 85% of the index rate minus 15 basis points.

JUDICIAL COMPLEX
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
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	**$4,520,000.00**	**$482,737.50**	**$5,002,737.50**

Size of Original Issue (November 1, 1986)	$14,720,000
Size of 1992 Refinance	$15,350,000
Size of 2002 Refinance (September 3, 2002)	$15,760,000
Last Payment	2016
Average Interest Rate of the 2002 Refinance	4.57%

The Justice center Certificates of Participation were first issued in 1986 for the purpose of decreasing the debt obligation of the Arapahoe County Public Airport Authority. They were re-financed in May 1992 for the purpose of reducing the interest rate and extending the payment timeline by 10 years, and thus improve the ability of the Arapahoe County Public Airport Authority to meet their obligations.

The County again refinanced the Certificates of Participation on September 3, 2002. This refinancing took advantage of lower interest rates and resulted in lower debt service payments. The final maturity date was not changed.

The Certificates of Participation are secured by the County Justice center and are an obligation of the County. The revenue to pay the lease on the Certificates is a lease on the runways at the Airport. In the event that the Airport Authority could not pay the runway lease, Arapahoe County would still need to make the payments on the Certificates to avoid a default. There is a $1,576,000 required reserve related to the Certificates. The Airport Authority receives the interest on this reserve.

LIMA PLAZA
CAPITAL LEASE SCHEDULE

Year	Principal	Interest	Total Annual Payment
2014	354,579.43	390,754.00	745,333.43
2015	370,868.74	374,464.68	745,333.43
2016	387,906.39	357,427.04	745,333.43
2017	405,726.74	339,606.69	745,333.43
2018	424,365.75	320,967.67	745,333.43
2019	443,861.04	301,472.38	745,333.43
2020	464,251.94	281,081.49	745,333.43
2021	485,579.59	259,753.83	745,333.43
2022	507,887.04	237,446.39	745,333.43
2023	531,219.28	214,114.15	745,333.43
2024	555,623.40	189,710.03	745,333.43
2025	581,148.64	164,184.79	745,333.43
2026	607,846.51	137,486.92	745,333.43
2027	635,770.87	109,562.56	745,333.43
2028	664,978.07	80,355.36	745,333.43
2029	695,527.05	49,806.38	745,333.43
2030	727,479.44	17,853.99	745,333.43
Total	**$8,844,619.90**	**$3,826,048.35**	**$12,670,668.26**

Size of Issue (May 19, 2011)	$9,650,000
Last Payment	2030
Average Interest Rate	4.54%

On May 19, 2011, the County entered into a lease purchase agreement to purchase property located at the South Lima Street Business Center. The County intends to consolidate County departments to this location as the property includes eight buildings along with adjacent parking lots and will allow the County opportunity for growth in the future.

The annual debt service payments are funded by a transfer from the General Fund, which is partially reimbursed by the departments occupying this location.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT REVENUE BONDS - SERIES 2005E

Date	Principal	Interest	Total Annual Payment
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**	**$26,145,437.60**	**$52,415,437.60**

Size of Issue (November 1, 2005)	$26,270,000
Last Payment	2035
Average Interest Rate	4.46%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for $26,270,000 for water and wastewater improvements. The most significant project is an upgrade of the wastewater treatment plant to increase its capacity for future growth.

The District's debt service payments for the 2005 revenue bonds issued by the Colorado Water Resource and Power Development Authority are funded by property tax revenues.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT DRINKING WATER REVENUE BONDS - SERIES 2006B

Year	Principal	Administrative Fee	Interest	Total Annual Payment
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	**$10,577,016.39**	**$1,027,198.44**	**$1,411,875.08**	**$13,016,089.91**

Size of Issue (November 1, 2006)	$16,049,975.43
Last Payment	2022
Average Interest Rate	4.38%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for $16,049,975.43 for drinking water improvements. The most significant project to be funded is an upgrade of the drinking water treatment plant to increase capacity for future growth.

The District's debt service payments for the 2006 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be funded by property tax revenues.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT BUILD AMERICA BONDS AND GENERAL OBLIGATION PROJECT

	Series 2009A Bonds				Series 2009B Bonds				
Year	Principal	Interest	BABS Rebate	Total	Principal	Interest	Total	Capitalized Interest Fund	Total Annual Payment
2014		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2015		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50	350,000.00	2,025,516.50
2016		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2017		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2018		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2019		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2020		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2021		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2022		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2023		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2024		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2025		3,309,660.00	1,158,381.00	2,151,279.00	$ 230,000.00	224,237.50	454,237.50		2,605,516.50
2026		3,309,660.00	1,158,381.00	2,151,279.00	300,000.00	214,462.50	514,462.50		2,665,741.50
2027		3,309,660.00	1,158,381.00	2,151,279.00	370,000.00	201,712.50	571,712.50		2,722,991.50
2028		3,309,660.00	1,158,381.00	2,151,279.00	445,000.00	185,987.50	630,987.50		2,782,266.50
2029		3,309,660.00	1,158,381.00	2,151,279.00	525,000.00	167,075.00	692,075.00		2,843,354.00
2030		3,309,660.00	1,158,381.00	2,151,279.00	600,000.00	144,762.50	744,762.50		2,896,041.50
2031		3,309,660.00	1,158,381.00	2,151,279.00	680,000.00	117,012.50	797,012.50		2,948,291.50
2032		3,309,660.00	1,158,381.00	2,151,279.00	775,000.00	85,562.50	860,562.50		3,011,841.50
2033		3,309,660.00	1,158,381.00	2,151,279.00	825,000.00	49,718.76	874,718.76		3,025,997.76
2034	$970,000.00	3,309,660.00	1,158,381.00	3,121,279.00	250,000.00	11,562.50	261,562.50		3,382,841.50
2035	1,635,000.00	3,246,804.00	1,136,381.40	3,745,422.60	-	-	-		3,745,422.60
2036	10,810,000.00	3,140,856.00	1,099,299.60	12,851,556.40	-	-	-		12,851,556.40
2037	11,650,000.00	2,440,368.00	854,128.80	13,236,239.20	-	-	-		13,236,239.20
2038	12,535,000.00	1,685,448.00	589,906.80	13,630,541.20	-	-	-		13,630,541.20
2039	13,475,000.00	873,180.00	305,613.00	14,042,567.00	-	-	-		14,042,567.00
Total	**51,075,000.00**	**80,889,516.00**	**28,311,330.60**	**103,653,185.40**	**5,000,000.00**	**3,868,706.26**	**8,868,706.26**	**700,000.00**	**111,821,891.66**

Size of Issue (December 16, 2009)	$56,075,000
Last Payment	2039
Average Interest Rate	4.26%

The Arapahoe County Water & Wastewater Public Improvement District issued taxable General Obligation Direct Pay Build America Bonds and tax-exempt General Obligation Bonds on December 16, 2009. Series A bonds were issued in the amount of $51,075,000 and Series B bonds were issued for $5,000,000. There is a federal interest subsidy (rebate) on the Build America Bonds. These bonds were to purchase water rights and increase water capacity for the District.

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT GENERAL OBLIGATION REFUNDING BONDS - SERIES 2012

Year	Principal	Interest	Total Annual Payment
2014	910,000.00	1,772,625.00	2,682,625.00
2015	1,025,000.00	1,736,225.00	2,761,225.00
2016	1,235,000.00	1,695,225.00	2,930,225.00
2017	1,395,000.00	1,645,825.00	3,040,825.00
2018	1,605,000.00	1,590,025.00	3,195,025.00
2019	1,840,000.00	1,525,825.00	3,365,825.00
2020	2,065,000.00	1,470,625.00	3,535,625.00
2021	2,330,000.00	1,388,025.00	3,718,025.00
2022	2,585,000.00	1,318,125.00	3,903,125.00
2023	2,865,000.00	1,240,575.00	4,105,575.00
2024	3,130,000.00	1,176,112.50	4,306,112.50
2025	3,415,000.00	1,101,775.00	4,516,775.00
2026	3,720,000.00	1,016,400.00	4,736,400.00
2027	4,060,000.00	904,800.00	4,964,800.00
2028	4,420,000.00	783,000.00	5,203,000.00
2029	4,795,000.00	650,400.00	5,445,400.00
2030	5,200,000.00	506,550.00	5,706,550.00
2031	5,620,000.00	350,550.00	5,970,550.00
2032	6,065,000.00	181,950.00	6,246,950.00
Total	**$58,280,000.00**	**$22,054,637.50**	**$80,334,637.50**

Size of Original Issue (April 1, 2002)	$63,870,000.00
Size of 2012 Refunding (September 13, 2012)	$59,020,000.00
Last Payment	2032
Average Interest Rate of the 2012 Refunding	2.97%

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A bonds were issued in the amount of $32,975,000 for the construction of various water, sewer and storm sewer facilities. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

The Series 2002A and 2002B General Obligation Bonds were refunded on September 13, 2012 to take advantage of lower interest rates that resulted in lower debt service payments. The 2012 bonds were issued in the amount of $59,020,000. The final maturity date was not changed.

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Administrative Services					
Arapahoe County Water & Wastewater PID Fund					
Debt and Lease Payments	93,774	106,491	111,277	110,221	**115,192**
Projects	-	1,440,463	2,109,537	2,095,039	**-**
Special Taxing Districts	9,443,266	70,125,736	8,814,303	8,818,529	**8,961,409**
Total Arap. Cty. W & WW PID Fund	**9,537,039**	**71,672,690**	**11,035,117**	**11,023,789**	**9,076,601**
Building Finance Corporation Fund					
Debt and Lease Payments	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Total Building Finance Corp. Fund	**6,267,639**	**6,274,207**	**6,261,375**	**6,222,645**	**6,277,600**
Capital Expenditure Fund					
Administration	2,070,068	4,020,838	4,068,014	4,067,333	**3,151,407**
Total Capital Expenditure Fund	**2,070,068**	**4,020,838**	**4,068,014**	**4,067,333**	**3,151,407**
Central Services Fund					
General Administration	1,343,973	1,277,177	1,360,000	1,308,184	**1,360,000**
Total Central Services Fund	**1,343,973**	**1,277,177**	**1,360,000**	**1,308,184**	**1,360,000**
Communications Network Replacement Fund					
Comm. Net Replacement	66,367	165,636	442,220	200,768	**79,875**
Total Comm. Network Replacement Fund	**66,367**	**165,636**	**442,220**	**200,768**	**79,875**
Conservation Trust Fund					
Conservation Trust	381,367	381,366	1,266,474	663,688	**299,170**
Total Conservation Trust Fund	**381,367**	**381,366**	**1,266,474**	**663,688**	**299,170**
Contingent & Emergency Reserve Fund					
Contingent/Emergency Reserve	-	109,641	-	-	**-**
Total Contingent & Emerg. Reserve Fund	**-**	**109,641**	**-**	**-**	**-**
Developmental Disability Fund					
Developmental Disabilities	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
Total Developmental Disability Fund	**7,647,121**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
General Fund					
General Administration	40,729,982	20,559,379	18,521,490	17,439,168	**16,325,194**
Total General Fund	**40,729,982**	**20,559,379**	**18,521,490**	**17,439,168**	**16,325,194**
Lease Purchase Agreements Fund					
Debt and Lease Payments	18,839,408	2,013,676	2,203,582	2,203,581	**1,927,009**
Total Lease Purchase Agreements Fund	**18,839,408**	**2,013,676**	**2,203,582**	**2,203,581**	**1,927,009**
Total Administrative Svcs.	**86,882,964**	**113,694,570**	**52,465,283**	**50,419,660**	**45,952,031**
Aid to Agencies					
General Fund					
Healthcare Grants	819,999	943,500	1,003,500	998,500	**1,003,500**
Other Grant Requests	97,293	-	4,500	-	**4,500**
Social Program Grants	622,000	656,000	681,000	681,000	**681,000**
Total General Fund	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**
Total Aid to Agencies	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Assessor's Office					
Central Services Fund					
Administrative Division	6,776	-	21,800	6,952	-
Total Central Services Fund	**6,776**	**-**	**21,800**	**6,952**	**-**
General Fund					
Administrative Division	4,923,850	4,625,238	4,987,243	4,648,893	**4,967,126**
Total General Fund	**4,923,850**	**4,625,238**	**4,987,243**	**4,648,893**	**4,967,126**
Total Assessor	**4,930,627**	**4,625,238**	**5,009,043**	**4,655,845**	**4,967,126**
Board of County Commissioners					
General Fund					
Commissioners	930,974	910,156	956,717	899,539	**1,002,597**
Special Assistant to the BOCC	180,784	(4,827)	-	1,419	-
Total General Fund	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**
Total Bd. Of County Comm.	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**
BOCC Administration					
General Fund					
BOCC Administration	534,212	575,458	597,732	592,278	**613,330**
Total General Fund	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**
Total BOCC Admin.	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**
Clerk & Recorder's Office					
Central Services Fund					
Elections	-	1,011,484	3,918,365	53,000	-
Recording	-	6,975	-	-	-
Total Central Services Fund	**-**	**1,018,459**	**3,918,365**	**53,000**	**-**
Electronic Filing Technology Fund					
Recording	282,412	131,455	555,638	139,412	**132,099**
Total Electronic Filing Tech. Fund	**282,412**	**131,455**	**555,638**	**139,412**	**132,099**
General Fund					
Administration	683,348	665,117	720,970	683,595	**710,273**
Elections	1,877,424	3,065,890	2,062,153	1,921,605	**4,464,999**
Motor Vehicle	4,843,916	4,930,172	5,115,686	4,890,114	**5,412,855**
Recording	737,367	703,267	748,283	683,229	**797,855**
Total General Fund	**8,142,055**	**9,364,447**	**8,647,092**	**8,178,544**	**11,385,982**
Total Clerk & Recorder	**8,424,467**	**10,514,361**	**13,121,095**	**8,370,956**	**11,518,081**
Communication Services					
Capital Expenditure Fund					
Communication Services Administration	1,770	-	-	-	-
Total Capital Expenditure Fund	**1,770**	**-**	**-**	**-**	**-**
Central Services Fund					
Communication Services Administration	11,641	-	-	-	-
Total Central Services Fund	**11,641**	**-**	**-**	**-**	**-**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Communication Services					
General Fund					
Communication Services Administration	1,182,307	1,165,835	1,292,568	1,185,364	**1,322,437**
Total General Fund	**1,182,307**	**1,165,835**	**1,292,568**	**1,185,364**	**1,322,437**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services	90,719	61,029	94,963	46,894	**90,226**
Total Open Space Sales Tax Fund	**90,719**	**61,029**	**94,963**	**46,894**	**90,226**
Total Communication Svcs.	**1,286,436**	**1,226,864**	**1,387,531**	**1,232,258**	**1,412,663**
Community Resources					
Arapahoe County Fair Fund					
Colorado State University Extension	25,184	26,122	25,600	23,015	**25,600**
Total Arapahoe County Fair Fund	**25,184**	**26,122**	**25,600**	**23,015**	**25,600**
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	9,511,227	9,839,746	11,597,898	10,595,139	**11,854,021**
Total Arapahoe/Douglas Works! Fund	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Community Development Fund					
Housing & Community Development Services	3,175,755	2,251,991	4,989,823	1,830,358	**3,865,961**
Total Community Development Fund	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,358**	**3,865,961**
General Fund					
Arapahoe County Cultural Council	654	646	1,000	750	**1,000**
Colorado State University Extension	389,194	403,173	452,400	399,558	**477,678**
Community Resources Administration	790,904	714,833	863,186	768,984	**832,909**
County Veterans Services Office	68,060	80,029	160,100	120,687	**148,432**
Judicial Services	1,396,029	1,413,360	1,475,914	1,431,835	**1,489,291**
Senior Resources - Homemakers	244,252	232,939	309,816	231,269	**305,695**
Total General Fund	**2,889,093**	**2,844,979**	**3,262,416**	**2,953,082**	**3,255,005**
Grant Fund					
Colorado State University Extension	23,443	36,451	49,418	43,391	**-**
Community Resources Administration	-	-	38,100	9,240	**36,960**
County Veterans Services Office	19,731	4,889	25,000	9,260	**20,000**
Judicial Services	5,290,317	4,959,952	5,160,974	5,065,062	**5,080,464**
Senior Resources - Homemakers	779,808	752,002	841,610	760,848	**882,008**
Weatherization	5,625,478	3,364,909	4,365,216	3,034,409	**4,490,165**
Total Grant Fund	**11,738,778**	**9,118,202**	**10,480,318**	**8,922,209**	**10,509,597**
Total Community Res.	**27,340,037**	**24,081,041**	**30,356,055**	**24,323,804**	**29,510,184**
Coroner's Office					
Central Services Fund					
Coroner	26,334	31,000	-	-	**-**
Total Central Services Fund	**26,334**	**31,000**	**-**	**-**	**-**
General Fund					
Coroner	1,459,562	1,516,014	1,559,434	1,508,152	**1,563,970**
Total General Fund	**1,459,562**	**1,516,014**	**1,559,434**	**1,508,152**	**1,563,970**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Coroner's Office					
Total Coroner	**1,485,896**	**1,547,014**	**1,559,434**	**1,508,152**	**1,563,970**
County Attorney					
General Fund					
Administration	2,103,367	2,063,801	2,275,608	2,140,383	**2,099,153**
Board of Equalization	195,787	185,769	203,657	202,951	**122,200**
Risk Management Division	78,934	83,155	89,471	93,830	**338,912**
Total General Fund	**2,378,088**	**2,332,725**	**2,568,736**	**2,437,164**	**2,560,265**
Self Insurance Liability Fund					
Administration	917,920	840,718	1,011,100	723,635	**1,020,250**
Total Self Insurance Liability Fund	**917,920**	**840,718**	**1,011,100**	**723,635**	**1,020,250**
Worker's Compensation Fund					
Administration	1,284,155	1,378,836	1,495,000	1,037,157	**1,518,000**
Total Worker's Compensation Fund	**1,284,155**	**1,378,836**	**1,495,000**	**1,037,157**	**1,518,000**
Total County Attorney	**4,580,162**	**4,552,279**	**5,074,836**	**4,197,956**	**5,098,515**
District Attorney					
General Fund					
District Attorney	11,442,165	11,568,115	11,649,952	11,649,952	**11,735,426**
Juvenile Accountability Block Grant	130,350	-	-	-	**-**
Juvenile Diversion	526,598	532,416	536,183	536,183	**540,117**
Total General Fund	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**
Total District Attorney	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**
Facilities and Fleet Management					
Building Maintenance Fund					
Facilities Management	2,202,480	1,554,476	2,629,671	1,911,185	**1,797,769**
Total Bldg. Maintenance Fund	**2,202,480**	**1,554,476**	**2,629,671**	**1,911,185**	**1,797,769**
Capital Expenditure Fund					
Administration	15,336,869	1,973,923	15,727,655	10,586,204	**4,592,000**
Total Capital Expenditure Fund	**15,336,869**	**1,973,923**	**15,727,655**	**10,586,204**	**4,592,000**
Central Services Fund					
Facilities Management	27,449	-	183,323	138,778	**17,550**
Fleet Management	-	-	55,500	2,360	**-**
Total Central Services Fund	**27,449**	**-**	**238,823**	**141,138**	**17,550**
General Fund					
Administration	647,592	496,646	539,204	355,880	**507,190**
Distribution Management	390,830	394,756	398,055	400,162	**403,663**
Facilities Management	4,755,862	4,951,325	5,134,790	5,065,027	**5,204,381**
Fleet Management	2,188,254	2,267,862	2,438,316	2,378,483	**2,502,344**
Project Management Office	628,075	522,216	657,132	494,459	**536,913**
Total General Fund	**8,610,613**	**8,632,806**	**9,167,497**	**8,694,012**	**9,154,491**
Grant Fund					
Facilities Management	298,041	321,776	940	392	**-**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Facilities and Fleet Management					
Grant Fund					
Total Grant Fund	**298,041**	**321,776**	**940**	**392**	**-**
Total Facilities & Fleet Mgmt.	**26,475,453**	**12,482,981**	**27,764,586**	**21,332,931**	**15,561,810**
Finance					
Capital Expenditure Fund					
Finance Administration	66,470	67,541	-	-	**-**
Total Capital Expenditure Fund	**66,470**	**67,541**	**-**	**-**	**-**
Central Services Fund					
Finance Administration	15,183	-	-	-	**-**
Total Central Services Fund	**15,183**	**-**	**-**	**-**	**-**
General Fund					
Accounting Division	1,700,439	1,636,365	2,008,472	1,704,398	**1,903,542**
Budget Division	456,218	442,708	497,349	483,158	**515,208**
Finance Administration	282,172	287,098	314,613	284,451	**321,271**
Purchasing Division	316,476	321,469	329,340	331,589	**341,652**
Total General Fund	**2,755,305**	**2,687,641**	**3,149,774**	**2,803,595**	**3,081,673**
Open Space Sales Tax Fund					
Accounting Division - Open Space	29,715	31,274	41,701	28,050	**47,805**
Total Open Space Sales Tax Fund	**29,715**	**31,274**	**41,701**	**28,050**	**47,805**
Total Finance	**2,866,674**	**2,786,455**	**3,191,475**	**2,831,646**	**3,129,478**
Human Resources					
Employee Flex Benefit Plan Fund					
Human Resources Administration	883,057	956,351	1,080,000	899,203	**968,000**
Total Employ. Flex Benefit Plan Fund	**883,057**	**956,351**	**1,080,000**	**899,203**	**968,000**
General Fund					
Human Resources Administration	1,364,955	1,427,337	1,593,762	1,516,431	**1,663,945**
Human Resources Development	89,431	68,988	136,759	115,692	**136,759**
Total General Fund	**1,454,387**	**1,496,326**	**1,730,521**	**1,632,123**	**1,800,704**
Self Insurance Dental Fund					
Human Resources Administration	1,480,155	1,455,923	1,870,300	1,419,284	**1,916,425**
Total Self Insurance Dental Fund	**1,480,155**	**1,455,923**	**1,870,300**	**1,419,284**	**1,916,425**
Total Human Resources	**3,817,598**	**3,908,600**	**4,680,821**	**3,950,610**	**4,685,129**
Human Services					
Social Services Fund					
Administrative Services	4,699,858	3,296,464	1,780,929	2,612,547	**1,890,244**
Child Support Enforcement	3,764,750	3,897,621	4,268,069	3,932,821	**4,475,070**
Children Youth & Family Services	17,356,280	17,441,069	19,752,528	17,345,421	**19,393,048**
Community Support Services	17,733,084	19,015,597	19,154,946	17,552,546	**19,445,128**
Finance	1,096,136	1,044,898	1,257,523	1,080,994	**1,202,094**
Human Services-Legal	2,028,136	2,160,807	2,277,463	2,246,727	**2,305,140**
Operations Division	1,927,022	1,547,532	1,907,758	1,851,025	**1,931,828**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Human Services					
Social Services Fund					
Total Social Services Fund	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**
Total Human Svcs.	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**
Information Technology					
Capital Expenditure Fund					
Administrative Division	636,974	1,139,335	5,974,649	2,954,271	**2,630,000**
Total Capital Expenditure Fund	**636,974**	**1,139,335**	**5,974,649**	**2,954,271**	**2,630,000**
Central Services Fund					
Business Applications	-	45,731	-	-	**-**
Business Relationship	77,543	-	-	-	**-**
Infrastructure & Operations	464,998	1,281,405	1,744,904	443,458	**791,900**
Total Central Services Fund	**542,541**	**1,327,136**	**1,744,904**	**443,458**	**791,900**
General Fund					
Administrative Division	1,459,866	1,302,351	1,773,214	1,654,816	**1,324,969**
Business Applications	3,241,495	3,651,620	4,122,768	3,616,663	**4,067,702**
Business Relationship	975,068	1,148,393	1,420,421	1,390,440	**1,437,986**
Infrastructure & Operations	5,403,598	5,535,394	5,452,692	5,063,869	**5,833,881**
Total General Fund	**11,080,027**	**11,637,759**	**12,769,095**	**11,725,788**	**12,664,538**
Total Information Tech.	**12,259,542**	**14,104,230**	**20,488,648**	**15,123,517**	**16,086,438**
Office of Performance Management					
General Fund					
Office of Performance Management	-	24,939	331,726	209,089	**335,632**
Total General Fund	**-**	**24,939**	**331,726**	**209,089**	**335,632**
Total Office of Perform. Mgmt.	**-**	**24,939**	**331,726**	**209,089**	**335,632**
Open Spaces & Intergovernmental Relations					
Arapahoe County Fair Fund					
Arapahoe County Fair Operations	-	274,218	360,590	261,159	**195,513**
Total Arapahoe County Fair Fund	**-**	**274,218**	**360,590**	**261,159**	**195,513**
Arapahoe County Recreation District Fund					
Open Spaces	-	1,015,949	1,239,154	1,076,627	**1,173,914**
Total Arapahoe Cty. Rec. District Fund	**-**	**1,015,949**	**1,239,154**	**1,076,627**	**1,173,914**
Cash In Lieu Fund					
Cash-In-Lieu	-	-	458,287	-	**-**
Total Cash In Lieu Fund	**-**	**-**	**458,287**	**-**	**-**
Central Services Fund					
Open Spaces	-	-	76,577	71,881	**42,505**
Total Central Services Fund	**-**	**-**	**76,577**	**71,881**	**42,505**
General Fund					
Intergovernmental Relations	-	62,314	63,919	59,298	**65,576**
Total General Fund	**-**	**62,314**	**63,919**	**59,298**	**65,576**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Open Spaces & Intergovernmental Relations					
Open Space Sales Tax Fund					
Open Spaces	-	17,755,678	45,800,097	8,271,135	**21,510,577**
Total Open Space Sales Tax Fund	**-**	**17,755,678**	**45,800,097**	**8,271,135**	**21,510,577**
Total Open Spaces & Intergov. Rel.	**-**	**19,108,159**	**47,998,624**	**9,740,098**	**22,988,085**
Public Works & Development					
Arapahoe County Fair Fund					
Open Space and Recreation District	345,753	-	-	-	**-**
Total Arapahoe County Fair Fund	**345,753**	**-**	**-**	**-**	**-**
Arapahoe County Recreation District Fund					
Open Space and Recreation District	941,729	16,980	-	-	**-**
Total Arapahoe Cty. Rec. District Fund	**941,729**	**16,980**	**-**	**-**	**-**
Capital Expenditure Fund					
Finance and Administration	228	-	-	-	**-**
Total Capital Expenditure Fund	**228**	**-**	**-**	**-**	**-**
Cash In Lieu Fund					
Planning & Zoning	-	-	27,902	-	**-**
Total Cash In Lieu Fund	**-**	**-**	**27,902**	**-**	**-**
Central Services Fund					
Building Division	53,194	-	41,943	-	**-**
Finance and Administration	133,088	27,933	1,100	1,100	**-**
Mapping	10,439	20,088	12,600	-	**-**
Open Space and Recreation District	31,084	-	-	-	**-**
Planning & Zoning	23,448	-	-	-	**68,280**
Road & Bridge Operations	1,816,939	1,229,915	2,204,116	1,414,759	**1,281,812**
Total Central Services Fund	**2,068,192**	**1,277,936**	**2,259,759**	**1,415,859**	**1,350,092**
General Fund					
Building Division	1,373,233	1,342,537	1,431,839	1,368,471	**1,382,627**
Capital Improvement Program	1,016,126	928,759	1,081,034	931,849	**826,195**
Finance and Administration	1,280,163	1,195,252	1,044,120	1,039,078	**1,062,272**
Land Development Services	531,259	504,684	538,640	520,720	**543,540**
Mapping	663,655	597,088	674,146	622,609	**698,163**
Operations & Maintenance	235,856	221,009	223,257	244,342	**229,628**
Planning & Zoning	1,565,128	1,407,238	1,541,620	1,512,216	**1,606,137**
Traffic	215,841	229,044	223,112	224,726	**225,165**
Total General Fund	**6,881,261**	**6,425,612**	**6,757,768**	**6,464,011**	**6,573,727**
Infrastructure Fund					
Finance and Administration	33,653	290,571	469,458	274,651	**-**
Planning & Zoning	-	-	1,481,142	-	**-**
Projects - 1985	-	-	8,125	-	**-**
Projects - 1995	-	-	134,647	-	**-**
Projects - 1996	-	636	238,297	-	**-**
Projects - 1997	-	-	6,916	-	**-**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Public Works & Development					
Infrastructure Fund					
Projects - 1998	25,000	-	12,121	-	-
Projects - 1999	-	-	207,351	-	-
Projects - 2000	822,921	5,300	1,134,576	-	-
Projects - 2001	203,500	-	263,406	-	-
Projects - 2002	4,940	-	900,273	-	-
Projects - 2003	108,141	-	10,982,076	251,046	**3,083,334**
Projects - 2004	-	-	273,055	-	-
Projects - 2005	5,553,152	343,307	3,118,100	4,521	-
PWD Projects - 2006	-	-	4,100	-	-
PWD Projects - 2007	131,786	47,058	1,579,395	7,732	-
PWD Projects - 2008	366,387	2,656	277,070	1,619	-
PWD Projects - 2009	956,450	559,864	1,250,878	166,602	-
PWD Projects - 2012	-	253,301	952,312	424,808	-
PWD Projects - 2013	-	-	227,152	227,152	-
Road & Bridge Operations	389,076	2,169,300	1,754,081	80,774	-
Total Infrastructure Fund	**8,595,004**	**3,671,993**	**25,274,531**	**1,438,904**	**3,083,334**
Open Space Sales Tax Fund					
Open Space and Recreation District	14,797,223	-	-	-	-
Total Open Space Sales Tax Fund	**14,797,223**	**-**	**-**	**-**	**-**
Road & Bridge Fund					
Road & Bridge Operations	14,277,574	14,583,618	16,204,489	13,249,849	**15,330,363**
Total Road & Bridge Fund	**14,277,574**	**14,583,618**	**16,204,489**	**13,249,849**	**15,330,363**
Total Public Works & Devel.	**47,906,964**	**25,976,140**	**50,524,449**	**22,568,623**	**26,337,516**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	6,719,304	6,577,248	6,399,315	6,315,504	**6,601,907**
Total Arapahoe Law Enforce. Auth. Fund	**6,719,304**	**6,577,248**	**6,399,315**	**6,315,504**	**6,601,907**
Capital Expenditure Fund					
Administration	2,807,739	1,026,030	300,000	299,988	**345,943**
Detention Services - Medical - Commissary - Inmate Ind	627,170	269,049	2,439,978	62,141	-
Total Capital Expenditure Fund	**3,434,910**	**1,295,079**	**2,739,978**	**362,129**	**345,943**
Central Services Fund					
Administration	7,926	140,881	88,037	58,445	**20,000**
Detention Services - Medical - Commissary - Inmate Ind	203,094	230,011	952,001	358,939	**403,323**
Professional Standards Bureau	17,437	110,440	110,890	118,617	**27,717**
Public Safety Bureau	939,254	999,850	1,337,886	1,130,175	**1,249,586**
Total Central Services Fund	**1,167,711**	**1,481,182**	**2,488,814**	**1,666,176**	**1,700,626**
Forfeited Property Fund					
Administration	445,576	4,530	780,169	226,348	-
Public Safety Bureau	-	-	7,896	19,302	-
Total Forfeited Property Fund	**445,576**	**4,530**	**788,065**	**245,651**	**-**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Sheriff's Office					
General Fund					
Administration	1,980,850	1,622,001	1,771,792	1,815,934	**2,640,455**
Detention Services - Medical - Commissary - Inmate Ind	36,721,193	37,152,672	38,485,388	36,750,354	**39,287,669**
Professional Standards Bureau	2,990,019	2,929,901	3,324,290	2,932,300	**2,452,274**
Public Safety Bureau	17,538,768	18,822,097	20,292,198	19,331,651	**20,855,589**
Total General Fund	**59,230,830**	**60,526,672**	**63,873,668**	**60,830,238**	**65,235,987**
Grant Fund					
Administration	345,292	727,368	871,625	775,190	**105,429**
Total Grant Fund	**345,292**	**727,368**	**871,625**	**775,190**	**105,429**
Homeland Security Fund					
Homeland Security - Sheriff Grant Div	3,547,183	3,000,765	4,177,745	2,603,429	**441,510**
Total Homeland Security Fund	**3,547,183**	**3,000,765**	**4,177,745**	**2,603,429**	**441,510**
Sheriff's Commissary Fund					
Administration	1,483,438	1,309,749	1,676,455	1,026,157	**1,663,407**
Detention Services - Medical - Commissary - Inmate Ind	64,179	72,545	456,545	67,775	**159,760**
Total Sheriff's Commissary Fund	**1,547,617**	**1,382,294**	**2,133,000**	**1,093,932**	**1,823,167**
Total Sheriff	**76,438,423**	**74,995,137**	**83,472,210**	**73,892,249**	**76,254,569**
Treasurer's Office					
Central Services Fund					
Treasurer Administration	31,084	5,000	23,330	25,918	**-**
Total Central Services Fund	**31,084**	**5,000**	**23,330**	**25,918**	**-**
General Fund					
Treasurer Administration	1,805,856	1,701,914	2,041,784	1,716,608	**2,079,462**
Total General Fund	**1,805,856**	**1,701,914**	**2,041,784**	**1,716,608**	**2,079,462**
Total Treasurer	**1,836,940**	**1,706,914**	**2,065,114**	**1,742,526**	**2,079,462**
Tri-County Health					
General Fund					
Tri-County Health	4,343,871	4,318,562	4,166,801	4,166,801	**4,295,522**
Total General Fund	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**
Total Tri-County Health	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**
Total Arapahoe County Expenditures	**374,765,695**	**383,238,290**	**419,486,531**	**312,247,674**	**337,999,233**

STAFFING DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Assessor's Office					
General Fund					
Administrative Division	68.00	66.00	64.00	64.00	**63.00**
Total General Fund	**68.00**	**66.00**	**64.00**	**64.00**	**63.00**
Total Assessor	**68.00**	**66.00**	**64.00**	**64.00**	**63.00**
Board of County Commissioners					
General Fund					
Commissioners	5.00	5.00	5.00	5.00	**5.00**
Special Assistant to the BOCC	1.00	-	-	-	**-**
Total General Fund	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**
Total Bd. Of County Comm.	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**
BOCC Administration					
General Fund					
BOCC Administration	4.00	4.00	4.00	4.00	**4.00**
Total General Fund	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Total BOCC Admin.	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Clerk & Recorder's Office					
General Fund					
Administration	9.00	8.50	8.50	8.50	**8.50**
Elections	15.00	15.00	15.00	15.00	**15.00**
Motor Vehicle	81.00	81.00	82.00	82.00	**84.00**
Recording	13.00	13.00	13.00	13.00	**14.00**
Total General Fund	**118.00**	**117.50**	**118.50**	**118.50**	**121.50**
Total Clerk & Recorder	**118.00**	**117.50**	**118.50**	**118.50**	**121.50**
Communication Services					
General Fund					
Communication Services Administration	9.00	10.00	10.00	10.00	**10.00**
Total General Fund	**9.00**	**10.00**	**10.00**	**10.00**	**10.00**
Open Space Sales Tax Fund					
Open Space Admin-Communication Services	1.00	1.00	1.00	1.00	**1.00**
Total Open Space Sales Tax Fund	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Total Communication Svcs.	**10.00**	**11.00**	**11.00**	**11.00**	**11.00**
Community Resources					
Arapahoe/Douglas Works! Fund					
Arapahoe/Douglas Works!	83.00	83.00	83.00	83.00	**83.00**
Total Arapahoe/Douglas Works! Fund	**83.00**	**83.00**	**83.00**	**83.00**	**83.00**
Community Development Fund					
Housing & Community Development Services	3.00	2.50	3.50	3.50	**3.50**
Total Community Development Fund	**3.00**	**2.50**	**3.50**	**3.50**	**3.50**
General Fund					
Colorado State University Extension	5.00	5.00	5.00	5.00	**5.00**

STAFFING DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Community Resources					
General Fund					
Community Resources Administration	10.00	10.00	9.00	9.00	**9.00**
County Veterans Services Office	1.00	1.00	2.00	2.00	**2.00**
Judicial Services	21.50	21.00	21.00	21.00	**21.00**
Senior Resources - Homemakers	4.75	4.25	4.25	4.25	**4.25**
Total General Fund	**42.25**	**41.25**	**41.25**	**41.25**	**41.25**
Grant Fund					
Judicial Services	2.75	3.25	3.25	3.25	**3.25**
Senior Resources - Homemakers	9.00	9.00	8.00	8.00	**8.00**
Weatherization	39.00	39.00	34.00	34.00	**34.00**
Total Grant Fund	**50.75**	**51.25**	**45.25**	**45.25**	**45.25**
Total Community Res.	**179.00**	**178.00**	**173.00**	**173.00**	**173.00**
Coroner's Office					
General Fund					
Coroner	12.00	12.00	12.00	12.00	**12.00**
Total General Fund	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Total Coroner	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
County Attorney					
General Fund					
Administration	19.00	20.00	20.00	20.00	**20.00**
Board of Equalization	1.00	1.00	1.00	1.00	**1.00**
Risk Management Division	1.00	1.00	1.00	1.00	**1.00**
Total General Fund	**21.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total County Attorney	**21.00**	**22.00**	**22.00**	**22.00**	**22.00**
Facilities and Fleet Management					
General Fund					
Administration	6.50	5.50	5.50	5.50	**5.50**
Distribution Management	6.00	6.00	6.00	6.00	**6.00**
Facilities Management	68.50	68.50	68.50	68.50	**68.50**
Fleet Management	22.00	20.40	20.40	20.40	**20.40**
Project Management Office	6.00	6.00	6.00	6.00	**5.00**
Total General Fund	**109.00**	**106.40**	**106.40**	**106.40**	**105.40**
Total Facilities & Fleet Mgmt.	**109.00**	**106.40**	**106.40**	**106.40**	**105.40**
Finance					
General Fund					
Accounting Division	18.50	18.50	18.50	18.50	**18.50**
Budget Division	5.00	5.00	5.00	5.00	**5.00**
Finance Administration	2.00	2.00	2.00	2.00	**2.00**
Purchasing Division	4.00	4.00	4.00	4.00	**4.00**
Total General Fund	**29.50**	**29.50**	**29.50**	**29.50**	**29.50**
Open Space Sales Tax Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Finance					
Open Space Sales Tax Fund					
Accounting Division - Open Space	.50	.50	.50	.50	**.50**
Total Open Space Sales Tax Fund	**.50**	**.50**	**.50**	**.50**	**.50**
Total Finance	**30.00**	**30.00**	**30.00**	**30.00**	**30.00**
Human Resources					
General Fund					
Human Resources Administration	13.00	14.00	14.00	14.00	**14.00**
Total General Fund	**13.00**	**14.00**	**14.00**	**14.00**	**14.00**
Total Human Resources	**13.00**	**14.00**	**14.00**	**14.00**	**14.00**
Human Services					
Social Services Fund					
Administrative Services	3.00	3.00	4.00	4.00	**4.00**
Child Support Enforcement	56.50	56.50	57.00	57.00	**57.00**
Children Youth & Family Services	193.50	193.50	201.00	201.00	**201.00**
Community Support Services	166.00	166.00	160.00	160.00	**160.00**
Finance	12.00	12.00	14.00	14.00	**14.00**
Human Services-Legal	25.00	25.00	25.00	25.00	**25.00**
Operations Division	27.00	27.00	25.00	25.00	**25.00**
Total Social Services Fund	**483.00**	**483.00**	**486.00**	**486.00**	**486.00**
Total Human Svcs.	**483.00**	**483.00**	**486.00**	**486.00**	**486.00**
Information Technology					
General Fund					
Administrative Division	3.00	3.00	3.00	3.00	**3.00**
Business Applications	29.00	29.00	29.00	29.00	**29.00**
Business Relationship	20.00	20.00	20.00	20.00	**20.00**
Infrastructure & Operations	20.00	20.00	17.00	17.00	**17.00**
Total General Fund	**72.00**	**72.00**	**69.00**	**69.00**	**69.00**
Total Information Tech.	**72.00**	**72.00**	**69.00**	**69.00**	**69.00**
Office of Performance Management					
General Fund					
Office of Performance Management	-	2.00	3.00	3.00	**3.00**
Total General Fund	**-**	**2.00**	**3.00**	**3.00**	**3.00**
Total Office of Perform. Mgmt.	**-**	**2.00**	**3.00**	**3.00**	**3.00**
Open Spaces & Intergovernmental Relations					
Arapahoe County Recreation District Fund					
Open Spaces	-	4.00	4.00	4.00	**4.00**
Total Arapahoe Cty. Rec. District Fund	**-**	**4.00**	**4.00**	**4.00**	**4.00**
General Fund					
Intergovernmental Relations	-	1.00	1.00	1.00	**1.00**
Total General Fund	**-**	**1.00**	**1.00**	**1.00**	**1.00**

STAFFING DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Open Spaces & Intergovernmental Relations					
Open Space Sales Tax Fund					
Open Spaces	-	7.00	7.00	7.00	**10.00**
Total Open Space Sales Tax Fund	**-**	**7.00**	**7.00**	**7.00**	**10.00**
Total Open Spaces & Intergov. Rel.	**-**	**12.00**	**12.00**	**12.00**	**15.00**
Public Works & Development					
Arapahoe County Recreation District Fund					
Open Space and Recreation District	3.50	-	-	-	**-**
Total Arapahoe Cty. Rec. District Fund	**3.50**	**-**	**-**	**-**	**-**
General Fund					
Building Division	16.00	16.00	16.00	16.00	**16.00**
Capital Improvement Program	8.00	6.00	6.00	6.00	**6.00**
Finance and Administration	10.00	10.00	10.00	10.00	**10.00**
Land Development Services	6.00	5.00	5.00	5.00	**5.50**
Mapping	8.50	7.00	7.00	7.00	**7.00**
Operations & Maintenance	3.00	3.00	3.00	3.00	**3.00**
Planning & Zoning	19.00	18.00	18.00	18.00	**18.00**
Traffic	2.00	2.00	2.00	2.00	**2.00**
Total General Fund	**72.50**	**67.00**	**67.00**	**67.00**	**67.50**
Open Space Sales Tax Fund					
Open Space and Recreation District	6.50	-	-	-	**-**
Total Open Space Sales Tax Fund	**6.50**	**-**	**-**	**-**	**-**
Road & Bridge Fund					
Road & Bridge Operations	59.00	57.00	57.00	57.00	**57.00**
Total Road & Bridge Fund	**59.00**	**57.00**	**57.00**	**57.00**	**57.00**
Total Public Works & Devel.	**141.50**	**124.00**	**124.00**	**124.00**	**124.50**
Sheriff's Office					
Arapahoe Law Enforcement Authority Fund					
Public Safety Bureau	53.00	53.00	53.00	53.00	**53.00**
Total Arapahoe Law Enforce. Auth. Fund	**53.00**	**53.00**	**53.00**	**53.00**	**53.00**
General Fund					
Administration	15.00	15.00	15.00	15.00	**15.00**
Detention Services - Medical - Commissary - Inmate Industri	396.50	397.50	397.50	397.50	**403.50**
Professional Standards Bureau	26.00	25.50	25.50	25.50	**25.50**
Public Safety Bureau	191.25	190.75	191.25	191.25	**191.25**
Total General Fund	**628.75**	**628.75**	**629.25**	**629.25**	**635.25**
Grant Fund					
Administration	1.00	1.00	1.00	1.00	**1.00**
Total Grant Fund	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Homeland Security Fund					
Homeland Security - Sheriff Grant Div	.75	.75	5.75	5.75	**5.75**
Total Homeland Security Fund	**.75**	**.75**	**5.75**	**5.75**	**5.75**
Sheriff's Commissary Fund					

STAFFING DETAIL

Office/Department/Fund/Division	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Sheriff's Office					
Sheriff's Commissary Fund					
Administration	6.00	7.00	7.00	7.00	**7.00**
Total Sheriff's Commissary Fund	**6.00**	**7.00**	**7.00**	**7.00**	**7.00**
Total Sheriff	**689.50**	**690.50**	**696.00**	**696.00**	**702.00**
Treasurer's Office					
General Fund					
Treasurer Administration	22.00	22.00	22.00	22.00	**22.00**
Total General Fund	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Treasurer	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**
Total Arapahoe County Staffing	**1,978.00**	**1,971.40**	**1,971.90**	**1,971.90**	**1,982.40**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Administrative Services			
Capital Expenditure Fund			
Transfer to the Infrastructure Fund	This package is to transfer funds from the Capital Expenditure Fund to the Infrastructure Fund for the purpose of completing the 2014 capital roadway infrastructure projects.	3,083,334	
Total Capital Expenditure Fund		**3,083,334**	
General Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	371,635	
Reduce Unemployment Insurance	This package reduces the amount for unemployment insurance based on the current 2013 trend in the payments. The amount budgeted increased for a number of years as benefits were extended, but the trend has since reversed.	(150,000)	
Reinstate Transfer to Self Insurance Liability Fund	This package reinstates a transfer to the Self-Insurance Liability Fund that was eliminated in 2009 because it had accumulated a large fund balance. The fund balance has been spent down, and it is necessary to reinstate the transfer so there are adequate funds for the County's anticipated premiums and claims during 2014.	450,000	
Transfer to the Capital Expenditure Fund	Transfer General Fund balance to the Capital Expenditure Fund for the purpose of funding capital projects planned during 2014.	3,037,851	
Total General Fund		**3,709,486**	
Total Administrative Services		**6,792,820**	
Assessor's Office			
General Fund			
2014 Promotions	Ten employees have taken on more responsibility, complex tasks and met educational requirements and need to be promoted to the next position level.	31,687	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	17,708	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(68,444)	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	15,364	
Reduce Postage for 2014	Reduce the amount for postage for the intervening year Notice of Valuation mailings and other miscellaneous adjustments.	(69,000)	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	80,599	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(68,444)	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Assessor's Office			
General Fund			
Voluntary Reduction: Eliminate 1.0 FTE	Eliminates a Senior Clerk position. The position's duties have been reassigned to other employees therefore this position is no longer needed.	(51,176)	(1.00)
Total General Fund		**(111,706)**	**(1.00)**
Total Assessor's Office		**(111,706)**	**(1.00)**
Board of County Commissioners			
General Fund			
2014 Economic Development Increase	Additional funding requested for economic development.	40,000	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	2,183	
Total General Fund		**42,183**	
Total Board of County Commissioners		**42,183**	
BOCC Administration			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,100	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,063	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,330)	
Total General Fund		**1,833**	
Total BOCC Administration		**1,833**	
Clerk & Recorder's Office			
General Fund			
2014 Adjustments for Election Contingency Funds	This package requests additional funds for Election Contingency line items.	2,059,904	
2014 Adjustments to Election Administration Expense	The Office requests additional funds to administer the 2014 Election.	283,093	
2014 Adjustments to Motor Vehicle Revenue and Expenses	This budget package increases the forecasted collections for several revenue sources during 2014. The budget package also requests funds for an additional 2.0 FTE.	124,386	2.00
2014 Adjustments to Recording Revenue and Expenses	Adjusts the Recording Division's forecasted revenue for 2014 and requests an additional 1.0 FTE to assist with its increased workload.	61,539	1.00

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Clerk & Recorder's Office			
General Fund			
2014 Motor Vehicle Customer Queuing System	A customer queuing and management system will reduce wait times, improve staff performance, and enhance the overall customer experience.	165,000	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	26,028	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(100,538)	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	40,845	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	117,430	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(100,538)	
Total General Fund		**2,677,149**	**3.00**
Total Clerk & Recorder's Office		**2,677,149**	**3.00**
Communication Services			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	3,037	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,701	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,147	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	16,224	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(11,738)	
Total General Fund		**16,371**	
Open Space Sales Tax Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	302	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	1,368	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Communication Services			
Open Space Sales Tax Fund			
Total Open Space Sales Tax Fund		**1,670**	
Total Communication Services		**18,041**	
Community Resources			
Arapahoe/Douglas Works! Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	49,115	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	20,535	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	67,058	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	91,817	
Total Arapahoe/Douglas Works! Fund		**228,525**	
Community Development Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	1,425	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	796	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,858	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	4,310	
Total Community Development Fund		**10,389**	
General Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	16,480	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	10,647	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,978	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	5,387	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Community Resources			
General Fund			
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	53,482	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(41,738)	
Total General Fund		**50,236**	
Grant Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	22,780	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	9,730	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	26,585	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	45,337	
Total Grant Fund		**104,432**	
Total Community Resources		**393,582**	
Coroner's Office			
General Fund			
Add workstations for the Coroner's Office	Add workstations for the Coroner's Office.	11,022	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	5,016	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,966	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	17,601	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(14,371)	
Voluntary reduction to budget	Voluntary reduction to budget	(2,038)	
Total General Fund		**21,196**	
Total Coroner's Office		**21,196**	
County Attorney			
General Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
County Attorney			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	9,041	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,963	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	43,927	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(33,484)	
Total General Fund		**26,447**	
Total County Attorney		**26,447**	
District Attorney			
General Fund			
Arapahoe County's portion of the District Attorney's 2014 budget request.	The Office of the District Attorney - 18th Judicial District is funded by the four counties that it serves. The total annual appropriation is divided amongst the counties proportionally based on population. The County's portion of the Office's costs is adjusted annually, based on changes to its population and the population of the other three counties.	89,408	
Total General Fund		**89,408**	
Total District Attorney		**89,408**	
Facilities and Fleet Management			
Building Maintenance Fund			
Arapahoe Plaza Partial Carpet Replacement	Funding request to replace the remainder of the 11-year old broadloom (rolled) carpet at the east half of the 1st floor and the east half of the 2nd floor at 1690 Arapahoe Plaza with new carpet tiles. In addition to the new carpet tiles, it will also be necessary to replace the existing rubber cove base at all carpeted areas and a few minor areas with VCT (vinyl tile). If this request is approved, the entire building will have new carpet tiles and rubber cove base.	177,500	
Asbestos Management Program	The purpose of this budget package request is to secure funding for the second phase of a five year request. Funding for this project will allow for the inventory and testing of each building Arapahoe County maintains to identify specific locations of existing asbestos. Once inventoried, an abatement plan will be developed to create a systematic approach to remove all asbestos containing materials from all Arapahoe County facilities.	10,000	
District Attorney Facility Parking Lot Maintenance and Repair	The purpose of this budget package is to request funds to perform maintenance and repairs to the existing parking lots at the District Attorney's Office Building.	81,000	
Sheriff/ Coroner Parking Lot Maintenance & Repairs	The purpose of this budget package is to request funding to perform maintenance and repairs to the existing visitor and employee parking lots at the Sheriff/Coroner Administration Building.	131,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Facilities and Fleet Management			
Building Maintenance Fund			
Total Building Maintenance Fund		**399,500**	
Central Services Fund			
ACJC Snow Removal Equipment	The purpose of this budget package request is to obtain approval and funding for the disposal of two assets (#4132 and #4089) and purchase of a John Deere Gator XUV 625i for the ACJC campus.	17,550	
Total Central Services Fund		**17,550**	
General Fund			
ACJC Snow Removal Equipment	The purpose of this budget package request is to obtain approval and funding for the disposal of two assets (#4132 and #4089) and purchase of a John Deere Gator XUV 625i for the ACJC campus.	2,340	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	22,451	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(92,401)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,304	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	27,973	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	113,945	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(92,401)	
Voluntary Reduction - Manager of Project Operations	This budget package will reduce the staffing in Facilities & Fleet Management by 1.0 FTE for the Manager of Project Operations.	(105,038)	(1.00)
Total General Fund		**(117,827)**	**(1.00)**
Total Facilities and Fleet Management		**299,223**	**(1.00)**
Finance			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	10,647	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,116	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	642	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Finance			
General Fund			
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	51,309	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(39,907)	
Voluntary Reduction - Auditing Services	Voluntarily reduce the amount for auditing services.	(12,000)	
Total General Fund		**16,807**	
Open Space Sales Tax Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	135	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	608	
Total Open Space Sales Tax Fund		**743**	
Total Finance		**17,550**	
Human Resources			
General Fund			
2014 Talent Management	There is a need to improve the county's business processes/systems related to manager/employee support as well as efficiencies. Implementing this system, provided by SuccessFactors, will support one of the county's priorities (#6) - Ensure employee development and support, succession planning, and leadership development. This system "enables" or "houses" our goals of leadership development, succession planning, performance appraisals, and so forth.	64,750	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	4,885	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,860	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	24,799	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(18,266)	
Total General Fund		**82,028**	
Total Human Resources		**82,028**	
Human Services			
Social Services Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	80,255	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Human Services			
Social Services Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	112,837	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(445,223)	
Adult Protective Services - Block Funding Change Additional FTE and Service Resources Request	This package requests the approval for the Department of Human Services (ACDHS) to utilize increased Adult Protective Services Block funding as mandated by Senate Bill 13-111 to hire 3.0 FTE and to develop service delivery contracts. The funding granted is a permanent change to the block allocation and is 80.0% Federal and State funds, requiring a 20.0% county funding match.	124,654	
Child Care Allocation SFY14 Adjustment	This package requests authority to utilize additional Child Care Allocation.	112,000	
Child Support Enforcement - COPEP Grant	This package requests authority to utilize CO-PEP Grant funds.	182,154	
Children Youth & Families Reduction in Baseline Parental Fees	This package requests to reduce the budget baseline for parental fees.	(250,000)	
County Administration SFY14 Adjustment	This package requests the authority to utilize additional funds granted by the County Administration allocation.	829,219	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,118	
IV-E Waiver Grant	This package requests the authority to utilize Title IV E Waiver Grant funds.	171,000	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	336,849	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	527,578	
Temporary Assistance to Needy Families and Low-Income Child Care Contracts for 2014	This package implements the recommendations of the County Human Services Department to maintain vendor contracts for the Colorado Works and Low-Income Child Care programs.	259,000	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(445,223)	
Total Social Services Fund		**1,601,218**	
Total Human Services		**1,601,218**	
Information Technology			
Central Services Fund			
Fixed Asset Replacements	Replace aging IT hardware assets.	540,900	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Information Technology			
Central Services Fund			
Network Upgrade Phase II - Closet Switch Replacement	Replacement of network closet switches throughout the County.	227,000	
Wireless Network Upgrade	Some of the wireless network access infrastructure is no longer supported in 2014. These funds will be used to replace a portion of the wireless network infrastructure.	24,000	
Total Central Services Fund		**791,900**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	26,818	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(102,823)	
Chameleon Software Maintenance	Transfer Software Maintenance Budget into Information Technology.	2,880	
CJIS Logging	The most recent version of the Criminal Justice Information System requirements mandates that agencies implement system log file capture, parsing and analysis by October 2014. This technology is used to track an attempted unauthorized access to servers containing Criminal Justice information. As a part of the County's CJIS commitment, which enables the County to access data from other state, federal and local agencies, we must be CJIS compliant, subject to a triennial audit in October 2014.	17,600	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,938	
Enterprise Portfolio Management and SharePoint	IT is currently using a project management tool that is 10 years old, unsupported by the vendor and lacking many numerous upgrades that would facilitate better project planning and resource management. In addition, FFM and PWD have expressed interest in a common tool, along with IT, so that their departmental projects may be better managed and so that our shared projects can be planned and resourced effectively. This CIP is to replace the legacy project management system.	80,000	
Fixed Asset Replacements	Replace aging IT hardware assets.	90,147	
Mobile Device Management	As mobile devices, such as smartphones, tablets, and to some extent laptops become more common in the workplace, the ability to manage them grows in importance. Today, approximately 33.0% of the tablets connecting to the County network and email are personally owned; an indeterminate number of smartphones are also connected to the network and email system. The move to BYOD (Bring Your Own Device) continues to expand, making the management of these devices more critical.	16,500	
Network Closet UPS Upgrades	A number of the network closet UPS units are no longer supported in 2014 or require battery replacements. These funds will be used to upgrade Network Closet UPS units and to replace batteries in other units.	40,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Information Technology			
General Fund			
Network Upgrade Phase II - Closet Switch Replacement	Replacement of network closet switches throughout the County.	16,834	
OASIS contingency support	While the new Assessor/Treasurer system is slated to go live on December 9, 2013, both the Assessor and Treasurer have requested that the legacy system be made available on a read-only basis for 3 months following go live. In addition, in the event that the new system does not go live, they have requested a one-time budget package to fund OASIS for all of 2014.	251,850	
PAT - Increase in Information Technology Maintenance Costs	Increase in Information Technology Maintenance Costs	25,380	
Reduction Package	This package is for the reduction of three quarters of a year's salary and benefits for three positions in the Information Technology Division.	(182,895)	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	133,142	
Software Maintenance Increases	This budget package requests an overall increase to software maintenance amounts to cover increased software support and maintenance costs for Thomson-Reuters, New World and SAP.	120,899	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(102,823)	
Wireless Network Upgrade	Some of the wireless network access infrastructure is no longer supported in 2014. These funds will be used to replace a portion of the wireless network infrastructure.	60,000	
Total General Fund		**499,447**	
Total Information Technology		**1,291,347**	
Office of Performance Management			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,186	
Critical Operations	The General Operations of the Office of Performance Management will ensure ongoing support for the County's strategy and performance capability. General Operations provide the technology tools (e.g., Adobe, Microsoft Project, Microsoft Vision) and best practice information (e.g., Palladium and Rocky Mountain Performance Excellence) to support the Elected Offices and Departments with identifying measures, assessing performance, and achieving effective and efficient programs.	19,809	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	5,535	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Office of Performance Management			
General Fund			
Performance Management Meetings and Trainings	The first year of designing and implementing performance scorecards is typically the most intensive year as the County works to implement this tool into the fabric of its operations. Critical to the success of performance scorecards is the facilitation of a series of development meetings and trainings to foster a top-down/bottom-up process that engage management and staff.	5,950	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	7,767	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(4,184)	
Voluntary reduction		(1,500)	
Total General Fund		**34,563**	
Total Office of Performance Management		**34,563**	
Open Spaces & Intergovernmental Relations			
Arapahoe County Fair Fund			
Fair Fund Reductions for 2014	The Fair Fund's revenue has consistently decreased during recent years, requiring the use of fund balance to support the Fair's annual expenditures. This budget package adjusts the Fair's revenue and appropriation to reflect the revised forecast for 2014.	(81,912)	
Total Arapahoe County Fair Fund		**(81,912)**	
Arapahoe County Recreation District Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,263	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,211	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,728	
Total Arapahoe County Recreation District Fund		**9,202**	
Central Services Fund			
4x4 Sport Utility Vehicle	This package requests a 4x4 sport utility vehicle to transport Fairgrounds staff to the Lima offices and to attend various meetings.	36,505	
Open Space Golf Cart	Requesting a golf cart to support customer tours of the site, day to day operations and special event logistics.	6,000	
Total Central Services Fund		**42,505**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	234	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Open Spaces & Intergovernmental Relations			
General Fund			
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,146	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	1,460	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(859)	
Total General Fund		**2,981**	
Open Space Sales Tax Fund			
4x4 Sport Utility Vehicle	This package requests a 4x4 sport utility vehicle to transport Fairgrounds staff to the Lima offices and to attend various meetings.	41,732	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	2,868	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	2,146	
Fairgrounds Event Assistant	Requests a Fairgrounds Event Assistant (1.0 FTE) to provide administrative support at the Arapahoe County Fairgrounds.	48,596	1.00
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	8,827	
Open Space Golf Cart	Requesting a golf cart to support customer tours of the site, day to day operations and special event logistics.	6,800	
Open Space Grants Administrator	The Department requests a Grants Administrator position (1.0 FTE) to manage the Open Space Grants program.	85,726	1.00
Open Space Maintenance Worker	Requests an additional Open Space Maintenance Worker (1.0 FTE) to provide maintenance for Open Spaces property.	56,147	1.00
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	9,716	
Total Open Space Sales Tax Fund		**262,558**	**3.00**
Total Open Spaces & Intergovernmental Relations		**235,334**	**3.00**
Public Works & Development			
Central Services Fund			
Enclosed Utility Trailer Unit #4265	Purchase of an enclosed utility trailer, replacing trailer that is over 10 years old and has a bent axle.	11,759	
Hydraulic Plate Compactor Backhoe Attachment	Purchase of a hydraulic plate compactor backhoe attachment to replace unit #4057.	13,103	
Large Asphalt Roller	Replacing a small roller for asphalt patch truck unit #4060 with a larger asphalt roller.	52,819	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Public Works & Development			
Central Services Fund			
Live Bottom Semi Trailer Unit #4069	Purchase of a live bottom semi trailer, replacing a Welder on tandem axle trailer.	95,647	
Replacement of Motor Grader Asset #300806	Replacement of motor grader Asset #300806, Unit #4031.	364,309	
Replacement of Small Roller Unit #4049	Replacement of small roller attachted to asphalt patch truck.	10,619	
Replacement Vehicle Unit #3014	Replacement vehicle for Unit #3014; asset #300195 for SUV.	37,322	
Replacement Vehicle Unit #3073	Replacement of class 8 truck Unit #3073; asset # 300776.	242,519	
Replacement Vehicle Unit #3141	Replacement of Class 8 truck Unit# 3141.	242,519	
Replacement Vehicle Unit #3180	New truck to replace Animal Control truck Unit # 3180; asset # 301126.	30,958	
Seed Drill Attachment Unit #4114	Replace seed drill attachment used on tractor.	30,103	
Small Rubber Tire Loader Unit #4275	Purchase of a small rubber tire loader, to replace a large rubber tire loader.	199,922	
Variable Message Board Trailer & Arrow Board Trailer	Purchase a variable message board trailer and a solar powered arrow board trailer to replace Primary and Secondary road closure signal trailer unit # 4025.	18,493	
Total Central Services Fund		**1,350,092**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	22,176	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(86,721)	
Chameleon Software Maintenance	Transfer Software Maintenance Budget into Information Technology.	(2,880)	
Deferred Compensation Allocation	Deferred Compensation package reflecting 4.50% in 2014.	6,653	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	7,601	
Reduction for Lobbyist	Decrease in Professional Services for Lobbyist.	(56,000)	
Replacement Vehicle Unit #3014	Replacement vehicle for Unit #3014; asset #300195 for SUV.	9,431	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Public Works & Development			
General Fund			
Replacement Vehicle Unit #3180	New truck to replace Animal Control truck Unit # 3180; asset # 301126.	8,583	
Request for 0.50 FTE Engineering Services	Request for 0.50 FTE position in the Engineering Services Division (ESD).		.50
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	104,630	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(86,721)	
Total General Fund		**(73,248)**	**.50**
Road & Bridge Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	14,150	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	13,416	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(53,540)	
Enclosed Utility Trailer Unit #4265	Purchase of an enclosed utility trailer, replacing trailer that is over 10 years old and has a bent axle.	13,325	
Hydraulic Plate Compactor Backhoe Attachment	Purchase of a hydraulic plate compactor backhoe attachment to replace unit #4057.	5,849	
Large Asphalt Roller	Replacing a small roller for asphalt patch truck unit #4060 with a larger asphalt roller.	54,493	
Live Bottom Semi Trailer Unit #4069	Purchase of a live bottom semi trailer, replacing a Welder on tandem axle trailer.	102,672	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	11,682	
Minor Structure(s) Inspection	Inspect 62 minor structures within Arapahoe County that occurs once every four years.	55,000	
Pavement Data Collection	Inspection that occurs once every 3 years of approximately 350 center line miles of paved roads to collect defect data to determine pavement condition.	80,000	
Replacement of Motor Grader Asset #300806	Replacement of motor grader Asset #300806, Unit #4031.	232,932	
Replacement of Small Roller Unit #4049	Replacement of small roller attachted to asphalt patch truck.	2,278	
Replacement Vehicle Unit #3073	Replacement of class 8 truck Unit #3073; asset # 300776.	99,399	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Public Works & Development			
Road & Bridge Fund			
Replacement Vehicle Unit #3141	Replacement of Class 8 truck Unit# 3141.	101,289	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	62,465	
Seed Drill Attachment Unit #4114	Replace seed drill attachment used on tractor.	4,116	
Small Rubber Tire Loader Unit #4275	Purchase of a small rubber tire loader, to replace a large rubber tire loader.	31,623	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(53,540)	
Variable Message Board Trailer & Arrow Board Trailer	Purchase a variable message board trailer and a solar powered arrow board trailer to replace Primary and Secondary road closure signal trailer unit # 4025.	4,192	
Total Road & Bridge Fund		**781,801**	
Total Public Works & Development		**2,058,645**	**.50**
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	19,109	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(75,519)	
Law Enforcement Pay Step Increases	Increases in base salary for those law enforcement officers that are on the pay step program for 2014 who will be progressing through the steps based on performance.	34,378	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	29,683	
PAT - Vehicle Replacement for 5011/300213	Replace unit/fixed asset #5011/300213	4,958	
PAT - Vehicle Replacement for 5083/301145	Replace unit/fixed asset #5083/301145	6,469	
PAT - Vehicle Replacement for 5095/301622	Replace unit/fixed asset #5095/301622	7,136	
PAT - Vehicle Replacement for 5108/301617	Replace unit/fixed asset #5108/301617	7,136	
PAT - Vehicle Replacement for 5123/301619	Replace unit/fixed asset #5123/301619	7,136	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
PAT - Vehicle Replacement for 5139/301793	Replace unit/fixed asset #5139/301793	7,136	
PAT - Vehicle Replacement for 5199/301001	Replace unit/fixed asset #5199/301001	6,469	
PAT - Vehicle Replacement for 5229/301007	Replace unit/fixed asset #5229/301007	6,469	
PAT - Vehicle Replacement for 5410/301463	Replace unit/fixed asset #5410/301463	7,136	
PAT - Vehicle Replacement for Unit #5072/301289	Replace unit/fixed asset #5072/301289 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5129/301284	Replace unit/fixed asset #5129/301284 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5344/301482	Replace unit/fixed asset #5344/301482 with a 2014 Ford Interceptor	8,803	
PAT - Vehicle Replacement for Unit #5368/301460	Replace unit/fixed asset #5368/301460 with a 2014 Ford Interceptor	8,803	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	29,931	
Sheriff Sworn Management Market Adjustment	This package funds the increases in the Sheriff's Office pay structure for sworn management positions to address new pay range minimums and compression issues.	28,261	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(75,519)	
Total Arapahoe Law Enforcement Authority Fund		**85,581**	
Central Services Fund			
ADM - Vehicle Replacement for Unit 5343	Replace Special Operations Unit ATV due to old age and high cost of repair.	10,000	
CFT - Replacement Vehicle for Unit 5179	Replacement unit #5179 due to high mileage and age.	34,163	
CFT - Replacement Vehicle for Unit 5296	Replace unit #5296 due to high mileage and age.	34,163	
CFT - Replacement Vehicle for Unit 5318	Replace unit #5318 due to high mileage and age.	34,163	
CRS - Replacement Vehicle for Unit 5224	Replace unit #5224 due to high mileage.	27,717	
DEM - Inmate Medical X-Ray Machine	To replace inmate medical x-ray machine due to age.	55,000	
DET - LiveScan Device Replacement for 300891	LiveScan Device Replacement for 300891	37,360	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
Central Services Fund			
DET - LiveScan Device Replacement for 300892	LiveScan Device Replacement for 300892	37,360	
DET - LiveScan Device Replacement for 300893	LiveScan Device Replacement for 300893	37,360	
DET - LiveScan Device Replacement for 300894	LiveScan Device Replacement for 300894	37,360	
DET - LiveScan Device Replacement for 300895	LiveScan Device Replacement for 300895	37,360	
DET - Replacement Vehicle for Unit 5052	Replace unit #5052 due to high mileage and age.	35,600	
DET - Replacement Vehicle for Unit 5113	Replace unit #5113 due to high mileage and age.	23,434	
EMP - Vehicle Replacement for Unit 5343	Vehicle Replacement for Unit 5343	10,000	
INV - Vehicle Replacement for 5171/300740	Replace unit/fixed asset #5171/300740	27,841	
INV - Vehicle Replacement for 5214/301293	Replace unit/fixed asset #5214/301293	35,928	
INV - Vehicle Replacement for 9156/301014	Replace unit/fixed asset #9156/301014	27,841	
INV - Vehicle Replacement for 9165/300738	Replace unit/fixed asset #9165/300738	27,841	
INV - Vehicle Replacement for 9172/300741	Replace unit/fixed asset #9172/300741	27,841	
INV - Vehicle Replacement for 9175/300519	Replace unit/fixed asset #9175/300519	27,841	
INV - Vehicle Replacement for 9210/300520	Replace unit/fixed asset #9210/300520	27,841	
INV Vehicle Replacement for 5110/300735	Replace unit/fixed asset #5110/300735	27,841	
PAT - Vehicle Replacement for 5011/300213	Replace unit/fixed asset #5011/300213	32,329	
PAT - Vehicle Replacement for 5083/301145	Replace unit/fixed asset #5083/301145	29,121	
PAT - Vehicle Replacement for 5095/301622	Replace unit/fixed asset #5095/301622	44,420	
PAT - Vehicle Replacement for 5108/301617	Replace unit/fixed asset #5108/301617	44,420	
PAT - Vehicle Replacement for 5123/301619	Replace unit/fixed asset #5123/301619	44,420	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
Central Services Fund			
PAT - Vehicle Replacement for 5139/301793	Replace unit/fixed asset #5139/301793	44,420	
PAT - Vehicle Replacement for 5199/301001	Replace unit/fixed asset #5199/301001	29,121	
PAT - Vehicle Replacement for 5229/301007	Replace unit/fixed asset #5229/301007	29,121	
PAT - Vehicle Replacement for 5410/301463	Replace unit/fixed asset #5410/301463	44,420	
PAT - Vehicle Replacement for 9007/301104	Replace unit/fixed asset #9007/301104	39,623	
PAT - Vehicle Replacement for 9035/301307	Replace unit/fixed asset #9035/301307	39,623	
PAT - Vehicle Replacement for 9184/301367	Replace unit/fixed asset #9184/301367	39,623	
PAT - Vehicle Replacement for 9289/301411	Replace unit/fixed asset #9289/301411	39,623	
PAT - Vehicle Replacement for 9297/301302	Replace unit/fixed asset #9297/301302	39,623	
PAT - Vehicle Replacement for 9322/301485	Replace unit/fixed asset #9322/301485	39,623	
PAT - Vehicle Replacement for 9342/301461	Replace unit/fixed asset #9342/301461	41,317	
PAT - Vehicle Replacement for 9346/301479	Replace unit/fixed asset #9346/301479	39,623	
PAT - Vehicle Replacement for 9347/300767	Replace unit/fixed asset #9347/300767	39,623	
PAT - Vehicle Replacement for 9389/301477	Replace unit/fixed asset #9389/301477	39,623	
PAT - Vehicle Replacement for 9399/301486	Replace unit/fixed asset #9399/301486	41,317	
PAT - Vehicle Replacement for 9401/301483	Replace unit/fixed asset #9401/301483	39,623	
PAT - Vehicle Replacement for 9419/301499	Replace unit/fixed asset #9419/301499	39,623	
PAT - Vehicle Replacement for Unit #5072/301289	Replace unit/fixed asset #5072/301289 with a 2014 Ford Interceptor	39,623	
PAT - Vehicle Replacement for Unit #5129/301284	Replace unit/fixed asset #5129/301284 with a 2014 Ford Interceptor	39,623	
PAT - Vehicle Replacement for Unit #5344/301482	Replace unit/fixed asset #5344/301482 with a 2014 Ford Interceptor	39,623	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
Central Services Fund			
PAT - Vehicle Replacement for Unit #5368/301460	Replace unit/fixed asset #5368/301460 with a 2014 Ford Interceptor	39,623	
Total Central Services Fund		**1,700,626**	
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	193,614	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(559,683)	
ADM - Vehicle Replacement for Unit 5343	Replace Special Operations Unit ATV due to old age and high cost of repair.	1,333	
CFT - Replacement Vehicle for Unit 5179	Replacement unit #5179 due to high mileage and age.	7,591	
CFT - Replacement Vehicle for Unit 5296	Replace unit #5296 due to high mileage and age.	7,591	
CFT - Replacement Vehicle for Unit 5318	Replace unit #5318 due to high mileage and age.	7,591	
CRS - Replacement Vehicle for Unit 5224	Replace unit #5224 due to high mileage.	4,300	
DEM - Correctional Healthcare Companies Increase	Correctional Healthcare Companies increase in 2014.	21,370	
DEM - Inmate Medical X-Ray Machine	To replace inmate medical x-ray machine due to age.	62,333	
DET - Arapahoe Library District Increase	Arapahoe Library District is requesting an increase of 3.5% to cover the cost of providing library services to ACSO inmates.	4,622	
DET - LiveScan Device Replacement for 300891	LiveScan Device Replacement for 300891	6,226	
DET - LiveScan Device Replacement for 300892	LiveScan Device Replacement for 300892	6,226	
DET - LiveScan Device Replacement for 300893	LiveScan Device Replacement for 300893	6,226	
DET - LiveScan Device Replacement for 300894	LiveScan Device Replacement for 300894	6,226	
DET - LiveScan Device Replacement for 300895	LiveScan Device Replacement for 300895	6,226	
DET - Replacement Vehicle for Unit 5052	Replace unit #5052 due to high mileage and age.	7,911	
DET - Replacement Vehicle for Unit 5113	Replace unit #5113 due to high mileage and age.	3,621	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
General Fund			
EMP - Multi-Hazard Mitigation Plan	Create Multi-Hazard Mitigation Plan for Arapahoe County.	80,000	
EMP - Vehicle Replacement for Unit 5343	Vehicle Replacement for Unit 5343	11,333	
INV - Vehicle Replacement for 5171/300740	Replace unit/fixed asset #5171/300740	4,354	
INV - Vehicle Replacement for 5214/301293	Replace unit/fixed asset #5214/301293	7,971	
INV - Vehicle Replacement for 9156/301014	Replace unit/fixed asset #9156/301014	4,354	
INV - Vehicle Replacement for 9165/300738	Replace unit/fixed asset #9165/300738	4,354	
INV - Vehicle Replacement for 9172/300741	Replace unit/fixed asset #9172/300741	4,354	
INV - Vehicle Replacement for 9175/300519	Replace unit/fixed asset #9175/300519	4,354	
INV - Vehicle Replacement for 9210/300520	Replace unit/fixed asset #9210/300520	4,354	
INV Vehicle Replacement for 5110/300735	Replace unit/fixed asset #5110/300735	4,354	
Law Enforcement Pay Step Increases	Increases in base salary for those law enforcement officers that are on the pay step program for 2014 who will be progressing through the steps based on performance.	272,657	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	231,473	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	78,208	
PAT - Personal Protective Equipment	To replace personal protective equipment for first responding deputies.	64,715	
PAT - Vehicle Replacement for 9007/301104	Replace unit/fixed asset #9007/301104	8,803	
PAT - Vehicle Replacement for 9035/301307	Replace unit/fixed asset #9035/301307	8,803	
PAT - Vehicle Replacement for 9184/301367	Replace unit/fixed asset #9184/301367	8,803	
PAT - Vehicle Replacement for 9289/301411	Replace unit/fixed asset #9289/301411	8,803	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
General Fund			
PAT - Vehicle Replacement for 9297/301302	Replace unit/fixed asset #9297/301302	8,803	
PAT - Vehicle Replacement for 9322/301485	Replace unit/fixed asset #9322/301485	8,803	
PAT - Vehicle Replacement for 9342/301461	Replace unit/fixed asset #9342/301461	9,180	
PAT - Vehicle Replacement for 9346/301479	Replace unit/fixed asset #9346/301479	8,803	
PAT - Vehicle Replacement for 9347/300767	Replace unit/fixed asset #9347/300767	8,803	
PAT - Vehicle Replacement for 9389/301477	Replace unit/fixed asset #9389/301477	8,803	
PAT - Vehicle Replacement for 9399/301486	Replace unit/fixed asset #9399/301486	9,180	
PAT - Vehicle Replacement for 9401/301483	Replace unit/fixed asset #9401/301483	8,803	
PAT - Vehicle Replacement for 9419/301499	Replace unit/fixed asset #9419/301499	8,803	
RISE Program	Detention Restoring Individuals Safely and Effectively (RISE) Program in Sheriff's Office.	583,810	6.00
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	387,517	
Sheriff Sworn Management Market Adjustment	This package funds the increases in the Sheriff's Office pay structure for sworn management positions to address new pay range minimums and compression issues.	167,862	
TRG - Ammunition Budget Increase	Increase ammunition budget due to price increases.	56,825	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(559,683)	
Total General Fund		**1,321,683**	**6.00**
Grant Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	385	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	1,109	
Total Grant Fund		**1,494**	
Homeland Security Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Sheriff's Office			
Homeland Security Fund			
2014 Computer Replacements	Annual purchase of desktops, laptops, scanners, and printers that are due to be replaced during 2014.	2,850	
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,644	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	7,974	
Total Homeland Security Fund		**12,468**	
Sheriff's Commissary Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	1,631	
Additional Vacancy Savings Reduction of 1.5%	Additional vacancy savings of 1.5% of salaries for those departments with more than 50.0 FTE, as well as corresponding benefit cost adjustments for baseline positions.	(6,244)	
DET - Arapahoe Library District Increase	Arapahoe Library District is requesting an increase of 3.5% to cover the cost of providing library services to ACSO inmates.	5,296	
Law Enforcement Step Market Increases	Market increases for the various steps within the law enforcement pay step program to remain competitive with the market for similar positions and tenures.	1,109	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	5,879	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(6,244)	
Total Sheriff's Commissary Fund		**1,427**	
Total Sheriff's Office		**3,123,279**	**6.00**
Treasurer's Office			
General Fund			
Additional Retirement Contribution of 0.5%	The Retirement Board recommends increasing the retirement contribution from 7.5% to 8.0% for both the employer and the employee. This amount represents the County's portion of the contribution.	6,079	
Market Adjustments to Minimum of Salary Range	This package represents the salary adjustments required to bring employees to the minimum of the salary range and to compensate for compression issues within those departments and elected offices.	3,948	
Salary Adjustment for Performance and Key Talent	Salary adjustment package reflecting a 2.00% increase in salaries for 2014 to be allocated to employees based on performance.	25,900	
Vacancy Savings Reduction of 1.5%	Vacancy savings of 1.5% of salaries in 2014 for all employees, plus corresponding benefit cost adjustments for baseline positions.	(21,929)	
Total General Fund		**13,998**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2014 Amount ($)	2014 FTE
Treasurer's Office			
Total Treasurer's Office		**13,998**	
Tri-County Health			
General Fund			
2014 Population & Per Capita Increase	This budget package reflects the population increase and the proposed per capita amount from Tri-County of $6.383.	128,743	
Total General Fund		**128,743**	
Total Tri-County Health		**128,743**	
Total Arapahoe County Budget Packages		**18,836,881**	**10.50**

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2014 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	**Budget**	**Fund Name**	**Budget**	**Comments**
General Fund	$ 14,300	Communication Net Repl Fund	$ 14,300	General Fund allocation based on $25 per radio
General Fund	30,000	Community Development Fund	30,000	To fund non-allowable costs under the grant
General Fund	1,800,000	Building Maintenance Fund	1,800,000	Transfer of annual funds for Building Maint. Fund
General Fund	3,037,851	Capital Expenditure Fund	3,037,851	Transfer for additional capital projects
General Fund	1,401,869	Lease Purchase Agreements Fund	1,401,869	Transfer to pay principal and interest on capital leases
General Fund	4,621,589	Building Finance Corporation	4,621,589	Transfer for payment of refinanced debt on the 2000 buildings
General Fund	97,238	Central Services Fund	97,238	Transfer for the purchase of fixed assets
General Fund	30,000	Employee Flex Plan Fund	30,000	Transfer to fund the administration of the flexible benefit plan
General Fund	7,500	Self-Insurance Dental Fund	7,500	Transfer to fund the cost of the HRA health plan
General Fund	450,000	Self-Insurance Liability Fund	450,000	Transfer to cover self-insurance premiums and claims
Arap Law Enforcement Auth Dist. Fund	2,750	Communication Net Repl Fund	2,750	ALEA Fund allocation based on $25 per radio
Arapahoe/Douglas Works!	7,350	Self-Insurance Dental Fund	7,350	Transfer to fund the cost of the HRA health plan
Grant Fund	2,650	Self-Insurance Dental Fund	2,650	Transfer to fund the cost of the HRA health plan
Sheriff's Commissary Fund	575	Self-Insurance Dental Fund	575	Transfer to fund the cost of the HRA health plan
Road & Bridge Fund	3,675	Communication Net Repl Fund	3,675	Road & Bridge Fund allocation based on $25 per radio
Road & Bridge Fund	225	Self-Insurance Dental Fund	225	Transfer to fund the cost of the HRA health plan
Road & Bridge Fund	480,328	Central Services Fund	480,328	Transfer for the purchase of fixed assets
Conservation Trust Fund	299,170	Lease Purchase Agreements Fund	299,170	Debt payment for the County fairgrounds
Capital Expenditure Fund	3,083,334	Infrastructure Fund	3,083,334	Capital Expenditure Fund transfer to the Infrastructure Fund
Open Space Fund	310	Self-Insurance Dental Fund	310	Transfer to fund the cost of the HRA health plan
Open Space Fund	42,505	Central Services Fund	42,505	Transfer for the purchase of fixed assets
AC Recreation District Fund	225,970	Lease Purchase Agreements Fund	225,970	Debt payment for purchase of property in Dove Valley area
AC Recreation District Fund	450	Self-Insurance Dental Fund	450	Transfer to fund the cost of the HRA health plan
Central Services Fund	126,000	General Fund	126,000	Transfer for the replacement of network switches
Total Transfer Out	**$ 15,765,639**	**Total Transfer In**	**$ 15,765,639**	

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

	2010 Actual	2011 Actual	2012 Actual	2013 Estimate	2014 Adopted
Aid to Agencies					
18th Judicial District Mental Health Court	$0	$0	$43,500	$43,500	**$43,500**
Advocates for Children	0	0	15,000	15,000	**15,000**
Arapahoe County Council on Aging	3,000	3,000	3,000	3,000	**3,000**
Arapahoe House	280,000	279,999	280,000	280,000	**280,000**
Arapahoe/Douglas Mental Health	307,000	307,000	307,000	307,000	**307,000**
Aurora Interchurch Task Force	50,000	50,000	50,000	50,000	**50,000**
Aurora Mental Health Center	260,000	150,000	260,000	260,000	**260,000**
Comitis Crisis Center	68,000	68,000	68,000	68,000	**68,000**
Doctors Care	13,000	13,000	13,000	13,000	**13,000**
Food Bank of the Rockies	20,000	26,000	20,000	20,000	**20,000**
Gateway Battered Women's Shelter	345,000	345,000	345,000	345,000	**345,000**
High Five Plains Foundation	0	0	5,000	0	**0**
Inter-Faith Community Service	80,000	80,000	80,000	80,000	**80,000**
Kempe Foundation	0	0	10,000	10,000	**10,000**
Lutheran Social Services of CO	0	0	0	25,000	**25,000**
Metro Crisis	6,000	0	40,000	40,000	**40,000**
Metropolitan Community Provider Network	60,000	70,000	70,000	70,000	**70,000**
Other Grant Requests	1,000	97,293	0	0	**9,500**
Town of Littleton Cares	28,000	28,000	28,000	28,000	**28,000**
Tri-Valley Senior Citizens Association	12,000	12,000	12,000	12,000	**12,000**
Via Mobility	10,000	10,000	10,000	10,000	**10,000**
Total Aid to Agencies	**$1,543,000**	**$1,539,292**	**$1,659,500**	**$1,679,500**	**$1,689,000**
Economic Development Contributions					
Aurora Chamber of Commerce	$42,000	$42,000	$42,000	$47,000	**$47,000**
Aurora Economic Development Council	80,500	80,500	72,500	85,500	**97,500**
Denver South Economic Dev Partnership	35,000	50,000	50,000	50,000	**70,000**
Discretionary Contributions	0	0	0	3,900	**5,000**
Glendale Chamber of Commerce	0	0	0	10,000	**10,000**
I-70 Corridor Chamber	130	60	60	75	**60**
I-70 Regional Economic Advan. Partnership	22,000	22,000	22,000	22,000	**22,000**
South Metro Denver Chamber - Clean Launch Tech.	25,000	25,000	0	0	**0**
South Metro Denver Chamber of Commerce	63,250	63,250	88,250	68,250	**93,250**
Total Economic Development Contributions	**$267,880**	**$282,810**	**$274,810**	**$286,725**	**$344,810**

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney and Tri-County Health Department Funding Formulas

The 18th Judicial District is comprised of four counties: Arapahoe, Douglas, Elbert, and Lincoln. These counties fund the annual budget for the Office of the District Attorney, 18th Judicial District, based on each county's proportional population. Pursuant to State statute, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	County Appropriation	% of Total
Arapahoe County	594,731	$20.64	$12,275,541	64.53%
Douglas County	298,167	$20.64	$6,153,941	32.35%
Elbert County	23,293	$20.64	$481,282	2.53%
Lincoln County	5,438	$20.64	$112,236	0.59%
Total	**921,629**	**$20.640**	**$19,023,000**	100.00%

The Tri-County Health Department (TCHD) is the official health agency for Adams, Arapahoe, and Douglas counties. The three counties fund the Department's annual budget based on a per-capita rate. For 2014, the per-capita rate is $6.3828 per person. In addition to the $3,907,215 General Fund appropriation that is based on the per-capita funding formula, Arapahoe County appropriated an additional $388,308 for services that TCHD provides solely to the County. The total amount appropriated in the 2014 adopted budget for TCHD is $4,295,522 from the General Fund.

Tri-County Health Department

County	Population Estimate	Per-Capita Payment	County Funds	% of Total
Arapahoe County	612,416	$6.38	$3,907,215	43.84%
Adams County	476,052	$6.38	3,037,210	34.07%
Douglas County	308,613	$6.38	1,968,948	22.09%
Total	**1,397,080**	**$6.38**	**$8,913,373**	**100.00%**

HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Administrative Services							
Taxes	97,217,136	97,462,776	99,189,008	101,656,152	101,682,236	101,725,949	**103,688,111**
Licenses & Permits	800,446	811,183	809,294	827,517	775,000	848,800	**850,000**
Intergovernmental	3,530,757	3,316,129	2,889,121	3,169,259	2,675,000	2,314,118	**2,225,000**
Internal Charges	223,057	158,773	840,100	1,554,356	1,637,933	1,497,518	**1,654,343**
Transfers	2,816,000	2,831,189	12,556,164	1,503,578	-	-	**-**
Other	589,862	1,016,652	785,437	49,567	30,000	64,653	**30,000**
Administrative Services Total:	**105,177,258**	**105,596,702**	**117,069,124**	**108,760,430**	**106,800,169**	**106,451,038**	**108,447,454**
Aid to Agencies							
Other	-	-	-	695	-	-	**-**
Aid to Agencies Total:	**-**	**-**	**-**	**695**	**-**	**-**	**-**
Assessor's Office							
Taxes	-	1,320	880	1,360	-	1,640	**-**
Fees & Charges	73,518	70,245	62,692	56,946	50,000	65,545	**48,000**
Assessor's Office Total:	**73,518**	**71,565**	**63,572**	**58,306**	**50,000**	**67,185**	**48,000**
Clerk & Recorder's Office							
Licenses & Permits	2,868,126	2,367,934	2,658,351	3,267,412	2,930,700	3,330,866	**3,090,900**
Intergovernmental	60,057	-	794	-	-	-	**-**
Fees & Charges	6,849,354	7,417,448	7,399,664	9,122,163	7,312,105	9,312,904	**9,657,411**
Fines & Penalties	96,222	142,841	141,401	199,285	168,000	189,429	**178,000**
Transfers	-	-	-	1,000,000	-	-	**-**
Other	847	1,350	1,549	1,310	-	90	**-**
Clerk & Recorder's Office Total:	**9,874,605**	**9,929,573**	**10,201,759**	**13,590,170**	**10,410,805**	**12,833,288**	**12,926,311**
Communication Services							
Fees & Charges	897	4,540	12,085	4,539	2,182	3,677	**-**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Communication Services							
Internal Charges	64,722	45,418	68,429	69,405	-	47,293	**40,800**
Other	1,425	103	23	104	4,450	508	**4,450**
Communication Services Total:	**67,045**	**50,061**	**80,537**	**74,049**	**6,632**	**51,478**	**45,250**
Community Resources							
Licenses & Permits	834	(647)	(517)	(150)	-	(400)	**-**
Intergovernmental	6,900	3,600	1,200	2,400	2,400	2,400	**2,400**
Fees & Charges	-	1,257	14,717	17,640	15,000	10,308	**12,000**
Fines & Penalties	437,607	394,668	381,235	390,593	428,000	356,657	**412,000**
Investment Earnings	3,479	4,094	4,029	5,877	2,500	5,462	**4,000**
Internal Charges	419,122	470,687	464,340	433,262	492,962	420,135	**452,962**
Other	5,918	93,786	11,149	10,966	6,250	9,255	**-**
Community Resources Total:	**873,862**	**967,446**	**876,153**	**860,588**	**947,112**	**803,817**	**883,362**
Coroner's Office							
Intergovernmental	-	-	-	901	4,500	13,688	**-**
Fees & Charges	13,659	11,521	7,174	4,601	8,350	7,733	**3,950**
Other	-	6,035	-	-	-	-	**-**
Coroner's Office Total:	**13,659**	**17,556**	**7,174**	**5,502**	**12,850**	**21,421**	**3,950**
County Attorney							
Licenses & Permits	12,791	18,212	15,602	13,834	10,000	9,851	**10,000**
Fees & Charges	15,650	4,400	18,300	-	1,800	12,850	**1,800**
Other	5,582	2,173	77,111	76,235	72,235	72,872	**72,235**
County Attorney Total:	**34,023**	**24,785**	**111,013**	**90,069**	**84,035**	**95,573**	**84,035**
District Attorney							
Other	861,177	1,675,573	1,106,932	1,237,830	350,000	661,461	**350,000**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
District Attorney							
District Attorney Total:	**861,177**	**1,675,573**	**1,106,932**	**1,237,830**	**350,000**	**661,461**	**350,000**
Facilities and Fleet Management							
Fees & Charges	9	-	-	-	-	-	**-**
Internal Charges	1,635,510	1,526,918	1,560,439	1,459,484	1,473,111	1,360,523	**1,364,989**
Other	2,533	5,022	99,623	4,579	-	2,577	**-**
Facilities and Fleet Management Total:	**1,638,053**	**1,531,940**	**1,660,062**	**1,464,063**	**1,473,111**	**1,363,101**	**1,364,989**
Finance							
Fees & Charges	132	393	171	984	-	872	**-**
Other	20,668	92,000	32,767	48,538	20,000	114,414	**60,000**
Finance Total:	**20,800**	**92,394**	**32,938**	**49,522**	**20,000**	**115,286**	**60,000**
Human Resources							
Other	5,304	15,668	-	1,700	-	-	**-**
Human Resources Total:	**5,304**	**15,668**	**-**	**1,700**	**-**	**-**	**-**
Information Technology							
Fees & Charges	-	-	-	5	-	-	**-**
Internal Charges	470,641	378,473	441,777	343,454	441,327	469,354	**454,256**
Transfers	-	-	-	-	-	-	**126,000**
Other	1,900	7,718	-	-	-	-	**-**
Information Technology Total:	**472,541**	**386,191**	**441,777**	**343,460**	**441,327**	**469,354**	**580,256**
Public Works & Development							
Taxes	-	-	-	5,255	-	-	**-**
Licenses & Permits	957,246	934,096	784,669	1,149,701	947,185	1,426,876	**1,091,685**
Intergovernmental	21,832	12,900	21,822	50,114	500	1,245	**500**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Public Works & Development							
Fees & Charges	519,661	565,586	585,943	774,486	570,225	1,008,540	**707,825**
Fines & Penalties	430	55	3,498	1,444	1,500	1,297	**1,500**
Other	93	9,541	94,306	40,394	-	24,939	**-**
Public Works & Development Total:	**1,499,262**	**1,522,178**	**1,490,239**	**2,021,394**	**1,519,410**	**2,462,897**	**1,801,510**
Sheriff's Office							
Licenses & Permits	3,656	9,670	10,275	11,657	12,075	14,555	**5,771**
Intergovernmental	20,295,499	20,266,035	20,295,925	20,479,698	20,284,895	20,442,838	**20,284,895**
Fees & Charges	2,216,893	2,487,070	2,534,654	2,570,725	2,337,612	2,573,041	**2,560,079**
Fines & Penalties	75,889	59,472	49,900	45,149	54,500	88,336	**52,500**
Investment Earnings	-	-	-	138	3,000	8,651	**-**
Other	127,170	171,871	74,111	95,939	100,945	97,854	**586,810**
Sheriff's Office Total:	**22,719,106**	**22,994,118**	**22,964,866**	**23,203,305**	**22,793,027**	**23,225,275**	**23,490,055**
Treasurer's Office							
Intergovernmental	119,616	87,570	109,199	110,856	106,800	113,227	**106,800**
Fees & Charges	6,300,161	6,254,849	6,289,541	6,419,704	6,220,140	6,382,643	**6,375,140**
Investment Earnings	4,367,521	2,519,869	1,164,268	974,766	2,300,500	1,608,107	**1,100,000**
Treasurer's Office Total:	**10,787,298**	**8,862,288**	**7,563,008**	**7,505,326**	**8,627,440**	**8,103,977**	**7,581,940**
General Fund Total:	**154,117,509**	**153,738,037**	**163,669,153**	**159,266,407**	**153,535,918**	**156,725,150**	**157,667,112**
Social Services Fund							
Human Services							
Taxes	12,094,349	12,111,225	12,102,778	12,409,011	12,384,765	12,405,971	**12,652,702**
Licenses & Permits	(615)	140	56	(18)	-	(40)	**-**
Intergovernmental	35,602,591	36,437,292	34,064,768	35,003,151	36,539,091	34,722,557	**36,712,801**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Social Services Fund							
Human Services							
Fees & Charges	31,796	34,186	37,371	28,020	35,000	22,391	**20,500**
Transfers	13,630	17,379	-	-	-	-	**-**
Other	332,747	335,461	347,710	318,823	564,058	285,487	**663,154**
Human Services Total:	**48,074,498**	**48,935,683**	**46,552,682**	**47,758,987**	**49,522,914**	**47,436,366**	**50,049,157**
Social Services Fund Total:	**48,074,498**	**48,935,683**	**46,552,682**	**47,758,987**	**49,522,914**	**47,436,366**	**50,049,157**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Intergovernmental	135,280	130,821	123,522	143,625	132,099	147,171	**132,099**
Clerk & Recorder's Office Total:	**135,280**	**130,821**	**123,522**	**143,625**	**132,099**	**147,171**	**132,099**
Electronic Filing Technology Fund Total:	**135,280**	**130,821**	**123,522**	**143,625**	**132,099**	**147,171**	**132,099**
Cash In Lieu Fund							
Open Spaces & Intergovernmental Relations							
Fees & Charges	-	-	-	-	-	-	**55,000**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**-**	**-**	**55,000**
Public Works & Development							
Fees & Charges	144,320	52,680	40,827	52,827	-	88,904	**-**
Public Works & Development Total:	**144,320**	**52,680**	**40,827**	**52,827**	**-**	**88,904**	**-**
Cash In Lieu Fund Total:	**144,320**	**52,680**	**40,827**	**52,827**	**-**	**88,904**	**55,000**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Taxes	5,569,224	5,655,547	5,456,903	5,135,049	5,160,416	5,163,593	**5,439,765**
Licenses & Permits	(229)	(813)	(263)	(278)	-	(241)	**-**
Intergovernmental	76,401	39,198	37,105	35,097	71,600	46,524	**33,800**
Fees & Charges	223,425	228,630	242,869	211,142	125,195	249,988	**125,195**
Fines & Penalties	831,674	1,153,439	1,105,578	1,001,469	571,500	893,214	**571,500**
Investment Earnings	-	-	153,414	62,027	-	-	**-**
Transfers	2,230	2,744	-	-	-	-	**-**
Other	-	63	-	-	-	290	**-**
Sheriff's Office Total:	**6,702,725**	**7,078,808**	**6,995,605**	**6,444,506**	**5,928,711**	**6,353,367**	**6,170,260**
Arapahoe Law Enforcement Authority Fund Total:	**6,702,725**	**7,078,808**	**6,995,605**	**6,444,506**	**5,928,711**	**6,353,367**	**6,170,260**
Arapahoe/Douglas Works! Fund							
Community Resources							
Intergovernmental	8,816,727	10,157,751	9,316,400	9,658,330	11,205,780	10,269,252	**11,583,805**
Fees & Charges	279,220	92,413	47,034	41,897	124,500	123,266	**67,000**
Internal Charges	50,070	48,890	6,809	11,495	72,216	10,818	**72,216**
Transfers	1,763	2,406	-	-	-	-	**-**
Other	43,917	11,876	140,984	128,025	195,402	191,803	**131,000**
Community Resources Total:	**9,191,697**	**10,313,335**	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Arapahoe/Douglas Works! Fund Total:	**9,191,697**	**10,313,335**	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Road & Bridge Fund							
Public Works & Development							
Taxes	6,444,811	6,066,597	5,997,793	6,119,735	6,206,991	6,175,849	**6,214,389**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Road & Bridge Fund							
Public Works & Development							
Licenses & Permits	317,443	321,460	307,890	313,932	287,000	313,643	**287,000**
Intergovernmental	7,963,908	7,875,806	7,958,048	8,038,028	8,210,540	8,440,773	**8,180,000**
Fees & Charges	6,751	4,050	13,007	26,730	22,500	43,920	**-**
Transfers	2,200	2,579	-	-	-	-	**-**
Other	5,759	33,014	34,061	45,254	50,183	15,183	**50,000**
Public Works & Development Total:	**14,740,872**	**14,303,505**	**14,310,799**	**14,543,680**	**14,777,214**	**14,989,368**	**14,731,389**
Road & Bridge Fund Total:	**14,740,872**	**14,303,505**	**14,310,799**	**14,543,680**	**14,777,214**	**14,989,368**	**14,731,389**
Conservation Trust Fund							
Administrative Services							
Intergovernmental	503,927	478,713	495,200	610,905	500,000	667,655	**500,000**
Investment Earnings	5,813	7,886	6,257	3,598	-	-	**-**
Administrative Services Total:	**509,740**	**486,599**	**501,457**	**614,503**	**500,000**	**667,655**	**500,000**
Conservation Trust Fund Total:	**509,740**	**486,599**	**501,457**	**614,503**	**500,000**	**667,655**	**500,000**
Contingent & Emergency Reserve Fund							
Administrative Services							
Taxes	-	-	-	-	-	-	**-**
Administrative Services Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contingent & Emergency Reserve Fund Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Communications Network Replacement Fund							
Administrative Services							

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HISTORICAL REVENUE SUMMARY

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Communications Network Replacement Fund							
Administrative Services							
Licenses & Permits	-	-	-	(2,100)	-	-	**-**
Intergovernmental	60,900	70,550	60,050	69,700	68,750	74,574	**59,150**
Transfers	33,103	30,775	32,950	32,950	32,950	32,950	**20,725**
Other	-	-	-	-	-	54,631	**-**
Administrative Services Total:	**94,003**	**101,325**	**93,000**	**100,550**	**101,700**	**162,155**	**79,875**
Communications Network Replacement Fund Total:	**94,003**	**101,325**	**93,000**	**100,550**	**101,700**	**162,155**	**79,875**
Sheriff's Commissary Fund							
Sheriff's Office							
Fees & Charges	1,415,560	1,362,672	1,544,552	1,292,981	1,488,100	1,100,616	**1,488,100**
Fines & Penalties	-	-	-	3,006	-	16,248	**-**
Transfers	133	145	-	-	-	-	**-**
Other	-	591	-	-	-	-	**-**
Sheriff's Office Total:	**1,415,693**	**1,363,408**	**1,544,552**	**1,295,987**	**1,488,100**	**1,116,864**	**1,488,100**
Sheriff's Commissary Fund Total:	**1,415,693**	**1,363,408**	**1,544,552**	**1,295,987**	**1,488,100**	**1,116,864**	**1,488,100**
Community Development Fund							
Community Resources							
Intergovernmental	1,910,124	1,376,912	3,028,544	2,177,486	4,726,003	1,577,882	**3,827,821**
Investment Earnings	-	35	-	-	-	788	**-**
Transfers	30,057	30,079	30,000	30,000	30,000	30,000	**30,000**
Other	173,174	121,415	117,212	44,505	233,820	221,687	**8,140**
Community Resources Total:	**2,113,355**	**1,528,440**	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,357**	**3,865,961**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Community Development Fund							
Community Development Fund Total:	**2,113,355**	**1,528,440**	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,357**	**3,865,961**
Forfeited Property Fund							
Sheriff's Office							
Fines & Penalties	13,704	19,945	505,763	635,275	33,733	47,622	-
Investment Earnings	1,827	1,924	2,111	1,141	-	-	-
Sheriff's Office Total:	**15,531**	**21,869**	**507,874**	**636,416**	**33,733**	**47,622**	**-**
Forfeited Property Fund Total:	**15,531**	**21,869**	**507,874**	**636,416**	**33,733**	**47,622**	**-**
Board Designated Fund							
Administrative Services							
Transfers	310,000	98,887	-	-	-	-	-
Administrative Services Total:	**310,000**	**98,887**	**-**	**-**	**-**	**-**	**-**
Board Designated Fund Total:	**310,000**	**98,887**	**-**	**-**	**-**	**-**	**-**
Developmental Disability Fund							
Administrative Services							
Taxes	7,693,684	7,742,463	7,642,806	7,219,567	7,307,011	7,290,111	**7,455,175**
Intergovernmental	706	439	393	393	-	393	-
Administrative Services Total:	**7,694,390**	**7,742,902**	**7,643,199**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Developmental Disability Fund Total:	**7,694,390**	**7,742,902**	**7,643,199**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Grant Fund							
Community Resources							

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HISTORICAL REVENUE SUMMARY

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Grant Fund							
Community Resources							
Intergovernmental	10,116,068	10,530,604	10,954,208	9,095,430	10,174,069	8,805,357	**10,204,488**
Fees & Charges	134,558	230,344	200,110	161,326	175,000	61,792	**175,000**
Transfers	1,164	1,661	-	-	-	-	**-**
Other	262	2,886	6,254	185,372	123,749	44,989	**123,549**
Community Resources Total:	**10,252,052**	**10,765,494**	**11,160,572**	**9,442,128**	**10,472,818**	**8,912,138**	**10,503,037**
Facilities and Fleet Management							
Intergovernmental	-	13,183	298,041	321,776	-	-	**-**
Facilities and Fleet Management Total:	**-**	**13,183**	**298,041**	**321,776**	**-**	**-**	**-**
Sheriff's Office							
Intergovernmental	6,629	342,188	264,404	513,430	700,883	859,105	**105,429**
Investment Earnings	-	-	802	-	1,020	1,019	**-**
Other	6,777	16,363	80,086	17,825	169,722	49,091	**-**
Sheriff's Office Total:	**13,406**	**358,551**	**345,292**	**531,255**	**871,625**	**909,215**	**105,429**
Grant Fund Total:	**10,265,458**	**11,137,229**	**11,803,905**	**10,295,159**	**11,344,443**	**9,821,353**	**10,608,466**
Open Space Sales Tax Fund							
Open Spaces & Intergovernmental Relations							
Taxes	-	-	-	19,419,028	17,408,098	20,536,526	**21,522,769**
Intergovernmental	-	-	-	-	-	836	**-**
Fees & Charges	-	-	-	78,669	60,000	78,941	**75,000**
Investment Earnings	-	-	-	125,837	300,000	9,120	**125,837**
Other	-	-	-	29,945	55,919	366,591	**-**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**19,653,479**	**17,824,017**	**20,992,015**	**21,723,606**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Open Space Sales Tax Fund							
Public Works & Development							
Taxes	16,496,260	17,358,730	17,568,252	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	60,000	73,509	20,532	-	-	-	-
Fees & Charges	-	-	90,470	-	-	-	-
Investment Earnings	856,636	734,022	264,880	-	-	-	-
Transfers	273	117,991	-	-	-	-	-
Other	15,000	11,615	33,512	-	-	-	-
Public Works & Development Total:	**17,428,169**	**18,295,867**	**17,977,645**	**-**	**-**	**-**	**-**
Open Space Sales Tax Fund Total:	**17,428,169**	**18,295,867**	**17,977,645**	**19,653,479**	**17,824,017**	**20,992,015**	**21,723,606**
Homeland Security Fund							
Sheriff's Office							
Intergovernmental	4,310,331	2,009,046	3,387,284	1,987,279	4,177,745	3,058,309	**441,510**
Transfers	-	88	-	-	-	-	-
Other	-	-	-	-	-	-	-
Sheriff's Office Total:	**4,310,331**	**2,009,134**	**3,387,284**	**1,987,279**	**4,177,745**	**3,058,309**	**441,510**
Homeland Security Fund Total:	**4,310,331**	**2,009,134**	**3,387,284**	**1,987,279**	**4,177,745**	**3,058,309**	**441,510**
Building Maintenance Fund							
Facilities and Fleet Management							
Transfers	2,100,000	2,100,000	2,100,000	1,800,000	1,800,000	1,800,000	**1,800,000**
Facilities and Fleet Management Total:	**2,100,000**	**2,100,000**	**2,100,000**	**1,800,000**	**1,800,000**	**1,800,000**	**1,800,000**
Building Maintenance Fund Total:	**2,100,000**	**2,100,000**	**2,100,000**	**1,800,000**	**1,800,000**	**1,800,000**	**1,800,000**

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Arapahoe County Fair Fund							
Community Resources							
Fees & Charges	-	-	-	8	-	5,891	-
Other	5,421	5,867	7,591	8,626	6,000	60	**6,000**
Community Resources Total:	**5,421**	**5,867**	**7,591**	**8,634**	**6,000**	**5,951**	**6,000**
Open Spaces & Intergovernmental Relations							
Fees & Charges	-	-	-	201,194	311,956	199,577	**223,816**
Transfers	-	-	-	9,020	83,165	83,165	-
Other	-	-	-	400	-	1,972	-
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**210,614**	**395,121**	**284,714**	**223,816**
Public Works & Development							
Fees & Charges	295,598	394,835	322,375	-	-	-	-
Transfers	48,540	61,180	23,365	-	-	-	-
Other	6,422	7,721	88	-	-	-	-
Public Works & Development Total:	**350,560**	**463,736**	**345,828**	**-**	**-**	**-**	**-**
Arapahoe County Fair Fund Total:	**355,980**	**469,603**	**353,419**	**219,248**	**401,121**	**290,664**	**229,816**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Investment Earnings	3,270	-	-	-	-	-	-
Administrative Services Total:	**3,270**	**-**	**-**	**-**	**-**	**-**	**-**
Law Enforcement Capital Improvement Trust Fund Total:	**3,270**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Expenditure Fund							
Administrative Services							

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Capital Expenditure Fund							
Administrative Services							
Taxes	-	-	-	-	4,834,184	4,775,141	**4,838,230**
Transfers	-	169,500	7,622,807	4,132,876	4,702,539	4,612,539	**3,037,851**
Other	34,206	-	250	-	-	-	**-**
Administrative Services Total:	**34,206**	**169,500**	**7,623,057**	**4,132,876**	**9,536,723**	**9,387,680**	**7,876,081**
Facilities and Fleet Management							
Intergovernmental	-	-	-	-	-	84,156	**-**
Investment Earnings	-	-	2,156	117	-	-	**-**
Transfers	-	454,763	12,325,000	1,288,819	-	-	**-**
Other	-	-	-	64,580	34,156	2,000	**-**
Facilities and Fleet Management Total:	**-**	**454,763**	**12,327,156**	**1,353,516**	**34,156**	**86,156**	**-**
Finance							
Taxes	4,853,613	4,764,901	4,707,119	4,802,343	-	-	**-**
Investment Earnings	-	44,257	73,327	18,724	-	-	**-**
Transfers	8,935,179	1,351,269	-	-	-	-	**-**
Finance Total:	**13,788,792**	**6,160,427**	**4,780,446**	**4,821,067**	**-**	**-**	**-**
Information Technology							
Transfers	-	-	-	2,802,563	-	-	**-**
Information Technology Total:	**-**	**-**	**-**	**2,802,563**	**-**	**-**	**-**
Sheriff's Office							
Transfers	-	1,690,000	1,080,839	-	-	-	**-**
Other	741	8,078	519	915	-	-	**-**
Sheriff's Office Total:	**741**	**1,698,078**	**1,081,358**	**915**	**-**	**-**	**-**
Capital Expenditure Fund Total:	**13,823,738**	**8,482,768**	**25,812,017**	**13,110,937**	**9,570,879**	**9,473,836**	**7,876,081**

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Infrastructure Fund							
Public Works & Development							
Licenses & Permits	50,372	-	40,777	186,418	-	341,461	-
Intergovernmental	2,424,872	3,411,567	663,698	2,106,086	56,795	342,940	-
Fees & Charges	881	-	-	-	-	3,609	-
Investment Earnings	1,455,271	403,043	407,690	122,745	154,603	418,912	-
Internal Charges	-	-	-	-	-	227,148	-
Transfers	8,900,000	2,100,000	2,000,000	4,016,000	4,000,000	4,000,000	**3,083,334**
Other	-	596	-	224,427	-	-	-
Public Works & Development Total:	**12,831,397**	**5,915,205**	**3,112,165**	**6,655,677**	**4,211,398**	**5,334,070**	**3,083,334**
Infrastructure Fund Total:	**12,831,397**	**5,915,205**	**3,112,165**	**6,655,677**	**4,211,398**	**5,334,070**	**3,083,334**
Arapahoe County Recreation District Fund							
Open Spaces & Intergovernmental Relations							
Taxes	-	-	-	-	884,327	865,656	**882,766**
Intergovernmental	-	-	-	147,938	301,489	211,933	**302,776**
Fees & Charges	-	-	-	74,680	53,336	94,760	**84,179**
Other	-	-	-	-	-	74	-
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**222,618**	**1,239,152**	**1,172,423**	**1,269,721**
Public Works & Development							
Taxes	867,946	860,722	866,118	887,168	-	-	-
Intergovernmental	266,229	292,692	315,334	-	-	-	-
Fees & Charges	32,581	54,373	73,055	(4,995)	-	-	-
Investment Earnings	-	-	25,268	12,109	-	-	-
Transfers	-	218,722	-	-	-	-	-
Other	15,060	1,659	-	-	-	-	-

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Recreation District Fund							
Public Works & Development							
Public Works & Development Total:	**1,181,816**	**1,428,168**	**1,279,775**	**894,282**	**-**	**-**	**-**
Arapahoe County Recreation District Fund Total:	**1,181,816**	**1,428,168**	**1,279,775**	**1,116,901**	**1,239,152**	**1,172,423**	**1,269,721**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Taxes	5,604,716	6,326,544	6,648,850	7,579,639	7,966,828	7,884,721	**8,204,446**
Intergovernmental	327,882	156,212	1,158,381	1,158,381	1,158,381	1,057,602	**1,042,543**
Investment Earnings	35,958	94,522	497,612	9,544	21,000	10	**1,600**
Other	56,309,790	-	-	60,787,720	-	500	**-**
Administrative Services Total:	**62,278,346**	**6,577,278**	**8,304,843**	**69,535,283**	**9,146,209**	**8,942,833**	**9,248,589**
Arapahoe County Water & Wastewater PID Fund Total:	**62,278,346**	**6,577,278**	**8,304,843**	**69,535,283**	**9,146,209**	**8,942,833**	**9,248,589**
Lease Purchase Agreements Fund							
Administrative Services							
Transfers	2,185,055	2,217,404	9,197,081	2,013,678	2,203,582	2,203,582	**1,927,009**
Other	1	-	9,650,000	-	-	-	**-**
Administrative Services Total:	**2,185,056**	**2,217,404**	**18,847,081**	**2,013,678**	**2,203,582**	**2,203,582**	**1,927,009**
Lease Purchase Agreements Fund Total:	**2,185,056**	**2,217,404**	**18,847,081**	**2,013,678**	**2,203,582**	**2,203,582**	**1,927,009**
Building Finance Corporation Fund							
Administrative Services							
Investment Earnings	123,543	110,826	80,311	111,071	50,000	41,505	**50,000**
Internal Charges	1,595,034	1,595,759	1,617,384	1,584,577	1,600,000	1,591,390	**1,600,000**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Building Finance Corporation Fund							
Administrative Services							
Transfers	3,908,925	4,826,900	4,610,000	4,622,000	4,510,000	4,510,000	**4,621,589**
Other	-	-	3	16	-	43,412	**-**
Administrative Services Total:	**5,627,502**	**6,533,485**	**6,307,699**	**6,317,664**	**6,160,000**	**6,186,307**	**6,271,589**
Building Finance Corporation Fund Total:	**5,627,502**	**6,533,485**	**6,307,699**	**6,317,664**	**6,160,000**	**6,186,307**	**6,271,589**
Central Services Fund							
Administrative Services							
Internal Charges	5,327,850	5,167,377	5,067,104	4,910,015	5,478,267	4,370,390	**5,778,687**
Transfers	-	81,000	-	-	-	-	**-**
Other	286,459	278,791	256,216	705,643	-	464,672	**-**
Administrative Services Total:	**5,614,309**	**5,527,168**	**5,323,320**	**5,615,658**	**5,478,267**	**4,835,062**	**5,778,687**
Assessor's Office							
Transfers	5,800	6,777	6,777	-	-	-	**-**
Assessor's Office Total:	**5,800**	**6,777**	**6,777**	**-**	**-**	**-**	**-**
Clerk & Recorder's Office							
Transfers	1,600,000	23,000	-	-	-	-	**-**
Clerk & Recorder's Office Total:	**1,600,000**	**23,000**	**-**	**-**	**-**	**-**	**-**
Communication Services							
Transfers	-	24,000	11,500	-	-	-	**-**
Communication Services Total:	**-**	**24,000**	**11,500**	**-**	**-**	**-**	**-**
Coroner's Office							
Transfers	-	-	-	31,000	-	-	**-**

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund							
Coroner's Office							
Coroner's Office Total:	**-**	**-**	**-**	**31,000**	**-**	**-**	**-**
County Attorney							
Transfers	6,385	-	-	-	-	-	-
County Attorney Total:	**6,385**	**-**	**-**	**-**	**-**	**-**	**-**
Facilities and Fleet Management							
Transfers	217,403	-	10,144	19,298	500	500	-
Other	-	95	-	-	-	-	-
Facilities and Fleet Management Total:	**217,403**	**95**	**10,144**	**19,298**	**500**	**500**	**-**
Human Services							
Transfers	5,543	-	-	-	-	-	-
Human Services Total:	**5,543**	**-**	**-**	**-**	**-**	**-**	**-**
Information Technology							
Investment Earnings	-	-	234,638	108,509	-	8,411	-
Transfers	35,000	112,080	-	148,000	-	-	**24,000**
Information Technology Total:	**35,000**	**112,080**	**234,638**	**256,509**	**-**	**8,411**	**24,000**
Open Spaces & Intergovernmental Relations							
Transfers	-	-	-	-	76,577	76,577	**42,505**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**76,577**	**76,577**	**42,505**
Public Works & Development							
Transfers	73,405	66,865	288,073	-	199,672	199,672	**488,566**
Public Works & Development Total:	**73,405**	**66,865**	**288,073**	**-**	**199,672**	**199,672**	**488,566**
Sheriff's Office							

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HISTORICAL REVENUE SUMMARY

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Central Services Fund							
Sheriff's Office							
Investment Earnings	-	-	4,704	-	-	-	-
Transfers	115,505	85,833	408,924	133,174	442,875	269,266	**65,000**
Sheriff's Office Total:	**115,505**	**85,833**	**413,628**	**133,174**	**442,875**	**269,266**	**65,000**
Central Services Fund Total:	**7,673,350**	**5,845,818**	**6,288,080**	**6,055,639**	**6,197,891**	**5,389,488**	**6,398,758**
Self Insurance Liability Fund							
County Attorney							
Taxes	-	-	31	-	-	1	-
Fees & Charges	30,495	41,548	51,763	60,601	-	75,637	-
Internal Charges	320,052	312,900	327,204	312,900	338,400	334,562	**318,320**
Transfers	-	-	-	-	-	-	**450,000**
County Attorney Total:	**350,547**	**354,448**	**378,998**	**373,501**	**338,400**	**410,199**	**768,320**
Self Insurance Liability Fund Total:	**350,547**	**354,448**	**378,998**	**373,501**	**338,400**	**410,199**	**768,320**
Employee Flex Benefit Plan Fund							
Human Resources							
Internal Charges	920,059	967,720	855,280	930,800	990,000	869,312	**938,000**
Transfers	30,000	30,000	30,000	30,000	30,000	30,000	**30,000**
Human Resources Total:	**950,059**	**997,720**	**885,280**	**960,800**	**1,020,000**	**899,312**	**968,000**
Employee Flex Benefit Plan Fund Total:	**950,059**	**997,720**	**885,280**	**960,800**	**1,020,000**	**899,312**	**968,000**
Worker's Compensation Fund							
County Attorney							

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HISTORICAL REVENUE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Worker's Compensation Fund							
County Attorney							
Internal Charges	1,397,191	1,330,174	1,336,500	1,416,400	1,495,000	1,495,000	**1,518,000**
Other	2,656	4,066	3,647	2,034	-	2,231	**-**
County Attorney Total:	**1,399,847**	**1,334,240**	**1,340,147**	**1,418,434**	**1,495,000**	**1,497,231**	**1,518,000**
Worker's Compensation Fund Total:	**1,399,847**	**1,334,240**	**1,340,147**	**1,418,434**	**1,495,000**	**1,497,231**	**1,518,000**
Self Insurance Dental Fund							
Human Resources							
Fees & Charges	74,748	63,117	120,586	121,618	180,000	105,810	**180,000**
Internal Charges	1,531,822	1,423,863	1,609,933	1,248,144	1,590,000	747,523	**1,165,000**
Transfers	33,340	141,253	42,137	70,010	80,300	75,525	**19,060**
Other	68	-	-	-	-	-	**-**
Human Resources Total:	**1,639,978**	**1,628,232**	**1,772,656**	**1,439,772**	**1,850,300**	**928,859**	**1,364,060**
Self Insurance Dental Fund Total:	**1,639,978**	**1,628,232**	**1,772,656**	**1,439,772**	**1,850,300**	**928,859**	**1,364,060**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Administrative Services							
Salaries and Wages	355,981	335,874	323,146	333,460	1,100,000	350,000	**350,000**
Employee Benefits	265,720	467,668	425,516	534,578	462,000	236,867	**312,000**
Supplies	1,229	2,576	-	6,494	-	15,243	**-**
Services and Other	5,947,821	4,893,474	6,352,714	4,979,029	5,741,511	5,618,636	**5,547,321**
Community Programs	-	26	-	-	-	-	**-**
Central Services	32,817	41,173	48,870	50,440	30,834	31,277	**22,764**
Transfers	20,624,721	9,380,029	33,579,736	14,655,379	11,187,145	11,187,145	**10,093,109**
Administrative Services Total:	**27,228,289**	**15,120,819**	**40,729,982**	**20,559,379**	**18,521,490**	**17,439,168**	**16,325,194**
Aid to Agencies							
Services and Other	1,544,004	1,543,000	1,539,292	1,599,500	1,689,000	1,679,500	**1,689,000**
Aid to Agencies Total:	**1,544,004**	**1,543,000**	**1,539,292**	**1,599,500**	**1,689,000**	**1,679,500**	**1,689,000**
Assessor's Office							
Salaries and Wages	3,783,974	3,703,597	3,577,194	3,520,622	3,611,819	3,458,214	**3,587,869**
Employee Benefits	998,236	990,458	971,967	964,745	1,016,302	954,472	**1,079,084**
Supplies	173,299	108,229	173,766	(18,655)	161,507	102,279	**110,600**
Services and Other	104,648	83,372	109,754	105,282	172,061	113,102	**176,048**
Central Services	85,006	89,621	84,393	53,245	25,554	20,827	**13,525**
Transfers	5,800	6,777	6,777	-	-	-	**-**
Assessor's Office Total:	**5,150,964**	**4,982,053**	**4,923,850**	**4,625,238**	**4,987,243**	**4,648,893**	**4,967,126**
Board of County Commissioners							
Salaries and Wages	573,040	574,776	573,551	432,576	436,500	436,500	**436,500**
Employee Benefits	136,033	144,377	139,986	102,855	103,407	101,786	**109,287**
Supplies	2,771	5,451	5,854	1,884	3,500	1,307	**3,500**
Services and Other	345,487	388,020	392,366	368,014	413,310	361,365	**453,310**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Board of County Commissioners							
Board of County Commissioners Total:	**1,057,333**	**1,112,624**	**1,111,757**	**905,329**	**956,717**	**900,958**	**1,002,597**
BOCC Administration							
Salaries and Wages	235,340	219,886	170,916	218,133	222,428	226,488	**225,669**
Employee Benefits	62,758	54,782	40,782	50,067	58,004	64,154	**70,361**
Supplies	20,216	19,126	22,958	22,422	24,200	23,287	**24,200**
Services and Other	278,155	280,841	299,555	284,836	293,100	278,349	**293,100**
BOCC Administration Total:	**596,468**	**574,636**	**534,212**	**575,458**	**597,732**	**592,278**	**613,330**
Clerk & Recorder's Office							
Salaries and Wages	5,009,314	5,312,139	4,977,403	5,448,202	5,238,759	5,155,102	**5,938,474**
Employee Benefits	1,428,457	1,470,101	1,472,735	1,547,455	1,631,828	1,489,653	**1,730,867**
Supplies	408,121	484,574	650,004	827,792	588,672	433,593	**1,176,900**
Services and Other	1,006,808	1,775,549	905,814	1,508,659	1,173,378	1,090,077	**2,272,524**
Capital Outlay	-	-	-	3,917	-	-	**-**
Central Services	308,402	307,931	136,099	28,422	14,455	10,119	**267,217**
Transfers	-	23,000	-	-	-	-	**-**
Clerk & Recorder's Office Total:	**8,161,101**	**9,373,294**	**8,142,055**	**9,364,447**	**8,647,092**	**8,178,544**	**11,385,982**
Communication Services							
Salaries and Wages	460,678	492,241	519,311	531,132	590,343	552,886	**609,351**
Employee Benefits	116,992	142,910	150,234	149,921	177,693	156,469	**190,736**
Supplies	179,005	180,202	184,810	121,824	168,982	124,044	**166,800**
Services and Other	327,745	308,601	313,841	358,409	351,000	347,414	**351,000**
Central Services	7,224	2,037	2,610	4,550	4,550	4,550	**4,550**
Transfers	-	24,000	11,500	-	-	-	**-**
Communication Services Total:	**1,091,644**	**1,149,992**	**1,182,307**	**1,165,835**	**1,292,568**	**1,185,364**	**1,322,437**

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General Fund							
Community Resources							
Salaries and Wages	1,898,115	1,939,886	1,964,482	1,958,529	2,233,454	2,091,109	**2,211,255**
Employee Benefits	539,704	544,972	571,541	566,176	636,806	561,915	**648,023**
Supplies	66,456	78,300	63,317	79,267	103,561	71,861	**89,480**
Services and Other	216,983	261,240	243,504	235,936	284,170	224,115	**295,197**
Community Programs	-	-	-	-	-	52	**-**
Capital Outlay	25,390	-	39,607	-	-	-	**-**
Central Services	7,537	8,639	6,642	5,070	4,425	4,031	**11,050**
Community Resources Total:	**2,754,184**	**2,833,037**	**2,889,093**	**2,844,979**	**3,262,416**	**2,953,082**	**3,255,005**
Coroner's Office							
Salaries and Wages	976,883	988,552	1,002,947	1,011,393	1,014,170	1,033,393	**1,027,222**
Employee Benefits	220,793	215,847	209,941	209,950	221,002	220,580	**240,514**
Supplies	98,283	72,777	73,958	63,505	82,200	63,141	**82,256**
Services and Other	175,768	158,568	159,376	178,494	208,414	161,100	**197,616**
Capital Outlay	-	-	-	-	12,538	10,188	**2,000**
Central Services	11,941	12,417	13,340	21,672	21,110	19,749	**14,362**
Transfers	-	-	-	31,000	-	-	**-**
Coroner's Office Total:	**1,483,667**	**1,448,161**	**1,459,562**	**1,516,014**	**1,559,434**	**1,508,152**	**1,563,970**
County Attorney							
Salaries and Wages	1,562,406	1,653,032	1,706,361	1,656,129	1,822,262	1,791,218	**1,810,047**
Employee Benefits	357,409	382,513	383,446	395,581	441,626	409,787	**445,769**
Supplies	14,265	14,452	12,738	19,881	15,300	12,169	**15,300**
Services and Other	504,943	324,631	275,011	261,135	289,149	223,990	**289,149**
Central Services	1,197	1,596	532	-	399	-	**-**
Transfers	6,385	-	-	-	-	-	**-**
County Attorney Total:	**2,446,605**	**2,376,224**	**2,378,088**	**2,332,725**	**2,568,736**	**2,437,164**	**2,560,265**

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General Fund							
District Attorney							
Services and Other	12,721,751	12,694,119	12,099,113	12,100,531	12,186,135	12,186,135	**12,275,543**
Transfers	333,000	-	-	-	-	-	**-**
District Attorney Total:	**13,054,751**	**12,694,119**	**12,099,113**	**12,100,531**	**12,186,135**	**12,186,135**	**12,275,543**
Facilities and Fleet Management							
Salaries and Wages	4,709,572	4,654,571	4,442,129	4,477,385	4,714,218	4,524,190	**4,692,394**
Employee Benefits	1,421,137	1,409,905	1,351,158	1,377,742	1,512,219	1,380,661	**1,544,039**
Supplies	901,556	857,273	700,662	737,126	860,446	825,756	**881,397**
Services and Other	659,150	641,431	664,014	605,363	669,159	562,657	**639,166**
Central Services	121,464	151,389	152,650	115,892	110,955	100,249	**97,495**
Transfers	1,517,403	1,300,000	1,300,000	1,319,298	1,300,500	1,300,500	**1,300,000**
Facilities and Fleet Management Total:	**9,330,281**	**9,014,569**	**8,610,613**	**8,632,806**	**9,167,497**	**8,694,012**	**9,154,491**
Finance							
Salaries and Wages	1,860,387	2,011,363	1,986,532	1,973,458	2,092,910	2,083,460	**2,136,989**
Employee Benefits	464,647	511,137	496,606	483,512	522,605	497,608	**554,042**
Supplies	44,683	45,841	40,154	37,189	48,714	33,764	**48,714**
Services and Other	239,322	265,917	229,989	190,444	482,508	185,980	**338,891**
Central Services	429	-	2,024	3,037	3,037	2,784	**3,037**
Finance Total:	**2,609,469**	**2,834,259**	**2,755,305**	**2,687,641**	**3,149,774**	**2,803,595**	**3,081,673**
Human Resources							
Salaries and Wages	769,916	981,651	910,932	918,628	994,461	976,776	**993,967**
Employee Benefits	151,878	205,025	201,942	226,111	246,157	233,000	**255,692**
Supplies	77,925	60,568	31,161	35,683	35,000	34,219	**35,000**
Services and Other	190,318	204,345	310,352	315,903	454,903	388,128	**516,045**
Human Resources Total:	**1,190,038**	**1,451,589**	**1,454,387**	**1,496,326**	**1,730,521**	**1,632,123**	**1,800,704**

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General Fund							
Information Technology							
Salaries and Wages	5,156,902	4,961,445	4,572,235	4,806,627	5,320,737	5,321,823	**5,351,137**
Employee Benefits	1,129,163	1,136,577	1,010,591	1,141,177	1,301,947	1,233,952	**1,366,071**
Supplies	92,170	93,066	70,681	63,753	47,599	26,501	**37,750**
Services and Other	4,471,765	4,542,516	4,615,515	4,721,284	5,044,233	4,508,689	**4,787,461**
Central Services	926,524	949,087	811,005	756,917	1,054,579	634,823	**1,098,119**
Transfers	35,000	112,080	-	148,000	-	-	**24,000**
Information Technology Total:	**11,811,524**	**11,794,771**	**11,080,027**	**11,637,759**	**12,769,095**	**11,725,788**	**12,664,538**
Office of Performance Management							
Salaries and Wages	-	-	-	14,020	241,587	150,845	**239,178**
Employee Benefits	-	-	-	1,425	62,838	33,344	**58,445**
Supplies	-	-	-	1,704	12,454	14,356	**12,547**
Services and Other	-	-	-	7,790	14,847	10,544	**25,462**
Office of Performance Management Total:	**-**	**-**	**-**	**24,939**	**331,726**	**209,089**	**335,632**
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	49,428	46,417	46,874	**47,109**
Employee Benefits	-	-	-	12,357	12,252	11,943	**13,217**
Services and Other	-	-	-	528	5,250	481	**5,250**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**62,314**	**63,919**	**59,298**	**65,576**
Public Works & Development							
Salaries and Wages	4,944,699	4,750,471	4,564,896	4,342,595	4,490,094	4,531,452	**4,518,761**
Employee Benefits	1,282,117	1,258,155	1,198,476	1,208,147	1,275,922	1,219,695	**1,347,048**
Supplies	136,397	126,415	164,202	124,732	138,500	115,657	**139,060**
Services and Other	928,518	1,069,300	830,454	529,618	764,123	495,878	**490,860**
Capital Outlay	-	-	-	-	-	20,028	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
Public Works & Development							
Central Services	129,188	124,879	123,232	115,810	89,129	81,301	**69,760**
Transfers	6,500	27,800	-	104,710	-	-	**8,238**
Public Works & Development Total:	**7,427,417**	**7,357,020**	**6,881,261**	**6,425,612**	**6,757,768**	**6,464,011**	**6,573,727**
Sheriff's Office							
Salaries and Wages	39,344,681	39,202,113	38,935,790	39,420,411	41,015,389	40,845,311	**41,795,373**
Employee Benefits	10,177,639	10,302,177	10,415,426	10,978,118	11,564,850	10,915,278	**12,166,173**
Supplies	4,275,323	4,638,465	4,520,565	4,055,708	4,892,494	3,572,987	**4,806,073**
Services and Other	4,637,083	4,500,296	3,838,361	4,936,818	5,062,602	4,448,156	**5,011,181**
Capital Outlay	33,900	62,620	-	9,084	7,300	-	**7,300**
Central Services	1,316,486	1,219,694	1,172,703	1,003,735	1,309,757	1,027,230	**1,384,887**
Transfers	37,232	37,959	347,985	122,798	21,276	21,276	**65,000**
Sheriff's Office Total:	**59,822,345**	**59,963,323**	**59,230,830**	**60,526,672**	**63,873,668**	**60,830,238**	**65,235,987**
Treasurer's Office							
Salaries and Wages	1,185,165	1,191,590	1,142,270	1,122,474	1,206,370	1,139,579	**1,219,318**
Employee Benefits	291,577	296,866	296,295	300,703	335,676	290,257	**358,332**
Supplies	53,613	141,373	130,912	87,612	143,994	88,140	**143,994**
Services and Other	403,397	195,432	235,191	185,649	346,486	190,944	**346,486**
Central Services	14,090	16	1,187	5,476	9,258	7,688	**11,332**
Treasurer's Office Total:	**1,947,843**	**1,825,277**	**1,805,856**	**1,701,914**	**2,041,784**	**1,716,608**	**2,079,462**
Tri-County Health							
Services and Other	3,881,273	4,350,582	3,774,392	3,757,438	3,778,493	3,778,493	**3,907,214**
Community Programs	388,308	2,100	388,308	388,308	388,308	388,308	**388,308**
Central Services	227,592	207,235	181,171	172,816	-	-	**-**
Tri-County Health Total:	**4,497,173**	**4,559,917**	**4,343,871**	**4,318,562**	**4,166,801**	**4,166,801**	**4,295,522**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
General Fund							
General Fund Total:	**163,205,100**	**152,008,684**	**173,151,460**	**155,103,979**	**160,321,116**	**152,010,802**	**162,247,761**
Social Services Fund							
Human Services							
Salaries and Wages	21,984,080	22,488,721	22,115,775	22,786,108	23,777,203	23,138,544	**24,024,142**
Employee Benefits	6,017,637	6,100,725	6,167,294	6,421,596	6,992,009	6,689,548	**7,322,789**
Supplies	571,818	509,248	479,873	443,546	632,346	541,799	**532,475**
Services and Other	1,834,288	1,512,334	1,560,832	2,329,210	2,563,959	2,325,839	**2,419,655**
Community Programs	14,295,352	14,775,231	13,744,321	13,305,842	14,781,823	11,470,057	**14,748,135**
Capital Outlay	-	-	-	-	28,646	56,926	**-**
Central Services	254,203	273,247	981,008	1,595,558	1,602,230	1,520,368	**1,595,356**
Transfers	2,821,543	2,832,189	3,556,164	1,522,128	21,000	879,000	**-**
Human Services Total:	**47,778,921**	**48,491,695**	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**
Social Services Fund Total:	**47,778,921**	**48,491,695**	**48,605,267**	**48,403,988**	**50,399,216**	**46,622,081**	**50,642,552**
Electronic Filing Technology Fund							
Clerk & Recorder's Office							
Supplies	-	-	10,234	-	92	-	**-**
Services and Other	31,458	52,743	272,178	131,455	423,447	139,412	**-**
Capital Outlay	194,804	161,115	-	-	132,099	-	**132,099**
Clerk & Recorder's Office Total:	**226,262**	**213,858**	**282,412**	**131,455**	**555,638**	**139,412**	**132,099**
Electronic Filing Technology Fund Total:	**226,262**	**213,858**	**282,412**	**131,455**	**555,638**	**139,412**	**132,099**
Cash In Lieu Fund							
Open Spaces & Intergovernmental Relations							

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Cash In Lieu Fund							
Open Spaces & Intergovernmental Relations							
Services and Other	-	-	-	-	458,287	-	-
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**458,287**	**-**	**-**
Public Works & Development							
Services and Other	-	-	-	-	27,902	-	-
Public Works & Development Total:	**-**	**-**	**-**	**-**	**27,902**	**-**	**-**
Cash In Lieu Fund Total:	**-**	**-**	**-**	**-**	**486,189**	**-**	**-**
Arapahoe Law Enforcement Authority Fund							
Sheriff's Office							
Salaries and Wages	3,569,434	3,822,627	3,866,796	4,089,855	4,021,154	4,107,505	**4,120,126**
Employee Benefits	921,903	1,015,749	1,003,493	1,111,674	1,125,380	1,126,103	**1,210,546**
Supplies	216,240	243,868	304,515	334,427	294,142	295,632	**294,142**
Services and Other	318,560	364,105	376,787	526,019	378,953	240,726	**393,918**
Central Services	533,738	519,370	529,391	511,324	563,836	529,688	**580,425**
Transfers	2,599	1,651,831	638,322	3,950	15,850	15,850	**2,750**
Sheriff's Office Total:	**5,562,474**	**7,617,551**	**6,719,304**	**6,577,248**	**6,399,315**	**6,315,504**	**6,601,907**
Arapahoe Law Enforcement Authority Fund Total:	**5,562,474**	**7,617,551**	**6,719,304**	**6,577,248**	**6,399,315**	**6,315,504**	**6,601,907**
Arapahoe/Douglas Works! Fund							
Community Resources							
Salaries and Wages	4,069,618	4,635,859	3,279,944	3,524,052	4,034,177	3,897,342	**4,122,986**
Employee Benefits	867,193	972,595	837,752	938,019	1,293,626	1,033,696	**1,350,356**
Supplies	243,159	216,704	336,420	282,920	350,870	144,499	**194,559**
Services and Other	3,408,030	3,816,660	4,753,652	4,625,804	5,001,145	4,840,832	**4,936,080**

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HISTORICAL EXPENDITURE SUMMARY

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Arapahoe/Douglas Works! Fund							
Community Resources							
Community Programs	377,158	459,981	284,654	441,173	169,496	475,496	**452,950**
Central Services	226,538	211,536	18,306	27,778	745,384	203,273	**789,740**
Transfers	-	-	500	-	3,200	-	**7,350**
Community Resources Total:	**9,191,697**	**10,313,335**	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Arapahoe/Douglas Works! Fund Total:	**9,191,697**	**10,313,335**	**9,511,227**	**9,839,746**	**11,597,898**	**10,595,139**	**11,854,021**
Road & Bridge Fund							
Public Works & Development							
Salaries and Wages	3,038,843	2,992,358	2,867,277	2,585,860	3,052,158	2,816,144	**2,972,706**
Employee Benefits	961,671	946,851	900,171	884,793	999,385	938,113	**1,018,034**
Supplies	2,060,629	2,113,767	2,346,172	2,038,246	2,369,953	1,983,861	**2,372,560**
Services and Other	6,413,811	6,597,441	5,948,666	6,968,438	7,531,416	5,422,796	**6,507,153**
Capital Outlay	-	-	-	22,147	-	-	**-**
Central Services	2,229,674	2,039,495	1,981,277	2,044,134	2,054,266	1,891,625	**1,975,682**
Transfers	2,616	43,552	234,012	40,000	197,311	197,311	**484,228**
Public Works & Development Total:	**14,707,244**	**14,733,464**	**14,277,574**	**14,583,618**	**16,204,489**	**13,249,849**	**15,330,363**
Road & Bridge Fund Total:	**14,707,244**	**14,733,464**	**14,277,574**	**14,583,618**	**16,204,489**	**13,249,849**	**15,330,363**
Conservation Trust Fund							
Administrative Services							
Services and Other	-	-	-	-	300,000	90,617	**-**
Capital Outlay	-	-	-	-	393,403	-	**-**
Transfers	381,370	381,367	381,367	381,366	573,071	573,071	**299,170**
Administrative Services Total:	**381,370**	**381,367**	**381,367**	**381,366**	**1,266,474**	**663,688**	**299,170**

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Conservation Trust Fund							
Conservation Trust Fund Total:	**381,370**	**381,367**	**381,367**	**381,366**	**1,266,474**	**663,688**	**299,170**
Contingent & Emergency Reserve Fund							
Administrative Services							
Services and Other	-	-	-	109,641	-	-	-
Administrative Services Total:	**-**	**-**	**-**	**109,641**	**-**	**-**	**-**
Contingent & Emergency Reserve Fund Total:	**-**	**-**	**-**	**109,641**	**-**	**-**	**-**
Communications Network Replacement Fund							
Administrative Services							
Supplies	-	336	-	-	-	-	-
Services and Other	88,531	50,622	66,367	52,361	264,384	39,068	**79,875**
Capital Outlay	14,325	39,610	-	113,275	27,836	11,700	-
Transfers	-	-	-	-	150,000	150,000	-
Administrative Services Total:	**102,856**	**90,568**	**66,367**	**165,636**	**442,220**	**200,768**	**79,875**
Communications Network Replacement Fund Total:	**102,856**	**90,568**	**66,367**	**165,636**	**442,220**	**200,768**	**79,875**
Sheriff's Commissary Fund							
Sheriff's Office							
Salaries and Wages	238,088	235,249	264,107	252,804	331,438	298,274	**329,843**
Employee Benefits	69,238	62,917	72,141	74,959	98,129	70,325	**87,055**
Supplies	78,109	85,170	68,492	69,258	152,693	67,195	**146,843**
Services and Other	1,263,793	1,598,942	1,090,922	953,432	1,549,400	656,798	**1,257,931**
Capital Outlay	-	-	-	31,390	-	-	-
Central Services	-	-	-	-	940	940	**920**

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Sheriff's Commissary Fund							
Sheriff's Office							
Transfers	-	205	51,956	450	400	400	**575**
Sheriff's Office Total:	**1,649,228**	**1,982,483**	**1,547,617**	**1,382,294**	**2,133,000**	**1,093,932**	**1,823,167**
Sheriff's Commissary Fund Total:	**1,649,228**	**1,982,483**	**1,547,617**	**1,382,294**	**2,133,000**	**1,093,932**	**1,823,167**
Community Development Fund							
Community Resources							
Salaries and Wages	187,270	186,502	146,112	149,039	176,926	153,528	**195,945**
Employee Benefits	46,461	44,898	30,185	34,575	37,712	44,745	**57,917**
Supplies	5,504	5,370	8,389	9,590	4,600	6,293	**12,150**
Services and Other	1,841,371	1,257,183	2,947,671	2,008,004	4,731,548	1,581,096	**3,563,528**
Community Programs	21,146	25,537	27,875	34,562	24,000	31,543	**24,000**
Central Services	11,604	8,950	15,523	16,222	14,787	13,152	**12,421**
Transfers	-	-	-	-	250	-	**-**
Community Resources Total:	**2,113,355**	**1,528,440**	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,358**	**3,865,961**
Community Development Fund Total:	**2,113,355**	**1,528,440**	**3,175,755**	**2,251,991**	**4,989,823**	**1,830,358**	**3,865,961**
Forfeited Property Fund							
Sheriff's Office							
Supplies	-	-	9,576	-	27,299	34,784	**-**
Services and Other	2,505	-	436,000	4,530	560,206	183,916	**-**
Capital Outlay	24,200	11,000	-	-	-	-	**-**
Transfers	-	-	-	-	200,560	26,951	**-**
Sheriff's Office Total:	**26,705**	**11,000**	**445,576**	**4,530**	**788,065**	**245,651**	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Forfeited Property Fund							
Forfeited Property Fund Total:	**26,705**	**11,000**	**445,576**	**4,530**	**788,065**	**245,651**	**-**
Developmental Disability Fund							
Administrative Services							
Services and Other	7,694,390	7,742,902	7,647,121	7,219,960	7,307,011	7,290,505	**7,455,175**
Administrative Services Total:	**7,694,390**	**7,742,902**	**7,647,121**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Developmental Disability Fund Total:	**7,694,390**	**7,742,902**	**7,647,121**	**7,219,960**	**7,307,011**	**7,290,505**	**7,455,175**
Grant Fund							
Community Resources							
Salaries and Wages	1,915,034	2,201,221	2,105,346	1,828,768	2,145,193	1,713,610	**2,148,618**
Employee Benefits	654,667	695,065	666,295	617,541	748,531	611,059	**827,171**
Supplies	1,001,512	1,181,628	1,056,039	797,192	1,619,376	700,599	**1,356,242**
Services and Other	837,252	1,599,355	3,115,018	1,257,721	1,170,573	1,240,170	**1,549,007**
Community Programs	5,444,723	4,995,852	4,696,661	4,554,203	4,723,279	4,591,380	**4,570,379**
Capital Outlay	340,935	39,045	34,532	-	-	-	**-**
Central Services	55,491	49,144	64,887	61,418	72,041	65,391	**55,530**
Transfers	-	-	-	1,360	1,325	-	**2,650**
Community Resources Total:	**10,249,614**	**10,761,310**	**11,738,778**	**9,118,202**	**10,480,318**	**8,922,209**	**10,509,597**
Facilities and Fleet Management							
Services and Other	-	13,183	45,913	-	-	-	**-**
Capital Outlay	-	-	252,128	321,776	-	-	**-**
Central Services	-	-	-	-	940	392	**-**
Facilities and Fleet Management Total:	**-**	**13,183**	**298,041**	**321,776**	**940**	**392**	**-**
Sheriff's Office							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Grant Fund							
Sheriff's Office							
Salaries and Wages	-	183,852	210,540	354,471	528,487	362,087	**78,399**
Employee Benefits	-	11,931	27,079	43,880	43,264	31,438	**27,030**
Supplies	13,406	25,451	22,550	45,548	126,917	128,872	**-**
Services and Other	-	82,871	85,124	170,470	69,332	141,981	**-**
Capital Outlay	-	54,446	-	102,622	-	7,729	**-**
Transfers	-	-	-	10,376	103,625	103,084	**-**
Sheriff's Office Total:	**13,406**	**358,551**	**345,292**	**727,368**	**871,625**	**775,190**	**105,429**
Grant Fund Total:	**10,263,020**	**11,133,044**	**12,382,111**	**10,167,346**	**11,352,883**	**9,697,790**	**10,615,026**
Open Space Sales Tax Fund							
Communication Services							
Salaries and Wages	66,062	65,248	64,892	43,092	62,571	33,919	**60,416**
Employee Benefits	15,081	15,180	15,117	11,160	22,602	7,720	**20,185**
Supplies	2,216	1,101	1,170	156	1,650	1,230	**1,650**
Services and Other	9,663	6,452	7,634	5,206	6,700	2,584	**6,700**
Central Services	-	1,395	1,905	1,315	1,315	1,315	**1,275**
Transfers	-	-	-	100	125	125	**-**
Communication Services Total:	**93,021**	**89,376**	**90,719**	**61,029**	**94,963**	**46,894**	**90,226**
Finance							
Salaries and Wages	25,293	23,700	23,327	24,534	23,725	22,185	**26,976**
Employee Benefits	5,898	6,298	6,388	6,739	6,476	5,865	**9,329**
Supplies	-	-	-	-	1,000	-	**1,000**
Services and Other	16,925	20,210	-	-	10,500	-	**10,500**
Finance Total:	**48,116**	**50,208**	**29,715**	**31,274**	**41,701**	**28,050**	**47,805**

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Open Space Sales Tax Fund							
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	497,060	567,293	499,958	**667,492**
Employee Benefits	-	-	-	126,111	146,027	126,275	**205,606**
Supplies	-	-	-	102,172	89,583	85,681	**90,083**
Services and Other	-	-	-	15,569,636	44,487,880	7,407,552	**19,986,022**
Capital Outlay	-	-	-	1,407,637	215,326	1,845	**283,000**
Central Services	-	-	-	52,912	217,161	72,997	**235,559**
Transfers	-	-	-	150	76,827	76,827	**42,815**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**17,755,678**	**45,800,097**	**8,271,135**	**21,510,577**
Public Works & Development							
Salaries and Wages	423,155	438,634	442,455	-	-	-	**-**
Employee Benefits	86,630	98,214	94,748	-	-	-	**-**
Supplies	68,646	51,043	85,383	-	-	-	**-**
Services and Other	16,525,132	12,191,560	13,540,169	-	-	-	**-**
Capital Outlay	1,309,219	5,576,326	515,403	-	-	-	**-**
Central Services	71,228	68,951	75,750	-	-	-	**-**
Transfers	66,905	246	43,315	-	-	-	**-**
Public Works & Development Total:	**18,550,916**	**18,424,974**	**14,797,223**	**-**	**-**	**-**	**-**
Open Space Sales Tax Fund Total:	**18,692,053**	**18,564,558**	**14,917,657**	**17,847,981**	**45,936,761**	**8,346,079**	**21,648,608**
Homeland Security Fund							
Sheriff's Office							
Salaries and Wages	301,967	414,263	408,648	430,610	741,540	324,376	**353,378**
Employee Benefits	19,790	47,443	42,971	45,558	-	65,214	**85,282**
Supplies	117,526	112,660	60,021	12,973	14,729	7,529	**-**
Services and Other	3,871,049	1,434,768	3,035,543	2,511,243	3,421,476	2,206,310	**2,850**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Homeland Security Fund							
Sheriff's Office							
Central Services	-	-	-	380	-	-	-
Sheriff's Office Total:	**4,310,331**	**2,009,134**	**3,547,183**	**3,000,765**	**4,177,745**	**2,603,429**	**441,510**
Homeland Security Fund Total:	**4,310,331**	**2,009,134**	**3,547,183**	**3,000,765**	**4,177,745**	**2,603,429**	**441,510**
Building Maintenance Fund							
Facilities and Fleet Management							
Supplies	335,526	299,329	318,098	279,442	285,000	244,717	**261,600**
Services and Other	1,283,441	1,619,543	1,360,491	1,275,035	2,344,671	1,658,243	**1,536,169**
Capital Outlay	-	-	167,057	-	-	8,225	-
Transfers	456,831	284,037	356,834	-	-	-	-
Facilities and Fleet Management Total:	**2,075,798**	**2,202,909**	**2,202,480**	**1,554,476**	**2,629,671**	**1,911,185**	**1,797,769**
Building Maintenance Fund Total:	**2,075,798**	**2,202,909**	**2,202,480**	**1,554,476**	**2,629,671**	**1,911,185**	**1,797,769**
Arapahoe County Fair Fund							
Community Resources							
Supplies	17,577	10,044	10,763	13,716	10,800	11,057	**10,800**
Services and Other	12,484	13,997	14,421	12,406	14,800	11,958	**14,800**
Community Resources Total:	**30,060**	**24,040**	**25,184**	**26,122**	**25,600**	**23,015**	**25,600**
Open Spaces & Intergovernmental Relations							
Supplies	-	-	-	19,703	18,000	13,410	**9,146**
Services and Other	-	-	-	254,516	342,590	247,748	**186,367**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**274,218**	**360,590**	**261,159**	**195,513**
Public Works & Development							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Fair Fund							
Public Works & Development							
Supplies	26,929	16,077	18,287	-	-	-	-
Services and Other	246,906	293,851	327,466	-	-	-	-
Transfers	-	107,452	-	-	-	-	-
Public Works & Development Total:	**273,835**	**417,380**	**345,753**	**-**	**-**	**-**	**-**
Arapahoe County Fair Fund Total:	**303,895**	**441,421**	**370,938**	**300,340**	**386,190**	**284,174**	**221,113**
Law Enforcement Capital Improvement Trust Fund							
Administrative Services							
Capital Outlay	551,706	-	-	-	-	-	-
Administrative Services Total:	**551,706**	**-**	**-**	**-**	**-**	**-**	**-**
Law Enforcement Capital Improvement Trust Fund Total:	**551,706**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Expenditure Fund							
Administrative Services							
Services and Other	146,498	131,801	-	-	68,013	67,333	**68,073**
Capital Outlay	7,565,445	3,556,217	70,068	20,838	1	-	-
Transfers	4,700,000	2,100,000	2,000,000	4,000,000	4,000,000	4,000,000	**3,083,334**
Administrative Services Total:	**12,411,943**	**5,788,018**	**2,070,068**	**4,020,838**	**4,068,014**	**4,067,333**	**3,151,407**
Communication Services							
Services and Other	-	-	1,770	-	-	-	-
Capital Outlay	-	65,386	-	-	-	-	-
Communication Services Total:	**-**	**65,386**	**1,770**	**-**	**-**	**-**	**-**
Facilities and Fleet Management							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Capital Expenditure Fund							
Facilities and Fleet Management							
Services and Other	(47,351)	-	146,807	5,174	-	1,000	-
Capital Outlay	2,324,343	3,583,427	15,190,062	1,968,749	15,727,655	10,585,204	**4,592,000**
Facilities and Fleet Management Total:	**2,276,992**	**3,583,427**	**15,336,869**	**1,973,923**	**15,727,655**	**10,586,204**	**4,592,000**
Finance							
Services and Other	105,084	67,082	66,470	67,541	-	-	-
Finance Total:	**105,084**	**67,082**	**66,470**	**67,541**	**-**	**-**	**-**
Information Technology							
Supplies	-	-	159	-	-	950	-
Services and Other	322,076	12,713	58,744	24,956	-	128,776	-
Capital Outlay	640,282	1,574,484	578,071	1,114,379	5,974,649	2,824,545	**2,630,000**
Information Technology Total:	**962,358**	**1,587,197**	**636,974**	**1,139,335**	**5,974,649**	**2,954,271**	**2,630,000**
Public Works & Development							
Services and Other	13,177	450	228	-	-	-	-
Public Works & Development Total:	**13,177**	**450**	**228**	**-**	**-**	**-**	**-**
Sheriff's Office							
Supplies	-	7,015	-	-	-	-	-
Services and Other	1,835	(1,835)	-	389	-	(425)	-
Capital Outlay	543,291	1,811,844	3,434,910	1,294,690	2,739,978	362,554	**345,943**
Sheriff's Office Total:	**545,126**	**1,817,023**	**3,434,910**	**1,295,079**	**2,739,978**	**362,129**	**345,943**
Capital Expenditure Fund Total:	**16,314,681**	**12,908,584**	**21,547,288**	**8,496,715**	**28,510,296**	**17,969,937**	**10,719,350**
Infrastructure Fund							
Public Works & Development							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Infrastructure Fund							
Public Works & Development							
Supplies	-	-	-	-	11,542	-	**-**
Services and Other	1,442,699	3,477,316	5,923,567	1,378,693	13,879,600	1,211,756	**3,083,334**
Capital Outlay	6,482,423	4,432,548	2,671,437	2,293,300	11,383,389	-	**-**
Central Services	-	-	-	-	-	227,148	**-**
Public Works & Development Total:	**7,925,122**	**7,909,864**	**8,595,004**	**3,671,993**	**25,274,531**	**1,438,904**	**3,083,334**
Infrastructure Fund Total:	**7,925,122**	**7,909,864**	**8,595,004**	**3,671,993**	**25,274,531**	**1,438,904**	**3,083,334**
Arapahoe County Recreation District Fund							
Open Spaces & Intergovernmental Relations							
Salaries and Wages	-	-	-	219,008	252,083	248,949	**269,012**
Employee Benefits	-	-	-	62,780	80,747	74,357	**90,528**
Supplies	-	-	-	85	18,500	111	**18,500**
Services and Other	-	-	-	507,346	537,919	523,367	**538,099**
Capital Outlay	-	-	-	-	120,000	-	**25,000**
Central Services	-	-	-	760	3,685	3,622	**6,355**
Transfers	-	-	-	225,970	226,220	226,220	**226,420**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**1,015,949**	**1,239,154**	**1,076,627**	**1,173,914**
Public Works & Development							
Salaries and Wages	159,684	146,780	90,018	-	-	-	**-**
Employee Benefits	36,839	34,091	23,627	139	-	-	**-**
Supplies	-	(775)	-	-	-	-	**-**
Services and Other	538,549	497,586	595,521	12,473	-	-	**-**
Capital Outlay	2,366	-	-	-	-	-	**-**
Central Services	6,593	6,593	6,593	4,369	-	-	**-**
Transfers	334,455	344,930	225,970	-	-	-	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Arapahoe County Recreation District Fund							
Public Works & Development							
Public Works & Development Total:	**1,078,486**	**1,029,204**	**941,729**	**16,980**	**-**	**-**	**-**
Arapahoe County Recreation District Fund Total:	**1,078,486**	**1,029,204**	**941,729**	**1,032,930**	**1,239,154**	**1,076,627**	**1,173,914**
Arapahoe County Water & Wastewater PID Fund							
Administrative Services							
Supplies	29	-	-	-	-	-	**-**
Services and Other	6,026,379	8,576,683	9,537,039	70,232,227	8,925,580	8,928,750	**9,076,601**
Capital Outlay	14,583,090	52,335,942	-	1,440,463	2,109,537	2,095,039	**-**
Administrative Services Total:	**20,609,498**	**60,912,625**	**9,537,039**	**71,672,690**	**11,035,117**	**11,023,789**	**9,076,601**
Arapahoe County Water & Wastewater PID Fund Total:	**20,609,498**	**60,912,625**	**9,537,039**	**71,672,690**	**11,035,117**	**11,023,789**	**9,076,601**
Lease Purchase Agreements Fund							
Administrative Services							
Services and Other	2,184,400	2,216,697	9,239,408	2,013,676	2,203,582	2,203,581	**1,927,009**
Transfers	-	-	9,600,000	-	-	-	**-**
Administrative Services Total:	**2,184,400**	**2,216,697**	**18,839,408**	**2,013,676**	**2,203,582**	**2,203,581**	**1,927,009**
Lease Purchase Agreements Fund Total:	**2,184,400**	**2,216,697**	**18,839,408**	**2,013,676**	**2,203,582**	**2,203,581**	**1,927,009**
Building Finance Corporation Fund							
Administrative Services							
Services and Other	6,497,141	6,497,043	6,267,639	6,274,207	6,261,375	6,222,645	**6,277,600**
Transfers	-	218,700	-	-	-	-	**-**
Administrative Services Total:	**6,497,141**	**6,715,743**	**6,267,639**	**6,274,207**	**6,261,375**	**6,222,645**	**6,277,600**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Building Finance Corporation Fund							
Building Finance Corporation Fund Total:	**6,497,141**	**6,715,743**	**6,267,639**	**6,274,207**	**6,261,375**	**6,222,645**	**6,277,600**
Central Services Fund							
Administrative Services							
Supplies	1,086,653	1,046,718	1,300,913	1,277,177	1,360,000	1,308,184	**1,360,000**
Capital Outlay	-	39,940	43,060	-	-	-	-
Administrative Services Total:	**1,086,653**	**1,086,658**	**1,343,973**	**1,277,177**	**1,360,000**	**1,308,184**	**1,360,000**
Assessor's Office							
Capital Outlay	36,198	12,258	6,776	-	21,800	6,952	-
Assessor's Office Total:	**36,198**	**12,258**	**6,776**	**-**	**21,800**	**6,952**	**-**
Clerk & Recorder's Office							
Capital Outlay	24,730	13,052	-	18,459	3,918,365	53,000	-
Transfers	-	-	-	1,000,000	-	-	-
Clerk & Recorder's Office Total:	**24,730**	**13,052**	**-**	**1,018,459**	**3,918,365**	**53,000**	**-**
Communication Services							
Capital Outlay	-	22,220	11,641	-	-	-	-
Communication Services Total:	**-**	**22,220**	**11,641**	**-**	**-**	**-**	**-**
Coroner's Office							
Capital Outlay	48,214	-	26,334	31,000	-	-	-
Coroner's Office Total:	**48,214**	**-**	**26,334**	**31,000**	**-**	**-**	**-**
County Attorney							
Capital Outlay	6,384	-	-	-	-	-	-
County Attorney Total:	**6,384**	**-**	**-**	**-**	**-**	**-**	**-**

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund							
Facilities and Fleet Management							
Capital Outlay	315,576	62,572	27,449	-	238,823	141,138	**17,550**
Facilities and Fleet Management Total:	**315,576**	**62,572**	**27,449**	**-**	**238,823**	**141,138**	**17,550**
Finance							
Capital Outlay	-	-	15,183	-	-	-	**-**
Finance Total:	**-**	**-**	**15,183**	**-**	**-**	**-**	**-**
Human Services							
Capital Outlay	76,135	-	-	-	-	-	**-**
Human Services Total:	**76,135**	**-**	**-**	**-**	**-**	**-**	**-**
Information Technology							
Services and Other	-	-	-	75,797	-	-	**-**
Capital Outlay	675,829	413,242	542,541	1,135,408	1,744,904	443,458	**665,900**
Transfers	-	-	-	115,931	-	-	**126,000**
Information Technology Total:	**675,829**	**413,242**	**542,541**	**1,327,136**	**1,744,904**	**443,458**	**791,900**
Open Spaces & Intergovernmental Relations							
Capital Outlay	-	-	-	-	76,577	71,881	**42,505**
Open Spaces & Intergovernmental Relations Total:	**-**	**-**	**-**	**-**	**76,577**	**71,881**	**42,505**
Public Works & Development							
Capital Outlay	954,962	579,322	2,068,192	1,277,936	2,259,759	1,415,859	**1,350,092**
Transfers	-	10,315	-	-	-	-	**-**
Public Works & Development Total:	**954,962**	**589,637**	**2,068,192**	**1,277,936**	**2,259,759**	**1,415,859**	**1,350,092**
Sheriff's Office							
Supplies	-	-	-	-	-	665	**-**
Services and Other	-	81	-	-	167	-	**-**

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Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Central Services Fund							
Sheriff's Office							
Capital Outlay	1,293,893	1,085,802	1,167,711	1,481,182	2,488,647	1,665,511	**1,700,626**
Transfers	-	10,000	-	-	-	-	**-**
Sheriff's Office Total:	**1,293,893**	**1,095,883**	**1,167,711**	**1,481,182**	**2,488,814**	**1,666,176**	**1,700,626**
Treasurer's Office							
Capital Outlay	-	-	31,084	5,000	23,330	25,918	**-**
Treasurer's Office Total:	**-**	**-**	**31,084**	**5,000**	**23,330**	**25,918**	**-**
Central Services Fund Total:	**4,518,574**	**3,295,523**	**5,240,884**	**6,417,889**	**12,132,372**	**5,132,567**	**5,262,673**
Self Insurance Liability Fund							
County Attorney							
Supplies	1,678	4,824	6,439	2,305	5,750	836	**5,750**
Services and Other	584,913	578,706	870,158	838,413	981,334	698,782	**1,014,500**
Transfers	78,273	-	41,323	-	24,016	24,016	**-**
County Attorney Total:	**664,865**	**583,531**	**917,920**	**840,718**	**1,011,100**	**723,635**	**1,020,250**
Self Insurance Liability Fund Total:	**664,865**	**583,531**	**917,920**	**840,718**	**1,011,100**	**723,635**	**1,020,250**
Employee Flex Benefit Plan Fund							
Human Resources							
Services and Other	902,631	998,323	883,057	956,351	1,080,000	899,203	**968,000**
Human Resources Total:	**902,631**	**998,323**	**883,057**	**956,351**	**1,080,000**	**899,203**	**968,000**
Employee Flex Benefit Plan Fund Total:	**902,631**	**998,323**	**883,057**	**956,351**	**1,080,000**	**899,203**	**968,000**
Worker's Compensation Fund							

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HISTORICAL EXPENDITURE SUMMARY

Fund/Office/Department/Category	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Amended	2013 Estimate	2014 Adopted
Worker's Compensation Fund							
County Attorney							
Supplies	56,817	101,213	86,736	67,993	88,000	56,176	**93,000**
Services and Other	1,385,885	1,269,364	1,197,419	1,310,843	1,407,000	980,981	**1,425,000**
County Attorney Total:	**1,442,701**	**1,370,577**	**1,284,155**	**1,378,836**	**1,495,000**	**1,037,157**	**1,518,000**
Worker's Compensation Fund Total:	**1,442,701**	**1,370,577**	**1,284,155**	**1,378,836**	**1,495,000**	**1,037,157**	**1,518,000**
Self Insurance Dental Fund							
Human Resources							
Employee Benefits	33,339	83,010	-	-	-	-	**-**
Services and Other	1,534,909	1,372,678	1,480,155	1,455,923	1,870,300	1,419,284	**1,916,425**
Human Resources Total:	**1,568,248**	**1,455,688**	**1,480,155**	**1,455,923**	**1,870,300**	**1,419,284**	**1,916,425**
Self Insurance Dental Fund Total:	**1,568,248**	**1,455,688**	**1,480,155**	**1,455,923**	**1,870,300**	**1,419,284**	**1,916,425**

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GLOSSARY OF TERMS

Abatements – A refund of previously paid property taxes due to over-valuation of property.

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, not withstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Administrative Fees – An umbrella term for all fees and charges assessed by County operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on County Commissioner guidance, cost of services and other factors.

Adopted Budget – Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency – A department or principal office of the County Government or a governmental unit outside County Government receiving County funding (e.g. mental health agencies, Arapahoe House, Comitis, etc.).

Aid to Agencies – Agencies the County provides contributions to for health, social and detoxification programs.

Amended Budget – Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. It is 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) – The ALEA is a separate legal government agency that is governed by the Board of County Commissioners, which funds the Patrol Division of the Sheriff's Office. The Boundaries of the Arapahoe Law Enforcement Authority are contiguous to the unincorporated area of the County.

Assigned Fund Balance – The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign funds to be used for a specific purpose. Assigned fund balances in special revenue funds will also include any remaining fund balance that is not restricted or committed. This classification is necessary to indicate that those funds are, at a minimum intended to be used for the purpose of that particular fund.

Assessment Rate – The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit – The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position – A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Balanced Budget – A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

Base Year – Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2010 and 2011, the base year was the 18 months ending June 30, 2008. For property taxes collected in 2012 and 2013, the base year will be the 18 months ending June 30, 2010.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) – Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond – A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget – The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual – The set of instructions and forms sent by the Budget Division to departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) – The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects – Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu – Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund – A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through inter-governmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Committed Fund Balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the County's highest level of decision making authority, the Board of County Commissioners (BOCC), prior to the end of the current fiscal year. The constraint may be removed or changed only through formal action of the BOCC.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – Federal law that gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Conservation Trust – State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency – A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service – The annual payment of principal and interest on the County's debt obligations.

Debt Service Fund – A fund established to accumulate resources to pay the principal, and interest of long-term debt or lease obligations.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation – The allocation of the cost of property, plant and equipment over their estimated useful life, in the accounting period in which these assets are used.

Effectiveness Indicator – Units of work accomplished (output) evaluated against a specific objective or standard. These indicators should measure the actual level of service against previously identified objectives, such as responsiveness, customer satisfaction, problem reduction and percentage of standard realized. Example: the number of burglary arrests which "survive preliminary hearings". These indicators may be affected by outside factors, e.g., economic conditions or the crime rate.

Efficiency Indicators – Units of work accomplished (output) against units of resource (input). The desired

resources measure is work year or work hours, e.g., work hours per dog vaccination or percentage completed. Costs per unit of output may also be shown, in addition to hours or years per unit.

Emergency Supplemental Appropriation –The governing body of a local government may authorize the expenditure of funds in excess of the budget. An emergency is defined as: a) Act of God; b) Public Enemy; and c) Something "which could not have been reasonably foreseen at the time of the adoption of the budget".

Encumbrance – An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

Enterprise Fund – A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Expenditure – An actual payment made by County warrant (check), wire transfer or by inter-fund transfer for internal County bills.

Expenses – Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

Fees – A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, building permits, and vehicle registrations.

Fiscal Policy – The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of $5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits – These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance – Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment – The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund – A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary

operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal – A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) – A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant – A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) – Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation – As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues – Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other County departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements – Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level of Service – Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

Line Item Budget – A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Mandated Services – Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the County.

Mill Levy (Tax Rate) – Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or $1.00 of tax for each $1,000 of assessed valuation.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time

liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget – The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective – An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget – A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense – Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator – Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure – Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement – Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax – Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget – The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resolution – A special or temporary order of a legislative body requiring less legal formality_than an ordinance or statute.

Restricted Fund Balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.

Revenue – Income received by the County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Revenue Bond – A bond secured by the pledge of specific revenues issued to finance a capital improvement.

Special Revenue Funds – Funds established to account for revenues received by the County that are required by law, contract, or County policy to be spent for a particular purpose.

Statutory Property Tax Revenue Limit - The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Property tax revenue levied for certain expenditures, namely: a) bonds and interest; b) new construction; c) contractual obligations approved at election; and d) special legislation for capital projects are exempt from this limit.

Supplemental Appropriation – An appropriation by the County Commissioners when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer's Bill of Rights) – An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer's Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR Reserve – Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

Temporary Assistance for Needy Families (TANF) – A federal program administered by county governments. This program provides cash assistance to families that qualify for assistance based on standards set by Federal guidelines.

Transfers – The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

Trust Fund – A fund used to account for assets received and held by a government acting in the capacity of trustee, or custodian. An example is the County Pension Fund.

Unassigned Fund Balance – The residual portion of fund balance that does not meet any of the criteria for Restricted, Committed, or Assigned Fund Balance. The County

Unencumbered Balance – The year-end balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determines the maximum amount available for appropriation in the next year's budget.

Unincorporated County – Those portions of the County that are not part of a city or town.

User Charges – The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney's office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator – A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenues

41000 Taxes – This is the basic classification of revenues received from taxes. The largest dollar amount relates to property taxes.

42000 Licenses and Permits – This classification includes revenues received by the sale of licenses or permits, such as liquor licenses and fence permits.

43000 Intergovernmental and Grant Revenue – This category includes grants received from other outside entities. The primary sources of grant money are the Federal government and the State government, but can also include revenue from local entities.

44000 Charges for Services – This is a classification of revenues received for fees or services Arapahoe County has provided. Some examples of this classification are: Tax Collection fees, Zoning fees or VIN verification.

45000 Fines & Forfeits – This is a classification of revenues received such as DUI fines or animal control fines.

46000 Investment Earnings & Contributions – This is the account category which records all interest earned, such as interest earned on bank accounts and certificates of deposit, as well as contributions such as developer contributions.

47000 Interfund Revenues – This classification includes all cost allocations between departments and funds in Arapahoe County.

48000 Transfers In – This category of accounts records all transfers received in one Arapahoe County fund from another Arapahoe County fund.

49000 Other Financing Sources and Miscellaneous – This category includes miscellaneous revenues which do not fit in any other revenue category, such as sale of assets and refund of expenditures.

Expenditures

51000 Salaries – This is a classification of expenditure for services rendered by officers and employees, including permanent salaries, overtime, temporary help, part-time salaries, longevity pay, etc.

52000 Employee Benefits – This classification includes health, life, accidental 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.