Arapahoe County

Colorado's First

2006 Budget

Prepared by Arapahoe County Department of Finance
5334 South Prince Street
Littleton, Colorado 80166-0001
www.co.arapahoe.co.us

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2006 Budget

2006 Budget Acknowledgements

Board of County Commissioners

Susan Beckman ..... District 1
Bernie Zimmer ..... District 2
Rod Bockenfeld ..... District 3, Chair
Lynn Myers ..... District 4
Frank Weddig..... District 5, Chair Pro Tem

Elected Officials

Nancy A. Doty..... Clerk and Recorder
Ed Bosier ..... Assessor
Adrian "Bernie" Ciazza..... Treasurer
Dr. Michael Dobersen..... Coroner
Carol Chambers..... District Attorney
J. Grayson Robinson ..... Sheriff

Finance Department

Janet J. Kennedy..... Finance Director
Todd Weaver ..... Budget Manager
Gail Thrasher ..... Management Analyst II
Sue Wieland ..... Management Analyst II
Shawn Cordsen ..... Grants Analyst
Mary Lokatys ..... Office Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arapahoe County
Colorado

For the Fiscal Year Beginning

January 1, 2005

President | Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to ARAPAHOE COUNTY for its annual budget for the fiscal year beginning January 1, 2005.

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 2006 budget for Arapahoe County. We recognize them here for their hard work and valuable contribution.

DEPARTMENT DIRECTORS

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

DEPARTMENT/ OFFICE BUDGET REPRESENTATIVES

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

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizens' Budget Committee ..... Tom Ashburn, Chair (2005)

OTHER

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

To contact us:

Finance Department
Arapahoe County
5334 South Prince Street
Littleton, CO 80166
303/795-4620
303/738-7929 – FAX
Finance@co.arapahoe.co.us

Board of County Commissioners and Elected Officials

Board of County Commissioners Back row from left: Rod Bockenfeld, Chair, District 3; Bernie Zimmer, District 2; Frank Weddig, District 5
Standing from left:Lynn Myers, District 4; Susan Beckman, District 1

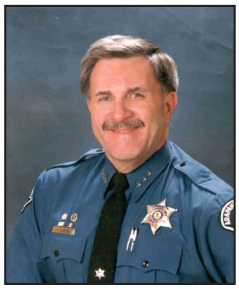
Nancy A. Doty
Clerk and Recorder

Ed Bosier
Assessor

Bernie Ciazza
Treasurer

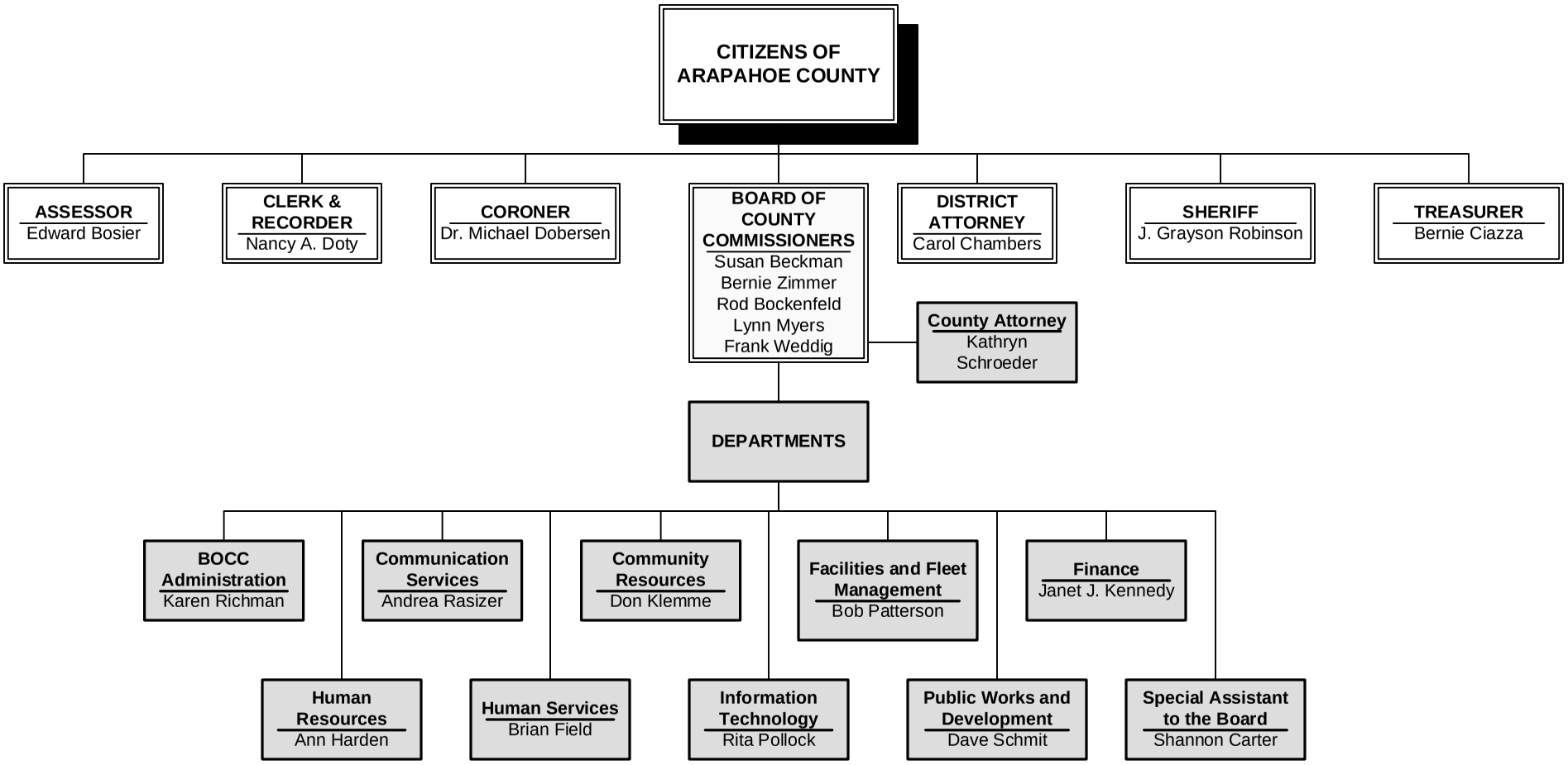
Dr. Michael Dobersen
Coroner

Carol Chambers
District Attorney



J. Grayson Robinson
Sheriff

ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



Arapahoe County
Colorado's First

QUICK REFERENCE GUIDE

This document includes the 2006 budget for Arapahoe County, Colorado. There are three tools that will help you locate information. The first is this *Quick Reference Guide*. It shows where to find answers to commonly asked questions, along with section references and page numbers. Next is the *Reader's Guide*, which briefly explains what each section of the book contains. It will help you get to the right layer of information. A traditional *Table of Contents* outlines the entire document.

If you have this question	Refer to Tab	Page(s)
How much is in the 2006 Budget?	Budget Message Expenditures	A12, A21-A23 D1-D33
How was the 2006 budget developed?	Budget Message	A11-A12, A24-A25
What policies does the County use to develop the budget?	Budget Message Appendix	A24-A31 Appendices 8-10
What is the budget by fund?	Expenditures Fund Summaries	D1-D33 E1-E33
How much is budgeted by department?	Department Budgets Expenditure Detail	G1-G68 Appendix 1
What are the primary sources of revenue for the County?	Revenues	C1-C35
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What is the County's budget process timeline?	Budget Message	A2, A25
What are the County's financial policies?	General Financial Policies Budget Message	Appendix 8 A24-A31
What is the current state of the economy in Arapahoe County?	Budget Message	A2-A3, A9-A10
What are the Goals of Arapahoe County?	Budget Message Goals & Objectives	A1 H1-H56
Where can I learn about the capital budget?	Budget Message Capital Improvement Program	A10-A11, A14-A16 I1-I13
What are the County's Debt and Lease Obligations?	Debt Service Summary Debt & Lease Schedules	J1-J8 Appendix 5
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READER'S GUIDE

This budget document contains the adopted 2006 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.

Policy/Budget Message

The 2006 Budget document begins with the Annual Budget Message and an overview of the 2006 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 2004, 2005 and 2006.

Profile Of Arapahoe County

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

Revenues

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

Expenditures

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

Fund Summaries

This section begins with a schedule showing the availability of all funds at a glance. Following that is the General Fund, then all the other Arapahoe County funds in alphabetical order.

Staffing

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

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for three years: 2004, 2005 and 2006.

Goals and Objectives

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

Capital Improvement Program

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

Debt Service Summary

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

Appendix

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

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DATE: January 1, 2006

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: 2006 BUDGET MESSAGE

I am pleased to submit herewith a budget for 2006 that is balanced and in conformance with Colorado law, including the Taxpayer's Bill of Rights (TABOR). In addition to the budget of the Arapahoe County Government, included herein are the budgets for the:

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

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

This budget message provides an overview of the process and issues that drove the development of the 2006 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.

This budget provides funding for services, programs, and projects that support many of the following identified goals and objectives of the Board of County Commissioners.

Board of County Commissioner's Goals

Statutory Requirements
Public Safety
Human/Community Services
Planning, Environment, Quality Of Life
Fiscal Responsibilities
Transportation
Planning For Future
Arapahoe County Government Regional Leadership
Customer Service
Economic Development

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

Issues Impacting the Development of the 2006 Budget

Transition from Biennial Budget to Annual Budget

The 2005 budget was prepared as the second year of the County's biennial budget process. The use of a biennial budget was a new concept for Arapahoe County and included the development of both the 2004 budget and the 2005 budget during 2003. For 2006, the Board of County Commissioners and Executive Budget Committee decided that, due to the current financial condition of the County and the need to examine areas of the budget in more detail, a return to an annual budget was appropriate. The County did not exclude returning to a biennial budget process during a subsequent budget year.

In July, the 2006 budget submission began for Departments and Offices to revise their revenue projections, review and adjust the baseline, and propose additions and reductions in the form of budget packages. The County has adopted a baseline budget process for several years. Department and elected office 2006 baseline budgets were equivalent to the adopted 2005 baseline plus any adopted budget packages from 2005 that had an ongoing impact. Changes to the budget that could not be accommodated within the baseline budget developed for elected offices and departments were addressed through budget packages. Budget packages can include changes to revenues, expenditures, equipment, and staffing. Department and elected office budget submissions were due on August 15th.

Budget Submission Guidance and Review

Prior to the development of the 2006 budget, guidance to departments and elected offices was given by the Executive Budget Committee (EBC), which consists of four members, two County Commissioners, one County elected official other than a County Commissioner and a Department Director. This committee was facilitated by the Finance Director, Janet J. Kennedy, CPA, and by Budget Division staff. For purposes of evaluating the 2006 budget, the EBC was comprised of the following members:

- Susan Beckman, County Commissioner
- Rod Bockenfeld, County Commissioner
- Ed Bosier, County Assessor
- Shannon Carter, Special Assistant to the Board of County Commissioners

Prior to reviewing the elected office and department budget submissions, the Executive Budget Committee addressed the slower growth in revenues and the growing expenditure needs of the County by providing budget development guidance to County departments and elected offices. The Committee requested that departments and elected offices provide streamlined, realistic budgets that continued the current level of services without significant increases in expenditures. Further guidance on budget packages recommended that there should not be any requests related to expanding or adding services or programs and that preference in the review process would be given to packages that had no net impact on the County budget. The Committee stressed that budget packages would receive an increased level of review to ensure that the County's financial condition could be preserved or improved.

In September, the Executive Budget Committee reviewed the requested budget submissions and packages and prepared a recommendation that was presented to the Board of County Commissioners on October 4, 2005. The budget was further reviewed by the Board of County Commissioners through the months of October and November leading up to its formal adoption on December 13, 2005.

The Economy

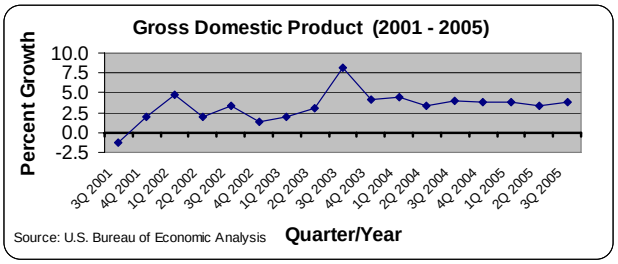
The condition of the national and local economy has an impact on the financial condition of Arapahoe County. As the economy struggled to recover from the 2001 recession, the trends in many County revenues struggled as well, although as 2005 progressed many revenues seem to have stabilized or are showing signs of growth. The weakened economy resulted in slower revenue growth and therefore, impacted the development of the 2006 budget as it had in prior budget years. The section below provides an overview of the economic situation as the 2006 budget was developed in the fall of 2005.

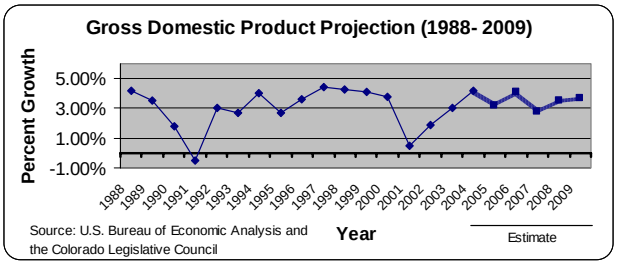
The national economy continued to grow during 2005 as the economic growth, measured by the growth in gross domestic product (GDP), met or exceeded economists' long-term potential growth rate of 3.0% to 3.5%. Economic growth for 2005 is estimated at about 3.5%, increasing to 3.8% for 2006. Consumer spending remained steady during most of 2005 and business investment and manufacturing activity remained healthy. Consistent national employment growth has continued despite natural disasters. The unemployment rate for 2005 is projected to average 5.2% and drop only slightly to 5.0% for 2006. Inflation increased throughout 2005, primarily the result of highly volatile energy costs and is expected to average 3.2% but slightly decline to 2.8% for 2006. In response, the Federal Reserve raised interest rates throughout 2004 and 2005.

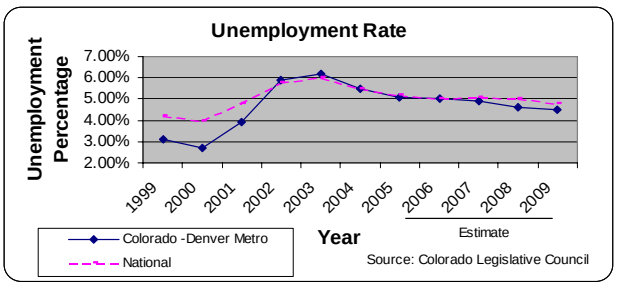
For Colorado, employment continues to grow and payrolls are nearing pre-recession levels. Economists project a year-end unemployment rate of 5.1% with a further decline to 4.9% in 2006. Construction in Colorado continues despite economists' projections for a slowdown. Residential construction is benefiting from continued low mortgage rates and improved economic conditions while nonresidential construction is rebounding from a significant market correction over the last few years, but will still be hindered by high office vacancy rates. Consumer spending is expected to remain.

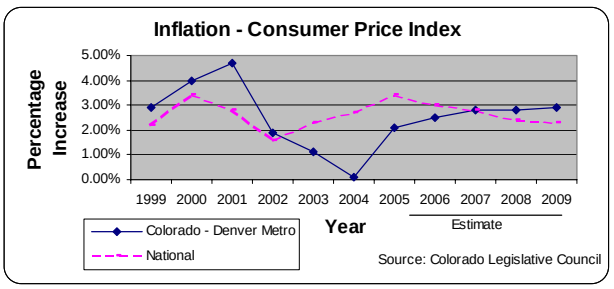
Among economic factors significant to County revenues, population growth for Colorado is expected, but at rates well below those of the late 1990's. Denver metro-area inflation for 2004 was 0.1% indicating almost no growth in consumer prices but with rising energy costs 2005 is projected to average around 2.0% with a rate of 2.3% forecast for 2006. Higher inflation translates into higher costs of goods and services for residents and the County but also results in a higher local growth rate under the legal constraints on property tax revenue growth.

Below are graphical depictions of some of the key economic indicators and their trends.









Trends in Revenues and Expenditures

A major factor in the development of the 2006 budget was a consideration of the trends in County revenues and expenditures. Since 2002, many of the County major revenue sources have shown a slower growth trend than in the years prior to the recession when the nation and Colorado were experiencing dramatic economic growth.

Property tax is the largest source of revenues for the County and the General Fund, and is a large source of revenue for several other funds. The budget for 2006 shows an increase of $2.8 million over the 2005 budget. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect in a given year as a result of the current legal constraints. As the growth in new construction has slowed and the rate of inflation in the Denver metro-area rate has been at a rate lower than the national rate, the growth in property tax revenue has slowed as well. Another large source of General Fund revenues is Specific Ownership Tax collected on the registration of new vehicles within the County. As the economy in Colorado remained weak, the growth in this revenue source has decreased from about 10% before the recession, to around 3% to 5% in the last few years. For 2005, this revenue is projected to fall short of the budget and a conservative growth rate is used for 2006.

Trends in other large revenue sources show a similar pattern of declining growth. Land recording fees grew dramatically from 2001 through 2003 as interest rates declined and home buying and refinancing activity increased dramatically. However, since the Federal Reserve began to raise interest rates early in 2004, this activity has declined and land recording fees are expected to continue to decline in future years until a new equilibrium is found. Revenue from earnings on investments is also tied to interest rates. The increase in rates should have a corresponding increase in the revenues from this source in the future. This increase has taken some time to materialize and a relatively conservative growth projection was included for 2006. Earnings on investments fell short of budget in 2003 and 2004, but appear to be trending at or slightly above budget in 2005.

Revenues from development-related activities have experienced much slower growth during 2002 and 2003. Building permit revenues fell short of budget in 2004 and is projected to increase at a slower rate in 2005. The slowdown in construction activity in the metro-area has impacted all development-related revenues for the County. In 2005, planning related revenues have met or exceeded budget and could be an indicator of stronger growth in building permit and construction inspection revenues in future budget years. Motor vehicle registration, titling, and revenues from the licensing of drivers have remained consistent during the last few years, but the rate of growth is less than was experienced before the recession as the economy and population growth has slowed.

Overall, General Fund revenues for 2005 are expected to meet budget if not exceed it, however, the growth in many of these revenue sources has slowed in recent years. As 2005 draws to a close, many of these revenues seem to be stabilizing and showing signs of growth, but growth rates experienced during the period before the recession should not be expected in 2006. Please see Attachment A and Section C of the budget for more detailed revenue information.

Inflationary pressures in salaries, benefits, and energy costs have driven the growth in expenditures. While growth in revenues has declined in recent years, steps have been taken to try to reduce the growth in expenditures as well. The increase in salaries and salary-related benefits increased from 3.0% to 4.0% in 2006. The cost of health insurance has been growing across the nation and Arapahoe County is no exception. The 2006 budget factors in the increases from the County's health insurance provider and continues the equalization of County contributions between the HMO and PPO plans.

Apart from the growth in personnel costs, inflation in the cost of energy and other commodities has also impacted County expenditures. In 2003, expenditures on utilities exceeded budget and signficant additional appropriations were added to the 2004 and 2005 budgets. It is anticipated that increases in utility and fuel costs will continue through 2006. More information on expenditures is available in the attachments to this budget message and in Section D of the document.

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

The budget for property tax revenue has a significant impact on the projected fiscal health of the County, as it is the largest source of funds. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue the County can collect in a given year as a result of the Taxpayer's Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2006, the effective limit on the County's property tax revenue growth is the sum of estimated inflation for the Denver metro-area plus the growth of new construction in the previous calendar year (2005). The major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that it has collected.

Because of this growth restriction, the County's property tax revenue growth from 2005 to 2006 is limited to 4.11%, which is the sum of estimated inflation of 2.00% and new construction growth ("local growth"), of 2.11% in 2005. A resulting temporary tax credit of 1.412 mills will be provided to the Citizens of Arapahoe County to adjust for the portion of the 15.821 base mill levy that cannot be collected under the provisions of TABOR. For 2006, this growth rate is the highest growth rate since 2003. Prior to 2004, the growth rate was consistently higher than 4.9%. In addition, it appears likely the estimated rate of inflation is on the rise as the economy grows stronger, increasing one of the key factors in the local growth formula under TABOR.

Financial Projections

A major concern during the development of the budget was the amount of fund balance that would be available by the end of 2006 and in future budget years. Over the past few years, the County has budgeted a deficit in numerous operating funds and drawn down fund balances in several funds, as the available sources of funds have not met the expenditure needs of the programs and services provided or was used to complete additional projects.

For the 2006 budget, the Executive Budget Committee focused on how to bring the expenditure budget in line with projected revenues, fund items important to meet the needs of the County, and still leave a sufficient amount of fund balance remaining in the major operating funds for unplanned expenditures. In an attempt to accomplish this, the Executive Budget Committee applied stricter guidelines for budget package submission and recommendation. In addition to department and elected office requests, the County was planning for the implementation of the results of a compensation study that would have far-reaching budget impacts for 2006 and beyond, as salary increases are not one-time expenditures. At the time the Executive Budget Committee was reviewing budget submission, financial projections were showing revenues at or slightly above the budget and expenditure projections showing much less savings than projections at the time of budget adoption. Therefore, decisions on which budget packages could be added were based on maintaining an adequate level of fund balance in major operating funds.

Table I below provides the forecast for the General Fund that is similar to the one used in the development of the 2006 budget but has been updated for preliminary year-end estimates. The estimated 2005 revenues and expenditures have changed as the last quarter of the year came to a close and the ending fund balance is expected to be much more positive than originally planned. Efforts by departments and elected officials to cut back on spending to improve the County's financial condition were heeded and estimated savings total almost $5.0 million. In addition, several revenue sources that were expected to fall short or meet budget exceeded projections and should increase optimism regarding future revenue growth. It should be noted that

in early 2006 about $2.0 million in ongoing projects will likely be reappropriated from the fund balance and added to the 2006 General Fund budget. This will reduce the amount of unappropriated fund balance.

Table I

General Fund Projections

(Dollars in Millions)	Actual 2004	Amended 2005	Projected 2005	Adopted 2006	Forecast 2007	2008	2009	2010
Total Sources	**$ 135.5**	**$ 135.9**	**$ 140.6**	**$ 141.7**	**$ 144.5**	**$ 150.5**	**$ 157.0**	**$ 161.5**
Uses								
Salaries	61.8	64.3	63.3	67.6	69.7	72.1	74.6	77.1
Employee Benefits	14.0	15.1	14.5	16.2	17.2	18.6	20.1	21.9
Supplies	6.3	6.8	6.2	6.7	6.7	6.7	6.7	6.7
Services & Other	37.5	39.8	36.9	39.4	39.8	40.3	40.8	41.4
Community Programs	0.9	1.0	1.0	0.9	0.9	1.0	1.0	1.0
Capital Outlay	-	0.1	-	0.0	0.0	0.0	0.0	0.0
Central Services	2.7	3.0	3.0	3.0	3.0	3.1	3.2	3.3
Transfers Out	11.0	9.7	9.7	11.4	8.1	8.1	8.1	8.1
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-
Total Uses	**134.1**	**139.7**	**134.6**	**145.2**	**145.4**	**149.8**	**154.5**	**159.5**
Net of Sources/Uses	**1.4**	**(3.8)**	**6.0**	**(3.5)**	**(0.9)**	**0.7**	**2.5**	**2.0**
Adjustments to Sources	-	-	0.4	-	-	-	-	-
Adjustments to Uses								
Budget Packages/Supplementals	-	-	0.0	0.1	2.9	2.9	2.9	2.9
Reappropriations	-	-	-	-	-	-	-	-
Additional Policy Reserve Transfer	-	-	-	-	-	0.7	0.5	0.6
TABOR Refund	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	(4.0)	-	-	-
Total Adjustments to Uses	**-**	**-**	**0.0**	**0.1**	**(1.1)**	**3.6**	**3.4**	**3.5**
Total Net Sources/Uses	**1.4**	**(3.8)**	**6.4**	**(3.5)**	**0.2**	**(2.9)**	**(1.0)**	**(1.5)**
Cumulative Balance								
Beginning Funds Available	**9.4**	**10.8**	**10.8**	**17.2**	**13.7**	**13.9**	**10.9**	**10.0**
Change in Fund Balance	1.4	(3.8)	6.4	(3.5)	0.2	(2.9)	(1.0)	(1.5)
Ending Funds Available	**10.8**	**7.0**	**17.2**	**13.7**	**13.9**	**10.9**	**10.0**	**8.5**
Reservations/Designations	-	(3.5)	(3.5)	-	(2.9)	(1.0)	(1.5)	-
Funds Available for Appropriation	**10.8**	**3.5**	**13.7**	**13.7**	**10.9**	**10.0**	**8.5**	**8.5**

Significant Issues Addressed in the 2006 Budget

Following are a few of the significant issues addressed in the development of the 2006 budget. Each issue is described and the associated major new items incorporated in this budget to address those issues are also identified.

Significant Issues Addressed in the 2006 Budget

Addressing Employee Compensation and Benefits
Addressing County Facility Needs
Addressing Anticipated Expenditures
Looking Ahead to the 2007 Budget

Recommendation of the Executive Budget Committee

The Executive Budget Committee (EBC) reviewed budget submissions and met with all of the elected offices and departments to discuss budget issues and budget package requests. The EBC used their budget development memo to guide their review process and to develop the recommended budget. The EBC presented the recommended budget to the Board of County Commissioners on October 4, 2005. In preparing and presenting the recommended budget, the Executive Budget Committee focused its efforts on addressing three major areas while reviewing budget package requests. These priorities are listed below:

- Addressing the needs of County employees through compensation and benefits,
- Addressing the needs of County facilities for repair, maintenance, and increased efficiency, and
- Addressing anticipated but unknown costs projected for 2006.

In looking ahead to the 2007 budget, the Executive Budget Committee also brought forth several budget proposals to be implemented during 2006 designed to bring current County expenditures in line with current revenues rather than balancing the budget with the use of fund balance. These major priorities and their impact on the 2006 budget are discussed in more detail below.

Addressing the Needs of County Employees Through Compensation and Benefits

The 2006 base budget incorporated a 3.0% pool for merit-based employee salary increases. The base increase was consistent with the budgeted salary increases in 2004 and 2005. During 2005, the Human Resources Department completed a compensation study evaluating the pay of all County positions and recommending adjustments to many to bring their compensation in line with the local market. A presentation of the results of the compensation study was presented to the BOCC in early September along with financial estimates of how much the implementation of these recommendations would cost. The Executive Budget Committee was tasked with how to include the results of the compensation in the 2006 budget.

The compensation study revealed that many positions in the County were paid at an acceptable level when compared with the local market. Unfortunately, many law enforcement and social services positions were found to be compensated well below the market average. Increases for these positions were necessary and in some cases this increase fell in the range of 10% to 15% higher than current salaries. The implementation of the results of the compensation study was estimated at $4.6 million. The Executive Budget Committee recommended implementing the results of the study in March rather than in January. The reason for this recommendation was to allow more time for implementation and differentiate the compensation study increases from the annual merit-based increases. The delayed implementation also resulted in a savings to the County of approximately $800,000 for a total revised cost of implementation of $3.8 million for 2006.

In response to implementing the compensation study, the Executive Budget Committee recommended increasing the annual merit-based salary increase pool by 1.0% from 3.0% to 4.0%. This recommendation was designed to allow departments and elected offices to address potential pay compression issues caused by the implementation of the results of the compensation study.

For health insurance, the County presently provides two basic health care options to its employees, an HMO and a PPO, both provided through Kaiser Permanente. The County pays the full cost of the premium for the lower cost HMO plan for employees, and 50% of the HMO cost for family members. Employees that choose the PPO plan pay an additional amount if they choose this option. In an effort to contain health insurance costs, in 2006 the County will implement year two of a three-year plan to have the employees pay the full price difference between the HMO and the PPO health insurance premiums. Kaiser Permanente has announced a 2006 price increase of 16.1% for the HMO plan and 28.7% for the PPO plan. The 2006 budget includes these unblended rate increases.

Addressing the Needs of County Facilities

The BOCC and the Executive Budget Committee have also focused attention and resources on maintaining County facilities and working toward appropriate funding for these projects and services. During 2004, an extensive facility and maintenance audit was conducted that made a number of recommendations for how the County could improve. Several of these recommendations were implemented during 2005 including moving forward with an energy performance contract to upgrade and replace equipment and infrastructure in County facilities to be more energy efficient. The savings on energy costs will be directed to pay for the capital costs of construction related to this contract.

The creation of the Building Maintenance Fund was recommended by the Executive Budget Committee and adopted by the Board of County Commissioners. The recommendation was an effort to consolidate facility maintenance activities, allow for project-by-project budgeting and accounting similar to other project funds, and to allow unspent budget amounts to fall into the fund's balance to be used for emergency repairs or to build a reserve to allow for larger projects in the future. The Building Maintenance Fund will also provide the non-energy savings portion of the debt service for the energy performance contract project of approximately $520,000 annually.

In creating this fund, it was recommended that $800,000 in ongoing revenues and $1.8 million in fund balance from the Capital Expenditure Fund and $1.3 million in current operating budget line items from Facilities and Fleet Management be used to provide funding. To accomplish this, it is necessary to adjust the mill levy allocation for the Capital Expenditure Fund by $2.6 million in 2006 to allow the revenues to be collected in the General Fund and transferred to the Building Maintenance Fund. More information on the composition of the Building Maintenance Fund can be found in the Capital Improvement Program section of this document.

Addressing Anticipated but Unknown Costs for 2006

A third major area of attention for the 2006 budget was maintaining fund balances through controlling budget increases and planning for anticipated but unknown costs in 2006. The Executive Budget Committee recommended several actions to accomplish this goal. First, the strict review of budget packages was applied to slow the growth in expenditures as much as practical. This included limiting the addition of new staff and a preference for budget packages that were fund balance neutral. Second, a reduction in the payroll budget of 1.0% was applied to all departments and elected offices based on historical vacancy savings. Finally, a recommendation was made to preserve as much of the $2.35 million unanticipated cost reserve set-aside in 2005 as possible after the application of the 11% General Fund policy reserve. Among the items identified as anticipated but with no certain cost impact are additional energy cost increases, the cost to the County for military call-ups of employees, and any potential economic impacts on County revenues and expenditures.

Looking Ahead to the 2007 Budget

Finally, the BOCC and the Executive Budget Committee agreed that more work needed to be done to the County's budget to bring budgeted expenditures more into line with projected revenues. While not usually spending down fund balance, the County budget generally reflects the use of fund balance when adopted. It is understood that the budget is developed at a time when year-end revenues and expenditures are not yet known, but if budgeted revenues fall short of projections and departments and elected offices spend all of their expenditure budgets, the County's General Fund would experience a significant drop in fund balance. The BOCC and Executive Budget Committee recommended working to reduce General Fund operating expenses by $4.0 million during 2006 in preparation for the 2007 budget. This process will involve departments and elected offices finding more ways to be efficient and working to evaluate County services to determine if there are cost effective or if competition with outside vendors would yield significant savings.

Other Significant Current and Future Budget Issues

In addition to the issues that have impacted the 2006 budget mentioned above, there were other considerations that were factored into the 2006 budget and planning for future budgets.

City of Centennial Incorporation

The City of Centennial continues to be a major issue as it relates to the development of the budget. The City of Centennial was formed on February 8, 2001 and the County has provided services to the City under an intergovernmental agreement (IGA) since then. As part of that service provision, the County provides limited municipal services, including: Law Enforcement, Public Works (Road and Bridge, Engineering Inspections, Stormwater Management, GIS, Traffic Engineering, and Capital Improvement planning), and Animal Control and Liquor Licensing. In return for providing these services, the County received revenues from the City, including payment for indirect costs (administrative overhead). Since 2004, several additional services were provided to the City of Centennial and billed separately. These services included Sheriff's Office security at the City Hall, liquor enforcement, and additional stormwater services.

For 2006, the total revenue received from the IGA with the City of Centennial will be $24.9 million, a 5.9% increase over 2005 primarily due to increases in law enforcement compensation. The following table (Table II) illustrates the expected revenues associated with providing municipal services to the City of Centennial, excluding other non-IGA services provided to the City. The current intergovernmental agreement expires at the end of 2006 and the negotiation of a new agreement and the continuation of services will be a significant issue during 2006 with impacts for 2007 and beyond.

Table II

2006 Centennial Contract Revenues

Service	Amount
Public Works - Operations	$ 2,303,812
Public Works - Road & Bridge	4,341,006
Law Enforcement	17,806,044
Animal/Mosquito Control	479,750
Total Centennial Contract	**$ 24,930,612**

County Growth, the Economy, and Revenue Trends

Although population growth in Arapahoe County has slowed since the 2001 recession, the County continues to grow. This growth is especially evident in the portion of the County that is located along the southeastern edge of the Denver-metropolitan area. As Arapahoe County continues to grow, so does the desire for County services. Arapahoe County has been able to maintain a very low FTE/population ratio with relatively few staffing increases in the last several budget years. The concern centers on how long the County can provide services to keep up with increasing demand with little or no change in staffing or expenditures.

The economic climate of the metro-area and specifically Arapahoe County also plays a large role in projecting future revenue and expenditures. As discussed earlier, the Colorado economy has grown stronger in the last year and many revenue sources that had little or negative growth in the past few years are beginning to improve. One area that has remained strong despite the recession has been real estate. Consumers have continued to buy new and existing homes taking advantage of low interest rates to finance these purchases or to purchase items other than real estate such as automobiles. As interest rates begin to rise, the County will be watching real estate and automobile sales closely as many revenues associated with the

Treasurer and Clerk and Recorder's Office are tied to these activities. Building permit revenue is one revenue stream that has fallen short of projections the last few years and reflects the cooling in the construction sector in Colorado. The rate of inflation and appreciation in home values also impacts the County through property tax revenue limitations such as TABOR and the Gallagher Amendment. Low inflation and further reductions in the residential assessment rate would translate into much slower growth in property tax revenue.

The important consideration regarding the economy's impact on County revenues is that it is relatively difficult to predict and although the revenue outlook has improved in the last year, no one is projecting that revenue growth will return to pre-recession levels when growth in Colorado was extraordinary.

Mission, Vision, and Values Process

In 2005, Arapahoe County undertook a process to develop a mission, a vision, and values. The project had its origins as an action item during a leadership retreat earlier in the year. A project team was created from representatives from many of the departments and elected offices. This Core Mission/Vision/Values Team worked diligently through the summer and fall to develop what the County's mission and vision should be. The process sought out employee input through employee focus groups and engaged a consultant who had extensive experience in helping governments through the process to develop their mission and vision statements. The mission, vision, values, and a beacon statement were presented to the Board on December 12, 2005. The recommendations were well received and plans for the next steps are progressing. More information on this process and the implementation plan is located in the Goals and Objectives section of this document. In Table III below is the mission, vision, and beacon statement for Arapahoe County as 2006 begins.

Table III

Arapahoe County Mission, Vision, and Values Process

Mission

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

Vision

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

Beacon Statement

First in Colorado, First in Service

Transportation

The transportation infrastructure requirements of the County continue to increase due to aging and growth. In addition to the roads and streets in the unincorporated portion of the County, the Public Works and Development Department continues to be responsible for and contracts to maintain those roads and streets within the City of Centennial. One action the BOCC has taken is to engage a lobbyist to assist several local cities and counties to gain funding for improvements to the intersection of Arapahoe and Parker Roads. The capital budget for 2006 includes $4.0 million for County transportation projects. This represents only new funding for transportation infrastructure. Approximately $14.0 to $18.0 million in prior year funding or funding external to the County will supplement this $4.0 million in early 2006 to complete a wide range of infrastructure projects. Table IV below lists the projects budgeted with the $4.0 million in County funding for 2006.

Table IV

Transportation/Infrastructure Program

Project	2006
Arapahoe/Parker Interchange	$ 580,000
Cherry Creek Drop 20 & 21	250,000
Coal Mine Road (Sheridan - Platte Canyon)	200,000
Contribution to Southeast Corridor (T-REX)	500,000
Quincy Avenue Widening (Reservoir - Gun Club)	600,000
Wabash Street (Illiff - Yale)	300,000
Yale Bridge over Cherry Creek	1,100,000
All Other Infrastructure Projects	470,000
Total Transportation Program	**$ 4,000,000**

Open Space Sales/Use Tax

On November 4, 2003, the voters in Arapahoe County approved a new countywide sales tax. The 0.25% sales and use tax will cover the cost of acquiring open space land within the County. This program serves both urban and rural needs by conserving the County's natural resources, important wildlife habitats, cultural heritage areas, and development of a connected system of open space, parks, and trails. The resolution that established the open space sales and use tax stipulated that 50% of the revenue be shared with cities and towns within Arapahoe County for their own open space programs along with an allocation for open space grants. In addition, specific allocations for administration, maintenance, heritage areas, and open space acquisition were also established.

For 2006, $17.1 million is projected to be collected and therefore, budgeted expenditure amounts available for all areas of the Open Space program have increased over 2005. Through the diligent work of County staff, compliance and collection of sales and use tax has increased to the extent that the budget has been revised upward in both 2004 and 2005. All unexpended revenues for 2004 and 2005 will be carried forward and added to the 2006 adopted budget. For 2006 and beyond, the Open Space Division will continue its work in researching, acquiring, and developing open space in Arapahoe County.

Budget Overview

Baseline Budget

When the 2006 budget was being developed, each department was given a baseline amount. This baseline became the starting point for the budget and was equal to the baseline from the prior year budget process, except for the following adjustments made to provide for the 2006 base amount of employees:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions
- A rate of 4.0% has been used to project average increases for employee merit raises
- The County's share of employee health insurance has been increased in the 2006 baseline budget to reflect increases in rates

Departments and elected offices then had the opportunity to request changes to the baseline for 2006. These changes were evaluated and those that were approved were then built into the adopted budget. Those changes that are of a temporary nature do not change future baseline levels, while those that are ongoing are built into future baselines.

The County's total budget for 2006 totals $293.5 million for all funds. This compares with an amended budget of $390.5 million for all funds for 2005. Table V summarizes the appropriations for the major funds of the County.

Table V

Total Expenditure Budget

($ Millions)

Fund	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
General Fund	$ 134.1	$ 139.7	$ 133.7	$ 145.2
Road and Bridge Fund	15.2	18.1	14.7	15.3
Social Services Fund	34.4	36.5	35.0	37.5
Capital Expenditure Fund	7.5	10.2	4.4	6.4
Other Funds	50.9	128.5	59.5	68.7
Total County	**$ 242.1**	**$ 333.0**	**$ 247.3**	**$ 273.1**
Arapahoe County Recreation District	$ 0.8	$ 2.3	$ 1.5	$ 1.2
Arapahoe Law Enforcement Auth.	5.1	4.9	4.7	5.5
Arapahoe Water & Wastewater PID	12.1	41.3	11.3	5.6
Arapahoe County Bldg. Finance Corp.	6.6	7.8	7.4	6.6
Arapahoe County Public Trustee	1.7	1.2	1.5	1.5
Total All Funds	**$ 268.4**	**$ 390.5**	**$ 273.7**	**$ 293.5**

Of the amount budgeted in 2006, $16.3 million is for interfund transfers. Departmental appropriations for the General Fund are found in Attachment B. Attachment D includes the listing of appropriations for all funds.

The budget is balanced for the General Fund and all other funds. Planned drawdowns of fund balance are generally for one-time expenditures, primarily for capital projects, but in some cases are used to balance the 2006 budget. Most budget increases for programs in 2006 are to cover increasing costs for current service levels.

Reserves

County policy requires the Board of County Commissioners to make various designations of fund balance annually. These designations are held to provide working capital for the County, and have been included in the budget. The 2006 budget provides for a reserve calculated as 11% of the original adopted budgeted expenditures of the General Fund. This amount includes the 3% TABOR reserve for Arapahoe County and is held in the Board Designated Fund. The Board Designated Reserve also includes additional funds set-aside in 2005 to be appropriated for unforeseen costs should they arise. Reserves for the Road & Bridge Fund, Social Services Fund, Arapahoe Law Enforcement Authority Fund, and the Arapahoe County Recreation District have also been held per County policy and/or State law within the respective funds.

The General Fund

General Fund Revenues

Overall, the revenues for the General Fund are expected to increase by 4.3% in 2006 from the 2005 original adopted budget of $135.9 million to $141.7 million. Chart I illustrates the distribution of revenue sources within the General Fund. Property taxes are expected to grow by $2.3 million in 2006 (3.0%). A detailed General Fund revenue forecast is included in Attachment A.

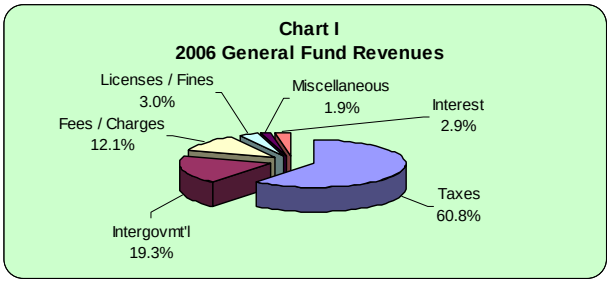


Table VI below illustrates the budgeted growth in some key revenue categories for 2006 from the 2005 budgeted level.

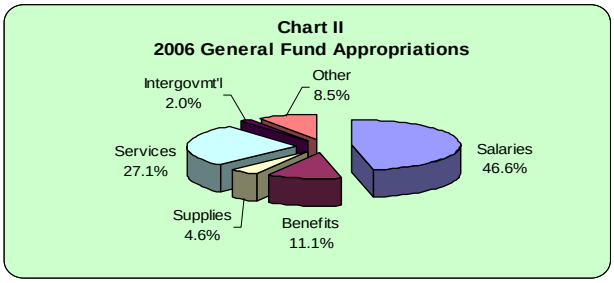
Table VI

Projected Percentage Growth in Selected General Fund Revenues

Revenue Category	2006 Adopted
Taxes	2.8%
Licenses & Permits	3.5%
Intergovernmental/Grants	8.3%
Charges for Service	2.4%
Fines & Forfeits	16.6%
Investment Earnings & Contributions	7.9%
Interfund Revenue	17.4%
Transfers In	0.0%
Other Financing Sources/Misc.	7.5%
Total General Fund	**4.3%**

General Fund Appropriations

General Fund appropriations for 2006 total $145.2 million. The 2006 amount represents an increase of $8.3 million (6.0%) above the initially adopted 2005 budget of $136.9 million. Chart II illustrates the distribution of funding within the General Fund. A large portion of the increase in 2006 is due to the implementation of the compensation study and the creation of the Building Maintenance Fund.



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

Staffing Changes

The total staffing increase for 2006 for the County is 4.30 FTE. A majority of these positions are located within the General Fund with 1.00 FTE added to the Arapahoe Law Enforcement Authority (ALEA) Fund. Detailed staffing information by fund is included in Attachment E and in the Staffing section of this document. The largest increase in staff is the increase of 2.5 positions in the Sheriff's Office. These positions consist of a Booking Sergeant, Victim Coordinator, and Senior Deputy. The Finance Department is adding a Purchasing Agent to help consolidate County purchasing and lower cost through increased competitive bids for goods and services. Appendix 2 provides a detailed look at all of the authorized positions. Table VII provides a listing of staffing changes to the 2006 budget.

Table VII

Staffing Changes

Department	Description	2006 FTE	2006 Amount
General Fund:			
Community Resources	Judicial Services Officer	0.80	41,474
Coroner	Medical Investigator	1.00	66,214
Finance	Purchasing Agent	1.00	71,839
Finance	Fiscal Tech	0.50	27,979
Treasurer	Fiscal Tech	0.50	27,979
Sheriff	Booking Sergeant	1.00	80,638
Sheriff	Victim/Witness Coordinator	0.50	14,487
Assessor	Appraiser II	(1.00)	(54,733)
Information Technology	Network Systems Engineer	(1.00)	(95,660)
Total General Fund		**3.30**	**$ 180,217**
ALEA Fund:			
Sheriff	Senior Deputy	1.00	67,525
Total ALEA Fund		**1.00**	**$ 67,525**
All Funds Total		**4.30**	**$ 247,742**

Capital Improvement Program

The Capital Improvement Program (CIP) provides funding for projects of $6.4 million that helps the County provide for its facility and infrastructure needs. A staff committee is formed each year to develop a recommended CIP plan to the Executive Budget Committee and the Board of County Commissioners. The committee included Bob Roby, Bryan Weimer, Charlie Robinson, Julie Rich, Todd Weaver, and was chaired by Shannon Carter, Special Assistant to the BOCC. This capital plan continues the funding of programs for:

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

A summary schedule of the five-year Capital Improvement Program is included in the Capital Improvement

Program section of this document. A listing of the projects funded by the 2006 budget is provided in Table VIII below.

Table VIII

Capital Improvement Program

Project	2006
New Byers Road & Bridge/Fleet Facility	$ 1,850,250
Mobile Radio Replacement	268,600
Portable Radio Replacement	243,600
Supervisory Radio Replacement	75,000
Transfer for Infrastructure Project Funding	4,000,000
Total Capital Improvement Program	**$ 6,437,450**

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a special district governed by the Board of County Commissioners. The County Sheriff is the Chief Operating Officer. The ALEA provides law enforcement services only to the unincorporated area of the County. Taxpayers in the unincorporated area of the County pay property taxes based on a levy of 4.982 mills. The area and the tax base of the Arapahoe Law Enforcement Authority were reduced when the City of Centennial was incorporated, and ALEA property tax revenue went from $9.5 million to $4.5 million in 2002. Property tax revenue was certified at $4.6 million in 2006. The County Sheriff continues to provide law enforcement services to the area within Centennial, but the City pays the County for these services that are located in the General Fund. There are currently 52.0 full time equivalent positions assigned to the ALEA by the County Sheriff.

Arapahoe County Recreation District

The Arapahoe County Recreation District (ACRD) is located in the Southeast part of the urbanized area of Arapahoe County, and provides certain recreation services to citizens in the district. The 2006 budget provides for the operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, and various trails in the ACRD. The ACRD is also developing the 17-Mile House Property as a historical site and continuing development of Welch Park. The budget provides for a transfer of $242,500 to the Arapahoe County Building Finance Corporation to pay for the lease on the Certificates of Participation, which financed the construction of the Arapahoe County Community Park. Only the property owners in this district pay the property tax used by this district.

Arapahoe County Water and Wastewater Public Improvement District

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

Arapahoe County Building Finance Corporation

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

Acknowledgments

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

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

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

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

I wish to thank Todd Weaver, Budget Manager, Gail Thrasher, Management Analyst II, Sue Wieland, Management Analyst II, Shawn Cordsen, Grant Analyst, and Mary Lokatys, Office Manager, and all department budget representatives for their many diligent hours devoted to the development of the budget and this document.

tow/JJK

ATTACHMENTS

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

Attachment A

General Fund Revenue Projections

Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
SOURCES OF FUNDS:				
Taxes				
Property Taxes	$ 72,213,784	$ 76,426,181	$ 76,426,181	$ 78,713,864
Specific Ownership Taxes	7,402,408	7,256,204	6,812,641	7,350,371
Other Taxes	92,991	-	(177,447)	-
Total Taxes	**$ 79,709,183**	**$ 83,682,385**	**$ 83,061,375**	**$ 86,064,235**
Licenses & Permits				
Building Permits	$ 1,574,140	$ 1,729,857	$ 1,545,233	$ 1,750,000
Other Licenses & Permits	3,422,033	1,988,258	2,166,126	2,099,200
Total Licenses & Permits	**$ 4,996,173**	**$ 3,718,115**	**$ 3,711,359**	**$ 3,849,200**
Intergovernmental & Grant Revenue				
Cost Allocation	$ 2,155,346	$ 1,700,000	$ 2,021,779	$ 1,800,000
Revenue from Centennial IGA	21,862,931	22,464,175	22,660,154	24,081,390
Other Intergovernmental & Grant Revenue	1,721,777	1,049,937	2,634,043	1,414,887
Total Intergovernmental & Grants	**$ 25,740,054**	**$ 25,214,112**	**$ 27,315,976**	**$ 27,296,277**
Fees & Charges				
Land Recording Fees	$ 5,200,395	$ 4,750,000	$ 4,809,979	$ 4,250,000
Tax Collection Fees	4,222,786	4,200,000	4,445,370	4,550,000
Other Fees & Charges	9,431,086	7,816,058	8,978,709	8,373,635
Total Fees & Charges	**$ 18,854,267**	**$ 16,766,058**	**$ 18,234,058**	**$ 17,173,635**
Other Sources				
Fines & Penalties	$ 404,203	$ 378,425	$ 452,055	$ 441,200
Earnings on Investments	2,887,992	3,801,400	5,057,642	4,101,250
Internal Charges	2,285,221	2,225,831	2,285,888	2,614,068
Transfers From Other Funds	100,000	-	-	-
Other Miscellaneous Sources	552,006	140,008	626,061	150,515
Total Other Sources	**$ 6,229,422**	**$ 6,545,664**	**$ 8,421,646**	**$ 7,307,033**
Total General Fund	**$ 135,529,099**	**$ 135,926,334**	**$ 140,744,414**	**$ 141,690,380**

Attachment B

General Fund Appropriations

Department Name	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Administrative Services	$ 3,908,474	$ 3,714,060	$ 3,373,082	$ 5,032,084
Aid to Agencies	1,426,311	1,411,618	1,411,618	1,411,618
Assessor's Office	4,617,506	5,098,302	4,753,458	5,223,034
Board of County Commissioners	1,130,101	1,220,588	1,168,132	929,185
BOCC Administration	-	-	-	558,237
Clerk & Recorder's Office	7,907,566	8,010,468	6,810,214	8,610,179
Communication Services	995,522	1,007,708	958,759	1,021,834
Community Resources	1,706,688	2,084,511	1,610,701	2,129,877
Coroner's Office	1,082,878	1,163,830	1,154,973	1,334,885
County Attorney	2,147,178	2,582,031	2,565,857	2,095,755
District Attorney	10,371,758	11,279,687	10,721,527	11,496,570
Facilities & Fleet Management	11,600,283	12,075,564	11,505,538	12,348,556
Finance	1,901,044	2,336,610	2,072,743	2,366,392
Human Resources	1,047,177	1,062,820	989,326	1,134,514
Information Technology	11,192,523	11,940,805	10,989,589	11,560,459
Public Works & Development	9,189,859	9,870,753	9,122,424	9,559,851
Sheriff's Office	47,935,886	49,429,738	49,132,819	52,743,238
Strategic Programs Office	247,811	266,965	250,983	-
Treasurer's Office	1,546,113	1,635,943	1,593,647	1,716,042
Tri-County Health	3,492,621	3,898,304	3,856,053	4,063,427
Transfer to Other Funds	10,669,972	9,616,354	9,616,354	9,817,078
Total General Fund Appropriations	**$ 134,117,271**	**$ 139,706,659**	**$ 133,657,798**	**$ 145,152,815**

Attachment C

General Fund Summary				
Description	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
SOURCES OF FUNDS:				
Property Taxes	$ 72,213,784	$ 76,426,181	$ 76,426,181	$ 78,713,864
Other Revenue	63,215,315	59,500,153	64,318,233	62,976,516
Transfers From Other Funds	100,000	-	-	-
Fund Balance	-	3,780,325	-	3,462,435
Total Sources of Funds	**$ 135,529,099**	**$ 139,706,659**	**$ 140,744,414**	**$ 145,152,815**
USES OF FUNDS				
Salaries & Wages	$ 61,761,770	$ 64,274,971	$ 63,262,982	$ 67,625,953
Employee Benefits	13,973,772	15,133,973	14,424,875	16,182,601
Supplies	6,304,934	6,800,391	6,437,223	6,661,781
Service & Other	37,453,886	39,757,753	36,208,652	39,371,308
Community Programs	919,950	1,001,749	942,528	943,103
Capital Outlay	1,510	58,000	-	13,733
Central Services	2,739,982	2,980,768	2,682,484	2,964,893
Transfers to Other Funds	10,961,467	9,699,054	9,699,054	11,389,443
Total Uses of Funds	**$ 134,117,271**	**$ 139,706,659**	**$ 133,657,798**	**$ 145,152,815**
Annual Net	**$ 1,411,828**	**$ -**	**$ 7,086,616**	**$ -**

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

Attachment D

Total Fund Appropriation

Fund Name	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Non-General Fund				
Arapahoe/Douglas Works! Fund	$ 5,780,438	$ 7,235,912	$ 5,826,987	$ 7,273,135
Board Designated Reserve Fund	-	-	-	-
Building Maintenance Fund	-	10,700,000	845,146	2,472,699
Capital Expenditure Fund	7,522,426	10,233,848	4,395,651	6,437,450
Cash-In-Lieu Fund	174,901	1,341,117	49,745	1,215,620
Central Services Fund	4,361,877	10,016,869	4,070,457	5,293,461
Comm Network System Replacement Fund	-	181,735	21,201	85,572
Community Development Fund	2,536,004	6,095,189	3,579,400	5,841,234
Conservation Trust Fund	86,957	3,220,082	914,365	400,000
Contingent & Emergency Reserve Fund	-	713,106	-	713,106
Developmental Disability Fund	6,480,856	6,542,334	6,393,960	6,651,100
Electronic Filing Technology Fund	51,712	431,224	29,120	219,500
Employee Flex Benefit Fund	673,359	742,480	661,754	732,125
Forfeited Property Fund	52,261	14,543	11,000	-
Grant Fund	9,018,953	9,221,667	7,689,453	8,171,941
Homeland Security Fund	-	7,004,718	2,961,603	-
Infrastructure Fund	7,705,790	28,199,249	6,510,207	3,805,000
Law Enforcement Capital Improv. Trust Fund	2,010,669	3,911,082	1,877,886	1,877,708
Lease Purchase Agreements Fund	1,734,089	1,526,556	1,526,553	2,144,619
Open Space Sales Tax Fund	6,293,669	25,604,412	12,533,456	17,141,672
Road & Bridge Fund	15,188,313	18,133,910	14,712,464	15,324,767
Self Insurance Dental Fund	1,254,546	1,384,500	1,393,276	1,387,000
Self Insurance Liability Fund	838,259	952,982	635,875	929,500
Sheriff's Commissary Fund	1,074,639	2,576,163	1,122,309	1,455,372
Social Services Fund	34,414,332	36,532,151	35,037,000	37,530,286
Workman's Compensation Fund	684,598	840,433	841,753	936,650
Total Non-General Fund	**$ 107,938,647**	**$ 193,356,262**	**$ 113,640,620**	**$ 128,039,517**
General Fund	134,117,271	139,706,659	133,657,798	145,152,815
Total Arapahoe County	**$ 242,055,918**	**$ 333,062,921**	**$ 247,298,418**	**$ 273,192,332**
Other Entities				
Arapahoe County Bldg. Finance Corp. Fund	$ 6,644,669	$ 7,777,800	$ 7,442,292	$ 6,626,135
Arapahoe County Recreation District Fund	806,866	2,264,501	1,517,918	1,168,940
Arapahoe County Water & Wastewater PID	12,145,354	41,325,596	11,270,366	5,581,799
Arapahoe Law Enforcement Authority Fund	5,105,746	4,860,136	4,682,180	5,460,809
Public Trustee	1,699,431	1,205,500	1,495,644	1,486,426
Total Other Entities	**$ 26,402,066**	**$ 57,433,533**	**$ 26,408,400**	**$ 20,324,109**
Total All Funds	**$ 268,457,984**	**$ 390,496,454**	**$ 273,706,818**	**$ 293,516,441**

Attachment E

Staffing Summary				
Fund / Department / Office	**2003**	**2004**	**2005**	**2006**
General Fund				
Assessor's Office	73.00	73.00	73.00	72.00
Board of County Commissioners	5.00	5.00	5.00	7.00
Board of County Comm Administration	14.00	4.00	4.00	4.00
Clerk & Recorder	114.00	115.00	116.00	116.00
Communication Services *	-	9.00	9.00	9.00
Community Resources	31.50	31.50	30.00	30.80
Coroner's Office	9.00	10.00	10.00	11.00
County Attorney	19.00	19.00	19.00	19.00
Facilities & Fleet Management	107.00	108.00	107.50	107.50
Finance	23.00	23.00	25.00	26.50
Human Resources	10.50	10.50	10.50	10.50
Information Technology	75.00	75.00	75.00	74.00
Public Works & Development	101.00	102.80	102.80	102.80
Sheriff's Office	573.50	576.25	577.75	579.25
Strategic Programs *	-	2.00	2.00	-
Treasurer's Office	21.00	21.00	21.00	21.50
Total General Fund	**1,176.50**	**1,185.05**	**1,187.55**	**1,190.85**
Other Funds				
Arapahoe / Douglas Works! Fund	78.00	78.00	78.00	78.00
Arapahoe Co Recreation District Fund	-	-	2.00	2.00
Community Development Fund	6.00	6.00	6.00	6.00
Grant Fund	59.00	44.50	44.50	44.50
Homeland Security Fund	-	-	0.75	0.75
Open Space Sales Tax Fund	-	4.50	3.00	3.00
Road & Bridge Fund	71.50	71.50	71.50	71.50
Sheriff's Commissary Fund	-	-	4.00	4.00
Social Services Fund	336.75	335.75	363.25	363.25
Total Arapahoe County	**1,727.75**	**1,725.30**	**1,760.55**	**1,763.85**
Arapahoe Law Enforcement Authority	49.00	51.00	51.00	52.00
Total All Funds	**1,776.75**	**1,776.30**	**1,811.55**	**1,815.85**

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

Attachment F

Budget-in-Brief

Description	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Revenues by Source				
Taxes	$ 123,573,290	$ 127,339,402	$ 126,761,385	$ 130,462,817
Licenses & Permits	5,735,349	3,950,535	4,418,435	4,090,602
Intergovernmental	77,368,476	95,922,001	80,862,550	81,379,816
Charges for Services	20,530,475	18,846,671	20,230,908	18,966,635
Fines & Forfeits	404,202	378,425	471,427	441,200
Investment Earnings / Contributions	7,449,522	4,094,792	5,970,232	4,111,700
Interfund Revenues & Rentals	10,218,306	11,436,012	10,363,458	10,913,816
Transfers From Other Funds	12,818,229	8,166,318	8,166,318	13,273,462
Special Assessment Taxes	1,262,101	15,489,605	16,343,296	1,147,915
Total Arapahoe County Revenues	**$ 259,359,950**	**$ 285,623,761**	**$ 273,588,009**	**$ 264,787,963**
Expenditures by Category				
Salaries & Wages	$ 83,971,504	$ 87,739,356	$ 86,758,439	$ 92,874,021
Employee Benefits	19,256,682	21,056,571	19,952,197	22,804,887
Supplies	10,760,504	16,835,636	12,874,959	12,509,228
Services & Other	70,686,986	128,685,165	76,356,682	90,413,434
Community Programs	20,363,789	21,707,419	20,240,880	20,957,691
Capital Outlay	13,955,047	39,527,471	12,868,166	11,444,429
Central Services	5,678,755	5,832,097	5,448,119	6,122,869
Transfers Out	17,331,251	11,679,206	12,798,976	16,065,773
Projects & Miscellaneous	51,400	-	-	-
Total Arapahoe Co Expenditures	**$ 242,055,918**	**$ 333,062,921**	**$ 247,298,418**	**$ 273,192,332**
Other Entities				
Arapahoe County Bldg Finance Corp	$ 6,571,037	$ 5,473,125	$ 5,509,738	$ 4,694,608
Arapahoe County Recreation District	1,053,332	1,099,141	884,186	1,056,806
Arapahoe Co Water & Wastewater PID	4,888,608	31,210,053	32,042,732	5,769,842
Arapahoe Law Enforcement Auth	5,386,930	5,308,550	5,233,353	5,310,414
Public Trustee	1,686,952	1,665,743	1,495,719	2,180,191
Total Other Entity Revenues	**$ 19,586,859**	**$ 44,756,612**	**$ 45,165,728**	**$ 19,011,861**
Arapahoe County Bldg Finance Corp	$ 6,644,669	$ 7,777,800	$ 7,442,292	$ 6,626,135
Arapahoe County Recreation District	806,866	2,264,501	1,517,918	1,168,940
Arapahoe Co Water & Wastewater PID	12,145,354	41,325,596	11,270,366	5,581,799
Arapahoe Law Enforcement Authority	5,105,746	4,860,136	4,682,180	5,460,809
Public Trustee	1,699,431	1,205,500	1,495,644	1,486,426
Total Other Entity Expenditures	**$ 26,402,066**	**$ 57,433,533**	**$ 26,408,400**	**$ 20,324,109**
Total All Fund Revenue	**$ 278,946,809**	**$ 330,380,373**	**$ 318,753,737**	**$ 283,799,824**
Total All Fund Expenditures	**$ 268,457,984**	**$ 390,496,454**	**$ 273,706,818**	**$ 293,516,441**

Attachment G

BUDGET & ACCOUNTING POLICIES

Budget Process

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

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

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

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

Budget Adoption

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

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

Budget Calendar

The budget process starts early every year, includes both staff and citizen input, and involves negotiations by the Board of County Commissioners. The following calendar was followed in 2005 for the preparation of the 2006 Budget.

- January 1 — Begin Planning for the 2006 Budget
- March 15 — First Meeting of the 2005 Citizen Budget Committee
- June 23 — Distribution of Budget Guidelines
- July 5 — Budget Management System Open for Input of 2006 Budget requests
- August 15 — Budget Requests Due to Budget Office
- August 25 — Assessor Submitted Abstract of Assessments Reflecting Assessed Values
- September 7 - 9 — Executive Budget Committee Reviewed Budget Requests
- October 11 — Executive Budget Committee Submitted Proposed Budget to the Board of County Commissioners
- October 25 — Public Hearing on the Budget
- November 29 — Citizen Budget Committee Submitted Recommendation to the Board of County Commissioners
- December 10 — Assessor Certified Final Assessed Valuation Figures
- December 13 — Final Adoption of the 2006 Budget, Adoption of Mill Levy, and Appropriation of Budgeted Expenditures
- December 15 — Certification of Mill Levies in Arapahoe County

Citizen Involvement

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

2005 Citizen Budget Committee

Tom Ashburn, Chairman
Tim Yoakum, Vice Chairman

Jeff Bull	Bert Neely
Ed Cohen	Mel Rawles
Richard Coolidge	Leo Rurup
Steve Gillespie	Jude Sandvall
Susan Hall	Leslie White
Steven Klausing	Vacant
Carol Miller	

After the budget is formally presented to the BOCC, a notice is placed in the Villager Newspaper explaining that the budget has been submitted and is available for inspection and that a public hearing on the budget will be held on a specified date. In 2005, this public hearing was held on October 25. During this public hearing, the public was invited to speak to the BOCC about their concerns regarding the budget.

Process to Amend the Budget

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

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

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

To provide an opportunity to review the budget and allow for needed amendments, four study sessions are scheduled during the year. The first quarter budget review is scheduled in May. The second quarter budget review is scheduled in August, the third quarter budget review is scheduled in November, and the fourth quarter budget review is scheduled early in the following year. During these quarterly review meetings, the status of County finances is reviewed, and staff provides a

summary of proposed amendments to the budget. Those proposed amendments are first reviewd by the Executive Budget Committee prior to the quarterly meetings and then scheduled for formal approval during a public hearing. Following approval, the amendments are entered into the budget through the County financial system.

Budget Document

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

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

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

Elements of the Budgetary Process

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

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

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

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

Develop approaches to achieve goals
- Adopt financial policies

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

Develop a budget consistent with approaches to achieve goals

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

Evaluate performance and make adjustments

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

Basis of Accounting

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

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

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

Budgetary Basis of Accounting

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

Encumbrances

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

Arapahoe County Policy Manual

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

Investment Policy

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

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

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

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

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

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

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

treasury services for the Arapahoe County E-911 Emergency Telephone Service Authority, but this Authority publishes its own budget. All other interest earnings are to remain in the General Fund.

Fund Balance Reserve Policy

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

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

A 3.0% reserve required by the Taxpayer's Bill of Rights (Section 20 of Article X of the Colorado Constitution) is maintained in the Arapahoe County Recreation District Fund, and as part of the one-sixth reserve in the Law Enforcement Authority Fund, and as part of the previously mentioned General Fund 11% reserve for the County.

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

Budgetary Fiscal Control

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

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

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

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

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

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

Reappropriation Policy

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

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

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

Attachment H

CITIZEN BUDGET COMMITTEE INPUT ON THE 2006 BUDGET

The Citizen Budget Committee spent much of their time in 2005 learning about the County budget process and the significant revenues and expenditures that drive budget decisions. Their insight and their ideas were helpful contributions to the decisions the Executive Budget Committee and the Board of County Commissioners made regarding the 2006 budget and other budget related items such as the County Mission, Vision, and Values project. Much of what the Citizen Budget Committee recommended in their two letters to the Board was implemented in the 2006 budget process or is currently in-progress. Below are the two recommendation letters the Citizen Budget Committee submitted to the Board of County Commissioners as the result of their work during 2005.

DATE: August 23, 2005

TO: Board of County Commissioners

FROM: Citizen Budget Committee

THROUGH: Thomas Ashburn, Chair

SUBJECT: 2006 BUDGET DEVELOPMENT RECOMMENDATIONS

In keeping with the purpose of the Citizen Budget Committee, the members would like to provide input and recommendations on the development of the 2006 budget. The Committee has participated in several meetings where a large amount of background information on the County's organization, budget, revenues, and operations was presented by staff. From this information, the members of the Committee recommend the following to improve the County budget development for not only 2006, but for future years as well.

- Arapahoe County should develop a mission statement and values for its organization and operation. From this, the County should set goals and objectives that guide the operations and budget for the County and that are in line with the mission and values of the County.
- The annual goals and objectives set should be measurable and give the County and its managers a way to track progress toward the goals and objectives. The measures should not only be focused on inputs and outputs, but should also be focused on outcomes to be able to assess the effectiveness of the services and programs being funded. A "scorecard" should be created to give a simple tool for evaluating progress.
- These measurable objectives and goals should be benchmarked against other local public and private sector organizations as a way to compare the efficiency and effectiveness of the services and programs.
- The County should take a long-term view of County operations and funding and make a strategic plan. Such a long-term view and plan will better enable the County to identify

issues such as growth and changing expenditure and revenue trends and deal with them in a timely manner.

- Arapahoe County should become more customer-process driven and investigate customer friendly technology. Web-based technology could enhance efficiency by allowing citizens to conduct business 24/7 and decrease the need for facilities and staff. Focusing on customer service should not detract from striving to be more efficient and effective in providing services.
- Efficiency measures such as bulk purchasing within the County and with other local governments should be further examined.
- The County should be dedicated to the most efficient and effective provision of services and should continuously evaluate programs, services, regulations, and the method of providing services to determine their relevance and if they are still needed.
- Arapahoe County should review and identify programs that would be good candidates for outsourcing to other service providers and re-evaluate outsourced services to determine if cost-savings still exist. A thorough cost/benefit analysis should be completed to evaluate potential outsource partners with current County providers. Establishing this as an ongoing process, similar to private sector firms, should result in further efficiencies as current providers will be challenged to compete with outside firms.

The Citizen Budget Committee would also like to add their agreement with the actions taken by the Board of County Commissioners this year in dealing with the current financial situation. The Committee supports the recommendations of the Fiscal Task Force to continue searching for further efficiencies and tasking the Executive Budget Committee with oversight of the budget development.

The Committee would like to request further guidance from the Board on other budget issues to be examined this year.

DATE: November 29, 2005

TO: Board of County Commissioners

FROM: Citizen Budget Committee

THROUGH: Thomas Ashburn, Chairperson

SUBJECT: COMMITTEE COMMENTS ON 2006 BUDGET

As the Citizen Budget Committee's work draws to a close for 2006, we would like to take an opportunity to comment on the County's budget process and specifically the 2006 Recommended Budget. Throughout this year, the Committee has had presentations on many facets of the County's organization, programs and services, and the budget and discussed these presentations in relation to the current and future budgets.

In approaching the work of the Citizen Budget Committee from a new perspective in 2006, the Committee prepared a memorandum in August following these presentations and discussions outlining numerous recommendations for how the County could improve the budget process, the communication process with citizens, and ways to increase the efficiency and effectiveness of programs and services.

More recently the Committee has heard information on the preliminary budget and the eventual recommended budget for 2006, which included a meeting with the full Board of County Commissioners in October. During this meeting with the Board, the Committee was able to share ideas and hear how the County leadership approached the 2006 budget and what recommendations they have included. At the conclusion of this meeting with the Board, the consensus of the Committee was that a memorandum should be drafted showing support for the County's budget process, the recommendations for the 2006 budget, and encouraging the Board and the County to consider the Committee's recommendations outlined in the August memorandum.

The 2006 Citizen Budget Committee supports the budget process that the County has undertaken for this coming year's recommended budget. The creation of the Executive Budget Committee and its actions in preparing the 2006 budget has illustrated to the Citizen Budget Committee that the County is serious in its review of budget requests and financial issues.

With regards to the 2006 Recommended Budget, the Committee would like to support the Board and the Executive Budget Committee in its decision to implement the results of the compensation study. The results of this summer's citizen survey revealed that County residents are pleased with the services the County provides and want to see employees compensated adequately and the compensation study addresses this.

The Committee encourages the Board and County staff to review the recommendations included in the August memorandum and implement them for future budgets to better guide County operations through goals and objectives, communicate performance using measures and benchmarking, and to review current services to find innovative ways to provide the service at reduced cost.

Finally, the Citizen Budget Committee would like to request that County staff provide information to next year's members on progress surrounding this year's budget proposals and the recommendations of the Committee. The Committee feels that it is important that follow-up information should be provided on these issues.

Thank you for your consideration in this matter.

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HISTORY OF ARAPAHOE COUNTY

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

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

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

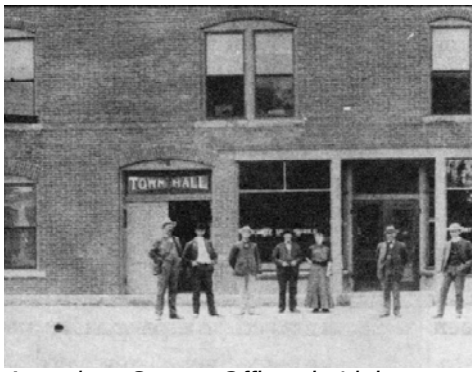
In the late 1820s, trappers searched this region for beavers to supply the great demand for men's beaver hats. In the late 1830s and 1840s, the demand shifted to buffalo skins. In 1832, the first trading post on the South Platte River was built on Cherry Creek, which was then part of Arapahoe County.

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

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

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

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

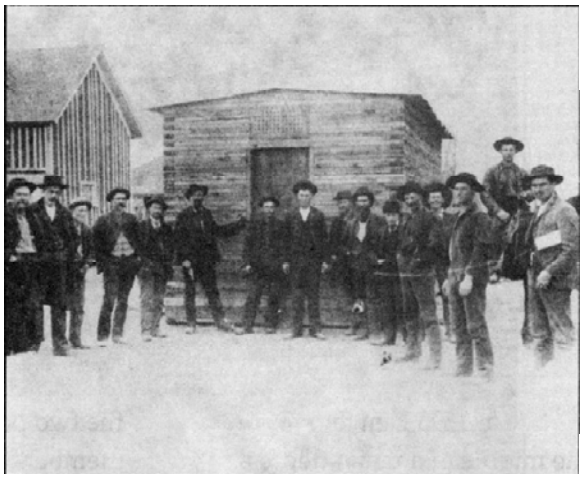


Arapahoe County Offices in Littleton, circa 1904.

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

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

Today, Arapahoe County is a land of contrast. The County spans 850 square miles, has a population of more than 500,000 and is one of Denver's fastest growing neighbors. While three-fourths of the County is rural, the western part of the County is largely urban with wonderful communities that have accommodated the influx of latter day settlers. Industrial growth included the Martin Marietta plant. The Denver Technological Center, Centennial Airport and Greenwood Plaza are huge complexes, which house offices of world famous corporations. The eastern end of the county remains largely rural with wheat farms and a few cattle and sheep ranches.



Arapahoe County Jail, circa 1902.

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

Government

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

There are nine school districts within the County and over 200 local and service districts. School districts include Aurora, Bennett, Byers, Cherry Creek, Deer Trail, Englewood, Littleton, Sheridan, and Strasburg. The County offers a variety of attractive residential choices and a moderate cost of living. Residents enjoy the many parks, greenbelts and trail systems, superior public services and inviting quality of life.

The Board of County Commissioners governs the County. The Commissioners, along with the Assessor, Clerk and Recorder, County Coroner, District Attorney, Sheriff, and Treasurer are elected by voters to administer County services. It has 1,815.85 employees and a $293.5 million budget. Arapahoe County has one of the lowest County mill levies in the Front Range.

Board of County Commissioners

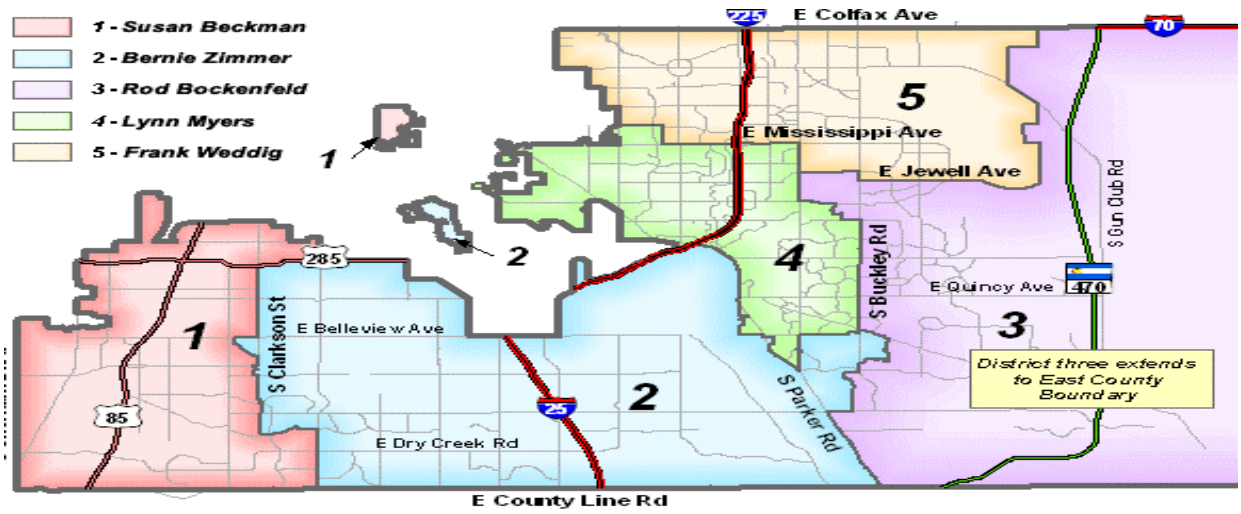
The Board of County Commissioners oversees the County by serving as the administrative and policy-making body. The board approves the budget; hires staff; oversees land-use planning and development in unincorporated Arapahoe County, and administers county services, such as road and bridge maintenance,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

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

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

The Arapahoe County Commissioners are:

Commissioner Susan Beckman	District 1
Commissioner Bernie Zimmer	District 2
Commissioner Rod Bockenfeld	District 3
Commissioner Lynn Myers	District 4
Commissioner Frank Weddig	District 5



County Elected Officials

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

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

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

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

County Treasurer – The County Treasurer is re-sponsible 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. Bernie Ciazza is the County Treasurer.

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

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

Advisory Boards, Panels, and Committees

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

Arapahoe Library District Board of Trustees

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

Howard Rothman
Charles Haight
Elizabeth Weishaupl
Karen A. Smith
Dr. Toby Cole
Bill Ankele
Michaele E. Charles

Board of Adjustment

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

Regular Members:
Russell W. Dykstra
Benjamin H. Godfrey
Donald Pritchett
Richard T. Sall
Ken Dingman

Alternate Members:
Larry Carstensen
Ira A. Sealy
Babette Morrow
Sean Dotson

Board of Review

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

Regular Members:
J. Thad Hodack
Anthony Fria
George Miyamoto
Patrick Everett
John R. Roberts

Alternate Members:
Charles E. Hull
B. Bertram Neely
Joseph Naso

Arapahoe County Building Finance Corporation

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

Attorney: Larry Berkowitz
Registered Agent: Todd Weaver

Steve Holt
Russ Oberlin
John Kennedy

Citizen Budget Committee

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

District 1: Matthew Dunn, Betty A. Lepthien-Mirzayi, Elizabeth Wuest

District 2: Jeff Bull, *Vacant*, B. Bertram Neely

District 3: Delmer Gillespie, Jude Sandvall, Timothy Yoakum

District 4: Tom Ashburn, Steven Klausing, Leo Rurup

District 5: Susan Hall, Carol Miller, George Rawles

Citizen Review Panel

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

Rev. Donald C. Cox	Gretchen Davidson
Logan M. Reece	Barry M. Winograd

Colorado State University (CSU) Cooperative Extension Advisory Committee

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

Gretchen Davidson	
Timothy Hartlaub	Margaret Longo
Arla R. Ayers	Clifford W. Mueller
Claudia Banach	Shirley A. Nixon
Barbara Boardman	Nancy Palmer
Lynn G. Couch	Tommy L. Pameticky

Community Corrections Board

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

Commissioner Rep: Rod Bockenfeld

Agency Appointees:

Capt. Tom Bay	Hon. Robert Russell
Joan Di Maria	Det. Joan Schroer
Lt. Paul Swanson	Gina Shimeall
Robin Leaf	Lt. Larry Noble
Clyde Chambers	Carol Chambers
Don Klemme	

Citizen Appointees:

John Jordan	H. Michael Steinberg
Jeffrey Holliday	Thomas M. Vockrodt
Ronald B. Olson	Phyllis Gallo
Paul A. Prendergast	

Cultural Council

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

City of Aurora
Linda Berry
Suzanne J. Bodis
Laurence Steele
Ellen Westbrook
Dr. Gordon C. Tucker, Jr.

City of Centennial
Hanna M. Goldberg
Vicki L. Harimon
John W. Odenhelmer

Cities of Englewood, Littleton and Sheridan
Roy M. Bartee
Vacancy

Unincorporated Arapahoe County and Other Cities
Peter K. Faris
James Neely

At-Large
Diane Maywhort

Ethics Committee

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

Jerry Valdes
William Tanis
Pete Kirchhof
Carl E. Williams
Gale Drexler

East Arapahoe County Advisory Planning Commission

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

Eva Craig
Arnold Hollingsworth
Kenneth Crismon
Linda Shafer
Miles Davies

Fair Planning Committee

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

Rochelle G. Chiles	James Alford
Daryl A. Kinton	Pamela J. Winkinhofer
Ellinor J. Reiser	Larry Carstensen
B. Alford	Donna Guitierrez
Timothy Hartlaub	Kathy McDaniel
Katy Vincent	

Liquor Authority

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

Regular Members:

John Block, Jr.	Frank Atwood
Thomas F. Kraeger	Ann Pitinga
Randy Perlis	

Alternate Members:

John Rohde	Charles Hull

Metropolitan Football Stadium District

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

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

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

Facility:	Dr. Mark Kozlowski
Pre-Hospital:	Jean Zambrano
Government:	Sgt. Randy Councell

Open Space and Trails Advisory Board

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

Andrew Cole	Gary Pratt
Ellen Belef	Mike Rosser
Marc Scott	

At Large:

Bob LeGare	Barabara Sheffield

Planning Commission

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

Mark Brummel	Kim Herzfeldt
Arnold Hayutin	Linda Gentry
Paul Rosenberg	Jack Sampson
Kenneth Ho	Dr. Niels Martin

Photo courtesy of Centennial Airport

Public Airport Authority

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

Rod Bockenfeld
Robert Doubek
Lynn Myers
Peter Neukirch
Bernie Zimmer

Scientific & Cultural Facilities District (SCFD) Board

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

James Harrington, Arapahoe County

Tri-County Board of Health

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

Kaia Gallagher
Jim Miers
Kimberly J. Gordon

Arapahoe County Water and Wastewater Authority (ACWWA)

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

Commissioner Rod Bockenfeld
Commissioner Bernard L. Zimmer

Edward Cordes
Ralph Hendersen
Pat Mulhern
Bart Miller
Marie Mackenzie
Susan E. Nix
Doyle Tinkey

Weed Advisory Board

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

Miles Davies
R. Wayne Miller
Frank Bradford
Anne Phelps
Norma Drummond
Clarence Eldringhoff

Retirement Board

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

Member Pursuant to State Statute:
Bernie Ciazza

Elected Positions:
Karl Ditus
Wayne Gill

Commissioner Appointments:
LaDonna Jurgensen
Alan Matlosz

Fairgrounds Steering Committee

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

District 1	Tom O'Brien
District 2	Edward J. Cohen
District 3	David Wentz
District 4	F. Raylene Owen
District 5	Wenda Dueck
At-Large	Lorie Daniel
At-Large	Marie Mackenzie

E-911 Emergency Service Authority Board

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

Assistant Chief Michael Walters
Fire Dept. Representative
Cunningham Fire Protection District

Chris Olsen, Director
Englewood Dept. of Safety Services

Chief James Sanderson
Law Enforcement Representative
Greenwood Village Police Department

Chief Bruce Williamson
Arapahoe County Sheriff's Office

Todd Weaver
Budget Manager
Arapahoe County Finance Department

Demographics

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

Population

Population Growth

Between 1990 and 2005, the population in Arapahoe County has increased by 21.6% based on estimates provided by the State. The County is projected to grow by an additional 1.1% in 2006. The State population increased by 25.8% between 1990 and 2005, and the estimated growth for Colorado in 2006 is 1.7%.

Year	Arapahoe County	% Change	State	% Change
1950	52,125	-	1,325,089	-
1960	103,941	99.4%	1,753,947	32.4%
1970	162,142	56.0%	2,209,596	26.0%
1980	293,292	80.9%	2,889,735	30.8%
1990	438,441	49.5%	3,751,985	29.8%
2000	491,134	12.0%	4,339,549	15.7%
2001	503,833	2.6%	4,446,529	2.5%
2002	513,932	2.0%	4,521,484	1.7%
2003	520,501	1.3%	4,587,538	1.5%
2004	527,757	1.4%	4,653,844	1.4%
2005*	532,998	1.0%	4,720,772	1.4%
2006*	538,738	1.1%	4,798,845	1.7%

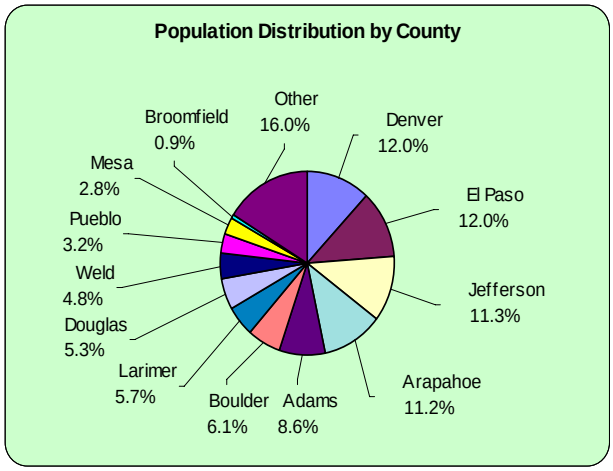
Source: Figures for 1950, 1960, 1970, 1980, and 1990 were obtained from the United States Department of Commerce, Bureau of the Census. Figures for 2000-2004 were obtained from Colorado Division of Local Government, Demographic Section.

* The Figure for 2005 - 2006 are estimates obtained from the State of Colorado, Department of Local Affairs.

Population Rank

Arapahoe County has the fourth largest population in the State, with Colorado population estimated at 11.2% of the State population.

County	2006 Est. Population
Denver	575,927
El Paso	575,851
Jefferson	544,414
Arapahoe	**538,738**
Adams	411,647
Boulder	294,309
Larimer	274,397
Douglas	252,683
Weld	229,352
Pueblo	153,298
Mesa	133,150
Other	815,079
Total	**4,798,845**



Source: State of Colorado, Department of Local Affairs Preliminary Populations Projection. Last Modified November 2005.

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

Age Distribution

The following table sets forth a projected comparative age distribution profile for the County and the total State population for 2006.

Age	2006 Estimate Arapahoe County	State	% of County to State
0-19	151,031	1,354,165	11.2%
20-34	109,560	1,013,696	10.8%
35-49	126,655	1,113,916	11.4%
50-69	116,769	988,363	11.8%
70-89	32,906	310,869	10.6%
90+	1,817	17,837	10.2%
Total	538,738	4,798,846	11.2%

Source: Colorado Division of Local Government, Demography Office - Last modified November 2005

Education and Training

Public School District Fall Enrollment

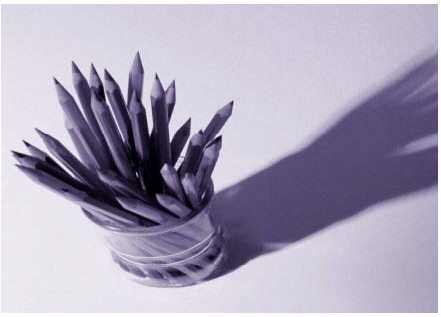
The October 2005 Colorado public school enrollment of 780,708 increased by 14,051 students. This is a 1.8 percent increase over the October 2004 enrolled student population of 766,657. The following nine counties have increased by one thousand or more students enrolled from 1999 to 2003. There are 148 schools in nine school districts located throughout Arapahoe County.

County	Fall 1999	Fall 2005	% Change	Enrollment Change
Douglas	32,446	48,043	48.1%	15,597
Adams	58,629	73,348	25.1%	14,719
El Paso	90,074	103,069	14.4%	12,995
Arapahoe	94,106	104,358	10.9%	10,252
Weld	29,365	34,728	18.3%	5,363
Boulder	45,724	51,194	12.0%	5,470
Denver	69,693	72,312	3.8%	2,619
Larimer	38,986	41,589	6.7%	2,603
Pueblo	24,409	26,265	7.6%	1,856

Source: Colorado Dept. of Education, Data and Research

Kindergarten through High School

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



Higher Education

Arapahoe County's higher education system includes:

Two-year Colleges:
Arapahoe Community College
Community College of Aurora

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

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

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

Photo courtesy of Arapahoe Community College

Employment

Labor Force

For the twelve-month period ending December 31, 2004, total average unemployment in Arapahoe County was 5.5%, and 2005 showed signs of continuing improvement.

Employment growth began in late 2004 and has continued through 2005 as the Colorado economy recovers from the recession. The Colorado Legislative Council is projecting unemployment to drop from 5.2% in 2004 to 5.1% and 5.0% in 2005 and 2006, respectively, as the employment market improves. Personal income and wages are also forecast to grow during 2006. The forecast for inflation in the Denver metropolitan area is projected to increase from 0.1% in 2004 to 1.9% for 2005, and then increase again to 2.8% for 2006, as the economy continues to grow stronger and as energy costs increase for consumers.

Major Private Employers in Denver Metro Area

The following is a list of the major employers located in the Denver Metropolitan area as of May 2005.

Qwest Communications International
King Soopers Inc
Lockheed Martin
Wal-Mart Stores, Inc.
United Airlines
HCA-HealthONE, LLC
IBM
Source: Metro Denver Economic Development Corp.

Largest Taxpayers in the County

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

Business	Net Valuation
XCEL	$ 86,920,840
Qwest Corp	79,975,600
Columbia Healthone LLC	35,699,010
Verizon FKA Airtouch Comm.	34,203,900
Greenwood Property Corp.	27,550,000
Property Colorado OBJLW	17,400,000
Weingarten/Miller/Aurora II	10,921,400
EOP-Millenium LLC	10,730,000
Comcast of Colorado IX LLC	10,478,450
FSP Greenwood Plaza Corp.	10,150,000
GS Centennial LLC	10,150,000
Galleria Acquisition Inc.	10,149,990
Trinet Realty Investors V INC	9,831,000
Swedish Medical Center	9,599,450
National Digital Television	8,578,420
Medical Center of Aurora	7,338,060
Great West Life & Annuity Ins.	5,977,270
IBM Credit LLC	5,475,630
E-Bay	4,788,390
TSA Corporate Services	3,525,980
First Data Technologies	3,012,440
Total	$ 402,455,830

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

The total assessed valuation of the County in 2005 was $6.7 billion.

Top Per-Capita Personal Income for Counties in Colorado

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

AREA	2001	2002	2003
COLORADO	*$34,003*	*$33,723*	*$34,561*
Pitkin	$68,731	$69,681	$68,504
Arapahoe	**$43,799**	**$43,109**	**$45,013**
Denver	$40,343	$40,448	$43,117
Clear Creek	$37,252	$37,276	$42,225
Boulder	$40,405	$40,474	$41,110
Jefferson	$39,149	$38,600	$39,069
Douglas	$42,644	$39,176	$38,900
Eagle	$38,636	$37,923	$38,252
Routt	$34,843	$36,976	$36,900
Gilpin	$36,117	$36,124	$36,180

Source: Regional Economic Information System, Bureau of Economic Analysis, April 2005

County Statistics

Building Permits

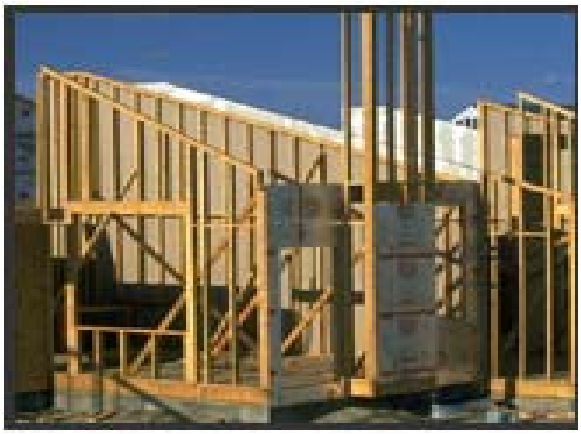
Arapahoe County issues building permits for the entire unincorporated area of the County. In 2001, the incorporation of the City of Centennial decreased the size of the unincorporated area of Arapahoe County for which we issue permits.

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

Year	Single Family Permits	Value
2000	2,405	$ 264,138,328
2001	1,779	191,217,760
2002	1,337	152,872,915
2003	856	144,817,451
2004	763	150,974,646
2005	517	104,767,093

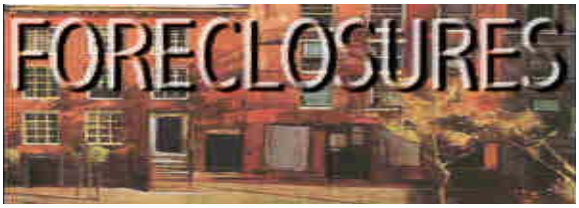
Year	Apartment, Condo, Townhomes (units) Permits	Value
2000	38	$ 43,555,329
2001	416	107,816,753
2002	86	17,058,231
2003	158	11,860,662
2004	228	14,901,805
2005	382	29,831,933

Year	Commercial Remodel/ Comm. New Structure/ Tenant Finish Permits	Value
2000	151	$ 165,307,698
2001	220	67,802,630
2002	102	46,626,535
2003	97	12,782,579
2004	186	22,343,806
2005	220	33,408,764



Foreclosure History

The following chart illustrates the number of foreclosures filed in the County during the time period indicated. Such information represents the number of foreclosures filed and does not take into account the number of foreclosures, which were subsequently redeemed or withdrawn. Foreclosures within Arapahoe County were substantially higher in 2005 compared to 2004. The increase can be linked to the weak job market and rather small growth in wages, and salaries and personal income since 2001. The average price of a house currently under foreclosure is under $200,000, and on contract for less than one year.



Motor Vehicle Registration

The following table represents the number of motor vehicles registered within the County. The substantial increase from 2000 to 2001 was a result of the post-September 11 vehicle-buying incentives offered by dealerships. From 2004 to 2005, the number of vehicles registered within Arapahoe County rose by 1.4 %.

Year	Vehicles Registered	Percent Change
1999	381,606	2.5%
2000	388,325	1.8%
2001	407,448	4.9%
2002	408,210	0.2%
2003	408,196	0.0%
2004	414,511	1.5%
2005	420,509	1.4%

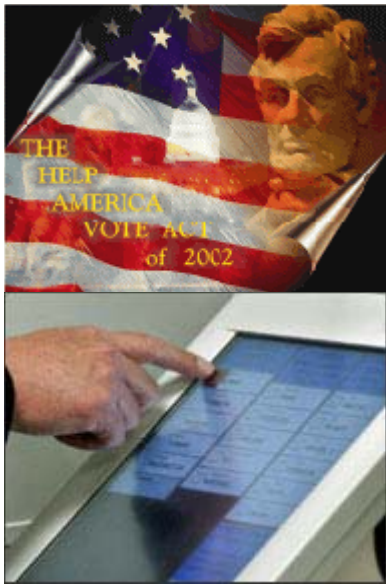
Source: Arapahoe County Clerk & Recorder's Office

Elections

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

Year	Number of Active Registered Voters	Number of Votes Cast	% of Active Registered Voters Voting
1999	209,267	102,036	48.8%
2000	253,954	193,275	76.1%
2001	237,572	90,190	38.0%
2002	262,901	154,318	58.7%
2003	210,909	108,440	51.4%
2004	253,403	234,725	92.6%
2005	257,366	126,355	49.1%

Source: Arapahoe County Clerk & Recorder's Office



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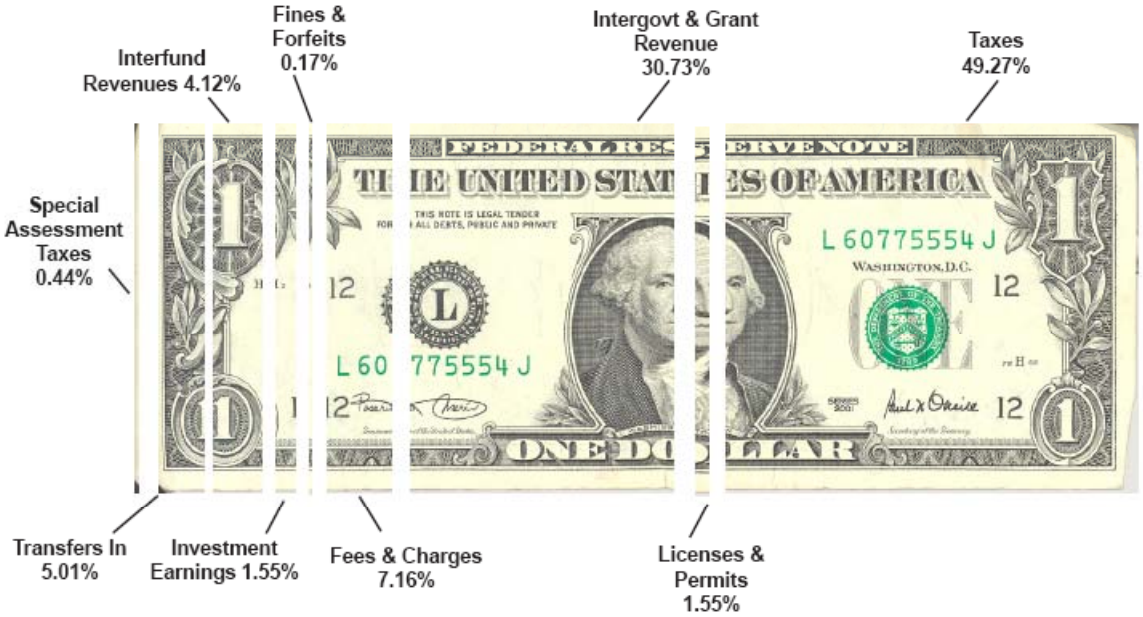
REVENUE

Like other counties in Colorado, property taxes are by far the largest source of revenue for Arapahoe County. Total property tax revenue budgeted for the County and related entities are $113.0 million or 39.8% of total budgeted revenue. Intergovernmental revenues provide the next largest category of revenue and include grants and payments from the Federal Government and the State of Colorado, as well as reimbursements for services provided to the City of Centennial.

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

Revenue by Source

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



The following two tables illustrate revenues by category for 2004 through 2006 for Arapahoe County Government and the other entities included in the County Budget.

Revenue Sources

County Revenue by Category

Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$123,573,290	$127,339,402	$126,761,385	$130,462,817
Licenses & Permits	5,735,349	3,950,535	4,418,435	4,090,602
Intergovernmental / Grants	77,368,476	95,922,001	83,490,641	81,379,816
Charges for Services	20,530,475	18,846,671	20,230,908	18,966,635
Fines & Forfeits	404,202	378,425	471,427	441,200
Investment Earnings/Contributions	7,449,522	4,094,792	5,970,232	4,111,700
Interfund Revenue	10,218,306	11,436,012	10,363,458	10,913,816
Transfers In	12,818,229	8,166,318	8,166,318	13,273,462
Other Fin. Sources / Misc.	1,262,101	15,489,605	16,343,297	1,147,915
Total County	**$259,359,950**	**$285,623,761**	**$276,216,102**	**$264,787,963**

Other Entities

Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Arapahoe County Bldg. Finance Corp.	$6,571,037	$5,473,125	$5,509,738	$4,694,608
Arapahoe County Recreation District	1,053,332	1,099,141	884,186	1,056,806
Arapahoe County Water & Wastewater PID	4,888,608	31,210,053	32,042,732	5,769,842
Arapahoe County Law Enforcement Authority	5,386,930	5,308,550	5,233,353	5,310,414
Public Trustee	1,686,952	1,665,743	1,495,719	2,180,191
Total Other Entities	**$ 19,586,858**	**$ 44,756,612**	**$ 45,165,728**	**$ 19,011,861**
Total All Fund Revenue	**$ 278,946,808**	**$ 330,380,373**	**$ 321,381,830**	**$ 283,799,824**

2006 Budgeted Property Tax Revenue

Budgeted property tax revenue in 2006 for the County is $1.7 million or 1.7% over the 2005 Adopted Budget level, and includes a refund being made to return excess collections of $1,732,736 in 2005. Budgeted property tax revenue in 2006 involves mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, Capital Expenditure Fund, and the Developmental Disabilities Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of $6.7 billion. The Developmental Disability mill levy of 1.000 was also maintained. An additional levy of 0.270 for refunds and abatements was applied. A temporary tax credit of (1.412) mills was also applied to keep property tax revenue within the limits required by law.

2006 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
General Fund Base	$6,718,283,280	$86,311,331	99.00%	$87,183,162	12.977
Refund/Abatement		1,793,887	99.00%	$1,812,007	0.270
TABOR Refund		(1,732,736)	100.00%	(1,732,736)	-0.258
Temporary Tax Credit		(9,391,354)	99.00%	(9,486,216)	-1.412
Subtotal General Fund		$76,981,128	99.00%	$77,776,217	11.577
Road & Bridge Fund		5,799,760	99.00%	$5,858,343	0.872
Social Services Fund		10,488,785	99.00%	$10,594,732	1.577
Capital Expenditure Fund		2,627,185	99.00%	$2,653,722	0.395
Developmental Disability Fund		6,651,100	99.00%	$6,718,283	1.000
Total County		**$102,547,958**		**$103,601,298**	**15.421**
Arapahoe Law Enforcement Authority	**$916,878,640**	**$4,476,532**	**98.00%**	**$4,567,890**	**4.982**
Arapahoe County Recreation District					
General Operating	$843,876,800	$718,662	98.00%	$733,329	0.869
Refund/Abatement		31,115	98.00%	$31,750	0.038
Subtotal		$749,777	98.00%	$765,079	0.907
TABOR Refund		(11,697)	100.00%	(11,697)	-0.014
Temporary Tax Credit		(50,447)	98.00%	(51,477)	-0.061
Total Recreation District		**$687,633**	**98.00%**	**$701,905**	**0.832**
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	**$286,480,620**	**$5,319,842**	**98.00%**	**$5,428,410**	**18.949**

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. This rate will be maintained in 2006. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, is forecast to decline for the next two assessment periods.

PROPERTY TAX REVENUE

Property Tax Calculation

Property tax revenue is calculated by multiplying the prior year assessed valuation by the mill levy. For example, the County mill levy is 15.421 mills and the 2005 assessed value is $6.7 billion. This creates calculated property tax revenue of $103.6 million for collection in 2006 for Arapahoe County.

Assessed valuation figures are based on an 18-month market value between the dates of January 1, and June 30 (17 months later).

Historical Record of Arapahoe County Assessed Valuation and Rates

Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
1993 (1994 Taxes)	12.86%	3,132,726,510	-3.80%
1994 (1995 Taxes)	12.86%	3,171,254,640	1.23%
1995 (1996 Taxes)	10.36%	3,433,354,450	8.26%
1996 (1997 Taxes)	10.36%	3,574,476,610	4.11%
1997 (1998 Taxes)	9.74%	4,155,887,450	16.27%
1998 (1999 Taxes)	9.74%	4,268,426,930	2.71%
1999 (2000 Taxes)	9.74%	5,313,444,880	24.48%
2000 (2001 Taxes)	9.74%	5,541,605,710	4.29%
2001 (2002 Taxes)	9.15%	6,561,740,900	18.41%
2002 (2003 Taxes)	9.15%	6,648,243,802	1.32%
2003 (2004 Taxes)	7.96%	6,520,348,460	-1.92%
2004 (2005 Taxes)	7.96%	6,591,480,100	1.09%
2005 (2006 Taxes)	7.96%	6,718,283,280	1.92%

The assessed valuation certified by the County Assessor, shows a slight increase of 1.92% over the prior year assessed valuation. The economic climate not only impacts the numbers for 2006, but also for years beyond as the growth in residential and non-residential construction impact 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 2005 and is expected to remain at that rate for 2007 but, is projected to decline to 7.49% in 2009.

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

Taxpayer's Bill Of Rights

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

This amendment greatly limits growth in both State and local government revenues and expenditures, and may have the effect of ratcheting down both revenues and expenditures. The amendment makes provisions for annual elections and requires voter approval for tax increases, with possible exceptions for certain situations. Although there have been a number of court interpretations, there is still a divergence of opinions about the interpretation of some provisions of the amendment. The text of the TABOR Amendment is in Appendix 10.

1995 and 1998 Revenue Changes

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

State Of Colorado Property Tax Revenue Limitations

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

Permissible Exceptions to the Property Tax Revenue Limitations

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

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

Local governments may also impose a levy to collect the portion of property tax refunds and abatements, which were lost during the prior year due to adjustments in property values that were protested. Included in the 2006 tax levy is a mill levy of 0.270 mills to collect $1.8 million pursuant to this provision.

Other Statutory Limits Affecting Arapahoe County Property Tax Collections

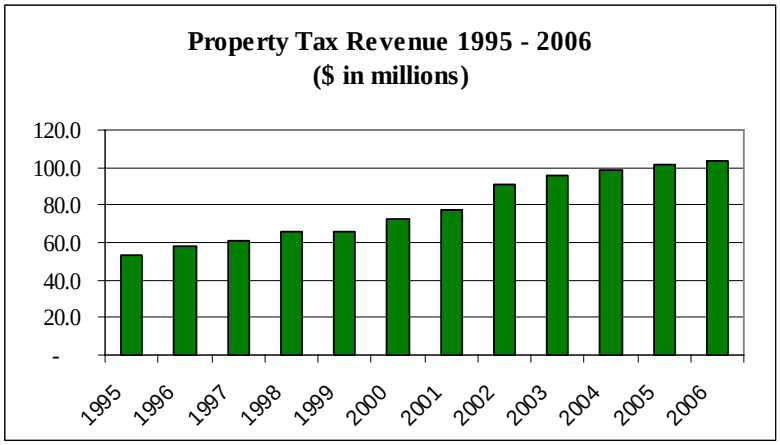
There is a statutory limit of 2.500 mills on the Social Services Fund for counties where the per capita assessed valuation is $2,600 or more. Arapahoe County falls into this category and the Social Service Fund mill levy is 1.577 mills. Property taxes collected for this purpose are $10.5 million.

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from TABOR mill levy restrictions, is included in the net County levy of 15.421 mills. Property taxes being collected for this purpose are $6.7 million.

Property Tax Revenue 1995-2006

Property Tax Revenue

Year	Calculated Revenue ($ Millions)	Mill Levy
1995	53.7	16.973
1996	58.1	16.973
1997	60.5	16.973
1998	66.2	15.960
1999	66.2	14.549
2000	72.5	13.706
2001	77.3	14.013
2002	90.8	14.028
2003	96.1	14.594
2004	98.7	15.140
2005	101.8	15.451
2006	103.6	15.421



History of Significant Mill Levy Trends

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

1994 - The base mill levy was maintained at 16.973 mills regardless of the 3.8% decrease in assessed valuations caused by a decrease in the residential assessment ratio from 14.34% to 12.86%. An additional one time levy of 0.541 was made to collect $1.7 million paid to the State of Colorado for excess state equalization payments made to school districts in Arapahoe County based on an alleged under valuation of various classes of property for tax year 1991.

1995 - Based on the requirements of the Taxpayer's Bill of Rights, the mill levy was maintained at 16.973 mills.

1996 - Keeping the mill levy at 16.973 mills, still allowed an 8.3% increase in property tax revenue due to the increase in property values.

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

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

1999 – The base mill levy was maintained at 15.821 mills, and an additional levy of 0.090 for refunds and abatements was applied. Since 1998, property tax collections were calculated to be $1.5 million more than the amount allowed under the TABOR Local Growth calculation, a temporary tax credit of (0.362) mills was applied.

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

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

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

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

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

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

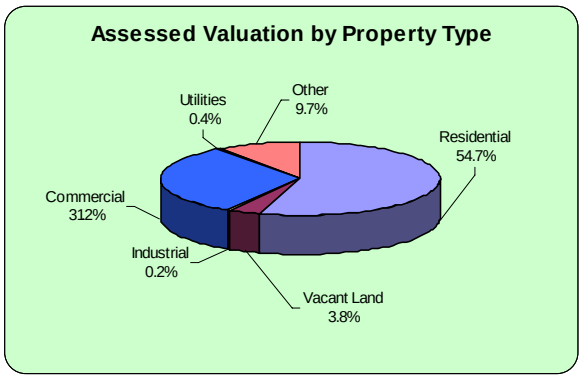
2006 – The County base mill levy was maintained at 15.821 mills on the assessed property tax valuation of $6.7 billion. The Developmental Disability Fund mill levy of 1.000 was also maintained. An additional levy of 0.270 for refunds and abatements was applied. A temporary tax credit of (1.412) mills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

2005 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%.

2005 Assessed Valuation For 2006 Property Tax Revenue

Type of Property		Assessed Valuation		% of Total
Residential	$	3,693,248,930		54.7%
Vacant Land		253,854,830		3.8%
Industrial		10,966,830		0.2%
Commercial		2,109,026,190		31.2%
Utilities (State Assessed)		24,482,080		0.4%
Agricultural *		9,026,310		0.1%
Oil & Gas *		3,394,040		0.1%
Other Natural Resources *		612,240		0.0%
Personal Property *		652,747,340		9.7%
Total		**6,757,358,790**	**	**100.0%**



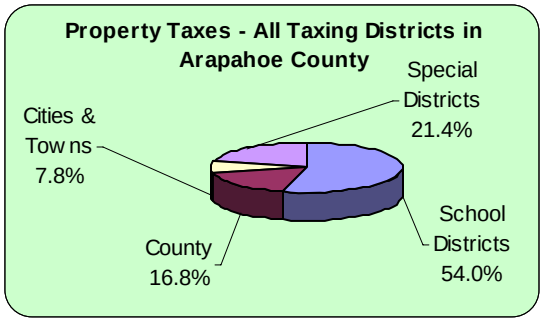
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.

** $6.76 billion represents Arapahoe County's assessed valuation including the value that is part of the $10,000 personal property tax exemption in 2006.

2005 Property Taxes By All Taxing Districts In Arapahoe County

2005 Assessed Valuation For 2006 Property Tax Revenue

Type of District		Dollars	% of Total
School Districts	$	333,474,351	54.0%
County		103,602,646	16.8%
Cities & Towns		48,146,163	7.8%
Special Districts		132,125,798	21.4%
Total		**617,348,958**	**100.0%**



There are 9 school districts, 14 cities and towns, and over 200 local and service districts within the County. County Government property taxes are only 16.8% of the total collected by the County Treasurer.

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

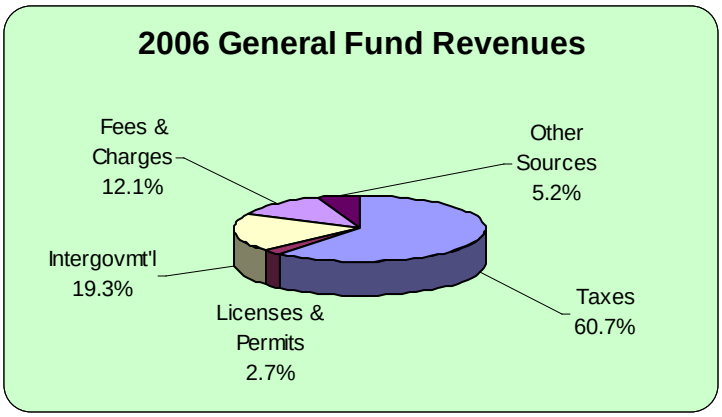
Distribution by the County Treasurer of collected property tax revenue is monthly throughout the year. There is an additional payment the months of March, May and June to school districts, per a Legislative change, that provides an additional payment of property tax revenue collected for this duration.

General Fund Revenues

General Fund Revenues				
Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes				
Property Taxes	$ 72,213,784	$ 76,426,181	$ 76,426,181	$ 78,713,864
Specific Ownership Taxes	7,402,408	7,256,204	6,812,641	7,350,371
Other Taxes	92,991	-	(177,447)	-
Total Taxes	**$ 79,709,183**	**$ 83,682,385**	**$ 83,061,375**	**$ 86,064,235**
Licenses & Permits				
Building Permits	$ 1,574,140	$ 1,729,857	$ 1,545,233	$ 1,750,000
Other Licenses & Permits	3,422,037	1,988,258	2,166,126	2,099,200
Total Licenses & Permits	**$ 4,996,177**	**$ 3,718,115**	**$ 3,711,359**	**$ 3,849,200**
Intergovernmental				
Cost Allocation	$ 2,155,346	$ 1,700,000	$ 2,021,779	$ 1,800,000
Revenue from Centennial IGA	21,862,931	22,464,175	22,660,154	24,081,390
Other Intergovernmental	1,721,777	1,049,937	2,634,044	1,414,887
Total Intergovernmental	**$ 25,740,054**	**$ 25,214,112**	**$ 27,315,977**	**$ 27,296,277**
Charges for Service				
Land Recording Fees	$ 5,200,395	$ 4,750,000	$ 4,809,979	$ 4,250,000
Tax Collection Fees	4,222,786	4,200,000	4,445,370	4,550,000
Other Fees & Charges	9,431,086	7,816,058	8,978,709	8,373,635
Total Charges for Service	**$ 18,854,267**	**$ 16,766,058**	**$ 18,234,058**	**$ 17,173,635**
Other Sources				
Fines & Forfeits	$ 404,202	$ 378,425	$ 452,055	$ 441,200
Invest. Earnings & Contrib.	2,887,991	3,801,400	5,057,642	4,101,250
Interfund Revenue	2,285,220	2,225,831	2,285,888	2,614,068
Transfers In	100,000	-	-	-
Other Financing Sources	552,005	140,008	626,061	150,515
Total Other Sources	**$ 6,229,418**	**$ 6,545,664**	**$ 8,421,646**	**$ 7,307,033**
Total General Fund	**$ 135,529,099**	**$ 135,926,334**	**$ 140,744,415**	**$ 141,690,380**

Total projected General Fund revenue for 2006 is $141.7 million. This represents an increase of $1.0 million or 0.7% increase over the estimated 2005 revenues. One source of increased revenue for 2006 is property tax revenue. A 3.0% increase in 2006 for real and personal property tax revenue reflects the recommendation of the Executive Budget Committee. The intergovernmental agreement with the City of Centennial notes an increase of 6.3% in 2006, for providing limited municipal services to the City of Centennial from previous years. In return for providing Law Enforcement, Public Works (Road and Bridge, Engineering Inspections, Stormwater Management, GIS, Traffic Engineering, Capital Improvement Planning) and Animal Control, the County receives revenues from the City, including payment for indirect costs (administrative overhead). The following graph details the total 2006 General Fund revenues by category to the total revenue budgeted for the General Fund.

The following graph shows the total 2006 General Fund budgeted revenues by category.



General Fund Revenues		
Category		**2006**
Taxes	$	86,064,235
Licenses & Permits		3,849,200
Intergov't & Grants		27,296,277
Fees & Charges		17,173,635
Other Sources		7,307,033
Total	**$**	**141,690,380**

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

General Fund Revenues By Department		
Department		**2006**
Administrative Services	$	90,145,014
Assessor's Office		51,000
Board of County Commissioners		600
Clerk & Recorder's Office		9,747,450
Communication Services		55,550
Community Services		365,750
Coroner's Office		6,685
County Attorney		19,000
District Attorney		191,294
Facilities & Fleet Management		1,560,998
Finance Department		80
Human Resources		35,000
Information Technology		393,574
Public Works & Development		9,058,407
Sheriff's Office		20,745,138
Treasurer's Office		9,314,840
Total General Fund	**$**	**141,690,380**

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

The following pages contain additional information on nine selected revenues of the General Fund over the one million dollar threshold for 2006. Each summary addresses the origin of the revenue source, and trends and assumptions used in developing the budgeted amounts.

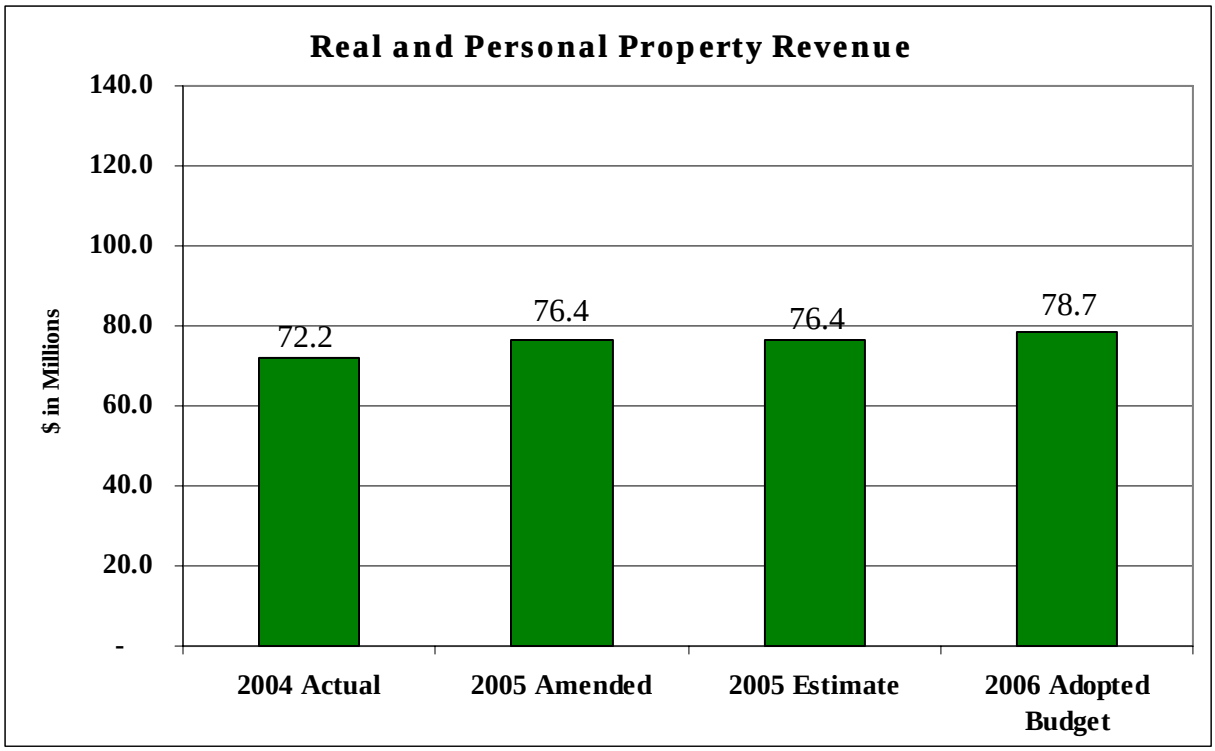
Selected Key Revenue Sources of the General Fund

Real & Personal Property Tax

Source	Year	Amount	% of Change
Ad Valorem tax computed on the assessed valuation of all property, real and personal, located within the taxing jurisdiction.	2004 Actual	$ 72,213,784	
	2005 Amended	76,426,181	5.8%
Colorado Revised Statute 29-1-301 H.B. 1003. This legislation limits the growth in property tax revenue to a maximum of 5.5% County wide.	2005 Estimate	76,426,181	5.8%
Subsequent TABOR limitations place additional restrictions on increasing this revenue source. TABOR limits the growth to the prior year's rate of inflation plus the growth in new construction.	2006 Adopted Budget	78,713,864	3.0%

Trends and Assumptions

The trend in property tax collections is determined primarily by the local growth rate specified by the Taxpayer's Bill of Rights (TABOR). Since 2003, this local growth rate has declined from 4.91% to 1.95% in 2005. For 2006, higher inflation and better new construction values have increased the local growth rate to 4.11% and projections of inflation and growth show future rates between 4.00% and 4.50%. Reallocation of property tax revenue between funds also impacts the trend in General Fund collections.

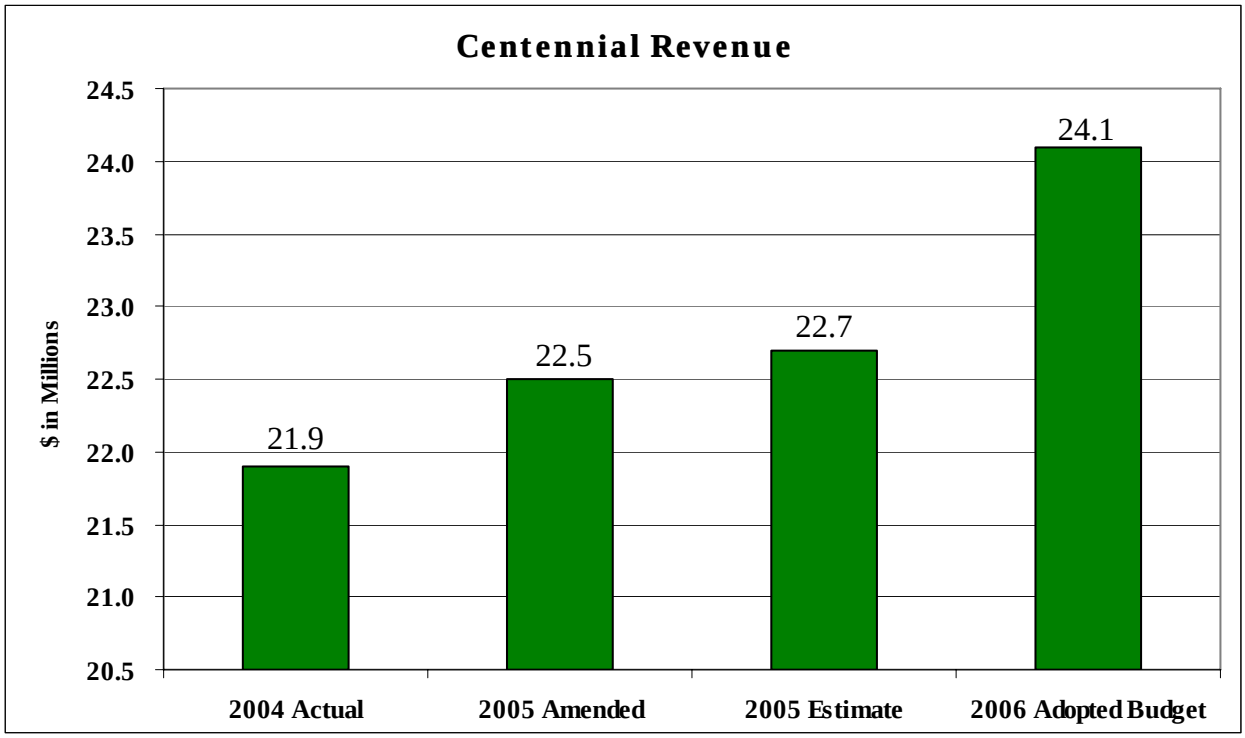


Centennial Revenue

Source	Year	Amount	% of Change
Through an intergovernmental agreement between Arapahoe County and the City of Centennial, the County provides to the city, limited municipal services including: Law Enforcement, Public Works (Road and Bridge, Engineering Inspections, Stormwater Management, GIS, Traffic Engineering, and Capital Improvement), Animal Control, and Mosquito Control. In return for providing these services, the County receives offsetting revenue from the city, including indirect costs (administrative overhead). Other non-IGA related services are provided as well.	2004 Actual	$ 21,862,931	
	2005 Amended	22,464,175	2.8%
	2005 Estimate	22,660,154	3.6%
	2006 Adopted Budget	24,081,390	6.3%

Trends and Assumptions

The revenue growth for 2006 is the result of the increases in the cost of services provided to the City of Centennial. The intergovernmental agreement with the City of Centennial provides for a maximum growth in controllable costs that are charged to the City at a rate of 3.5% per year except by City approval. For 2006, the increase is greater as the implementation of the compensation study and inflationary costs for fuel and energy were factored in as well.

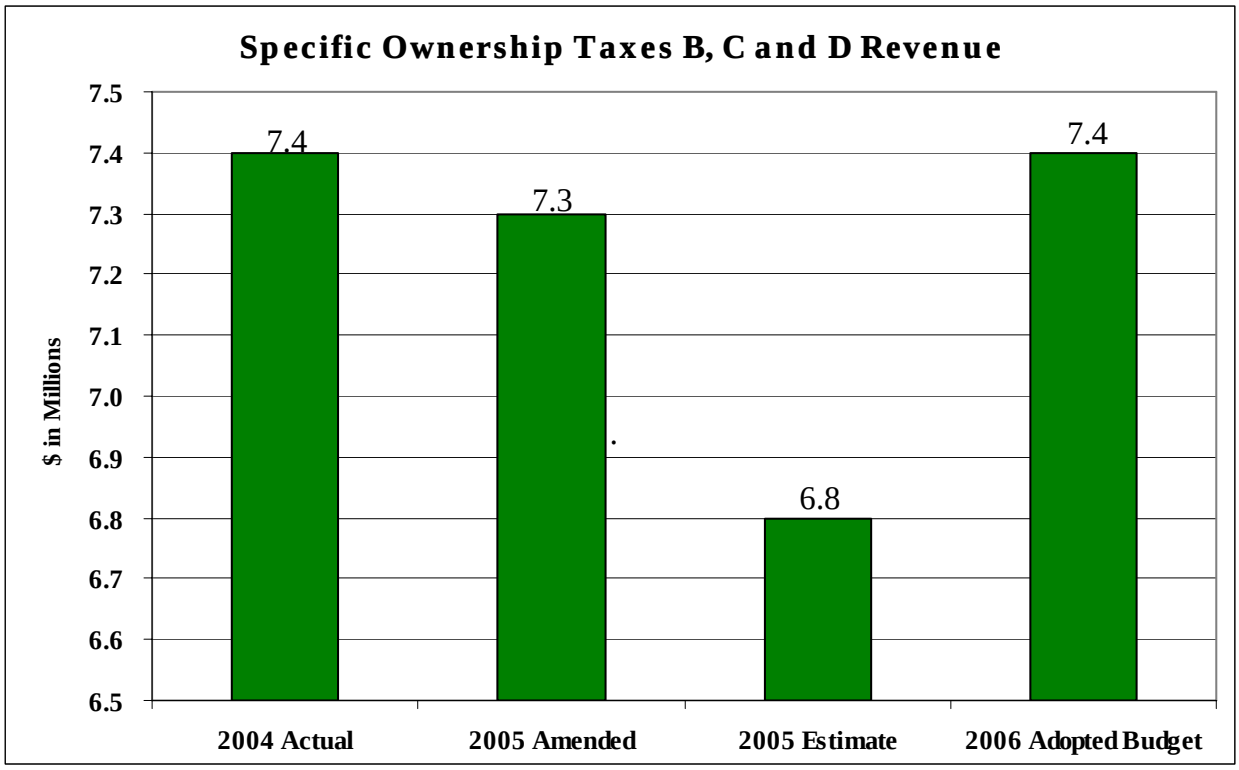


Specific Ownership Taxes B,C, and D

Source	Year	Amount	% of Change
This revenue is collected by the Clerk and Recorder's Office and consists of a tax paid by owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. This amount of the tax is a function of the class, age, and value of the vehicle.	2004 Actual	$ 7,402,408	
	2005 Amended	7,256,204	-2.0%
	2005 Estimate	6,812,641	-8.0%
	2006 Adopted Budget	7,350,371	7.9%
This revenue is authorized pursuant to Colorado Revised Statute 42-3-101.			

Trends and Assumptions

Prior to the recession, the growth in this revenue averaged about 10% per year. Since the recession, the growth in specific ownership tax has declined to around 3% per year. For 2005, it is projected to fall short of budget and a conservative estimate for 2006 is included. The revenue is collected from the sale of motor vehicles, but is redistributed to entities base on property tax collections. Therefore, lower growth in property tax collections impacts our relative share of specific ownership tax as well.

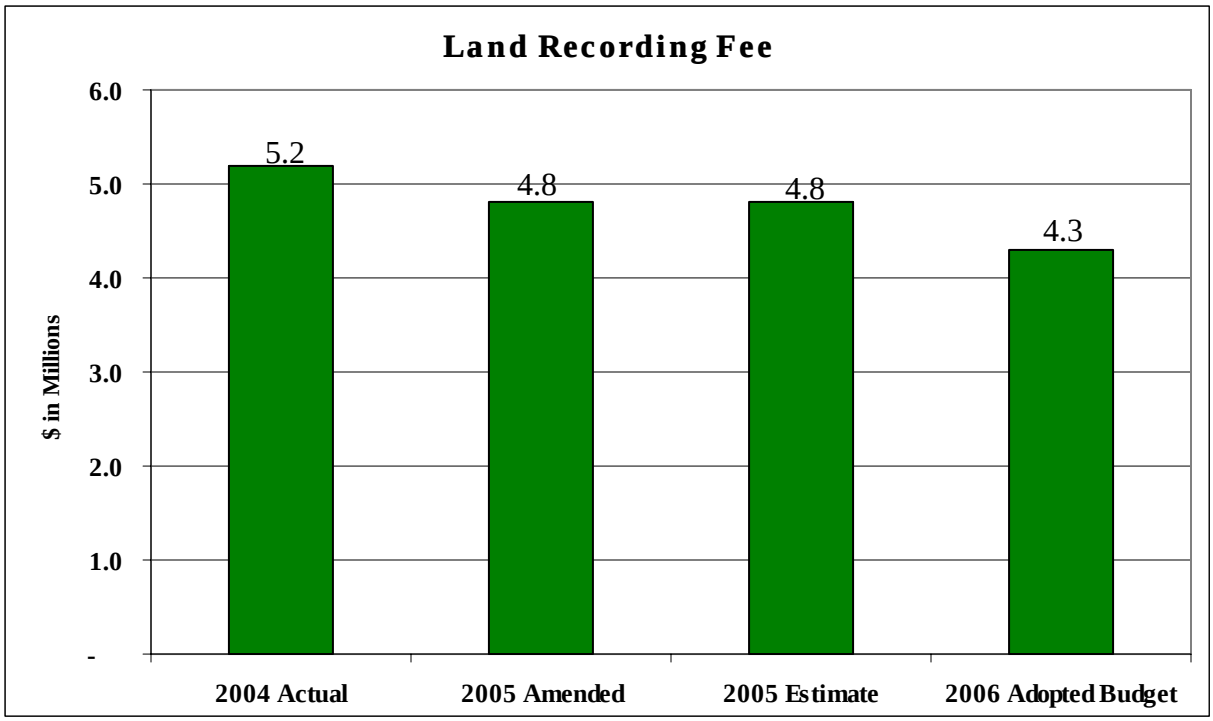


Land Recording Fee

Source	Year	Amount	% of Change
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.	2004 Actual	$ 5,200,395	
	2005 Amended	4,750,000	-8.7%
	2005 Estimate	4,809,979	-7.5%
This revenue is authorized pursuant to Colorado Revised Statute 30-1-103.	2006 Adopted Budget	4,250,000	-11.6%

Trends and Assumptions

During the recession, revenue from land recording fees increased dramatically reaching almost $7.1 million in 2003. As interest rates began to rise and mortgage refinancing activity declined, revenues began to decline sharply. For 2006, a further decline in this revenue source is projected and a decline is forecast for the near future until a new base level of activity is reached. However, 2005 collections fared better than budgeted and may signal a stabilization in this revenue decline.

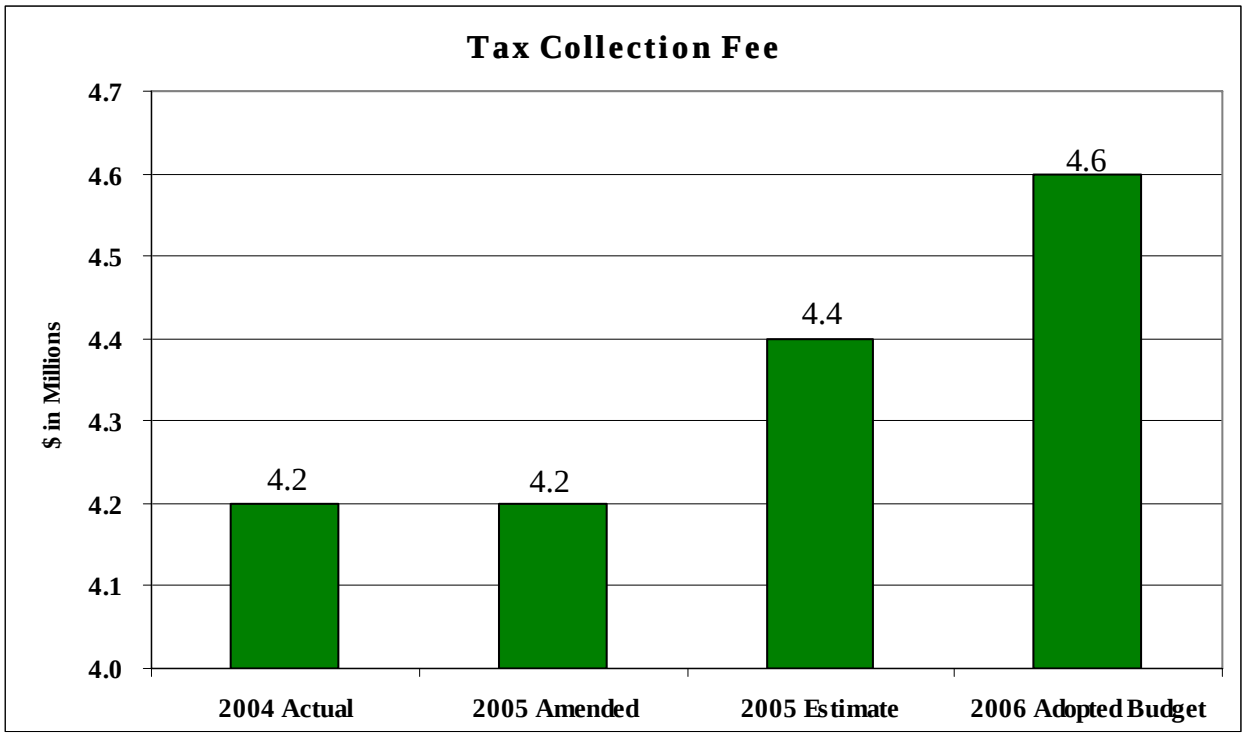


Tax Collection Fee

Source	Year	Amount	% of Change
This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office.	2004 Actual	$ 4,222,786	
	2005 Amended	4,200,000	-0.5%
■ 1% City or Town Tax ■ ½ % of School District General Fund Tax ■ 1 ½ % Special Assessment District Collections ■ 1 ½ % Special District Tax	2005 Estimate	4,445,370	5.3%
	2006 Adopted Budget	4,550,000	2.4%
This revenue is authorized pursuant to Colorado Revised Statute 30-1-102 (a) (b), 1973, as amended.			

Trends and Assumptions

The revenues from Tax Collection Fees are stable, as they are directly related to the collection of real and personal property tax. The growth in this revenue will mirror the growth in property tax revenue for all districts within Arapahoe County and is difficult to forecast. Moderate growth has been seen in recent years and is expected to continue.

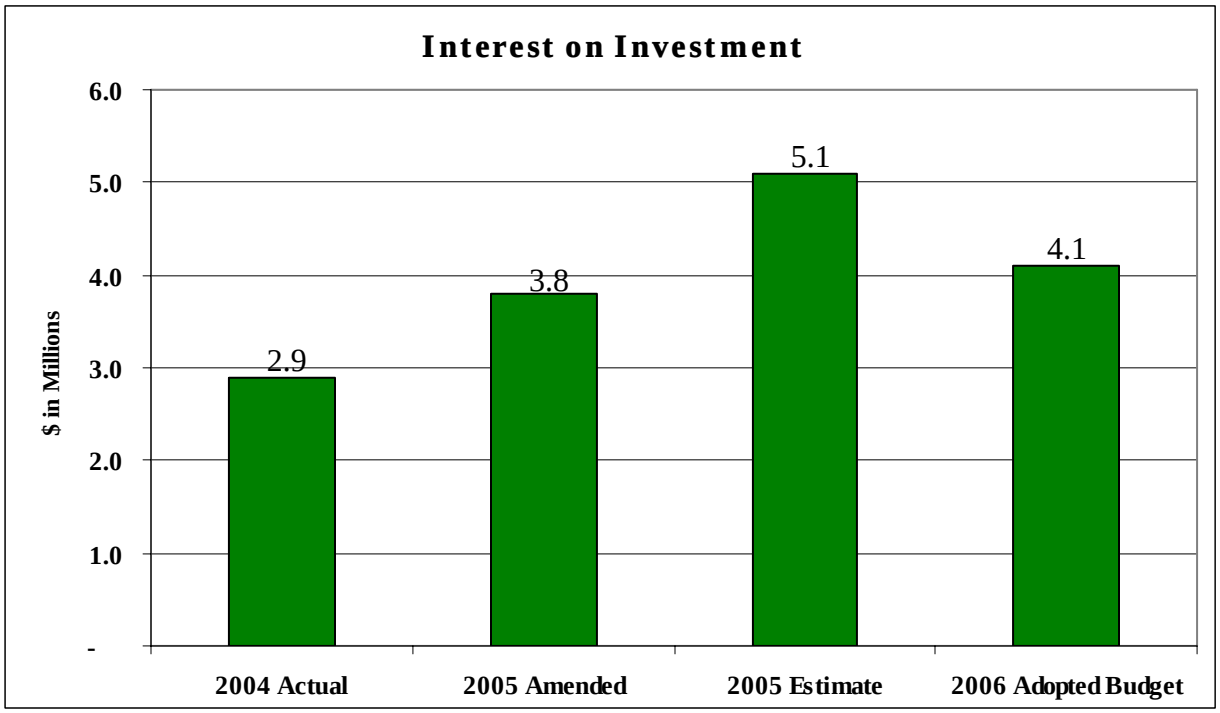


Interest on Investments

Source	Year	Amount	% of Change
All investment income earned on Certificates of Deposit, U.S. Treasury and Agency securities, and all other investments of the County. This revenue fluctuates with market conditions.	2004 Actual	$ 2,854,153	
	2005 Amended	3,800,000	33.1%
	2005 Estimate	5,054,189	77.1%
This revenue is authorized pursuant to Colorado Revised Statute 24-75-601, 1973, as amended.	2006 Adopted Budget	4,100,000	-18.9%

Trends and Assumptions

This revenue is based on the earning projection of the County Treasurer. The County Treasurer estimates the average daily balance and utilizes a conservative estimate of interest rates. As interest rates continue to rise, it is expected this revenue will increase. For the last few years prior to 2005, this revenue has fallen well short of budget. Increasing interest rates have reversed this trend during 2005 and 2006 looks to be a positive year for interest on investments.

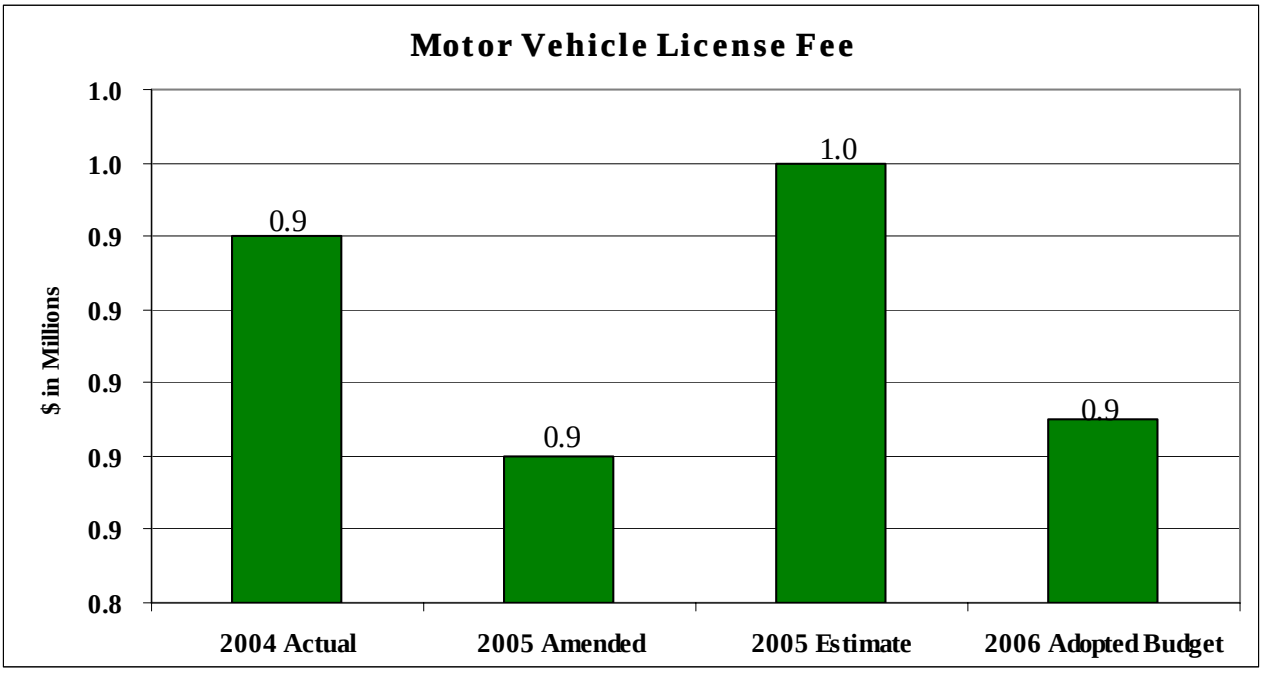


Motor Vehicle License Fees

Source	Year	Amount	% of Change
Motor vehicle license fees are based on the vehicles that are being licensed, the weight of the vehicle, type of vehicle, and taxable value. The County retains a portion of this revenue based on the type of plate, such as specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1	2004 Actual	$ 941,762	
	2005 Amended	880,000	-6.6%
	2005 Estimate	956,686	1.6%
	2006 Adopted Budget	885,000	-7.5%

Trends and Assumptions

Motor vehicle license fees exceeded the budget in 2004 and are projected to again in 2005. A conservative increase is forecast for 2006, but recent collections show that this budget may be too low and a revision to the forecast may be necessary.

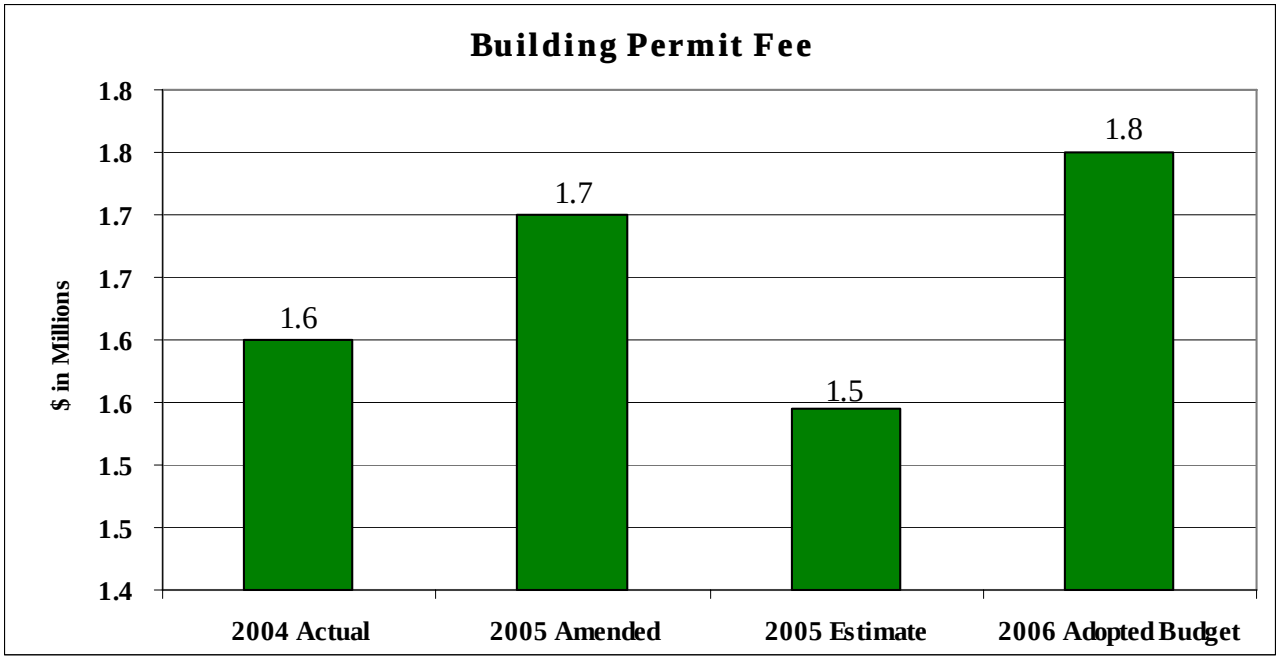


Building Permit Fee

Source	Year	Amount	% of Change
This revenue is a sliding scale fee for the permit based on evaluation, and pays for the inspection process for constructing any structure in the unincorporated County, i.e. remodeling of a house, new buildings, etc.	2004 Actual	$ 1,574,140	
	2005 Amended	1,729,857	9.9%
	2005 Estimate	1,545,233	-1.8%
This revenue is authorized by the Board of County Commissioners, and amended by County resolution.	2006 Adopted Budget	1,750,000	13.3%

Trends and Assumptions

The recession had a considerable impact on the construction industry in Colorado, especially nonresidential construction. Building permit revenue fell short of budget in 2004 and is projected to fall short of budget in 2005 as well. For 2006, a modest increase in building permit revenue is projected as growth in construction activity is forecasted by local economists.



Arapahoe Law Enforcement Authority (ALEA) Fund

The Arapahoe Law Enforcement Authority (ALEA) is a special district that provides for law enforcement in only the unincorporated area of the County, so owners of property located in any city or town do not pay taxes for these services. The Patrol Division not assigned to the City of Centennial is paid from the Authority budget. The remainder of the Sheriff's operating budget is in the County General Fund. The County Sheriff is responsible for the administration of the Authority. The Board of County Commissioners governs the Authority, acting in the capacity of the Law Enforcement Authority Board of Directors. Since the Arapahoe Law Enforcement Authority does not comprise the entire County, a separate mill levy has been established for property in the district.

2006 ALEA Revenue

Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes				
Property Taxes	$ 4,500,793	$ 4,464,600	$ 4,428,071	$ 4,476,532
Specific Ownership Taxes	469,106	500,000	387,716	400,000
Other Taxes	12,293	-	(121,638)	-
Total Taxes	4,982,192	4,964,600	4,694,149	4,876,532
Intergovernmental Revenue				
Federal Pass Through Revenue	$ 55,768	$ 135,000	$ 111,516	$ 61,260
Local Revenue	1,297	1,500	2,858	2,500
Other Intergovernmental Revenue	4,307	350	-	-
Total Intergovernmental	61,373	136,850	114,374	63,760
Fees & Charges				
Other Fees & Charges	$ 108,490	$ 99,000	$ 110,785	$ 148,752
Total Fees & Charges	$ 108,490	$ 99,000	$ 110,785	$ 148,752
Other Sources				
Fines & Forfeits	$ 234,875	$ 105,100	$ 314,045	$ 221,370
Other Financing Source & Misc.	-	3,000	-	-
Total Other Sources	$ 234,875	$ 108,100	$ 314,045	$ 221,370
Total ALEA	**$5,386,930**	**$5,308,550**	**$5,233,353**	**$5,310,414**

Property Tax

2006 Arapahoe County Law Enforcement Authority Property Tax Revenue					
	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe Law Enforcement Authority	$916,878,640	$4,476,532	98.00%	$4,567,889	4.982

Background

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

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

In November 1998, the voters in the Arapahoe Law Enforcement Authority approved a revenue change effectively eliminating the fiscal year spending limit in Section 7b of the Taxpayer's Bill of Rights for the Authority. The Authority no longer has a constitutional limit on non-tax revenue, and additional non-tax revenues such as traffic fines can be used to pay for additional deputies to enforce traffic laws.

This table shows the assessed valuation, mill levy and tax revenue history for the Arapahoe Law Enforcement Authority from 1994 through 2006. Arapahoe Law Enforcement Authority property tax revenues for ten years experienced a steady increase through 2001. The decrease in tax revenue in 2002 is due to the incorporation of the City of Centennial. The City of Centennial is now responsible for law enforcement within the City limits.

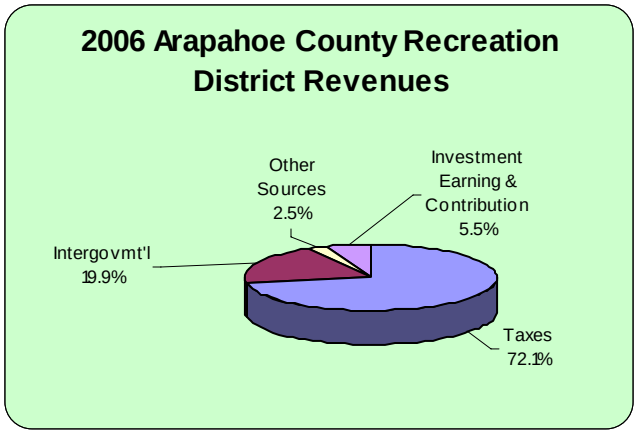
ALEA Mill Levy and Tax Revenue History 1994 - 2006			
Year	Assessed Valuation	Mill Levy	Property Tax
1994	1,020,902,920	4.982	5,086,145
1995	1,060,416,530	4.982	5,282,995
1996	1,158,755,390	4.982	5,772,919
1997	1,205,546,300	4.982	6,006,032
1998	1,391,755,340	4.982	6,933,726
1999	1,480,682,060	4.982	7,376,758
2000	1,854,688,126	4.982	9,240,056
2001	1,943,606,410	4.982	9,683,047
2002	917,043,850	4.982	4,568,712
2003	930,150,180	4.982	4,634,008
2004	916,787,530	4.982	4,476,087
2005	914,434,800	4.982	4,464,600
2006	916,878,640	4.982	4,476,532

Arapahoe County Recreation District Fund

The 2006 budget provides for the operation of the Arapahoe County Community Park, the Cheyenne Arapaho Park, and the various trails in the Arapahoe County Recreation District, as well as certain improvements to park facilities. In the past, some capital projects in the District have been funded with Conservation Trust Fund dollars. Property tax and specific ownership tax revenues provide for day-to-day operating and maintenance costs as well as the debt service costs. Other sources of revenue include 2.000 mills from the Parker Jordan Metro District, and user fees. Unspent balances from projects started in 2005 will be re-appropriated when these balances are known.

2006 Arapahoe County Recreation District Revenue

Revenue Source	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes				
Property Taxes	$ 622,590	$ 650,330	$ 641,031	$ 699,965
Specific Ownership Taxes	63,661	70,707	56,203	62,311
Other Taxes	464	-	(16,810)	-
Total Taxes	$ 686,715	$ 721,037	$ 680,424	$ 762,276
Intergovernmental				
State Revenue	$ 9,388	$ 68,999	$ 27,599	$ -
Local Revenue	195,417	210,181	125,000	210,300
Total Intergovernmental	$ 204,805	$ 279,180	$ 152,599	$ 210,300
Other Sources				
Charges For Services	$ 38,311	$ 26,500	$ 36,469	$ 26,500
Earnings on Investment	-	57,730	-	57,730
Transfer from Cash-In-Lieu Fund	123,501	-	-	-
Miscellaneous	-	14,694	14,694	-
Total Other Sources	$ 161,812	$ 98,924	$ 51,163	$ 84,230
Total Arapahoe County Recreation District	**$ 1,053,332**	**$ 1,099,141**	**$ 884,186**	**$ 1,056,806**



Taxes make up 66.0% of the revenue collected in the Arapahoe County Recreation District. Intergovernmental revenue sources in 2006 consist of $124,900 from the Dove Valley Metro District. Other sources are mainly fees for park usage paid by various sports associations.

Property Tax

2006 Arapahoe County Recreation District Property Tax Revenue					
	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe County Recreation District	$843,876,800	$718,662	98.00%	$733,329	0.832

History of Significant Mill Levy Trends

1994 - There was a statutory limit of 1.000 mill on this fund.

1995 - The base mill levy was maintained at 1.000 mill.

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

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

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

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

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

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

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

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

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

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

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

Background

The following table shows the assessed valuation, mill levy and tax revenue history for the Arapahoe County Recreation District from 1994 through 2006.

Arapahoe County Recreation District Mill Levy and Tax Revenue History 1994 - 2006

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
1994	259,116,970	1.000	253,935
1995	269,043,420	1.000	263,663
1996	303,900,080	0.984	293,057
1997	323,026,030	0.984	311,500
1998	403,927,390	0.875	346,385
1999	438,647,690	0.861	370,101
2000	611,281,460	0.704	421,622
2001	660,424,060	0.717	464,132
2002	853,502,080	0.637	532,999
2003	855,358,120	0.690	579,194
2004	832,667,020	0.748	610,624
2005	832,854,950	0.793	646,893
2006	843,876,800	0.832	718,662

Arapahoe County Water & Wastewater Public Improvement District Fund

Property Tax

2006 Arapahoe County Water & Wastewater PID Property Tax Revenue

	Assessed Valuation	Budgeted Property Tax	Collect. Rate	Calculated Property Tax	Mill Levy
Arapahoe County Water & Wastewater PID	$286,480,620	$5,319,842	98.00%	$5,428,410	18.949

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 issued by the District. These bonds were issued in 2002 for $63.9 million and 26.3 million in 2005. The bonds were issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District. The mill levy for the District was first set for collection in 2003. The District has authority to set the mill levy at the level needed to raise enough property tax revenue to pay for the scheduled debt service and was set at 18.949 in 2006.

History of Mill Levy Trends

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

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

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

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

Background

The following table shows the Assessed Valuation, Mill Levy and Tax Revenue history for the Arapahoe County Water and Wastewater Public Improvement District 2003 through 2006.

Arapahoe County Water & Wastewater PID Mill Levy and Tax Revenue History 2003 - 2006

Year	Assessed Valuation	Mill Levy	Property Tax Dollars
2003	261,518,920	14.000	3,661,265
2004	264,769,350	14.000	3,706,770
2005	268,289,286	14.000	3,680,929
2006	286,480,620	18.949	5,319,842

OTHER ARAPAHOE COUNTY FUNDS

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

Arapahoe/Douglas Works! Fund

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

The revenue in 2006 represents Federal and State revenue, along with special assessment reimbursement revenue from various sources.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 5,739,185	$ 7,168,912	$ 5,839,758	$ 7,206,135
Interfund Revenues	29,196	31,000	30,197	31,000
Other Fin. Sources/Misc.	12,057	36,000	(42,968)	36,000
Total Revenue	**$ 5,780,438**	**$ 7,235,912**	**$ 5,826,987**	**$ 7,273,135**

Board Designated Fund

This Designated Reserve Fund was established to account for the General Fund designated reserve. As part of the 2002 budget, a $15.1 million reserve was transferred from the General Fund to be held in this Designated Reserve Fund. An additional $2.4 million was transferred in 2005 as a contingency for unbudgeted expenditures. No additional transfers are budgeted for 2006.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Transfer In	$ -	$ 2,350,000	$ 2,350,000	$ -
Total Revenue	**$ -**	**$ 2,350,000**	**$ 2,350,000**	**$ -**

Capital Expenditure Fund

The Capital Expenditure Fund is used to account for large capital projects such as the construction of buildings and facilities. In 2006 $2.9 million is being collected in the Capital Expenditure Fund as $2.6 million in revenue was diverted to create the Building Maintenance Fund. No additional transfers, contributions, or debt proceeds are budgeted for 2006.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 5,537,401	$ 3,522,623	$ 3,200,924	$ 2,897,285
Invest. Earnings & Contrib.	82,020	-	42,563	-
Transfers In	1,607,685	10,000	10,000	-
Other Fin. Sources/Misc.		4,073,810	4,407,440	-
Total Revenue	**$ 7,227,106**	**$ 7,606,433**	**$ 7,660,927**	**$ 2,897,285**

Cash-in-Lieu Fund

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

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Charges for Service	$ 72,990	$ 309,015	$ 309,016	$ -
Total Revenue	**$ 72,990**	**$ 309,015**	**$ 309,016**	**$ -**

Central Service Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Charges for Service	$ -	$ 5,000	$ -	
Interfund Revenues	4,872,910	6,197,384	4,988,843	$ 5,230,128
Transfer In	788,581	278,429	278,429	272,365
Other Fin. Sources/Misc.	174,469	-	148,211	130,000
Total Revenue	**$ 5,835,960**	**$ 6,480,813**	**$ 5,415,483**	**$ 5,632,493**

Communication Network System Replacement Fund

This fund was established in 1994 by an intergovernmental agreement with the City of Greenwood Village. The purpose of the fund is to provide funding for the replacement of the County radio communication system. A number of other governmental entities have now joined with Arapahoe County and have agreed to contribute to this fund at a rate of $25 per radio each year. The County contribution is transferred from the operational fund that accounts for the department using the radios.

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 22,825	$ 45,625	$ 100,350	$ 52,469
Transfers In	28,500	28,785	28,785	33,103
Total Revenue	**$ 51,325**	**$ 74,410**	**$ 129,135**	**$ 85,572**

Community Development Fund

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

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 2,510,226	$ 5,965,389	$ 3,470,340	$ 5,756,234
Charges for Service	-	-	-	-
Transfer In	20,000	20,000	20,000	20,000
Other Fin. Sources/Misc.	5,778	109,800	89,060	65,000
Total Revenue	**$ 2,536,004**	**$ 6,095,189**	**$ 3,579,400**	**$ 5,841,234**

Conservation Trust Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 429,154	$ 400,000	$ 441,443	$ 400,000
Invest. Earnings & Contrib.	40,681	-	-	-
Total Revenue	**$ 469,835**	**$ 400,000**	**$ 441,443**	**$ 400,000**

Developmental Disabilities Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 6,469,865	$ 6,525,565	$ 6,388,860	$ 6,651,100
Intergovernmental	260	-	574	-
Total Revenue	**$ 6,470,125**	**$ 6,525,565**	**$ 6,389,434**	**$ 6,651,100**

Electronic Technology Filing Fund

HB 02-1119 created the Electronic Filing Technology Fund. The source of revenues for this fund is a surcharge collected on recorded documents. The funds are to be exclusively used to subsidize the cost of acquiring and maintaining technology for electronic recording. If the Clerk and Recorder's Office does not use the money to defray the costs of implementing and providing filing and recording capabilities by January 1, 2006, the funds will be returned to the Secretary of State's Office. Planned revenue is based on the anticipated volume of recorded documents in the Clerk's and Recorder's Office.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 149,793	$ 219,500	$ 189,562	$ 219,500
Total Revenue	**$ 149,793**	**$ 219,500**	**$ 189,562**	**$ 219,500**

Employee Flexible Benefits Fund

The County has two flexible benefit programs, medical and dependent care. This fund was originally set up to cover only the flexible medical expenses. However, in 2003 this fund was changed to handle both medical and the dependent care.

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Invest. Earnings & Contrib.	$ -	$ 400	$ -	$ -
Interfund Revenues	650,535	721,000	639,695	700,000
Transfers In	22,000	22,000	22,000	32,125
Total Revenue	**$ 672,535**	**$ 743,400**	**$ 661,695**	**$ 732,125**

Forfeited Property Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Fines & Forfeits	$ -	$ -	$ 19,372	$ -
Invest. Earnings & Contrib.	715	-	-	-
Total Revenue	**$ 715**	**$ -**	**$ 19,372**	**$ -**

Grant Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 7,703,848	$ 9,019,979	$ 7,479,588	$ 8,037,979
Charges for Service	80,181	110,000	94,330	120,000
Invest. Earnings & Contrib.	8,536	7,000	55	-
Transfers In	1,150,853	78,388	78,388	11,000
Other Fin. Sources/Misc.	75,536	-	37,092	-
Total Revenue	**$ 9,018,954**	**$ 9,215,367**	**$ 7,689,453**	**$ 8,168,979**

Infrastructure Fund

The 2006 budget provides $4.0 million for County infrastructure projects such as roads, bridges, intersections, and signals. Additional revenues for the Infrastructure Fund are not budgeted when the original budget is developed, but are recognized and appropriated when received.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Licenses & Permits	$ 488,833	$ -	$ 447,417	$ -
Intergovernmental	2,715,985	7,900,750	2,151,679	-
Invest. Earnings & Contrib.	4,307,363	285,542	466,330	-
Transfers From Other Funds	4,000,000	1,800,000	1,800,000	4,000,000
Total Revenue	**$ 11,512,181**	**$ 9,986,292**	**$ 4,865,426**	**$ 4,000,000**

Law Enforcement Capital Improvement Trust Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ -	$ -	$ -	$ -
Invest. Earnings & Contrib.	41,082	-	103,002	10,000
Transfers In	1,968,106	1,469,000	1,469,000	1,830,000
Total Revenue	**$ 2,009,188**	**$ 1,469,000**	**$ 1,572,002**	**$ 1,840,000**

Lease Purchase Agreement Fund

The 2006 Budget provides for the scheduled lease payments for the County's radio communication system, construction of the fairgrounds, an energy performance contract, and an Enterprise Resource Planning (ERP) financial accounting system that are managed within the Lease Purchase Agreement Fund.

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Invest. Earnings & Contrib.	$ -	$ -	$ -	$ -
Transfers In	1,733,380	1,526,570	1,526,570	2,144,869
Total Revenue	**$ 1,733,380**	**$ 1,526,570**	**$ 1,526,570**	**$ 2,144,869**

Open Space Sales Tax Fund

A November 2003 election authorized Arapahoe County to collect a 0.25% sales tax for the operation of an open space program and acquisition of open space lands. In 2004, revenue collections exceeded the original budget and the budget was subsequently revised higher. For 2006, the estimated $17.1 million in revenue is based on expected increased collections based on the experience from 2004 and 2005.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 15,174,598	$ 16,642,400	$ 17,511,979	$ 17,141,672
Invest. Earnings & Contrib.	81,083	-	286,238	-
Total Revenue	**$ 15,255,681**	**$ 16,642,400**	**$ 17,798,217**	**$ 17,141,672**

Road and Bridge Fund

The Road and Bridge revenue for 2006 primarily consists of property tax and Highway Users Tax Fund (HUTF) revenues. HUTF revenue is state collected, locally shared revenue that is distributed monthly among the state, counties and municipalities. The County will receive approximately $6.7 million in HUTF funds in 2006 while property tax and revenue from other sources will remain relatively constant from 2005.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 6,480,303	$ 6,457,550	$ 6,248,248	$ 6,317,050
Licenses & Permits	250,339	232,420	259,659	241,402
Intergovernmental	8,535,073	8,213,940	8,213,940	8,315,318
Charges for Service	12,780	-	4,470	-
Other Fin. Sources/Misc.	-	-	84,885	200,000
Total Revenue	**$ 15,278,495**	**$ 14,903,910**	**$ 14,811,202**	**$ 15,073,770**

Self-Insurance Liability Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 2	$ -	$ -	$ -
Charges for Service	195,431	-	61,500	-
Interfund Revenues	203,150	200,282	203,500	201,868
Transfers In	1,030,000	530,000	530,000	1,030,000
Total Revenue	**$ 1,428,583**	**$ 730,282**	**$ 795,000**	**$ 1,231,868**

Self-Insurance Dental Fund

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

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Charges for Service	$ 90,103	$ 190,000	$ 120,766	$ 190,000
Invest. Earnings & Contrib.	50	450	66	450
Interfund Revenues	1,285,466	1,175,000	1,377,109	1,200,000
Total Revenue	**$ 1,375,619**	**$ 1,365,450**	**$ 1,497,941**	**$ 1,390,450**

Sheriff's Commissary Fund

The Sheriff's Commissary Fund includes the operation of commissary programs within the Detention Facility, and the operation of an inmate industry program that is also run inside the Detention Facility. Revenues are received from commissary sales and from inmate industry operations. The ending fund balance of both programs is, by policy, reappropriated back into the following year budget for use by these programs.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Charges for Service	$ 1,224,722	$ 1,458,000	$ 1,398,269	$ 1,465,000
Other Fin. Sources/Misc.	-	-	-	-
Total Revenue	**$ 1,224,722**	**$ 1,458,000**	**$ 1,398,269**	**$ 1,465,000**

Social Services Fund

The Social Services Fund consists of the Human Services Department and the Family Support program. Beginning in 2003, the Family Support program, which had been part of the District Attorney's Office in the General Fund in prior years, was moved to this fund. The Human Services Department is funded approximately 75% by State and Federal grant monies and 25% by County property and other taxes.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Taxes	$ 10,201,940	$ 10,508,879	$ 10,350,000	$ 11,391,475
Intergovernmental	23,822,072	24,769,076	25,325,829	24,095,904
Charges for Service	-	8,598	8,500	18,000
Transfers In	369,124	53,146	53,146	-
Other Fin. Sources/Misc.	410,440	429,987	457,000	566,400
Total Revenue	**$ 34,803,576**	**$ 35,769,686**	**$ 36,194,475**	**$ 36,071,779**

Workman's Compensation Fund

The Worker's Compensation Fund is used to account for the County self-insured worker's compensation program. An insurance policy for 2006 limits the County liability to $400,000 per claim, and the budget provides for both the insurance premiums and the cost of claims under $400,000. Each department is charged an amount for worker's compensation, which becomes the revenue for this fund. This charge is based on a formula using loss exposure based on industry standards, and actual loss history capped at $25,000 per loss, per department.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Interfund Revenues	$ 891,830	$ 885,515	$ 838,227	$ 936,752
Other Fin. Sources/Misc.	31,817	-	8,310	-
Total Revenue	**$ 923,647**	**$ 885,515**	**$ 846,537**	**$ 936,752**

OTHER ENTITIES

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

Arapahoe County Building Finance Corporation Fund

This fund was created in 2003 to account for the transactions related to the Arapahoe County Building Finance Corporation (ACBFC), a not-for-profit corporation that issues certificates of participation (COP's) for the purpose of funding the construction of facilities that are leased to Arapahoe County Government, ACBFC receives revenues from the County in the form of capital lease payments and, in turn, pays the associated principal and interest related to the COP's. The Board of County Commissioners annually appoints the Board of Directors of the Arapahoe County Building Finance Corporation.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Invest. Earnings & Contrib.	$ 285,245	$ 75,000	$ 185,294	$ 1,000
Interfund Revenues	1,585,696	1,657,625	1,583,944	1,656,108
Transfers In	4,700,096	3,740,500	3,740,500	3,037,500
Total Revenue	**$ 6,571,037**	**$ 5,473,125**	**$ 5,509,738**	**$ 4,694,608**

Public Trustee Fund

The Office of the Public Trustee receives, checks, tracks, executes, and records releases of deeds of trust. All documents required to administer non-judicial foreclosures of deeds of trust are processed by the Public Trustee. Revenues in 2006 are budgeted at $2.2 million.

Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Intergovernmental	$ 978,590	$ 1,605,243	$ -	$ -
Charges for Service	615,275	-	1,495,719	2,101,725
Invest. Earnings & Contrib.	63,496	60,500	-	78,466
Other Fin. Sources/Misc.	29,591	-	-	-
Total Revenue	**$ 1,686,952**	**$ 1,665,743**	**$ 1,495,719**	**$ 2,180,191**

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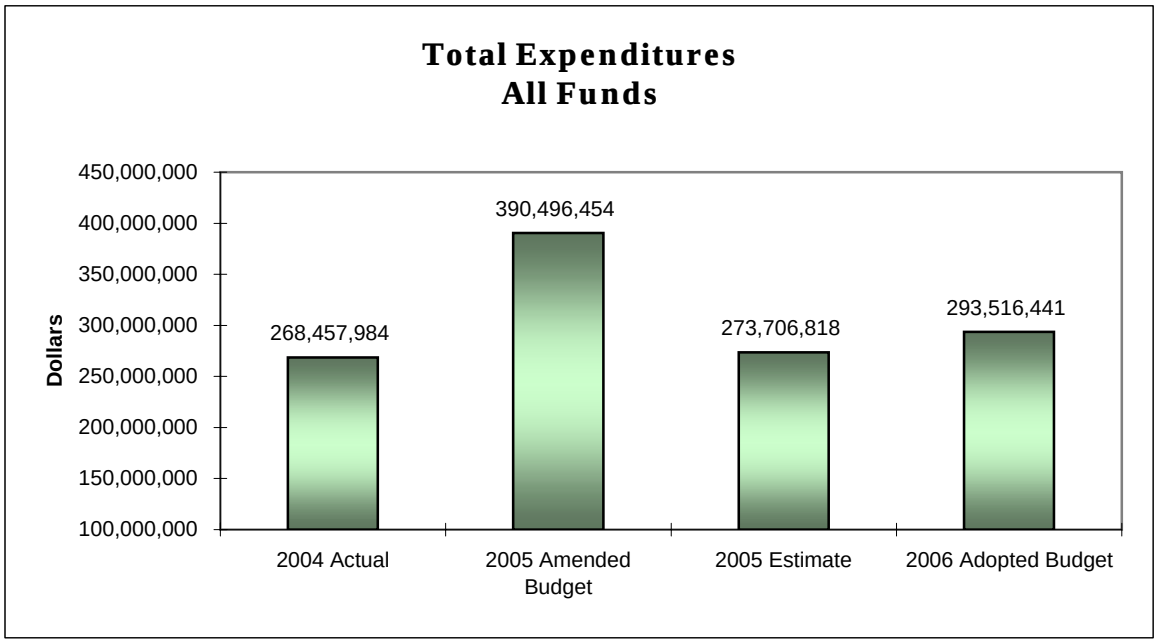
EXPENDITURE OVERVIEW

All Funds Summary

This summary includes all funds. Expenditures decreased from $390.5 million in the amended 2005 budget to $293.5 million budgeted for 2006, which is a decrease of 24.8%. The 2005 amended budget includes amounts that were reappropriated (carried forward) from 2004 to 2005 for ongoing projects that were encumbered at the end of 2004. For the 2006 budget, there is an increase in salaries and benefits, which includes implemenation of the compensation study in March 2006. The Capital Outlay category includes $37 million in expenditures for the Arapahoe County Water and Wastewater PID in 2005, which accounts for the large decrease from 2005 to 2006. The following table summarizes the expenditures from 2004 to 2006 for all funds. Expenditures are shown by major category.

Expenditures by Category
Total All Funds

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 87,455,701	$ 91,382,685	$ 90,210,956	$ 96,944,691
Employee Benefits	20,082,748	21,837,696	20,748,096	23,773,737
Supplies	10,986,229	17,113,854	13,109,359	12,817,344
Services & Other	83,770,616	142,349,167	89,731,704	104,517,131
Community Programs	20,363,789	21,707,419	20,240,880	20,957,691
Capital Outlay	21,963,303	77,986,771	20,687,570	11,616,477
Central Services	6,142,373	6,212,044	5,951,665	6,578,408
Transfers Out	17,641,825	11,906,818	13,026,588	16,310,962
Projects & Misc	51,400	0	0	0
Total Expenditures	**$ 268,457,984**	**$ 390,496,454**	**$ 273,706,818**	**$ 293,516,441**



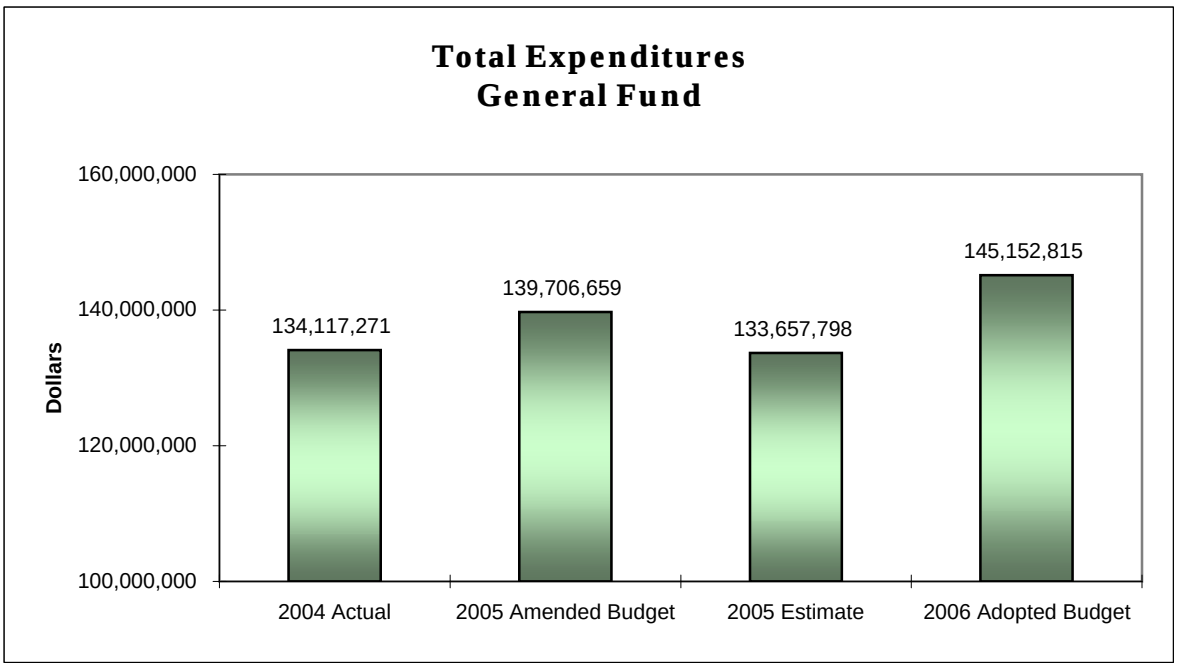
General Fund

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

Expenditures increased from $139.7 million budgeted in 2005 to $145.2 million budgeted for 2006. This is a 3.9% increase in budget. In comparison to the estimated expenditures for 2005, it is a 8.6% increase. Budgeted salaries and benefits have increased by $4.4 million over the 2005 estimate. This is due to a 4% salary adjustment for 2006 and implementation of a compensation study in March 2006. The compensation study addressed inequities in the pay scale for many County positions compared to the Denver metro area market.

Expenditures by Category
General Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 61,761,770	$ 64,274,971	$ 63,262,982	$ 67,625,953
Employee Benefits	13,973,772	15,133,973	14,424,875	16,182,601
Supplies	6,304,934	6,800,391	6,437,223	6,661,781
Services & Other	37,453,886	39,757,753	36,208,652	39,371,308
Community Programs	919,950	1,001,749	942,528	943,103
Capital Outlay	1,510	58,000	-	13,733
Central Services	2,739,982	2,980,768	2,682,484	2,964,893
Transfers Out	10,961,467	9,699,054	9,699,054	11,389,443
Projects & Misc	-	-	-	-
Total Expenditures	**$ 134,117,271**	**$ 139,706,659**	**$ 133,657,798**	**$ 145,152,815**



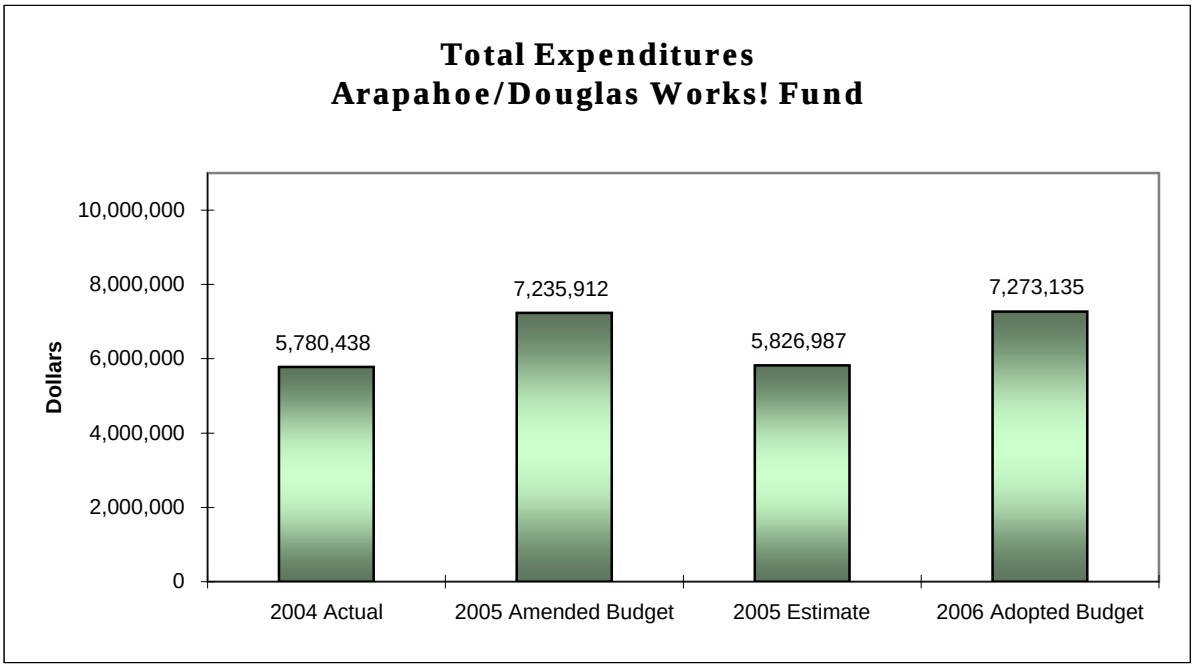
Arapahoe/Douglas Works! Fund

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

There was a 0.5% increase in the 2006 adopted budget compared to the 2005 amended budget. However, the 2006 adopted budget is a 24.8% increase over the 2005 estimate. Approximately 60% of the total budget is for salaries and benefits. Most of the remaining 40% goes to services to clients, such as basic skills trainers, tuition reimbursement, workshop presenters, bus passes and tokens.

Expenditures by Category
Arapahoe/Douglas Works! Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 2,873,367	$ 3,188,633	$ 2,963,695	$ 3,366,865
Employee Benefits	688,679	816,135	684,445	895,160
Supplies	257,906	204,700	203,368	192,200
Services & Other	1,107,636	2,221,052	1,175,104	1,869,216
Community Programs	270,994	128,750	228,049	211,500
Capital Outlay	-	-	-	-
Central Services	581,856	676,642	572,326	737,984
Transfers Out	-	-	-	210
Projects & Misc	-	-	-	-
Total Expenditures	**$ 5,780,438**	**$ 7,235,912**	**$ 5,826,987**	**$ 7,273,135**

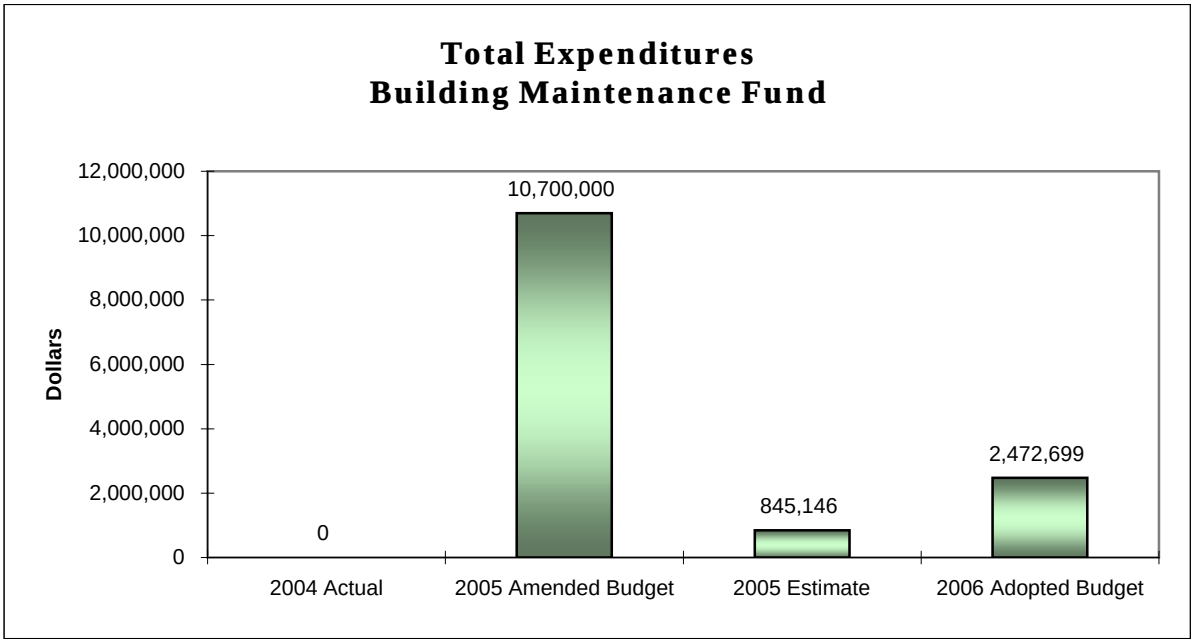


Building Maintenance Fund

The Building Maintenance Fund was created in late 2005 per the recommendation of the Executive Budget Committee and the Board of County Commissioners to consolidate facility maintenance activities into one location. The fund includes the services and capital outlay expenditures for routine facility maintenance along with specific facility projects which are detailed in the Capital Improvement Program section. In addition to maintenance, the construction and debt service expenditures for the County's energy performance contract are also located in this fund. It is anticipated that the annual expenditure budget of this fund will average $2.1 million excluding the energy performance contract construction.

Expenditures by Category
Building Maintenance Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	-	-	32,389	1,080,892
Community Programs	-	-	-	-
Capital Outlay	-	10,700,000	812,757	1,019,108
Central Services	-	-	-	-
Transfers Out	-	-	-	372,699
Projects & Misc	-	-	-	-
Total Expenditures	**$ -**	**$ 10,700,000**	**$ 845,146**	**$ 2,472,699**

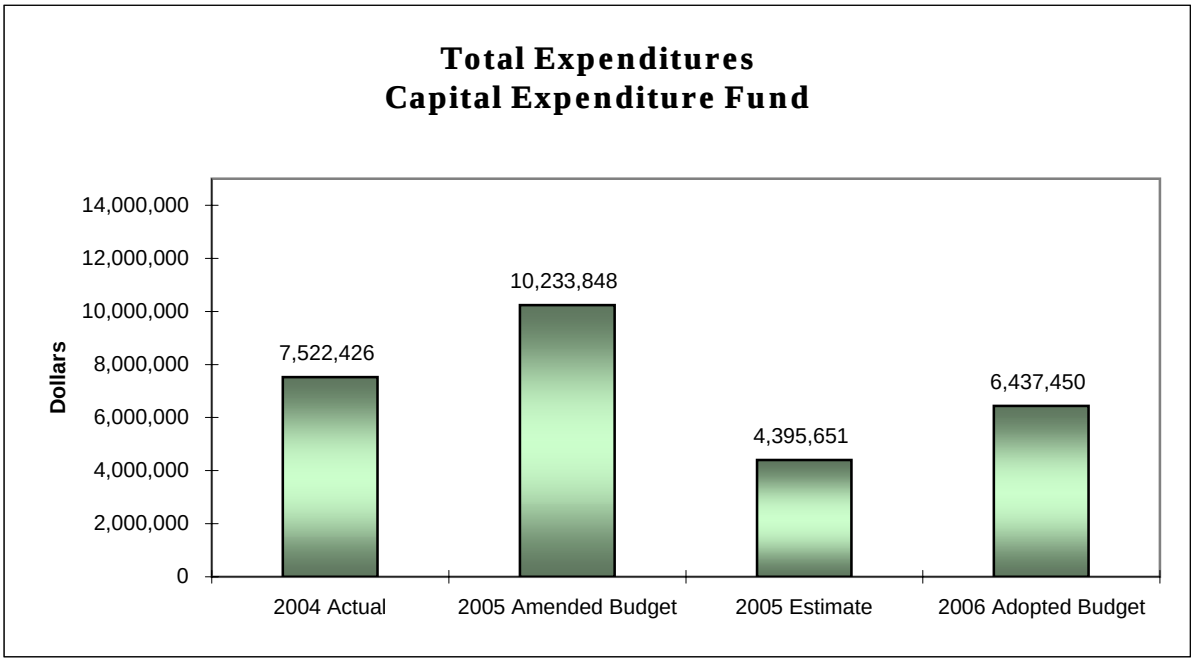


Capital Expenditure Fund

The Capital Expenditure Fund is used to account for large capital projects such as the construction of buildings and facilities. Individual capital projects are budgeted and accounted for within this fund. In 2006, the amount of property tax allocated to this fund was reduced from a projected $5.0 million to $2.6 million to create the Building Maintenance Fund. Funding for large capital road, drainage, or infrastructure projects are transferred from the Capital Expenditure Fund to the Infrastructure Fund where they are accounted for. For 2006, the amount of this transfer for infrastructure projects is $4.0 million. Amounts that have been budgeted, but are unspent at the end of a year, are reappropriated or carried forward to the following year. It is anticipated that $5.8 million of the unspent 2005 budget will be reappropriated in 2006. The Capital Improvement Program section of this document provides more information about the 2006 capital projects and budget.

Expenditures by Category
Capital Expenditure Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	27	-	-	-
Services & Other	81,584	-	2,248	-
Community Programs	-	-	-	-
Capital Outlay	2,483,969	8,433,848	2,593,403	2,437,450
Central Services	-	-	-	-
Transfers Out	4,956,846	1,800,000	1,800,000	4,000,000
Projects & Misc	-	-	-	-
Total Expenditures	**$ 7,522,426**	**$ 10,233,848**	**$ 4,395,651**	**$ 6,437,450**



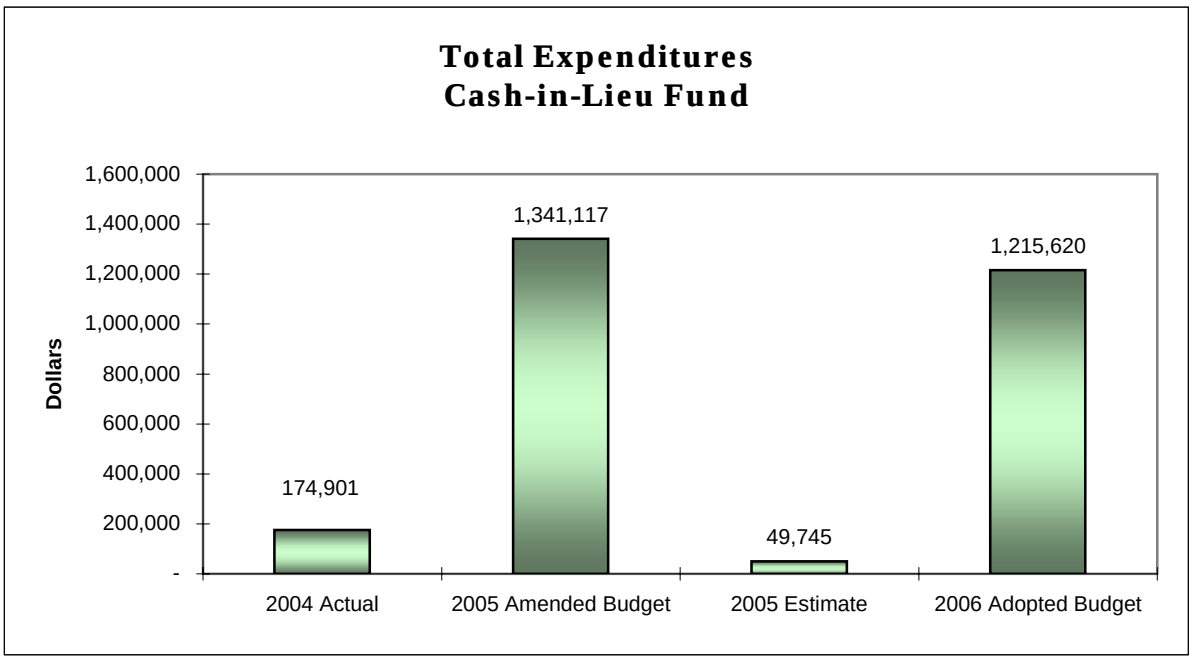
Cash-in-Lieu Fund

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

The unspent balance of the Cash-In-Lieu Fund is appropriated every year as part of the budget process. The amount shown below as the budgeted 2006 expenditure is the estimated unspent fund balance at the end of 2005.

Expenditures by Category
Cash-in-Lieu Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	-	1,248,284	-	1,172,532
Community Programs	-	-	-	-
Capital Outlay	-	92,833	49,745	43,088
Central Services	-	-	-	-
Transfers Out	123,501	-	-	-
Projects & Misc	51,400	-	-	-
Total Expenditures	**$ 174,901**	**$ 1,341,117**	**$ 49,745**	**$ 1,215,620**

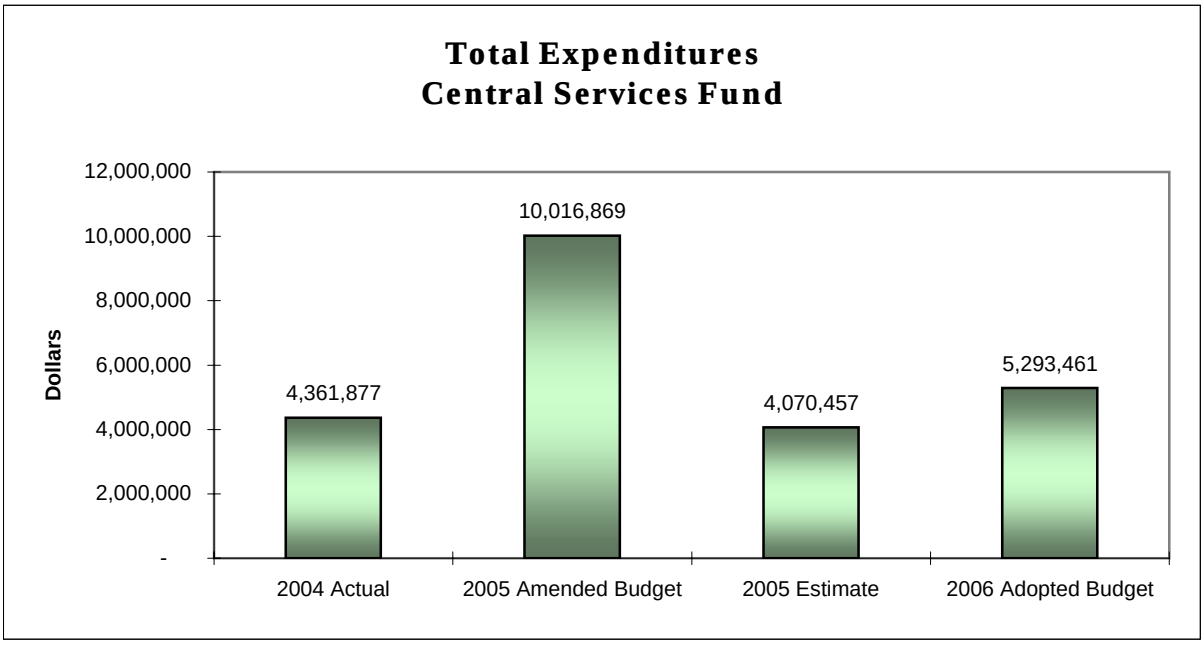


Central Services Fund

Fixed asset purchases are budgeted and made through the Central Services Fund. These assets become the property of the Central Services Fund, and are then leased to individual departments at a rate determined during the budget process. The lease revenue is returned to the Central Services Fund and is then available to replace the asset when necessary. Fixed assets are defined as equipment, vehicles, furniture, computer equipment and software with a purchase price of $5,000 or more. Departments are allowed to purchase only those assets that have been approved and that are on an approved list. The total amount of fixed asset purchases in 2006 is over $4.0 million. Per the County's reappropriation process, any fixed assets approved in prior budget years but not yet purchased are to be reappropriated in 2006. It is estimated that close to $4.7 million in unpurchased fixed asset will be reappropriated in 2006 and includes $3.5 million for the purchase of new voting machines.

Expenditures by Category
Central Services Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	684,515	1,980,000	991,801	1,210,000
Services & Other	99	-	-	647,275
Community Programs	-	-	-	-
Capital Outlay	3,577,263	8,036,869	3,078,656	3,436,186
Central Services	-	-	-	-
Transfers Out	100,000	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 4,361,877**	**$ 10,016,869**	**$ 4,070,457**	**$ 5,293,461**

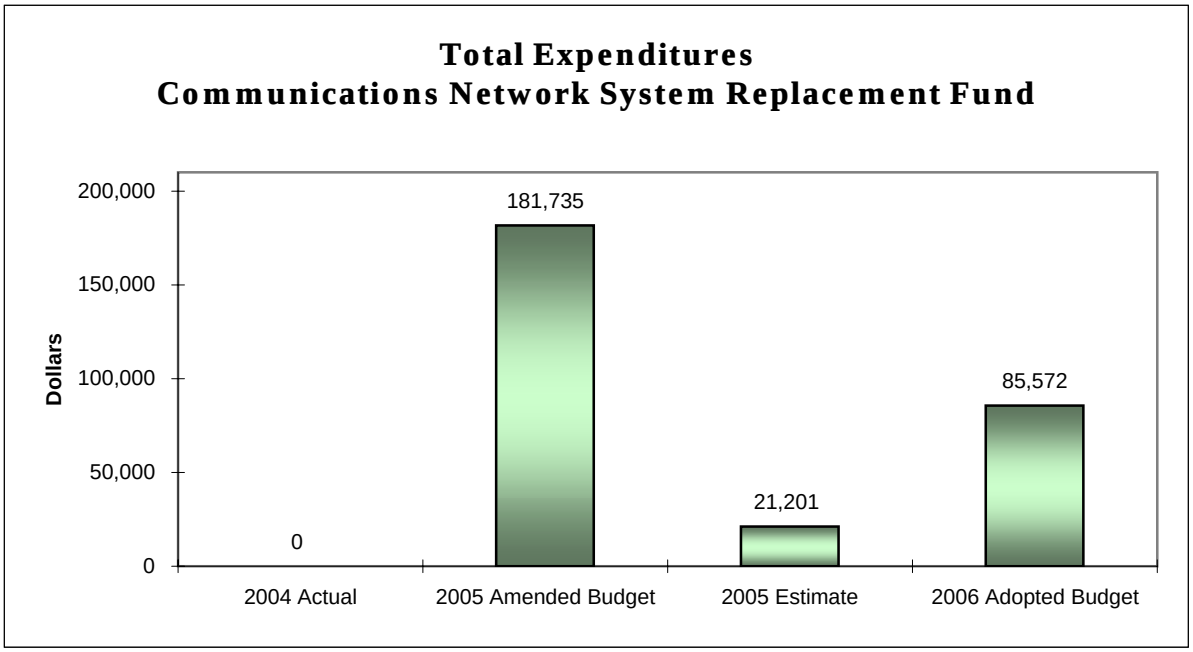


Communications Network System Replacement Fund

The Communications Network System Replacement Fund, (CNSR) was established in 1994 by an intergovernmental agreement with the City of Greenwood Village. The purpose of the fund is to provide funding for the maintenance of the County radio communication system, which now serves a majority of the law enforcement agencies in Arapahoe County. These agencies have agreed to contribute to this fund at a rate of $25 per radio each year in order to provide ongoing maintenance for the system. The unspent balance of this fund is reappropriated the following year.

Expenditures by Category
Communications Network System Replacement Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	11,925	-
Services & Other	-	181,735	9,276	85,572
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ -**	**$ 181,735**	**$ 21,201**	**$ 85,572**



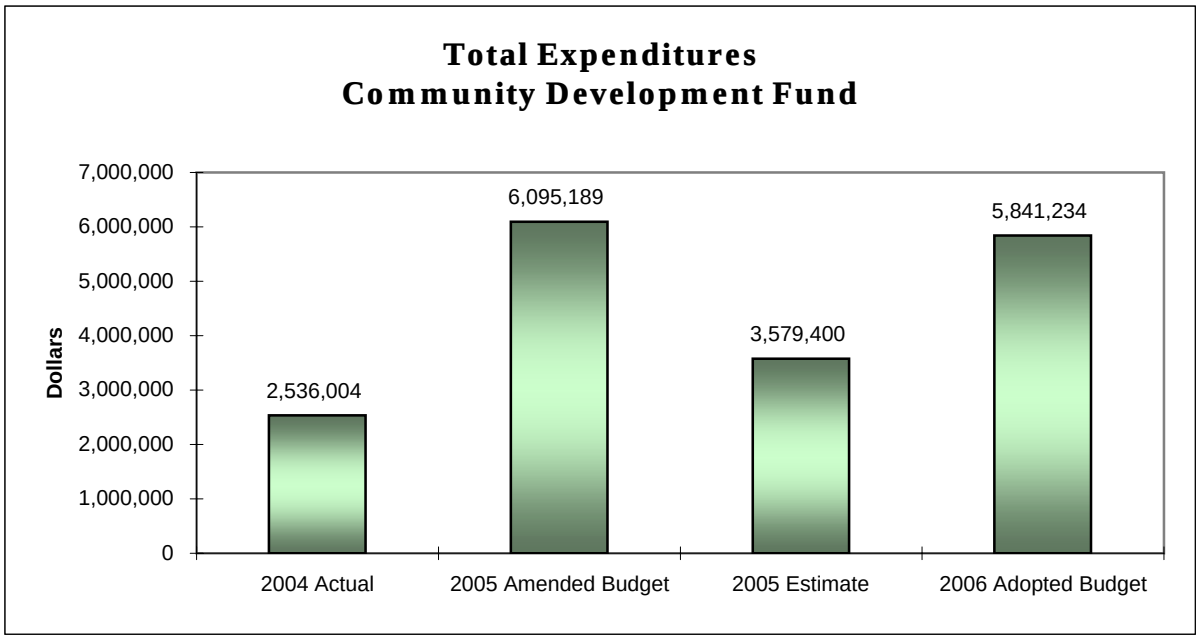
Community Development Fund

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

The 2006 adopted budget is about 4.2% lower than the 2005 budget, but 63.2% higher than the estimate for 2005 expenditures. Projects are approved by grant year and most projects are multi-year projects. Therefore, both the 2005 and 2006 budgets contain unspent grant funds that have been carried forward from prior years for ongoing projects.

Expenditures by Category
Community Development Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 242,661	$ 293,445	$ 243,625	$ 301,247
Employee Benefits	43,667	64,403	45,501	72,682
Supplies	2,516	4,030	3,405	4,030
Services & Other	2,215,256	5,693,673	3,261,053	5,402,756
Community Programs	22,403	20,000	17,084	20,000
Capital Outlay	-	-	-	-
Central Services	9,501	19,638	8,732	40,504
Transfers Out	-	-	-	15
Projects & Misc	-	-	-	-
Total Expenditures	**$ 2,536,004**	**$ 6,095,189**	**$ 3,579,400**	**$ 5,841,234**

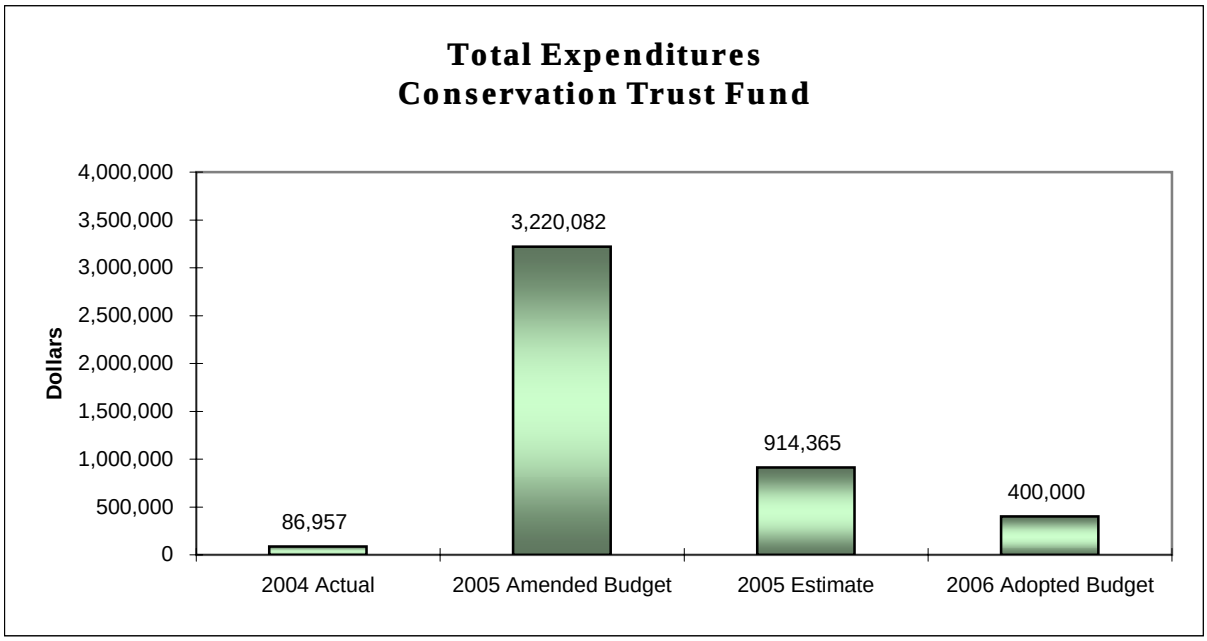


Conservation Trust Fund

The Conservation Trust Fund accounts for the revenue from the lottery proceeds received from the State of Colorado. Approximately $400,000 is received from the State each year. All funds, by statute, are to be used for park and recreation projects. The 2005 amended budget includes the appropriation of the entire fund balance. Most of the available funds have been set aside by the Commissioners for the construction of the Arapahoe County fairgrounds facility, which is located just east of E-470 on Quincy Avenue. Estimated expenditures in 2005 include preliminary design work and water availability studies, as well as the start of the construction of the water tower and livestock building. For 2006, it is anticipated that almost all of the budgeted expenditures will be used to pay debt service on the acquisition of water and construction of the building at the County fairgrounds.

Expenditures by Category
Conservation Trust Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	86,957	3,220,082	2,398	100,830
Community Programs	-	-	-	-
Capital Outlay	-	-	911,967	-
Central Services	-	-	-	-
Transfers Out	-	-	-	299,170
Projects & Misc	-	-	-	-
Total Expenditures	**$ 86,957**	**$ 3,220,082**	**$ 914,365**	**$ 400,000**



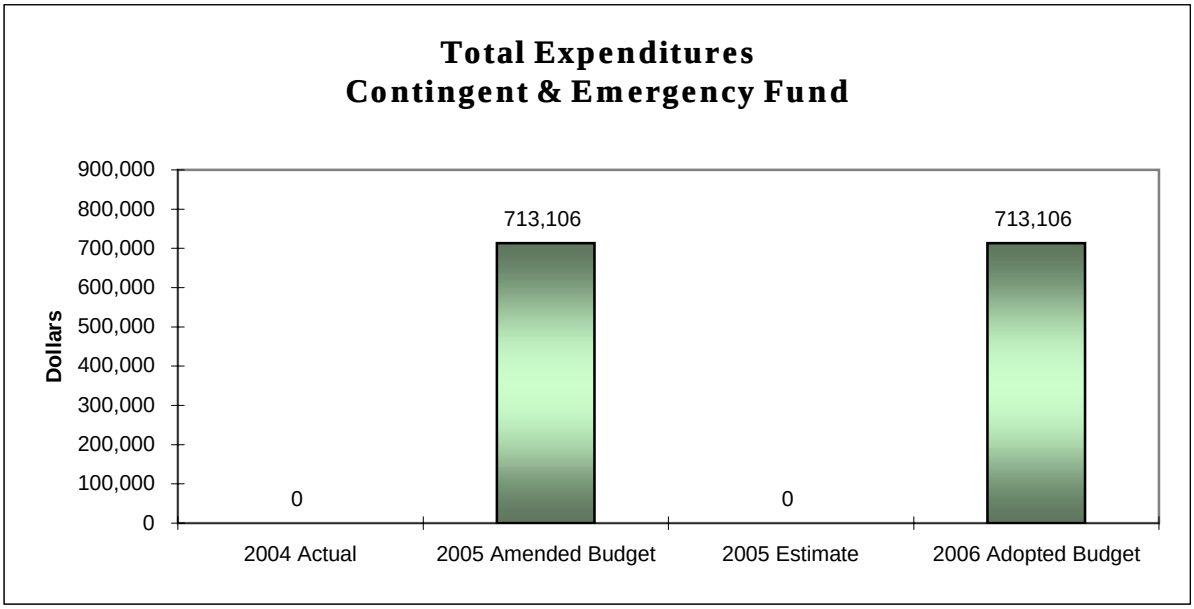
Contingent & Emergency Fund

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

As a financial protection to the County, the Board of County Commissioners established a contingency fund at the beginning of the 1983 fiscal year. The entire fund balance is appropriated, but reverts back to undesignated fund balance if there are no expenditures required during the fiscal year.

Expenditures by Category
Contingent & Emergency Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	-	713,106	-	713,106
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**



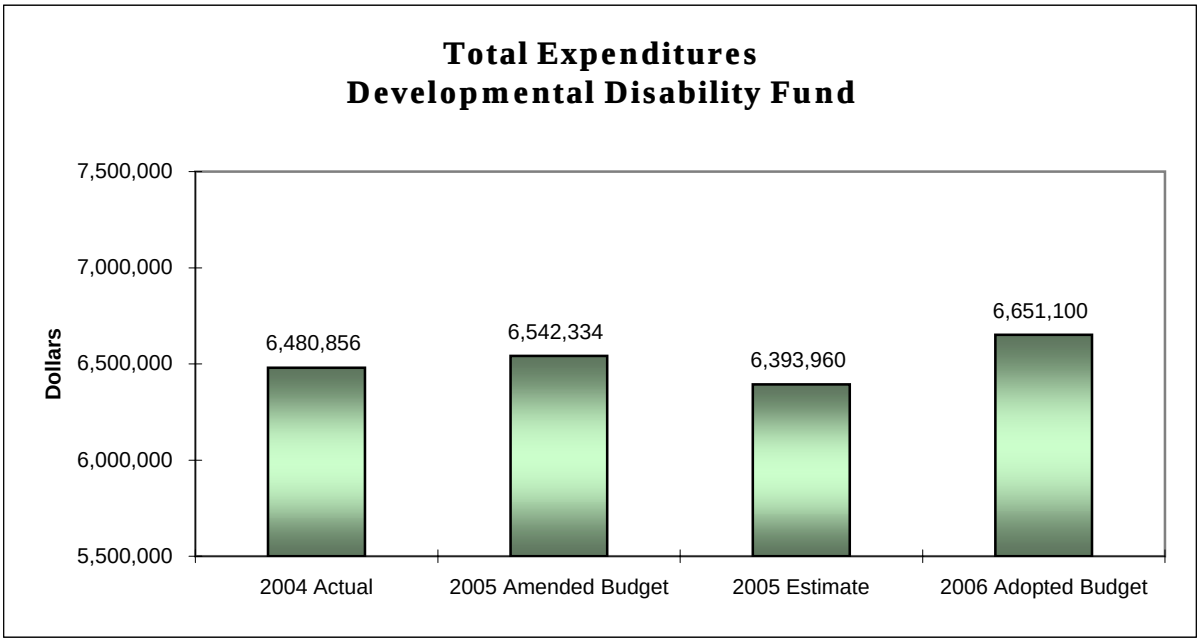
Developmental Disability Fund

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

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

Expenditures by Category
Developmental Disability Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	6,480,856	6,542,334	6,393,960	6,651,100
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 6,480,856**	**$ 6,542,334**	**$ 6,393,960**	**$ 6,651,100**



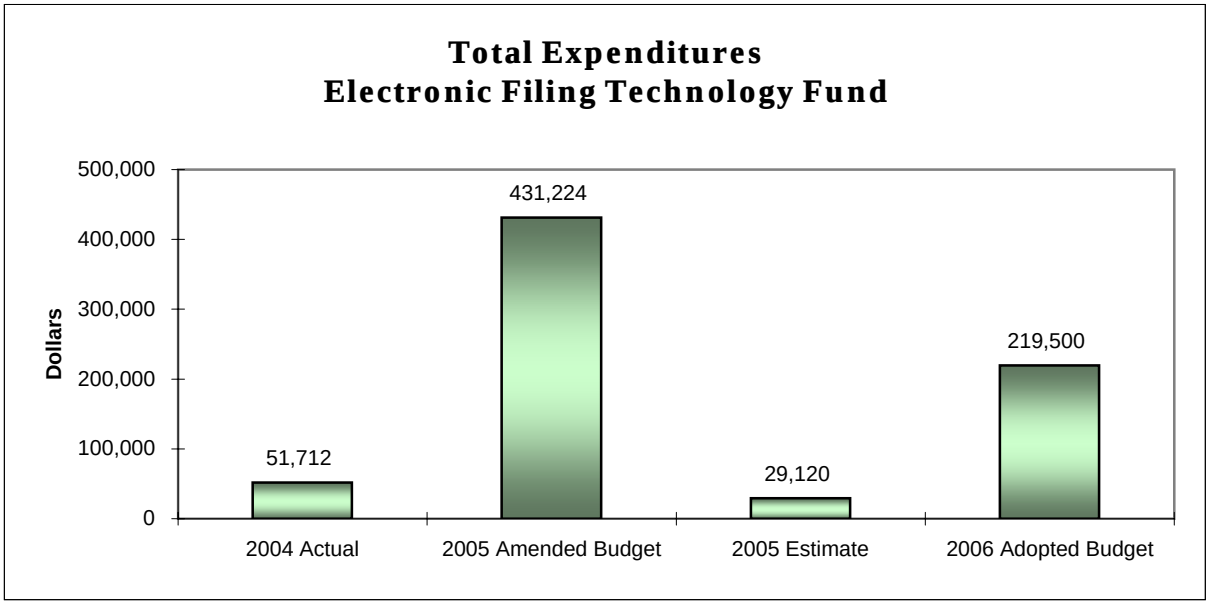
Electronic Filing Technology Fund

The Electronic Filing Technology Fund was created by House Bill 02-1119. The bill requires the Clerk and Recorder's Office to collect a one-dollar surcharge on each filing. The Clerk and Recorder must use the money exclusively to subsidize the cost of acquiring and maintaining technology for electronic recording. If the Clerk and Recorder does not use the money to defray the costs of implementing and providing electronic filing and recording capabilities by June 30, 2007, the remaining unexpended funds will be transferred to the Secretary of State's Office.

Arapahoe County Clerk and Recorder's Office is currently using these funds to maintain existing recording system, electronic document filing services, and any enhancements. Surcharges collected to date have exceeded expenditures by nearly $372,000. It is anticipated the fund balance will continue to grow in 2006 as revenues are again expected to exceed expenditures.

Expenditures by Category
Electronic Filing Technology Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	25,120	211,724	29,120	-
Community Programs	-	-	-	-
Capital Outlay	26,592	219,500	-	219,500
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 51,712**	**$ 431,224**	**$ 29,120**	**$ 219,500**



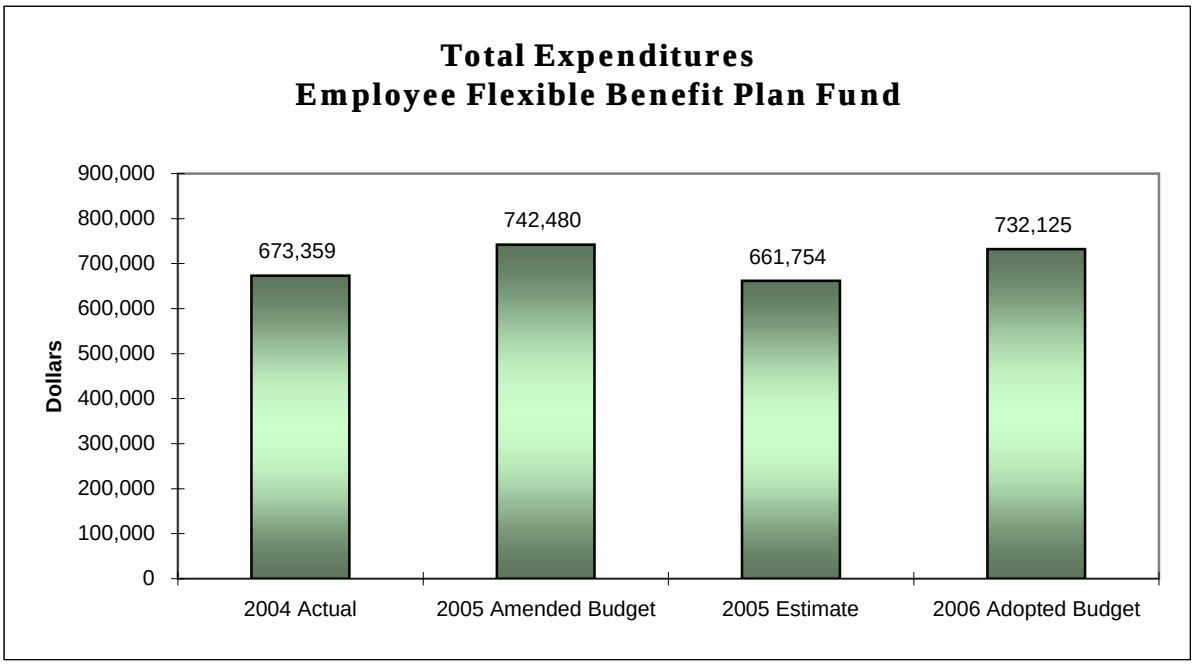
Employee Flexible Benefit Plan Fund

The County has two flexible benefit programs: medical and dependent care. Revenue is collected through payroll deduction from employees enrolled in these programs. The employee requests reimbursement for allowable medical or dependent care expenses up to the amount of their annual deduction. The employee is responsible for submitting a claim form to the third party administrator, who then issues a check to the employee. The County pays for the administrative cost of handling the claims via budget transfer from the General Fund of $22,000.

Enrollment in the medical part of this program has experienced a noticeable increase in the last few years due to changes in the medical plans offered by the County, which increased the deductibles and co-insurance. The annual budget is adopted at about the same time as open enrollment, so it is hard to predict the number of enrollees. The 2006 budget is slightly lower than the 2005 amended budget, but 7.7% higher than 2004 actual expenditures.

Expenditures by Category
Employee Flexible Benefit Plan Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	7,125
Services & Other	673,359	742,480	661,754	725,000
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 673,359**	**$ 742,480**	**$ 661,754**	**$ 732,125**

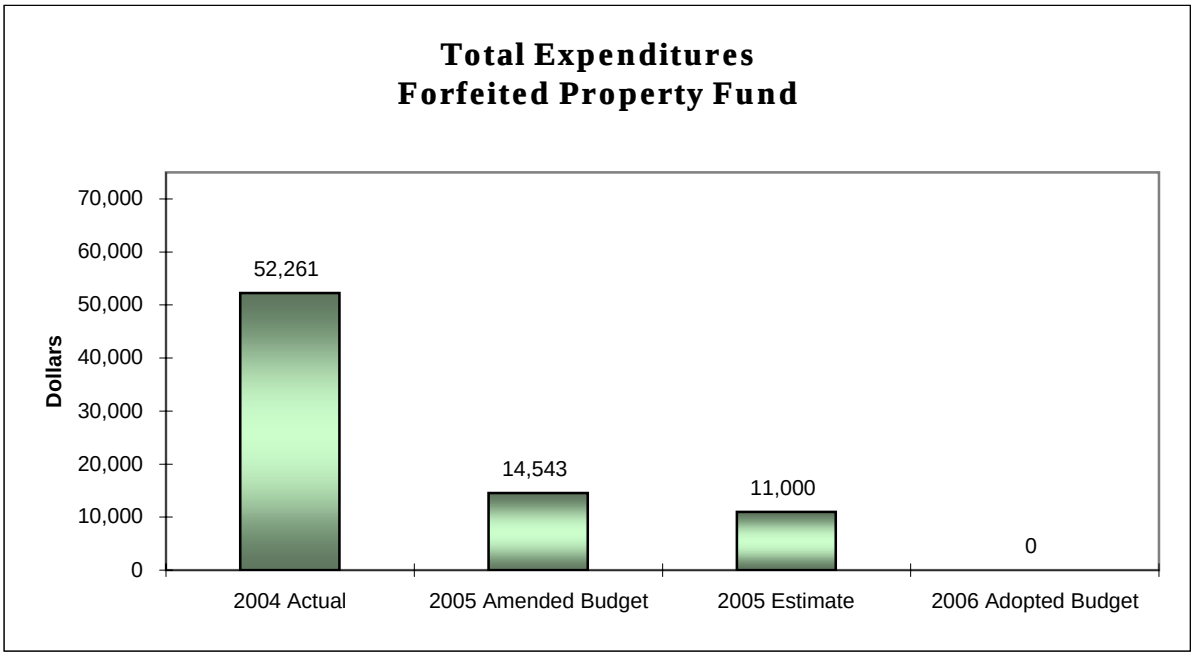


Forfeited Property Fund

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

Expenditures by Category
Forfeited Property Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	20	-	-	-
Services & Other	52,241	14,543	11,000	-
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 52,261**	**$ 14,543**	**$ 11,000**	**$ -**



Grant Fund

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

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

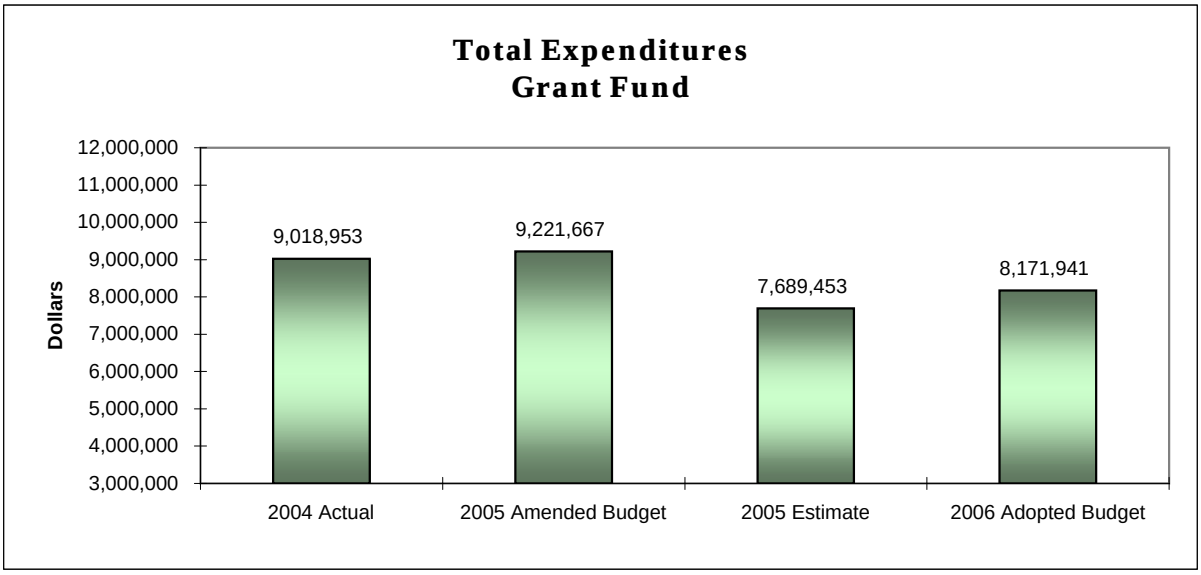
The 2005 estimated expenditures are 17% below budget, mainly in the Weatherization program. The Weatherization program provides energy saving products and services to low income and disabled residents of the County. This program had vacancy savings and was also underspent by $0.9 million in materials. The Weatherization program is showing a 36% increase from 2004 to the 2005 estimate, and is budgeted to increase by another 21% for 2006.

Many of the grants in this fund have different fiscal years than the County, which is on a calendar fiscal year. This is true of Community Corrections, CSBG Homemakers and Weatherization. The Community Corrections program showed a steady increase of about 6% from 2004 through 2005, and is expected to increase again in 2006.

The smaller grants, such as the food program grants, vary depending on State funding in any given year.

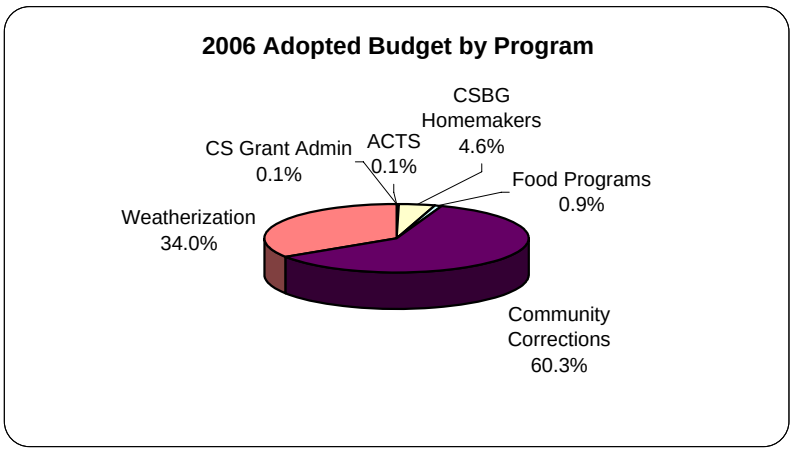
Expenditures by Category
Grant Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 1,591,105	$ 1,645,846	$ 1,379,611	$ 1,592,290
Employee Benefits	404,288	481,546	385,758	558,567
Supplies	362,187	1,470,959	570,520	783,198
Services & Other	2,130,462	966,477	696,560	413,973
Community Programs	4,475,082	4,568,219	4,568,219	4,740,101
Capital Outlay	13,290	61,000	59,681	35,300
Central Services	42,539	27,620	29,104	48,467
Transfers Out	-	-	-	45
Projects & Misc	-	-	-	-
Total Expenditures	**$ 9,018,953**	**$ 9,221,667**	**$ 7,689,453**	**$ 8,171,941**



Expenditures by Grant Program

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Comm Res Grant Administration	$ -	$ 6,300	$ -	$ 2,962
Arapahoe Co Transportation Svc	2,321,919	222,825	64,083	11,000
The Emergency Food Asst Program	56,781	67,124	67,124	67,124
Community Food and Nutrition	4,863	5,000	5,000	5,000
Food Stamp Nutrition Educ Program	-	4,500	4,500	-
CSBG Homemakers	361,583	375,413	369,295	375,413
Community Corrections	4,596,256	4,977,929	4,892,663	4,929,705
Weatherization	1,677,551	3,562,576	2,286,788	2,780,737
Total Expenditures	**$ 9,018,953**	**$ 9,221,667**	**$ 7,689,453**	**$ 8,171,941**

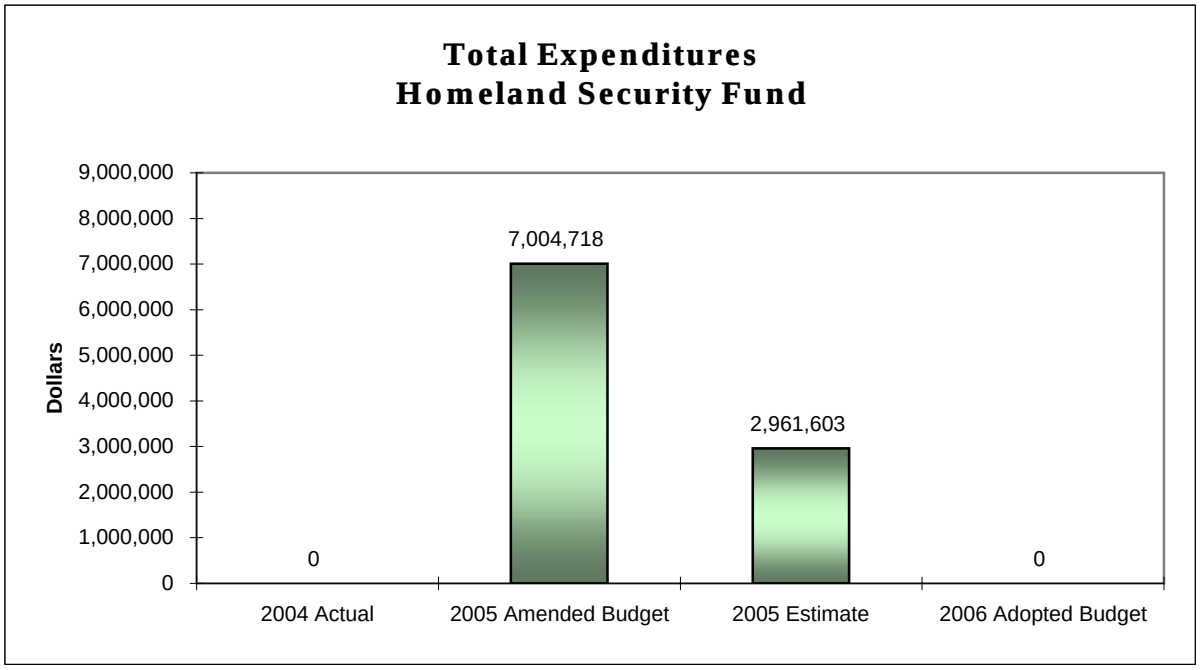


Homeland Security Fund

This fund was implemented to receive Homeland Security funds for Homeland Security and emergency operations planning; for the purchase of specialized equipment to enhance the capability of state and local agencies in order to prevent, respond to, and mitigate incidents of terrorism involving the use of chemical, biological, radiological, nuclear and explosive weapons and cyber attacks; for costs related to the design, development, and conduct of security training programs, security exercises, and State Homeland Security Assessment and Strategy. The funds are intended to enhance regional preparedness efforts with regional planning and adopt response structures whenever appropriate to the identified through the assessments and the Colorado State Strategy.

Expenditures by Category
Homeland Security Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	2,380,173	1,565,190	-
Services & Other	-	4,624,545	1,396,413	-
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ -**	**$ 7,004,718**	**$ 2,961,603**	**$ -**

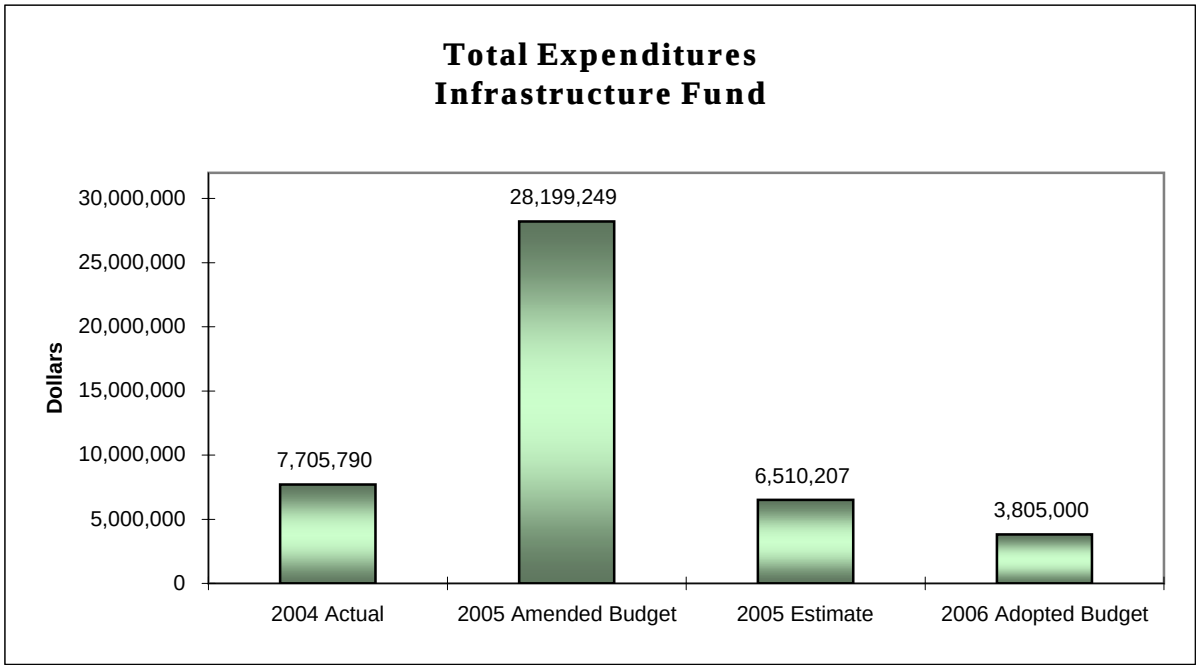


Infrastructure Fund

The Infrastructure Fund was implemented to track individual highway projects. Revenues in this fund include developer contributions, transportation improvement fees, and State/Federal matching funds., as well as County capital dollars. The 2006 budget reflects the reduced funding from County capital dollars, but will be supplemented when the actual ending 2005 fund balance is known. At that time, the unspent balance of projects that were ongoing in 2005 will be reappropriated for use in 2006. This is generally a significant amount of funding, ranging between $14.0 and $20.0 million, as many road and drainage infrastructure projects occur over several years before completion. The amount of funding from County capital funds has traditionally been about $4.0 million and is at this amount for 2006. However, funding issues in the General Fund for 2005 led to a one-time reduction in overall County capital funding and therefore a reduction in the contribution to the Infrastructure Fund.

Expenditures by Category
Infrastructure Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	-	24,893,813	123,126	-
Community Programs	-	-	-	-
Capital Outlay	7,705,790	3,305,436	5,267,334	3,805,000
Central Services	-	-	-	-
Transfers Out	-	-	1,119,747	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 7,705,790**	**$ 28,199,249**	**$ 6,510,207**	**$ 3,805,000**



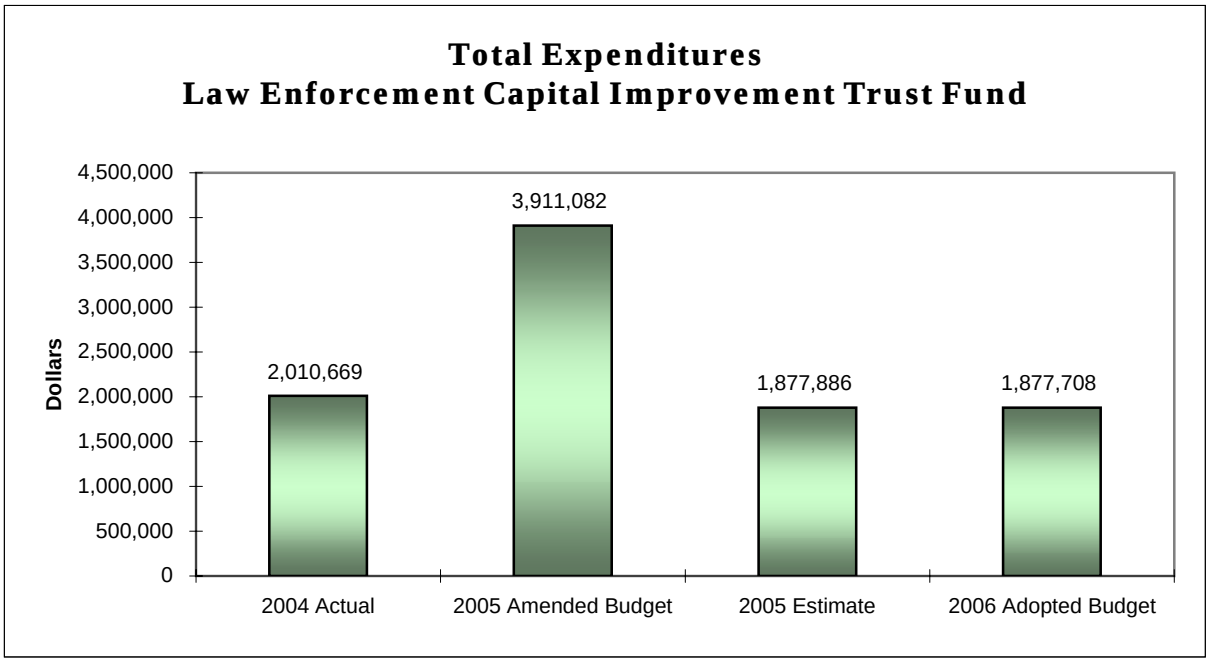
Law Enforcement Capital Improvement Trust Fund

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

The 2006 budget provides for the scheduled principal and interest payments for these bonds. When the unspent 2005 construction amount is known, this amount will be reappropriated so final payment on the project can be made.

Expenditures by Category
Law Enforcement Capital Improvement Trust Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	1,881,854	1,877,597	1,877,396	1,877,708
Community Programs	-	-	-	-
Capital Outlay	128,815	2,033,485	490	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 2,010,669**	**$ 3,911,082**	**$ 1,877,886**	**$ 1,877,708**



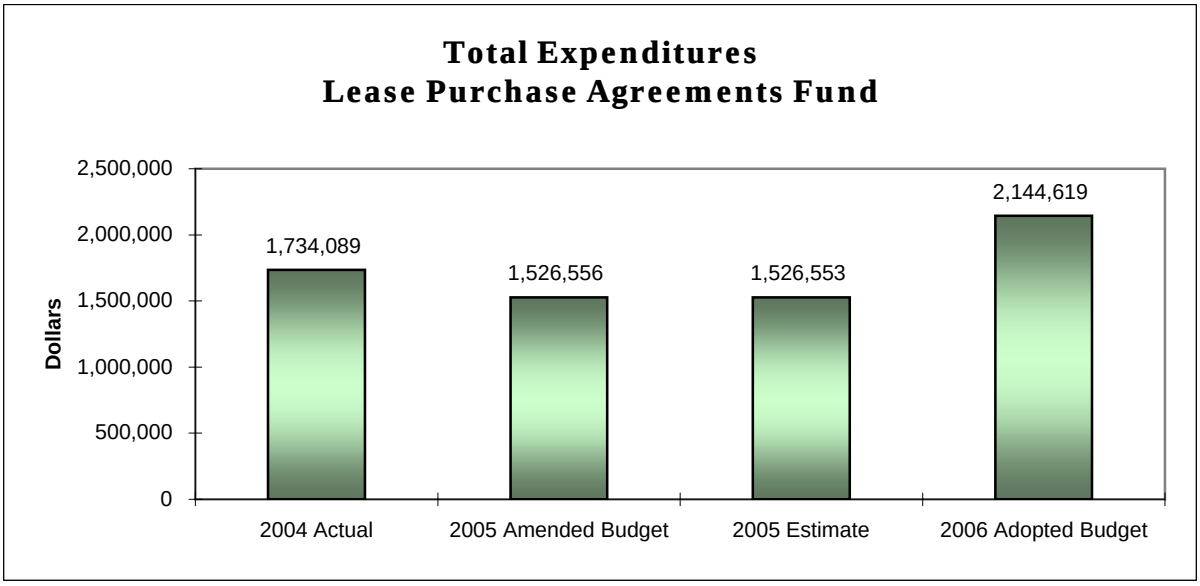
Lease Purchase Agreements Fund

The Lease Purchase Agreements Fund was established to account for the lease payments on various lease purchase agreements. The 2006 budget provides over $2.1 million for the scheduled principal and interest payments on these lease purchase agreements. Lease purchase agreements that are being accounted for in 2006 include: the Radio System Lease, the Radio Equipment Lease, the Enterprise Resource Management System Lease, the Fairgrounds Construction Lease, and the Energy Performance Contract Lease.

Please see the Debt Summary section of this document for further details about the outstanding principal, annual payments, and other aspects of these lease purchase agreements.

Expenditures by Category
Lease Purchase Agreements Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	1,734,089	1,526,556	1,526,553	2,144,619
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 1,734,089**	**$ 1,526,556**	**$ 1,526,553**	**$ 2,144,619**

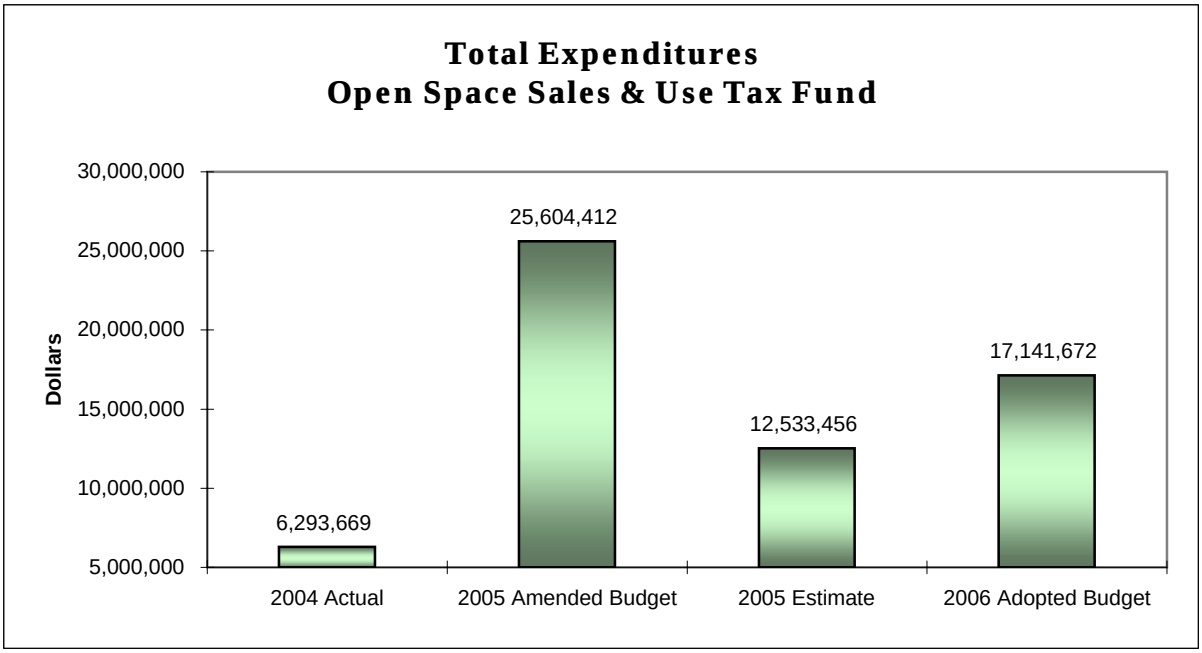


Open Space Sales & Use Tax Fund

A November 2003 election authorized Arapahoe County to collect a 0.25% sales tax for the creation of an open space program. The ballot measure provided that funds raised by the sales tax will be allocated based on a formula, and the budget provides usage based on this formula. Half of the funds raised by the sales tax will be shared with the cities in the county for their open space programs. Twelve percent will be allocated to a grant program. Acquisition of land will receive a 28.16% allocation, heritage areas will receive a 3.60% allocation, maintenance will receive a 3.24% allocation, and County administration will spend no more than 3.00%. In 2004 and 2005, sales and use tax collections exceeded the budget allowing for increased funding. For 2006, over $17.1 million in spending is budgeted of which over $8.5 million will be shared back to participating cities and towns within Arapahoe County. Funds that were not expended during 2004 or 2005 will be reappropriated in early 2006 for uses outlined in the Open Space resolution.

Expenditures by Category
Open Space Sales & Use Tax Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 37,519.00	$ 276,616	$ 146,999	$ 181,547
Employee Benefits	9,943	68,447	34,835	45,958
Supplies	450	39,769	6,161	37,839
Services & Other	6,163,610	20,505,880	12,210,382	16,158,698
Community Programs	-	-	-	-
Capital Outlay	-	4,686,500	85,085	435,064
Central Services	82,147	3,200	25,994	282,551
Transfers Out	-	24,000	24,000	15
Projects & Misc	-	-	-	-
Total Expenditures	**$ 6,293,669**	**$ 25,604,412**	**$ 12,533,456**	**$ 17,141,672**

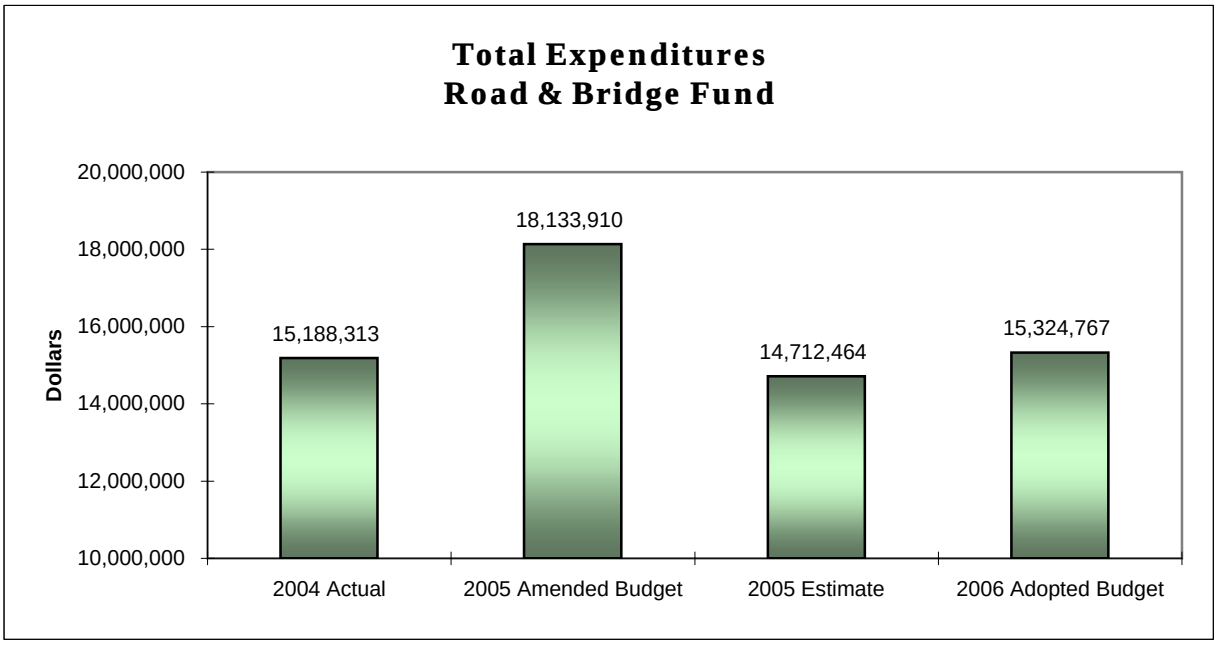


Road & Bridge Fund

The Road & Bridge Fund is established by Colorado Law for the construction and maintenance of roads, bridges, and transportation infrastructure. Each County in Colorado is required to maintain a Road & Bridge Fund. Property taxes received in the Road & Bridge Fund must be shared with the cities and towns within the County according to a formula that allocates one-half of the property taxes from taxes received from property located within each city or town back to that city or town. The remainder of the property tax revenue, along with State Highway Users Tax Fund (HUTF) revenue and other sources of funding, are used for expenditures related to the construction and/or maintenance of roadways or bridges. For 2006, an expenditure budget of $15.3 million is a decrease of 15.5% from the 2005 amended budget. This decrease is due primarily to the uspent $1.9 million funding of the first phase of construction for a new road maintenance facility in the eastern part of the County. The other half of the funding for this facility will come from County capital funding sources in 2006.

Expenditures by Category
Road & Bridge Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 3,216,075	$ 3,388,284	$ 3,358,078	$ 3,564,287
Employee Benefits	884,981	849,950	860,728	944,761
Supplies	2,632,611	3,196,329	2,604,821	2,843,286
Services & Other	6,061,594	6,598,043	5,682,282	5,921,197
Community Programs	-	-	-	-
Capital Outlay	-	1,900,000	-	-
Central Services	2,222,730	2,124,229	2,129,480	2,048,470
Transfers Out	170,322	77,075	77,075	2,766
Projects & Misc	-	-	-	-
Total Expenditures	**$ 15,188,313**	**$ 18,133,910**	**$ 14,712,464**	**$ 15,324,767**



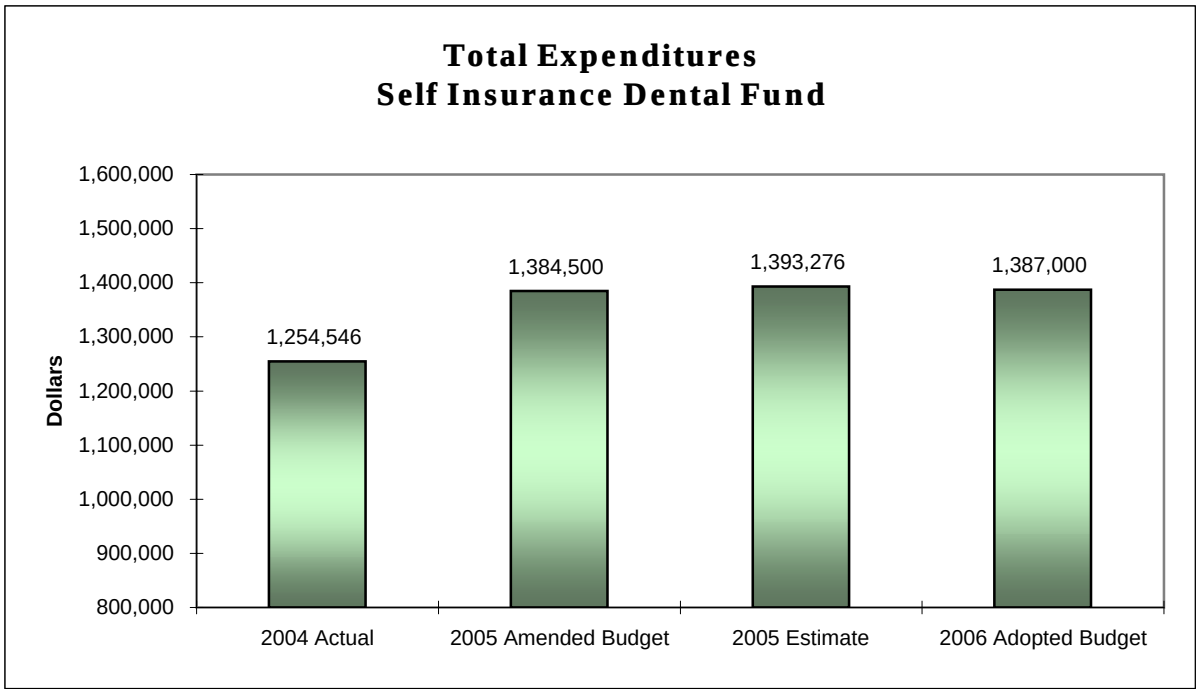
Self Insurance Dental Fund

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

There is a 0.2% increase in the 2006 adopted budget over the amended 2005 budget. The 2006 budget shows a slight decrease over the 2005 estimate.

Expenditures by Category
Self Insurance Dental Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	1,254,546	1,384,500	1,393,276	1,387,000
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 1,254,546**	**$ 1,384,500**	**$ 1,393,276**	**$ 1,387,000**



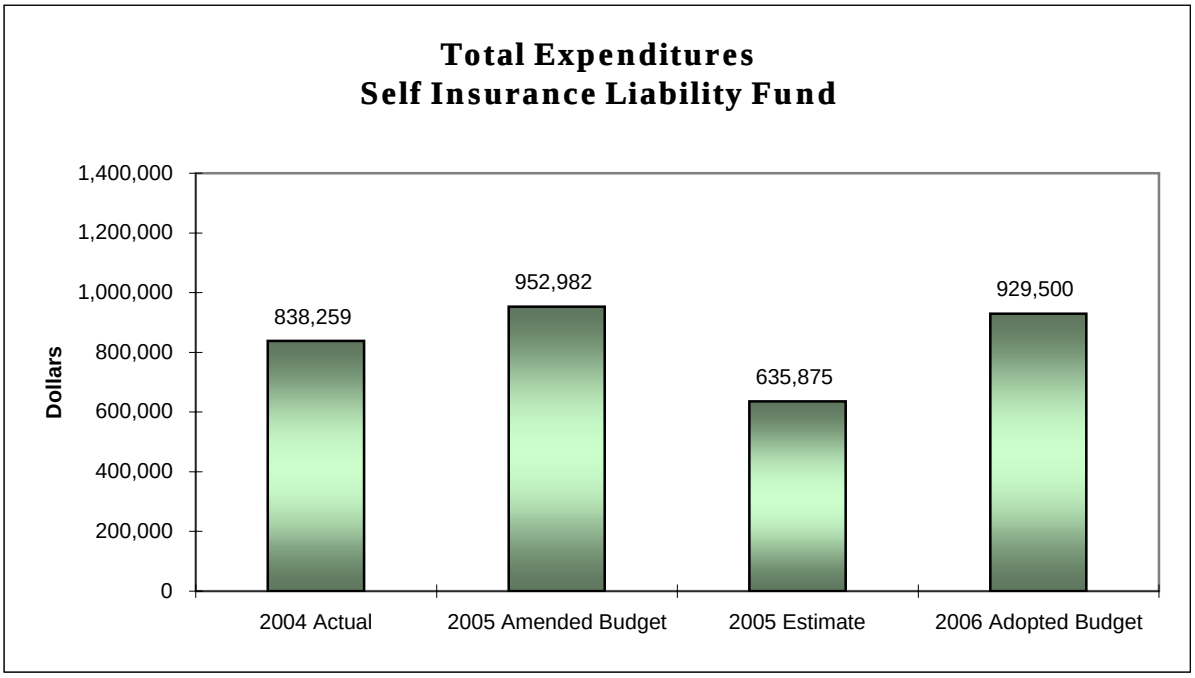
Self Insurance Liability Fund

The Self Insurance Liability Fund was established to account for the County self insurance program, and the cost of insurance that is maintained in excess of the deductible limit. After the terrorist attacks of September 2001, the cost of insurance premiums for local governments increased. For Arapahoe County, the insurance premiums for 2005 increased about 11.7% over 2004. For the 2006 adopted budget, there is no increase budgeted for premiums.

Claims declined by $263,000, or about 65% from the 2005 estimate over 2004 actual claims. The 2006 adopted budget for claims is nearly 17.0% higher than the 2005 amended budget, but only 6.6% higher than the 2004 actual claims.

Expenditures by Category
Self Insurance Liability Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 40,193	$ -	$ -	$ -
Employee Benefits	7,593	-	-	-
Supplies	6,090	2,150	275	2,150
Services & Other	758,733	871,755	556,500	927,350
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	25,650	79,077	79,100	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 838,259**	**$ 952,982**	**$ 635,875**	**$ 929,500**



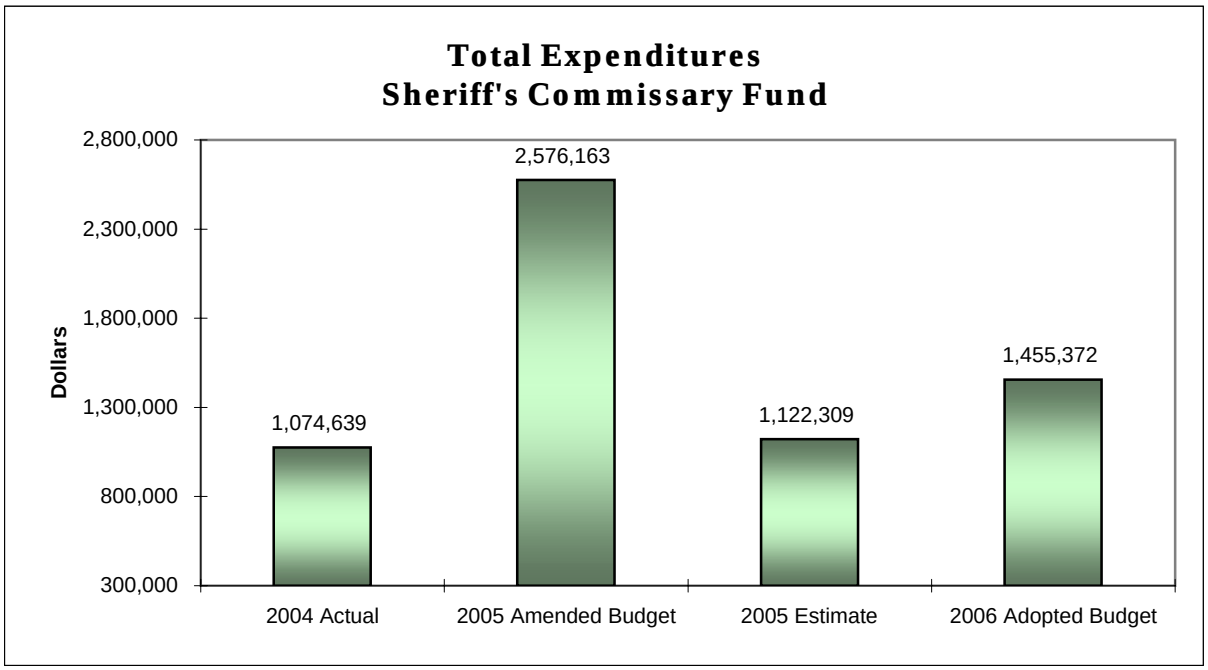
Sheriff's Commissary Fund

The Sheriff's Commissary Fund includes the operation of commissary operations within the Detention Facility and the operation of an inmate industry program that is also run inside the Detention Facility. Both programs ended 2005 with revenues in excess of expenditures. The ending fund balance of both programs is, by policy, reappropriated into the following year budget for use by these programs.

The 2006 budgeted expenditures reflect a 43.5% decrease from the 2005 amended budget and a 29.7% increase from the 2005 estimate.

Expenditures by Category
Sheriff's Commissary Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 49,941	$ 165,305	$ 93,448	$ 180,595
Employee Benefits	3,840	51,778	16,054	46,721
Supplies	165,315	163,600	103,441	163,600
Services & Other	837,723	2,195,480	900,317	1,064,456
Community Programs	-	-	-	-
Capital Outlay	17,820	-	9,049	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 1,074,639**	**$ 2,576,163**	**$ 1,122,309**	**$ 1,455,372**



Social Services Fund

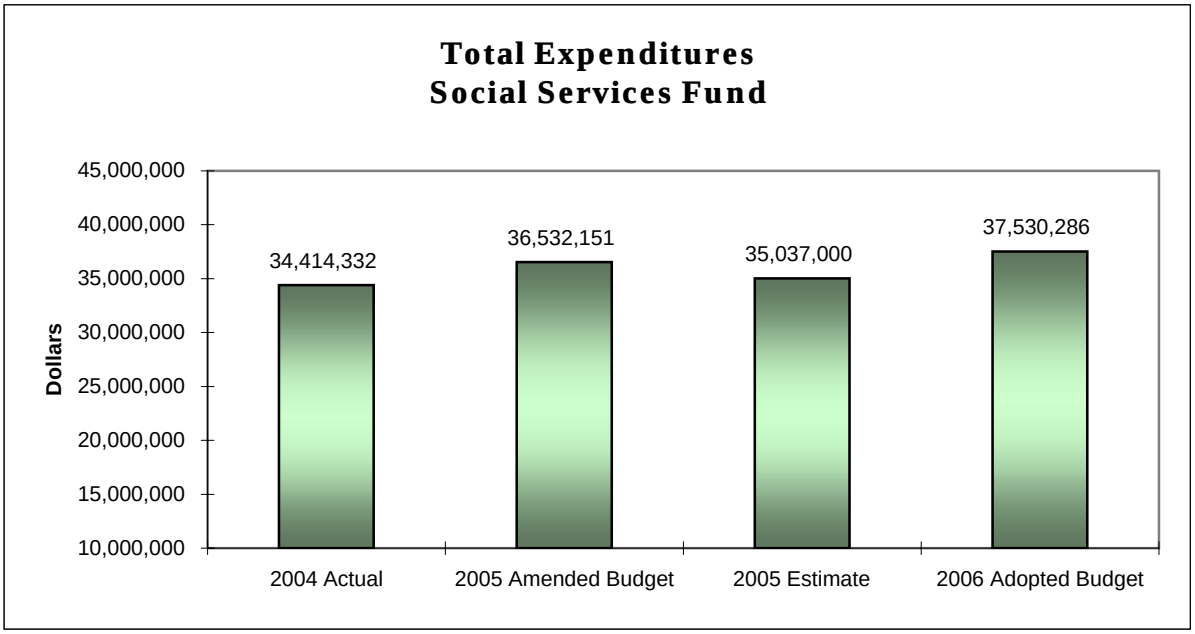
The Social Services Fund consists of the Human Services Department and the Family Support program of the District Attorney. The Human Services programs are funded approximately 75% by State and Federal grant monies and 25% by County property and other taxes.

Expenditures increased by nearly $1 million from the amended 2005 budget to the 2006 budget, which is a 2.7% increase. A big concern of the Human Services Department is the decrease in reimbursement from the State for most of the programs, despite increasing caseloads due to a slowly recovering economy. The recent implementation of the State CBMS system has increased the workload, but will eventually streamline the authorization of benefits eligibility and assistance.

The Family Support program, which is administered by the District Attorney's Office, is also included in this fund. The Family Support program is budgeted at $4.8 million for 2006, which is 12.9% of total expenditures in this fund.

Expenditures by Category
Social Services Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 14,158,873	$ 14,506,256	$ 15,310,000	$ 16,061,237
Employee Benefits	3,239,918	3,590,339	3,500,000	4,058,437
Supplies	269,971	517,035	312,000	527,519
Services & Other	1,076,746	1,929,820	1,430,000	1,838,696
Community Programs	14,675,360	15,988,701	14,485,000	15,042,987
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	993,464	-	-	1,410
Projects & Misc	-	-	-	-
Total Expenditures	**$ 34,414,332**	**$ 36,532,151**	**$ 35,037,000**	**$ 37,530,286**



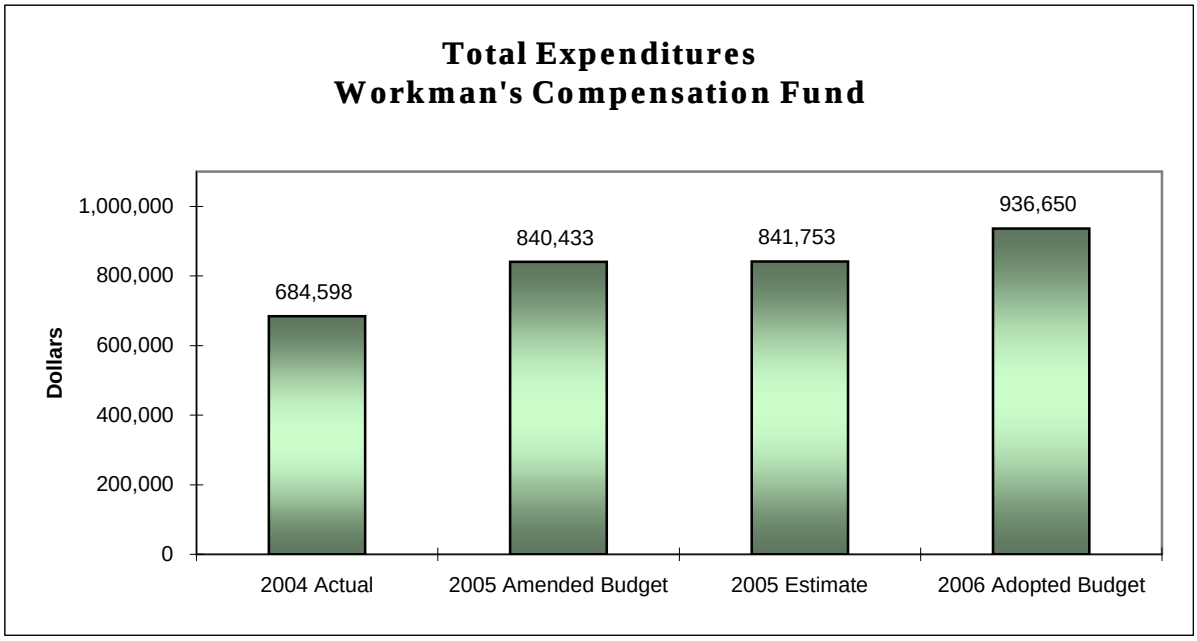
Workman's Compensation Fund

The Workman's Compensation Fund is used to account for the County self-insured worker's compensation program. An insurance policy limits the County liability to $400,000 per claim, and the budget provides for both the insurance premiums and the cost of claims under $400,000. Premiums increased in 2005 by about 16%, but were offset by lower claim costs. The 2006 budget reflects a premium increase of 6.9% over what was paid in 2005.

Workman's Compensation claims are budgeted at $608,850 for 2006. This is an increase of only 0.2% over what was paid in 2005, but a decrease of 45.1% over what was actually paid in 2004.

Expenditures by Category
Workman's Compensation Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	73,963	76,500	64,828	76,500
Services & Other	610,635	763,933	776,925	860,150
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 684,598**	**$ 840,433**	**$ 841,753**	**$ 936,650**



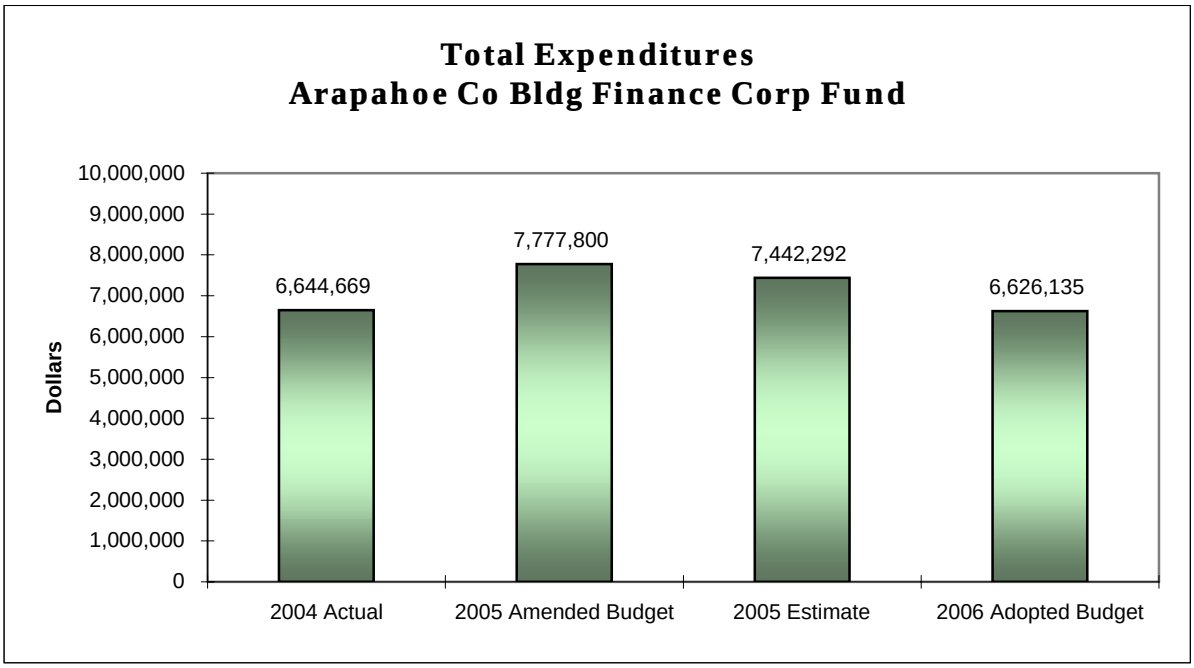
Arapahoe County Building Finance Corp Fund

This fund was created in 2003 to account for the transactions related to the Arapahoe County Building Finance Corporation, (ACBFC), a not-for-profit corporation that issues certificates of participation (COP's) for the purpose of funding the construction of facilities that are leased to Arapahoe County Government. ACBFC receives revenues from the County in the form of capital lease payments and, in turn, pays the associated principal and interest related to the COP's.

The 2006 budget provides for the scheduled principal and interest payments for leases on the following facilities: the CentrePoint Plaza Building, Sheriff/Coroner Administration Building, the Judicial Complex, and the Arapahoe County Community Park.

Expenditures by Category
Arapahoe County Building Finance Corp Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	6,644,669	7,777,800	7,442,292	6,626,135
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 6,644,669**	**$ 7,777,800**	**$ 7,442,292**	**$ 6,626,135**



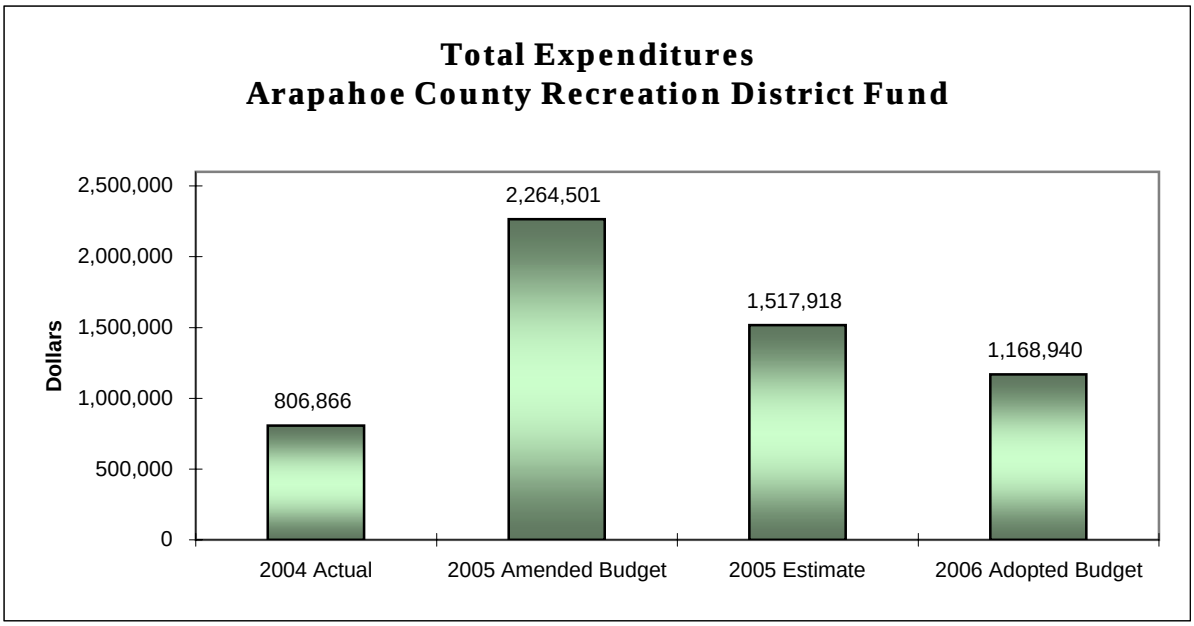
Arapahoe County Recreation District Fund

The Arapahoe County Recreation District includes only part of Arapahoe County, but is governed by the Board of County Commissioners. It has its own mill levy of 0.832 mills. The budget provides for the operation of Cheyenne/Arapahoe Park, Arapahoe County Community Park, Cherry Creek Valley Ecological Park, various trails in the district, as well as certain improvements to park facilities. The budget also includes funds for the restoration of the 17-Mile House and the associated barn. The County contracts with the City of Aurora for mowing, weeding and landscape maintenance at the parks.

The 2006 adopted budget is 48.4% lower than the amended 2005 budget and 23.0% lower than 2005 estimate. This decrease is primarily attributable to supplementals and reappropriations added to the Recreation District during 2005 for construction on projects such as Welch Park.

Expenditures by Category
Arapahoe County Recreation District Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ 28,552.00	$ 22,907.00	$ 126,989.00
Employee Benefits	-	4,210	4,574	30,534
Supplies	9,000	3,262	3,567	-
Services & Other	450,013	638,199	506,472	601,369
Community Programs	-	-	-	-
Capital Outlay	124,125	1,369,300	756,061	167,548
Central Services	478	478	3,837	-
Transfers Out	223,250	220,500	220,500	242,500
Projects & Misc	-	-	-	-
Total Expenditures	**$ 806,866**	**$ 2,264,501**	**$ 1,517,918**	**$ 1,168,940**



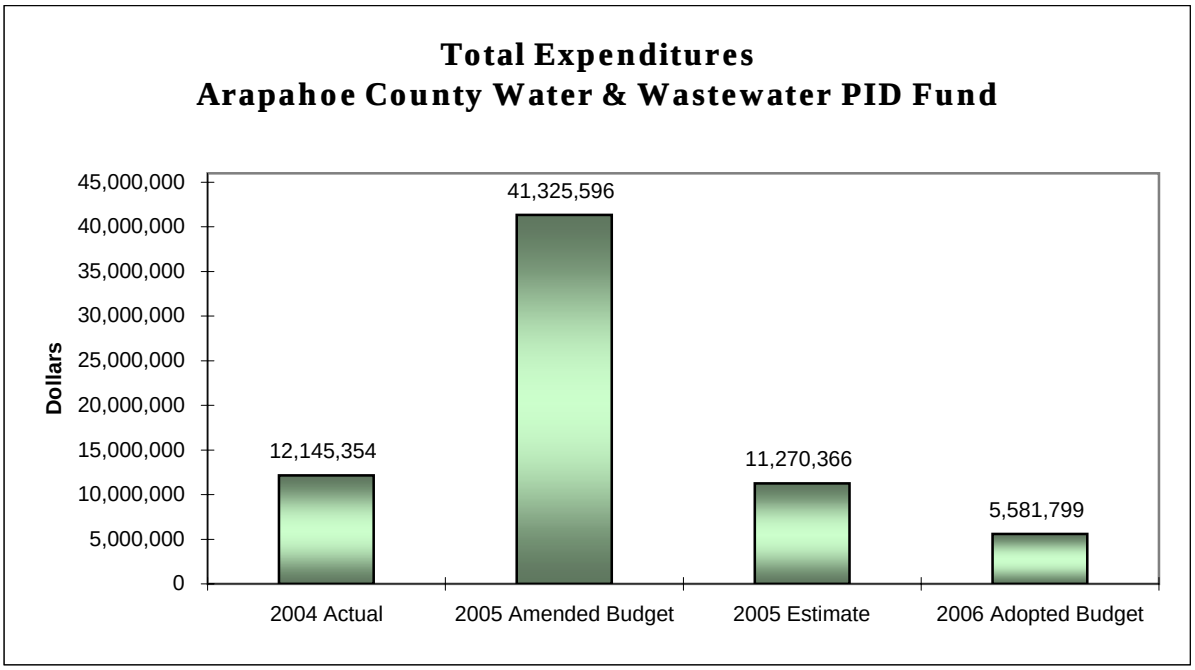
Arapahoe County Water & Wastewater PID Fund

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

The 2006 budget includes $5.6 million for debt service paymentson 2002 bond issue and the 2005 loan agreement. The budget will be supplemented in early 2006 to include all unspent project funds estimated at $29.4 million.

Expenditures by Category
Arapahoe County Water & Wastewater PID Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Other	4,261,225	4,235,596	4,207,024	5,581,799
Community Programs	-	-	-	-
Capital Outlay	7,884,129	37,090,000	7,063,342	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc	-	-	-	-
Total Expenditures	**$ 12,145,354**	**$ 41,325,596**	**$ 11,270,366**	**$ 5,581,799**



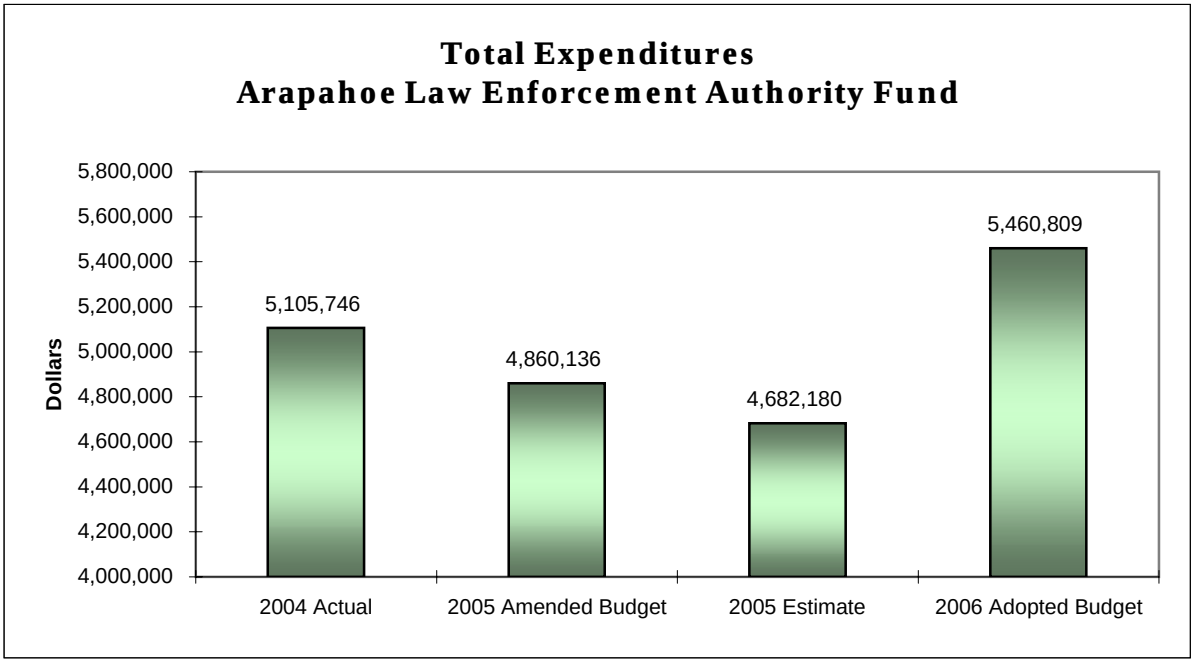
Arapahoe Law Enforcement Authority Fund

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

The 2006 budgeted expenditures reflect a 12.4% increase from the 2005 amended budget and a 16.6% increase from the 2005 estimate.

Expenditures by Category
Arapahoe Law Enforcement Authority Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 3,094,197	$ 3,183,577	$ 3,028,645	$ 3,486,681
Employee Benefits	708,767	691,408	698,140	836,303
Supplies	159,188	227,956	207,935	234,906
Services & Other	593,129	370,614	240,640	440,191
Community Programs	-	-	-	-
Capital Outlay	-	-	-	4,500
Central Services	463,140	379,469	499,708	455,539
Transfers Out	87,325	7,112	7,112	2,689
Projects & Misc	-	-	-	-
Total Expenditures	**$ 5,105,746**	**$ 4,860,136**	**$ 4,682,180**	**$ 5,460,809**



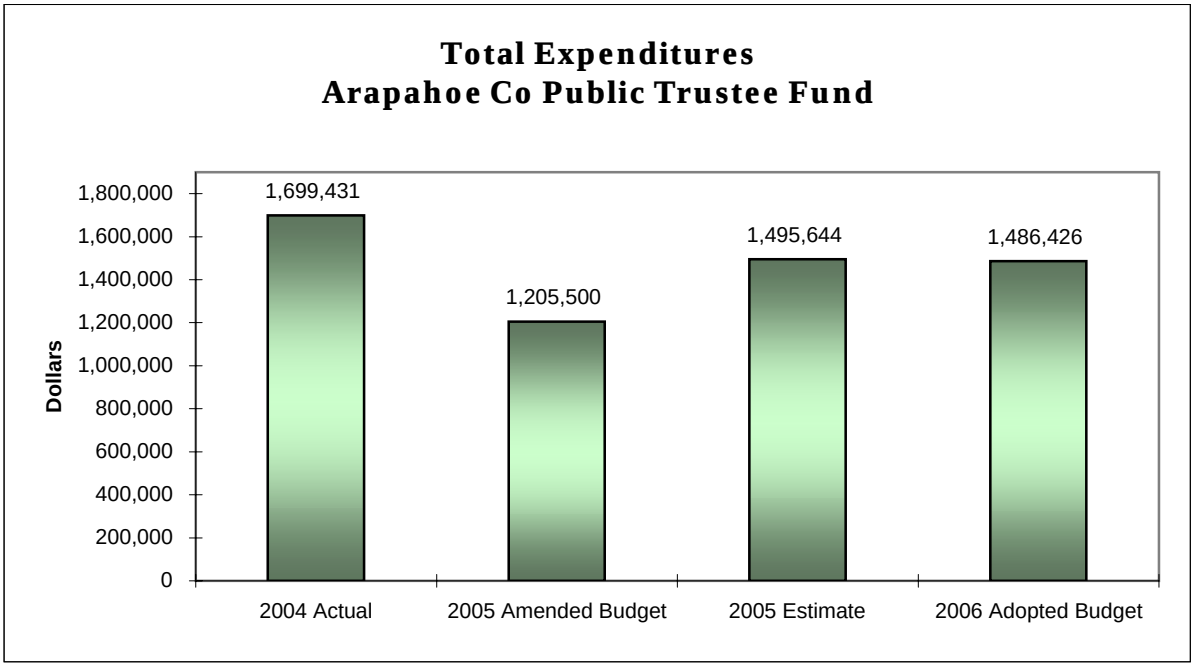
Arapahoe County Public Trustee Fund

The Public Trustee is appointed by the Governor, but budgetary control over the office is exercised by the Board of County Commissioners. The Public Trustee's Office operates using revenues received from performance of service.

Revenues in excess of operating needs are turned over annually to the County General Fund.

Expenditures by Category
Arapahoe County Public Trustee Fund

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries & Wages	$ 390,000	$ 431,200	$ 400,966	$ 457,000
Employee Benefits	117,300	85,507	93,186	102,013
Supplies	57,536	47,000	22,899	73,210
Services & Other	1,134,595	641,793	978,593	854,203
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Misc		-	-	-
Total Expenditures	**$ 1,699,431**	**$ 1,205,500**	**$ 1,495,644**	**$ 1,486,426**



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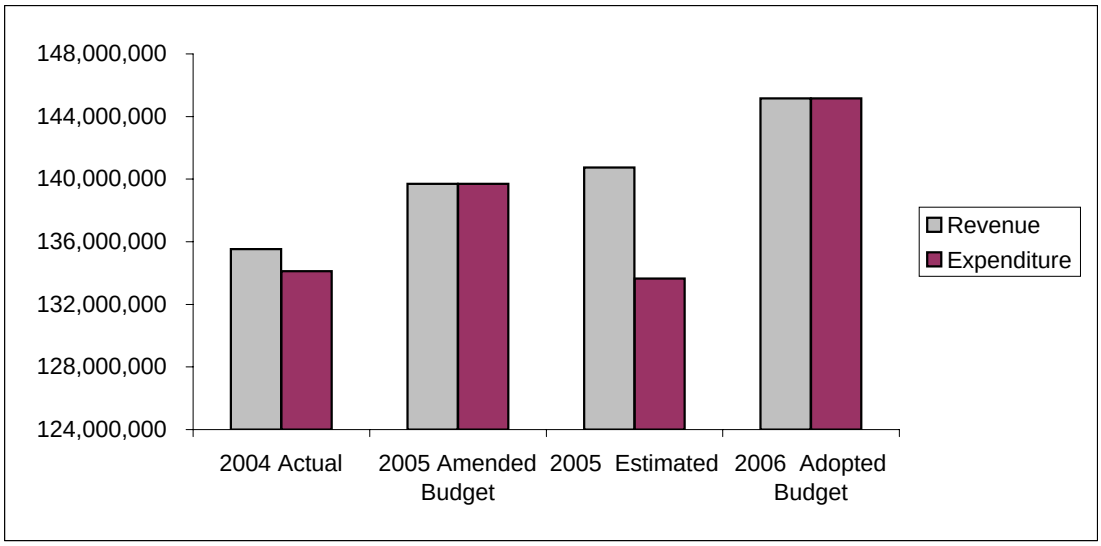
2006 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Designations Reservations	Funds Available for Appropriation
General Fund:	$ 17,870,260	$ 141,690,380	$ 145,152,815	$ 14,407,825	$ 1,383,043	$ 13,024,782
Special Revenue Funds:						
Arapahoe/Douglas Works! Fund	$ -	$ 7,273,135	$ 7,273,135	$ -	$ -	$ -
Arapahoe Law Enforcement Authority Fund	6,232,540	5,310,414	5,460,809	6,082,145	920,633	5,161,512
Board Designated Fund	17,489,738	-	-	17,489,738	15,966,810	1,522,928
Building Maintenance Fund	9,697,396	3,900,000	2,472,699	11,124,697	-	11,124,697
Cash-In-Lieu Fund	1,292,962	-	1,215,620	77,342	77,342	-
Communications Network System Replacement Fund	215,259	85,572	85,572	215,259	215,259	-
Community Development Fund	-	5,841,234	5,841,234	-	-	-
Conservation Trust Fund	2,347,160	400,000	400,000	2,347,160	2,347,160	-
Contingent & Emergency Reserve Fund	713,106	-	713,106	-	-	-
Developmental Disability Fund	12,242	6,651,100	6,651,100	12,242	12,242	-
Electronic Filing Technology Fund	372,166	219,500	219,500	372,166	372,166	-
Forfeited Property Fund	22,916	-	-	22,916	22,916	-
Grant Fund	23,593	8,168,979	8,171,941	20,631	-	20,631
Homeland Security Fund	-	-	-	-	-	-
Open Space Sales Tax Fund	14,226,773	17,141,672	17,141,672	14,226,773	14,226,773	-
Public Trustee Fund	583,057	2,180,191	1,486,426	1,276,822	-	1,276,822
Road & Bridge Fund	7,897,636	15,073,770	15,324,767	7,646,639	5,888,602	1,758,037
Sheriff's Commissary Fund	1,633,214	1,465,000	1,455,372	1,642,842	1,642,842	-
Social Services Fund	11,027,825	36,071,779	37,530,286	9,569,318	1,260,745	8,308,573
Subtotal Special Revenue Funds:	$ 73,787,583	$ 109,782,346	$ 111,443,239	$ 72,126,690	$ 42,953,490	$ 29,173,200
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	$ 36,263,454	$ 5,769,842	$ 5,581,799	$ 36,451,497	$ 36,451,497	$ -
Arapahoe County Recreation District Fund	1,322,248	1,056,806	1,168,940	1,210,114	1,210,114	-
Capital Expenditure Fund	9,970,784	2,897,285	6,437,450	6,430,619	5,750,629	679,990
Infrastructure Fund	16,579,675	4,000,000	3,805,000	16,774,675	16,579,675	195,000
Law Enforcement Capital Improv. Trust Fund	2,174,541	1,840,000	1,877,708	2,136,833	2,136,833	-
Subtotal Capital Project Funds:	$ 66,310,702	$ 15,563,933	$ 18,870,897	$ 63,003,738	$ 62,128,748	$ 874,990
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	$ 7,569,557	$ 4,694,608	$ 6,626,135	$ 5,638,030	$ 5,638,030	$ -
Lease Purchase Agreements Fund	62	2,144,869	2,144,619	312	312	-
Subtotal Debt Service Funds:	$ 7,569,619	$ 6,839,477	$ 8,770,754	$ 5,638,342	$ 5,638,342	$ -
Internal Service Funds:						
Central Services Fund	$ 10,107,095	$ 5,632,493	$ 5,293,461	$ 10,446,127	$ 165,300	$ 10,280,827
Employee Flex Benefit Fund	37	732,125	732,125	37	-	37
Self Insurance Dental Fund	488,957	1,390,450	1,387,000	492,407	68,700	423,707
Self Insurance Liability Fund	1,866,566	1,231,868	929,500	2,168,934	1,179,000	989,934
Workman's Compensation Fund	2,015,299	936,752	936,650	2,015,401	1,164,000	851,401
Subtotal Internal Service Funds:	$ 14,477,954	$ 9,923,688	$ 9,278,736	$ 15,122,906	$ 2,577,000	$ 12,545,906
Total All Funds	**$ 180,016,118**	**$ 283,799,824**	**$ 293,516,441**	**$ 170,299,501**	**$ 114,680,623**	**$ 55,618,878**

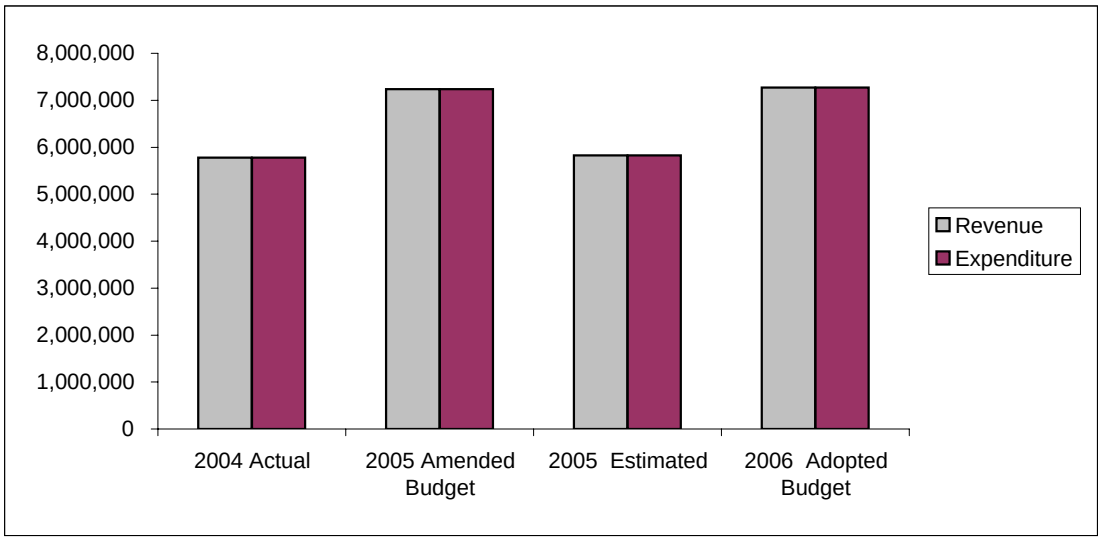
General Fund
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 72,213,784	$ 76,426,181	$ 76,426,181	$ 78,713,864
Other Revenue	63,215,315	59,500,153	64,318,233	62,976,516
Transfers In	100,000	-	-	-
Fund Balance	-	3,780,325	-	3,462,435
Total Sources of Funds	**$ 135,529,099**	**$ 139,706,659**	**$ 140,744,414**	**$ 145,152,815**
Uses of Funds:				
Salaries & Wages	$ 61,761,770	$ 64,274,971	$ 63,262,982	$ 67,625,953
Employee Benefits	13,973,772	15,133,973	14,424,875	16,182,601
Supplies	6,304,934	6,800,391	6,437,223	6,661,781
Service & Other	37,455,396	39,757,753	36,208,652	39,371,308
Community Programs	919,950	1,001,749	942,528	943,103
Capital Outlay	-	58,000	-	13,733
Central Services	2,739,982	2,980,768	2,682,484	2,964,893
Transfers Out	10,961,467	9,699,054	9,699,054	11,389,443
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 134,117,271**	**$ 139,706,659**	**$ 133,657,798**	**$ 145,152,815**
Annual Net Activity	**$ 1,411,828**	**$ -**	**$ 7,086,616**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 9,371,816**	**$ 10,783,644**	**$ 10,783,644**	**$ 17,870,260**
Change in Fund Balance	1,411,828	(3,780,325)	7,086,616	(3,462,435)
Ending Fund Balance	**$ 10,783,644**	**$ 7,003,319**	**$ 17,870,260**	**$ 14,407,825**
Less Reservations				
TABOR Tax Refund	$ -	$ 1,732,736	$ 1,732,736	$ -
Other Reservations	1,166,711	-	1,228,138	1,228,138
Less Designations				
Subsequent Year's Expenditures	1,408,567	3,462,435	3,617,340	154,905
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 8,208,366**	**$ 1,808,148**	**$ 11,292,046**	**$ 13,024,782**



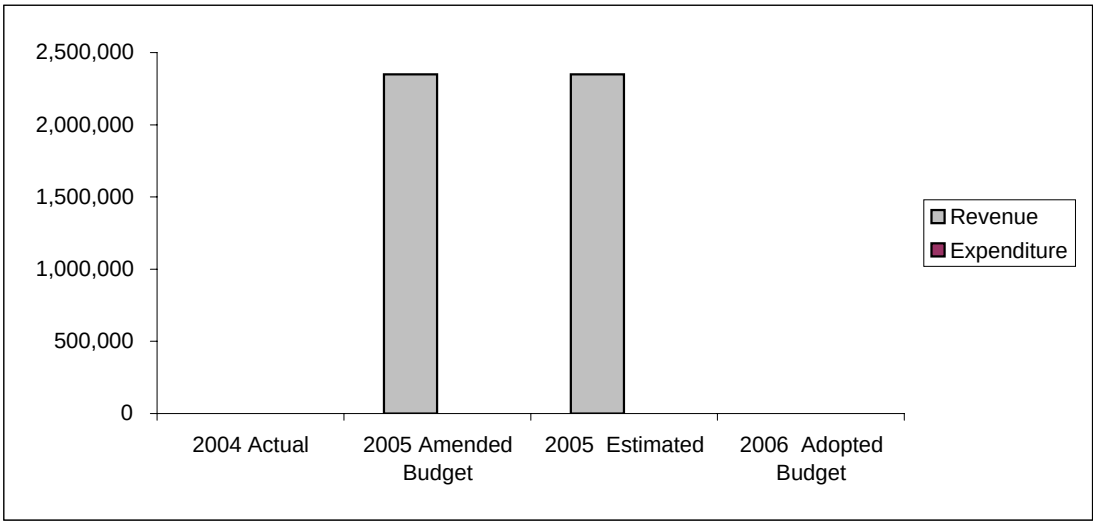
Arapahoe / Douglas Works!
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	5,780,438	7,235,912	5,826,987	7,273,135
Transfers In	-	-	-	-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ 5,780,438**	**$ 7,235,912**	**$ 5,826,987**	**$ 7,273,135**
Uses of Funds:				
Salaries & Wages	$ 2,873,367	$ 3,188,633	$ 2,963,695	$ 3,366,865
Employee Benefits	688,679	816,135	684,445	895,160
Supplies	257,906	204,700	203,368	192,200
Service & Other	1,107,636	2,221,052	1,175,104	1,869,216
Community Programs	270,994	128,750	228,049	211,500
Capital Outlay	-	-	-	-
Central Services	581,856	676,642	572,326	737,984
Transfers Out	-	-	-	210
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 5,780,438**	**$ 7,235,912**	**$ 5,826,987**	**$ 7,273,135**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



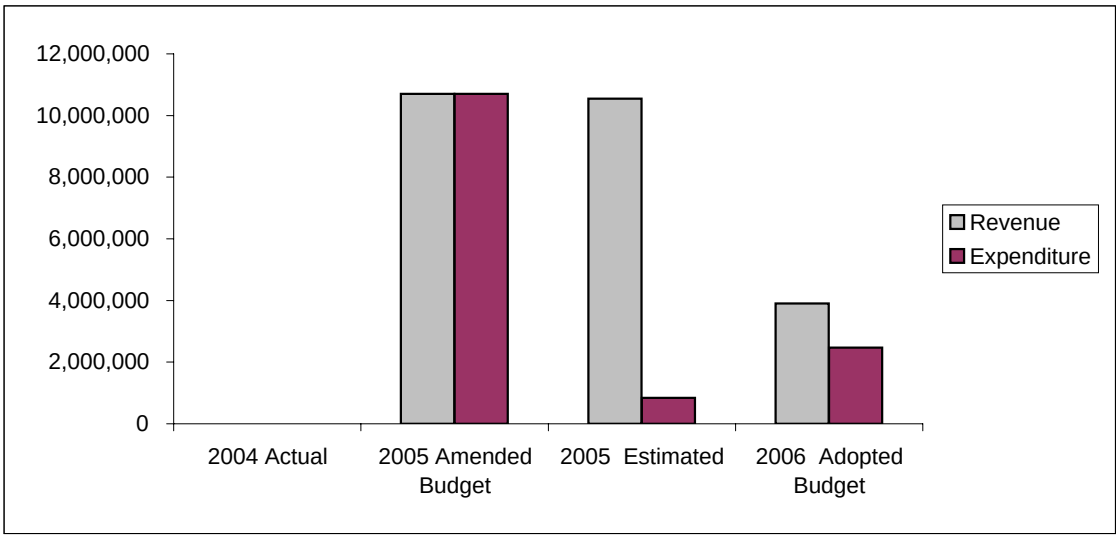
Board Designated Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	-
Transfers In	-	2,350,000	2,350,000	-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ -**	**$ 2,350,000**	**$ 2,350,000**	**$ -**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	-	-	-	-
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ -**	**$ -**	**$ -**	**$ -**
Annual Net Activity	**$ -**	**$ 2,350,000**	**$ 2,350,000**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 15,139,738**	**$ 15,139,738**	**$ 15,139,738**	**$ 17,489,738**
Change in Fund Balance	-	2,350,000	2,350,000	-
Ending Fund Balance	**$ 15,139,738**	**$ 17,489,738**	**$ 17,489,738**	**$ 17,489,738**
Less Reservations				
TABOR Reserve	$ 4,191,200	$ 5,826,725	$ 5,581,195	$ 5,401,674
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	10,948,538	10,785,154	10,785,154	10,565,136
Funds Available for Appropriation	**$ -**	**$ 877,859**	**$ 1,123,389**	**$ 1,522,928**



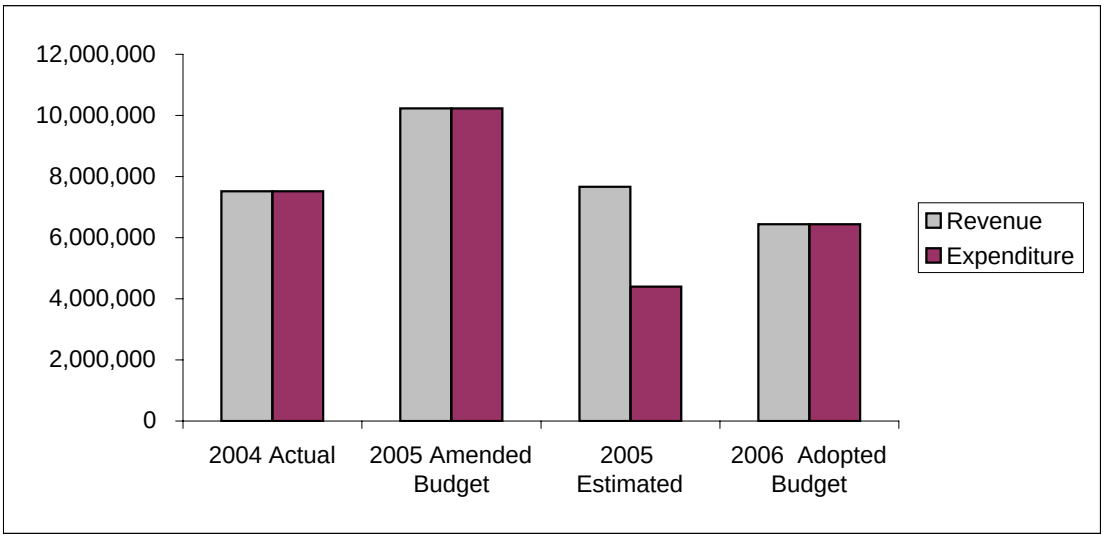
Building Maintenance Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	10,700,000	10,542,542	3,900,000
Transfers In	-	-	-	-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ -**	**$ 10,700,000**	**$ 10,542,542**	**$ 3,900,000**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	-	-	32,389	1,080,892
Community Programs	-	-	-	-
Capital Outlay	-	10,700,000	812,757	1,019,108
Central Services	-	-	-	-
Transfers Out	-	-	-	372,699
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ -**	**$ 10,700,000**	**$ 845,146**	**$ 2,472,699**
Annual Net Activity	**$ -**	**$ -**	**$ 9,697,396**	**$ 1,427,301**
Cumulative Balance:				
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ 9,697,396**
Change in Fund Balance	-	-	9,697,396	1,427,301
Ending Fund Balance	**$ -**	**$ -**	**$ 9,697,396**	**$ 11,124,697**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	9,697,396	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ 11,124,697**



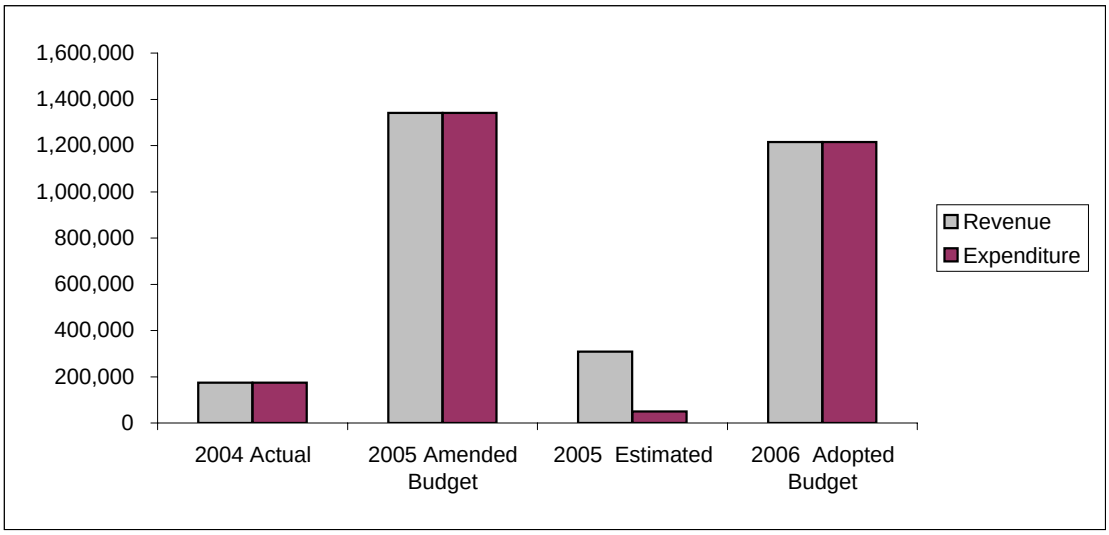
Capital Expenditure Fund
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 5,009,366	$ 3,000,000	$ 2,954,825	$ 2,627,185
Other Revenue	612,055	4,596,433	4,696,102	270,100
Transfers In	1,605,685	10,000	10,000	-
Fund Balance	295,320	2,627,415	-	3,540,165
Total Sources of Funds	**$ 7,522,426**	**$ 10,233,848**	**$ 7,660,927**	**$ 6,437,450**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	27	-	-	-
Service & Other	81,584	-	2,248	-
Community Programs	-	-	-	-
Capital Outlay	2,483,969	8,433,848	2,593,403	2,437,450
Central Services	-	-	-	-
Transfers Out	4,956,846	1,800,000	1,800,000	4,000,000
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 7,522,426**	**$ 10,233,848**	**$ 4,395,651**	**$ 6,437,450**
Annual Net Activity	**$ -**	**$ -**	**$ 3,265,276**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 7,000,828**	**$ 6,705,508**	**$ 6,705,508**	**$ 9,970,784**
Change in Fund Balance	(295,320)	(2,627,415)	3,265,276	(3,540,165)
Ending Fund Balance	**$ 6,705,508**	**$ 4,078,093**	**$ 9,970,784**	**$ 6,430,619**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	383,287	-	5,750,629	5,750,629
Less Designations				
Subsequent Year's Expenditures	2,664,538	3,540,165	3,540,165	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 3,657,683**	**$ 537,928**	**$ 679,990**	**$ 679,990**



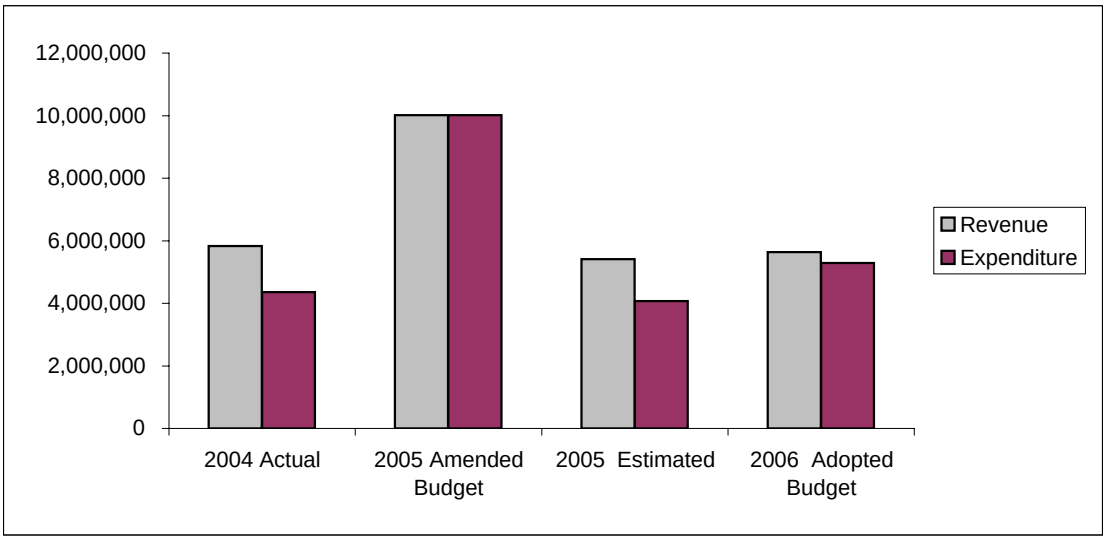
Cash-in-Lieu
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	72,990	309,015	309,016	-
Transfers In	-	-	-	-
Fund Balance	101,911	1,032,102	-	1,215,620
Total Sources of Funds	**$ 174,901**	**$ 1,341,117**	**$ 309,016**	**$ 1,215,620**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	-	1,248,284	-	1,172,532
Community Programs	-	-	-	-
Capital Outlay	-	92,833	49,745	43,088
Central Services	-	-	-	-
Transfers Out	123,501	-	-	-
Projects & Miscellaneous	51,400	-	-	-
Total Uses of Funds	**$ 174,901**	**$ 1,341,117**	**$ 49,745**	**$ 1,215,620**
Annual Net Activity	**$ -**	**$ -**	**$ 259,271**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 1,135,602**	**$ 1,033,691**	**$ 1,033,691**	**$ 1,292,962**
Change in Fund Balance	(101,911)	(1,032,102)	259,271	(1,215,620)
Ending Fund Balance	**$ 1,033,691**	**$ 1,589**	**$ 1,292,962**	**$ 77,342**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	1,033,691	1,589	1,292,962	77,342
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



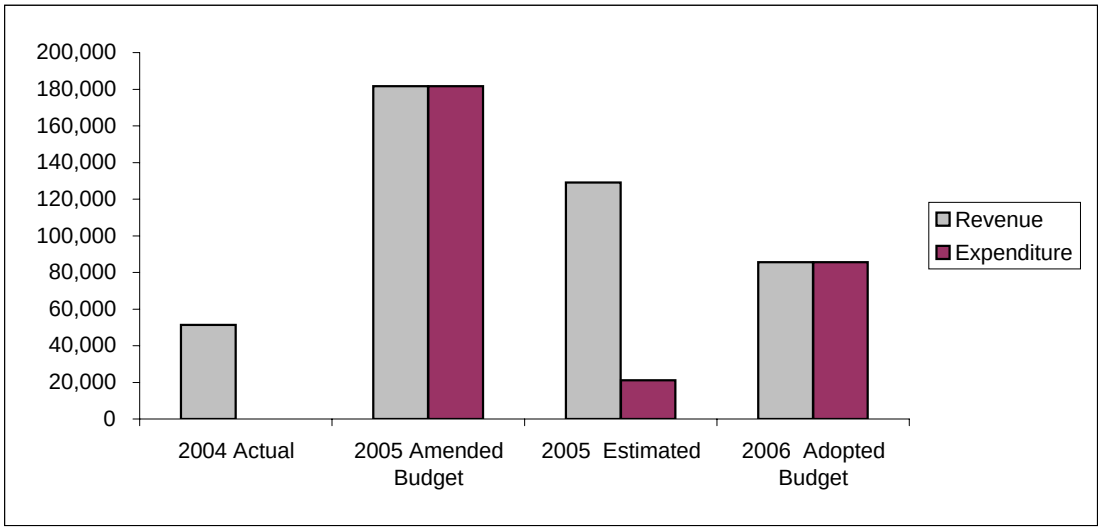
Central Services
Fund Summary

Cash Basis	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	5,047,378	6,202,384	5,137,055	5,360,128
Transfers In	788,581	278,429	278,429	272,365
Fund Balance	-	3,536,056	-	-
Total Sources of Funds	**$ 5,835,959**	**$ 10,016,869**	**$ 5,415,484**	**$ 5,632,493**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	684,515	1,980,000	991,801	1,210,000
Service & Other	99	-	-	647,275
Community Programs	-	-	-	-
Capital Outlay	3,577,263	8,036,869	3,078,656	3,436,186
Central Services	-	-	-	-
Transfers Out	100,000	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 4,361,877**	**$ 10,016,869**	**$ 4,070,457**	**$ 5,293,461**
Annual Net Activity	**$ 1,474,082**	**$ -**	**$ 1,345,027**	**$ 339,032**
Cumulative Balance:				
Beginning Fund Balance	**$ 7,287,986**	**$ 8,762,068**	**$ 8,762,068**	**$ 10,107,095**
Change in Fund Balance	1,474,082	(3,536,056)	1,345,027	339,032
Ending Fund Balance	**$ 8,762,068**	**$ 5,226,012**	**$ 10,107,095**	**$ 10,446,127**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	
Operating Capital	166,620	121,204	121,204	165,300
Funds Available for Appropriation	**$ 8,595,448**	**$ 5,104,808**	**$ 9,985,891**	**$ 10,280,827**



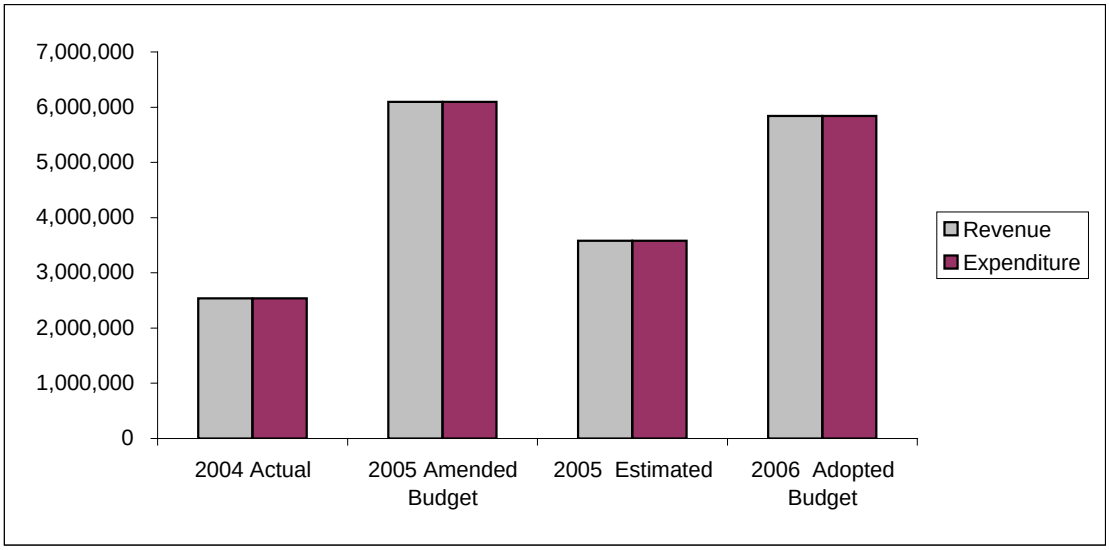
Communication Network System Replacement Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	45,625	100,350	52,469
Transfers In	51,325	28,785	28,785	33,103
Fund Balance	-	107,325	-	-
Total Sources of Funds	**$ 51,325**	**$ 181,735**	**$ 129,135**	**$ 85,572**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	11,925	-
Service & Other	-	181,735	9,276	85,572
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ -**	**$ 181,735**	**$ 21,201**	**$ 85,572**
Annual Net Activity	**$ 51,325**	**$ -**	**$ 107,934**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 56,000**	**$ 107,325**	**$ 107,325**	**$ 215,259**
Change in Fund Balance	51,325	(107,325)	107,934	-
Ending Fund Balance	**$ 107,325**	**$ -**	**$ 215,259**	**$ 215,259**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	107,325	-	215,259	215,259
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



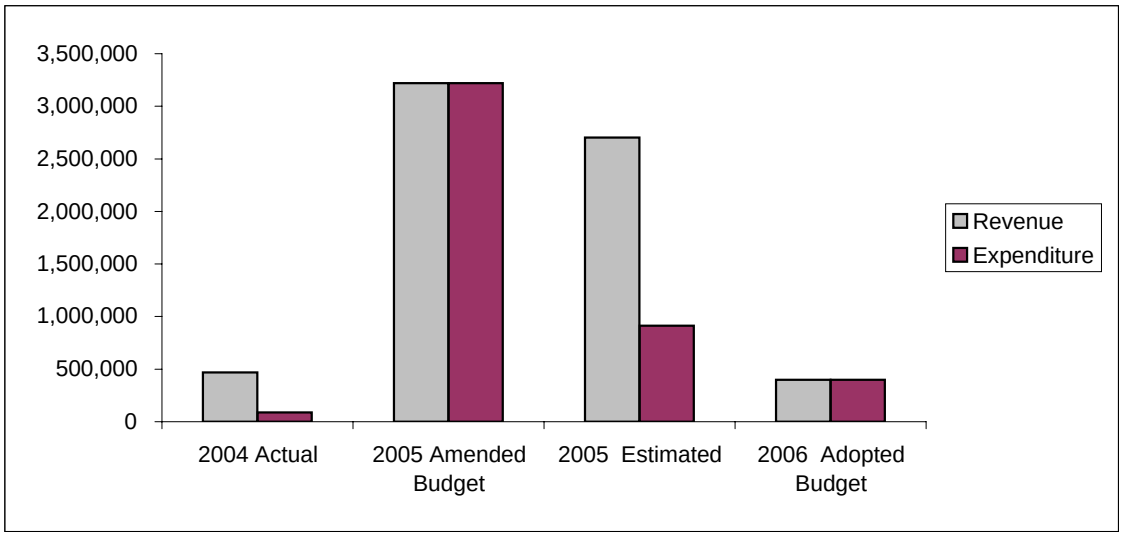
Community Development Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	2,516,004	6,075,189	3,559,400	5,821,234
Transfers In	20,000	20,000	20,000	20,000
Fund Balance	-	-	-	-
Total Sources of Funds	**$ 2,536,004**	**$ 6,095,189**	**$ 3,579,400**	**$ 5,841,234**
Uses of Funds:				
Salaries & Wages	$ 242,661	$ 293,445	$ 243,625	$ 301,247
Employee Benefits	43,667	64,403	45,501	72,682
Supplies	2,516	4,030	3,405	4,030
Service & Other	2,215,256	5,693,673	3,261,053	5,402,756
Community Programs	22,403	20,000	17,084	20,000
Capital Outlay	-	-	-	-
Central Services	9,501	19,638	8,732	40,504
Transfers Out	-	-	-	15
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 2,536,004**	**$ 6,095,189**	**$ 3,579,400**	**$ 5,841,234**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



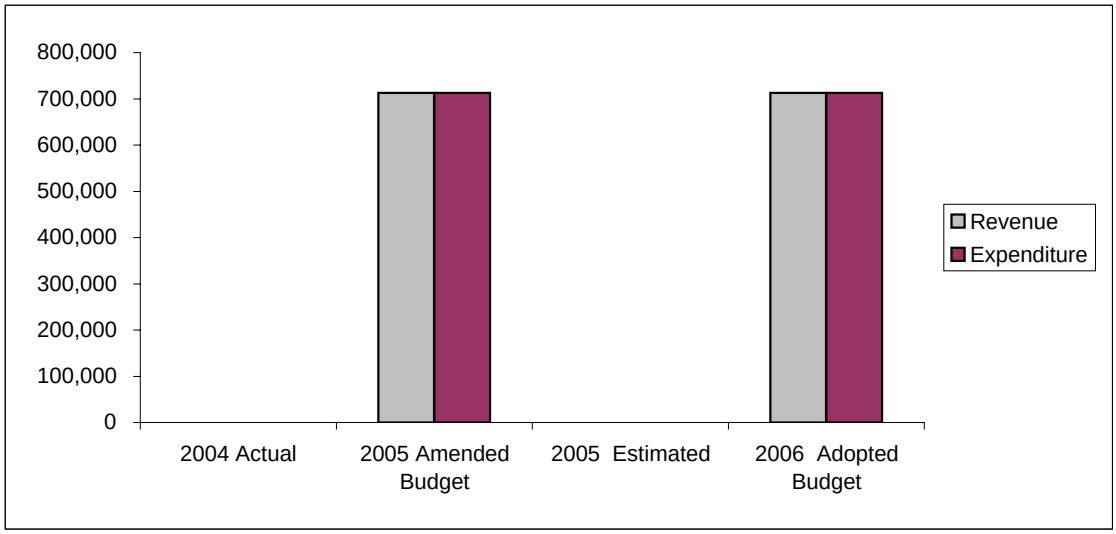
Conservation Trust Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	469,835	400,000	441,443	400,000
Transfers In	-	-	-	-
Fund Balance	-	2,820,082	2,261,451	-
Total Sources of Funds	**$ 469,835**	**$ 3,220,082**	**$ 2,702,894**	**$ 400,000**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	86,957	3,220,082	2,398	100,830
Community Programs	-	-	-	-
Capital Outlay	-	-	911,967	-
Central Services	-	-	-	-
Transfers Out	-	-	-	299,170
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 86,957**	**$ 3,220,082**	**$ 914,365**	**$ 400,000**
Annual Net Activity	**$ 382,878**	**$ -**	**$ 1,788,529**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 2,437,204**	**$ 2,820,082**	**$ 2,820,082**	**$ 2,347,160**
Change in Fund Balance	382,878	(2,820,082)	(472,922)	-
Ending Fund Balance	**$ 2,820,082**	**$ -**	**$ 2,347,160**	**$ 2,347,160**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	2,820,082	-	2,347,160	2,347,160
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



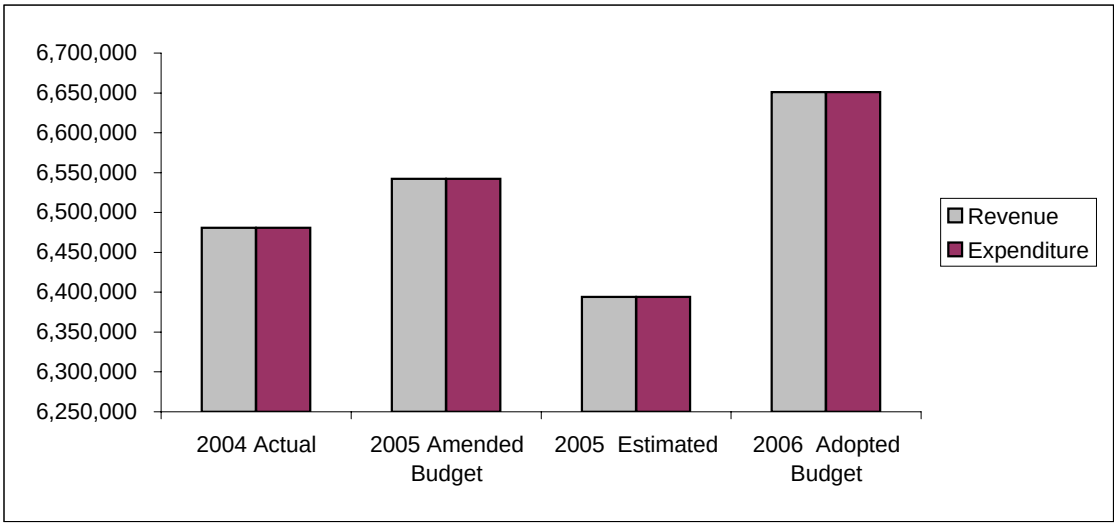
Contingent & Emergency Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Fund Balance	-	713,106	-	713,106
Total Sources of Funds	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	-	713,106	-	713,106
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ -**	**$ 713,106**	**$ -**	**$ 713,106**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 713,106**	**$ 713,106**	**$ 713,106**	**$ 713,106**
Change in Fund Balance	-	(713,106)	-	(713,106)
Ending Fund Balance	**$ 713,106**	**$ -**	**$ 713,106**	**$ -**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	713,106	-	713,106	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



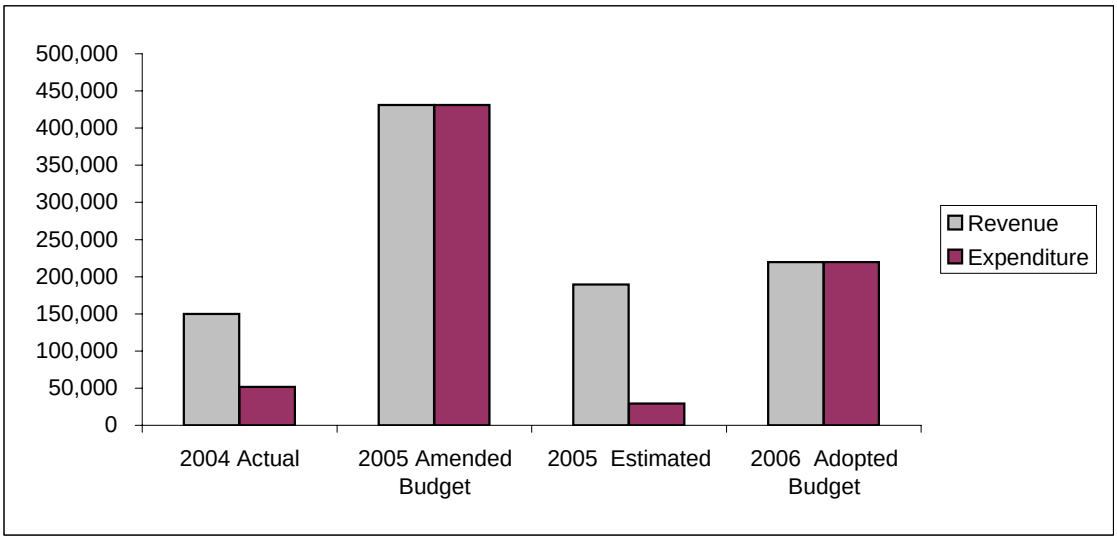
Developmental Disability Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 6,463,686	$ 6,525,565	$ 6,423,518	$ 6,651,100
Other Revenue	6,439	-	(34,085)	-
Transfers In	-	-	-	-
Fund Balance	10,731	16,769	4,527	-
Total Sources of Funds	**$ 6,480,856**	**$ 6,542,334**	**$ 6,393,960**	**$ 6,651,100**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	6,480,856	6,542,334	6,393,960	6,651,100
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 6,480,856**	**$ 6,542,334**	**$ 6,393,960**	**$ 6,651,100**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 27,500**	**$ 16,769**	**$ 16,769**	**$ 12,242**
Change in Fund Balance	(10,731)	(16,769)	(4,527)	-
Ending Fund Balance	**$ 16,769**	**$ -**	**$ 12,242**	**$ 12,242**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	16,769	-	12,242	12,242
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



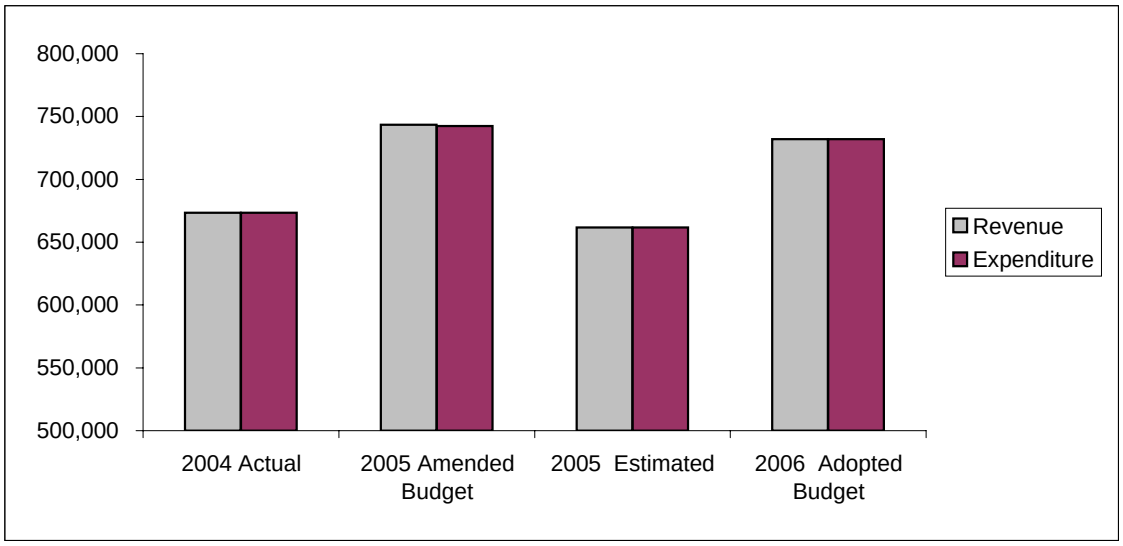
Electronic Filing Technology
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	149,793	219,500	189,562	219,500
Transfers In	-	-	-	-
Fund Balance	-	211,724	-	-
Total Sources of Funds	**$ 149,793**	**$ 431,224**	**$ 189,562**	**$ 219,500**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	25,120	211,724	29,120	-
Community Programs	-	-	-	-
Capital Outlay	26,592	219,500	-	219,500
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 51,712**	**$ 431,224**	**$ 29,120**	**$ 219,500**
Annual Net Activity	**$ 98,081**	**$ -**	**$ 160,442**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 113,643**	**$ 211,724**	**$ 211,724**	**$ 372,166**
Change in Fund Balance	98,081	(211,724)	160,442	-
Ending Fund Balance	**$ 211,724**	**$ -**	**$ 372,166**	**$ 372,166**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	211,724	-	372,166	372,166
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



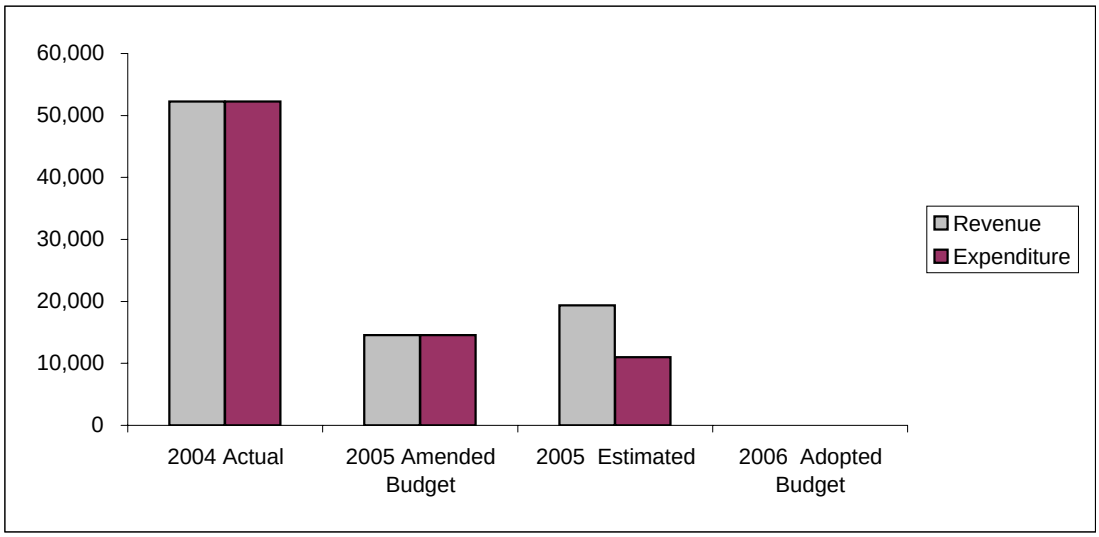
Employee Flex Benefit Plan
Fund Summary

Cash Basis	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	650,535	721,400	639,695	700,000
Transfers In	22,000	22,000	22,000	32,125
Fund Balance	824	-	59	-
Total Sources of Funds	**$ 673,359**	**$ 743,400**	**$ 661,754**	**$ 732,125**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	7,125
Service & Other	673,359	742,480	661,754	725,000
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 673,359**	**$ 742,480**	**$ 661,754**	**$ 732,125**
Annual Net Activity	**$ -**	**$ 920**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 920**	**$ 96**	**$ 96**	**$ 37**
Change in Fund Balance	(824)	920	(59)	-
Ending Fund Balance	**$ 96**	**$ 1,016**	**$ 37**	**$ 37**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	96	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ 1,016**	**$ 37**	**$ 37**



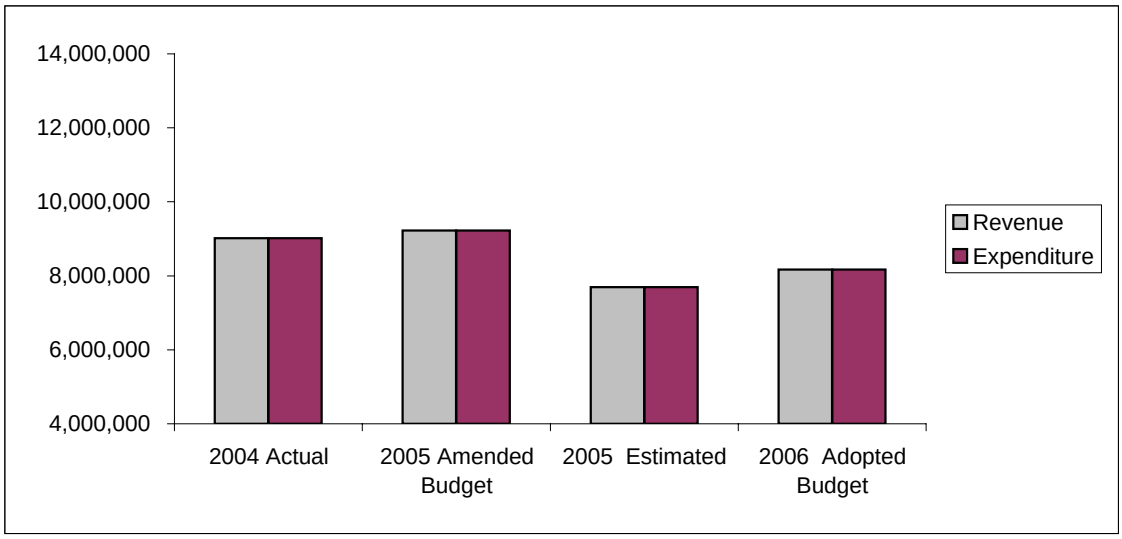
Forfeited Property
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	715	-	19,372	-
Transfers In	-	-	-	-
Fund Balance	51,546	14,543	-	-
Total Sources of Funds	**$ 52,261**	**$ 14,543**	**$ 19,372**	**$ -**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	20	-	-	-
Service & Other	52,241	14,543	11,000	-
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 52,261**	**$ 14,543**	**$ 11,000**	**$ -**
Annual Net Activity	**$ -**	**$ -**	**$ 8,372**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 66,090**	**$ 14,544**	**$ 14,544**	**$ 22,916**
Change in Fund Balance	(51,546)	(14,543)	8,372	-
Ending Fund Balance	**$ 14,544**	**$ 1**	**$ 22,916**	**$ 22,916**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	14,544	1	22,916	22,916
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



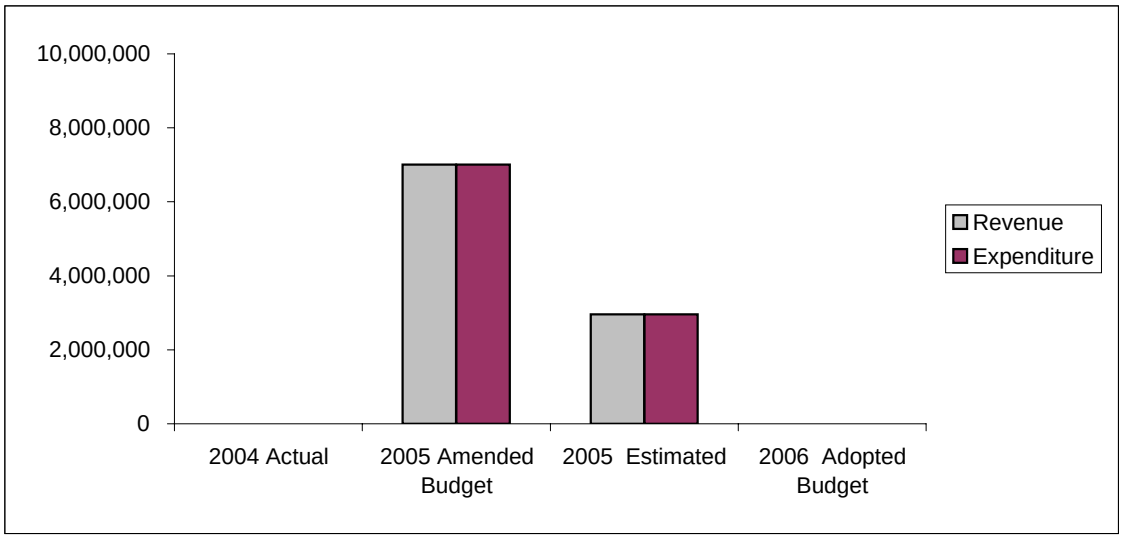
Grant
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	7,868,100	9,136,979	7,611,065	8,157,979
Transfers In	1,150,853	78,388	78,388	11,000
Fund Balance	-	6,300	-	2,962
Total Sources of Funds	**$ 9,018,953**	**$ 9,221,667**	**$ 7,689,453**	**$ 8,171,941**
Uses of Funds:				
Salaries & Wages	$ 1,591,105	$ 1,645,846	$ 1,379,611	$ 1,592,290
Employee Benefits	404,288	481,546	385,758	558,567
Supplies	362,187	1,470,959	570,520	783,198
Service & Other	2,130,462	966,477	696,560	413,973
Community Programs	4,475,082	4,568,219	4,568,219	4,740,101
Capital Outlay	13,290	61,000	59,681	35,300
Central Services	42,539	27,620	29,104	48,467
Transfers Out	-	-	-	45
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 9,018,953**	**$ 9,221,667**	**$ 7,689,453**	**$ 8,171,941**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 23,593**	**$ 23,593**	**$ 23,593**	**$ 23,593**
Change in Fund Balance	-	(6,300)	-	(2,962)
Ending Fund Balance	**$ 23,593**	**$ 17,293**	**$ 23,593**	**$ 20,631**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	6,300	2,962	2,962	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 17,293**	**$ 14,331**	**$ 20,631**	**$ 20,631**



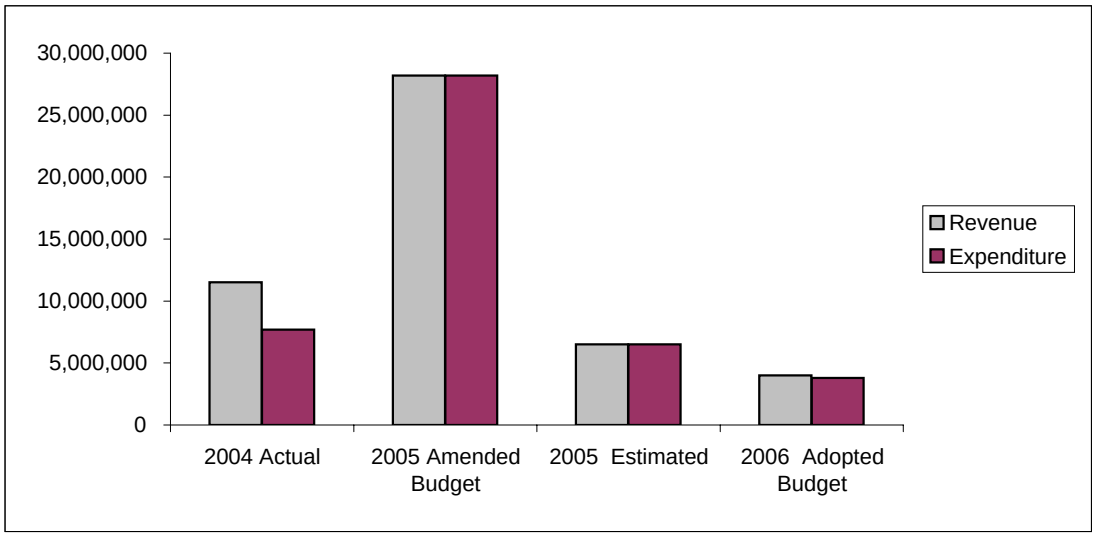
Homeland Security
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	7,004,718	2,961,603	-
Transfers In	-	-	-	-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ -**	**$ 7,004,718**	**$ 2,961,603**	**$ -**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	2,380,173	1,565,190	-
Service & Other	-	4,624,545	1,396,413	-
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ -**	**$ 7,004,718**	**$ 2,961,603**	**$ -**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



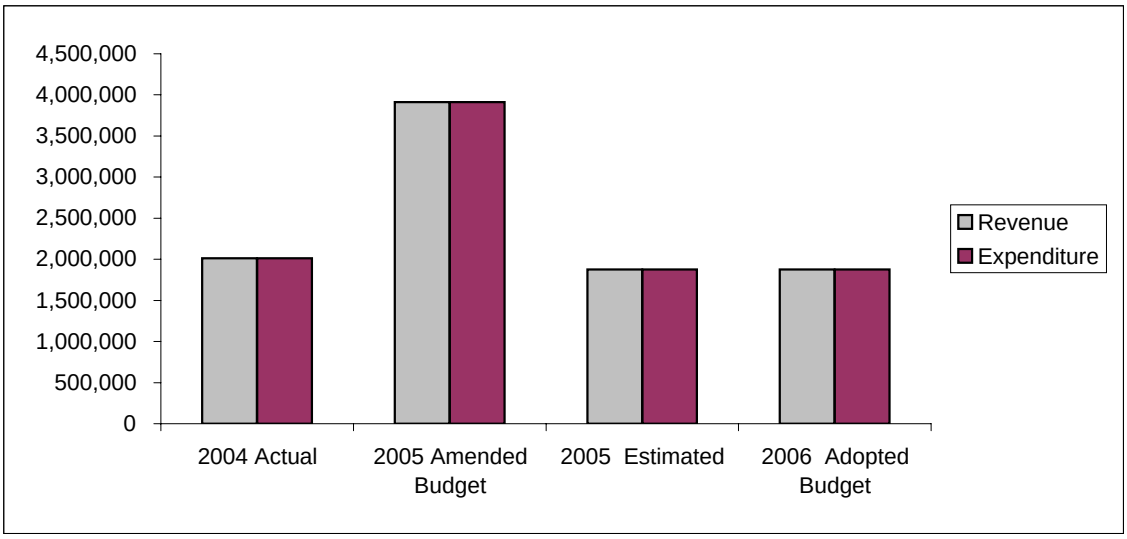
Infrastructure Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	7,512,181	8,186,292	3,065,426	-
Transfers In	4,000,000	1,800,000	1,800,000	4,000,000
Fund Balance	-	18,212,957	1,644,781	-
Total Sources of Funds	**$ 11,512,181**	**$ 28,199,249**	**$ 6,510,207**	**$ 4,000,000**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	-	24,893,813	123,126	-
Community Programs	-	-	-	-
Capital Outlay	7,705,790	3,305,436	5,267,334	3,805,000
Central Services	-	-	-	-
Transfers Out	-	-	1,119,747	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 7,705,790**	**$ 28,199,249**	**$ 6,510,207**	**$ 3,805,000**
Annual Net Activity	**$ 3,806,391**	**$ -**	**$ -**	**$ 195,000**
Cumulative Balance:				
Beginning Fund Balance	**$ 14,418,065**	**$ 18,224,456**	**$ 18,224,456**	**$ 16,579,675**
Change in Fund Balance	3,806,391	(18,212,957)	(1,644,781)	195,000
Ending Fund Balance	**$ 18,224,456**	**$ 11,499**	**$ 16,579,675**	**$ 16,774,675**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	4,634,897	-	3,867,338	3,867,338
Less Designations				
Subsequent Year's Expenditures	13,589,559	11,499	12,712,337	12,712,337
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ 195,000**



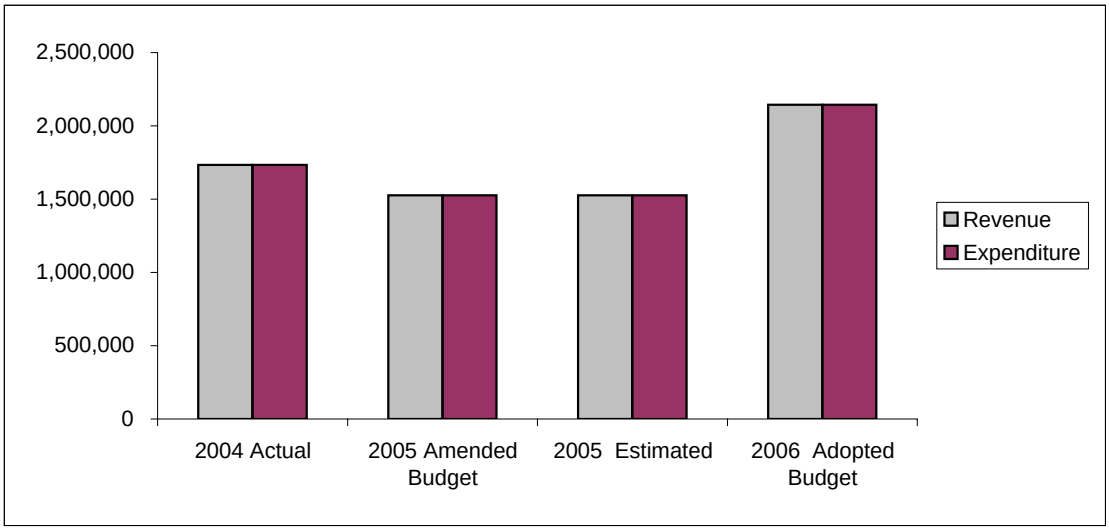
Law Enforcement Capital Improvement Trust
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	41,082	-	103,002	10,000
Transfers In	1,968,106	1,469,000	1,469,000	1,830,000
Fund Balance	1,481	2,442,082	305,884	37,708
Total Sources of Funds	**$ 2,010,669**	**$ 3,911,082**	**$ 1,877,886**	**$ 1,877,708**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	1,881,854	1,877,597	1,877,396	1,877,708
Community Programs	-	-	-	-
Capital Outlay	128,815	2,033,485	490	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 2,010,669**	**$ 3,911,082**	**$ 1,877,886**	**$ 1,877,708**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 2,481,906**	**$ 2,480,425**	**$ 2,480,425**	**$ 2,174,541**
Change in Fund Balance	(1,481)	(2,442,082)	(305,884)	(37,708)
Ending Fund Balance	**$ 2,480,425**	**$ 38,343**	**$ 2,174,541**	**$ 2,136,833**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	2,480,425	38,343	2,174,541	2,136,833
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



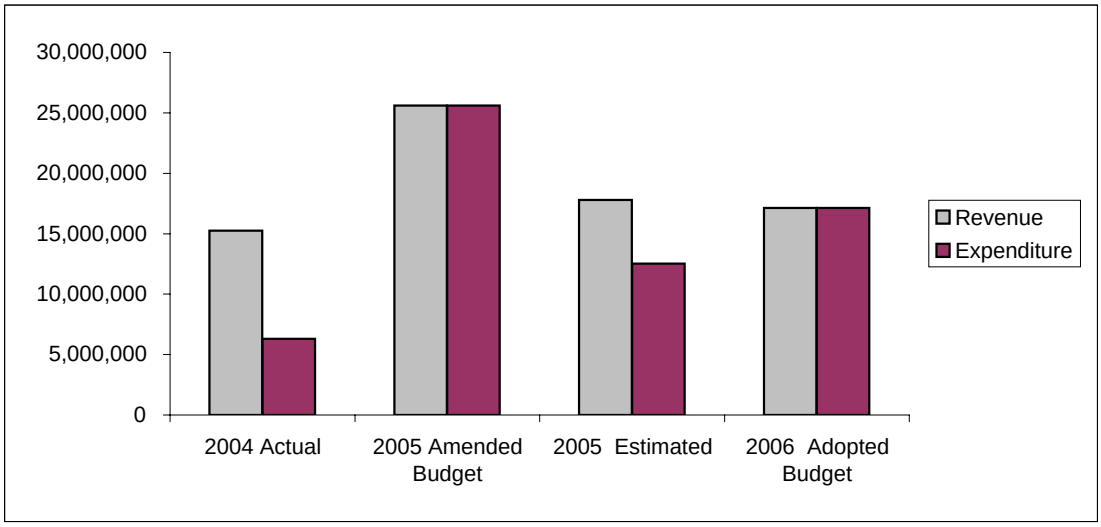
Lease Purchase Agreements
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	-	-	-	-
Transfers In	1,733,380	1,526,570	1,526,570	2,144,869
Fund Balance	709	-	-	-
Total Sources of Funds	**$ 1,734,089**	**$ 1,526,570**	**$ 1,526,570**	**$ 2,144,869**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	1,734,089	1,526,556	1,526,553	2,144,619
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 1,734,089**	**$ 1,526,556**	**$ 1,526,553**	**$ 2,144,619**
Annual Net Activity	**$ -**	**$ 14**	**$ 17**	**$ 250**
Cumulative Balance:				
Beginning Fund Balance	**$ 754**	**$ 45**	**$ 45**	**$ 62**
Change in Fund Balance	(709)	14	17	250
Ending Fund Balance	**$ 45**	**$ 59**	**$ 62**	**$ 312**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	45	59	**62**	**312**
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



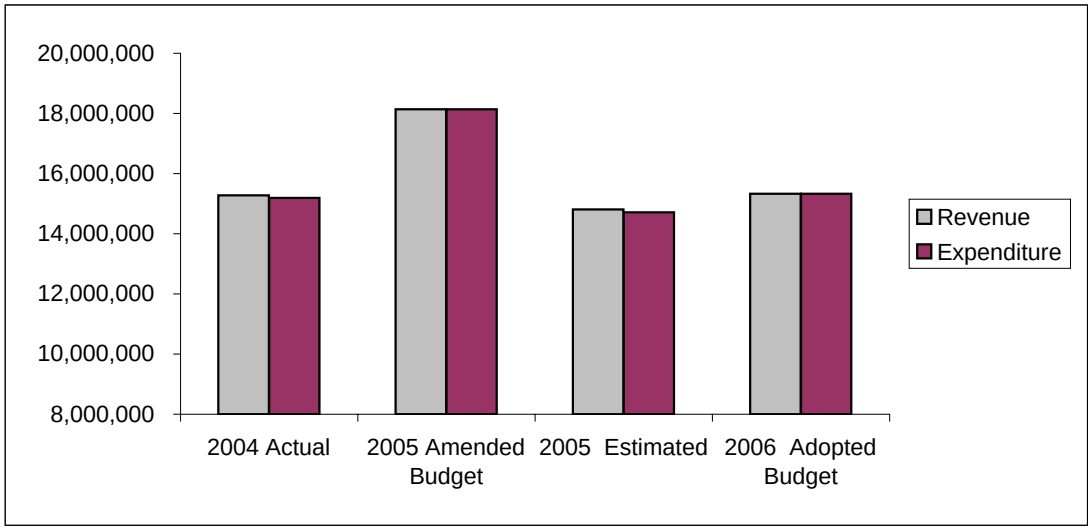
Open Space Sales Tax
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	15,255,681	16,642,400	17,798,217	17,141,672
Transfers In	-	-	-	-
Fund Balance	-	8,962,012	-	-
Total Sources of Funds	**$ 15,255,681**	**$ 25,604,412**	**$ 17,798,217**	**$ 17,141,672**
Uses of Funds:				
Salaries & Wages	$ 37,519	$ 276,616	$ 146,999	$ 181,547
Employee Benefits	9,943	68,447	34,835	45,958
Supplies	450	39,769	6,161	37,839
Service & Other	6,163,610	20,505,880	12,210,382	16,158,698
Community Programs	-	-	-	-
Capital Outlay	-	4,686,500	85,085	435,064
Central Services	82,147	3,200	25,994	282,551
Transfers Out	-	24,000	24,000	15
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 6,293,669**	**$ 25,604,412**	**$ 12,533,456**	**$ 17,141,672**
Annual Net Activity	**$ 8,962,012**	**$ -**	**$ 5,264,761**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ -**	**$ 8,962,012**	**$ 8,962,012**	**$ 14,226,773**
Change in Fund Balance	8,962,012	(8,962,012)	5,264,761	-
Ending Fund Balance	**$ 8,962,012**	**$ -**	**$ 14,226,773**	**$ 14,226,773**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	8,962,012	-	14,226,773	14,226,773
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



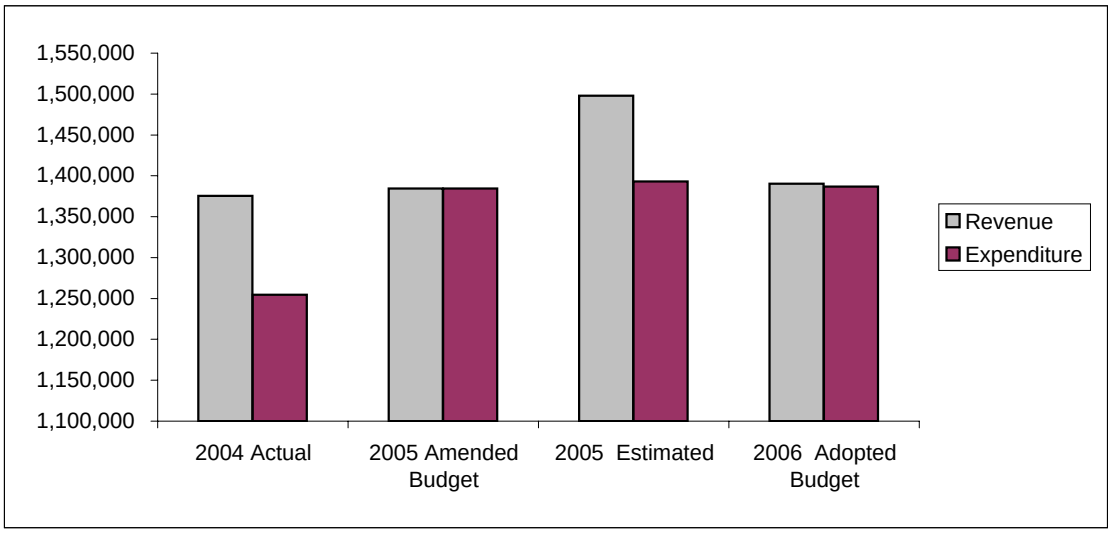
Road and Bridge Fund
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 5,862,546	$ 5,846,907	$ 5,755,469	$ 5,799,760
Other Revenue	9,415,949	9,057,003	9,055,733	9,274,010
Transfers In	-	-	-	-
Fund Balance	-	3,230,000	-	250,997
Total Sources of Funds	**$ 15,278,495**	**$ 18,133,910**	**$ 14,811,202**	**$ 15,324,767**
Uses of Funds:				
Salaries & Wages	$ 3,216,075	$ 3,388,284	$ 3,358,078	$ 3,564,287
Employee Benefits	884,981	849,950	860,728	944,761
Supplies	2,632,611	3,196,329	2,604,821	2,843,286
Service & Other	6,061,594	6,598,043	5,682,282	5,921,197
Community Programs	-	-	-	-
Capital Outlay	-	1,900,000	-	-
Central Services	2,222,730	2,124,229	2,129,480	2,048,470
Transfers Out	170,322	77,075	77,075	2,766
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 15,188,313**	**$ 18,133,910**	**$ 14,712,464**	**$ 15,324,767**
Annual Net Activity	**$ 90,182**	**$ -**	**$ 98,738**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 7,708,716**	**$ 7,798,898**	**$ 7,798,898**	**$ 7,897,636**
Change in Fund Balance	90,182	(3,230,000)	98,738	(250,997)
Ending Fund Balance	**$ 7,798,898**	**$ 4,568,898**	**$ 7,897,636**	**$ 7,646,639**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	1,006,046	-	1,434,474	1,434,474
Less Designations				
Subsequent Year's Expenditures	-	250,997	2,150,997	1,900,000
Operating Capital	2,230,167	2,855,680	2,855,680	2,554,128
Funds Available for Appropriation	**$ 4,562,685**	**$ 1,462,221**	**$ 1,456,485**	**$ 1,758,037**



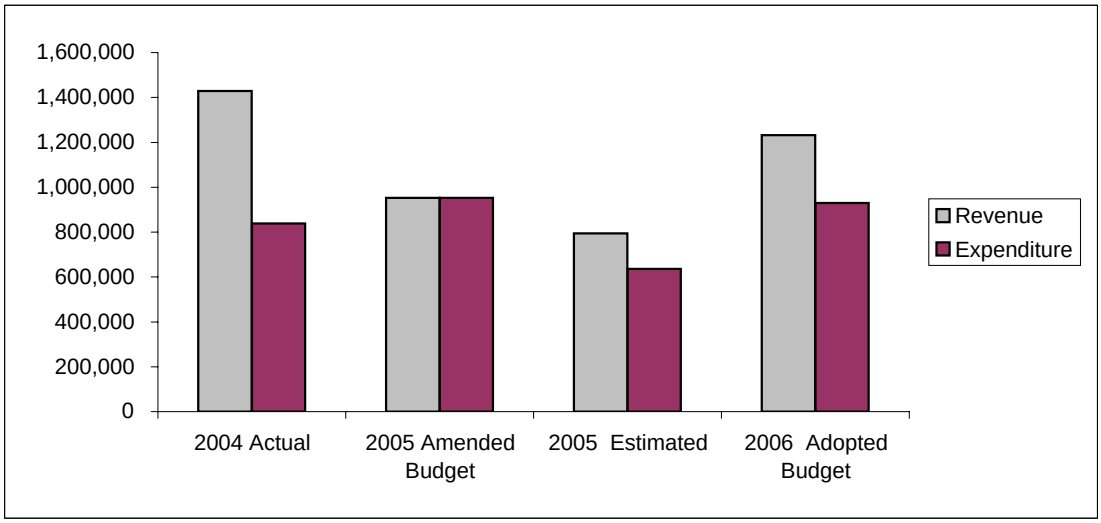
Self-Insurance Dental
Fund Summary

Cash Basis	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	1,375,619	1,365,450	1,497,941	1,390,450
Transfers In	-	-	-	-
Fund Balance	-	19,050	-	-
Total Sources of Funds	**$ 1,375,619**	**$ 1,384,500**	**$ 1,497,941**	**$ 1,390,450**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	1,254,546	1,384,500	1,393,276	1,387,000
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 1,254,546**	**$ 1,384,500**	**$ 1,393,276**	**$ 1,387,000**
Annual Net Activity	**$ 121,073**	**$ -**	**$ 104,665**	**$ 3,450**
Cumulative Balance:				
Beginning Fund Balance	**$ 263,219**	**$ 384,292**	**$ 384,292**	**$ 488,957**
Change in Fund Balance	121,073	(19,050)	104,665	3,450
Ending Fund Balance	**$ 384,292**	**$ 365,242**	**$ 488,957**	**$ 492,407**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	68,700	68,700	68,700	68,700
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 315,592**	**$ 296,542**	**$ 420,257**	**$ 423,707**



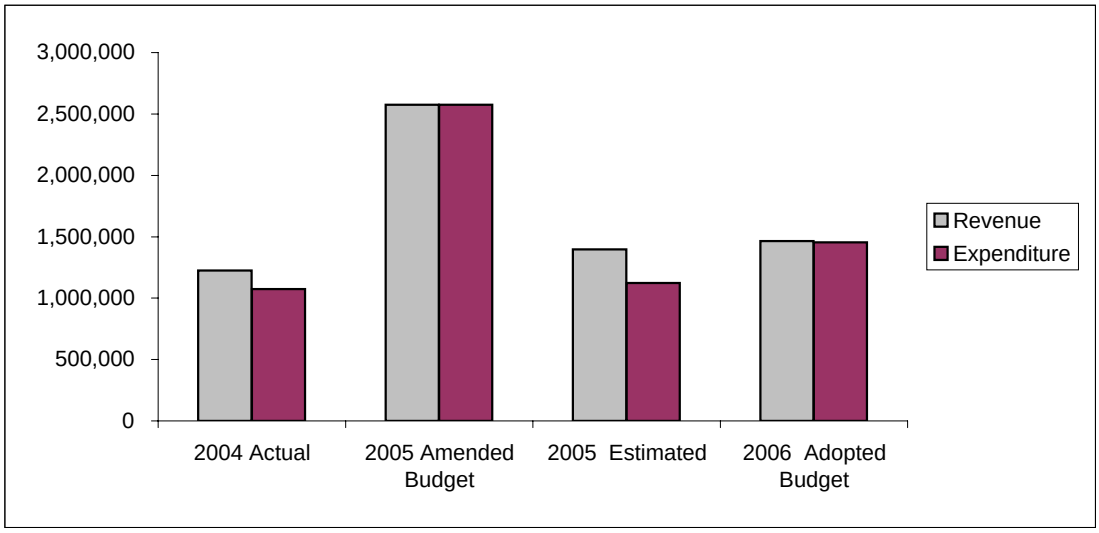
Self-Insurance Liability Fund Summary

Cash Basis	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	398,583	200,282	265,000	201,868
Transfers In	1,030,000	530,000	530,000	1,030,000
Fund Balance	-	222,700	-	-
Total Sources of Funds	**$ 1,428,583**	**$ 952,982**	**$ 795,000**	**$ 1,231,868**
Uses of Funds:				
Salaries & Wages	$ 40,193	$ -	$ -	$ -
Employee Benefits	7,593	-	-	-
Supplies	6,090	2,150	275	2,150
Service & Other	758,733	871,755	556,500	927,350
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	25,650	79,077	79,100	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 838,259**	**$ 952,982**	**$ 635,875**	**$ 929,500**
Annual Net Activity	**$ 590,323**	**$ -**	**$ 159,125**	**$ 302,368**
Cumulative Balance:				
Beginning Fund Balance	**$ 1,117,117**	**$ 1,707,441**	**$ 1,707,441**	**$ 1,866,566**
Change in Fund Balance	590,324	(222,700)	159,125	302,368
Ending Fund Balance	**$ 1,707,441**	**$ 1,484,741**	**$ 1,866,566**	**$ 2,168,934**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	1,179,000	1,179,000	1,179,000	1,179,000
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 528,441**	**$ 305,741**	**$ 687,566**	**$ 989,934**



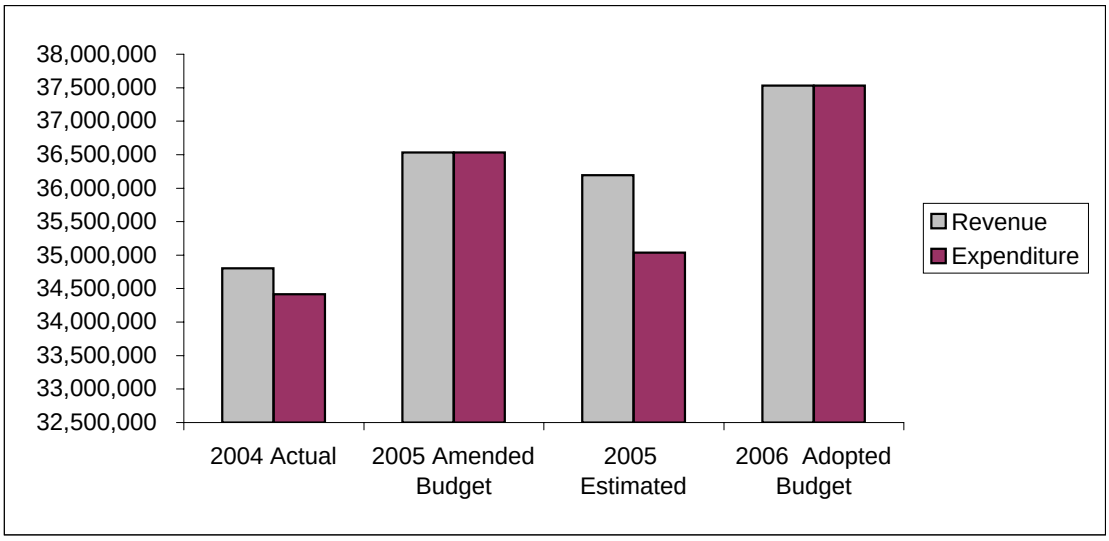
Sheriff's Commissary
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	1,224,722	1,458,000	1,398,269	1,465,000
Transfers In	-	-	-	-
Fund Balance	-	1,118,163	-	-
Total Sources of Funds	**$ 1,224,722**	**$ 2,576,163**	**$ 1,398,269**	**$ 1,465,000**
Uses of Funds:				
Salaries & Wages	$ 49,941	$ 165,305	$ 93,448	$ 180,595
Employee Benefits	3,840	51,778	16,054	46,721
Supplies	165,315	163,600	103,441	163,600
Service & Other	837,723	2,195,480	900,317	1,064,456
Community Programs	-	-	-	-
Capital Outlay	17,820	-	9,049	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 1,074,639**	**$ 2,576,163**	**$ 1,122,309**	**$ 1,455,372**
Annual Net Activity	**$ 150,083**	**$ -**	**$ 275,960**	**$ 9,628**
Cumulative Balance:				
Beginning Fund Balance	**$ 1,207,171**	**$ 1,357,254**	**$ 1,357,254**	**$ 1,633,214**
Change in Fund Balance	150,083	(1,118,163)	275,960	9,628
Ending Fund Balance	**$ 1,357,254**	**$ 239,091**	**$ 1,633,214**	**$ 1,642,842**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	1,357,254	-	1,633,214	1,642,842
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ 239,091**	**$ -**	**$ -**



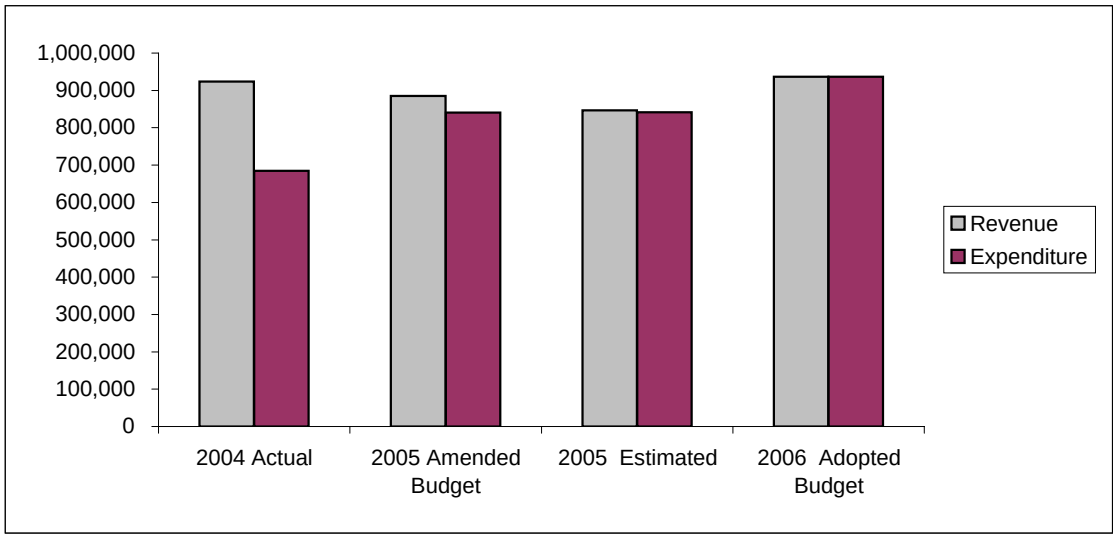
Social Services Fund
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 9,230,031	$ 9,550,279	$ 9,547,235	$ 10,488,785
Other Revenue	25,204,421	26,166,261	26,594,094	25,582,994
Transfers In	369,124	53,146	53,146	-
Fund Balance	-	762,465	-	1,458,507
Total Sources of Funds	**$ 34,803,576**	**$ 36,532,151**	**$ 36,194,475**	**$ 37,530,286**
Uses of Funds:				
Salaries & Wages	$ 14,158,873	$ 14,506,256	$ 15,310,000	$ 16,061,237
Employee Benefits	3,239,918	3,590,339	3,500,000	4,058,437
Supplies	269,971	517,035	312,000	527,519
Service & Other	1,076,746	1,929,820	1,430,000	1,838,696
Community Programs	14,675,360	15,988,701	14,485,000	15,042,987
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	993,464	-	-	1,410
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 34,414,332**	**$ 36,532,151**	**$ 35,037,000**	**$ 37,530,286**
Annual Net Activity	**$ 389,244**	**$ -**	**$ 1,157,475**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 9,481,106**	**$ 9,870,350**	**$ 9,870,350**	**$ 11,027,825**
Change in Fund Balance	389,244	(762,465)	1,157,475	(1,458,507)
Ending Fund Balance	**$ 9,870,350**	**$ 9,107,885**	**$ 11,027,825**	**$ 9,569,318**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	41,062	-	9,735	9,735
Less Designations				
Subsequent Year's Expenditures	762,465	-	-	-
Operating Capital	1,214,217	1,213,181	1,213,181	1,251,010
Funds Available for Appropriation	**$ 7,852,606**	**$ 7,894,704**	**$ 9,804,909**	**$ 8,308,573**



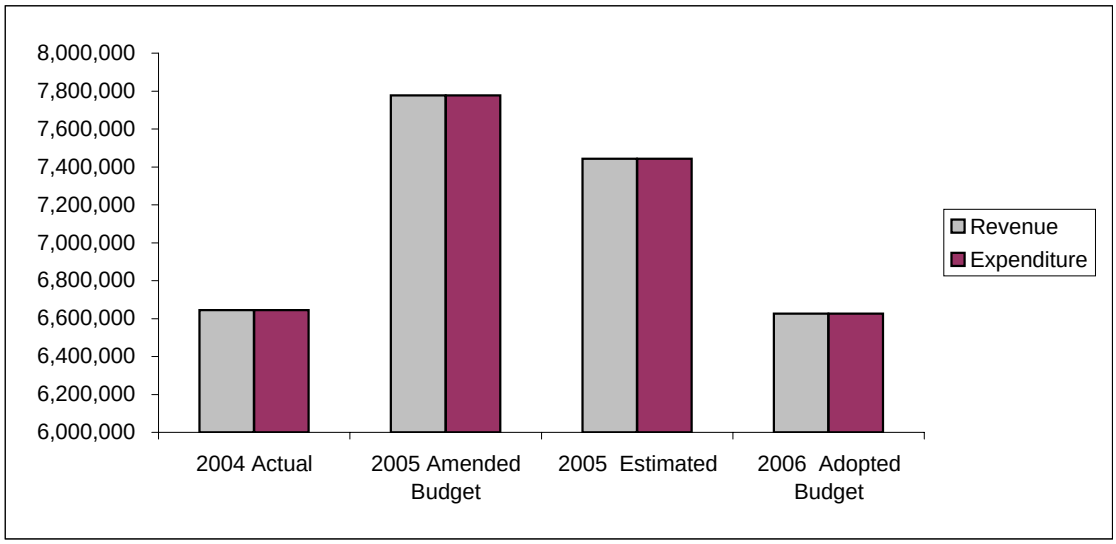
Workman's Compensation Fund Summary

Cash Basis	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	923,647	885,515	846,537	936,752
Transfers In	-	-		-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ 923,647**	**$ 885,515**	**$ 846,537**	**$ 936,752**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	73,963	76,500	64,828	76,500
Service & Other	610,635	763,933	776,925	860,150
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 684,598**	**$ 840,433**	**$ 841,753**	**$ 936,650**
Annual Net Activity	**$ 239,049**	**$ 45,082**	**$ 4,784**	**$ 102**
Cumulative Balance:				
Beginning Fund Balance	**$ 1,771,466**	**$ 2,010,515**	**$ 2,010,515**	**$ 2,015,299**
Change in Fund Balance	239,049	45,082	4,784	102
Ending Fund Balance	**$ 2,010,515**	**$ 2,055,597**	**$ 2,015,299**	**$ 2,015,401**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	1,164,000	1,164,000	1,164,000	1,164,000
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 846,515**	**$ 891,597**	**$ 851,299**	**$ 851,401**



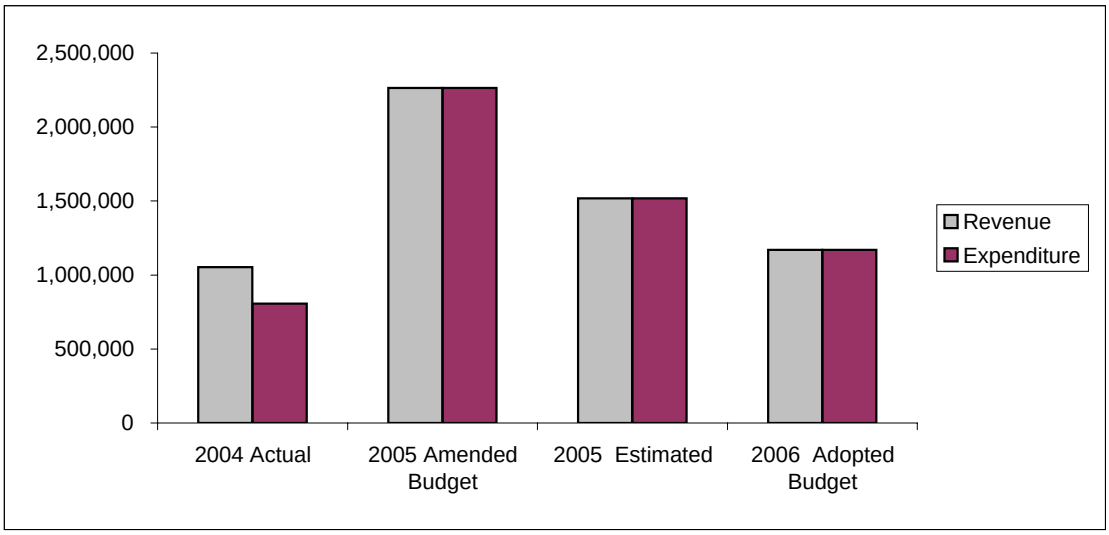
Arapahoe County Building Finance Corporation
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	1,870,941	1,732,625	1,769,238	1,657,108
Transfers In	4,700,096	3,740,500	3,740,500	3,037,500
Fund Balance	73,632	2,304,675	1,932,554	1,931,527
Total Sources of Funds	**$ 6,644,669**	**$ 7,777,800**	**$ 7,442,292**	**$ 6,626,135**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	6,644,669	7,777,800	7,442,292	6,626,135
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 6,644,669**	**$ 7,777,800**	**$ 7,442,292**	**$ 6,626,135**
Annual Net Activity	**$ -**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 9,575,743**	**$ 9,502,111**	**$ 9,502,111**	**$ 7,569,557**
Change in Fund Balance	(73,632)	(2,304,675)	(1,932,554)	(1,931,527)
Ending Fund Balance	**$ 9,502,111**	**$ 7,197,436**	**$ 7,569,557**	**$ 5,638,030**
Less Reservations				
Debt Service Reserve	$ 1,839,948	$ 1,839,948	$ 1,839,948	$ 1,839,948
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Reserve For Future Lease Payments	7,662,163	5,357,488	5,729,609	3,798,082
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



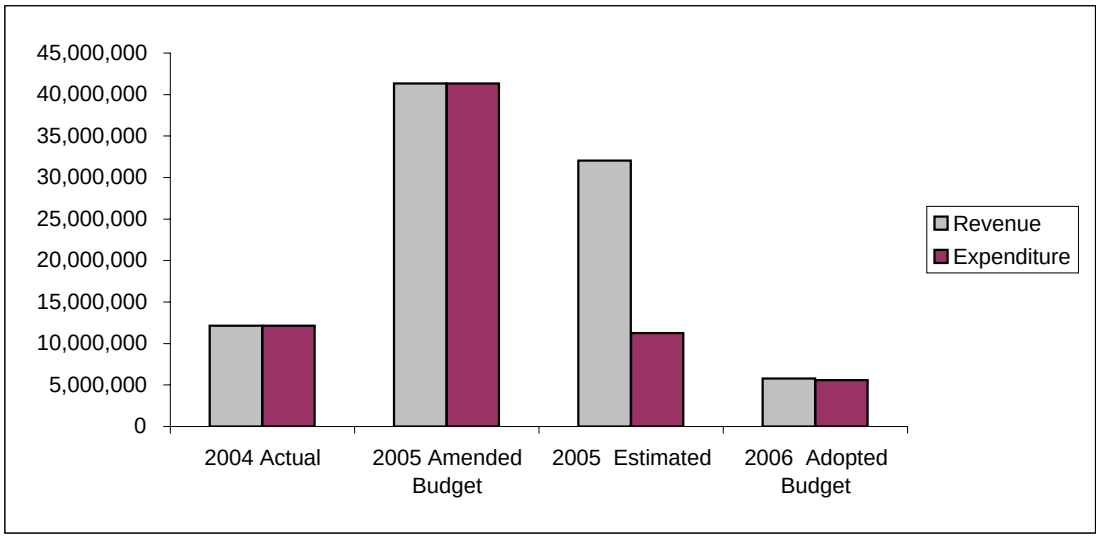
Arapahoe County Recreation District
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 622,890	$ 650,330	$ 641,031	$ 699,965
Other Revenue	306,941	448,811	243,155	356,841
Transfers In	123,501	-	-	-
Fund Balance	-	1,165,360	633,732	112,134
Total Sources of Funds	**$ 1,053,332**	**$ 2,264,501**	**$ 1,517,918**	**$ 1,168,940**
Uses of Funds:				
Salaries & Wages	$ -	$ 28,552	$ 22,907	$ 126,989
Employee Benefits	-	4,210	4,574	30,534
Supplies	9,000	3,262	3,567	-
Service & Other	450,013	638,199	506,472	601,369
Community Programs	-	-	-	-
Capital Outlay	124,125	1,369,300	756,061	167,548
Central Services	478	478	3,837	-
Transfers Out	223,250	220,500	220,500	242,500
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 806,866**	**$ 2,264,501**	**$ 1,517,918**	**$ 1,168,940**
Annual Net Activity	**$ 246,466**	**$ -**	**$ -**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 1,709,514**	**$ 1,955,980**	**$ 1,955,980**	**$ 1,322,248**
Change in Fund Balance	246,466	(1,165,360)	(633,732)	(112,134)
Ending Fund Balance	**$ 1,955,980**	**$ 790,620**	**$ 1,322,248**	**$ 1,210,114**
Less Reservations				
TABOR Reserve	$ 30,998	$ 30,463	$ 30,463	$ 31,704
Other Reservations	27,140	-	-	-
Less Designations				
Subsequent Year's Expenditures	1,897,842	760,157	1,291,785	1,178,410
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



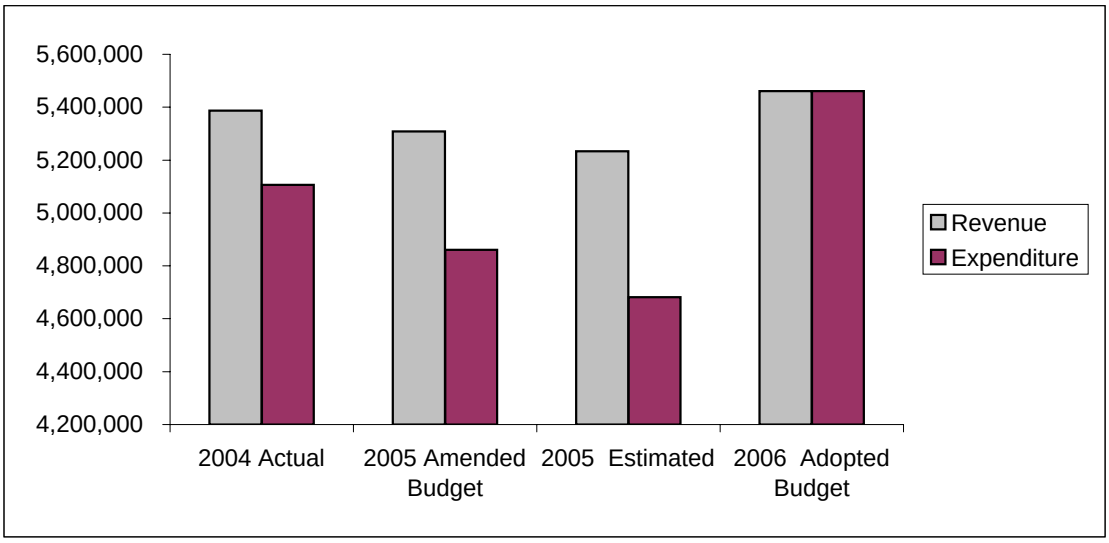
Arapahoe County Water and Wastewater Public Improvement District Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 3,687,932	$ 3,680,929	$ 3,662,909	$ 5,319,842
Other Revenue	1,200,676	27,529,124	28,379,823	450,000
Transfers In	-	-	-	-
Fund Balance	7,256,746	10,115,543	-	-
Total Sources of Funds	**$ 12,145,354**	**$ 41,325,596**	**$ 32,042,732**	**$ 5,769,842**
Uses of Funds:				
Salaries & Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Supplies	-	-	-	-
Service & Other	4,261,225	4,235,596	4,207,024	5,581,799
Community Programs	-	-	-	-
Capital Outlay	7,884,129	37,090,000	7,063,342	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 12,145,354**	**$ 41,325,596**	**$ 11,270,366**	**$ 5,581,799**
Annual Net Activity	**$ -**	**$ -**	**$ 20,772,366**	**$ 188,043**
Cumulative Balance:				
Beginning Fund Balance	**$ 22,747,834**	**$ 15,491,088**	**$ 15,491,088**	**$ 36,263,454**
Change in Fund Balance	(7,256,746)	(10,115,543)	20,772,366	188,043
Ending Fund Balance	**$ 15,491,088**	**$ 5,375,545**	**$ 36,263,454**	**$ 36,451,497**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	15,491,088	5,375,545	36,263,454	36,451,497
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ -**	**$ -**	**$ -**	**$ -**



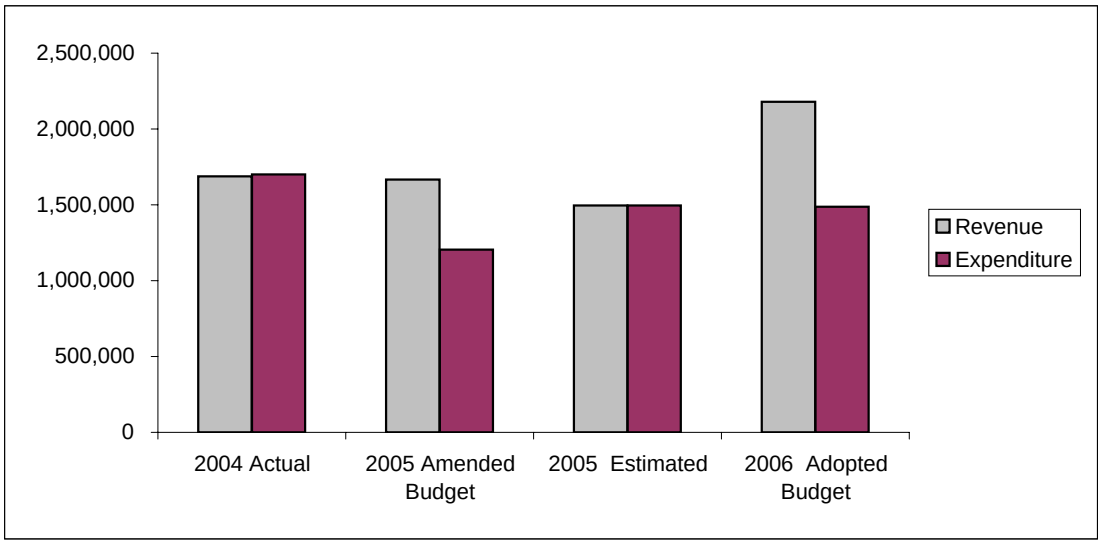
Arapahoe Law Enforcement Authority
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ 4,500,793	$ 4,464,600	$ 4,428,071	$ 4,476,532
Other Revenue	886,137	843,950	805,282	833,882
Transfers In	-	-	-	-
Fund Balance	-	-	-	150,395
Total Sources of Funds	**$ 5,386,930**	**$ 5,308,550**	**$ 5,233,353**	**$ 5,460,809**
Uses of Funds:				
Salaries & Wages	$ 3,094,197	$ 3,183,577	$ 3,028,645	$ 3,486,681
Employee Benefits	708,767	691,408	698,140	836,303
Supplies	159,188	227,956	207,935	234,906
Service & Other	593,129	370,614	240,640	440,191
Community Programs	-	-	-	-
Capital Outlay	-	-	-	4,500
Central Services	463,140	379,469	499,708	455,539
Transfers Out	87,325	7,112	7,112	2,689
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 5,105,746**	**$ 4,860,136**	**$ 4,682,180**	**$ 5,460,809**
Annual Net Activity	**$ 281,184**	**$ 448,414**	**$ 551,173**	**$ -**
Cumulative Balance:				
Beginning Fund Balance	**$ 5,400,183**	**$ 5,681,367**	**$ 5,681,367**	**$ 6,232,540**
Change in Fund Balance	281,184	448,414	551,173	(150,395)
Ending Fund Balance	**$ 5,681,367**	**$ 6,129,781**	**$ 6,232,540**	**$ 6,082,145**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	166,437	-	10,498	10,498
Less Designations				
Subsequent Year's Expenditures		150,395	150,395	-
Operating Capital	895,944	798,297	798,297	910,135
Funds Available for Appropriation	**$ 4,618,986**	**$ 5,181,089**	**$ 5,273,350**	**$ 5,161,512**



Arapahoe County Public Trustee
Fund Summary

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sources of Funds:				
Property Taxes	$ -	$ -	$ -	$ -
Other Revenue	1,686,952	1,665,743	1,495,719	2,180,191
Transfers In	-	-	-	-
Fund Balance	-	-	-	-
Total Sources of Funds	**$ 1,686,952**	**$ 1,665,743**	**$ 1,495,719**	**$ 2,180,191**
Uses of Funds:				
Salaries & Wages	$ 390,000	$ 431,200	$ 400,966	$ 457,000
Employee Benefits	117,300	85,507	93,186	102,013
Supplies	57,536	47,000	22,899	73,210
Service & Other	1,134,595	641,793	978,593	854,203
Community Programs	-	-	-	-
Capital Outlay	-	-	-	-
Central Services	-	-	-	-
Transfers Out	-	-	-	-
Projects & Miscellaneous	-	-	-	-
Total Uses of Funds	**$ 1,699,431**	**$ 1,205,500**	**$ 1,495,644**	**$ 1,486,426**
Annual Net Activity	**$ (12,479)**	**$ 460,243**	**$ 75**	**$ 693,765**
Cumulative Balance:				
Beginning Fund Balance	**$ 595,461**	**$ 582,982**	**$ 582,982**	**$ 583,057**
Change in Fund Balance	(12,479)	460,243	75	693,765
Ending Fund Balance	**$ 582,982**	**$ 1,043,225**	**$ 583,057**	**$ 1,276,822**
Less Reservations				
Debt Service Reserve	$ -	$ -	$ -	$ -
Other Reservations	-	-	-	-
Less Designations				
Subsequent Year's Expenditures	-	-	-	-
Operating Capital	-	-	-	-
Funds Available for Appropriation	**$ 582,982**	**$ 1,043,225**	**$ 583,057**	**$ 1,276,822**



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STAFFING

Full Time Equivalent (FTE) Staffing

Arapahoe County's operating budget for 2006 includes 1,815.85 full-time equivalent (FTE) staff positions, excluding temporary positions. This is an average increase of 0.7% per year since 2003. The table below breaks out FTEs by department, including a comparison with prior years.

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

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Assessor's Office	73.00	73.00	73.00	72.00
Board of County Commissioners	5.00	5.00	5.00	7.00
Board of County Comm Admin	4.00	4.00	4.00	4.00
Clerk & Recorder	115.00	116.00	116.00	116.00
Communication Services	9.00	9.00	9.00	9.00
Community Resources	160.00	158.50	158.50	159.30
Coroner's Office	10.00	10.00	10.00	11.00
County Attorney	19.00	19.00	19.00	19.00
Facilities & Fleet Management	108.00	107.50	107.50	107.50
Finance	24.00	26.00	26.00	27.50
Human Resources	10.50	10.50	10.50	10.50
Human Services	335.75	363.25	363.25	363.25
Information Technology	75.00	75.00	75.00	74.00
Public Works & Development	177.80	178.30	178.30	178.30
Sheriff's Office	576.25	582.50	582.50	584.00
Strategic Programs	2.00	2.00	2.00	0.00
Treasurer's Office	21.00	21.00	21.00	21.50
Total Arapahoe County	**1,725.30**	**1,760.55**	**1,760.55**	**1,763.85**
Arap Law Enforcement Authority	**51.00**	**51.00**	**51.00**	**52.00**
Total All Funds	**1,776.30**	**1,811.55**	**1,811.55**	**1,815.85**

A total of 4.3 FTEs were added in the 2006 adopted budget. This includes 1.0 additional FTE in the Coroner's Office, 1.5 FTEs in the Finance Department, 0.5 FTEs in the Treasurer's Office, 0.8 FTEs in Community Resources, 1.5 in the Sheriff's Office and 1.0 FTE in the Arapahoe Law Enforcement Authority. It also includes a reduction of 1.0 FTE in both the Assessor's Office and the Information Technology Department. Beginning in 2006, the Strategic Programs Office has been moved and will now be included with the Board of County Commissioners.

The 1,815.85 FTE positions budgeted for 2006 represent $120.7 million in salary and benefits funding. A historical analysis by fund is presented in the Expenditure Section of this document.

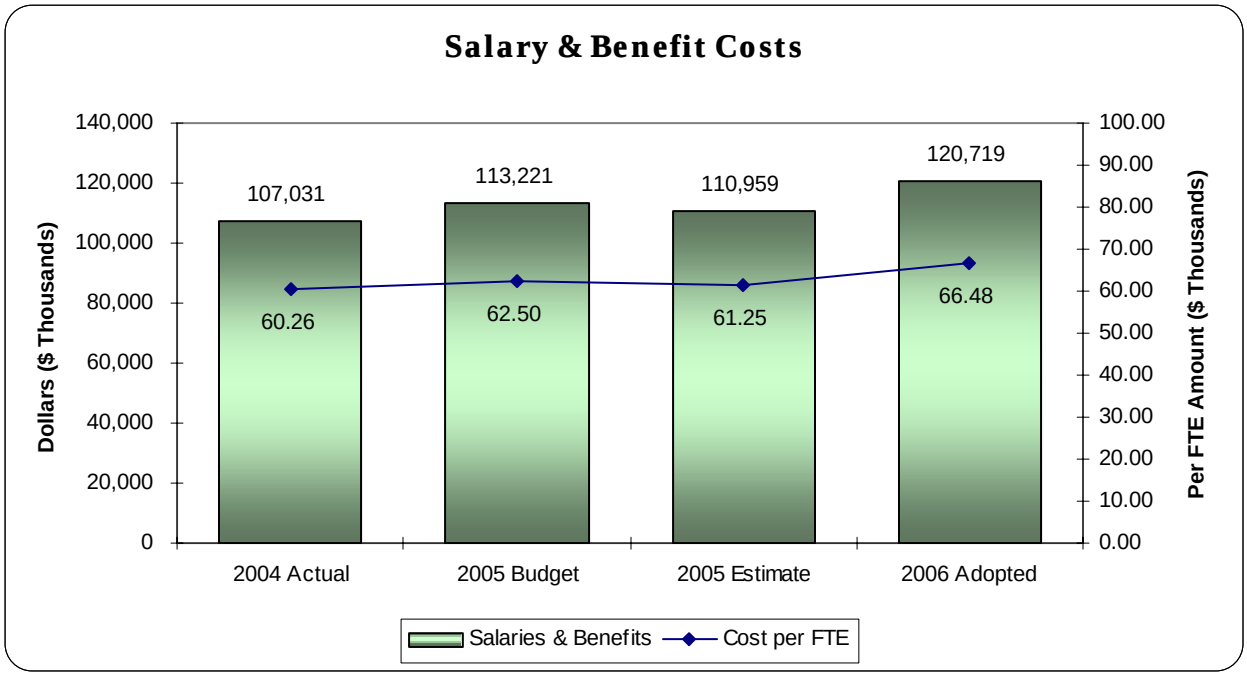
Salaries and Benefits

Items budgeted in the salaries and benefits section include: regular and temporary employee salaries, overtime, pension contribution, life insurance, medical insurance, disability, longevity pay, Social Security/Medicare insurance cost and other pay and benefit costs.

Historically, FTE positions, salaries and benefits increase annually. The County uses a pay for performance-based salary increase system. These increases are based upon the employee's performance level and vary within an approved range of increases. Not all employees are given the same increase. A pool of money equal to 4% of permanent salaries was given to each department for the pay for performance increases in 2006. There was no automatic cost-of-living increase for employees.

In addition, the 2006 budget includes increased funding for certain jobs that were identified to be well below market in a compensation study done in 2005. The County had not updated its salary grade schedule since 2001. As a result, many employees, especially in the Sheriff's Office, were not receiving comparable pay with similar jobs in the Denver metro area. This caused an increase in turnover, which costs the County money by providing training to these employees only to have them leave within a few years.

The following chart reflects trends of salary and benefit costs for staffing levels from 2004 through 2006:



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

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

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

The following paragraphs give a brief overview of departments and offices that have experienced a significant change in staffing from 2003 to 2006, including a brief analysis of the primary reasons for the increase and/or decrease.

BUDGET ANALYSIS

Assessor

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	73.00	73.00	73.00	73.00	72.00

For the past several years, the Assessor's Office has maintained a constant staffing level of 73.0 FTEs. In 2006, the Assessor determined that a reduction of 1.0 FTE could be accomplished without reducing the level of service provided to Arapahoe County citizens.

Board of County Commissioners

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	10.00	5.00	5.00	5.00	7.00

In 2003, 4.0 FTEs were transferred internally to the Commissioners Office Administration. The Special Assistant to the BoCC was also included in this department during 2003. The 5 Commissioners were the only FTEs included in this department in 2004 and 2005. Beginning in 2006, the 2.0 FTEs in the Strategic Programs Office were transferred to this department and are included in the above numbers.

Coroner

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	9.00	10.00	10.00	10.00	11.00

One new FTE was added for the 2004 budget for a forensic pathologist. Due to the ongoing increase in workload, a Medical Investigator FTE is being added for 2006.

Community Resources

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	174.50	160.00	158.50	158.50	159.30

In 2004, the State took over the Medicaid transportation function for the entire state. The County then elected to contract out the Older Americans Act transportation, which resulted in a reduction of 15.0 FTEs in the ACTS Division. An additional 0.5 FTE was added in the Community Corrections grant program during 2004. During 2005, 1.5 FTEs in the Domestic Relations program were transferred from Community Resources to Human Services. In the 2006 budget, there is an increase of 0.8 FTEs, which represents an increase in hours for 2 part-time positions in the Judicial Services Division.

Finance

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	23.00	24.00	26.00	26.00	27.50

In 2003, the voters of Arapahoe County approved a sales tax measure for Open Space, which created the necessity for a Sales Tax Analyst in 2004. Two new FTEs were added in the 2005 budget. For 2006, 1.0 additional Purchasing Agent has been added. Also in 2006, Finance will split an FTE with the Treasurer's Office, resulting in an increase of 0.5 FTE in both departments.

Information Technology

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	75.00	75.00	75.00	75.00	74.00

The Information Technology department has maintained a constant staffing level of 75.0 FTEs for the past several years. In 2006, as a result of outsourcing, it was determined that a reduction of 1.0 FTE could be accomplished without reducing the level of service provided to Arapahoe County citizens.

Sheriff's Office

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs – General Fund	573.50	576.25	577.75	577.75	579.25
FTEs – ALEA	49.00	51.00	51.00	51.00	52.00
FTEs - Other Funds	0.00	0.00	4.75	4.75	4.75

In the General Fund part of the Sheriff's Office, 1.0 FTE was added in 2006 in the Detention Division, and 0.5 FTEs for a Victim/Witness Coordinator. The City of Centennial contracts with the County for law enforcement services, which is included in the 579.25 FTEs shown for the General Fund. The Arapahoe Law Enforcement Authority Fund is the patrol division that serves only the unincorporated area of the County. ALEA has maintained a constant 51.0 FTEs for several years, and will increase by 1.0 FTE in 2006. In 2005, 4.0 FTEs were added for the Commissary Fund and 0.75 FTEs for the Homeland Security grant program.

Treasurer

	2003 Actual	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted
FTEs	21.00	21.00	21.00	21.00	21.50

For the past several years, the Treasurer's Office has maintained a constant staffing level of 21.0 FTEs. In 2006, 1.0 additional FTE will be split with the Finance Department, resulting in an increase of 0.5 FTE in both departments.

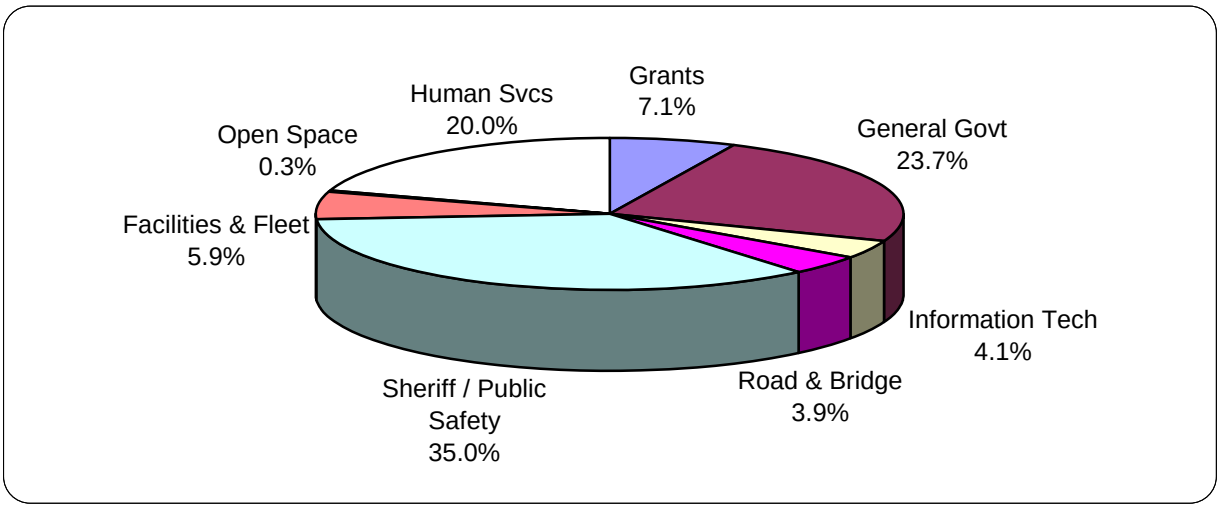
STAFFING CHANGES

Department/Office	Position Title	Change in Number of FTEs* 2006
Additions:		
Community Resources	Judicial Services Officer	0.80
Coroner	Medical Investigator	1.00
Finance	Purchasing Agent	1.00
	Fiscal Tech	0.50
Sheriff – General Fund	Booking Sergeant	1.00
	Victim/Witness Coordinator	0.50
Sheriff – ALEA Fund	Senior Deputy	1.00
Treasurer	Fiscal Tech	0.50
Subtotal Additions		**6.30**
Reductions:		
Assessor	Appraiser II	1.00
Information Technology	Network Systems Engineer	1.00
Subtotal Reductions		**2.00**
Net Total Additions		**4.30**

* FTE stands for Full Time Equivalent

PERSONNEL DISTRIBUTION

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



Description	Number of FTEs *
General Government	430.10
Information Technology	74.00
Road & Bridge	71.50
Sheriff/Public Safety	636.00
Facilities & Fleet	107.50
Open Space & Recreation	5.00
Human Services	363.25
Grants	128.50
Total	**1,815.85**

* FTE stands for Full Time Equivalent

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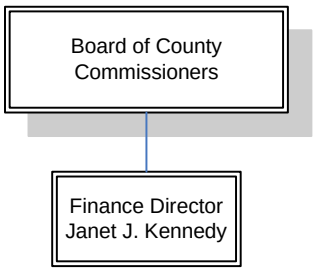
Administrative Services

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

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

ORGANIZATION CHART



Administrative Services

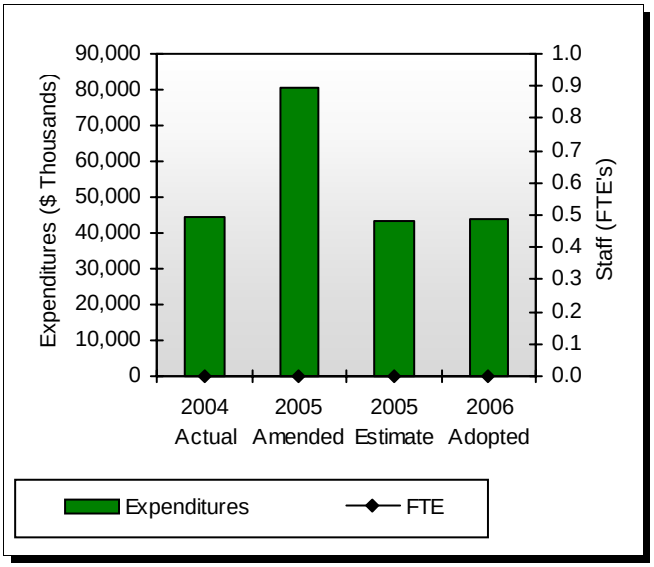
Janet J. Kennedy, Finance Director - 5334 S. Prince Street, Littleton CO 80166 - Finance@co.arapahoe.co.us

Current Office/Department Issues:

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

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	14,849,162	
Conservation Trust Fund	400,000	
Contingent & Emergency Reserve Fund	713,106	
Communications Network Replacement Fund	85,572	
Developmental Disability Fund	6,651,100	
Law Enforcement Capital Improvement Trust Fund	1,877,708	
Capital Expenditure Fund	4,000,000	
Arapahoe County Water & Wastewater PID Fund	5,581,799	
Lease Purchase Agreements Fund	2,144,619	
Building Finance Corporation Fund	6,626,135	
Central Services Fund	1,210,000	
Total	**44,139,201**	



Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Administration	4,000,000	
Comm. Net Replacement	85,572	
Conservation Trust	400,000	
Contingent/Emergency Reserve	713,106	
Debt and Lease Payments	16,230,261	
Developmental Disabilities	6,651,100	
General Administration	16,059,162	
Total	**44,139,201**	

Administrative Services

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

BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries and Wages	468,950	339,289	375,000	376,073
Employee Benefits	125,888	159,421	156,296	145,000
Supplies	712,228	1,982,500	1,003,856	1,212,500
Services and Other	24,284,241	29,283,269	24,206,286	28,289,380
Capital Outlay	8,014,452	39,123,485	7,975,799	0
Central Services	2,868	4,387	94,270	0
Transfers	10,793,473	9,616,354	9,616,354	14,116,248
Other	51,400	0	0	0
Total Expenditures	**44,453,501**	**80,508,705**	**43,427,860**	**44,139,201**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Arapahoe County Water & Wastewater PID Fund			
2005 PID GO Debt Issuance	The Arapahoe County Water & Wastewater PID will be issuing new GO Debt in late 2005.	1,377,223	
Total Arapahoe County Water & Wastewater PID Fund		**1,377,223**	
General Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	362,888	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	57,112	
Additional Transfer to Self Insurance Liability Fund	Transfer an additional $500,000 from the General Fund to the Self Insurance (Liability) Fund.	500,000	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	5,190	
Formation of Building Maintenance Fund	To adjust expenditures and revenues to create a Building Maintenance Fund to consolidate and organize maintenance and repair of County facilities.	2,600,000	
Older Americans Act 10% Match	OAA 10% match for transportation services	11,000	
Reduce COP Debt Service	To reduce the transfer from the General Fund to lessen the impact of debt service on operations and spend down additional cash balance in the debt service fund from the sale of the replaced buildings.	-785,000	
Tabor Refund	Refund of property taxes through a temporary tax credit in the amount of $1.7 million with a minor offsetting tax collection credit.	1,706,745	
Unemployment Payments	Unemployment claims payments have increased and therefore, a budget increase is necessary.	93,000	
Various Executive Budget Committee Projects	A small amount is set-aside to conduct some studies surrounding the upcoming court expansion and additional internal efficiencies.	75,000	
Total General Fund		**4,625,935**	

Administrative Services

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

Lease Purchase Agreements Fund		
Energy Performance Lease Payments	To make payments on the energy performance contract capital lease and the capital lease for projects that are related but that do not have energy savings. Until construction is complete in late 2006/early 2007, the payments will be made from the escrow account for interest only.	372,699
Payment for Fairgrounds Capital Lease	This package provides for the transfer of Conservation Trust Fund revenues to the Lease Purchase Fund for lease payments for the construction of the County Fairgrounds.	299,170
Total Lease Purchase Agreements Fund		**671,869**
Total Administrative Services		**6,675,027**

Aid to Agencies

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

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

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

ORGANIZATION CHART

No Organization Chart is Applicable for this Department

Aid to Agencies

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

Current Office/Department Issues:

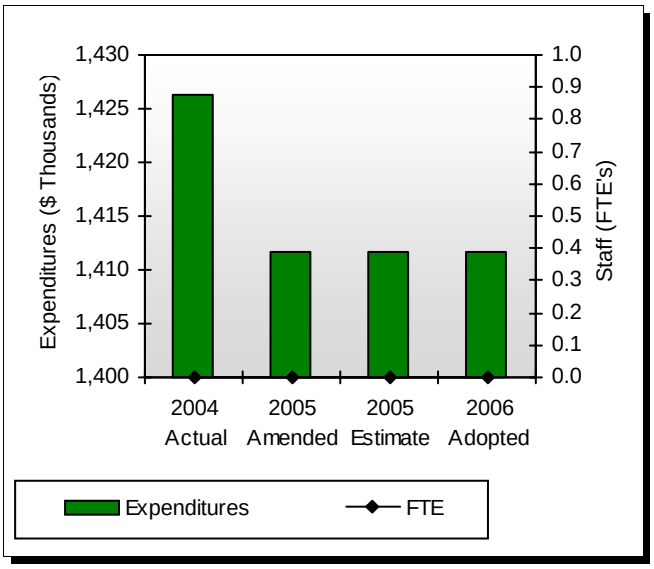
County contributions to the Aid to Agency program are being maintained at the 2005 level in 2006.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	1,411,618	
Total	**1,411,618**	

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Healthcare Grants	832,018	
Social Program Grants	579,600	
Total	**1,411,618**	



BUDGET SUMMARY

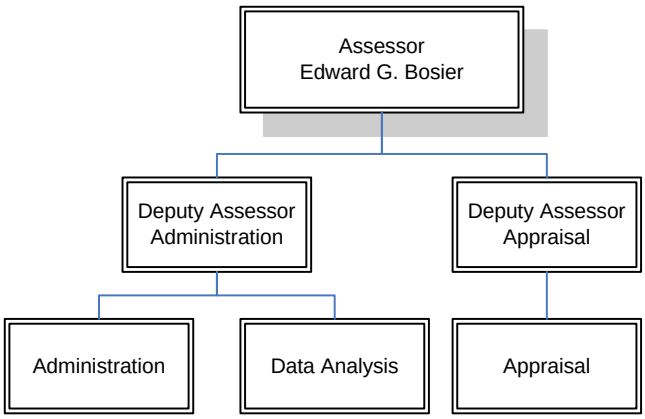
Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Supplies	22,693	0	0	0
Services and Other	1,403,618	1,411,618	1,411,618	1,411,618
Total Expenditures	**1,426,311**	**1,411,618**	**1,411,618**	**1,411,618**

Assessor's Office

Edward G. Bosier, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

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

ORGANIZATION CHART



Assessor's Office

Edward G. Bosier, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

Current Office/Department Issues:

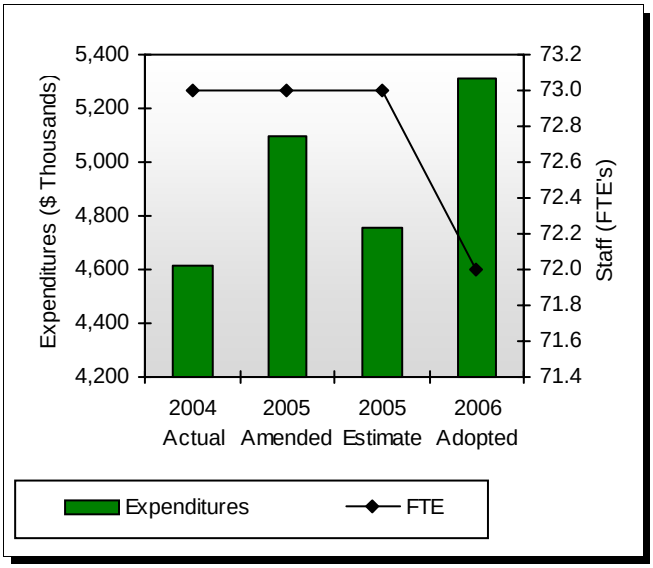
The Appeals Division will continue to perform appraisal consulting work for the CBOE/ Board of County Commissioners on all property appeals beyond the CBOE level. These appeals are primarily filed with the Board of Assessment Appeals, however, also include appeals seeking binding arbitration or District Court. When required, we prepare an independant appraisal report for the cases which proceed to hearing and appear as an expert witness on behalf of the county. By the end of 2005 we will have completed nearly all of the 2003 tax year appeals and in early 2006 will begin the 2004 tax year cases. The 2004 cases should be complete by the fall of 2006 at which time we will begin work on the 2005 tax year appeals. Historical appeals volume : 500 cases 2001, 526 cases for 2002, 434 cases for 2003,312 cases for 2004 and 222 year to date for 2005.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	5,223,034	72.00
Central Services Fund	86,600	
Total	**5,309,634**	**72.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Appraisal	268,318	
Assessor Administration	4,958,300	72.00
Geographical Information System (GI	83,016	
Total	**5,309,634**	**72.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	73.00	73.00	73.00	72.00
Salaries and Wages	3,549,592	3,789,125	3,613,637	3,822,406
Employee Benefits	824,179	876,321	829,783	924,850
Supplies	131,768	190,700	168,397	212,136
Services and Other	88,495	225,950	125,436	244,928
Capital Outlay	0	0	0	86,600
Central Services	23,472	16,206	16,206	18,714
Total Expenditures	**4,617,506**	**5,098,302**	**4,753,458**	**5,309,634**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Central Services Fund			
Replace Assessor Vehicle 5313	Replace vehicle 5313 as recommended by Fleet	21,500	
Replace Assessor Vehicle 5322	Replace vehicle 5322 as recommended by Fleet	21,500	

Assessor's Office

Edward G. Bosier, Assessor - 5334 S. Prince St., Littleton, CO 80166 - Assessor@co.arapahoe.co.us

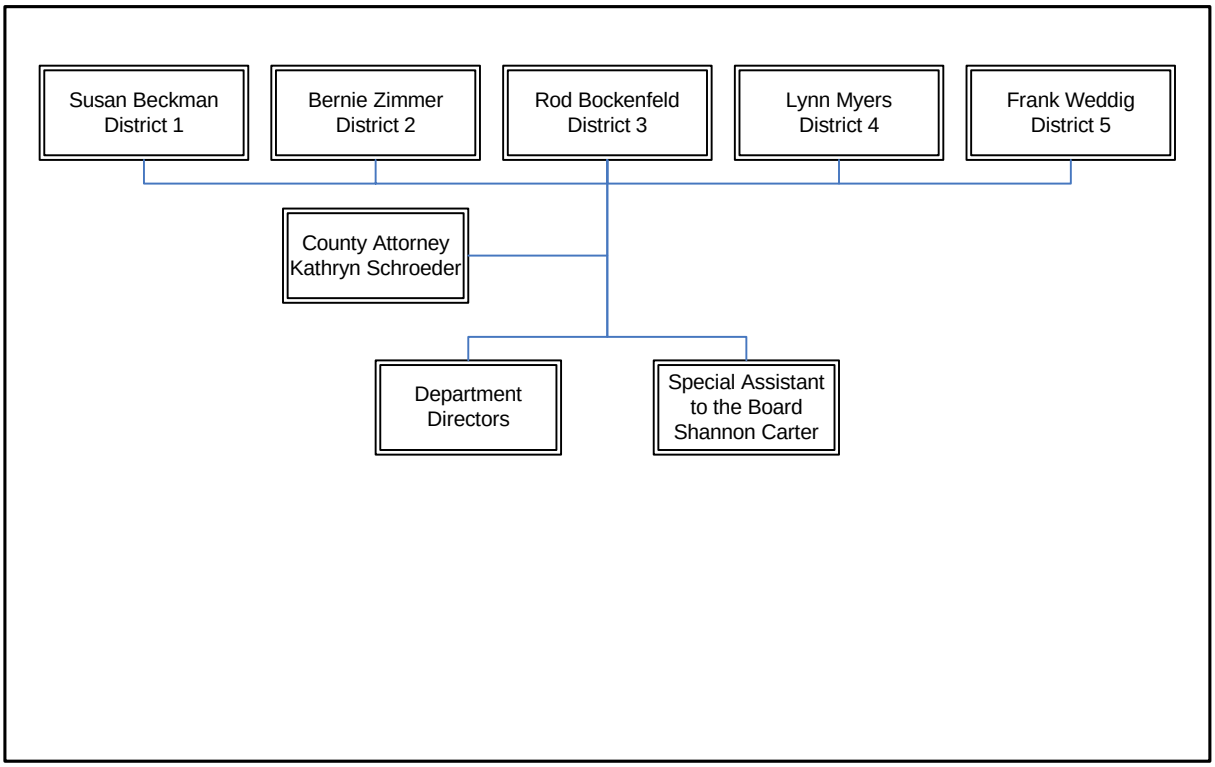
Replace Assessor Vehicle 5323	Replace Vehicle 5323 as recommended by Fleet	21,500	
Replace vehicle 5309	The replacement vehicle will be assigned to the Assessor. The vehicle currently used by the Assessor will be used to replace unit 5309.	22,100	
Total Central Services Fund		**86,600**	
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	19,424	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-675	
Postage increase	Information received from the United States Postal Service indicates that there will be a 10% to 20% increase in all postage fees for 2006.	25,000	
Reduction of Appraiser II FTE	Reduction of 1.0 FTE - Appraiser II	-54,733	-1.00
Replace Assessor Vehicle 5313	Replace vehicle 5313 as recommended by Fleet	2,867	
Replace Assessor Vehicle 5322	Replace vehicle 5322 as recommended by Fleet	2,867	
Replace Assessor Vehicle 5323	Replace Vehicle 5323 as recommended by Fleet	2,867	
Replace vehicle 5309	The replacement vehicle will be assigned to the Assessor. The vehicle currently used by the Assessor will be used to replace unit 5309.	2,947	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	161,301	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-40,323	
Total General Fund		**121,542**	**-1.00**
Total Assessor's Office		**208,142**	**-1.00**

Board of County Commissioners

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

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

ORGANIZATION CHART



Board of County Commissioners

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

Current Office/Department Issues:

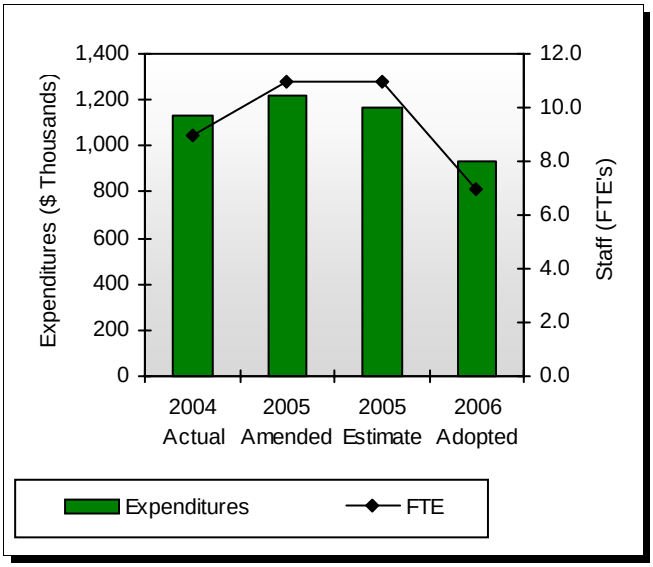
The Board of County Commissioners sets County policies, establishes the County budget, holds regular business meetings and public hearings, and represents the County on various governing bodies.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	929,185	7.00
Total	**929,185**	**7.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Commissioners	678,436	5.00
Special Assistant to the BOCC	250,749	2.00
Total	**929,185**	**7.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	9.00	11.00	11.00	7.00
Salaries and Wages	509,326	516,003	521,597	502,931
Employee Benefits	110,474	114,931	117,693	113,068
Supplies	20,552	30,650	24,815	9,410
Services and Other	486,219	555,475	500,498	300,247
Central Services	3,529	3,529	3,529	3,529
Total Expenditures	**1,130,101**	**1,220,588**	**1,168,132**	**929,185**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-90	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	8,141	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-2,034	

Board of County Commissioners

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

Total General Fund	**6,017**
Total Board of County Commissioners	**6,017**

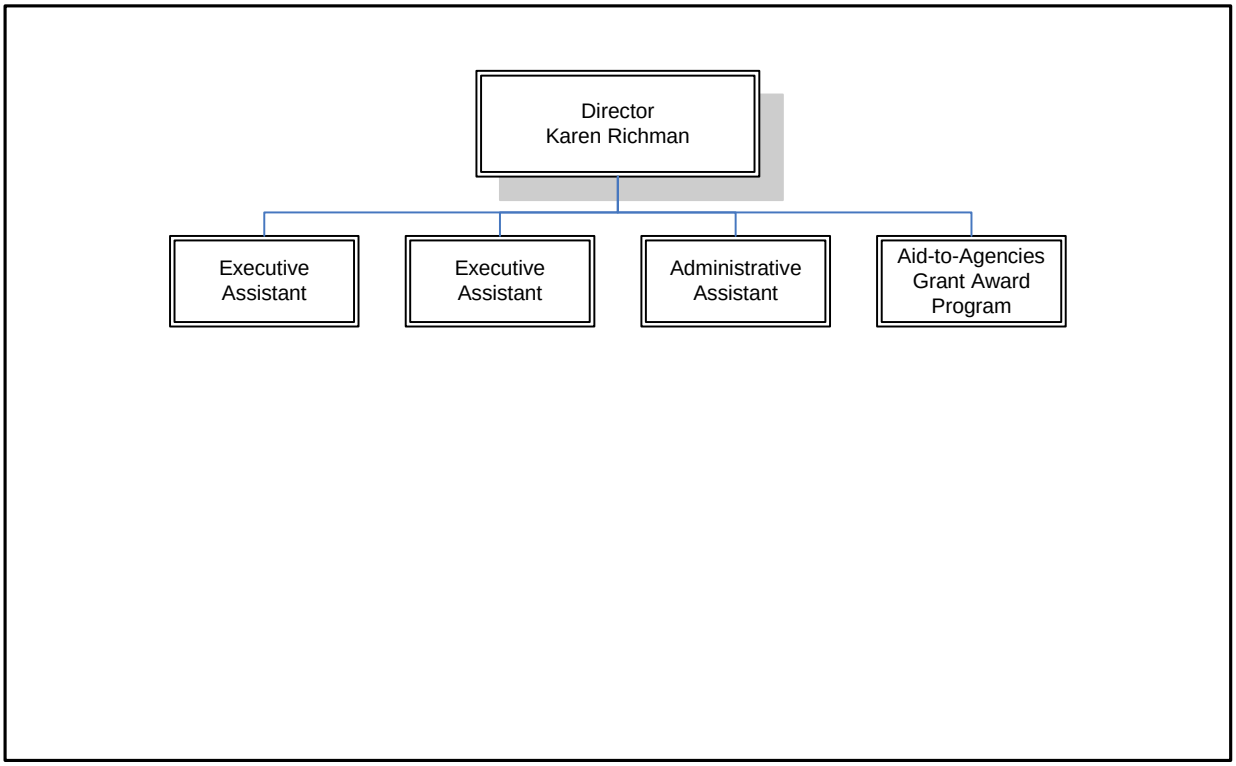
BOCC Administration

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

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

The Director of BOCC Administration supervises all staff functions including the development and management of the BOCC weekly Public Hearings and Study Session agendas; follow-up on study sessions and public hearing assignments; management of the BOCC calendar; appointments to the Advisory Committees and Boards; development and management of the BOCC and BOCC Administration budgets; the role of liaison between the Elected Officials and Department Directors on behalf of the BOCC and other governmental entities; management of the Metropolitan Mayors and Commissioners Youth Award program for Arapahoe County; management of the Aid-To-Agencies Grant Program; the gathering and dispursement of information provided to the County Lobbyist and the BOCC for the annual Colorado General Assembly legislative session; and coordination of the annual Elected Officials and Department Directors Workshop.

ORGANIZATION CHART



BOCC Administration

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

Current Office/Department Issues:

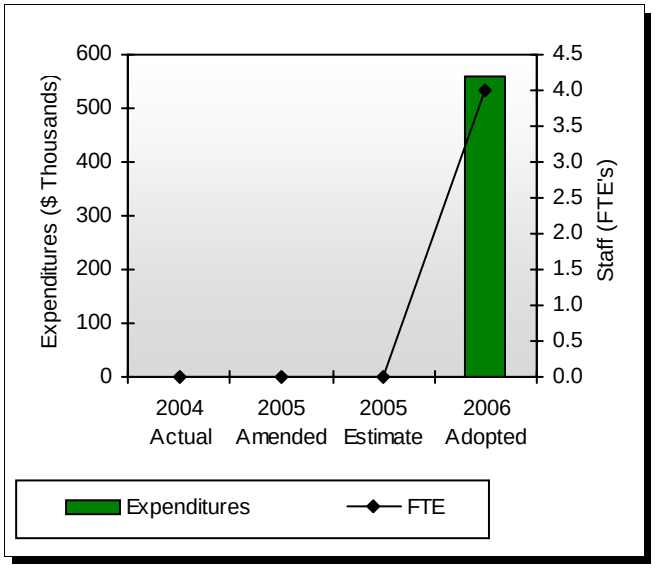
In 2006, the Aid to Agencies $1.4 million grant program was transferred from the Finance Department to the BOCC Administration Department.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	558,237	4.00
Total	**558,237**	**4.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
BOCC Administration	558,237	4.00
Total	**558,237**	**4.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE				4.00
Salaries and Wages	0	0	0	204,627
Employee Benefits	0	0	0	52,783
Supplies	0	0	0	22,460
Services and Other	0	0	0	278,367
Total Expenditures	**0**	**0**	**0**	**558,237**

Operating Budget Package(s)

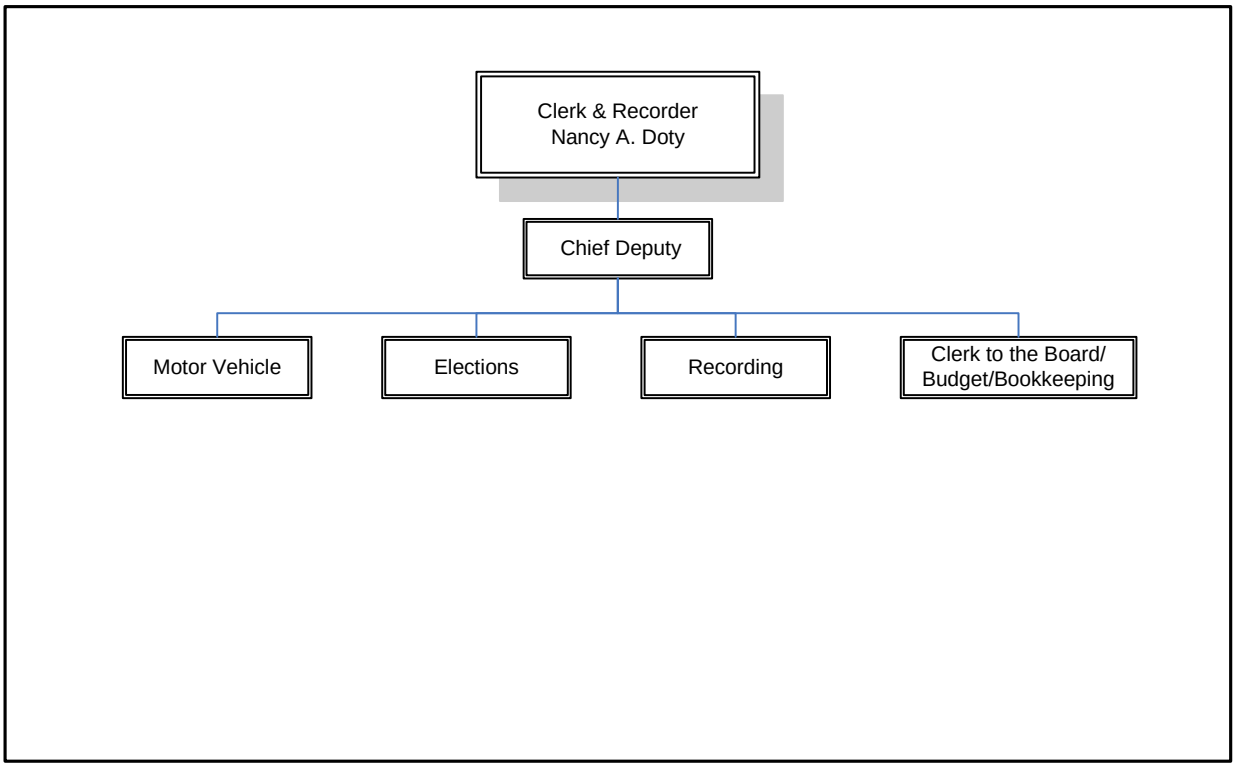
Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-45	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	8,892	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-2,221	
Total General Fund		**6,626**	
Total BOCC Administration		**6,626**	

Clerk & Recorder's Office

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

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

ORGANIZATION CHART



Clerk & Recorder's Office

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

Current Office/Department Issues:

The Clerk and Recorder's Office anticipates opening a new Motor Vehicle branch office in 2007 to handle the continued population growth in the southeast quadrant of the County. This office will also handle voter registration, marriage licensing, and drivers' licenses renewals.

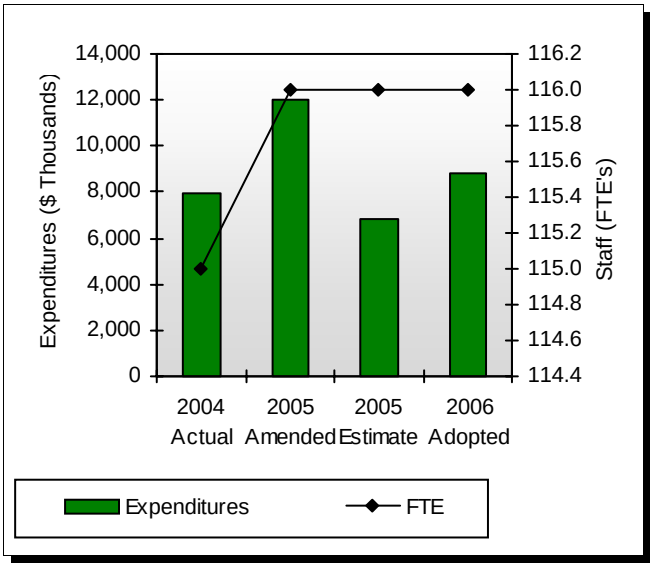
The purchasing of new voting equipment has been delayed and the $3.5 million in the Central Services Fund for this equipment will be re-appropriated in 2006. To date, the Secretary of State's Office has not certified election hardware or software. The Clerk and Recorder will wait for this certification to ensure that such purchases meet the HAVA requirements, as well as the new voter-verified paper audit records provisions mandated by legislation passed in 2005.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	8,610,179	116.00
Electronic Filing Technology Fund	219,500	
Total	**8,829,679**	**116.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Clerk & Recorder Admin	655,938	9.00
Elections	2,522,262	12.50
Motor Vehicle	4,246,668	74.50
Recording	1,404,811	20.00
Total	**8,829,679**	**116.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	115.00	116.00	116.00	116.00
Salaries and Wages	4,523,722	4,609,357	4,223,330	4,902,005
Employee Benefits	1,038,693	1,173,475	1,053,293	1,252,561
Supplies	536,690	603,455	407,559	612,820
Services and Other	1,435,516	1,499,793	900,947	1,651,856
Capital Outlay	26,592	3,780,700	5,930	219,500
Central Services	398,064	324,912	244,205	190,937
Transfers	0	10,000	10,000	0
Total Expenditures	**7,959,278**	**12,001,692**	**6,845,264**	**8,829,679**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
General Fund		

Clerk & Recorder's Office

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

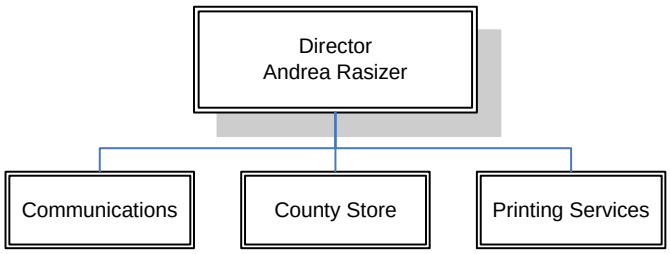
2006 Primary and General Elections	Provide funding for additional costs associated with 2006 Primary and General Elections.	385,000
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	127,930
Elections Software Maintenance Agreements	Provide funding for Elections department new software maintenance agreements associated with state requirements for updating election processes.	75,000
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-300
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	191,617
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-47,896
Total General Fund		**731,351**
Total Clerk & Recorder's Office		**731,351**

Communication Services

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

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

ORGANIZATION CHART



Communication Services

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

Current Office/Department Issues:

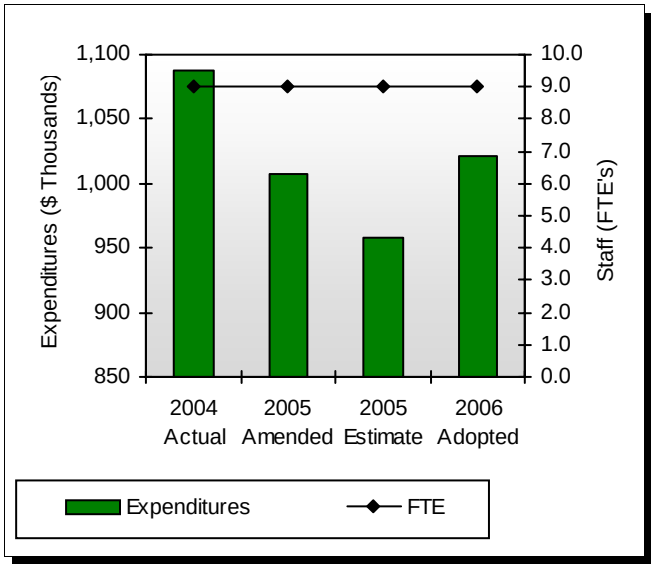
In 2006, Communications Services will continue to provide marketing, graphic design, printing services, event planning and communication support to departments and elected offices.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	1,021,834	9.00
Total	**1,021,834**	**9.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Communication Services Admin	1,021,834	9.00
Total	**1,021,834**	**9.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	9.00	9.00	9.00	9.00
Salaries and Wages	409,230	450,410	450,293	468,821
Employee Benefits	82,401	104,232	89,154	108,899
Supplies	135,785	152,296	157,229	146,791
Services and Other	256,432	281,931	243,244	278,770
Capital Outlay	92,765	0	0	0
Central Services	11,673	18,839	18,839	18,553
Transfers	100,000	0	0	0
Total Expenditures	**1,088,287**	**1,007,708**	**958,759**	**1,021,834**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-90	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	21,538	

Communication Services

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

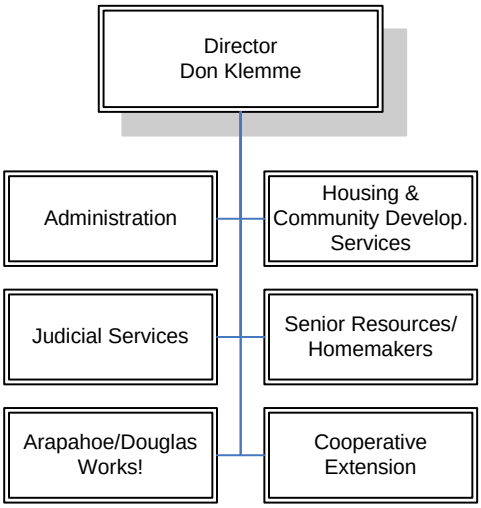
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-5,137
Total General Fund		**16,311**
Total Communication Services		**16,311**

Community Resources

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

The Community Resources Department provides community and human service programs that benefit citizens of all ages and economic levels in Arapahoe County. Funds to pay for the programs operated by the Department come from Federal and State grant sources, local property tax revenues, user fees and client donations. Well over 75% of the Department's annual budget comes from grant sources. The divisions of the Department are: Administration, Arapahoe/Douglas Works!, Cooperative Extension, Senior Resources/Homemakers, Housing and Community Development Services/Weatherization and Judicial Services. In addition, the Administration Division provides support for the Arapahoe County Cultural Council.

ORGANIZATION CHART



Community Resources

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

Current Office/Department Issues:

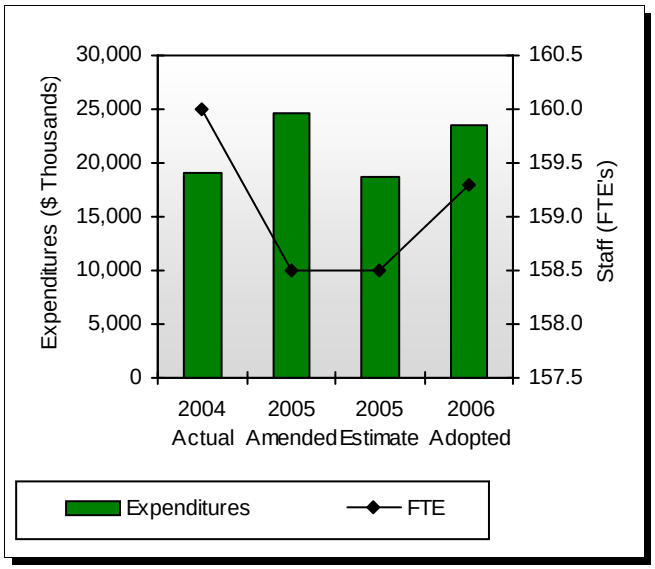
A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively level funding. However, there always is the possibility that significant reductions can occur. Presently, this is the case for the Community Development Block Grant funds which experienced a reduction in excess of 10% this fiscal year and could be further reduced or eliminated in subsequent years. Additionally, the President's funding proposal for the 2007 budget calls for significant reductions in federal programs for workforce development and employment. If such reductions occur, there will be a significant impact on the programs and services offered by Arapahoe/Douglas Works!

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	2,129,877	30.80
Arapahoe/Douglas Works! Fund	7,273,135	78.00
Community Development Fund	5,841,234	6.00
Grant Fund	8,171,941	44.50
Central Services Fund	21,500	
Total	**23,437,687**	**159.30**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Arapahoe County Cultural Council	1,250	
Arapahoe/Douglas Works!	7,273,135	78.00
Community Resources Administration	297,584	3.00
Cooperative Extension	586,322	5.00
Housing & Community Development	5,841,234	6.00
Judicial Services	6,018,091	19.80
Senior Resources/Homemakers	628,334	12.50
Transportation Division	11,000	
Weatherization	2,780,737	35.00
Total	**23,437,687**	**159.30**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	160.00	158.50	158.50	159.30
Salaries and Wages	5,874,711	6,542,899	5,685,232	6,689,805
Employee Benefits	1,447,354	1,731,488	1,383,960	1,923,155
Supplies	699,012	1,787,333	866,733	1,091,684
Services and Other	5,681,064	9,061,513	5,277,434	7,856,983
Community Programs	4,769,754	4,716,969	4,813,352	4,971,601
Capital Outlay	13,290	61,000	59,681	56,800
Central Services	643,856	736,077	620,149	847,389
Transfers	0	0	0	270
Total Expenditures	**19,129,040**	**24,637,279**	**18,706,541**	**23,437,687**

Community Resources

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

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Arapahoe/Douglas Works! Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	52,590	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	1,300	
Compensation study - A/D Works Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	62,140	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	141,037	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-35,242	
Total Arapahoe/Douglas Works! Fund		**221,825**	
Central Services Fund			
CSU Extension Vehicle Replacement	Replacement of vehicle # 3180, due to age and condition. 1994 Chevy Lumina sedan.	21,500	
Total Central Services Fund		**21,500**	
Community Development Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	3,530	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	13,099	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-3,272	
Total Community Development Fund		**13,357**	
General Fund			
2006 County Fair Start Up	2006 County Fair Start Up Expenses	40,000	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	43,710	
CSU Extension Vehicle Replacement	Replacement of vehicle # 3180, due to age and condition. 1994 Chevy Lumina sedan.	2,867	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-150	
Increase in authorized FTEs	This package increases a 0.5 FTE to 1.0 FTE, and another 0.5 FTE to 0.8 FTE.	41,474	0.80
Judicial Services Scanners	Purchase of 3 scanners for document management of EDMS	7,200	

Community Resources

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

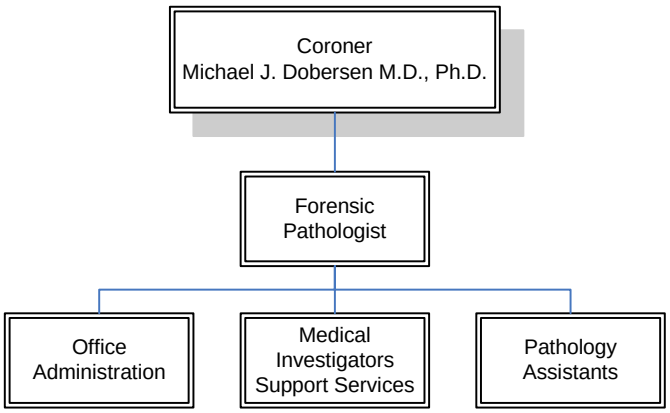
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	57,987	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-13,766	
Total General Fund		**179,322**	**0.80**
Grant Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	2,260	
Compensation study - Grant Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	25,563	
Older Americans Act 10% Match	OAA 10% match for transportation services	11,000	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	62,123	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-15,525	
WX High Cube Van Replacement	One (1) Chevy high cube van for Weatherization services	21,300	
WX insulation machine	Two (2) new insulation blowing machines	14,000	
WX new desktop PC	One (1) new desktop PC	1,130	
Total Grant Fund		**121,851**	
Total Community Resources		**557,855**	**0.80**

Coroner's Office

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

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

ORGANIZATION CHART



Coroner's Office

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

Current Office/Department Issues:

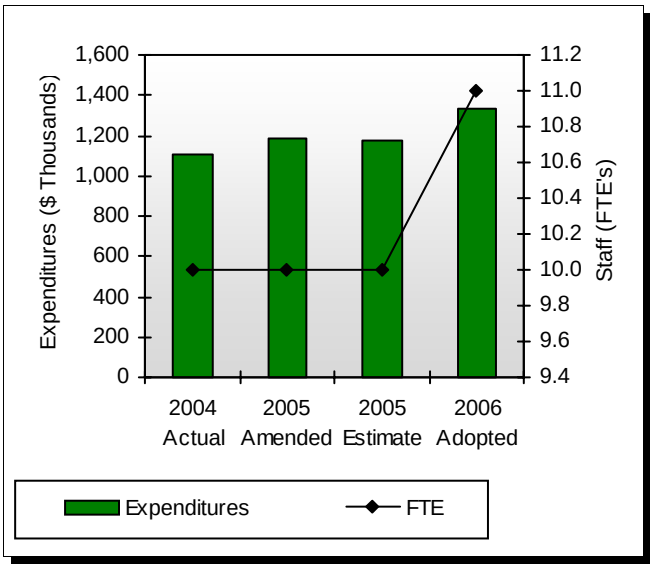
The Coroner's Office is initiating the process of becoming a nationally certified office through the National Association of Medical Examiner, which will include the development of a thorough Standard Operating Procedures Manual;federal grant money has also been requested to upgrade and add equipment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

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	1,334,885	11.00
Total	**1,334,885**	**11.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Coroner	1,334,885	11.00
Total	**1,334,885**	**11.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	10.00	10.00	10.00	11.00
Salaries and Wages	675,519	765,292	779,176	842,962
Employee Benefits	149,845	172,021	165,051	208,260
Supplies	98,940	55,250	57,420	89,500
Services and Other	141,039	148,250	133,328	174,713
Capital Outlay	26,243	25,000	23,781	4,333
Central Services	17,579	23,017	19,999	15,117
Total Expenditures	**1,109,165**	**1,188,830**	**1,178,754**	**1,334,885**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	1,122	

Coroner's Office

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

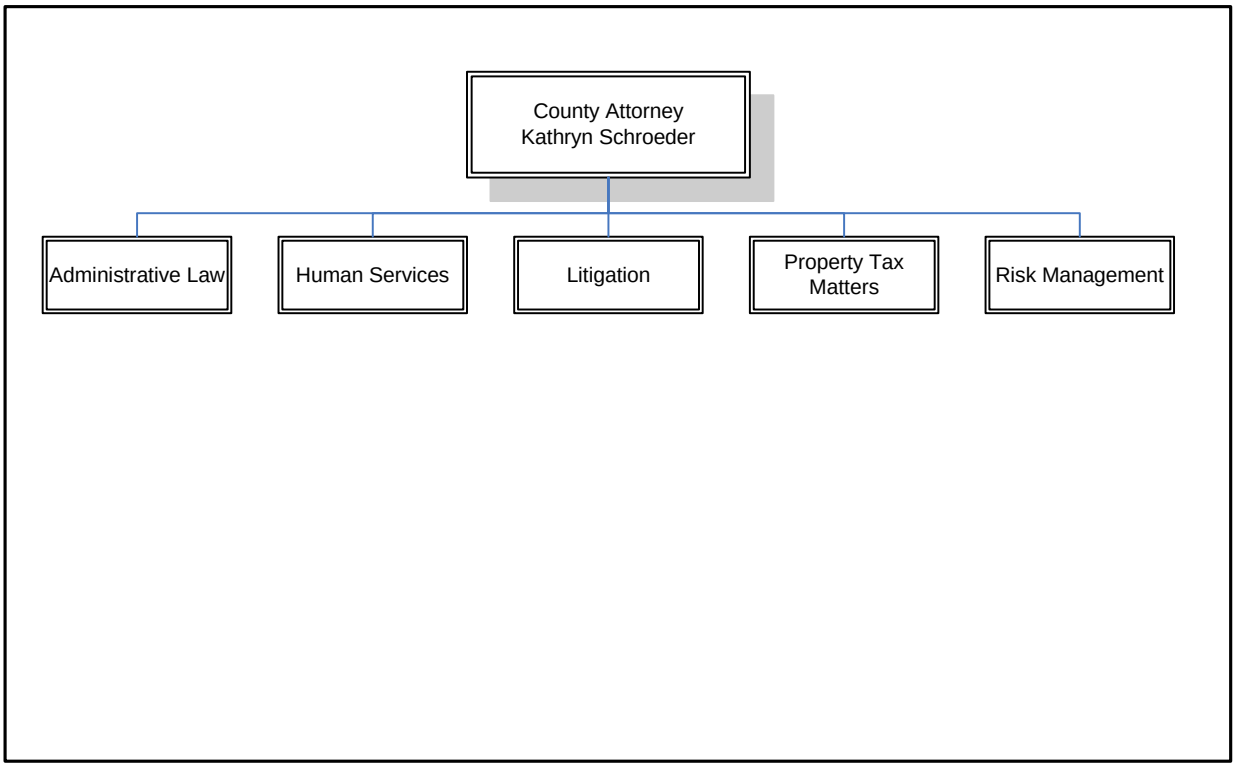
Dell Desktop computer and Equipment	Dell desktop computer for autopsy room and equipment	6,033	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-45	
Full Time Medical Investigator	Medical Investigator	66,214	1.00
Increase to operating supplies fund	Increase funds for operating supplies	34,000	
Increase to professional services fund	Increase to professional services	43,000	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	26,492	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-6,049	
Total General Fund		**170,767**	**1.00**
Total Coroner's Office		**170,767**	**1.00**

County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 -

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

ORGANIZATION CHART



County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 -

Current Office/Department Issues:

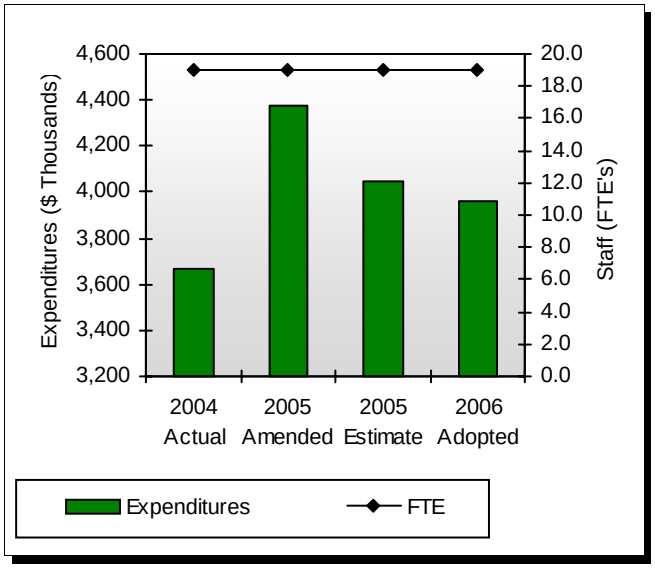
The County Attorney's Office continues to address litigation matters as they arise, provide administrative advice to all County offices and departments as instructed by the Board of County Commissioners, conduct the Board of Equalization process, and provide Risk Managment services to County elected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

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	2,095,755	19.00
Self Insurance Liability Fund	929,500	
Workman's Compensation Fund	936,650	
Total	**3,961,905**	**19.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Board of Equalization	185,170	1.00
County Attorney Administration	3,776,735	18.00
Total	**3,961,905**	**19.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	19.00	19.00	19.00	19.00
Salaries and Wages	1,349,327	1,386,149	1,412,585	1,464,818
Employee Benefits	274,685	298,183	283,556	327,616
Supplies	98,110	92,023	82,319	91,645
Services and Other	1,922,262	2,517,514	2,183,424	2,075,326
Central Services	0	2,500	2,500	2,500
Transfers	25,650	79,077	79,100	0
Total Expenditures	**3,670,035**	**4,375,446**	**4,043,485**	**3,961,905**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	49,201	

County Attorney

Kathryn L. Schroeder, County Attorney - 5334 S. Prince Street, Littleton, CO 80166 -

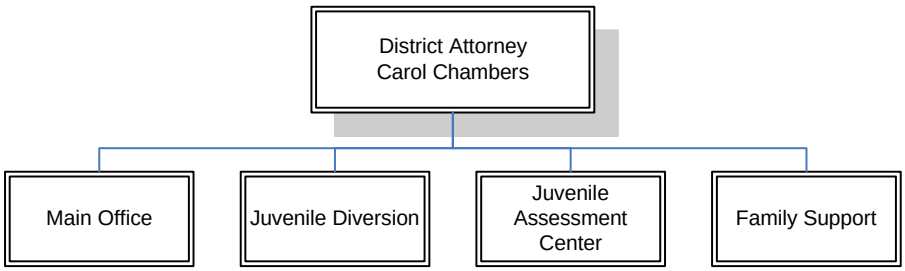
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-165
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	62,316
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-15,576
Total General Fund		**95,776**
Total County Attorney		**95,776**

District Attorney

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

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

ORGANIZATION CHART



District Attorney

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

Current Office/Department Issues:

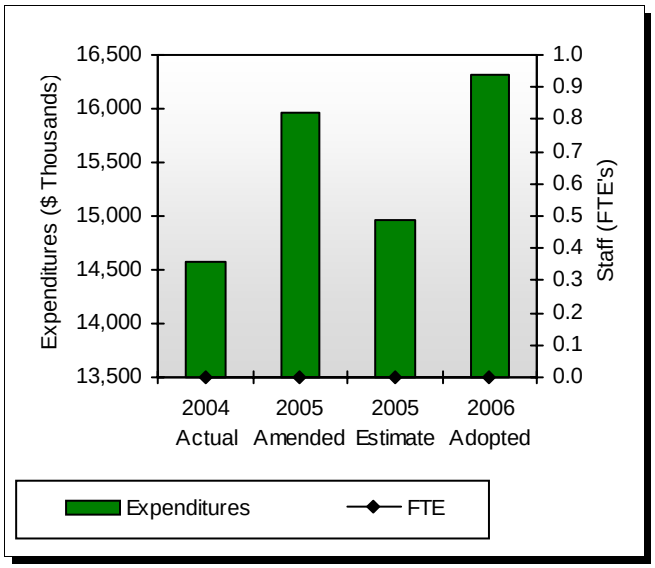
* Address demands for staff when funding is liminted for increases above the base budget.
* Continue to provide a competitive salary and fringe benefit program to attract and keep qualified professional and support staff.
* Continue to offer a Senior Exploitation program to protect senior citizens from identity theft and elder fraud.
* Plan for facilities expansion in Arapahoe and Elbert Counties.
* Balance out the allocation of services so that services provided in each county approximate funding allocations by county.
* Continue to seek out targeted training in order to address individual training needs of staff.
* Continue to develop a volunteer program that will augment District Attorney services for minimal costs.
* Secure funding for the Juvenile Assessment Center as the federal grant will end during 2006.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	11,496,570	
Social Services Fund	4,825,609	
Total	**16,322,179**	

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
County Match - JAIB Grant	4,508	
District Attorney	10,794,659	
Family Support IV-D	4,825,609	
JAIB Grant	129,050	
Juvenile Diversion	568,353	
Total	**16,322,179**	



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Services and Other	9,841,391	11,012,812	10,167,308	11,435,980
Community Programs	4,718,591	4,911,593	4,804,220	4,852,947
Capital Outlay	22,695	0	0	0
Central Services	0	39,150	0	33,252
Total Expenditures	**14,582,677**	**15,963,555**	**14,971,527**	**16,322,179**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
General Fund		

District Attorney

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

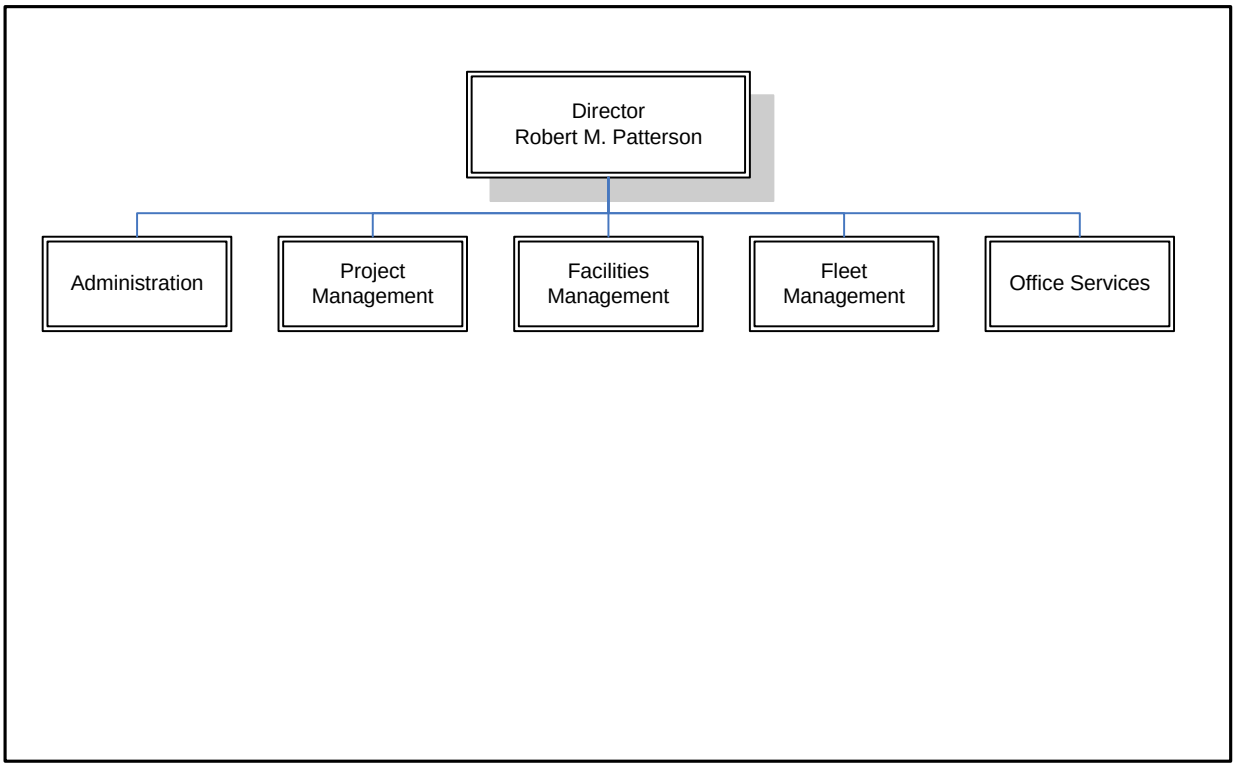
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Juvenile Diversion	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	-47,061
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Main Office	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	376,585
Additional Salary Increase	Additional 1% Salary Increase to bring the total salary increase to 4%	117,700
Arapahoe County share of Juvenile Assessment Center Funding	The Juvenile Assessment Center grant is supplemented by Arapahoe County Funds and by funds from other entities of the Judicial District. This budget package represents the Arapahoe County share of the Juvenile Assessment Center operating expenses for 2006 and accounts for revenues that are received from the City of Centennial for Juvenile Assessment Center services.	61,266
Population Budget Adjustment for the Juvenile Diversion Budget	This adjustment is necessary to reflect the lower relative share of the District budget that Arapahoe County pays on a percentage basis in 2006 as compared to 2005.	-11,585
Population Budget Adjustment for the Main Office Budget	This adjustment is necessary to reflect the lower relative share of the District budget that Arapahoe County pays on a percentage basis in 2006 as compared to 2005.	-195,513
Total General Fund		**301,392**
Social Services Fund		
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Family Support	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	108,941
Additional Salary Increase	Additional 1% Salary Increase to bring the total salary increase to 4%	32,800
Total Social Services Fund		**141,741**
Total District Attorney		**443,133**

Facilities and Fleet Management

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

The Facilities and Fleet Management Department is a total resource support organization providing user departments within the County full service physical plant operations management, life cycle maintenance/repair of all vehicles and equipment, project management and consultation, and organization-wide mail processing/distribution services.

ORGANIZATION CHART



Facilities and Fleet Management

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

Current Office/Department Issues:

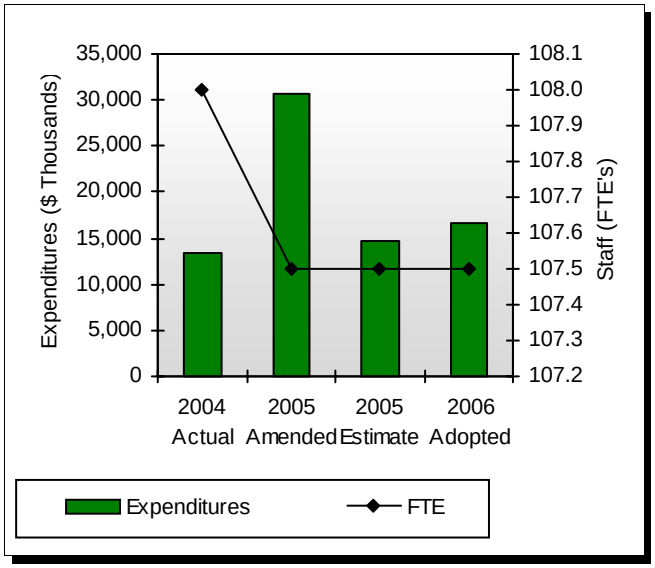
Current issues that the Facilities & Fleet Management Department are facing include maintaining and improving the Facility Condition Index (FCI) of each facility as established in the Facilities Audit, providing consistently high levels of service to other departments while facing increased expenses for water, sewer, electricity, gas and fuel, and providing excellent customer service and support to all other Departments and Offices in support of their missions.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	12,348,556	107.50
Building Maintenance Fund	2,472,699	
Capital Expenditure Fund	1,850,250	
Central Services Fund	71,500	
Total	**16,743,005**	**107.50**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Administration	2,404,320	6.50
Facilities Services	10,980,030	67.00
Fleet Services	2,548,766	23.00
Office Services	295,068	5.00
Project Management Office	514,821	6.00
Total	**16,743,005**	**107.50**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	108.00	107.50	107.50	107.50
Salaries and Wages	4,068,435	4,472,242	4,172,242	4,489,200
Employee Benefits	1,038,911	1,210,926	1,160,926	1,284,262
Supplies	1,066,389	959,219	992,750	794,157
Services and Other	5,716,606	5,276,874	5,058,389	5,407,138
Capital Outlay	1,171,844	18,644,724	3,230,541	2,940,858
Central Services	172,095	147,803	145,120	104,691
Transfers	223,250	8,500	8,500	1,722,699
Total Expenditures	**13,457,530**	**30,720,288**	**14,768,467**	**16,743,005**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
Building Maintenance Fund		

Facilities and Fleet Management

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

Energy Performance Lease Payments	To make payments on the energy performance contract capital lease and the capital lease for projects that are related but that do not have energy savings. Until construction is complete in late 2006/early 2007, the payments will be made from the escrow account for interest only.	372,699
Formation of Building Maintenance Fund	To adjust expenditures and revenues to create a Building Maintenance Fund to consolidate and organize maintenance and repair of County facilities.	2,100,000
Total Building Maintenance Fund		**2,472,699**
Central Services Fund		
FFM Administration Replacement Pool Car	This package is requesting a replacement vehicle for pool vehicle #3211; a 1996 Chevrolet Lumina with over 87K miles as of July 2005.	21,500
Fleet: Portable Lift System	For the purchase of a set of portable equipment lifts to be used while performing vehicle repairs and maintenance at the Peoria Shops	50,000
Total Central Services Fund		**71,500**
General Fund		
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	60,319
Facilities: Fuel Increase	Increase to the Gas & Oil account to cover recent significant fuel increases.	5,700
FFM Administration Fuel Increase	Increase in the Gas & Oil account to cover recent significant fuel increases.	5,000
FFM Administration Replacement Pool Car	This package is requesting a replacement vehicle for pool vehicle #3211; a 1996 Chevrolet Lumina with over 87K miles as of July 2005.	2,867
Fleet: Gas & Oil Increase	To increase the funds available for purchase of gasoline and diesel fuel used by Fleet Management Division	10,000
Fleet: Portable Lift System	For the purchase of a set of portable equipment lifts to be used while performing vehicle repairs and maintenance at the Peoria Shops	56,667
Fleet: Vendor Sublet Repair Increase	An increase to the Vendor Sublet Repair account to pay for repair and maintenance work performed by outside vendors	7,500
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-210
Increase In Utilities		467,000
Office Services Operating Expenses	An operating expenses increase is needed to adjust for increase in fuel costs; training and education for Office Services Manager and staff as well as a new computer for recently promoted Lead Worker.	5,200
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	191,271
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-47,807
Total General Fund		**763,507**
Total Facilities and Fleet Management		**3,307,706**

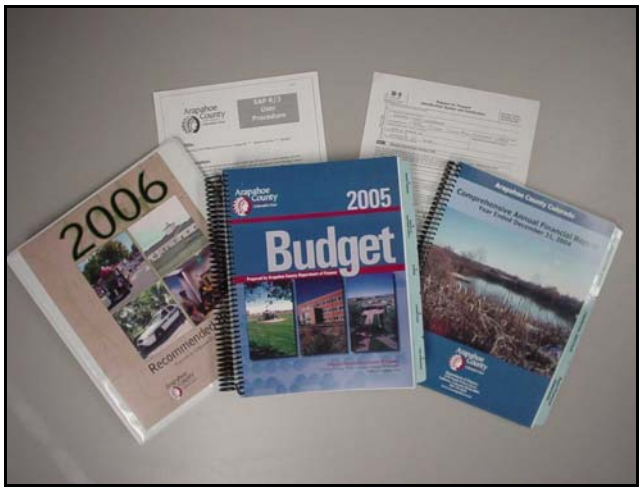
Finance

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

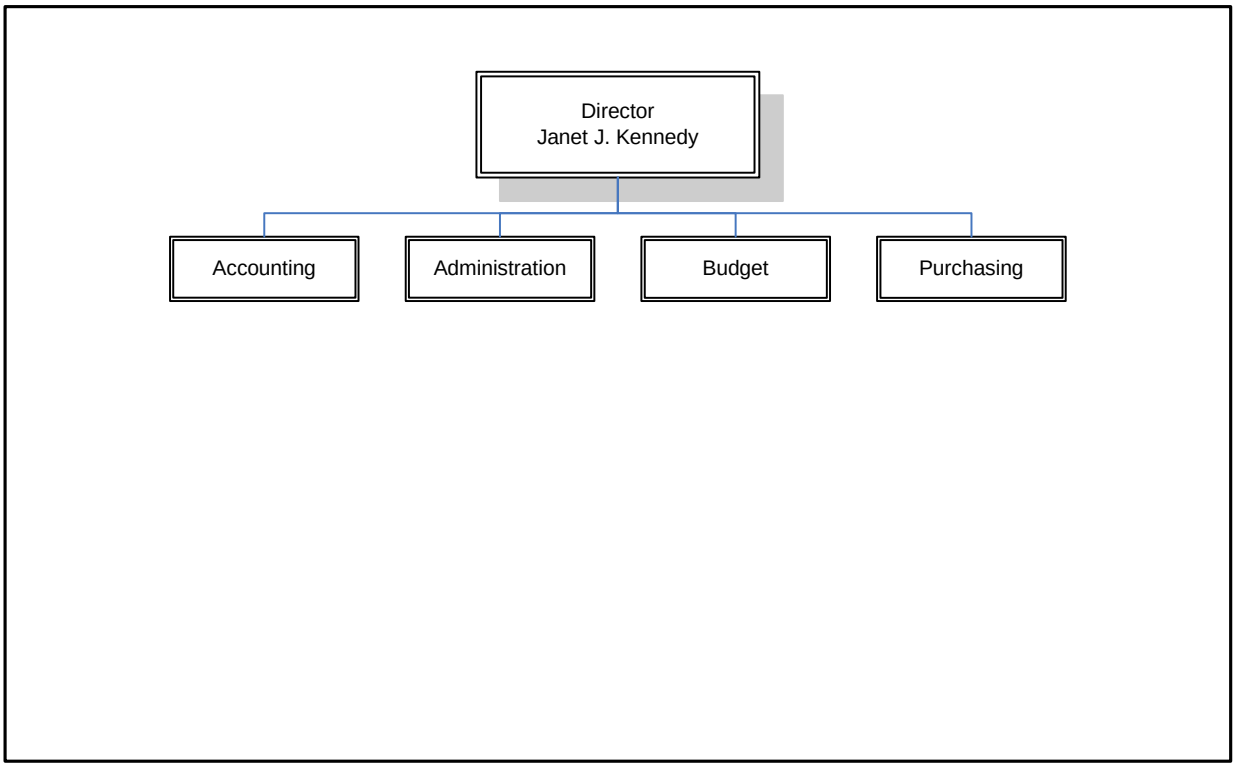
The Finance Department efficiently provides accurate, timely, and useful financial information and services to the County's internal management, as well as to the general public.

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

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



ORGANIZATION CHART



Finance

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

Current Office/Department Issues:

The Finance Department faces some challenging ongoing issues related to financial issues of the County. These include, but are not limited to: improving the financial condition of the County, including considering the impact of TABOR, revenue growth, and rising costs; the implementation of new accounting rules in several areas; and increasing cost savings through the purchasing process. An additional purchasing agent is to be hired in 2006 to help with making the County more efficient in purchasing goods and services.

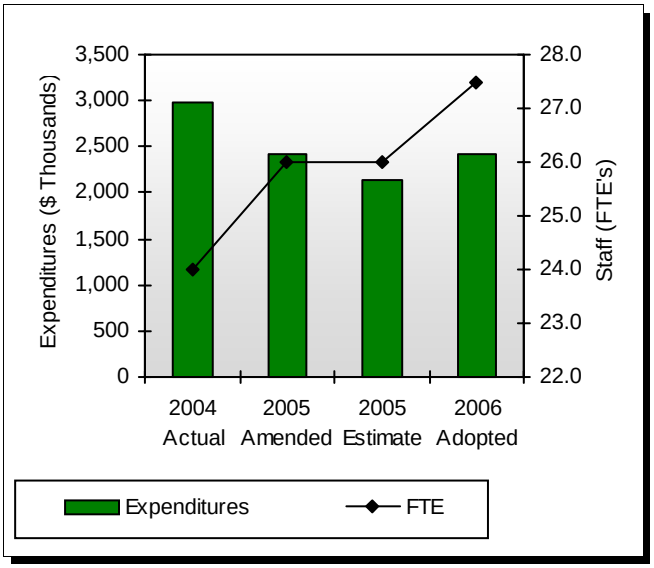
The other important project is refining the SAP financial system, including training of County staff, the development of new functionality and installing system upgrades that will help maximize the benefit of the SAP system.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	2,366,392	26.50
Open Space Sales Tax Fund	64,033	1.00
Total	**2,430,425**	**27.50**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Accounting Division	991,887	12.50
Accounting Division - Open Space	64,033	1.00
Budget Division	439,663	5.00
Finance Administration	654,212	5.00
Purchasing Division	280,630	4.00
Total	**2,430,425**	**27.50**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	24.00	26.00	26.00	27.50
Salaries and Wages	1,220,325	1,492,809	1,407,900	1,616,736
Employee Benefits	282,974	375,605	326,800	401,409
Supplies	28,065	33,049	31,530	31,164
Services and Other	478,784	499,655	362,562	369,127
Capital Outlay	12,871	6,000	5,332	9,400
Central Services	2,145	2,574	2,574	2,574
Transfers	956,846	0	0	15
Total Expenditures	**2,982,010**	**2,409,692**	**2,136,697**	**2,430,425**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
General Fund		

Finance

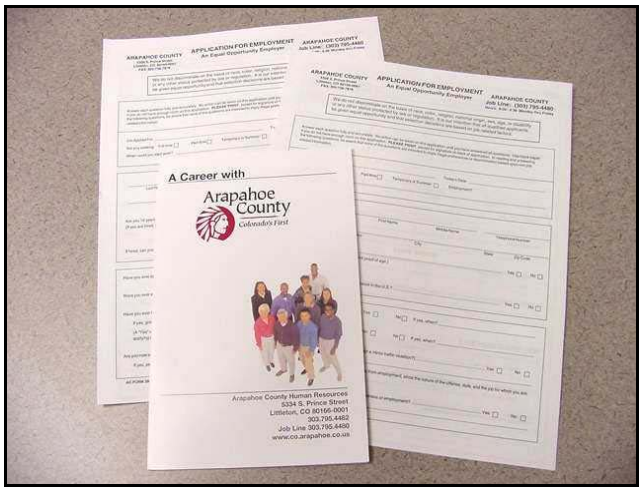
Janet J. Kennedy, Director - 5334 S. Prince Street, Littleton, CO 80166 - Finance@co.arapahoe.co.us

Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	8,682	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-195	
Implement Sales and A/R in SAP	In an effort to make sure that the County is billing and receiving the revenues it is entitled to, we would need to further implement the Accounts Receivable (A/R) module within SAP. In our initial implementation we only piloted some Accounts Receivable function within the Finance Department and are now ready to expand this implementation to include billing and collecting Sheriff's off-duty pay, some IGA's and grants, and Public Works and Development project reimbursements.	48,000	
New FTE - Purchasing Agent	A recent large increase in responsibilities has been added to the Purchasing Division which should prove to be very cost effective for the County as a whole but which create a direct additional burden on the Purchasing Division. In order to assist the County in realizing the savings from these activities, we need one additional purchasing agent. Current staff is already working at burnout level and cannot take on this greatly increased workload.	71,839	1.00
New FTE: Fiscal Tech	Permanent FTE to replace current temporary employee	27,979	0.50
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	68,248	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-16,299	
Total General Fund		**208,254**	**1.50**
Open Space Sales Tax Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	1,977	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-492	
Total Open Space Sales Tax Fund		**1,485**	
Total Finance		**209,739**	**1.50**

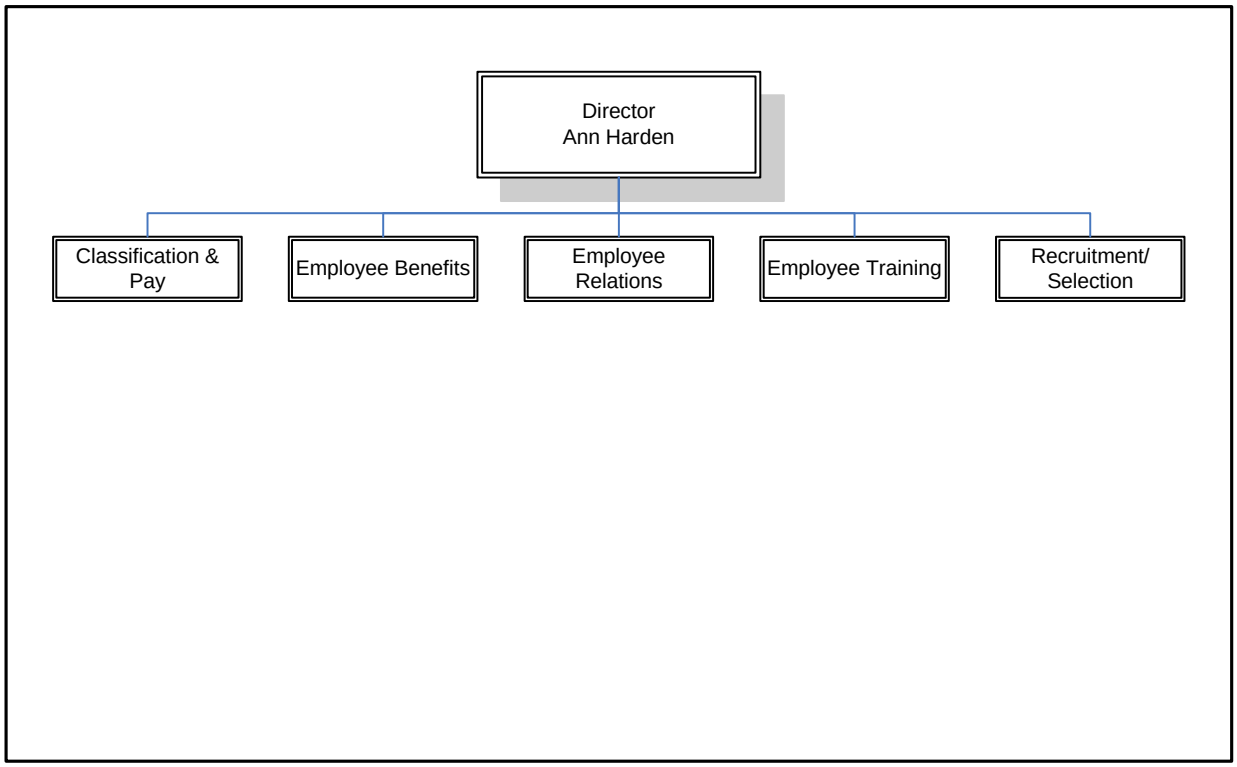
Human Resources

Ann Harden, Director - 5334 S. Prince St., Littleton, CO 80166 - aharden@co.arapahoe.co.us

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



ORGANIZATION CHART



Human Resources

Ann Harden, Director - 5334 S. Prince St., Littleton, CO 80166 - aharden@co.arapahoe.co.us

Current Office/Department Issues:

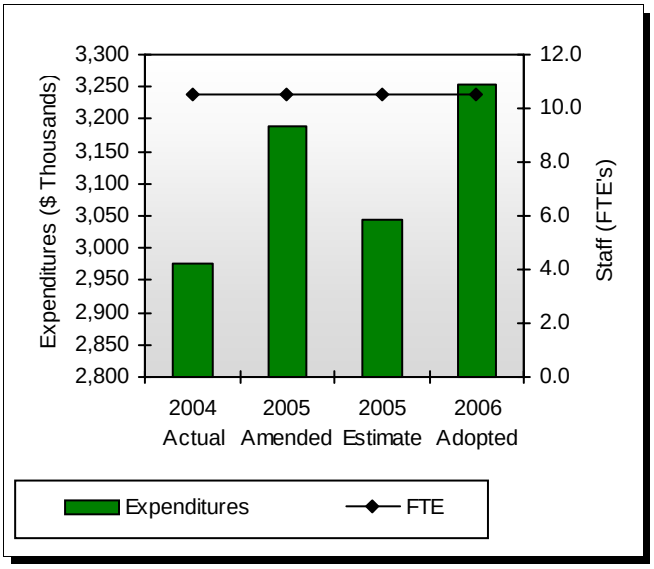
*Providing an efficient and competitive compensation plan enabling Arapahoe County to attract, motivate and retain a highly qualified work force.
*Providing cost effective health insurance and a state-of-the art benefit program meeting the needs of a diverse workforce.
*Providing training and employee development opportunities enabling employees to acquire new skills and job related information to increase job productivity and satisfaction.
*Improving the process related to online employment recruiting to insure we are reaching the most qualified applicants for County positions.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	1,134,514	10.50
Employee Flex Benefit Plan Fund	732,125	
Self Insurance Dental Fund	1,387,000	
Total	**3,253,639**	**10.50**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Human Resources Admin.	3,183,383	10.50
Human Resources Training	70,256	
Total	**3,253,639**	**10.50**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	10.50	10.50	10.50	10.50
Salaries and Wages	553,037	615,535	620,572	671,381
Employee Benefits	111,361	137,479	118,370	148,827
Supplies	56,530	48,840	30,589	58,625
Services and Other	2,254,154	2,387,946	2,274,825	2,374,806
Total Expenditures	**2,975,083**	**3,189,800**	**3,044,357**	**3,253,639**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Employee Flex Benefit Plan Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	7,125	
Total Employee Flex Benefit Plan Fund		**7,125**	
General Fund			

Human Resources

Ann Harden, Director - 5334 S. Prince St., Littleton, CO 80166 - aharden@co.arapahoe.co.us

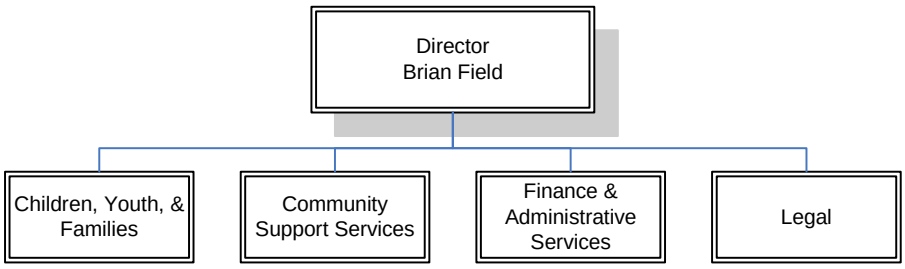
457 Deferred Comp. Analysis	To provide analysis of the current 457 Def Comp plan being offered by ICMA.	15,000
Applicant Processing	Third party vender to provide the interface with applicants when applying for posted positions and submitting application/resume over the internet.	12,500
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-150
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	28,978
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-7,242
Total General Fund		**49,086**
Total Human Resources		**56,211**

Human Services

Brian Field, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

The Arapahoe County Department of Human Services is a team committed to the provision of quality services to the people of our community and dedicated to the promotion of self-sufficiency and human dignity. The department has many different programs as well as dedicated staff to help achieve this goal. The department is made up of four main divisions: Administrative Services, Legal, Community Support Services, and Children & Family Services.

ORGANIZATION CHART



Human Services

Brian Field, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

Current Office/Department Issues:

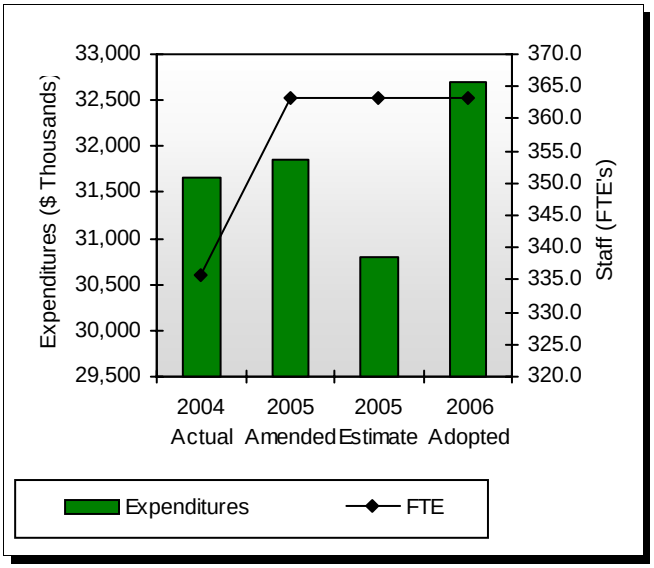
The Human Services department is currently involved with several issues that are affecting its operations. There has been a caseload increase in several programs, some of it based on the slowly recovering economy. Due to the state budget situation, funding in these programs has not kept up with the increased workload. It is expected that if this trend continues, there would be increased financial burden on the county. There has been a significant financial impact from the implementation of Colorado Benefit Management System (CBMS). CBMS is a new benefit payments system that the State department rolled out on September 1, 2004. While all the problems with CBMS itself are not resolved, we continue to make progress in serving the families and individuals in our cases. The department received state CBMS funding in 2005 to assist with the cost of using temporary employees. In 2005, the county approved 24 new FTE positions because of caseload increases and CBMS. These new positions will be paid from the Social Services Fund. Human Services management continually monitors all financial activity of the department to ensure fiscal soundness.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
Social Services Fund	32,704,677	363.25
Total	**32,704,677**	**363.25**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Administrative Services/Legal	4,671,545	54.00
Child & Family Services	14,878,491	176.25
Community Support Svcs	13,154,641	133.00
Total	**32,704,677**	**363.25**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	335.75	363.25	363.25	363.25
Salaries and Wages	14,158,873	14,506,256	15,310,000	16,061,237
Employee Benefits	3,239,918	3,590,339	3,500,000	4,058,437
Supplies	269,971	517,035	312,000	527,519
Services and Other	1,080,514	1,544,104	1,430,000	1,311,239
Community Programs	10,487,135	11,690,549	10,235,000	10,744,835
Capital Outlay	1,440,076	1,784	268	0
Transfers	993,465	0	0	1,410
Total Expenditures	**31,669,952**	**31,850,067**	**30,787,269**	**32,704,677**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
Social Services Fund		

Human Services

Brian Field, Director - 14980 E Alameda Dr, Suite 007, Aurora, CO 80012 - HumanServices@co.arapahoe.co.us

2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	94,290
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	15,000
Compensation study - Social Services Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	669,033
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	658,472
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-164,596
Total Social Services Fund		**1,272,199**
Total Human Services		**1,272,199**

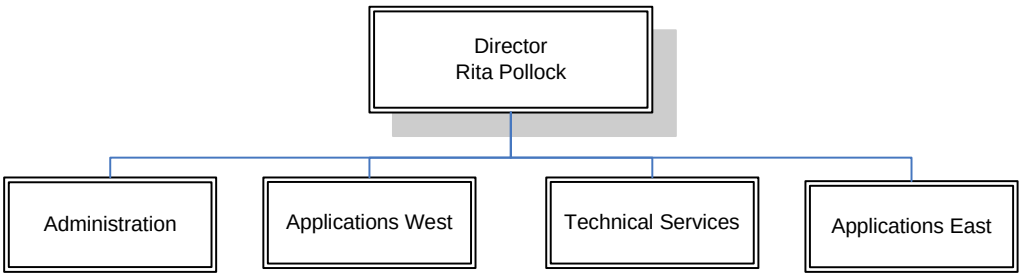
Information Technology

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

The Information Technology Department is responsible for the County's centralized data and voice information technology infrastructure, assets, systems, applications and processing operations for the County. Key responsibilities:

*Set and support standards for County computing and technology.
*Architect, maintain and monitor secure voice & data networks.
*Support PBX, voice mail system, network & application hardware.
*Develop, support and operate advanced technology business applications.
*Provide training for County employees on voice and desktop infrastructure applications.
*Research newer technologies & make recommendations for County business technology requirements.
*Provide management information on technology services.

ORGANIZATION CHART



Information Technology

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

Current Office/Department Issues:

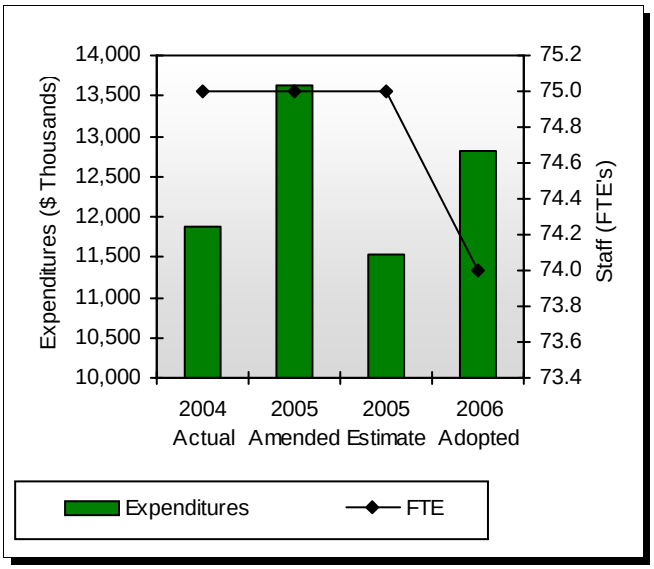
Major challenges in the Information Technology Department continue to be meeting the increasing demand for technology to improve service to citizens while keeping within existing budget limitations, being recognized as a strategic investment rather than simply a cost of doing business, and finding ways to develop a business ROI for projects.
The Information Technology Department is actively working on several major strategic initiatives for the County: the strategic plan for mobile and wireless applications, pursuit of an e-payment infrastructure, exploration of records administration for the County and continued exploitation of existing applications and resources to increase operational efficiency and improve citizen services.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	11,560,459	74.00
Central Services Fund	1,250,305	
Total	**12,810,764**	**74.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Administration	1,322,878	3.00
Applications East	587,749	6.00
Applications West	3,848,568	34.00
Network Services	4,620,644	22.00
Technical Services	961,385	7.00
Telecommunications	1,469,540	2.00
Total	**12,810,764**	**74.00**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	75.00	75.00	75.00	74.00
Salaries and Wages	4,825,653	5,136,398	4,825,958	5,115,670
Employee Benefits	953,558	1,055,328	952,496	1,056,515
Supplies	112,709	138,743	131,752	147,307
Services and Other	4,666,971	4,882,015	4,545,288	4,717,364
Capital Outlay	589,498	1,682,056	531,585	910,305
Central Services	576,196	728,321	534,094	825,603
Transfers	157,490	0	0	38,000
Total Expenditures	**11,882,075**	**13,622,861**	**11,521,174**	**12,810,764**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Central Services Fund			
ACG Network Infrastructure	End of lifecycle replacement/upgrade of network infrastructure equipment.	872,305	

Information Technology

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

Portable Air Conditioning for Equipment Rooms	Obtain two 5 ton portable air conditioners to provide additional cooling in computer rooms as part of continuous operations initiative (COOP). This would allow equipment to continue functioning. There is also ducting required to vent the portable air conditioners. Annual Maintenance of $2,000 will begin in 2007.	38,000	
Server Replacements	Server Replacements	340,000	
Total Central Services Fund		**1,250,305**	
General Fund			
ACG Network Infrastructure	End of lifecycle replacement/upgrade of network infrastructure equipment.	145,391	
Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	500	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-465	
Judicial Services Scanners	Purchase of 3 scanners for document management of EDMS	1,598	
Negative Budget Package	Savings from the Mainframe Outsourcing.	-450,000	-1.00
Pictometry Aerial Data Capture and System Implementation	Pictometry is a technology that will replace our present aerial photography, providing multiple oblique side shots of properties, in addition to the standard top-down images. Requested by the Assessor, this product can also benefit Public Works and the Sheriff's Office.	73,300	
Portable Air Conditioning for Equipment Rooms	Obtain two 5 ton portable air conditioners to provide additional cooling in computer rooms as part of continuous operations initiative (COOP). This would allow equipment to continue functioning. There is also ducting required to vent the portable air conditioners. Annual Maintenance of $2,000 will begin in 2007.	43,067	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	225,640	
Server Replacements	Server Replacements	56,670	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-56,398	
Total General Fund		**39,303**	**-1.00**
Total Information Technology		**1,289,608**	**-1.00**

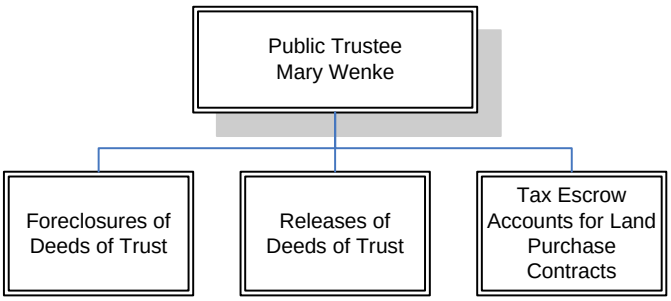
Public Trustee

Mary L. Wenke, Public Trustee - 2329 W. Main Street, Littleton, CO 80120 - PublicTrustee@co.arapahoe.co.us

The Colorado General Assembly established the office of the Public Trustee in each county to provide for a system of checks and balances between the borrower and the lender. All deeds of trust given to secure indebtedness on real estate shall name the Public Trustee who acts as an intermediary between the borrower and the lender. Additionally, this office processes releases of deeds of trust and handles tax escrow accounts for land purchase contracts.

Unique among the fifty states in its public trustee approach to the borrower/lender relationship, Colorado's foreclosure statutes, as interpreted by the courts, have provided a reasonably quick and inexpensive process for the lienor to exercise its rights and remedies, while affording the owner of the property a fair opportunity to protect his interest.

ORGANIZATION CHART



Public Trustee

Mary L. Wenke, Public Trustee - 2329 W. Main Street, Littleton, CO 80120 - PublicTrustee@co.arapahoe.co.us

Current Office/Department Issues:

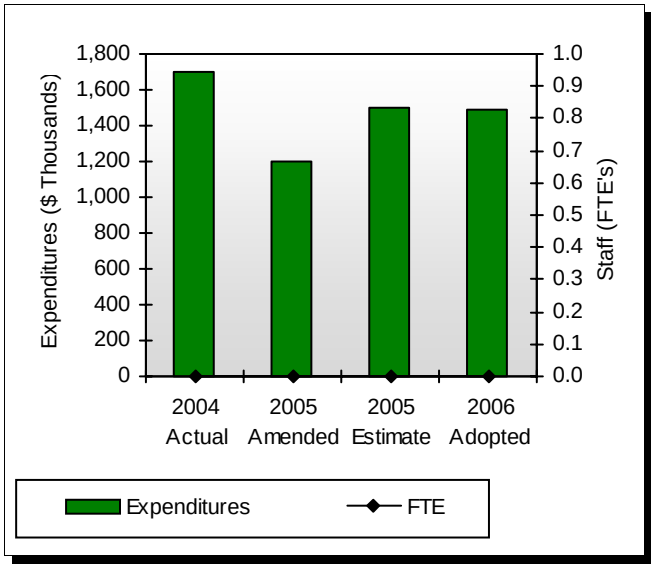
The office of the Arapahoe County Public Trustee has been an innovative leader in the area of technology allowing the citizens of this County to obtain information more efficiently by accessing our database on the County website. Additionally, we now have the ability to process "electronic" or paperless releases of deeds of trust. This ability to "E" process will place Arapahoe County in the forefront of real estate document processing.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
Public Trustee Fund	1,486,426	
Total	**1,486,426**	

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Public Trustee	1,486,426	
Total	**1,486,426**	



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Salaries and Wages	390,000	431,200	400,966	457,000
Employee Benefits	117,300	85,507	93,186	102,013
Supplies	57,536	47,000	22,899	73,210
Services and Other	1,134,595	641,793	978,593	854,203
Total Expenditures	**1,699,431**	**1,205,500**	**1,495,644**	**1,486,426**

Public Works & Development

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

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

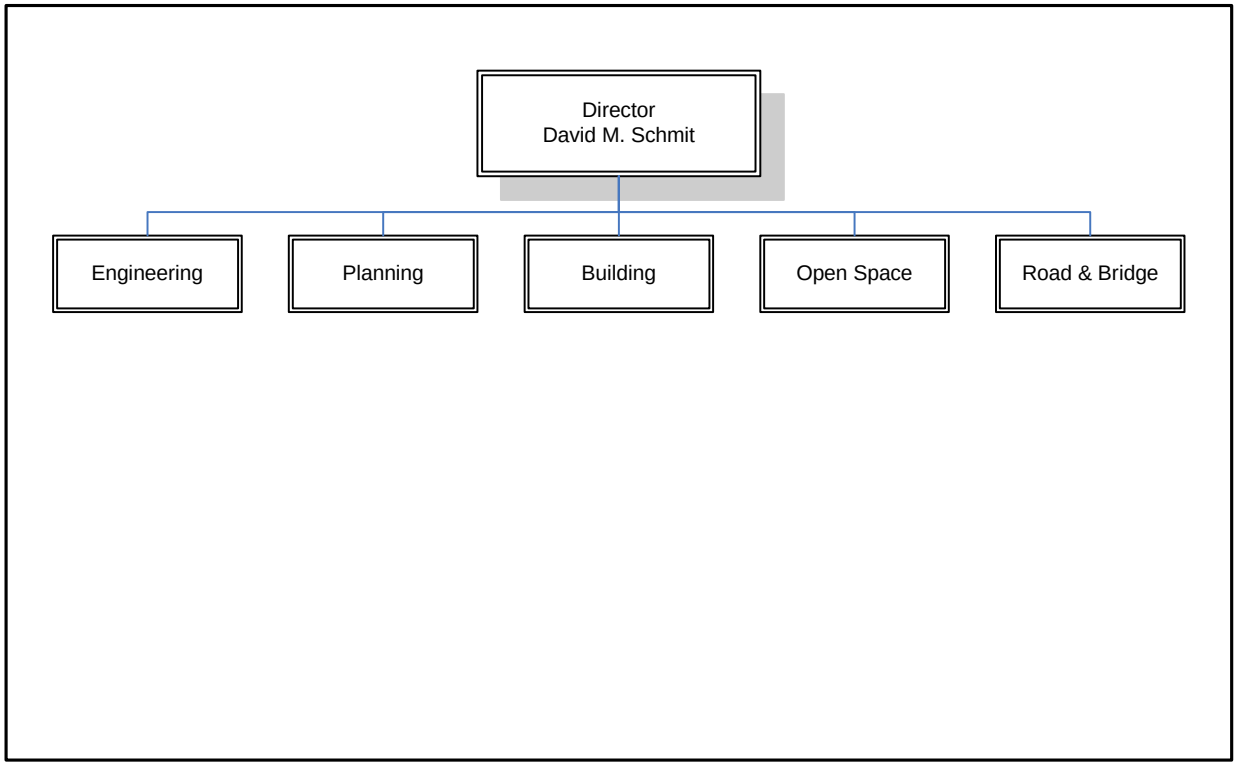
Services provided to unincorporated areas as well as the City of Centennial include roadway maintenance; traffic operations; snow and ice control; concrete maintenance; bridge maintenance; storm water management; animal and mosquito control; capital improvement planning and construction; and permitting and inspection functions.

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

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

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

ORGANIZATION CHART



Public Works & Development

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

Current Office/Department Issues:

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

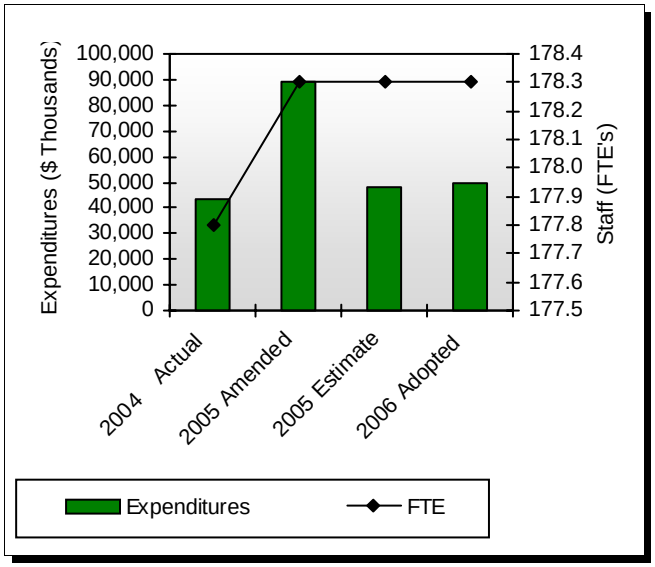
1) The need to manage growth in the eastern portion of the County, which is more rural but also attracting increasing developer attention. This involves all Divisions of PWD, including Planning, Open Space, Building, and Engineering.

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

3) Integrating the Arapahoe County Recreation District into the Open Space Division of PWD, and determining the best use of both people and financial resources to maximize our acquisition and utilization of Arapahoe County's open space, parks, and trails resources.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	9,559,851	102.80
Cash In Lieu Fund	1,215,620	
Road & Bridge Fund	15,324,767	71.50
Open Space Sales Tax Fund	17,077,639	2.00
Infrastructure Fund	3,805,000	
Arapahoe County Recreation District Fund	1,168,940	2.00
Central Services Fund	1,324,216	
Total	**49,476,033**	**178.30**



Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Building Division	1,830,246	25.00
Capital Improvement Program	1,239,445	11.00
Engineering Administrative Mgmt.	1,414,886	10.00
Land Development Services	609,355	8.00
Mapping	665,057	8.00
Open Space and Recreation District	19,462,199	4.00
Operations & Maintenance	414,432	5.00
Planning & Zoning	1,845,687	24.00
Projects	3,805,000	
Projects - 1999	1,641,766	
Road & Bridge Operations	14,879,026	71.50
Stormwater Management	1,322,529	8.80
Traffic	346,405	3.00
Total	**49,476,033**	**178.30**

Public Works & Development

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

BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	177.80	178.30	178.30	178.30
Salaries and Wages	8,788,859	9,433,853	9,106,438	9,917,644
Employee Benefits	2,136,875	2,211,282	2,128,379	2,393,493
Supplies	2,869,240	3,562,218	2,878,740	3,188,232
Services and Other	14,092,396	56,114,832	20,338,427	25,485,507
Capital Outlay	8,830,495	13,186,377	7,713,090	5,774,916
Central Services	2,539,371	2,344,831	2,334,108	2,470,975
Transfers	4,209,032	2,125,775	3,245,522	245,266
Total Expenditures	**43,466,268**	**88,979,168**	**47,744,705**	**49,476,033**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Arapahoe County Recreation District Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	5,527	
Tabor Refund	Refund of property taxes through a temporary tax credit in the amount of $1.7 million with a minor offsetting tax collection credit.	11,522	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,381	
Total Arapahoe County Recreation District Fund		**15,668**	
Central Services Fund			
Fixed Asset - Replace 3/4 ton Pick-Up #3208 - Foreman	Replacing Unit 3208	32,000	
Fixed Asset - Replace 3/4 ton Pick-up #3209 - Foreman	Replacing unit 3209.	32,000	
Fixed Asset - Replace 3/4 ton Pick-up #3210 - R&B Engineer	Replacing unit #3210	32,000	
Fixed Asset - Replace Animal Control vehicle #3246	This package is for replacement of Animal Control vehicle #3246, a 1 ton 4-wheel drive pickup with attached animal cage.	34,641	
Fixed Asset - Replace Building Division Vehicle #3122	This package is to replace Vehicle #3122	15,725	
Fixed Asset - Replace Motorgrader #4237	Replace Caterpillar Motorgrader #4237.	200,000	
Fixed Asset - Replace Motorgrader #4239	Replace Catepillar Motorgrader #4239.	200,000	

Public Works & Development

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Fixed Asset - Replace ROW Truck #3064	Freightliner to Replace Right of Way Truck - Unit 3064.	80,295
Fixed Asset - Replace Sign Truck #3231	Replacement for Sign Truck Unit #3231	80,295
Fixed Asset - Replace Stormwater Management Vehicle #3213	This package is to replace vehicle #3213 a 1996 Chevy Tahoe used by the Stormwater Management group.	23,275
Fixed Asset - Replace Stormwater Management Vehicle #3215	This package is to replace vehicle #3215, a 1996 Chevrolet Astro van used by the Stormwater Management group.	23,275
Fixed Asset - Replacement Mosquito Control Vehicle #3155	Replace vehicle #3155, a 12-year old vehicle purchased in 1993.	15,675
Fixed Asset - Replacement Plotter #43137	This is a replacement plotter for the existing asset #43137.	15,600
Fixed Asset - Scale	Rehabilitation of existing scale in Peoria Yard.	35,000
Fixed Asset - Shared Mack Tandem	Shared asset with Sheriff Department Replacing Unit #3111 & 3189.	165,345
Fixed Asset - Truck/Trailer Replacing Motorgrader #4135	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	169,545
Fixed Asset - Truck/Trailer Replacing Motorgrader #4203	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	169,545
Total Central Services Fund		**1,324,216**
General Fund		
Additional Traffic Management for Centennial	Additional traffic management service for the City of Centennial that would be an upgrade of the existing Traffic Tech to an Engineer II.	81,826
Briarwood Facility Rent Reduction	Renegotiated lease on Briarwood facility includes four months of free rent in 2006.	-202,298
CIP Temporary Inspectors for Centennial Work	Temporary inspectors to help manage Centennial contractor. The addition of these positions are contingent upon approval by the Centennial City Council.	88,550
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	11,123
Fixed Asset - Replace Animal Control vehicle #3246	This package is for replacement of Animal Control vehicle #3246, a 1 ton 4-wheel drive pickup with attached animal cage.	4,621
Fixed Asset - Replace Building Division Vehicle #3122	This package is to replace Vehicle #3122	2,098
Fixed Asset - Replace Stormwater Management Vehicle #3213	This package is to replace vehicle #3213 a 1996 Chevy Tahoe used by the Stormwater Management group.	3,105
Fixed Asset - Replace Stormwater Management Vehicle #3215	This package is to replace vehicle #3215, a 1996 Chevrolet Astro van used by the Stormwater Management group.	3,118
Fixed Asset - Replacement Mosquito Control Vehicle #3155	Replace vehicle #3155, a 12-year old vehicle purchased in 1993.	2,091

Public Works & Development

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

Fixed Asset - Replacement Plotter #43137	This is a replacement plotter for the existing asset #43137.	2,601
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-435
New FTE - Purchasing Agent	A recent large increase in responsibilities has been added to the Purchasing Division which should prove to be very cost effective for the County as a whole but which create a direct additional burden on the Purchasing Division. In order to assist the County in realizing the savings from these activities, we need one additional purchasing agent. Current staff is already working at burnout level and cannot take on this greatly increased workload.	-37,500
NPDES-related Mapping Work for Centennial	For NPDES-related mapping work completed in the City of Centennial.	43,060
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	247,413
Stormwater Permittees for Local Awareness of Stream Health (SPLASH)	Recognition of revenues collected from cooperative members (membership dues), and budgeting of expenditures on education and training for members.	4,275
T-Rex Steering Group	To provide funding for Arapahoe County's participation in the T-Rex Steering Group.	37,000
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-61,830
Total General Fund		**228,818**
Open Space Sales Tax Fund		
Revised Open Space Revenue Projections	2005 year-to-date collections indicate that the County can expect higher than projected revenues and expenditures in the Open Space Fund for 2006. This package reflects the changes to both revenues and expenditures.	1,544,992
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	5,527
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,381
Total Open Space Sales Tax Fund		**1,549,138**
Road & Bridge Fund		
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	7,930
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	1,300
Compensation study - Road & Bridge Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	34,216
Drainage Maintenance Increase	Increase Drainage Maintenance costs for the Road & Bridge Fund.	50,000

Public Works & Development

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

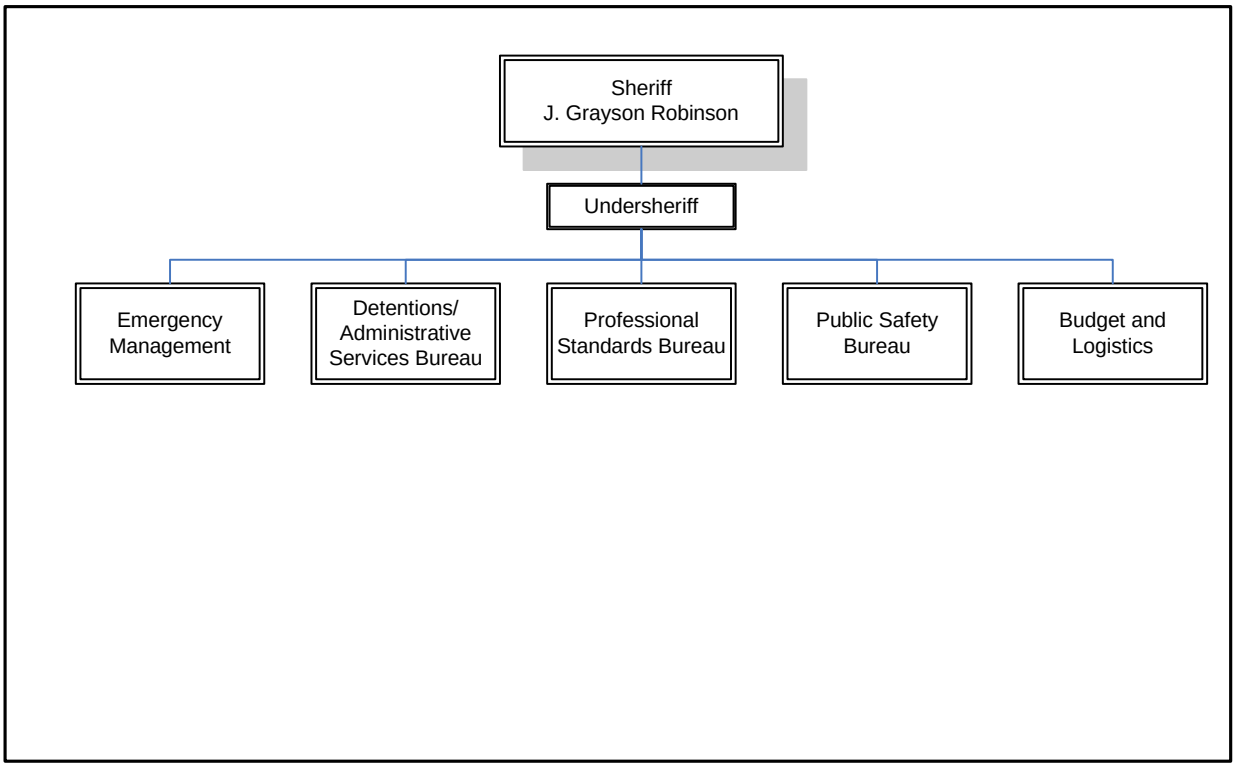
Fixed Asset - Replace 3/4 ton Pick-Up #3208 - Foreman	Replacing Unit 3208	4,269
Fixed Asset - Replace 3/4 ton Pick-up #3209 - Foreman	Replacing unit 3209.	4,269
Fixed Asset - Replace 3/4 ton Pick-up #3210 - R&B Engineer	Replacing unit #3210	4,269
Fixed Asset - Replace Motorgrader #4237	Replace Caterpillar Motorgrader #4237.	26,680
Fixed Asset - Replace Motorgrader #4239	Replace Catepillar Motorgrader #4239.	26,680
Fixed Asset - Replace ROW Truck #3064	Freightliner to Replace Right of Way Truck - Unit 3064.	10,711
Fixed Asset - Replace Sign Truck #3231	Replacement for Sign Truck Unit #3231	10,711
Fixed Asset - Scale	Rehabilitation of existing scale in Peoria Yard.	4,669
Fixed Asset - Shared Mack Tandem	Shared asset with Sheriff Department Replacing Unit #3111 & 3189.	22,057
Fixed Asset - Truck/Trailer Replacing Motorgrader #4135	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	22,618
Fixed Asset - Truck/Trailer Replacing Motorgrader #4203	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	22,618
Gas & Oil Increase	Increase in budgeted amount due to the rising cost of gas and oil.	200,000
Refund of Miscellaneous Expenditures	Refund of miscellaneous expenditures that had previously been credited against expenditures. There will now be a corresponding revenue and expenditure item to account for these transactions.	200,000
Road & Bridge Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	80,000
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	142,184
Sign Costs Increase	Sign Costs Increase	40,000
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-33,997
Total Road & Bridge Fund		**881,184**
Total Public Works & Development		**3,999,024**

Sheriff's Office

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

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

ORGANIZATION CHART



Sheriff's Office

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

Current Office/Department Issues:

The Arapahoe County Sheriff's Office continues to address the issues of crime and traffic problems that confront all urban areas today. The COMPSTAT approach adopted in 2003 has proven useful in better identifying problem areas and developing solutions to those problems. One program that emphasizes the partnership between the Sheriff's Office and the community is the "Drop it, Lock it, Stop it" approach to garage burglaries. Deputies on routine patrol take note of open garage doors and forward the information to administrative personnel who send the home owner a letter asking them to close their garage doors and lock them in order to stop the garage burglaries. Opportunity is a major contributor to increasing urban crime and this program helps to reduce the opportunities.

The Sheriff's Office is also working with the community to provide Community Emergency Response Training (CERT) for citizens interested in being of help to the community during times of crisis. This program, funded through a federal grant, is an excellent example of community and law enforcement working together to address a common problem.

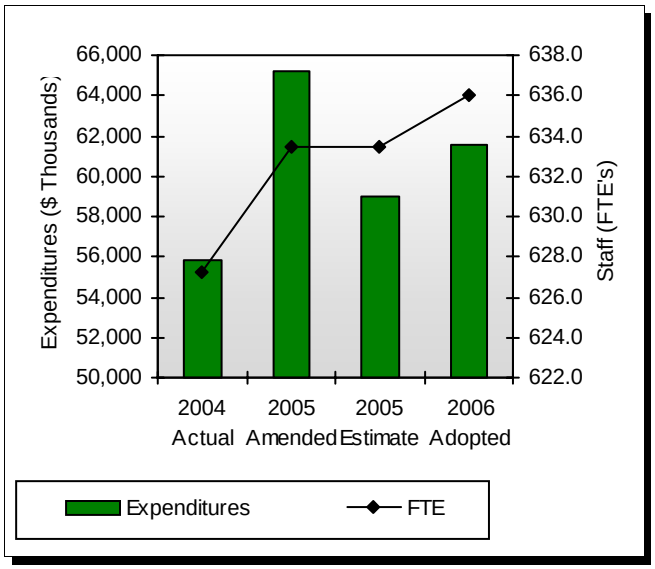
Project Lifesaver, implemented in late 2004, is a program designed to address the problem of those who wander away from safe areas either as a result of age or mental condition. This program, funded by community contributions and grant money, provides an electronic bracelet to those who may wander and a detection device for the Sheriff's Office that is used to

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	52,743,238	579.25
Arapahoe Law Enforcement Authority Fund	5,460,809	52.00
Sheriff's Commissary Fund	1,455,372	4.00
Homeland Security Fund		0.75
Capital Expenditure Fund	587,200	
Central Services Fund	1,329,340	
Total	**61,575,959**	**636.00**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Administration	3,199,959	16.00
Detentions/Administrative Svcs Burea	31,463,439	355.50
Hmlnd Sec - Sher Dept Grant Div		0.75
Professional Standards Bureau	2,694,133	19.00
Public Safety Bureau	24,218,428	244.75
Total	**61,575,959**	**636.00**



Sheriff's Office

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

BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	627.25	633.50	633.50	636.00
Salaries and Wages	34,909,111	35,722,224	36,090,729	38,294,538
Employee Benefits	7,887,506	8,267,077	8,123,148	9,025,040
Supplies	3,942,990	6,764,683	5,802,925	4,362,361
Services and Other	5,567,656	11,357,973	6,035,506	6,221,856
Capital Outlay	1,716,973	1,389,370	1,077,998	1,613,765
Central Services	1,666,123	1,649,429	1,781,442	1,871,345
Transfers	177,325	67,112	67,112	187,054
Total Expenditures	**55,867,685**	**65,217,868**	**58,978,861**	**61,575,959**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
Arapahoe Law Enforcement Authority Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	4,800	
Compensation study - ALEA Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	255,903	
PAT Chevrolet Impala - 5059-IM	2006 Chevrolet Impala	5,445	
PAT Chevrolet Impala - 5125-IM	2006 Chevrolet Impala	5,445	
PAT Ford Crown Victoria - 5135-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 5285	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 5400	2006 Ford Crown Victoria	8,378	
PAT Ford Expedition 4 X 4 - 5232-EX	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5283	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5284-EX	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5415	2006 Ford Expedition 4 X 4	8,756	
PAT New Deputy - Impact Team - ALEA	New Deputy - Impact Team	88,520	1.00
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	126,235	
Transfer VALE Expenditure to ALEA	Transfer $80,000 expenditure from VALE Surcharge in the General Fund to the Brain Injury Trust Fund (BITF)in the ALEA Fund.	60,000	

Sheriff's Office

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

Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-30,973	
Total Arapahoe Law Enforcement Authority Fund		**575,533**	**1.00**
Central Services Fund			
DET Additional Livescan Fingerprint Scanners	Add three Livescan fingerprint scanners to the Sheriff's Office for purposes of streamlining the process and increasing its efficiency.	184,365	
DET Replace two (2) Livescan fingerprint scanners	Replace two(2) Livescan fingerprint scanners using depreciation funds in the Central Services Fund.	122,910	
HRS Ford Crown Victoria Replaces Unit #5398	2006 Ford Crown Victoria	24,200	
INV Dodge Charger 5156	Replacement Vehicle for unit 5156	29,500	
INV Dodge Charger 5199	Replacement vehicle for unit 5199	29,500	
INV Dodge Charger 9195	Replacement vehicle for unit 9195	29,500	
INV Dodge Charger 9202	Replacement vehicle for unit 9202	29,500	
OPS Ford Crown Victoria replaces Unit 5383	2006 Ford Crown Victoria	28,700	
OPS Ford Expedition XLT 4wd command vehicle replaces Unit 5194	2006 Ford Expedition 4x4	30,200	
PAT Chevrolet Impala - 5059-IM	2006 Chevrolet Impala	24,500	
PAT Chevrolet Impala - 5125-IM	2006 Chevrolet Impala	24,500	
PAT Ford 250 Pickup- 9160 - CV	2006 Ford 250 Pickup	21,000	
PAT Ford Crown Victoria - 5135-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 5285	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 5400	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9086-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9095-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9122-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9241-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9242-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9326-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9401-CV	2006 Ford Crown Victoria	37,700	

Sheriff's Office

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

PAT Ford Crown Victoria - 9403-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9404-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9407-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Expedition 4 X 4 - 5232-EX	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5283	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5284-EX	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5415	2006 Ford Expedition 4 X 4	39,400	
PAT New Deputy - Impact Team - ALEA	New Deputy - Impact Team	20,000	
TEL Ford 250 Pickup Replace 9124	Replacement of unit 9124, a 200 GMC pickup with nearly 80,000 miles	21,000	
TRF HD FLHTPI Motorcycle - 5091	2006 Harley Davidson FLHTPI Police Motorcycle	19,700	
TRF HD FLHTPI Motorcycle - 5092	2006 Harley Davidson FLHTPI Police Motorcycle	19,700	
TRG Ford 3/4 ton rpl 5378	Replacement of unit 5378	22,865	
Total Central Services Fund		**1,329,340**	
General Fund			
ACSO Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	10,000	
ALEA Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	10,521	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	2,415,046	
DET Additional Livescan Fingerprint Scanners	Add three Livescan fingerprint scanners to the Sheriff's Office for purposes of streamlining the process and increasing its efficiency.	208,948	
DET Booking Sergeant		84,849	1.00
DET Increase Contract Medical Services account	Increase Detentions Center Contract Medical Services account to address the increase in inmate population.	91,654	
DET Increase Detention Overtime	Increase Detentions Overtime	100,007	
DET Increase Inmate Bedding Account	Increase Inmate Bedding Account to address increase in inmate population.	18,000	
DET Increase the Detentions Medical Professional Services account	Increase the Detentions Medical Professional Services account to address the increase in inmate population.	143,000	

Sheriff's Office

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

DET Increase the Inmate Clothing account	Increase the Inmate Clothing account to address increased inmate population.	44,000	
DET Replace two (2) Livescan fingerprint scanners	Replace two(2) Livescan fingerprint scanners using depreciation funds in the Central Services Fund.	16,389	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-1,965	
HRS Ford Crown Victoria Replaces Unit #5398	2006 Ford Crown Victoria	3,227	
INV Dodge Charger 5156	Replacement Vehicle for unit 5156	3,934	
INV Dodge Charger 5199	Replacement vehicle for unit 5199	3,934	
INV Dodge Charger 9195	Replacement vehicle for unit 9195	3,934	
INV Dodge Charger 9202	Replacement vehicle for unit 9202	3,934	
New 0.5 FTE: Victim Witness Counselor	New 0.5 FTE for Victim Witness Counselor, to be paid for from the VALE grant.	14,487	0.50
OPS Ford Crown Victoria replaces Unit 5383	2006 Ford Crown Victoria	3,827	
OPS Ford Expedition XLT 4wd command vehicle replaces Unit 5194	2006 Ford Expedition 4x4	4,027	
PAT Ford 250 Pickup- 9160 - CV	2006 Ford 250 Pickup	4,667	
PAT Ford Crown Victoria - 9086-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9095-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9122-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9241-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9242-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9326-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9401-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9403-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9404-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9407-CV	2006 Ford Crown Victoria	8,378	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	1,330,473	

Sheriff's Office

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

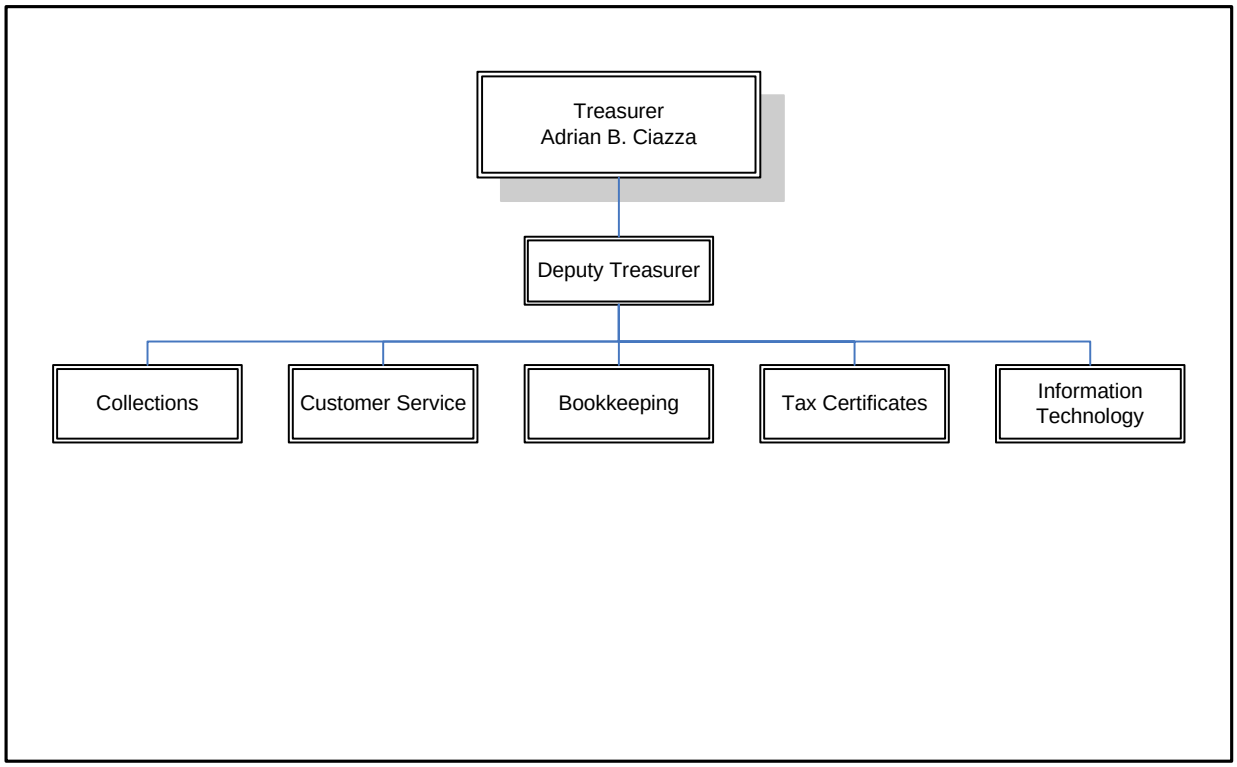
SRU Overtime Increase	Special Response Unit Overtime Increase	25,002	
TEL Ford 250 Pickup Replace 9124	Replacement of unit 9124, a 200 GMC pickup with nearly 80,000 miles	2,800	
Transfer VALE Expenditure to ALEA	Transfer $80,000 expenditure from VALE Surcharge in the General Fund to the Brain Injury Trust Fund (BITF)in the ALEA Fund.	-80,000	
TRF HD FLHTPI Motorcycle - 5091	2006 Harley Davidson FLHTPI Police Motorcycle	2,627	
TRF HD FLHTPI Motorcycle - 5092	2006 Harley Davidson FLHTPI Police Motorcycle	2,627	
TRG Ford 3/4 ton rpl 5378	Replacement of unit 5378	3,049	
TRG Nortwestern University School of Staff and Command	Revenue and expenditure for the Northwestern University School of Staff and Command to be offered in 2006.	160,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-331,732	
Total General Fund		**4,385,046**	**1.50**
Sheriff's Commissary Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	7,179	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,792	
Total Sheriff's Commissary Fund		**5,387**	
Total Sheriff's Office		**6,295,306**	**2.50**

Treasurer's Office

Adrian B. Ciazza, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as highest priorities.

ORGANIZATION CHART



Treasurer's Office

Adrian B. Ciazza, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

Current Office/Department Issues:

One of the major concerns this year remains the need to increase interest earnings. The Treasurer's Office continues to closely monitor the market, looking for the best interest rates and investments available.

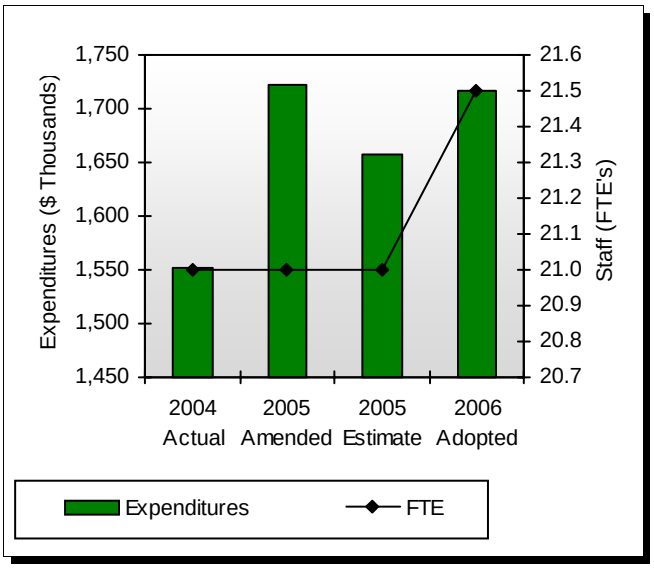
Tax payments remitted in April for the full payment option were processed using our new payment scanning equipment. This equipment creates a file to upload to the tax accounting system, encodes and endorses the checks, and images both the checks and payment coupons. Self encoding the checks reduces bank costs. The images of checks and payment coupons are available to Treasurer's Office staff on their desktops, eliminating the need to leave workstations for research and saving time when answering customer inquiries. This equipment was also used to process second half payments and delinquent payments.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	1,716,042	21.50
Total	**1,716,042**	**21.50**

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Treasurer Administration	1,716,042	21.50
Total	**1,716,042**	**21.50**



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Staff - FTE	21.00	21.00	21.00	21.50
Salaries and Wages	991,959	993,457	1,024,597	1,046,837
Employee Benefits	226,978	236,942	229,031	247,549
Supplies	120,951	145,750	136,331	145,823
Services and Other	196,147	250,546	188,030	259,995
Capital Outlay	5,506	86,275	63,563	0
Central Services	4,782	9,248	15,658	15,838
Transfers	5,295	0	0	0
Total Expenditures	**1,551,618**	**1,722,218**	**1,657,209**	**1,716,042**

Operating Budget Package(s)

Fund/Title/Description	2006 Amount ($)	2006 FTE
General Fund		

Treasurer's Office

Adrian B. Ciazza, Treasurer - 5334 S. Prince Street, Littleton, CO 80166 - treasurer@co.arapahoe.co.us

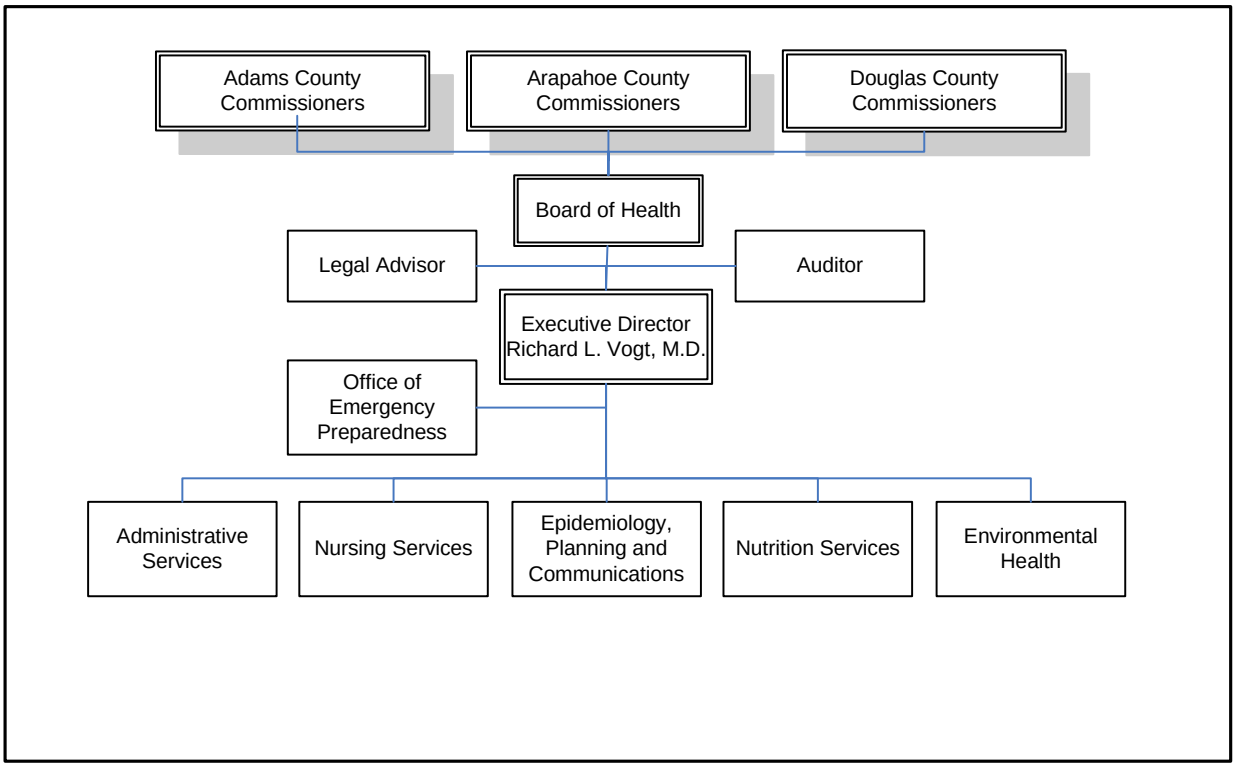
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	9,582	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-210	
New FTE: Fiscal Tech	Permanent FTE to replace current temporary employee	29,992	0.50
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	41,953	
Training on Crystal Report Writing	Replace NOMAD Report Writing with Crystal Report Writing	9,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-10,250	
Total General Fund		**80,067**	**0.50**
Total Treasurer's Office		**80,067**	**0.50**

Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

The Tri-County Health Department is the official health agency for Adams, Arapahoe, and Douglas Counties. Its mission is to protect and promote the community's health and environment, and to prevent disease, disability, and premature death. A nine-member Board of Health, appointed by the Commissioners of the three counties, is the policy-making body for the Department. County funding is based on an equal per-capita payment by each county. Arapahoe County contributes extra to the Tri-County budget for programs that the other two counties do not participate in. The Tri-County Health Department administers programs in the following areas: Environmental Health; Personal Health; Planning, Information, and Education; and Vital Statistics.

ORGANIZATION CHART



Tri-County Health

Richard L. Vogt, M.D., Executive Director - 7000 East Belleview, Suite 301, Greenwood Village, CO 80111 -

Current Office/Department Issues:

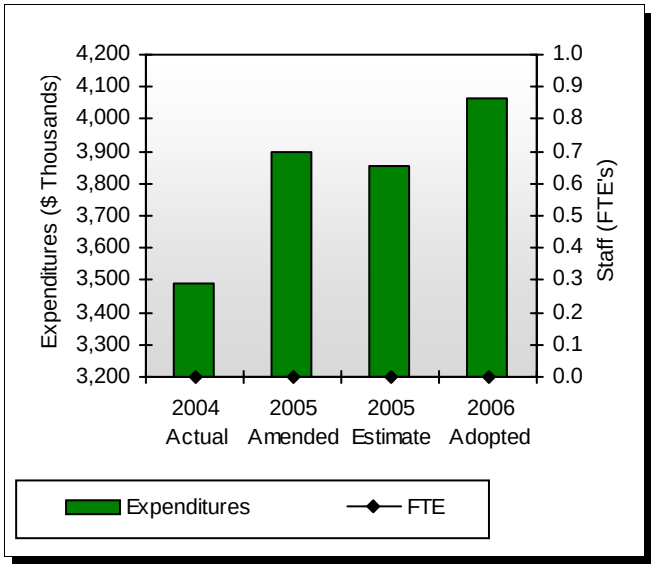
For 2006, the Tri-County Health Department per capita contribution for the Adams, Arapahoe, and Douglas Counties is $6.556. This is an increase from the $6.36 per capita contribution in 2005 and the $5.743 per-capita contribution for 2004.

Budget Summary By Fund

Fund(s)	2006 Amount ($)	2006 FTE
General Fund	4,063,427	
Total	**4,063,427**	

Budget Summary By Division

Division(s)	2006 Amount ($)	2006 FTE
Tri-County Health	4,063,427	
Total	**4,063,427**	



BUDGET SUMMARY

Expenditure Category	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Services and Other	3,023,694	3,348,775	3,348,775	3,517,728
Community Programs	388,308	388,308	388,308	388,308
Central Services	80,619	161,221	118,970	157,391
Total Expenditures	**3,492,621**	**3,898,304**	**3,856,053**	**4,063,427**

Operating Budget Package(s)

Fund/Title/Description		2006 Amount ($)	2006 FTE
General Fund			
Increase Funding due to Population	Increase in population factor and maintain funding factor at $6.36 per capita	63,906	
Increase per capita rate from $6.36 to $6.556	Increase the per capita rate from $6.36 to $6.556	105,047	
Total General Fund		**168,953**	
Total Tri-County Health		**168,953**	

GOALS & OBJECTIVES CONTENTS

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GOALS AND OBJECTIVES

Origins and Development

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

Core Mission, Vision, and Values Team

Name	Elected Office/Department
Corbin Sakdol	Assessor's Ofice
Lesa Henry	BOCC Administration
Shannon Carter	Commissioner's Office
Rod Bockenfeld	Commissioner's Office
Jennifer Gayer	Clerk & Recorder's Office
Andrea Rasizer	Communication Services
Ardis Smith	Community Resources
Lisa Avendano	Coroner's Office
Kathryn Schroeder	County Attorney
Tracy Hewitt	Facilities & Fleet Management
Keith Ashby	Finance
Vickie Anderson	Human Resources
Josh Pacheco	Human Services
Kathy McAllister	Information Technology
Monty Sedlak	Public Works & Development
Mark Campbell	Sheriff's Office
Debbie Dater	Treasurer's Office

Results

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

Arapahoe County Mission, Vision, and Values

Mission

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

Vision

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

Values

S ervice First
E xcellent Quality
R esponsive Government
V isionary Thinking
I nnovation
C aring Leadership
E ffective Communication

F iscal Responsibility
I ntegrity
R espect for Others
S afety
T eamwork

Implementation and Next Steps

The next steps for the County Mission, Vision, and Values process is to implement the mission, vision and values across the County. The current implementation plan includes developing a strategic plan, setting goals, and implementing performance measures during the upcoming 2006 leadership workshop in March. Once these strategies for integrating the mission, vision and values are developed and implemented it is expected that the departmental/elected office goals, objectives, and performance measures contained in the following pages will be reviewed and possibly completely revised to align with the new County process. The information presented in the 2006 budget was based on the County goals as they existed prior to the work of the Core Mission, Vision and Values Team during 2005.

ASSESSOR'S OFFICE

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

Department Accomplishments

Completed assigned street audits
Completed development of Disaster Recovery application to estimate financial losses
Completed listed & valued all new residential & commercial construction
Completed our electronic photo-image file
Completed qualification process of sales for Reappraisal 2005
Completed the 2005 maps & corrections
Completed the 2005 reappraisal, protest and appeals process
Continued project of listing & revaluing exempt & government owned properties that previously contained incomplete listings
Developed and maintain the Arapahoe County Internet mapping system
Implemented the GIS system to the website
Listed & valued all new subdivision plats & parcels
Processed and completed all filed declarations

Demand Indicators	2003	2004	2005 Est.	2006
Total parcel count Centrally Assessed property	1,160.00	1,272.00	1,314.00	1,250.00
Total parcel count Residential Property	172,079.00	184,490.00	181,128.00	201,037.00
Total Parcel count Personal Property	17,975.00	23,074.00	19,673.00	19,077.00
Number of Taxing Entities	184.00	188.00	185.00	266.00
Senior Citizens Exemptions	0.00	14,716.00	5,000.00	20,292.00

Divisions

Appraisal

Collect proper sales and appraisal information to complete the appraisal process.

Mission:

To properly gather data to maintain accurate public records, and complete the valuation process required by mandatory statutes.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Implement Automated Declaration filing process					
Resource:	# of FTEs	9.00	9.00	9.00	9.00
Service:	Easier for taxpayers and eliminate some overtime	300.00	325.00	325.00	240.00
Develop Laptop application to assist with data collection for the Commercial & Land Divisions					
Resource:	# of FTEs	25.00	26.00	26.00	26.00
Service:	Elimination of paper field sheets, more efficient data collection	65,000.00	60,000.00	60,000.00	5,000.00

Assessor Administration

The administrative division is responsible for:
Maintaining payroll, purchasing, completing and monitoring the office budget.
Producing legally required reports such as the abstract, certification and tax warrant roll.
Prepare reports for individuals, as well as outside agencies, and districts.
Administrative procedures and maintenance of the appeals system, to include Assessor level appeals and abatements.
Assists with entering appraisal data into the OASIS system.
Provide support to other divisions when needed.

Mission:

To provide procedures, maintain certain systems, produce reports, construct and monitor the budget, and do it all with accuracy, timeliness and professionalism.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Complete Abstract of Assessment and submit to Colorado Division of Property Taxation.					
Resource:	FTE hours to complete Abstract	240.00	240.00	240.00	240.00
Service:	Abstract of Assessment	1.00	1.00	1.00	1.00
Certify values to taxing entities.					
Resource:	FTEs to complete Certification	3.00	3.00	3.00	3.00
Service:	Accurate certification figures to taxing entities	184.00	188.00	185.00	220.00

Geographical Information System (GIS) Program

Using spatial data supplied by Public Works and Development, we create and maintain the GIS application development and incorporate the ownership data from the Oasis system.

Mission:

To create and maintain the GIS application development for the Assessors office using spatial data supplied by Public Works and Development and incorporating the ownership/CAMA data from the Oasis system.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Develop & maintain internet GIS applications & develop maintain disaster recovery program.					
Resource:	# of FTEs	1.00	1.00	1.00	1.00
Service:	Provide internet access to GIS/Assessor data	0.00	0.00	0.00	0.00

BOARD OF COUNTY COMMISSIONERS

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

Department Accomplishments

Adopted Mission, Vision, and Values for Arapahoe County.

Awarded $928,000 in Community Development Block Grants for public facilities, housing and services to benefit low to moderate income residents.

Began construction on the new home for the Arapahoe County Fairgrounds and will celebrate the 100th anniversary of the Fair this July.

Created a courts expansion task force to analyze the need for additional court space.

Distributed $3.6 m in Open Space Shareback funds to 13 cities and towns, and nearly $2 m in grants for 9 open space projects around the county.

Provided $1.4 million in Aid to Agency funds to 14 agencies including Arapahoe/Douglas Mental Health Network, Aurora Interchurch Task Force, Comitis Crisis Center, Doctors Care and Special Transit.

The County is expected to receive roughly $17 million for improvements to Arapahoe County highways through outreach efforts with the Colorado Congressional delegation in Washington D.C.

Divisions

Special Assistant to the BOCC

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

Goals include assisting the Open Space Program with the implementation of project management methodologies and tools; identifying innovative ways to fund the development of the Fairgrounds property, as well as celebrate the Centennial of the Arapahoe County Fair; completing the Strategic Sourcing Project, which will present innovative ways to improve and strengthen the County's finances; and completing the due diligence necessary for th

Mission:

To enhance citizen quality of life by assisting the Board of County Commissioners, Department Directors and Elected Officials implement successful projects and programs that allow them to deliver exceptional service and efficiently use public funds.

BOCC ADMINISTRATION

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

The Director of BOCC Administration supervises all staff functions including the development and management of the BOCC weekly Public Hearings and Study Session agendas; follow-up on study sessions and public hearing assignments; management of the BOCC calendar; appointments to the Advisory Committees and Boards; development and management of the BOCC and BOCC Administration budgets; the role of liaison between the Elected Officials and Department Directors on behalf of the BOCC and other governmental entities; management of the Metropolitan Mayors and Commissioners Youth Award program for Arapahoe County; management of the Aid-To-Agencies Grant Program; the gathering and dispursement of information provided to the County Lobbyist and the BOCC for the annual Colorado General Assembly legislative session; and coordination of the annual Elected Officials and Department Directors Workshop.

Department Accomplishments

Coordinated the hiring of on-call temporary administrative staff to serve all departments within the County

Identified department efficiencies as directed by the BOCC

Implemented improvements to the Lobbyist information process

Transferred the Aid-To-Agencies Grant Award Program from Finance Department to BOCC Administration

Divisions

BOCC Administration

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

Mission:

To provide executive level support for the Board of County Commissioners and staff support to Communication Services and the Special Assistant to the Board.

CLERK & RECORDER'S OFFICE

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

Department Accomplishments

01) Successfully conducted the highest voter-turnout election in the County's history

02) Received a Secretary of State HAVA Grant of $20,571.22 for improvements to existing polling sites for ADA compliancy.

03) Constructed two rooms for additional security at the Voting Systems Facility for ballot storage and processing

04) Repaired, maintained, and utilized existing voting machines for the 2004 and 2005 elections and delayed purchasing not yet certified voting equipment

05) Implemented e-recording in conjunction with the Public Trustee

06) Established new service of accepting and processing Passport applications.

07) Actively participated on a countywide team to assess records management throughout the County

08) Transferred Board of County Commissioners, Planning Commission and Board of Adjustment audio cd's into Electronic Document Management System, providing easier access for County staff and the public.

09) Established a driver's license desk at the Southeast Motor Vehicle office

10) Expanded the driver's license services to include Colorado ID's, motor cycle enhancements, and first time driver's licensing as a customer service for our citizens

11) Implemented a late fee of $10.00 per expired Motor Vehicle registration on renewals pursuant to C.R.S. 42-3-111

12) Hired a Special Mobile Machinery (SMM) investigator to collect otherwise non-recorded fees bringing in additional monthly revenue of $4,000 - $5,000

13) Processed an additional 10% motor vehicle transactions over prior year transactions without increasing staff

14) Eliminated 1 layer of mid-level management in Recording and Elections

Demand Indicators	2003	2004	2005 Est.	2006
Total Revenues (millions)	11.31	12.44	11.40	11.40
Total Expenses (millions)	7.34	7.02	7.70	7.70
FTE's	115.00	114.00	116.00	116.00

Divisions

Clerk & Recorder Admin

Maintain and administer the daily operation of the Clerk and Recorder's Office. This includes personnel tracking, payroll processing and reporting, purchasing, entering financial transactions, budget preparation, forecast projections, as well as responding to citizen's issues, concerns and requests while meeting all statutory requirements. Administration also tracks legislation that affects the Clerk and Recorder's Office.

The Administration Division includes the Clerk to the Board Division and maintains and administers the operation of the County Electronic Document Management System (EDMS), attends and documents meetings for Board of County Commissioners (BOCC), Planning Commission, and Board of Adjustment.

Mission:

Facilitate the operations of the Recording, Elections, Motor Vehicle, Accounting and Clerk to the Board departments. Provide public access to information in a professional, efficient manner to the constituents of Arapahoe County.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Maintain and support all operations in the Clerk and Recorder's office					
Resource:	Full time employees	4.00	4.00	4.00	4.00
Service:	Personnel supported	116.00	116.00	116.00	116.00
Transcribe minutes from public meetings					
Resource:	Full time employees	4.00	4.00	1.50	1.50
Service:	Meeting minutes completed	60.00	238.00	224.00	250.00
Daily reconciliation of four Motor Vehicle offices, Recording and miscellaneous deposits.					
Resource:	Full time employees	4.00	5.00	3.50	3.50
Service:	General fund revenue collected ($Millions)	10.20	10.10	10.50	10.50

Elections

The Election division administers elections for the County, cities, schools and special districts in Arapahoe County. The County has 363 precincts with voter registration database of over 325,000 eligible electors. The Election division employs over 1600 election judges on election days for the even year elections and acquires approximately 210 polling sites. The Division prepares the notices of election and the TABOR Tax booklet for the County and political subdivisions that coordinate their elections with the County. The Division is responsible for programming and preparing the voting machines for Election day, early voting sites and the absentee ballots. The Division intends to acquire new voting machines to be in compliance with the Federal "Help America Vote Act" after the Colorado Secretary of State certifies all voting equipment for the State of Colorado. The Division maintains candidate and issue committee filings, pursuant to the Campaign Finance Reporting Act.

Mission:

To provide every eligible elector in Arapahoe County the opportunity to register to vote and participate in the election process.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Maintain and upgrade firmware for voting machines					
Resource:	Full Time Employees	1.00	2.00	2.00	2.00
Service:	Voting Machines	1,178.00	1,178.00	1,178.00	1,300.00
Maintain Voter Registration Database					
Resource:	Full Time Employees	11.50	11.50	10.50	10.50
Service:	Voter Turnout - General Election	108,440.00	234,725.00	110,000.00	235,000.00
Increase Voter Participation					
Resource:	Eligible Registered Voters	334,648.00	364,385.00	335,000.00	345,000.00
Service:	Voter Registration Transactions	118,495.00	213,660.00	200,000.00	200,000.00

Motor Vehicle

Assist the citizens, dealers, and lienholders by providing express renewal, driver's license renewals, web site utilization, issuing plates and registrations for new purchases via mail and dealer services. Assist customer concerns via e-mail, by phone and in person regarding the filing of liens, titles and registering of vehicles. Issue marriage licenses and accept applications for voter registration in the branch offices. Administer Colorado driver's license renewal program, first time licenses, motorcycle endorsements and Colorado identifications. Collect and dispurse revenue to the appropriate governmental entities.

Mission:

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

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
File Motor Vehicle Liens					
Resource:	Full Time Employees	65.00	67.00	69.50	69.50
Service:	Motor Vehicle Chattel Fees	579,655.00	661,265.00	590,000.00	600,000.00
Process Motor Vehicle Titles					
Resource:	Full Time Employees	65.00	69.00	69.50	69.50
Service:	Titles-Retained Fees	644,971.00	636,127.00	666,750.00	675,000.00
Total Amount of Revenue Collected by the Motor Vehicle Office					
Resource:	Full Time Employees	69.00	69.00	69.50	69.50
Service:	Total Amount of Revenue	3,390,022.00	3,345,816.00	3,924,636.00	3,979,732.00
Process Driver's License Renewals for Colorado Residents and Out of State Driver's Licenses for new Colorado Residents.					
Resource:	Full Time Employees	2.00	3.00	3.00	5.00
Service:	Number of Renewals	6,113.00	15,171.00	30,000.00	33,100.00

Recording

The Recording divison is responsible for the recording of real estate documents and any other information where there is a need for public record. This Division also issues marriage licenses and passports.

Mission:

The Recording Divison makes public records accessible to citizens and taxpayers within the guidelines administered by Colorado State Statutes. We strive to provide excellent service to the public that exemplifies the highest level of courtesy and ethical performance.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Marriage License Fees Collected					
Resource:	Full Time Employees	19.00	19.00	22.00	22.00
Service:	Marriage License Fees	31,808.00	30,975.00	31,500.00	28,700.00
Collect State Documentary Fee					
Resource:	Full Time Employees	19.00	19.00	22.00	22.00
Service:	Document Fees	467,431.00	481,660.00	475,000.00	475,000.00
Marriage Licenses Issued					
Resource:	Full Time Employees	19.00	19.00	22.00	22.00
Service:	Marriage Licenses Issued	4,544.00	4,425.00	2,222.00	4,100.00
Collect Recording Fees					
Resource:	Full Time Employees	19.00	19.00	22.00	22.00
Service:	Recording Fees Collected	5,961,940.00	7,084,035.00	5,547,625.00	4,500,000.00
Record Real Estate Documents					
Resource:	Full Time Employees	19.00	19.00	22.00	22.00
Service:	Documents Recorded	246,924.00	272,131.00	200,000.00	225,000.00

COMMUNICATION SERVICES

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

Department Accomplishments

Annual Report
Arapahoe County A to Z
Arapahoe/Douglas Works Marketing Plan
Budget in Brief
Clerk and Recorder's Office Self-mailer
Community Resources Review
Countyline News Publication
Embrace a Life Foster Care/Adoption Materials
First in Colorado, First in Service Video
One Call, That's All
Open Enrollment Materials
Printing Services produces approximately 3,968 print orders and more than 13 million impressions annually
Quarterly Communication Meetings
Sheriff's Annual Report Design and Printing
Take Your Child to Work Day
West Nile Virus Campaign
What's Happening in Arapahoe County Publication

Divisions

Communication Services Admin

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

Mission:

To enhance Arapahoe County's image and its ability to achieve its goals and mission.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Reduce cost per impression, by increasing the number of impressions per year. Evaluate all print orders for optimal cost savings.					
Resource:	Total number of impressions (millions)	9.30	12.80	13.20	14.40
Service:	Print Services contribution	457,198.00	538,022.00	557,312.00	535,000.00

COMMUNITY RESOURCES

The Community Resources Department provides community and human service programs that benefit citizens of all ages and economic levels in Arapahoe County. Funds to pay for the programs operated by the Department come from Federal and State grant sources, local property tax revenues, user fees and client donations. Well over 75% of the Department's annual budget comes from grant sources. The divisions of the Department are: Administration, Arapahoe/Douglas Works!, Cooperative Extension, Senior Resources/Homemakers, Housing and Community Development Services/Weatherization and Judicial Services. In addition, the Administration Division provides support for the Arapahoe County Cultural Council.

Department Accomplishments

A/D Works! expanded its Resource Center at the CentrePoint and Littleton offices to better accommodate the 10,000+ customers who visit the centers each month.

A/D Works! held its annual GED graduation event at Community College of Aurora, recognizing 50 adults & youth for successfully obtaining their GED. Approximately 200 family members and friends attended this.

A/D Works! met and/or exceeded all 17 Workforce Investment Act performance standards.

A/D Works! opened a two-person satellite office in LoneTree and another 1-person satellite office at Community College of Aurora to serve customers in southern Arapahoe County and Douglas County who are looking for work.

A/D Works! received the Foothills Quality Award for its approach to performance excellence in Colorado's third annual Quest for Excellence.

Community Development administered the Arapahoe County Housing Authority, including approximately 135 Housing Choice Vouchers for rental assistance.

Community Development completed 9 projects for the City of Centennial using 2004 CDBG funds.

Community Development completed approximately 22 projects using Community Development Block Grant Awards in the service area.

Community Development provided down payment and closing cost assistance using HOME Grant funds for 12 first-time homebuyers in our service area.

CSU Extension served over 46,000 individuals during 2005 YTD with information based on the latest research in the areas of healthy eating, personal fitness, agriculture technology, food safety, family relationships, gardening and urban wildlife.

CSU Extension Youth Development Program worked with over 3,580 youth & trained over 86 adults to help youth learn critical life skills such as decision-making, recordkeeping & leadership.

CSU Extension, Master Gardeners & Master Wildlife volunteers served over 3,900 clients in response to telephone & walk-in requests for information, and volunteers also responded to over 30 requests for presentations at local meetings/events.

Judicial Services completed a video in Spanish to explain the intake process and requirements of the Alternative Services/Useful Public Service for Spanish speaking offenders ordered by the court to complete community service hours.

Judicial Services continued reorganization and hiring of proficient Spanish-speaking staff to meet the needs of the offender in both the pretrial and Alternative Services programs.

Judicial Services offenders made 3,460 toys to complete court-ordered community service hours and distributed to nonprofit agencies for children and families in need.

Judicial Services offered the Restorative Justice Group Intake to 55 offenders in 2004 to increase an awareness of the impact of the offense on the victim and community while providing meaningful community service.

Judicial Services placed 5,691 offenders in the community completing 187,287 hours of court-ordered community service to nonprofit and governmental agencies, based on an average hourly rate, to total $3.1 million of non-monetary payment to the commun

Judicial Services reviewed and revised all Pretrial and Alternative Service/Useful Public Service forms for office efficiency and cost effectiveness.

Judicial Services, Pretrial Release Program maintained a 6% average failure-to-appear rate for the current year.

Senior Resources/Homemakers provided additional assistance to several of its clients by referring them to agencies so that they could obtain medical and personal home care, medical alert equipment, dental services and eyeglasses.

Senior Resources/Homemakers provided consistently reliable homemaker services to more than 478 low-income, disabled County residents during 2005.

The Weatherization Program provided approximately 120 Crisis Projects during the 2004/2005 winter in response to heating.

The Weatherization Program weatherized 736 homes in the 2004-2005 program year, which exceeded all prior years.

Divisions

Arapahoe County Cultural Council

The Arapahoe County Cultural Council is a body appointed by the BoCC on an annual basis and is composed of 13 members who represent various geographic regions of the County. Administrative staff support for the Council is provided by the Administration Division. On a yearly basis, the Council receives applications for Arapahoe County's share of the annual Scientific and Cultural Facilities District (SCFD) grant funding, reviews said applications and prepares a recommended plan for distribution of the available SCFD funds. After adoption by the Arapahoe County Board of County Commissioners, it is forwarded to the SCFD Board of Directors for approval and implementation. The individual SCFD grants that are awarded then come directly from the SCFD itself.

Mission:

The Arapahoe County Cultural Council's mission is to serve as a key link in the application acceptance, review and recommendation process that leads to the distribution of grant funding from the Scientific and Cultural Facilities District (SCFD) to eligible Tier III organizations providing services to Arapahoe County residents.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To fairly allocate Arapahoe County's annual share of SCFD sales tax revenue to eligible Tier III organizations.					
Resource:	SCFD grant dollars allotted	1,166,000.00	1,212,786.00	1,212,786.00	1,000,000.00
Service:	Tier III applications reviewed	86.00	97.00	101.00	100.00

Arapahoe/Douglas Works!

Assessment of workforce development needs
Basic skill and occupational skill development
Career counseling
Case management
Job placement

Mission:

To provide innovative Workforce Development solutions for the 21st century.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Youth Participants - To have youth earn a diploma or equivalent					
Resource:	FTE	0.00	0.00	4.00	3.00
Service:	Diploma or equivalent rate	0%	0%	52%	63%
Youth Participants - To place youth in unsubsidized employment					
Resource:	FTE	0.00	0.00	4.00	3.00
Service:	Entered employment rate	0%	0%	57%	78%
Temporary Assistance to Needy Family (TANF) Participants - To have "all-family" in countable work activities					
Resource:	FTE	0.00	0.00	16.00	20.00
Service:	All-Family participation rate	0%	0%	30%	70%
TANF Participants - To have two-parent families in countable work activities					
Resource:	FTE	0.00	0.00	0.00	0.00
Service:	Two-Parent participation rate	0%	0%	0%	0%
Dislocated Worker Participants - To assure job retention					
Resource:	Support service assistance	0.00	0.00	13,500.00	75,000.00
Service:	Employment retention rate	0%	0%	87%	91.5%
Dislocated Worker Participants - To place individuals in unsubsidized employment					
Resource:	FTE	0.00	0.00	4.00	6.00
Service:	Entered employment rate	0%	0%	74%	87%
Adult Participants - To assure job retention					
Resource:	Support service assistance	0.00	0.00	23,500.00	90,000.00
Service:	Employment retention rate	0%	0%	73%	83%
Adult Participants - To place individuals in unsubsidized employment					
Resource:	FTE	0.00	0.00	3.00	3.00
Service:	Entered employment rate	0%	0%	64%	81%

Community Resources Administration

*Performance of a variety of supervisory, administrative and monitoring duties associated with the direction of the Arapahoe/Douglas Works!, Cooperative Extension, Senior Resources/Homemakers, Housing and Community Development Services/Weatherization and Judicial Services divisions of the Community Resources Department.
*Provide fiscal accountability for all divisions and grant activity
*Provide staff support to the Arapahoe County Cultural Council
*Plan for and supervise the annual Community Resources Block Grant-funded project
*Coordinate the Arapahoe County Foundation.
*Provide representation for Arapahoe County on various committees and boards in the community

Mission:

To plan for and administer all of the programs assigned to the Community Services Department in line with County Commissioner policies and the regulations of the various Federal and State grants which finance portions of the Department's operation to provide the best possible array of human services to the citizens of Arapahoe County in an efficient and cost-effective manner.

Cooperative Extension

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

Mission:

The Mission of Cooperative Extension is "to provide information and education, and encourage the application of research-based knowledge in response to local, state and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado."

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To deliver nutrition, food security information to qualified clients.					
Resource:	FTE in program support	0.00	0.00	1.00	1.00
Service:	Clients reached through classes.	0.00	0.00	100.00	100.00
To administer grant money in support of commodity food program.					
Resource:	FTE Hours to administer grant funds.	0.00	10.00	15.00	15.00
Service:	Food Banks Served	0.00	10.00	12.00	16.00
Manage commodity food program to supply food banks.					
Resource:	FTE Hours to manage food program.	0.00	360.00	360.00	360.00
Service:	Food banks served	0.00	12.00	12.00	16.00
To provide an opportunity for 4-H members to have projects evaluated and to compete.					
Resource:	# of staff involved in fair organization & completion.	0.00	11.00	12.00	11.00
Service:	Successful completion events held.	0.00	7.00	7.00	7.00
To provide financial support for this community event.					
Resource:	$ in support	0.00	1,500.00	1,500.00	1,500.00
Service:	Successful Quint Valley Fairs	0.00	1.00	1.00	1.00
Develop collaborator programming with youth oriented organizations, agencies and schools					
Resource:	Youth Development & Enrollment Coordinator	0.00	0.00	0.00	1.00
Service:	Agencies / Organizations / Alliances	0.00	0.00	0.00	50.00
Involve youth in 4-H clubs and activities.					
Resource:	# of FTE with 4-H as primary responsibility.	4.00	4.00	4.00	3.00
Service:	# of youth participating	1,812.00	4,085.00	4,100.00	4,200.00
Update CSU Educational Website					
Resource:	Website available	1.00	1.00	1.00	1.00
Service:	Average site visits per year	30.00	9,290.00	9,754.00	25,000.00
To recruit and train beginning level Master Gardeners, Master Wildlife and 4-H volunteers to extend program delivery.					
Resource:	FTE hours involved in volunteer recruitment & training.	650.00	650.00	624.00	624.00
Service:	# of new volunteers recruited and trained.	60.00	45.00	30.00	190.00

Housing & Community Development Svcs

Improve housing conditions and community facilities for low/moderate income persons.
Upgrade community services to benefit low/moderate income persons.
Expand the supply of decent, safe, sanitary and affordable housing for low/moderate income persons.

Mission:

To plan for and administer Community Development Block Grant, HOME, and Section 8 funds for the benefit of low and moderate income persons by engaging in projects to provide decent housing and a suitable living environment while operating within the programs' respective regulations and Board of County Commissioner's policies.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
American Dream Downpayment Incentive					
Resource:	Estimated Funds	0.00	1,198,450.00	119,845.00	138,853.00
Service:	Estimated Projects	0.00	12.00	12.00	12.00
Centennial CDBG Projects					
Resource:	Estimated Funds	0.00	380,000.00	727,000.00	669,459.00
Service:	Estimated Projects	0.00	12.00	16.00	19.00
HOME Program Income					
Resource:	Funds received	232,540.00	273,769.00	150,000.00	250,000.00
Service:	Projects assisted	37.00	26.00	10.00	12.00
Community Development Block Grant Program Income					
Resource:	Funds received	26,237.00	15,828.00	50,000.00	50,000.00
Service:	Projects assisted	9.00	9.00	9.00	9.00
Section 8 Vouchers					
Resource:	Funds expended	16,446.00	26,157.00	20,000.00	20,000.00
Service:	Number of vouchers	32.00	65.00	70.00	70.00
HOME grants					
Resource:	Funds expended	303,180.00	413,315.00	2,363,871.00	2,408,781.00
Service:	Projects completed or in progress	65.00	32.00	23.00	23.00
Community Development Block Grants (CDBG)					
Resource:	Funds expended	1,422,713.40	1,422,713.00	2,153,767.00	2,281,141.00
Service:	Projects completed or in progress	63.00	43.00	45.00	43.00

Judicial Services

To provide Pretrial Release Services to courts, District Attorney & Public Defender Offices for bond information & supervision of offenders prior to sentencing.
To provide Electronic Home Detention and Global Positioning to pretrial offenders ordered by the court to be placed on enhanced supervision.
To provide screening, placement & monitoring of adult/juvenile offenders ordered by court to complete specified number of AS/UPS (Alternative Services/Useful Public Services) service hours.
To provide a sentencing alternative to courts for community residential & non-residential placement of diversion & transition offenders approved by the Community Corrections Board.

Mission:

To provide Pretrial Release, Alternative Services/Useful Public Services and Community Corrections services in a cost effective manner within County guidelines, state standards and contractual agreements.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide transition, residential community corrections placement to offenders from the Department of Corrections.					
Resource:	Transition Residential revenues	2,029,010.00	2,254,459.00	2,428,462.00	2,493,049.00
Service:	Average daily population	160.00	178.00	188.00	193.00
To provide diversion, residential community corrections placement to offenders as a direct sentence.					
Resource:	Residential Diversion revenues	2,095,099.00	1,887,160.00	1,937,602.00	2,066,776.00
Service:	Average daily population	165.00	149.00	150.00	160.00
To enhance the volunteer program and provide volunteer assistance to programs of the Judicial Services Division.					
Resource:	Volunteers Hours Contributed to Division	1,284.00	120.00	800.00	1,000.00
Service:	Cost Savings to Division for Hours Contributed	21,237.00	1,985.00	13,760.00	17,200.00
To continue to increase successful termination rate for completion of AS/UPS hours & offender's compliance with court order.					
Resource:	AS/UPS Successful Terminations	5,048.00	5,050.00	5,132.00	5,235.00
Service:	% of AS/UPS Successful Terminations	90%	92%	91%	90%
To maintain active recipient service agencies in metro area & specifically Arapahoe County to meet need for volunteer manpower & specialized services.					
Resource:	Total Arapahoe County Agencies	143.00	150.00	110.00	110.00
Service:	Total cost savings to community (in dollars)	1,709,507.00	2,295,537.00	2,444,700.00	2,300,000.00
To interview, screen and place offenders in recipient services agencies to complete court-ordered AS/UPS hours.					
Resource:	Total New AS/UPS Cases	5,691.00	5,778.00	5,975.00	5,975.00
Service:	Total AS/UPS hours completed	187,287.00	197,675.00	119,160.00	204,852.00
To provide offender assessment & supervision & enhanced supervision to all detainees released to Pretrial program to monitor conditions of bond & assure appearance in court.					
Resource:	Number of Pretrial Staff	3.50	4.00	5.00	5.00
Service:	Total cases supervised	760.00	621.00	900.00	950.00
To interview eligible felony & misdemeanor domestic violence detainees booked into Detention Facility for purposes of bond information & recommendations.					
Resource:	Number of Pretrial Staff	3.50	4.00	5.00	5.00
Service:	Total eligible detainees interviewed	2,751.00	2,685.00	3,299.00	3,300.00

Senior Resources/Homemakers

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

Mission:

To provide homemaker services to eligible residents of Arapahoe County in order to enable them to remain in their own homes in a safe and healthy environment and thus out of more expensive care-giving facilities paid for at public expense.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide bi-monthly housekeeping services using CSBG grant funds to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time Homemakers	8.00	8.00	8.00	8.00
Service:	Citizens served	396.00	415.00	312.00	312.00
To provide bi-monthly housekeeping services to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time and Part-time Homemakers	2.00	2.00	2.00	2.00
Service:	Citizens served	52.00	47.00	55.00	60.00
To monitor the performance of Homemakers in the field and observe and report to the Program Coordinator on changes in the clients' health and lifestyle and to assist in the office as needed.					
Resource:	Part-time Field Monitor	0.00	0.00	1.00	1.00
Service:	Citizens served	409.00	217.00	351.00	351.00
To administer the program in order to provide bi-monthly housekeeping services to as many eligible citizens as possible to keep them safe and healthy in their own homes.					
Resource:	Full-time Program Coordinator	1.00	1.00	1.00	1.00
Service:	Citizens served	448.00	462.00	400.00	400.00

Transportation Division

This division, prior to mid-2004, coordinated the brokering of transportation for the Medicaid program for all metro-Denver area counties. The State assumed responsibility for all Medicaid transportation July 1, 2004, leaving only the Title III-B Older Americans Act transportation program to be administered by this division. The OAA program was then contracted out.

Mission:

To contract out transportation for Older Americans Act qualified clients.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide transportation to approved destinations using Older Americans Act (OAA) grant monies.					
Resource:	Older Americans Act $ for Arapahoe County	354,132.00	377,731.00	321,031.00	321,031.00
Service:	Number of transportation units provided	43,959.00	52,180.00	47,500.00	51,000.00

Weatherization

*Perform energy audits & computer benefit-to-cost analysis on all eligible clients' homes as referred through the Human Services LEAP (Low-income Energy Assistance Payment) program.
*Install insulation, caulk, weatherstripping, etc. to reduce energy consumption.
*Perform safety repairs & efficiency tune-ups on all combustion appliances.
*Perform pre- and post air-leakage tests on each home.
*Replace furnaces for health & safety or efficiency reasons.

Mission:

To provide energy conservation services to homes of eligible low-income residents of state defined Region 7 comprised of Arapahoe, Adams & Broomfield Counties.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Provide maximum cost-effective services to each home weatherized.					
Resource:	Average cost of materials installed per home (in dollars)	367.00	403.00	400.00	404.00
Service:	Average number of insulation measures per home at/or above 1.7:1 benefit/cost ratio	1.42	1.69	1.60	1.50
Reduce health and safety risks for clients' associated with faulty heating systems.					
Resource:	Number of FTE Furnace Techs	2.50	3.00	3.00	3.00
Service:	Number of furnaces replaced for health and safety reasons	41.00	54.00	60.00	60.00
Provide weatherization services to as many eligible homes as possible.					
Resource:	Number of FTE field staff	19.00	21.00	24.00	22.00
Service:	Number of homes weatherized	600.00	614.00	734.00	680.00

CORONER'S OFFICE

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

Department Accomplishments

Completed training for the College of American Pathologist's Spokespersons Program for improved communication skill and providing media consultation on a national and local level

Continued education programs for the public and private institutions

Dr. Dobersen and Dr. Lear-Kaul had a case study published in The American Journal of Forensic Medicine and Pathology

In conjunction with the Colorado State Health Department, initiated a statewide pilot project funded by the Center for Disease Control for violent death reporting

Participated in the D-Mort Team in preparation and training for possible mass disaster

Provided expertise to agencies not having a Medical Examiner/Forensic Pathologist available

Worked closely with legislative bodies to improve coroner training by statute

Worked closely with the legislature to increase organ harvest/transplant availability on coroner cases

Worked closely with the legislature to set coroner salaries throughout the state

Worked in conjunction with members of the medical and civil community in establishing an epilepsy death (SUDEP) review team

Worked with other coroners offices and medical examiners during multiple fatality incidents

Worked with various law enforcement agencies and victim assistance programs to train their volunteers

Demand Indicators	2003	2004	2005 Est.	2006
Office tours, classes and lectures	15.00	15.00	45.00	50.00
Death Certificates processed	750.00	1,000.00	1,750.00	2,500.00
Autopsies	370.00	403.00	420.00	450.00
Death investigations	386.00	431.00	450.00	520.00
Out of county cases	0.00	41.00	50.00	65.00

Divisions

Coroner

Keeping accurate records of all reportable deaths including manner, cause, and circumstances of the death
Provide statistical information to government and research organizations
Inform the public regarding genetic causes of physical and mental illnesses
Develop statistical information regarding alcohol and drug abuse to the DAWN (Drug Abuse Warning Network)organization, Center for Disease Control and State agencies.
Education through tours of the office, school talks, meetings and training for law enforcement personnel, paramedics, medical students and residents

Mission:

The mission of this office is to determine the cause and manner of death in cases of sudden or unexpected deaths in Arapahoe County, especially those occurring under violent or suspicious circumstances. This usually includes conducting autopsies including histologic and toxicologic testing.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To perform in house Histology to determine pathologic diagnosis on decedents					
Resource:	Histology Technicians	0.00	1.00	2.00	2.00
Service:	Assist in pathologic diagnosis of death	0.00	403.00	420.00	450.00
To determine cause and manner of death					
Resource:	Forensic Pathologists and assistants	3.00	3.00	4.00	4.00
Service:	Number of autopsies performed	370.00	403.00	420.00	450.00
To investigate and report facts surrounding death					
Resource:	Number of Full time Investigators	4.00	4.00	5.00	6.00
Service:	Assist grieving families & work with law enforcement to determine circumstances surrounding death	386.00	431.00	450.00	520.00
To educate the citizens of Arapahoe County and increase public awareness					
Resource:	Total FTEs	8.00	9.00	10.00	11.00
Service:	Tours, classes and lectures	15.00	15.00	45.00	50.00

COUNTY ATTORNEY

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

Department Accomplishments

Arapahoe County continues to have excellent success in litigation, administrative proceedings and risk managment measures.

Divisions

Board of Equalization

To provide the Commissioners and the Assessor's Office with quality legal support at the Board of Assessment Appeals, district court, court of appeals, supreme court and/or arbitration.
To inform the Commissioners of any perceived irregularities or concerns. To hire and manage competent referees who will hear appeals. To hire a competent consultant to evaluate the recommendations of the referees and Assessor's Office.
To coordinate all appeals which proceed beyond the County Board of Equalization.

Mission:

To provide the Board of Equalization (Board of County Commissioners) and other persons and entities within Arapahoe County Government with the highest quality legal representation.

County Attorney Administration

As directed by the Colorado and Federal constitutions, statutes and the Board of County Commissioners:
*Provide legal advice for all County elected officials, department directors, commissions, committees, boards and panels. This representation includes, but is not limited to, drafting and review of contracts; drafting and review of resolutions and ordinances; Research, drafting and review of legal memoranda; providing oral legal opinions; providing written legal opinions.
*Assist the Board of County Commissioners in responding to requests from outside entities, Inc. for a statement of position or action by the Board.
*Provide the Board of County Commissioners with advice and direction upon request.
*Review resolutions and minutes of proceeding of the Board of County Commissioners in a timely and effective manner.
*Draft ordinances and resolutions in a timely manner, as directed by the Board of County Commissioners.

Mission:

This office serves the current legal needs of the County for both internal and external cases, including the drafting and filing of complaints, answers, briefs and motions, taking depositions and responding to interrogatories. The office interviews witnesses and determines legal strategies for prosecution of cases and settlement at every level of the state and federal court system.

Litigation

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

Mission:

To provide the Board of County Commissioners, elected officials, departments, panels, boards, commissions and committees, with the highest-quality legal representation in litigation.

Risk Management Division

Risk Management implements risk control processes and safety procedures designed to minimize exposures to injury and financial loss. This is done partly by identifying and measuring various risks of loss, then developing programs/processes to mitigate those risks, transfer those risks, or purchase insurance to protect the County from losses associated with those risks.

Mission:

To protect all County resources, including employees, citizens, equipment, vehicles and buildings from injury or loss.

DISTRICT ATTORNEY

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

Department Accomplishments

01 Successfully prosecuted a number of serious felony cases.

02 Created prosecution work teams to enhance teamwork and to address work coverage issues. This has resulted in the ability to move two prosecutor positions from regular docket coverage in order to address prosecution needs elsewhere in the office.

03 Eliminated several general management positions including Special Projects Coordinator, Clerical Support Supervisor, Victim/Witness Coordinator, Deputy Chief Investigator and Lead Counselor. Shifted FTEs to direct service positoins.

04 Hired a number of experienced proseuctors from around the state to fill vacancies that existed at the beginning of the Elected District Attorney's term of office.

05 Initiated efforts to balance out services provided by the District Attorney in each county of the district with revenues received from each county.

06 Created a volunteer program to augment District Attorney services for minimal costs. Volunteer opportunities are available in such varied functions as senior fraud prevention, investigations, victim assistance, reception and restitution.

07 Relinquished Sough Metro Drug Task Force funding for a .5 FTE Deputy District Attorney, absorbing the funding with general funds, thereby allowing the South Metro Drug Task Force to reprogram the funds for additional police work.

08 Developed a detective training program to improve the quality of the case filings that are received from the various law enforcement agencies.

09 Prevailed in a court ruling that allows the Office of the District Attorney to fulfill its obligation to notify defense counsel of law enforcement witnesses who have been found to be untrughful in other cases.

10 Successfully completed th move into the new Douglas County offices.

11 Sent out 89,000 Victim Notification letters in 2004.

12 Provided Victim/Witness services to 11,674 new victims in 2004.

13 In Juvenile Diversion, will receive 900 new cases in 2004 while maintaining an __% success rate in non-recidivism.

14 Increased Family Support year-to-date collections from $26,257,586 in 2003 to $28,639,797 in 2004.

15 Filed 1,048 Family Support interstate actions.

16 In Family Support, obtained over 362 annual paternity orders.

17 Modified court orders on 952 Family Support cases.

18 Maintained an average Family Support customer response time of 2:28 minutes hold time per call.

19 Increased liens in the Family Support program from 2,425 in 2003 to 2,461 in 2004.

20 Received an award for the most improved program from the Western Interstate Child Support Council.

21 Received a state award for the largest lump sum child support collection by a large county in the State of Colorado.

22 Outstanding Large-sized county (Arapahoe County) among the State of Colorado Child Support Programs.

23 Obtained grant funding in the amount of $248,399, with local funding of $227,600 (= $475,999) to continue operation and development of the Juvenile Assessment Center through December, 2005.

24 For the Juvenile Assessment Center, in FY 04-05, saved law enforcement 11,450 hours by providing intake services including booking, fingerprinting and detaining the youth until they could be referred to appropriate services.

25 The Juvenile Assessment Center provides temporary holding capacity for detained youth awaiting placement at the Marvin Foote Center. These youth otherwise would be released by statute under "hard limit to capacity" regulations.

Demand Indicators	2003	2004	2005 Est.	2006
Felony Cases Filed	3,647.00	3,399.00	3,760.00	3,873.00
Juvenile Cases Filed	1,639.00	1,639.00	1,560.00	1,607.00
Misdemeanor Cases Filed	23,146.00	25,504.00	25,564.00	26,331.00
Juvenile Diversion Clients	305.00	280.00	347.00	375.00
Family Support Dollars Collected (in Millions)	26.26	28.64	30.00	31.00
Juvenile Assessment Center Clients	2,839.00	2,799.00	2,896.00	3,000.00

Divisions

County Match - JAIB Grant

Annually Arapahoe County and the other entities of the 18th Judicial District are asked to provide a local cash match that enables the Juvenile Assessment Center to obtain a federal Juvenile Accountability Incentive Block Grant(JAIB). The 2005 local match for Arapahoe County is $7,656. The 2006 local match for Arapahoe County will be $4,508.

Mission:

To provide the Arapahoe County share of local funding that is necessary to receive the federal Juvenile Accountability Incentive Block Grant (JAIBG) .

District Attorney

* Intake and prosecution of criminal violations relating to felony, juvenile and misdemeanor matters.
* Provision of support services to crime victims and witnesses.
* Pro-active investigation and prosecution of white-collar criminal and forfeiture matters.
* Local administration of Victim Compensation and Victim's Assistance Law Enforcement (V.A.L.E.) programs.

Mission:

Our mission is to ensure that justice is done by professionally, ethically and vigorously prosecuting criminal offenses. We are committed to advocating for victims' rights and promoting public safety through continued cooperation and partnership with law enforcement and our community.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To increase cases filed while maintaining staffing levels in Juvenile Court					
Resource:	# of Deputies	4.00	4.00	4.00	4.00
Service:	Cases Handled per Deputy	423.00	410.00	390.00	402.00
To increase cases filed while maintaining staffing levels in County Court					
Resource:	# of Deputies	8.00	8.00	8.00	8.00
Service:	Cases Handled per Deputy	2,745.00	2,893.00	3,196.00	3,291.00
120 new felony cases per Deputy District Attorney per year is an efficiency standard. The office will strive to staff the District Court division at that level.					
Resource:	# of Deputies	28.00	28.00	30.00	30.00
Service:	Cases Handled per Deputy DA	130.00	130.00	125.00	129.00

Family Support IV-D

* Enforcement of child support orders.
* Prosecution of civil and criminal non-support matters.
* Recovery of public assistance expenditures.
* Legal establishment of parentage.
* Legal establishment and enforcement of medical support orders.
* Location of custodial and non-custodial parents.

Mission:

To assist in the collection of child support, medical expenses and/or the establishment of parentage for public assistance and non-public assistance custodial parents through all civil and criminal actions available.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Increase Gross Collections					
Resource:	Dollars Collected (millions)	26.26	28.64	30.00	31.00
Service:	Percent Increase	10.00	9.10	2.00	3.33
Increase Collections per FTE					
Resource:	# of FTEs	60.00	60.00	60.00	60.00
Service:	Dollars Collected per FTE	437,667.00	477,333.00	500,000.00	516,667.00

JAIB Grant

* Identify and provide early intervention, comprehensive assessment and service referrals to at-risk and delinquent youth.
* Provide a single entry point for law enforcement.
* Enhance accountability with an individualized approach to obtain positive outcomes for youth, families and the community.
* Improve working relationships with (and coordinate and eliminate duplication of services among) agencies serving youth, families and the community.
* Serve as a community resource regarding youth.

Mission:

To provide a coordinated, multi-agency, single entry site which contributes to the safety of youth, families and the community through early intervention, comprehensive assessment and improved access to appropriate services.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Work with a service load that will result in booking an average of 100 youth per month					
Resource:	Staffing Pattern (FTEs)	9.00	15.00	15.00	15.00
Service:	Youth Fingerprinted (per month)	120.00	936.00	900.00	850.00
Comprehensive assessment, intervention and service referral for 200 youth per month					
Resource:	Staffing Pattern (FTEs)	8.00	9.00	15.00	15.00
Service:	Comprehensive assessment (per month)	720.00	2,520.00	2,712.00	2,700.00

Juvenile Diversion

To receive cases diverted by Juvenile Prosecution, and implement counseling, therapy, restitution and community services in order to impact the juvenile offender and his/her family, so that re-entry into the juvenile justice system is substantially reduced.

Mission:

To be proactive in the early intervention of juveniles who have been arrested for non-violent crimes (first offense, and on occasion, second offense), thus diverting 15 percent of the cases out of the formal court system.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To divert 15% or more of the Juvenile Criminal Filings to the Juvenile Diversion Program					
Resource:	Juvenile Filings	1,639.00	1,571.00	1,560.00	1,607.00
Service:	Percent Diverted	15.27	17.82	22.24	20.00

FACILITIES AND FLEET MANAGEMENT

The Facilities and Fleet Management Department is a total resource support organization providing user departments within the County full service physical plant operations management, life cycle maintenance/repair of all vehicles and equipment, project management and consultation, and organization-wide mail processing/distribution services.

Department Accomplishments

Adopted long-range Asset Management program in conjunction with input from the E-Team and BOCC in order to effectively and efficiently manage County properties and assets

Analyzed and realigned Facilities workforce to provide improved service to building tenants and County citizens

Analyzed job descriptions and job functions for the Project Management Office, Facilities Services Division and Fleet Management Division, and made changes in job functions and titles accordingly to maximize efficiency and productivity

Began utilizing an outside courier delivery service to shuttle parts, etc. to increase labor efficiency among Fleet staff

Completed various projects at the Fleet facility to increase safety awareness and to reduce/ eliminate safety risks, including: clean-up and striping of shop, developing a safety manual and making drainage improvements to reduce standing water issues

Conducted an energy audit to identify areas within County facilities with potential energy savings

Continued to implement recommendations from the Fleet Audit in terms of staffing levels, line staff and supervisory responsibilities, as well as utilizing temporary help to increase the efficiency of operations at the Fleet facility

Continued to save County funds in pre-sort savings, expected to exceed $40,000 by the end of 2005

Developed an intense and comprehensive professional development/ training program for the Project Management Office to increase knowledge of project management best practices and concepts

Developed and initiated a short-term strategic plan to effectively operate the newly formed Project Management Office and reorganized Facilities Services Division

Development of Audio/Visual Team and formalization of maintenance contracts for equipment

Eliminated the fabrication shop at the Fleet facility and recommended that vehicle purchases are "turn-key" at the time of order to minimize the time and expenses involved in preparing new vehicles for delivery to the user departments

Implemented a comprehensive and integrated workplan for Project Managers which outline goals, objectives and assignments

Implemented a County-wide distribution of telephone books

Implemented recommendations from 2004 comprehensive Facility Audit

Implemented the use of consistent project management methodology and practices in accordance with the guidelines of the Project Management Institute

Increased service levels to County-occupied leased facilities

Increased use of in-house labor to perform preventive maintenance service on building systems and equipment

Introduced PMP (Project Management Professional) certifications and encouraged continued professional development

Restructured the operations of the Parts Room at the Fleet facility; including a comprehensive fiscal inventory, JIT (Just-In-Time) Parts Inventory and a cycle count of inventory each month to reduce overstock and overhead costs

Revamped Preventive Maintenance policy and began using a calendar method for notifying users of Preventive Maintenance appointments, thus improving vehicle operation and decreasing the amount of overdue service appointments

Successful consolidation and reorganization of the Facilities Services and Custodial Services Divisions to enhance service levels and increase customer satisfaction

Successfully initiated a marketing program for the Project Management Office, outlining the various services provided

Successfully relocated Office Services to a more productive workspace at the Warehouse and increased courier service to the Administration Building

Demand Indicators	2003	2004	2005 Est.	2006
Financial Transactions in SAP	9,841.00	8,648.00	9,700.00	9,500.00

Divisions

Administration

The Administration Division of Facilities & Fleet Management utilizes 5% of the entire department's budget and consists of 4 full-time employees who provide overall management, leadership and direction to the 107.5 employees of the department. The Administration Division is resopnsible for monitoring the department budget, overseeing the daily operations of each division and providing personnel and budget support to ensure that the highest level of service is provided to the user departments by the various divisions of Facilities & Fleet Management.

Mission:

The mission of the Administration Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide internal support to the entire Facilities & Fleet Management Department to ensure efficiency, productivity and sound fiscal practices in our operations					
Resource:	Total Employees in Administration	9.00	13.00	4.00	4.00
Service:	Total Department Employees Provided Support by Administration	114.00	107.00	107.50	107.50

Facilities Services

The Facilities Services Division is responsible for preserving and maintaining the County's most visible assets; buildings and grounds. Preventive maintenance is performed on the major building systems, repairs are made on-demand and the facilities are routinely cleaned in order to ensure functionality of the County buildings and the continual safety of County citizens and employees conducting business.

Mission:

The mission of the Facilities Services Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide the highest level of maintenance service in all County facilities					
Resource:	Total Work Order Hours	3,039.00	15,239.00	28,540.00	35,880.00
Service:	Maintenance FTE's	25.00	23.00	23.00	23.00

Fleet Services

The Fleet Management Division is responsible for providing the user departments with vehicle preventive maintenance and repairs, maintaining fueling requirements at fueling sites, as well as monitoring market trends in order to accurately forecast and project future vehicle and equipment purchases. Fleet Management also tracks the costs related to vehicle services, parts, labor and provides statistical information to the user departments.

Mission:

The mission of the Fleet Management Division is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Provide a high level of service to all departments/elected offices in the most cost effective manner.					
Resource:	Total units in county fleet	865.00	876.00	879.00	902.00
Service:	Total work orders for service	4,660.00	4,800.00	5,800.00	5,640.00

Office Services

The Office Services Division of Facilities & Fleet Management plays an integral part of communications between County departments by providing courier and mail services as well as serving as a distribution center for the various departments to provide information to the citizens of Arapahoe County.

Mission:

The mission of the Office Services Division is to serve as a model of excellence, transforming concepts into reality

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Provide the maximum level of service in the most cost effective manner possible.					
Resource:	Postage cost	441,820.00	396,888.00	350,236.00	385,259.00
Service:	Pre-Sort savings	46,548.00	43,537.00	29,691.00	32,660.00
Ensure timely and efficient mail delivery and processing for all County departments / elected offices					
Resource:	Number of pieces of mail	1,275,337.00	1,222,733.00	977,140.00	1,074,854.00
Service:	Total deliveries	36,018.00	32,011.00	34,232.00	37,665.00

Project Management Office

The Project Management Office is responsible for the coordination of projects as requested by County-wide departments and offices. The principles of the Project Management Institute are utilized in order to efficiently and effectively manage projects. The Project Management Office and Facilities Services Division of Facilities & Fleet Management work closely together to collaboratively organize and complete projects.

Mission:

The mission of the Project Management Office is to serve as a model of excellence, transforming concepts into reality.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To efficiently and effectively complete projects to the benefit of the County, its citizens and employees					
Resource:	New Projects Assigned	42.00	27.00	35.00	38.00
Service:	Number of Project Managers	4.00	6.00	5.00	5.00

FINANCE

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

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

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

Department Accomplishments

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

Demand Indicators	2003	2004	2005 Est.	2006
Number of FTE	1,776.75	1,776.30	1,811.55	1,815.85
Number of Funds	43.00	43.00	34.00	36.00
Total Budget (Adopted)	335.50	268.46	273.71	293.52

Divisions

Accounting Division

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

Mission:

To efficiently provide accurate, timely and useful financial information and services to County management and to the general public.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Process invoices on time 100% of the time					
Resource:	Accounts Payable Staff	4.00	2.50	2.50	2.50
Service:	Invoices Processed	0.00	41,600.00	32,798.00	33,000.00
To receive GFOA Certification of Achievement for Excellence in Financial Reporting					
Resource:	Number of funds	43.00	43.00	39.00	39.00
Service:	Received Certificate	100%	100%	100%	100%
To receive unqualified audit opinion					
Resource:	Average number of accountants	4.00	4.00	4.00	4.00
Service:	Received unqualified opinion	100%	100%	100%	100%
To produce timely payroll checks, payroll reports and payroll tax returns					
Resource:	Average number of employees paid	1,743.80	1,776.80	1,827.00	1,827.00
Service:	Met deadlines	100%	100%	100%	100%

Budget Division

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

Mission:

To efficiently provide accurate, timely, and useful financial information to County management so that well-informed financial decisions can be made.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To provide training to departmental budget staff on use of budget development and budget management systems					
Resource:	Hours of training classes	12.00	12.00	16.00	20.00
Service:	Number of attendees	46.00	27.00	45.00	55.00
To earn GFOA budget award					
Resource:	Hours to produce budget document	400.00	400.00	420.00	400.00
Service:	Published budget document	1.00	1.00	1.00	1.00
To meet all statutory requirements and deadlines in the budget development process					
Resource:	Number of employees	3.00	3.00	4.00	5.00
Service:	Met statutory requirements	100%	100%	100%	100%

Finance Administration

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

Mission:

To provide support and advice to the Board of County Commissioners, other Elected Officials and department directors in matters related to financial issues, financial policies and strategic planning.

Purchasing Division

The professional staff of the Purchasing Division works with the Elected Official offices and departments in a cooperative manner to procure goods and services that provide for the lowest cost, yet highest value for the County. Ths is accomplished through the solicitation process that may include issuing Request for Proposal's (RFP's) and Invitation to Bid (ITB's). Purchasing awards bids and works with departments to evaluate proposals, ensuring that correct procedures are followed, issues and monitors contracts, purchase orders and other necessary documents to ensure that they are legal, complete, correct and issued in time to meet necessary delivery requirements.

Mission:

To serve our customers by buying the right quality in the right quantity at the right time from the right supplier at the right price

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Obtain best value available using bids and price quotations					
Resource:	Requests for Proposal	100.00	100.00	125.00	130.00
Service:	Obtained best value	100%	100%	100%	100%
Obtain best pricing available using bids and price quotations					
Resource:	Internal Quotations	240.00	250.00	200.00	180.00
Service:	Obtained best pricing available	100%	100%	100%	100%
To meet all statutory requirements and County policies in performing the purchasing function					
Resource:	Number of Employees	3.00	3.00	3.00	4.00
Service:	Met statutory requirements	100%	100%	100%	100%

HUMAN RESOURCES

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

Department Accomplishments

A comprehensive analysis of the County's compensation and classification system with recommendations for a revised pay grade structure reflecting market conditions and internal alignment.

An improved new hire orientation program

Implementation of HIPPA (Health Insurance Portability and Accountability Act) compliance requirements.

Preparation of the 2006 benefit program.

Update of employee dependent and beneficiary information.

Demand Indicators	2003	2004	2005 Est.	2006
# of County FTEs	1,776.75	1,776.30	1,811.55	1,815.85
Job applications processed	8,000.00	10,000.00	11,500.00	12,000.00
Average rate of pay	46,689.00	46,689.00	47,553.00	48,979.00
Average years of service	7.00	8.00	8.30	8.30
Annual average benefits cost per employee (dollars)	5,970.00	6,444.00	6,444.00	7,000.00
New Hires	200.00	179.00	200.00	210.00
Terminations	203.00	236.00	250.00	250.00
Training budget per employee (dollars)	68.00	42.00	42.00	50.00
Retirees	320.00	350.00	375.00	450.00

Divisions

Human Resources Admin.

The Human Resources department is responsible for all personnel activities on a day to day basis. In addition, it is the resource point for all employees in the matters of classification, compensation, benefits, employee relations, and retirement.

Mission:

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

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Benefit Beneficiary update					
Resource:	FTE hours to complete update of beneficiary records	0.00	0.00	240.00	100.00
Service:	Records updated	0.00	0.00	1,750.00	1,750.00
Work Flow					
Resource:	FTE hours to complete implementation of Wk Flow	0.00	0.00	400.00	100.00
Service:	Work flow	0.00	0.00	1.00	1.00
Position Management					
Resource:	FTE hours to maintain	0.00	0.00	480.00	480.00
Service:	Position management	0.00	0.00	1.00	1.00
PeopleSoft 8.8 Implementation					
Resource:	FTE hours to complete PeopleSoft 8.8 implementation	0.00	0.00	400.00	200.00
Service:	Completed implementation, testing and go live	0.00	0.00	1.00	1.00
Benefits Billing					
Resource:	FTE hours to complete implementation and maintain Benefits Billing	0.00	0.00	140.00	140.00
Service:	Benefits billing	0.00	0.00	1.00	1.00
E-Benefits					
Resource:	FTE hours to maintain E-Benefits	0.00	0.00	160.00	160.00
Service:	E-Benefits	0.00	0.00	1.00	1.00
Retro Benefits/Deductions					
Resource:	FTE hours to complete/maintain Retro Bens/Deductions	0.00	0.00	140.00	140.00
Service:	Retro benefits & retro pay	0.00	0.00	0.00	1.00

Human Resources Training

The training division of Human Resources is responsible for the design and implementation of county sponsored training programs offered to all ACG employees.

Mission:

To provide an ongoing extensive and comphrehensive training program that provides the opportunity for employees to learn new skills and increase job productivity and satisfaction.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
On-Site training for all employees					
Resource:	FTE hours to prepare and complete comprehensive employee training program	0.00	0.00	120.00	180.00
Service:	Employee training programs	0.00	0.00	15.00	15.00

HUMAN SERVICES

The Arapahoe County Department of Human Services is a team committed to the provision of quality services to the people of our community and dedicated to the promotion of self-sufficiency and human dignity. The department has many different programs as well as dedicated staff to help achieve this goal. The department is made up of four main divisions: Administrative Services, Legal, Community Support Services, and Children & Family Services.

Department Accomplishments

Achieved a Temporary Assistance to Needy Families (TANF) two-parent household work participation rate of 60% as an average.

Cleansed 94% of converted cases in Colorado Benefit Management System (CBMS), by July 31, 2005.

Completed approximately 35 parenting time evaluations, as ordered by the Arapahoe County District Court Judges and Magistrates.

Continued the implementation and refinement of the quality assurance mission through actions by the Office of Process Improvement unit.

Continued to implement a comprehensive matrix of services through contracts with mental health providers, substance abuse providers and a wide continuum of community services.

Continued to provide and improve upon a comprehensive financial and program reporting package for the department's management and the BOCC.

Handled increased volume and complexity of caseloads in a timely manner.

Implemented out-of-home placement rate negotiations.

Improved intra-departmental communications.

Initiated a successful program to collect public assistance overpayments.

Made a successful impact on the electronic filing of the department records in EDMS (Electronic Data Management System).

Made financial projections for our department that are presented to the BoCC.

Made signifcant contributions toward the seamless implementation of new automated systems (i.e. CBMS).

Managed our department within our budget.

Met compliance standards for in-home foster care review and improved compliance in out-of-home cases to 85% per the state audit results.

Parenting Time Evaluator attended meetings with the Arapahoe County District Court Judges & Magistrates to keep abreast on how best to assist them with domestic matters.

Passed the county audit very successfully.

Provided critical leadership to the State and County in the development of the new CBMS system.

Provided high quality customer service by meeting all requests for legal opinions within time limits.

Successfully implemented contract management for Core Services.

Successfully resolved all dependency and neglect appeals in department's favor.

Demand Indicators	2003	2004	2005 Est.	2006
Number of federal and state programs supported by acctg, fin analysis, and other services	9.00	9.00	8.00	8.00
Number of telephones supported	350.00	375.00	375.00	375.00
Pieces of metered mail	256,760.00	255,000.00	290,000.00	300,000.00
Number of staff supported	275.00	270.00	321.00	361.75
New dependency & neglect cases	308.00	319.00	320.00	330.00
New Mental Health/Alcohol filings	397.00	460.00	488.00	443.00
Mental Health/Alcohol hearings	42.00	92.00	75.00	55.00
Trials/Terminations/Settlement conferences	120.00	140.00	258.00	326.00
Total dependency & neglect hearings	3,398.00	3,615.00	3,778.00	3,850.00
Total Delinquency hearings	473.00	1,166.00	1,762.00	2,760.00
Develop and implement a more effective claims recovery	20%	25%	30%	40%
Minimum number of TANF 60-month exemptions	0%	0%	0%	5%
Reduction in legitimate client complaints	50%	75%	80%	80%
Manage Child Care Capacity Building Grant	0.00	133,000.00	45,000.00	66,000.00
Reduce TANF medical exemption cases	20.00	25.00	30.00	30.00
Number of children in residential treatment care per month	0.00	160.00	150.00	160.00
Number of cases assigned	3,920.00	4,750.00	4,750.00	5,000.00
Number of Children & Family Services staff	176.00	176.00	176.00	176.00
Number of children placed in final adoptive care	68.00	136.00	150.00	152.00
CBMS Interactive Interviews	0.00	0.00	26,000.00	29,000.00

Divisions

Administrative Services/Legal

The Administrative Services division encompasses a wide range of duties for the agency. The different functional areas making up this division are the Finance Office, Record/Information Management, Office of Process Improvement and Office Administration. The Legal division provides legal advice and representation to the Arapahoe County Department of Human Services in juvenile and adult case filings as requested, as well as advising in other legal matters.

Mission:

The Arapahoe County Department of Human Services is a team committed to the provision of quality services to the people of our community and dedicated to the promotion of self-sufficiency and human dignity.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Adequately staff the Legal Division of Human Services					
Resource:	Number of staff	13.00	15.00	17.00	17.00
Service:	Total new caseloads per attorney	221.00	238.00	243.00	482.00
Processing priority forms the same day.					
Resource:	Number of Fiscal Clerks	8.00	7.00	7.00	7.00
Service:	Success rate	100%	100%	100%	100%
To meet monthly deadlines.					
Resource:	Number of Fiscal Clerks	8.00	7.00	7.00	7.00
Service:	Success rate	95%	100%	100%	100%
To assist both internal, as well as external, clients with their Audio/Visual needs at a rate of 8 per month, for a total of 96 per year.					
Resource:	Number of FTE's	0.00	0.00	5.00	5.00
Service:	Success Rate	0%	0%	0%	100%
To enter an average of 1,000 household numbers a month into Trails.					
Resource:	Number of FTE's	0.00	0.00	1.00	1.00
Service:	Success Rate	0%	0%	0%	100%
To perform a total of 24 audits during the calendar year of 2005.					
Resource:	Number of FTE's	0.00	0.00	0.00	0.00
Service:	Completion rate	0%	0%	0%	0%
Image and maintain Human Services records					
Resource:	Number of new HH# imaged	8,222.00	6,725.00	6,000.00	6,000.00
Service:	Success rate	95%	95%	97%	97%
Accuracy of cases pending.					
Resource:	Number of employees pending cases	2.00	3.00	3.00	3.00
Service:	Success rate	98%	98%	98%	98%
To have no more than 5% of calls to the Office Administrator's team go to voicemail					
Resource:	Number of staff	0.00	2.00	2.00	2.00
Service:	Success rate	0%	95%	95%	95%
To have no substantiated complaints of poor customer service for the front desk at CentrePoint.					
Resource:	Number of staff	0.00	2.00	2.00	2.00
Service:	Success rate	0%	85%	100%	99%

Child & Family Services

The Children & Family Services division is involved with assisting children and adults who have been abused or neglected, present a danger to themselves or the community, need placement services, need protective services, or in the case of children, need adoptive services. As part of this division, the Domestic Relations staff does evaluations of the comparative capabilities of both parents to submit a recommendation to the Court regarding the parenting time of the child or children in question.

Mission:

The Arapahoe County Department of Human Services is a team committed to the provision of quality services to the people of our community and dedicated to the promotion of self-sufficiency and human dignity.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Provide Court testimony as indicated under Colorado Revised Statute 14-10-124, "Best Interest of Child"					
Resource:	To testify in court regarding findings in a particular case	4.00	2.00	5.00	5.00
Service:	Percentage of time court adopts recommendation of the evaluator	90%	90%	90%	90%
Complete all court-ordered parenting time evaluations.					
Resource:	Evaluations completed by staff Parenting Time Evaluator	15.00	16.00	17.00	25.00
Service:	Evaluations completed by contract evaluators	0.00	0.00	2.00	3.00
Ensure permanency plans for children in placement 0-6 years of age.					
Resource:	Number of staff	10.00	7.00	7.00	7.00
Service:	Percent permanency plans	98%	98%	98%	98%
Ensure permanency plans for children in placement 0-6 years of age.					
Resource:	Number of Staff	0.00	0.00	7.00	7.00
Service:	Percent permanency plans	0%	0%	98%	98%
Ensure permanency plans for children in placement 0-6 years of age.					
Resource:	Number of Home Base staff	7.00	7.00	7.00	8.00
Service:	Percent permanency plans	98%	98%	98%	98%
Ensure child protection team safety plan in case file.					
Resource:	Number of Services staff	176.20	176.20	188.20	174.75
Service:	Percent of plans in cases	95%	95%	95%	95%
Increase child protection team reviews					
Resource:	Number of Services staff	176.20	176.20	188.20	174.75
Service:	Percent of reviews	60%	65%	70%	75%

Community Support Svcs

As well as TANF (Temporary Assistance for Needy Families), this division works with many other programs, such as the adult programs Aid to Needy Disabled, Old Age Pension, and Medicaid. The Low-Income Energy Assistance Program is a seasonal program that assists with heat and electric bills of clients Other services offered divert potential clients from becoming a welfare recipient. These include General Assistance and TANF diversion payments.

Mission:

The Arapahoe County Department of Human Services is a team committed to the provision of quality services to the people of our community and dedicated to the promotion of self-sufficiency and human dignity.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To reduce food stamp error rate.					
Resource:	Average number of Food Stamp cases	43,460.00	4,789.00	5,700.00	5,500.00
Service:	Food stamp error rate	10%	8%	12%	4.5%
To have all CSS staff fully functional on CBMS					
Resource:	Number of CSS staff	94.00	107.00	131.00	131.00
Service:	Percent of staff fully functional in CBMS	0%	50%	70%	100%
Increase percent of TANF clients into work activities.					
Resource:	Average number of TANF cases	847.00	896.00	2,100.00	2,050.00
Service:	Percent of TANF clients in work activities	50%	70%	70%	100%

INFORMATION TECHNOLOGY

The Information Technology Department is responsible for the County's centralized data and voice information technology infrastructure, assets, systems, applications and processing operations for the County. Key responsibilities:

*Set and support standards for County computing and technology.
*Architect, maintain and monitor secure voice & data networks.
*Support PBX, voice mail system, network & application hardware.
*Develop, support and operate advanced technology business applications.
*Provide training for County employees on voice and desktop infrastructure applications.
*Research newer technologies & make recommendations for County business technology requirements.
*Provide management information on technology services.

Department Accomplishments

01 - Implementation of E-Recording

02 - Internet Traffic Management & Reporting

03 - Rewrite of the County Budget Management System

04 - SAP EBP 4 Upgrade

05 - PeopleSoft Upgrade to version 8.8

06 - Sheriff New World System upgrade to version 7.

07 - Development of the 'sex offenders on the web' application

08 - Successfully outsourced the mainframe operations, saving the County $450,000 annually.

09 - Successful exploitation of our document management system for the County Attorney's office, the Assessor Homestead Exemption program, and the Sheriff's Human Resources area.

10 - Reorganization of the IT Department.

11 - Development of a solid plan for continuity of operations.

12 - Continued implementation of the strategic plan for wireless and mobile applications, including blackberries.

13 - Further improvement of privacy and security of key data and network services through a variety of products, configuration, and process enhancements.

14 - Development of the automated Sheriff Inmate Visitation Scheduling application using Teleworks

Demand Indicators	2003	2004	2005 Est.	2006
Number of Help Desk calls	19,000.00	23,965.00	24,000.00	24,000.00
Number of Data Ports	2,275.00	2,275.00	2,230.00	2,250.00
Number of Voice Ports	3,117.00	3,824.00	4,135.00	4,200.00
Number of Servers	116.00	112.00	129.00	120.00
Number of Production Applications	155.00	107.00	130.00	137.00
Web Page Hits (per million)	9.60	12.80	16.20	18.70
Number of Projects Completed	85.00	62.00	63.00	78.00
Project Hours	28,873.00	22,000.00	31,500.00	39,000.00
Maintenance Hours Existing Systems	62,852.00	71,800.00	56,500.00	56,000.00
Number of IT Training Classes	119.00	128.00	143.00	135.00
Number of IT Class Participants	525.00	662.00	637.00	594.00

Divisions

Administration

The Administrative Division of Information Technology provides staff support for all of the Information Technology Department. This division is comprised of the Director and two full time executive secretaries. Key responsibilities include the overall department technical and administrative leadership, key communication with all other Departments and Offices within the County, and external relationships with other government entities, industry groups, and technology vendors. Major responsibilities of the administrative staff include secretarial support, payroll and personnel, purchase requisitioning and accounts payable, budget reporting, and coordination for department training, travel and contract management.

Mission:

Partnering with all County Departments and Elected Offices to utilize voice communications and computer technology in providing exceptional service to the citizens of Arapahoe County.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Data ports supported per FTE - Goal = 99.99%					
Resource:	Data ports per FTE	0.00	325.00	339.00	343.00
Service:	Data ports per FTE	0.00	325.00	339.00	343.00
Online network availability - WAN includes maintenance and downtime, most of which is due to power outages coupled with the lack of generator support for this equipment - Goal = 99.99%					
Resource:	% Network availability -WAN	96.09%	96.09%	97.1%	99.9%
Service:	% Network availability -WAN	96.09%	96.09%	97.1%	99.9%
The percentage of availability includes scheduled maintenance and downtime - Goal = 99.99%					
Resource:	% of Server availability	98.4%	99.1%	99.25%	0%
Service:	% of Server availability	98.4%	99.1%	99.25%	0%
The percentage of availability includes scheduled maintenance and downtime - Goal = 99.99%					
Resource:	% of Application availability	0%	99.52%	99.6%	99.65%
Service:	% of Application availability	0%	99.52%	99.6%	99.65%
Efficiency in application hardware support.					
Resource:	Servers supported per FTE	19.00	19.00	22.00	20.00
Service:	Servers supported per FTE	19.00	19.00	22.00	20.00
Efficiency in telephony support - Goal is 350 per FTE (Industry Standard)					
Resource:	FTE's	2.00	2.00	2.00	2.00
Service:	Telephone ports supported per FTE	1,039.00	1,912.00	2,068.00	2,100.00
Help Desk same-day problem resolution - Goal 95%					
Resource:	Help Desk FTE's	8.00	8.00	10.00	10.00
Service:	% Help Desk same day resolution	92%	92%	91%	92%
Online/network availability - Local Area Network : Goal 99.99%					
Resource:	% Network availability	99.75%	99.75%	99.89%	99.9%
Service:	% Network availability	99.75%	99.75%	99.89%	99.9%

Applications East

The Applications East Division provides quality support for the operations of technology related equipment, systems and applications for the Sheriff's Office. They research new and evolving technology that may enhance the ability of the Sheriff's Office to provide service to our community, and coordinate projects and ongoing support with the other Information Technology divisions as appropriate. This division also provides GIS support for the County and coordination for all County technology training.

Mission:

To provide outstanding information technology service and support to the Sheriff Office with the emphasis on law enforcement business applications, and to provide GIS support and the coordination of technology training for Arapahoe County Government.

Applications West

The Applications West Division supports over 120 County enterprise and business specific applications across all County Departments. Responsibilities include development, implementation, modifications and maintenance for all automated business applications. The division serves as an integrator for major enterprise applications such as ERP and Document Management systems. Platforms include web, SQL server, desktop, and enterprise server (mainframe). Programming languages include Visual Basic, .NET, Access and Cobol.

Mission:

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

Network Services

The Network & Customer Service cost center in the Technical Services Division designs, implements and supports the County's over 3,000 port centralized data network infrastructure and assets, provides support for all application servers, provides email and Internet services, and provides Help Desk and Desktop technical support for over 2,300 desktop and network printers plus peripheral devices, such as PDAs. They provide 7 x 24 on-call support for critical data network services.

Mission:

To architect, implement, and manage a full service, secure and cost effective data and voice communication network infrastructure, email services, and related training for the County, and to provide for hardware platforms, standards and project management in support of County business applications.

Technical Services

The Technical Services division is responsible for seven major functions: Computer Operations, Help Desk, Desktop, Network & Server Support, Production Control, and Telecommunications.

Computer Operations maintains the Computer and Server Room environments, runs the daily production schedules, maintains an onsite tape library including offsite cycling and provide output services including special forms and reports. They provide onsite coverage Monday, 6 am through Saturday, 11:30 PM. Operations includes the Production Control/Security group, who administers County logon ids (ACIDs) and network security, produces the daily production run schedules, and interfaces with the user departments to ensure they receive their expected output.

Mission:

To provide outstanding service and support to our users when running production schedules, output services, project leadership, and ensuring that application platforms are maintained at the requisite levels to support their respective applications.

Telecommunications

The Telecommunications cost center in the Technical Services Division designs, implements, and supports the County's over 3,000 port centralized voice network infrastructure and assets, manages all external and internal telephony services and coordinates needed connectivity. They provide 7x24 on-call support for critical voice services. They also research and implement new and evolving voice technologies to enhance the ability of our customers to provide service to our community.

Mission:

To effectively and efficiently utilize voice communication technology to provide superior telephony services to all County Offices and Departments

PUBLIC WORKS & DEVELOPMENT

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

Services provided to unincorporated areas as well as the City of Centennial include roadway maintenance; traffic operations; snow and ice control; concrete maintenance; bridge maintenance; storm water management; animal and mosquito control; capital improvement planning and construction; and permitting and inspection functions.

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

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

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

Department Accomplishments

Began a program of purchasing multi-use vehicles in Road and Bridge, to maximize County fleet resources.

Completed a comprehensive plan for the 4 Square Mile area.

Completed restoration of the 17 Mile House property.

Continued to expand program of paving gravel roads in the eastern portion of Arapahoe County, using recycled paving materials.

Developed process of permitting and inspection for the Grading, Erosion, and Sediment Control (GESC) program.

Further developed a mosquito control program to become a leader in the metro area to fight West Nile virus.

Monitored daily operational functions of over 100 traffic signals, pedestrian signals and flashers.

Successfully managed the $15.1M 2005 public work program for the City of Centennial ($6.7M County Contract, $8.4M City Budget)

Under the Open Space program, began providing open space grants to special districts and incorporated cities and towns; and also have begun providing a 50% share back to incorporated cities and towns.

Divisions

Building Division

The Building Division is tasked with the enforcement of all relevant codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Building Division provides professional plan review, permitting and inspection services, Board of Review services and facilities for citizen appeals, and exceptional customer service. This Division also provides all Building Department related services to both the Town of Foxfield and the Town of Watkins on a contract basis. The Building Division staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Reservoir Drainage Basin Authority, E-470 Public Highway Expansion, Transportation Improvement Fees (TIF) and all Open Space Use Tax fees.

Mission:

The mission of the Building Division is to provide professional building inspection services by ensuring compliance with the County adopted Building Codes, to protect the health and safety of all the County residents, and to provide quality customer service in a timely and courteous manner to the citizens we serve in Arapahoe County.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Inspections per inspector					
Resource:	Number of inspectors	16.00	16.00	16.00	16.00
Service:	Inspections per inspector	3,020.00	3,190.00	2,925.00	2,850.00
Number of inspections per building permits					
Resource:	Number of inspectors	16.00	16.00	16.00	16.00
Service:	Number of inspections per building permit	15.50	16.00	14.00	14.00
Plan review services in house					
Resource:	Number of plan reviewers	3.00	3.00	3.00	3.00
Service:	Number of in-house plan reviews	1,990.00	1,960.00	2,150.00	2,200.00
Building inspections					
Resource:	Number of building inspectors	16.00	16.00	16.00	16.00
Service:	Number of building inspections	48,200.00	51,000.00	46,800.00	45,600.00
Issue building permits					
Resource:	Number of clerical staff	4.00	4.00	4.00	4.00
Service:	Number of building permits issued	3,120.00	3,200.00	3,350.00	3,300.00

Capital Improvement Program

The Capital Improvement Program (CIP)coordinates and manages joint funding responsibility of projects with adjacent public jurisdictions and private entities with an eye on providing the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff review completed construction plans to ensure compatibility with existing infrastructure and manage the engineering, design, construction, and right-of-way acquisition for all authorized capital projects.

Mission:

Establish policies for long-term planning and funding alternatives for Capital Improvement Projects to provide continued acceptable levels of service to citizens of Arapahoe County.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Manage active project construction					
Resource:	Man-hours to manage construction	1,350.00	7,800.00	6,400.00	10,000.00
Service:	Active construction projects	36.00	38.00	34.00	48.00
Manage active project design					
Resource:	Man-hours to manage design	2,200.00	4,000.00	4,600.00	6,500.00
Service:	Project design cases	42.00	48.00	40.00	50.00
Prepare five-year plans					
Resource:	Number of man-hours	400.00	400.00	400.00	400.00
Service:	Prepare and update 5 year plans	2.00	2.00	2.00	2.00
Pavement rehabilitation expenditures in millions of dollars					
Resource:	Number of inspector FTEs	3.00	2.00	2.00	2.00
Service:	Pavement expenditures in millions	2.00	2.00	2.00	2.00
Project management of concrete rehabilitation projects					
Resource:	Number of project manager inspector FTEs	2.00	2.00	2.00	2.00
Service:	Concrete rehabilitation projects (millions)	0.90	0.90	0.90	0.90

Engineering Administrative Mgmt.

The Administrative Management team of PWD serves to direct and oversee the planning, design, construction, operation and maintenance of those facilities and services that form the infrastructure of Arapahoe County. This Division provides managerial and administrative support to Arapahoe County Public Works & Development divisions including the Road & Bridge, Planning & Zoning, Animal Control, Mosquito Control, Traffic, Operations & Maintenance, Stormwater Management, Land Development, Building, Open Space, Recreation District, and Capital Improvement programs. Leading the Administrative Management Division, the PWD Director develops policy and guides staff to provide outstanding public services for the citizens of Arapahoe County and the city of Centennial, our visitors, and our neighboring municipalities. The focus of this Division is on maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life.

Mission:

To properly utilize all allotted resources for Arapahoe County's Public Works & Development programs in ways that will provide our community with the highest quality public service that continually enhances the quality of life for all our citizens.

Land Development Services

This Division of PWD functions to perform review of engineering studies related to new land development and of construction plans associated with utility construction. Land Development Services(LDS) staff prepare developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. LDS further serves to provide engineering and project management services to the County's Capital Improvement Program and to the Strategic Programs Office.

Mission:

To provide our customers with a timely, concise review of all Planning Division referrals, to perform quality control review of all privately designed public improvements and to assure adequate public infrastructure is provided to support new land development proposals and utility construction plans.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Update roadway design & construction standards					
Resource:	Number of man-hours	0.00	0.00	500.00	0.00
Service:	Completed update to roadway design & construction standards	0.00	0.00	1.00	0.00
Utility construction plans approved					
Resource:	Number of man-hours	510.00	410.00	400.00	500.00
Service:	Number of utility construction plans approved	51.00	41.00	40.00	30.00
Provide engineer design and project management to County Fairgrounds project					
Resource:	Number of man-hours	0.00	0.00	1,200.00	1,500.00
Service:	Number of completed engineering design and project management	0.00	0.00	0.00	1.00
Applications for review and approval processed					
Resource:	Number of man-hours	4,310.00	2,300.00	1,000.00	2,000.00
Service:	Number of R&A completed	431.00	230.00	100.00	200.00
Subdivision improvement agreements (SIA) completed					
Resource:	Number of man-hours	290.00	150.00	160.00	200.00
Service:	Number of SIA's completed	29.00	15.00	16.00	20.00
Development cases processed					
Resource:	Number of man-hours	2,670.00	2,430.00	2,280.00	2,250.00
Service:	Number of development cases processed	89.00	81.00	76.00	75.00
Major cases processed					
Resource:	Number of man-hours	1,840.00	1,560.00	1,700.00	2,000.00
Service:	Number of major cases processed (basis 3.25 FTE)	46.00	39.00	34.00	40.00

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor's Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division providesmaps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff review development proposals for conformance with the County's Land Development Code.

Mission:

To provide accurate maps, graphics, GIS and surveying support to other Divisions and Departments within Arapahoe County and accurate maps to the citizens and local governments within Arapahoe County in a cost-effective manner.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Control surveys					
Resource:	Man-hours	255.00	255.00	350.00	300.00
Service:		0.00	0.00	0.00	0.00
Services to the City of Centennial					
Resource:	Man-hours	360.00	360.00	300.00	400.00
Service:		0.00	0.00	0.00	0.00
Update and maintain the parcel layer and other digital maps					
Resource:	Man-hours	1,860.00	1,860.00	2,050.00	4,000.00
Service:		0.00	0.00	0.00	0.00
Interdepartmental services					
Resource:	Man-hours	2,600.00	2,600.00	3,000.00	3,000.00
Service:		0.00	0.00	0.00	0.00
Assessor's maps - new parcels and digital conversion					
Resource:	Man-hours	5,025.00	5,025.00	5,400.00	6,000.00
Service:	Number of parcels	5,000.00	5,000.00	5,400.00	6,000.00

Open Space and Recreation District

The Open Space Division strives to preserve urban and rural open space and natural areas; protect lands that preserve water quality in rivers, lakes and streams; provide, maintain and improve neighborhood parks, open space, sports fields, picnic facilities and multi-use trails; protect wildlife habitat and corridors; preserve agriculture and ranch lands and enhance and maintain designated heritage areas.

In addition, the Open Space Program provides a 50 percent share back to incorporated cities and towns; provides a pool of money for grants to special districts and incorporated cities and towns; caps County administrative costs at 3 percent; sets aside money for heritage areas and maintenance costs; provides money for open space and trails in unincorporated Arapahoe County.

Under the direction of the Open Space Manager, the Arapahoe County Recreation District maintains the District's parks, trails and properties.

Mission:

The mission of the Open Space Program is to manage the various activities required for the preservation of open space in Arapahoe County. This includes both the acquisition of open space and land for trails, as well as the management of the open space that is acquired through the program, and the development of trails on acquired open space. The Open Space Division is also the home of the Arapahoe County Recreation District. The common goal of the Open Space Program and the Recreation District

Operations & Maintenance

The Operations & Maintenance Division serves to permit and inspect all public works construction activity with County Right-of-Way and easements. The unit also issues and administers erosion control permits to comply with the National Pollutant Discharge Elimination System (NPDES) program. Among the responsibilities of the Division, staff inspect public improvements during the construction process, identify and take appropriate enforcement actions against developers who fail to fulfill terms of valid subdivision improvement agreements, and administer the custody transfer of public improvements constructed for County maintenance.

Mission:

To efficiently permit, inspect and accept privately constructed improvements within Public Right of Way and dedicated easements to insure quality construction that will minimize maintenance cost to Arapahoe County. Provide support for Operations and Maintenance Section as to revenue collected from right of way permits and support in the form of field evaluations and resolution of maintenance requests, operation and administration.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Subdivision projects accepted for probationary and final acceptance					
Resource:	Projects accepted per FTE	15.00	17.00	17.00	15.00
Service:	Number of subdivision projects accepted/FTE (final)	61.00	67.00	70.00	60.00
Number of street cut permits issued					
Resource:	Number of inspectors	2.00	2.00	2.00	2.00
Service:	Street cut permits issued	963.00	874.00	800.00	700.00
Subdivision projects accepted for final acceptance					
Resource:	Number of subdivisions	26.00	27.00	25.00	25.00
Service:	Public improvements final accepted (millions)	9.00	6.00	8.00	7.00
Inspect and administer street cut permits					
Resource:	Number of inspectors	4.00	4.00	4.00	4.00
Service:	Number of inspections	2,240.00	2,602.00	2,628.00	2,600.00

Planning & Zoning

The Planning & Zoning Division provides professional evaluation analysis and recommendations regarding proposed development plans, policies, regulations, and environmental studies to the Planning Commission and BOCC. The Division serves citizens by processing building, fence, and sign permits for zoning compliance. Under Division leadership, this unit provides public information, support, and technical assistance to the Arapahoe County Planning Commission and the Board of Adjustment.

The Animal Control Division enforces the Animal Control Ordinances, responds to citizen complaints, and educates the public regarding Animal Control laws and responsible pet ownership. Animal Control is responsible for impounding/sheltering animals, the pick up and disposal of dead animals, and providing medical care for injured and or sick stray animals in unincorporated Arapahoe County as well as Centennial, Foxfield, and Deer Trail per contract.

Mission:

* To provide attractive, convenient and harmonious communities through implementation of planning policies and principles outlined in the Comprehensive Plan.
* To provide timely and accurate professional services with emphasis placed on customer service.
* To monitor all permit and enforcement activity in accordance with adopted State and County regulations.
* To plan for future development.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To effectively reduce the mosquito population through integrated pest management systems					
Resource:	# of Seasonal Employees	0.00	2.00	2.00	2.00
Service:	Man Hours (seasonal)	0.00	1,280.00	1,600.00	1,600.00
To issue licenses in accordance with County Resolution #020542					
Resource:	Animal Control FTEs	0.00	9.00	9.00	9.00
Service:	Number of licenses issued	0.00	4,270.00	4,250.00	4,200.00
Ensure a safe, nuisance-free community through education / enforcement of resolutions in a cost effective manner					
Resource:	Animal Control FTEs	0.00	9.00	9.00	9.00
Service:	Number of complaints	0.00	30,122.00	27,500.00	31,500.00
Long range planning, special projects, sub-area plans, open space, revisions to land development code					
Resource:	Man-hours	4,160.00	3,120.00	5,640.00	5,640.00
Service:	Number of studies	20.00	25.00	20.00	30.00
Provide inspections to zoning violations					
Resource:	Man-hours for inspections	6,240.00	6,240.00	6,240.00	6,240.00
Service:	Number of zoning inspections & permit review	730.00	1,829.00	4,000.00	4,000.00
Board of Adjustment cases					
Resource:	Man-hours included in zoning violations	0.00	0.00	0.00	0.00
Service:	Number of cases	32.00	21.00	22.00	25.00
Public assistance requests and administrative functions of the division					
Resource:	Number of man-hours	6,240.00	6,240.00	4,160.00	4,160.00
Service:	Number of assistance cases	35,000.00	13,150.00	10,400.00	15,000.00
Process formal applications (public hearings) and presentations to BOCC (# of man-hours are factored into the above objective).					
Resource:	Number of man-hours	0.00	0.00	0.00	0.00
Service:	Number of applications processed	105.00	62.00	50.00	50.00
Process and review development plans (includes pre-submittals and outside agency referrals).					
Resource:	Number of man-hours	14,560.00	14,560.00	12,480.00	12,480.00
Service:	Development cases processed	208.00	277.00	300.00	300.00
Provide weed inspections and treat noxious weeds					
Resource:	Number of man-hours	0.00	2,080.00	2,080.00	2,080.00
Service:	Number of weed inspections and treatments	0.00	785.00	0.00	0.00

Road & Bridge Operations

The Road & Bridge Division provides road roadway infrastructure and maintenance services to both unincorporated Arapahoe County and the City of Centennial. Road and Bridge services and activities include: administration and operations; snow and ice removal; traffic safety; grading, graveling and dust control; patching, chip and crack sealing, overlay and street cleaning; curb, gutter and sidewalk; roadway construction, weed control, guardrail, maintenance and right-of-way; bridge maintenance; and shareback to cities and towns.

Mission:

To inspect and maintain 772 lane miles of pavement and 672 lane miles of unpaved roads in Arapahoe County, thereby providing a safe and convenient transportation network to the citizens of Arapahoe County in an effective and efficient manner.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To reduce the unpaved gravel miles in Arapahoe County by 5 miles per year.					
Resource:	Man-hours	5,793.00	2,288.00	3,587.00	3,587.00
Service:	Miles of gravel road eliminated	4.00	15.75	5.00	5.00
To increase efficiency by 8% in 2006.					
Resource:	Man-hours	8,652.00	9,476.00	7,621.00	7,973.00
Service:	Tons of asphalt applied	39,652.00	42,890.00	31,500.00	35,000.00
To maintain a pothole application of 380 pounds of asphalt per man-hour in 2006.					
Resource:	Man-hours	3,960.00	3,564.00	3,173.00	3,500.00
Service:	Tons of asphalt applied	471.00	681.00	500.00	665.00
To increase by 5% the amount of asphalt applied per man-hour in 2005 and maintain this objective in 2006.					
Resource:	Man-hours	2,017.00	819.00	797.00	1,220.00
Service:	Tons of asphalt applied	3,245.00	527.00	1,475.00	1,000.00
To maintain a chip seal application of 120 square yards per man-hour 2006.					
Resource:	Man-hours	1,721.00	2,186.00	1,415.00	2,083.00
Service:	Square yards of chips applied	282,371.00	195,810.00	232,000.00	250,000.00
To increase sweeping pass miles per man-hour to 2 pass miles per man-hour in 2006.					
Resource:	Man-hours	6,146.00	6,194.00	1,403.00	6,000.00
Service:	Pass Miles	12,053.00	10,522.00	12,000.00	12,000.00
To complete maintenance requests (MRF) for unincorporated Arapahoe County and City of Centennial					
Resource:	Number of FTEs	3.00	3.00	1.00	1.00
Service:	Number of MRFs received	719.00	1,261.00	1,350.00	1,400.00
To maintain a gravel application rate of 6.5 tons per man-hour for 2006.					
Resource:	Man-hours	2,719.00	4,035.00	3,200.00	3,200.00
Service:	Tons of gravel applied	18,743.00	26,532.00	21,000.00	21,000.00
To maintain an efficiency ratio of 3.0 linear feet of finished concrete curb and gutter per man-hour for 2006.					
Resource:	Man-hours	1,492.00	1,484.50	1,400.00	1,400.00
Service:	Curb & gutter (linear feet)	4,350.00	4,408.00	4,200.00	4,200.00
To maintain a rate of 2.5 signs maintained per man-hour for 2006.					
Resource:	Man-hours	1,911.00	2,022.00	2,000.00	2,000.00
Service:	Signs maintained	5,081.00	5,309.00	5,000.00	5,000.00
To maintain an installation time of 2.5 man-hours per sign for 2006.					
Resource:	Man-hours	880.00	234.00	700.00	112.00
Service:	Signs installed	413.00	418.00	280.00	280.00
To inspect 18 signs per man-hour in 2006.					
Resource:	Man-hours	411.00	205.00	389.00	389.00
Service:	Signs inspected	7,740.00	5,506.00	7,000.00	7,000.00
To fabricate 3 signs per man-hour in 2006.					
Resource:	Man-hours	465.00	548.00	360.00	360.00
Service:	Signs fabricated	1,192.00	1,638.00	1,200.00	1,200.00
To increase by 20 percent the number of miles striped per man-hour in 2005 and maintain this level in 2006.					
Resource:	Man-hours	0.00	1,589.00	1,470.00	1,042.00
Service:	Miles of line striped	0.00	691.00	423.00	500.00
To reduce the tonnage of Ice Slice to 100 pounds per lane mile while ensuring passable roads in winter for 2006.					
Resource:	Tons of ice slice applied	2,650.00	3,719.00	2,978.00	4,000.00
Service:	Miles of roads	0.00	0.00	0.00	0.00

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To maintain crack seal application rate of 40 pounds per man-hour in 2006.					
Resource:	Man-hours	1,098.00	165.00	2,093.00	1,125.00
Service:	Pounds of crack seal applied	47,187.00	1,560.00	90,000.00	45,000.00

Stormwater Management

The Stormwater Management Division designs, constructs, and administers public storm water drainage projects through the capital improvement program, remedial, and maintenance programs. Division staff administer Arapahoe County floodplain regulations and flood control programs through many federal, state, and local agencies, and direct unincorporated Arapahoe County stormwater drainage standards and criteria. Division management is managing the National Pollution Discharge Elimination System (NPDES) Storm Water Quality Program for both Arapahoe County and the City of Centennial.

Mission:

To design, construct, administer and maintain all public storm water drainage, flood control and water quality projects within unincorporated Arapahoe County and the City of Centennial in order to ensure a safe, reliable, and clean stormwater system for citizens.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Stormwater customer service					
Resource:	Man-hours	2,080.00	2,400.00	2,600.00	2,600.00
Service:	Number of MRFs and service calls	400.00	450.00	400.00	420.00
Inspection and maintenance activities					
Resource:	Number of drainage man-hours	1,000.00	4,000.00	4,000.00	4,160.00
Service:	Number of inspections and maintenance and MRFs	100.00	300.00	300.00	320.00
Master planning					
Resource:	Number of man-hours	200.00	200.00	250.00	250.00
Service:	Number of master plans	6.00	3.00	2.00	2.00
Special projects (trails, SW utility and criteria manual)					
Resource:	Number of man-hours	800.00	800.00	1,000.00	1,000.00
Service:	Number of special projects	2.00	4.00	6.00	6.00
NPDES Ph II Permits					
Resource:	Number of man-hours	120.00	1,600.00	4,000.00	4,000.00
Service:	Number of water quality projects	2.00	20.00	30.00	35.00
Remedial drainage projects					
Resource:	Number of man-hours	1,040.00	1,240.00	1,600.00	1,600.00
Service:	Number of remedial drainage projects	6.00	8.00	15.00	15.00
Floodplain management projects					
Resource:	Number of man-hours	800.00	1,000.00	1,200.00	1,200.00
Service:	Number of floodplain management projects	24.00	30.00	35.00	35.00
CIP stormwater projects (incl in-house design and UDFCD Maint)					
Resource:	Number of FTEs	1.00	2.00	2.00	2.00
Service:	Number of stormwater projects	8.00	12.00	14.00	12.00

Traffic

The Traffic Division plays a critical role in planning transportation systems, providing direction to land developers, and guiding improvement programs within the County. Traffic Division staff frequently respond to citizen issues pertaining to traffic safety, traffic trends, transportation plan and planning efforts. Traffic engineers work diligently to ensure that all new developments have proper traffic control devices and that existing transportation systems within the County function safely and efficiently.

Mission:

To provide Arapahoe County engineering services specific to the planning, geometric design, and traffic operation of roads, streets, and highways, including their networks and relationships to other modes of transportation.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Traffic accident reports Input into data base / warrant analysis					
Resource:	Total man-hours per year	350.00	400.00	450.00	450.00
Service:	Number of traffic accident reports	2,200.00	2,400.00	2,500.00	2,500.00
Traffic engineering studies					
Resource:	Man-hours per Study	80.00	85.00	90.00	85.00
Service:	Traffic engineering studies (TES)	50.00	53.00	57.00	55.00
Special event applications					
Resource:	Man-hours for special event applications	100.00	120.00	160.00	160.00
Service:	Number of special event applications	45.00	47.00	50.00	50.00
Traffic counts taken (24 hours)					
Resource:	Man-hours for traffic counts	200.00	250.00	300.00	200.00
Service:	Number of traffic counts taken	190.00	190.00	200.00	150.00
Prepare sign shop orders for new signs					
Resource:	Number of man-hours	400.00	500.00	575.00	575.00
Service:	Number of sign shop work orders	125.00	147.00	155.00	150.00
Signals operated and maintained					
Resource:	Number of man-hours	350.00	450.00	475.00	500.00
Service:	Signal operated and maintained	85.00	104.00	109.00	112.00

SHERIFF'S OFFICE

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

Department Accomplishments

Nominated for Detentions Medical Unit of the year by the National Commission on Corrections Health Care.

Obtained a new mobile command post, bomb removal robot and other pieces of heavy equipment through Federal grants.

Reduced residential burglaries as a result of the "Drop it, Lock it, Stop it" program, a cooperative effort with the community to close and lock garage doors.

Worked with the community to provide Community Emergency Response Training (CERT) funded through a federal grant.

Demand Indicators	2003	2004	2005 Est.	2006
Requests for Law Enforcement Service	358,720.00	350,534.00	306,650.00	310,000.00
Traffic law enforcement	22,747.00	20,731.00	33,828.00	37,000.00
Incarceration of criminal violators(Average Daily Population)	975.00	1,092.00	1,322.00	1,368.00
Criminal Cases Investigated	4,720.00	6,619.00	6,123.00	6,100.00

Divisions

Administration

The Administration Bureau is directed by the Sheriff and provides basic accounts receivable and accounts payable activities for the Sheriff's Office. The Bureau also encompasses the Emergency Planning office, manages all contracts, oversees grant applications and monitors those approved to insure fiscal accountablility.

Mission:

To provide administrative services, emergency planning and organizational oversight for the Sheriff's Office.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Planning scheduling and evaluating OEM training for all members of the Sheriff's Office and County/City Govt officials					
Resource:	FTE employees	1.00	1.00	2.00	2.00
Service:	Hours spent each month providing emergency management training	290.00	350.00	450.00	450.00
To participate and attend County and local emergency management planning meetings and/or activities					
Resource:	FTE employees	1.00	1.00	2.00	2.00
Service:	Participation in Emergency Operations Planning meetings - number of hours	725.00	800.00	850.00	875.00
Prepare and monitor Sheriff's Office contracts for goods and services					
Resource:	Full-time equivalent (FTE) employees	6.00	6.00	6.00	6.00
Service:	Number of annual contracts	69.00	69.00	80.00	85.00

Detentions/Administrative Svcs Bureau

The Detentions/Administrative Services Bureau was formed in 2003 as a result of the reorganization of the Sheriff's Office. This Bureau includes Detentions, Detentions Medical Services, Information Management and Civil Process/Fugitive transport. Detentions and Detentions Medical Services provide lawful care, medical services and custody of inmates. The duties of the detentions staff include: management of alternative sentencing programs, custody of inmates' property and funds, transportation of inmates to court and other facilities, and classification of inmates to ensure the safest housing possible for the inmates and the staff.

Information Management receives, processes and maintains all records generated by the Sheriff's Office, provides technological support to the operations of the Sheriff's Office and maintains the radio communications system for the Sheriff's Office, the County, and other municipal and government agencies within the County.

Mission:

To maintain a county detention facility and to provide a safe, secure environment for both staff and inmates.

To provide a professional records management function, information technology support and dependable radio communications support.

To lawfully execute civil process and to efficiently process all warrants related paperwork.

To provide for the extradition, and transportation to the detention facility of fugitives in accordance with federal, state and county laws.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
We will complete all extraditions having waiver signatures within 10 days of receipt.					
Resource:	Extraditions received	239.00	249.00	250.00	260.00
Service:	Percent of Extraditions completed within 10 days of receipt.	100%	100%	100%	100%
To complete in a timely manner 90% of all civil processes received by the Section during 2005 and 2006.					
Resource:	Civil processes received and recorded by the Section.	11,351.00	13,996.00	14,000.00	14,500.00
Service:	Percent of Civil processes completed by the Section	86%	95%	93%	93%
The Records Unit will provide quality records management services to our internal and external customers. We will receive and process all cases with an average of no less than 4 cases per clerk per hour.					
Resource:	Total number of cases received	54,019.00	56,724.00	67,106.00	68,000.00
Service:	Average number of cases processed per clerk per hour.	4.00	4.00	4.00	5.00
To provide medical, dental and psychiatric care to inmates.					
Resource:	Personnel Utilized	23.00	28.00	28.00	28.00
Service:	Annual medical services visits	5,352.00	7,529.00	8,000.00	8,200.00
To provide medical, dental and psychiatric care to inmates.					
Resource:	Personnel (FTE) utilized	27.00	27.00	27.00	27.00
Service:	Annual medical services visits	7,293.00	7,480.00	6,658.00	8,300.00
Commissary - To provide programs and equipment to inmates that is not statutorily required.					
Resource:	Personnel (FTE) utilized	2.00	2.00	2.00	2.00
Service:	Number of inmates attending programs	29,996.00	32,976.00	30,792.00	32,000.00
To have private industry provide labor for inmates for compensation in the hopes of instilling a work ethic and providing job skills..					
Resource:	Personnel (FTE) utilized	3.00	3.00	3.00	3.00
Service:	Revenue ($)	116,282.00	148,166.00	237,065.00	247,500.00
Classify inmates pursuant to national jail Objective Jail Classification					
Resource:	Personnel (FTE) utilized	9.00	9.00	10.00	10.00
Service:	Inmate classification	10,082.00	10,307.00	10,706.00	11,500.00
Safely transport inmates to court and other facilities.					
Resource:	Personnel (FTE) utilized	47.00	47.00	47.00	47.00
Service:	Inmate transports/court appearances	30,079.00	27,991.00	27,878.00	29,000.00
To provide lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	304.50	304.50	308.50	308.50
Service:	Inmate on officer assaults	8.00	8.00	10.00	10.00
To provide lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	304.50	304.50	308.50	308.50
Service:	Annual number of inmates received	18,005.00	18,525.00	18,578.00	18,700.00
To provide the lawful care and custody of inmates.					
Resource:	Personnel (FTE) utilized	304.50	304.50	308.50	308.50
Service:	Average daily inmate population	1,092.00	1,277.00	1,322.00	1,368.00

Professional Standards Bureau

The Professional Standards Bureau includes the following functions: Human Resources which is responsible for recruiting and hiring qualified candidates for the Sheriff's Office. Human Resources also conducts all the promotional and assessment process within the Sheriff's Office. The Training Section conducts 8 monthly in service training days, providing 120 hours of in service training to our employees. Training also conducts all promotional academies, citizen academies, and hosts outside seminars as well as regional group meetings like the metro robbery investigators meetings, etc. Accreditation ensures that all 3 of accreditation standards are maintained and staff inspections are completed. The Internal Affairs Section ensures that we investigate all complaints thoroughly, and that we provide supporting investigation on all civil suits, use of force reports, and vehicle damage reports. Internal Affairs also issues all concealed weapons permits and the investigation of applicants.

Mission:

The Professional Standards Bureau mission is hire quality employees, provide, human resource services to its employees, provide in service training to all employees monthly, promote and develop training seminars, ensure the agency maintains its accreditation processes, and conduct internal affairs investigations for the agency.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To conduct background investigations for concealed weapons permit applicants.					
Resource:	Temporary FTE	1.00	1.00	1.00	1.00
Service:	Concealed weapons permits issued	977.00	727.00	657.00	650.00
To insure that employee conduct is thoroughly investigated to insure compliance with statute and policy.					
Resource:	Personnel (FTE)	4.00	4.00	4.00	4.00
Service:	Contact logs	86.00	90.00	110.00	120.00
To review and investigate all use of force reports to determine complaince with policy and state statutes.					
Resource:	Personnel (FTE)	4.00	4.00	4.00	4.00
Service:	Use of force investigations	193.00	219.00	205.00	220.00
To insure that all internal affairs investigations into employee misconduct are thoroughly investigated to insure that statute and policy compliance is met.					
Resource:	Personnel (FTE)	4.00	4.00	4.00	4.00
Service:	Internal affairs investigations	114.00	66.00	100.00	95.00
To insure that the Sheriff's Office is in compliance with the standards developed by the Commission for Accreditation for Law Enforcement Agencies (CALEA).					
Resource:	Personnel (FTE)	2.00	2.00	2.00	2.00
Service:	Number of CALEA standards	444.00	444.00	444.00	444.00
To review all employee accidents for risk management assessment, determining whether or not the accident was preventable or non preventable					
Resource:	Division personnel (FTE)	3.00	4.00	4.00	4.00
Service:	Vehicle incidents investigated	89.00	89.00	100.00	100.00
To insure that new hire and internal selection processes are conducted to meet statutory requirements, and that all proceses are fair and effective.					
Resource:	Personnel Assigned	4.00	5.00	5.00	5.00
Service:	Number of selection processes	40.00	50.00	55.00	40.00
Improve the recruiting and selection methods used for hiring personnel through traditional efforts and the development of new strategies.					
Resource:	Personnel (FTEs)	4.00	5.00	5.00	5.00
Service:	Employees hired	86.00	62.00	62.00	65.00
To conduct a series of citizen academies, promotional academies and patrol transition academies.					
Resource:	Number of personnel assigned	5.00	5.00	4.00	4.00
Service:	Academies provided	7.00	5.00	6.00	6.00
To provide quality in-service training to all Sheriff's Office members, and to provide seminars and conferences for enhancing the members' skills and essential job knowledge.					
Resource:	Number of personnel assigned to the section	5.00	5.00	4.00	4.00
Service:	Number of training hours provided	63,000.00	75,000.00	90,000.00	90,000.00

Public Safety Bureau

The Public Safety Bureau is comprised of Patrol Operations, Investigations Operations, Communications, and Telecommunications.

Patrol Operations is responsible for law enforcement activities in the unincorporated area and the contract cities we serve. Patrol Operations works 24/7 each day of the year. Patrol Services includes the Community Resource Section, Special Response Unit, Impact Team, Traffic Safety, and Crime Analysis.

Investigations Services is responsible for follow-up and investigation of crimes, preparing search and arrest warrants, and preparing case filings to be given to the District Attorney for prosecution. Investigations Services includes Special Investigations, Fugitives, Environmental Crimes, the Crime Lab, and Property & Evidence.

Communications Services handles calls for service from citizens and assigns the calls to patrol deputies.

The Telcom Section provides radio programming and support to the Sheriff's Office and other agencies within Arapahoe

Mission:

Committed to quality service with an emphasis on integrity, professionalism, and community service.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Crime Lab, Non-Centennial, perform AFIS fingerprint comparisons to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Total number of AFIS print comparisons by lab personnel.	10,002.00	8,491.00	15,879.00	15,000.00
Conduct Community programs: Neighborhood Watch, McGruff, etc. for the unincorporated area					
Resource:	Community resource personnel (FTE)	5.00	2.00	2.00	2.00
Service:	Education and awareness training (hours)	205.00	147.00	123.00	125.00
To review and investigate Part I offense reports as assigned.					
Resource:	Number of Investigators (FTE)	19.00	19.00	19.00	19.00
Service:	Part I crimes assigned and investigated	2,262.00	3,177.00	3,237.00	3,000.00
Effectively receive, process, transfer or handle all calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of service calls received by the Communications Center	350,534.00	338,824.00	306,654.00	310,000.00
Effectively receive, process, transfer, or handle non-E-911 calls coming into the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of non-E-911 calls received by the Communications Center	223,584.00	212,165.00	180,231.00	190,000.00
Effectively receive, process and dispatch all E-911 calls coming in to the Communications Center.					
Resource:	Number of full-time Communications Technicians	27.00	27.00	26.00	26.00
Service:	Number of E-911 calls received by the Communications Center.	55,243.00	55,280.00	55,713.00	56,000.00
To handle hazardous material incidents in a safe manner and return the area to normal.					
Resource:	Number of Investigators assigned	2.00	2.00	2.00	2.00
Service:	Number of hazardous materials incidents handled	2.00	16.00	31.00	35.00
To handle arson investigations and conduct criminal investigations.					
Resource:	Number of Investigators assigned	2.00	2.00	2.00	2.00
Service:	Number of arson investigations handled	84.00	74.00	74.00	80.00
To respond to explosive device calls and safely resolve the incident.					
Resource:	Number of deputies assigned to Bomb Squad	7.00	7.00	10.00	10.00
Service:	Total number of explosive device calls handled	30.00	36.00	22.00	30.00
To have Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis.					
Resource:	Number of Victim Assistance Personnel	41.00	41.00	41.00	41.00
Service:	Number of Victim Assistance Responses	1,486.00	1,609.00	1,491.00	1,500.00
Crime Lab, Non-Centennial, assist in processing and collection of latent fingerprints.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of latent prints processed	4,259.00	2,517.00	2,133.00	2,500.00
To accept, package, and store pieces of evidence for court purposes or safekeeping.					
Resource:	FTE	3.00	3.00	3.00	3.00
Service:	Number of property or evidence items received.	12,471.00	12,788.00	12,936.00	13,000.00
Crime Lab, Non-Centennial, assist with processing major or extensive crime scenes as requested.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of crime scenes processed	495.00	576.00	270.00	300.00
To make arrests when required by law and ACSO policy.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Criminals arrested and put in jail	2,408.00	6,875.00	7,452.00	7,000.00

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To enforce traffic laws in order to provide safer streets for citizens.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Traffic violators stopped and cited.	7,764.00	15,438.00	14,748.00	15,000.00
To handle calls for service in the unincorporated county, and the towns of Foxfield, Bennett, Deertrail and Watkins.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Written reports & bulletin reports	33,547.00	32,443.00	36,918.00	37,000.00
To make DUI arrests in order to make the streets safer.					
Resource:	Patrol Division personnel (FTE)	48.00	48.00	48.00	48.00
Service:	Drunk drivers arrested and put in jail.	362.00	357.00	279.00	275.00
Ensure calls are handled in a proper manner by SRU personnel					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Calls handled	7.00	7.00	7.00	7.00
Provide advanced training to Special Response Unit (SRU) members to handle critical situations					
Resource:	SRU personnel (FTE)	20.00	20.00	20.00	20.00
Service:	Training days	14.00	14.00	14.00	16.00
Conduct programs within the business community for the unincorporated area					
Resource:	Community resource personnel (FTE)	5.00	2.00	2.00	2.00
Service:	Workplace violence training (hours)	94.00	143.00	171.00	175.00
Conduct school programs: "Here is looking at you", "Safety Awareness" for the unincorporated area					
Resource:	Community resource personnel (FTE)	5.00	6.00	7.00	7.00
Service:	Education and awareness training (hours)	243.00	212.00	183.00	200.00
Crime Lab, Non-Centennial, perform latent print evaluations to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	5.00	5.00	5.00
Service:	Number of latent prints evaluated	7,315.00	10,846.00	31,506.00	15,000.00
Crime Lab, Centennial, assist in processing and collection of latent fingerprints.					
Resource:	Number of Criminalists assigned (FTE)	5.00	2.00	2.00	2.00
Service:	Number of latent prints processed by personnel assigned	1,860.00	1,492.00	1,231.00	1,260.00
To provide high quality traffic safety services to the City of Centennial and Unincorporated Arapahoe County					
Resource:	Traffic Safety Unit personnel	10.00	10.00	11.00	11.00
Service:	Traffic citations & summons	8,594.00	9,495.00	9,102.00	9,500.00
Traffic Unit established for the City of Centennial, inaugural year, data base is being established this year.					
Resource:	Patrol personnel (FTE)	0.00	5.00	5.00	5.00
Service:	Traffic enforcement	0.00	0.00	0.00	0.00
Conduct programs within the business community in the City of Centennial.					
Resource:	Community Resource personnel (FTE)	5.00	2.00	2.00	2.00
Service:	Workplace violence training (hours)	100.00	100.00	125.00	150.00
Conduct school programs: "Here is looking at you", "Safety Awareness" in the City of Centennial.					
Resource:	Community Resource personnel (FTE)	5.00	5.00	5.00	5.00
Service:	Education and awareness training (hours)	475.00	475.00	600.00	750.00
Conduct Community programs: Neighborhood Watch, McGruff, etc. in the City of Centennial.					
Resource:	Community Resource personnel (FTE)	5.00	2.00	2.00	2.00
Service:	Education and awareness training (hours)	130.00	200.00	250.00	350.00
To review and investigate Part II offense reports as assigned.					
Resource:	Number of Investigators (FTE)	29.00	29.00	29.00	29.00
Service:	Part II crimes assigned and investigated	2,667.00	3,651.00	3,207.00	3,200.00

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
To review and investigate Part I offense reports as assigned.					
Resource:	Number of Investigators (FTE)	29.00	29.00	29.00	29.00
Service:	Part I crimes assigned and investigated	2,053.00	2,968.00	2,916.00	2,900.00
To have Victim Assistance Section respond to calls and assist victims, families, etc. through times of crisis					
Resource:	Number of Victim Assistance Personnel	41.00	41.00	41.00	41.00
Service:	Number of Victim Assistance Reponses	1,633.00	2,190.00	1,701.00	1,800.00
To review and investigate Part II offense reports as assigned.					
Resource:	Number of Investigators (FTE)	19.00	19.00	19.00	19.00
Service:	Part II crimes assigned and investigated	2,956.00	3,651.00	3,705.00	3,500.00
Crime Lab, Centennial, perform latent print evaluations to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	5.00	2.00	2.00	2.00
Service:	Number of latent prints evaluated by personnel assigned	3,747.00	1,804.00	2,049.00	2,335.00
To handle traffic crash calls when they occur.					
Resource:	Traffic Safety Unit personnel (FTE)	10.00	10.00	11.00	11.00
Service:	Traffic crash calls handled	1,229.00	1,129.00	897.00	1,100.00
Crime Lab, Centennial, assist with processing major or extensive crime scenes as requested.					
Resource:	Number of Criminalists assigned (FTE)	5.00	2.00	2.00	2.00
Service:	Number of crime scenes processed by personnel	189.00	1,590.00	209.00	272.00
To enforce traffic laws to ensure safer communities in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Traffic violators stopped and cited	13,859.00	22,198.00	23,030.00	22,000.00
Enforce DUI laws to ensure safer communities in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	DUI arrests	315.00	367.00	300.00	350.00
Arrests made when required by law and ACSO policy in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Criminals placed in custody	299.00	4,917.00	5,859.00	5,500.00
To handle calls for service in the City of Centennial.					
Resource:	Patrol Division personnel (FTE)	78.00	78.00	78.00	78.00
Service:	Written and bulletin reports	37,304.00	34,483.00	40,587.00	40,000.00
Disposition of evidence and found property					
Resource:	FTE	3.00	1.00	1.00	1.00
Service:	Number of disposition transactions	32,028.00	32,439.00	81,920.00	80,896.00
To maintain and program radios for Arapahoe County Sheriff's Office and other agencies within Arapahoe County.					
Resource:	Number of Telecommunications personnel.	4.00	4.00	3.00	3.00
Service:	Number of radios maintained (* During 2003 the Telecommunications Section was part of the Detentions and Administrative Services Bureau.)	0.00	2,596.00	2,596.00	2,596.00
To arrest those individuals with arrest warrants issued by the courts.					
Resource:	Number of Warrants Investigators	4.00	3.00	3.00	3.00
Service:	Number of felony arrests made (*During 2003 the Warrants Section was part of the Detentions and Administrative Services Bureau.)	295.00	333.00	250.00	300.00
To release evidence or property when a final disposition is reached in the court case, or as otherwise may be appropriate to release items.					
Resource:	FTE	3.00	3.00	3.00	3.00
Service:	Number of property or evidence items released.	5,722.00	4,954.00	18,065.00	10,000.00

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Crime Lab, Centennial, perform AFIS fingerprint comparisons to assist in the investigation of criminal cases.					
Resource:	Number of Criminalists assigned (FTE)	0.00	0.00	0.00	0.00
Service:	Number of AFIS print comparisons by personnel assigned	5,014.00	3,720.00	3,079.00	3,150.00

TREASURER'S OFFICE

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as highest priorities.

Department Accomplishments

97.9% property taxes collected through 7/31/2005

99.7% property taxes collected as of 12/31/2004

Addition of a coupon only tax notice for processing payments through new scanning equipment. This eliminates printing a full notice, which wastes expensive toner.

Discontinued using lock box for tax payments, thereby keeping all payment processing in-house and reducing bank fees by encoding and sorting tax payment checks

Media changed for archiving of tax notices from microfiche to imaging on CDs

Purchased new processing equipment to replace the lock box for tax payments. % of payments processed through 07/05 is the same as for 07/04; however, bank fees have been reduced and all payments are now processed in-house.

Demand Indicators	2003	2004	2005 Est.	2006
Money management to guarantee payment of warrants (in million $)	200.00	166.00	175.00	185.00
Original tax notices sent	206,067.00	207,427.00	211,833.00	215,000.00
Second 1/2 tax notices sent	30,250.00	31,144.00	29,488.00	31,000.00
Delinquent tax notices sent	11,495.00	11,735.00	11,931.00	12,300.00
Incoming customer service calls	87,124.00	59,815.00	72,305.00	73,000.00
Distribution to cities, schools and taxing authorities (in millon $)	617.10	625.08	638.69	642.00
Average yield on investments	2.4%	2.6%	2.8%	3.1%
Money management for treasurer's checks issued and wire transfers made	0.00	0.00	60.00	65.00

Divisions

Treasurer Administration

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June.

The Treasurer's Office acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as highest priorities.

Mission:

To carry out all Colorado statutory requirements in the most effective and efficient manner possible so as to provide comprehensive, accurate and friendly services to the citizens of Arapahoe County and all others with whom we interact.

Objective/Resource Level/Service Level		2003	2004	2005 Est.	2006
Bankruptcy notifications requiring research to protect County's position on property tax collection					
Resource:	Full time employees	1.00	1.00	1.50	1.50
Service:	Number of claims filed	219.00	557.00	800.00	700.00
Checks issued for refunds, abatements, etc.					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# of checks issued	11,577.00	9,687.00	9,700.00	11,000.00
Distribution to Cities & Towns, Tax Increment Districts, and Special Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distrib made (# dist X 12 distrib/yr)	1,680.00	2,028.00	2,088.00	2,100.00
Distribution to School Districts					
Resource:	Full time employees	1.00	1.00	1.00	1.00
Service:	# distributions made (9 sch dist X 15 distrib/yr)	135.00	135.00	135.00	135.00
Process tax payments					
Resource:	Full time employees processing	11.00	10.00	10.00	9.00
Service:	# of tax payments processed	343,824.00	347,523.00	351,000.00	35,500.00
Certificates of Taxes Due produced					
Resource:	Full time employees	3.00	3.50	3.50	3.50
Service:	# of certificates produced	12,452.00	8,310.00	8,425.00	8,300.00
Collect property taxes at a level of 99% or better					
Resource:	Full time employees	20.00	21.00	22.00	22.00
Service:	Percentage of taxes collected	98.1%	99.7%	99.8%	99.8%

CAPITAL IMPROVEMENT PROGRAM CONTENTS

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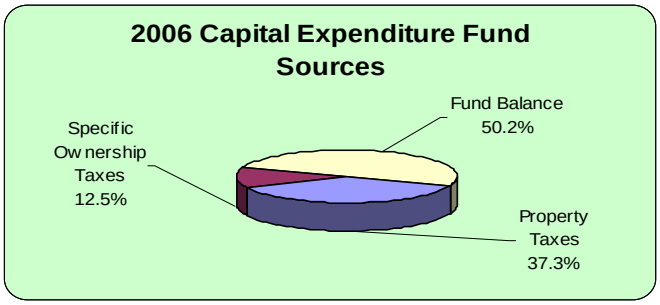
INTRODUCTION

Capital Improvement Program (CIP)

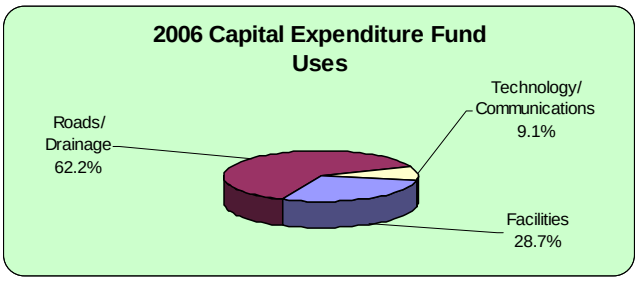
The capital improvement program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Team considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Team then submits recommendations to the Board of County Commissioners for further review. The Board of County Commissioners adopts the first year of the five-year capital improvement plan. The 2006 budget provides funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted in 2006 is listed in Table I below and further detail is provided on page I-10. In addition, more detailed information regarding the capital improvement program development process is located on page I-8.

Summary Of The Sources And Uses Of Funds

The Capital Expenditure Fund is the primary fund for County capital improvement projects; however, some projects are located in other County funds. The total sources of funding for the Capital Expenditure Fund for 2006 are over $6.4 million, an increase of $1.2 million from the 2005 estimated sources. The increase is the result of the County entering into a lease-purchase agreement for the construction of the fairgrounds for $2.5 million that will occur in 2006. As shown in the chart below, property tax is the primary source of funding for the Capital Expenditure fund, providing $2.6 million in 2006. The Specific Ownership Tax ($270,100) and the use of $3.5 million of Capital Expenditure Fund balance accounts for the remaining sources of funding in 2006. In prior years, significant amounts of funding were transferred from other funds or obtained through bonds or other forms of debt. For 2006, budget priorities were focused on providing sufficient funding for County operations in the General Fund and the creation of a Building Maintenance Fund, which results in a reduction in the amount of funding provided to the Capital Expenditure Fund and an increase in the use of available fund balance.



The use of funds from the Capital Expenditure Fund also total $6.4 million in 2006. Total uses in the Capital Expenditure Fund have increased from the 2005 estimated expenditures of $4.4 million by approximately $2.0 million. This is primarily due to ongoing capital projects that were not complete at the end of 2005. Capital projects that have unspent funding will be submitted to the Board of County Commissioners for reappropriation. Since the exact amount of unspent funds is not known when the budget is being developed, these ongoing projects are not budgeted as part of the original budget, but are submitted as a supplemental appropriation soon after the beginning of the year.



As shown in the chart at right, the 2006 budget provides funding for infrastructure and County facilities. Roads, infrastructure, and drainage projects received $4.0 million in funding for 2006 and is an increase from $1.8 million in 2005 as funding was reduced in 2005 to meet other budget priorities. After the budget year begins, this funding is transferred to the Infrastructure Fund where the projects will be completed and accounted for. Major repairs and upgrades to County facilities is the second-largest use of funds in 2006 at over $1.8 million with $587,200 budgeted for technology/communications projects.

Project Highlights For 2006

Byers Fleet/Road & Bridge Facility

In a joint venture between the Fleet Services division of the Facility & Fleet Management Department and the Road and Bridge division of the Public Works & Development Department, construction of a new facility on 47 acres near the town of Byers is expected begin during 2006. The final design of the facility is still ongoing but the building will house both the Road & Bridge and Fleet Services divisions' operations in that area of the County. The total cost of the project is nearly $4.2 million with the initial $405,850 appropriated in 2004 for the acquisition of land, study and survey activity, and architectural and engineering documents. Physical construction on the buildings was scheduled to begin in 2005 with $1.9 million budgeted in the Road and Bridge Fund. The 2006 budget includes an additional $1,850,250 million from the Capital Expenditure Fund. Annual operating costs for the facility are expected to approach $100,000 per year for utilities, maintenance, and operations beginning its completion.

Sheriff's Office Radio Replacement

The Sheriff's Office has requested funds from the Capital Expenditure Fund to begin the replacement of mobile, portable, and supervisory radio equipment for law enforcement personnel. The current equipment was purchased in 2000 and 2001 and is due for replacement. The 2006 Capital Expenditure Fund budget includes over $587,000 for this project.

Construction of the County Fairgrounds

In 2005, the County finalized planning and began construction of a new fairgrounds and fairgrounds facility. The project has been broken it several phases and it is envisioned that the first phase of construction will be complete in time for the 100th County Fair in July, 2006. The total cost to construct the first phase of the County fairgrounds is $8.5 million and includes site development, acquisition of water at the site, construction of access roads, parking lots, and completion of a multi-purpose building that can be used to host livestock shows, 4-H events, graduations, and other activities that require such a facility. The sources of funding for this project include over $3.9 million in Capital Expenditure Fund revenues from the sale of an unused portion of the fairgrounds property and a lease purchase agreement, over $3.2 million in accumulated Conservation Trust Fund balance, and $1.4 million from heritage area funds from Open Space Sales Tax Fund.

Roads/Infrastructure/Drainage Projects

As stated earlier, $4.0 million of the 2006 capital improvement program will be allocated for roadway, infrastructure, and drainage projects. Brief descriptions of significant projects are provided below and a complete work plan of new and reappropriated projects in the Infrastructure Fund for 2006 is provided in Table III on I-5.

Arapahoe/Parker Interchange - This project involves the construction of a new grade-separated interchange at the intersection of Arapahoe Road and Parker Road. Both Arapahoe Road and Parker Road will have raised median, access control will be implemented, and left turn lanes will be provided on all ramps. This project is a multi-year project, to be implemented in phases. Phase I of this project includes the acquisition of right-of-way, and design of the interchange. The County is pursuing federal and CDOT funding for the project. $300,000 was budgeted for Phase I in 2005 with $580,000 budgeted for 2006.

Yale Bridge over Cherry Creek - This project will construct a bridge over Cherry Creek connecting Yale Avenue and Illiff Avenue. The connection will enable emergency services faster response times to a school and the community on the opposite side of Cherry Creek, areas that previously were divided by a 2-mile separation. Significant right-of-way issues and channel improvements will require the cooperation of Arapahoe County, the City and County of Denver, and the Denver Water Board. In 2005, the County allocated $2.4 million in capital funds to begin right-of-way acquisition and construction on this project and the 2006 budget includes an additional $1.1 million. It is anticipated that this project will be complete during 2006.

Quincy Avenue Widening (Reservoir to Gun Club)- This project will design and construct 2.6 miles of six-lane, asphalt paved, cross-section roadway with a center median along Quincy Avenue in Arapahoe County and the City of Aurora. The project will also include 10-foot wide sidewalk and landscaping. The total cost of this project is $1.2 million with $600,000 funded in 2006 and a further $600,000 projected for funding in 2007.

Contribution to Southeast Corridor (T-REX) – This project is the County's financial contribution to the metropolitan-wide project to improve Interstate 25 and construct additional light rail access along the highway corridor. Interstate 25 is the major north-south highway for the Denver-metropolitan area and the growth in metro area population has driven the need for these improvements. This project is drawing to a close with the 2005 budget including $500,000 and 2006 budget adding the final installment of $500,000.

A complete listing of the 2006 capital program is located in Table I on page I-4 and beginning on page I-10 of this section.

Table I

2006 Capital Improvement Program (CIP)

Fund / Project	2006 Adopted
Capital Expenditure Fund	
FACILITIES	
New Byers Road & Bridge/Fleet Facility	$ 1,850,250
TECHNOLOGY/COMMUNICATIONS	
Mobile Radio Replacement	268,600
Portable Radio Replacement	243,600
Supervisory Radio Replacement	75,000
Total Capital Expenditure Fund	**$ 2,437,450**
Infrastructure Fund	
ROADS/DRAINAGE	
Arapahoe/Parker Interchange	$ 580,000
Cherry Creek Drop 20 & 21	250,000
Coal Mine Road (Sheridan-Platte Canyon)	200,000
Collector Storm Sewer Upsize Fund	50,000
Contribution to SE Corridor (T-REX)	500,000
Holly Hills Detention Pond – Property Acquisition	125,000
Quincy Avenue Widening (Reservoir-Gun Club)	600,000
Remedial Drainage Program	100,000
Wabash Street (Iliff-Yale)	300,000
Yale Bridge over Cherry Creek	1,100,000
Additional Funds Transferred for Infrastructure Projects	195,000
Total Infrastructure Fund	**4,000,000**
TOTAL ADOPTED	**$ 6,437,450**

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs than were incorporated into the 2006 budget. In many cases, the projects proposed are for future County capital improvements, have been added to the 5-year program as un-met needs, and will be addressed in future budget years. A list of these future capital needs is provided in Table II below.

Table II

Future Capital Needs

Expansion of Courthouse
Expansion of Detention Facility
Replacement of Peoria Fleet/Road & Bridge Facility
County Court/District Attorney Bldg.
Upgrade to Major Software Systems
Future Phases of County Fairgrounds Construction

Table III

2006 Capital Roadway Infrastructure Work Plan

Project	Project Status
Annual Concrete Program	Construction
Annual Roadway Rehabilitation Program	Construction
Arapahoe/I-25 Interchange Feasibility	Study
Arapahoe/Parker Interchange	Design/ROW/Construction
Arapahoe Road (Waco – Himalaya)	Design
Arapahoe Road Corridor Study	Study
C-470 Corridor EA	Involvement/EA Review
Cherry Creek Crossing at 17-Mile House	Construction
Cherry Creek Drops 20 & 21	Design
Chenango Widening	Construction Participation
Coal Mine Road Widening	Design
Cottonwood Creek Channel Improvements	Design
County Line Road East - End of Pavement	Design
Dove Hill Drainage	Design/Construction
Dry Creek LRT Pedestrian Bridge Extension	Design/Construction
Dutch Creek, Coon Creek, and Lilly Gulch Plan	Study
Easter Avenue Extension	Project Close-Out
Easter Avenue/Lima Traffic Signal	Project Close-Out
Easter Avenue/Peoria Traffic Signal	Project Close-Out
Eastern Area Regional Transportation Fee Study	Study
Goldsmith Gulch Improvements	Design/Construction
Havana/Easter Traffic Signal	Project Close-Out
Holly Hills Detention	Design
Minor Structure Rehabilitation	Design/Construction
Mississippi/Parker Intersection	Design
Parker Road Corridor Study	Study
Peoria/Broncos Pkwy Intersection Study	Study/Design
Picadilly Road Widening	Construction Participation
Piney Creek Trail (Buckley – Tower)	Design/Construction
Potomac/Chambers Traffic Signal	Design/Construction
Quebec Street Widening	Construction
Quincy/Airline Extension (Bradbury-Exmoor)	Study/Design
Quincy/Himalaya Traffic Signal	Project Close-Out
Quincy Road - Gravel to Pavement	Design/Construction
Remedial Drainage Projects	Design/Construction
Southwood Village Outfall	Design
Traffic Signal Warrant Study	Study
T-Rex	Involvement/Contingency Projects/Final Payment
Utility Cut Pricing Study	Study
Valentia Street Storm Sewer	Design/Construction
Yale Avenue Bridge - Cherry Creek	Design/ROW Acquisition
Yale/Syracuse Intersection	Construction

Ongoing Projects for 2006

In addition to projects added to the capital improvement program for 2006, there are also ongoing projects that were appropriated in prior budget years and will need to be reappropriated in 2006. A list of those ongoing projects is provided in Table IV below.

Table IV

Ongoing CIP Projects
Funding to be Reappropriated in 2006

Project	Amount
Arapahoe County Fairgrounds – County Funding	$ 823,472
Arapahoe County Fairgrounds – Capital Lease Funding	1,829,947
Office Remodel Projects	23,225
Pod 2 & 5 Remedial Construction	1,450,000
Detention Building Remodel	24,474
Peoria Shops Storage Building	487,864
New Byers Fleet/Road & Bridge Facility	117,788
Peoria Fleet Roof Repair	80,000
Courthouse Security	167,358
Administration Building I Ramp Repair	250,988
Arapahoe Plaza Ramp/Wall Repair	127,326
Probation Remodel	55,000
Network Security	14,065
Mobile Infrastructure	187,694
Briarwood Facility Improvements	108,002
Warehouse Security Upgrades	3,426
TOTAL	**$ 5,750,629**

Building Maintenance Fund

For the 2006 budget, the Executive Budget Committee recommended the creation of the Building Maintenance Fund to be the location of facility maintenance costs and projects. In prior years, such projects were funded primarily out of the General Fund and the Capital Expenditure Fund but recent experience has revealed that this was not an effective way to manage such projects. In addition, a comprehensive facility study was conducted in 2004 and indicated that much deferred maintenance existed in many of the County's facilities. Therefore, a proposal was made to transfer the amount of budget in the Facilities and Fleet Management Department in the General Fund that was allocated to facility maintenance projects to the new Building Maintenance Fund. The amount of the transfer was $1.3 million and is composed of professional service and materials maintenance costs but, not the salaries and benefits of maintenance workers.

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 is that $1.8 million would be the beginning of a maintenance reserve in the new fund and $800,000 would be an ongoing transfer of funds to the Building Maintenance Fund for new projects.

The fund will be budgeted much like the Capital Expenditure Fund with maintenance projects enumerated in similar fashion to capital improvement projects. Such a practice will enable better management and monitoring of building maintenance expenditures. Funding for routine maintenance activities will also be budgeted in the new Building Maintenance Fund and will be broken down by facility maintenance areas. The creation of a Building Maintenance Fund also permits greater flexibility in adjusting funding to changing maintenance priorities. Funds will be able to easily move between projects and remaining balances can be reappropriated into projects in the subsequent year or remain in the fund balance as part of the facility maintenance reserve. The list of anticipated Building Maintenance Fund projects is presented in Table V below.

Table V

Building Maintenance Fund
2006 Projects and Maintenance Funding

Project	Amount
Maintenance Customer Service System	$ 75,000
Routine Maintenance – Western Area	315,496
Routine Maintenance – Central Area	670,253
Routine Maintenance – Eastern Area	239,251
Detention Facility – Stainless Steel Showers	50,000
Detention Facility – Kitchen Floors	55,000
Administration II Building – Probation Remodel	100,000
Altura Plaza – Replace Fire Horns	5,000
Altura Plaza – Replace Fire Strobes	5,000
Deer Trail – Replace Fire Systems	10,000
Courthouse – Replace 1st Floor Carpet	95,000
Courthouse – Paint Restrooms	50,000
Arapahoe Plaza – Mill/Seal Coat Parking Lots	41,500
Arapahoe Plaza – Replace Elevator	88,500
Design Services – Eastern Service Center	300,000
TOTAL	**$ 2,100,000**

In addition to maintenance projects, the Building Maintenance Fund will also be the location of the Chevron Energy Performance Contract project. The County entered into an energy performance contract in late-2005 to be able to upgrade a significant portion of infrastructure within County facilities and also provide savings in the County's energy costs. The total cost of the project is $10.5 million and has been funded through a 10-year lease-purchase agreement that will provide $5.9 million for energy cost saving improvements and $4.6 million for non-energy cost savings improvements that are advantageous for the County to undertake in parallel to the energy savings projects. Construction of these improvements is scheduled to be complete in late-2006 or early-2007. The lease-purchase payments will be made with the savings derived from the improvements. Once the lease-purchase agreement is fulfilled, the energy savings will go solely to the County.

Operating Impact of Capital Projects

In addition to the capital costs, operating costs are important to consider when examining the fiscal impact of the 2006 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 2006, a budget package request for operating costs was entered into the appropriate operating fund. Below are brief descriptions of the operating costs of the 2006 capital improvement program.

County Fairgrounds – The construction of the County Fairgrounds is a significant portion of the County's capital construction activity in 2006 and is scheduled to open in mid-2006. Once open, the costs of operating and maintaining the fairgrounds is an important consideration for the 2006 budget and beyond. During the development of the 2006 budget, construction had only begun and the scope of the uses for the facility was still being explored. Therefore, a tentative estimate of operating costs related strictly to the County Fair scheduled for July 2006 was included in the budget. Funding of $40,000 for a wide range of expenditure accounts was added to the already existing $40,600 County Fair budget. Any additional operating expenses are projected to be funded by heritage area funds from the Open Space Sales Tax Fund or by contributions from interested organizations and corporate sponsorships of events. More accurate operating costs will be available once the fairgrounds is constructed and begins operating.

Byers Road & Bridge/Fleet Facility – The construction of facility near Byers to house the eastern operations of the Road & Bridge Division of Public Works & Development and the Fleet Services Division of the Facilities and Fleet Management Departments is anticipated for 2006. However, it is unlikely that this facility will be complete by the end of 2006. Therefore, no operating costs were budgeted in the 2006 budget but projections indicate that close to an additional $100,000 per year in utilities, maintenance, and additional operating supplies and services will be required once operations begin. If the scope of work on the facility changes and a different level of service is to be provided at the facility, the operating impact will change accordingly.

Infrastructure Projects – Infrastructure construction projects will require operating costs from the Public Works & Development Department's Road & Bridge Division for roads and Drainage Maintenance Division for drainage projects. It is projected that the cost of maintenance on these projects will be funded within the operating budgets of these divisions as they already maintain existing infrastructure.

In addition to the projects mentioned above, other capital projects will also involve operating costs but have not been included in the 2006 budget as their completion is not due to occur until 2007 or later.

POLICIES AND PRACTICES

Capital Improvement Program (CIP) Team

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A preliminary CIP committee reviews these projects in light of expected funding restraints, and makes a recommendation to the larger CIP Team. The CIP Team, in turn, 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 2006–2010 capital plan on the following pages. Only projects with costs over $50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The plan for 2006 is incorporated into the 2006 budget while the remaining years of the plan are not an adopted County plan, but is only a staff recommendation.

Capital Improvement Policy

1. **Capital Improvement Program -** A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.

2. **Capital Improvement Team -** The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well, as approving the capital improvement program, as a part of the annual budget.

3. **Capital Projects –** Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. Examples of capital projects include:

    A. New and expanded physical facilities
    B. Large scale rehabilitation and replacement of facilities
    C. Major equipment, excluding vehicles
    D. The cost of engineering or architectural studies related to a major public improvement
    E. Acquisition of land or buildings
    F. Demolition of buildings

4. **Annual Action Program -** Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2004	2005 Est	2006	2007	2008	2009	2010
Capital Expenditure Fund							
Facilities							
New Construction/Development							
Administrative Services							
Additional Clerk and Recorder Branch Office Location	0	0	0	619,440	0	0	0
District 7 Sub-station	0	0	0	0	300,000	0	0
New Byers Road & Bridge / Fleet Facility	0	0	0	0	0	0	0
Facilities & Fleet Management							
New Byers Road & Bridge / Fleet Facility	2,737	403,113	1,850,250	0	0	0	0
Total for New Construction/Development	**2,737**	**403,113**	**1,850,250**	**619,440**	**300,000**	**0**	**0**
Total for Facilities	**2,737**	**403,113**	**1,850,250**	**619,440**	**300,000**	**0**	**0**
Roads/Streets/Drainage							
New Construction/Development							
Administrative Services							
Transfer to Infrastructure Fund	4,000,000	1,800,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total for New Construction/Development	**4,000,000**	**1,800,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Total for Roads/Streets/Drainage	**4,000,000**	**1,800,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Technology/Communications							
Upgrade or Expand							
Administrative Services							
Upgrade Financial System	0	0	0	350,000	0	0	0
Total for Upgrade or Expand	**0**	**0**	**0**	**350,000**	**0**	**0**	**0**
Repair or Replace							
Administrative Services							
CIP- 2007 Oasis Application Replacement	0	0	0	1,550,000	950,000	0	0

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2004	2005 Est	2006	2007	2008	2009	2010
Capital Expenditure Fund							
Technology/Communications							
Repair or Replace							
Portable Radio Replacement	0	0	0	0	0	0	0
Radio Antennae Site Replacement	0	0	0	0	0	300,000	0
Sheriff's Office							
Mobile Radio Replacement	0	0	268,600	268,600	268,600	268,600	268,600
Portable Radio Replacement	0	0	243,600	243,600	243,600	243,600	243,600
Supervisory Radio Replacement	0	0	75,000	75,000	0	0	0
Total for Repair or Replace	**0**	**0**	**587,200**	**2,137,200**	**1,462,200**	**812,200**	**512,200**
Total for Technology/Communications	**0**	**0**	**587,200**	**2,487,200**	**1,462,200**	**812,200**	**512,200**
Vehicles/Equipment							
Upgrade or Expand							
Sheriff's Office							
CRL Forensic Chemistry Laboratory	0	0	0	200,000	100,000	0	0
Total for Upgrade or Expand	**0**	**0**	**0**	**200,000**	**100,000**	**0**	**0**
Total for Vehicles/Equipment	**0**	**0**	**0**	**200,000**	**100,000**	**0**	**0**
Total for Capital Expenditure Fund	**4,002,737**	**2,203,113**	**6,437,450**	**7,306,640**	**5,862,200**	**4,812,200**	**4,512,200**
Infrastructure Fund							
Roads/Streets/Drainage							
New Construction/Development							
Public Works & Development							
Belleview Grade Separation Bridge over E-470	0	0	0	0	0	0	1,000,000
Bridges on the Quincy/Airline Extension from S. Bradbury Road to S. Ex	0	0	0	0	200,000	500,000	500,000
Collector Storm Sewer Upsize Fund	0	0	50,000	50,000	50,000	50,000	50,000

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2004	2005 Est	2006	2007	2008	2009	2010
Infrastructure Fund							
Roads/Streets/Drainage							
New Construction/Development							
Holly Hills Detention Pond - Construction	0	0	0	250,000	125,000	0	0
Holly Hills Detention Pond - Property Acquisition	0	0	125,000	0	0	0	0
Pedestrian Bridge over Inverness Drive West Extension	0	0	0	0	100,000	0	0
Quincy Avenue (Kiowa-Bennett-Strasburg)	0	0	0	0	0	200,000	400,000
Quincy/Airline Realignment and Extension from S. Bradbury Road to S. E	0	0	0	0	0	400,000	400,000
Unidentified Signal and Safety Projects	0	0	0	100,000	100,000	100,000	100,000
Yale Bridge over Cherry Creek	0	2,400,000	1,100,000	0	0	0	0
Total for New Construction/Development	**0**	**2,400,000**	**1,275,000**	**400,000**	**575,000**	**1,250,000**	**2,450,000**
Upgrade or Expand							
Public Works & Development							
Arapahoe Widening (Waco - Himalaya)	0	0	0	0	450,000	100,000	500,000
Arapahoe/Himalaya Traffic Signal	0	0	0	0	0	43,750	0
Arapahoe/Parker Interchange	0	0	580,000	703,000	703,000	208,000	208,000
C-470/Santa Fe Interchange	0	0	0	0	660,000	670,000	670,000
Coal Mine Road (Sheridan - Platte Canyon)	0	0	200,000	1,800,000	0	0	0
Gun Club Road (Dove Hill - Quincy)	0	0	0	0	450,000	0	0
Hampden Avenue Median (Himalaya - Picadilly, Saddle Rock Highlands)	0	0	0	150,000	0	0	0
I-25/Arapahoe Road Interchange Environmental Assessment	0	0	0	180,000	0	0	0
Peoria-Broncos Intersection and Median Sight Line Study	0	0	0	80,000	240,000	0	0
Quincy Avenue Widening (Gun Club - Powhaton)	0	0	0	0	0	0	500,000
Quincy Avenue Widening (Reservoir-Gun Club)	0	0	600,000	600,000	0	0	0
SEBP Study - Light Rail Station Pedestrian Improvements	0	0	0	0	0	150,000	150,000
Smoky Hill Road (Himalaya - Liverpool)	0	0	0	0	0	0	84,651

CAPITAL EXPENDITURE DETAIL

Fund/Department/Project Type/Project Title	2004	2005 Est	2006	2007	2008	2009	2010
Infrastructure Fund							
Roads/Streets/Drainage							
Upgrade or Expand							
Smoky Hill Road (Liverpool - Riveria)	0	0	0	0	0	0	92,093
Smoky Hill Road (Riviera - E470)	0	0	0	0	0	0	123,701
Smoky Hill Road (Tower - Himalaya)	0	0	0	0	0	0	443,278
Wabash Street (Iliff to Yale)	0	0	300,000	0	0	0	0
Total for Upgrade or Expand	**0**	**0**	**1,680,000**	**3,513,000**	**2,503,000**	**1,171,750**	**2,771,723**
Repair or Replace							
Public Works & Development							
County Road #42 (Knudtson)/Bijou Creek Bridge Reconstruction	0	0	0	0	0	0	700,000
Remedial Drainage Program (Various Projects)	0	100,000	100,000	100,000	100,000	100,000	100,000
Total for Repair or Replace	**0**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**800,000**
Improvements to Existing							
Public Works & Development							
Cherry Creek Drop 20 & 21	0	246,500	250,000	0	0	0	0
Cherry Creek Master Plan Implementation	0	0	0	50,000	250,000	0	0
Contribution to Southeast Corridor (T-REX)	0	500,000	500,000	0	0	0	0
Piney Creek Drop/Stabilization (Tower - Liverpool)	0	0	0	0	500,000	250,000	0
Total for Improvements to Existing	**0**	**746,500**	**750,000**	**50,000**	**750,000**	**250,000**	**0**
Total for Roads/Streets/Drainage	**0**	**3,246,500**	**3,805,000**	**4,063,000**	**3,928,000**	**2,771,750**	**6,021,723**
Total for Infrastructure Fund	**0**	**3,246,500**	**3,805,000**	**4,063,000**	**3,928,000**	**2,771,750**	**6,021,723**

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DEBT & LEASE MANAGEMENT ISSUES

One of the ways that Arapahoe County has financed capital projects has been the issuance of General Obligation bonds, revenue bonds, capital leases for certificates of participation and lease purchase agreements. These obligations have allowed the County to provide new and expanded capital improvements, including streets, parks, and public facilities. These debt and lease obligations allow the County to extend the payment of these obligations out over many years so they do not become as large a burden in the year the facility is acquired, but at a greater total cost.

Types Of Debt And Lease Obligations

The County has a number of options and has used various types of long term financing tools. Each has its advantages and disadvantages.

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit, and the taxing power of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. Before issuing these bonds, the County must obtain approval from the voters at an election. Such an election authorizes the County to issue debt and set a mill levy to repay the principal and interest on the bonds as that principal and interest becomes due. This mill levy could fluctuate as necessary to make the required debt payment. Arapahoe County currently has no outstanding general obligation debt and has no authorized general obligation debt. The last general obligation debt issued by the County was fully paid and retired in 1989. These bonds had been issued in 1978 to pay for a jail facility.

Revenue Bonds

Revenue Bonds are obligations that are issued to pay for specific projects, but which do not have the full faith and credit status. Under Colorado law, revenue bonds must be first approved at an election, but do not have a dedicated mill levy associated with repaying the principal and interest. Instead there is a separate dedicated revenue source to pay these obligations.

Capital Improvement Trust Fund Bonds

Currently Arapahoe County has $5,160,000 in outstanding Law Enforcement Capital Improvement Trust Fund Bonds. These bonds were issued in 1999 and 2000 to expand the capacity of the Patrick J. Sullivan Detention Facility. The election authorizing the issuance of these bonds asked the voters to approve an increase in County debt by $14,225,000. For that reason, the balance of this bond is shown as County debt, although it was not technically issued as a general obligation bond. Payment of this obligation is by a transfer of funds from the General Fund to the Law Enforcement Capital Improvement Trust Fund.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually a third-party tax-exempt corporation will buy or construct the facility that the County wishes to use and lease the facility to the County. The capital lease will use a contract that specifies that the County will become the owner of the facility at the end of the lease. The Corporation will finance the purchase or construction by contracting with outside investors who will loan money to the Corporation. Over a specified period of time, the County will make capital lease payments to the Corporation, which will then make principal and interest payments to the investors. Because Certificates of Participation do not require an election, the lease payments must come from revenue streams that are already in place. The Arapahoe County Building Finance Corporation is

leasing a number of facilities to the County including the CentrePoint Plaza Facility, the Sheriff/Coroner Headquarters Facility, the County Judicial Complex, and the Arapahoe County Community Park. Other Certificates of Participation issues have been used in the past, but have been fully discharged.

Bank Lease Purchase Agreements

The County has contracted with banks and finance companies to lease various personal property assets and small projects, using a contract that specifies that the County will own the assets when the lease payments have been fully paid. These contracts are generally less complicated and expensive to structure than Certificates of Participation, and are suitable for smaller projects. Agreements have been issued to finance the County radio communication system, construction of the County fairgrounds, energy efficient equipment upgrades to facilities, and certain computer software.

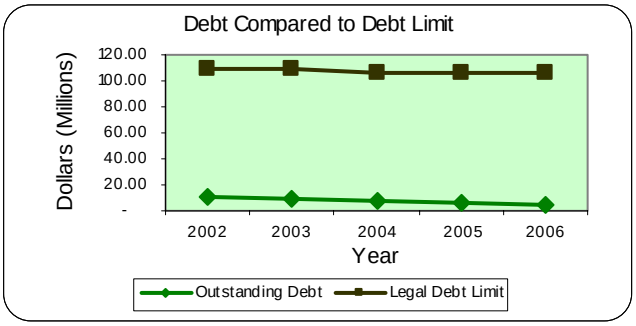
Public Improvement or Local Improvement District Bonds

Special or Local Improvement District Bonds are bonds issued by the County to finance projects for Public Improvement Districts or Local Improvement Districts. These districts are then obligated to pay the principal and interest on these bonds. In the 1980's and early 1990's, the County issued Local Improvement District bonds to pay for road paving projects in various local improvement districts. These districts had requested that the County finance the pavement of the roadways in the district. These Local Improvement District bonds have been fully discharged using special assessments on the property in the districts.

Under current Colorado law, Public Improvement or Local Improvement District bonds must be approved at an election by the voters in the district that will be responsible for repaying the bonds. Such an election was held in 2001, and the County issued bonds for the Arapahoe County Water and Wastewater Public Improvement District. These bonds are considered a general obligation of the Arapahoe County Water and Wastewater Public Improvement District.

Outstanding Debt and Capital Lease Obligations

The 2006 County debt limit is 1.5% of the assessed valuation of taxable property in the County, or $100,774,249. A recent change in Colorado law allows the voters in a County to increase the debt limit to 3.0% of the assessed valuation; however, there has not been a ballot question to ask for an increase in the debt limit for Arapahoe County. Actual debt outstanding is $5,160,000.



General Obligation debt would need to be approved by the voters in the County. The 2006 beginning principal balance of bond, and capital lease purchase obligations is $86,298,611. Total 2006 debt and lease payments will be $10,643,957.

Total 2006 lease payments on lease purchase agreements will be $8,768,250. Of the amount to be spent on lease purchase agreements in 2006, $6,922,804 will be related to lease purchase agreements involving real estate, and $1,845,446 will be related to lease purchase agreements not involving real estate. The total maximum payment liability of the County under all lease-purchase agreements is $113,440,070. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the Arapahoe County Building Finance Corporation (ACBFC) issued $15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issue on the County Judicial Complex. Although the capital lease payments for the Judicial Complex Certificates of Participation are a County responsibility, they are financed by a lease payment made to the County by the Arapahoe County Public Airport Authority. The Airport Authority pays a lease on airport property owned by the County, which is exactly equal to the principal and interest obligation owed to the Arapahoe County Building Finance Corporation. This refinancing allows the Airport Authority to make lower lease payments to the County. These lower annual lease payments will improve the cash flow for the Airport Authority, with the highest savings in the earlier years. The final maturity of the Justice center refinancing remains 2016 but the interest rate has been reduced from 6.64% to 4.57%. Payment of this obligation to the County is a high priority for the Airport Authority Board. If the Airport Authority is unable to make all of the lease payments to the County, it may be necessary for the County to make part of the payments from current County revenues or from reserves. The 2002 refinancing issue was insured by Financial Security Assurance Inc. and received a Aaa rating from Moody's. The underlying Moody's rating on the issue was Aa3.

On August 15, 2000, the Arapahoe County Building Finance Corporation (ACBFC) issued $57,190,000 in Certificates of Participation to finance the construction of the CentrePoint Plaza Facility and for a new Sheriff/Coroner Building. The County then entered into a long-term capital lease with the ABCFC to use these buildings. There is no tax increase tied to the issuance of these certificates and the related capital lease amounts for the County. Repayment of the principal and interest on the Certificates of Participation will be funded by transfers from the General Fund and will utilize the cash flow savings that results from other maturing Certificates of Participation, and the use of certain fund balance reserves. During 2005, the Board of County Commissioners gave approval to explore refinancing the Certificates of Participation to take advantage of lower interest rates. After the adoption of the 2006 budget but prior to the publication of this document, the County and the ACBFC has refinanced these Certificates of Participation and will capture approximately $125,000 in debt service payment savings per year. A schedule of the refinanced Certificates of Participation is provided in Appendix 5 of this document.

Arapahoe County has one Capital Improvement Trust Fund Bond, and eight capital lease purchase agreements. Three of the capital lease purchase agreements are associated with Certificates of Participation issued by the Arapahoe County Building Finance Corporation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but recognizes that failure to appropriate funds would result in default. A default would cause the County to both forfeit the secured assets, and make it much more difficult to obtain long term financing in the future. The 2006 budget provides revenues for, and includes full appropriations for all debt and capital lease purchase obligations. A table and graph showing the outstanding debt and lease purchase obligations of the County is shown beginning on page J-6, and individual debt service schedules are shown in Appendix 5 of this document.

Financial Effect Upon Future Operations

Recent court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. For this reason the County has determined that the revenue currently being spent on capital lease payments, including certificates of participation issued by the Arapahoe County Building Finance Corporation, can be diverted to other purposes after the final lease payment has been made. This revenue had not been specifically approved by the voters in the County, but has been generated from

existing County sources, and had been spent by the Board of County Commissioners to pay for capital leases.

As older capital leases and Law Enforcement Capital Improvement Trust Fund Bond issues mature, the cash flow that was being used to pay the principal and interest will then be used to pay the principal and interest on the Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building. A schedule has been prepared that matches the payments on the Centrepoint and Sheriff/Coroner Building Certificates of Participation with the funding that becomes available with the 2002 maturity of the Altura Plaza Certificates of Participation, the Law Enforcement Capital Improvement Trust Fund Bonds, and with the Arapahoe County Plaza Certificates of Participation that matured in 2000, and will schedule the cash flow to pay the principal and interest on the CentrePoint and Sheriff/Coroner Building Certificates of Participation.

A lease-purchase agreement will enable the County to complete construction of a new County fairgrounds. Revenues from the Conservation Trust Fund will be used to make debt payments on the lease-purchase agreement. The revenue received in the Conservation Trust Fund is derived from lottery proceeds from the State of Colorado and can only be used for specific projects related to the conservation of open space, parks, or recreation related facilities. The use of a large portion of these revenues will limit the amount of open space and park projects the County could pursue for the next 10 years without funding from other non-Conservation Trust Fund sources.

For the energy performance lease-purchase agreement, a somewhat unique revenue stream will be used to fund debt payments. Arapahoe County entered into an energy performance contract with Chevron-Texaco that will involve the installation and upgrade of equipment within County facilities that will be substantially more energy efficient. The energy savings created will result in savings in the amount the County will need to spend on utilities. The difference between the current pre-construction and the post-construction utility costs should provide sufficient funds to pay for the energy efficiency related improvements. If these improvements do not result in the contract's projected savings, the contractor will be responsible for paying the County the difference between the actual savings and the debt payments. Once the lease-purchase payments are complete, the energy cost reduction will be direct savings for the County. Another segment of the project includes improvements that are beneficial to the County to complete while the energy performance contract work is being conducted, but that do not generate energy savings. The debt payments for these improvements will be funded through general County revenues.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. It is the County's goal to achieve high credit ratings for its bonds and leases, due to the benefits they provide. Strong ratings enhance the County's overall reputation through its demonstrated financially sound position. High ratings also help ensure that the County's bonds and leases are attractive investments in the bond market.

In December 2005, the County received an underlying credit rating from Moody's of Aa3 on the refinancing of a County Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings. At the same time, Standard & Poor's upgraded the County's credit rating to AA- from A+ for the same issue. Generally Certificates of Participation are rated lower than General Obligation bonds. The following table demonstrates how these ratings stand within the range of ratings of each rating agency.

Moody's and Standard & Poor's Credit Ratings for Municipal Bonds		
Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa3	**AA-**	**Arapahoe County Certificate of Participation Credit Rating**
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay Principal and interest

(1) Within groups, Moody's uses a "1", "2" or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.
(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

Arapahoe County Water and Wastewater Public Improvement District Bonds

The Board of County Commissioners serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District is located in the south central area of Arapahoe County, but extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. The District was formed in 2001, and an election held in November 2001 authorized the issuance of $165,000,000 in General Obligation Bonds. In April 2002, $63,870,000 of the authorized General Obligation Bonds were issued. These bonds are an obligation of the District only, not of Arapahoe County Government. The bonds are insured by MBIA Insurance Corporation and were rated Aaa by Moody's and AAA by Standard & Poor's.

The Series 2002A bonds were issued in the amount of $32,975,000 to construct 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 refinance the debt of the Arapahoe Water and Wastewater Authority.

In 2005, water and wastewater infrastructure needs were identified and the Public Improvement District pursued issuing additional debt through the conduit loan program of the Colorado Water Resource and Power Development Authority (CWRPDA). The loan agreement and the issuance of the bonds was completed during November and the Public Improvement District added $26,270,000 in debt to the already issued $63,870,000. The majority of the proceeds of this 2005 issuance will be used to expand the capacity of the wastewater treatment plant that serves the area and will allow for future development and growth. The debt service payments will be funded through an increase in the property tax mill levy for property owners within the District.

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2006 Principal Balance	2006 Principal Payments	2006 Interest Payments	12/31/2006 Principal Balance
Arapahoe County Government							
Capital Improvement Trust Fund Bonds							
Detention Facility Expansion	1999-2000	2008	$ 14,225,000	$ 5,160,000	$ 1,650,000	$ 225,708	$ 3,510,000
Total Capital Improvement Trust Fund Bonds			$ 14,225,000	$ 5,160,000	$ 1,650,000	$ 225,708	$ 3,510,000
Capital Lease Obligations:							
Certificate of Participation for Construction of the Centrepoint Plaza Facility and the Sheriff/Coroner Building	2000	2021	$ 57,190,000	$ 51,290,000	$ 2,155,000	$ 2,591,456	$ 49,135,000
Lease Purchase Agreement to acquire 860 radio units and associated equipment for use by various county departments	2002	2007	$ 2,871,745	$ 1,225,545	$ 600,190	$ 44,697	$ 625,355
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	$ 13,860,000	$ 995,000	$ 661,263	$ 12,865,000
Lease Purchase Agreement to upgrade the County radio communication system.	1996	2006	$ 2,800,000	$ 363,468	$ 363,468	$ 12,504	$ -
Lease Purchase Agreement to replace the County Financial Management System	2001	2006	$ 2,000,000	$ 436,393	$ 436,393	$ 15,495	$ -
Lease Purchase Agreement to construct a building at the new County fairgrounds. (Note: Payments made from Conservation Trust Fund revenues.)	2005	2015	$ 2,500,000	$ 2,500,000	$ 212,312	$ 86,858	$ 2,287,688

OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS (CONTINUED)

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2006 Principal Balance	2006 Principal Payments	2006 Interest Payments	12/31/2006 Principal Balance
Lease Purchase Agreement to construct energy efficient upgrades at County facilities through energy performance contract with Chevron-Texaco	2005	2019	$ 10,528,205	$ 10,528,205	$ -	$ 372,699	$ 10,528,205
Certificate of Participation to construct the Arapahoe County Community Park Facility (Note: The principal and interest payments are funded by a transfer from the Arapahoe County Recreation District) (1996 Refinancing)	1996	2010	$ 2,290,000	$ 935,000	$ 170,000	$ 50,915	$ 765,000
Total Capital Lease Obligations			$ 95,939,950	$ 81,138,611	$ 4,932,362	$ 3,835,887	$ 76,206,248
Arapahoe County Government Total Trust Fund Bond and Capital Lease Obligations			$ 110,164,950	$ 86,298,611	$ 6,582,362	$ 4,061,595	$ 79,716,248

Arapahoe County Water & Wastewater Public Improvement District

General Obligation Bonds:

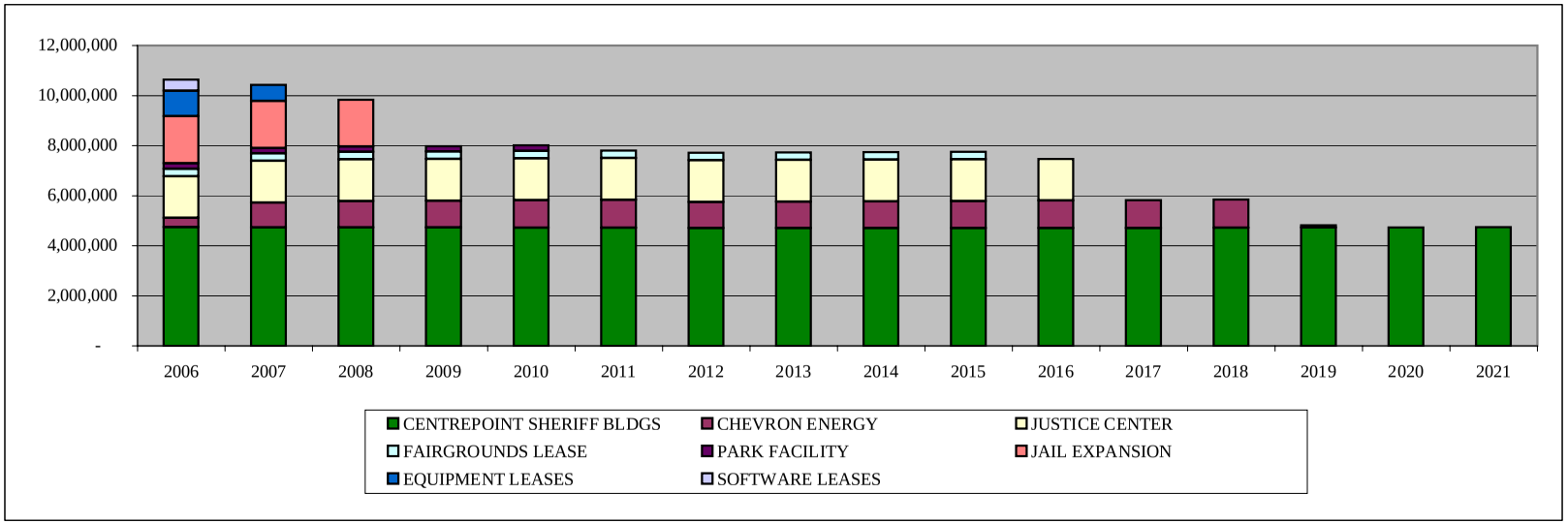
General Obligation Bonds issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2002	2032	$ 63,870,000	$ 60,870,000	$ -	$ 3,105,119	$ 60,870,000
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for water and wastewater capital improvements.	2005	2035	$ 26,270,000	$ 26,270,000	$ -	$ 1,377,223	$ 26,270,000
Arapahoe County Water & Wastewater Public Improvement District Total General Obligation Bonds			$ 90,140,000	$ 87,140,000	$ -	$ 4,482,342	$ 87,140,000

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

TOTAL COUNTY DEBT AND CAPITAL LEASE PAYMENTS

	CENTREPOINT SHERIFF BLDGS	CHEVRON ENERGY	JUSTICE CENTER	FAIRGROUNDS LEASE	PARK FACILITY	JAIL EXPANSION	EQUIPMENT LEASES	SOFTWARE LEASES	TOTALS
2006	4,746,456	372,699	1,656,263	299,170	220,915	1,875,708	1,020,860	451,888	10,643,959
2007	4,736,206	989,475	1,661,462	299,170	217,075	1,874,570	644,886		10,422,844
2008	4,730,706	1,055,778	1,664,862	299,170	217,450	1,869,630			9,837,596
2009	4,724,581	1,070,401	1,668,750	299,170	217,275				7,980,177
2010	4,717,581	1,101,882	1,667,675	299,170	221,550				8,007,858
2011	4,714,331	1,119,486	1,669,350	299,170					7,802,337
2012	4,709,456	1,041,988	1,670,450	299,170					7,721,064
2013	4,710,572	1,048,076	1,668,700	299,170					7,726,518
2014	4,709,969	1,062,868	1,667,300	299,170					7,739,307
2015	4,708,819	1,078,030	1,667,225	299,168					7,753,242
2016	4,708,481	1,093,572	1,668,213						7,470,266
2017	4,708,431	1,109,502							5,817,933
2018	4,717,881	1,125,391							5,843,272
2019	4,726,044	93,891							4,819,935
2020	4,732,394								4,732,394
2021	4,741,276								4,741,276
	$ 75,543,184	$ 13,363,039	$ 18,330,250	$ 2,991,698	$ 1,094,265	$ 5,619,908	$ 1,665,746	$ 451,888	$ 119,059,978

CASH FLOW OF COUNTY DEBT AND CAPITAL LEASE PAYMENTS



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EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Administrative Services				
Arapahoe County Water & Wastewater PID Fund				
Debt and Lease Payments	4,262,736	4,235,596	4,178,173	5,581,799
Projects	7,885,617	37,090,000	7,063,342	
Special Taxing Districts	-3,000		28,851	
Total Arapahoe County Water & Wastewater PID Fund	**12,145,354**	**41,325,596**	**11,270,366**	**5,581,799**
Building Finance Corporation Fund				
Debt and Lease Payments	6,644,669	7,777,800	7,442,292	6,626,135
Total Building Finance Corporation Fund	**6,644,669**	**7,777,800**	**7,442,292**	**6,626,135**
Capital Expenditure Fund				
Administration				4,000,000
Total Capital Expenditure Fund				**4,000,000**
Cash In Lieu Fund				
Cash-In-Lieu	174,901			
Total Cash In Lieu Fund	**174,901**			
Central Services Fund				
General Administration	684,515	1,980,000	991,801	1,210,000
Total Central Services Fund	**684,515**	**1,980,000**	**991,801**	**1,210,000**
Communications Network Replacement Fund				
Comm. Net Replacement		181,735	21,201	85,572
Total Communications Network Replacement Fund		**181,735**	**21,201**	**85,572**
Conservation Trust Fund				
Conservation Trust		3,220,082	914,365	400,000
Total Conservation Trust Fund		**3,220,082**	**914,365**	**400,000**
Contingent & Emergency Reserve Fund				
Contingent/Emergency Reserve		713,106		713,106
Total Contingent & Emergency Reserve Fund		**713,106**		**713,106**
Developmental Disability Fund				
Developmental Disabilities	6,480,856	6,542,334	6,393,960	6,651,100
Total Developmental Disability Fund	**6,480,856**	**6,542,334**	**6,393,960**	**6,651,100**
General Fund				
General Administration	14,578,449	13,330,414	12,989,436	14,849,162
Total General Fund	**14,578,449**	**13,330,414**	**12,989,436**	**14,849,162**
Law Enforcement Capital Improvement Trust Fund				
Debt and Lease Payments	1,881,855	1,877,597	1,877,396	1,877,708
Law Enf Cap Imp Trust	128,814	2,033,485	490	
Total Law Enforcement Capital Improvement Trust Fund	**2,010,669**	**3,911,082**	**1,877,886**	**1,877,708**
Lease Purchase Agreements Fund				
Debt and Lease Payments	1,734,089	1,526,556	1,526,553	2,144,619
Total Lease Purchase Agreements Fund	**1,734,089**	**1,526,556**	**1,526,553**	**2,144,619**
Total Administrative Services	**44,453,501**	**80,508,705**	**43,427,860**	**44,139,201**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Aid to Agencies				
General Fund				
Healthcare Grants	822,934	832,018	832,018	832,018
Social Program Grants	571,600	579,600	579,600	579,600
Tri-County Health	31,777			
Total General Fund	**1,426,311**	**1,411,618**	**1,411,618**	**1,411,618**
Total Aid to Agencies	**1,426,311**	**1,411,618**	**1,411,618**	**1,411,618**
Assessor's Office				
Central Services Fund				
Assessor Administration				86,600
Total Central Services Fund				**86,600**
General Fund				
Appraisal	74,689		88,445	268,318
Assessor Administration	4,535,555	5,064,202	4,652,272	4,871,700
Geographical Information System (GIS) Program	7,262	34,100	12,742	83,016
Total General Fund	**4,617,506**	**5,098,302**	**4,753,458**	**5,223,034**
Total Assessor's Office	**4,617,506**	**5,098,302**	**4,753,458**	**5,309,634**
Board of County Commissioners				
General Fund				
BOCC Administration	500,497	551,465	522,058	
Commissioners	629,604	669,123	646,031	678,436
Special Assistant to the BOCC			42	250,749
Total General Fund	**1,130,101**	**1,220,588**	**1,168,132**	**929,185**
Total Board of County Commissioners	**1,130,101**	**1,220,588**	**1,168,132**	**929,185**
BOCC Administration				
General Fund				
BOCC Administration				558,237
Total General Fund				**558,237**
Total BOCC Administration				**558,237**
Clerk & Recorder's Office				
Central Services Fund				
Clerk & Recorder Admin		10,000	5,930	
Elections		3,500,000		
Recording		50,000		
Total Central Services Fund		**3,560,000**	**5,930**	
Electronic Filing Technology Fund				
Recording	51,712	431,224	29,120	219,500
Total Electronic Filing Technology Fund	**51,712**	**431,224**	**29,120**	**219,500**
General Fund				
Clerk & Recorder Admin	694,843	700,781	675,067	655,938

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Clerk & Recorder's Office				
General Fund				
Elections	2,660,979	2,175,159	1,500,941	2,522,262
Motor Vehicle	3,507,232	3,921,324	3,680,136	4,246,668
Recording	1,044,512	1,213,204	954,070	1,185,311
Total General Fund	**7,907,566**	**8,010,468**	**6,810,214**	**8,610,179**
Total Clerk & Recorder's Office	**7,959,278**	**12,001,692**	**6,845,264**	**8,829,679**
Communication Services				
Central Services Fund				
Communication Services Admin	92,765			
Total Central Services Fund	**92,765**			
General Fund				
Communication Services Admin	995,522	1,007,708	958,759	1,021,834
Total General Fund	**995,522**	**1,007,708**	**958,759**	**1,021,834**
Total Communication Services	**1,088,287**	**1,007,708**	**958,759**	**1,021,834**
Community Resources				
Arapahoe/Douglas Works! Fund				
Arapahoe/Douglas Works!	5,780,438	7,235,912	5,826,987	7,273,135
Total Arapahoe/Douglas Works! Fund	**5,780,438**	**7,235,912**	**5,826,987**	**7,273,135**
Central Services Fund				
Cooperative Extension				21,500
Total Central Services Fund				**21,500**
Community Development Fund				
Housing & Community Development Svcs	2,536,004	6,095,189	3,579,400	5,841,234
Total Community Development Fund	**2,536,004**	**6,095,189**	**3,579,400**	**5,841,234**
Conservation Trust Fund				
Cooperative Extension	86,957			
Total Conservation Trust Fund	**86,957**			
General Fund				
Arapahoe County Cultural Council	585	1,250	236	1,250
Community Resources Administration	186,479	215,200	91,007	294,622
Cooperative Extension	438,125	487,578	451,251	492,698
Domestic Relations	96,801	48,464	49,001	
Judicial Services	888,480	1,104,630	910,133	1,088,386
Senior Resources/Homemakers	96,219	227,389	109,074	252,921
Total General Fund	**1,706,688**	**2,084,511**	**1,610,701**	**2,129,877**
Grant Fund				
Community Resources Administration		6,300		2,962
Cooperative Extension	61,645	76,624	76,634	72,124
Judicial Services	4,596,256	4,977,929	4,892,663	4,929,705
Senior Resources/Homemakers	361,583	375,413	369,295	375,413

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Community Resources				
Grant Fund				
Transportation Division	2,321,919	222,825	64,083	11,000
Weatherization	1,677,551	3,562,576	2,286,777	2,780,737
Total Grant Fund	**9,018,953**	**9,221,667**	**7,689,453**	**8,171,941**
Total Community Resources	**19,129,040**	**24,637,279**	**18,706,541**	**23,437,687**
Coroner's Office				
Central Services Fund				
Coroner	26,287	25,000	23,781	
Total Central Services Fund	**26,287**	**25,000**	**23,781**	
General Fund				
Coroner	1,082,878	1,163,830	1,154,973	1,334,885
Total General Fund	**1,082,878**	**1,163,830**	**1,154,973**	**1,334,885**
Total Coroner's Office	**1,109,165**	**1,188,830**	**1,178,754**	**1,334,885**
County Attorney				
General Fund				
Board of Equalization	145,241	182,566	172,834	185,170
County Attorney Administration	2,001,937	1,771,465	1,764,106	1,910,585
Litigation		628,000	628,917	
Total General Fund	**2,147,178**	**2,582,031**	**2,565,857**	**2,095,755**
Self Insurance Liability Fund				
County Attorney Administration	838,259	952,982	635,874	929,500
Total Self Insurance Liability Fund	**838,259**	**952,982**	**635,874**	**929,500**
Workman's Compensation Fund				
County Attorney Administration	684,598	840,433	841,753	936,650
Total Workman's Compensation Fund	**684,598**	**840,433**	**841,753**	**936,650**
Total County Attorney	**3,670,035**	**4,375,446**	**4,043,485**	**3,961,905**
District Attorney				
Central Services Fund				
District Attorney	22,695			
Total Central Services Fund	**22,695**			
General Fund				
County Match - JAIB Grant	9,617	7,656	7,656	4,508
District Attorney	9,831,774	10,507,325	10,091,867	10,794,659
JAIB Grant		143,247	67,784	129,050
Juvenile Diversion	530,367	621,459	554,220	568,353
Total General Fund	**10,371,758**	**11,279,687**	**10,721,527**	**11,496,570**
Social Services Fund				
Family Support IV-D	4,188,224	4,683,868	4,250,000	4,825,609
Total Social Services Fund	**4,188,224**	**4,683,868**	**4,250,000**	**4,825,609**

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
District Attorney				
Total District Attorney	**14,582,677**	**15,963,555**	**14,971,527**	**16,322,179**
Facilities and Fleet Management				
Arapahoe County Recreation District Fund				
Recreation District	806,866			
Total Arapahoe County Recreation District Fund	**806,866**			
Building Maintenance Fund				
Facilities Services		10,700,000	845,146	2,472,699
Total Building Maintenance Fund		**10,700,000**	**845,146**	**2,472,699**
Capital Expenditure Fund				
Administration	981,170	7,936,224	2,409,304	1,850,250
Total Capital Expenditure Fund	**981,170**	**7,936,224**	**2,409,304**	**1,850,250**
Central Services Fund				
Administration				21,500
Facilities Services		8,500	8,480	
Fleet Services	69,212			50,000
Total Central Services Fund	**69,212**	**8,500**	**8,480**	**71,500**
General Fund				
Administration	962,666	658,617	617,600	532,570
Custodial Services	2,121,769	2,235,985	2,193,725	
Facilities Services	5,717,664	5,935,714	5,686,446	8,507,331
Fleet Services	2,512,524	2,454,270	2,258,183	2,498,766
Office Services	272,779	279,699	282,921	295,068
Project Management Office	12,879	511,279	466,662	514,821
Total General Fund	**11,600,283**	**12,075,564**	**11,505,538**	**12,348,556**
Total Facilities and Fleet Management	**13,457,530**	**30,720,288**	**14,768,467**	**16,743,005**
Finance				
Capital Expenditure Fund				
Finance Administration	1,032,026			
Total Capital Expenditure Fund	**1,032,026**			
Central Services Fund				
Finance Administration	12,871	6,000	5,332	
Total Central Services Fund	**12,871**	**6,000**	**5,332**	
General Fund				
Accounting Division	754,893	833,396	782,618	991,887
Budget Division	271,566	522,206	396,741	439,663
Finance Administration	657,403	772,186	669,280	654,212
Purchasing Division	217,182	208,822	224,105	280,630
Total General Fund	**1,901,044**	**2,336,610**	**2,072,743**	**2,366,392**
Open Space Sales Tax Fund				
Accounting Division - Open Space	36,069	67,082	58,623	64,033

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Finance				
Open Space Sales Tax Fund				
Total Open Space Sales Tax Fund	**36,069**	**67,082**	**58,623**	**64,033**
Total Finance	**2,982,010**	**2,409,692**	**2,136,697**	**2,430,425**
Human Resources				
Employee Flex Benefit Plan Fund				
Human Resources Admin.	673,359	742,480	661,754	732,125
Total Employee Flex Benefit Plan Fund	**673,359**	**742,480**	**661,754**	**732,125**
General Fund				
Human Resources Admin.	988,800	992,564	921,970	1,064,258
Human Resources Training	58,377	70,256	67,357	70,256
Total General Fund	**1,047,177**	**1,062,820**	**989,326**	**1,134,514**
Self Insurance Dental Fund				
Human Resources Admin.	1,254,546	1,384,500	1,393,276	1,387,000
Total Self Insurance Dental Fund	**1,254,546**	**1,384,500**	**1,393,276**	**1,387,000**
Total Human Resources	**2,975,083**	**3,189,800**	**3,044,357**	**3,253,639**
Human Services				
Capital Expenditure Fund				
Administrative Services/Legal	1,443,844	1,784	268	
Total Capital Expenditure Fund	**1,443,844**	**1,784**	**268**	
Social Services Fund				
Administrative Services/Legal	5,153,001	4,925,899	4,143,034	4,671,545
Child & Family Services	14,042,742	16,282,968	13,324,488	14,878,491
Community Support Svcs	11,030,365	10,639,416	13,319,480	13,154,641
Total Social Services Fund	**30,226,108**	**31,848,283**	**30,787,001**	**32,704,677**
Total Human Services	**31,669,952**	**31,850,067**	**30,787,269**	**32,704,677**
Information Technology				
Capital Expenditure Fund				
Administration	62,169	385,590	183,831	
Total Capital Expenditure Fund	**62,169**	**385,590**	**183,831**	
Central Services Fund				
Administration	100,000			
Network Services	336,067	991,839	291,355	1,212,305
Technical Services	66,180			38,000
Telecommunications	125,137	304,627	56,400	
Total Central Services Fund	**627,384**	**1,296,466**	**347,755**	**1,250,305**
General Fund				
Administration	1,140,732	1,323,461	1,196,598	1,322,878
Applications East	385,513	501,530	483,998	587,749
Applications West	2,920,126	3,488,824	3,351,358	3,848,568

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Information Technology				
General Fund				
Network Services	2,833,256	3,013,542	2,749,694	3,408,339
Technical Services	2,329,424	2,018,002	1,827,919	923,385
Telecommunications	1,583,472	1,595,446	1,380,021	1,469,540
Total General Fund	**11,192,523**	**11,940,805**	**10,989,589**	**11,560,459**
Total Information Technology	**11,882,075**	**13,622,861**	**11,521,174**	**12,810,764**
Public Trustee				
Public Trustee Fund				
Public Trustee	1,699,431	1,205,500	1,495,644	1,486,426
Total Public Trustee Fund	**1,699,431**	**1,205,500**	**1,495,644**	**1,486,426**
Total Public Trustee	**1,699,431**	**1,205,500**	**1,495,644**	**1,486,426**
Public Works & Development				
Arapahoe County Recreation District Fund				
Open Space and Recreation District		2,264,501	1,517,918	1,168,940
Total Arapahoe County Recreation District Fund		**2,264,501**	**1,517,918**	**1,168,940**
Capital Expenditure Fund				
Engineering Administrative Mgmt.		110,250	2,248	
Road & Bridge Operations	4,000,000	1,800,000	1,800,000	
Total Capital Expenditure Fund	**4,000,000**	**1,910,250**	**1,802,248**	
Cash In Lieu Fund				
Open Space and Recreation District		1,341,117	49,745	1,215,620
Total Cash In Lieu Fund		**1,341,117**	**49,745**	**1,215,620**
Central Services Fund				
Building Division				15,725
Engineering Administrative Mgmt.	82,802	75,551	67,726	46,550
Mapping	14,960	13,000	12,749	15,600
Open Space and Recreation District		24,000	22,296	
Planning & Zoning	79,771			50,316
Road & Bridge Operations	947,172	1,609,507	1,452,096	1,196,025
Total Central Services Fund	**1,124,705**	**1,722,058**	**1,554,867**	**1,324,216**
General Fund				
Building Division	1,727,394	1,834,198	1,713,545	1,814,521
Capital Improvement Program	1,126,893	1,227,423	1,207,416	1,239,445
Engineering Administrative Mgmt.	1,652,836	1,575,436	1,459,332	1,368,336
In House Design		6,430		
Land Development Services	496,001	510,680	545,243	609,355
Mapping	593,895	688,576	658,309	649,457
Operations & Maintenance	353,153	495,281	345,801	414,432
Planning & Zoning	1,715,928	1,889,913	1,659,846	1,795,371
Projects - 1999	956	8,956	956	
Stormwater Management	1,320,753	1,375,122	1,339,461	1,322,529

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Public Works & Development				
General Fund				
Traffic	202,049	258,738	192,515	346,405
Total General Fund	**9,189,859**	**9,870,753**	**9,122,424**	**9,559,851**
Infrastructure Fund				
Planning & Zoning		433,941		
Projects	2,407,027	10,540,255	1,222,184	3,805,000
Projects - 1985		8,125		
Projects - 1992		25,151		
Projects - 1993		109,437		
Projects - 1994		5,510		
Projects - 1995		279,535		
Projects - 1996	432,867	1,446,922		
Projects - 1997		797,669		
Projects - 1998		387,121		
Projects - 1999	1,746,452	5,057,260	1,577,291	
Projects - 2000	23,791	241,812	79,778	
Projects - 2001	617,251	1,296,110	943,693	
Projects - 2002	110,731	2,562,288	305,550	
Projects - 2004	2,367,671	2,630,282	1,208,531	
Projects - 2005		2,377,831	1,173,181	
Total Infrastructure Fund	**7,705,790**	**28,199,249**	**6,510,207**	**3,805,000**
Open Space Sales Tax Fund				
Open Space and Recreation District	6,257,600	25,537,330	12,474,833	17,077,639
Total Open Space Sales Tax Fund	**6,257,600**	**25,537,330**	**12,474,833**	**17,077,639**
Road & Bridge Fund				
Projects - 1999	1,346,138	1,333,932	1,214,611	1,641,766
Road & Bridge Operations	13,842,175	16,799,978	13,497,853	13,683,001
Total Road & Bridge Fund	**15,188,313**	**18,133,910**	**14,712,464**	**15,324,767**
Total Public Works & Development	**43,466,268**	**88,979,168**	**47,744,705**	**49,476,033**
Sheriff's Office				
Arapahoe Law Enforcement Authority Fund				
Public Safety Bureau	5,105,746	4,860,136	4,682,180	5,460,809
Total Arapahoe Law Enforcement Authority Fund	**5,105,746**	**4,860,136**	**4,682,180**	**5,460,809**
Capital Expenditure Fund				
Administration	3,217			587,200
Total Capital Expenditure Fund	**3,217**			**587,200**
Central Services Fund				
Administration	36,925	60,000	60,000	
Detentions/Administrative Svcs Bureau	810,765	311,787	234,259	307,275
Professional Standards Bureau				105,965
Public Safety Bureau	848,246	960,783	774,690	916,100

EXPENDITURE DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Sheriff's Office				
Central Services Fund				
Total Central Services Fund	**1,695,936**	**1,332,570**	**1,068,949**	**1,329,340**
Forfeited Property Fund				
Administration	52,261	14,543	11,000	
Total Forfeited Property Fund	**52,261**	**14,543**	**11,000**	
General Fund				
Administration	1,532,762	1,319,916	1,270,678	1,310,147
Detentions/Administrative Svcs Bureau	29,333,665	28,986,125	29,636,219	31,003,404
Professional Standards Bureau	2,165,368	2,206,995	2,103,167	2,588,168
Public Safety Bureau	14,904,091	16,916,702	16,122,754	17,841,519
Total General Fund	**47,935,886**	**49,429,738**	**49,132,819**	**52,743,238**
Homeland Security Fund				
Hmlnd Sec - Sher Dept Grant Div		7,004,718	2,961,603	
Total Homeland Security Fund		**7,004,718**	**2,961,603**	
Sheriff's Commissary Fund				
Administration	985,587	2,268,263	1,015,527	1,302,612
Detentions/Administrative Svcs Bureau	89,052	307,900	106,783	152,760
Total Sheriff's Commissary Fund	**1,074,639**	**2,576,163**	**1,122,309**	**1,455,372**
Total Sheriff's Office	**55,867,685**	**65,217,868**	**58,978,861**	**61,575,959**
Strategic Programs Office				
General Fund				
Strategic Programs Administration	247,811	266,965	250,983	
Total General Fund	**247,811**	**266,965**	**250,983**	
Total Strategic Programs Office	**247,811**	**266,965**	**250,983**	
Treasurer's Office				
Central Services Fund				
Treasurer Administration	5,506	86,275	63,563	
Total Central Services Fund	**5,506**	**86,275**	**63,563**	
General Fund				
Treasurer Administration	1,546,113	1,635,943	1,593,647	1,716,042
Total General Fund	**1,546,113**	**1,635,943**	**1,593,647**	**1,716,042**
Total Treasurer's Office	**1,551,618**	**1,722,218**	**1,657,209**	**1,716,042**
Tri-County Health				
General Fund				
Tri-County Health	3,492,621	3,898,304	3,856,053	4,063,427
Total General Fund	**3,492,621**	**3,898,304**	**3,856,053**	**4,063,427**
Total Tri-County Health	**3,492,621**	**3,898,304**	**3,856,053**	**4,063,427**
Total Arapahoe County Expenditures	**268,457,984**	**390,496,454**	**273,706,818**	**293,516,441**

STAFFING DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Assessor's Office				
General Fund				
Assessor Administration	73.00	73.00	73.00	72.00
Total General Fund	**73.00**	**73.00**	**73.00**	**72.00**
Total Assessor	**73.00**	**73.00**	**73.00**	**72.00**
Board of County Commissioners				
General Fund				
BOCC Administration	4.00	4.00	4.00	
Commissioners	5.00	5.00	5.00	5.00
Special Assistant to the BOCC		2.00	2.00	2.00
Total General Fund	**9.00**	**11.00**	**11.00**	**7.00**
Total Bd. Of County Comm.	**9.00**	**11.00**	**11.00**	**7.00**
BOCC Administration				
General Fund				
BOCC Administration				4.00
Total General Fund				**4.00**
Total BOCC Admin.				**4.00**
Clerk & Recorder's Office				
General Fund				
Clerk & Recorder Admin	13.00	9.50	9.50	9.00
Elections	11.50	13.50	13.50	12.50
Motor Vehicle	69.50	71.00	71.00	74.50
Recording	21.00	22.00	22.00	20.00
Total General Fund	**115.00**	**116.00**	**116.00**	**116.00**
Total Clerk & Recorder	**115.00**	**116.00**	**116.00**	**116.00**
Communication Services				
General Fund				
Communication Services Admin	9.00	9.00	9.00	9.00
Total General Fund	**9.00**	**9.00**	**9.00**	**9.00**
Total Communication Svcs.	**9.00**	**9.00**	**9.00**	**9.00**
Community Resources				
Arapahoe/Douglas Works! Fund				
Arapahoe/Douglas Works!	78.00	78.00	78.00	78.00
Total Arapahoe/Douglas Works! Fund	**78.00**	**78.00**	**78.00**	**78.00**
Community Development Fund				
Housing & Community Development Svcs	6.00	6.00	6.00	6.00
Total Community Development Fund	**6.00**	**6.00**	**6.00**	**6.00**
General Fund				
Community Resources Administration	2.00	2.00	2.00	3.00
Cooperative Extension	6.00	6.00	6.00	5.00

STAFFING DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Community Resources				
General Fund				
Domestic Relations	1.50			
Judicial Services	17.50	17.50	17.50	18.30
Senior Resources/Homemakers	4.50	4.50	4.50	4.50
Total General Fund	**31.50**	**30.00**	**30.00**	**30.80**
Grant Fund				
Judicial Services	1.50	1.50	1.50	1.50
Senior Resources/Homemakers	8.00	8.00	8.00	8.00
Weatherization	35.00	35.00	35.00	35.00
Total Grant Fund	**44.50**	**44.50**	**44.50**	**44.50**
Total Community Svcs.	**160.00**	**158.50**	**158.50**	**159.30**
Coroner's Office				
General Fund				
Coroner	10.00	10.00	10.00	11.00
Total General Fund	**10.00**	**10.00**	**10.00**	**11.00**
Total Coroner	**10.00**	**10.00**	**10.00**	**11.00**
County Attorney				
General Fund				
Board of Equalization	1.00	1.00	1.00	1.00
County Attorney Administration	18.00	18.00	18.00	18.00
Total General Fund	**19.00**	**19.00**	**19.00**	**19.00**
Total County Attorney	**19.00**	**19.00**	**19.00**	**19.00**
Facilities and Fleet Management				
General Fund				
Administration	11.00	6.50	6.50	6.50
Custodial Services	46.00	45.00	45.00	
Facilities Services	23.00	22.00	22.00	67.00
Fleet Services	23.00	23.00	23.00	23.00
Office Services	5.00	5.00	5.00	5.00
Project Management Office		6.00	6.00	6.00
Total General Fund	**108.00**	**107.50**	**107.50**	**107.50**
Total Facilities & Fleet Mgmt.	**108.00**	**107.50**	**107.50**	**107.50**
Finance				
General Fund				
Accounting Division	11.00	11.00	11.00	12.50
Budget Division	4.00	6.00	6.00	5.00
Finance Administration	5.00	5.00	5.00	5.00
Purchasing Division	3.00	3.00	3.00	4.00
Total General Fund	**23.00**	**25.00**	**25.00**	**26.50**
Open Space Sales Tax Fund				

STAFFING DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Finance				
Open Space Sales Tax Fund				
Accounting Division - Open Space	1.00	1.00	1.00	1.00
Total Open Space Sales Tax Fund	**1.00**	**1.00**	**1.00**	**1.00**
Total Finance	**24.00**	**26.00**	**26.00**	**27.50**
Human Resources				
General Fund				
Human Resources Admin.	10.50	10.50	10.50	10.50
Total General Fund	**10.50**	**10.50**	**10.50**	**10.50**
Total Human Resources	**10.50**	**10.50**	**10.50**	**10.50**
Human Services				
Social Services Fund				
Administrative Services/Legal	55.00	54.00	54.00	54.00
Child & Family Services	173.75	176.25	176.25	176.25
Community Support Svcs	107.00	133.00	133.00	133.00
Total Social Services Fund	**335.75**	**363.25**	**363.25**	**363.25**
Total Human Svcs.	**335.75**	**363.25**	**363.25**	**363.25**
Information Technology				
General Fund				
Administration	3.00	3.00	3.00	3.00
Applications East	5.00	6.00	6.00	6.00
Applications West	25.00	32.00	32.00	34.00
Network Services	20.00	20.00	20.00	22.00
Technical Services	19.00	11.00	11.00	7.00
Telecommunications	3.00	3.00	3.00	2.00
Total General Fund	**75.00**	**75.00**	**75.00**	**74.00**
Total Information Tech.	**75.00**	**75.00**	**75.00**	**74.00**
Public Works & Development				
Arapahoe County Recreation District Fund				
Open Space and Recreation District		2.00	2.00	2.00
Total Arapahoe Cty. Rec. District Fund		**2.00**	**2.00**	**2.00**
General Fund				
Building Division	26.00	26.00	26.00	25.00
Capital Improvement Program	11.00	11.00	11.00	11.00
Engineering Administrative Mgmt.	10.00	10.00	10.00	10.00
Land Development Services	7.00	7.00	7.00	8.00
Mapping	8.00	8.00	8.00	8.00
Operations & Maintenance	5.00	5.00	5.00	5.00
Planning & Zoning	23.50	23.50	23.50	24.00
Stormwater Management	9.30	9.30	9.30	8.80
Traffic	3.00	3.00	3.00	3.00

STAFFING DETAIL

Office/Department/Fund/Division	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Public Works & Development				
General Fund				
Total General Fund	**102.80**	**102.80**	**102.80**	**102.80**
Open Space Sales Tax Fund				
Open Space and Recreation District	3.50	2.00	2.00	2.00
Total Open Space Sales Tax Fund	**3.50**	**2.00**	**2.00**	**2.00**
Road & Bridge Fund				
Road & Bridge Operations	71.50	71.50	71.50	71.50
Total Road & Bridge Fund	**71.50**	**71.50**	**71.50**	**71.50**
Total Public Works & Devel.	**177.80**	**178.30**	**178.30**	**178.30**
Sheriff's Office				
Arapahoe Law Enforcement Authority Fund				
Public Safety Bureau	51.00	51.00	51.00	52.00
Total Arapahoe Law Enforce. Auth. Fund	**51.00**	**51.00**	**51.00**	**52.00**
General Fund				
Administration	11.00	12.00	12.00	12.00
Detentions/Administrative Svcs Bureau	355.50	354.50	354.50	355.50
Professional Standards Bureau	20.00	19.00	19.00	19.00
Public Safety Bureau	189.75	192.25	192.25	192.75
Total General Fund	**576.25**	**577.75**	**577.75**	**579.25**
Homeland Security Fund				
Hmlnd Sec - Sher Dept Grant Div		0.75	0.75	0.75
Total Homeland Security Fund		**0.75**	**0.75**	**0.75**
Sheriff's Commissary Fund				
Administration		4.00	4.00	4.00
Total Sheriff's Commissary Fund		**4.00**	**4.00**	**4.00**
Total Sheriff	**627.25**	**633.50**	**633.50**	**636.00**
Strategic Programs Office				
General Fund				
Strategic Programs Administration	2.00			
Total General Fund	**2.00**			
Total Strategic Prog.	**2.00**			
Treasurer's Office				
General Fund				
Treasurer Administration	21.00	21.00	21.00	21.50
Total General Fund	**21.00**	**21.00**	**21.00**	**21.50**
Total Treasurer	**21.00**	**21.00**	**21.00**	**21.50**
Total Arapahoe County Staffing	**1,776.30**	**1,811.55**	**1,811.55**	**1,815.85**

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Administrative Services			
Arapahoe County Water & Wastewater PID Fund			
2005 PID GO Debt Issuance	The Arapahoe County Water & Wastewater PID will be issuing new GO Debt in late 2005.	1,377,223	
Total Arapahoe County Water & Wastewater PID Fund		**1,377,223**	
General Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	362,888	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	57,112	
Additional Transfer to Self Insurance Liability Fund	Transfer an additional $500,000 from the General Fund to the Self Insurance (Liability) Fund.	500,000	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	5,190	
Formation of Building Maintenance Fund	To adjust expenditures and revenues to create a Building Maintenance Fund to consolidate and organize maintenance and repair of County facilities.	2,600,000	
Older Americans Act 10% Match	OAA 10% match for transportation services	11,000	
Reduce COP Debt Service	To reduce the transfer from the General Fund to lessen the impact of debt service on operations and spend down additional cash balance in the debt service fund from the sale of the replaced buildings.	-785,000	
Tabor Refund	Refund of property taxes through a temporary tax credit in the amount of $1.7 million with a minor offsetting tax collection credit.	1,706,745	
Unemployment Payments	Unemployment claims payments have increased and therefore, a budget increase is necessary.	93,000	
Various Executive Budget Committee Projects	A small amount is set-aside to conduct some studies surrounding the upcoming court expansion and additional internal efficiencies.	75,000	
Total General Fund		**4,625,935**	
Lease Purchase Agreements Fund			
Energy Performance Lease Payments	To make payments on the energy performance contract capital lease and the capital lease for projects that are related but that do not have energy savings. Until construction is complete in late 2006/early 2007, the payments will be made from the escrow account for interest only.	372,699	
Payment for Fairgrounds Capital Lease	This package provides for the transfer of Conservation Trust Fund revenues to the Lease Purchase Fund for lease payments for the construction of the County Fairgrounds.	299,170	
Total Lease Purchase Agreements Fund		**671,869**	
Total Administrative Services		**6,675,027**	
Assessor's Office			
Central Services Fund			
Replace Assessor Vehicle 5313	Replace vehicle 5313 as recommended by Fleet	21,500	
Replace Assessor Vehicle 5322	Replace vehicle 5322 as recommended by Fleet	21,500	
Replace Assessor Vehicle 5323	Replace Vehicle 5323 as recommended by Fleet	21,500	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Assessor's Office			
Central Services Fund			
Replace vehicle 5309	The replacement vehicle will be assigned to the Assessor. The vehicle currently used by the Assessor will be used to replace unit 5309.	22,100	
Total Central Services Fund		**86,600**	
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	19,424	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-675	
Postage increase	Information received from the United States Postal Service indicates that there will be a 10% to 20% increase in all postage fees for 2006.	25,000	
Reduction of Appraiser II FTE	Reduction of 1.0 FTE - Appraiser II	-54,733	-1.00
Replace Assessor Vehicle 5313	Replace vehicle 5313 as recommended by Fleet	2,867	
Replace Assessor Vehicle 5322	Replace vehicle 5322 as recommended by Fleet	2,867	
Replace Assessor Vehicle 5323	Replace Vehicle 5323 as recommended by Fleet	2,867	
Replace vehicle 5309	The replacement vehicle will be assigned to the Assessor. The vehicle currently used by the Assessor will be used to replace unit 5309.	2,947	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	161,301	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-40,323	
Total General Fund		**121,542**	**-1.00**
Total Assessor's Office		**208,142**	**-1.00**
Board of County Commissioners			
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-90	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	8,141	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-2,034	
Total General Fund		**6,017**	
Total Board of County Commissioners		**6,017**	
BOCC Administration			
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-45	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
BOCC Administration			
General Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	8,892	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-2,221	
Total General Fund		**6,626**	
Total BOCC Administration		**6,626**	
Clerk & Recorder's Office			
General Fund			
2006 Primary and General Elections	Provide funding for additional costs associated with 2006 Primary and General Elections.	385,000	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	127,930	
Elections Software Maintenance Agreements	Provide funding for Elections department new software maintenance agreements associated with state requirements for updating election processes.	75,000	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-300	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	191,617	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-47,896	
Total General Fund		**731,351**	
Total Clerk & Recorder's Office		**731,351**	
Communication Services			
General Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-90	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	21,538	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-5,137	
Total General Fund		**16,311**	
Total Communication Services		**16,311**	
Community Resources			
Arapahoe/Douglas Works! Fund			

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Community Resources			
Arapahoe/Douglas Works! Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	52,590	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	1,300	
Compensation study - A/D Works Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	62,140	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	141,037	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-35,242	
Total Arapahoe/Douglas Works! Fund		**221,825**	
Central Services Fund			
CSU Extension Vehicle Replacement	Replacement of vehicle # 3180, due to age and condition. 1994 Chevy Lumina sedan.	21,500	
Total Central Services Fund		**21,500**	
Community Development Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	3,530	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	13,099	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-3,272	
Total Community Development Fund		**13,357**	
General Fund			
2006 County Fair Start Up	2006 County Fair Start Up Expenses	40,000	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	43,710	
CSU Extension Vehicle Replacement	Replacement of vehicle # 3180, due to age and condition. 1994 Chevy Lumina sedan.	2,867	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-150	
Increase in authorized FTEs	This package increases a 0.5 FTE to 1.0 FTE, and another 0.5 FTE to 0.8 FTE.	41,474	0.80
Judicial Services Scanners	Purchase of 3 scanners for document management of EDMS	7,200	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	57,987	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Community Resources			
General Fund			
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-13,766	
Total General Fund		**179,322**	**0.80**
Grant Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	2,260	
Compensation study - Grant Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	25,563	
Older Americans Act 10% Match	OAA 10% match for transportation services	11,000	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	62,123	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-15,525	
WX High Cube Van Replacement	One (1) Chevy high cube van for Weatherization services	21,300	
WX insulation machine	Two (2) new insulation blowing machines	14,000	
WX new desktop PC	One (1) new desktop PC	1,130	
Total Grant Fund		**121,851**	
Total Community Resources		**557,855**	**0.80**
Coroner's Office			
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	1,122	
Dell Desktop computer and Equipment	Dell desktop computer for autopsy room and equipment	6,033	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-45	
Full Time Medical Investigator	Medical Investigator	66,214	1.00
Increase to operating supplies fund	Increase funds for operating supplies	34,000	
Increase to professional services fund	Increase to professional services	43,000	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	26,492	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Coroner's Office			
General Fund			
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-6,049	
Total General Fund		**170,767**	**1.00**
Total Coroner's Office		**170,767**	**1.00**
County Attorney			
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	49,201	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-165	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	62,316	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-15,576	
Total General Fund		**95,776**	
Total County Attorney		**95,776**	
District Attorney			
General Fund			
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Juvenile Diversion	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	-47,061	
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Main Office	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	376,585	
Additional Salary Increase	Additional 1% Salary Increase to bring the total salary increase to 4%	117,700	
Arapahoe County share of Juvenile Assessment Center Funding	The Juvenile Assessment Center grant is supplemented by Arapahoe County Funds and by funds from other entities of the Judicial District. This budget package represents the Arapahoe County share of the Juvenile Assessment Center operating expenses for 2006 and accounts for revenues that are received from the City of Centennial for Juvenile Assessment Center services.	61,266	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
District Attorney			
General Fund			
Population Budget Adjustment for the Juvenile Diversion Budget	This adjustment is necessary to reflect the lower relative share of the District budget that Arapahoe County pays on a percentage basis in 2006 as compared to 2005.	-11,585	
Population Budget Adjustment for the Main Office Budget	This adjustment is necessary to reflect the lower relative share of the District budget that Arapahoe County pays on a percentage basis in 2006 as compared to 2005.	-195,513	
Total General Fund		**301,392**	
Social Services Fund			
3% Salary Adjustment and 10% Medical/Dental Benefit Premium Increase for Family Support	In order to include the salary and fringe benefit adjustment as a base commitment, this package is submitted as a committed package. Since the District Attorney's budget is carried in the Aid to Agencies account, there is not an automatic addition of the salary and fringe benefit adjustment by Finance into the District Attorney's budget. As a result, the amount that is specified in the budget preparation instructions is carried in the District Attorney's budget as a budget package.	108,941	
Additional Salary Increase	Additional 1% Salary Increase to bring the total salary increase to 4%	32,800	
Total Social Services Fund		**141,741**	
Total District Attorney		**443,133**	
Facilities and Fleet Management			
Building Maintenance Fund			
Energy Performance Lease Payments	To make payments on the energy performance contract capital lease and the capital lease for projects that are related but that do not have energy savings. Until construction is complete in late 2006/early 2007, the payments will be made from the escrow account for interest only.	372,699	
Formation of Building Maintenance Fund	To adjust expenditures and revenues to create a Building Maintenance Fund to consolidate and organize maintenance and repair of County facilities.	2,100,000	
Total Building Maintenance Fund		**2,472,699**	
Central Services Fund			
FFM Administration Replacement Pool Car	This package is requesting a replacement vehicle for pool vehicle #3211; a 1996 Chevrolet Lumina with over 87K miles as of July 2005.	21,500	
Fleet: Portable Lift System	For the purchase of a set of portable equipment lifts to be used while performing vehicle repairs and maintenance at the Peoria Shops	50,000	
Total Central Services Fund		**71,500**	
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	60,319	
Facilities: Fuel Increase	Increase to the Gas & Oil account to cover recent significant fuel increases.	5,700	
FFM Administration Fuel Increase	Increase in the Gas & Oil account to cover recent significant fuel increases.	5,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Facilities and Fleet Management			
General Fund			
FFM Administration Replacement Pool Car	This package is requesting a replacement vehicle for pool vehicle #3211; a 1996 Chevrolet Lumina with over 87K miles as of July 2005.	2,867	
Fleet: Gas & Oil Increase	To increase the funds available for purchase of gasoline and diesel fuel used by Fleet Management Division	10,000	
Fleet: Portable Lift System	For the purchase of a set of portable equipment lifts to be used while performing vehicle repairs and maintenance at the Peoria Shops	56,667	
Fleet: Vendor Sublet Repair Increase	An increase to the Vendor Sublet Repair account to pay for repair and maintenance work performed by outside vendors	7,500	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-210	
Increase In Utilities		467,000	
Office Services Operating Expenses	An operating expenses increase is needed to adjust for increase in fuel costs; training and education for Office Services Manager and staff as well as a new computer for recently promoted Lead Worker.	5,200	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	191,271	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-47,807	
Total General Fund		**763,507**	
Total Facilities and Fleet Management		**3,307,706**	
Finance			
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	8,682	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-195	
Implement Sales and A/R in SAP	In an effort to make sure that the County is billing and receiving the revenues it is entitled to, we would need to further implement the Accounts Receivable (A/R) module within SAP. In our initial implementation we only piloted some Accounts Receivable function within the Finance Department and are now ready to expand this implementation to include billing and collecting Sheriff's off-duty pay, some IGA's and grants, and Public Works and Development project reimbursements.	48,000	
New FTE - Purchasing Agent	A recent large increase in responsibilities has been added to the Purchasing Division which should prove to be very cost effective for the County as a whole but which create a direct additional burden on the Purchasing Division. In order to assist the County in realizing the savings from these activities, we need one additional purchasing agent. Current staff is already working at burnout level and cannot take on this greatly increased workload.	71,839	1.00

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Finance			
General Fund			
New FTE: Fiscal Tech	Permanent FTE to replace current temporary employee	27,979	0.50
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	68,248	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-16,299	
Total General Fund		**208,254**	**1.50**
Open Space Sales Tax Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	1,977	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-492	
Total Open Space Sales Tax Fund		**1,485**	
Total Finance		**209,739**	**1.50**
Human Resources			
Employee Flex Benefit Plan Fund			
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	7,125	
Total Employee Flex Benefit Plan Fund		**7,125**	
General Fund			
457 Deferred Comp. Analysis	To provide analysis of the current 457 Def Comp plan being offered by ICMA.	15,000	
Applicant Processing	Third party vender to provide the interface with applicants when applying for posted positions and submitting application/resume over the internet.	12,500	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-150	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	28,978	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-7,242	
Total General Fund		**49,086**	
Total Human Resources		**56,211**	
Human Services			
Social Services Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	94,290	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	15,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Human Services			
Social Services Fund			
Compensation study - Social Services Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	669,033	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	658,472	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-164,596	
Total Social Services Fund		**1,272,199**	
Total Human Services		**1,272,199**	
Information Technology			
Central Services Fund			
ACG Network Infrastructure	End of lifecycle replacement/upgrade of network infrastructure equipment.	872,305	
Portable Air Conditioning for Equipment Rooms	Obtain two 5 ton portable air conditioners to provide additional cooling in computer rooms as part of continuous operations initiative (COOP). This would allow equipment to continue functioning. There is also ducting required to vent the portable air conditioners. Annual Maintenance of $2,000 will begin in 2007.	38,000	
Server Replacements	Server Replacements	340,000	
Total Central Services Fund		**1,250,305**	
General Fund			
ACG Network Infrastructure	End of lifecycle replacement/upgrade of network infrastructure equipment.	145,391	
Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	500	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-465	
Judicial Services Scanners	Purchase of 3 scanners for document management of EDMS	1,598	
Negative Budget Package	Savings from the Mainframe Outsourcing.	-450,000	-1.00
Pictometry Aerial Data Capture and System Implementation	Pictometry is a technology that will replace our present aerial photography, providing multiple oblique side shots of properties, in addition to the standard top-down images. Requested by the Assessor, this product can also benefit Public Works and the Sheriff's Office.	73,300	
Portable Air Conditioning for Equipment Rooms	Obtain two 5 ton portable air conditioners to provide additional cooling in computer rooms as part of continuous operations initiative (COOP). This would allow equipment to continue functioning. There is also ducting required to vent the portable air conditioners. Annual Maintenance of $2,000 will begin in 2007.	43,067	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	225,640	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Information Technology			
General Fund			
Server Replacements	Server Replacements	56,670	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-56,398	
Total General Fund		**39,303**	**-1.00**
Total Information Technology		**1,289,608**	**-1.00**
Public Works & Development			
Arapahoe County Recreation District Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	5,527	
Tabor Refund	Refund of property taxes through a temporary tax credit in the amount of $1.7 million with a minor offsetting tax collection credit.	11,522	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,381	
Total Arapahoe County Recreation District Fund		**15,668**	
Central Services Fund			
Fixed Asset - Replace 3/4 ton Pick-Up #3208 - Foreman	Replacing Unit 3208	32,000	
Fixed Asset - Replace 3/4 ton Pick-up #3209 - Foreman	Replacing unit 3209.	32,000	
Fixed Asset - Replace 3/4 ton Pick-up #3210 - R&B Engineer	Replacing unit #3210	32,000	
Fixed Asset - Replace Animal Control vehicle #3246	This package is for replacement of Animal Control vehicle #3246, a 1 ton 4-wheel drive pickup with attached animal cage.	34,641	
Fixed Asset - Replace Building Division Vehicle #3122	This package is to replace Vehicle #3122	15,725	
Fixed Asset - Replace Motorgrader #4237	Replace Caterpillar Motorgrader #4237.	200,000	
Fixed Asset - Replace Motorgrader #4239	Replace Catepillar Motorgrader #4239.	200,000	
Fixed Asset - Replace ROW Truck #3064	Freightliner to Replace Right of Way Truck - Unit 3064.	80,295	
Fixed Asset - Replace Sign Truck #3231	Replacement for Sign Truck Unit #3231	80,295	
Fixed Asset - Replace Stormwater Management Vehicle #3213	This package is to replace vehicle #3213 a 1996 Chevy Tahoe used by the Stormwater Management group.	23,275	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Public Works & Development			
Central Services Fund			
Fixed Asset - Replace Stormwater Management Vehicle #3215	This package is to replace vehicle #3215, a 1996 Chevrolet Astro van used by the Stormwater Management group.	23,275	
Fixed Asset - Replacement Mosquito Control Vehicle #3155	Replace vehicle #3155, a 12-year old vehicle purchased in 1993.	15,675	
Fixed Asset - Replacement Plotter #43137	This is a replacement plotter for the existing asset #43137.	15,600	
Fixed Asset - Scale	Rehabilitation of existing scale in Peoria Yard.	35,000	
Fixed Asset - Shared Mack Tandem	Shared asset with Sheriff Department Replacing Unit #3111 & 3189.	165,345	
Fixed Asset - Truck/Trailer Replacing Motorgrader #4135	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	169,545	
Fixed Asset - Truck/Trailer Replacing Motorgrader #4203	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	169,545	
Total Central Services Fund		**1,324,216**	
General Fund			
Additional Traffic Management for Centennial	Additional traffic management service for the City of Centennial that would be an upgrade of the existing Traffic Tech to an Engineer II.	81,826	
Briarwood Facility Rent Reduction	Renegotiated lease on Briarwood facility includes four months of free rent in 2006.	-202,298	
CIP Temporary Inspectors for Centennial Work	Temporary inspectors to help manage Centennial contractor. The addition of these positions are contingent upon approval by the Centennial City Council.	88,550	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	11,123	
Fixed Asset - Replace Animal Control vehicle #3246	This package is for replacement of Animal Control vehicle #3246, a 1 ton 4-wheel drive pickup with attached animal cage.	4,621	
Fixed Asset - Replace Building Division Vehicle #3122	This package is to replace Vehicle #3122	2,098	
Fixed Asset - Replace Stormwater Management Vehicle #3213	This package is to replace vehicle #3213 a 1996 Chevy Tahoe used by the Stormwater Management group.	3,105	
Fixed Asset - Replace Stormwater Management Vehicle #3215	This package is to replace vehicle #3215, a 1996 Chevrolet Astro van used by the Stormwater Management group.	3,118	
Fixed Asset - Replacement Mosquito Control Vehicle #3155	Replace vehicle #3155, a 12-year old vehicle purchased in 1993.	2,091	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Public Works & Development			
General Fund			
Fixed Asset - Replacement Plotter #43137	This is a replacement plotter for the existing asset #43137.	2,601	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-435	
New FTE - Purchasing Agent	A recent large increase in responsibilities has been added to the Purchasing Division which should prove to be very cost effective for the County as a whole but which create a direct additional burden on the Purchasing Division. In order to assist the County in realizing the savings from these activities, we need one additional purchasing agent. Current staff is already working at burnout level and cannot take on this greatly increased workload.	-37,500	
NPDES-related Mapping Work for Centennial	For NPDES-related mapping work completed in the City of Centennial.	43,060	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	247,413	
Stormwater Permittees for Local Awareness of Stream Health (SPLASH)	Recognition of revenues collected from cooperative members (membership dues), and budgeting of expenditures on education and training for members.	4,275	
T-Rex Steering Group	To provide funding for Arapahoe County's participation in the T-Rex Steering Group.	37,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-61,830	
Total General Fund		**228,818**	
Open Space Sales Tax Fund			
Revised Open Space Revenue Projections	2005 year-to-date collections indicate that the County can expect higher than projected revenues and expenditures in the Open Space Fund for 2006. This package reflects the changes to both revenues and expenditures.	1,544,992	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	5,527	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,381	
Total Open Space Sales Tax Fund		**1,549,138**	
Road & Bridge Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	7,930	
2006 Printer Replacements	Provide a pool of funds to finance the replacement of computer printers for Fund operations.	1,300	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Public Works & Development			
Road & Bridge Fund			
Compensation study - Road & Bridge Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	34,216	
Drainage Maintenance Increase	Increase Drainage Maintenance costs for the Road & Bridge Fund.	50,000	
Fixed Asset - Replace 3/4 ton Pick-Up #3208 - Foreman	Replacing Unit 3208	4,269	
Fixed Asset - Replace 3/4 ton Pick-up #3209 - Foreman	Replacing unit 3209.	4,269	
Fixed Asset - Replace 3/4 ton Pick-up #3210 - R&B Engineer	Replacing unit #3210	4,269	
Fixed Asset - Replace Motorgrader #4237	Replace Caterpillar Motorgrader #4237.	26,680	
Fixed Asset - Replace Motorgrader #4239	Replace Catepillar Motorgrader #4239.	26,680	
Fixed Asset - Replace ROW Truck #3064	Freightliner to Replace Right of Way Truck - Unit 3064.	10,711	
Fixed Asset - Replace Sign Truck #3231	Replacement for Sign Truck Unit #3231	10,711	
Fixed Asset - Scale	Rehabilitation of existing scale in Peoria Yard.	4,669	
Fixed Asset - Shared Mack Tandem	Shared asset with Sheriff Department Replacing Unit #3111 & 3189.	22,057	
Fixed Asset - Truck/Trailer Replacing Motorgrader #4135	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	22,618	
Fixed Asset - Truck/Trailer Replacing Motorgrader #4203	Replacing one Motorgraders with Truck/Trailer combinations due to elimination of gravel roads. This is necessary for snow removal maintenance on newly paved roads.	22,618	
Gas & Oil Increase	Increase in budgeted amount due to the rising cost of gas and oil.	200,000	
Refund of Miscellaneous Expenditures	Refund of miscellaneous expenditures that had previously been credited against expenditures. There will now be a corresponding revenue and expenditure item to account for these transactions.	200,000	
Road & Bridge Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	80,000	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	142,184	
Sign Costs Increase	Sign Costs Increase	40,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-33,997	
Total Road & Bridge Fund		**881,184**	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Public Works & Development			
Total Public Works & Development		**3,999,024**	
Sheriff's Office			
Arapahoe Law Enforcement Authority Fund			
2006 Computer Replacements	Provide a pool of funds to finance the replacement of personal computers for Fund operations.	4,800	
Compensation study - ALEA Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	255,903	
PAT Chevrolet Impala - 5059-IM	2006 Chevrolet Impala	5,445	
PAT Chevrolet Impala - 5125-IM	2006 Chevrolet Impala	5,445	
PAT Ford Crown Victoria - 5135-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 5285	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 5400	2006 Ford Crown Victoria	8,378	
PAT Ford Expedition 4 X 4 - 5232-EX	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5283	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5284-EX	2006 Ford Expedition 4 X 4	8,756	
PAT Ford Expedition 4 X 4 - 5415	2006 Ford Expedition 4 X 4	8,756	
PAT New Deputy - Impact Team - ALEA	New Deputy - Impact Team	88,520	1.00
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	126,235	
Transfer VALE Expenditure to ALEA	Transfer $80,000 expenditure from VALE Surcharge in the General Fund to the Brain Injury Trust Fund (BITF)in the ALEA Fund.	60,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-30,973	
Total Arapahoe Law Enforcement Authority Fund		**575,533**	**1.00**
Central Services Fund			
DET Additional Livescan Fingerprint Scanners	Add three Livescan fingerprint scanners to the Sheriff's Office for purposes of streamlining the process and increasing its efficiency.	184,365	
DET Replace two (2) Livescan fingerprint scanners	Replace two(2) Livescan fingerprint scanners using depreciation funds in the Central Services Fund.	122,910	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Sheriff's Office			
Central Services Fund			
HRS Ford Crown Victoria Replaces Unit #5398	2006 Ford Crown Victoria	24,200	
INV Dodge Charger 5156	Replacement Vehicle for unit 5156	29,500	
INV Dodge Charger 5199	Replacement vehicle for unit 5199	29,500	
INV Dodge Charger 9195	Replacement vehicle for unit 9195	29,500	
INV Dodge Charger 9202	Replacement vehicle for unit 9202	29,500	
OPS Ford Crown Victoria replaces Unit 5383	2006 Ford Crown Victoria	28,700	
OPS Ford Expedition XLT 4wd command vehicle replaces Unit 5194	2006 Ford Expedition 4x4	30,200	
PAT Chevrolet Impala - 5059-IM	2006 Chevrolet Impala	24,500	
PAT Chevrolet Impala - 5125-IM	2006 Chevrolet Impala	24,500	
PAT Ford 250 Pickup- 9160 - CV	2006 Ford 250 Pickup	21,000	
PAT Ford Crown Victoria - 5135-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 5285	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 5400	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9086-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9095-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9122-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9241-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9242-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9326-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9401-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9403-CV	2006 Ford Crown Victoria	37,700	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Sheriff's Office			
Central Services Fund			
PAT Ford Crown Victoria - 9404-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Crown Victoria - 9407-CV	2006 Ford Crown Victoria	37,700	
PAT Ford Expedition 4 X 4 - 5232-EX	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5283	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5284-EX	2006 Ford Expedition 4 X 4	39,400	
PAT Ford Expedition 4 X 4 - 5415	2006 Ford Expedition 4 X 4	39,400	
PAT New Deputy - Impact Team - ALEA	New Deputy - Impact Team	20,000	
TEL Ford 250 Pickup Replace 9124	Replacement of unit 9124, a 200 GMC pickup with nearly 80,000 miles	21,000	
TRF HD FLHTPI Motorcycle - 5091	2006 Harley Davidson FLHTPI Police Motorcycle	19,700	
TRF HD FLHTPI Motorcycle - 5092	2006 Harley Davidson FLHTPI Police Motorcycle	19,700	
TRG Ford 3/4 ton rpl 5378	Replacement of unit 5378	22,865	
Total Central Services Fund		**1,329,340**	
General Fund			
ACSO Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	10,000	
ALEA Central Fleet Allocation Adjustment	Central Fleet Allocation adjustment	10,521	
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	2,415,046	
DET Additional Livescan Fingerprint Scanners	Add three Livescan fingerprint scanners to the Sheriff's Office for purposes of streamlining the process and increasing its efficiency.	208,948	
DET Booking Sergeant		84,849	1.00
DET Increase Contract Medical Services account	Increase Detentions Center Contract Medical Services account to address the increase in inmate population.	91,654	
DET Increase Detention Overtime	Increase Detentions Overtime	100,007	
DET Increase Inmate Bedding Account	Increase Inmate Bedding Account to address increase in inmate population.	18,000	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Sheriff's Office			
General Fund			
DET Increase the Detentions Medical Professional Services account	Increase the Detentions Medical Professional Services account to address the increase in inmate population.	143,000	
DET Increase the Inmate Clothing account	Increase the Inmate Clothing account to address increased inmate population.	44,000	
DET Replace two (2) Livescan fingerprint scanners	Replace two(2) Livescan fingerprint scanners using depreciation funds in the Central Services Fund.	16,389	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-1,965	
HRS Ford Crown Victoria Replaces Unit #5398	2006 Ford Crown Victoria	3,227	
INV Dodge Charger 5156	Replacement Vehicle for unit 5156	3,934	
INV Dodge Charger 5199	Replacement vehicle for unit 5199	3,934	
INV Dodge Charger 9195	Replacement vehicle for unit 9195	3,934	
INV Dodge Charger 9202	Replacement vehicle for unit 9202	3,934	
New 0.5 FTE: Victim Witness Counselor	New 0.5 FTE for Victim Witness Counselor, to be paid for from the VALE grant.	14,487	0.50
OPS Ford Crown Victoria replaces Unit 5383	2006 Ford Crown Victoria	3,827	
OPS Ford Expedition XLT 4wd command vehicle replaces Unit 5194	2006 Ford Expedition 4x4	4,027	
PAT Ford 250 Pickup- 9160 - CV	2006 Ford 250 Pickup	4,667	
PAT Ford Crown Victoria - 9086-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9095-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9122-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9241-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9242-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9326-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9401-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9403-CV	2006 Ford Crown Victoria	8,378	

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Sheriff's Office			
General Fund			
PAT Ford Crown Victoria - 9404-CV	2006 Ford Crown Victoria	8,378	
PAT Ford Crown Victoria - 9407-CV	2006 Ford Crown Victoria	8,378	
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	1,330,473	
SRU Overtime Increase	Special Response Unit Overtime Increase	25,002	
TEL Ford 250 Pickup Replace 9124	Replacement of unit 9124, a 200 GMC pickup with nearly 80,000 miles	2,800	
Transfer VALE Expenditure to ALEA	Transfer $80,000 expenditure from VALE Surcharge in the General Fund to the Brain Injury Trust Fund (BITF)in the ALEA Fund.	-80,000	
TRF HD FLHTPI Motorcycle - 5091	2006 Harley Davidson FLHTPI Police Motorcycle	2,627	
TRF HD FLHTPI Motorcycle - 5092	2006 Harley Davidson FLHTPI Police Motorcycle	2,627	
TRG Ford 3/4 ton rpl 5378	Replacement of unit 5378	3,049	
TRG Nortwestern University School of Staff and Command	Revenue and expenditure for the Northwestern University School of Staff and Command to be offered in 2006.	160,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-331,732	
Total General Fund		**4,385,046**	**1.50**
Sheriff's Commissary Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	7,179	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-1,792	
Total Sheriff's Commissary Fund		**5,387**	
Total Sheriff's Office		**6,295,306**	**2.50**
Treasurer's Office			
General Fund			
Compensation study - General Fund	The County's compensation study indicated many positions that were well below the rest of the metro-area market. This package will implement the results of the compensation study during 2006.	9,582	
Flex benefit debit card	Savings of FICA to offset the cost of Flex Benefit fund debit cards.	-210	
New FTE: Fiscal Tech	Permanent FTE to replace current temporary employee	29,992	0.50

BUDGET PACKAGE DETAIL

Office/Department/Fund/Division		2006 Amount ($)	2006 FTE
Treasurer's Office			
General Fund			
Salary Adjustment (4.00%)	Salary Adjustment package reflecting 4.00% increase in salaries in 2006, plus corresponding benefit cost increases for baseline positions and budget package positions (recommended packages).	41,953	
Training on Crystal Report Writing	Replace NOMAD Report Writing with Crystal Report Writing	9,000	
Vacancy Savings of 1%	Salary Adjustment package reflecting -1.00% decrease in salaries in 2006 for vacancy savings, plus corresponding benefit costs for baseline positions.	-10,250	
Total General Fund		**80,067**	**0.50**
Total Treasurer's Office		**80,067**	**0.50**
Tri-County Health			
General Fund			
Increase Funding due to Population	Increase in population factor and maintain funding factor at $6.36 per capita	63,906	
Increase per capita rate from $6.36 to $6.556	Increase the per capita rate from $6.36 to $6.556	105,047	
Total General Fund		**168,953**	
Total Tri-County Health		**168,953**	
Total Arapahoe County Budget Packages		**25,589,818**	**4.30**

ARAPAHOE COUNTY
SCHEDULE OF ANNUAL OPERATION TRANSFERS
2006 BUDGET

Operating Transfer Out		Operating Transfer In		
Fund Name	2006 Budget	Fund Name	2006 Budget	Comments
General Fund	27,888	Communications Network Repl	27,888	General Fund allocation based on $25 per radio
General Fund	20,000	Community Development	20,000	To fund non-allowable costs under the grant
General Fund	3,900,000	Building Maintenance Fund	3,900,000	To consolidate maintenance of County facilities in one fund
General Fund	11,000	Grant Fund	11,000	Covers the required grant match for OAA transportation
General Fund	1,830,000	Law Enforcement Capital Impr Trust	1,830,000	To pay the principal and interest due on revenue bonds
General Fund	1,473,000	Lease Purchase Agreement	1,473,000	To pay leases on various lease purchase agreements
General Fund	2,795,000	Building Finance Corp	2,795,000	To fund debt service requirements
General Fund	272,365	Central Services Fund	272,365	Purchase of non-replacement fixed assets
General Fund	1,030,000	Self Insurance Liability	1,030,000	To bring self insurance fund up to minimum balance
General Fund	30,190	Flexible Benefit Fund	30,190	Covers the cost of administering the flexible benefit program
Social Services Fund	1,410	Flexible Benefit Fund	1,410	Covers the cost of flexible benefit debit cards
Law Enforcement Authority	2,599	Communications Network Repl	2,599	Law Enforcement allocation based on $25 per radio
Law Enforcement Authority	90	Flexible Benefit Fund	90	Covers the cost of flexible benefit debit cards
Arapahoe / Douglas Works! Fund	210	Flexible Benefit Fund	210	Covers the cost of flexible benefit debit cards
Road & Bridge Fund	2,616	Communications Network Repl	2,616	Road & Bridge allocation based on $25 per radio
Road & Bridge Fund	150	Flexible Benefit Fund	150	Covers the cost of flexible benefit debit cards
Conservation Trust Fund	299,170	Lease Purchase Agreement	299,170	To pay lease payments for fairgrounds construction
Community Development Fund	15	Flexible Benefit Fund	15	Covers the cost of flexible benefit debit cards
Grant Fund	45	Flexible Benefit Fund	45	Covers the cost of flexible benefit debit cards
Open Space Fund	15	Flexible Benefit Fund	15	Covers the cost of flexible benefit debit cards
Building Maintenance Fund	372,699	Lease Purchase Agreement	372,699	To pay lease payments on the energy performance contract
Capital Expenditure Fund	4,000,000	Infrastructure Fund	4,000,000	Covers the cost of capital road projects
Arapahoe County Rec District	242,500	Building Finance Corp	242,500	To fund debt service requirements
Total Transfer Out	16,310,962	**Total Transfer In**	16,310,962	

LAW ENFORCEMENT CAPITAL IMPROVEMENT TRUST FUND BONDS

Date	Principal	Interest	Total Annual Payment
06/01/06		$ 112,853.75	
12/01/06	$ 1,650,000.00	112,853.75	$ 1,875,707.50
06/01/07		77,285.00	
12/01/07	1,720,000.00	77,285.00	1,874,570.00
06/01/08		39,815.00	
12/01/08	1,790,000.00	39,815.00	1,869,630.00
Total	$ 5,160,000.00	$ 459,907.50	$ 5,619,907.50

The Series 1999 Law Enforcement Capital Improvement Trust Fund Bonds were issued on June 1, 1999 to construct an expansion and make modifications to the County Detention Facility. Series 2000 bonds were issued on March 15, 2000 to provide an additional $1,000,000 in financing for the project.

The issuance of the revenue bonds was approved by an election held on November 4, 1997. The project included the construction of two housing pods that together houses approximately 400 additional prisoners.

Series 1999	
Size of Issue (June 1, 1999)	$13,255,000
Last Payment	2008
Average Interest Rate	4.21%
Series 2000	
Size of Issue (March 15, 2000)	$1,000,000
Last Payment	2008
Average Interest Rate	4.94%

CENTREPOINT PLAZA & SHERIFF/ CORONER BUILDING CERTIFICATES OF PARTICIPATION
August 15, 2000

Date	Principal	Interest	Total Annual Payment
02/01/06	$ 2,155,000.00	$ 1,322,665.63	
08/01/06		1,268,790.63	$ 4,746,456.26
02/01/07	2,255,000.00	1,268,790.63	
08/01/07		1,212,415.63	4,736,206.26
02/01/08	2,365,000.00	1,212,415.63	
08/01/08		1,153,290.63	4,730,706.26
02/01/09	2,480,000.00	1,153,290.63	
08/01/09		1,091,290.63	4,724,581.26
02/01/10	2,600,000.00	1,091,290.63	
08/01/10		1,026,290.63	4,717,581.26
02/01/11	2,730,000.00	1,026,290.63	
08/01/11		958,040.63	4,714,331.26
02/01/12	2,865,000.00	958,040.63	
08/01/12		886,415.63	4,709,456.26
02/01/13	3,015,000.00	886,415.63	
08/01/13		809,156.25	4,710,571.88
02/01/14	3,175,000.00	809,156.25	
08/01/14		725,812.50	4,709,968.75
02/01/15	3,345,000.00	725,812.50	
08/01/15		638,006.25	4,708,818.75
02/01/16	3,525,000.00	638,006.25	
08/01/16		545,475.00	4,708,481.25
02/01/17	3,715,000.00	545,475.00	
08/01/17		447,956.25	4,708,431.25
02/01/18	3,925,000.00	447,956.25	
08/01/18		344,925.00	4,717,881.25
02/01/19	4,145,000.00	344,925.00	
08/01/19		236,118.75	4,726,043.75
02/01/20	4,375,000.00	236,118.75	
08/01/20		121,275.00	4,732,393.75
02/01/21	4,620,000.00	121,275.00	4,741,275.00
Total	$ 51,290,000.00	$ 24,253,184.45	$ 75,543,184.45

The 2000 Building Projects Certificates of Participation were issued on August 15, 2000 in the amount of $57,190,000. These certificates provided financing for the CentrePoint Plaza Facility and the Headquarters Building for the Sheriff and the Coroner. The Certificates are secured by these two facilities.

Size of Issue (August 15, 2000)	$57,190,000
Last Payment	2021
Average Interest Rate	5.35%

CENTREPOINT PLAZA & SHERIFF/CORONER BUILDING CERTIFICATES OF PARTICIPATION
January 24, 2006

Date	Principal	Interest	Total Annual Payment
08/15/06		$ 1,087,458.06	$ 1,087,458.06
02/15/07	$ 2,495,000.00	1,081,450.00	
08/15/07		1,031,550.00	4,608,000.00
02/15/08	2,600,000.00	1,031,550.00	
08/15/08		979,550.00	4,611,100.00
02/15/09	2,700,000.00	979,550.00	
08/15/08		925,550.00	4,605,100.00
02/15/10	2,805,000.00	925,550.00	
08/15/10		868,437.50	4,598,987.50
02/15/11	2,915,000.00	868,437.50	
08/15/11		810,137.50	4,593,575.00
02/15/12	3,035,000.00	810,137.50	
08/15/12		749,437.50	4,594,575.00
02/15/13	3,160,000.00	749,437.50	
08/15/13		675,737.50	4,585,175.00
02/15/14	3,315,000.00	675,737.50	
08/15/14		607,562.50	4,598,300.00
02/15/15	3,455,000.00	607,562.50	
08/15/15		525,937.50	4,588,500.00
02/15/16	3,625,000.00	525,937.50	
08/15/16		447,125.00	4,598,062.50
02/15/17	3,785,000.00	447,125.00	
08/15/17		352,500.00	4,584,625.00
02/15/18	3,990,000.00	352,500.00	
08/15/18		272,700.00	4,615,200.00
02/15/19	4,165,000.00	272,700.00	
08/15/19		186,900.00	4,624,600.00
02/15/20	4,350,000.00	186,900.00	
08/15/20		95,550.00	4,632,450.00
02/15/21	4,550,000.00	95,550.00	4,645,550.00
Total	$ 50,945,000.00	$ 19,226,258.06	$ 70,171,258.06

During late 2005, the Board of County Commissioners approved moving forward with refinancing the original 2000 certificates of participation of the CentrePoint Plaza and Sheriff/Coroner Administration Building. The low interest rate environment during early 2006 allowed the County to refinance these certificates of participation with an average annual savings of approximately $125,000.

In addition to the annual debt service payment savings, the terms of the lease with the Arapahoe County Building Finance Corporation were modified to allow for the release of a portion of the collateral when sufficient principal is retired. The refinancing was complete on February 14, 2006 and is presented here as supplementary information to the 2000 certificates of participation but the savings were not incorporated into the 2006 adopted budget.

Size of Issue (January 24, 2006)	$50,945,000.00
Last Payment	2021
Average Interest Rate of the issue	4.28%

RADIO SYSTEM
LEASE PURCHASE AGREEMENT

Date	Principal	Interest	Total Annual Payment
04/12/06	$ 179,711.26	$ 8,305.26	
04/12/06	183,757.58	4,198.88	$ 375,972.98
Total	$ 363,468.84	$ 12,504.14	$ 375,972.98

When it became necessary to purchase a complete replacement of the County radio communication system, the decision was made to finance the purchase through a lease purchase agreement.

The lease purchase agreement was established with Banc One Leasing Corporation on October 11, 1996. On March 1, 1999 this lease was refinanced with Banc One Leasing Corporation to take advantage of lower interest rates.

Size of Issue (October 11, 1996)	$2,800,000.00
Size of 1999 Refinancing	$2,284,057.41
Last Payment	2006
Average Interest Rate of 1999 Refinancing	4.57%

RADIO EQUIPMENT
LEASE PURCHASE AGREEMENT

Date	Principal	Interest	Total Annual Payment
01/15/06	$ 297,013.28	$ 25,430.07	
07/15/06	303,176.31	19,267.04	$ 644,886.70
01/15/07	309,467.22	12,976.13	
07/15/07	315,888.65	6,554.69	644,886.69
Total	$ 1,225,545.46	$ 64,227.93	$ 1,289,773.39

The general replacement of 860 radio units and associated equipment in the County radio system was financed in 2002 with a lease purchase agreement. The lease purchase agreement was established with Koch Financial Corporation on May 14, 2002, with an average interest rate of 4.15%.

Size of Issue (May 14, 2002)	$2,871,745.00
Average Interest Rate of the Issue	4.15%
Last Payment	2007

JUDICIAL COMPLEX
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
06/01/06		$ 330,631.25	
12/01/06	$ 995,000.00	330,631.25	$ 1,656,262.50
06/01/07		310,731.25	
12/01/07	1,040,000.00	310,731.25	1,661,462.50
06/01/08		289,931.25	
12/01/08	1,085,000.00	289,931.25	1,664,862.50
06/01/09		266,875.00	
12/01/09	1,135,000.00	266,875.00	1,668,750.00
06/01/10		241,337.50	
12/01/10	1,185,000.00	241,337.50	1,667,675.00
06/01/11		214,675.00	
12/01/11	1,240,000.00	214,675.00	1,669,350.00
06/01/12		185,225.00	
12/01/12	1,300,000.00	185,225.00	1,670,450.00
06/01/13		154,350.00	
12/01/13	1,360,000.00	154,350.00	1,668,700.00
06/01/14		118,650.00	
12/01/14	1,430,000.00	118,650.00	1,667,300.00
06/01/15		81,112.50	
12/01/15	1,505,000.00	81,112.50	1,667,225.00
06/01/16		41,606.25	
12/01/16	1,585,000.00	41,606.25	1,668,212.50
Total	$ 13,860,000.00	$ 4,470,250.00	$ 18,330,250.00

The Judicial complex Certificates of Participation were first issued in 1986 for the purpose of decreasing the debt obligation of the Arapahoe County Public Airport Authority. They were refinanced in May 1992 for the purpose of reducing the interest rate and stretching the payment out by 10 years, and thus improve the ability of the Arapahoe County Public Airport Authority to meet their obligations.

The County again refinanced the Certificates of Participation on September 3, 2002. This refinancing was made to take advantage of lower interest rates and resulted in lower debt service payments. The final maturity date was not changed.

The Certificates are secured by the County Judicial complex and are an obligation of the County. Revenue to pay the lease on the Certificates is a lease on the runways at the Airport. In the event that the Airport Authority could not pay the runway lease, Arapahoe County would still need to make the payments on the Certificates to avoid a default. There is a $1,576,000 required reserve related to the Certificates. The Airport Authority receives the interest on this reserve.

Size of Original Issue (November 1, 1986)	$14,720,000
Size of 1992 Refunding	$15,350,000
Size of 2002 Refunding (Sept. 3, 2002)	$15,760,000
Last Payment	2016
Average Interest Rate of the 2002 Refunding	4.57%

RECREATION FACILITY
CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
06/01/06		$ 25,457.50	
12/01/06	$ 170,000.00	25,457.50	$ 220,915.00
06/01/07		21,037.50	
12/01/07	175,000.00	21,037.50	217,075.00
06/01/08		16,225.00	
12/01/08	185,000.00	16,225.00	217,450.00
06/01/09		11,137.50	
12/01/09	195,000.00	11,137.50	217,275.00
06/01/10		5,775.00	
12/01/10	210,000.00	5,775.00	221,550.00
Total	$ 935,000.00	$ 159,265.00	$ 1,094,265.00

On April 1, 1996, the County completed the refinancing of the Certificates of Participation issued to finance the construction of the Arapahoe County Community Park. The purpose of refinancing these certificates was to produce a savings in interest costs over the life of the certificates.

The original Certificates of Participation were issued in 1990 and construction was completed in 1992. Payment of principal and interest is funded as a transfer of funds from the Arapahoe County Recreation District.

Size of Original Issue (October 15, 1990)	$2,300,000.00
Size of 1996 Refinancing	$2,290,000.00
Last Payment	2010
Average Interest Rate of the 1996 Refinancing	5.33%

ENTERPRISE RESOURCE MANAGEMENT SYSTEM
LEASE PURCHASE AGREEMENT

Date	Principal	Interest	Total Annual Payment
01/15/06	$ 215,653.82	$ 10,290.14	
07/15/06	220,738.93	5,205.02	$ 451,887.91
Total	$ 436,392.75	$ 15,495.16	$ 451,887.91

The purchase and installation of a new County Enterprise Resource Management System was financed through a lease purchase agreement. This system replaces the older financial accounting system that had been used by the County.

The lease purchase agreement was established with Koch Financial Corporation on August 16, 2001, with an average interest rate of 4.716%

Size of Issue (August 16, 2001)	$2,000,000.00
Last Payment	2006
Average Interest Rate of 1999 Refinancing	4.72%

FAIRGROUNDS CONSTRUCTION
CAPITAL LEASE SCHEDULE

Date	Principal	Interest	Total Annual Payment
05/03/06	$ 105,222.40	$ 44,362.50	$ 149,584.90
11/03/06	107,089.57	42,495.33	149,584.90
05/03/07	108,989.88	40,595.02	149,584.90
11/03/07	110,923.90	38,661.00	149,584.90
05/03/08	112,892.25	36,692.65	149,584.90
11/03/08	114,895.52	34,689.38	149,584.90
05/03/09	116,934.34	32,650.56	149,584.90
11/03/09	119,009.34	30,575.56	149,584.90
05/03/10	121,121.16	28,463.74	149,584.90
11/03/10	123,270.46	26,314.44	149,584.90
05/03/11	125,457.89	24,127.01	149,584.90
11/03/11	127,684.14	21,900.76	149,584.90
05/03/12	129,949.90	19,635.00	149,584.90
11/03/12	132,255.86	17,329.04	149,584.90
05/03/13	134,602.74	14,982.16	149,584.90
11/03/13	136,991.26	12,593.64	149,584.90
05/03/14	139,422.17	10,162.73	149,584.90
11/03/14	141,896.23	7,688.67	149,584.90
05/03/15	144,414.18	5,170.72	149,584.90
11/03/15	146,976.81	2,608.09	149,584.90
Total	$ 2,500,000.00	$ 491,698.00	$ 2,991,698.00

In 2005, the Board of County Commissioners decided to fund the construction of a new County fairgrounds without the use of general operating revenues. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds. Conservation Trust Fund revenues can only be used for park, open space, and recreational related uses.

The County entered into a capital lease on November 2, 2005 for the construction of the new fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. Construction on the fairgrounds is expected to be complete by July, 2006.

Size of Issue (November 2, 2005)	$2,500,000.00
Last Payment	2015
Average Interest Rate of the issue	3.55%

ENERGY PERFORMANCE CONTRACT
CAPITAL LEASE SCHEDULES
SCHEDULE # 1 - ENERGY SAVINGS

Date	Principal	Interest	Total Annual Payment
12/18/06		$ 208,607.64	$ 208,607.64
12/18/07	$ 337,015.56	203,665.91	540,681.47
12/18/08	390,708.28	190,393.59	581,101.87
12/18/09	419,623.68	176,101.49	595,725.17
12/18/10	466,693.82	160,512.43	627,206.25
12/18/11	501,401.30	143,409.20	644,810.50
12/18/12	440,814.48	126,497.64	567,312.12
12/18/13	462,724.00	110,675.92	573,399.92
12/18/14	494,406.67	93,785.20	588,191.87
12/18/15	527,605.41	75,748.51	603,353.92
12/18/16	562,385.03	56,511.10	618,896.13
12/18/17	598,809.87	36,015.96	634,825.83
12/18/18	636,504.76	14,210.29	650,715.05
01/18/19	54,176.70	159.74	54,336.44
Total	$ 5,892,869.56	$ 1,596,294.62	$ 7,489,164.18

SCHEDULE # 2 - ADDITIONAL CONSTRUCTION

Date	Principal	Interest	Total Annual Payment
12/18/06		$ 164,090.88	$ 164,090.88
12/18/07	$ 288,939.61	159,854.15	448,793.76
12/18/08	326,070.13	148,605.71	474,675.84
12/18/09	337,802.13	136,873.71	474,675.84
12/18/10	349,956.28	124,719.56	474,675.84
12/18/11	362,547.73	112,128.11	474,675.84
12/18/12	375,592.20	99,083.64	474,675.84
12/18/13	389,106.05	85,569.79	474,675.84
12/18/14	403,106.09	71,569.75	474,675.84
12/18/15	417,609.85	57,065.99	474,675.84
12/18/16	432,635.49	42,040.35	474,675.84
12/18/17	448,201.75	26,474.09	474,675.84
12/18/18	464,328.05	10,347.79	474,675.84
01/18/19	39,439.90	115.91	39,555.81
Total	$ 4,635,335.26	$ 1,238,539.43	$ 5,873,874.69

Arapahoe County entered into an energy performance contract with Chevron-Texaco on November 18, 2005. The purpose of this contract was to enable the County to upgrade its current facilities with more energy efficient lighting, plumbing, and heating/ventilating/air-conditioning equipment. These improvements will reduce the County's energy costs to the extent that all of the improvements made under schedule #1 of the capital lease could be funded from the existing County budget.

While these energy efficient improvements are being completed it was advantageous for the County pursue other facility upgrades that do not necessarily improve energy savings, but would require additional cost to complete at a later date. These projects are funded under schedule #2 of the capital lease and will be paid for with existing revenue sources.

Size of Issue (November 18, 2005)	$10,528,204.83
Last Payment	2019
Average Interest Rate of the issue	3.54%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT
GENERAL OBLIGATION PROJECT AND ACQUISITION BONDS

	Series 2002A Bonds			Series 2002B Bonds			
Year	Principal	Interest	Total	Principal	Interest	Total	Total Debt Service
2006		$ 1,689,968.76	$ 1,689,968.76	$ 1,000,000.00	$ 1,452,650.00	$ 2,452,650.00	$ 4,142,618.76
2007		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2008		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2009		1,689,968.76	1,689,968.76		1,415,150.00	1,415,150.00	3,105,118.76
2010		1,689,968.76	1,689,968.76	605,000.00	1,415,150.00	2,020,150.00	3,710,118.76
2011		1,689,968.76	1,689,968.76	80,000.00	1,387,925.00	1,467,925.00	3,157,893.76
2012		1,689,968.76	1,689,968.76	250,000.00	1,384,325.00	1,634,325.00	3,324,293.76
2013		1,689,968.76	1,689,968.76	375,000.00	1,369,950.00	1,744,950.00	3,434,918.76
2014		1,689,968.76	1,689,968.76	570,000.00	1,348,387.50	1,918,387.50	3,608,356.26
2015		1,689,968.76	1,689,968.76	710,000.00	1,315,612.50	2,025,612.50	3,715,581.26
2016		1,689,968.76	1,689,968.76	935,000.00	1,274,787.50	2,209,787.50	3,899,756.26
2017		1,689,968.76	1,689,968.76	1,100,000.00	1,221,025.00	2,321,025.00	4,010,993.76
2018		1,689,968.76	1,689,968.76	1,320,000.00	1,157,775.00	2,477,775.00	4,167,743.76
2019		1,689,968.76	1,689,968.76	1,565,000.00	1,081,875.00	2,646,875.00	4,336,843.76
2020		1,689,968.76	1,689,968.76	1,825,000.00	991,887.50	2,816,887.50	4,506,856.26
2021		1,689,968.76	1,689,968.76	2,105,000.00	896,075.00	3,001,075.00	4,691,043.76
2022		1,689,968.76	1,689,968.76	2,400,000.00	785,562.50	3,185,562.50	4,875,531.26
2023		1,689,968.76	1,689,968.76	2,725,000.00	659,562.50	3,384,562.50	5,074,531.26
2024		1,689,968.76	1,689,968.76	3,070,000.00	516,500.00	3,586,500.00	5,276,468.76
2025		1,689,968.76	1,689,968.76	3,435,000.00	363,000.00	3,798,000.00	5,487,968.76
2026		1,689,968.76	1,689,968.76	3,825,000.00	191,250.00	4,016,250.00	5,706,218.76
2027	$ 4,245,000.00	1,689,968.76	5,934,968.76				5,934,968.76
2028	4,700,000.00	1,472,412.50	6,172,412.50				6,172,412.50
2029	5,185,000.00	1,231,537.50	6,416,537.50				6,416,537.50
2030	5,710,000.00	965,806.26	6,675,806.26				6,675,806.26
2031	6,270,000.00	673,168.76	6,943,168.76				6,943,168.76
2032	6,865,000.00	351,831.26	7,216,831.26				7,216,831.26
Total	$32,975,000.00	$ 41,874,069.00	$74,849,069.00	$27,895,000.00	$ 23,058,750.00	$50,953,750.00	$125,802,819.00

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A Bonds were issued in the amount of $32,975,000 for construction of various water, sewer and stormsewer facilities which are currently under construction. Series B Bonds were issued to refinance the Debt of the Arapahoe Water & Sanitation District.

Size of Issue (April 1, 2002)	$63,870,000
Last Payment	2032
Average Interest Rate	5.36%

ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT
REVENUE BONDS - SERIES 2005E

Date	Principal	Interest	Total Annual Payment
2006		$ 1,377,222.75	$ 1,377,222.75
2007		1,297,906.26	1,297,906.26
2008		1,297,906.26	1,297,906.26
2009		1,297,906.26	1,297,906.26
2010		1,297,906.26	1,297,906.26
2011		1,297,906.26	1,297,906.26
2012		1,297,906.26	1,297,906.26
2013		1,297,906.26	1,297,906.26
2014		1,297,906.26	1,297,906.26
2015		1,297,906.26	1,297,906.26
2016		1,297,906.26	1,297,906.26
2017		1,297,906.26	1,297,906.26
2018		1,297,906.26	1,297,906.26
2019		1,297,906.26	1,297,906.26
2020		1,297,906.26	1,297,906.26
2021		1,297,906.26	1,297,906.26
2022		1,297,906.26	1,297,906.26
2023	$ 1,315,000.00	1,297,906.26	2,612,906.26
2024	1,180,000.00	1,240,375.00	2,420,375.00
2025		1,188,750.00	1,188,750.00
2026		1,188,750.00	1,188,750.00
2027		1,188,750.00	1,188,750.00
2028		1,188,750.00	1,188,750.00
2029		1,188,750.00	1,188,750.00
2030		1,188,750.00	1,188,750.00
2031		1,188,750.00	1,188,750.00
2032		1,188,750.00	1,188,750.00
2033	7,545,000.00	1,188,750.00	8,733,750.00
2034	7,915,000.00	811,500.00	8,726,500.00
2035	8,315,000.00	415,750.00	8,730,750.00
Total	$ 26,270,000.00	$ 36,608,004.17	$ 62,878,004.17

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority's for $26,270,000 for water and wastewater improvements. The most significant project to be funded is an upgrade of the wastewater treatment plant to increase capacity for future growth.

The District's debt service payments for the 2005 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be derived from property tax revenues.

Size of Issue (November 1, 2005)	$26,270,000.00
Last Payment	2035
Average Interest Rate of the issue	4.46%

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

	2004 Actual	2005 Amended Budget	2005 Estimate	2006 Adopted Budget
Aid to Agencies				
Arapahoe County Council on Aging	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Arapahoe/Douglas Mental Health	246,245	246,245	246,245	246,245
Arapahoe House	278,104	278,104	278,104	278,104
Arapahoe House Adolescent Triage Center	-	-	-	-
Aurora Interchurch Task Force	45,000	45,000	45,000	45,000
Aurora Mental Health Center	244,419	244,419	244,419	244,419
Beacon Center	5,900	5,900	5,900	5,900
Comitis Crisis Center	57,500	57,500	57,500	57,500
Doctors Care	11,500	11,500	11,500	11,500
Gateway Battered Women's Shelter	343,500	343,500	343,500	343,500
Inter-Faith Community Service	80,000	80,000	80,000	80,000
Metropolitan Community Provider Network	51,750	51,750	51,750	51,750
Special Transit	-	8,000	8,000	8,000
Town of Littleton Cares	20,000	20,000	20,000	20,000
Tri-Valley Senior Citizens Association	16,700	16,700	16,700	16,700
Total Aid to Agencies	**$ 1,403,618**	**$ 1,411,618**	**$ 1,411,618**	**$ 1,411,618**
Economic Development Contributions				
Aurora Economic Development Council	$ 57,500	$ 57,500	$ 57,500	$ 57,500
Aurora Chamber of Commerce	5,750	6,000	6,000	6,180
I-70 Regional Economic Advan. Partnership	23,000	20,000	20,000	20,000
I-70 Corridor Chamber	-	-	-	165
South Metro Denver Chamber of Commerce	63,250	63,250	63,250	63,250
Southeast Denver & Douglas County EDC	28,750	28,750	28,750	28,750
Total Economic Development Contributions	**$ 178,250**	**$ 175,500**	**$ 175,500**	**$ 175,845**

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney and Health Department Funding Formulas

Arapahoe County shares funding responsibility for the District Attorney of the 18th Judicial District with the other three Counties in the 18th Judicial District. Pursuant to State law, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate.

Arapahoe County also shares funding responsibility for the Tri-County Health Department with the other two counties served by the Tri-County Health Department. The formula for this funding is also made on a equal per-capita basis.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	Dollar Payment	Percent of Total
Arapahoe County	536,585	20.128	$ 10,800,240	66.13%
Douglas County	244,045	20.128	4,912,095	30.07%
Elbert County	24,589	20.128	494,921	3.03%
Lincoln County	6,241	20.128	125,617	0.77%
Total	**811,460**	**20.128**	**$ 16,332,873**	**100.00%**

Health Department Funding Formula

County	Population Estimate	Per-Capita Payment	Dollar Payment	Percent of Total
Adams County	410,587	6.556	$ 2,691,714	34.47%
Arapahoe County	536,585	6.556	3,517,728	45.05%
Douglas County	244,045	6.556	1,599,903	20.49%
Total	**1,191,217**	**6.556**	**$ 7,809,345**	**100.00%**

GENERAL FUND AND MILL LEVY FUNDS RESERVE POLICY

I. Policy

It shall be the policy of the Arapahoe Board of County Commissioners to maintain a satisfactory level of unappropriated fund balance reserves in order to insure a continued strong financial position within the County, and to conform to the requirements of the Taxpayer's Bill of Rights. The amount that fund balance is reserved must be at a minimum equal to the amount required by the Taxpayer's Bill of Rights (3%). However, it is the option of the Board to set it at any level at or above the Tabor requirement that they feel is proper.

II. Scope

The Board of County Commissioners has established that the level of the fund balance reserve policy shall be as follows:

1. General Fund - A fund balance reserve will be established by the BOCC at no less than 11% of the current year's initial adopted total operational budget. The amount required by the Taxpayer's Bill of Rights for County Government and the accrued vacation/sick leave shall be part of this 11% reserve.

2. Road & Bridge - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget be will established. The accrued vacation/sick leave shall be part of this one-sixth reserve.

3. Social Service - A fund balance reserve of one-sixth of the County's portion of the current years initial adopted total operational budget will be established as the minimum reserve balance. Any remaining fund balance above this reserve should be captioned "Reserved for Social Services Programs". Note: these moneys are fund balance money set aside at the option of the Board. The accrued vacation/sick leave shall be part of this one-sixth reserve.

4. Law Enforcement Authority District Fund - A fund balance reserve of one-sixth of the current year's initial adopted total operational budget will be established as the minimum beginning reserve balance. The amount required by the Taxpayer's Bill of Rights for the Arapahoe Law Enforcement Authority shall be part of this one-sixth reserve. The accrued vacation/sick leave will be part of this one-sixth reserve.

5. Arapahoe County Recreation District Fund - A fund balance reserve shall be established and maintained for the Arapahoe County Recreation District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

6. General Improvement District Funds - A fund balance reserve shall be established and maintained for each Arapahoe County General Improvement District. This reserve shall be at a minimum, the amount required by the Taxpayer's Bill of Rights.

III. Background

The following factors have been considered in the setting of this policy.

1. The level of reserves to be maintained to determine the County's desired bond rating.

2. An adequate level of reserves be maintained for cash flow purposes.

3. The County maintain an adequate level of reserves to insure that the annual budget be balanced as required by law.

4. A sufficient level of reserves be maintained to carry the County through low economic years or fluctuations in anticipated annual revenues

5. The voters of the State of Colorado adopted the Taxpayer's Bill of Rights on November 3, 1992. This amendment to the State Constitution requires a reserve of 1% or more of "fiscal year spending" for 1993, 2% or more for 1994, and 3% or more for 1995 and all subsequent years.

IV. Definitions

Taxpayer's Bill of Rights - Article X, Section 20 of the State Constitution was initially adopted by the Voters of the State of Colorado on November 3, 1992.

Fiscal Year Spending - As defined by the Taxpayers Bill of Rights, "all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales."

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

V. Responsibilities

1. The Finance Department, Budget Division shall calculate the amount of the reserves as defined in this policy, including both the reserves required by this policy and estimates of the reserves required under the Taxpayer's Bill of Rights.

2. The Board of County Commissioners shall approve by Resolution, the amounts designated as the reserves.

3. The Finance Department shall be responsible for the preparation and notification to the Board of County Commissioners, the status of unappropriated fund balance reserves on a quarterly basis, noting any exceptions to the levels as defined in the policy.

REAPPROPRIATION POLICY

I. Policy

Since appropriations expire and unspent balances revert to the unappropriated fund balance at the end of the budget year, it is necessary to reauthorize expenditures which were authorized but unspent in a prior year.

Amounts equal to purchase orders encumbered but not expended in a calendar year that have been reopened in a subsequent year, will be appropriated in that subsequent year. In addition the unspent balances of budgeted project or grant monies from a prior year will be appropriated in the subsequent year if needed in the subsequent year according to the Board of County Commissioners. The unappropriated fund balance of certain funds will be appropriated each year at such time that these balances are reasonably known. (Except Water Authority)

II. Scope

1. The balance of all purchase orders opened and encumbered using budgeted funds from the prior year budget, but which were unspent in the prior year, and which are still needed in a subsequent year, will be reappropriated.

2. The unspent balance of amounts budgeted in a prior year for Commissioner approved projects and grants will be reappropriated so the project or grant spending can be completed.

3. The unappropriated fund balance of the following funds shall be reappropriated:
   a. CIP Project Tracking Fund
   b. Conservation Trust Fund
   c. Cash-In-Lieu Fund
   d. Law Enforcement Assistance Administration Fund
   e. All General Improvement District Funds
   f. Sheriff Commissary Fund
   g. Forfeited Property Fund
   h. Communication Network System Replacement Fund

4. Requests for supplemental funding for needs not appropriated in the prior year budget are not within the scope of this policy, and shall be handled following the Supplemental Requests Policy 3.4.

5. The amount of reappropriation for any one department, and any one fund, shall be limited to the actual savings from the prior year budget, and the available unappropriated and reserved fund balances.

III. Definitions

1. Reappropriation - The appropriation of an amount or balance which was appropriated in a prior budget period for the purpose of maintaining the authorization for the original appropriated purpose.

IV. Responsibilities

1. The Accounts Payable Division of the Finance Department shall be responsible for the preparation of a listing of purchase orders reopened following the start of a new year.

2. Each Elected Official and Department Head is responsible for the review of this list and for submitting in writing, any change to the list.

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

V. Procedures

1. The Accounts Payable Division of the Finance Department shall prepare a listing of all purchase orders which were reopened and which are to be paid, in the new year. This list shall be delivered to the Budget Division of the Finance Department at the earliest reasonable opportunity following the beginning of a new year.

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

3. Each County office, department or agency shall review the list of purchase orders and notify the Budget Division if any item on the list is not required or was closed following the beginning of the year. Each office, department or agency shall also notify the Budget Division of any amounts which should be reappropriated for ongoing projects or grants.

4. The Budget Division shall review the lists and submit a recommendation to the Board of County Commissioners.

5. A legal publication shall be prepared announcing the hearing date and details of the supplemental request. This shall be published in full, one time, in a newspaper having general circulation within Arapahoe County.

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

7. The Budget Coordinator will implement computer input of the reappropriated amounts within one month of approval, notifying the requesting departments.

8. A certified copy of the resolution shall be filed with the Division of Local Government in the Department of Local Affairs and with the affected spending agencies.

COLORADO BUDGET REQUIREMENTS

Information from the State of Colorado Financial Management Manual – A Guide for Local Governments - Revised 3/03

Budget Procedures

According to the Budget Law, the budget officer must submit an estimated budget to the governing body on or before October 15. The following are steps the budget officer should take to ensure compliance with the Budget Law.

Budget Format and Content

Included in the Budget Law are several specific elements which must be in the budget document.

The budget information for both expenditures and revenues must be classified by fund and by the "spending agency" (office, unit, department, board, commission, and institution), which is responsible for the particular revenues and/or expenditures. (Section 29-1-103(1)(b) and (f), C.R.S.)

The expenditure data must show the object of each expenditure for administration, operations, maintenance, debt service, and capital projects to be undertaken during the budget year; all anticipated revenue must show its sources. (Section 29-1- 103(1)(a), C.R.S.)

The budget must show the corresponding figures for three years: the prior completed fiscal year from the audit, the current fiscal year estimated through the end of the year, and the proposed budget year. (Section 29-1-103(1)(d), C.R.S.)

The budget must show estimated beginning and ending fund balances which include all unexpended surpluses from the prior years, total cash, and other resources available for subsequent years. This includes all reserves, savings accounts, etc. (Section 29-1-103(1)(c), C.R.S.)

The budget must include a written "budget message" which 1) describes the important features of the budget; 2) provides a statement of the budgetary basis of accounting used (cash, modified accrual, or encumbrance; and 3) describes the services to be delivered during the budget year. The written budget message is a narrative that describes the budget in as much detail as necessary, but must have at a minimum the three components addressed above. Many local governments overlook this required part of the law or have no idea what to write, while others include several pages of narrative. Remember, the budget message should state what is important about the budget and what services the local government will be providing. (Section 29-1-103(1)(e), C.R.S.)

Many budget practitioners question what is meant by "important features." The law does not define this term. However, it generally is understood to mean that the message will include statements that describe the highlights of the budget. This could be pointing out the start of a capital project for which funds had been saved for several years or an increase of taxes or a reduction in service because of weakened revenue collections, etc.

The budget shall include a supplemental schedule, which contains the following information on lease-purchase agreements. (Section 29-1-103(3)(d), C.R.S.)

1. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements involving real estate.

2. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease purchase agreements other than those involving real estate.

3. The total maximum payment liability of the local government under all lease purchase agreements involving real estate and all lease purchase agreements not involving real estate, over the entire terms of such agreements, including all optional renewal terms.

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

No budget may show expenditures in excess of available revenues plus beginning fund balances. (Section 29-1-103(2), C.R.S.) In other words, the budget must be balanced.

Notice of Budget

A copy of the proposed budget should be made conveniently available to citizens. It should be at the municipal building, courthouse, administrative headquarters (for a special district), or any other public building. The local public library is often a good place to display a copy of the budget. The budget itself should be as simple and as easy to understand as possible yet meet the legal requirements for format and content. Upon receipt of the proposed budget from the designated budget officer (on or before October 15), the governing board must cause to be published a notice, one time, in a newspaper having general circulation within the local government's boundaries. If the local government's total budget is $50,000 or less, the governing board may post the notice in three public places instead of publishing a notice. (Section 29-1 106(3), C.R.S.) The notice must state that:

1. The proposed budget will be considered for adoption at a hearing on a specified time, date, and place.

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

3. Any elector may inspect the budget and file objections at any time prior to the final adoption of the budget.

Budget Hearing and Adoption

At the hearing for the adoption of the budget, the governing body may consider the objections of the electors and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various offices and departments and in view of anticipated income. The hearing portion of the meeting is closed when all testimony, including objections to the budget are heard. (Section 29-1-108(1), C.R.S.)

The adoption of the budget must be formalized and made official by adoption of a resolution or ordinance by the governing body. If the governing body finds that it cannot complete the adoption

of the budget during the budget hearing, the board should consult with its attorney whether to continue the hearing or schedule additional hearings.

The governing body shall adopt the budget before certifying levies to the county (ie.) if it certifies a levy for property tax. Otherwise, the budget must be adopted by December 31. If a local government fails to adopt a budget by the deadline (December 15 if levying for a property tax or December 31 if not), then the statute imposes a penalty. Only 90 percent of the current year's appropriation for operations and maintenance purposes is deemed reappropriated for the upcoming year. (Section 29-1-108(3), C.R.S.) .

Levy Certification

If a local government needs property tax revenue to balance its proposed budget, it must take official action, by ordinance or resolution, to set and certify a mill levy. It must then certify the mill levy(ies) to the Board(s) of County Commissioners (Section 39-1-111.5, C.R.S.) by December 15. Local governments must inform themselves of possible mill levy limitations. The certification must distinguish the purpose of any levy, whether it is for debt payment, ongoing general operating purposes, temporary tax credit/temporary mill levy rate reduction, voter-approved capital expenditures, or Refund/Abatement. (For fire protection districts please note that any pension levy is part of the general operating levy unless voted upon separately.)

The Colorado Constitution requires taxation to be uniform across county lines. (Article X, Sec. 3, Colo. Const.) For a local government that covers more than one county, when there is an adjustment in the assessed valuation in one county, the total assessed valuation of the taxing entity is affected and new levies may have to be certified to each county. Mill levy limits will still apply.

Appropriation Resolution/Ordinance

An appropriation is the legal spending limit authorizing the expenditures set forth in the budget by the governing board. The appropriation must be enacted by the governing body through an official action: a resolution or an ordinance. The budget is merely a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money. Appropriations are made by fund or spending agency (e.g., department) within a fund at the discretion of the governing body. (Section 29-1-108(2), C.R.S.) Remember, if the governing board has not appropriated its budget on or before December 31, then only 90 percent of the amounts appropriated in the last resolution/ordinance is reappropriated. (Section 29-1-108(4), C.R.S.)

No spending agency may expend or contract to expend any money in excess of the amount appropriated in the resolution/ordinance. Any verbal or written contract that violates this is void. Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation. (Section 29-1-110, C.R.S.

Filing the Budget

A local government must file a certified copy of its adopted budget, including the budget message, with the Division of Local Government no later than January 30. (Section 29-1-113(1), C.R.S) "Certified" means a statement by a member of the governing body or a person appointed by the

governing body that the budget is a true and accurate copy of the budget as adopted by the governing body. Any town, city, or city and county operating under a home rule or territorial charter must file a budget with the Division of Local Government for purposes of information and research, even if they are exempt from other aspects of the Budget Law. (Section 29-1-113(2), C.R.S.)

If a local government does not file a certified copy of the adopted budget, the county treasurer may be directed to withhold monies until the budget is filed. (Section 29-1-113(3), C.R.S.)

Record of Expenditures

It is critical that a local government not spend more than it has budgeted and appropriated. Careful tracking of revenues and expenditures is necessary. Statutes require that records of expenditures be kept in the office of the person whose duty it is to disburse monies. (Section 29-1-114, C.R.S.) These records must show appropriated amounts as compared with actual expenditures (i.e., year-to-date). If at any time revenue must be moved from one appropriated fund or spending agency to another, then the entity's records must reflect this transfer of revenue as a budgetary transfer. Any authorized contingency expenditures must also be recorded. These records will show at all times the unexpended balance in each appropriated fund or spending agency or year-to-date spending as compared to the total budget.

Changing the Budget

When and how budgets can be amended during the year is a subject of continual concern to local governments. As with any plan, the budget cannot perfectly anticipate the next year's revenue collection or expenditure needs. The Budget Law recognizes the need to amend or change annual budgets. The law defines three bases for budget amendments: the receipt of unanticipated revenues; budgetary transfers; and a downward revision of the appropriation.
(Section 29-1-109, C.R.S.)

If a local government receives unanticipated revenue, other than from property tax revenue, it must amend the budget in the required manner only if it intends to spend the revenue. If it intends to spend the revenue, then a "supplemental" budget and appropriation must be adopted to authorize the expenditure of the additional revenues which was, in fact, unanticipated at the time the budget was adopted. If excess property tax is received, other than from uncollectibles from prior years, the law does not allow the local government to adopt a supplemental budget and appropriate the money for any purpose. The government must keep the property tax revenue for appropriation only in the following year.

To make a supplemental amendment to the budget requires a hearing to adopt an ordinance/resolution for a supplementary budget and appropriation. The hearing must be noticed in the same manner as the original budget hearing. (Section 29-1-109(2)(a), C.R.S.-See page 5-13.) The notice must state the reason for the supplemental budget, the source and amount of the unanticipated revenue, and what it will be spent on. The supplemental budget/appropriation ordinance does not have to be published; however, it must be filed with the DLG. Situations arise during the year where a government finds that it did not budget adequate funds for a particular project, program, or activity. If there is sufficient revenue, in the governing body's opinion, within the budget that does not have to be spent as previously appropriated, and may be spent where the shortfall has occurred, then a transfer may be authorized. A transfer of funds may occur, if and

only if, the funds to be transferred had previously been appropriated. One way that funds may have been appropriated is through the contingency line item. Any unspent contingency budget may be used for transfers. The transfer must be authorized by the original budget hearing. The notice must set forth the reasons for the transfer, the dollar amounts, and the affected funds and spending agencies. The transfers are to be documented, in detail, in the minutes.

> **Note**: If there is an unappropriated fund balance available in an amount to cover the shortfall, it cannot be appropriated for the transfer.

The statutes address a third budget amendment situation. If revenues are lower than anticipated, the governing body may adopt a "revised appropriation" in the same manner as the original appropriation (by fund or spending agency) and thereby lower the statutory spending limit. (Section 29-1- 109(1)(c), C.R.S.) The revised appropriation must also be adopted at a properly noticed hearing as in the other situations above. The governing body does not have to take this formal action, since the law is permissive, but careful accounting is necessary in order not to exceed revenues for the year.

Please see sample forms for the supplemental budget, the budgetary transfer, and the revised appropriation amendment resolution/ordinances in Appendix C.

Property Tax Revenue Limits

State law for many years has restricted the amount of annual revenue which can be raised for operating purposes from property tax, the so-called “5.5 percent limit.” (Section 29-1-301, C.R.S.) The enactment of TABOR added two new property tax limits, a TABOR mill levy limit, and another property tax revenue limit.

Prior voter approval is needed to impose a mill levy above that of the prior year (TABOR, Article X, Section 20(4)(a)). Through case law, it has been determined that the mill levy limitation under TABOR applies only to general operating functions of the government, and not to levies that service debt for debt repayment, capital expenditure, and refund/abatement levies. Regarding property tax revenue for debt, only the amount of revenue may be raised which is necessary to service the annual debt payments. (Section 29-1-301(1.7), C.R.S.) Legal advice on ballot wording should be sought.

Property Tax Revenues

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

Local budget officers must calculate the TABOR limitation and the 5.5 percent limitations. The mill levy limitation and the two property tax revenue limitations must operate in conjunction with each other. They are commonly harmonized by considering the limit which produces the lowest revenue to be the limiting factor, preceding levying any revenue that may be allowed under the other two limits.

TABOR Property Tax Revenue Limit

TABOR limits property tax revenue to a percentage increase over the prior year. The percentage increase allowed is the two other percentages added together: local growth plus inflation. (TABOR, Article X, Section 20(7)(c)) Local Growth is defined as the net percentage change in actual value of all real property...from construction of taxable real property improvements and additions to, minus deletions from, taxable real property. (TABOR, Article X, Section 20(2)(g) and (Section 39-1-102(15), C.R.S.) County assessors will certify the values used to calculate the local growth percentage using the Certification of Valuation Form (Form DLG 57) or the equivalent by August 25. The Certification of Valuation has a section entitled, "Use for TABOR Calculation". The figures shown in this section are actual value, and are used to calculate the TABOR local growth.

Inflation is defined as the percentage change in the Consumer Price Index (CPI) for the Denver-Boulder-Greeley area (TABOR, Article X, Section 20(2)(f)). To know the actual annual percentage change, the government must wait until late February of the following year for a figure to be released by the U.S. Bureau of Labor Statistics (BLS), the source required by TABOR. Therefore, budgeters must use a projection of inflation so that the limits can be determined and the budget can be developed before the end of the year. Two respected and relatively unbiased projections of that figure are available to budgeters: the Legislative Council's and the Governor's Office of State Planning and Budgeting. These agencies release their projections quarterly in late March, June, September, and December. DLG will make the projected inflation numbers available for the government at the earliest possible date, including the official release from BLS.

The 5.5% Statutory Property Tax Revenue Limitation

The statutory 5.5 percent Property Tax Revenue Limit, (Section 29-1-301, et seq., C.R.S.), applies to most statutory local governments. It does not apply to home-rule entities unless their charters specify this limit. The statute states, "All statutory tax levies shall be so reduced as to prohibit the levying of a greater amount of revenue than was levied in the preceding year plus five and one-half percent (5.5%)..." When a local government computes the 5.5 percent limit it will review the Certification of Valuation (Form DLG57). The Certification of Valuation has a section entitled, "Use for 5.5 percent limit calculation". The figures shown in this section are assessed valuation, and are used to calculate the 5.5 percent limitation. The assessor reports increased valuation for assessment attributed to annexation or inclusion of additional land ...[and] new construction. These valuation increases are considered growth in the 5.5 percent limit calculation and can increase the allowed revenue. If the assessor reports increased volume of production of a producing mine, previously legally exempt federal property, and new primary oil or gas production from any producing oil and gas leasehold or land, the local government may include these as growth. However, the government must submit form DLG 52 and 52A in order to have the mine production and previous exempt property treated as growth. If the local government wishes to have the new primary oil or gas treated as growth, the government must apply to the Division. The initial calculation using the August 25th data is usually mailed in September. The Division will recalculate the 5.5 percent limit when the assessors submit revised Certification of Valuation, usually the first week of December. Once the local government has completed the limit calculations worksheet it must determine the most restrictive revenue limit.

Elections and the 5.5% Property Tax Revenue Limit

Under Section 29-1-302, C.R.S., governments are allowed to hold an election to approve raising a greater amount of revenue than the 5.5 percent limit allows. The statute spells out specific elections for certain types of revenues in excess of the limitation. The statutory notices and deadlines become complicated when combining them with the required TABOR election requirements. Legal advice should be sought in this area as well. Many local governments have held elections to remove themselves from the TABOR property tax limit, the 5.5 percent limit, or both. The removal from the limits are for specified or open-ended periods of time.

> **Note:** The statute allows DLG to approve increased revenues beyond the 5.5 percent limit upon request, including special provisions for capital purposes and county road and bridge revenue. If the government's 5.5 percent limit is more restrictive than the TABOR revenue limit, and the governing body wishes to explore the possibilities of invoking these statutory provisions, it is imperative that the government contact DLG immediately to understand the Division's criteria for reviewing and approving these requests.

TABOR

Fiscal Year Spending

As part of the local government's budget development, the TABOR fiscal year spending concept must be examined and applied to the proposed budget. The property tax revenue limit that a local government calculates and abides by must be seen in the context of the fiscal year spending limitation.

Reserves

You should be aware that TABOR refers to "reserves" in two separate passages: (1) emergency reserves, and (2) the definition of "fiscal year spending" (FYS).

Managing the Budget

The Budget Law requires each local government to have a person who monitors revenues and expenditures in order to know whether or not the budget is on course. Monitoring and analyzing revenues and expenditures allow the government to revise the estimates of ending balances. This assists in forecasting the future financial situation. Monitoring and analyzing the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis will help in comparing actual to budgeted figures. Year-To-Date or Month-To-Date comparisons to the budget, including what percentage of the budget has been spent and how much remains, are questions the budget officer should be asking on a regular basis. It is important to make sure that actual revenues are at least equal to what was anticipated when preparing the budget.

Monitoring Revenue Shortfall

Operating Reserves

Governments need to identify funds and dollar amounts to be set aside to meet unanticipated expenses or revenue shortfalls. This should be built into the budget through the contingency line item. Estimation of the reserve amount is relative to the type of service(s) the local government offers and to the type and extent of the shortfall. In general, a government should reserve in unappropriated fund balance between 10 and 30 percent of its operation and maintenance budget depending upon the local government's budgetary circumstances.
A reserve for “cash flow” purposes (also known as “working capital reserves”) may be prudent especially if property tax is the primary revenue. Taxes will not be received for the most part, until April, so resources to meet expenses for the first quarter of the year are necessary.

Capital Reserve

The government must be aware of the life cycles of its facilities and equipment and the costs associated with the replacement of capital objects. Therefore, the government must budget for such replacement by reserving funds over time until the expected replacement occurs. The replacement can be financed either by reserving enough money to pay for it all at once or by paying a portion up front, and then using other methods to finance the balance of the cost.

A capital reserve can be established by action of the governing body; the ordinance or resolution should describe the purpose of the reserve and enumerate yearly monetary allocations. The governing body may create a separate capital improvement fund and transfer the appropriated portion.

Contingency Reserve

A shortfall in revenues may mean the need to use reserve funds or to cut back on expenditures or both. Plan for emergencies (in addition to TABOR emergencies) and budget for them. If a non-TABOR emergency does not happen, the funds are available to be budgeted for in the following year. Having a contingency line-item amount within each fund allows the government to move money within a fund for internal purposes without having to enact the otherwise required official transfers. Noticing a shortfall early in the year can make a problem less painful by giving ample time to correct the situation. Contingencies are defined as emergencies which could not have reasonably been foreseen at the time of the adoption of the budget. (Section 29-1-111, C.R.S.) In the case of a contingency, the governing body is authorized to spend in excess of its original appropriation. (Section 29-1-112, C.R.S.) TABOR also addresses emergency spending for local governments.

TABOR AMENDMENT

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

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

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

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

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

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

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

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

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

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

(3) **ELECTION PROVISIONS**

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

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

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

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

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

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

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

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

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

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

ANNUALLY...? or "SHALL (DISTRICT) DEBT BE INCREASED (principal amount), **WITH A REPAYMENT COST OF** (maximum total district cost),...?"

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

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

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

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

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

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

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

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

(7) **SPENDING LIMITS.**

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

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

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

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property

tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reduction, (1) and (3) (c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.

(8) **REVENUE LIMITS.**

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

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

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

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

GLOSSARY OF TERMS

Abatements - A refund of previously paid property taxes due to over-valuation of property.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, not withstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Administrative Fees – An umbrella term for all fees and charges assessed by County operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on County Commissioner guidance, cost of services and other factors.

Adopted Budget - Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency - A department or principal office of the County Government or a governmental unit outside County Government receiving County funding (e.g. mental health agencies, Arapahoe House, Comitis, etc.).

Aid to Agencies – Agencies the County provides contributions to for health, social and detoxification programs.

Amended Budget - Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. Also referred to as the Revised Budget.

Appropriation Resolution – A resolution passed by the Board of County Commissioners that authorizes an appropriation of funds.

Arapahoe Law Enforcement Authority (ALEA) - A separate legal government agency, governed by the Board of County Commissioners, which funds the Patrol Division of the Sheriff's Office. The Boundaries of the Arapahoe Law Enforcement Authority are contiguous to the unincorporated area of the County.

Assessment Rate - The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation - The total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position - A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Base Year - Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2001 and 2002, the base year was the 18 months ending June 30, 2000. For property taxes collected in 2003 and 2004, the base year is the 18 months ending June 30, 2002.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond - A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget - The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual - The set of instructions and forms sent by the Budget Division to the departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects - Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of $50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu - Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund - A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The Fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through intergovernmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – Federal law that gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Conservation Trust - State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency - A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service - The annual payment of principal and interest on the County's debt obligations.

Debt Service Fund – A fund established to accumulate resources to pay the principal, and interest of long-term debt or lease obligations.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation - The allocation of the cost of property, plant and equipment over their

estimated useful life, in the accounting period in which these assets are used.

Designation/Designated Fund Balance – Portions of fund balance that are set aside for planned actions, but are not actual commitments. Designations include the County Operating Capital Designation and the Designation for Subsequent Year Expenditures.

Designated Fund Balance (Reserves) - Portions of fund balance that are set aside for a specific purpose and, therefore, not available for future appropriation (except for that specific purpose).

Effectiveness Indicator - Units of work accomplished (output) evaluated against a specific objective or standard. These indicators should measure the actual level of service against previously identified objectives, such as responsiveness, customer satisfaction, problem reduction and percentage of standard realized. Example: the number of burglary arrests which "survive preliminary hearings". These indicators may be affected by outside factors, e.g., economic conditions or the crime rate.

Efficiency Indicators - Units of work accomplished (output) against units of resource (input). The desired resources measure is work year or work hours, e.g., work hours per dog vaccination or percentage completed. Costs per unit of output may also be shown, in addition to hours or years per unit.

Emergency Supplemental Appropriation - The governing body of a local government may authorize the expenditure of funds in excess of the budget. An emergency is defined as: a) Act of God; b) Public Enemy; and c) Something "which could not have been reasonably foreseen at the time of the adoption of the budget".

Encumbrance - An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

Enterprise Fund - A fund established to finance and account for the acquisition,

operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Expenditure - An actual payment made by County warrant (check), wire transfer or by interfund transfer for internal County bills.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

Fees - A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, building permits, and vehicle registrations.

Finance Staff Policy Committee - Administrative representatives that meets to discuss, revise, create, and coordinate issues of financial procedures and administrative policies.

Fiscal Policy - The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending - Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of $5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits - These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance - Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment - The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund - A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal - A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) - A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant - A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation - As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues - Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other county departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements - Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level Of Service - Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

Line Item Budget - A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Most common is a district created for streets, sidewalks and related improvements. The costs of the installed public improvements are assessed against each property in the LID that is specially benefited. The County may contribute to the cost of the improvements.

Mandated Services - Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.

Mill Levy (Tax Rate) - Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny, or $1.00 of tax for each $1,000 of assessed valuation.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget - The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective - An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense - Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator - Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure - Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement - Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax - Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget - The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reservation/Reserved Fund Balance – Portions of fund balance that are set aside because of an outside or external requirement, and are therefore not available for appropriation. These include TABOR requirements, debt service reserves, prepaid items, and reserves for encumbrances.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Income received by the County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Revenue Bond – a bond secured by the pledge of specific revenues issued to finance a capital improvement.

Special Revenue Funds – funds established to account for revenues received by the County that are required by law, contract, or County policy to be spent for a particular purpose.

Statutory Property Tax Revenue Limit - The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Property tax revenue levied for certain expenditures, namely: a) bonds and interest; b) new construction; c) contractual obligations approved at election; and d) special legislation for capital projects are exempt from this limit.

Supplemental Appropriation - An appropriation by the County Commissioners when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue

or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer's Bill of Rights) - An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer's Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR Reserve - Term applied to a reserve which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

Temporary Assistance for Needy Families (TANF) – A federal program administered by County Government. This program provides cash assistance to families that qualify for assistance based on standards set by Federal guidelines.

Transfers - The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

Trust Fund – A fund used to account for assets received and held by a government acting in the capacity of trustee, or custodian. An example is the County Pension Fund.

Unappropriated Reserves - Fund balances available at the close of the preceding year which are not appropriated in the annual budget.

Unencumbered Balance - The year-end balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

Unincorporated County - Those portions of the county that are not part of a city or town.

User Charges - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney's office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator - A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenues

41000 Taxes - This is the basic classification of revenues received from taxes. The largest dollar amount relates to property taxes.

42000 Licenses and Permits - This classification includes revenues received by the sale of licenses or permits, such as liquor licenses and fence permits.

43000 Intergovernmental and Grant Revenue - This category includes grants received from other outside entities. The primary sources of grant money are the Federal government and the State government, but can also include revenue from local entities.

44000 Charges for Services - This is a classification of revenues received for fees or services Arapahoe County has provided. Some examples of this classification are: Tax Collection fees, Zoning fees or VIN verification.

45000 Fines & Forfeits - This is a classification of revenues received such as DUI fines or animal control fines.

46000 Investment Earnings & Contributions - This is the account category which records all interest earned, such as interest earned on bank accounts and certificates of deposit, as well as contributions such as developer contributions.

47000 Interfund Revenues – This classification includes all cost allocations between departments and funds in Arapahoe County.

48000 Transfers In - This category of accounts records all transfers received in one Arapahoe County fund from another Arapahoe County fund.

49000 Other Financing Sources and Miscellaneous - This category includes miscellaneous revenues which do not fit in any other revenue category, such as sale of assets and refund of expenditures.

Expenditures

51000 Salaries - This is a classification of expenditure for services rendered by officers and employees, including permanent salaries, overtime, temporary help, part-time salaries, longevity pay, etc.

52000 Employee Benefits - This classification includes health, life, accident disability insurance, payroll taxes, workers' compensation, unemployment insurance, retirement benefits and deferred compensation paid by Arapahoe County on behalf of its employees.

53000 Supplies - This is a classification of expenditures for articles and commodities which are purchased for consumption such as office supplies, gas and oil or cleaning supplies.

54000 Services and Other - This is a classification for services which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, mileage, auditors, maintenance and repair, contract labor, and professional services.

55000 Community Programs - This is a classification which includes a variety of social services and community services programs. Such programs include: Residential Treatment, Foster Care, Day Care, General Assistance, and other programs.

56000 Capital Outlay - This is a classification of expenditures for fixed assets such as equipment, furniture, vehicles, computer hardware, and voting machines which have a value of $5,000 or more, or for land or construction of buildings.

57000 Central Services – This is a classification of charges for services performed by one department, which allocates its costs to other using departments.

58000 Transfers Out – This category is the expenditure of all amounts transferred from one Arapahoe County fund to another Arapahoe County fund.

59000 Projects and Miscellaneous (Extraordinary/Special) - This category records expenditures by project and also includes miscellaneous expenditures.