



ARAPAHOE COUNTY COLORADO

DEPARTMENT OF FINANCE

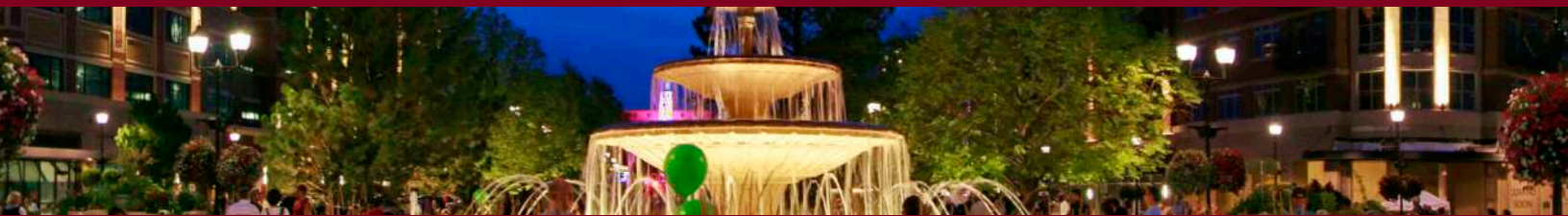
5334 South Prince Street

Littleton, Colorado 80120-1136

www.arapahoegov.com



BUDGET 2018



Reasonable Accommodation Policy

In accordance with the Americans with Disabilities Act, this material is available in alternative formats upon request. Please contact the Finance Department at 5334 S. Prince Street, Littleton, Colorado, 80120, by telephone at (303) 795-4620, by e-mail at Finance@arapahoegov.com, or by Relay Colorado, TTY or TDD, dial 7-1-1.



BUDGET 2018



ACKNOWLEDGEMENTS

BOARD OF COUNTY COMMISSIONERS

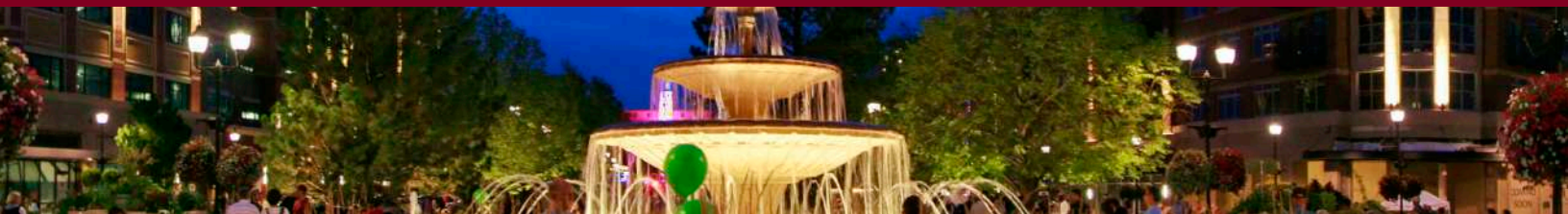
Kathleen Conti District 1
Nancy N. Sharpe District 2, Chair
Jeff Baker District 3, Chair Pro Tem
Nancy Jackson District 4
Bill L. Holen District 5

ELECTED OFFICIALS

Marc Scott Assessor
Matt Crane Clerk and Recorder
Dr. Kelly Lear Coroner
George Brauchler District Attorney
David C. Walcher Sheriff
Sue Sandstrom Treasurer

FINANCE DEPARTMENT

Janet J. Kennedy Finance Director
Todd Weaver Budget Manager
Lisa Stairs Sr. Budget Analyst
Jessica Savko Sr. Budget Analyst
Leanna Quint Budget Analyst II





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Arapahoe County
Colorado**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

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, 2017.

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 2018 budget for Arapahoe County. We recognize them here for their hard work and valuable contributions.

DEPARTMENT DIRECTORS

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

DEPARTMENT/ ELECTED OFFICE BUDGET REPRESENTATIVES

Kathleen Dichter Clerk & Recorder's Office
Beverly Head Commissioner's Office
Darcy Kennedy Community Resources
Holly VicinoCounty Assessor's Office
Barbara LeBlanc County Attorney's Office
Lisa Avendano County Coroner's Office
Michael Wallace..... County Treasurer's Office
Jeff Ulrich District Attorney's Office
Chris MorganFacilities and Fleet Management
Lisa Stairs Finance
Dominique Rideout..... Human Resources
Suzanna Dobbins..... Human Services
Dan Kennicutt Public Works and Development
Olga Fajaros Sheriff's Office

BOARD OF COUNTY COMMISSIONERS' COMMITTEES

Citizen Budget Committee..... David Schlatter, Chair (2017)

OTHER

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

To contact us:

Finance Department • Arapahoe County • 5334 South Prince Street • Littleton, CO 80120
303-795-4620 • 303-738-7929 – FAX
Finance@arapahogov.com

BOARD OF COUNTY COMMISSIONERS AND ELECTED OFFICIALS



*Kathleen Conti
Commissioner
District 1*



*Nancy N. Sharpe
Commissioner
District 2*



*Jeff Baker
Commissioner
District 3*



*Nancy Jackson
Commissioner
District 4*



*Bill L. Holen
Commissioner
District 5*

2018 BOARD OF COUNTY COMMISSIONERS



*Matt Crane
Clerk and Recorder*



*Marc Scott
Assessor*



*Sue Sandstrom
Treasurer*



*Dr. Kelly Lear
Coroner*



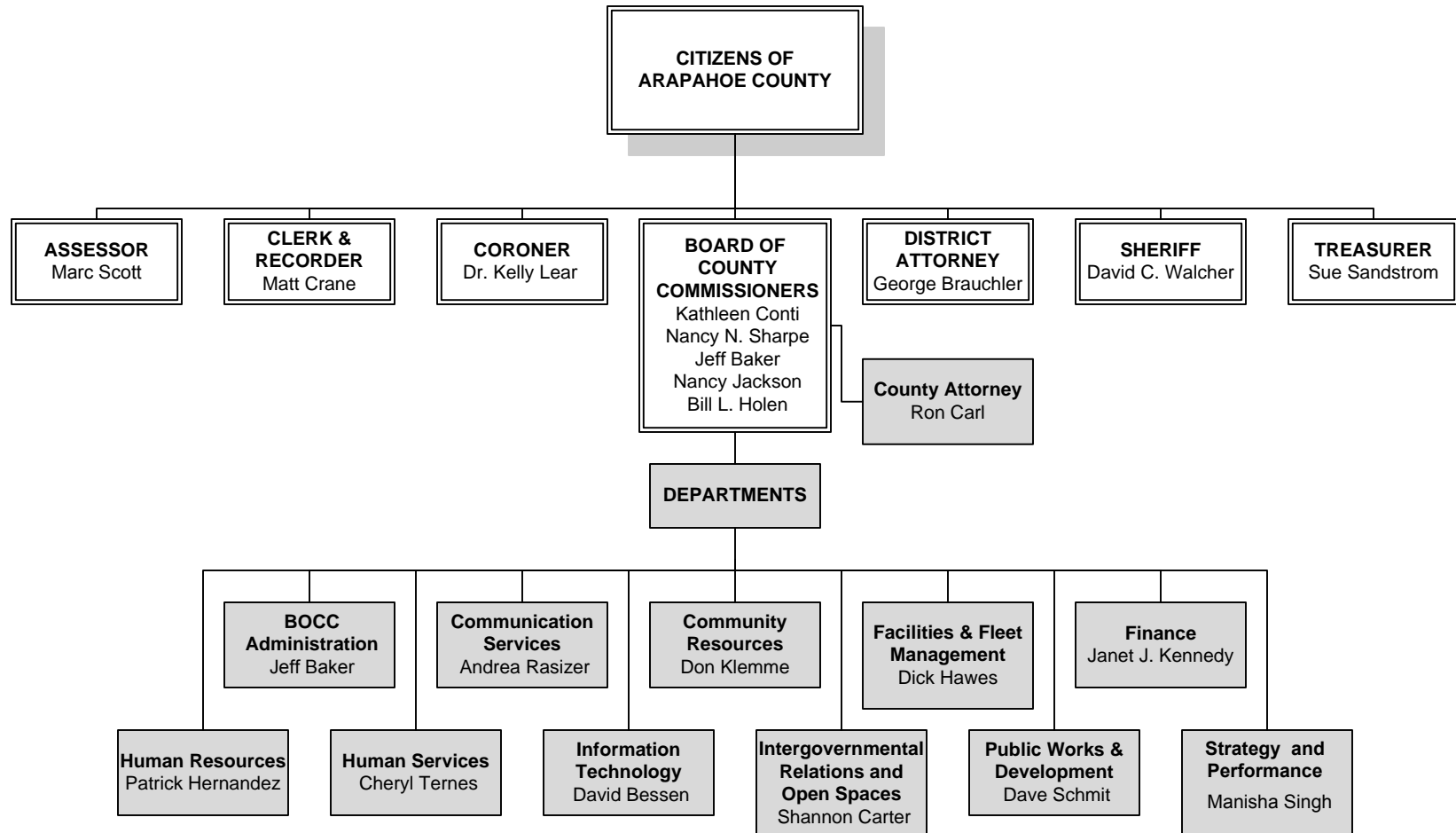
*George Brauchler
District Attorney*



*David C. Walcher
Sheriff*



ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



QUICK REFERENCE GUIDE

This document includes the 2018 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 2018 Budget?	Budget Message	4-7, 15-17, 22-25
	Fund Revenues & Expenditures	105-183
How was the 2018 budget developed?	Budget Message	2, 7-15, 29-33
What policies does the County use to develop the budget?	Budget Message	29-87
What is the budget by fund?	Fund Revenues & Expenditures	123-183
How much is budgeted by department?	Department Budgets	212-313
	Expenditure Detail	349-355
What are the primary sources of revenue for the County?	Fund Revenues & Expenditures	105-183
What does the County spend money on?	Budget Message	1-21
	Fund Revenues & Expenditures	123-183
	Department Budgets	212-313
	Expenditure Detail	349-355
What is the County's budget process timeline?	Budget Message	29-31
What are the County's financial policies?	Budget Message	29-87
What is the current state of the economy in Arapahoe County?	Budget Message	3, 28
What are the Goals of Arapahoe County?	Budget Message	1, 7-13
	Department Budgets	212-313
Where can I learn about the capital budget?	Budget Message	12-14
	Capital Improvement Program	320-333
What are the County's Debt and Lease Obligations?	Debt Service Summary	334-348
What "basis of accounting" does the County use?	Budget Message	33

READER'S GUIDE

This budget document contains the adopted 2018 budget for Arapahoe County. The information is broken out between County Funds and Other Entities, which are entities that the County oversees and are located within the County boundaries. Due to rounding, some historical data may differ by a few dollars.

Policy/Budget Message

The 2018 Budget document begins with the Annual Budget Message and an overview of the 2018 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 2015, 2016, 2017 and 2018.

Profile of Arapahoe County

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

Fund Revenues & Expenditures

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



ARAPAHOE COUNTY
COLORADO'S FIRST

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

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

Align Arapahoe Department Scorecards

The County has been working on developing the Align Arapahoe performance management system and has completed performance measurement scorecards for each department. This section provides the mission statements, core functions, and measures for all departments.

Department Budgets

The County is organized by department and each department has an authorized budget. This section describes the budget for each department. Information about each department, including a description and organization chart, is also presented. To provide a comparison, data is provided for four years: 2015, 2016, 2017 and 2018.

Staffing

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

Capital Improvement Program

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

Debt Service Summary

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

Appendix

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



ARAPAHOE COUNTY

TABLE OF CONTENTS

Distinguished Budget Award	i
Special Recognition	ii
2018 Board of County Commissioners and Elected Officials	iii
Arapahoe County Government Organizational Chart	iv
Quick Reference Guide	v
Reader’s Guide	vi
Table of Contents	viii
Budget Message	1
Profile of Arapahoe County	88
Operating Budget	
Fund Revenues and Expenditures	105
Department Scorecards	184
Elected Office/Department Budgets	
Administrative Services	212
Aid to Agencies	216
Assessor	218
Board of County Commissioners	223
Board of County Commissioners Administration	226
Clerk & Recorder.....	229
Communication Services	234
Community Resources.....	238
Coroner.....	244
County Attorney	248
District Attorney	252
Facilities and Fleet Management.....	255
Finance.....	261
Human Resources.....	266



ARAPAHOE COUNTY

TABLE OF CONTENTS

Human Services	270
Information Technology	275
Open Space & Intergovernmental Relations.....	280
Public Works and Development	285
Sheriff’s Office	294
Strategy and Performance.....	305
Treasurer	308
Tri-County Health	311
Staffing	314

Capital Improvement Program

Introduction	320
Capital Expenditure Summary	331

Debt Service Summary

Debt & Lease Obligations.....	334
Debt and Capital Lease Obligations Schedule.....	339
Debt and Lease Schedules	340

Appendices

Appendix 1 - Expenditure Detail	349
Appendix 2 - Staffing Detail	356
Appendix 3 - Budget Package Detail	360
Appendix 4 - Operating Transfers	386
Appendix 5 - Aid to Agencies and Economic Development.....	387
Appendix 6 - Multi-County Allocation Formulas.....	388
Appendix 7 - Glossary of Terms	389
Appendix 8 - Classification of Accounts	395



ARAPAHOE COUNTY
COLORADO'S FIRST

Department of Finance

5334 South Prince Street
Littleton, Colorado 80120-1136
Phone: 303-795-4620
Fax: 303-738-7929
www.arapahoegov.com
finance@arapahoegov.com

JANET J. KENNEDY, CPA
Director

DATE: January 1, 2018

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

FROM: Janet J. Kennedy, CPA, Finance Director

SUBJECT: 2018 BUDGET MESSAGE

I am pleased to submit herewith a budget for 2018 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 either serves as the Board of Directors or appoints the Board of Directors for these entities.

This budget message provides an overview of the process and issues that drove the development of the 2018 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 projects, and changes in staffing. More detailed financial information is provided in the attachments to this message and the following sections of this document.

Utilizing a formal budget development process assists in ensuring that the County is true to its goals of being fiscally responsible, improving the quality of life, and putting service first in its effort to achieve its vision of being "First in Colorado, First in Service, Your County of Choice."

This budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners. The current mission, vision, and values of Arapahoe County will be used as the foundation for further strategic management and performance measurement efforts during 2018 and beyond under the County's Align Arapahoe program. The County is currently reporting on the countywide scorecard as well on a number of department and elected office plans and scorecards and is hoping to soon be able to merge these efforts with resource and budget allocations. A more

MISSION

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

detailed discussion of the County's performance management efforts is located later in this Budget Message and in this document.

One of the key performance indicators for the County's fiscal responsibility goal is the ability to structurally balance its operating budget. The increasing pressure for expenditure increases with current rates of growth in revenue made developing and balancing the operating budget for 2018 a challenge. That the 2018 budget is currently structurally balanced despite the difficulties presented, demonstrates the County's commitment to the goal of fiscal responsibility and the responsible use of taxpayer funds.

Issues Impacting the Development of the 2018 Budget

Budget Submission Guidance and Review

Prior to the development of the 2018 budget, guidance to departments and elected offices was given by the Board of County Commissioners and the Executive Budget Committee (EBC). This committee was facilitated by the Finance Director, Janet J. Kennedy, CPA, by the Budget Manager, Todd Weaver, and by the other Budget Division staff. For purposes of evaluating the 2018 budget, the EBC was comprised of the following members:

- Nancy Jackson, County Commissioner
- Nancy Sharpe, County Commissioner
- Sue Sandstrom, Treasurer
- Shannon Carter, Director of Intergovernmental Relations and Open Spaces

The Board of County Commissioners and the Executive Budget Committee addressed the budget development goals of the County by providing direction to County departments and elected offices based on current and projected fiscal status and their priorities for the 2018 budget. The budget guidance was distributed in June and discussed the current economic climate and revenue projections for the remainder of 2017 and looking ahead into 2018. The Executive Budget Committee, with the concurrence of the Board of County Commissioners, did request voluntary reductions from departments or elected offices if they were able. The EBC also expressed a preference in the budget guidance that requests for additional operating funds in budget requests be offset by a corresponding revenue increase or reduction in operating expenses elsewhere within the department. In addition to providing answers to some supplementary questions, the budget guidance also directed departments to make sure that budget package requests included justifications that illustrated the alignment with Align Arapahoe. The EBC did choose to continue the long-standing policy of reducing personnel budgets to account for historical amounts of vacancy savings.

The County has used a baseline budget process since 2003 and continued this baseline budget process in the 2018 budget development process; whereby the baseline budget provides funding for the current level of services and programs provided. Budget packages are required for any addition, expansion, or reduction in the current level of services and for some specific budget requests such as capital improvement projects or the replacement of assets.

In September, the Executive Budget Committee reviewed the requested budget submissions and packages and interviewed each department and elected office with specific questions regarding their budget increase requests and priorities related to Align Arapahoe. The Committee then prepared its

recommendations that were presented to the Board of County Commissioners on October 10, 2017. The budget was further reviewed by the Board of County Commissioners during October and November, and it was formally adopted on December 12, 2017.

The Economy

The condition of the national and local economies has an impact on the financial condition of Arapahoe County. Growth in residential and commercial construction, the real estate market, employment, consumer spending, and inflation all play a role in the local economy and the revenues and expenditures budgeted for 2018. The section below provides a brief overview of the economy when the 2018 budget was developed in the fall of 2017, and may not reflect the reader's or County's current economic climate.

The economies of both Colorado and the nation have continued to grow at a steady pace. National economic growth, as measured by gross domestic product (GDP), has been expanding since mid-2009 and grew at 1.5 percent in 2016, but is projected to grow 2.1 percent in 2017 and 2.6 percent in 2018 driven by strong consumer spending and increased exports. Over the past year, business investment and profits have rebounded and manufacturing and business activity indexes reflect economic expansion. The economy is adding jobs at a rate of about 175,000 per month, which is higher than the rate in 2016. The unemployment rate is projected to be 4.4 percent for 2017 as the economy reaches full employment and should remain at about this rate through 2019. The healthy labor market has led to continued increases in personal income and wages, consumer confidence, and consumer spending although the growth in these indicators have not been keeping up with economic growth or prior economic expansions following a recession. Consumer spending continues to be a major contributor to economic growth, but spending patterns have changed as retail spending has continued to grow with notable the exception of auto sales.

The Colorado economy continues to grow at a rate faster than the nation as a whole, but price weakness in the agricultural and energy sectors creates a bit of drag on this growth. Over the past few years, Colorado's strong labor market and desirable quality of life has driven population growth, increases in wages and consumer spending, and is reflected in a very active real estate market with increasing home prices and construction. Colorado's labor market continues to add jobs resulting in one of lowest unemployment rates in the nation at 2.7 percent for 2017. The largest job gains have occurred in the trade, transportation and utilities sector as well as the leisure and hospitality sectors as tourism in the state is booming. The unemployment rate declined to 3.3 percent in 2016 and is forecast to remain about 2.7 percent through 2019. The growth in Colorado is fueling an increase in home prices that outpaces most of the nation and the level of residential construction is struggling to keep up. Residential permits increased over 21 percent compared to 2016 with multi-family construction leading the way at 47 percent growth over the prior year. Residential home price increases have begun to slow but demand will keep construction growth positive through 2018. Nonresidential construction continued to increase through 2017 and is expected to continue to grow through 2019, but at a slower pace. Colorado consumers are projected to increase their spending by 5.2 percent in 2017 and by 4.7 percent in 2018 despite higher home prices and inflation than in other parts of the nation. Inflation for the Denver metropolitan area is projected at 3.2 percent for 2017 and 2.8 percent for 2018. Personal income and wage growth will be between 5 percent and 6 percent for 2018, which is stronger than projected national rates. As with any forecast, changes in the national or global economic or political climate or monetary policy could impact the current trends. Please see Attachment G for graphs illustrating some key economic trends.

Trends in Revenues and Expenditures

The economy and how it influences and impacts the County's finances are important in developing the goals and the guidance for the development of the 2018 budget. Revenue from property tax is the County's largest source of revenue and its growth is limited by the provisions of the Taxpayer's Bill of Rights, or TABOR. During 2017, the growth in the County's actual and assessed value was significant and reflected the current real estate market along the Front Range.

The information on which the 2017 assessed values are based lags the economy by about a year or more, but the housing and real estate market in the Denver metro area is among the strongest in the nation with significant price appreciation. The assessed values for the upcoming budget year incorporates the 2017 reappraisal process that includes updated market information as well as new construction data. The reappraisal shows significant increases in values despite the drop in the statewide residential assessment rate. The actual value of property increased 24.8 percent while the taxable assessed value increased 14.9 percent over the prior year. The market value of new construction increased 44.8 percent. Property tax revenues will not see these rates of growth due to the provisions of TABOR and other revenue limitations for Colorado local governments.

The 2018 property tax revenue is budgeted at \$130.6 million, which is a 4.9 percent increase or about \$6.2 million more than the 2017. The growth in property tax for 2018 is limited by the provisions of TABOR and the requirement to refund over collections from 2017 following a slightly lower inflation rate than the estimated inflation rate used in the 2017 property tax calculation. Additional information about the County's property tax revenue is included later in the Budget Message, as well as in other sections of the document.

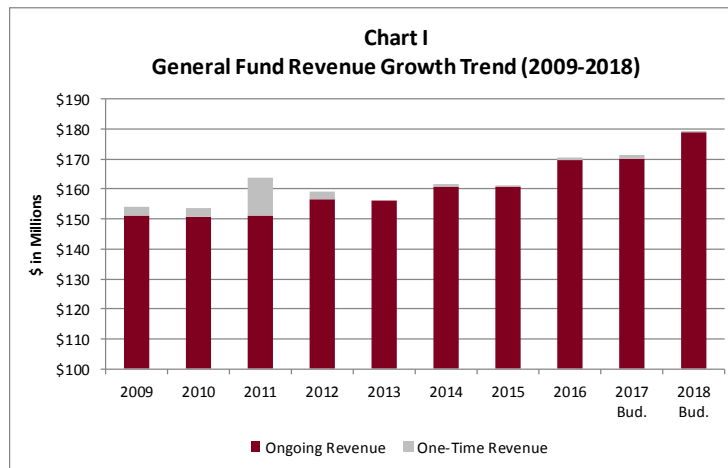
Collections of fees, permits, and charges derived from activity in construction, real estate, earnings on investments, and motor vehicle sales are the County's other significant sources of revenue. Permit fees and charges applied to planning and building activities have continued to show healthy levels of growth compared to prior years as the real estate market in Colorado remains active. Planning and construction activity has increased and has had a corresponding increase on the workload and revenue collection in these areas. In the 2018 budget, revenues related to development and construction activities increased from \$2.9 million to nearly \$4.2 million. A portion of the increase is attributable to an increase in construction activity, but another larger portion of the increase is due to the updating of the fee schedule that was 20 years old.

The continued strength in automobile sales has also improved County revenue collections of the fees and charges related to the licensing and registering of motor vehicles as well as generated higher workload for that office. Recent economic data has shown that while motor vehicle sales continue to be strong, the growth rate has slowed considerably compared to prior years. A large source of revenue for the County is for the specific ownership tax applied to motor vehicles. For the 2018 budget, the growth in the specific ownership tax is projected at \$800,000 with the County reallocating some of this growth to improve roadway maintenance.

Revenues collected by the Treasurer's Office for the collection of property taxes and earnings on investments are also increasing in the 2018 budget. Following the recession, the County's interest earnings declined from \$6.3 million during 2009 to a low of \$1.0 million for 2013. Recent increases in interest rates implemented by the Federal Reserve are beginning to have a positive impact on the County's earnings resulting in a forecasted revenue for interest on investments that will grow \$400,000 to \$2.4 million. Also in the Treasurer's Office, the significant growth in taxable value following the 2017 re-appraisal of property within the County should

result in growth in the amount of tax collection fees that are retained for the collection and distribution of property taxes. For 2018, this amount is expected to grow by \$400,000 for a total of \$6.9 million.

Intergovernmental revenue from the State or Federal government is another large source of funding for the County. The ongoing budget issues at these levels of government cast a continual shadow of uncertainty over the sustainability of programs and services that rely on these revenues. During both 2016 and 2017, there were increases in State allocations for Human Services programs with particular attention on adult and child protective services. Future increases and decreases in these intergovernmental revenues are difficult to project. The chart below depicts the overall trend in revenues for the County’s largest operating fund, the General Fund, over the last few years and shows the past stagnation in revenue growth as a result of the recession along with the increases since then including the projected increase for 2018.



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

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

Property tax revenue has a significant impact on the projected fiscal health of the County because it is the largest source of County revenue. The economy, through local growth in new construction and inflation, plays a large role in the amount of property tax revenue that the County can collect and retain in a given year as a result of the Taxpayer’s Bill of Rights. Arapahoe County continues to be restricted by most provisions of TABOR. For 2018, the County’s property tax revenue growth limit is the sum of the estimated inflation for the Denver metro-area plus the growth of new construction during the previous calendar year (2017). The

major impact of TABOR on the budget is that the County may not be able to retain all of the property tax revenue that it could collect.

Due to this growth restriction, the County's property tax revenue growth from 2017 to 2018 is limited to 4.46 percent, which is the sum of the estimated inflation of 3.20 percent and new construction growth ("local growth") of 1.26 percent in the 2017 assessment. A resulting temporary tax credit of 3.099 mills will be provided to taxpayers to adjust for the portion of the 15.821 base mill levy that cannot be collected under the provisions of TABOR and to refund over-collections from 2017. The County is permitted to extend a levy to recover property taxes refunded and abated in prior years to adjust for errors in property assessments and in 2018, this levy is 0.094 mills for \$1.0 million, and is included in the County's total levy. The 2018 adopted budget factors in the increase in assessed value and the current projections for inflation and as a result, the County's property tax revenue is projected to increase from \$124.4 million in 2017 to \$130.6 million. The total levy for the County will decrease from 14.039 mills to 12.817 mills as the temporary tax credit increases to 3.072 mills from 1.898 mills to remain within the TABOR revenue limitations and below the maximum levy of 15.821 mills.

Financial Projections

A large part of the budget process for 2018 is estimating the available General Fund balance for the beginning of the upcoming fiscal year. The estimate is developed by the Finance Department, using input from each department and elected office, and is presented to the Board of County Commissioners on a quarterly basis throughout the year. Table I shows this General Fund estimate for 2017 in comparison to the amended 2017 budget and the 2018 adopted budget. Projections for 2019 through 2022 are also provided in Table I.

General Fund Projections									
(Dollars in Millions)	Actual 2015	Actual 2016	Amended 2017	Estimate 2017	Adopted 2018	Forecast			
						2019	2020	2021	2022
Total Sources	\$163.8	\$174.3	\$173.7	\$176.8	\$179.6	\$184.8	\$190.5	\$196.3	\$202.4
Uses									
Salaries	\$79.8	\$82.6	\$84.7	\$83.9	\$88.9	\$92.1	\$95.3	\$98.6	\$102.0
Employee Benefits	22.7	23.3	25.0	23.5	26.3	27.7	29.3	31.1	33.1
Supplies	6.3	5.5	6.0	5.1	6.0	6.1	6.1	6.1	6.1
Services & Other	39.1	42.5	47.2	45.7	47.4	46.9	47.4	47.1	47.2
Community Programs	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.1	0.9	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Central Services	2.2	2.4	2.6	2.7	2.7	2.5	2.5	2.6	2.6
Transfers Out	9.6	13.6	14.5	14.4	17.6	9.0	9.0	9.0	9.0
Total Uses	\$160.1	\$171.4	\$180.4	\$175.8	\$189.3	\$184.7	\$190.0	\$194.9	\$200.4
Net of Sources/Uses	\$3.7	\$3.0	(\$6.7)	\$1.0	(\$9.6)	\$0.1	\$0.5	\$1.4	\$2.0
Cumulative Balance									
Beginning Funds Available	\$44.2	\$47.9	\$50.8	\$50.8	\$51.8	\$42.2	\$42.3	\$42.8	\$44.2
Change in Fund Balance	3.7	3.0	(6.7)	1.0	(9.6)	0.1	0.5	1.4	2.0
Ending Funds Available	\$47.9	\$50.8	\$44.1	\$51.8	\$42.2	\$42.3	\$42.8	\$44.2	\$46.2
Restricted/Committed/Assigned	(17.2)	(18.2)	(18.7)	(18.7)	(19.5)	(20.3)	(20.9)	(21.4)	(22.0)
Funds Available for Appropriation	\$30.7	\$32.6	\$25.4	\$33.1	\$22.7	\$22.0	\$21.9	\$22.8	\$24.2

The most recent estimate was developed after the 3rd quarter of 2017, projecting an ending General Fund available fund balance of about \$51.8 million, including the 11 percent policy reserve amount. This amount becomes the beginning General Fund available fund balance for 2018. The estimated \$1.0 million increase in

fund balance for 2017 includes one-time uses such as capital projects, supplementals, and reappropriations from the 2016 budget year offset by about \$3.1 million in additional revenue and a projected surplus of \$4.6 million from expenditures, although a portion of the fiscal year remained at the time of these projections.

For 2018, the reduction in fund balance of \$9.6 million represents a planned use of fund balance for one-time uses such as the \$8.6 million transfer to the Capital Expenditure Fund for capital projects. The forecast for the fund balance beyond 2018 shows small surpluses and expenditure growth trends similarly to revenues through 2021. It is important to note that these projected amounts do not include any expansion of current services levels, future requested budget packages, or capital project transfers, and do not include any salary increases larger than that included in the 2017 budget as they were developed before this budget was adopted. It should also be noted that as part of the fund balance shown in Table I, the County maintains a policy reserve equivalent to 11.0 percent of the General Fund operating budget, or approximately \$19.5 million for 2018.

Significant Issues Addressed in the 2018 Budget

Executive Budget Committee Recommendation

The Executive Budget Committee is tasked to review department and elected office budget submissions, including baselines and packages, and to prepare a recommended budget. The Executive Budget Committee (EBC) met throughout the budget development process to develop guidance for departments and elected offices, as well as to discuss options for balancing the County's 2018 budget. The Committee's findings and recommendations were presented to the Board of County Commissioners on October 10th, 2017 and discussed in detail during a study session on October 17th.

The Executive Budget Committee focused its review and consideration of department/elected office budget requests and its recommendations on the following main points and budget priorities that are listed and discussed in more detail below:

- Structurally balance the General Fund operating budget,
- Maintaining the Total Compensation philosophy,
- Managing expenditures to maintain fund balances,
- Reducing the backlog of capital and maintenance projects from the recession, and;
- Remaining mindful of long-range budget needs.

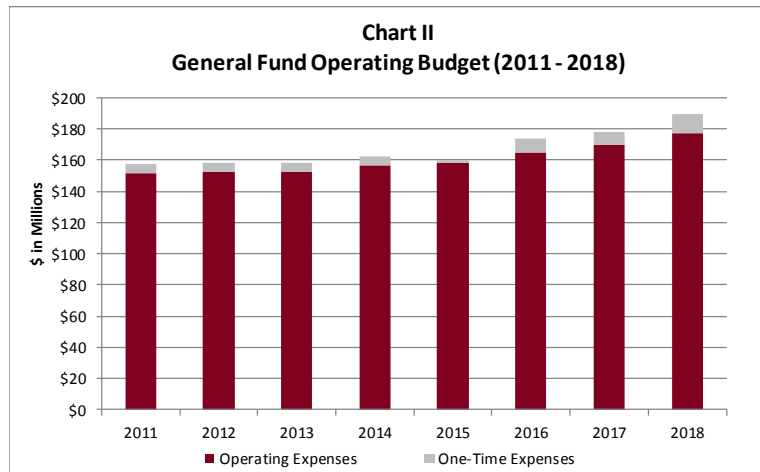
In addition to and in concert with the main points above, the Executive Budget Committee also considered the overall strategic goals and outcomes of the County's Align Arapahoe process in developing the 2018 budget. Fiscal responsibility is evident throughout the adopted budget foremost among them the result measure of structurally balancing the operating budget. Funding recommendations in this budget reflect aspects of all three of the Align Arapahoe strategic goals of quality of life, fiscal responsibility, and service first.

Arapahoe County's Strategic Goals and Outcomes



Maintaining a Structurally Balanced General Fund Operating Budget

The philosophy and practice of structurally balancing the General Fund operating expenditures without the use of fund balance is a key element of the County's budget and a key component of the County's goal of fiscal responsibility under Align Arapahoe. Structurally balancing the budget, or ensuring that ongoing operating expenses do not exceed ongoing operating revenue, has fostered greater budget discipline and restrained expenditures within the County's means, allowed fund balance to be appropriated for one-time priorities, and enhanced the financial condition and sustainability of the County. For this year's budget development process, the Executive Budget Committee considered the current fiscal conditions as well as how the growth in property taxes and other revenues would impact balancing the current and future budgets.



The chart above depicts the trend in the County's General Fund operating budget since 2011 and shows the growth that has occurred since the end of the recession. Prior to 2015, the operating budget had remained relatively flat at about \$152 to \$156 million as there was not sufficient revenue growth to permit an increase in ongoing operating expenses. In a number of those budget years, the County requested voluntary reductions to department and elected office budgets to make sufficient funds available to add needed budget items that were a priority. Revenue growth returned in 2014 and has continued through 2018 with the rise

in property tax, development, and motor vehicle revenue and it has permitted the County to keep pace on total compensation for employees as well as add staff and funding to programs where it is needed most.

In this adopted budget, the General Fund is balanced with a surplus of \$1.7 million in operating funds as a result of the budget recommendations made by the Executive Budget Committee and approved by the Board of County Commissioners. The current operating surplus is considerably larger than operating surpluses in prior budget years yet still represents about one percent of the overall General Fund operating budget. The content of the 2018 operating budget reflects the understanding of increasing cost pressures for ongoing programs and services to match increasing population and demand as well as the need to address the backlog of projects stemming from the economic downturn. The growth in property tax revenue and revenue in other key areas such as development related charges and fees provided some relief in the 2018 budget and enabled the County to address some of these needs without drawing too much from fund balance to do so.

The factors that contributed to the structural balancing of the 2018 budget included recognizing additional revenue based on current trends, continuing with baseline budgeting and vacancy savings reductions, and critically reviewing, analyzing and judiciously funding budget requests for key County needs while trying to limit the growth in ongoing operating expenses. The Executive Budget Committee analyzed and reviewed the numerous budget requests from departments and elected offices and decided on which ones would be forwarded on for consideration by the Board of County Commissioners. The Board of County Commissioners and the Executive Budget Committee feel that the requests that they chose to include in the 2018 budget reflect the needs and priorities of the elected offices and departments. Despite the existing surplus, the Commissioners felt that it was not prudent to fund additional requests that were not recommended by the Executive Budget Committee due to the amount and importance of the one-time project and capital needs that were also to be considered for 2018. Specific information on these budget packages are described in more detail later in this Budget Message and throughout the document.

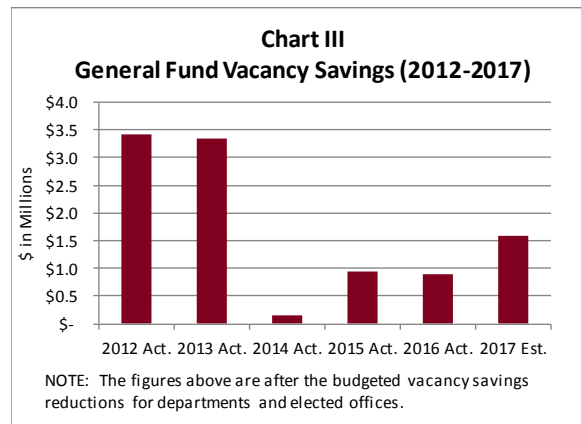
Category	Amount
REVENUE	
Baseline	\$ 176,656,456
Budget Packages - Ongoing	2,232,869
Budget Packages - One-Time	716,246
TOTAL REVENUE	\$ 179,605,571
EXPENDITURES	
Baseline	\$ 171,912,440
Budget Packages - Ongoing	5,344,289
Budget Packages - One-Time	11,998,789
TOTAL EXPENDITURES	\$ 189,255,518
Net Operating - Surplus/(Deficit)	\$ 1,632,596
Net Use of Fund Balance	\$ (9,649,947)

The methods in which the growth in operating expenses have been limited includes adhering to a baseline budgeting philosophy and applying critical thinking and analysis to requests from departments and elected offices to increase ongoing expenditures. The County uses a baseline budgeting approach where department and elected office base budgets for the upcoming year are equivalent to the prior year adopted baseline plus any prior year adopted budget packages that have an ongoing financial impact. No inflationary increases or adjustments are made to the baseline budget. Changes to the budget that change the current level of services provided, either as an addition or reduction are addressed through budget packages. The Executive Budget

Committee analyzes and reviews all of the department and elected office budget packages and makes recommendations on which should move forward for review by the BOCC for inclusion in the annual budget. With increasing expenditure needs, even with increasing revenue, the Executive Budget Committee provided budget package recommendations that balanced the needs versus the ability to fund these increases in 2018 and beyond. More discussion on the budget packages adopted can be found later in this budget document.

Another significant factor in balancing the 2018 operating budget was the continued application of vacancy savings reductions to elected office and department budgets. In 2015, the Committee increased the amount reduced for vacancy savings by applying a 2.0 percent reduction to departments and elected offices with fewer than 50.0 FTE, and applying a 3.5 percent vacancy savings reduction to those departments and elected offices with more than 50.0 FTE. For 2018, the budget includes continuing the vacancy savings reductions at 2.0 percent for all departments and elected offices but reducing the additional vacancy savings for departments and elected offices with more than 50.0 FTE to 1.25 percent, rather than 1.50 percent.

The 2.0 percent vacancy savings that is applied to all departments reduces the 2018 budget by \$2.7 million, including \$1.8 million General Fund. The additional 1.25 percent reduction applied to departments with more than 50.0 FTE further reduces the 2018 budget by \$1.5 million, including \$925,000 General Fund. Overall, the vacancy savings reductions remove a total of \$4.2 million in salary and benefit expenses, with about \$2.7 million of this reduction in the General Fund. To date, accounting for vacancy savings in the adopted budget has not had a significant budgetary impact on the departments or elected offices and the amount of vacancy savings has exceeded the amount reduced. The chart below depicts the amount of vacancy savings remaining in the General Fund even after the vacancy savings reductions and shows that the amount has decreased considerably since 2013.



Maintaining the County’s Total Compensation Philosophy

The County’s total compensation philosophy is geared on three main principles. These principles include remaining competitive with the external market, supporting the goals of Align Arapahoe, and being affordable with regard to budgetary needs. Staying competitive with the external Denver/Boulder area market means comparing salaries across County positions that match up with market data and also considering internal equity when market data is not available. The compensation philosophy supports the goals of Align Arapahoe through the adjustments in pay that reflect how well employees perform their work and improving the quality of services through retaining top performers. The third main principle of the total compensation is that it remains affordable within the County’s available budget. The recommendations of the Executive Budget Committee for total compensation and adopted by the Board of County Commissioners in this budget are in accordance with all three of these principles.

The 2018 budget funds a 3.5 percent increase for employees based on performance and retaining key talent. This salary adjustment is on par with the comparative data supplied by Human Resources for similar organizations at the study session held in August. The increase is budgeted at \$4.0 million across all County funds and at \$2.2 million for the General Fund. The County also has a step pay program for eligible law enforcement officers. For the 2018 budget, the annual step increases are funded at a cost of approximately \$425,000 and is an ongoing increase to those law enforcement officers' base salaries based on years of experience and performance.

In addition to performance based salary increases, there are also salary range adjustments based on market conditions. In considering market increases for specific positions, the Human Resources Department analyzes salary surveys for comparable positions within the relevant geographic area and recommends changes when County positions are not in line with the market salary. As the economy and the job market continues to perform well in Colorado, there are once again adjustments made to the salary structures; however, the amount funded will only be for those employees who would fall below the bottom of the new salary range instead of moving all employees within the range to adjust for salary compression. The amount budgeted for these adjustments in the 2018 budget totals \$265,300 with about \$196,000 in the General Fund.

There are also market adjustments to the salaries for the law enforcement step program. In 2016, the market adjustment was rather substantial at about 5 percent while for 2017, the adjustment was below 2 percent. The amount budgeted in 2018 for the law enforcement step program market increase totals nearly \$1.2 million across all applicable funds with \$1.0 million of this amount in the General Fund and reflects a 3.4 percent increase. In late 2017, there was also a market increase included in the Social Services Fund for Human Services social caseworkers in the Child and Adult Protective Services for about \$812,000. A majority of this increase will be reimbursed by State funding for the program but increased the Human Services budget.

The Human Resources Department provided the Board of County Commissioners with information on the market competitiveness of the medical and dental insurance plans as well as providing options to adjust dependent contributions and dental insurance premiums. For 2018, the County's medical insurance premium renewal increased 4.91% and would require an increase in the premium of about \$700,000. In response to this information, the Executive Budget Committee and Board of County Commissioners have recommended adjusting the employee contribution for coverage to split the premium increase equally between the employee and County. This adjustment means a lower employer increase for 2018 for health insurance of about \$340,000 while increasing the cost for employees but to a level that still leaves the County health insurance plan on par with other similar organizations for benefits and contributions.

For dental insurance, the County has discounted the premiums for coverage to reduce the balance held within the self-insured dental fund. In 2018, Human Resources recommended restoring the premiums to the full amount as well as adjust the contributions of employees for coverage that the Board of County Commissioners approved. The result of these recommendations is a compensation and benefit proposal that includes performance-based and market-based compensation to employees, continues with the law enforcement pay step program, and maintains the current health insurance benefits within the 2018 budget while remaining competitive with the market.

Reducing the Backlog of Capital and Maintenance Projects from the Recession

The County's Capital Improvement Program (CIP) Committee has restructured the process by which capital projects are submitted and reviewed in an effort to develop a more comprehensive and stable capital

improvement program. The new process involves the CIP Committee reviewing and scoring projects on a number of criteria in order to prioritize the capital needs each year. It was the intent of the CIP Committee to introduce more stability in the projects that comprise the 5-year capital improvement program through developing a detailed 2-year plan that would be revisited every other year. During 2017, the CIP Committee put together, not only the recommended projects for the 2018 budget year, but also the projects that will complete the 5-year capital plan as well as the base for 2019 capital improvement budget. Next year, for the development of the budget, the projects for 2019 will be revisited and any adjustments made but requests for new projects will not be solicited to help stabilize the funding and priorities of the 5-year capital improvement program.

The CIP Committee presented their recommendations for 2018 capital needs to the Executive Budget Committee during the budget review process in September. The CIP Committee's initial recommendations for capital improvement projects for 2018 totaled \$16.5 million. The recommended projects included a wide variety of infrastructure, facility, technology and public safety needs. The Executive Budget Committee discussed the recommendation with the CIP Committee and made changes that reduced the total amount recommended to \$13.5 million. The request to fund the Sheriff substation for Precinct 5 was reduced from \$4.5 million to \$1.5 million for 2018 to allow for the acquisition of land and any planning and design that would be necessary to construct the facility in 2019. Table III below reflects the list of projects in the capital improvement program for next year that is included in the 2018 adopted budget by the Executive Budget Committee.

Table III

2018 Capital Improvement Program

Project	Amount
Detention Center Infrastructure Improvements -Phase 1	\$ 1,500,000
Iliff Avenue Improvements - No Undergrounding	1,500,000
Precinct 5 Substation	1,500,000
Arapahoe Plaza Parking Deck Repairs	782,000
Inverness/County Line Improvements	750,000
Transportation Plan Update	600,000
Arapahoe County Justice Center Elevator Upgrades	460,000
I-25 & Belleview Environmental Assessment	250,000
Peoria Salt Dome Condition Assessment & Proposal	71,000
Other Facilities Projects	2,843,800
Other Roads/Streets/Drainage Projects	2,700,000
Sheriff/Public Safety Projects	168,000
Technology/Communication Projects	350,000
Total Capital Improvement Program	\$ 13,474,800

The largest capital improvement projects included in the 2018 budget are funded at \$1.5 million each in 2018. The Iliff Avenue project is a \$23 million project with \$2.5 million funded by the County in the 2017 budget and a further \$1.5 million in 2018 in a cooperative effort with the Federal government. The project will improve the transportation and pedestrian access and flow along the major commuter corridor of Iliff Avenue between Quebec Street and Parker Road. Another project for 2018 funds \$1.5 million in maintenance and improvements to the Detention Facility infrastructure that is deteriorating and causing operational and safety issues for the Sheriff's Office. The funding in 2018 will be supplemented by similar requests for the same amount for the next four years for a total project cost of \$7.5 million to repair all of the deficiencies. As touched on earlier in this section, the Sheriff's Office has requested funding for a substation in Precinct 5 to serve an urbanized area of unincorporated Arapahoe County. This request was reduced and split into two parts with the first part for acquisition and planning funded at \$1.5 million in 2018.

Other significant projects funded with the 2018 capital improvement budget include repairs to the Arapahoe Plaza facility parking structure for \$782,000 and \$460,000 for upgrades and repairs to the elevators located at the Arapahoe County Justice Center. Improvements to better utilize space in the Administration Building for the Clerk and Recorder's Office Recording Division is funded at nearly \$700,000 and \$1.5 million is funded for roadway improvements along 6th Avenue. The 2018 capital improvement program plan requires the \$4.9 million in revenue from the Capital Expenditure Fund property and specific ownership taxes as well as a transfer of \$8.7 million from the General Fund.

More information on the capital improvement program, including projects for 2018-2022, is located in the Capital Improvement Program section of this document.

Managing Expenses to Maintain Fund Balances and Looking at Long Range Budget Needs

As discussed earlier, the Executive Budget Committee reviewed trends in revenues and expenditures, considered the addition of the total compensation recommendations, and determined that with the current revenue projection for 2018 there would need to be limitations on the growth in operating expenditures in order to structurally balance the budget. As the pressures to increase operating expenses grow with the County's population and demand for services, the lack of robust revenue growth puts a strain on the balancing of the operating budget. Revenue growth has been sufficient in the past few years to keep up with increases to current services and programs, but the pent up demand and increasing workload has resulted in an increasing amount of budget requests for additional staff and resources to meet these needs as well as those deferred during the recession. The Executive Budget Committee worked hard to recommend only those budget packages that the Committee felt were significant enough to be included in the upcoming year's budget while still balancing the operating budget. This process also involved a number of very valid and justified requests not being recommended, or not recommended in their entirety, for inclusion in the budget.

The status of current fund balances and their sustainability in future budget years was also factored into the process of budget package recommendations. For several funds, the impact of budget requests on the remaining fund balance was considered and, while the ability to add further expenditures was possible, the Committee restrained from making such a recommendation. Increasing workloads due to higher levels of activity or growing service demands, increasing costs for essential services, and increasing compliance requirements drove many of the budget package requests from departments and elected offices as it has in the last few years. Additional staffing requests for the Sheriff's Office, Human Services, Information Technology, Community Resources, and Public Works and Development were all recommended based on meeting growing demands for service. Budget packages were approved in several departments and offices related to increases in the cost of necessary services such as increases in security costs for the Sheriff's Office and supplies for the Coroner's Office. Increases for personnel expenses such as the County's Total Compensation were joined by requests from the District Attorney's Office and Tri-County Health Department for their salary and benefit increases as well. A significant portion of the increases in personnel expenses were offset by the reductions in vacancy savings as described earlier.

While requests for additional staffing and personnel expenses made up the majority of the requests for ongoing operating expenses, the larger amount of requests came for one-time uses such as capital and maintenance projects as well as equipment and election costs for 2018. The recession and slowdown in revenue growth created a backlog of projects as these projects were deferred due to the lack of funding. As time has passed, revenue growth has returned but a large amount of projects in the backlog, in addition to newer projects, are in need of funding. The recommendations in this budget include funding for a \$13.5

million capital improvement program, DNA equipment for the regional crime lab, and nearly \$1.9 million for the Clerk's Office for administering the 2018 general election. A number of the capital projects address deferred maintenance needs such as parking lot and facility repairs.

These issues and concerns led to the creation of a committee during 2016 to look at these long term budget issues, analyze them, and report back to County leadership on how to address them. The committee will be looking at how the County currently allocates its available funding, look for opportunities for efficiencies or restructuring, and research options for providing funding to areas where it is determined that it is needed. The committee looked at these topics, preliminary results were discussed early in 2017 at the County's leadership workshop, and some items in the 2018 budget reflect this process. The 2018 budget does not address the more significant longer range funding issues for the County for large capital items such as the expansion of the Arapahoe County Justice Center, the Booking and Release Center at the Detention Facility, or ongoing funding issues surrounding road maintenance and construction activities and general operating expenses.

The 2018 adopted budget does incorporate some of the findings in the Long Range Budget Committee report and a number of budget items begin to address some of the concerns raised. For ongoing expenses, the budget funds the restoration of \$300,000 to the Building Maintenance Fund for preventative maintenance activities and projects and the capital improvement plan funds \$1.5 million in Detention Facility infrastructure maintenance projects. To address roadway maintenance, the budget allocates \$500,000 in the growth of specific ownership tax revenues to the Road & Bridge Fund and the Central Services Fund will absorb a portion of the equipment replacement costs for 2018.

While the 2018 budget integrates some of the work of the Long Range Budget Committee it has balanced these against current budgetary needs, structurally balancing the General Fund operating budget, and maintaining adequate reserves in key funds. For example, the General Fund has an operating surplus of \$1.7 million for 2018, but at the same time is proposing to draw down fund balance by \$9.5 million. As stated earlier, the 2018 budget includes recommendations to provide additional funds for the Road & Bridge Fund so the fund balance remains above the policy reserve but does so at the expense of the General and Central Services Funds. The methodologies used to boost project funding and maintain the Road & Bridge Fund are not sustainable over the long term but do address some budgetary concerns for 2018. The County will need to remain vigilant and mindful of these longer-term budgetary issues and use 2018 as a year to examine potential options for resolving these issues in a fiscally sustainable manner.

Budget Overview

Baseline Budget

For the 2018 budget development, each department was given a baseline budget to fund the current level of programs and services. This baseline is the starting point for the budget and was equal to the baseline from the prior year budget process plus any ongoing expenses approved in prior year budget packages, except for the following adjustments made for the 2018 budget development:

- Costs for employee salaries and benefits have been fully funded for all budgeted positions factoring in changes in employee benefits
- A rate of 3.5 percent of base salaries has been used to project the amount necessary to fund salary increases based on performance and the retention of key talent during 2017 (excluding uniformed law enforcement personnel on the pay step program)

- Salaries for uniformed law enforcement personnel who are in a pay step program were budgeted at the expected step increases based on their location in the pay structure based on years of service as well as a salary market adjustment to the step amounts
- The addition of a salary range adjustment to base salaries across targeted positions across applicable departments and elected offices

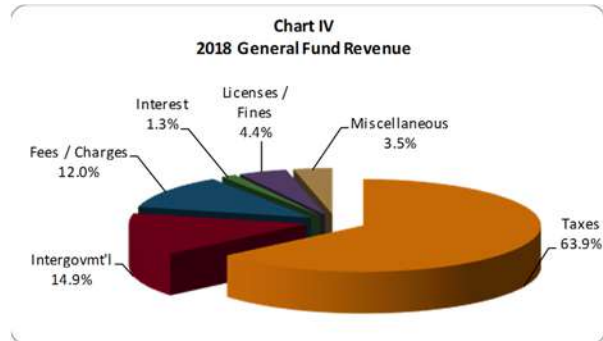
Departments and elected offices were permitted to submit budget package requests to change the appropriations for the current level of programs and services for 2018. The Executive Budget Committee reviewed these packages and those recommended by the EBC were then reviewed and adopted by the Board of County Commissioners as part of the 2018 budget. Temporary, or one-time, changes do not affect future baseline amounts, while those that are ongoing will be incorporated in future baseline budgets.

The County’s 2018 adopted budget appropriates a total of \$390.1 million for all funds. This compares with an amended budget of \$475 million for all funds for 2017, which also includes reappropriated funds from the prior fiscal year. For comparison, the 2018 adopted budget of \$390.1 million is \$24 million more than the 2017 adopted budget of \$366.2 million, or a 6.5 percent increase. Of the total amount appropriated for 2018, \$24.4 million is for transfers between funds. The County’s total General Fund appropriations are listed in Attachment B, and the County’s total appropriations for all funds are listed in Attachment D.

The General Fund

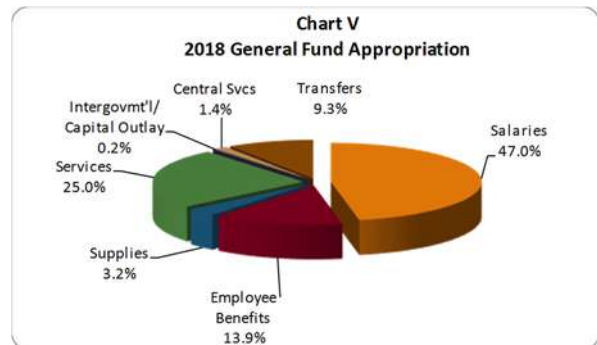
Revenue

Revenue for the General Fund is expected to increase by 4.9 percent in 2018 from the 2017 original adopted budget of \$171.2 million to \$179.6 million. Chart IV illustrates the distribution of revenue sources within the General Fund. Property tax revenue will increase by 5.3 percent, or \$5.5 million, for 2018. A detailed General Fund revenue forecast is included in Attachment A.



Appropriations

General Fund appropriations for 2018 total \$189.3 million. The 2018 appropriation is an increase of \$11.6 million, or 6.5 percent in comparison to the initially adopted 2017 budget of \$177.7 million. Chart V illustrates the distribution of funding within the General Fund. The 2018 General Fund adopted budget includes \$177.3 million in operating expenses and \$12.0 million for one-time appropriation items that include a transfer to the Capital Expenditure Fund. The result is a \$1.6 million operating surplus when compared to the ongoing revenue of \$178.9 million in the 2018 General Fund adopted budget.



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

Budgets for Other Major Funds

In addition to the General Fund, there are several other major funds that also receive property tax from the County mill levy or for which the Board of County Commissioners is the governing board and/or appropriates the annual budget. Table IV depicts these funds and authorities with brief narrative information that follows.

The Social Services Fund provides funding for County social service programs managed by the Human Services Department. The total expenditure budget for 2018 is \$59.6 million. The budget for 2018 shows a deficit of about \$925,000 primarily due to the increase in expenditures for additional staff and for salary and benefit increases for total compensation. The 2018 budget for Human Services includes the addition of 23.0 FTE for the Community and Child Support Services Division. While these positions were approved in late 2017, they were not included in the base 2018 budget and have been added to reflect the correct budget and staffing for Human Services for the upcoming budget year. These additional expenses will have an impact on the future budgets for the Social Services Fund.

Table IV

Total Expenditure Budget

Fund	(\$ Millions)				
	Actual 2015	Actual 2016	Amended 2017	Estimate 2017	Adopted 2018
General Fund	\$160.1	\$171.4	\$180.5	\$171.4	\$189.3
Social Services Fund	49.6	56.5	60.8	55.8	59.6
Road and Bridge Fund	15.7	18.9	15.9	15.4	16.3
Capital Expenditure Fund	18.8	13.1	17.9	13.1	13.5
Other Funds	109.2	91.1	181.9	72.7	92.2
Total County	\$353.4	\$351.0	\$457.0	\$328.4	\$370.9
Arapahoe Water & Wastewater PID	\$36.2	\$9.2	\$9.3	\$9.2	\$9.4
Arapahoe Law Enforcement Authority	6.5	6.9	7.4	6.9	8.6
Arapahoe County Bldg. Finance Corp.	6.3	6.1	0.0	0.0	-
Arapahoe County Recreation District	1.0	1.3	1.3	1.3	1.2
Total All Funds	\$403.3	\$374.5	\$475.0	\$345.8	\$390.1

The Road and Bridge Fund maintains roads and bridges in the unincorporated part of the County and provides the statutory share back to the cities and towns in the County from the mill levy allocated to the fund. The 2018 budget includes \$5.8 million in property tax revenues and \$9.0 million in Highway Users Tax Fund (HUTF) revenues, which includes the State FASTER fee revenue on motor vehicle registrations. Based on budget requests for equipment replacement and road maintenance expenses, the Road & Bridge Fund budget could not have been funded in 2018 without drawing the fund balance below the policy reserve amount. The 2018 budget uses some excess balance in the Central Services Fund to assist in equipment replacement and allocates the new growth in specific ownership tax to the Road & Bridge Fund for pavement maintenance. The current Road & Bridge Fund expenditure budget of \$16.3 million is offset by \$16.2 million in revenue resulting in a total remaining fund balance of \$3.5 million or about \$800,000 above the policy reserve amount. This budget is the result of the County identifying road maintenance funding as an area of concern that needs to be addressed in both the short and long term.

The Capital Expenditure Fund accounts for the costs of capital projects. The revenue for the Capital Expenditure Fund in 2018 will total \$13.5 million including \$8.7 million transferred from the General Fund. The capital improvement program (CIP) expenditures for next year are also budgeted at \$13.5 million and this amount includes \$5.7 million for roadway infrastructure, funding for acquiring land for a new Sheriff's Office substation, and maintenance projects at the detention facility. Additional detail about these projects and the remainder of the capital projects can be found in the Capital Improvement Program section of this document.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a separate taxing authority, but is governed by the Board of County Commissioners. The ALEA receives property tax revenue from a separate mill levy of 4.982 mills. The ALEA provides law enforcement services to the unincorporated area of the County and is managed by the County Sheriff. The area served and the tax base of the Arapahoe Law Enforcement Authority excludes the City of Centennial because services are provided to this municipality through an intergovernmental agreement with revenues from the agreement received in the General Fund. For 2018, the combination of an increase in property values and a decrease in the residential assessment rate results in a 10% increase in assessed value and property tax revenue. The expenditures in the ALEA Fund are primarily for the salaries, benefits, and operating expenses of 58.0 FTE servicing unincorporated areas and total \$8.5 million in expenditures. For 2018, the budget includes the addition of four additional patrol officers and two positions for the newly created regional crime lab. These additional positions, including their one-time costs for equipment and vehicles, results in a deficit of just over \$700,000, but on an operating basis the deficit is closer to \$200,000 for 2018.

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 2018 appropriation is \$1.2 million, which provides for the continued operation of the Dove Valley Regional Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and various trails in the ACRD as well as planning for future projects. The budget also includes a transfer of \$225,970 from the Recreation District Fund to the Lease Purchase Fund for the debt payments on the purchase of additional land in 2008 to expand the Dove Valley Regional Park. Only the property owners within this district pay property tax on the 0.708 mill levy that is the primary revenue for the Recreation District.

Arapahoe County Water and Wastewater Public Improvement District

The Arapahoe County Water and Wastewater Public Improvement District (ACWWPID) was formed in 2001 to construct various water and sewer facilities and to refinance the debt of the Arapahoe Water & Sanitation District. A 2001 election within the District authorized the issuance of \$165.0 million in General Obligation bonds and \$63.9 million of these bonds were issued in 2002 with a refunding occurring during 2012 to lower debt service payments. Obligations were also issued in 2005 that were refunded in 2015, and 2006 for the expansion of capacity at the wastewater treatment plant, the construction of a water treatment plant and in 2009, for renewable water resources and infrastructure. The 2018 budget appropriates \$9.4 million in funds for the continuing scheduled payments for these debt issues. Only the property owners in this district pay the 14.966 mill property tax levied by the District.

Arapahoe County Building Finance Corporation

The Arapahoe County Building Finance Corporation (ACBFC) was established to finance the construction of facilities and lease the facilities back to the County for an annual payment. The ACBFC also recently owned the Arapahoe County Justice Center and Sheriff/Coroner Administration Building up until the final payment on the Judicial Complex in November 2016 and a County refinancing in late 2015, respectively. As of 2017, the County no longer has any lease obligations with the Building Finance Corporation. For further information about the Corporation and other lease obligations please see the Debt Service Summary Section.

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

Staffing Changes for 2018

The 2018 budget requests included a significant number of staffing additions across a wide variety of departments, elected offices and programs and services. The staffing changes included in the adopted budget are detailed in Table V and are organized according to the fund source, and then by department or elected office. In total, the budget includes the addition of a net 41.25 FTE be added to the current staffing level of the County. In 2017, there were only an additional 6.50 FTE funded as part of the adopted budget. After subtracting those staffing requests approved during late 2017, the true 2018 net increase in staffing is 18.25 FTE, with most positions funded for the Sheriff's Office.

For 2018, the adopted budget funds 20 positions in the Sheriff's Office with a majority funded out of the General Fund. In the General Fund, the 2018 budget includes funding for two Detention Maintenance Technicians and three Detention Operations Technicians to alleviate issues in the Detention Facility surrounding coverage and maintenance issues. Three new positions for staffing at the new regional crime lab and an additional school resource officer are funded in the budget and will be paid for through the intergovernmental agreement with the City of Centennial. Additional support positions for a Training Coordinator, Communications Technician, Evidence Technician, and Records Clerk will provide for the capability to handle increased workloads in these areas. The General Fund is also funding a Sergeant for Special Operations that will provide enhanced management of these units as well as free up a current position for regular patrol duties.

To address safety and response time issues for patrol in the unincorporated areas of the County, the adopted budget funds four patrol deputies in the Law Enforcement Authority Fund. The additional deputies will assist in responding to a growing population and demand for service in the unincorporated areas of the County and will complement the four positions that were added in the 2017 budget. Also included in the 2018 budget is two positions for the newly created regional crime lab to be funded by the County per the intergovernmental agreement between the regional crime lab partners.

In other departments, the budget funds an additional manger position in Information Technology and an engineer position in Public Works and Development. A reduction in grant funding from the State results in the elimination of 0.25 FTE from Community Resource's Veteran Services program as well as 5.00 FTE

from the Arapahoe/Douglas Works! program. Increased workload in the Judicial Services Division resulted in the request for a 0.50 FTE for additional administrative support. In the Open Space Sales and Use Tax Fund, the budget converts a temporary administrative position to a full-time position.

The Human Services Department requested the addition of 17 FTE in August of 2016 for social caseworker and related positions for the Child and Adult Protective Services program related to additional State funding allocations. An additional request for 23 FTE was also reviewed by the BOCC and added late in 2017 for the Community and Child Support Services program. While these positions were considered and approved in 2017, the timing of the development of the 2018 budget required that they be included as a budget package to ensure the additional costs and revenues were captured in the budget for the upcoming year in addition to the remainder of the current one. Additional information on staffing can be found in the Staffing section of this document.

Table V
Staffing Changes

Department	Description	FTE	Amount
General Fund:			
Community Resources	Business Associate II	0.50	\$ 29,178
Community Resources	Business Associate III	(0.25)	(16,205)
Public Works & Development	Engineer II	1.00	102,835
Information Technology	Manager of Infrastructure	1.00	141,877
Sheriff's Office	Detention Maintenance Technician	2.00	152,892
Sheriff's Office	Training Coordinator	1.00	78,835
Sheriff's Office	Communications Technician I	2.00	137,466
Sheriff's Office	Evidence Technician	1.00	68,733
Sheriff's Office	Crime Lab DNA Supervisor - Cent	1.00	127,036
Sheriff's Office	Crime Lab Quality Assurance Manager - Cent	1.00	102,640
Sheriff's Office	Detention Operations Technician	3.00	206,199
Sheriff's Office	Senior Records Clerk	1.00	61,786
Sheriff's Office	Elementary School Resources Officer	1.00	78,835
Sheriff's Office	Special Operations Sergeant	1.00	120,032
Total General Fund		16.25	\$ 1,392,139
ALEA Fund			
Sheriff's Office	Patrol Deputy	4.00	313,504
Sheriff's Office	Crime Lab DNA Lead Technician	1.00	112,484
Sheriff's Office	Crime Lab Evidence Technician	1.00	68,733
Total ALEAFund		6.00	\$ 494,721
A/D Works! Fund			
Community Resources	Quality Assurance Specialist	(5.00)	(308,930)
Total A/D Works! Fund		(5.00)	\$ (308,930)
Open Space Sales Tax Fund			
Open Spaces	Open Spaces Administrative Assistant	1.00	55,206
Total Open Space Sales Tax Fund		1.00	\$ 55,206
Social Services Fund			
Human Services	CSS Admin	2.00	205,280
Human Services	Program Specialist Supervisor	2.00	174,452
Human Services	Program Specialist	4.00	247,144
Human Services	Business Associate I	13.00	717,678
Human Services	Quality Assurance & Compl Specialist	1.00	76,446
Human Services	Claims Recovery Specialist	1.00	61,786
Total Social Services Fund		23.00	\$ 1,482,786
All Funds Total		41.25	\$ 3,115,922

Reserves

County financial policy requires the Board of County Commissioners to annually set aside amounts within the fund balance for specific funds as a reserve. These reserves are held to provide working capital for the County, and have been included in the budget. The adopted budget includes a reserve calculated at 11.0 percent of the General Fund's adopted budgeted operating expenditures or \$19.5 million. This amount includes the 3.0 percent TABOR reserve for Arapahoe County as required by Colorado law, and is held in the General Fund.

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

Acknowledgements

The 2018 budget reflects the hard work, cooperation, and dedication of County elected officials, department directors, and staff that cannot go unrecognized. The Board of County Commissioners provided leadership in setting goals and providing guidance on the policy framework for the 2018 budget. As in prior years, there were difficult decisions that were necessary to balance the budget and to plan for the future, and the Board has been willing to address the issues, give the appropriate direction, and remain steadfast in their determination to maintain a structurally balanced budget.

Elected officials and department directors worked diligently to propose budgets that maximized efficiencies, are fiscally responsible, but still provide quality services to the citizens of Arapahoe County. A thank you also goes to all of the County staff that assisted in developing this year's recommended budget.

Special recognition and gratitude is extended to Commissioner Nancy Jackson, Commissioner Nancy Sharpe, County Treasurer Sue Sandstrom, and the Director of Intergovernmental Relations & Open Spaces Shannon Carter for their participation on the Executive Budget Committee. They spent many hours in meetings reviewing all budget submissions and budget packages and did an excellent job in prioritizing requests within the County's available resources. Their recommendations continue to be the core of this budget.

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

Finally, I want to thank Todd Weaver, Budget Manager, Senior Budget Analysts Lisa Stairs and Jessica Savko, and Budget Analyst II Leanna Quint for their many hours devoted to the development of the budget, this document, and their facilitation and support of the Executive Budget Committee as they worked on these recommendations.

tow/JJK

Attachments

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

Attachment A

General Fund Revenue Projections

Revenue Source (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes					
Real & Personal Property Tax	96,644,282	99,927,600	102,951,548	102,103,562	107,196,502
Specific Ownership Taxes B,C,D	7,410,773	7,827,016	7,500,000	8,933,663	7,500,000
Other Taxes	(88,259)	(22,608)	-	41,054	-
Total Taxes	103,966,797	107,732,009	110,451,548	111,078,279	114,696,502
Licenses & Permits					
Building Permits	2,114,791	1,309,714	1,700,000	1,319,702	2,771,000
Motor Vehicle License Fee	2,361,416	2,433,288	2,280,000	2,621,876	2,280,000
Other Licenses & Permits	2,276,185	2,263,492	2,230,445	1,885,608	2,162,710
Total Licenses & Permits	6,752,393	6,006,495	6,210,445	5,827,186	7,213,710
Intergovernmental & Grant Revenue					
Cost Allocation - Welfare	1,337,675	1,765,839	1,250,000	1,344,280	1,800,000
Centennial Revenue - Sheriff	21,981,965	23,291,840	23,153,139	21,176,599	23,763,015
Other Intergovernmental & Grant Revenue	1,037,621	1,055,104	984,604	878,819	52,248,166
Total Intergovernmental & Grant Revenue	24,357,260	26,112,783	25,387,743	23,399,697	26,685,151
Fees & Charges					
Land Recording Fees	3,967,781	4,382,186	3,836,000	3,986,575	3,836,000
Tax Collection Fees	5,941,506	6,649,253	6,500,000	6,846,589	6,900,000
Other Fees & Charges	10,853,376	11,417,434	10,463,631	12,069,722	10,743,381
Total Fees & Charges	20,762,663	22,448,873	20,799,631	22,902,885	21,479,381
Other Sources					
Fines & Penalties	686,675	702,947	769,901	557,989	757,901
Investment Earnings	1,672,516	1,396,142	2,006,000	3,771,901	2,406,000
Internal Charges	3,885,296	4,085,937	4,352,080	3,849,869	4,452,338
Transfers	509,004	3,682,667	2,078,522	2,078,522	-
Other	1,195,534	2,144,943	1,643,838	2,274,658	1,914,588
Total Other Sources	7,949,025	12,012,635	10,850,341	12,532,939	9,530,827
Total General Fund	163,788,138	174,312,795	173,699,708	175,740,986	179,605,571

Attachment B

General Fund Appropriations

Department/Elected Office (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administrative Services	12,677,217	17,113,034	19,594,938	17,313,919	21,959,507
Aid to Agencies	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500
Assessor's Office	4,941,039	4,996,188	5,426,247	4,996,370	5,566,779
Board of County Commissioners	954,674	978,434	1,077,606	1,041,816	1,068,751
BOCC Administration	576,134	609,632	660,465	644,010	655,887
Clerk & Recorder's Office	8,895,703	10,752,860	11,133,911	9,741,172	12,357,619
Communication Services Department	1,299,328	1,385,073	1,400,849	1,431,952	1,415,858
Community Resources	3,260,658	3,443,416	3,777,258	3,592,810	3,865,455
Coroner's Office	1,548,747	1,657,488	1,665,923	1,609,376	1,666,463
County Attorney	2,526,396	2,585,943	2,722,260	2,522,480	2,809,603
District Attorney	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301
Facilities & Fleet Management	9,160,891	9,415,467	9,845,155	9,296,814	9,948,683
Finance Department	2,835,373	2,993,555	3,503,352	3,065,579	3,439,846
Human Resources	1,770,428	1,920,694	2,056,120	1,873,743	2,059,296
Information Technology	12,469,630	12,203,732	13,194,411	12,421,582	13,615,590
Open Spaces & Intergovernmental Relations	39,218	39,600	40,204	39,758	45,206
Public Works & Development	7,043,259	7,363,105	7,605,601	7,185,846	7,936,080
Sheriff's Office	68,530,330	71,418,037	73,486,751	71,642,029	77,223,196
Strategy & Performance	414,549	396,586	414,193	404,976	426,378
Treasurer's Office	1,953,047	2,011,947	2,166,283	2,003,755	2,135,193
Tri County Health	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Total General Fund Appropriations	160,074,406	171,354,907	180,446,127	171,423,709	189,255,518

Attachment C

General Fund Summary

Category Description (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
SOURCES OF FUNDS:					
Taxes	103,966,797	107,732,009	110,451,548	111,078,279	114,696,502
Licenses & Permits	6,752,393	6,006,495	6,210,445	5,827,186	7,213,710
Intergovernmental	24,357,260	26,112,783	25,387,743	23,399,697	26,685,151
Fees & Charges	20,762,663	22,448,873	20,799,631	22,902,885	21,479,381
Fines & Penalties	686,675	702,947	769,901	557,989	757,901
Investment Earnings	1,672,516	1,396,142	2,006,000	3,771,901	2,406,000
Internal Charges	3,885,296	4,085,937	4,352,080	3,849,869	4,452,338
Transfers	509,004	3,682,667	2,078,522	2,078,522	-
Other	1,195,534	2,144,943	1,643,838	2,274,658	1,914,588
Total Sources of Funds	163,788,138	174,312,795	173,699,708	175,740,986	179,605,571
USES OF FUNDS:					
Salaries and Wages	79,786,734	82,616,724	84,700,332	83,065,477	88,901,288
Employee Benefits	22,690,125	23,273,645	24,997,773	23,138,142	26,266,605
Supplies	6,262,399	5,548,054	6,008,550	5,117,176	6,024,410
Services and Other	39,090,754	42,523,200	47,171,118	42,124,683	47,367,018
Community Programs	388,308	389,308	388,308	388,308	388,308
Capital Outlay	85,313	933,404	84,142	564,115	2,671
Central Services	2,203,583	2,446,042	2,606,287	2,574,540	2,689,586
Transfers	9,567,190	13,624,529	14,489,617	14,451,268	17,615,632
Other	-	-	-	-	-
Total Uses of Funds	160,074,406	171,354,907	180,446,127	171,423,709	189,255,518
Annual Net	3,713,732	2,957,888	(6,746,419)	4,317,278	(9,649,947)

Attachment D

Total Fund Appropriation

Fund Name (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	160,074,406	171,354,907	180,446,127	171,423,709	189,255,518
Other Funds					
Arapahoe County Fair	306,669	470,329	497,977	474,829	424,200
Arapahoe/Douglas Works Fund	10,733,087	11,429,898	12,999,399	9,049,719	12,236,491
Building Maintenance Fund	2,088,357	2,061,030	1,828,269	1,457,820	1,918,269
Capital Expenditure Fund	18,764,747	13,149,084	17,962,721	13,122,444	13,542,815
Cash In Lieu Fund	-	-	882,591	45	-
Central Services Fund	5,200,408	8,018,517	10,435,518	4,347,284	5,813,093
Communication Network Replacement Fund	57,719	52,650	474,408	115,630	68,250
Community Development Fund	1,232,315	2,789,138	4,649,883	2,706,454	4,749,232
Conservation Trust Fund	559,900	559,900	1,502,506	559,900	559,900
Developmental Disability Fund	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
Electronic Filing Technology Fund	105,809	82,688	680,875	76,911	132,099
Employee Flex Plan Fund	698,462	766,542	756,600	854,777	827,622
Forfeited Property Fund	186,699	102,538	450,058	113,906	-
Grant Fund	9,451,939	9,103,557	11,061,307	9,174,776	10,448,606
Homeland Security Fund	1,348,751	1,065,641	2,432,521	1,176,503	487,414
Infrastructure Fund	11,164,021	8,950,304	48,629,121	7,661,617	5,700,000
Lease Purchase Agreement Fund	27,353,712	6,495,156	6,475,925	6,475,572	6,508,475
Open Space Sales Tax Fund	25,510,875	24,936,350	62,206,133	14,251,299	26,424,300
Road & Bridge Fund	15,720,052	18,872,860	15,944,202	15,359,899	16,274,261
Self Insurance Fund	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Self Insurance Liability Fund	1,754,095	904,588	1,117,915	994,760	1,021,250
Sheriff's Commissary Fund	1,169,040	1,173,519	1,953,441	1,280,763	1,324,978
Social Services Fund	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922
Workers Compensation Fund	1,222,477	1,865,672	1,983,343	1,661,563	1,522,361
Total Non-General Fund	193,315,428	179,619,149	276,571,637	157,004,197	181,601,889
Total Arapahoe County	353,389,834	350,974,056	457,017,764	328,427,905	370,857,407
Other Entities					
Arap Law Enforcement Authority Dist Fund	6,458,632	6,927,892	7,429,086	6,914,233	8,645,600
Building Finance Corporation	6,259,516	6,123,666	3,000	591	-
Recreation District Fund	1,008,178	1,278,812	1,263,716	1,283,091	1,205,757
Water & Wastewater PID Fund	36,225,198	9,166,254	9,292,005	9,168,060	9,433,752
Total Other Entities	49,951,523	23,496,625	17,987,807	17,365,976	19,285,109
Total All Funds	403,341,357	374,470,681	475,005,571	345,793,881	390,142,516

Attachment E

Staffing Summary

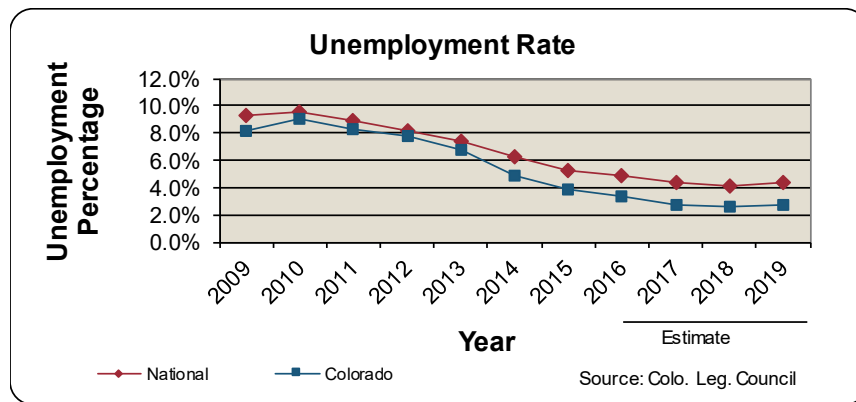
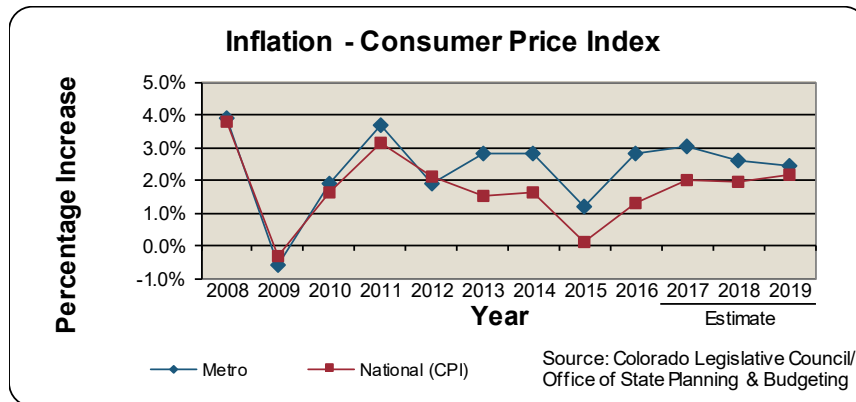
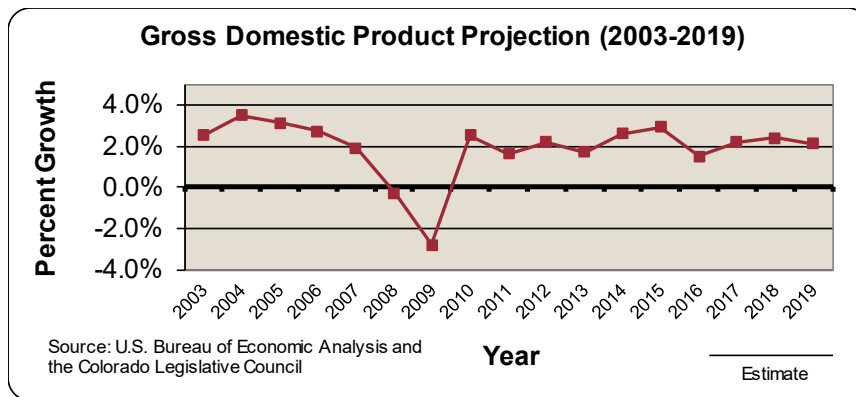
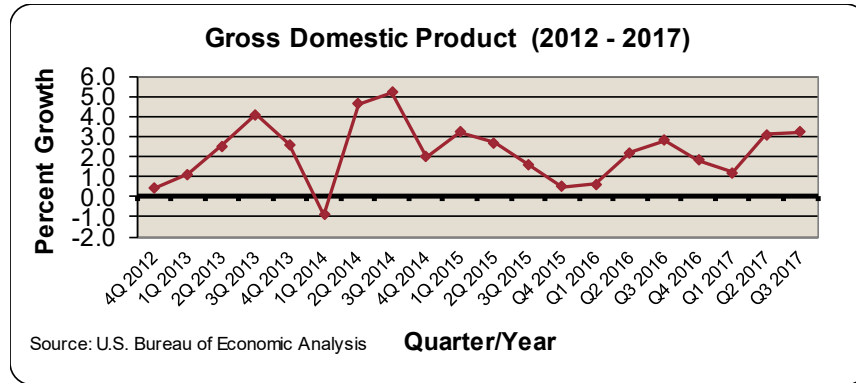
Department/Elected Office/Fund (Amounts in FTE)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund					
Assessor's Office	63.00	63.00	63.00	63.00	63.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
BOCC Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder's Office	124.50	124.50	128.50	128.50	128.50
Communication Services Department	10.00	10.00	10.00	10.00	10.00
Community Resources	42.50	44.00	45.00	45.00	45.25
Coroner's Office	12.00	12.00	13.00	13.00	13.00
County Attorney	23.00	22.00	22.00	22.00	22.00
Facilities & Fleet Management	104.90	104.90	106.90	106.90	106.90
Finance Department	29.50	29.50	29.50	29.50	29.50
Human Resources	14.00	14.00	15.00	15.00	15.00
Information Technology	69.00	69.00	69.00	69.00	70.00
Open Spaces & Intergovernmental Relations	1.00	1.00	1.00	1.00	1.00
Public Works & Development	68.50	69.50	70.50	70.50	71.50
Sheriff's Office	621.00	636.00	637.00	637.00	651.00
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Treasurer's Office	22.00	21.00	21.00	21.00	21.00
Total General Fund	1,216.90	1,232.40	1,243.40	1,243.40	1,259.65
Other Funds					
Arap Law Enforcement Authority Dist Fund	53.00	54.00	58.00	58.00	64.00
Arapahoe/Douglas Works Fund	83.00	103.00	103.00	103.00	98.00
Community Development Fund	3.50	3.50	3.50	3.50	3.50
Grant Fund	46.50	46.50	38.00	38.00	38.00
Homeland Security Fund	5.75	5.75	5.75	5.75	5.75
Open Space Sales Tax Fund	13.00	17.00	19.00	19.00	20.00
Recreation District Fund	4.00	4.00	4.00	4.00	4.00
Road & Bridge Fund	58.00	58.00	58.00	58.00	58.00
Sheriff's Commissary Fund	7.00	7.00	7.00	7.00	7.00
Social Services Fund	506.00	532.50	549.50	549.50	572.50
Total Other Funds	779.75	831.25	845.75	845.75	870.75
Total All Funds - Full-Time Equivalents (FTE)	1,996.65	2,063.65	2,089.15	2,089.15	2,130.40

Attachment F

Budget-in-Brief

Description (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenue by Source					
Taxes	159,879,338	166,514,415	167,848,562	166,794,497	176,372,778
Licenses & Permits	7,679,464	6,862,592	6,971,089	6,714,839	7,550,710
Intergovernmental	94,191,242	101,308,367	134,787,140	97,114,385	106,560,319
Fees & Charges	22,864,215	24,880,485	22,917,240	25,479,397	23,742,965
Fines & Penalties	766,642	817,568	811,993	649,458	774,874
Investment Earnings	2,501,637	2,070,239	2,598,656	4,438,260	2,706,000
Internal Charges	12,455,300	13,368,798	12,601,716	13,367,875	13,497,639
Transfers	8,709,565	23,422,672	24,051,085	23,968,046	24,388,266
Other	30,188,742	5,096,038	3,621,102	5,599,048	4,251,402
Total County Revenues	339,236,145	344,341,174	376,208,583	344,125,804	359,844,953
Expenditures by Category					
Salaries and Wages	116,023,829	120,210,291	127,102,966	122,328,995	133,379,449
Employee Benefits	33,439,062	34,611,240	37,995,313	34,646,555	40,353,927
Supplies	11,542,698	12,157,502	12,172,650	10,318,085	12,607,547
Services and Other	97,935,711	116,223,717	199,682,884	99,823,848	111,724,194
Community Programs	17,002,182	17,374,811	19,363,906	17,136,984	19,380,486
Capital Outlay	33,185,661	20,438,387	29,100,764	13,755,921	21,148,641
Central Services	6,235,807	6,770,490	7,896,130	6,798,405	8,185,836
Transfers	13,033,947	23,187,618	23,703,151	23,619,112	24,077,327
Other	24,990,938	-	-	-	-
Total County Expenditures	353,389,834	350,974,056	457,017,764	328,427,905	370,857,407
Other Entities					
Arap Law Enforcement Authority Dist Fund	6,644,284	7,685,074	7,137,789	7,157,731	7,854,208
Building Finance Corporation	6,240,800	6,144,870	-	41,776	-
Recreation District Fund	1,150,137	1,188,056	1,196,703	1,028,985	1,227,626
Water & Wastewater PID Fund	36,656,817	9,485,250	9,292,742	9,432,498	9,312,026
Total Other Entity Revenue	50,692,038	24,503,249	17,627,234	17,660,991	18,393,860
Arap Law Enforcement Authority Dist Fund	6,458,632	6,927,892	7,429,086	6,914,233	8,645,600
Building Finance Corporation	6,259,516	6,123,666	3,000	591	-
Recreation District Fund	1,008,178	1,278,812	1,263,716	1,283,091	1,205,757
Water & Wastewater PID Fund	36,225,198	9,166,254	9,292,005	9,168,060	9,433,752
Total Other Entity Expenditures	49,951,523	23,496,625	17,987,807	17,365,976	19,285,109
Total All Fund Revenues	389,928,182	368,844,423	393,835,817	361,786,794	378,238,813
Total All Fund Expenditures	403,341,357	374,470,681	475,005,571	345,793,881	390,142,516

Attachment G ECONOMIC INDICATORS



Attachment H

BUDGET & ACCOUNTING POLICIES

Budget Process

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

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

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

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

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

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

Budget Adoption

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

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

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

Budget Calendar

The annual budget process begins the first week of every year, includes both staff and citizen input, and involves public discussion and approval by the Board of County Commissioners. The following calendar reflects significant dates during 2017 for the preparation of the 2018 adopted budget.

- January 2nd Begin planning for the 2018 budget
- July 1st Budget Development System (BDS) is open for departments and elected offices to input 2018 budget requests
- August 4th Completion of entering budget requests into BDS and all relevant information is provided to the Budget Division
- August 25th Assessor submitted certification of valuation letter for assessed values
- September 6th – 8th Executive Budget Committee reviewed budget requests

- October 10th Public Hearing for the 2018 budget
- October 17th Executive Budget Committee submitted the 2018 Recommended Budget to the Board of County Commissioners
- November 13th Citizen Budget Committee submitted its recommendations to the Board of County Commissioners
- December 1st Assessor submitted the recertification of valuation for assessed values
- December 10th Legal deadline for final assessed valuation from the Assessor
- December 12th Final adoption of the 2018 budget, adoption of mill levies, and appropriation of budgeted expenditures
- December 15th Legal deadline for mill levy certification

Citizen Involvement

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

2017 Citizen Budget Committee

David Schlatter, Chair	
Toren Mushovic, Deputy Chair	
Evie Ashmore	Carol Miller
Carolyn Boller	John Overmyer
Richard Bowman	Jon Roberts
Tom Coker	Patrick Sobecke
Carl Dixon	Don Strickland
Lori Eddlemon	Jamie Wollman
David Gavidia	

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

Once the Board receives the recommended budget, it places a public notice in a newspaper with general circulation throughout the County (typically the Villager). The notice states that the Board has received the budget and that it is available for public review. It also provides the date and time at which the BOCC will discuss the budget and consider its adoption.

Process to Amend the Budget

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

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

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

Budget Document

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

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

1. The **recommended budget** represents the Executive Budget Committee's recommendations for the upcoming fiscal year. The document is submitted to the BOCC in mid-October and is available for review by all County staff and the public. The recommended budget includes the EBC's recommendations, but it does not represent the Board's final decision.
2. Once the Board of County Commissioners adopts the budget and appropriations resolution for the upcoming fiscal year, the Budget Division produces a second document that summarizes the Board's decisions and the **adopted budget**. It provides more detailed financial analysis and projections, and includes information regarding the County's overall fiscal status. This document is more broadly distributed and is submitted to the Government Finance Officers Association (GFOA) for review.

Elements of the Budgetary Process

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

The Budget Division implements these practices to the extent possible.

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

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

Establish broad goals to guide government decision making

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

Develop approaches to achieve goals

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

Develop a budget consistent with approaches to achieve goals

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

Evaluate performance and make adjustments

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

Basis of Accounting

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

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

All other County funds utilize the modified accrual basis of accounting. The modified accrual basis of accounting records an expenditure when the liability is incurred. Revenues are recognized when they are received as cash or when they become both measurable and available during the year. Revenues

collected by another governmental unit are considered measurable and are recognized at the time of collection.

Budgetary Basis of Accounting

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

Encumbrances

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

Arapahoe County Policy Manuals

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

Investment Policies

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

The following institutions are eligible depositories for public funds:

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

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

The Board of County Commissioners may designate by resolution a distribution of interest income to specific fund(s). All other interest income is deposited in the County's General Fund. The budget allocates interest

earnings to the Arapahoe County E-911 Emergency Communication Services Authority, the Forfeited Property Fund, the Conservation Trust Fund, revenue received from the Regional Transportation Improvement Fee program, and certain law enforcement block grants. The County provides accounting and treasury services for the Arapahoe County E-911 Emergency Communications Service Authority, but this Authority publishes its own budget.

Fund Balance Reserve Policy

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

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

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

Fiscal Control

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

1. Department Directors and elected officials are responsible for reviewing their budgets on a monthly basis. If adjustments are necessary, it is their responsibility to submit a budget transfer or supplemental appropriation request to the Budget Division.
2. On a quarterly basis, the Budget Division reviews all requests for supplementary appropriations to modify the original adopted budget. The Division prepares a summary document for the Board of County Commissioners to consider at its quarterly budget review meetings.
3. The Board of County Commissioners must approve all requests to transfer appropriated amounts between established departments within a fund or between funds.
4. The Budget Division has the authority to approve internal transfer requests that do not change a department's total appropriation.
5. In the event that the Budget Division does not approve a transfer, the department Director or elected official may appeal the proposed action to the Board of County Commissioners.

Reappropriation Policy

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

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

Attachment I

GENERAL FINANCIAL POLICIES

Financial Reserve Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so. In addition, the specific financial reserve requirements of Article X - Revenue, Section 20 of the Colorado Constitution apply to this policy.

II. Purpose and Scope:

There are numerous beneficial reasons for establishing financial reserve policies along with statutory and Constitutional requirements for such reserves.

A. The establishment of a financial reserve policy for the County provides for:

1. Compliance with statutory and Constitutional requirements for financial reserves.
2. Planning for contingencies in response to volatile revenues or unexpected expenditures for items such as weather events, volatility in energy costs, or unanticipated expenditures as a result of legislation by the State or Federal government.
3. Flexibility in options to address financial issues that may arise without reducing service levels or raising taxes or fees.
4. Maintaining positive ratings with bond rating agencies that look at financial reserves as an indicator of the County's fiscal condition, creditworthiness, and the ability to pay debt obligations.
5. Ensuring the availability of funds for necessary expenses when revenues are unavailable due to variances in the timing of revenue collections.
6. Avoiding interest expenses for operating and capital project funding needs by using financial reserves rather than financing with debt.
7. Investment of available fund balance provides additional revenue to the County as the funds can yield returns while being held as a financial reserve.
8. Is consistent with the County's goal of fiscal responsibility and for the responsible use of taxpayer money.

The scope of this policy applies specifically to those funds for which the Board of County Commissioners has established a financial reserve.

III. Definitions:

- A. Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.
- B. Fund Balance: The balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
- C. Operating Budget: The sum total of expenditures for the routine day-to-day operations that provide basic services such as personnel, supplies, contract services and other recurring items but that excludes capital costs and expenditures made for a one-time purpose.
- D. TABOR: Refers to the Taxpayer's Bill of Rights in Section 20 of Article X of the Colorado Constitution.

IV. Policy:

It shall be the policy of Arapahoe County to maintain a satisfactory level of financial reserves in order to continually ensure a strong financial position within the County, to conform to statutory and other legal requirements, including the Taxpayer's Bill of Rights (TABOR), as well as to adhere to recognized government finance best practices. This policy details the purpose, establishment, maintenance, and guidelines for use of financial reserves for the County.

- A. Factors in Determining the Amount to be Held in Reserve
 - 1. Any applicable statutory, Constitutional, or legal requirements,
 - 2. The predictability and/or volatility of revenues and expenditures,
 - 3. The availability of resources across all County funds,
 - 4. The liquidity of funds,
 - 5. The current amount of funds already designated for other purposes, and
 - 6. The policy priorities and preferences of the County and the Board of County Commissioners.
- B. Reserve Requirements under the Taxpayer's Bill of Rights
 - 1. The Taxpayer's Bill of Rights (TABOR) specifies that local governments shall reserve three (3) percent or more of its fiscal year spending excluding bonded debt service for use for declared emergencies only.
 - 2. TABOR restricts the emergency use of this emergency reserve to exclude "economic conditions, revenue shortfalls or district salary or fringe benefit increases."
 - 3. TABOR does not, however, restrict the use of fund balance reserves that exceed the required 3 percent, nor does it specify what constitutes an "emergency" with respect to the use of the required TABOR fund balance reserve.
- C. Establishing Financial Reserves
 - 1. The Board of County Commissioners shall approve by resolution, the amounts to be established as financial reserves for the current fiscal year by fund as specified in this policy.
 - 2. The Finance Department shall calculate the amount of the financial reserves as defined in this policy, including both the financial reserves stipulated by this policy and estimates of the emergency reserves required under the Taxpayer's Bill of Rights.

D. Financial Reserves

1. General Fund:
 - a) A financial reserve of no less than 11 percent of the current year's total initial adopted General Fund operating budget shall be established each year by Board of County Commissioner resolution.
 - b) The 3 percent emergency reserve amount required by the Taxpayer's Bill of Rights for all of County government and the accrued vacation/sick leave liability shall be part of this 11 percent reserve.
2. Social Services Fund:
 - a) A financial reserve of the County's portion of one-sixth of the current year's total initial adopted Social Services Fund operating budget shall be established each year by the Board of County Commissioners as the minimum financial reserve balance.
 - b) The County's portion of the total adopted operating budget shall be approximated at 20 percent of the total based upon the County funding requirements for State and Federal social service programs.
 - c) The Social Services Fund accrued vacation/sick leave liability shall be part of this financial reserve.
3. Road and Bridge Fund:
 - a) A financial reserve of one-sixth, or 16.67 percent, of the current year's total initial adopted Road & Bridge Fund operating budget shall be established each year by the Board of County Commissioners as the minimum financial reserve balance.
 - b) The Road & Bridge Fund accrued vacation/sick leave liability will be a part of this one-sixth reserve.
4. Arapahoe Law Enforcement Authority Fund:
 - a) A financial reserve of one-sixth, or 16.67 percent, of the current year's initial adopted Law Enforcement Authority operating budget shall be established each year by the Board of County Commissioners as the minimum financial reserve balance.
 - b) TABOR stipulates that separate authorities within the County maintain their own TABOR reserve. Therefore, the required TABOR 3 percent emergency reserve shall be included as part of this established financial reserve.
 - c) The Law Enforcement Authority Fund accrued vacation/sick leave liability will also be part of this financial reserve.
5. Arapahoe County Recreation District Fund:
 - a) TABOR stipulates that separate authorities within the County maintain their own TABOR reserve.
 - b) A financial reserve shall be established each year by the Board of County Commissioners that is a minimum of the required TABOR 3 percent emergency reserve.
6. Other Financial Reserves:
 - a) Financial Reserves for Debt Service

- (1) Financial reserves shall be established and maintained for debt obligations as provided for in the bond or lease documents within the specific debt service fund.
 - b) Other
 - (1) Other financial reserves may be established for other purposes in these or other funds either by:
 - (a) Amendment of this policy by Board of County Commissioner action,
 - (b) The establishment of a financial reserve in the specific policy for that fund, or
 - (c) Board of County Commissioner action.
- E. Use and Maintenance of Financial Reserves
1. Use:
 - a) The Board of County Commissioners may exercise discretion in the way that financial reserves and unassigned fund balances are used to the extent that it does not violate any statute or Constitutional requirement.
 - b) Regarding the utilization of financial reserves and unassigned fund balances, these funds may be appropriated and expended to address:
 - (1) Temporary cash flow shortages,
 - (2) Unanticipated economic or revenue downturns,
 - (3) Meeting current or future capital needs,
 - (4) Providing for unanticipated expenditures,
 - (5) Flexibility to take advantage of unexpected opportunities, or
 - (6) Providing funds to respond to emergency situations.
 - c) The aforementioned uses are limited to the financial reserve amounts that are not specifically the 3 percent emergency reserve required by the provisions of the Taxpayer's Bill of Rights or by other statutory limitations.
 - d) It shall be the policy of the County to avoid the use of financial reserves or unassigned fund balances for ongoing operating expenses other than to respond to a temporary condition or situation.
 2. Maintenance:
 - a) The Finance Department shall be responsible for the preparation and notification to the Board of County Commissioners of the status of financial reserves and estimated fund balances on a quarterly basis, noting any exceptions to the levels as defined in this policy.
 - b) It shall be the policy of the County to maintain financial reserves at or above the amounts set forth in this policy.
 - c) In the event that a portion of a financial reserve is used, it shall be replenished to the amount set forth in this policy as soon as practical depending on the circumstances of its use.

V. Related Documents and Procedures:

Colorado Constitution – Article X, Revenue Section 20 – The Taxpayer's Bill of Rights

Budget Preparation and Control Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

II. Purpose and Scope:

This policy guides the requirements for the annual budget development process for all funds, departments, and elected offices of the County. Colorado statute requires local governments to prepare and adopt an annual budget, and it also specifies the information that the budget is required to include (29-1-101 through 115, C.R.S.). The Board of County Commissioners is responsible for the annual adoption and appropriation of the budget in accordance with these statutory requirements. The scope of this policy extends to all funds, elected offices, and departments for the County and to the related districts and authorities under the purview of the Board of County Commissioners to include the Law Enforcement Authority, Recreation District, and the Arapahoe County Water and Wastewater Public Improvement District.

III. Definitions:

- a. Adopted Budget Resolutions: The set of resolutions approved by the Board of County Commissioners that adopts the revenues and expenditures and appropriates funds for the budget year including resolutions certifying applicable mill levies.
- b. Appropriation: The authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.
- c. Balanced Budget: Per statute, a budget cannot provide for expenditures in excess of available revenues and beginning fund balances.
- d. Budget: The complete, estimated financial plan of the County.
- e. Capital Improvement Program: The proposed plan for capital projects that is developed and updated to reflect the estimated amount of capital expenditures to be incurred each year over a five-year period as well as the anticipated revenues to finance those capital projects.
- f. Executive Budget Committee: A committee that is appointed and tasked with the detailed review of the annual requested budget, supplemental budget requests, the annual reappropriation of funds, and other financial matters as identified by the Board of County Commissioners.
- g. Expenditure: Any use of financial resources for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.
- h. Fiscal Year: For the County, the period commencing January 1st and ending December 31st.

- i. Full Accrual Basis of Accounting: The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.
- j. Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.
- k. Fund Balance: The balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
- l. Level of Control: The lowest level of budgetary detail at which a department or elected office may reassign resources without the approval of the Board of County Commissioners through a supplemental appropriation resolution.
- m. Local Government Budget Law: The Colorado Revised Statutes (Section 29-1-101 through 29-1-115, C.R.S.) that provide the budgetary requirements for local governments.
- n. Modified Accrual Basis of Accounting: Basis of accounting that recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.
- o. Operating Expenditure: Expenditures for the routine day-to-day operations that provide basic services such as personnel, supplies, contract services and other recurring items but that excludes capital costs and expenditures made for a one-time purpose.
- p. Operating Revenue: Revenues from regular, recurring sources such as taxes, fees, fines, permits, charges for services and similar sources that are reasonably expected to continue and excludes proceeds from long-term debt and other one-time non-recurring financial sources.
- q. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.
- r. Recommended Budget: The proposed preliminary budget for the ensuing fiscal year that is presented to the Board of County Commissioners prior to October 15th each year.
- s. Revenue: A resource available to finance expenditures.
- t. Structurally Balanced Budget: A budget where ongoing operating revenues meet or exceed ongoing operating expenditures.
- u. Supplemental Appropriation: An appropriation 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.

IV. Policy:

The following sections provide the policies for the preparation, review, and adoption of the County's

annual budget along with policies regarding the basis of accounting for budget purposes, budgetary control and monitoring, and the responsibilities of the key parties involved in the budget process.

a. Basis of Budgeting

- i. The basis of accounting refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements.
- ii. Basis of Accounting
 1. Governmental Funds: Use the modified accrual basis of accounting
 2. Proprietary Funds: Use the full accrual basis of accounting
- iii. Budgetary Basis of Accounting
 1. The main difference between the basis of accounting used for accounting purposes and the basis of accounting for budget purposes is that the budgets for the proprietary funds (the Central Services Fund, the Flexible Benefit Fund, the Self Insurance Dental Fund, and the Worker's Compensation Fund) are prepared on a cash basis.
 2. According to the cash basis of accounting, capital expenditures and the redemption of bonds and leases are recorded as expenditures and depreciation and amortization costs are not budgeted since these costs are non-cash transactions.
 3. The budget for all other funds is prepared on a modified accrual basis.

b. Budgetary Control

- i. Statutory Requirements
 1. Pursuant to Section 29-1-110, C.R.S., a department or elected office may not expend, or contract to expend, monies in excess of the amount appropriated. This restriction applies to both the expenditures of monies by fund and by department or elected office depending upon how the Board appropriates funds in the annual adoption resolutions.
- ii. Level of Control
 1. The budgetary level of control will correspond to the appropriations made by the Board of County Commissioners by fund and department/elected office within the annual adopted budget resolutions.
 2. Within the General Fund:
 - a. At the appropriation amount for the department/elected office.
 3. Funds other than the General Fund:
 - a. At the appropriation amount for the fund.
 4. Responsibility for budget and appropriations:
 - a. Pursuant to statute, the Board of County Commissioners is responsible for ensuring that the annual appropriation is not exceeded.
 - b. The Board of County Commissioners delegates to department directors and elected officials the authority to be responsible for their budgets and appropriations as defined by the above limits on the level of control and appropriations.
 - c. As the budget is not appropriated by line item, departments and elected offices are permitted to make adjustments and

modifications to their budget within these levels of control to the extent that it does not violate any other policy or procedure or require a supplemental appropriation per the Budget Amendment policy.

iii. **Monitoring of County Budgetary and Fiscal Condition**

1. It shall be the policy of the County to continuously monitor the budget and fiscal status in order to assess financial condition and demonstrate fiscal responsibility.
2. The Budget Division shall be responsible for and coordinate periodic reviews of the budget, actual revenue collections and expenditures, and identification of possible budget amendments per the Budget Amendment policy with specific regard to the quarterly budget reviews.
3. It is the responsibility of the departments and elected offices to review and analyze revenue and expenditure data to identify trends and variables that might affect their operations or the ability to remain within their appropriation limit.

c. **Balanced Budget**

i. **Statutory Definition**

1. Per Section 29-1-103, C.R.S., no local government budget shall provide for expenditures in excess of available revenues and beginning fund balances.

ii. **Structurally Balanced Budget**

1. It is the desire of the Board of County Commissioners to ensure that the General Fund operating budget is structurally balanced on adoption.
2. A structurally balanced budget is a budget where ongoing operating revenues meet or exceed ongoing operating expenditures.

d. **Budget Calendar**

- i. **Fiscal Year** - The County operates on an annual fiscal year of January 1st through December 31st.
- ii. **Deadline for the Recommended Budget:**
 1. The Recommended Budget shall be submitted to the Board of County Commissioners no later than October 15 each year.
 2. The Recommended Budget submitted shall meet or exceed the statutory requirements for the budget estimates in Section 29-1-105, C.R.S.
- iii. **Deadline for the Adopted Budget:**
 1. The budget for the ensuing fiscal year shall be adopted and appropriated no later than December 15 each year per the requirements of Section 29-1-108, C.R.S. and Section 39-5-128, C.R.S.
- iv. **Detailed Calendar for Budget Development Process and Procedures**
 1. At the direction of the Board of County Commissioners, the Budget Division of the Finance Department will prepare and distribute a detailed calendar, guidance, and instructions for the development of the upcoming fiscal year's budget.

2. The specific processes and dates for the submission and review of the budget will follow applicable Board approved policies and the procedures developed by the Budget Division.
- e. Development of the Budget
- i. Statutory and Constitutional Requirements
 1. Colorado statute requires local governments to prepare and adopt an annual budget, and it also specifies the information that the budget is required to include (see Sections 29-1-101 through 115, C.R.S. also known as the Local Government Budget Law of Colorado).
 2. The Local Government Budget Law also requires that counties annually prepare and submit a balanced budget. Pursuant to Section 29-1-103 (2), C.R.S., a balanced budget is one in which the expenditures do not exceed the combination of available revenue and beginning fund balances.
 3. The Local Government Budget Law requires local governments to prepare and adopt an annual budget that includes:
 - a. A written budget message that describes the important features of the proposed budget and a description of the services to be delivered during the budget year;
 - b. All proposed expenditures for administration, operations, maintenance, debt service, and capital projects for the budget year;
 - c. Anticipated revenues, including the revenue source;
 - d. Estimated beginning and ending fund balances;
 - e. Actual expenditures for the prior fiscal year and estimates projected through the end of the current fiscal year;
 - f. Expenditures classified by object and the revenues by source; and
 - g. The amount to be expended during the upcoming fiscal year for all capital leases, including real property and non-property, as well as the total maximum payment liability for such leases.
 4. The budget is a fiscal plan for the coming year, and an appropriation is the legal authority to spend the funds.
 5. The Board of County Commissioners appropriates money either by fund source or by the department or elected office within a fund (Section 29-1-108 (2), C.R.S.).
 6. The Local Government Budget Law requires the proposed budget to be submitted to the Board by October 15th of each year.
 7. Taxpayer's Bill of Rights:
 - a. The Taxpayer's Bill of Rights (TABOR), which is included in Article X, Section 20 of the Colorado Constitution, has a significant impact on a local government's budgeting process and requirements.
 - b. It limits the amount of property tax revenue that the County may collect, and also requires that a certain percentage of fund balance must be dedicated for an emergency reserve.

- c. TABOR also prohibits the Board of County Commissioners from increasing the mill levy or imposing any other form of tax without voter approval.
 - d. A local government may obtain voter approval to exempt itself from certain TABOR restrictions.
 - e. Arapahoe County is exempt from TABOR for all non-tax revenues per a 1995 voter approved ballot measure.
 - f. Arapahoe County voters also exempted the Open Space Sales and Use Tax as well as the Arapahoe Law Enforcement Authority from the limitations of TABOR as well.
 8. The contents of the budget and budget format shall be in accordance with applicable Constitutional and statutory requirements.
- ii. Budget Guidance
 1. The Board of County Commissioners, with the assistance of the Executive Budget Committee, shall develop the budget and policy priorities for the upcoming fiscal year and include them in the budget guidance.
 2. The budget guidance will include the County goals, policy and performance objectives of the Board, and may also include specific requests or requirements that are to be incorporated in all budget submissions.
 3. This information is compiled in a memorandum that is distributed to all departments and elected offices prior to the budget submission period.
 4. The memo shall serve as direction and guidance for how a department or elected office should modify its forecasting and planning and prepare their budget request.
- iii. Budget Process and Procedures
 1. The Board of County Commissioners, with the assistance of the Executive Budget Committee, shall determine the specific process for the development of the annual budget each year.
 2. Communication of the specific budget process to all of the departments and elected offices involved in the budget process is delegated by the Board of County Commissioners to the Executive Budget Committee and/or the Budget Division of the Finance Department.
 3. It shall be the responsibility of the Executive Budget Committee and the Budget Division to develop and communicate relevant procedures for the development of the annual budget.
 4. Elected offices and departments shall develop and submit their budget requests and information in accordance with the applicable budget development process and procedures set forth for that budget year.
- f. Review and Adoption of the Budget
 - i. Following the submission of department and elected office budget requests, the Budget Division will review and consolidate all submissions and prepare materials for the Executive Budget Committee for their review.
 - ii. Executive Budget Committee Review
 1. Reviews all budget requests per the Executive Budget Committee policy.

2. Meet with departments and elected offices to discuss their budget requests prior to developing the recommended budget.
 3. Develop the annual recommended budget for review by the Board of County Commissioners.
- iii. Recommended Budget
1. Shall be presented to the Board of County Commissioners no later than October 15th.
 2. Shall include the following information, per Section 29-1-105, C.R.S.:
 - a. Budget estimates of expenditure requirements and estimated revenues for the budget year,
 - b. Actual figures for the last completed fiscal year,
 - c. Estimated figures through the end of the current fiscal year,
 - d. Explanatory schedule or statement classifying the expenditures by object and the revenues by source, and
 - e. The amount to be expended during the upcoming fiscal year for all capital leases, including real property and non-property, as well as the total maximum payment liability for such leases.
 3. The recommended budget shall include information on whether the General Fund operating budget is structurally balanced and, if it is not, provide an explanation and the reasoning for why it is not.
 4. The recommended budget should also include the recommendations of the Executive Budget Committee for the budget year with information regarding the budget requests that were recommended for adoption and those that were not.
- iv. Adoption and Appropriation of the Budget
1. Following the submission of the recommended budget, the Board of County Commissioners shall cause to be published a notice of when the budget will be considered for adoption, where a copy of the budget will be available for inspection, and other requirements pursuant to Section 29-1-106, C.R.S.
 2. The Board of County Commissioners may review and direct the modification of the recommended budget prior to consideration for adoption.
 3. In the event that the Board of County Commissioners is considering the adoption of a budget that will include a General Fund budget that is not structurally balanced per this policy, this fact shall be communicated to the Board prior to the date of the adoption of the budget and an explanation of the reasoning provided prior to any vote on adoption.
 4. The adoption of the budget shall be guided by the requirements of Section 29-1-108, C.R.S. and occur no later than December 15th each year if a mill levy is to be certified.
 5. On the day of adoption, if the General Fund operating budget is not structurally balanced per this policy, the Board shall take a vote to indicate their awareness of that fact and the reasoning for such a budget prior to voting on its adoption.

6. The adoption of the budget, the appropriation of funds, and certification of mill levy shall be effective upon adoption by the Board of County Commissioners and available for department and elected office spending on January 1st of that budget year.
 7. All unexpended appropriations expire at the end of the fiscal year.
- v. Amendments to the Budget
1. If, following the adoption of the budget, there is a need to amend the adopted budget, such an amendment shall follow the approved Budget Amendment policy and procedures set forth by the Budget Division.
- g. Responsibilities
- i. Board of County Commissioners
 1. Develop, with the assistance of the Executive Budget Committee, the budget and policy priorities for the upcoming fiscal year and include them in the budget guidance.
 2. Determine, with the assistance of the Executive Budget Committee, the specific process for the development of the annual budget each year and delegate the authority to the Executive Budget Committee and Budget Division to implement procedures to carry out such a process.
 3. Publish notice of when the budget will be considered for adoption at a public hearing, where a copy of the budget will be available for inspection, and other requirements pursuant to Section 29-1-106, C.R.S.
 4. Review and modify the recommended budget in preparation for adoption and appropriation.
 5. Adopt and appropriate the annual operating and capital budget for the County and applicable district and authorities prior to December 15th that is in compliance with all relevant budgetary statutory and Constitutional requirements.
 - ii. Executive Budget Committee
 1. Assist the Board of County Commissioners with the development and distribution of the annual budget guidance.
 2. Review and recommend to the Board of County Commissioners the proposed operating and capital budget for the ensuing fiscal year per the responsibilities outlined in the Executive Budget Committee policy.
 - iii. Departments and Elected Offices
 1. Consider prior trends in revenue collections and expenditures and forecast the revenue collections and expenditure needs for the upcoming budget year,
 2. Comply with the approved policies and established guidelines, instructions, and procedures to prepare and submit their annual budget requests,
 3. Following budget adoption, to review and analyze revenue and expenditure data to identify trends and variables that might affect their operations or the ability to remain within their appropriation limit.

4. Make necessary adjustments to their budget within the applicable level of budgetary control and/or request budget amendments or supplemental appropriations through the appropriate policy and process.
- iv. Budget Division
 1. Per Board of County Commissioner direction, lead the process and develop procedures for the development of the County's annual budget,
 2. Assisting departments and elected offices in the preparation and submission of their budget requests,
 3. Compile, review, and analyze all budget requests into the necessary format, materials, and documents for review by the Executive Budget Committee, Board of County Commissioners, and others,
 4. Assist the Executive Budget Committee and the Board of County Commissioners with review and analysis of the County's fiscal condition and budget requests,
 5. Publish and present the recommended and adopted budgets for required public meetings as well as prepare adoption and appropriation resolutions,
 6. Ensure the contents of the budget and budget format are in accordance with applicable Constitutional and statutory requirements,
 7. Upon adoption and appropriation of the budget, notify and submit the budget to the Division of Local Government in the Department of Local Affairs, and
 8. Provide any other assistance or analysis regarding the County's annual budget as directed by the Board of County Commissioners and/or Executive Budget Committee.
 9. Continuously monitor the budget and fiscal status in order to assess financial condition and demonstrate fiscal responsibility.
 10. Coordinate periodic reviews of the budget, actual revenue collections and expenditures, and identification of possible budget amendments per the Budget Amendment policy with specific regard to the quarterly budget reviews.

V. Related Documents and Procedures:

- a. Budget Development Procedures
- b. Colorado Revised Statutes
 - i. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.
 - ii. Changes to Budget: Section 29-1-109, C.R.S.
 - iii. Expenditures not to Exceed Appropriations: Section 29-1-110 C.R.S.
 - iv. Powers of the Board: Section 30-11-107, C.R.S.
- c. Executive Budget Committee Policy
- d. Budget Amendment Policy
- e. Financial Reserves Policy
- f. Capital Improvement Program Policy

Staffing Authorization Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. For authorized staffing levels, such authority is also derived from the annual budget adoption resolution. This authority includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

II. Purpose and Scope:

The number of authorized positions is a major factor in determining the County's annual budget, specifically personnel costs and facility costs to house them. The County's annual budget adoption resolution authorizes a specific number of full-time equivalent (FTE) positions by department or elected office, as well as by fund.

The Board of County Commissioners must formally approve any changes to a department's or elected office's authorized number of FTE or the number of FTE for any given fund. Therefore, any changes to a department's or elected office's staffing level must be submitted during the annual budget development cycle or through the quarterly supplemental budget amendment process.

The scope of this policy includes requests to change the authorized staffing level that would change the authorized staffing allocations laid out in the budget adoption resolutions. Such a change includes both an increase and decrease to an authorized staffing level.

III. Definitions:

- a. Authorized Position: A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.
- b. Authorized Staffing Level: The total number of positions authorized by the Board of County Commissioners as part of the annual adopted budget by department and elected office within each fund.
- c. Full-Time Equivalent (FTE): The value based on the number of hours per week an employee works. An employee who works 40 hours per week is considered as one (1) full-time equivalent, or FTE, whereas an employee who works 20 hours per week is 0.50 FTE, or one-half of one FTE.
- d. Full-Time Staff: A full-time employee is one who is assigned to a position which requires 40 hours of work per week.
- e. Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

- f. Part-Time Staff: A part-time employee is one who is assigned to a position which regularly works fewer than 40 hours per week.
- g. Temporary Staff: A temporary employee is assigned work for a temporary period of time or the length of a clearly defined project, and is paid on an hourly basis.

IV. Policy:

The County's annual budget adoption resolution authorizes a specific number of full-time equivalent (FTE) positions by department or elected office, as well as by fund. The total authorized staffing level includes all regular part- and full-time positions within the County. Any change to the authorized staffing level, whether it is an increase, decrease, or transfer between departments/elected offices or funds, requires formal approval by the Board of County Commissioners and shall follow the policies outlined below.

- a. Changes During the Budget Development Process
 - i. It is preferred that changes in the authorized staffing level occur during the annual budget development process and are submitted as part of the department's or elected office's budget request for the upcoming year.
 - ii. This allows the adopted budget for the upcoming fiscal year to plan for and reflect the cost, or savings, from changes to staffing levels.
 - iii. Requests for changes in the authorized staffing level shall be reviewed with the Human Resources Department to evaluate and/or create the position, job code, position description, and classification.
 - 1. Reductions or transfers of authorized staff may not require this step.
 - iv. The submission of the request shall follow the applicable policies and procedures established for the development of the annual budget.
 - v. The change in the authorized staffing level for a department or elected office will be effective as of the beginning of the fiscal year following the adoption of the annual budget by the Board of County Commissioners.
- b. Changes Outside of the Budget Development Process
 - i. Any change that occurs outside of the annual budget development process must be submitted as a budget amendment per the applicable policy and process.
 - ii. The request includes the change in authorized staffing level and the applicable increase or decrease in costs related to the request.
 - iii. Requests for changes in the authorized staffing level shall be reviewed with the Human Resources Department to evaluate and/or create the position, job code, position description, and classification.
 - 1. Reductions or transfers of authorized staff may not require this step.
 - iv. The change in the authorized staffing level for a department or elected office will be effective as of the date of the adoption of the budget amendment resolution by the Board of County Commissioners.
- c. Temporary Positions
 - i. Temporary positions are not covered under this policy as they are not included in the authorized staffing level of the department or elected office.
 - ii. Funding for temporary salaries may be included in the budget for the department or elected office and used for this purpose.

- iii. The department or elected office should contact the Human Resources Department regarding the hiring of temporary employees.
- d. Grant Funded Positions
 - i. Grant funded positions are included in the number of the department or elected office's authorized staffing level and shall follow the policy and processes for authorized staffing.
 - ii. Once approved, a grant-funded position may be included in the budget only as long as the grant funds continue.
 - iii. This does not apply to temporary grant-funded employees with benefits as, even with the inclusion of benefits, this type of employee is considered a temporary employee and not an FTE, for the purposes of budgeting and the authorized staffing level.
- e. Appropriations for Authorized Staffing Salaries and Benefits
 - i. The Budget Division applies centralized calculations during the budget development process based on the actual current staffing level of the department or elected office.
 - ii. Departments and elected offices are not permitted to transfer funds to or from salary and benefit accounts for FTE in their authorized staffing level to other expenditure categories without approval from the Budget Division.
- f. Exceptions
 - i. If there is a change in staffing that does not impact a department or elected office's total appropriation or appropriation by fund, and it does not change the total number of authorized FTE, the Department of Human Resources shall have the discretion to approve such a change without seeking formal Board approval.
- g. Responsibilities
 - i. Budget Division
 1. Track and review the County's authorized staffing level and identify discrepancies between the data and the authorized staffing level approved by Board of County Commissioner resolution.
 2. Work with departments and elected offices and the Human Resources Department to resolve any identified discrepancies in the authorized staffing level.
 3. Review requests for authorized staffing level positions to determine the completeness and verify the fiscal impact of the request.
 4. Include requests in materials submitted for Executive Budget Committee and Board of County Commissioner review in both the formal budget development and amendment process.
 5. Inform the requesting department or elected office and the Human Resources Department of changes in the authorized staffing level adopted by resolutions of the Board of County Commissioners.
 - ii. Departments and Elected Offices
 1. Monitor and submit the appropriate request to change the authorized staffing level.
 2. It is the department's or elected office's responsibility to communicate with the Human Resources Department and the Budget Division about

proposed changes in the authorized staffing level to ensure that the correct process is followed and that any changes are included in the appropriate budget process.

3. To notify the Budget Division if there is a change to a grant or a grant's revenue, so that staff can begin the process to adjust the staffing authorization accordingly.
- iii. Human Resources Department
 1. To assist departments and elected offices with the review of requests for changes in the authorized staffing level and to evaluate the need to create or change the position, job code, position description, and classification.

V. Related Documents and Procedures:

- a. Budget Adoption Resolutions
- b. Budget Amendment Policy
- c. Colorado Revised Statutes
 - i. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.
 - ii. Powers of the Board: Section 30-11-107, C.R.S.

Budget Amendment Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

II. Purpose and Scope:

This policy guides the amendment of the County budget and appropriations. Pursuant to Section 29-1-109, C.R.S., if, after the adoption of the annual budget and appropriation, the Board of County Commissioners deems it necessary, it may transfer appropriated monies between funds or spending agencies within a fund, as determined by the original appropriation level, or increase the appropriation if unanticipated revenues, other than property taxes, are received by enacting a supplemental budget and appropriation. This policy also outlines how, after adoption of the annual budget, expenditures and revenues will be reviewed and budget amendments considered.

This policy is applicable to all funds and all departments and elected offices. The budget is appropriated in total amounts by fund and, within the General Fund, by department and elected office. Funds may not be transferred between departments or elected offices within the General Fund or between funds without Board consideration and approval by resolution at a public hearing consistent with Section 29-1-106, C.R.S.

III. Definitions:

- A. Appropriation: The authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.
- B. Authorized Staffing Level: The total number of positions authorized by the Board of County Commissioners as part of the annual adopted budget by department and elected office within each fund.
- C. Budget: The financial plan for the operation of a program, completion of a project, or the entire organization for the year.
- D. Budget Amendment: Any requested change to the existing revenue or expenditure budget of a department, elected office, or fund regardless of whether such change requires a supplemental appropriation request.
- E. Capital Asset: Equipment, computer equipment, computer software, vehicles and furniture with a unit cost of \$5,000 or more. Does not include capital projects.
- F. Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.
- G. Fiscal Year: For the County, the period commencing January 1st and ending December 31st.

- H. Supplemental appropriation: An appropriation 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.

IV. Policy:

An amendment to the budget and appropriations may be necessary due to unanticipated situations that may occur after the adoption of the budget when combined with the statutory requirement that a department or elected office may not expend, or contract to expend, monies in excess of the amount appropriated.

A. Quarterly Budget Reviews

1. The Budget Division of the Finance Department shall develop and implement the process and procedures to develop a quarterly budget review to be presented to the Board of County Commissioners at the end of each quarter of the County's fiscal year.
2. Purpose of the Quarterly Budget Reviews:
 - a) Provides an opportunity for the Executive Budget Committee and the Board to review and understand the County's fiscal condition on a periodic basis.
 - b) Provides the context in which to consider upcoming budget, policy, and program decisions.
 - c) Provides the timeframe during which the Board of County Commissioners considers requested budget amendments, supplemental appropriation requests or changes in the authorized staffing level to the current adopted budget.
3. Content of Quarterly Budget Reviews:
 - a) Quarterly budget reviews shall provide updated information to the Board of County Commissioners, budget staff, and the public about the County's fiscal status, current economic trends and indicators, and revenue and expenditure projections through the end of the current fiscal year.
 - b) Provides a five-year financial projections for key County funds, which are based on revenue and expenditure trend assumptions and projections provided by the Budget Division and departments and elected offices.
 - c) Information regarding supplemental appropriation requests and requests to change the authorized staffing level for departments and elected offices.
 - d) Recommendations of the Executive Budget Committee on matters applicable to the fiscal status, budget trends, and the supplemental appropriation and authorized staffing requests submitted by departments and elected offices.
4. The information detailed in Section 3 above, shall be presented to the Board of County Commissioners in the following manner:
 - a) The Budget Division will schedule a study session to present the quarterly budget review to the Board of County Commissioners and all other interested parties.

- b) Following the presentation of the quarterly budget review at a study session, the Budget Division will schedule a public hearing for the Board of County Commissioners to consider adoption of supplemental appropriation resolutions and publish such resolutions prior to the public hearing per Section 29-1-106, C.R.S.
- B. Budget Amendments that Require Supplemental Appropriation Requests
1. Increases or decreases to the appropriation of a department, elected office or fund for which a specific appropriation was adopted in the annual budget resolution.
 2. Transfers between departments and elected offices or between funds for which a specific appropriation was adopted in the annual budget resolution.
 3. Increases or decreases to the authorized staffing level.
 4. Recognition of unanticipated revenue.
 5. Requests to purchase capital assets.
 6. Reauthorization of prior year grant funding on a reimbursement basis.
- C. Budget Amendments that Do Not Require a Supplemental Appropriation Request:
1. Transfers between line items within the appropriation of a department, elected office or fund for which a specific appropriation was adopted in the annual budget resolution.
 2. Changes in the authorized staffing that does not change the overall authorized staffing level for the department or elected office within the same fund.
- D. Responsibilities:
1. Departments and Elected Offices
 - a) To perform thorough reviews and develop projections for their respective budgets and spending to determine if there are sufficient appropriations to allow for a proposed expenditure or encumbrance commitment.
 - b) To notify the Budget Division of the receipt of any unanticipated revenues or grants awarded.
 - c) To prepare and submit supplemental appropriation requests, if there is a need for a budget amendment that fits the requirements of Section B – Budget Amendments that Require Supplemental Appropriation Requests above.
 - d) Provide adequate information and justification for supplemental appropriation requests to the Budget Division, Executive Budget Committee, and Board of County Commissioners to facilitate the consideration of the request.
 - e) Attend the quarterly budget review study sessions and public hearings as needed.
 2. Budget Division
 - a) Assisting departments and elected offices in the preparation of quarterly financial projections, budget amendments and supplemental appropriation requests,
 - b) Compiling and analyzing all such supplemental appropriation requests into the necessary materials and documents for review.

- c) Assist the Executive Budget Committee and the Board of County Commissioners with review and analysis of the financial condition of the County and any supplemental appropriation requests.
 - d) Prepare and present the quarterly budget review at a study session.
 - e) Prepare supplemental appropriation resolutions.
 - f) Publish the supplemental appropriation requests prior to and present the information during the public hearing.
 - g) Upon approval by the Board of County Commissioners, make the adopted changes to the appropriations and authorized staffing levels for the affected departments and elected offices.
 - h) File copies of the adopted resolutions with the Division of Local Government in the Department of Local Affairs per Section 29-1-109, C.R.S.
3. Executive Budget Committee
 - a) Review the quarterly budget review and supplemental appropriation request information provided by the Budget Division.
 - b) Provide recommendations to the Board of County Commissioners per the Executive Budget Committee policy.
 4. Board of County Commissioners
 - a) Review the quarterly budget review and supplemental appropriation request information provided by the Budget Division.
 - b) Review the recommendations of the Executive Budget Committee.
 - c) Consider adoption of the supplemental appropriation resolutions presented during the public hearing following each quarterly budget review.

V. Related Documents and Procedures:

- A. Annual Budget Adoption Resolutions
- B. Colorado Revised Statutes
 1. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.
 2. Changes to Budget: Section 29-1-109, C.R.S.
 3. Expenditures not to Exceed Appropriations: Section 29-1-110 C.R.S.
 4. Powers of the Board: Section 30-11-107, C.R.S.
- C. Executive Budget Committee Policy
- D. Budget Amendment Procedures

Reappropriation Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so and, for reappropriation, such authority is delegated in the annual budget adoption resolution.

II. Purpose and Scope:

The appropriation authority granted in a fiscal year expires on December 31st of that same fiscal year. In specific circumstances, planned expenditures of that appropriation cannot be completed by the end of the fiscal year and a mechanism to amend the budget in the subsequent fiscal year is required to allow for further expenditures for that purpose.

These unspent funds, or appropriations, from the prior fiscal year may be re-appropriated for the following fiscal year for the original purpose(s). This re-appropriation of funds allows departments and elected offices to continue spending on these ongoing items without negatively impacting the budget and appropriations set for the current fiscal year. The amount of funds reappropriated are limited to the amount of unspent appropriation from the prior year and, in specific circumstances, the available unappropriated balance of the fund.

This policy applies to all departments, elected offices, and funds that have received prior appropriations for the items that are eligible for consideration under this policy.

III. Definitions:

- A. Appropriation: The authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.
- B. Capital Asset: Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of \$5,000 or more. Does not include capital projects.
- C. Capital Project: 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.
- D. Encumbrance: An amount committed, but not yet expended, for the purchase of a specific good or service.
- E. Fiscal Year: For the County, the period commencing January 1st and ending December 31st.
- F. Fund Balance: The balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
- G. 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, but can be for general purposes.
- H. 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.

- I. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.
- J. Supplemental appropriation: An appropriation 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.

IV. Policy:

Appropriation authority expires at the end of each fiscal year and the unspent balances revert to the balance in the fund of origin. In specific circumstances, if planned expenditures of that appropriation cannot be completed by the end of the fiscal year, the reappropriation of those appropriations through a supplemental appropriation in the subsequent fiscal year is required to allow for further expenditures for that purpose. Following the end of the prior fiscal year, the Budget Division of the Finance Department will initiate the reappropriation process to allow for departments and elected offices to submit eligible requests.

A. Reappropriation Process

1. The Finance Director is authorized to review:
 - a) All purchase orders that are open at the end of the year,
 - b) All capital assets approved that have not been purchased,
 - c) All capital projects previously started but not finished,
 - d) All grant projects previously started but not finished, and
 - e) The unappropriated balance of applicable funds.
2. The Finance Director is authorized to identify which purchase orders, fixed assets, capital projects, grants projects, and unappropriated fund balances should be reappropriated and is authorized to increase the appropriation so as to continue the funding of these previously appropriated needs, subject to review and action by the Board.
3. Elected offices and departments are responsible for:
 - a) Reviewing items eligible for reappropriation,
 - b) Requesting items be considered for reappropriation, and
 - c) Ensuring that the request follows the applicable procedures and deadlines established by the Budget Division of the Finance Department.
4. The Budget Division of the Finance Department is responsible for:
 - a) Establishing the procedure for gathering and reviewing requests under this policy.
 - b) Drafting the appropriate reports and resolutions related to this policy.
 - c) Scheduling meetings of the Executive Budget Committee or Board of County Commissioners to review reappropriation requests and adopt the reappropriation resolutions, if required.

- d) Ensuring that the reappropriation resolutions follow the notice requirements of Section 29-1-106, C.R.S. and a copy of any adopted resolutions be sent to the Colorado Department of Local Affairs - Division of Local Government.

B. Items that are Eligible for Reappropriation Consideration

1. The balance of purchase orders opened and encumbered in a prior fiscal year but for which the money was not expended and the funds are still required for the original purpose,
2. The unspent balance of amounts budgeted for previously approved capital assets, capital projects, or other specific projects to allow for completion of the intended purpose,
3. The unspent balance of grants not funded on a reimbursement basis to allow the grant spending to be completed as originally intended, and
4. The unappropriated balance of the following funds:
 - a) Electronic Filing Technology Fund
 - b) Cash-in-Lieu Fund
 - c) Conservation Trust Fund
 - d) Communication Network System Replacement Fund
 - e) Commissary Fund
 - f) Forfeited Property Fund
 - g) Developmental Disability Fund
 - h) Open Space Sales and Use Tax Fund
 - i) Arapahoe County Fair Fund
 - j) The capital construction portions of the following funds:
 - (1) Capital Expenditure Fund
 - (2) Infrastructure Fund
 - (3) Arapahoe County Recreation District Fund
 - (4) Arapahoe County Water and Wastewater Public Improvement District Fund

C. Items Not Eligible

1. Requests for supplemental funding needs that were not appropriated in the prior year budget are not within the scope of this policy and shall be handled as supplemental appropriation requests under the policy for Budget Amendments.
2. The unspent portion of grants funded on a reimbursement basis as the required revenue will need to be added along with the appropriation through the Budget Amendment policy and process.
3. Any eligible item where the amount of requested reappropriation for any one department or elected office and any one fund, is greater than the amount of unspent appropriations from the prior year and the available unappropriated fund balances.

V. Related Documents and Procedures:

A. Annual Budget Adoption Resolutions

B. Colorado Revised Statutes

1. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.
2. Powers of the Board: Section 30-11-107, C.R.S.

- C. Budget Amendment Policy
- D. Reappropriation Procedures

Executive Budget Committee Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

II. Purpose and Scope:

The Executive Budget Committee shall be appointed and tasked with the detailed review of the annual requested budget, supplemental budget requests, the annual reappropriation of funds, and other financial matters as identified by the Board of County Commissioners. Following such review, the Committee is to provide a recommendation for approval of the budget items to the Board of County Commissioners for their review and approval.

The scope of the Executive Budget Committee includes review of the annually submitted departmental and elected office budgets including baseline and budget package requests and revenue and expenditure projections. The Committee will also review quarterly supplemental appropriation requests and the requests for reappropriation. Other areas of review may be specified by the Board of County Commissioners. Final decisions on all financial and budgetary matters, as may be recommended by the Committee, will be made by the Board of County Commissioners.

III. Definitions:

- A. Budget: The financial plan for the operation of a program, completion of a project, or the entire organization for the year.
- B. Budget amendment: Any requested change to the existing revenue or expenditure budget of a department, elected office, or fund regardless of whether such change requires a supplemental appropriation request.
- C. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.
- D. Recommended Budget: The estimated and proposed budget of revenues and expenditures for the ensuing fiscal year that is required to be submitted to the Board of County Commissioners no later than October 15th each year.
- E. Supplemental appropriation: An appropriation 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.

IV. Policy:

A. Composition

1. Committee Membership:

- a) The members of the Executive Budget Committee are appointed by the Board of the County Commissioners and shall be composed of three (3) to five (5) members for voting and decision-making purposes.
- b) The Committee shall be composed of representatives from the following three (3) groups: the Board of County Commissioners, other County Elected Officials, and Department Directors or other non-elected staff.
- c) Depending on the number of total members, each group shall not be without representation and no group shall have more than two (2) representatives on the Committee.
- d) A quorum shall consist of two members when membership is less than five (5) members.

2. Non-Voting Staff: The Executive Budget Committee will be assisted in their work by the County Finance Director, Budget Manager, and Budget Division staff as non-voting liaisons. Staff will provide Committee members with financial data and analysis of the budget issues to be considered and assist in gathering any other information the Committee requests.

B. Process

1. Meetings and Decisions:

- a) Meetings of the Executive Budget Committee will be scheduled and held at times as determined by the Committee members in cooperation with staff liaisons.
- b) Committee meetings require a majority of the voting members to be present to decide on any recommendation to the Board of County Commissioners.
- c) Final decisions on all financial matters before the Committee that relate to the development or modification of the County's annual budget shall be determined by the Board of County Commissioners.

2. Annual Budget Development and Review:

- a) Budget Guidance: Each year the Executive Budget Committee shall:
 - (1) Assess the financial condition of the County,
 - (2) Consider the goals of the County,
 - (3) Seek guidance from the Board of County Commissioners, and
 - (4) Provide written guidance to elected offices and departments pertaining to the development of the upcoming year's budget prior to their budget submission.
- b) Budget Review and Recommendation: Following the budget submissions from elected offices and departments, the Executive Budget Committee shall:
 - (1) Schedule times to meet with elected offices and departments to review and discuss their budget requests,

- (2) Review and evaluate the budget requests to determine which requests should be recommended to the Board of County Commissioners as part of that year's recommended budget,
 - (3) Distribute the information regarding which requests will be recommended to the Board of County Commissioners and which will not,
 - (4) Schedule additional time for elected offices and departments who wish to appeal the preliminary recommendations of the Executive Budget Committee prior to submission of those recommendations to the Board of County Commissioners,
 - (5) Submit the annual recommended budget to the Board of County Commissioners at a public hearing prior to the statutory deadline of October 15th that includes information on the recommendations of the Committee along with information on the budget requests that were not recommended, and
 - (6) The Committee shall present its recommendations to the Board of County Commissioners at a study session.
3. Budget Amendments and Annual Reappropriations: The Executive Budget Committee shall:
 - a) Schedule a meeting of the Committee to review requests for budget amendments that require supplemental appropriations and annual reappropriations prior to the quarterly budget review study session,
 - b) Review all quarterly requests for budget amendments requiring supplemental appropriations and annual requests for reappropriations and make recommendations to the Board of County Commissioners on which requests should be approved, and
 - c) Finance Department staff will schedule the required study sessions and public hearings for formal Board of County Commissioner consideration of these requests and coordinate with other County elected officials, department directors, and staff to attend these meetings to be present to answer questions posed by the Board.
 4. Other Reviews as Specified by the Board of County Commissioners:
 - a) The Executive Budget Committee shall analyze and review other topics and issues as directed by the Board of County Commissioners.
 - b) The manner in which these reviews or analyses are conducted and the end product or recommendation shall be in accordance with Board direction or, in the absence of specific Board direction, per the judgment of the Committee to complete the task.
 - c) Results of the Committee's work shall be presented to the Board of County Commissioners.

V. Related Documents and Procedures:

A. Colorado Revised Statutes

1. Powers of the Board: Section 30-11-107, C.R.S.

2. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.

- B. Budget Preparation and Control Policy
- C. Budget Amendment Policy
- D. Reappropriation Policy

Capital Asset Budget Policy

I. Authority:

The Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions or other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute. This includes the approval of financial policies which establish and direct the budget process of Arapahoe County including the budgeting and appropriation of capital assets due to their generally large, one-time budget outlay in addition to recurring charges for its future replacement and expenses related to the operation and maintenance of the asset that may impact other departments and elected offices. The Finance Department is responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

II. Purpose and Scope:

The purpose of this Capital Asset Budget policy is to maintain a system by which capital assets can be funded and replaced when the asset has reached the end of its useful life without undue financial hardship on the County or on any specific budget year.

The scope of this policy extends to the budgeting of capital assets that include vehicles, machinery, equipment, assembled furniture and fixtures, and computer hardware whose cost exceeds the \$5,000 capitalization threshold as well as computer software whose cost exceeds the capitalization threshold of \$50,000.

III. Definitions:

- A. Capital Asset: Includes land, land improvements, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible and intangible assets that are used in operations and that have initial useful lives beyond a single financial reporting period and where the cost of the asset is greater than the capitalization threshold.
- B. Capital Asset Number: A unique number used to identify a capital asset that is determined and assigned by the Accounting Division of the Finance Department.
- C. Capital Asset Replacement: The replacement of a capital asset that is worn out, obsolete, or that has reached the end of its useful life with another similar capital asset that will provide similar functionality as the originally purchased capital asset.
- D. Capitalization Threshold: The amount at which an item becomes a capital asset. For purposes of this policy, the capitalization threshold is \$5,000.
- E. Central Services Fund: A proprietary fund of the County which serves as the location for the purchase and replacement of capital assets.
- F. Intergovernmental Rental Charges: Monthly charges allocated by the Central Services Fund to the operating budget of the department or elected office user of the capital asset that are equal to the depreciation over the capital asset's useful life.

- G. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.

IV. Policy:

The Capital Asset Budget policy below is intended to maintain a system by which capital assets can be funded and replaced when the asset has reached the end of its useful life without undue financial hardship on the County or on any specific budget year. The purchase of a capital asset generally requires a large one-time budget outlay in addition to recurring charges for its future replacement and expenses related to the operation and maintenance of the asset that may impact other departments and elected offices. Therefore, the Board of County Commissioners shall approve the purchase of all capital assets by departments, elected offices, and agencies within their budgetary authority. All capital assets shall be identified by an asset number that is determined and assigned by the Accounting Division of the Finance Department.

A. Costs to be Included in a Capital Asset Request

1. The budget request for a capital asset shall include all costs associated with the purchase of the capital asset including ancillary costs such as:
 - a) Freight, shipping, and transportation costs,
 - b) Design costs,
 - c) Installation costs,
 - d) Professional services fees and costs as related to the purchase and installation of the capital asset, and
 - e) Other costs directly attributable to the acquisition of the capital asset.
2. Costs for training or ongoing maintenance or support of the acquired capital asset should not be considered part of the cost and should be expensed against operating funds.
3. The requesting elected office or department has the responsibility to make sure that all valid costs required for purchasing and putting the capital asset into service be included in the cost of the capital asset per the above limitations.

B. Requesting a New Capital Asset

1. A department or elected office that requires the purchase of a new capital asset must request and receive approval for such a purchase from the Board of County Commissioners.
2. Generally, in order to purchase the approved new capital asset, funds will need to be transferred from the operating budget for the requesting department or elected office to which the asset is assigned to the Central Service Fund as part of the adopted budget or as part of a supplemental appropriation request.
3. The elected office or department request for the capital asset shall follow the applicable financial policy and procedures established by the Budget Division for submitting such a request for the annual budget development process or the quarterly budget review and amendment process.
4. Following approval of the annual budget or supplemental appropriation request by the Board of County Commissioners, the Budget Division will provide a list of approved fixed assets showing the fixed asset number (as assigned by the Accounting

Division of the Finance Department), description of the asset, and the budgeted amount to the department or elected office.

5. Once the approval and notification has been received, the department and elected office is responsible for initiating the requisition of the approved fixed asset in accordance with the Purchasing Policy and other applicable policies.
6. Once the capital asset is acquired, the Central Service Fund will begin charging intergovernmental rents to the applicable department or elected office over its useful life to fund its future replacement.

C. Requesting the Replacement of a Capital Asset

1. Once a capital asset reaches the end of its useful life and is in need of replacement, a department or elected office can request the replacement of the capital asset from the Central Service Fund drawing on the funds contributed through intergovernmental rental charges.
2. A capital asset replacement is defined as the replacement of a capital asset that is worn out, obsolete, or that has reached the end of its useful life with another similar capital asset that will provide similar functionality as the originally purchased capital asset.
3. If a department or elected office has determined that the replacement capital asset will not be similar to the asset being replaced or will fulfill a different function, the requesting department or elected office shall seek the approval of the Board of County Commissioners for such a change.
4. If the capital asset was not purchased within the Central Service Fund or charged intergovernmental rents, no replacement funding is available and it will need to be replaced using funds from the requesting department or elected office operating budget similar to the process for a new capital asset.
5. The elected office or department request for the capital asset shall follow the applicable policies and procedures established by the Budget Division for submitting such a request for the annual budget development process or the quarterly budget review and amendment process.
6. Following approval of the annual budget or supplemental appropriation request by the Board of County Commissioners, the Budget Division will provide a list of approved fixed assets showing the fixed asset number (as assigned by the Accounting Division of the Finance Department), description of the asset, and the budgeted amount to the department or elected office.
7. Once the approval and notification has been received, the department and elected office is responsible for initiating the requisition of the approved fixed asset in accordance with the Purchasing Policy and other applicable policies.
8. Once the capital asset is acquired, the Central Service Fund will begin charging intergovernmental rents to the applicable department or elected office over its useful life to fund its future replacement.

D. Intergovernmental Rent Charges and the Central Services Fund

1. Central Services Fund
 - a) The Central Service Fund serves as a revolving fund for the replacement of capital assets.

- b) All approved capital assets applicable under this policy that meet the capitalization threshold shall be purchased from the Central Service Fund unless the specific circumstances below are met.
 - c) Circumstances for purchasing a capital asset outside of the Central Services Fund:
 - (1) One-time or Grant Funded Purchases
 - (a) Capital assets that are one-time purchases that will not be replaced or those funded by a grant or grant funded program can be budgeted, expensed, and replaced in the fund that enabled the purchase.
 - (b) These capital assets will not be part of or replaced through the Central Services Fund.
 - (c) These assets are still bound by the other provisions of this capital asset policy regarding the request and approval for the purchase of capital assets.
 - d) The Central Service Fund operates on an assumption that, over time, price overruns for replacement capital assets will equal price savings and assets no longer required and retired.
 - e) A new or replacement capital asset that is approved will be purchased unless the price on any one asset exceeds the approved price by 15 percent or \$15,000 more than the budgeted amount, whichever is less, for the purchase.
 - f) If an approved capital asset costs less than the budgeted amount, the savings will remain in the Central Service Fund to offset additional costs on other capital assets.
 - g) Additional amounts can be added to the Central Service Fund each year as needed to provide for new purchases, purchases that exceed the cost overrun threshold above, or inflationary pressures.
2. Intergovernmental Rental Charges
- a) Intergovernmental rental charges are those charges allocated by the Central Services Fund to the operating budget of the department or elected office user of the capital asset that are equal to the depreciation over the capital asset's useful life.
 - b) The useful life of a capital asset shall be determined by the Accounting Division of the Finance Department and the applicable policy unless specific circumstances require a different useful life.
 - c) These intergovernmental rental charges shall be applied monthly by the Accounting Division of the Finance Department.
 - d) The purpose of these charges is to provide funding to the Central Services Fund for the future replacement of the capital asset.
 - e) The Budget Division shall calculate the amount of intergovernmental rentals to be budgeted for each department and elected office during the annual budget development process and whenever there is an addition to the capital assets during the fiscal year that was not included in the adopted budget.

- (1) These budgeted intergovernmental rental charges shall include amounts for those capital assets currently being depreciated and estimates for capital assets that have been approved but have yet to be acquired.

E. Other Provisions for Capital Asset Budgeting

1. Cooperation with Applicable Support Departments and Divisions
 - a) It is the responsibility of the requesting department or elected office to work with the appropriate support departments such as Information Technology and Facilities and Fleet Management to determine the need and specifications of new and replacement capital assets.
 - b) The requesting department or elected office should also work with the Purchasing Division of the Finance Department to determine the estimated cost and purchasing policies that need to be followed in order to budget for and acquire the capital asset.
2. Requests for New or Replacement Capital Assets without Appropriations
 - a) In rare circumstances, if the request for a new or replacement capital asset does not change the appropriation of the requesting department or elected office or require a transfer from the operating budget to the Central Service Fund, approval from the Board of County Commissioners for the new capital asset can be obtained through a study session rather than through the formal budget process.
 - b) Regardless of the process, the requesting department or elected office shall notify the Budget Division to ensure proper handling of the request and capital asset number creation.
3. Reappropriation of Capital Assets
 - a) In the event that an approved new or replacement capital asset has not been purchased by the end of the current fiscal year, the appropriation for the capital asset should be requested during the reappropriation process in the following year to enable the purchase of the capital asset to be completed.
 - b) Such a request shall follow the established Reappropriation policy and procedures.
4. Replacement Capital Assets No Longer Needed or Below Capitalization Threshold
 - a) Below the Capitalization Threshold
 - (1) If the cost for a replacement capital asset falls below the capitalization threshold, the capital asset shall be purchased from the operating budget of the requesting department or elected office.
 - (2) If the department or elected office chooses, it may request a one-time transfer of the amount of funding for replacement contributed to the Central Service Fund through intergovernmental rent changes to the appropriate operating budget during the budget development or quarterly budget review process.
 - b) Replacement of Capital Asset No Longer Needed
 - (1) In the event that a capital asset has been charged its applicable intergovernmental rental charges and the department or elected

office has determined that the capital asset is no longer needed and a future replacement is not necessary, a request can be made to the Board of County Commissioner to have the accumulated intergovernmental rental charges applied to another capital asset or returned to the operating budget.

- (2) This request shall follow the applicable policies and procedures for the annual budget development or budget amendments.

V. Related Documents and Procedures:

- A. Budget Preparation and Control Policy
- B. Budget Amendment Policy
- C. Reappropriation Policy
- D. Capital Asset Accounting Policy

Attachment J

STATE OF COLORADO BUDGET REQUIREMENTS

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

Budget Procedures

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

Budget Format and Content

Included in the State's budget laws are several specific elements that must be in the budget document.

The budget information for both expenditures and revenues must be classified by fund and by the "spending agency" (office, unit, department, board, commission, or institution) that is responsible for the particular revenues and/or expenditures (Sections 29-1-103 (1) (b) through (f), C.R.S.).

The expenditure data must show the object of each expenditure for administration, operations, maintenance, debt service, and capital projects to be undertaken during the budget year. Additionally, all anticipated revenue should indicate its sources. The budget may not include expenditures that exceed the combination of projected revenues and available fund balances at the beginning of the fiscal year (Sections 29-1-103 (1) and (2), C.R.S.). In other words, the budget officer must propose a balanced budget.

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

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

The proposed budget includes a budget message that describes the document's content. The message includes the following components: (1) describes the important features of the budget (i.e. the beginning or completion of capital projects, revenue fluctuations, or changes to service delivery); (2) provides a statement of the budgetary basis of accounting used (cash, modified accrual, or encumbrance); and (3) describes the services to be delivered during the budget year. The budget message should state what is important about the budget and the services that the local government provides (Section 29-1-103 (1) (e), C.R.S.).

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

1. The total expenditures during the upcoming fiscal year for all lease-purchase agreements involving real estate;
2. The total expenditures during the upcoming fiscal year for all lease-purchase agreements that do not involve real estate;
3. The County's maximum payment liabilities for the full terms of all lease-purchase agreements involving real estate and all lease-purchase agreements not involving real estate, including all optional renewal terms; and
4. The schedule should include a statement regarding the optional renewal terms. If there are no optional renewals, that should be stated.

Notice of Budget

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

1. The proposed budget is available for inspection at a designated public office;
2. The date, time, and location that the proposed budget will be considered for adoption; and
3. A constituent may inspect the budget and file objections any time prior to the budget's final adoption.

Budget Hearing and Adoption

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

The Board of County Commissioners formally approves the budget by adopting a resolution. If the Board needs additional time to adopt the budget, it may continue the hearing or schedule additional hearings. The Board must adopt the budget prior to certifying the County's mill levies. Otherwise, the budget must be adopted by December 31st. If a local government fails to adopt a budget by the deadline (December 15th if levying for a property tax or December 31st if not), State statute dictates that only 90.0 percent of the current year's appropriation for operations and maintenance purposes is deemed reappropriated for the following fiscal year (Section 29-1-108 (3), C.R.S.).

Levy Certification

If a local government needs property tax revenue to balance its proposed budget, it must take official action, by ordinance or resolution, to set and certify a mill levy. It must then certify the mill levy(ies) to the Board of County Commissioners by December 15th (Section 39-1-111.5, C.R.S.). The certification must distinguish the levy's purpose(s), such as whether the revenue is for debt payment, ongoing general operating purposes, temporary tax credits, voter-approved capital expenditures, or refund/abatement.

The Colorado State Constitution requires taxation to be uniform across county lines. For a local government that includes more than one county, when there is an adjustment in the assessed valuation in one county, the total assessed valuation of the taxing entity is affected and new levies may have to be certified to each county. Statutory and constitutional mill levy limits would still apply.

Appropriation Resolution/Ordinance

An appropriation is the legal spending authorization for the expenditures set forth in the budget as adopted by the Board of County Commissioners. The appropriation must be enacted by the governing body through a resolution or an ordinance. The budget is the fiscal plan for the upcoming year, and the appropriation is the legal authority to spend those funds. Appropriations are set by fund, or spending agency within a fund, at the discretion of the governing body (Section 29-1-108 (2), C.R.S.). If the governing body has not appropriated its budget on or before December 31st, then only 90.0 percent of the amounts appropriated in the last resolution/ordinance is reappropriated (Section 29-1-108 (4), C.R.S.).

No spending agency may expend or contract to expend an amount in excess of the funds appropriated in the resolution or ordinance. A verbal or written contract that violates this policy is automatically void. Multiple-year contracts are permitted only under certain circumstances or if subject to annual appropriation (Section 29-1-110, C.R.S.).

Filing the Budget

A local government must file a certified copy of its adopted budget, including the budget message, with the Department of Local Affairs' Division of Local Government no later than January 30th (Section 29-1-113 (1), C.R.S.). "Certified" means a statement by a member of the governing body or a person appointed by the governing body that the budget is a true and accurate copy of the budget as adopted by the governing body. Any town, city, or county operating under a home rule or territorial charter must file a budget with the Division of Local Government for purposes of information and research, even if they are exempt from other aspects of the State's budget laws.

Record of Expenditures

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

are also be recorded. These records will include the current unexpended balance in each appropriated fund or spending agency, and compare an agency's appropriation to its year-to-date expenditures.

Amending the Budget

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

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

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

During the year, a local government may find that it did not budget adequate funds for a particular project, program, or activity. If there is sufficient revenue within the budget that was previously appropriated but will not be expended for the intended purpose, and it may legally be used to fund the shortfall, then a transfer may be authorized. Fund transfers may only occur if the funds were previously appropriated. One way that funds may have been appropriated is through the contingency line item. Any unspent contingency budget may be used for transfers. The transfer must be authorized by the original budget hearing. The notice must set forth the reasons for the transfer, the dollar amounts, and the affected funds and spending agencies. The transfers are to be documented, in detail, in the minutes.

Note: If there is an unappropriated fund balance available in an amount to cover the shortfall, it cannot be appropriated for the transfer.

State statute addresses a third budget amendment situation. If revenues are lower than anticipated, the governing body may adopt a "revised appropriation" in the same manner as the original appropriation (by fund or spending agency) and thereby lower the statutory spending limit (Section 29-1-109 (1) (c), C.R.S.). The revised appropriation must be adopted at a properly noticed hearing as in the other situations above. The governing body does not have to take this formal action, since the law is permissive, but careful accounting is necessary in order not to exceed revenues for the year.

Property Tax Revenue Limits

State statute restricts the amount of annual revenue that can be collected from property tax for operating purposes, which is also referred to as the “5.5 percent limit” (Section 29-1-301, C.R.S.). The enactment of TABOR added two new property tax limits, a TABOR mill levy limit, and another property tax revenue limit.

Voter approval is necessary to increase a local government’s mill levy (Article X, Section 20, Colorado Constitution). This mill levy limitation applies only to the general operating functions of the government, and not to levies that service debt for debt repayment, capital expenditures, and refund/abatement levies. If the mill levy generates property tax revenue for debt, only the amount of revenue may be raised which is necessary to service the annual debt payments (Section 29-1-301 (1.7), C.R.S.).

Property Tax Revenues

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

Local government budget officers must calculate the TABOR limitation and the 5.5 percent limitations for their particular local governments. The mill levy limitation and the two property tax revenue limitations must operate in conjunction with each other. They are commonly harmonized by considering the limit which produces the lowest revenue to be the limiting factor, preceding levying any revenue that may be allowed under the other two limits.

TABOR Property Tax Revenue Limit

TABOR limits property tax revenue to a percentage increase over the prior year. The percentage increase allowed is the two other percentages added together: local growth plus inflation (Article X, Section 20 of the Colorado Constitution). Local growth is defined as the net percentage change in actual value of all real property from construction of taxable real property improvements and additions to, minus deletions from, taxable real property (Article X, Section 20 (2) (g) and Section 39-1-102 (15), C.R.S.). County assessors will certify the values used to calculate the local growth percentage using the Certification of Valuation Form, or the equivalent, by August 25th. The Certification of Valuation has a section, "Use for TABOR Calculation". The figures shown in this section are the actual value and used to calculate the TABOR local growth.

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

The 5.5 Percent Statutory Property Tax Revenue Limitation

Local governments may not collect property tax revenue greater than a 5.5 percent increase compared to the prior year (Section 29-1-301, C.R.S.). This restriction does not apply to home-rule entities unless their charters specify this limit. The statute states, "All statutory tax levies shall be so reduced as to prohibit the levying of a greater amount of revenue than was levied in the preceding year plus five and one-half percent (5.5 percent)...". When a local government computes the 5.5 percent limit it will review the Certification of Valuation. The Certification of Valuation has a section entitled, "Use for 5.5

percent limit calculation". The figures shown in this section are assessed valuation, and are used to calculate the 5.5 percent limitation. The assessor reports increased valuation for assessment attributed to annexation or inclusion of additional land and new construction. These valuation increases are considered growth in the 5.5 percent limit calculation and can increase the allowed revenue. If the assessor reports increased volume of production of a producing mine, previously legally exempt federal property, and new primary oil or gas production from any producing oil and gas leasehold or land, the local government may include these as growth. If the local government wishes to have the new primary oil or gas treated as growth, the government must apply to the Division. The initial calculation using the August 25th data is usually mailed in September. The Division will recalculate the 5.5 percent limit when the assessors submit revised Certification of Valuation, usually the first week of December. Once the local government has completed the limit calculations worksheet it must determine the most restrictive revenue limit.

Elections and the 5.5 percent Property Tax Revenue Limit

Pursuant to Section 29-1-302, C.R.S., local governments may have an election to approve raising a greater amount of revenue than the 5.5 percent limit allows. The statutory notices and deadlines become complicated when combining them with the required TABOR election requirements. Legal advice should be sought in this area as well. Many local governments have held elections to remove themselves from the TABOR property tax limit, the 5.5 percent limit, or both. The removal from the limits is for specified or open-ended periods of time.

Note: The statute allows DLG to approve increased revenues beyond the 5.5 percent limit upon request, including special provisions for capital purposes and county road and bridge revenue. If the government's 5.5 percent limit is more restrictive than the TABOR revenue limit, and the governing body wishes to explore the possibilities of invoking these statutory provisions, it is imperative that the government contact DLG immediately to understand the Division's criteria for reviewing and approving these requests.

TABOR

Fiscal Year Spending

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

Managing the Budget

State budget law requires each local government to designate a person who monitors revenues and expenditures in order to know whether or not the budget is on course. Monitoring and analyzing revenues and expenditures allow the government to revise the estimates of ending balances. This assists in forecasting the future financial situation. Monitoring and analyzing the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis will help to comparing actual expenditures to appropriated funds. It is important to make sure that actual revenues are at least equal to what was anticipated when preparing the budget.

Monitoring Revenue Shortfall

Operating Reserves

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

Capital Reserve

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

Contingency Reserve

A revenue shortfall may require the use of reserve funds, reducing expenditures, or both. If a non-TABOR emergency does not happen, the funds are available for appropriation the following year. Including a contingency line-item amount within each fund allows the government to move money within a fund for internal purposes without having to enact the otherwise required official transfers. Recognizing a shortfall early in the year provides more time identify a solution and apply any necessary corrections. Contingencies are emergencies that could not have been reasonably foreseen at the time of the budget's adoption (Section 29-1-111, C.R.S.).

Attachment K

TABOR AMENDMENT

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

- (1) **GENERAL PROVISIONS.** This section takes effect December 31, 1992, or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.
- (2) **TERM DEFINITIONS.** Within this section:
- (a) "**Ballot issue**" means a non-recall petition or referred measure in an election.
 - (b) "**District**" means the state or any local government, excluding enterprises.
 - (c) "**Emergency**" excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.
 - (d) "**Enterprise**" means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.
 - (e) "**Fiscal year spending**" means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.
 - (f) "**Inflation**" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.
 - (g) "**Local growth**" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.

(3) ELECTION PROVISIONS

- (a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.
- (b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Title shall have this order of preference:

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

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

- (i) The election date, hours, ballot title, text, and local election office address and telephone number.
- (ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.
- (iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.
- (iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment costs.
- (v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.
- (c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayments costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, "**SHALL**

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

- (4) **REQUIRED ELECTIONS.** Starting November 4, 1992, districts must have voter approval in advance for:
- (a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.
 - (b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.
- (5) **EMERGENCY RESERVES.** To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending excluding bonded debt service. Unused reserves apply to the next year's reserve.
- (6) **EMERGENCY TAXES.** This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:
- (a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.
 - (b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.
 - (c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.
- (7) **SPENDING LIMITS.**
- (a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.
 - (b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.
 - (c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.

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

(8) **REVENUE LIMITS.**

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

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

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

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

Attachment L

CITIZEN BUDGET COMMITTEE INPUT ON THE 2018 BUDGET

The Citizen Budget Committee reviewed a large selection of topics that have or will have an impact on the County's budget for 2018 and looking forward. The Committee broke into sub-committees again this year to meet with the departments/offices to discuss their 2018 budget needs and current issues. The sub-committees then reported back to the Committee on their meetings. The letter below was submitted by the Citizen Budget Committee to the Board of County Commissioners in early December for their consideration.

DATE: November 6, 2017
TO: Board of County Commissioners
FROM: Citizen Budget Committee
SUBJECT: **2017 Citizen Budget Committee Annual Report**

Dear Commissioners,

This report summarizes the Citizens Budget Committee's (CBC) activities and recommendations of 2017.

We look forward to meeting with the Commissioners on November 13th to discuss our findings and the 2018 proposed county budget.

We appreciate the time spent by commissioners for attending various CBC meetings this year. The insights of BOCC members regarding the county budget has been very helpful.

Since January, the CBC met monthly and studied the following topics:

- **March** – Long Term Budget Committee initial report, and a 2015 CAFR special meeting
- **April** – Justice and Detention Center Tours, and a County Retirement Plan special meeting
- **May** - Transportation (roads and bridges), and a Long Range Budget discussion
- **June** - DA diversion programs and the role with the Juvenile Assessment Center
- **August** - Align Arapahoe Update. 2016 Comprehensive Annual Financial Report (CAFR)
- **September** – 2018 Budget Issues, County Pension Plan
- **October** – 2018 Budget Review and discussion of recommendations

Below is a brief description of the topics and results from each discussion:

- **Long Range Budget Issues:** Discussion about items not in the budget including long term operational and capital expenditures along with revenue sources and the CBC's role on LRBC.

- **2015/16 CAFR:** Independent audit confirms county is following standard accounting and financial practices and adequately funded.
- **Justice and Detention Centers:** Concerns raised about the need for upgrades or replacement to both facilities.
- **County Retirement Plan:** Funded ratio increased to 65.8%. No forecasted contribution rate increase in 2017, however concern about Pension board recommending increases over 4 years starting 2018.
- **Transportation (roads and bridges):** 3 of 5 CBC members living in unincorporated areas were open to more taxes from unincorporated areas for unincorporated R&B needs. 2 were strongly against more taxes. Bonding R&B projects suggested to do more at less cost.
- **Diversion programs, JAC/CAP:** Members were interested in more diversion program support.
- **2018 Compensation Plan:** Concerns raised about salary and benefit levels of county employees.
- **RFQ for tax study:** Concerns raised about scope of services requested of consultants.
- **CBC Bylaw Change:** Reviewed proposal for 3 year terms, with 2 term maximum for members.

In October, the CBC discussed and took positions on the following proposals:

- **County Retirement Plan 1:** A minority of 6 voted to support a motion to recommend delaying the county's pension contribution rate increase until further study of the feasibility for a transition to a defined contribution plan for all future county employees with a defined timeline. A majority of 8 members rejected the motion.
- **County Retirement Plan 2:** By a majority of 13 to 1, the CBC recommends the BOCC conduct a study in 2018 of the feasibility of changing from a defined benefits plan to another type of plan.
- **RFQ for tax study:** A minority of 6 members voted to adjust the RFQ parameters for a tax initiative to consider how to repurpose all or part of the open space sales tax, and/or bonding (not new taxes) for public safety projects, jail and courthouse, and to support the pension if necessary. A majority of 8 members rejected the motion.
- **RFQ for budget study:** By a majority of 8, the CBC voted to recommend the County engage an outside consultant to review all County general fund programs from a zero-based budget to evaluate essential services and reduce costs, and to differentiate mandated versus non-mandated services currently provided. A minority of 6 CBC members voted against this recommendation.
- **CBC Bylaw Change:** A proposal was discussed for 3 year terms, with 2 term maximum for members. By a majority of 8 to 6, the CBC voted to make no changes to the CBC bylaws.

The CBC also completed interviews by which members selected a department(s) to meet with the Director of the Agencies within the County. Eighteen of 19 department directors were interviewed. Listed below are highlights from these meetings and attached are summaries from the department visits. One suggestion going forward is that a CBC member align with a department and meet with the director periodically throughout the year.

Department Summaries and CBC Member Highlights:

Assessor's Office: **John Overmyer/Carl Dixon** **ATTACHED**

For 2018, the Assessor's office will not be asking for any increase in FTEs, or any significant budget increases for other projects.

BOCC and Administration: **David Schlatter/Carolyn Boller** **ATTACHED**

For 2018, BoCC Administration is not planning for increase. It continues to utilize its budget as efficiently as possible, unless there is a large increase in the cost of services beyond its control.

Clerk & Recorder's Office: **Carolyn Boller** **ATTACHED**

Goal for 2017 for employee communication is moving forward. Looking for improvement in the Driver's License and Motor Vehicle departments with same personnel but better tools to work more efficiently.

Communications: **N/A**

Community Resources: Carolyn Boller ATTACHED 2018 budget will include a \$1 million dollar reduction from \$31,160,466 to \$30,100,000 but with a request for a part time clerical position which increases salaries and benefits by about \$84,000.

Coroner's Office: **Jamie Wollman** **ATTACHED**

The coroner's office will submit a supplemental budget request to cover additional supplies in light of the increase in the number of cases, the need to contract with outside coroner's as a result of the loss of one of the medical examiners and the necessary expansion of the refrigeration unit.

County Attorney: **Toren Mushovic/Derick Gavidia/Lori Eddlemon** **ATTACHED**

For 2018, the department is interested in a new contract management system to standardize and improve the process for routing and managing contracts (electronic signatures and alerts).

District Attorney: **Evie Ashmore/Jamie Wollman** **ATTACHED**

Key items/issues DA will be looking in 2018 budget request include 1) Comparable salary and benefit increases, 2) Elder Abuse funding, 3) Human Trafficking, and 5) Gang activity.

Facilities & Fleet Mgmt: **Patrick Sobecke/Jon Robert** **ATTACHED**

2018 budget request depends on what infrastructure projects are approved for capital improvement.

Finance/Admin. Services: **Richard Bowman** **ATTACHED**

The scope of the budget is all encompassing and its preparation is a major challenge on an annual basis. Need to clarify how staff compensation rates are determined to ensure all county employees are receiving a competitive compensation package.

Human Resources: David Schlatter ATTACHED

Key items/issues HR will be looking at addressing 2018 budget request: None at time of meeting.

Human Services: John Overmyer/Carolyn Boller/Carol Miller ATTACHED

Requested and received approval to add 16 FTEs in 2018. 14 of those will be in child services. Also adding one attorney and one paralegal. Not seeking additional funds from the county to pay for this increase in FTEs.

Information Technology: Lori Eddlemon ATTACHED

Requesting 2 FTE and estimates 1-year ROI in service delivery.

Open Space: David Schlatter ATTACHED

Key items/issues Open Space will be looking at addressing 2018 budget request: 1) Construct maintenance and storage buildings, and 2) Analyze our future staffing needs.

Performance Mgmt: Jon Roberts/Partrick Sobecke ATTACHED

Department Score Cards are not online or available to the public due to lack of funding. Still in early process and evolving. Citizen concern if these are needed/desired/required.

Public Works & Dev: Jon Roberts ATTACHED

Flat Income, Rising Costs. Big problem: Incorporated vs. Unincorporated.

Sheriff's Office: John/Evie/Patrick/Don/Jamie ATTACHED

The challenges for the sheriff are the repairs and upgrades for the jail and law enforcement staffing.

Treasurer's Office: Don Strickland ATTACHED

Treasurer anticipates little change to its 2018 budget requests.

Tri-County Health: Carol Miller ATTACHED

Key issues for the 2018 budget include 1) responding to the opioid epidemic, 2) retaining employees and providing safe and secure facilities for employees and visitors, 3) strengthening workforce, 4) maintaining quality services, and 5) the strategic plan among other things.

In closing, we appreciate the help and hard work of the finance department staff during the year and look forward to meeting with the BOCC on November 13th to discuss our findings. Thank you.

David Schlatter
2017 CBC Chair

HISTORY OF ARAPAHOE COUNTY

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



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

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

In the late 1820s, trappers searched this region for beavers to supply the great demand for men's beaver hats. In the late 1830s and 1840s, the demand shifted to buffalo skins. In 1832, the first trading post on the South

Platte River was built on Cherry Creek, which was then part of Arapahoe County.

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

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

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

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



Arapahoe County Offices in Littleton, circa 1904.

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

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

Today, Arapahoe County is a land of contrast. The County spans 850 square miles, has a population of more than 650,000 people, and is one of Denver's fastest growing neighbors. While three-fourths of the County is rural, the western part of the County is largely urban with wonderful communities that have accommodated the influx of latter day settlers. Industrial growth included the Martin Marietta plant. The Denver Technological Center, Centennial Airport, and Greenwood Plaza are huge complexes that house the offices of world famous corporations. The eastern end of the County remains largely rural with wheat farms and a few cattle and sheep ranches.



Arapahoe County Jail, circa 1902.

History provided by Andrea Rasizer, Director, Communication Services Department. Photos are courtesy of Liz Ellis, Creative Services Specialist II.

Government

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

Arapahoe County has nine school districts and 395 local and special districts. The Board of County Commissioners appropriates the annual funds and permanent positions (FTE) for all departments and elected offices. It has administrative authority for County departments except for those overseen by other elected officials. In addition to the five-member Board of County Commissioners, the Arapahoe County voters elect the County Assessor, Clerk and Recorder, County Coroner, District Attorney, Sheriff, and Treasurer. The 2018 adopted budget's total appropriation is \$390.1 million, including \$189.3 million General Fund. Arapahoe County has one of the lowest mill levies amongst counties in the Front Range.

Board of County Commissioners



Kathleen Conti
Commissioner District 1



Nancy N. Sharpe
Commissioner District 2



Jeff Baker
Commissioner District 3



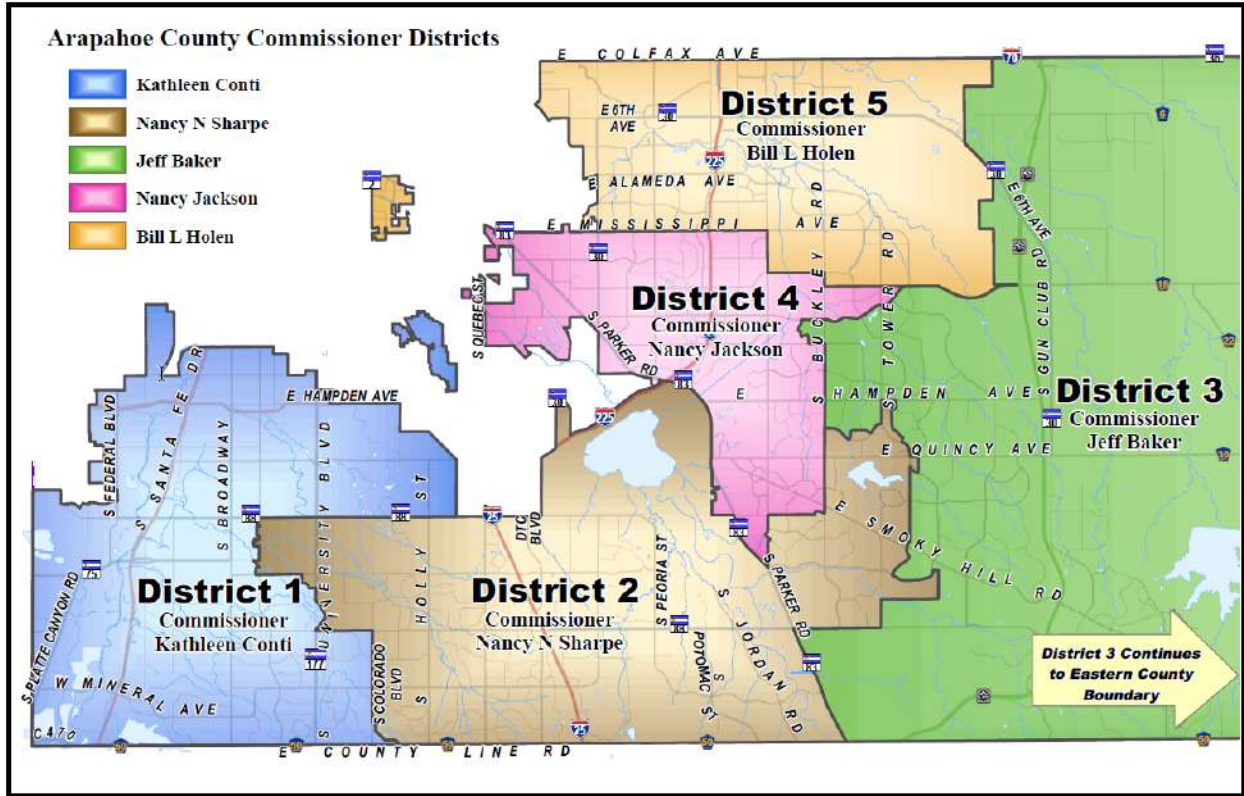
Nancy Jackson
Commissioner District 4



Bill L. Holen
Commissioner District 5

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

The Board administers policies and directives for the following departments: Board of County Commissioners Administration, Communication Services, Community Resources, the County Attorney's Office, Facilities and Fleet Management, Finance, Human Resources, Human Services, Information Technology, Intergovernmental Relations and Open Spaces, the Office of Performance Management, and Public Works and Development. It also has appropriation authority for the budgets of elected officials, including the Assessor, Clerk and Recorder, Coroner, Sheriff, and Treasurer. In collaboration with the other counties that comprise the 18th Judicial District (Douglas, Elbert, and Lincoln), the Board also appropriates Arapahoe County's portion of the annual budget for the Office of the District Attorney. The counties within the 18th Judicial District approve the District Attorney's annual operating budget, and the funds are divided amongst the counties proportionally, based on population. For 2018, Arapahoe County comprises 63.96 percent of the 18th Judicial District.



County Elected Officials

Assessor



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

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

Clerk and Recorder



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

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

Coroner



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

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

County Treasurer



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

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

District Attorney



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

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

Public Trustee



Su Ryden, Public Trustee
 1610 West Littleton Blvd, Suite #150
 Littleton, CO 80120
 303-730-0071
SRyden@ArapahoeGov.com

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

Sheriff



David C. Walcher, Sheriff
 13101 E. Broncos Parkway
 Centennial, CO 80112
 720-874-3625
Sheriff@ArapahoeGov.com

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

Advisory Boards, Panels, and Committees

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

Arapahoe County Building Finance Corporation

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



Arapahoe County Water and Wastewater Authority (ACWWA)

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

Arapahoe Library District Board of Trustees

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

Board of Adjustment

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

Board of Review

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

Citizen Budget Committee

The Citizen Budget Committee reviews the annual proposed Arapahoe County Budget. The Committee reviews policy proposals that have significant fiscal and operational impacts and performs other duties as assigned by the Board of County Commissioners. When directed by the Board, the Committee gathers information and provides recommendations regarding the County's financial issues. Each County Commissioner appoints three members to this 15-member Committee.

Colorado State University (CSU) Cooperative Extension Advisory Committee

This committee disseminates information about CSU's research findings and information from other land grant universities to the residents of Arapahoe County. It also helps to identify local needs as they relate to broader issues identified by State or national advisory groups and the Cooperative Extension staff.

Community Corrections Board

The Community Corrections Board serves in a planning and oversight capacity, approves or disapproves the establishment and operation of all community corrections programs within the 18th Judicial District, and accepts or rejects offender(s) referred for placement. Through collaborative efforts with the Colorado Division of Criminal Justice and the Colorado Department of Corrections, Board members monitor whether the programs and services provided by community corrections programs comply with the State's requirements.

Cultural Council

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

East Arapahoe County Advisory Planning Commission

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

Ethics Committee

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

Fair Planning Committee

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

Fairgrounds and Regional Park Steering Committee

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

Liquor Authority

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

Open Space and Trails Advisory Board

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

Planning Commission

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

Arapahoe County Airport Authority

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

Retirement Board

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

Scientific & Cultural Facilities District (SCFD) Board

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

Tri-County Board of Health

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

Weed Advisory Board

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

E-911 Emergency Communications Service Authority Board

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

Demographics

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

Population Growth

Arapahoe County's projected population increased by 24.64 percent between 2000 and 2017. Since 2010, the County's average annual population increase was 1.7 percent, and the State Demography Office projects that the County's population will increase by 0.8 percent between 2017 and 2018.

Year	Population Projections			
	Arapahoe County	% Change	State of Colorado	% Change
1950	52,125	n/a	1,325,089	n/a
1960	103,941	n/a	1,753,947	n/a
2000	490,722	n/a	4,338,801	n/a
2005	528,214	n/a	4,662,534	n/a
2006	536,051	1.5%	4,745,660	1.8%
2007	545,882	1.8%	4,821,784	1.6%
2008	556,246	1.9%	4,901,938	1.7%
2009	566,480	1.8%	4,976,853	1.5%
2010	574,819	1.5%	5,050,289	1.5%
2011	585,552	1.8%	5,120,193	1.4%
2012	595,779	1.7%	5,191,979	1.4%
2013	607,438	1.9%	5,270,986	1.5%
2014	619,093	1.9%	5,356,629	1.6%
2015	630,564	1.8%	5,456,587	1.9%
2016	639,325	1.4%	5,538,522	1.5%
2017	651,181	1.8%	5,635,816	1.7%
2018	656,210	0.8%	5,722,618	1.5%
2019	666,264	2.3%	5,814,810	1.6%
2020	676,371	3.0%	5,907,198	1.6%

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

Population Rank

Arapahoe County has the third largest population amongst the 64 counties in the State. The County's estimated population growth between 2017 and 2018 (0.8 percent) is below the estimated growth for the entire State (1.5 percent). The Colorado Department of Local Affairs, Division of Local Government projects that the County's population will increase by 204,078 people during the next 20 years. The following table provides the estimated population for some of the State's larger counties, as well as the estimated growth since 2017.

2018 Estimated Population by County		
County	Est. Population	Change from 2017
Denver	713,529	0.6%
El Paso	712,641	1.8%
Arapahoe	656,210	0.8%
Jefferson	585,558	1.3%
Adams	520,398	1.1%
Larimer	351,126	1.0%
Douglas	340,396	1.6%
Boulder	329,211	0.5%
Weld	315,281	3.4%
Pueblo	168,889	1.8%
Mesa	153,649	1.0%
State of Colorado	5,722,618	1.5%

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

Age Distribution

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

2018 Population Estimates, by Age Range			
Age	Arapahoe County	State of Colorado	County to State %
0 - 14	128,483	1,052,019	12.2%
15 - 29	136,053	1,214,542	11.2%
30 - 44	140,577	1,204,698	11.7%
45 - 59	125,721	1,098,028	11.4%
60 - 74	91,295	835,120	10.9%
75 - 89	29,937	280,624	10.7%
90 +	4,144	37,586	11.0%
Total	656,210	5,722,617	11.5%

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

Education and Training

Public School District Fall Enrollment, K-12

Between the 2015–2016 and 2016-2017 school years, Colorado’s public school enrollment increased by 0.7 percent with 6,009 new students, and a statewide total of 904,050 children. During this timeframe, the County’s enrollment decreased by 707 children for a total of 119,614 students. This translates to a decrease of 0.6 percent for the County compared to the 1.4 percent increase last year.

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

County	Public School District Fall Enrollment		Change	% Change
	2015 - 2016	2016 - 2017		
Adams	84,273	83,900	-373	-0.4%
Arapahoe	120,321	119,614	-707	-0.6%
Boulder	63,023	63,360	337	0.5%
Denver	90,234	91,132	898	1.0%
Douglas	66,896	67,470	574	0.9%
El Paso	118,416	119,830	1,414	1.2%
Larimer	46,696	47,104	408	0.9%
Weld	41,820	42,871	1,051	2.5%
State of Colorado	898,041	904,050	6,009	0.7%

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

Higher Education

Arapahoe County has several institutions of higher education within the county. These include two year colleges such as Arapahoe Community College located in Littleton, CO and the Community College of Aurora in Aurora, CO. There are also four year colleges and universities including the American Sentinel University, National American University and the Denver Seminary. Arapahoe County also has a variety of Vocational and Technical Schools to offer for the citizens. These include schools like ITT Technical Institute, Empire Beauty School, Bel-Rae Institute of Animal Technology, and Colorado Technical University.

There are also several Universities, Colleges, and Technical Schools located within nearby counties that are within commuting distance from Arapahoe County that the citizens can also take advantage of. These include Colorado School of Mines, Metropolitan state University of Denver, University of Colorado – Denver, Art Insitute of Denver, Colorado Christian University, Regis University, Westwood College of Technology, and Rocky Mountain College of Art and Design.

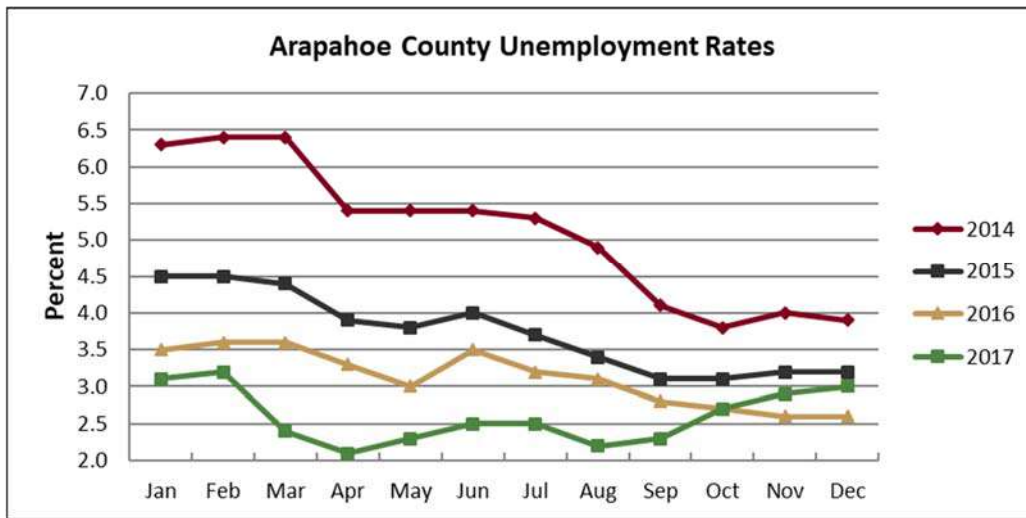


Employment

Labor Force

During December 2017, Arapahoe County’s estimated civilian labor force totaled 357,825. Of this population, it is estimated that 347,111 were employed, which reflects an unemployment rate of 3.0 percent for that timeframe. This rate is the same as the civilian labor force’s statewide unemployment rate of 3.0 percent for the same month. (Source: Labor Market Statistics, Local Area Unemployment Statistics Program).

The following chart reflects Arapahoe County’s monthly unemployment rates for each year between 2014 and 2017. A table that compares the annual unemployment rates for the nation, State, and County is at the bottom of the page.



Year	Annual Unemployment		
	National	Colorado	Arapahoe County
2007	4.6%	3.8%	3.8%
2008	5.8%	4.8%	4.8%
2009	9.3%	8.1%	8.1%
2010	9.6%	9.0%	8.7%
2011	8.9%	8.6%	8.2%
2012	8.1%	8.0%	7.5%
2013	7.4%	7.0%	6.4%
2014	5.8%	5.3%	5.3%
2015	5.0%	3.5%	5.3%
2016	4.8%	3.0%	2.6%
2017	3.9%	3.0%	3.0%

Source: Bureau of Labor & Statistics.
Please note: The 2017 figures are a forecast.

Largest Private Employers in the Denver Metro Region

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

Largest Private Employers, Denver Metro Area	
Company	Employees
HealthONE Corporation	10,810
Centura Health	9,160
SCL Health System	8,720
Lockheed Martin Corporation	7,520
UCHealth	7,330
Comcast Corporation	6,950
Kaiser Permanente	6,950
Children's Hospital Colorado	6,600
United Airlines	5,700
CenturyLink	5,100

Source: Metro Denver Economic Development Corp.
Updated May, 2017

Per Capita Personal Income for Colorado Counties

The following table provides the ten counties with the largest per capita personal income, as well as the State's average per capita personal income. Over the last 5 years the County's per capita personal income has steadily increased. Since 2012 it has increased by a total of 14.5 percent, which is lower than statewide increase of 15.4 percent during the same time frame.

County	Annual Per Capita Personal Income				
	2012	2013	2014	2015	2016
Pitkin	\$110,907	\$103,091	\$123,818	\$126,137	\$128,738
San Miguel	49,888	57,394	68,042	73,572	75,876
Denver	57,238	62,320	68,304	68,299	67,256
Douglas	60,267	61,369	64,613	65,999	67,139
Routt	59,584	60,244	65,216	65,734	71,167
Boulder	54,341	55,705	58,917	60,220	63,707
Jefferson	47,119	50,035	52,687	54,773	56,363
Summit	46,547	49,287	52,393	54,615	58,386
Arapahoe	47,578	48,790	51,743	52,545	54,452
Clear Creek	46,917	47,974	49,805	51,710	54,374
State of Colorado	45,073	46,792	49,768	50,899	51,999

Source: U.S. Bureau of Econom

County Statistics

Building Permits

Arapahoe County issues building permits for the unincorporated area of the County. The number of permits for single family homes has begun to increase during recent years. The number of permits for Apartment, Condo, Townhomes units has increased significantly in the last year. The number of permits issued increased in two of the three categories, Apartment, Condo, Townhomes and Commercial Permits, whereas there was a slight decrease of 7% in Single Family Homes. The largest increase was for Apartment, Condo, Townhomes permits and a 63% increase to Commercial Remodel, New Structure, or Tenant Finish permits.

Single Family Homes		
Year	Permits	Value
2005	517	104,767,093
2006	295	59,674,681
2007	199	38,790,330
2008	103	21,619,620
2009	91	13,343,410
2010	218	24,080,469
2011	93	15,533,125
2012	178	28,391,024
2013	249	47,085,131
2014	265	53,359,420
2015	355	67,437,888
2016	288	58,151,087
2017	268	\$58,144,891

Source: Arapahoe County Public Works & Development.

Apartment, Condo, Townhomes (units)		
Year	Permits	Value
2005	382	29,831,933
2006	261	26,787,963
2007	299	41,214,440
2008	254	15,445,087
2009	351	37,751,778
2010	37	4,480,036
2011	0	0
2012	296	28,527,700
2013	247	32,955,609
2014	15	3,498,000
2015	606	73,959,994
2016	8	1,615,896
2017	116	\$19,545,000

Source: Arapahoe County Public Works & Development.

Commercial Remodel, New Structure, or Tenant Finish		
Year	Permits	Value
2005	220	33,408,764
2006	84	27,040,956
2007	181	53,389,005
2008	176	51,904,855
2009	166	24,820,363
2010	193	30,745,503
2011	206	33,357,583
2012	206	23,762,897
2013	210	35,518,235
2014	215	71,029,000
2015	195	36,275,549
2016	257	67,776,367
2017	419	\$65,072,436

Source: Arapahoe County Public Works & Development.

Foreclosure History

The following chart reflects the number of foreclosures filed in the County between 2006 and 2017. The number of foreclosure filings has decreased each year since 2009. This data represents the number of foreclosures filed and does not account for those foreclosure filings that were subsequently redeemed or withdrawn. Between 2016 and 2017, the number of foreclosure filings in Arapahoe County continued to decrease by 3.4%.

Arapahoe County Foreclosure Filings		
Year	Foreclosures	% Change
2006	4,719	31.1%
2007	6,225	31.9%
2008	5,860	-5.9%
2009	6,243	6.5%
2010	5,500	-11.9%
2011	3,960	-28.0%
2012	3,630	-8.3%
2013	1,705	-53.0%
2014	1,314	-22.9%
2015	858	-34.7%
2016	731	-14.8%
2017	706	-3.4%

Source: Arapahoe County Public Trustee.

Motor Vehicle Registrations

The County collects a fee for registering motor vehicles. Registrations had an increase during 2014 and 2015; however, over the last two years the motor vehicle registrations have begun to decline. The following table provides the annual number of motor vehicles registered within Arapahoe County between 2008 and 2017.

Motor Vehicle Registrations		
Year	Vehicles Registered	Percent Change
2008	492,115	0.9%
2009	490,980	-0.2%
2010	513,104	4.5%
2011	512,611	-0.1%
2012	523,488	2.1%
2013	519,980	-0.7%
2014	549,813	5.7%
2015	575,653	4.7%
2016	571,811	-0.7%
2017	568,140	-1.3%

Source: Arapahoe County Clerk & Recorder's Office.

Elections

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

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

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

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

Active Registered Voters in Arapahoe County			
Year	Registered Voters	Voter Turnout	% Turnout
2007	212,801	78,247	36.8%
2008	287,434	268,665	93.5%
2009	247,297	76,790	31.1%
2010	273,435	200,977	73.5%
2011	235,042	102,029	43.4%
2012	310,526	288,033	92.8%
2013	314,183	140,438	44.7%
2014	333,994	228,212	68.3%
2015	387,384	116,279	30.0%
2016	422,053	311,745	73.9%
2017	410,000	108,937	26.6%

Source: Arapahoe County Clerk & Recorder's Office.

FUND REVENUE AND EXPENDITURE DETAIL

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

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

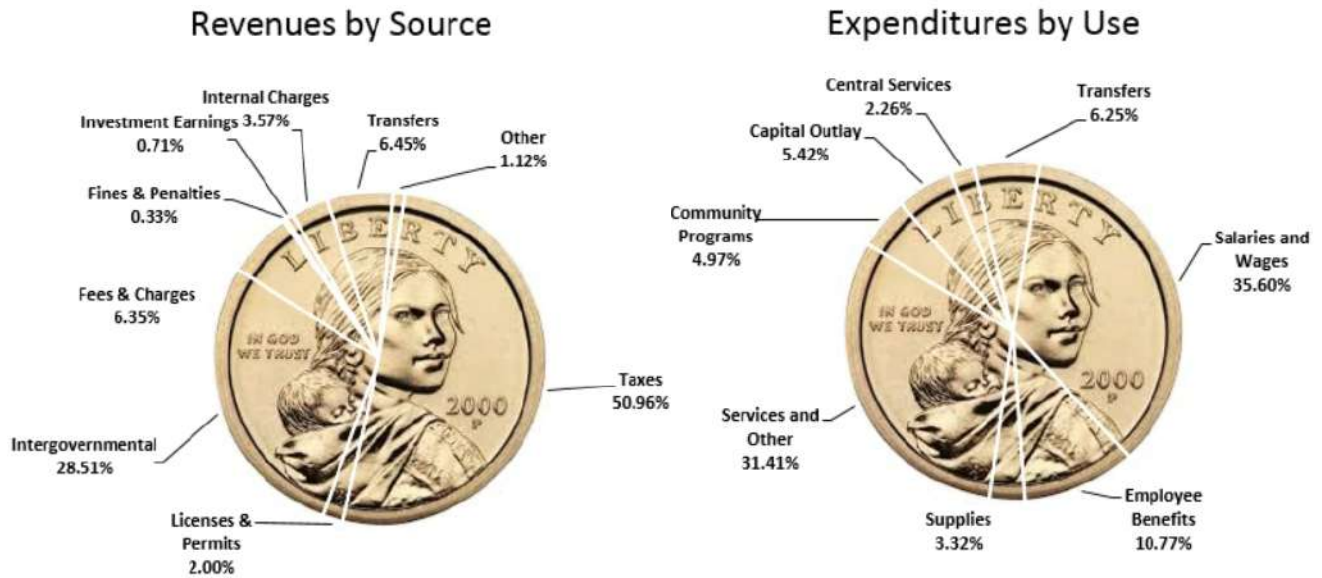
Capital project and debt service funds contain the revenues and expenditures related to large County purchases such as for major maintenance or construction activities in the case of a capital project fund or for the payment of principal and interest on long-term debt or lease obligations for items such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

Another type of fund used by the County is a proprietary fund. A proprietary fund accounts for business type activities and can be categorized into internal service funds or enterprise funds. Internal service funds are used to account for goods or services provided to County departments or elected offices with the intent of recovering the full cost of the service. The County uses internal service funds for the replacement of capital assets, several employee benefits, and for the County's liability and property insurance. Enterprise funds are for units or functions that are entirely or predominantly self-supported by user charges or fees. Utilities or golf courses would be common examples of enterprise fund functions. Arapahoe County has no enterprise funds at this time. There is a schedule on page 122 that displays a quick overview of the County's funds and their 2018 revenues, expenditures, and balances.

The remainder of this section will provide an overview of the type of revenues and expenditures the County funds contain and their relative importance, use, and trends. On pages 124 through 183 you will find individual financial summaries and narratives for County funds. This information is useful in understanding how the County is organized financially. For detail of the County budget organized by department/elected office or program area, please refer to the Department Budgets section of this document and to some of the supplementary schedules in the Budget Message and Appendix.

Revenues and Expenditures by Category

A common question from citizens relates to where the County receives its funding and, conversely, how it is expended. The following graphical depictions provide a quick answer to these questions. For 2018, the total budgeted expenditures across all County funds, departments, units, and entities totals \$390.1 million and is offset by \$378.2 million in revenues with the deficit between the two figures accounted for with available balances in specific funds.



For the 2018 budget, just over half of all revenue collected by Arapahoe County comes from taxes. These taxes are varied and include property tax, specific ownership tax, and sales and use tax. The second largest source of revenue is intergovernmental revenue and grants. This category includes the funding that comes from the State and Federal government for social services and community development programs and highway and transportation infrastructure projects. Also included in this category is the revenue received from the City of Centennial for the provision of law enforcement services.

On the expenditure side, the graphic indicates that the largest expenditure category is the salaries & wages category. These expenditures include salaries for full and part-time employees, temporary salaries, and overtime compensation. When combined with the employee benefits category due to their relationship to the level of staffing the County maintains, the total percentage of expenditure tied to staffing is 46.4% of the total. The next largest category of expenditures at 31.4% is the services & other category which contains the budget amounts for professional services, the use of contract labor, grants-in-aid to other governments and agencies for services such as health care and open space preservation, and for the maintenance of buildings, equipment, and software. The following table provides the total dollar amounts of each of these revenue and expenditure categories within the 2018 adopted budget and in prior fiscal years.

County Revenues and Expenditures by Category

	2015	2016	2017	2017	2018
	Actual	Actual	Amended	Estimate	Adopted
Revenue Category					
Taxes	\$ 174,843,027	\$ 182,717,915	\$ 183,404,532	\$ 182,644,474	\$ 192,764,688
Licenses & Permits	7,679,126	6,862,312	6,971,089	6,714,839	7,550,710
Intergovernmental / Grants	95,463,247	102,574,843	136,051,581	98,238,669	107,824,675
Charges for Services	23,128,722	25,092,598	23,152,563	25,670,065	24,004,059
Fines & Forfeits	1,472,028	1,333,331	1,383,493	1,099,761	1,251,374
Investment Earnings/Contributions	2,694,715	2,264,764	2,598,656	4,480,036	2,706,000
Interfund Revenue	14,050,062	15,000,935	12,601,716	13,368,410	13,497,639
Transfers In	13,274,565	27,886,794	24,051,085	23,968,046	24,388,266
Other Fin. Sources / Misc.	57,322,692	5,110,932	3,621,102	5,602,494	4,251,402
Total County Revenues	\$ 389,928,182	\$ 368,844,423	\$ 393,835,817	\$ 361,786,794	\$ 378,238,813
Expenditure Category					
Salaries and Wages	\$ 120,370,037	\$ 124,795,459	\$ 132,037,764	\$ 127,119,756	\$ 138,896,595
Employee Benefits	34,670,759	35,931,726	39,435,291	35,999,523	42,010,836
Supplies	11,781,137	12,354,391	12,552,043	10,539,468	12,944,405
Services and Other	114,310,868	128,344,440	209,948,637	109,887,888	122,551,504
Community Programs	17,002,182	17,374,811	19,363,906	17,136,984	19,380,486
Capital Outlay	33,185,661	20,438,387	29,190,764	13,802,333	21,153,641
Central Services	6,836,257	7,344,673	8,426,081	7,340,884	8,816,783
Transfers	13,274,565	27,886,794	24,051,085	23,967,046	24,388,266
Other	51,909,891	(0)	-	-	-
Total County Expenditures	\$ 403,341,357	\$ 374,470,681	\$ 475,005,571	\$ 345,793,881	\$ 390,142,516

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2018 for the County has increased \$6.1 million or 4.9% from the 2017 adopted budget level. Budgeted property tax revenue in 2018 consists of mill levies for the General Fund, Road and Bridge Fund, Social Services Fund, and the Capital Expenditure Fund. The County base mill levy was maintained at 15.821 mills on the assessed real and personal property tax valuation of \$10.29 billion. An additional levy of 0.094 for refunds and abatements was applied as permitted by statute. A temporary tax credit of 3.072 mills was also applied to keep property tax revenue within the limits required by law under the Taxpayer's Bill of Rights (TABOR). There is a TABOR refund of 0.027 mills due to the over collection of property tax in 2017. The voter-approved Developmental Disability mill levy of 1.000 was maintained for 2018.

Pursuant to the requirements of the Gallagher Amendment to the State Constitution, the State of Colorado set the residential assessment rate at 7.96% in 2004 and this rate had been maintained through 2016. The residential assessment rate, which determines the amount of residential assessed value the mill levy is applied to, declined to 7.20% for the 2017 reassessment period for collections in 2018 and is forecasted to decline again in 2019 for 2020 tax collections.

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 12.817 mills and the 2017 assessed value is \$10.29 billion. This creates calculated property tax revenue of \$131.9 million for collection in 2018 for Arapahoe County. Assessed valuation figures are based on an 18-month market value between the dates of January 1 and June 30 (18 months later). For the 2018 collections, the 2017 assessment's market value data was for the period of January 1, 2015 through June 30, 2016.

2018 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	\$ 10,292,438,767	\$ 139,205,234	99.00%	\$ 137,813,182	13.525
Refund/Abatement		970,924	99.00%	961,215	0.094
TABOR Refund		(278,238)	100.00%	(278,238)	-0.027
Temporary Tax Credit		(31,615,815)	99.00%	(31,299,657)	-3.072
Subtotal General Fund		\$ 108,282,105	99.00%	\$ 107,196,502	10.521
Road & Bridge Fund		5,835,813	99.00%	5,777,455	0.567
Social Services Fund		13,215,491	99.00%	13,083,336	1.284
Capital Expenditure Fund		4,580,135	99.00%	4,534,334	0.445
Total County		\$ 131,913,544		\$ 130,591,626	12.817
Developmental Disability	\$ 10,342,577,209	\$ 10,342,577	99.00%	\$ 10,239,151	1.000
Arapahoe Law Enforcement Authority	\$ 1,358,018,714	\$ 6,765,649	99.00%	\$ 6,697,993	4.982
Arapahoe County Recreation District					
General Operating	\$ 1,326,604,600	\$ 1,152,819	99.00%	\$ 1,141,291	0.869
Refund/Abatement		7,034	99.00%	6,964	0.005
Subtotal		\$ 1,159,853	99.00%	\$ 1,148,255	0.874
TABOR Refund		(1,982)	100.00%	(1,982)	-0.001
Temporary Tax Credit		(218,412)	99.00%	(216,228)	-0.165
Total Recreation District		\$ 939,459	99.00%	\$ 930,045	0.708
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	\$ 523,617,590	\$ 7,836,461	98.00%	\$ 7,679,732	14.966

Taxpayer's Bill Of Rights

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

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

1995 and 1998 Revenue Changes

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

State of Colorado Property Tax Revenue Limitations

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

Permissible Exceptions to the Property Tax Revenue Limitations

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

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

Local governments may also impose a levy to collect the portion of property tax refunds and abatements, which were lost during the prior year due to adjustments in property values and taxes that were protested and awarded. Included in the 2018 tax levy is a mill levy of 0.094 mills to collect approximately \$1.0 million pursuant to this provision.

Other Statutory Limits Affecting Arapahoe County Property Tax Collections

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from

TABOR mill levy restrictions, is not included in the net County levy of 12.817 mills. Property taxes being collected for this purpose are \$10.2 million in 2018.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows an increase of 14.94% from the prior year total assessed valuation. The economic and real estate climate not only impacts the numbers for 2018, but also for years beyond as the growth in residential and non-residential construction impacts the residential assessment rate and revenue growth under other legal limitations. Pursuant to requirements of the Gallagher Amendment to the State Constitution, the State of Colorado set the residential assessment rate at 7.20% for the 2017 assessment and is expected to decline again for the 2019 reassessment period.

The residential assessment rate is based on a statewide calculation, which keeps the total value of residential properties at a target of 44% of the total assessed valuation. The assessment rate for nonresidential properties is fixed at 29% of market value, while the residential rate is variable based on statewide values. Due to the Taxpayer's Bill of Rights, the residential assessment rate cannot increase if the amount of nonresidential value increases to the extent that such an increase would be necessary to maintain residential values at the 44% of the total value. TABOR requires a vote of the people in order to increase the residential assessment rate.

The table below depicts the residential assessment rate that was in place for each year and the amount of the total net assessed valuation for the County. It is important to note that prior to this year, the residential assessment rate last changed for 2003 assessment for the 2004 tax collections. It decreased from 9.15% to 7.96% and has remained at that rate until 2017 when it decreased to 7.20%.

	Residential		
Assessed	Assessment	Assessed	%
Valuation	Rate	Valuation	Chg.
2008 (2009 Taxes)	7.96%	7,734,003,930	1.47%
2009 (2010 Taxes)	7.96%	7,881,756,220	1.91%
2010 (2011 Taxes)	7.96%	7,856,369,556	-0.32%
2011 (2012 Taxes)	7.96%	7,306,321,680	-7.00%
2012 (2013 Taxes)	7.96%	7,327,973,674	0.30%
2013 (2014 Taxes)	7.96%	7,478,092,498	2.05%
2014 (2015 Taxes)	7.96%	7,478,825,599	0.01%
2015 (2016 Taxes)	7.96%	8,912,001,439	19.16%
2016 (2017 Taxes)	7.96%	8,954,986,701	0.48%
2017 (2018 Taxes)	7.20%	10,292,438,767	14.94%

History of Significant County Mill Levy Trends

The Taxpayer's Bill of Rights, which was adopted by the voters of the State of Colorado in November 1992, is a significant factor in setting the budget as it has a major impact on the amount of property tax that can be collected in any given year. As such, each year the County must calculate how much revenue can be collected and if that amount requires an amount less than the current base mill levy would yield, a temporary tax credit is applied to only levy enough to meet the amount of revenue permitted under TABOR. For the 2018 budget, there is a TABOR refund of 0.027 mills refunding approximately \$278,000 collected in excess during 2017.

Since 1992, there have been several adjustments to the County's base mill levy. The last significant change in the County's mill levy was a reduction from 16.973 mills to 15.821 mills in 1998 to remain within the statutory 5.5% property tax revenue growth limitation. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through the 2011 budget required the use of a temporary tax credit to remain within the requirements of TABOR. The 2012 through 2015 budgets used the full 15.821 base mill levy, with no temporary tax credit remaining to be used after the decline in assessed valuation during the recession. The 2016 through 2018 budgets again required the use of a temporary tax credit due to the sizable increase in assessed value following the 2015 and 2017 reassessments versus the lower TABOR allowable growth.

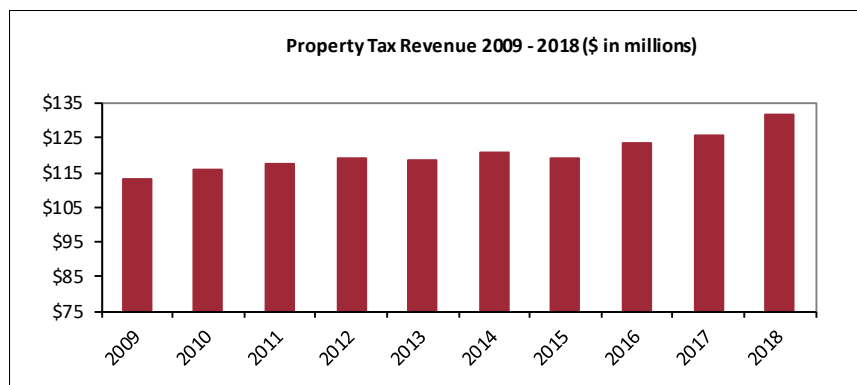
The amount of a temporary tax credit applied to the County base mill levy has varied in the past with the given economic and assessed value data for a budget year. TABOR requires the County to calculate how much revenue can be collected and then solve for the amount of the mill levy in relation to the given assessed value. In 2018, the mill levy of 12.817 required a temporary tax credit of 3.072 mills to remain within the TABOR revenue limit which required a levy of 9.745 mills of the County base mill levy of 15.821 mills. The refund and abatement levy of 0.094 mills is excluded from the TABOR calculation but is included in the total County levy.

In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. The first year of the Developmental Disability levy was 2002 and revenue collections totaled \$6.5 million on an assessed value of \$6.5 billion. For the 2018 budget, revenue collections are budgeted at \$10.2 million based on a \$10.3 billion assessed value.

Below are a table and chart depicting the County's property tax rate (mill levy) and revenues for the period of 2009 through 2018.

Property Tax Revenue

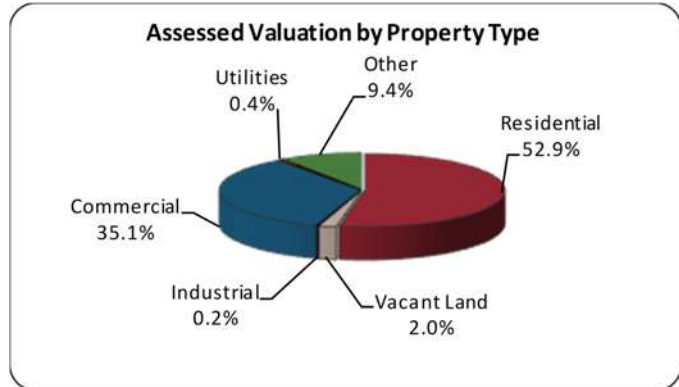
Year	Calculated Revenue (\$ Millions)	Mill Levy
2009	\$ 113.0	14.609
2010	115.6	14.672
2011	117.4	14.949
2012	119.2	16.316
2013	118.3	16.150
2014	120.6	16.130
2015	119.3	15.950
2016	123.5	13.856
2017	125.7	14.039
2018	131.9	12.817



2017 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 7.20%, which was reduced in 2017 from 7.96%. For all other property, the assessment ratio is 29.00%.

2017 Assessed Valuation For 2018 Property Tax Revenue		
Type of Property	Assessed Valuation	% of Total
Residential	\$ 5,542,587,113	52.9%
Vacant Land	206,691,992	2.0%
Industrial	19,003,796	0.2%
Commercial	3,674,932,068	35.1%
Utilities (State Assessed)	45,712,480	0.4%
Agricultural *	17,862,825	0.2%
Oil & Gas *	25,450,662	0.2%
Other Natural Resources *	583,298	0.0%
Personal Property *	943,052,428	9.0%
Total	\$ 10,475,876,662	** 100.0%



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

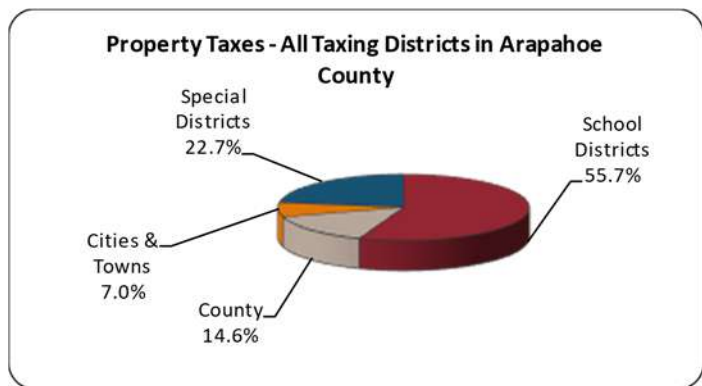
** \$10.43 billion represents Arapahoe County's assessed valuation including the value that is part of the \$20,000 personal property tax exemption in 2018.

2018 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 382 local and service districts within the County. County Government property taxes are only 14.6% 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.

2018 Property Tax Revenue For 2017 Assessed Valuation		
Type of District	Dollars	% of Total
School Districts	\$ 551,175,103	55.7%
County	144,102,563	14.6%
Cities & Towns	69,624,942	7.0%
Special Districts	225,355,274	22.7%
Total	\$ 990,257,882	100.0%



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

2018 Property Taxes for Other County Entities

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

Arapahoe Law Enforcement Authority

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

ALEA Mill Levy and Tax Revenue History 2009 - 2018			
Year	Assessed Valuation	Mill Levy	Property Tax Dollars
2009	\$1,057,445,090	4.982	\$ 5,215,510
2010	1,093,510,320	4.982	5,393,390
2011	1,069,081,110	4.982	5,272,900
2012	988,579,530	4.982	4,875,852
2013	985,449,740	4.982	4,860,416
2014	1,039,046,600	4.982	5,124,765
2015	1,055,677,406	4.982	5,206,791
2016	1,284,181,506	4.982	6,333,814
2017	1,228,802,920	4.982	6,060,677
2018	1,358,018,714	4.982	6,697,993

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

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

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

The growth rate of the property tax revenue is directly tied to the growth in the assessed value of the Authority and a drop in the assessed value for the 2011 through 2013 budgets resulted in declining property tax collections. For 2017, the property tax revenue decreased as a result of a decline in assessed value due to annexations by municipalities. The budgeted revenue of \$6.70 million is approximately \$637,000 more than the 2017 adopted budget due to the increase in assessed value.

Arapahoe County Recreation District

The Arapahoe County Recreation District is a special district that provides parks and recreation for a specific area within the County. The 2018 budget provides for the operation and maintenance of the Arapahoe County Community Park, the Cheyenne Arapaho Park, Welch Park and the various trails in the Arapahoe County Recreation District, as well as certain improvements to park facilities. In the past, some capital projects in the District have been funded with Conservation Trust Fund dollars. Property tax paid by property owners that reside within the District and specific ownership tax revenues provide for day-to-day operating and maintenance costs as well as the debt service costs. Other sources of revenue include intergovernmental agreements with special districts that lie within the Recreation District boundaries and user fees.

**Arapahoe County Recreation District
Mill Levy and Tax Revenue History
2009 - 2018**

Year	Assessed Valuation	Mill Levy	Property Tax
2009	\$ 972,467,480	0.846	\$ 814,834
2010	1,053,829,120	0.795	829,708
2011	1,038,294,610	0.821	843,554
2012	935,610,470	0.919	851,306
2013	926,141,350	0.905	830,187
2014	963,115,560	0.883	842,191
2015	961,574,366	0.880	837,461
2016	1,133,056,990	0.774	868,061
2017	1,148,131,141	0.784	890,515
2018	1,326,604,600	0.708	930,045

The base mill levy for the Recreation District is 0.869 mills and is adjusted each year to remain within constitutional revenue limitations, refund excess collections in prior years, and collect revenue for refunds and abatements. The table above provides a summary of the assessed value, mill levy and property tax collections for the Arapahoe County Recreation District. The mill levy of 0.708 for 2018 includes the refund and abatement levy of 0.005 mills, which is excluded from the TABOR calculation. The mill levy includes a temporary tax credit of .165 and a TABOR refund of .001 and results in a total of approximately \$930,000 in revenue. The 2018 revenue amount is slightly more than the approximately \$891,000 included in the 2017 budget.

Arapahoe County Water & Wastewater Public Improvement District

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

**Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2009 - 2018**

Year	Assessed Valuation	Mill Levy	Property Tax
2009	\$ 322,814,120	16.700	\$5,337,086
2010	367,277,780	16.700	6,072,204
2011	367,293,390	18.150	6,599,711
2012	331,199,520	22.400	7,344,681
2013	325,585,590	23.250	7,402,309
2014	337,039,540	23.250	7,679,446
2015	343,704,769	22.950	7,730,264
2016	412,890,424	19.300	7,809,409
2017	430,143,035	18.200	7,672,031
2018	523,617,590	14.966	7,679,732

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

refinance the debt of the former Arapahoe Water & Sanitation District. In 2012, the general obligation bonds from 2002 were refunded to take advantage of low interest rates and reduce the debt service payments. The issue amount of the 2012 refunding bonds was \$59.0 million. In 2015, the general obligation bonds from 2005 were refunded in the amount of \$25.83 million. The mill levy for the District was first set for collection in 2003. The District has authority to set the mill levy at the level needed to raise enough property tax revenue to pay for the scheduled debt service and is set at 14.966 mills for 2018 collection.

Other Significant County Revenue Sources

Other significant revenue sources for the County include: (1) revenue received from the City of Centennial for services provided by the County; (2) specific ownership taxes; (3) land recording fees; (4) tax collection fees; (5) interest on investments; (6) motor vehicle license fees; and (7) building permit fees. This section provides a table for each revenue source that includes the amounts collected for 2015 and 2016, as well as the amount of revenue that was expected during the 2017 budget year as reflected by the amended budget. The tables also provide updated estimates for the 2017 revenue amounts, based on information that became available as budget year 2017 progressed through its final fiscal quarter. The 2018 budget reflects the amount of revenue that the County anticipated it would receive at the time it was adopted by the Board of County Commissioners. *Please note:* the updated 2017 estimates are provided for informational purposes only, in an effort to provide the public with the most current information possible. The final amounts may differ from the 2017 estimates in this section, and therefore they are not used for comparison purposes in the tables.

Centennial Revenue

The Arapahoe County Sheriff's Office has provided law enforcement service to the City of Centennial since the City's founding in 2001 under an intergovernmental agreement (IGA). The agreement provides the City with law enforcement services such as patrol, investigation, dispatch, traffic enforcement, emergency planning, and several other related support services. In return for providing these services, the County receives offsetting revenue from the city, including indirect costs (administrative overhead). The intergovernmental agreement with the City of Centennial for law enforcement related services will continue through 2027 under a revised 10-year agreement signed in 2017. The 2018 adopted budget is approximately 2.6% higher than the 2017 contract amount. The 2018 budget was adopted prior to the schedule being finalized, so it does not reflect the total cost, which will be approximately \$1.5 million higher than the 2017 amended budget. The increase is primarily due to salary and benefit increases as well as budget packages for crime lab services, additional FTE and new vehicles.

Centennial Revenue		
Year	Amount	% of Change
2015 Actual	\$ 21,981,965	6.66%
2016 Actual	23,291,840	5.96%
2017 Amended	23,153,139	-0.60%
2017 Estimate	21,176,599	-9.08%
2018 Adopted Budget	23,763,015	2.63%

Specific Ownership Taxes

Pursuant to Section 42-3-107, C.R.S., the Clerk and Recorder's Office collects tax that is owed by the owners of motor vehicles, trailers, semi-trailers, and trailer coaches in lieu of any ad valorem taxes. The tax amount is determined by the class, age, and value of the vehicle. This revenue source had been in decline due to the economic downturn. Consumers withheld purchasing a newer vehicle and instead chose to retain their older vehicle(s). Since the tax is based in part on the age and value of the vehicle, a person pays less tax on an older and less valuable vehicle. However, due to the increasing age of vehicles and an improving economy, the volume of vehicle sales has increased over the last six years. Based on the updated 2017 estimated collection rate, this revenue source appears to be trending well above budget but economic data indicates that automobile sales are slowing. The 2018 adopted budget assumes that the County will collect 8.6% more than the amount anticipated in the 2017 amended budget.

Specific Ownership Taxes		
Year	Amount	% of Change
2015 Actual	\$ 10,149,831	3.80%
2016 Actual	10,735,626	5.77%
2017 Amended	9,980,140	-7.04%
2017 Estimate	12,163,187	13.30%
2018 Adopted Budget	10,834,140	8.56%

Land Recording Fees

The Clerk and Recorder's Office collects this revenue from residence and business filings and recording documents for County records. Fees are collected based on an established schedule. This revenue is authorized pursuant to Section 30-1-103, C.R.S. Prior to the most recent recession when interest rates were low, revenue from land recording fees increased significantly, to a high of \$7.1 million in 2003 due to the high level of refinancing and home buying. Conversely, the fee revenue amount decreased to \$2.7 million for 2009, reflecting the economic downturn and the dramatic slowdown in the real estate market. This revenue source saw an increase each year from 2010 through 2013 indicating a rebound in this revenue source as historically low mortgage interest rates and a slowly improving economy increased the amount of home sales and refinancing. There was a decline of 24.12% from 2013 to 2014, but 2015 actuals rebounded back to the level of 2013. There was another increase in 2016 and decline again in 2017 back below the 2015 level. The 2018 budget is flat compared to the 2017 budget.

Land Recording Fees		
Year	Amount	% of Change
2015 Actual	\$ 3,967,781	28.85%
2016 Actual	4,382,186	10.44%
2017 Amended	3,836,000	-12.46%
2017 Estimate	3,986,575	-9.03%
2018 Adopted Budget	3,836,000	0.00%

Tax Collection Fee

This revenue is received from cities, towns, special districts and schools for tax collection by the County Treasurer's Office. The fee is based on a percentage of the dollar amount collected by the County Treasurer, and varies according to the type of tax. The fee is 0.5% for collecting school district taxes, 1% for collecting city or town taxes, and 1.5% for collecting special assessment district taxes and special district taxes. This revenue collection is authorized pursuant to Section 30-1-102, C.R.S. This revenue source is directly related to trends in real and personal property taxes, and reflects the fluctuations due to the economic cycle and uncertain personal property valuations in the future. The 2018 adopted budget is \$400,000 higher than the 2017 amended budget based on higher property tax collections following the 2017 assessment.

Tax Collection Fee		
Year	Amount	% of Change
2015 Actual	\$ 5,941,506	0.07%
2016 Actual	6,649,253	11.91%
2017 Amended	6,500,000	-2.24%
2017 Estimate	6,846,589	2.97%
2018 Adopted Budget	6,900,000	6.15%

Interest on Investments

Interest on investment revenues consists of the income earned on certificates of deposit, U.S. Treasury and agency securities, and the County's remaining investments. This revenue is authorized pursuant to Section 24-75-601, C.R.S. The County Treasurer projects the amount that the County will receive from its investments, and this revenue source is also impacted by the conditions of the economic market. As the County's investments with higher interest rates have matured, they have been replaced by those earning much lower interest rates. The 2018 adopted budget of \$2.7 million takes into account the current economic conditions, fund balances, and return on investments. The anticipated revenue amount for 2017 is higher than the 2017 budget as interest rates are slowly being adjusted upwards by the Federal Reserve.

Interest on Investments		
Year	Amount	% of Change
2015 Actual	\$ 1,940,692	32.00%
2016 Actual	2,159,281	11.26%
2017 Amended	2,140,000	-0.89%
2017 Estimate	2,711,465	25.57%
2018 Adopted Budget	2,700,000	26.17%

Motor Vehicle License Fee

Motor vehicle license fees collected by the Clerk and Recorder are based on the vehicle that is being licensed, the weight of the vehicle, type of vehicle, and taxable value. The County retains a portion of this revenue based on the type of plate, such as specialty or personalized. This revenue is authorized pursuant to Colorado Revised Statute 42-3-122.1. Motor vehicle license fees grew at a slower rate during the recession, saw a large increase in 2012, and have slowly increased since then as the economy has improved. The estimate for motor vehicle license fee revenue by the end of 2017 is projected to be 7.75% higher than 2016

actuals and suggests that this revenue source is growing as result of strong motor vehicle sales. The 2018 budget amount was held constant at the 2017 amended budget amount of \$2.3 million.

Motor Vehicle License Fee		
Year	Amount	% of Change
2015 Actual	\$ 2,361,416	2.85%
2016 Actual	2,433,288	3.04%
2017 Amended	2,280,000	-6.30%
2017 Estimate	2,621,876	7.75%
2018 Adopted Budget	2,280,000	0.00%

Building Permit Fee

The revenue for building permits is a sliding scale fee based on evaluation, and pays for the inspection process for constructing any structure in the unincorporated County, i.e. remodeling of a house, new buildings, etc. This revenue is authorized by the Board of County Commissioners, and amended by County resolution. The recession, the dramatic decline in the housing market, and lower population growth had a considerable impact on building permit revenue. However, it saw increases from 2012 through 2015 as the real estate and construction markets have rebounded. There was a significant decline of 38.07% from 2015 to 2016 actuals. The current estimates for 2017 appear to be in line with 2016 actuals. For 2018, the budget is 63.00% higher compared to the 2017 amended budget as the fee schedule was changed during 2017 and additional activity is expected.

Building Permit Fee		
Year	Amount	% of Change
2015 Actual	\$ 2,114,791	16.31%
2016 Actual	1,309,714	-38.07%
2017 Amended	1,700,000	29.80%
2017 Estimate	1,319,702	0.76%
2018 Adopted Budget	2,771,000	63.00%

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

Significant Expenditures for Arapahoe County

Expenditures for 2018 total more than \$390 million and are spread across a wide variety of funds and programs. The following information will provide some background on trends in these expenditures and their impact and how they have been budgeted for 2018. The following sections give an overview of the County's main expenditure areas: employee salaries and benefits, supplies and services as provided for by the baseline budgeting process and budget packages, and capital outlays. It is important to note that any increase in budget above the approved baseline budget is generally handled through the submission, review, and adoption of budget packages. This process is described in detail in the following pages.

Employee Salaries and Benefits

Arapahoe County’s 2018 adopted budget funds 2,130.40 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2018 budget at \$180.9 million or about 46% of the total expenditures. When developing the annual budget, employee salaries and benefits play a large role in the growth of expenditures and in determining how much funding will be available for approved budget package requests.

Arapahoe County utilizes a merit or pay-for-performance salary increase system. In other words, there is no cost of living or standard increase for all employees. Each employee’s increase is determined by their job performance or the retention of key talent. For budgeting purposes, this merit increase is calculated by applying a percentage to all employee salaries for the coming year to create a merit increase pool by department or elected office. The pool of funding is then allocated to employees by their department director or elected official based on their performance review process and some employees may receive more or less than the pool percentage. For 2018, the County budgeted a merit increase pool of 3.50% considering the economic conditions and the status of balancing the General Fund operating budget. This merit increase pool is across all departments and funds. The 2018 budget also includes more than \$425,000 for the step increases for deputies in the Sheriff’s Office who moved to a step-based pay system in 2007, more than \$1.2 million for those in the step program and an adjustment to bring pay rates to market, as well as funding for tiered differential pay adjustments for special duties that are assigned to officers.

Merit Increase Pool	
Year	Percentage
2010	0.00%
2011	0.00%
2012	1.60%
2013	2.00%
2014	2.00%
2015	2.25%
2016	3.00%
2017	3.00%
2018	3.50%

Merit increases are not the only possible increases to salary as, from time-to-time, increases are required based on market conditions. Each year the Human Resources Department reviews positions and compares County compensation to the compensation being offered in the local/regional job market and may make recommendations to increase the compensation for certain positions or the pay structure in general. There was an increase to the salary grade minimums, midpoints, and maximums by 1.8%; only funding to bring employees impacted to the minimum of salary ranges was included in the 2018 budget totaling \$265,000.

In recent years, a reduction to employee salaries and benefits for anticipated position vacancy savings has been applied to further reduce the salary and benefit budget. After researching the amount of unspent salary and benefit budget in prior years as the result of full and part-time positions that are vacant at various intervals during the year, the Executive Budget Committee and the Board of County Commissioners have adopted budgets where a certain percentage of departments and elected office budgets are reduced to account for vacant positions. The 2018 budget includes a 2.0% vacancy savings reduction for smaller departments and elected offices and a 3.25% vacancy savings reduction for larger departments and elected offices with over 50 FTE. These vacancy savings reductions yielded significant operating budget savings of nearly \$4.4 million for 2018 and allowed available funding to go towards needed programs and services.

2018 Vacancy Savings Reductions	
Category	Amount
2.0% Reduction - All Departments/Offices	\$ 2,718,511
Additional 1.25% Reduction - All Departments/ Elected Offices over 50.0 FTE	1,529,006
Total Vacancy Savings Reduction	\$ 4,247,517

The 2018 budget includes a 0.25% increase to the pension contribution to bring the total rate to 8.25%. This increase is the employer match to the contribution increase for employees that was proposed to the BOCC by the Retirement Plan Board and has a \$322,000 impact on the 2018 budget.

Health insurance for employees is an area of significant cost growth for not only Arapahoe County but for other employers as well. Several years ago, Arapahoe County switched to a single medical insurance provider that could provide a deductible-based health maintenance organization (HMO) plan and a hybrid HMO/preferred provider organization (PPO) option to employees. The medical insurance premium renewal increased 4.91% for 2018. To decrease the impact, the Executive Budget Committee and Board of County Commissioners recommended splitting the premium increase equally between the employees and the County. A similar split in costs was recommended for the self-insured dental premiums which will no longer be discounted as they had been while the accumulated fund balance was being reduced.

Baseline Budgeting Process

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

The baseline budget for departments and elected offices for the 2018 budget was developed by taking the 2017 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2017 budget process or any ongoing items from supplemental appropriation requests from the first three quarters of 2017. The ongoing budget amounts from budget packages may consist of such items as new or expanded maintenance agreements, additional utility or telecommunication costs, or salary, benefit, or supply amounts related to a new position. A budget package may include both ongoing and one-time items. One-time items are budgeted for the year in which they were adopted for expenses such as computers and vehicles and not added to any subsequent baseline budget.

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

The budget package process exists for departments and elected offices to submit requests for additional funding to change the funding or staffing for an existing level of service or to add to or reduce a service or program. Budget package requests are submitted by departments in unison with the remainder of their budget requests, but are accompanied by detailed descriptions of their contents and a justification for why they should be recommended or approved. The Executive Budget Committee (EBC) has been tasked with the detailed review of the packages and then makes recommendations to the Board of County

Commissioners as to which packages should be approved. The contents of each package and the budget impact are put into the context of the larger budget and compete with prioritized requests from all other departments and elected offices. As financial conditions change, so does the ability to recommend or approve budget packages. The amount of packages adopted during the 2018 budget process that had an ongoing operating impact to the General Fund was \$5.3 million in relation to the \$189.3 million total budget and are primarily related to the compensation and benefit increases.

Capital Outlay

The 2018 budget provides \$21.2 million for items that are considered capital assets such as vehicles, equipment, software, buildings, facilities, and roadways. Most capital outlays are accounted for in the County's capital project funds including the Capital Expenditure Fund and the Infrastructure Fund. Other capital outlays that are budgeted for operating budget funds for equipment and vehicle purchases and/or replacements are in the County's Central Services Fund. This table provides information on where the capital outlay budget is located in the 2018 budget.

2018 Capital Outlay by Fund	
Fund	Amount
General Fund	\$ 2,671
Social Services Fund	50,978
Electronic Filing Technology Fund	132,099
Open Space Sales Tax Fund	2,835,000
Capital Expenditure Fund	7,774,800
Infrastructure Fund	5,700,000
Arapahoe County Recreation Dist.	5,000
Central Services Fund	4,653,093
Total Capital Outlay	\$ 21,153,641

The most significant areas of capital outlay exist in the Infrastructure Fund, Capital Expenditure Fund and the Central Services Fund. The Capital Expenditure Fund is the main capital projects fund for the County. For 2018, the amount of funding provided for capital projects in the Capital Expenditure Fund increased by \$3.1 million. More detailed information for the Capital Expenditure Fund and the Capital Improvement Program can be found in the Capital Improvement Program section or the Budget Message section. The Central Service Fund, an internal service fund, is responsible for acquiring and replacing County fixed assets such as vehicles, equipment, and computer hardware over \$5,000. This funding is provided by transfers from operating budgets to undertake the purchase and/or replacement of these assets. Information on what equipment or assets are being replaced can be found in the budget package descriptions in Department Budgets or Appendix 3.

Summaries of Fund Revenues and Expenditures

On the pages that follow you will find an overview of the County's funds for 2018 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. This section should prove useful in providing a big picture look at the financial organization of the County. For those interested in a more functional or departmental look at the 2018 budget, Department Budgets provides this data along with Appendix 1.

2018 FUNDS AVAILABILITY PROJECTIONS

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Fund Balance Restricted, Committed, or Assigned	Fund Balance Unassigned
General Fund:	\$ 54,997,333	\$ 179,605,571	\$ 189,255,518	\$ 45,347,386	\$ 15,565,969	\$ 29,781,417
Building Maintenance Fund	743,916	2,078,000	1,918,269	903,647	903,647	-
Subtotal General Funds:	\$ 55,741,249	\$ 181,683,571	\$ 191,173,787	\$ 46,251,033	\$ 16,469,616	\$ 29,781,417
Special Revenue Funds:						
Arapahoe County Fair Fund	\$ 82,483	\$ 404,600	\$ 424,200	\$ 62,883	\$ 62,883	\$ -
Arapahoe/Douglas Works! Fund	(135,260)	12,236,491	12,236,491	(135,260)	-	(135,260)
Arapahoe Law Enforcement Authority Fund	9,197,306	7,854,208	8,645,600	8,405,914	8,405,914	-
Cash-In-Lieu Fund	1,077,298	-	-	1,077,298	1,077,298	-
Communications Network System Replacement Fund	388,321	68,250	68,250	388,321	388,321	-
Community Development Fund	426,651	4,749,232	4,749,232	426,651	-	426,651
Conservation Trust Fund	1,050,193	640,000	559,900	1,130,293	1,130,293	-
Contingent & Emergency Reserve Fund	603,465	-	-	603,465	603,465	-
Developmental Disability Fund	-	10,239,151	10,239,151	-	-	-
Electronic Filing Technology Fund	612,737	132,099	132,099	612,737	612,737	-
Forfeited Property Fund	391,840	-	-	391,840	391,840	-
Grant Fund	(160,769)	10,448,606	10,448,606	(160,769)	-	(160,769)
Homeland Security Fund	(723,403)	487,414	487,414	(723,403)	-	(723,403)
Open Space Sales Tax Fund	49,694,739	26,424,300	26,424,300	49,694,739	49,694,739	-
Road & Bridge Fund	2,988,932	16,155,455	16,274,261	2,870,126	2,870,126	-
Sheriff's Commissary Fund	807,758	1,155,957	1,324,978	638,737	938,737	(300,000)
Social Services Fund	9,720,492	58,655,501	59,580,922	8,795,071	8,795,071	-
Subtotal Special Revenue Funds:	\$ 76,022,783	\$ 149,651,264	\$ 151,595,404	\$ 74,078,643	\$ 74,971,424	\$ (892,781)
Capital Project Funds:						
Arapahoe County Water & Wastewater PID	\$ 2,957,055	\$ 9,312,026	\$ 9,433,752	\$ 2,835,329	\$ 2,835,329	\$ -
Arapahoe County Recreation District Fund	1,705,551	1,227,626	1,205,757	1,727,420	1,727,420	-
Capital Expenditure Fund	6,604,525	13,542,815	13,542,815	6,604,525	584,988	-
Infrastructure Fund	23,949,243	5,700,000	5,700,000	23,949,243	23,949,243	-
Subtotal Capital Project Funds:	\$ 35,216,374	\$ 29,782,467	\$ 29,882,324	\$ 35,116,517	\$ 29,096,980	\$ -
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	\$ 1,783,077	\$ -	\$ -	\$ 1,783,077	\$ 1,783,077	\$ -
Lease Purchase Agreements Fund	138,839	6,510,056	6,508,475	140,420	140,420	-
Subtotal Debt Service Funds:	\$ 1,921,916	\$ 6,510,056	\$ 6,508,475	\$ 1,923,497	\$ 1,923,497	\$ -
Internal Service Funds:						
Central Services Fund	\$ 25,199,385	\$ 5,295,722	\$ 5,813,093	\$ 24,682,014	\$ 17,166,935	\$ 7,515,079
Employee Flex Benefit Fund	258,814	827,622	827,622	258,814	258,814	-
Self Insurance Dental Fund	293,596	1,808,200	1,798,200	303,596	303,596	-
Self Insurance Liability Fund	1,566,264	1,146,520	1,021,250	1,691,534	1,691,534	-
Worker's Compensation Fund	3,696,050	1,533,391	1,522,361	3,707,080	3,709,946	(2,866)
Subtotal Internal Service Funds:	\$ 31,014,109	\$ 10,611,455	\$ 10,982,526	\$ 30,643,038	\$ 23,130,825	\$ 7,512,213
Total All Funds	\$ 199,916,431	\$ 378,238,813	\$ 390,142,516	\$ 188,012,728	\$ 145,592,342	\$ 36,400,849

*Deficit beginning balances for some funds are due to revenues that offset the deficit are currently reported as deferred inflows of resources because it is unavailable but will be recognized as earned revenue as soon as the funds are collected.

Fund Appropriation Matrix by Elected Office/Department

The table below depicts the 2018 adopted budget appropriations by fund and fund type for the County’s elected offices and departments. The table does not include every County fund due to space limitations. Although each individual fund is not displayed, they are included within the respective fund type. Funds and their fund types are detailed throughout this section, including the preceding Funds Availability Projection table and in the following individual fund summaries and descriptions. As reflected in the table below, 48.5 percent of the County’s total appropriations are General Fund, and 39.3 percent are appropriated within Special Revenue Funds such as the Social Services Fund or the Road & Bridge Fund. The remaining 12.2 percent of the County’s appropriations for 2017 are the Capital Expenditure Funds, Debt Service Funds, or Internal Service Funds.

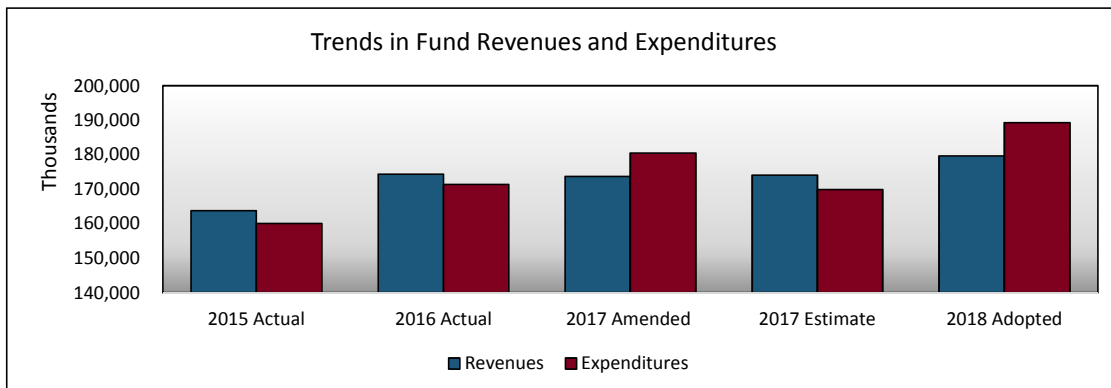
Elected Office/Department	General Fund*	Special Revenue Funds				Capital Expenditure Funds		Debt Service Funds	Internal Service Funds	Total 2018 Appropriation
		Social Services Fund	Road & Bridge Fund	Open Space Sales Tax Fund	Other Special Revenue Funds	Capital Expenditure Fund	Other Capital Exp. Funds			
Administrative Services	\$ 21,959,507	\$ -	\$ -	\$ -	\$ 10,867,301	\$ 11,524,815	\$ 9,433,752	\$ 6,508,475	1,160,000	\$ 61,453,850
Aid to Agencies	1,679,500	-	-	-	-	-	-	-	-	1,679,500
Assessor's Office	5,566,779	-	-	-	-	-	-	-	84,441	5,651,220
Board of County Commissioners	1,068,751	-	-	-	-	-	-	-	-	1,068,751
BOCC Administration	655,887	-	-	-	-	-	-	-	-	655,887
Clerk / Recorder's Office	12,357,619	-	-	-	132,099	-	-	-	-	12,489,718
Communication Services	1,415,858	-	-	110,591	-	-	-	-	-	1,526,449
Community Resources	3,865,455	-	-	-	26,926,858	-	-	-	-	30,792,313
Coroner's Office	1,666,463	-	-	-	-	-	-	-	41,779	1,708,242
County Attorney	2,809,603	-	-	-	-	-	-	-	2,543,611	5,353,214
Department of Strategy & Performance	426,378	-	-	-	-	-	-	-	-	426,378
District Attorney	14,499,301	-	-	-	-	-	-	-	-	14,499,301
Facilities & Fleet Management*	9,948,683	-	-	-	1,918,269	-	-	-	144,107	12,011,059
Finance Department	3,439,846	-	-	48,934	-	-	-	-	-	3,488,780
Human Resources	2,059,296	-	-	-	-	-	-	-	2,625,822	4,685,118
Human Services	-	59,580,922	-	-	-	-	-	-	-	59,580,922
Information Technology	13,615,590	-	-	-	-	350,000	-	-	350,910	14,316,500
Open Spaces & Int'l Relations	45,206	-	-	26,264,775	398,600	-	1,205,757	-	-	27,914,338
Public Works & Development	7,936,080	-	16,274,261	-	-	-	5,700,000	-	2,123,512	32,033,853
Sheriff's Office	77,223,196	-	-	-	10,991,063	1,668,000	-	-	1,908,344	91,790,603
Treasurer's Office	2,135,193	-	-	-	-	-	-	-	-	2,135,193
Tri-County Health	4,881,327	-	-	-	-	-	-	-	-	4,881,327
TOTAL	\$ 189,255,518	\$ 59,580,922	\$ 16,274,261	\$ 26,424,300	\$ 51,234,190	\$ 13,542,815	\$ 16,339,509	\$ 6,508,475	\$ 10,982,526	\$ 390,142,516

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

General Fund

General Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	103,966,797	107,732,009	110,451,548	109,859,230	114,696,502
Licenses & Permits	6,752,393	6,006,495	6,210,445	5,606,973	7,213,710
Intergovernmental	24,357,260	26,112,783	25,387,743	23,399,697	26,685,151
Fees & Charges	20,762,663	22,448,873	20,799,631	22,659,085	21,479,381
Fines & Penalties	686,675	702,947	769,901	558,041	757,901
Investment Earnings	1,672,516	1,396,142	2,006,000	3,771,575	2,406,000
Internal Charges	3,885,296	4,085,937	4,352,080	3,849,869	4,452,338
Transfers	509,004	3,682,667	2,078,522	2,078,522	-
Other	1,195,534	2,144,943	1,643,838	2,274,658	1,914,588
Total Revenues	163,788,138	174,312,796	173,699,708	174,057,650	179,605,571
Expenditures					
Salaries and Wages	79,786,734	82,616,724	84,700,332	83,076,921	88,901,288
Employee Benefits	22,690,125	23,273,645	24,997,773	23,140,877	26,266,605
Supplies	6,262,399	5,548,054	6,008,550	5,043,475	6,024,410
Services and Other	39,090,754	42,523,200	47,171,118	40,669,844	47,367,018
Community Programs	388,308	389,308	388,308	388,308	388,308
Capital Outlay	85,313	933,404	84,142	564,115	2,671
Central Services	2,203,583	2,446,042	2,606,287	2,574,540	2,689,586
Transfers	9,567,190	13,624,529	14,489,617	14,451,268	17,615,632
Total Expenditures	160,074,406	171,354,906	180,446,127	169,909,348	189,255,518
Annual Net Fund Balance Addition/(Use):	3,713,732	2,957,890	(6,746,419)	4,148,302	(9,649,947)
Cumulative Balance:					
Beginning Fund Balance	44,177,409	47,891,141	50,849,031	50,849,031	54,997,333
Change in Fund Balance	3,713,732	2,957,890	(6,746,419)	4,148,302	(9,649,947)
Ending Fund Balance	47,891,141	50,849,031	44,102,612	54,997,333	45,347,386
Fund Balance					
Restricted	6,259,298	6,615,483	6,946,257	6,946,257	7,064,344
Committed	-	-	-	-	-
Assigned	7,594,355	7,961,442	8,359,514	8,359,514	8,501,626
Unassigned Fund Balance	34,037,488	36,272,106	28,796,840	39,691,561	29,781,416



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

General Fund

General Fund

Fund Description

The General Fund is the primary operating fund of the County and is the main fund for collection of taxes and other revenues associated with general government and County operations that are funded from these resources. This fund is appropriated by department/elected office. The General Fund is home to about 49% of the County's appropriations and a vast majority of the staffing. A list of expenditures by department/elected office in the General Fund can be found in Attachment B to the Budget Message and information regarding staffing can also be found in Attachment E and in the Staffing section.

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2018 is \$107.2 million, which represents 59.7% of all General Fund revenue. This is a 4.1% increase from the 2017 budget of \$103.0 million. The increase in property tax revenue for 2018 is due to an increase in the overall assessed value of the County. It is anticipated that growth in property tax revenue will continue over the next few years as the lag in the assessment cycle reflects the current strength of the real estate market. A decrease in the residential assessment rate occurred in 2017 for 2018 collections. Other major sources of General Fund revenue for 2018 include intergovernmental revenues from the City of Centennial for law enforcement services, interest on investments, specific ownership tax, tax collection fees, land recording fees, motor vehicle license fees, and building permit fees. Throughout the last recession, collections in these revenues declined due to the economy. However, as the economy strengthened its recovery, many of these revenues have rebounded but are leveling out and the revenue projections for 2018 have been adjusted accordingly. The 2018 budget for specific ownership tax is \$7.5 million which is flat from the 2017 budget in the General Fund as increased collections were allocated to the Road & Bridge Fund for the coming year. Tax collection fees, which the Treasurer's Office collects on behalf of all of the jurisdictions within the County who have tax revenues, were increased from \$6.5 million to \$6.9 million. Interest on investments was also increased from \$2.0 million to \$2.4 million for 2018. Total General Fund revenues are budgeted at \$179.6 million. More information on revenue trends is provided in the Budget Message and throughout this section.

Expenditure Trends

The General Fund is the main operating fund of the County. As stated earlier, most of the County's salaries and benefit expenses are paid out of this fund and comprise 60.9% of the total General Fund budget for 2018. The 2018 budget includes a salary adjustment of 3.50% as well as step increases for law enforcement personnel. The baseline budgeting process limits the growth in many budget line items and programs and helps the County balance its General Fund operating budget. The 2018 budget also includes funding for the Sheriff's Office to continue to provide law enforcement service to the City of Centennial. Transfers from the General Fund to other funds are budgeted at \$17.6 million for 2018, compared to \$14.5 million in 2017 including an increase in the transfer to the Capital Expenditure Fund. Budgeted expenditures are estimated to be \$8.8 million higher than the amended budgeted for 2017 and \$17.9 million higher than the 2016 actuals due to increased personnel costs, an increased transfer to the Capital Expenditure Fund and increased costs in the services and other category such as the contracted medical services in the Sheriff's Office.

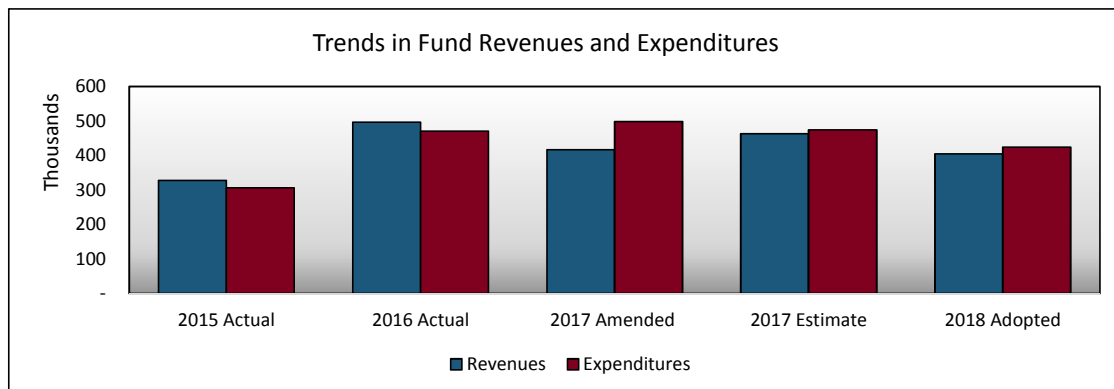
Fund Balance Trends

The fund balance for the General Fund increased in 2016, is expected to increase for 2017, then decrease for 2018 if collections and spending match the budget. The forecast for available fund balance depends on projections for property tax collections and the growth in other revenue sources in concert with the growth in expenditure needs. The 2018 adopted budget uses \$9.6 million of fund balance which combines one-time uses of fund balance with the projected operating budget surplus. The 2017 estimate projects the addition of \$4.1 million to the fund balance as compared to the \$6.7 million use of fund balance in the 2017 amended budget. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

Arapahoe County Fair Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	315,607	479,096	398,600	449,180	398,600
Transfers	9,795	14,700	11,835	11,835	-
Other	1,854	2,173	6,000	2,172	6,000
Total Revenues	327,256	495,969	416,435	463,187	404,600
Expenditures					
Salaries and Wages	-	654	-	-	-
Supplies	24,812	47,102	23,310	50,820	41,200
Services and Other	281,857	422,573	471,142	423,143	380,475
Central Services	-	-	3,525	119	2,525
Total Expenditures	306,669	470,329	497,977	474,082	424,200
Annual Net Fund Balance Addition/(Use):	20,587	25,640	(81,542)	(10,895)	(19,600)
Cumulative Balance:					
Beginning Fund Balance	47,151	67,738	93,378	93,378	82,483
Change in Fund Balance	20,587	25,640	(81,542)	(10,895)	(19,600)
Ending Fund Balance	67,738	93,378	11,836	82,483	62,883
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	67,738	93,378	11,836	82,483	62,883
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Arapahoe County Fair Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The Fund's annual revenue primarily consists of funds received from the ticket sales, the carnival, sponsorships, and vendor booth rentals. The annual fiscal impact of ticket sales depends upon the price of admission and the portion of attendees who are exempt from purchasing a ticket. The ticket pricing has remained the same since 2014 at \$15, \$10 if the tickets were purchased in advance, and children under 36 inches tall were admitted free. The revenue has been increasing over the past few years; however, during the 2017 fair the ticket sale revenue was down due to inclement weather. The 2018 adopted budget includes \$404,600 in revenue for the Fund taking into consideration this ticket pricing and revenue sharing as well as trends in attendance.

Expenditure Trends

The Fair Fund's largest expenditures are for entertainment, equipment rental, and third party contractors. During 2017, approximately 78.7 percent of the Fair's expenditures were for these three purposes. Historically, the greatest expense has been for entertainment. The amount of this expense depends upon the type and the quantity of entertainment that the County Fair chooses to provide. The Fund's total budget for 2018 is \$424,200. This is a slight increase over last year and due to the increased expenditure lines for Operating Supplies and Food & Beverages. The increase to these expenditure lines is due to the County provided the beverage services rather than contracting them out during 2017.

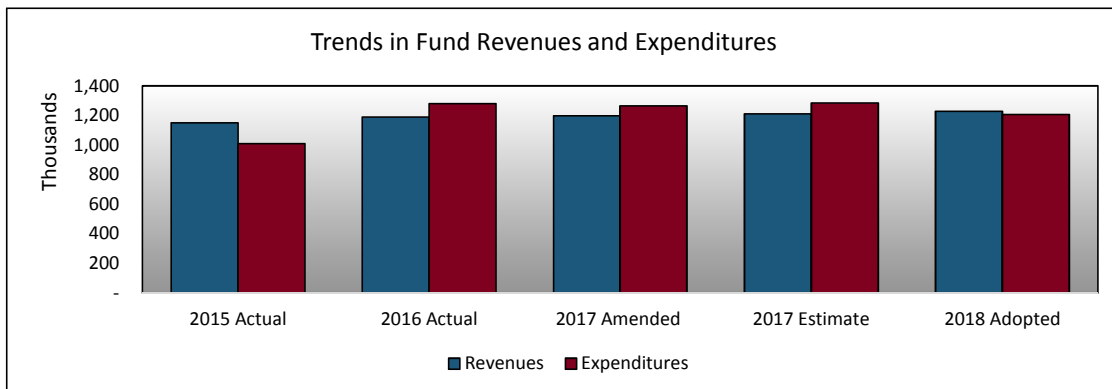
Fund Balance Trends

Beginning in fiscal year 2011, the Board chose to account for the fairground venue rental revenue in the Open Space Fund, and to discontinue the annual General Fund transfer. During 2013, the Board approved a one-time transfer of \$80,000 from the General Fund to the Fair Fund to backfill the revenue shortfall until a long-term solution is identified. As discussed earlier, the Open Spaces and Intergovernmental Relations Department and the other staff involved with planning the annual County fair have taken measures to make the Fair Fund more financially sustainable. The fund balance has continued to increase each year since 2013. This year there was a slight decrease in the fund balance. As mentioned above, the ticket sales were down when compared to 2016 so with this decrease the estimated beginning balance is \$83,137 for 2018.

Arapahoe County Recreation District Fund

Capital Project Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	901,033	938,919	953,262	959,139	984,185
Intergovernmental	152,906	149,444	153,262	190,676	153,262
Fees & Charges	77,100	80,533	90,179	57,876	90,179
Investment Earnings	19,099	19,160	-	-	-
Other	-	-	-	3,363	-
Total Revenues	1,150,137	1,188,056	1,196,703	1,211,054	1,227,626
Expenditures					
Salaries and Wages	252,740	287,795	285,110	274,967	295,741
Employee Benefits	73,781	85,131	80,640	78,453	89,462
Supplies	3,024	16,250	4,000	7,494	4,000
Services and Other	444,811	655,562	570,991	642,867	580,007
Capital Outlay	-	-	90,000	46,412	5,000
Central Services	7,552	7,504	6,805	6,804	5,277
Transfers	226,270	226,570	226,170	226,170	226,270
Total Expenditures	1,008,178	1,278,812	1,263,716	1,283,167	1,205,757
Annual Net Fund Balance Addition/(Use):	141,959	(90,756)	(67,013)	(72,113)	21,869
Cumulative Balance:					
Beginning Fund Balance	1,726,461	1,868,420	1,777,664	1,777,664	1,705,551
Change in Fund Balance	141,959	(90,756)	(67,013)	(72,113)	21,869
Ending Fund Balance	1,868,420	1,777,664	1,710,651	1,705,551	1,727,420
Fund Balance					
Restricted	34,051	34,051	34,969	-	-
Committed	-	-	-	-	-
Assigned	1,688,429	1,834,368	1,794,511	1,816,387	1,814,371
Unassigned Fund Balance	145,940	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Arapahoe County Recreation District Fund

Capital Project Fund

Fund Description

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

Revenue Trends

Revenue sources for ACRD include real and personal property taxes, specific ownership taxes, intergovernmental agreements, and park user fees. The 2018 adopted budget anticipates that the ACRD mill levy (0.708 mills) will generate \$930,045 in property tax revenue for the Fund. The County receives specific ownership tax revenue when motor vehicles are registered, and a portion of the revenue is credited to the Recreation District Fund. The specific ownership tax revenue fluctuates according to the number of vehicles registered, which also reflects economic trends.

The intergovernmental revenue accounts for approximately 12.5 percent of the total revenue collected for the Recreation District Fund. The 2018 adopted budget includes intergovernmental revenue from the Parker Jordan Metro District (2.000 mills). Park and facility user fees comprise approximately 7.3 percent of the revenue. The 2018 adopted budget projects that the Fund's total revenue will increase by approximately 2.6 percent with a total revenue of \$1.23 million.

Expenditure Trends

The main expenditures for this fund include the day-to-day operating and maintenance costs for the various parks and trails within the Recreation District, as well as a debt service obligation. The Recreation District carries a debt service obligation in the form of a lease purchase agreement for additional land purchased adjacent to the Arapahoe County Community Park for possible future expansion. This debt service will continue through 2027. Approximately 18.7 percent of the Fund's 2017 appropriation is for this debt service obligation.

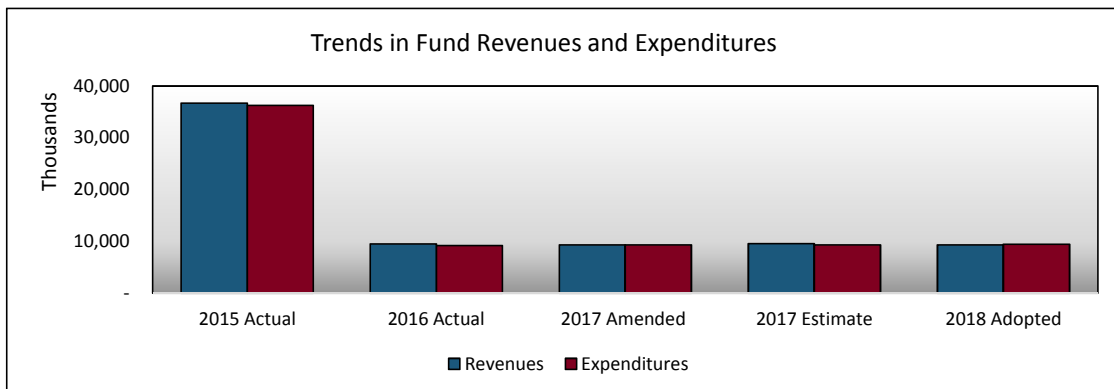
Fund Balance Trends

The estimated beginning fund balance for 2018 is \$1.7 million. The fund balance will remain stable during the upcoming years, because costs have stabilized as the parks have become more established. Although the actual revenue and expenditures by year-end 2017 may fluctuate from those in the adopted budget, it is likely that the Fund's balance will remain sufficient to support the Recreation District's needs for 2018 and future years.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	8,468,831	8,405,268	8,227,031	8,463,382	8,234,732
Intergovernmental	1,076,715	1,079,032	1,065,711	1,080,190	1,077,294
Other	27,111,271	950	-	-	-
Total Revenues	36,656,817	9,485,250	9,292,742	9,543,572	9,312,026
Expenditures					
Services and Other	9,306,244	9,166,254	9,292,005	9,279,135	9,433,752
Capital Outlay	-	-	-	-	-
Other	26,918,953	-	-	-	-
Total Expenditures	36,225,198	9,166,254	9,292,005	9,279,135	9,433,752
Annual Net Fund Balance Addition/(Use):	431,620	318,996	737	264,437	(121,726)
Cumulative Balance:					
Beginning Fund Balance	1,942,002	2,373,622	2,692,618	2,692,618	2,957,055
Change in Fund Balance	431,620	318,996	737	264,437	(121,726)
Ending Fund Balance	2,373,622	2,692,618	2,693,355	2,957,055	2,835,329
Fund Balance					
Restricted	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Committed	1,173,622	1,492,618	1,493,355	1,757,055	1,635,329
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Fund Description

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

Revenue Trends

The majority of revenue collected for this fund is set by the property tax mill levy which can fluctuate year to year. The District sets the mill levy each year at a level necessary to produce the revenue required to ensure payment of the current bond obligations. The mill levy for 2018 was set at 14.966 mills and will provide approximately \$7.7 million in revenue to be collected. Another revenue source for this fund is from the specific ownership tax which is levied on motor vehicle registrations within the County. This revenue is estimated to be approximately \$555,000 for 2018. In 2018, the intergovernmental revenue category includes \$1.1 million for the Build America Bonds rebate from the Federal government rather than netting it against the corresponding expenditure due to a change in accounting treatment of this rebate that has been reflected since the 2013 budget. The Build America Bonds rebate could potentially be eliminated in 2018 with the tax reform bill that was just passed in December and ongoing Federal budget discussions. There is sufficient fund balance to cover the bond payments for 2018 without the rebate and the mill levy would be adjusted in future years to account for the elimination of the rebate.

Expenditure Trends

In 2002, a general obligation bond of \$63.9 million was issued for the construction of various water, sewer, and storm water facilities and for the refinancing of the District's debt. The District had a loan agreement with the Colorado Water Resource and Power Development Authority, in 2005, for \$26.3 million in bond proceeds to finance an expansion of the wastewater treatment plant and other smaller water and wastewater projects. During 2006, the District entered into a loan agreement for \$16.1 million to finance improvements in drinking water facilities, also with the Colorado Water Resource and Power Development Authority. A general obligation bond of \$56.1 million was issued from Build America Bonds to purchase water rights for the District in 2009. The purpose of this bond issue was to fund the purchase of water rights and water capacity in a pipeline for anticipated future water needs to support the District. In 2012, the 2002 general obligation bonds were refunded to take advantage of low interest rates and reduce debt service payments. The issue amount of the 2012 refunding bonds was \$59.0 million. In 2015, the 2005 general obligation bonds were refunded to reduce debt service payments and take advantage of lower interest rates. The 2018 budget includes approximately \$9.4 million for expenses relating to debt service payments.

Fund Balance Trends

The fund balance trend has shown steady but slow growth over the last few fiscal years. A small surplus in the amount of property tax revenue collected and the needed debt service expenditures has grown the fund balance to nearly \$3.0 million, or \$1.8 million more than is required for the debt service reserve. The mill levy can be adjusted in future years to mitigate this growing fund balance.

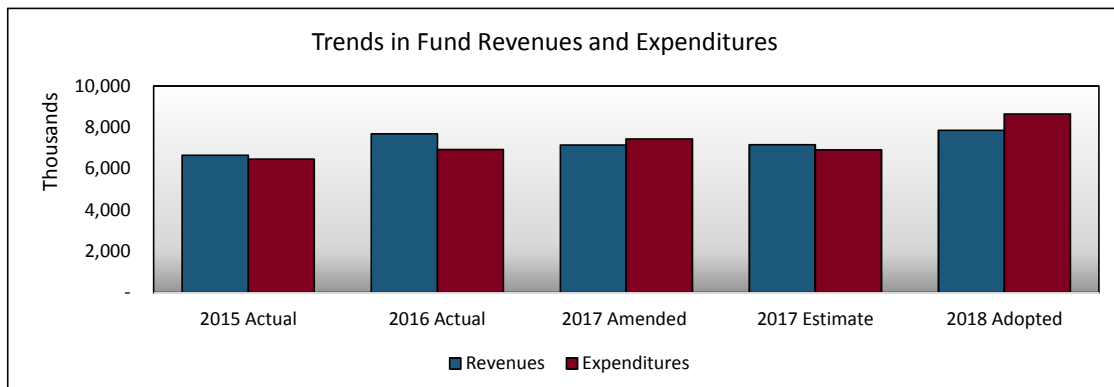
Other Information

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

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	5,593,826	6,859,314	6,375,677	6,529,924	7,172,993
Licenses & Permits	(338)	(280)	-	-	-
Intergovernmental	42,384	38,000	45,468	44,094	33,800
Fees & Charges	187,408	131,579	145,144	132,792	170,915
Fines & Penalties	705,385	515,763	571,500	450,303	476,500
Investment Earnings	92,941	99,238	-	-	-
Transfers	-	29,122	-	-	-
Other	22,679	12,338	-	619	-
Total Revenues	6,644,284	7,685,074	7,137,789	7,157,732	7,854,208
Expenditures					
Salaries and Wages	4,093,469	4,297,373	4,649,688	4,515,794	5,221,405
Employee Benefits	1,157,916	1,235,355	1,359,338	1,274,514	1,567,447
Supplies	235,415	180,640	375,393	211,310	332,858
Services and Other	364,586	624,803	399,757	250,088	813,551
Capital Outlay	-	-	-	-	-
Central Services	592,898	566,679	523,146	535,675	625,670
Transfers	14,348	23,043	121,764	121,764	84,669
Total Expenditures	6,458,632	6,927,893	7,429,086	6,909,145	8,645,600
Annual Net Fund Balance Addition/(Use):	185,652	757,181	(291,297)	248,587	(791,392)
Cumulative Balance:					
Beginning Fund Balance	8,005,886	8,191,538	8,948,719	8,948,719	9,197,306
Change in Fund Balance	185,652	757,181	(291,297)	248,587	(791,392)
Ending Fund Balance	8,191,538	8,948,719	8,657,422	9,197,306	8,405,914
Fund Balance					
Restricted	199,329	230,552	214,134	214,732	235,626
Committed	-	-	-	-	-
Assigned	7,992,209	8,718,167	8,443,288	8,982,574	8,170,288
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The Authority's main revenue source is property taxes. The mill levy is set at 4.982 mills, which will yield approximately \$6.0 million during 2017 while the anticipated revenue for 2018 is \$6.7 million due to increased assessed value. Other revenue sources include specific ownership taxes imposed on motor vehicle registrations; fines and penalties collected for traffic violations or offenses; charges for services such as contract services; and intergovernmental revenue for law enforcement related services. The Sheriff's Office provides contract law enforcement services to some of the smaller towns in Arapahoe County via intergovernmental agreements, and this revenue is deposited in the ALEA Fund. The 2018 adopted budget for the ALEA Fund anticipates that total revenue collection will increase by \$700,000 in comparison to the year-end estimate for 2017. This increase is primarily due to the increased assessed valuation for the unincorporated areas of the County based on the recent property value reappraisal process.

Expenditure Trends

The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 64.0 full-time patrol officers who provide law enforcement services to unincorporated communities in Arapahoe County. The expenditures included in the 2018 adopted budget increased by \$1.2 million in comparison to the amended budget for 2017 primarily due to increased expenses in the employee salaries, the services and other category, as well as funding six additional positions. Over the past few years, as the assessed value has increased, so has the revenue and eliminated the deficits that were experienced previously. In 2018, expenditures are expected to outstrip the revenue collections by approximately \$790,000. This is caused by the addition of six FTE and associated expenses such as new vehicles.

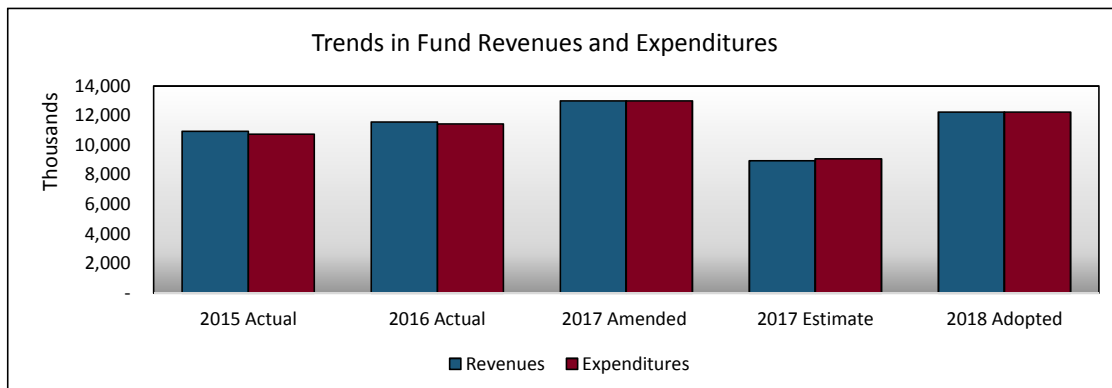
Fund Balance Trends

The 2018 adopted budget projects an estimated decrease of approximately \$790,000 in fund balance. The County's fund balance policy requires the ALEA to maintain a reserve of 1/6th of the current year's adopted budget, or about \$1.4 million. After considering this reserve, the remaining fund balance is anticipated to be about \$7.0 million.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	10,585,708	11,159,485	12,903,399	8,523,913	12,140,491
Fees & Charges	132,294	153,837	70,000	138,893	70,000
Internal Charges	-	89,904	-	127,403	-
Other	219,320	154,747	26,000	156,468	26,000
Total Revenues	10,937,323	11,557,973	12,999,399	8,946,677	12,236,491
Expenditures					
Salaries and Wages	4,430,962	4,480,215	5,586,503	4,087,300	5,586,359
Employee Benefits	1,283,097	1,330,632	1,711,610	1,197,969	1,777,043
Supplies	196,589	104,523	190,980	78,561	190,980
Services and Other	4,522,029	5,234,850	4,251,428	3,487,059	3,748,527
Community Programs	279,739	260,203	371,386	212,148	371,386
Central Services	20,673	19,475	881,292	18,900	556,896
Transfers	-	-	6,200	-	5,300
Total Expenditures	10,733,089	11,429,898	12,999,399	9,081,937	12,236,491
Annual Net Fund Balance Addition/(Use):	204,235	128,075	-	(135,260)	-
Cumulative Balance:					
Beginning Fund Balance	(332,310)	(128,075)	-	-	(135,260)
Change in Fund Balance	204,235	128,075	-	(135,260)	-
Ending Fund Balance	(128,075)	-	-	(135,260)	(135,260)
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(128,075)	-	-	(135,260)	(135,260)



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The revenue in this fund is for the purpose of assisting those who are seeking jobs or training for jobs. Since the funding in this fund is Federal money, it is dependent on the allocation of the Federal government's budget, and is affected by both cutbacks and additional distributions. In 2018 there will be a slight decrease in funding from the Federal government due to an improving economy and a decrease in utilization of services. There is an overall decrease of 5.9 percent for a total revenue for 2018 of \$12.2 million.

Expenditure Trends

Expenditures are reimbursed from the State, which serves as a pass-through agency for the Federal government. Approximately 60 percent of the total budget is for salaries and benefits. Other support costs for programs amount to 6.2 percent of the budget while the remaining 33.8 percent goes for direct services to clients.

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

Fund Balance Trends

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

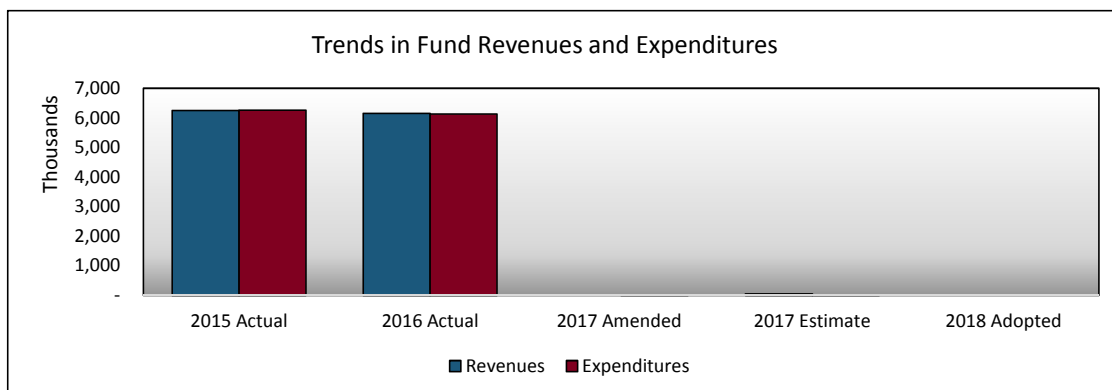
Other Information

The Federal funds are allocated on the Federal fiscal year of October to September. Since the County is on a calendar fiscal year (January to December), the 2018 budget reflects only a partial year of funding. Any anticipated additional funds will be brought to public hearing to increase the budget via supplemental appropriation.

Building Finance Corporation Fund

Debt Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Investment Earnings	81,038	76,127	-	41,776	-
Internal Charges	1,594,761	1,632,137	-	-	-
Transfers	4,565,000	4,435,000	-	-	-
Other	-	1,606	-	-	-
Total Revenues	6,240,800	6,144,870	-	41,776	-
Expenditures					
Services and Other	6,259,516	1,674,103	3,000	591	-
Transfers	-	4,449,563	-	-	-
Total Expenditures	6,259,516	6,123,666	3,000	591	-
Annual Net Fund Balance Addition/(Use):	(18,716)	21,204	(3,000)	41,185	-
Cumulative Balance:					
Beginning Fund Balance	1,739,404	1,720,688	1,741,892	1,741,892	1,783,077
Change in Fund Balance	(18,716)	21,204	(3,000)	41,185	-
Ending Fund Balance	1,720,688	1,741,892	1,738,892	1,783,077	1,783,077
Fund Balance					
Restricted	1,576,000	1,576,000	1,576,000	1,576,000	1,783,077
Committed	-	-	-	-	-
Assigned	144,688	165,892	162,892	207,077	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Building Finance Corporation Fund

Debt Service Fund

Fund Description

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

Revenue Trends

The largest revenue for this fund has been from a General Fund transfer for the lease purchase payments for County facilities and has remained fairly constant in the past few years. In an effort to reduce the debt obligations of the Arapahoe County Public Airport Authority, the ACBFC purchased airport runways and, in turn, the land was leased back to the Airport Authority at a rate equal to the lease payment of the COPs, which was secured by the Arapahoe County Justice Center. The COPs were repaid in 2016 and there is no revenue budgeted for 2018.

Expenditure Trends

Historically, the expenditure budget has provided for the scheduled principal and interest payments for the obligations on the CentrePoint Plaza Building, the Sheriff/Coroner Administration Building and the Justice Center. The COPs for the CentrePoint Plaza and the Sheriff/Coroner Building were refunded in December 2015 and the future debt obligation will be made out of the County Lease Purchase Fund and not in the Building Finance Corporation Fund. The transfer from the General Fund reverted to the Lease Purchase Fund for 2017. There are no expenditures budgeted for 2018.

Fund Balance Trends

This fund has maintained a steady fund balance around \$1.6 million to \$1.7 million since 2010. Prior to that, there was a drawdown of capitalized interest from the Sheriff Administration/CentrePoint Plaza COP issue and as other debt service issues were being paid off and debt reserves were no longer needed. The remaining fund balance was derived from COP debt service reserve requirements for the County Justice Center.

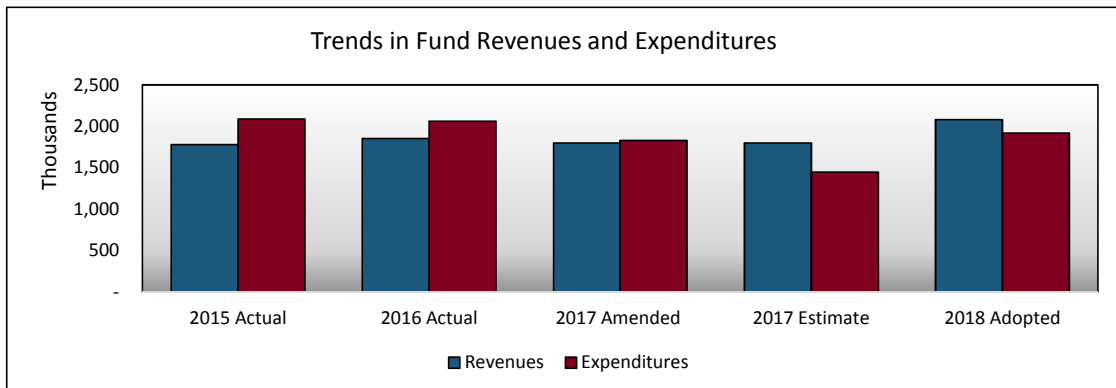
Other Information

For further detailed information regarding the certificates of participation, refer to the Debt Service Summary section.

Building Maintenance Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	30	-	-	-	-
Transfers	1,778,000	1,853,000	1,798,000	1,798,000	2,078,000
Other	-	-	-	-	-
Total Revenues	1,778,030	1,853,000	1,798,000	1,798,000	2,078,000
Expenditures					
Supplies	254,763	274,572	245,340	202,496	259,340
Services and Other	1,833,595	1,786,458	1,582,929	1,244,300	1,658,929
Capital Outlay	-	-	-	-	-
Total Expenditures	2,088,357	2,061,030	1,828,269	1,446,796	1,918,269
Annual Net Fund Balance Addition/(Use):	(310,327)	(208,030)	(30,269)	351,204	159,731
Cumulative Balance:					
Beginning Fund Balance	1,292,542	982,215	774,185	774,185	743,916
Change in Fund Balance	(310,327)	(208,030)	(30,269)	351,204	159,731
Ending Fund Balance	982,215	774,185	743,916	1,125,389	903,647
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	982,215	774,185	743,916	1,125,389	903,647
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Building Maintenance Fund

General Fund

Fund Description

The Building Maintenance Fund was created in 2005 to facilitate County facility maintenance projects. In prior years, facility maintenance costs and projects were funded primarily out of the General Fund and the Capital Expenditure Fund. To supplement the amount of facility maintenance project funds, \$2.6 million was transferred from 2006 revenues that would have been allocated to the Capital Expenditure Fund to the Building Maintenance Fund. Over the years, the transfer amount has been reduced but was increased to \$2.1 million for 2018. The intent was that there would be an ongoing transfer of funds to the Building Maintenance Fund for new projects and preventative maintenance efforts. The use of the Building Maintenance Fund also permits greater flexibility in adjusting funding to changing maintenance priorities, as funds are easily moved between projects.

Revenue Trends

Revenue for this fund comes from an annual transfer from the General Fund. The transfer is roughly the amount of funds used for routine building maintenance and maintenance projects each year. Due to the increased expenses from the additional square footage of buildings that the Facilities & Fleet Management Department is asked to maintain, the recommendation in the 2018 budget was that the transfer to the Building Maintenance Fund be increased. The transfer for 2018 is \$2,078,000, which is an increase of \$280,000 over the 2017 budget to help support maintenance activities.

Expenditure Trends

The Building Maintenance Fund is for routine building maintenance as well as building maintenance projects. These projects are submitted, reviewed, and approved through the annual budget process. This ensures better management and monitoring of building maintenance expenditures. The funding to the routine maintenance is included in the Fund's baseline budget and are broken out by each facility location. For 2018, a budget of \$1.4 million is for routine maintenance for all of the various County facilities, and an additional \$490,000 for projects. Included in these projects is \$90,000 to replace the fire sprinkler heads in the Detention Center, \$81,000 to replace the window sealant and caulking, and \$114,000 to replace the carpet in the east side of the Arapahoe Plaza 1st and 2nd floors. The remaining project funds will be used to repair the access roads and track at the Fairgrounds, upgrade the Building Automation System, and various other building projects.

Fund Balance Trends

In compliance with the Governmental Accounting Standards Board (GASB) Statement 54, the Building Maintenance Fund fund balance is combined with the General Fund for accounting purposes. However, it is still reported separately in the budget process for planning and budgeting purposes. Projects that are not completed within the budget year are reappropriated to the following year to be completed. This will temporarily add to the fund balance, as well as, if projects are completed for less than what was budgeted. The intention of this fund balance is to keep a fund reserve available in the case of an unforeseen or catastrophic event affecting the County.

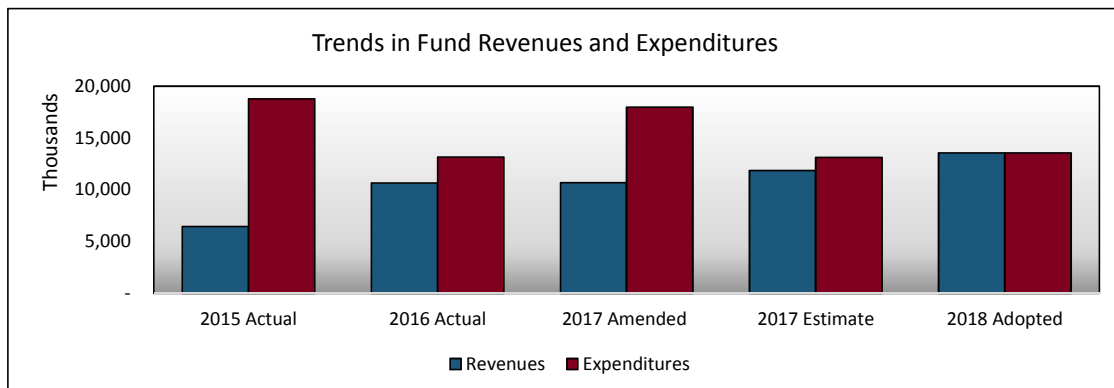
Other Information

A complete list of Building Maintenance Fund projects for the 2018 budget is presented in the Capital Improvement Program section.

Capital Expenditure Fund

Capital Project Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	4,903,480	4,886,036	4,860,238	4,887,206	4,884,334
Intergovernmental	-	814	-	1,159,687	-
Investment Earnings	533	119	-	-	-
Transfers	75,600	5,506,756	5,790,862	5,790,862	8,658,481
Other	1,469,993	247,253	12,000	-	-
Total Revenues	6,449,606	10,640,978	10,663,100	11,837,755	13,542,815
Expenditures					
Supplies	-	-	-	2,715	-
Services and Other	94,046	665,418	544,431	623,795	68,015
Capital Outlay	17,420,702	8,655,867	11,643,290	6,716,329	7,774,800
Transfers	1,250,000	3,827,800	5,775,000	5,775,000	5,700,000
Total Expenditures	18,764,747	13,149,085	17,962,721	13,117,839	13,542,815
Annual Net Fund Balance Addition/(Use):	(12,315,141)	(2,508,107)	(7,299,621)	(1,280,084)	-
Cumulative Balance:					
Beginning Fund Balance	22,707,857	10,392,716	7,884,609	7,884,609	6,604,525
Change in Fund Balance	(12,315,141)	(2,508,107)	(7,299,621)	(1,280,084)	-
Ending Fund Balance	10,392,716	7,884,609	584,988	6,604,525	6,604,525
Fund Balance					
Restricted	1,529,344	-	-	-	-
Committed	8,863,372	7,884,609	584,988	6,604,525	6,604,525
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Capital Expenditure Fund

Capital Project Fund

Fund Description

The Capital Expenditure Fund is used to account for capital projects over \$50,000. These projects fall into five categories; Facilities, Roads/Streets/Drainage, Technology, Parks/Recreations, and Equipment. Funds for large capital road, drainage, or infrastructure projects are transferred from this fund to the Infrastructure Fund where they are tracked and managed. The County has a Capital Improvement Program (CIP) and a CIP Committee, which reviews and recommends projects that address the capital needs of the County. The CIP Committee considers the goals and priorities of the County when developing the five-year capital plan from department and elected office submissions. The CIP Committee submits its recommendations to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The Board of County Commissioners adopts the first year of the five-year capital improvement plan, which becomes the current year budget. The 2018 budget includes funding for capital outlays for facilities, technology, public safety, and transportation projects.

Revenue Trends

The Capital Expenditure Fund has a property tax mill levy that is adjusted annually to keep the revenue from property tax at about \$4.5 million. For the 2018 budget, the mill levy is set at 0.445 mills, or \$4,534,334 from property tax. The Fund also receives funds from Specific Ownership Taxes which has a budget of \$350,000, and then a transfer of \$8,658,481 from the General Fund for the total revenue budget of \$13,542,815 for the 2018 budget. The transfer from the General Fund used to be mostly unspent budget appropriated in prior years with some from fund balance. As the amount of unspent appropriations in the General Fund decreases, the use of fund balance to make up the transfer increases annually. This revenue transfer is not sustainable as capital needs are ever increasing and the fund balance in the General Fund cannot withstand for the long term.

Expenditure Trends

The way that the Capital Expenditure Fund was set up was that the expenditure budget had to match the revenue budget, or only be able to spend what is received in revenue. The expenditure budget of \$13,474,800 for 2018 includes \$5.7 million for the County roads and streets infrastructure, \$1.7 million for a Sheriff's Office substation and other public safety projects, \$5.3 million for various projects for County facilities, and \$450,000 for technology related projects. Along with the scheduled projects for 2018, there will be projects that were budgeted in 2017 that were not completed and will be reappropriated in 2018 for completion. The anticipated amount to be reappropriated is \$4.2 million and includes projects such as the Computer Aided Dispatch and Record's Management system for the Sheriff's Office, improvements to the Warehouse roof and parking lots, and the perimeter security improvements to the Detention Center. A complete list of projects is listed in Table III in the Capital Improvement section.

Fund Balance Trends

Due to the nature of this fund, the fund balance will not have any real trend. The revenue for any adopted budget needs to match the expenditure budget so there isn't any use of fund balance. The fund balance appears larger than it really is until the budget is amended in the following year. As projects that are ongoing at the end of the budget year will have their available funding reappropriated into the subsequent budget year. Thus, the fund balance trends vary from year to year based on the amount of unfinished projects from prior years and the adopted projects for the current year.

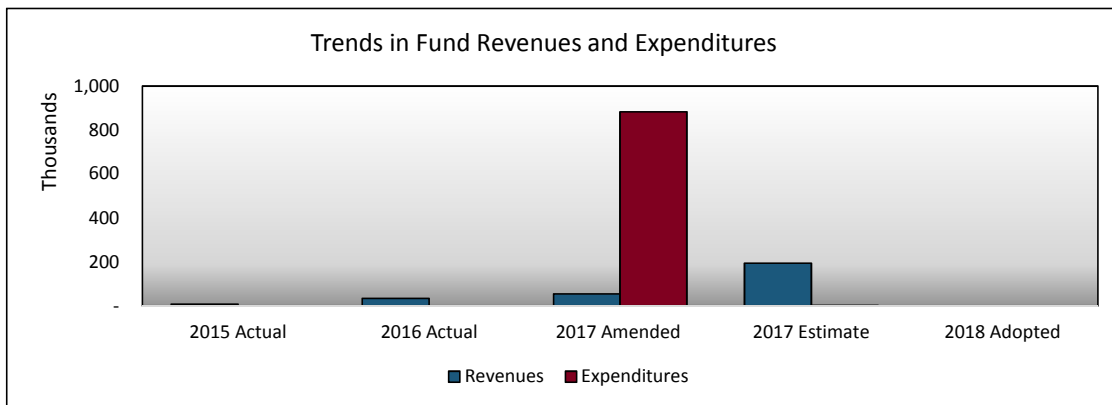
Other Information

A complete listing of CIP projects for the 2018 budget is presented in the Capital Improvement Program section.

Cash In Lieu Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	7,114	33,333	55,000	194,752	-
Total Revenues	7,114	33,333	55,000	194,752	-
Expenditures					
Services and Other	-	-	882,591	45	-
Total Expenditures	-	-	882,591	45	-
Annual Net Fund Balance Addition/(Use):	7,114	33,333	(827,591)	194,707	-
Cumulative Balance:					
Beginning Fund Balance	842,144	849,258	882,591	882,591	1,077,298
Change in Fund Balance	7,114	33,333	(827,591)	194,707	-
Ending Fund Balance	849,258	882,591	55,000	1,077,298	1,077,298
Fund Balance					
Restricted	849,258	882,591	55,000	1,077,298	1,077,298
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Cash In Lieu Fund

Special Revenue Fund

Fund Description

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

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

Revenue Trends

Revenues received in this fund are sporadic. The dedications of cash in place of land are based on residential developments and are influenced by the availability of land within the subdivision. The Fund's revenue increases during periods of greater demand for development, and conversely the revenue typically decreases when the demand for residential real estate decreases.

Expenditure Trends

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

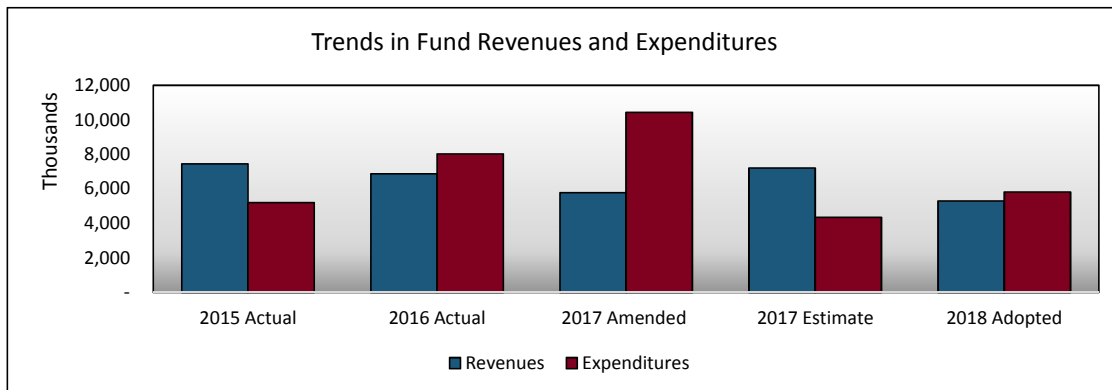
Fund Balance Trends

The beginning fund balance for fiscal year 2018 is \$1.1 million. The fund balance is gradually increasing based on the amount of money credited to the Fund during each year. The annual revenue and fund balance remain in the Fund until requested and approved for project and development use.

Central Services Fund

Internal Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Investment Earnings	-	-	-	107,658	-
Internal Charges	4,970,766	5,313,252	4,511,915	5,372,078	4,814,590
Transfers	1,881,141	941,758	1,198,203	1,141,854	481,132
Other	594,326	615,525	60,948	576,322	-
Total Revenues	7,446,233	6,870,535	5,771,066	7,197,912	5,295,722
Expenditures					
Supplies	1,107,724	1,040,338	1,160,000	1,046,997	1,160,000
Services and Other	-	15,640	18,000	15,236	-
Capital Outlay	3,961,625	6,413,626	9,243,393	3,270,927	4,653,093
Transfers	131,059	548,913	14,125	14,125	-
Total Expenditures	5,200,408	8,018,517	10,435,518	4,347,285	5,813,093
Annual Net Fund Balance Addition/(Use):	2,245,825	(1,147,982)	(4,664,452)	2,850,627	(517,371)
Cumulative Balance:					
Beginning Fund Balance	21,250,915	23,496,740	22,348,758	22,348,758	25,199,385
Change in Fund Balance	2,245,825	(1,147,982)	(4,664,452)	2,850,627	(517,371)
Ending Fund Balance	23,496,740	22,348,758	17,684,306	25,199,385	24,682,014
Fund Balance					
Restricted	-	-	-	-	-
Committed	226,667	226,667	226,667	226,667	226,667
Assigned	23,270,073	22,122,091	17,457,639	24,972,718	24,455,347
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Central Services Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The largest source of revenue for this fund is the intergovernmental lease payments, also known as intergovernmental rent (IG Rents), that departments and offices pay to this fund on a monthly basis for fixed assets such as vehicles, equipment, etc. IG Rent payments are charged over the calculated useful life of an asset, which is predetermined following the County's accounting standards and policies. The 2018 adopted budget includes \$4,814,590 from IG Rents and \$481,132 in transfers from other funds. These transfers are for the purchase of new fixed assets, not replacements, and also for any gap in funding between the replacement cost and the IG Rents that have been paid. The Fund also receives revenue from the auction proceeds from assets that were replaced. In 2017, there was \$514,884 in received from auction proceeds. These funds are used to offset the replacement costs for similar assets purchased as the intergovernmental rent charges are based on acquisition cost, not replacement cost. The revenue trend shows the Fund is relatively stable as the cycle for intergovernmental rents is staggered in concert with the replacement of assets. As older assets are replaced, the newer assets purchased provide for ongoing lease revenue from year to year.

Expenditure Trends

The 2018 budget of \$5.8 million includes \$350,910 for computer equipment, \$2.0 million for equipment, and \$2.3 million for vehicles. The remaining \$1.2 million is budget for inventoried items like postage, uniforms, material, gas, oil, and tires. It is anticipated that there will be \$4.2 million reappropriated to the 2018 budget for unpurchased fixed assets from the 2017 amended budget. This includes \$2.8 million for previously budgeted, but yet to be purchased, voting machines.

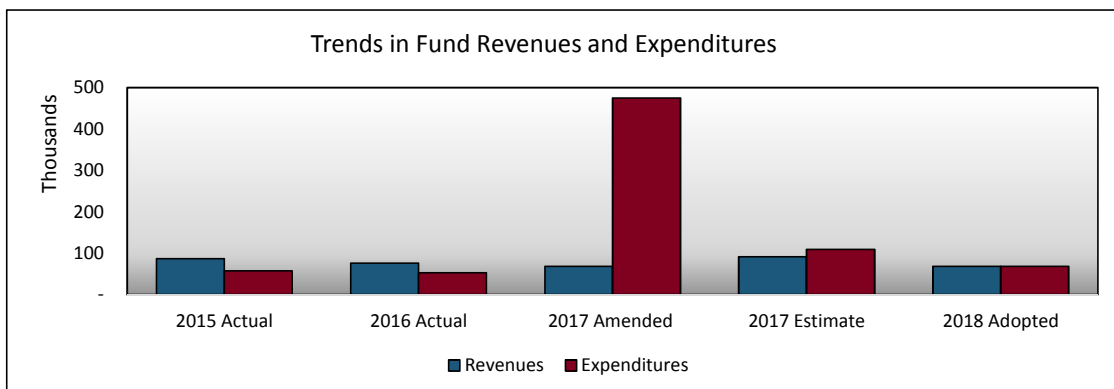
Fund Balance Trends

The fund balance has been slightly increasing over the past several years, and is estimated to be \$17.7 million for the 2018 beginning fund balance. The fund balance contains assets that have yet to be purchased and that are carried over into the following budget year until the asset is purchased. An ongoing balance of intergovernmental rents is accumulated for eventual use to replace fixed assets that reach the end of their useful life and need to be replaced.

Communications Network Replacement Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Licenses & Permits	-	-	-	-	-
Intergovernmental	55,475	50,658	42,675	60,325	42,675
Transfers	24,000	25,575	25,575	30,775	25,575
Other	7,050	-	-	-	-
Total Revenues	86,525	76,233	68,250	91,100	68,250
Expenditures					
Supplies	1,402	-	-	-	-
Services and Other	56,318	52,650	474,408	108,937	68,250
Capital Outlay	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	57,719	52,650	474,408	108,937	68,250
Annual Net Fund Balance Addition/(Use):	28,805	23,583	(406,158)	(17,837)	-
Cumulative Balance:					
Beginning Fund Balance	353,770	382,575	406,158	406,158	388,321
Change in Fund Balance	28,805	23,583	(406,158)	(17,837)	-
Ending Fund Balance	382,575	406,158	-	388,321	388,321
Fund Balance					
Restricted	-	-	-	-	-
Committed	382,575	406,158	-	388,321	388,321
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Communications Network Replacement Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

This fund's revenue has remained fairly constant during recent years because the amount is based on each agency's number of radios. This number remains relatively consistent from year to year. Several governmental entities outside of the County have joined Arapahoe County's efforts in the interest of promoting telecommunications interoperability. The contributions from these external agencies are the fund's greatest source of revenue, and the 2018 adopted budget includes \$42,675 in revenue from these entities.

The County transfers its contribution to the CNSR Fund from the departments that use the radios, at the annual rate of \$25 per radio. The 2018 adopted budget transfers \$19,400 from the General Fund, \$3,200 from the Road and Bridge Fund, and \$2,975 from the Law Enforcement Authority Fund. The total amount of County funds transferred to the Communications Network Replacement Fund for the 2018 adopted budget is \$25,575. This amount is consistent with what was transferred in 2016 and 2017.

Expenditure Trends

The expenditures for the Communication Network System Replacement Fund fluctuate because radio network components are replaced at different time intervals. During 2017, the Fund's estimated expenditures are projected to be nearly \$109,000 to replace radios and associated equipment. The 2018 adopted budget's expenditures decrease from the 2017 estimated expenditures by approximately \$41,000. The fees and transfers received by this fund may only be applied toward the maintenance and replacement costs for each radio.

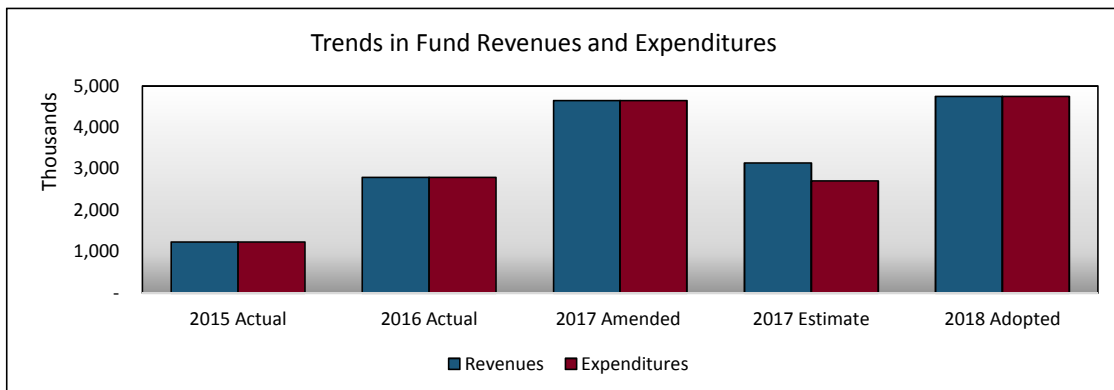
Fund Balance Trends

The unspent balance of this fund is reappropriated for the following fiscal year to replace radios and other components of the communication system. During 2017, the estimated expenditures will be around \$18,000 more than the Fund's revenue, resulting in an anticipated year-end fund balance of approximately \$388,000.

Community Development Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	1,073,955	1,699,925	3,730,023	2,019,500	3,395,599
Investment Earnings	-	-	-	-	-
Transfers	30,000	30,000	30,000	30,000	30,000
Other	125,053	1,059,213	889,860	1,090,091	1,323,633
Total Revenues	1,229,008	2,789,138	4,649,883	3,139,591	4,749,232
Expenditures					
Salaries and Wages	170,236	191,414	280,664	228,687	294,222
Employee Benefits	51,701	53,929	78,182	56,699	81,220
Supplies	4,757	6,325	12,150	9,969	12,150
Services and Other	975,793	2,498,025	4,240,979	2,374,359	4,326,883
Community Programs	17,295	24,878	24,000	24,043	24,000
Central Services	12,532	14,568	13,508	12,589	10,357
Transfers	-	-	400	-	400
Total Expenditures	1,232,314	2,789,139	4,649,883	2,706,346	4,749,232
Annual Net Fund Balance Addition/(Use):	(3,306)	(1)	-	433,245	-
Cumulative Balance:					
Beginning Fund Balance	(3,287)	(6,593)	(6,594)	(6,594)	426,651
Change in Fund Balance	(3,306)	(1)	-	433,245	-
Ending Fund Balance	(6,593)	(6,594)	(6,594)	426,651	426,651
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(6,593)	(6,594)	(6,594)	426,651	426,651



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Community Development Fund

Special Revenue Fund

Fund Description

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

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

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

Revenue Trends

With the exception of \$30,000, all of the revenue is federal funding. The \$30,000 is a transfer from the General Fund for administrative expenses not funded by CDBG, such as oversight of the Arapahoe County Housing Authority (ArCHA) Section 8 voucher program, assignments to serve on housing subcommittees and community mental health committees, and administrative services costs such as answering telephone inquiries regarding eligibility. The \$30,000 represents less than 1% of the adopted 2018 budget.

There is a 2.1 percent increase in budget for 2018. The increase is mainly for the Home Affordable Housing and CDBG Project expenditures. Projects are approved by grant year and can be carried forward or span multiple years. The budget contains unspent grant funds that had been received and carried forward from prior years for ongoing projects, and unspent 2017 funds will be carried forward to the 2018 budget. The funding varies from year to year depending upon which projects are completed each year. The federal government's decisions will determine future funding amounts, including possible sequestration.

Expenditure Trends

The Housing and Community Development Division of Community Resources administers the grants in this fund. In the 2017 budget, only 8.4 percent is budgeted for salaries, benefits and related support costs, while the remaining 91.6 percent is for direct client community program expenditures. As mentioned above, many projects are multi-year, and are carried over into the following year's budget.

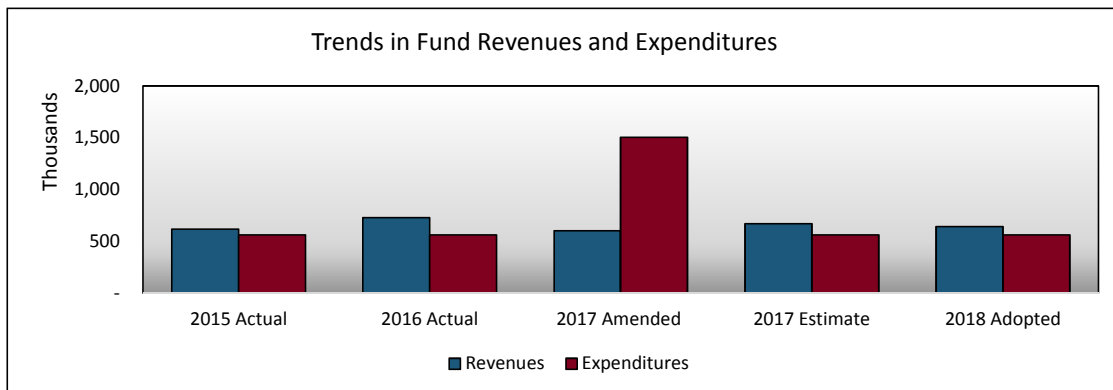
Fund Balance Trends

Budgeted expenditures are offset by budgeted revenue, for a net of zero. However, since reimbursement is not always timely, expenditures lag the receipt of revenues, resulting in a fund balance at the end of the County fiscal year.

Conservation Trust Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	610,925	720,904	600,000	667,487	640,000
Investment Earnings	4,159	5,374	-	-	-
Total Revenues	615,084	726,278	600,000	667,487	640,000
Expenditures					
Community Programs	-	-	942,606	-	-
Transfers	559,900	559,900	559,900	559,900	559,900
Total Expenditures	559,900	559,900	1,502,506	559,900	559,900
Annual Net Fund Balance Addition/(Use):	55,184	166,378	(902,506)	107,587	80,100
Cumulative Balance:					
Beginning Fund Balance	721,044	776,228	942,606	942,606	1,050,193
Change in Fund Balance	55,184	166,378	(902,506)	107,587	80,100
Ending Fund Balance	776,228	942,606	40,100	1,050,193	1,130,293
Fund Balance					
Restricted	776,228	942,606	40,100	1,050,193	1,130,293
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Conservation Trust Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The State of Colorado distributes the proceeds from the State lottery to counties, municipalities, and other recreation districts based on a funding formula that includes population estimates. During fiscal year 2017, the County is estimated to receive \$667,487 from the State for this purpose. Over the last five years, on average, the County has received \$650,000 from the State each year.

The 2018 adopted budget anticipates \$650,000 in revenue for this fund. The amount allocated to the County depends on the total proceeds generated by the Colorado State lottery, the size of the County's population, the size of the County's population relative to the remainder of the State, and other statutory requirements.

Expenditure Trends

Since 2011, the County has transferred \$3.0 million from the Conservation Trust Fund for debt service and expenditures associated with the development of the Arapahoe County Fairgrounds facility. The 2018 adopted budget includes an appropriation of \$559,900 to continue payments towards the Fairgrounds' capital debt.

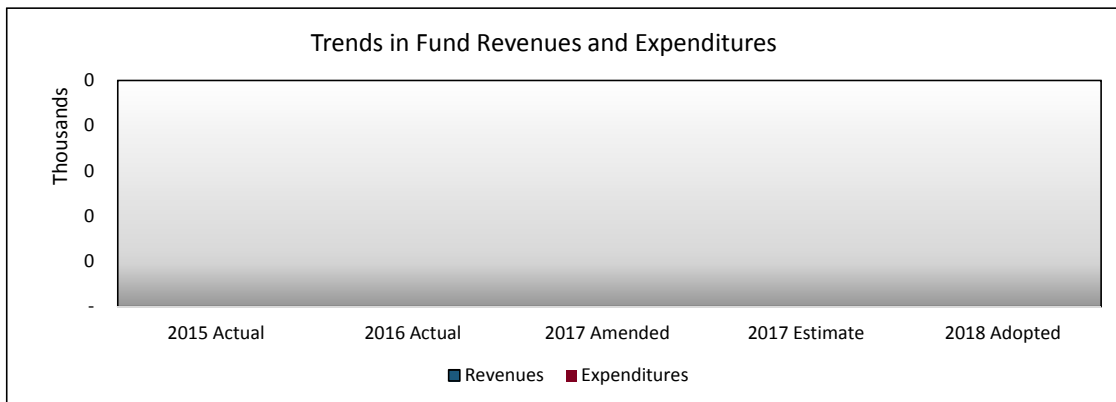
Fund Balance Trends

The Conservation Trust Fund's estimated beginning fund balance for 2018 is \$1.05 million. The 2018 adopted budget offsets anticipated revenue of \$650,000 with \$559,900 expenditures, and these initial estimates would increase the fund balance by an additional \$80,100.

Contingent & Emergency Reserve Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	-	-	-	-	-
Total Revenues	-	-	-	-	-
Annual Net Fund Balance Addition/(Use):	-	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	603,465	603,465	603,465	603,465	603,465
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	603,465	603,465	603,465	603,465	603,465
Fund Balance					
Restricted	-	-	-	-	-
Committed	603,465	603,465	603,465	603,465	603,465
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2016 budget.

Contingent & Emergency Reserve Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

This fund has no current revenue source. The initial appropriation of the fund was 0.187 mills for \$300,000 and was adjusted each year to bring in roughly the same amount. When the fund had accrued a fund balance that was deemed sufficient to cover any unforeseen emergencies the mill levy was discontinued.

Expenditure Trends

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

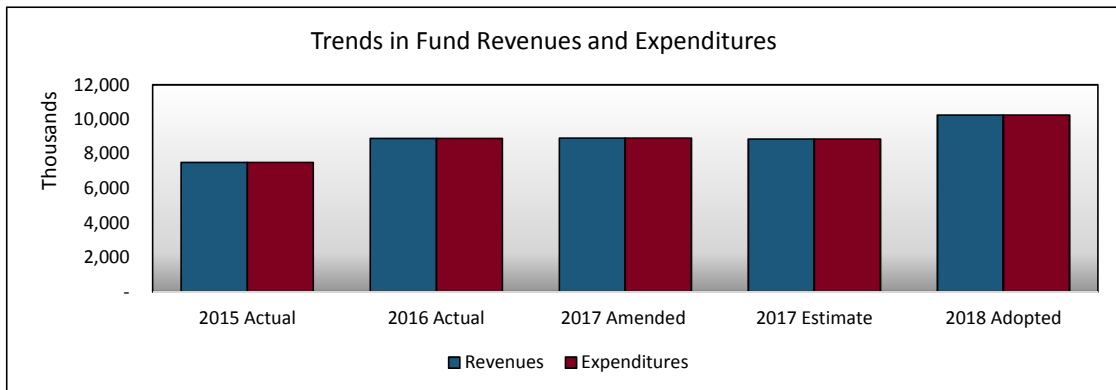
Fund Balance Trends

The entire fund balance is appropriated each year, but reverts to committed fund balance if there are no expenditures. The fund balance has remained the same amount for more than ten years, and is expected to remain the same for 2018.

Developmental Disability Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	7,491,192	8,885,295	8,915,766	8,842,260	10,239,151
Intergovernmental	376	690	-	714	-
Total Revenues	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
Expenditures					
Services and Other	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
Total Expenditures	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
Annual Net Fund Balance Addition/(Use):	-	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Developmental Disability Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The revenue budget is adopted using the anticipated property tax revenue received from the 1.000 mill levy. Revenues have ranged between \$7.2 million and \$10.2 million per year for the past handful of years. The amount of revenue generated by the 1.000 mill levy is determined by the County's property tax assessments, which have been rebounding. The 2018 budget assumes that the revenue will increase by approximately \$1.3 million from the 2017 budget to \$10.2 million due to the increase in assessed valuation.

Expenditure Trends

The Developmental Disability Fund's expenditures are determined by its annual revenue collection, because the County's intent is to distribute all of the revenue collected from the 1.000 mill levy during that fiscal year. The Fund's expenditures increased from 2015 to 2016 and are expected to be flat from 2016 to 2017. The 2018 adopted budget anticipates that expenditures will increase to \$10.2 million as assessed valuation has increased.

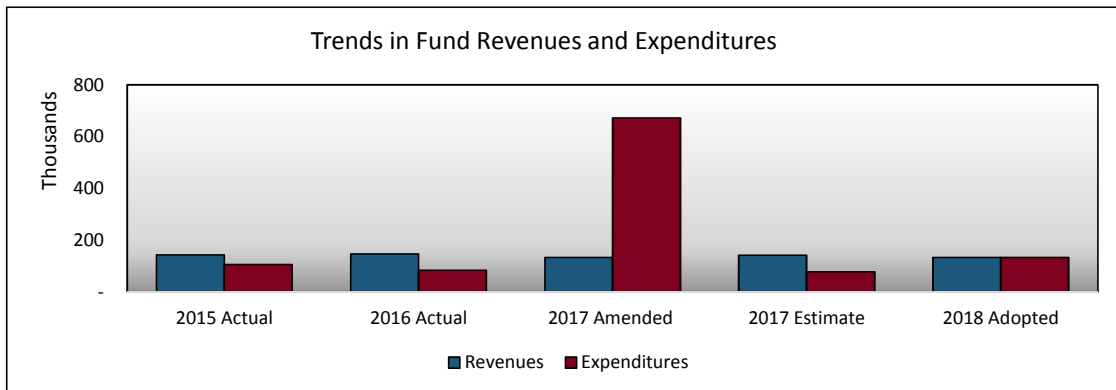
Fund Balance Trends

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

Electronic Filing Technology Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	142,856	146,069	132,099	140,871	132,099
Total Revenues	142,856	146,069	132,099	140,871	132,099
Expenditures					
Services and Other	105,809	82,688	537,025	76,911	-
Capital Outlay	-	-	135,100	-	132,099
Total Expenditures	105,809	82,688	672,125	76,911	132,099
Annual Net Fund Balance Addition/(Use):	37,047	63,381	(540,026)	63,960	-
Cumulative Balance:					
Beginning Fund Balance	448,349	485,396	548,777	548,777	612,737
Change in Fund Balance	37,047	63,381	(540,026)	63,960	-
Ending Fund Balance	485,396	548,777	-	612,737	612,737
Fund Balance					
Restricted	485,396	548,777	-	612,737	612,737
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Electronic Filing Technology Fund

Special Revenue Fund

Fund Description

This fund was created for the revenue received from the Clerk and Recorder's Office collection a \$1 surcharge for each document received for recording or filing as per C.R.S. 30-10-421 (1) (a). Certain filings are exempt from the surcharge, such as documents related to mortgages for mobile homes or an encumbrance on a motor vehicle title. Any document filed on behalf of a county government is also exempt from the surcharge. The revenue is only to be used to subsidize the cost of the electronic filing system or to improve the document management system for paper filings. Any unexpended revenue remains in the Fund, and may be appropriated in subsequent years.

Revenue Trends

This revenue fluctuates in this fund as it depends on the number of documents filed for new construction and development purposes. The revenue collected over the past few years reflects these fluctuations. Although in recent years, revenue collections have averaged around \$144,500 annually. It is estimated that the year-end total for 2017 will be closer to \$141,000. The 2018 budget will remain at \$132,099 as budgeted in previous years to help with the fluctuation of the revenue.

Expenditure Trends

The Electronic Filing Technology Fund's expenditures are for acquiring and maintaining technology to electronically record and store documents. This includes the ongoing maintenance of digital document conversion software, as well as the costs for document conversion services. During 2017, the Clerk & Recorder's Office began moving forward to a hosted recording management system to record all documents and make them accessible. This solution is anticipated to go live in 2018 with a fee of \$1.00 per document electronically recorded. It is projected that there will be 150,000 documents recorded annually. This includes converting existing records as well as new documents.

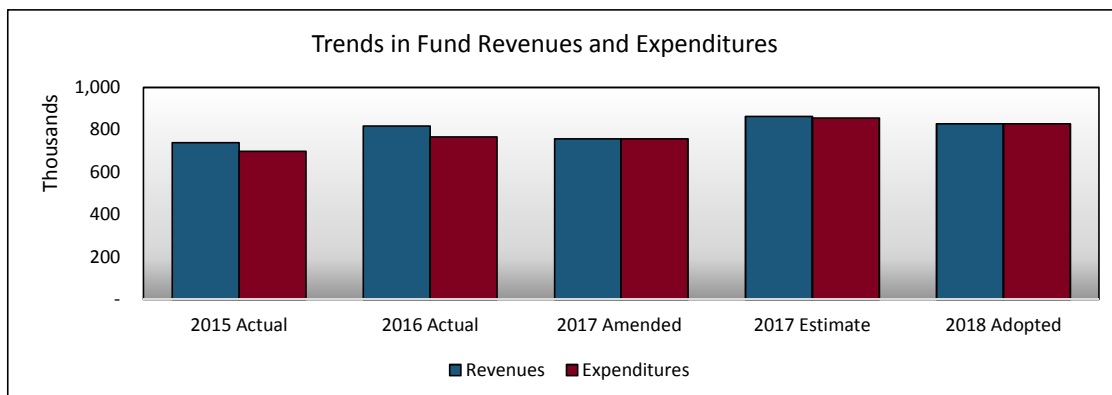
Fund Balance Trends

The annual revenue had been exceeding expenditures in the past, resulting in an increasing fund balance. There is an estimated \$63,960 to be added to the fund balance for the 2018 beginning balance. The projected addition to fund balance will bring the balance up to \$612,737 which would then be reappropriated to the 2018 budget. With the addition of the hosted recording solution to help with the large need of preserving the historical documents for the County, these funds will be reduced annually. Presumably once the historical documents are preserved the fee for recording new documents would offset the fee to preserve it electronically.

Employee Flex Benefit Plan Fund

Internal Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	2,948	6,421	-	-	
Internal Charges	705,935	786,725	730,200	835,892	800,800
Transfers	30,000	25,000	26,400	26,400	26,822
Total Revenues	738,884	818,146	756,600	862,292	827,622
Expenditures					
Employee Benefits	-	-	-	-	-
Services and Other	698,462	766,542	756,600	854,777	827,622
Total Expenditures	698,462	766,542	756,600	854,777	827,622
Annual Net Fund Balance Addition/(Use):	40,422	51,604	-	7,515	-
Cumulative Balance:					
Beginning Fund Balance	159,273	199,695	251,299	251,299	258,814
Change in Fund Balance	40,422	51,604	-	7,515	-
Ending Fund Balance	199,695	251,299	251,299	258,814	258,814
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	199,695	251,299	251,299	258,814	258,814
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Employee Flex Benefit Plan Fund

Internal Service Fund

Fund Description

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

Revenue Trends

The budget for 2018 consists of \$800,800 in payroll deductions from employees and a \$26,822 transfer from the General Fund to cover administrative fees. Enrollment in the medical part of this program has continued to increase over the last several years due to changes in the medical plans offered by the County and the increase in co-pays. It is expected that participation will continue to increase in the future in both plans due to rising costs of medical and dependent care.

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

Expenditure Trends

Allowable expenditures that are eligible for reimbursement to the employee are dependent care expenses or medical expenses, depending on which plan the employee has elected to participate in. Allowable medical expenses include co-pays, dental expenses, hospital charges, prescriptions, and vision care including glasses or contacts. The budget for administrative fees has increased slightly in 2018 from \$26,400 to \$26,822. As in past years, some employees do not request their entire annual election, so any unused amount is added to fund balance. Those amounts cannot be rolled over into the next plan year and are not available for reimbursement after the cutoff date, which is the last day of February. The estimated 2017 expenditures will probably be slightly higher, as employees can continue to submit claims for reimbursement until February 28, 2018. Any unclaimed amounts more than offset the few employees who left the County prior to the end of the year and were reimbursed more than their deduction to date. The forecast is that participation will continue to increase and that increased participation may result in higher administrative fees.

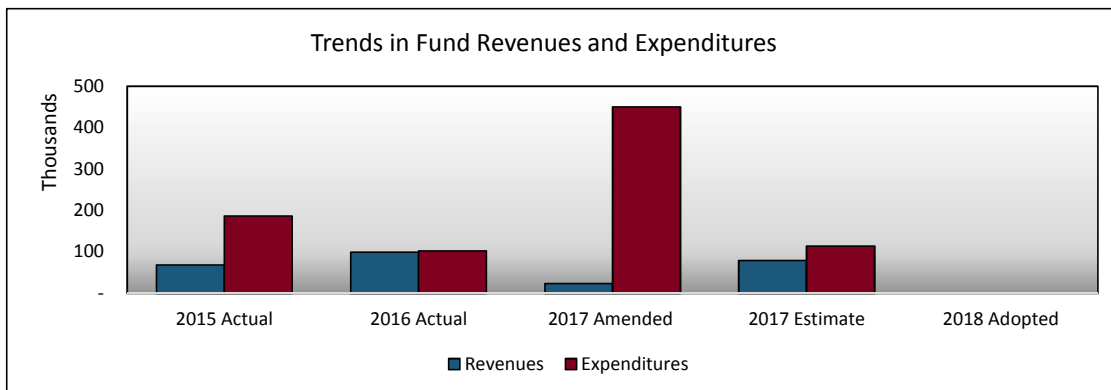
Fund Balance Trends

The fund balance includes employee payroll deductions from prior years who did not request their entire reimbursement. The fund balance is usually fairly low for this fund, but has gradually increased due to the employees not requesting all their reimbursement. The fund balance may decrease if many employees are paid in excess of their deduction, which does not happen often, or if there is a sizeable increase in enrollment or administrative fees. For 2018 the beginning fund balance is estimated at \$258,814.

Forfeited Property Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fines & Penalties	63,495	94,837	23,340	79,028	-
Investment Earnings	4,740	4,684	-	-	-
Total Revenues	68,235	99,521	23,340	79,028	-
Expenditures					
Supplies	-	30,194	54,279	104,552	-
Services and Other	5,886	-	386,425	-	-
Capital Outlay	7,205	-	-	-	-
Transfers	173,609	72,344	9,354	9,354	-
Total Expenditures	186,699	102,538	450,058	113,906	-
Annual Net Fund Balance Addition/(Use):	(118,464)	(3,017)	(426,718)	(34,878)	-
Cumulative Balance:					
Beginning Fund Balance	548,199	429,735	426,718	426,718	391,840
Change in Fund Balance	(118,464)	(3,017)	(426,718)	(34,878)	-
Ending Fund Balance	429,735	426,718	0	391,840	391,840
Fund Balance					
Restricted	429,735	426,718	0	391,840	391,840
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Forfeited Property Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

The amount of forfeited property revenue fluctuates and is unknown at the time that the Board of County Commissioners adopts the annual budget. Therefore, the original adopted budget doesn't include an appropriation for this fund. Most revenue that is received by the Fund is distributed by local, state, and federal agencies. As the Fund receives actual revenue, the funds are recognized and appropriated through the supplemental budget amendment process during the quarterly budget reviews. The estimated revenue for fiscal year 2017 is \$79,000.

Expenditure Trends

All expenditures from this fund must be approved by the Forfeiture Board. Over the past few years, when the amount of forfeited funds has grown, the amount of expenditures from the fund has grown as well. Expenditures topped \$330,000 in 2013 before dropping off in 2014 to \$59,000. Estimated expenditures during fiscal year 2017 are \$114,000, which is an increase of approximately \$11,000 from 2016 and will be used to purchase items and equipment for the Sheriff's Office.

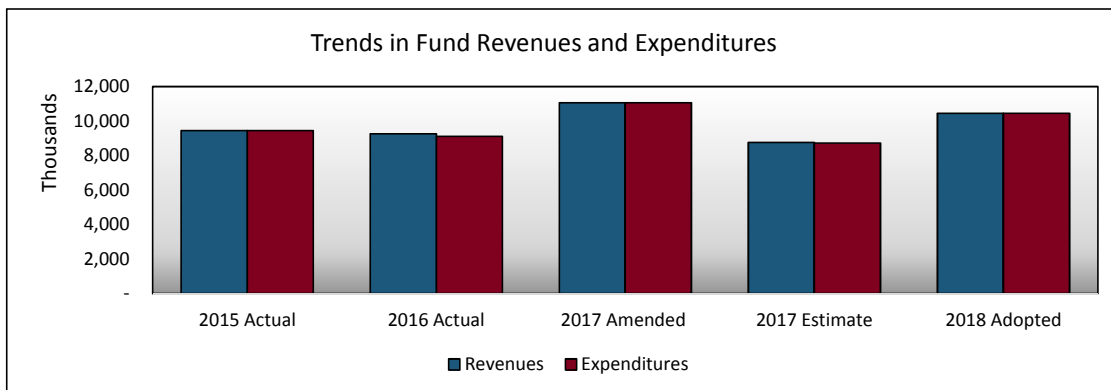
Fund Balance Trends

The fund balance trends are unpredictable, because revenue and expenditures vary greatly from year to year. The estimated ending fund balance for fiscal year 2017 is \$392,000. The ending fund balance of this fund will be reappropriated into the subsequent budget year as all funds unspent at the end of the year will be used for future authorized expenditures.

Grant Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	9,289,648	9,163,324	10,866,640	8,602,494	10,258,679
Finds & Penalties	72,360	64,744	154,000	45,210	154,000
Other	89,067	26,509	40,667	114,037	35,927
Total Revenues	9,451,075	9,254,577	11,061,307	8,761,741	10,448,606
Expenditures					
Salaries and Wages	1,969,540	1,869,807	2,437,107	1,608,568	2,082,201
Employee Benefits	622,852	614,846	827,682	540,450	711,682
Supplies	571,363	568,314	902,238	443,713	866,664
Services and Other	1,736,122	1,640,443	2,291,372	1,773,857	2,152,384
Community Programs	4,446,458	4,353,558	4,542,063	4,300,897	4,582,815
Capital Outlay	-	-	-	-	-
Central Services	56,057	56,589	58,645	54,517	50,760
Transfers	49,545	-	2,200	842	2,100
Total Expenditures	9,451,938	9,103,557	11,061,307	8,722,844	10,448,606
Annual Net Fund Balance Addition/(Use):	(863)	151,020	-	38,897	-
Cumulative Balance:					
Beginning Fund Balance	(349,823)	(350,686)	(199,666)	(199,666)	(160,769)
Change in Fund Balance	(863)	151,020	-	38,897	-
Ending Fund Balance	(350,686)	(199,666)	(199,666)	(160,769)	(160,769)
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(350,686)	(199,666)	(199,666)	(160,769)	(160,769)



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Grant Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

This fund contains many diverse grant programs. This is a breakdown of revenue by program for 2018:

Community Corrections	\$ 5,489,829
Weatherization	3,527,188
Community Services Block Grant (Homemakers)	898,518
Sheriff’s Office grants	<u>533,071</u>
TOTAL	\$ 10,448,606

Grant revenues decreased by 5.5 percent in the 2018 budget compared to the 2017 amended budget. The Weatherization grant decreased while both the Community Corrections and Community Services Block Grant increased for Community Resources. The Sheriff’s Office budget remained the same and will have any remaining balances reappropriated later in 2018. The forecast for future funding is dependent on the amount of funding the state or federal government decides to allocate, or the funding that is available from local sources. The State of Colorado may reduce funding in the future due to projected budget shortfalls, and Federal grants may experience sequestration.

Expenditure Trends

The 2018 budgeted expenditures have decreased by approximately \$600,000 compared to the amended budget. This is mainly due to the reappropriation of remaining grant funds for the Sheriff’s Office. The Weatherization program accounts for a decrease of only \$76,000. As in the past, unspent grant money is carried forward to the next fiscal year. All of these grant programs depend on federal, state or local allocations so future projections are dependent on these sources.

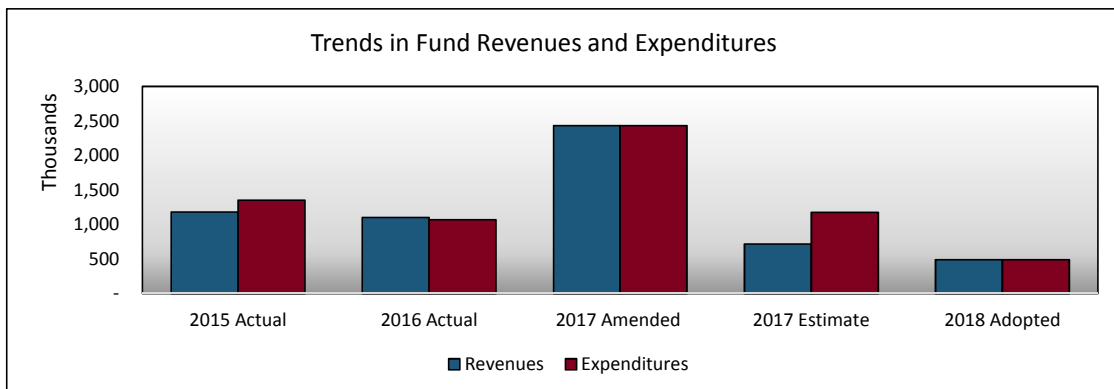
Fund Balance Trends

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

Homeland Security Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Intergovernmental	1,178,584	1,098,894	2,432,521	713,726	487,414
Total Revenues	1,178,584	1,098,894	2,432,521	713,726	487,414
Expenditures					
Salaries and Wages	242,218	170,340	1,025,201	327,239	367,241
Employee Benefits	57,372	43,362	125,500	46,691	118,548
Supplies	-	542	-	1,475	-
Services and Other	1,048,877	851,397	1,276,295	801,099	-
Central Services	283	-	5,425	-	1,425
Transfers	-	-	100	-	200
Total Expenditures	1,348,751	1,065,641	2,432,521	1,176,504	487,414
Annual Net Fund Balance Addition/(Use):	(170,167)	33,253	-	(462,778)	-
Cumulative Balance:					
Beginning Fund Balance	(123,711)	(293,878)	(260,625)	(260,625)	(723,403)
Change in Fund Balance	(170,167)	33,253	-	(462,778)	-
Ending Fund Balance	(293,878)	(260,625)	(260,625)	(723,403)	(723,403)
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(293,878)	(260,625)	(260,625)	(723,403)	(723,403)



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Homeland Security Fund

Special Revenue Fund

Fund Description

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

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

Revenue Trends

The Governor's Office of Homeland Security receives federal funds that are distributed to local governments as grants. The Homeland Security Fund receives these grants as revenue. The Fund's revenue trends are difficult to anticipate because grant cycles differ and it is challenging to predict the amount of federal funds dedicated for homeland security purposes for a given year. During 2017 the Fund's revenue was \$714,000, which is a 35.1% decrease from the \$1.1 million that the County received during 2016. Variation is not unusual because the Homeland Security Fund has experienced significant revenue fluctuations during prior years.

Expenditure Trends

The Homeland Security Fund was established for the proper financial accounting of expenditures related to grants received to enhance and improve homeland security and emergency response activities. The funds received are used to purchase specialized equipment and training for those involved with homeland security and emergency planning and response activities within the State's North Central Region. As funding for these federal grants have declined, the annual spending has typically declined as well. The estimated spending for 2017 is \$1.2 million. The adopted budget for 2018 does not include the amount of unspent grant funds from prior fiscal years.

Fund Balance Trends

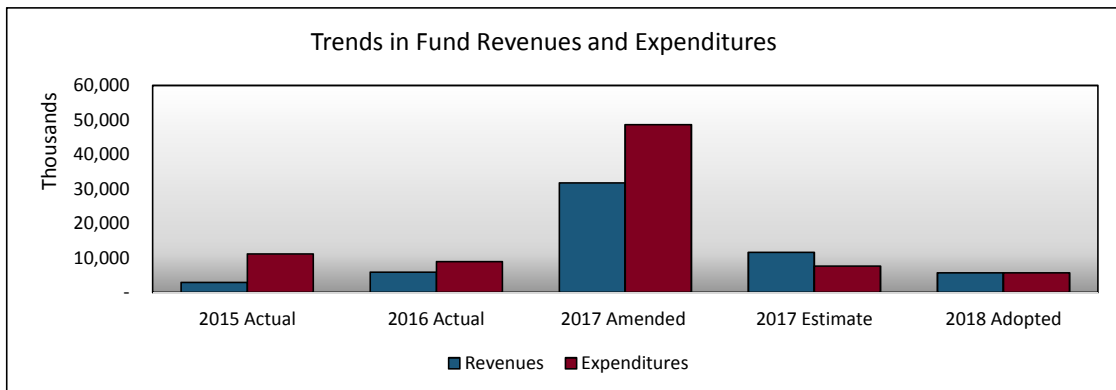
In prior years, expenditures were made and revenue was delayed as it was not reimbursed in the same year resulting in a negative fund balance. The revenue to offset the deficit is currently reported as deferred revenue because it is unavailable but will be recognized once the funds are collected and recorded per accounting rules.

Any unspent fund balance is reappropriated the following budget year, but must be used for the intended purpose in order to comply with Homeland Security grant guidelines. The County must apply for the grant funds and await approval, so the amount of funds that will be available for the 2018 fiscal year is unknown at this time.

Infrastructure Fund

Capital Project Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	702	-	-	-	-
Licenses & Permits	595,074	513,423	423,644	480,478	-
Intergovernmental	502,360	1,077,844	25,069,507	4,843,601	-
Investment Earnings	529,119	350,331	452,656	485,001	-
Transfers	1,250,000	3,924,628	5,775,000	5,775,000	5,700,000
Total Revenues	2,877,255	5,866,226	31,720,807	11,584,080	5,700,000
Expenditures					
Supplies	345,268	519,766	21,420	14,070	-
Services and Other	5,520,611	5,713,949	46,966,209	7,518,950	-
Capital Outlay	5,298,141	2,416,589	1,641,492	94,210	5,700,000
Transfers	-	300,000	-	-	-
Total Expenditures	11,164,021	8,950,304	48,629,121	7,627,230	5,700,000
Annual Net Fund Balance Addition/(Use):	(8,286,766)	(3,084,078)	(16,908,314)	3,956,850	-
Cumulative Balance:					
Beginning Fund Balance	28,279,159	19,992,393	19,992,393	19,992,393	23,949,243
Change in Fund Balance	(8,286,766)	(3,084,078)	(16,908,314)	3,956,850	-
Ending Fund Balance	19,992,393	16,908,315	3,084,079	23,949,243	23,949,243
Fund Balance					
Restricted	1,706,321	1,706,321	-	-	-
Committed	18,286,072	15,201,994	3,084,079	23,949,243	23,949,243
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Infrastructure Fund

Capital Project Fund

Fund Description

The Infrastructure Fund was created to track the construction costs of individual road, highway, and drainage projects. Funds from the Capital Improvement Program are transferred each year to fund such transportation infrastructure projects. On average there is a transfer of \$4.0 million from the Capital Expenditure Fund to the Infrastructure Fund for transportation needs. With County revenue remaining flat, this transfer was reduced for the 2015 budget and slowly was increased to a higher amount during the 2016 and 2017 budgets. The transfer is budgeted at \$5.7 million for 2018.

Revenue Trends

Revenues in this fund include interest earnings, developer contributions, transportation improvement fees, local, state, and federal matching funds, as well as unmatched County Funds. The County looks for joint cooperation and partnerships in order to optimize all possible funding sources for new construction projects. Funds are transferred from the Capital Expenditure Fund for infrastructure funding. The 2018 budget is set at \$5.7 million, which consists of a transfer from the Capital Expenditure Fund. Additional revenues to this fund will be recognized and appropriated as they are received throughout the year. These revenues are sporadic from year to year as joint partnership funding is always being explored.

Expenditure Trends

The expenditures in this fund include all County transportation, highway, road, bridges, and drainage infrastructure projects. The 2018 budget reflects the funding from County capital dollars as well as contributions and will be supplemented when the actual ending 2017 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2018, as shown in the amended 2017 budget. This is generally a significant amount of funding, ranging between \$15 and \$24 million, as many road and drainage infrastructure projects occur over several years before being completed.

Fund Balance Trends

Since projects in this fund can take several years to complete, the fund balance has remained relatively unchanged over the past few years. The fund balance is projected to increase from \$20.0 million at the end of 2015 to an estimated \$23.9 million for 2018. Project funds that are unspent are reappropriated for the subsequent budget year. The forecast for the fund balance trend should remain relatively static until additional fund sources are identified.

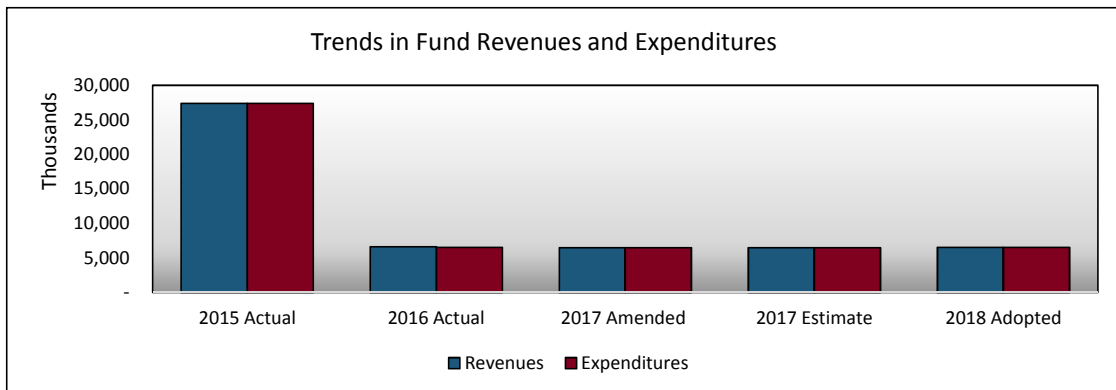
Other Information

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

Lease Purchase Agreements Fund

Debt Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Investment Earnings	-	1	-	17	-
Transfers	2,148,225	6,597,788	6,442,688	6,442,688	6,510,056
Other	25,205,489	-	-	-	-
Total Revenues	27,353,714	6,597,789	6,442,688	6,442,705	6,510,056
Expenditures					
Services and Other	2,362,774	6,495,156	6,475,925	6,475,572	6,508,475
Other	24,990,938	-	-	-	-
Total Expenditures	27,353,712	6,495,156	6,475,925	6,475,572	6,508,475
Annual Net Fund Balance Addition/(Use):	2	102,633	(33,237)	(32,867)	1,581
Cumulative Balance:					
Beginning Fund Balance	69,071	69,073	171,706	171,706	138,839
Change in Fund Balance	2	102,633	(33,237)	(32,867)	1,581
Ending Fund Balance	69,073	171,706	138,469	138,839	140,420
Fund Balance					
Restricted	62,111	62,111	62,111	62,111	140,420
Committed	-	-	-	-	-
Assigned	6,962	109,595	76,358	76,728	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Lease Purchase Agreements Fund

Debt Service Fund

Fund Description

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

Revenue Trends

Revenue for this fund consists of transfers from the various funds that are associated with the scheduled annual lease payments. Revenue is based solely on the lease purchase agreements that the County has entered into. In 2011, the County entered into a lease purchase agreement for the property known as Lima Plaza. The property consists of eight buildings with adjacent parking lots. This allows the County to consolidate several departments to this location and allow for future growth needs while replacing operating expenditures for leases with debt service payments. Occasionally there is revenue for this fund from interest earnings on funds that have been placed in escrow for building purchases. The budgeted revenue for 2018 is \$6.5 million dollars.

Expenditure Trends

The budgeted expenditures for this fund are based on the annual lease payments and match the revenue. The 2018 budget includes \$6.5 million for debt service payments within the fund. The payments for the District Attorney's Building and Lima Plaza are funded through a transfer from the General Fund. In 2014, the County entered into a lease agreement for the expansion of the existing Fairgrounds and this debt is funded by transfers from the Conservation Trust Fund. This lease transaction also refinanced the existing lease on the District Attorney's Office building. A transfer from the Arapahoe County Recreation District funds the debt service payments on the land located near the Community Park. Prior lease purchase agreements for the Fairgrounds water acquisition was paid off in 2013 and for the original Fairgrounds construction in 2014. In 2015, the County refinanced and issued its own certificates of participation to pay off the capital lease with the Building Finance Corporation for the CentrePoint Plaza Facility and the Sheriff/Coroner Administration Building with only the CentrePoint Plaza Facility remaining to be paid off through 2021.

Fund Balance Trends

The fund balance is minimal and has remained relatively unchanged from year to year. Budgeted revenues equal budgeted expenditures each year, however, there are years that the actual expenses for such items as arbitrage calculations are less than the collected revenues from transfers. The excess revenue is then added to the fund balance. The estimated beginning fund balance is just under \$139,000 for 2018.

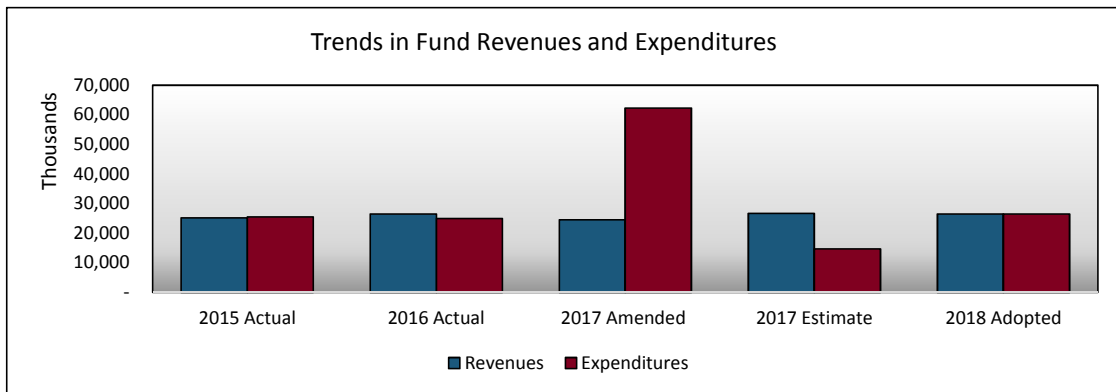
Other Information

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

Open Space Sales Tax Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	24,592,513	25,647,538	24,212,000	25,828,831	25,792,000
Licenses & Permits	-	338	-	-	-
Intergovernmental	-	-	-	203,491	-
Fees & Charges	180,477	355,840	150,000	404,394	302,000
Investment Earnings	290,569	313,587	140,000	73,682	300,000
Transfers	-	10,000	-	-	-
Other	64,608	67,577	-	100,753	30,300
Total Revenues	25,128,167	26,394,880	24,502,000	26,611,151	26,424,300
Expenditures					
Salaries and Wages	803,171	1,000,196	1,175,989	1,225,657	1,266,958
Employee Benefits	221,066	263,301	332,285	315,371	352,928
Supplies	189,203	192,066	136,157	172,756	106,353
Services and Other	17,360,419	21,194,677	57,186,199	9,157,097	21,176,715
Capital Outlay	6,412,675	1,836,472	2,942,952	3,342,577	2,835,000
Central Services	163,841	263,506	312,125	296,661	684,846
Transfers	360,500	186,132	120,426	120,426	1,500
Total Expenditures	25,510,875	24,936,350	62,206,133	14,630,545	26,424,300
Annual Net Fund Balance Addition/(Use):	(382,708)	1,458,530	(37,704,133)	11,980,606	-
Cumulative Balance:					
Beginning Fund Balance	36,638,311	36,255,603	37,714,133	37,714,133	49,694,739
Change in Fund Balance	(382,708)	1,458,530	(37,704,133)	11,980,606	-
Ending Fund Balance	36,255,603	37,714,133	10,000	49,694,739	49,694,739
Fund Balance					
Restricted	36,255,603	37,714,133	10,000	49,694,739	49,694,739
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Open Space Sales Tax Fund

Special Revenue Fund

Fund Description

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

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

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

Revenue Trends

The 2018 adopted budget includes \$25.8 million from sales and use tax revenue. The sales and use tax revenue is expected to come in right around budget at \$26.6 million for 2017. The other revenue in this fund is from facility rentals at the Fairgrounds. Once the Fairgrounds expansion was completed, more space for rental has been available. Since 2015 the rental revenue has more than doubled and it is estimated to have total collections of \$404,000 for 2017. The Fund's total anticipated revenue for 2018 is \$26.4 million.

Expenditure Trends

Expenditures in this fund are regulated by the guidelines in the Open Space Sales Tax resolution, which specifies the percentage of total funds that may be spent for certain purposes. Revenues received in this fund are budgeted to various expense categories, based on the resolution's language. Fifty percent of the sales tax collected is shared back to all incorporated cities and towns within Arapahoe County. The second largest spending category is for trail development and open space land acquisition, which is allotted 26.66 percent of the fund's revenue. The 2018 adopted budget appropriates \$12.9 million for Shareback and \$6.9 million for acquisitions and development. The resolution also requires that 12.0 percent of the fund's revenue is used for competitive grant opportunities for other entities within the County. Funding for designated heritage areas is set at 4.1 percent while the funding for the County administration costs is limited to 4.0 percent and 3.24 percent of budget is dedicated for open space maintenance costs.

The actual expenditures for the Maintenance and Heritage areas have increased the most over the last few years as they have had to add additional FTE and equipment in both of these areas. As the County acquires additional land and parks there is an increased need for additional staff and equipment to maintain these areas. The amount of funds being reappropriated in these two categories is beginning to decrease as the expenses increase.

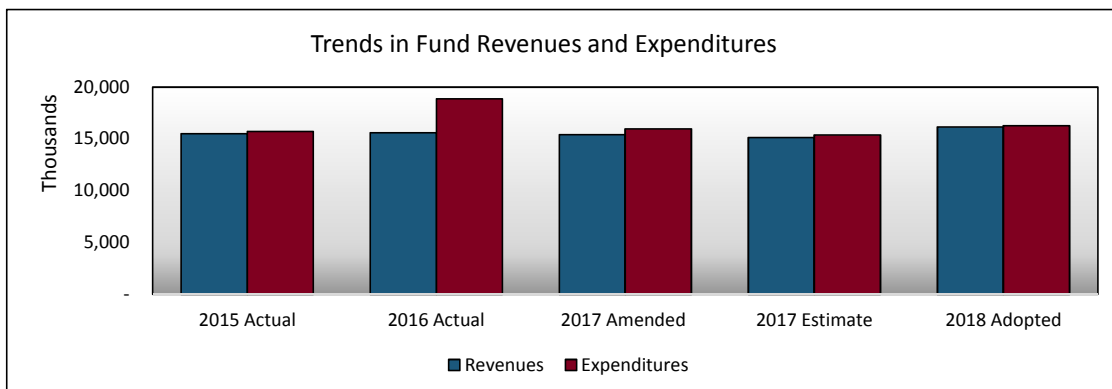
Fund Balance Trends

The fund balance of this fund has increased considerably since the inception of the Open Space Sales and Use Tax. The beginning fund balance for 2018 is estimated at \$49.5 million. The County's Open Space & Intergovernmental Department has completed an Open Space Master Plan, which will provide guidance for the acquisition and conservation plans in Arapahoe County that will utilize a portion of this fund balance.

Road & Bridge Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	6,249,643	6,229,020	6,177,399	6,226,077	6,727,455
Licenses & Permits	332,024	342,063	337,000	382,286	337,000
Intergovernmental	8,919,588	9,014,178	8,841,000	8,502,732	9,041,000
Fees & Charges	-	3,462	-	885	-
Other	7,635	12,645	50,000	19,276	50,000
Total Revenues	15,508,890	15,601,368	15,405,399	15,131,256	16,155,455
Expenditures					
Salaries and Wages	3,020,064	3,035,979	3,177,138	2,921,814	3,186,246
Employee Benefits	985,768	1,051,974	1,075,461	961,687	1,087,257
Supplies	1,974,792	3,221,018	2,663,954	2,586,657	3,263,600
Services and Other	6,768,292	8,629,190	5,905,230	6,009,765	5,920,354
Central Services	2,393,692	2,467,000	2,593,931	2,369,488	2,658,909
Transfers	577,444	467,700	528,488	510,488	157,895
Total Expenditures	15,720,051	18,872,861	15,944,202	15,359,899	16,274,261
Annual Net Fund Balance Addition/(Use):	(211,162)	(3,271,493)	(538,803)	(228,643)	(118,806)
Cumulative Balance:					
Beginning Fund Balance	6,700,230	6,489,068	3,217,575	3,217,575	2,988,932
Change in Fund Balance	(211,162)	(3,271,493)	(538,803)	(228,643)	(118,806)
Ending Fund Balance	6,489,068	3,217,575	2,678,772	2,988,932	2,870,126
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	6,489,068	3,217,575	2,678,772	2,988,932	2,870,126
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Road & Bridge Fund

Special Revenue Fund

Fund Description

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

Revenue Trends

Revenue consists primarily of property tax, specific ownership tax, motor vehicle fee, Highway User Tax Fund (HUTF), Funding Advancements for Surface Transportation and Economic Recovery (FASTER), and mineral severance tax revenues. HUTF and FASTER revenues are state collected, locally shared revenues that are distributed monthly among the state, counties and municipalities. The 2018 budget includes a total of \$8.5 million in HUTF and FASTER funds as intergovernmental revenue. Since 2013, the mineral severance tax revenue has been recorded in the Road and Bridge Fund rather than the General Fund to be used for road improvements related to impacts from oil and gas development. The \$50,000 budgeted for this line item in 2018 is received from the state and is reflected under the intergovernmental revenue. The mill levy for this fund is set at 0.567 mills to collect approximately \$5.8 million in property tax revenue for the 2018 budget year. This revenue remains about the same as in the 2017 collection year. The budget for specific ownership tax revenue is \$950,000 with approximately \$540,000 in anticipated increases during 2018. The overall revenue budget is \$16.2 million.

Expenditure Trends

The total expenditure budget of the fund for 2018 equals \$16.3 million. This fund encompasses all the expenditures required to inspect and maintain 1,162 lane miles of pavement and 450.6 lane miles of unpaved roads within Arapahoe County. Also included within this fund are expenses for services provided to unincorporated Arapahoe County that include snow removal, patching, chip and crack sealing roads, street cleaning, weed control, right-of-way and bridge maintenance, grading, graveling and road construction, and shareback to cities and towns within the County. The shareback dollars to the cities and towns are calculated using a formula with the assessed value as a basis. For 2018, the total shareback is calculated at approximately \$2.9 million.

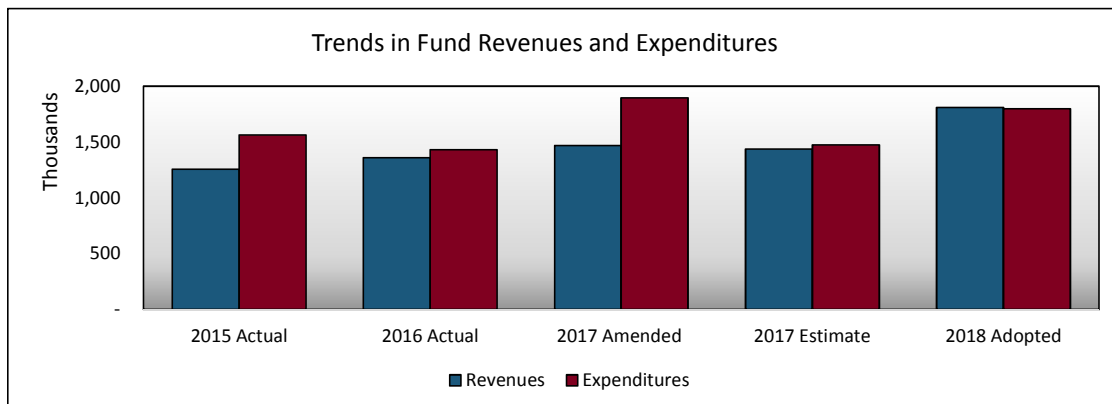
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2018 is approximately \$2.7 million. The fund balance has been fluctuating over the past few years. With the use of fund balance and flat revenues, it is a struggle for the County to keep up with ongoing maintenance and to maintain all County roads and bridges with satisfactory sufficiency ratings. It is the desire to divert more funding to this fund in order to provide sufficient maintenance to all roads, thus preventing more costly major reconstruction or redevelopment of roadways. Due to the current economic factors, this will be a challenging task for the future. The 2018 adopted budget reflects an estimated use of fund balance of \$118,806 consisting of upcoming maintenance projects and replacement of aging equipment, which results in a decrease in fund balance.

Self Insurance Dental Fund

Internal service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	134,315	69,887	180,000	89,107	180,000
Internal Charges	1,046,555	1,227,220	1,165,000	1,253,705	1,500,000
Transfers	73,800	60,800	124,000	92,110	128,200
Total Revenues	1,254,671	1,357,907	1,469,000	1,434,922	1,808,200
Expenditures					
Services and Other	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Total Expenditures	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Annual Net Fund Balance Addition/(Use):	(308,235)	(71,442)	(425,000)	(39,487)	10,000
Cumulative Balance:					
Beginning Fund Balance	712,760	404,525	333,083	333,083	293,596
Change in Fund Balance	(308,235)	(71,442)	(425,000)	(39,487)	10,000
Ending Fund Balance	404,525	333,083	(91,917)	293,596	303,596
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	404,525	333,083	(91,917)	293,596	303,596
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Self Insurance Dental Fund

Internal Service Fund

Fund Description

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

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

Revenue Trends

The revenue in this fund comes from premiums deducted from employees' paychecks that are enrolled in the Dental plan, from COBRA program participants, and from an estimate for participation in the Health Reimbursement Account program from each fund. When the HRA plan first started, an estimate was used based on the benefit consultant's previous experience with HRA plans but the County's experience has been that less has been expended. The 2018 budget for Health Reimbursement Account has estimated this expense at \$128,200.

COBRA revenue accounts for only 9.9 percent of the total budgeted revenue for 2018. COBRA is for former employees who elect to remain in the County medical plan, and thus is hard to predict the usage of that election.

Expenditure Trends

Dental claim expenditures for 2018 are budgeted at approximately \$1.8 million. Estimated claims for 2017 are \$1.5 million, which is only 22.2 percent under budget. This is a self-insured plan, but it is administered by Delta Dental. The administrative handling fee paid to Delta is 4.5 percent of the total budget. This fund also handles COBRA contributions from retired and former employees who choose to continue their medical or dental insurance coverage at their own expense for a maximum of 18 months. The COBRA costs are estimated at 10 percent of the total budget for 2018.

Fund Balance Trends

The fund balance increased for many years, as utilization trended below budget. Beginning in 2011, as part of a 3-year plan, the premium rate increase was absorbed by the fund balance, as the decision was made to not increase employee premiums. In 2013, the trend continued with lower utilization, so the decision was made to extend the moratorium on premium increases, through 2017. For 2018, premiums were returned to their normal level and the beginning balance is projected to be \$293,596.

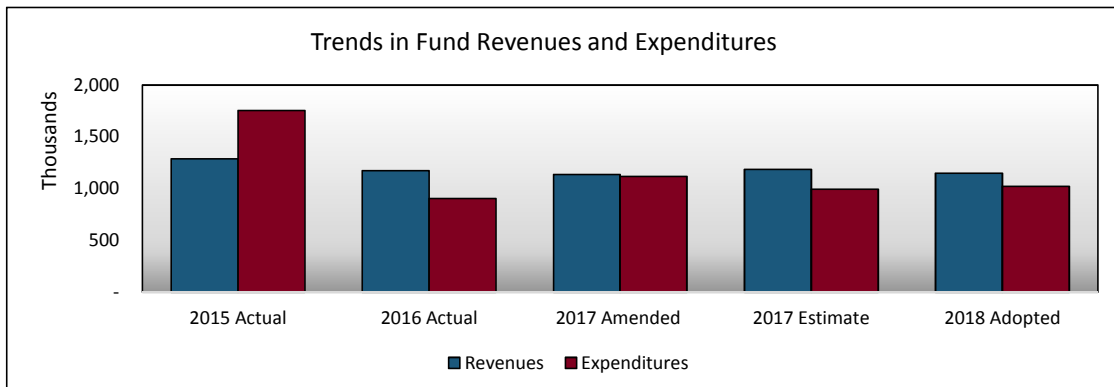
Other Information

For the self-insured dental plan, employees can choose self only, self and spouse, self and children, or family coverage. The plan covers two annual diagnostic and preventative dental visits at no additional cost to the covered participant. Other services covered are 80 percent coverage for basic services and 50 percent coverage for major services, after the deductible. Calendar year deductibles are \$50 individual or \$150 for the family. For 2018, the calendar year maximum expenditure of \$1,500 per person was maintained at the same rate, which was lowered from the \$2,000 maximum in 2011.

Self Insurance Liability Fund

Internal Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	59,277	73,750	-	52,089	-
Internal Charges	328,748	347,760	384,560	383,640	396,520
Transfers	900,000	750,000	750,000	750,000	750,000
Other	-	29	-	6	-
Total Revenues	1,288,025	1,171,539	1,134,560	1,185,735	1,146,520
Expenditures					
Supplies	919	4,824	5,750	1,685	5,750
Services and Other	1,753,176	899,764	936,221	814,280	1,015,500
Transfers	-	-	175,944	175,944	-
Total Expenditures	1,754,095	904,588	1,117,915	991,909	1,021,250
Annual Net Fund Balance Addition/(Use):	(466,070)	266,951	16,645	193,826	125,270
Cumulative Balance:					
Beginning Fund Balance	1,571,557	1,105,487	1,372,438	1,372,438	1,566,264
Change in Fund Balance	(466,070)	266,951	16,645	193,826	125,270
Ending Fund Balance	1,105,487	1,372,438	1,389,083	1,566,264	1,691,534
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	1,105,487	1,372,438	1,389,083	1,566,264	1,691,534
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Self Insurance Liability Fund

Internal Service Fund

Fund Description

This fund was established to account for the County's self-insurance program for property, liability, automobile, and the cost of insurance that is maintained in excess of the deductible limit. It is funded by a charge to each department for Self-Insurance Vehicle, based on an allocation for each vehicle in that department. Through 2008, a transfer from the General Fund of \$550,000 was made annually. For a period of years, the fund had more revenue than expenditures, and had therefore built up a fund balance. The transfer from the General Fund was discontinued in 2009 in order to use up available fund balance. That available fund balance had been spent down, so for the 2014 through 2018 budgets a transfer has been budgeted in order to maintain sufficient fund balance to pay claims and premiums.

Revenue Trends

The 2018 budget for revenue consists of approximately \$397,000 in self-insurance vehicle charges, plus a transfer from the General Fund of \$750,000. This is a 3.30 percent decrease from the 2017 estimated actual revenue, which included \$52,000 in insurance recoveries as well as \$750,000 in transfers from the General Fund to supplement the Fund's claim expenses during the year. The self-insurance vehicle revenue comes from an allocation that charges each department for each vehicle, which is then transferred to this fund as revenue. The charge per vehicle is \$920, which is the same as the per vehicle charge in 2017. The \$750,000 transfer from the General Fund should maintain sufficient fund balance to pay 2018 claims and premiums.

Expenditure Trends

The 2018 budgeted expenditures increased by 3.0 percent compared to the 2017 estimate and are 8.6 percent lower than the 2017 amended budget. The budget for premiums is \$475,000 as it was in 2017, while the amount for claims increased by \$79,000 to \$450,000. The remainder of the budget remained essentially the same.

The expenditures in this fund cover the cost of a replacement vehicle if a vehicle is damaged or totaled. When that happens, an amount is transferred from this fund to the Central Services Fund. That amount is the cost of replacement, less any intergovernmental revenues that have accumulated for that vehicle. The amount transferred for replacement vehicles in 2017 was \$176,000. Expenditures for the Fund have trended lower than the budget for the last several years.

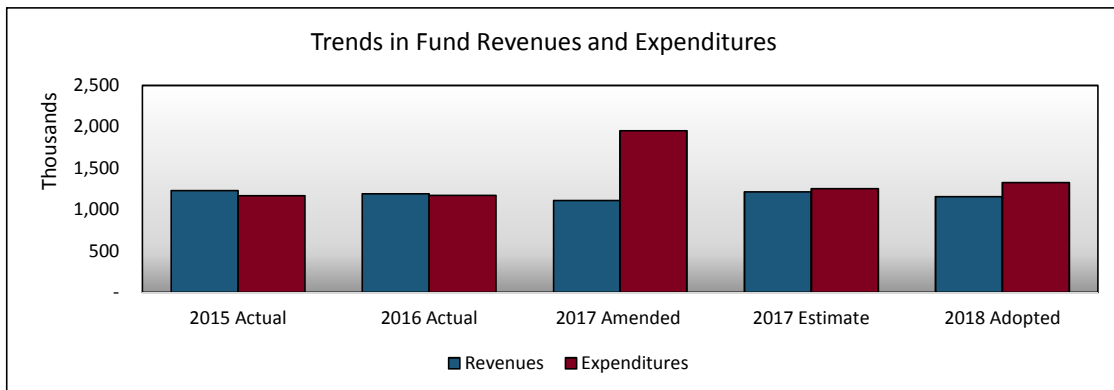
Fund Balance Trends

The fund balance in this fund had been increasing for several years through 2008, but began decreasing slightly each year once the \$550,000 transfer was discontinued. Expenditures have been lower than the budget, and the transfer from the General Fund kept revenues high. The charge per vehicle increased each year, which maintained the revenue at a reasonable level. The fund balance has decreased slightly each year from 2009 to 2015 in accordance with the plan to use available fund balance. The fund balance is expected to increase to \$1.6 million for 2017. To continue to maintain sufficient fund balance, a transfer of \$750,000 from the General Fund is budgeted for 2018.

Sheriff's Commissary Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Fees & Charges	1,178,795	1,172,638	1,090,009	1,202,450	1,138,984
Fines & Penalties	16,472	19,784	18,752	12,440	16,973
Other	35,943	-	-	-	-
Total Revenues	1,231,210	1,192,422	1,108,761	1,214,890	1,155,957
Expenditures					
Salaries and Wages	314,109	291,725	390,222	309,891	395,433
Employee Benefits	88,391	80,670	112,139	79,489	114,410
Supplies	80,661	95,185	107,000	69,767	124,500
Services and Other	684,256	704,947	1,342,660	792,164	690,435
Central Services	924	693	920	-	-
Transfers	700	300	500	500	200
Total Expenditures	1,169,040	1,173,520	1,953,441	1,251,811	1,324,978
Annual Net Fund Balance Addition/(Use):	62,170	18,902	(844,680)	(36,921)	(169,021)
Cumulative Balance:					
Beginning Fund Balance	763,607	825,777	844,679	844,679	807,758
Change in Fund Balance	62,170	18,902	(844,680)	(36,921)	(169,021)
Ending Fund Balance	825,777	844,679	(1)	807,758	638,737
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	825,777	844,679	(1)	807,758	638,737
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Sheriff's Commissary Fund

Special Revenue Fund

Fund Description

The Sheriff's Commissary Fund includes the Detention Facility's commissary operations and the ADMIT (Arapahoe Diverts the Mentally Ill for Treatment) program. The inmate industries program was discontinued during 2016. The fund balance at the end of each fiscal year is reappropriated for expenditure during the following fiscal year.

Revenue Trends

This fund's revenue is generated by commissary sales such as fees for barber services and telephone charges. The estimated revenue for 2017 is \$1.2 million, which is a 1.9 percent increase from 2016. The primary sources of revenue during 2017 consisted of \$615,000 from commissary sales, \$261,000 due to telephone charges, and \$302,000 that was generated by the work release program.

The 2018 adopted budget anticipates that the Fund's combined revenue will be \$1.2 million. The Fund's anticipated revenue for 2018 accounts for changes to certain fee structures that the Board of County Commissioners approved in August of 2012. The Board approved an increase to certain work release fees, home detention fees, and multi-offender DUI fees that are collected by the Sheriff's Office. A portion of the additional revenue generated by these fee increases is dedicated for the ADMIT program. During 2015, two additional FTE were approved for the Alternative Sentencing Program which will increase home detention and work release revenue. In 2016, the inmate industries program ended.

Expenditure Trends

The Fund's expenditures are primarily related to inmate services such as counseling services, educational programs, rehabilitation programs, and library services. Factors affecting the Fund's annual expenditures include changes in the types of services that are funded by this revenue source, as well as fluctuations in the inmate population. The Fund's estimated expenditures during 2017 are \$1.3 million, which is a 6.7 percent increase in comparison to 2016. The 2018 adopted budget anticipates expenditures that total \$1.0 million for this fund, which is an 18.1 percent decrease in comparison to the estimates for 2017. The decreased expenditures in the 2018 adopted budget are primarily within the services and other category for decreased professional services.

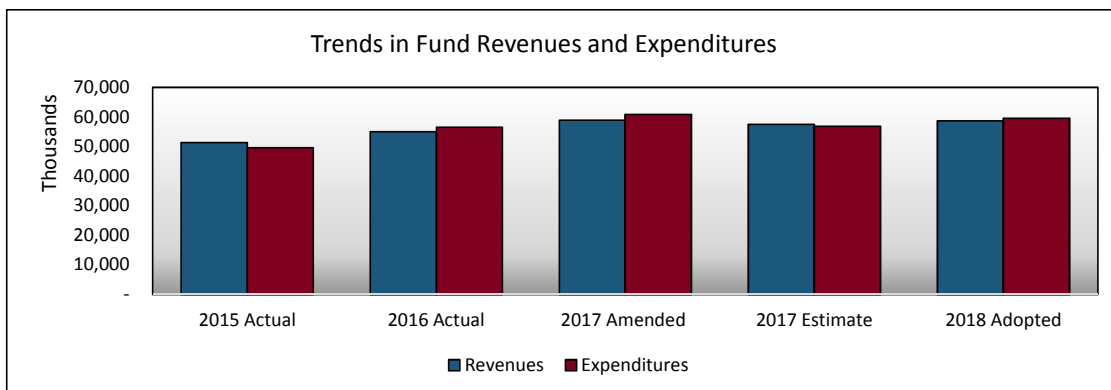
Fund Balance Trends

Unspent fund balance is reappropriated for the following fiscal year. The Sheriff's Commissary Fund's year-end fund balance has been declining since 2008 with the exception of 2016 because it has been used to support the ADMIT program. The 2017 estimate anticipates a \$37,000 decrease to fund balance. The 2018 adopted budget includes expenditures that are less than anticipated revenue by nearly \$131,000, which is projected to add to the fund balance reserve.

Social Services Fund

Special Revenue Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Taxes	12,675,011	13,134,517	13,231,611	13,577,521	14,033,336
Licenses & Permits	(27)	340	-	60	-
Intergovernmental	37,474,477	41,062,799	44,781,533	42,750,785	43,737,211
Fees & Charges	18,364	18,540	20,000	19,553	20,000
Other	1,171,406	760,365	891,789	1,107,281	864,954
Total Revenues	51,339,230	54,976,561	58,924,933	57,455,200	58,655,501
Expenditures					
Salaries and Wages	25,286,794	26,553,237	28,329,810	28,506,730	31,299,501
Employee Benefits	7,438,690	7,898,883	8,734,681	8,291,753	9,844,234
Supplies	413,391	384,418	483,623	398,000	424,600
Services and Other	2,874,339	3,985,856	3,341,737	3,381,692	2,382,900
Community Programs	11,870,382	12,346,412	14,038,149	12,693,706	14,013,977
Capital Outlay	-	182,429	2,467,789	140,045	50,978
Central Services	1,384,222	1,502,617	1,420,472	1,416,400	1,530,532
Transfers	364,000	3,600,000	2,020,897	2,001,265	34,200
Total Expenditures	49,631,817	56,453,852	60,837,158	56,829,591	59,580,922
Annual Net Fund Balance Addition/(Use):	1,707,413	(1,477,291)	(1,912,225)	625,609	(925,421)
Cumulative Balance:					
Beginning Fund Balance	8,864,761	10,572,174	9,094,883	9,094,883	9,720,492
Change in Fund Balance	1,707,413	(1,477,291)	(1,912,225)	625,609	(925,421)
Ending Fund Balance	10,572,174	9,094,883	7,182,658	9,720,492	8,795,071
Fund Balance					
Restricted	39,601	13,392	-	-	-
Committed	-	-	-	-	-
Assigned	10,532,573	9,081,491	7,182,658	9,720,492	8,795,071
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Social Services Fund

Special Revenue Fund

Fund Description

This fund is used by the Human Services Department, which provides services such as child welfare, aid to needy families, child care, low-income energy assistance, food stamps and child support enforcement. The Human Services Department is funded approximately 75 percent from State and Federal grant monies and 25 percent by County property and other taxes. The mill levy for this fund is 1.284 mills for 2018.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2018 budget are:

Child Welfare	\$ 14,333,956
Real and Personal Property Tax	13,083,336
Welfare Administration Grant	8,967,976
Temporary Assistance to Needy Families (TANF)	6,105,649
Child Support Enforcement	3,906,663
Managed Care Savings	2,633,000
Family Preservation	2,505,000
Parental Fees	1,021,518
Adult Protection	953,148
Specific Ownership Tax	950,000
Food Assistance Job Search	694,257
All other revenue	<u>3,500,998</u>
TOTAL	\$ 58,655,501

The projected mill levy for the Social Services Fund should generate \$14.0 million in property tax revenue and specific ownership taxes. Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation funds come from state and federal sources. The 2018 budget for these revenue sources totals \$43.7 million, which is a \$1.1 million decrease over the 2017 amended budget of \$44.8 million.

Expenditure Trends

The Human Services Department is committed to building strong communities by promoting the safety, independence and stability of individuals and families. Most of the assistance payments are not reflected in the County budget because the State provides direct assistance through the use of electronic benefit debit cards. Assistance payments have steadily increased since 2008 with the economic downturn, but are starting to moderate with an improved economy. State allocations for many Human Service programs have increased over the past few years, and 2017 was no exception. In 2017, the Human Services Department was able to add 16 new positions and has added 23 new positions at the beginning of 2018. A majority of the funds to pay for these new positions is derived from allocations from the State of Colorado but Arapahoe County is responsible for a portion of the cost as well.

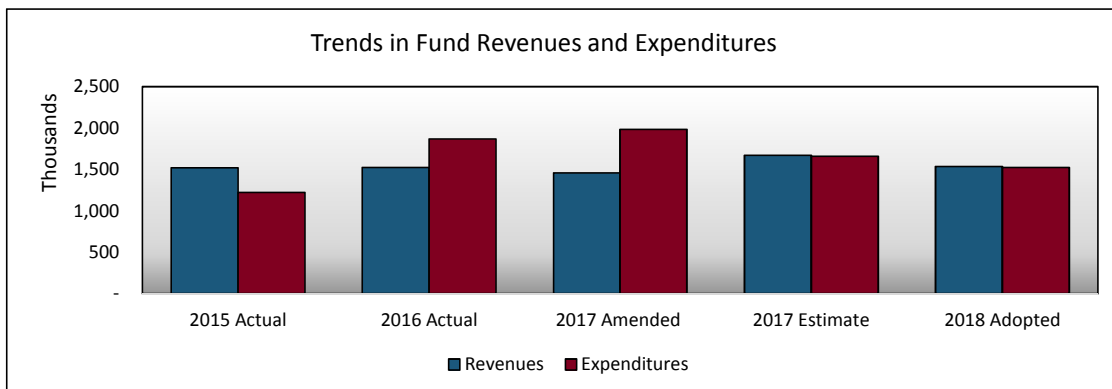
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. In 2017, the transfer was \$1.0 million for the excess fund balance and an additional \$989,397 in Medicaid incentives. The beginning fund balance for 2018 is estimated at \$9.7 million.

Worker's Compensation Fund

Internal Service Fund

(\$ Dollars)	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Revenues					
Internal Charges	1,518,000	1,518,000	1,457,961	1,457,961	1,533,391
Other	1,466	5,059	-	213,325	-
Total Revenues	1,519,466	1,523,059	1,457,961	1,671,286	1,533,391
Expenditures					
Employee Benefits	-	-	-	2,866	-
Supplies	114,656	120,259	149,149	10,065	128,000
Services and Other	1,107,822	1,744,961	1,834,194	1,644,586	1,394,361
Community Programs	-	452	-	-	-
Total Expenditures	1,222,477	1,865,672	1,983,343	1,657,517	1,522,361
Annual Net Fund Balance Addition/(Use):	296,988	(342,613)	(525,382)	13,769	11,030
Cumulative Balance:					
Beginning Fund Balance	3,727,906	4,024,894	3,682,281	3,682,281	3,696,050
Change in Fund Balance	296,988	(342,613)	(525,382)	13,769	11,030
Ending Fund Balance	4,024,894	3,682,281	3,156,899	3,696,050	3,707,080
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	4,024,894	3,682,281	3,156,899	3,696,050	3,707,080
Unassigned Fund Balance	-	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2017 budget.

Worker's Compensation Fund

Internal Service Fund

Fund Description

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

Revenue Trends

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

The revenue budget for 2018 is \$75,000 higher than the 2017 amended budget of \$1.5 million. The amount of revenue in this fund must equal or exceed expenditures. If claims are higher than anticipated, the amount of the revenue allocation is increased the next year. In 2007, a transfer of \$160,000 from the General Fund was needed to avoid a negative net asset position. The 2017 estimated revenues are about \$14,000 higher than estimated expenditures.

Expenditure Trends

The 2018 expenditure budget decreased by 23.2% compared to the 2017 amended budget, but only 8.2% lower than the 2017 estimate based on anticipated claims. The 2017 estimate for claims is well below the budgeted amount. The estimate is very preliminary, and may change when all the year-end entries have been made. Claims have averaged around \$1.0 million each year for the last several years, with a low of \$742,693 in 2008 and are expected to be \$1.4 million for 2017. An amount for IBNR (Incurred But Not Reported) claims is not included in expenditures, but is included in the assignment of fund balance in order to properly account for any future claims that have not yet been filed.

Fund Balance Trends

Available fund balance has remained over \$2 million for the last several years. The estimate for 2017 indicates an increase and is expected to be nearly \$3.7 million. As mentioned above, the IBNR is not included in the fund balance, but is an assignment of fund balance, so that the funds actually available for appropriation are smaller in comparison.

Other Information

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

ALIGN ARAPAHOE DEPARTMENT SCORECARDS

The County has been working on developing the Align Arapahoe performance management system and has completed the strategic goals and outcomes as well as the county-wide scorecard. Throughout 2017, the Department of Strategy and Performance has been working with departments to continue to build the maturity of their department scorecards based on the County's performance management framework and refine the current measures for their scorecards. Each department scorecard will eventually include performance measures for both operations and strategy.

As part of the process of integrating performance management information into the budget process, the Department of Strategy and Performance and the Finance Department included each department's Align Arapahoe's scorecard into the budget materials that were given to the Executive Budget Committee for consideration during their budget deliberations. This information is provided on the pages that follow and include the department mission statement, scorecards with the core functions and programs, and tables that detail the program purpose statements and key performance measures. Similar scorecard information for elected offices is not available at this time as they have not yet completed this process.

Arapahoe County's Strategic Goals and Outcomes



Important Note

It is important to note that each department has moved through this process at different times and have varying levels of scorecard maturity due to this timing issue. As departments' scorecard mature, programs and measures are likely to change. Therefore, the information on the following pages should be viewed as in-progress information pending completion and approval of the information by the departments and Board of County Commissioners.

BoCC Administration

Department Mission: The BoCC Administration manages the day-to-day operations of the Board of County Commissioners to ensure that commissioners can meet the needs of citizens and requirements to foster exceptional county government

<u>Core Functions</u>	<u>Programs</u>	<u>Program Purpose Statement</u>	<u>Measures</u>
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Constituent and Intergovernmental Services	Citizens' Boards and Committees	To advertise, recruit, coordinate, and facilitate membership on citizens' boards and committees so Arapahoe County citizens can engaged and have a voice in county government.	Avg. # of Applications
	Legislative Affairs	To partner with County entities to monitor Colorado State legislation for the BoCC so they can advocate for the best interest of the County and its citizens.	Comment completion rate
			Comment request timeliness
			Comment return timeliness
Youth Awards	To facilitate the Arapahoe County Foundation scholarship process and recognize Arapahoe County youth who have overcome adversity in order to encourage them to complete high school and pursue higher education.	Scholarship Use Rate	
		Youth Awards Funding	
Executive Support	Customer Support	To foster working relationships, provide information, and help solve problems for internal and external customers.	
	Financial Management	To provide budgeting and accounting services to the Commissioners and the BoCC Admin so they can maintain accountable, accurate, and transparent financial transactions and records.	Reconciliation Timeliness
	Scheduling and Coordination	To manage calendars, travel, and logistics for the BoCC and the Department of Strategy and Performance so that county business is conducted in the right place, at the right time, with the right equipment and supplies.	
Meeting Management	Annual Leadership Workshop	To plan and execute the annual leadership meeting for the A-team and E-Team so they can share information, celebrate successes, team build, and plan for the year ahead.	Participant Satisfaction: Average survey scores regarding logistical satisfaction from participants
	Public Meetings	To expediently schedule and prepare presenters, materials, and information to be presented during Public Meetings, where the BoCC makes official board decisions on behalf of the County.	
	Study Session	To manage the forum, including scheduling and preparation, for the County Elected Offices and Departments, as well as businesses and municipalities, to bring information and requests to the BoCC, and receive direction.	

Communication Services

Department Mission: Communication Services educates, informs and engages employees and citizens through communication strategies, marketing, branding, material and event production to enhance awareness and positive perceptions of Arapahoe County.

Core Functions	Programs	Program Purpose Statement	Measures
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Production	Print Services and Branding	To cost-effectively handle a high volume and wide variety of printing, finishing, and material production services for Arapahoe County departments and offices so they receive finished products based on their specifications	Bindery Cost-Savings: internal costs as % of industry standard costs
			Bindery Timeliness: % of bindery job requests completed within 2 business days
			Graphic Design Customer Satisfaction: Customer Thermometer temp rating for internal graphic design work
			Print Cost-Savings: internal costs as % of industry standard costs
			Print Shop Customer Satisfaction: Customer thermometer temp rating
			Printing Timeliness: % of print job requests completed within 2 business days
Internal Communication	Employee Awareness	To facilitate the planning and implementation of communications on behalf of County leadership to educate and inform employees so they are aware of, buy-in and participate in county policies, programs, projects and culture.	AC Weekly Click-Through Rate: # of clicks on AC Weekly
	Employee Voice	To foster ways for county employees to engage with county leadership and each other about county policies, programs, projects and culture so that everyone can listen and respond to one another's ideas and opinions.	Coffee with a Commissioner Satisfaction
			Ideas and Questions Submissions
External Communication	Citizen Participation and Engagement	To encourage citizen participation and enhance government transparency by providing and promoting a wide variety of methods for citizens to interact with their County Government.	Social Media Reach (all)
			Tele-Town Halls
	Marketing	The use of platforms and materials with compelling content that promote and inform the public about County events and services to increase understanding and participation.	Digital Annual Report Metrics
			Online Fair Ticket Sales
			Earned Media Metrics
Websites Traffic			
Events	Events Planning and Management	To plan, promote and execute community events that inform, engage, or celebrate Arapahoe County's people, places or programs.	Appreciation Lunch Attendance: Increase the percent of employees attending lunches by x%
			Employee Appreciation Lunch Attendance
			QCM Satisfaction / Attendance
			Boots Not Suits Profit

Community Resources

Department Mission: Community Resources supports a thriving, safe community through a diverse collection of safety net services and resources that offer opportunities for enrichment and economic wellbeing to citizens and businesses.

Division	Core Functions	Programs	Program Purpose Statement	Measures
	Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Administrative Services	Administrative Services	Financial Management	Manages financial budgeting and accounting for the Community Resources Department to ensure compliance and maintains accountable, accurate, and transparent financial transactions and records.	Disallowed costs: # of disallowed/questioned costs Value: \$ value of disallowed/questioned costs
		Grant Administration	Reviews the grant financial reporting and budgeting requirements of funding sources and county fiscal requirements in order to ensure Community Resources divisions are in compliance.	Audit Findings: # of financial findings (by source)
		Administrative Support	Provides customer service for Arapahoe County citizens, administrative assistance for the Community Resources divisions, as well as provide support to the Cultural Council so they can operate efficiently and effectively.	Customer Thermometer NIMS Training: % of staff with completed NIMS training (2017)
		Volunteer Connections	Manages the Volunteers Connections program by recruiting, coordinating, and tracking citizen and employee volunteers to expand County services, resulting in cost benefits.	Volunteerism: Increase volunteer service hours by 5% -- for a total of 27,834 in 2017 -- adding a value of \$656,055 to the services that Arapahoe County provides to the community. Volunteer Connections: # of Volunteers
A/D Works!	Career Services	Workforce Resource Center	Provides an array of employment services and resources to assist the Colorado workforce with career navigation and job searches so they can enhance their career and economic standing.	Wagner Peyser: YTD # of Placements Metro-area workforce center of choice: Customer Volume by Workforce Center (On-Line and In-Person) Provide the highest rate of return on public investment: YTD Average Wage of Placements Exceptional delivery of services: YTD Primary Career Services Provided Results that are best-in-class: (P) Impact of # Services as Related to Wage at Placement
		Business Engagement	Connects qualified jobseekers with employers to bridge the skill gap and enhance the economic vitality in the metro Denver region.	Exceptional delivery of services: # of Hiring Events Business Engagement: # of Job Seekers Placed Through Hiring Events Metro-area workforce center of choice: # of Job Orders Hiring Event Attendees
			Provides cutting-edge workshop and assessment services that are responsive to the dynamic needs of job seekers to strengthen regional economic vitality.	Results that are best-in-class: Customer Satisfaction Rating (FACT) - test Metro-area workforce center of choice: Workshop Attendees at Lima Plaza (FACT) BAC: # of Assessments (P) # of Services Received per Customer (FACT and BAC)
		(P) Youth & Young Adult Career Services	Provides education and employment preparation to youth and young adults so they can expand educational/career knowledge and access to employment opportunities.	(P) Currently Pending

A/D Works!	Career Services	Generations @ Work	Provides employment preparation and education referrals for prime talent (mature workers) to provide access to new and secondary career opportunities and paths.	Generations @ Work: # of Unique Customers Served through the Generations @ Work Resource Center (P) Generations @ Work: % of Customers Receiving Multiple Services (P) Mature Workers: % of Mature Workers Obtaining Employment (Part-time, Full-time, or Seasonal)
		Veterans' Services	Provides priority workforce development services to all veterans, specifically those needing assistance in overcoming barriers to employment so they can enter long-term, meaningful employment.	Exceptional delivery of services: Veterans' Priority of Service *NEW* Staff Assisted Veteran Services Results that are best in class: Veteran Performance Measure Standards and Outcomes (DVOPs)
		Temporary Assistance to Needy Families (TANF)/Colorado Works!	Provides intensive case management and job placement services for citizens who are referred by Arapahoe County DHS for TANF/Colorado Works to ensure participants are obtaining employment and achieving number of program hours required.	TANF: Program Caseload
				TANF: # of Placements
	TANF: YTD Average Wage of Placements			
	Poverty Prevention	Employment First	Provides case management and job placement services for adult citizens receiving SNAP benefits deemed work-ready to ensure participants are obtaining employment and achieving number of program hours required.	TANF: Average Days to Placement
				(P) TANF: Employment Rate
				Employment First: Program Caseload (Arapahoe County)
		Colorado Parents Employment Program (CO-PEP)	Provides intensive case management and job placement for non-custodial parents referred from Child Support Enforcement to ensure clients are obtaining employment and paying full child support orders.	Employment First: # of Placements (Arapahoe County)
				Employment First: YTD Average Wage of Placements (Arapahoe County)
				Employment First: Enhanced Funding (Arapahoe County)
	Workforce Innovation and Opportunity Act	Youth & Young Adult Training Services (WIA/WIOA)	Provides career pathways and talent development for low-income, economically disadvantaged youth and young adults in order to develop a skilled young adult workforce, increasing self-sufficiency resulting in economic sustainability.	(P) Employment First: Employment Rate
				CO-PEP: Program Caseload
			Provides workforce services and occupational training to eligible adults to increase employment potential and retention through marketability enhancement and/or skill development.	CO-PEP: # of Placements
				CO-PEP: YTD Average Wage of Placements
(P) CO-PEP: Employment Rate				
Youth & Young Adult: Placement Rate				
Youth & Young Adult: Degree or Certificate Attainment				
Metro-area workforce center of choice: WIA/WIOA Young Adult Enrollments Central Planning Region Workforce Center Volume Comparison				
Adult: Entered Employment Rate (% of Placements)				
Adult: Employment Retention (% of Program Participants Employed for 6 Months or Longer)				
Adult: Average Six Month Earnings of Program Participants				
Metro-area workforce center of choice: WIA/WIOA Adult Enrollments Central Planning Region Workforce Center Volume Comparison				

A/D Works!	Workforce Innovation and Opportunity Act	Dislocated Worker Training Services (WIA/WIOA)	Provides workforce services and occupational training to dislocated workers to increase employment potential and retention through marketability enhancement and/or skill development.	Dislocated Worker: Entered Employment (% of Placements) Dislocated Worker: Employment Retention (% of Program Participants Employed for 6 Months or Longer) Dislocated Worker: Average Six Month Earnings of Program Participants Metro-area workforce center of choice: WIA/WIOA DW Enrollments Central Planning Region Workforce Center Volume Comparison WIOA DW New Enrollments and Referrals		
		Targeted Populations Training Services (WIA/WIOA)	Provides workforce services and occupational training to targeted populations with barriers to employment to increase employment potential and retention through marketability enhancement and/or skill development.	YTD Average Wage of Placements (P) Targeted Populations Employment placement: % of placements (P) Targeted Populations Degree or Certificate Attainment (by type): % of program participants who obtain certification in or within 1 year after exit from program (P) Targeted Populations Employment retention: % of program participants employed 4th quarter after exit from program (P) Targeted Populations Earnings: Average earnings of program participants YTD Self-Reported ADW! Customer Demographics WIA/WIOA: Hard to Serve Populations		
				Arapahoe/Douglas Workforce Development Board	Innovation	Recognizes and addresses the workforce development needs in the metro Denver region through convening partners/stakeholders, diversifying funding, and sustaining relevant programs. Diversity of Funding: Ratio of the "formula" funding versus new funding Convene economic development and education: leveraging resources and program services that address human capital in the region (sustaining relevant programs) Membership: Membership representation of in demand industries
					Economic Development	Supplies workforce intelligence that supports the Economic Development Partners' mission to expand, retain, and attract new businesses to the region that impact economic vitality. Economic Development: Jobs and Earnings from EDPs
					Education Alignment	Partners with education institutions and training providers to align skill attainment of citizens to reflect the current and future needs of regional business/industry. (P) Employment placement: Overall training related placements
	Partner and Stakeholder Management	Represents targeted regional business/industries, oversees the one stop operator programs and services, and ensures the workforce development agenda addresses talent needs of the Metro Denver region and positively impacts economic vitality. YTD Economic Impact: Utilization and Results of Workforce Development Services (ROI) Board Membership: % of required members on the board (i.e. 51% are required to be from businesses)				
	CSU Extension	CSU Extension Administration	4-H Youth Development	Provides educational opportunities for youth ages 5 – 18 to develop STEM, job, and life skills in order to minimize high-risk behaviors and contribute positively to the community. 4-H Clubs: # Youth Registered 4-H Clubs: # Outputs Delivered 4-H Clubs: STEM Skills - % Participants Reporting Growth 4-H Clubs: Life Skills - % Participants Reporting Growth		

CSU Extension	CSU Extension Administration	4-H Youth Development	Provides educational opportunities for youth ages 5 – 18 to develop STEM, job, and life skills in order to minimize high-risk behaviors and contribute positively to the community.	4-H After School & Camp Program: # Youth Served
				4-H After School & Camp Program: # Outputs Delivered
				4-H After School & Camp Program: STEM Skills - % Participants Reporting Growth
		Agricultural Support and Education	Provides research information, skill development, and technology to Arapahoe County producers to improve rangeland health, animal health and production, industry policy and regulation awareness, and economic sustainability.	Agricultural Support & Education: # Clients Served
				Agricultural Support & Education: # Outputs Delivered
				Agricultural Support & Education: % Reporting Skills Growth
		Horticultural Services and Education	Uses research-based information to educate Arapahoe County residents and Green Industry personnel regarding solutions to plant and insect problems in order to maintain property values in the community and promote a healthier landscaped environment.	Horticulture / Master Gardener: # Clients Served
				Horticulture / Master Gardener: # Volunteer Hours
				Horticulture / Consumer Services: # Clients Served
				Horticulture / Consumer Services: # Lawn/Landscape Checks Performed
				Horticulture / Consumer Services: % Customers Satisfied with Services provided
		Family and Consumer Education	Provides education and consultation for organizations and residents in Arapahoe County to learn about health, nutrition, food safety, and personal finance to increase physical and financial well-being.	Family & Consumer Education / Food Safety: # Clients Attending a Class/Workshop
				Family & Consumer Education / Food Safety: % Participants Applying Knowledge/Skills Growth
				Family & Consumer Education / Health and Nutrition: # Clients Attending a Class/Workshop
				Family & Consumer Education / Health and Nutrition: % Participants Applying Knowledge/Skills Growth
Community Development: Entrepreneurial & Energy Education	Promotes and leverages collaboration and economic opportunities amongst prospective and existing entrepreneurs and small businesses by providing current research and best practices from Colorado State University.	Community Development / Building Farmers: # Outputs Delivered		
		Community Development / Building Farmers: # Participants Attending a Class/Workshop		
		Community Development / Building Farmers: % Participants Demonstrating Knowledge Growth		
		Community Development / Energy Education: # Participants Attending an Energy Class/Workshop		
		Community Development / Energy Education: # Outputs Delivered		
		Community Development / Energy Education: % Participants Demonstrating Knowledge Growth		
Housing and Community Resources	Housing and Community Development	Community Development Services (CDBG)	Provides financial assistance to housing developers and non-profits to create affordable housing units, improve existing housing stock, and provide rental and down-payment assistance programs in Arapahoe County.	Public Service: # of individuals served (by type)
				Funding: % of funds used for public service
				Facilities/Infrastructure: # of individuals served
		Arapahoe County Housing Authority (ARCHA)	Supports and contributes to housing options and services for low-income or homeless residents through coordination of the Housing Choice voucher program and homeless initiatives.	Transfers: # of port-ins
				Housing Choice: # of housing vouchers (annually)

Housing and Community Resources	Housing and Community Development	Home Investment Partnership Funds (HOME)	Funds community organizations to provide decent, affordable housing, create suitable living environments, and provide economic opportunities for low- to moderate-income residents.	Housing Units: # of units supported by HOME (new and rehab) Tenant based rental assistances: # of households receiving assistance
Judicial Services	Judicial Services	Community Corrections	Supports the Community Corrections Board by processing referrals and evaluating community corrections programs to ensure compliance with standards established by the Division of Criminal Justice and contractual requirements of the Board.	Proactive auditing: # of "standards-based" audits completed Referrals processing: % of referral cases processed "on time" by type Tabled Cases: % of referral cases tabled (on-hold or no action)
		Pretrial Services	Enhances the administration of justice through preparation of investigative risk assessment reports used by the court to make informed release decision, and by providing pre-trial supervision services as an alternative to incarceration with emphasis on public safety and court appearance.	Court Appearance: % of cases with no failure to appear (FTA) during supervision Customers Served: # of unique individuals supervised Public Safety Rate: % of cases with no new filing (were not charged with new offense) Technical Compliance Rate: % of defendants who had bond revoked due to technical violation Workload: # of risk assessments/reports
		Alternative Services/Useful Public Service	Provides meaningful restorative justice for the community and the Courts by effectively screening, placing, and monitoring offenders participating in court-ordered public service.	Community Value: \$ value of community service hours worked Service Hours: Total # of court-ordered public service hours complete Successful Placement: % of offenders successfully completing required community services hours
		Criminal Justice Planning	Provides data and program analysis to make recommendations for the Arapahoe County justice system to improve efficiencies and maximize resources.	Customers Served: # of customers (agencies/individuals) served JCC Strategy Support: % of staff hours supporting JCC and sub-committees Report Tracking: # of reports produced (by type)
		Homemaker Services	Performs routine housekeeping for low-income seniors and disabled residents to enable self-sufficiency through	Self-sufficiency: # of clients remain in their own homes
		Transportation Services	Provides transportation to medical and nutrition-related destinations for Arapahoe County seniors age 60+.	Clients served: # of unduplicated consumers served
		Chore Services	Performs non-routine, heavy duty indoor and outdoor chores to help seniors age 60+ maintain an organized, safe living environment in and around their homes.	Clients Served: # of unduplicated consumers
		Community Information and Referrals	Provides information and referrals to connect seniors and their families to local community resources.	Staff hours: # of hours, or units of service, provided Customer Service: # of information and assistance calls and walk-ins
		VA Benefits and Resources	Provides assistance and advocacy to veterans and their family members to facilitate access to Department of Veterans Affairs benefits and resources.	Senior Resources Community Outreach Claims Recovery: Value of recovered claims Clients Served: # of veterans or families served VA Claims: # of claims initiated per month
		Emergency Financial Assistance	Provides one-time food assistance to honorably discharged veterans to stabilize them in emergency situations.	Clients Served: # of customer served
Community Education and Outreach	Provides information about VA benefits, the Veterans Service Office, and other community resources to veterans and local service providers to increase awareness and access to services.	Outreach Events: # of events attended		

Weatherization	Weatherization Education and Services	Outreach and Intake	Promotes weatherization services to prospective income eligible households to ensure there is adequate number of customers to meet contracted production goals.	# of Outreach Efforts or Activities
		Energy Audits and Initial Inspections	Provides energy audits and inspections to determine cost-effective services necessary to improve energy efficiency and identify health and safety issues of income eligible households.	Percentage of Completed Audits resulting in Scheduled Jobs
Weatherization	Weatherization Education and Services	Health and Safety	Repairs and/or replaces faulty combustion appliances, completes minor electric work, and improves indoor air quality to ensure the immediate and long-term health and safety of residents in income eligible households.	Health and Safety: Percentage of units with health and safety issues identified and corrected
		Energy Efficiency Upgrades	Installs cost-effective energy efficient solutions in order to reduce the energy consumption and costs for income eligible households.	Energy conservation: Average # of major energy conservation (EC) measures per home served
				Annual Cost-savings resulting from Energy Conservation Measures
		Quality Assurance Inspections	Certifies work performed by Weatherization meets standard work specifications from the US Department of Energy and State of Colorado, and achieves customer service excellence.	State QA Audit: Percentage of Findings per state inspections
		Weatherization Contract & Financial Management	Ensures compliance with requirements set by Weatherization funding sources and the County through effective management of financial reporting, budgeting, and inventory.	Audit Findings: # of audit findings from County Single Audit
Audit Findings (State): # of audit findings from State Administrative Monitoring				
Production Goal - Contracted Production Goals were achieved.				
		Expenditures - % of contracted weatherization funds expended		
		Inventory Management - At grant closeout, less than \$1,000 discrepancy in inventory value.		

County Attorney

Department Mission: To provide the BoCC and officials, employees, and entities within AC government with the highest of quality legal advice and representation to help them achieve their mission and to minimize liability and risk to the County.

Core Functions	Programs	Program Purpose Statement	Measures
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Legal Advice and Representation (non-litigation)	Contract Review and Management	Reviews contract documents to protect the County from liability and facilitates contract approval to ensure timely and accurate processing for County departments.	Timeliness: % of contracts or amendments reviewed within 5 business days
	Resolution Review and Finalization	Provides legal review of resolutions for the Board of County Commissioners, Elected Officials, and County departments in order to confirm accuracy and content of documentation.	Timeliness: Average time for resolution review processing and turnaround time
Litigation	Notices of Claim Response	Reviews and investigates Notices of Claim in order to determine liability and to minimize litigation against the County and its employees.	Review & Response: % resulting in denial, no-response, negotiated settlement, litigation Types of Notice of Claim : # of claims for car accidents, slip and falls, sheriff, etc.
	Civil Litigation	Provides legal defense for Arapahoe County and its employees to preserve the County's interests, limit exposure to liability, and protect taxpayers' money.	Closed Cases: # of cases of resolved/disposed of (by type) County Cases: # of cases initiated by County (by type) Incoming Cases: # of cases filed or served on the County (by type)
Ad Valorem Property Valuation	County Board of Equalization	Supports the CBOE through processing appeals, managing the recruitment and training of referees, and providing a summary report of referee's recommendations in order to be in compliance with state law.	State Mandate: % of protests processed during the State required timeframes
	Abatements	Provides legal advice to the Assessor and BoCC regarding abatements and processes petitions, manages the recruitment and training of referees, and provides a summary report of referee's recommendations to meet state law requirements and protect the County's tax base.	Final Valuation: % of adjustment of property valuation Processing Time: % protests processed within 6 months (total time)
	Board of Assessment Appeals Representation	Processes petitions from taxpayers and provides legal support for the County during BAA, District Court, Final Binding Arbitration hearings to protect the tax base.	Final Valuation: % of adjustment of property valuation Petition Appeals: # of petition appeals handled through BAA
Risk Management	Safety and Wellness	Provides consultation services and training related to safety and manages the safety committees in order to institutionalize safe work procedures and encourage staff to recognize hazards in the work environment.	Courses Offered: # of training courses Injury Rate: Employees sustaining injuries (average of previous 12 months) Training Participation: # of participants in training courses
	Workers' Compensation	Files claims and acts as a liaison with workers' compensation adjuster on behalf of the County to ensure employees receive appropriate medical care and to be compliance with state statutes.	Claims filed: Average # of business days to report a claim

Risk Management	Environmental Management		Construction Enforcement: # of actions resulting from inspections (monetary penalty/fine)
			Construction Inspections: # of full level inspections
			Control Measure Inspections: # of control measure (BMP) inspections completed
			Illicit Discharge: # of illicit discharge violations
Risk Management	Hazardous Materials Management	Provided training regarding hazardous and waste materials to departments and offices and conducts onsite inspections in order to be in compliance with Colorado regulations.	Inspections: # of inspections conducted
	Emergency Management	Provides and tracks training, coordinates drills for the County staff, and manages the Emergency Response Teams (ERT) to keep employees safe and to ensure continued operations during an emergency or disaster.	Emergency Response Teams: % of ERT teams meeting quarterly
			ERP Training: # of county employees participating in ERP training
DHS Legal Advice, Representation, and Litigation	Juvenile Cases	Provides legal support and representation for the DHS in child protection and youth service cases to ensure the safety of children, families, and the community while protecting the County from liability.	Delinquency: # of open delinquency cases
			Dependency & Neglect: # of open dependency & neglect cases
			Voluntary: # of voluntary/assessment cases
	Administrative Law Judge Hearings	Provides legal support and litigation representation for the DHS in administrative law appeals hearings to ensure accurate distribution of County funds budgeted for benefits or subsidies.	Adoption: # of ALJ hearings
			Adoption: % of cases with exceptions
			Benefits: # of ALJ hearings
	Welfare Fraud Recovery	Recovers funds from clients served through DHS when over-issuance of financial assistance or fraud is involved.	Benefits: % of cases with exceptions
			Amount Recovered: Total \$ value of recovered funds
Child Support Enforcement	Represents the County and Department of Human Services in child support enforcement cases to ensure children are financially supported by both parents while in compliance with Federal and State mandates.	Recovery Rate: % of cases recovering funds	
		Child Support Paid: % of current support paid	
		Enforcement: % cases with arrears payments	
DHS Administration	DHS Contract Support	Reviews contract documents to protect the Department of Human Services from liability and facilitates contract approval to ensure timely and accurate processing.	Paternity: % of cases with paternity established
			Disputes: # of contracts disputes initiated by vendor
	DHS Records Management	Manages requests and production of Department of Human Services records for distribution to internal and external customers while maintaining compliance with federal and state statutes and protecting confidentiality.	Turn-around time: % of contracts reviewed and processed within 2 weeks
			Records - Total Requests and Total Pages Produced

Facilities and Fleet Management

Department Mission: Facilities and Fleet Management provides customer focused physical plant operations, project management, vehicle/equipment lifecycle and repair maintenance, and organization-wide distribution services that are responsive and cost-effective.

Core Functions	Programs	Program Purpose Statement	Measures
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Department Administration	Fiscal Management	To provide fiscal oversight of the development and monitoring of the department budget to ensure funds are expended in a manner that minimizes the risk of improper use in accordance with Arapahoe County policy.	Overhead Expenses: Overhead as % of Annual Expenditures Budget: Forecasted Expenditures Versus Actual
	Space Utilization	To provide efficient utilization of County space resources resulting in a quality work environment for County employees in a cost effective manner.	Occupancy: Square Footage per Occupant (Excludes Special Use Space)
	Employee Engagement	To provide an environment that values and supports employee engagement and promotes a healthy organization by developing internal programs and events for Facilities and Fleet employees.	Employee Participation: % of Employees Participating in Quarterly Department Activities
			Employee Feedback: Employee Feedback on Awareness of Department Performance
Service Delivery	To provide exceptional service to County employees as related to Facilities and Fleet.	Customer Satisfaction: Annual Department Customer Survey	
Project Management	Capital Project Administration	To provide estimating, design, and contract management services to County departments and building tenants so they can complete projects on time, within budget and scope and to provide needs assessments, lifecycle analyses, and cost forecasting to County departments and the BoCC so they can develop a long range/long-term capital master plan.	Project Budget: % of Projects Completed Within Budget
			Overhead: Overhead as % of Work Under Management
Contingencies: % of Contingencies Utilized			
	A/V and Security Systems Support	To provide installation, maintenance, and training services to County departments and building tenants so they can deliver services to their customers.	A/V Work Orders: % of Customer Requests Completed On-Time for All Service Work Orders
Facilities Management	Building Maintenance and Repair	To provide maintenance and repair services for County occupants and visitors in order to maintain a safe, comfortable, and functional working environment.	Work Orders: % of Customer Requests Completed On-Time for Priority 2 (Urgent/3 days)
			Work Orders: % of Customer Requests Completed On-Time for Priority 3 (Routine/3 Days)
			Labor Hours: Work Order Labor % of Total Labor Hours (In Given Time Period)
			HVAC Preventative Maintenance: % of Scheduled Preventative Maintenance Tasks Completed
	Energy Management		
Building Natural Gas Consumption by Usage (therms)			
Building Water Consumption by Cost and Usage (kgal)			

	Environmental Services	To provide cleaning and maintenance services for County occupants and visitors so they can operate in a clean and healthy environment.	Custodial Tasks: % of Scheduled Priority 1 Custodial Tasks Completed
Distribution/ Warehouse Management	Meter and Distribute Mail	To provide courier services to Federal, State, and County authorities so they can receive mail in a timely, cost-effective, and convenient way.	Presort: % of Presortable Mail Pieces Timeliness: % of Mail Delivered On-Time - Within 24 Business Hours
	Shipping and Receiving	To provide temporary storage and proof of delivery for county departments to ensure quality control and timely delivery of shipments.	Incoming Shipping: % of Incoming Shipping Processed and Delivered Within 24 Business Hours
	Warehouse Management	To deliver, store, and dispose of furniture, building materials, and records for county departments and the State of Colorado in order to maintain efficient and secure inventory control.	Variances: # of Inventory Variances Deliveries: % of Record Requests Delivered Within TMA Timeframe
Fleet Management	Vehicle Maintenance and Repair	To provide cost-effective preventive maintenance and repair services to all employees who use County vehicles and equipment so they can fulfill their job tasks with affordable, safe, ready to drive vehicles and equipment.	Fleet Availability: % of Time Vehicles Were Available Technician Productivity: Technician Repair Labor Hours as % of Annual Labor Hours ASE Certification: % of Technicians with a Minimum of 3 Automotive Service Excellence Work Category Certifications Repair Hours: Scheduled Repairs as % of Annual Repair Labor Hours Preventive Maintenance: Preventive Maintenance Completion
			Vehicle Asset Management

Finance

Department Mission: The Finance Department's mission is to efficiently provide financial management and information to the Board of County Commissioners and to County departments and offices so they make informed decisions and achieve their desired results, so the general public and financial community has confidence and trust in Arapahoe County Government.

Division	Core Functions	Programs	Program Purpose Statement	Measures
	Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Finance Administration	Department Operations	Performance Management		
		Resource Management	Manages the Finance Department resources, including budget and personnel, to support the efficient operations of each division.	Budgeted Expenditures: % variance from budgeted expenditures
Accounting	Payments	Invoices	Review, process and pay invoices and issue 1099's timely and accurately	1099 Filing: \$ value of fines paid
				Late Payments: % of payment on time
				Voided Payments Due to AP Error
		Purchasing Card & Travel	To review, process and pay Pcard billings and issue/cancel Pcards timely and accurately.	% P-card statements posted within 7 days of month end
				% P-card invoices with approved documentation attached
				% P-card new issue training offered within 7 days of completed application
	Payroll	Process Payroll	To process time and all other data necessary to process and pay payroll timely and accurately	# corrections after payroll ACH submitted to bank (under Payroll's control) % payrolls paid timely
		Payroll Reporting and Remitting	To file reports and pay taxes and other with-holdings on an accurate and timely basis.	\$ in fines for late payments of reporting
	Debt Management	Debt Issuance	To identify opportunities for savings and manage issuance process in order to minimize County debt-related expenses.	% PV savings on refundings % deadlines met on new issuances
		Debt Compliance	To monitor and meet debt covenants, to file timely with EMMA and arbitrage tax returns, to apply timely for BABS rebates.	% timely EMMA filings, BABs rebate requests, arbitrage tax filings
	Financial Reporting		To ensure appropriate accounting for all County funds, assets and transactions and to prepare the annual CAFR in compliance with GAAP, and manage the County's annual independent financial audit.	# of audit comments (under Finance's control)
				GFOA Award: Award earned
				Timely filing with State
	Grants		To prepare required grant reporting (SEFA), manage the single audit and grant approval process, account for the Homeland Security Grants and provide grant accounting expertise and support for other grants managed by depts./offices.	# audit comments on SEFA County's eligibility for State and Federal grants
% grant applications reviewed timely and completely				
Sales and Use Tax	Sales and Use Tax Compliance	To monitor monthly sales tax data for retailers' compliance, to ensure compliance with sales tax resolution, to calculate payback and provide other analysis.	# negative comments on AUP audit on sales tax	
	Assist Public	To answer questions from the public timely and accurately and to provide information on website.	% contacts answered accurately within 1 business day	
Budget	Budget Development	Analysis and Forecasting	Provide analysis and projections of anticipated revenue collections and expenditures for the current and future fiscal years to help BoCC, elected officials, and departments make informed budgetary decisions.	Expenditure Projections: Ratio of projected expenditures to actual expenditures to be within ± 5% of 1.00
				Revenue Projections: Ratio of projected revenues to actual revenues to be within ± 5% of 1.00
	Facilitating		Facilitate and support the county's budget development process through its adoption by providing expertise and analysis of budget submissions for BoCC, elected offices, and departments to provide a balanced budget which funds key priorities of the County.	GFOA Distinguished Budget Award Structurally Balanced Budget: Maintain the ratio of budgeting ongoing expenditures to budgeted ongoing revenue in general fund to be ≤1.00

		Publish Document		
	Mill Levy Certification	Mill Levy Certification		Accuracy: % of mill levies accurately submitted to Treasurer
Purchasing	Competitive Purchasing	Competitive Purchasing	To research purchasing options, facilitate the solicitation process, assist in developing solicitations and defining needs in order to obtain best value and maintain integrity and transparency.	Turnaround: % of solicitation reviews turned around in 3 business days
		Purchase Orders	To issue PO's timely and accurately.	Purchase Orders: % of purchase orders issued within 3 business days
SAP Business Operations	SAP System Support	Break/Fix	To identify and resolve system issues as they arise	% issues resolved
		System Access	To properly manage and maintain security roles and access controls to ensure employees have access to the data, transactions and reports necessary to perform their job duties, while ensuring appropriate internal controls	# audit findings related to security access
		Patches/Upgrade	To plan, project manage, implement, teste and document patches and upgrades, along with training and change management as needed.	Production client is current within 1 year of leading level (yes/no)
	SAP Strategic Direction	Enhancements	To implement new and improved functionality, reports and processes.	\$ costs/hours/saved/avoided
		Research & Plan	To research system options, design roadmap to meet future needs and to optimize the use and efficiencies of the system.	# of concepts researched Roadmap reviewed/updated (within last 12 months)

Human Resources

Department Mission: The mission of the Human Resources Department is to become a Strategic Business Partner by developing and implementing strategic initiatives in concert with Align Arapahoe.

<u>Core Functions</u>	<u>Programs</u>	<u>Program Purpose Statement</u>	<u>Measures</u>
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Total Compensation	Plan Design	The purpose of the Plan Design program is to research, evaluate, and procure a market competitive compensation and benefits plan for employees.	Medical Plan Market Comparison Maintain Market Competitiveness: Comp Ratio
	Plan Administration	The Plan Administration program manages benefits, works with benefit vendors, administers leave, and administers and evaluates base pay and merit adjustments to ensure that the delivery to current and former employees of the total compensation plan is complete, accurate, and timely.	Pay Adjustment Errors: Error rate of processed pay adjustments Enrollment Error Rate
	Working on Wellness	The purpose of Working on Wellness is to provide onsite wellness activities and programs for employees and their eligible family members to support them in living healthy lifestyles and to manage the cost of the medical plan.	Annual Wellness "Touches" Participation Allowed by Budget
HRIS Administration	SAP Configuration and Support	The purpose of the SAP Configuration and Support program is to configure and maintain the human resources information system and provide user support to ensure that the system functions properly and contains accurate information.	PAF Process Error Rate
	Reports	The purpose of the Reports program is to generate, prepare, and distribute information and data from HR systems and databases to HR staff and other key stakeholders so they can use accurate and precise information to make decisions.	
	Process Improvement	The purpose of the Process Improvement program is to discover and implement new ways of performing work activities through software improvements or enhancements so that the HR department can improve business process efficiencies and effectiveness.	PAF Redesign Project SAP Additional Functionality or Improved Processes LMS: Implementation of Success Factors Learning Management System (progress measure)
Employee Development	Employee Development	The purpose of the Employee Development program is to directly or indirectly provide the opportunity for policy information, job training, and teambuilding services to employees to enhance employee professional growth and team dynamics.	Employee Development Attendance: # of training attendees (tracking measure)
			Training Accessibility
			Training Utilization
	Management Development		Management Development Participation Cost Efficiency: \$ per class per trainee Management Development Attendance: # of training attendees (tracking measure) Training Completion: % of managers who have completed the leadership training classes deemed critical for managers/supervisors success

Employee Development	Leadership Development	The purpose of the Leadership Development program is to directly or indirectly provide the opportunity to develop leadership skills and behaviors for invited managers and supervisors in order to enhance leadership growth and create a bench for future county leadership.	Leadership Development Participation Cost Efficiency: \$ per class per trainee
----------------------	------------------------	---	--

Human Services

Department Mission: The Arapahoe County Department of Human Services builds strong communities by promoting the safety, independence and stability of individuals and families.

Core Functions	Programs	Program Purpose Statement	Measures
<p>Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission</p>	<p>Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission</p>	<p>Concise statement that identifies what the program does, for whom, and why.</p>	<p>Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making</p>
<p>Community and Child Support Services</p>	<p>Child Support Services</p>	<p>The purpose of Child Support Services is to ensure that both parents contribute financial support to their children so that as many children as possible are lifted out of poverty</p>	<p>Percent of Paternity Established for Out of Wedlock Births Cases With an Arrears Payment in the Month Increase Percent of Current Support Paid Percent of Cases With An Arrears Payment Increase Percentage of Caseload With Established Child Support Orders</p>
	<p>Colorado Works/Adult Financial</p>	<p>The purpose of the CW/AF programs are to provide basic cash support to eligible families/individuals so they can meet their basic needs while striving for self sufficiency</p>	<p>Employment Entry Cumulative Employment Entry Work Participation Rate Work Participation Rate Two Parent Household Percent of New Colorado Works Timely Application Processing Percent of RRR Colorado Works Timely Application Processing Percent of New Adult Financial Timely Application Processing Percent of RRR Adult Financial Timely Application Processing</p>
	<p>Child Care Assistance Program</p>	<p>The purpose of the CCCAP program is to provide child care assistance to eligible families so they can meet their work and/or educational needs to remain or become self-sufficient</p>	<p>Percent of Child Care Timely Application Processing Accurate Child Care Reimbursement</p>
	<p>Food and Medical Assistance</p>	<p>The purpose of the Food Assistance and Medical Assistance Programs is to provide eligible families with food and medical assistance so that they can meet their basic needs while striving for self-sufficiency</p>	<p>Percent of New Food Assistance Timely Application Processing Percent of Expedited Food Assistance Timely Application Processing Percent of RRR Food Assistance Timely Application Processing Accuracy of Negative Action on Food Assistance Cases Accuracy of Payments on Food Assistance Cases Percent of New Medicaid Timely Application Processing Percent of RRR Medicaid Timely Application Processing</p>

Child and Adult Protection Services	Child Protection Intake and Assessment	The purpose of Child protection Intake and Assessment is to respond to allegations of abuse and neglect, assess safety of children and partner with the family to alleviate any risk of abuse and neglect	Timeliness of Response to Initial Abuse/Neglect Referrals (ROM)	
			Timeliness of Assessment Closure	
			Timeliness of Assessment Closure (ROM)	
	Child Protection Permanency Services		The purpose of Child Protection Permanency Services is to provide a high level of intervention and services to parents to assure they are able to safely parent their children and to identify alternative permanent families for children who are unable to return to or remain with their biological parents	CAPS Percent of Children in Foster Care for 24+ Months Who Exit to Permanency Prior to 18th Birthday
				CAPS Percent of Children That Will Not Experience Maltreatment Within Six Months of a Confirmed Report of Abuse or Neglect
				CAPS Re-entry (children who do not re-enter out of home care within 12 months of discharge)
				Remain at Home: % of children who remained safely at home during case involvement with the Department of Human Services
				Percent of Children that will Not Experience Confirmed Abuse/Neglect in Out of Home Placement
				Percent of Children Returning Home Within 12 Months of Date of Removal
				Percent of Children in Foster Care on Last Day of Month Who Have Been in Care 24+ Months
				Average Number of Months in Out of Home Placement Until Finalized Adoption
				Average Daily Placements per 1,000
				Congregate Care Average Daily Placements per 1,000 Children
Percent of Children Placed per 100 Assessed				
Congregate Care ADP				
Placement Stability (percent of children in foster care for 24+ months that have <2 placements)				
Operations and Placement Services	The purpose of Operations and Placement Services is to assure a robust and full continuum of care and treatment is available to those served by Child and Adult Protection Services			
Client Services and Staff Development	The purpose of Client Services is to provide adequate parenting time and kinship supports to children and their parents to facilitate placement stabilization and family reunification. The purpose of Staff Development is to assure proper preparedness and training of both child and adult protection workforce.			
Child and Adult Protection Services	Adult Protective Services	The purpose of Adult Protective Services is to respond to, protect, and serve vulnerable adults at risk for abuse and neglect	Timeliness of Response to Adult Protective Services Referrals	
			Adult Protective Services Percent of Timely Investigations	

Child and Adult Protection Services	Adult Protective Services	The purpose of Adult Protective Services is to respond to, protect, and serve vulnerable adults at risk for abuse and neglect	Adult Protective Services Timeliness of Initial Assessment
			Adult Protective Services Timeliness of Monthly Contacts
			Adult Protective Services Average Caseload Size
Finance	Fiscal Unit	The purpose of the Fiscal Unit is to ensure timely and accurate payments for the different program areas throughout the Department so that the Divisions can provide their services	
	Accounting	The purpose of the Accounting Unit is to monitor, reconcile, and analyze the overall Human Services operating budget, as well as smaller division level and grant budgets so that the financial health of the Department of Human Services is maintained	
	Revenue Generation	The purpose of Revenue Generation is review Child Welfare cases to determine eligibility for federal funding for foster care and core services so that the state cost of these services can be offset by federal dollars	
Operations	Records/Information Management	The purpose of Records and Information Management is to process mail, digitize documents, and store confidential records for the Human Services Department so that they can locate the records and mail needed to serve the needs of Arapahoe County families	
	Program Integrity	The purpose of Program Integrity is to monitor and review, facilitate, and respond to all County, State, and Federal audits to ensure quality and appropriate benefit allocation to citizens of Arapahoe County so they can receive the correct benefits for their household	
	Quality Assurance and Compliance	The purpose of Quality Assurance and Compliance is to monitor and review all County audits to ensure quality and appropriate benefit allocation to citizens of Arapahoe County so they can receive the correct benefits for their household	
	Business Process Analysis	The purpose of the Business Process Analysis is to review Department processes to streamline processes for more efficient service delivery for the Department of Human Services so that they can provide the most amount of productivity utilizing the least amount of resources	
	Project Management	The purpose of Project Management is to oversee special projects for the Department of Human Services so that they can monitor progress on Department Initiatives	
	HR Liaison and Security Administrator	The purpose of HR Liaison and Security Administration is to manage security setting and access to various State and County applications and ensures timely and accurate processing of personnel related documents and processes for the Department of Human Services which enables staff to fulfill job responsibilities and requirements	
	Data Analyst	The purpose of Data Analysis is to gather, analyze and disseminate pertinent information/reports for the Department of Human Services so that they can effectively monitor, manage and implement change	
Legal	Fraud/Investigations	The purpose of Fraud and Investigations is to detect fraudulent receipt of benefits and to recover any misallocated funds for the Department of Human Services so that they can ensure that the families of Arapahoe County are receiving appropriate benefit allocations	

Information Technology

Department Mission: The Information Technology Department is the primary strategic partner in the innovation, development and delivery of technology services and develops and maintains the technology strategy for all departments and offices to ensure they are provided secure, cost-efficient technology solutions that meet or improve business processes or foster new initiatives.

Division	Core Functions	Programs	Program Purpose Statement	Measures
	Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
IT Administration	Management	Financial Management	The purpose of the Financial Management program is to provide accounting, operational budgeting, and capital budgeting for the IT department in order to identify opportunities for cost efficiencies and to ensure accountable, accurate, and transparent financial transactions and records. (In development)	
		Vendor Relations	The purpose of the Vendor Relations program is to oversee contract administration and partnerships with technology vendors for people who use Arapahoe County-based technology to ensure the appropriate and fair use of taxpayer dollars on services and licensed software.	Vendor Agreements: # of vendor agreements
		Enterprise Technology Leadership	The purpose of the Enterprise Technology Leadership program is to address current needs, evaluate future trends, and invest in staff so that the IT department can provide innovative solutions for efficiency or effectiveness and can retain top talent.	% of salaries below geographic market compa ratio
Business Relationships	Project Management Office	Project Portfolio Management	(In development)	
		Project Impact Analysis	(In development)	
	Business Relationships	Business Liaison	TBD	
		Analysis	TBD	
Business Applications	Application Services	Application Support		# of application changes performed
Infrastructure	Network Management	Network Administration		# of changes - network administration
	Technical Services	Service Desk		# of incidents opened
				# of service requests opened
				Average time for incident resolution
				# of incidents resolved by Service Desk
				# of re-opened tickets
				# of security requests
				# of AD Self-Service pwd resets and unlocks
				PC to employee ratio
				# of training room workstations
			# of computer kiosks	

Open Space

artment Mission: To protect, enhance, and connect Arapahoe County's treasured parks, trails, and open space for residents to enjoy today and for

Core Functions	Programs	Program Purpose Statement	Measures
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Partnerships & Investments	Partnership Investments	The purpose of the Partnership Investments program is to provide, administer, and manage Shareback, Grants, and Joint Project funding for eligible municipalities and special districts in Arapahoe County, resulting in successful, local projects.	Shareback, Grants & Joint Projects
	Open Space Acquisitions	The purpose of the acquisition program is to acquire land or land interests in unincorporated Arapahoe County for need- and/or opportunity-based restoration, improvement, and protection projects to benefit current and future citizens.	Acquisition or lease of land or water
	Volunteer Connections	To provide service opportunities for local citizens and groups to be actively involved in community-based events, resource stewardship, and educational programming to benefit the local natural resources and the citizens of the County so they can enjoy quality outdoor recreation, sustainable habitats, and engage in experience-based learning opportunities.	Volunteer Hours and Value # of volunteers
Recreation Opportunities & Heritage Events	Education and Events	To provide engaging community events and educational opportunities that are based on the cultural and environmental characteristics of Arapahoe County to benefit the citizens, businesses, and partners of the County so that citizens or visitors will have positive community/place based experiences, a connection to the County's cultural history, and strong support for environmental stewardship.	Event Attendance: # of visitors Event Cost Recovery (Target: 40%)
	Heritage Areas	To operate and maintain the County's Designated Heritage Areas, in a manner that respects the cultural or historic significance of the properties to benefit the citizens of Arapahoe County.	Fairgrounds Utilization Fairgrounds Cost Recovery and Revenue Heritage Site Programming
	Parks, Trails and Open Spaces	To provide and program high quality, accessible parks, trails, and open spaces for recreational opportunities to benefit the citizens of Arapahoe County.	Park Programming Revenue Visitors
	Property Planning and Development	The purpose of the property planning and development program is to construct and improve parks, trails, and open space facilities for the citizens of Arapahoe County so they can have opportunities for outdoor recreation and education throughout Arapahoe County.	Project Investments: \$ invested into AC property planning and development Projects Completion: # of projects or phases completed
Development and Stewardship	Property Management and Maintenance	To implement and provide sustainable management, maintenance, and stewardship of parks, trails, and open spaces to the citizens of Arapahoe County so they can be enjoyed by citizens and future generations.	Trail Quality: Average rating on quarterly inspection reports on trails to be "B" or higher Park Quality: Average rating on quarterly inspection reports on parks to be "B" or higher Natural Resources Stewardship: Average rating on bi-annual (Q2 and Q4) inspection reports on open spaces to be "B" or higher Lease Revenue: \$ generated each year

Public Works and Development

Department Mission: Public Works and Development plans, builds, and maintains roadway infrastructure and facilitates the planning, development, and sustainability of vibrant communities, in order to support a strong local economy and provide a safe, reliable transportation system for the residents and businesses of Arapahoe County.

Division	Core Functions	Programs	Program Purpose Statement	Measures
	Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Building	Building Permit Services	Building Permitting	To initialize and issue permits to clients in a cost- and time-effective manner	Online Permits: % of walkthrough permits completed online
		Plan Review Services	To provide plan review services for clients to ensure plans are reviewed in a timely fashion and compliant with adopted code	Basement Finish: % of basement finish permits completed in 2 days or less
				Window Replacement: % of window replacement permits completed in 2 days or less
		Siding Replacement: % of siding replacement permits completed in 2 days or less		
Building Inspections	To perform code compliance inspections for all permitted building construction-related work to ensure code compliance and the safety of County citizens	Inspection Services: % of building violations being closed		
Engineering	Engineering Services	New Infrastructure Development	To review, approve, permit, and inspect public infrastructure designs and construction for land use applicants so they can develop high-quality and safe projects that enhance the well-being of the community	Submittals reviewed electronically: % of submittals reviewed electronically Timeliness of review period: Percent of submittals that meet time deadlines
		Stormwater & Floodplain Activities	(1) Manage and monitor the quality and quantity of stormwater in the County, and (2) Lessen the risk of flood damage for citizens living near floodplains.	FEMA CRS: Within two years, decrease FEMA's National Flood Insurance Program's (NFIP's) Community Rating System (CRS) classification from 8 to 7
		ROW Permitting & Inspection	To review, approve, permit, and inspect new utilities projects within the public ROW to ensure safe traffic conditions for motorists during construction, safe work zones for crews during construction, and proper restoration of the area after construction to maintain the quality, safety, and longevity of the ROW.	Timeliness of permit issuance: Percent of permits issued in one business day
Planning	Oil and Gas Oversight	Local Government Designee	To serve as a liaison for the County staff, State agencies, and stakeholders in order to coordinate the communication of information (i.e. new regulations, procedures, development plans, etc.), and to monitor and report oil & gas activity in Arapahoe County	Production Tracking: # of producing ConocoPhillips O&G wells tracked (for production) and reported Regulatory Changes: % of regulatory changes reviewed and communicated to County staff Customer Services: % of citizen concerns addressed within 2 business days
		Permitting & Plan Reviews	To review County permit applications and plans for oil & gas operators so they can be in compliance with Arapahoe County regulations and additional conditions of approval.	Energy Apps-O & G/Solar : % of applications processed on-time
	Land Use Planning	Current Planning	To provide for orderly development consistent with land use regulations and the vision of the comprehensive plan through land-use planning, efficient processing of land development applications, and recommendations to decision makers.	Land Use Applications (Phase I): % Cases Meeting Review Deadline Land Use Applications (Phase II/Combined): % of Cases Meeting Review Deadline
		Long Range Planning	Provide guidance through comprehensive planning for unincorporated Arapahoe County and contribute to regional policies and priorities to support resilient development, economy, and environment that serves current and future needs.	Committee Support: Total hours spent as liaison on planning related boards and committees
	Community Compliance		To provide administration, enforcement, and education pertaining to personal pet ownership to the citizens of Arapahoe County, so they can legally and responsibly own and care for their pets.	License Compliance: 400 animals licensed within the county quarterly Impounded Pets Reunited: 35% Return to Owner (RTO) rate

Planning	Community Compliance	Weed Control	To provide enforcement and education pertaining to weed ordinance to property owners in unincorporated Arapahoe County so they can mitigate the adverse consequences of overgrown and noxious weeds.	Reapplication: % of need for reapplication (decrease noxious weeds) Residential weeds: % of residential weed violations resolved before liens are filed Noxious weeds: % of noxious weed violations resolved Recovery ratio: Revenue generated from liens on weed violating properties to costs of weed violations (residential weed violations)
		Zoning Administration	To provide enforcement services (e.g. permit, violations, and Board of Adjustment applications) to unincorporated Arapahoe County, so they can ensure safe and sustainable communities through enforcement of zoning regulations.	Violations Resolved: % of zoning violations resolved within 6 months Permit processing: % of permits processed within 2 business days
Road and Bridge	Existing Infrastructure Maintenance	Roadway Maintenance (Project Quality)	To maintain Unincorporated Arapahoe County's roadways for traveling public and emergency service providers so they have a safe and functional roadway system and in order to prolong the service life of transportation infrastructure	Pavement: Average rating on inspection reports on completed pavement projects to be "B" or higher Gravel Blading: Average rating on inspection reports on completed gravel projects to be "B" or higher Concrete: Average rating on inspection reports on completed concrete projects to be "B" or higher Patching: Average rating on inspection reports on completed patching projects to be "B" or higher
		ROW Maintenance	To sweep streets, remove debris, mow, trim, and mitigate vegetation and weeds and to maintain medians in Arapahoe County's Public ROW in order to ensure the safety and cleanliness of driving surface and roadside shoulders.	Fall Sweeping: 100% of ROW cleared (swept) by December 12th (weather permitting) Spring Sweeping: 100% of ROW cleared (swept) by May 30th (weather permitting) Mowing: 100% of ROW cleared (mowed) by October 31st (weather permitting)
		Snow and Ice Management	To clear snow and ice from roadways in a timely and responsive manner so that the County's transportation network is safe and passable for the traveling public.	Normal Snow Event: 100% of primary roadways passable (drive-lane) during the first 24-hour of a normal snow event (0-6 inches) Post Storm: 100% of primary (curb to curb) and secondary (drive-lane) passable 24 hours post storm
		Drainage Maintenance	To maintain bridges, culverts and ditches in order to ensure the drainage system is working properly for traveling public.	Drainage: Average inspection reports on completed drainage projects to be "B" or higher Functionality: % of functioning inventoried culverts Culvert cleaning projects: 100% of culverts cleaned for each gravel project Gravel-to-pavement projects: 100% of culverts upgraded for each gravel-to-pavement project
		Traffic Signage and Marking		Compliance: % of County signs compliant with MUTCD sign-measurement
Road and Bridge	Existing Infrastructure Maintenance	Traffic Signage and Marking	To install traffic signs and apply lane markings so Arapahoe County can be compliant with Federal MUTCD guidelines, which ensures that the motoring public can safely and effectively navigate County roadways	Overall long line quality: % of pavement striping is rated 2 (good) or better in June and October Marking: 100% of inspection reports on completed marking projects at "B" or higher (monthly report)

Road and Bridge	Existing Infrastructure Maintenance	Infrastructure Management	To provide management of the construction of infrastructure improvements services to benefit the traveling public with a safe, efficient, and optimal improvements so they can travel safely and efficiently on County infrastructure.	<p>Culvert Health Index: (conditions of culvert) Rated 1-100</p> <p>Bridge Health Index: (condition of bridges) Rated 1-9</p> <p>Pavement Condition Index: Rated 1-100 for entire network</p> <p>Gravel Road Index: Rated 1-100</p> <p>Project Completion: % of contracted projects completed on time and within budget</p> <p>ADA Compliance: ADA transition plan implementation</p> <p>Customer Services: ADA complaints addressed</p>		
Support Services	Administrative Management	Finance Administration	To provide budgeting and accounting services to Public Works and Development Department so the department can maintain accountable, accurate, and transparent financial transactions and records.	<p>ANNUAL General Fund Expenditures: Difference between 4Q average forecast and EOY actuals to be within +/- 5%</p> <p>ANNUAL R&B Expenditures: Difference between 4Q average forecast and EOY actuals to be within +/- 5%</p> <p>ANNUAL General Fund Revenue: Difference between 4Q average forecast and EOY actuals to be within +/- 5%</p> <p>ANNUAL R&B Revenue: Difference between 4Q average forecast and EOY actuals to be within +/- 5%</p> <p>YTD General Fund Expenditures as % of YTD Budget</p> <p>General Fund Forecasted EOY Exp as % of EOY Budget</p> <p>YTD R&B Fund Expenditures as % of YTD Budget</p> <p>R&B Forecasted EOY Exp as % of EOY Budget</p> <p>Payments: % of invoices paid on-time (i.e. net 30 days)</p>		
		Records	Maintain the security and integrity of permanent records and provide accurate and reliable records for internal County departments and the general public in a timely manner so they can use the information for decision making purposes regarding development and infrastructure management projects.	<p>Backlog: Percent of Cases Archived</p> <p>Digitization - Cases: Number of Cases Digitized</p> <p>Digitization - Permits: Number of Building Permits and Street Cut Permits Digitized</p>		
		Performance Management	To track and manage progress of the department's strategic and operational measures for PWD managers and supervisors so they can achieve department goals and program outcomes.	<p>Governance: % of department meetings where performance is reviewed (within each division)</p> <p>Operational Measures: Ratio of progress measures to performance measures</p>		
		Mapping and GIS	Mapping and GIS Support	To provide geospatial data to Arapahoe County Departments (Assessors Office) and General Public (developers, real estate) in a timely manner so they can use accurate land records to make decisions dealing with property in Arapahoe County.	<p>Pre-Built Maps: % of pre-built map requests processed within 24 hours</p> <p>Quality of Maps: % of maps not needing re-work</p> <p>811 Calls, Locates, Costs</p>	
		Support Services	Mapping and GIS	Surveying	To provide geodetic data to Public Works and Development Divisions so they can effectively & efficiently support infrastructure design and construction.	<p>Timeliness of Survey Projects: % of survey work that met deadlines</p> <p>Quality of Survey Work: % of projects that do not require re-work</p>
		Transportation	Transportation Planning	Transportation Planning	To evaluate and prioritize transportation programs and projects to PW&D management and staff and the BoCC so they can successfully and strategically plan and develop an effective multi-modal transportation system as part of the long-term Transportation Plan.	<p>Effectiveness: % of projects achieving the work level within budget</p> <p>Transportation Plan: # of projects used to achieve 2035 Transportation Plan goals and policies</p>

Transportation	Transportation Planning	Traffic Engineering	To provide adequate uniform traffic control devices, street closure permitting, traffic engineering studies and document review, and neighborhood traffic management services for residents and businesses of Arapahoe County, Sheriff's Office, school districts, and traffic engineering consultants so that the transportation infrastructure provided is safe, operates efficiently for users, and meets standards and accepted engineering practices.	Modifications: % of Site Visits requiring a Service Request	
				Resolution: % of Service Requests resolved	
	Infrastructure Operations	Signal Management		To provide traffic signal maintenance, coordination, communication and operational services to optimize the performance of the traffic signal system for the traveling public so that travel times, levels of service at intersections are optimized; vehicle hours of travel, accidents, and vehicle emissions are reduced; and real time operational information is communicated to operational staff for decision making and to the public for route decisions.	Signal Health Index (rating scale)
					Level of Service: % of number of signals which operate at a level of service "D" or above in urban regions
					Signals that have connection/communication to County ATMS: % of signals on line in communication network
		Roadway Network Operations		To monitor and optimize operations and function of the County's multi-modal roadway network to benefit the traveling public so that travel is safer, faster, and more consistent on the County's transportation infrastructure.	Infrastructure Condition: Pavement, Bridge, and Signal Condition Indexes
					Safety: # of Accidents, Deaths, and Injuries on Arapahoe County Roadways
					Modeled Congestion-Mobility: Includes Vehicle Hours of Travel (VHT), Average Vehicle Hours of Delay (VHD), and Average Travel Time Variation
	New Infrastructure Delivery	CIP Design		To provide Construction Documents to allow the contracting community to bid and construct infrastructure improvements on public rights-of-way in a timely and efficient manner within budget.	Design Projects: % of projects within design budget & schedule
					Project Delays: % of projects delayed
Construction Management			To manage the construction of infrastructure projects for the general contractors in order to ensure quality and safety of projects and protect the interest of the county.	Quality Assurance: Quality assurance/ control testing as % of construction cost	
				Construction Safety: # of accidents in construction zone (OSHA, traffic, etc)	
				Construction Projects: % of projects within project budget & schedule	

Strategy and Performance

Department Mission: To foster a transparent, accountable, performance-based culture by guiding strategic planning, overseeing performance

Core Functions	Programs	Program Purpose Statement	Measures
Macro groupings of the organization's primary programs; identifies what the organization does to fulfill its mission	Sets of specific activities that support the delivery of a core function; either delivers a unique result or is a unique set of activities; identifies how the organization fulfills its mission	Concise statement that identifies what the program does, for whom, and why.	Critical few metrics that provide an accurate and meaningful snapshot of performance; tied to program purpose; useful for decision making
Oversee Performance Management	County Scorecard	To develop, maintain and share a simple and relevant County scorecard.	Timeliness of County Scorecard Measure Updates County Representation on Scorecard
	Department and Office Scorecards	To help departments and offices develop, manage and continually refine their scorecards to ensure relevance for decision making.	Median Maturity Score
	Performance Management Education	To sustain awareness, desire, knowledge, and ability for Align Arapahoe across the County.	Align Arapahoe NEO Presentations Align Arapahoe Meetings
Facilitate Process Improvement	Business Process Improvement Tools	To facilitate and coach County employees on BPI through project execution.	Ongoing BPI Development Toolkit Utilization
	Business Process Improvement Services	To develop, implement, and sustain a Business Process Improvement (BPI) framework and methodology for Arapahoe County.	Improvement Project Completion
Guide Strategic Planning	Annual Leadership Workshop	To facilitate countywide conversation and decision-making on key strategic issues.	Workshop Effectiveness Rating Workshop Preparation Materials Workshop Satisfaction Rating
	Monthly Align Arapahoe Meetings	To facilitate strategy discussions based on County performance.	Department/Office Attendance Timeliness of Align Arapahoe Documentation

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



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

Arapahoe County's Strategic Goals and Outcomes



Healthy and Vibrant County



Safe Communities



Customer Service



Workforce Excellence



Financial Strength



Government Efficiencies

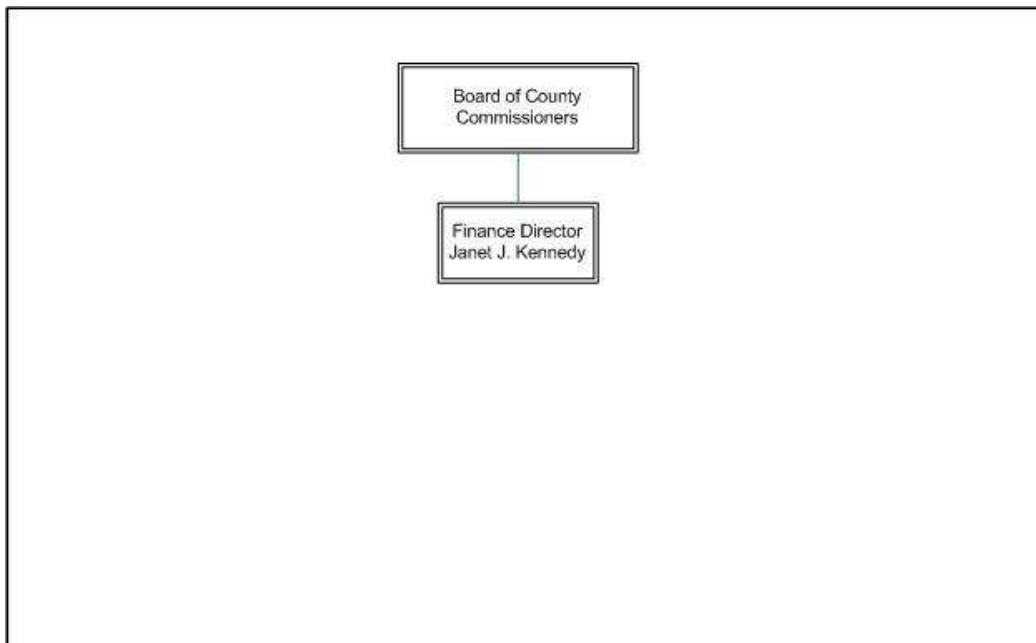
Administrative Services

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



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

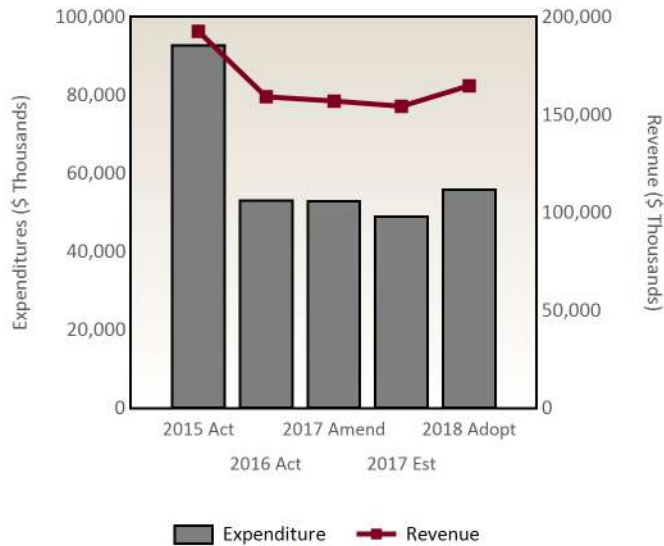
ORGANIZATION CHART



Current Office/Department Issues:

The Administrative Services Department budget includes transfers related to the County's financial obligations and debt as well as centralized County expenses such as utilities and unemployment compensation charges. The budget for 2018 involves a number of shifts in funding from line items that have been under spent of late to those where expenses are increasing. For revenues, a number of accounts are adjusted to match recent trends in collections. The largest change in the Administrative Services budget for 2018 includes a much higher transfer from the General Fund to the Capital Expenditure Fund to provide for the first year of the newly revised 5-year Capital Improvement Program. The transfer for 2018 exceeds \$13 million while the 2017 transfer was only about \$5.6 million. A small TABOR refund of approximately \$242,000 is also included in this year's budget due to a slightly lower than projected inflation rate for property tax collections in 2017.

EXPENDITURE/REVENUE TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	119,994,191	125,089,342	132,454,583	128,271,906	138,054,719
Licenses & Permits	931,192	1,035,530	950,000	805,806	1,050,000
Intergovernmental	3,696,380	4,115,258	3,376,886	3,740,685	4,077,969
Fines & Penalties	-	41,468	-	-	-
Investment Earnings	85,197	81,502	-	41,793	-
Internal Charges	8,028,551	8,569,232	6,198,418	6,879,197	6,501,093
Transfers	7,101,225	19,752,333	14,206,848	14,213,923	15,342,856
Other	52,938,663	667,873	20,000	568,234	20,000
Total Revenues	192,775,399	159,352,538	157,206,735	154,521,544	165,046,637

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Employee Benefits	203,062	178,339	312,000	133,492	213,000
Supplies	1,110,246	1,042,876	1,160,000	1,048,344	1,160,000
Services and Other	30,537,342	31,351,192	31,806,904	29,076,815	31,978,161
Capital Outlay	-	-	942,606	-	440,000
Transfers	9,290,325	20,760,348	19,039,992	19,039,992	22,345,889
Other	51,909,891	-	-	-	-
Total Expenditures	93,050,866	53,332,755	53,261,502	49,298,643	56,137,050

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administration	1,318,312	3,895,771	5,842,954	5,775,000	6,208,015
Comm. Net Replacement	57,719	52,650	474,408	115,630	68,250
Conservation Trust	559,900	559,900	1,502,506	559,900	559,900
Debt And Lease Payments	33,728,666	12,731,747	6,594,005	6,476,163	6,623,671
Developmental Disabilities	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
General Administration	13,784,941	18,153,372	20,754,938	18,360,916	23,119,507
Special Taxing Districts	36,109,760	9,053,330	9,176,925	9,168,060	9,318,556
Total Expenditures	93,050,866	53,332,755	53,261,502	49,298,643	56,137,050

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Building Finance Corporation	6,259,516	6,123,666	3,000	591	-
Capital Expenditure Fund	1,318,312	3,895,771	5,842,954	5,775,000	6,208,015
Central Services Fund	1,107,724	1,040,338	1,160,000	1,046,997	1,160,000
Communication Network Replacement Fund	57,719	52,650	474,408	115,630	68,250
Conservation Trust Fund	559,900	559,900	1,502,506	559,900	559,900
Developmental Disability Fund	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
General Fund	12,677,217	17,113,034	19,594,938	17,313,919	21,959,507
Lease Purchase Agreement Fund	27,353,712	6,495,156	6,475,925	6,475,572	6,508,475
Water & Wastewater PID Fund	36,225,198	9,166,254	9,292,005	9,168,060	9,433,752
Total Expenditures	93,050,866	53,332,755	53,261,502	49,298,643	56,137,050

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE	
Administrative Services			
Capital Expenditure Fund			
Capital Transfer	This transfer funds capital projects that exceed the amount of revenue received in the Capital Expenditure Fund for the first year of the 5-year Capital Improvement Program.	5,700,000	-
Construction Management Software	For more information, please refer to the Capital Improvement Program	100,000	-
County Line Flare Replacement	For more information, please refer to the Capital Improvement Program	340,000	-
Total Capital Expenditure Fund		6,140,000	-

General Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	448,837	-
Capital Transfer	This transfer funds capital projects that exceed the amount of revenue received in the Capital Expenditure Fund for the first year of the 5-year Capital Improvement Program.	8,658,481	-
Restoration of Funding to Building Maintenance Fund	This package restores the transfer from the General Fund to the Building Maintenance Fund to the full amount envisioned when the Building Maintenance Fund was created. This will enable additional maintenance projects to be completed each year.	300,000	-
TABOR Refund and Revenue offset	Adjustment for Property Tax TABOR refund.	278,238	-
Total General Fund		9,685,556	-
Total Administrative Services		15,825,556	-

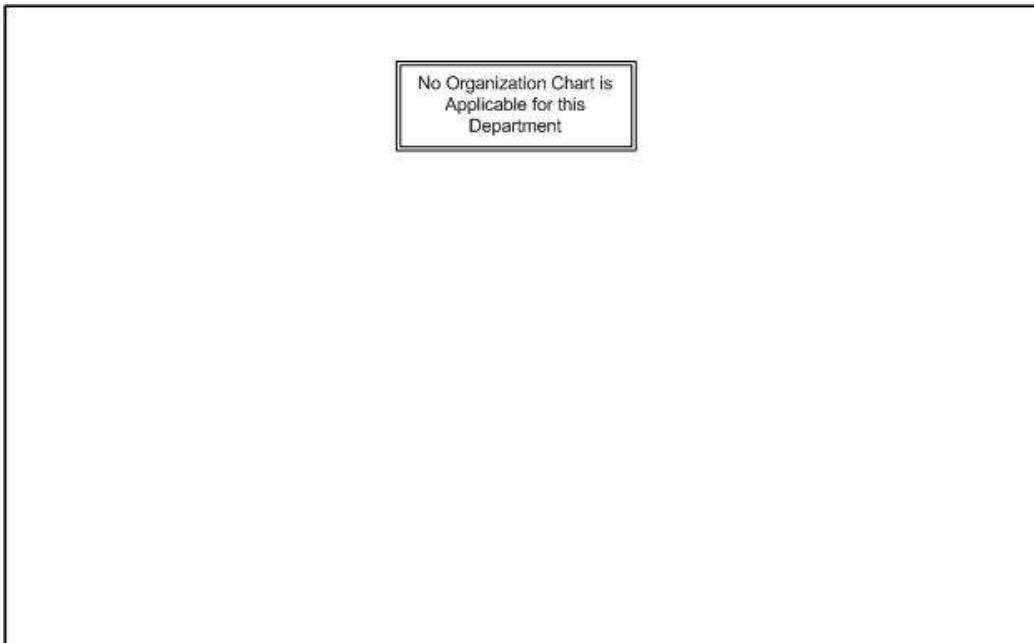
Aid to Agencies

Nancy N. Sharpe, Chair, 5334 S. Prince Street, Littleton, CO 80120, dmaes@arapahogov.com



The Board of County Commissioners (BOCC) provides financial aid to non-profit agencies that serve Arapahoe County residents in the areas of mental health, vulnerable populations, and drug and alcohol rehabilitation. Grant applications are accepted annually and must meet certain criteria to be eligible. Funds granted may only be used for the purpose outlined in the recipient’s application, and any unspent funds must be returned to the County; unless the BOCC has approved alternate arrangements. Agencies that have received funding from the County in the past include Advocates for Children, Arapahoe County Council on Aging, Arapahoe/Douglas Mental Health, Aurora Interchurch Task Force, Aurora Mental Health Center, Aurora Mental Health Detox Program, Children's Law Center, Comitis Crisis Center, Doctors Care, Families First, Food Bank of the Rockies, Gateway Battered Women's Shelter, Homelessness Awareness/Action Task Force, Interfaith Community Service, Justice & Mercy Legal Aid, Juvenile Assessment Center, Kempe Foundation, Metropolitan Community Provider Network, Rocky Mountain Crisis Partners, Town of Littleton Cares, Tri-Valley Senior Citizens Association, Via Mobility (Special Transit), and the 18th Judicial District Wellness Court.

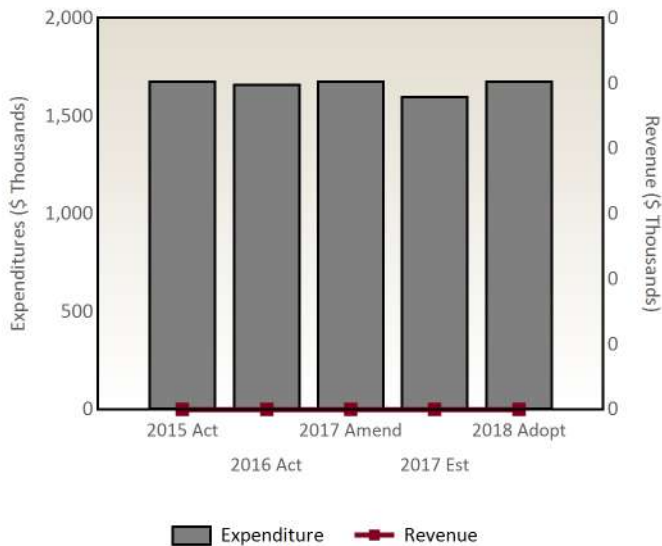
ORGANIZATION CHART



Current Office/Department Issues:

The Board of County Commissioners (BOCC) provides financial aid to non-profit agencies that serve Arapahoe County residents in the areas of mental health, senior resources and drug and alcohol rehabilitation. Grant applications are accepted annually and must meet certain criteria to be eligible. Funds granted may only be used for the purpose outlined in the recipient’s application, and any unspent funds must be returned to the County unless the BOCC has approved alternate arrangements. The revised Aid to Agencies Application and Scoring process has improved scoring accuracy and yielded a time savings for reviewers of the large volume of applicants.

EXPENDITURE/REVENUE TREND



--

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Services and Other	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500
Total Expenditures	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Healthcare Grants	998,500	937,950	873,120	873,120	847,321
Other Grant Requests	-	-	78,880	-	118,579
Social Program Grants	681,000	725,049	727,500	727,500	713,600
Total Expenditures	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500
Total Expenditures	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500

--

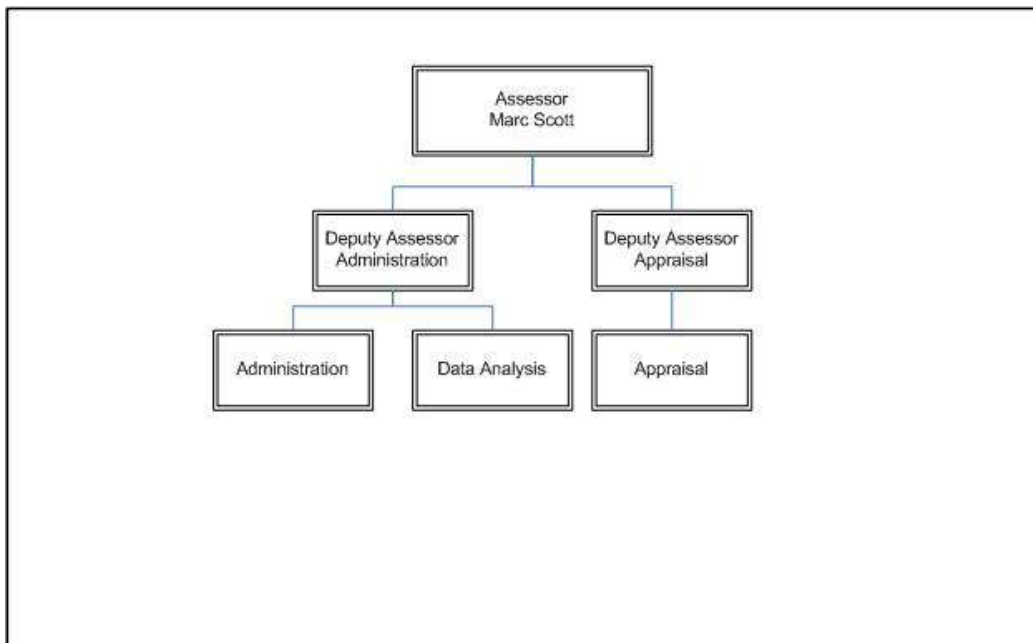
Assessor's Office

Marc Scott, Assessor, 5334 S. Prince St., Littleton, CO 80120, Assessor@arapahoe.gov



The Arapahoe County Assessor's Office discovers, lists, classifies, and values more than 220,000 real, personal and state assessed properties in Arapahoe County. The Assessor's Office issues a Notice of Valuation to each taxable parcel and is responsible for maintaining public records, including ownership and parcel maps. The office prepares the Abstract of Assessment and submits the Certification of Valuation to approximately 382 taxing entities including up to 40 Urban Renewal Authorities with Tax Increment Financing Districts (TIF) and produces the Tax Warrant Roll.

ORGANIZATION CHART



Division Descriptions

Administrative Division

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

Appraisal Division

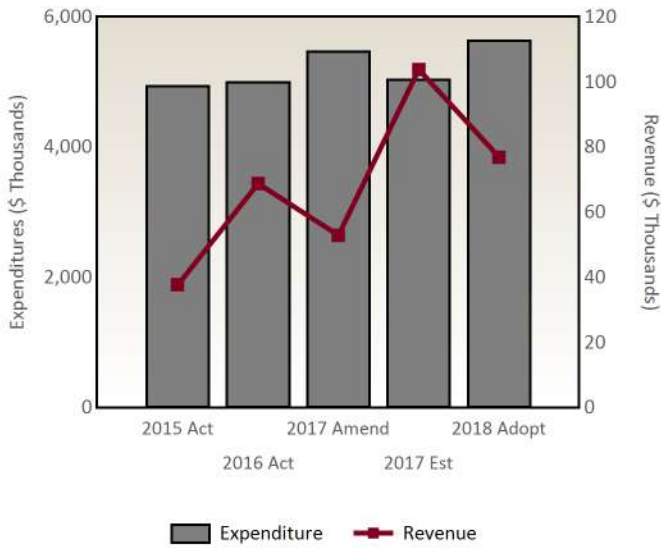
The Appraisal division collects property sales and appraisal information for the appraisal process of real property. For personal property, the division collects all data and values all personal property within the County. The division also responds to and prepares cases for appeals at all levels and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

Current Office/Department Issues:

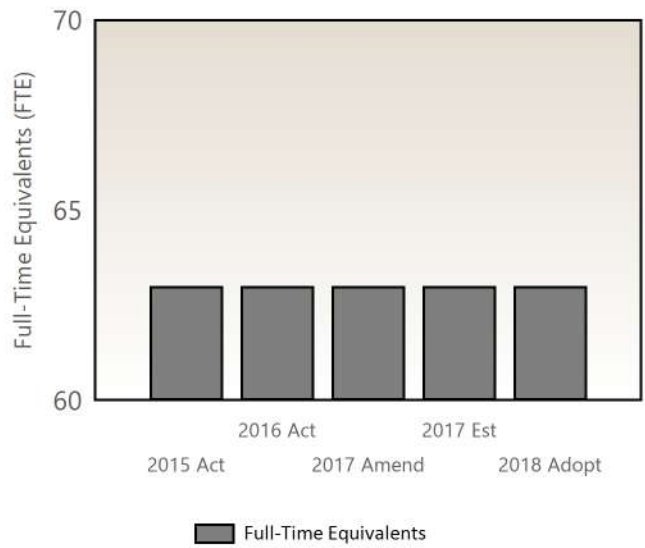
2018 is an intervening year for real property and a re-valuation year for business personal property. This includes all residential homes, condos, apartments, retail / merchandising, offices, restaurants, warehouses and industrial, vacant land, agricultural land, subdivisions that obtain building permits or are new construction, business personal property and state assessed properties. The continued up-cycle in property values have increased the appeal case load following the re-valuation years. With continued growth and a very active real estate market (population, income, property values) the Assessor's Office expects an increase in workload due to additional taxpayer / public inquiries, new subdivisions, new construction, and sales verification. The Assessor's Office and Treasurer's Office continue to refine a new computer system. The software challenges the staff to continue to master the business processes that will produce an efficient and quality response. Office and technology efficiencies have been leveraged to the point additional county vehicle requirements will be again analyzed based on usage. New software analytics and presentation systems could be instrumental in increasing efficiency, albeit workforce and technology appear to be reaching a threshold of diminishing returns. A major challenge for the Assessor's Office going forward into 2018 is the loss of several long tenured employees (20+ years) with significant specialized knowledge and management skills. An ever increasing challenge is urban renewal areas with tax incremental financing mechanisms due to the complexity and specialized knowledge they require (limited return from tax revenue). Listed below are the tasks the Assessor's Office will accomplish in 2018:

- Certification of Valuation to 382 taxing entities and up to 40 Urban Renewal Authorities TIF's (Tax Increment Finance Districts)
- Complete Abstract of Assessments and submit to the Division of Property Taxation
- Adjust and comply with legislative changes regarding tax incremental financing and the Senior and Veteran Exemption
- Continue refinement of the data collection process and reduce or eliminate all paper field sheets
- Emergency Response/Damage Assessment program
- Continue to refine the development of automated on-line filing for personal property declaration filings (eGov)
- Develop and maintain additional GIS applications to improve the valuation process
- Pass the State Audit
- Photograph condo and townhome properties
- Produce Notice of Valuation for each taxable parcel
- Produce Tax Warrant Roll
- Refine sale qualification process for the 50,000 +/- sales transactions over the 24 month base period
- Update and improve the mass appraisal presentation packets used for County Board of Equalization hearings
- Work on mobile applications to assist the street audit process for personal property

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	940	1,200	-	520	-
Fees & Charges	36,813	67,696	53,000	103,309	77,000
Other	-	-	-	82	-
Total Revenues	37,753	68,896	53,000	103,911	77,000

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	3,608,517	3,691,599	3,895,470	3,679,363	4,003,131
Employee Benefits	1,059,138	1,097,389	1,160,695	1,045,746	1,197,214
Supplies	116,596	74,335	151,140	121,056	121,824
Services and Other	149,306	124,695	203,279	133,333	216,375
Capital Outlay	12,879	15,167	54,839	49,829	84,441
Central Services	7,482	8,170	15,663	16,871	28,235
Total Expenditures	4,953,918	5,011,355	5,481,086	5,046,199	5,651,220

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Assessor Administration	4,953,918	5,011,355	5,481,086	5,046,199	5,651,220
Total Expenditures	4,953,918	5,011,355	5,481,086	5,046,199	5,651,220

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Central Services Fund	12,879	15,167	54,839	49,829	84,441
General Fund	4,941,039	4,996,188	5,426,247	4,996,370	5,566,779
Total Expenditures	4,953,918	5,011,355	5,481,086	5,046,199	5,651,220

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Assessor Administration	63.00	63.00	63.00	63.00	63.00
Total Full Time Equivalent Positions (FTE)	63.00	63.00	63.00	63.00	63.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Assessor's Office		
Central Services Fund		
3093/3051 Replacement Vehicle	29,476	-
3175/3005 Replacement Vehicle	29,476	-
Replacement Vehicle	25,489	-
Total Central Services Fund	84,441	-
General Fund		
3093/3051 Replacement Vehicle	3,930	-
3175/3005 Replacement Vehicle	3,930	-
Additional Vacancy Savings 1.25 Percent	(62,042)	-
Errors and Omissions Fund-Senior Citizen Exemption	7,500	-
Health & Dental	10,512	-
Merit increase	155,249	-
Pay Structure Adjustments	1,306	-
Proposed Pension Contribution Increase	9,830	-
Replacement Vehicle	3,398	-

Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(99,218)	-
Total General Fund		34,395	-
Total Assessor's Office		118,836	-

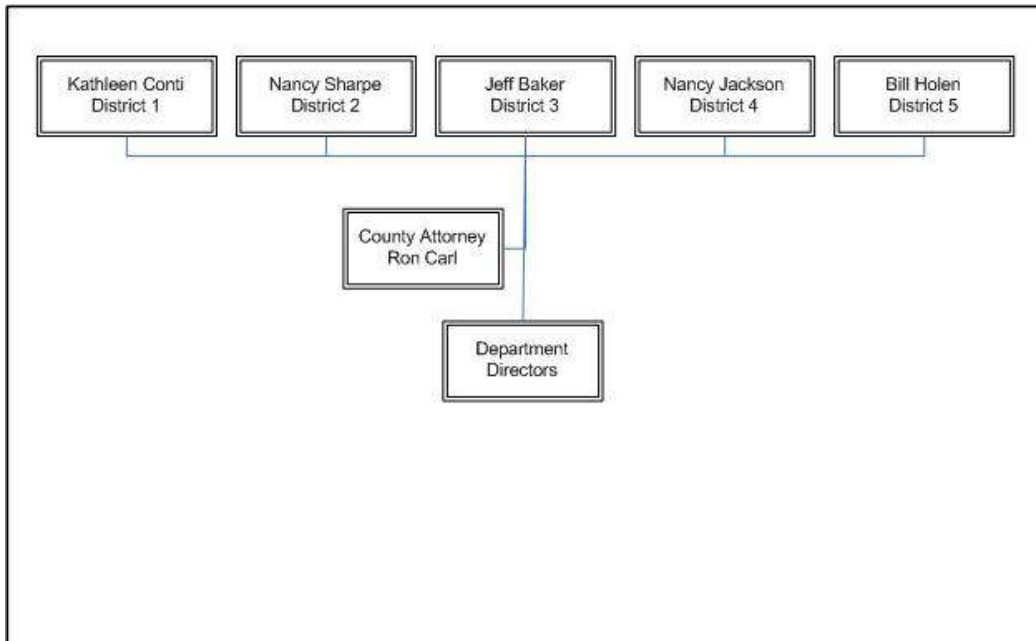
Board of County Commissioners

Nancy N. Sharpe, Chair, 5334 S. Prince Street, Littleton, CO 80120, Commissioners@arapahoegov.com



The Board of County Commissioners (BOCC) serves as the administrative and policy-making body for Arapahoe County. The Commissioners are elected by voters to represent five districts, each divided by population. The Board oversees each department, approves the budget, hires the management team, administers County services, and oversees land-use planning and development within unincorporated Arapahoe County. The BOCC also preserves and acquires open space trails to enhance the community. By continuing to support economic development organizations, the BOCC helps bring in new businesses and retain current ones in the County.

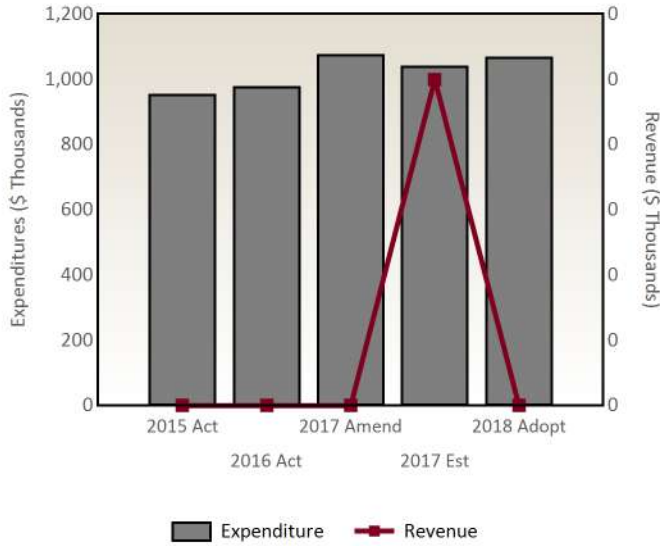
ORGANIZATION CHART



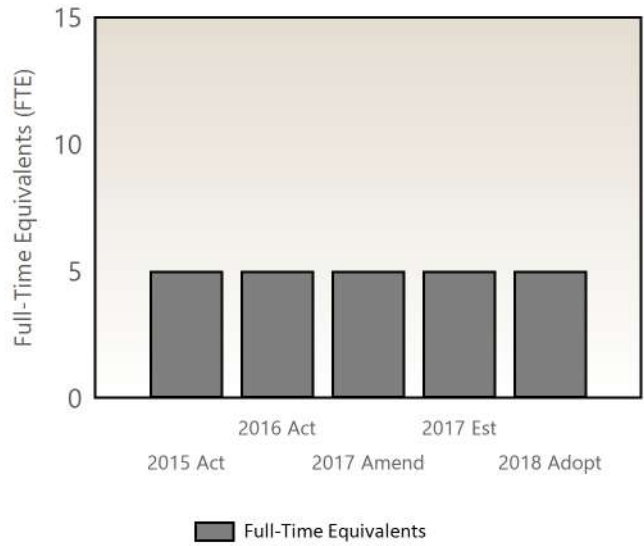
Current Office/Department Issues:

Each year the Board of County Commissioners sets the budgets for the Elected Offices and Departments. The Commissioners serve as board members or are involved in organizations that contribute to regional collaboration on issues that affect Arapahoe County such as Colorado Counties, Inc., Denver Regional Council of Governments, the National Association of Counties, and Metro Area County Commissioners. The Board of County Commissioners continually focuses on Quality of Life, Service First and Fiscal Responsibility for Arapahoe County.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Other	-	-	-	25	-
Total Revenues	-	-	-	25	-

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	439,825	444,927	515,070	513,257	515,070
Employee Benefits	109,661	109,140	120,226	112,931	115,371
Supplies	1,099	1,242	3,000	826	3,000
Services and Other	404,088	423,125	439,310	414,802	435,310
Total Expenditures	954,674	978,434	1,077,606	1,041,816	1,068,751

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Commissioners	954,625	978,434	1,077,606	1,041,816	1,068,751
Strategic Planning Office	49	-	-	-	-
Total Expenditures	954,674	978,434	1,077,606	1,041,816	1,068,751

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	954,674	978,434	1,077,606	1,041,816	1,068,751
Total Expenditures	954,674	978,434	1,077,606	1,041,816	1,068,751

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Commissioners	5.00	5.00	5.00	5.00	5.00
Total Full Time Equivalent Positions (FTE)	5.00	5.00	5.00	5.00	5.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Board of County Commissioners		
General Fund		
BOCC funds to BOCC Admin Budget	(4,000)	-
A request to transfer \$4,000; \$2,000 from a projected ongoing savings in BOCC Wireless Services, and \$2,000 that was inaccurately accounted for in County Contributions, to Dues and Meetings in the BOCC Administration Budget.		
Proposed Pension Contribution Increase	1,288	-
This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.		
Total General Fund	(2,712)	-
Total Board of County Commissioners	(2,712)	-

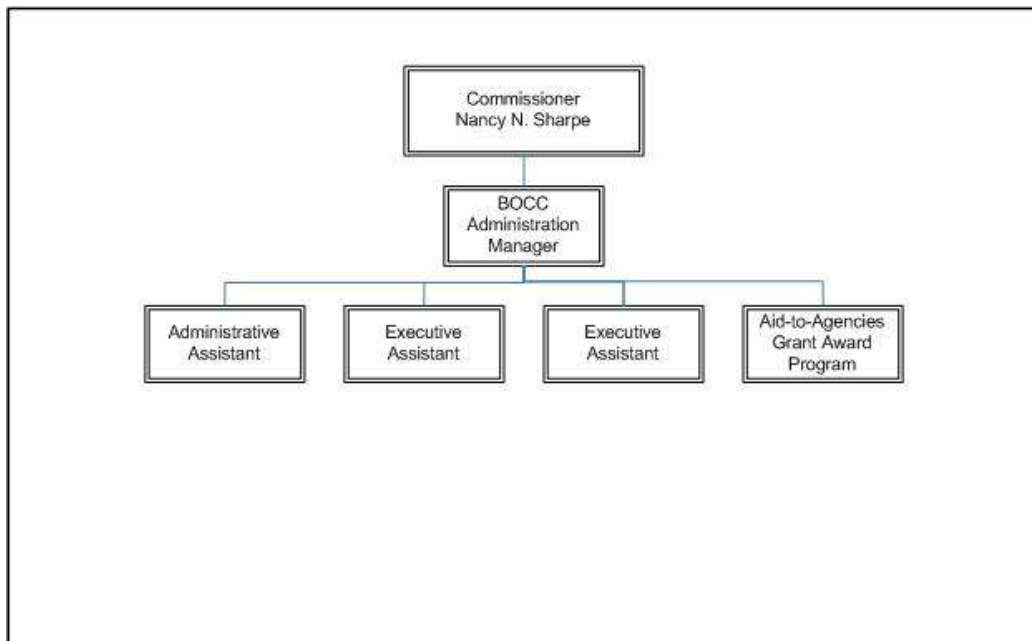
BOCC Administration

Diana Maes, BOCC Administration Manager, 5334 S. Prince Street, Littleton, CO 80120, dmaes@arapahoegov.com



The Board of County Commissioners (BOCC) Administration manages the day-to-day operations of the BOCC to ensure that the Commissioners can meet the needs of citizens and requirements to foster exceptional county government. The Department updates the Board of County Commissioners (BOCC) calendar, development and management of the BOCC public meetings and study session agendas, as well as appointments to the County’s Citizen Advisory Boards and Committees. They also develop and manage the contracts with the County’s lobbyist, the County’s Mayors and Commissioners Youth Awards, and the Aid the Agencies Grant program.

ORGANIZATION CHART



Division Descriptions

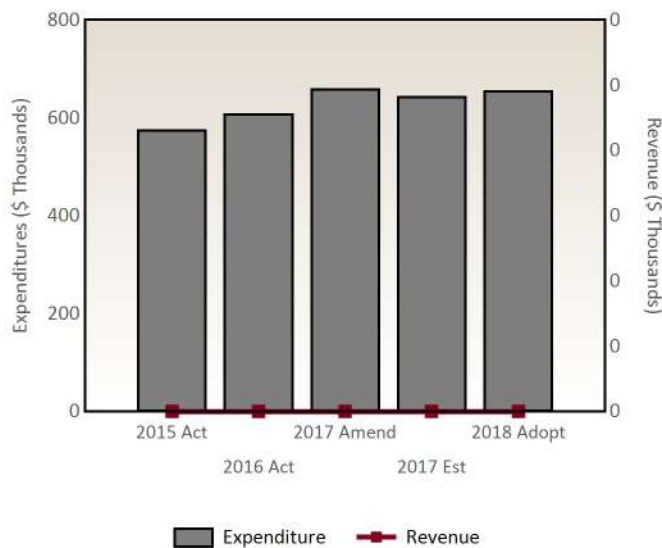
BOCC Administration

The BOCC Administration manages the day-to-day operations of the Board of County Commissioners to ensure that Commissioners can meet the needs of citizens and requirements to foster exceptional county government.

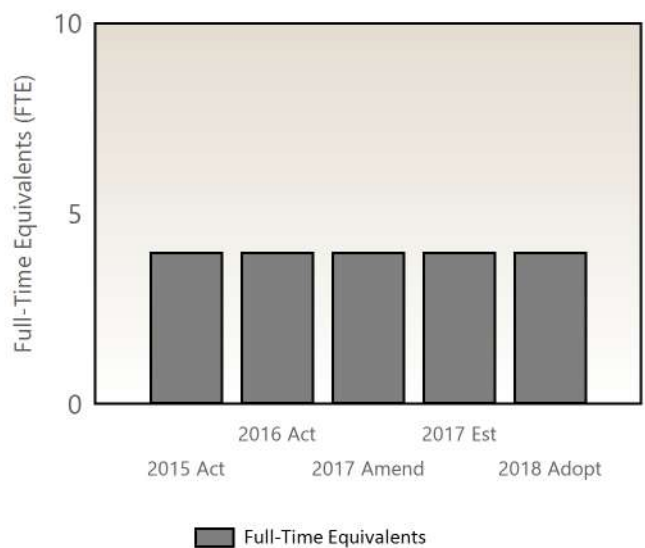
Current Office/Department Issues:

The BOCC Administration continues to build relationships that will enhance and improve the County’s functions and processes by providing the highest level of service to citizens, elected officials, outside agencies and businesses. Earlier this year, Citizen Advisory Board and Committee Training Handbooks were developed in partnership with the County Attorney’s office and were distributed to assist appointees with their roles. Currently, a Citizen Advisory Board and Committee database is in the process of being developed with the assistance of in-house Information Technology support. This will result in staff time savings and process improvements. With a long-term employee’s retirement, efforts are being focused on training the recently hired team member and restructuring workload to increase staff efficiencies. BOCC Administration is diligently working with fiscal responsibility in mind, to provide the best service possible to our customers.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	221,028	239,637	262,064	257,022	241,719
Employee Benefits	60,780	69,429	72,461	67,490	71,228
Supplies	17,432	14,943	19,330	18,145	19,330
Services and Other	276,894	285,623	306,610	301,354	323,610
Total Expenditures	576,134	609,632	660,465	644,010	655,887

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
BOCC Administration	576,134	609,632	660,465	644,010	655,887
Total Expenditures	576,134	609,632	660,465	644,010	655,887

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	576,134	609,632	660,465	644,010	655,887
Total Expenditures	576,134	609,632	660,465	644,010	655,887

STAFFING SUMMARY BY DIVISION

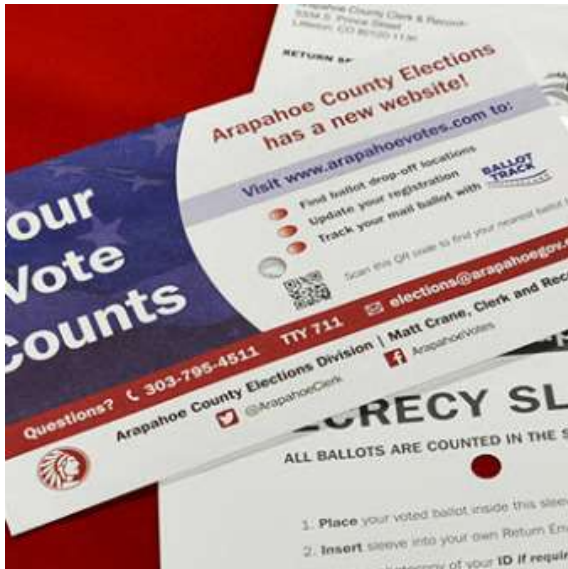
Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
BOCC Administration	4.00	4.00	4.00	4.00	4.00
Total Full Time Equivalent Positions (FTE)	4.00	4.00	4.00	4.00	4.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
BOCC Administration			
General Fund			
BOCC funds to BOCC Admin Budget	A request to transfer \$4,000; \$2,000 from a projected ongoing savings in BOCC Wireless Services, and \$2,000 that was inaccurately accounted for in County Contributions, to Dues and Meetings in the BOCC Administration Budget.	4,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	456	-
Increased Dues & Professional Services	A request for an increase of \$8,000 in Dues and Meetings and an increase of \$5,000 in Professional Services for 2018.	13,000	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	9,241	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	607	-
Total General Fund		27,304	-
Total BOCC Administration		27,304	-

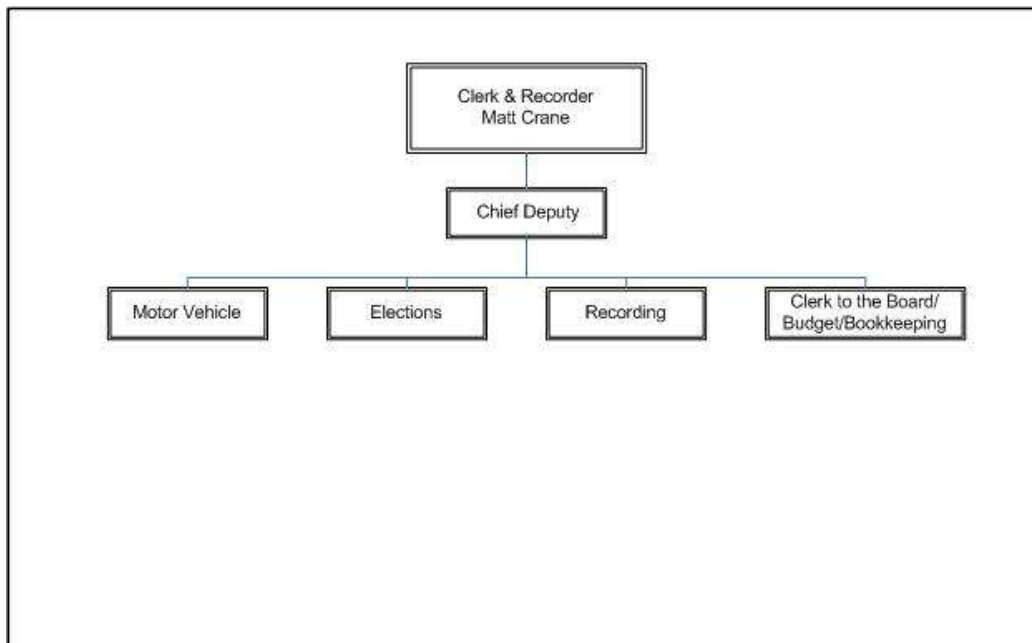
Clerk & Recorder's Office

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



The Clerk and Recorder's Office is responsible for recording public documents, issuing marriage and civil union licenses, processing motor vehicle titles and registrations, registering voters and administering elections, and maintaining official records for the Board of County Commissioners. The Office also assists residents of any county with new passport applications and limited driver's license and ID services as a courtesy and by appointment only.

ORGANIZATION CHART



Division Descriptions

Administration

The Administration Division supports the daily operations of the Clerk and Recorder's Office, including tracking personnel, payroll, purchasing, preparing the annual budget, forecasting revenues and disbursing tax revenue to other government agencies. It supports the other divisions with performance analysis and business process improvements, and oversees communication and marketing to citizens and the news media. The Administration Division also includes the Clerk to the Board, which transcribes meetings for the Board of County Commissioners and maintains the official records of proceedings, resolutions and ordinances.

Recording

The Recording Division is responsible for recording real estate documents and any other documents for which there is a need for public record. This Division also issues marriage and civil union licenses, processes passport applications by appointment only, and offers a document fraud alert program.

Elections

The Elections Division administers elections and supports voter registration for more than 400,000 registered voters. The Division oversees mapping and boundaries for 395 precincts. In accordance with State law, the County sends a mail ballot to every active registered voter in every election, and operates Voter Service and Polling Centers where citizens may vote in-person. Elections were ranked as the top-rated service in Arapahoe County in the 2016 Citizen Survey, and our voter participation is among the highest in the United States.

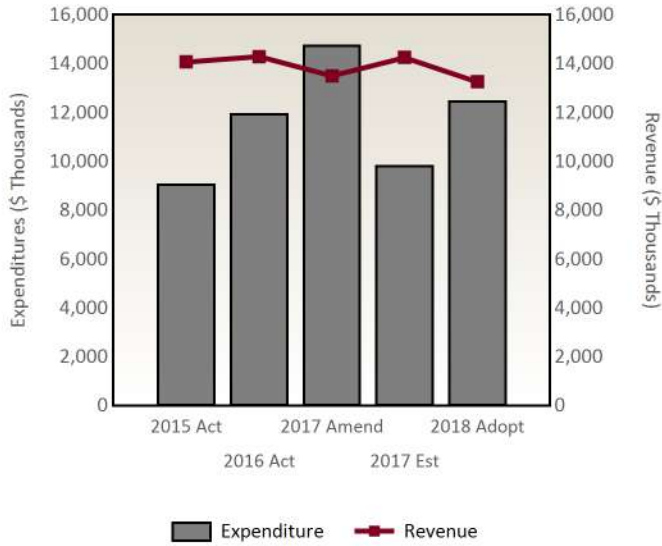
Motor Vehicle

The Motor Vehicle Division assists Arapahoe County residents with registering and titling vehicles at four branch offices in Aurora, Byers, Littleton and Centennial. The Division is responsible for collecting taxes and fees on vehicles, and distributing the revenues to appropriate government agencies. It also offers limited driver's license and ID card services on behalf of the Colorado Department of Revenue, which are available by appointment only.

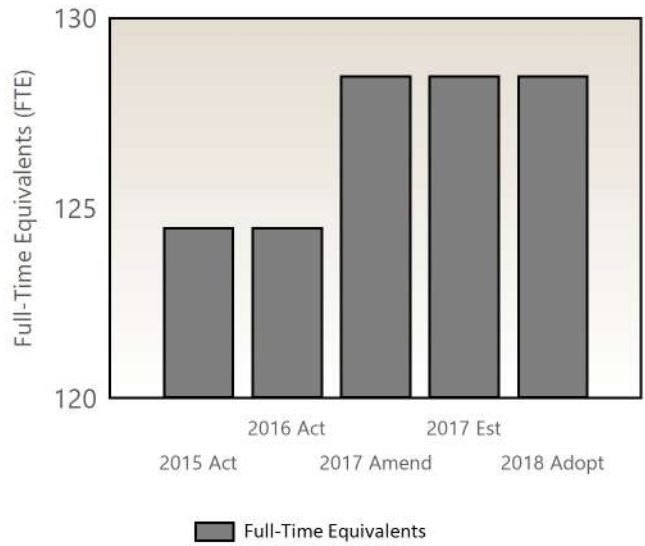
Current Office/Department Issues:

The Clerk and Recorder's Office is the busiest office in Arapahoe County, and processes more than 1 million transactions every year. The Office continues to pursue Service First with new initiatives and technologies that improve efficiency and reduce wait times for citizens. In 2018, the Motor Vehicle Division will seek to expand use of the new Colorado MVExpress self-service kiosks, where citizens may renew their license plates in minutes and walk away with their tabs. Soon the kiosks may also be able to renew driver's license and ID cards and issue motor vehicle records. The Motor Vehicle Division also will partner with the State to roll out the new DRIVES computer system and modernize our processing of motor vehicle titles and registration. The Driver's License Section will continue to offer services by appointment-only at two locations, which frees up personnel to assist with motor vehicle transactions and helps to minimize overtime costs. The Elections Division will send mail ballots to more than 375,000 active registered voters and will operate Voter Service and Polling Centers for the 2018 Primary and General Elections, which will decide the outcome of federal, state and local races and questions. For the first time in history, unaffiliated voters also will receive mail ballots in the June Primary Election without affiliating with a major political party, following Coloradoans' approval of Proposition 108 in 2016. The Recording Division is pursuing efforts to provide electronic certification of recorded documents and will continue efforts to preserve and digitize Arapahoe County's historic land records, which are critical for property sales. The Clerk and Recorder's Office also will seek to improve its customer queuing system, which is the first point of contact for all citizens who visit our offices.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Licenses & Permits	3,433,507	3,309,683	3,257,520	3,293,163	3,069,785
Intergovernmental	142,856	150,918	132,099	140,871	132,099
Fees & Charges	10,316,900	10,719,843	9,880,960	10,660,172	9,880,960
Fines & Penalties	167,789	108,897	178,000	98,264	178,000
Other	12,170	11,172	60,948	63,261	-
Total Revenues	14,073,222	14,300,512	13,509,527	14,255,730	13,260,844

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	5,577,623	6,460,731	6,177,754	6,000,060	6,829,726
Employee Benefits	1,649,781	1,744,171	1,971,777	1,819,248	2,052,958
Supplies	600,331	817,218	839,152	589,096	813,880
Services and Other	1,075,608	1,653,802	2,317,347	1,187,931	2,292,182
Capital Outlay	93,965	1,113,594	3,102,259	20,484	132,099
Central Services	98,170	175,266	373,656	221,748	368,873
Total Expenditures	9,095,477	11,964,782	14,781,945	9,838,567	12,489,718

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Clerk & Recorder Admin	909,802	1,006,850	969,133	987,883	1,013,317
Elections	1,678,180	4,078,966	5,593,787	1,779,148	4,194,837
Motor Vehicle	5,690,707	6,041,963	6,395,104	6,210,906	6,380,508
Recording	816,789	837,004	1,823,921	860,630	901,056
Total Expenditures	9,095,477	11,964,782	14,781,945	9,838,567	12,489,718

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Central Services Fund	93,965	1,129,234	2,967,159	20,484	-
Electronic Filing Technology Fund	105,809	82,688	680,875	76,911	132,099
General Fund	8,895,703	10,752,860	11,133,911	9,741,172	12,357,619
Total Expenditures	9,095,477	11,964,782	14,781,945	9,838,567	12,489,718

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Clerk & Recorder Admin	10.50	10.50	10.50	10.50	10.50
Elections	14.00	14.00	14.00	14.00	14.00
Motor Vehicle	88.00	87.00	92.00	92.00	92.00
Recording	12.00	13.00	12.00	12.00	12.00
Total Full Time Equivalent Positions (FTE)	124.50	124.50	128.50	128.50	128.50

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Clerk & Recorder's Office			
General Fund			
2018 Adjustments for Election Administration Expense	The Arapahoe County Election division is responsible for daily election activities and operations including public information requests, voter registration, ballot creation, and production and tabulation of ballots for Arapahoe County. This package requests an increase to the Election Administrative expenditures by a total of \$170,000.	174,361	-
2018 Adjustments for Election Contingency Funds	This package requests an increase to the Election Contingency expenditures by a total of \$1,700,400 from the General Fund to administer activities directly associated with the 2018 Primary and General Elections. These activities support approximately 400,000 registered voters.	1,740,563	-
2018 Motor Vehicle Division Overtime	While the Clerk and Recorder Motor Vehicle Division has implemented many efficiencies and process improvements, our offices are still very busy and staff must work overtime as needed to ensure all customers who are in our offices at the close of business are served. Our projected baseline for overtime expenditures in 2018 is \$20,644. We are requesting additional funds for overtime as a contingency for 2018.	86,120	-
24-Hour Renewal Kiosk Installation at Aurora Motor Vehicle Office	The Clerk and Recorder's Office installed self-service motor vehicle registration kiosks in 2017, where a citizen may renew their license plates in minutes. The kiosks have helped to reduce wait times and free up employees to assist other customers. This budget request is for \$72,815 for the structural design and installation of a 24-hour kiosk at the Aurora Motor Vehicle Office, which would allow our residents to renew their license plates after-hours and on weekends. The kiosk would be provided by our vendor at no cost to the County.	72,815	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(97,206)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	19,488	-

Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	238,460	-
Overtime Funding for DRIVES Training	The Clerk and Recorder's Office is requesting overtime compensation for all motor vehicle and bookkeeping personnel to attend an 8-hour mandatory Saturday training for the new DRIVES motor vehicle title and registration computer system. This computer system will be deployed statewide by the Colorado Department of Revenue in August 2018.	27,938	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	5,658	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	14,861	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(155,405)	-
Total General Fund		2,127,653	-
Total Clerk & Recorder's Office		2,127,653	-

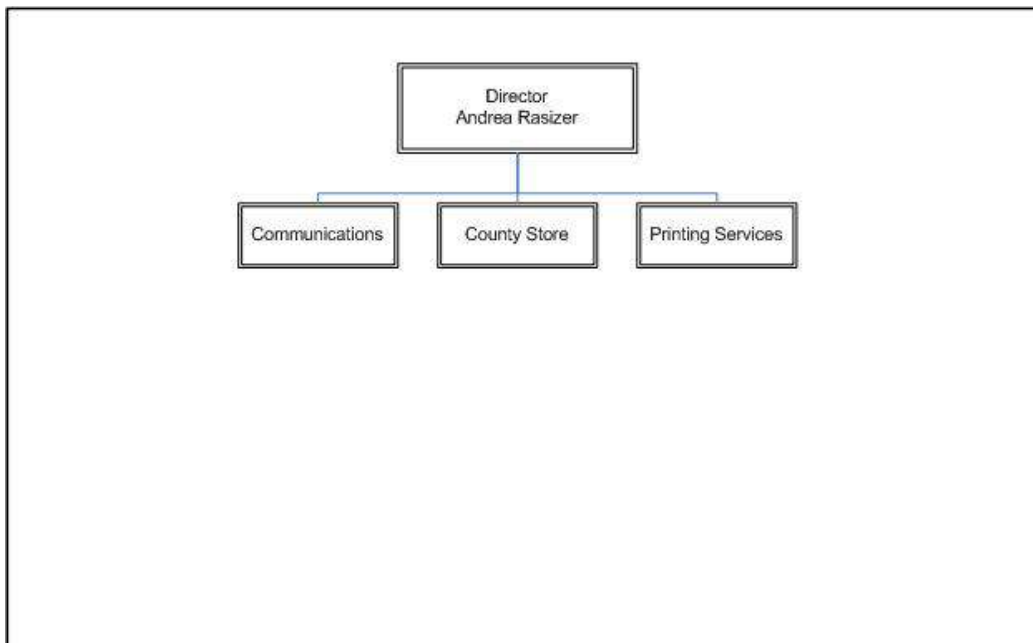
Communication Services Department

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



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

ORGANIZATION CHART



Division Descriptions

Communication Services Administration

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

Open Space Admin-Communication Services

The division provides marketing, graphic design, printing services, event planning and communications support to the Open Spaces program in order to enhance Arapahoe County’s image and its ability to achieve its goals and mission.

Current Office/Department Issues:

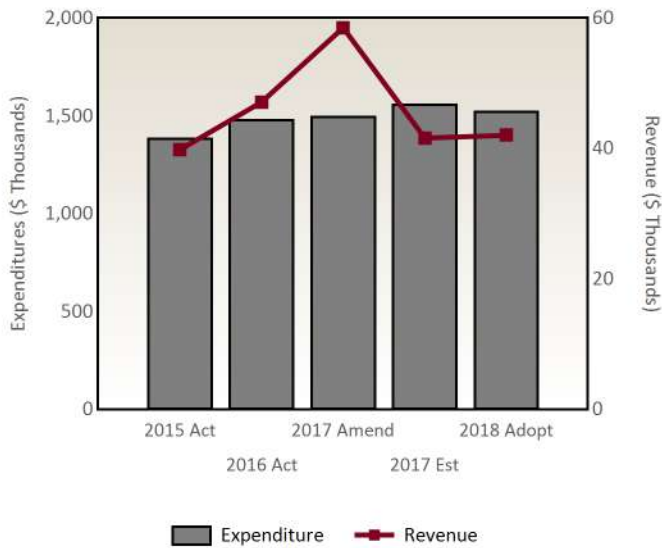
Communication Services plays a key role in executing the County’s mission, vision and values and Align Arapahoe strategy through activities that are designed to improve awareness of County programs and services, enhance and protect the County’s brand and increase citizen participation in their local government.

Align Arapahoe has significantly increased demand for more communication, marketing, internal communication and public outreach support. In addition, the increased need to use new tools and technology, such as social media, online and video, in order to expand our outreach, has added a complexity and increased workload to the communication function.

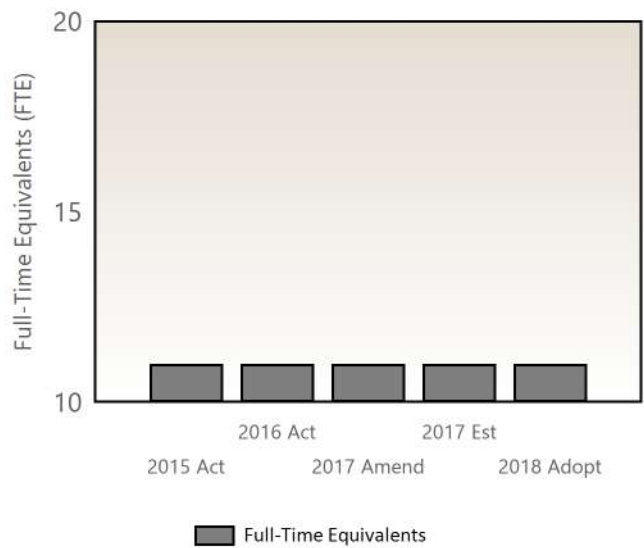
Government can no longer get by, by pushing out information. Citizen engagement is key and it is an essential part of the County’s Align Arapahoe strategy, which means providing opportunities for citizens to communicate and participate in their County government.

Additional staff in Communication Services is necessary to support the County’s Align Arapahoe strategy and enable departments and elected offices to meet their business needs.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Licenses & Permits	(130)	-	-	-	-
Fees & Charges	2,396	3,297	-	1,148	-
Internal Charges	37,589	43,852	54,082	40,182	37,608
Other	-	-	4,450	300	4,450
Total Revenues	39,854	47,149	58,532	41,630	42,058

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	708,152	739,156	742,527	781,193	767,858
Employee Benefits	195,216	196,418	201,366	210,262	230,170
Supplies	133,368	113,322	149,110	118,529	151,110
Services and Other	346,422	430,493	404,708	448,996	373,800
Central Services	5,894	5,506	3,693	3,698	3,311
Transfers	-	-	-	-	200
Total Expenditures	1,389,052	1,484,895	1,501,404	1,562,678	1,526,449

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Communication Services - Open Space	89,724	99,822	100,555	130,726	110,591
Communication Services Administration	1,299,328	1,385,073	1,400,849	1,431,952	1,415,858
Total Expenditures	1,389,052	1,484,895	1,501,404	1,562,678	1,526,449

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	1,299,328	1,385,073	1,400,849	1,431,952	1,415,858
Open Space Sales Tax Fund	89,724	99,822	100,555	130,726	110,591
Total Expenditures	1,389,052	1,484,895	1,501,404	1,562,678	1,526,449

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Communication Services - Open Space	1.00	1.00	1.00	1.00	1.00
Communication Services Administration	10.00	10.00	10.00	10.00	10.00
Total Full Time Equivalent Positions (FTE)	11.00	11.00	11.00	11.00	11.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Communication Services Department		
General Fund		
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,021 -
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	1,560 -
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	27,531 -
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	1,730 -

Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(17,418)	-
Total General Fund		19,424	-
Open Space Sales Tax Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	372	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	2,920	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	186	-
Total Open Space Sales Tax Fund		3,478	-
Total Communication Services Department		22,902	-

Community Resources

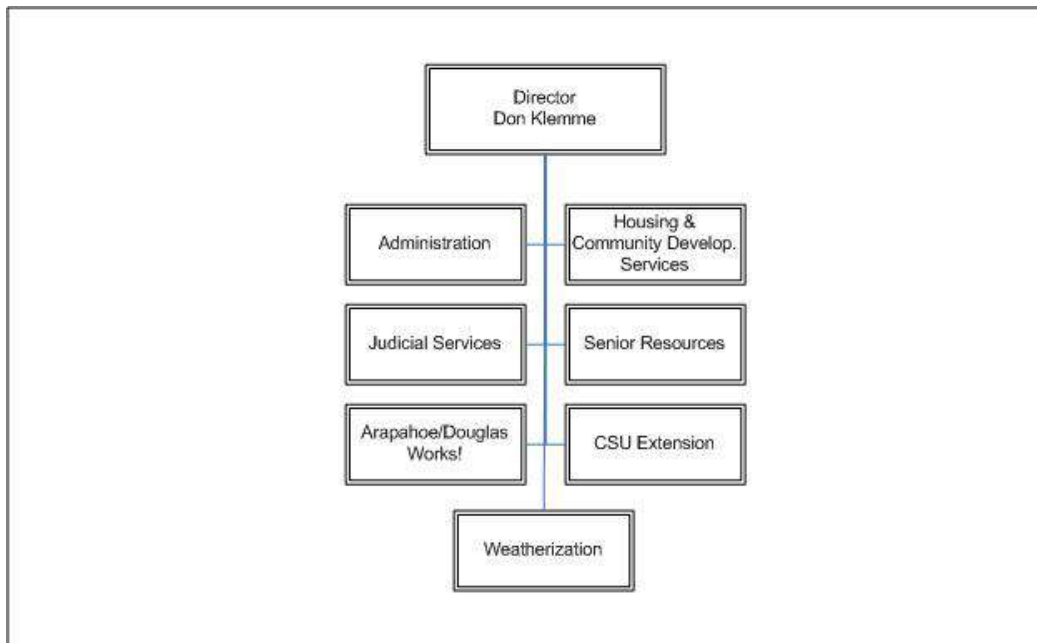
Don Klemme, Director, 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120, CommunityResources@arapahoegov.com



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

Mission: Community Resources supports a thriving, safe community through a diverse collection of safety net services and resources that offer opportunities and economic wellbeing to citizens and businesses.

ORGANIZATION CHART



Division Descriptions

Community Resources Administrative Services

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

Senior Resources - County Veterans Services Office

The Colorado Department of Veterans Services requires assistance to Veterans and their families in compliance with Sections 28-5-801 et seq., Colorado Revised Statutes. The County Veterans Service Officers assists Arapahoe County residents who served in the U.S. Armed Forces and their dependents to obtain any and all VA benefits for which they may be eligible. These benefits include burial assistance, education benefits, non-service connected pension, service connected disability compensation, survivor benefits and VA healthcare enrollment. Our accredited Veterans Service Officers will serve as the Veteran's advocate and assist with the preparation, presentation and possible appeal of VA benefits. There is no fee for our services.

Colorado State University Extension

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

Arapahoe County Cultural Council

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

Senior Resources - Homemakers

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

Judicial Services

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

Arapahoe/Douglas Works!

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

Housing & Community Development Services

This division assists with the improvement of housing conditions and community facilities for low and moderate-income persons. The goal is to expand the supply of decent, safe, sanitary and affordable housing for this population. The division receives Housing and Urban Development (HUD) funding including Community Development Block Grant (CDBG) funds, Home Investment Partnership (HOME) funds, and functions as the Arapahoe County Housing Authority.

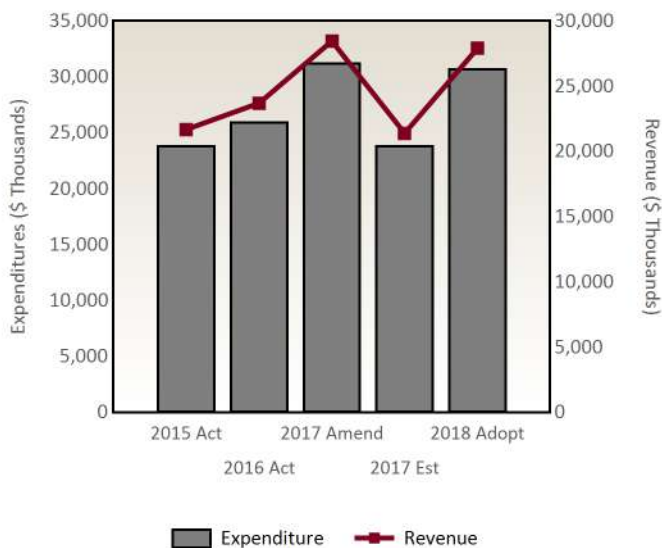
Weatherization

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

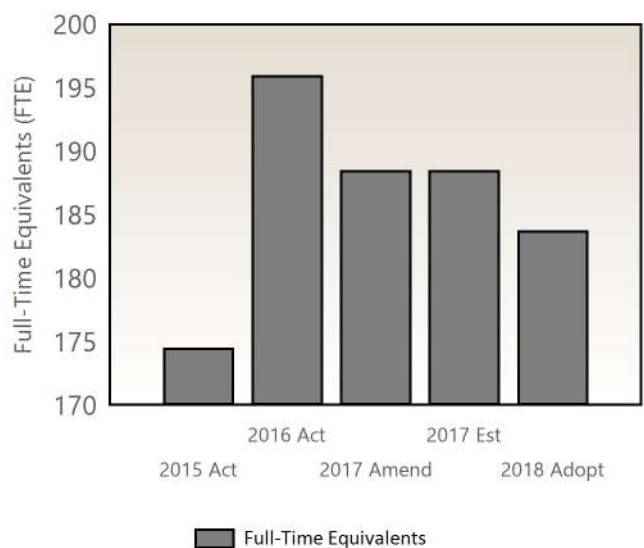
Current Office/Department Issues:

A large portion of the Community Resources budget is funded by federal and state grants. From year-to-year, these grants receive relatively stable funding. However, there is always a possibility that significant reductions can occur. When reductions to grant programs occur, there will be a significant impact on the programs and services offered. The Arapahoe/Douglas Works! Division will receive an estimated 10% reduction to the federal formula Workforce Innovation and Opportunity Act (WIOA) funds in the 2017-2018 program year. Arapahoe/Douglas Works! had a reduction in force of five Quality Assurance Specialist positions starting in June 2017 and are not planning on backfilling two supervisory positions during the 2017-2018 program year. The Weatherization Division continues to experience reductions in funding in the 2017-2018 program year, and while there is a possibility that there may be a slight increase in grant funding in January, it is at this time unknown.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Licenses & Permits	-	(80)	-	-	-
Intergovernmental	20,161,283	21,133,890	26,283,095	18,801,443	25,285,098
Fees & Charges	219,136	270,181	256,500	239,056	278,500
Fines & Penalties	405,758	436,451	481,800	380,974	469,800
Investment Earnings	6,951	8,461	6,000	7,469	6,000
Internal Charges	448,706	599,112	452,962	602,793	452,962
Transfers	30,000	30,000	30,000	30,000	30,000
Other	436,415	1,244,721	966,777	1,354,229	1,391,560
Total Revenues	21,708,249	23,722,735	28,477,134	21,415,964	27,913,920

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	8,427,276	8,610,150	10,440,743	8,240,208	10,488,161
Employee Benefits	2,583,924	2,658,202	3,328,878	2,477,481	3,331,335
Supplies	764,271	678,706	1,106,790	541,912	1,113,763
Services and Other	7,227,754	9,350,922	10,497,158	7,534,869	10,250,683
Community Programs	4,743,492	4,639,639	4,937,449	4,955,303	4,978,201
Central Services	99,381	96,009	960,030	147,077	622,370
Transfers	35,600	-	8,800	842	7,800
Total Expenditures	23,881,699	26,033,628	31,279,848	23,897,692	30,792,313

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arap Co Cultural Council	424	473	1,000	501	1,000
Arapahoe/Douglas Works!	10,733,087	11,429,898	12,999,399	9,049,719	12,236,491
Community Resources Administration	796,290	833,149	863,182	862,974	907,045
Cooperative Extension	510,272	514,116	552,624	524,068	564,636
Homemakers	1,057,460	1,084,630	1,222,792	1,215,891	1,257,032
Housing & Comm Dev Svcs	1,232,315	2,789,138	4,649,883	2,706,454	4,749,232
Judicial Services	6,837,243	6,778,936	7,139,690	7,123,516	7,342,677
Veteran Services	147,950	165,298	248,018	168,457	207,012
Weatherization	2,566,659	2,437,990	3,603,260	2,246,112	3,527,188
Total Expenditures	23,881,699	26,033,628	31,279,848	23,897,692	30,792,313

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arapahoe County Fair	23,489	25,355	25,600	21,664	25,600
Arapahoe/Douglas Works Fund	10,733,087	11,429,898	12,999,399	9,049,719	12,236,491
Community Development Fund	1,232,315	2,789,138	4,649,883	2,706,454	4,749,232
General Fund	3,260,658	3,443,416	3,777,258	3,592,810	3,865,455
Grant Fund	8,632,150	8,345,821	9,827,708	8,527,045	9,915,535
Total Expenditures	23,881,699	26,033,628	31,279,848	23,897,692	30,792,313

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arapahoe/Douglas Works!	83.00	103.00	103.00	103.00	98.00
Community Resources Administration	9.00	9.00	9.00	9.00	9.00
Cooperative Extension	5.00	5.00	5.00	5.00	5.00
Homemakers	12.00	12.00	12.00	12.00	12.00
Housing & Comm Dev Svcs	3.50	3.50	3.50	3.50	3.50
Judicial Services	25.00	26.00	27.00	27.00	27.50
Veteran Services	2.50	3.00	3.00	3.00	2.75
Weatherization	34.50	34.50	26.00	26.00	26.00
Total Full Time Equivalent Positions (FTE)	174.50	196.00	188.50	188.50	183.75

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
---	------------------	----------

Community Resources				
Arapahoe/Douglas Works Fund				
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	89,505	-	
Arapahoe/Douglas Works! FTE Reduction Request	The Arapahoe/Douglas Works! Division is requesting to reduce the number of authorized FTE positions by 5.	(308,930)	(5.00)	
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,448	-	
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	227,233	-	
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	11,171	-	
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	14,407	-	
Total Arapahoe/Douglas Works Fund		44,834	(5.00)	
Community Development Fund				
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	648	-	
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	9,979	-	
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	633	-	
Total Community Development Fund		11,260	-	
General Fund				
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	7,290	-	
County Veterans Services Office FTE Reduction Request	The County Veterans Services Office (CVSO) is requesting to reduce the General Fund FTE count by .25 for the Business Associate III position.	(16,205)	(0.25)	
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,533	-	
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	6,492	-	
Judicial Services Business Associate II .50 FTE Request	The Judicial Services Division is requesting a budget package for an additional .50 FTE Business Associate I position to support the continued growth of the Pretrial Services program.	29,178	0.50	
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	104,743	-	

Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	3,545	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	6,661	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(66,327)	-
Total General Fund		81,910	0.25
Grant Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	25,644	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	4,992	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	70,291	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	2,455	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	4,465	-
Total Grant Fund		107,847	-
Total Community Resources		245,851	(4.75)

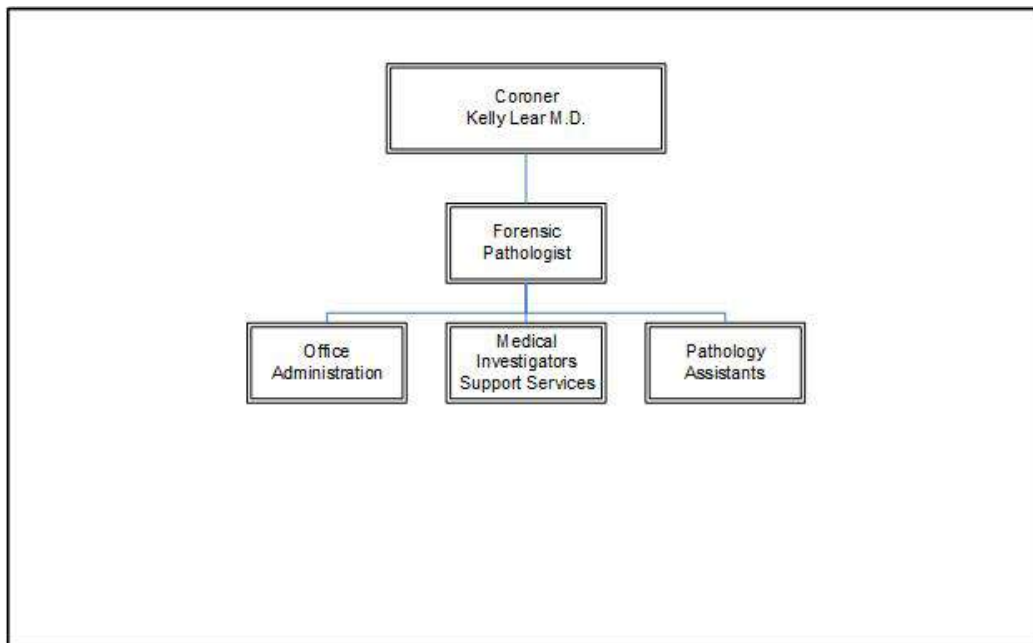
Coroner's Office

Kelly C. Lear M.D., Coroner, 13101 E. Broncos Parkway, Centennial, CO 80112, Lavendano@arapahoegov.com



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

ORGANIZATION CHART



Division Descriptions

Coroner

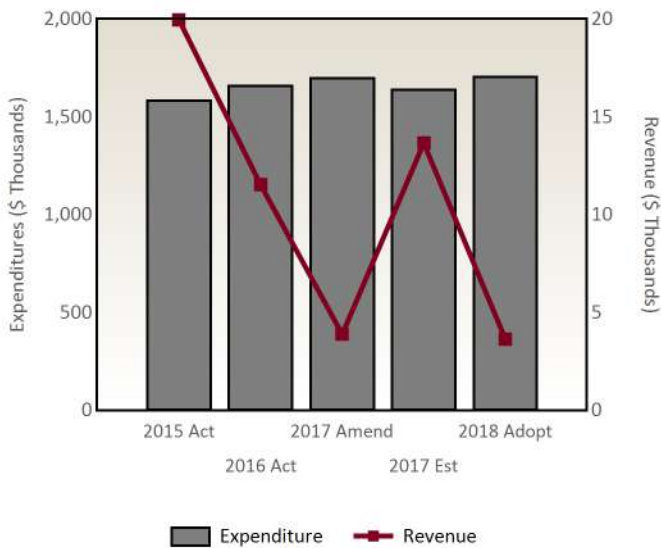
The Arapahoe County Coroner’s Office is charged with keeping accurate records of all reportable deaths. This includes determining the manner, the cause, and the circumstances of the death through medicolegal death investigation and forensic autopsy performance. It also provides statistical information, including information regarding violence, injuries and drug and alcohol use, to the Center for Disease Control and other federal, state and local government agencies and research organizations. The Office provides expert testimony in criminal and civil court cases. Additional public service activities include suicide and drug abuse education and prevention presentations at schools, and meetings and training for law enforcement personnel, paramedics, medical students, and residents.

Current Office/Department Issues:

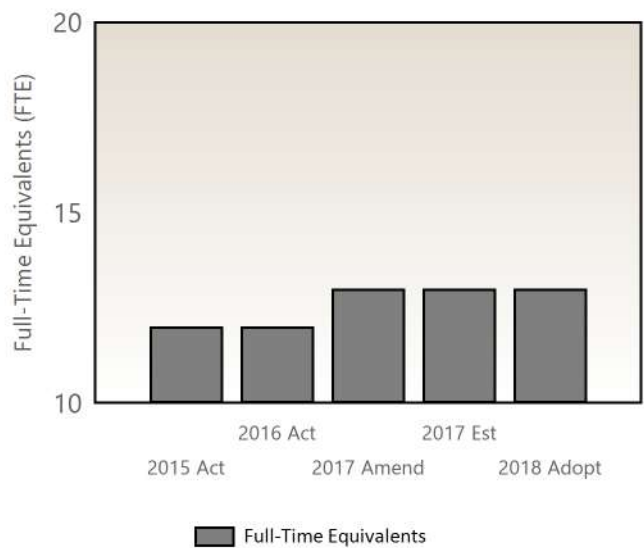
The issue currently at the forefront for the Coroner’s Office is recruiting and hiring a forensic pathologist for our vacant position. The forensic pathologist position is a licensed medical doctor board certified by the American Board of Pathology in both anatomic and forensic pathology. There is a nationwide shortage of qualified forensic pathologists; budgeting and staffing issues are becoming increasingly common, particularly in light of the nationwide opioid overdose epidemic. We expect to take 6 to 9 months to fill the position and finding a suitable fit, both professionally and personally, is of utmost importance.

In preparation for this shortage I have informal agreements with approximately five local forensic pathologists to do autopsies on a contract basis as necessary. In evaluating what type of coverage will be needed, we are considering the ramifications to our residents and staff if extra autopsy support is not provided. The most outward-facing result will most likely be increased turn-around time for autopsy results, due to a potential delay in performing the autopsies and a backlog I could face in getting reports finalized. For both quality assurance and efficiency issues, as well as workload capacity determined by national guidelines, if only one pathologist is doing our autopsies we will lose our accreditation.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Intergovernmental	-	4,942	-	-	-
Fees & Charges	8,513	6,602	3,900	13,670	3,650
Transfers	11,450	-	-	-	-
Total Revenues	19,963	11,543	3,900	13,670	3,650

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	1,032,680	1,112,260	1,093,137	1,033,523	1,080,954
Employee Benefits	243,098	257,035	286,661	252,959	280,448
Supplies	64,119	83,556	84,110	79,211	96,160
Services and Other	182,158	192,813	187,350	230,051	187,700
Capital Outlay	39,659	-	38,200	34,997	42,479
Central Services	15,242	16,765	13,965	13,631	20,501
Transfers	11,450	-	-	-	-
Total Expenditures	1,588,405	1,662,430	1,703,423	1,644,373	1,708,242

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Coroner	1,588,405	1,662,430	1,703,423	1,644,373	1,708,242
Total Expenditures	1,588,405	1,662,430	1,703,423	1,644,373	1,708,242

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Central Services Fund	39,659	-	37,500	34,997	41,779
General Fund	1,548,747	1,657,488	1,665,923	1,609,376	1,666,463
Grant Fund	-	4,942	-	-	-
Total Expenditures	1,588,405	1,662,430	1,703,423	1,644,373	1,708,242

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Coroner	12.00	12.00	13.00	13.00	13.00
Total Full Time Equivalent Positions (FTE)	12.00	12.00	13.00	13.00	13.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Coroner's Office		
Central Services Fund		
Replacement to asset 3246 Replacement of 2009 Jeep Grand Cherokee for Dr.Lear.	41,779	-
Total Central Services Fund	41,779	-
General Fund		
Health & Dental The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	1,704	-
Increase to operating supplies baseline budget This office is requesting an increase to our operating baseline budget to align with our increased caseload as well as the County's rising population.	25,000	-

Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	33,368	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	1,057	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,633	-
Replacement to asset 3246	Replacement of 2009 Jeep Grand Cherokee for Dr.Lear.	5,570	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(20,967)	-
Total General Fund		48,365	-
Total Coroner's Office		90,144	-

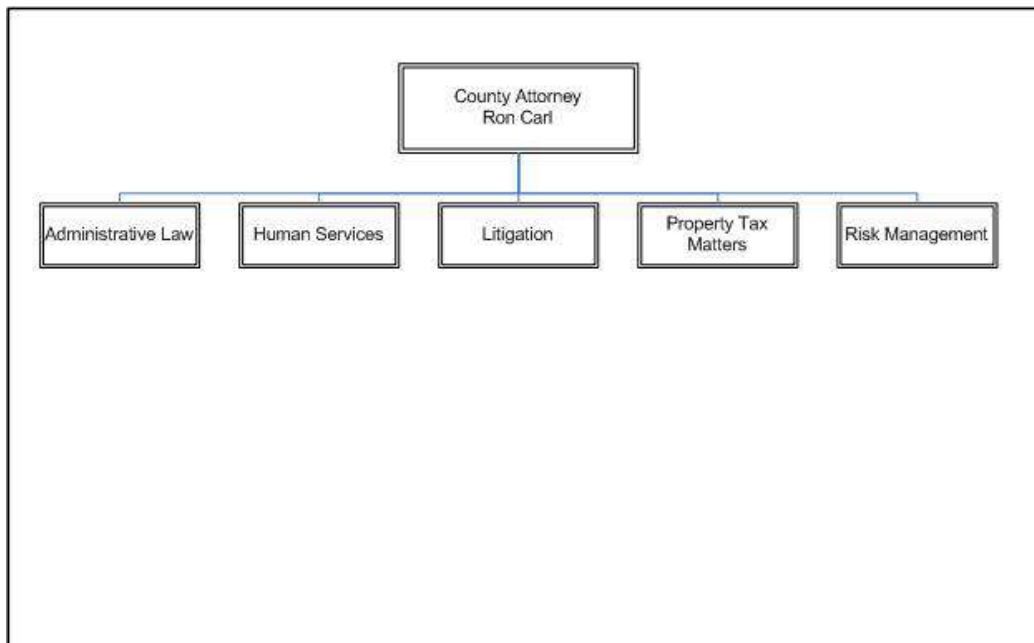
County Attorney

Ron Carl, County Attorney, 5334 S. Prince Street, Littleton, CO 80120, Attorney@arapahoegov.com



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

ORGANIZATION CHART



Division Descriptions

Administration

As directed by the Board of County Commissioners, this office provides legal advice and representation for County elected officials, employees, departments, committees and boards. This advice and representation includes, but is not limited to, drafting and review of contracts and other legal documents; drafting and review of resolutions and ordinances; research, drafting, and review of legal memoranda; providing written and oral legal opinions; reviewing and responding to claims, and representing the County and its' officials and employees in negotiations.

Board of Equalization

This division of the County Attorney's Office provides the County Board of Equalization and the Assessor's Office with legal support at the Board of Assessment Appeals, District court, Court of Appeals, Supreme Court, and/or arbitration. It provides legal advice to the County Board of Equalization and the Assessor's Office regarding ad valorem property valuation and taxation issues. It also hires and manages competent referees who hear appeals, and hires consultants to evaluate the recommendations of the referees and Assessor's Office. This division is responsible for the coordination of the annual valuation protest process for the County Board of Equalization.

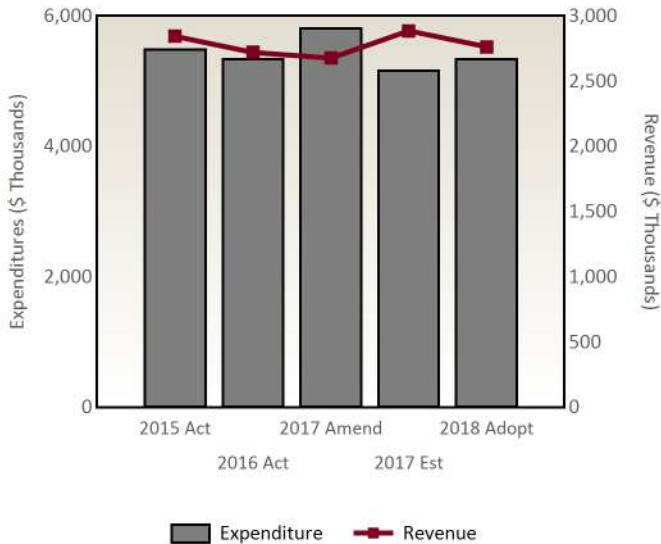
Risk Management Division

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

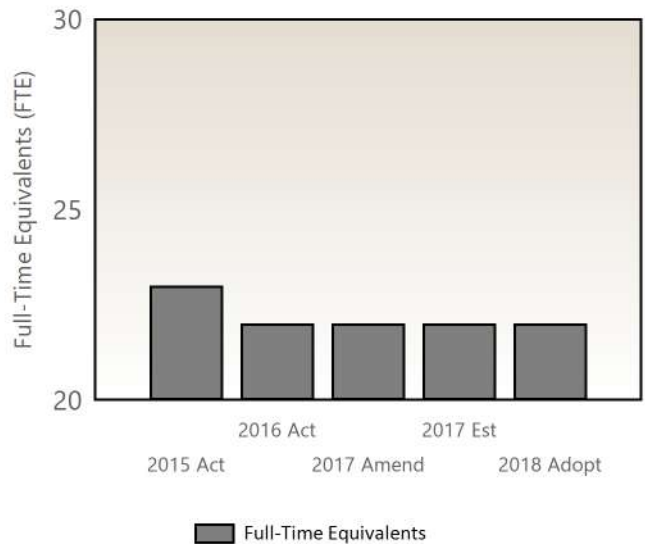
Current Office/Department Issues:

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

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	1	1	-	2	-
Licenses & Permits	15,662	14,978	12,000	15,173	12,000
Fees & Charges	59,277	74,076	1,800	55,889	1,800
Internal Charges	1,846,748	1,865,760	1,842,521	1,841,601	1,929,911
Transfers	900,000	750,000	750,000	750,000	750,000
Other	23,960	17,449	72,235	225,348	72,235
Total Revenues	2,845,647	2,722,262	2,678,556	2,888,013	2,765,946

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	1,853,685	1,885,628	1,948,457	1,796,287	1,963,500
Employee Benefits	437,255	462,245	509,313	429,963	521,919
Supplies	131,565	146,701	170,505	20,965	144,750
Services and Other	3,080,462	2,861,177	3,019,299	2,755,644	2,723,045
Community Programs	-	452	-	-	-
Transfers	-	-	175,944	175,944	-
Total Expenditures	5,502,968	5,356,203	5,823,518	5,178,803	5,353,214

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Board Of Equalization	98,395	95,597	35,620	101,079	35,550
County Attorney Admin	5,026,306	4,836,693	5,341,042	4,773,453	4,896,064
Risk Management Division	378,267	423,913	446,856	304,271	421,600
Total Expenditures	5,502,968	5,356,203	5,823,518	5,178,803	5,353,214

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	2,526,396	2,585,943	2,722,260	2,522,480	2,809,603
Self Insurance Liability Fund	1,754,095	904,588	1,117,915	994,760	1,021,250
Workers Compensation Fund	1,222,477	1,865,672	1,983,343	1,661,563	1,522,361
Total Expenditures	5,502,968	5,356,203	5,823,518	5,178,803	5,353,214

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Board Of Equalization	1.00	-	-	-	-
County Attorney Admin	18.00	17.00	17.00	17.00	17.00
Risk Management Division	4.00	5.00	5.00	5.00	5.00
Total Full Time Equivalent Positions (FTE)	23.00	22.00	22.00	22.00	22.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
---	---------------------	-------------

County Attorney				
General Fund				
Contract Management System	The County Attorney's Office is seeking funding to purchase and maintain a new contract management system to be used by all departments and offices within the County.	60,000	-	
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,444	-	
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	3,924	-	
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	77,462	-	
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	19,936	-	
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	5,000	-	
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(48,143)	-	
Total General Fund		125,623	-	
Total County Attorney		125,623	-	

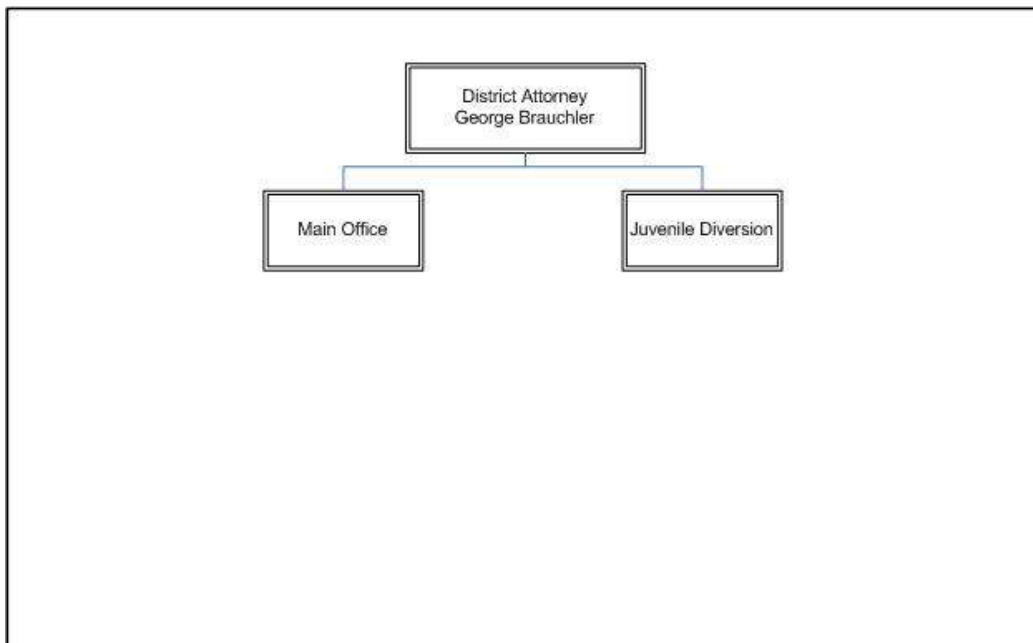
District Attorney

George H. Brauchler, District Attorney, 6450 S. Revere Parkway, Centennial, CO 80111, julrich@da18.state.co.us



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

ORGANIZATION CHART



Division Descriptions

District Attorney

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

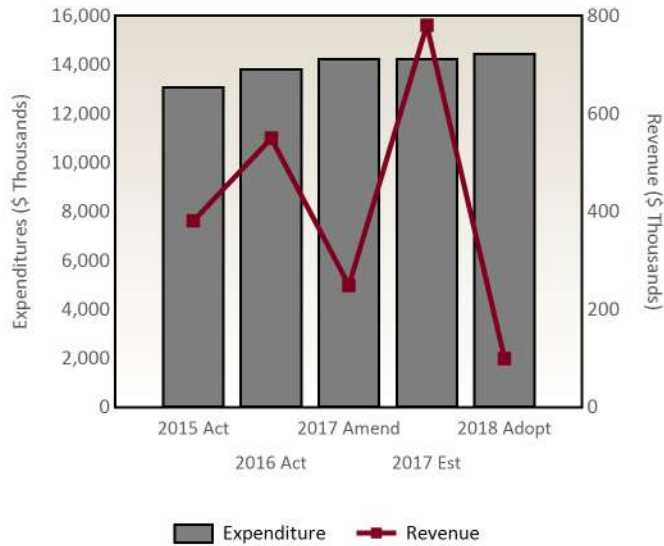
Juvenile Diversion

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

Current Office/Department Issues:

For 2018, the District Attorney's Office will be receiving funding for merit increases and to implement market adjustments for four position classes. The Office implemented an electronic process conversion that was completed in 2017, and hopes to continue to see an operating savings as a result. They reduced their 2018 operating budget slightly mostly due to a decrease in office supplies associated with the electronic conversion.

EXPENDITURE/REVENUE TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Other	381,568	550,246	250,000	781,510	100,000
Total Revenues	381,568	550,246	250,000	781,510	100,000

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Services and Other	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301
Total Expenditures	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
District Attorney	12,556,234	13,870,989	14,269,860	14,269,860	14,499,301
Juvenile Diversion	573,477	-	-	-	-
Total Expenditures	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301
Total Expenditures	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
District Attorney			
General Fund			
Population Adjustment	The adjustment to the base 2017 District Attorney budget to capture the changes in population growth across the four counties in the 18th Judicial District.	(44,341)	-
Salary and Benefit Increases	This package adjusts the budget for the District Attorney's Office to cover a 3.41% increase in benefits and a 3% merit increase pool.	319,207	-
Total General Fund		274,866	-
Total District Attorney		274,866	-

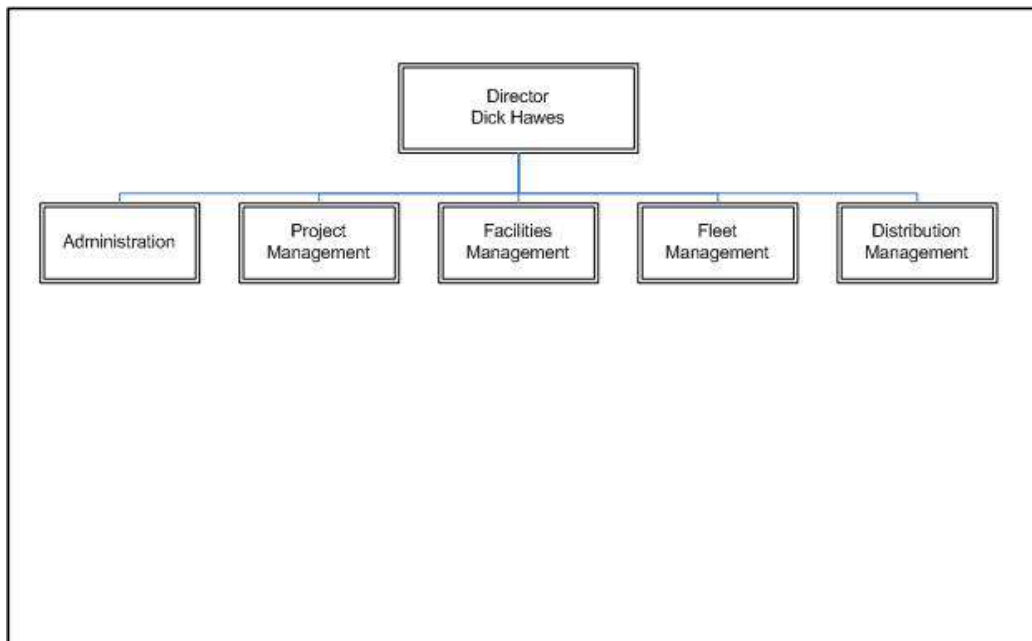
Facilities & Fleet Management

Dick Hawes, Director, 1610 West Littleton Blvd, Suite 100, Littleton, CO 80120, ffm@arapahoegov.com



Facilities and Fleet Management is a total resource organization providing full service physical plant maintenance and operations management, capital project management, lifecycle maintenance and repair of vehicles and equipment, and organization-wide distribution/warehouse services including mail and parcel processing in a responsive and cost effective manner.

ORGANIZATION CHART



Division Descriptions

Administration

Administration is responsible for overseeing the daily operations of the administrative function of the Department including budget development/ monitoring, invoice processing, security badge access, vendor background check processing, pool car activities, distribution of all incoming and outgoing mail and packages received at the various County facilities, as well as providing administrative and leadership support to each of the Divisions within the Facilities & Fleet Management Department.

Project Management Office

The Project Management Office offers project consulting and management, contract management, project estimating, onsite management, and resource management for all new construction, remodels and non-construction/special projects. In close collaboration with the Facilities Management Division, the PMO uses standard industry recognized principles and techniques to complete projects within schedule and budget constraints. This Division is also responsible for the coordination of the A/V and security/access control infrastructure needs for the County.

Facilities Management

Facilities Management performs all maintenance and custodial services for County facilities, including HVAC, plumbing, electrical, general maintenance and parking lot/grounds services. This Division works to maintain the value of the County's portfolio of 33 buildings in the most cost effective and energy efficient manner. Facilities Management uses Key Performance Indicators to evaluate factors that are crucial to the success of our organization.

Fleet Management

Fleet Management provides vehicle and equipment service and repair for the County owned and operated fleet as well as contracted services for the District Attorney's Office and Arapahoe County Weatherization's department. This Division is also responsible for ensuring that fueling requirements are met for all above ground tank fueling sites, monitoring market trends for the procurement of parts and supplies, as well as assisting user departments in the replacement of vehicles and equipment.

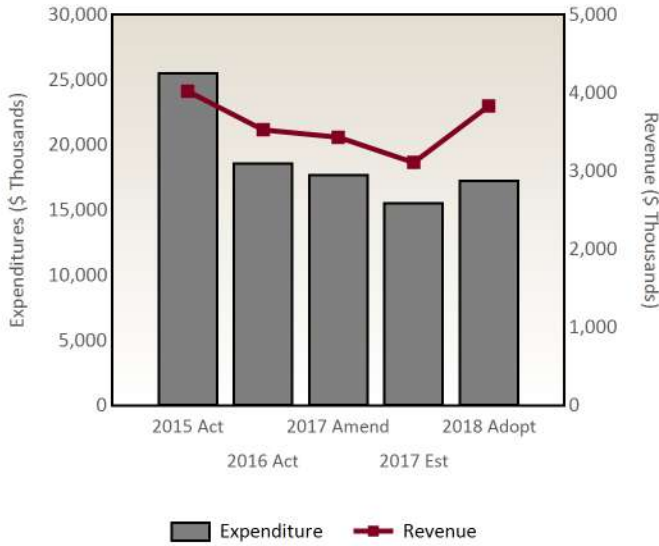
Current Office/Department Issues:

Facilities & Fleet Management is continuing to utilize key performance indicator results related to productivity and efficiency to identify opportunities and implement strategies that enables the department to provide industry standard service levels at previous year funding allocations to avoid undue pressure on the limited revenue sources available to the County. Although Facilities & Fleet Management strives to maintain County facilities with the resources available, the Detention Facility is in need of fire safety upgrades to their sprinkler system mandated by the South Metro Fire and Rescue District. The sprinkler work at the Detention Facility was not anticipated in the FFM 5 year plan for non-capital repair and maintenance projections. If this expenditure has to be absorb in the \$400K FFM typically receives annually for this work category other essential contract maintenance work will have to be deferred. Prior to 2007 FFM received approximately \$1M annually in transfers from fund balances for non-capital repair and maintenance. In 2007 when the initial energy performance contract was approved, the BOCC provided additional funding from the available fund balance to include approximately \$6M in deferred maintenance as part of the energy performance contract. The annual funding that FFM received for equipment maintenance was reduced by \$600K annually beyond 2007 to amortize the funding that was allocated for the 2007 deferred maintenance expenditure. FFM has been able to manage annual non-capital repair and maintenance of equipment with the reduced level of funding; however, this is becoming a challenge as older equipment reaches its life cycle. Any unanticipated expenditure such as the Detention Center sprinkler upgrades exacerbates these challenges.

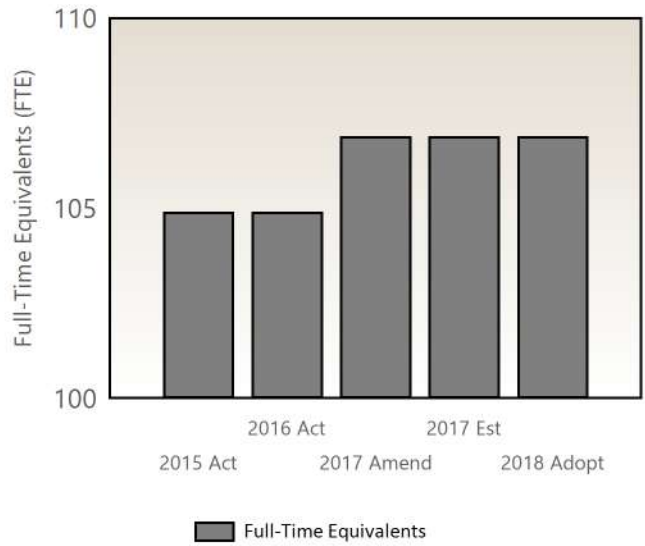
FFM is also requesting that four vehicles be replaced in 2018. These vehicles have been utilized well beyond their optimal replacement dates and in the case of one vehicle it no longer meets the weight capacity that is needed for the tasks undertaken by the unit that is assigned the vehicle. These vehicles have IG rents assigned for replacement; however, they have been used longer than their amortization schedule and the current cost of new vehicles exceeds the available funds set aside for replacement.

With regard to staffing, Facilities & Fleet Management continues to struggle to fill lower paying position vacancies such as custodial positions. Denver's unemployment statistics and low salaries have been cited for the reasons for a lack of interest in these positions. FFM is working with HR to analyze how to address this situation; however, until we have successful solutions in place staffing levels for these positions will cause disruptions to work output. Also, during the first half of 2017, FFM had higher than expected turnover in several key management positions including the Manager of Facility Operations, Energy Program Manager and HVAC/R Supervisor. These positions are now filled but it will take some time before the new management staff is operating at a high level of proficiency.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Intergovernmental	30	1,064	-	(57)	-
Fees & Charges	88	55	-	39	-
Investment Earnings	533	119	-	-	-
Internal Charges	1,416,222	1,393,459	1,631,505	1,306,118	1,739,475
Transfers	1,808,912	1,886,524	1,805,628	1,805,628	2,099,840
Other	798,423	249,923	-	1,483	-
Total Revenues	4,024,208	3,531,144	3,437,133	3,113,211	3,839,315

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	4,835,554	4,963,242	5,152,894	4,981,153	5,250,297
Employee Benefits	1,528,370	1,565,990	1,726,929	1,571,464	1,774,444
Supplies	1,079,624	995,475	1,019,195	898,844	1,029,455
Services and Other	2,424,886	2,764,573	2,720,286	2,444,354	2,329,753
Capital Outlay	14,323,139	6,914,679	5,739,560	4,291,753	5,460,907
Central Services	83,253	92,834	143,467	163,396	183,163
Transfers	1,308,912	1,386,524	1,285,628	1,285,628	1,299,840
Other	-	-	-	-	-
Total Expenditures	25,583,738	18,683,317	17,787,959	15,636,591	17,327,859

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administration	14,848,534	7,535,756	6,170,685	4,898,766	5,864,105
Bldg. & Grounds Maint	7,327,182	7,495,211	7,785,216	7,118,810	7,783,990
Custodial Services	966	1,013	1,074	1,074	-
Fleet Services	2,534,621	2,669,421	2,765,643	2,598,393	2,625,562
Office Services	284,518	321,647	325,284	344,184	310,315
Printing Services	-	-	-	-	3,600
Project Management Office	587,919	660,271	740,057	675,364	740,287
Total Expenditures	25,583,738	18,683,317	17,787,959	15,636,591	17,327,859

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Building Maintenance Fund	2,088,357	2,061,030	1,828,269	1,457,820	1,918,269
Capital Expenditure Fund	14,316,572	7,044,299	5,695,051	4,432,232	5,316,800
Central Services Fund	17,918	162,521	419,484	449,724	144,107
General Fund	9,160,891	9,415,467	9,845,155	9,296,814	9,948,683
Total Expenditures	25,583,738	18,683,317	17,787,959	15,636,591	17,327,859

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administration	6.00	4.00	4.00	4.00	4.00
Bldg. & Grounds Maint	68.50	69.50	71.50	71.50	71.50
Fleet Services	20.40	20.40	20.40	20.40	20.40
Office Services	5.00	5.00	5.00	5.00	5.00
Project Management Office	5.00	6.00	6.00	6.00	6.00
Total Full Time Equivalent Positions (FTE)	104.90	104.90	106.90	106.90	106.90

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Facilities & Fleet Management			
Building Maintenance Fund			
Arapahoe Plaza (APZ) Partial Carpet Replacement	The purpose of this budget package is to request funding to replace the remainder of the approximately 15-year old broadloom (rolled) carpet at the east half of the 1st floor and the east half of the 2nd floor at 1690 APZ with new carpet tiles to match the carpet tiles that were installed at the remainder of the building during a remodel in 2013.	114,000	-
Arapahoe Plaza (APZ) Window Systems Weatherproofing	The purpose of this budget package is to replace the window sealant and the building base caulking at 1690 W. Littleton Blvd. This request will replace the cracked and dried out sealant on all windows on the north side of the building and repair any damaged sealant on the remaining sides of the building. This will ensure the windows and other exterior caulk joints are properly sealed to prevent moisture infiltration as well as provide a tighter building envelope for energy conservation.	81,000	-

Detention Center Fire Sprinkler Head Replacement	Funding is requested in 2018 to complete the replacement of fire sprinklers heads in the detention facility. This replacement has been mandated by the South Metro Fire District due to potential deficiencies in the heads currently installed. Facilities and Fleet Management has begun replacing some heads in 2017 based on a staging plan developed by the Sheriff's Office and South Metro. This funding will complete the remainder of the sprinkler head replacement required for the facility.	90,000	-
Fairgrounds Road and Parking Lot Crack/Seal	This funding request is to repair and crack seal the asphalt in the access roads and parking lots at Arapahoe County Fairgrounds. This process will preserve the existing asphalt and extend its life until a full resurfacing is needed and can be programmed in the Capital Improvement Program.	175,000	-
Software Upgrade for the Building Automation System (BAS)	This budget package is to fund upgrades to the existing software, Niagara N4 Supervisor, for the LONG Building Automation System.	30,000	-
Total Building Maintenance Fund		490,000	-
Capital Expenditure Fund			
Admin I Clerk & Recorder Tenant Improvements	For more information, please refer to the Capital Improvement Program	699,100	-
Administration Building I - Irrigation Replacement	For more information, please refer to the Capital Improvement Program	300,000	-
Altura Plaza Paving and Curb & Gutter Replacement	For more information, please refer to the Capital Improvement Program	649,700	-
Altura Plaza Roof Overlay	For more information, please refer to the Capital Improvement Program	195,000	-
Arapahoe County Justice Center Elevator Upgrades - Courthouse 1 & 2	For more information, please refer to the Capital Improvement Program	460,000	-
Arapahoe Plaza Parking Deck Repair	For more information, please refer to the Capital Improvement Program	782,000	-
Broadway Tri-County Health Department Building Analysis	For more information, please refer to the Capital Improvement Program	70,000	-
Countywide Building Security Improvements	For more information, please refer to the Capital Improvement Program	495,000	-
Detention Center Infrastructure Improvements - Phases 1-5	For more information, please refer to the Capital Improvement Program	1,500,000	-
District Attorney's Office Boiler Replacement	For more information, please refer to the Capital Improvement Program	95,000	-
Peoria Salt Dome Condition Assessment & Proposal	For more information, please refer to the Capital Improvement Program	71,000	-
Total Capital Expenditure Fund		5,316,800	-
Central Services Fund			
2018 Ford F250 Supercab Short Bed Truck	This request is for the replacement of vehicle #3225 (2008 Ford F-250).	39,690	-
2018 Transit Connect (3122 Replacement)	This request is to replace current vehicle #3122 (2009 Chevy Express Van) with a 2018 Transit Connect van.	24,921	-
2018 Transit Connect Van (3002 Replacement)	This request is to replace current vehicle #3002 (2010 Ford Transit Courier van) with a 2018 Transit Connect van.	24,921	-
Cargo/Box Truck Replacement	This request is for the replacement of cargo/box truck (2001 GMC G3500 one-ton cargo van).	54,575	-
Total Central Services Fund		144,107	-
General Fund			
2018 Ford F250 Supercab Short Bed Truck	This request is for the replacement of vehicle #3225 (2008 Ford F-250).	13,016	-
2018 Transit Connect (3122 Replacement)	This request is to replace current vehicle #3122 (2009 Chevy Express Van) with a 2018 Transit Connect van.	3,322	-

2018 Transit Connect Van (3002 Replacement)	This request is to replace current vehicle #3002 (2010 Ford Transit Courier van) with a 2018 Transit Connect van.	3,322	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(84,795)	-
Cargo/Box Truck Replacement	This request is for the replacement of cargo/box truck (2001 GMC G3500 one-ton cargo van).	21,393	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,230	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	17,964	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	208,226	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	3,423	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	12,866	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(135,632)	-
Total General Fund		69,335	-
Total Facilities & Fleet Management		6,020,242	-

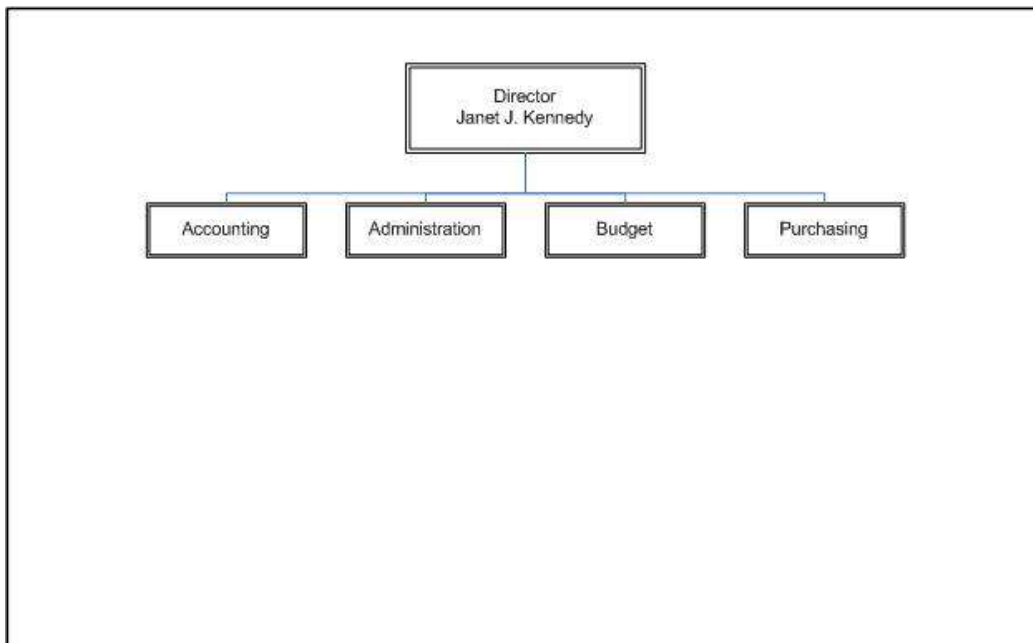
Finance Department

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



The Finance Department efficiently provides accurate, timely, and useful financial services and information to the Board of County Commissioners, to County departments and offices, and to the general public and financial community. Finance divisions and services include: Accounting Division (accounting, accounts payable/receivable, payroll, sales tax); Budget Division (budget preparation/control, debt management, mill levy certification); the Administrative Division (finance administration and strategic planning); the Purchasing Division (procurement and vendor relations); and the SAP Division (functional management of the SAP Enterprise Resource Planning (ERP) financial system, SAP support).

ORGANIZATION CHART



Division Descriptions

Finance Administration

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

Accounting Division

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

Budget Division

The Budget Division is responsible for the planning, coordination, implementation, management, and monitoring of the County's budget for the current year and developing projections for future years. Provides comprehensive assistance and guidance to departments and elected offices on their budget, budget submission, the budget process, and other areas of financial or budgetary analysis. Conducts detailed and complex analysis and evaluations of budget trends and performance. Presents quarterly budget reviews including economic updates, current and future fund projections, and budget supplemental requests.

Purchasing Division

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

SAP Business Operations

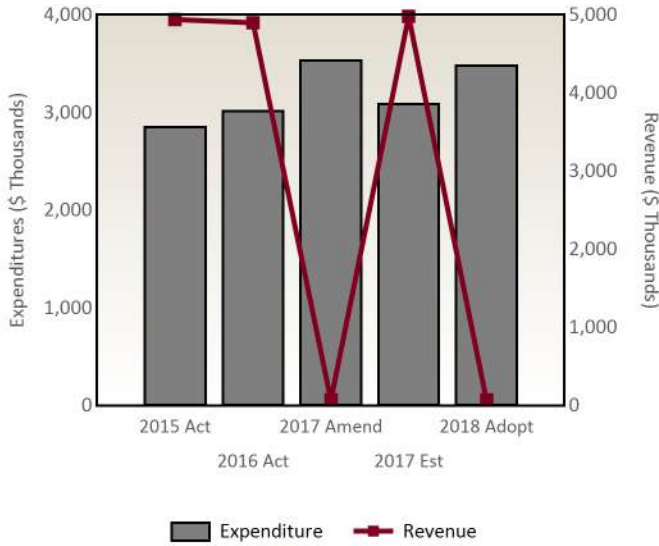
The SAP Business Operations is responsible for the functional management of the County's SAP ERP financial and payroll/HR system. The division works with the other Finance Divisions and partners with the Human Resources Departments and the Treasurer's Office to leverage SAP functionality to meet their daily business needs. The SAP Business Operations division supports the County's 2000+ employees with time, payroll, accounts payable and other functions by providing end user support, training and troubleshooting. We also provide expertise and guidance on financial business process design, review, documentation and improvement.

Current Office/Department Issues:

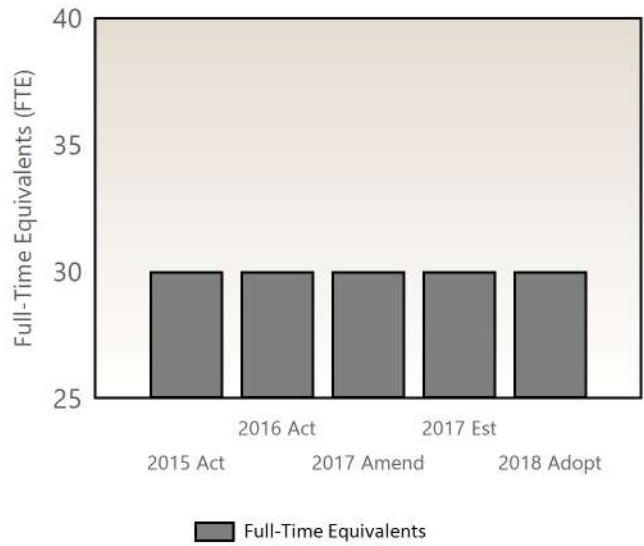
Finance plays a key role in the County's Align Arapahoe goal of Fiscal Responsibility by providing financial expertise and support, researching financial best practices, driving financial business process improvement efforts, developing financial training for County staff and working with the Board of County Commissioners, Elected Officials, and departments to ensure that the County is a good steward of taxpayer funds.

The Finance Department will continue to support and facilitate the Long Range Budget Committee in addressing the County's long-term financial needs. This Committee, consisting of elected officials, department directors and key members of its business community, will continue to evaluate the County's current and future financial condition and making recommendations to meet predicted future financial challenges.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	4,835,168	4,818,065	-	4,887,206	-
Fees & Charges	76	-	-	33	-
Other	108,202	82,815	75,000	96,439	75,000
Total Revenues	4,943,447	4,900,880	75,000	4,983,677	75,000

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	2,046,970	2,162,138	2,466,268	2,148,409	2,482,252
Employee Benefits	513,551	544,687	647,328	519,368	663,519
Supplies	39,248	32,710	41,790	28,831	33,758
Services and Other	258,062	282,615	389,341	399,472	309,251
Central Services	3,037	1,012	-	-	-
Total Expenditures	2,860,867	3,023,162	3,544,727	3,096,080	3,488,780

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Accounting Division	1,824,168	1,410,439	1,404,499	1,091,685	1,351,510
Accounting Division - Open Space	25,495	29,606	41,375	30,501	48,934
Budget Division	404,533	433,640	448,351	445,310	470,984
Finance Administration	237,659	227,409	260,458	232,880	245,681
Purchasing Division	369,012	402,747	440,088	433,388	525,893
SAP Division	-	519,319	949,956	862,317	845,778
Total Expenditures	2,860,867	3,023,162	3,544,727	3,096,080	3,488,780

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	2,835,373	2,993,555	3,503,352	3,065,579	3,439,846
Open Space Sales Tax Fund	25,495	29,606	41,375	30,501	48,934
Total Expenditures	2,860,867	3,023,162	3,544,727	3,096,080	3,488,780

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Accounting Division	18.50	13.50	12.50	12.50	12.50
Accounting Division - Open Space	0.50	0.50	0.50	0.50	0.50
Budget Division	5.00	4.00	4.00	4.00	4.00
Finance Administration	2.00	1.00	1.00	1.00	1.00
Purchasing Division	4.00	4.00	4.00	4.00	4.00
SAP Division	-	7.00	8.00	8.00	8.00
Total Full Time Equivalent Positions (FTE)	30.00	30.00	30.00	30.00	30.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Finance Department		
General Fund		
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,554 -
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	4,116 -
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	97,096 -
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	6,180 -
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(59,253) -
Total General Fund		54,693 -
Open Space Sales Tax Fund		
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	324 -
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	1,058 -
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	67 -

Total Open Space Sales Tax Fund	1,449	-
Total Finance Department	56,142	-

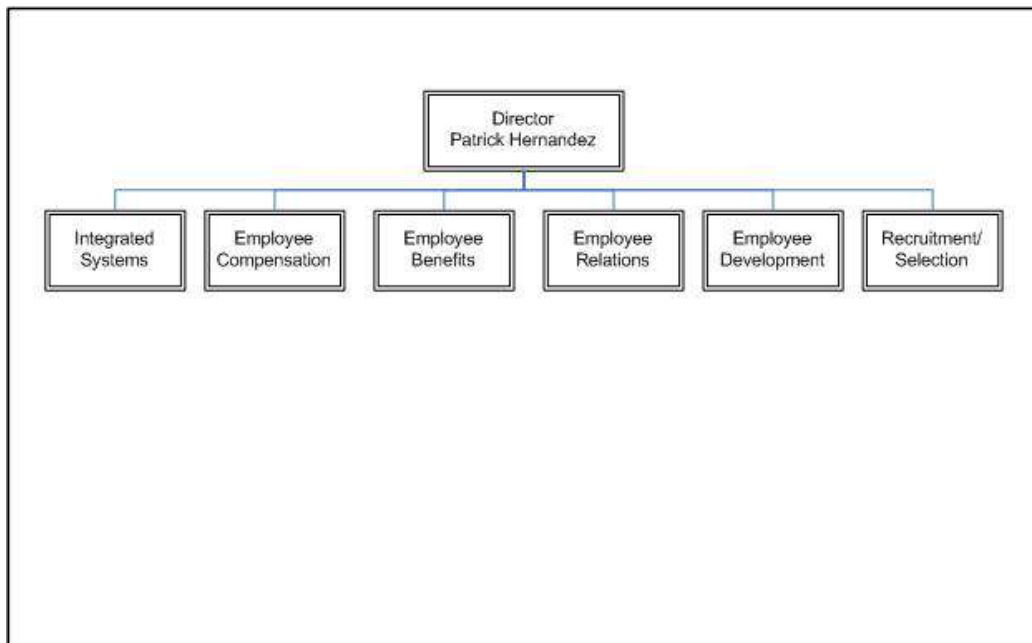
Human Resources

Patrick Hernandez, Director of Human Resources, 5334 S. Prince St., Littleton, CO 80120, HumanResources@arapahoegov.com



As a strategic business partner for Arapahoe County employees, the Human Resources Department provides talent management through employee recruitment, development, relations, and total compensation to ensure the recruitment and retention of a high quality workforce.

ORGANIZATION CHART



Division Descriptions

Human Resources Administration

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

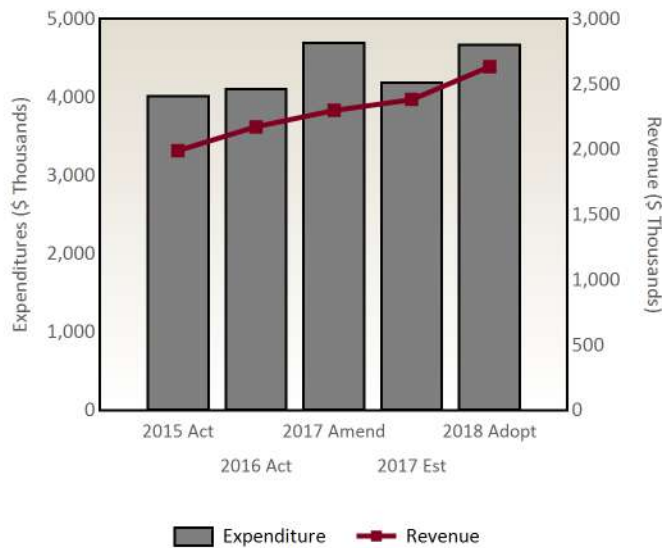
Human Resources Development

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

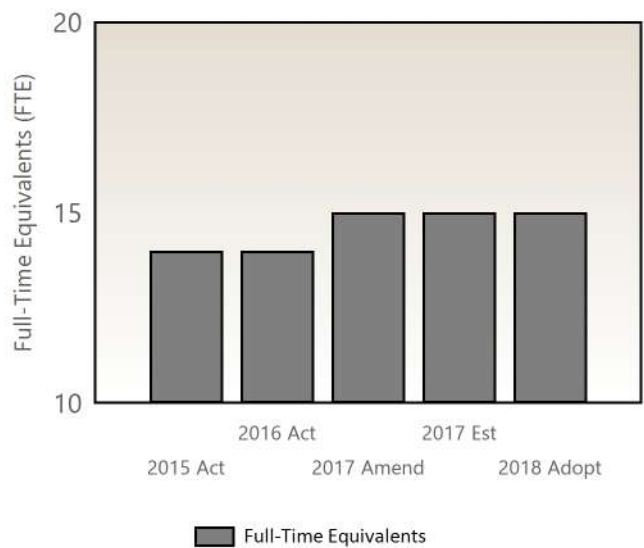
Current Office/Department Issues:

The Wellness Program, Tuition Reimbursement, and Professional Services costs are routinely increasing every year. The Wellness Program currently has a budget of \$50,000 and the Tuition Reimbursement has a budget of \$30,000 that are no longer sufficient. These program’s costs are based on participation which is continuing to grow every year resulting in these costs being covered by other line items within the budget. The same issue is occurring with Professional Services. Human Resources continues to manage this internally within our budget.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Licenses & Permits	-	(66)	-	-	-
Fees & Charges	137,263	76,374	180,000	89,107	180,000
Fines & Penalties	-	-	-	55	-
Internal Charges	1,752,490	2,013,945	1,895,200	2,175,672	2,300,800
Transfers	103,800	85,800	150,400	118,510	155,022
Other	-	-	75,000	-	-
Total Revenues	1,993,553	2,176,053	2,300,600	2,383,344	2,635,822

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	1,040,562	1,149,666	1,171,358	1,201,885	1,240,535
Employee Benefits	260,945	277,301	325,017	305,977	334,016
Supplies	23,966	32,032	32,450	27,886	32,450
Services and Other	2,706,324	2,657,586	3,177,895	2,667,181	3,078,117
Total Expenditures	4,031,796	4,116,585	4,706,720	4,202,929	4,685,118

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Human Resources Admin.	3,806,135	3,932,277	4,518,531	4,126,785	4,496,929
Human Resources Training	225,662	184,308	188,189	76,144	188,189
Total Expenditures	4,031,796	4,116,585	4,706,720	4,202,929	4,685,118

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Employee Flex Plan Fund	698,462	766,542	756,600	854,777	827,622
General Fund	1,770,428	1,920,694	2,056,120	1,873,743	2,059,296
Self Insurance Fund	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Total Expenditures	4,031,796	4,116,585	4,706,720	4,202,929	4,685,118

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Human Resources Admin.	14.00	14.00	15.00	15.00	15.00
Total Full Time Equivalent Positions (FTE)	14.00	14.00	15.00	15.00	15.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Human Resources		
General Fund		
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,325 -
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	2,580 -
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	48,642 -
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	9,098 -

Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,997	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(30,313)	-
Total General Fund		<u>39,329</u>	-
Total Human Resources		<u>39,329</u>	-

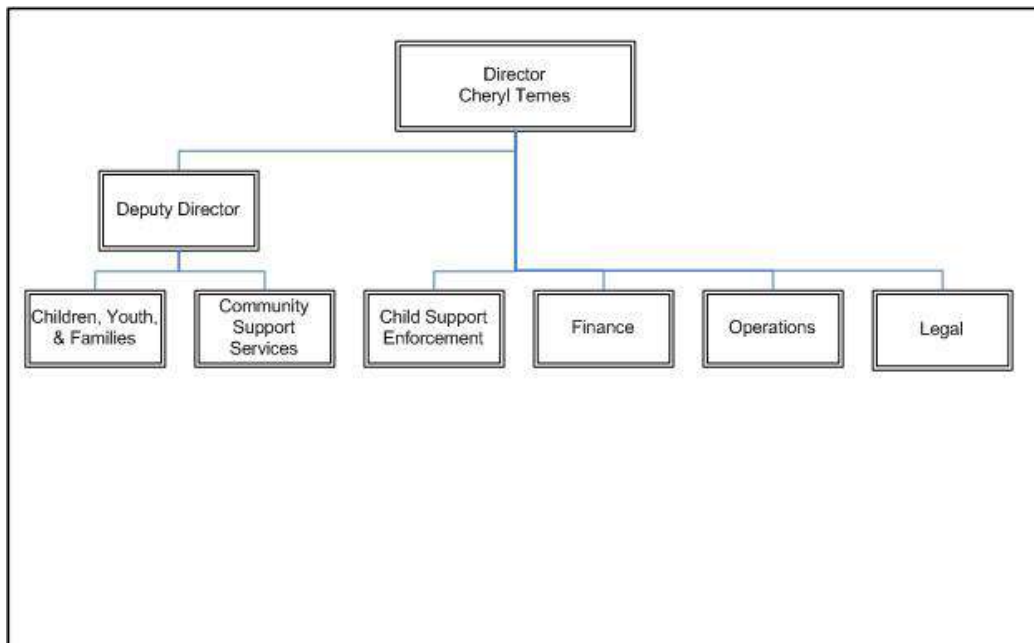
Human Services

Cheryl L. Ternes, Director, 14980 E Alameda Dr, Suite 007, Aurora, CO 80012, HumanServices@arapahoegov.com



The Arapahoe County Department of Human Services builds strong communities by promoting the safety, independence, and stability of individuals and families. The Department administers nearly 70 distinct programs, serving the most vulnerable citizens in the community with dedicated staff to achieve this mission. The Department is comprised of the following service divisions: Children and Adult Protective Services (CAPS), and Community and Child Support Services (CCSS). The Department is also supported by the Finance and Operations Divisions. The Department's Legal division reports to the County Attorney's office.

ORGANIZATION CHART



Division Descriptions

Administrative Services

The Office of the Director of Human Services is responsible for the management of the second largest department in the County with more than 550 full time employees. Leadership includes overseeing Human Services' overall performance and maintaining accountability and transparency while enhancing fiscal responsibility, enforcing County policies and preventing liability. Arapahoe County Department of Human Services is a state supervised system and the director's duties also involve keeping the Colorado Department of Human Services (CDHS) and the Colorado Department of Health Care Policy and Financing (HCPF) informed of our business as well as the Board of County Commissioners.

Finance

The Finance Division supports the Department of Human Services through the delivery of financial data analysis and reporting, budget development and monitoring along with accounting and fiscal oversight. This work is done in support of the department's goal to better serve the citizens of Arapahoe County with high quality services while maintaining fiscal responsibility.

Human Services-Legal

Human Services Legal provides the department with legal services across all divisions.

Community and Child Support Services

The CCSS Division provides public assistance to eligible residents in Arapahoe County. It provides this assistance to individuals, families, the elderly, and the disabled. Most assistance programs are based on income, resource, and citizenship guidelines established by state or federal mandates. Programs in the CCSS Division include: Colorado Works (TANF), Food Assistance, Family Medical Services, Adult Financial and Adult Medical Assistance, Long Term Care (LTC), Child Care, Low Income Energy Assistance (LEAP), Colorado Refugee Services and Child Support Services.

Operations Division

The Operations Division is responsible for the overall business function of the department and facilitates mail, document, and record management and distribution. Additionally, this division is responsible for related business support services to include strategic planning, data, business and project analysis and management, quality control, systems security, asset and position management, client relations coordination, building and emergency response and additional needed support services to the Human Services Department.

Children and Adult Protection Services

The Children and Adult Protection Services Division protects children who have been or who are at risk of being abused or neglected, provides services to families in need of assistance with adolescents beyond their control and/or involved in the juvenile justice system, assists children who need alternative permanency services, including adoption and provides protective services to At Risk Adults.

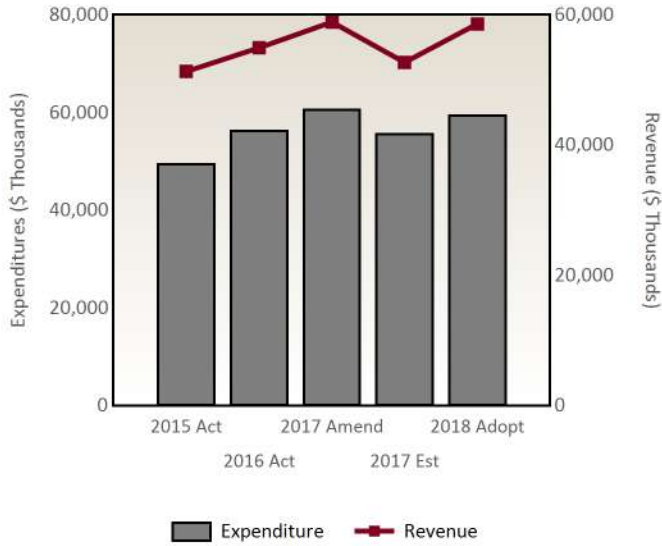
Community and Child Support Services

In order to help children get the financial and medical support they need and deserve, the Community and Child Support Services Division provides the following services: locating parents; establishing paternity; establishing financial and medical support obligations; modifying support orders; and enforcing financial and medical support obligations.

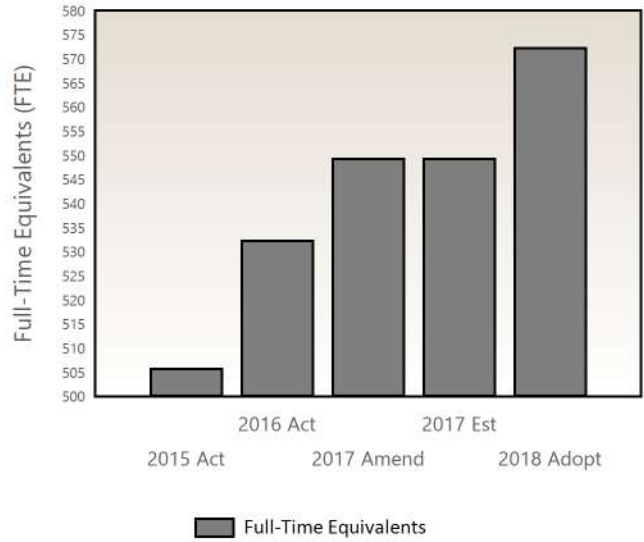
Current Office/Department Issues:

As much as 85% of the Human Services budget is allocated by the state and federal government. Human Services revenue is also supported by local property taxes. The Department's State and Federal funding has been fairly stable with some significant increases in the Child Welfare Block Allocation and the County Administration Block Allocation (Family and Adult Services). The increases over the past three years in Child Welfare funding have been targeted for additional staff and the County Administration increase this state fiscal year is targeted for additional personnel to support the eligibility determination, and fiscal and operational functions in the Community Support Services area. Continued high demand and seasonal surges in Child Care Assistance applications along with legislative changes have continued to challenge the Community and Child Support Services Division (CCSS) to provide high quality service while remaining compliant with timeliness mandates. CCSS continues to respond with a high degree of commitment focused on the use of technology and business process analysis in order to streamline the work and increase accuracy and efficiency. The Children and Adult Protection Services Division (CAPS) continues to improve business practices with programs designed to help families by engaging earlier and effectively while reducing congregate care. With mandated reporting and the implementation of a statewide reporting hotline, the CAPS Division has experienced a large increase in referrals requiring additional efforts to assess and respond to the urgent needs in the community. ACDHS continues to strive for improved practices to better serve the citizens of Arapahoe County with high quality services while maintaining fiscal responsibility.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	12,675,011	13,134,517	13,231,611	13,577,521	14,033,336
Licenses & Permits	(27)	340	-	80	-
Intergovernmental	37,474,477	41,062,799	44,781,533	38,074,819	43,737,211
Fees & Charges	18,364	18,540	20,000	19,553	20,000
Other	1,171,406	760,365	891,789	1,060,295	864,954
Total Revenues	51,339,231	54,976,561	58,924,933	52,732,269	58,655,501

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	25,286,794	26,553,237	28,329,810	28,506,730	31,299,501
Employee Benefits	7,438,689	7,898,883	8,734,681	8,291,753	9,844,234
Supplies	413,391	384,418	483,623	397,480	424,600
Services and Other	2,874,339	3,985,856	3,341,737	3,245,397	2,382,900
Community Programs	11,870,382	12,346,412	14,038,149	11,793,373	14,013,977
Capital Outlay	-	182,429	2,467,789	117,945	50,978
Central Services	1,384,221	1,502,617	1,420,472	1,416,400	1,530,532
Transfers	364,000	3,600,000	2,020,897	2,001,265	34,200
Total Expenditures	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administrative Services	2,401,891	5,889,636	4,242,031	4,428,230	2,330,789
Child & Family Services	19,509,506	21,213,990	25,253,569	22,850,167	24,193,804
Child Support Enforcement	4,475,972	4,582,202	4,471,030	4,445,585	4,708,902
Community Support Svcs	18,025,506	19,285,285	21,273,725	18,503,220	22,334,285
Finance and Administration	1,148,867	1,160,295	1,081,254	1,186,040	1,264,464
Human Services Legal	2,313,738	2,488,031	2,563,021	2,653,299	2,695,195
Operations Division	1,756,337	1,834,414	1,952,528	1,703,802	2,053,483
Total Expenditures	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Social Services Fund	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922
Total Expenditures	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administrative Services	6.00	7.00	7.00	7.00	7.00
Child & Family Services	212.00	237.00	254.00	254.00	277.00
Child Support Enforcement	57.00	58.00	58.00	58.00	58.00
Community Support Svcs	167.00	168.00	168.00	168.00	168.00
Finance and Administration	14.00	12.00	12.00	12.00	12.00
Human Services Legal	25.00	27.50	27.50	27.50	27.50
Operations Division	25.00	23.00	23.00	23.00	23.00
Total Full Time Equivalent Positions (FTE)	506.00	532.50	549.50	549.50	572.50

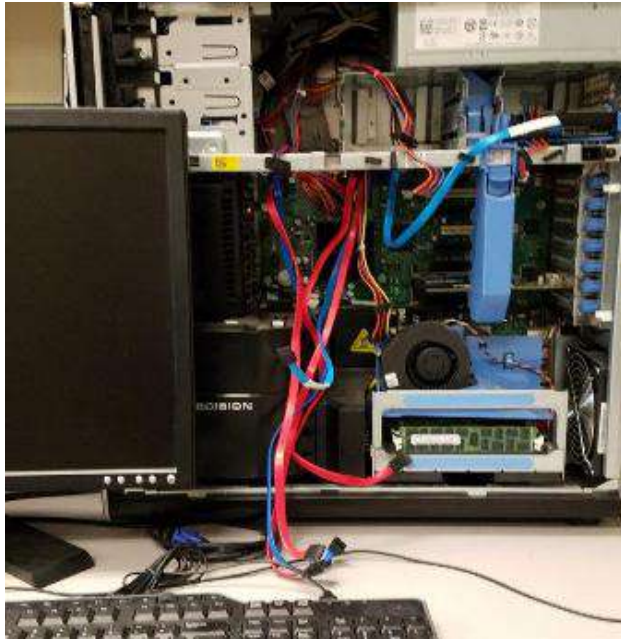
BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Human Services		
Social Services Fund		
2018 IT Replacements	171,679	-
Additional Vacancy Savings 1.25 Percent	(477,830)	-
Deferred Compensation	6,685	-
Health & Dental	83,052	-
Merit increase	1,190,750	-

Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	47,732	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	70,163	-
Replacement Vehicles for 2018	Two fleet vehicles which are utilized by the Children and Adult Protection Services Division will reach the end of their life cycle and need to be replaced in 2018.	50,978	-
Staff and Compensation Increase in Community and Child Support Services	Due to the \$2,149,510 increase in the County Admin Allocation for SFY 2018, the Arapahoe County Department of Human Services (ACDHS) request approval from the BOCC to add 23 FTE to address the increased workload in Human Services Community and Child Support Services Division, Operations Division and Legal Services. This was reviewed and approved to move forward by the Board of County Commissioners during 2017.	1,123,043	23.00
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(764,122)	-
Total Social Services Fund		1,502,130	23.00
Total Human Services		1,502,130	23.00

Information Technology

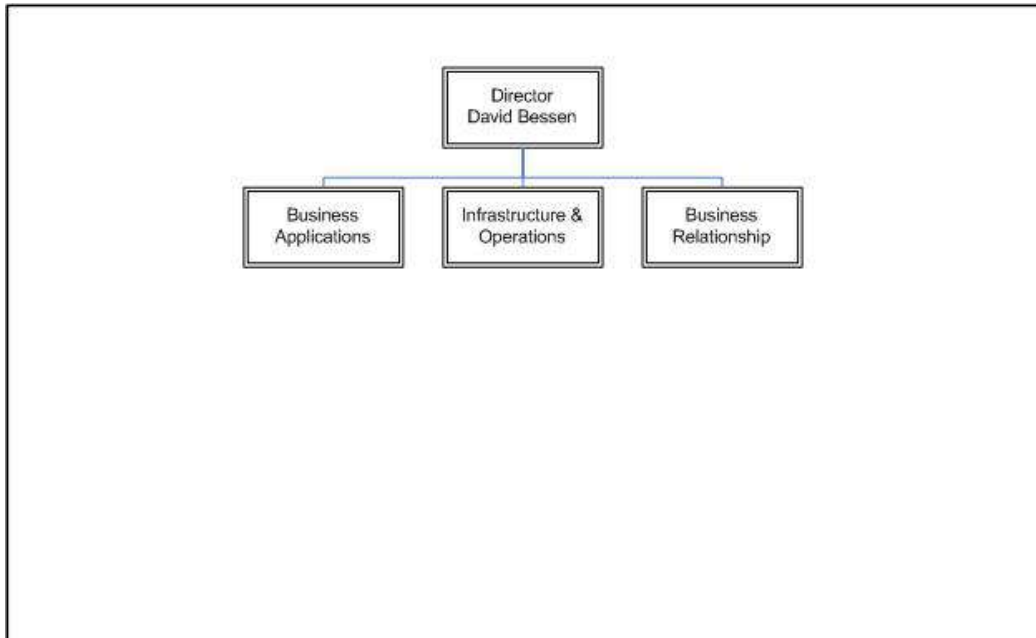
David Bessen, Director, 5334 S. Prince Street, Littleton, CO 80120, dbessen@arapahoe.gov



The Information Technology (IT) Department is responsible for the County’s centralized IT operations, including infrastructure, hardware assets, vendor and developed applications, desktop services, projects, analysis services and technology strategy development. The Department continues to drive efficiencies, both internally, where we strive to reduce expenditures and prudently invest in new technologies, and externally, where we work with offices and departments to bring efficient technology services for streamlining their operations.

In recent years, the Department has expanded its software development competency to create applications where a commercial solution or product is not a good fit or feasible. Much of the development work that we have done is re-usable, so we can gain further efficiencies by re-deploying and/or re-configuring software for multiple departments. IT also acquires software for large projects. In 2016, IT contracted to replace the County’s public safety system, a 21-month effort which is expected to be completed in May 2018. Overall, the Department maintains over 200 different services for the County, as well as the infrastructure of servers, networks, internet connections, security systems and personal computers.

ORGANIZATION CHART



Division Descriptions

Administrative Division

The Administrative Division of Information Technology provides leadership and staff support for the IT Department. It is comprised of the Director and two administrative assistants. Key responsibilities of the Director include the overall department leadership, budgeting, strategic planning, key communication with all other Departments and Offices within the County, and external relationships with other government entities and industry groups. Major responsibilities of the administrative staff include clerical support, payroll and personnel, purchase requisitioning and accounts payable, budget reporting, contract management, web page content maintenance and coordination of department training and travel.

Business Relationship

The Business Relationship Division provides direct customer services to the Elected Offices and Departments. It is comprised of the Business Relationship partners, the Project Management group and a Quality Assurance team. The Business Relationship Partners work with the Divisional Manager to provide liaison services to all users of County IT services by learning their business needs, providing technology consultation and identifying IT services to fill those needs. The Project Management group manages business analyses, project activities and quality assurance services. The Quality Assurance team designs tests and manages the testing of new or upgraded software and hardware systems, ensuring that they function according to specification.

Business Applications

The Business Applications Division offers internal user support for both acquired and internally developed software applications. These support services range from troubleshooting to software configuration to vendor management for 100+ software applications. Applications support staff are also heavily involved in new system implementations—learning the system and how it is used—so that they can more readily provide appropriate support to Departments and Offices. The support team also evaluates and test new versions of software, ensuring compatibility with our infrastructure, operating systems and other applications.

Infrastructure

Infrastructure provides support for network services, system administration, operations, desktop support and asset management. Network Services supports our data circuits and VoIP, as well as network security, performance management tools and cabling. System Administration supports over 400 application servers (of which 84% which are virtualized), data storage, remote access, email and electronic archiving, including our use of cloud services. Desktop Support manages hardware and software for workstations, printers, scanners, plotters and mobile devices. Asset Management is responsible for licensing and the life-cycle tracking of all technology assets. In addition, IT provides a service desk that resolves nearly 25,000 end-user requests annually.

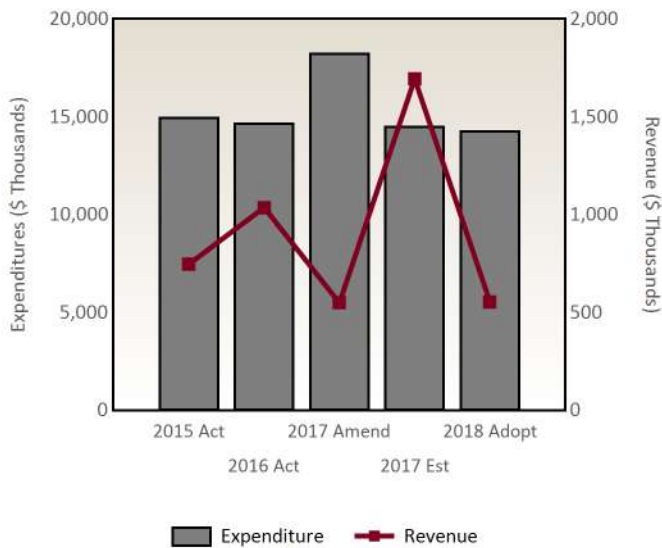
In the past two years, the Infrastructure Division has worked extensively on reinforcing our department's resiliency to support the Continuity of Operations (COOP) and our cyber-security posture given the increase in threats and phishing efforts. Our goal, to be completed in 2018, is to provide our own Disaster Recovery capabilities between the County's two, geographically distinct data centers. In addition, the Division has focused on meeting the evolving Criminal Justice Information Systems (CJIS) compliance standards in support of the County's public safety mission.

Current Office/Department Issues:

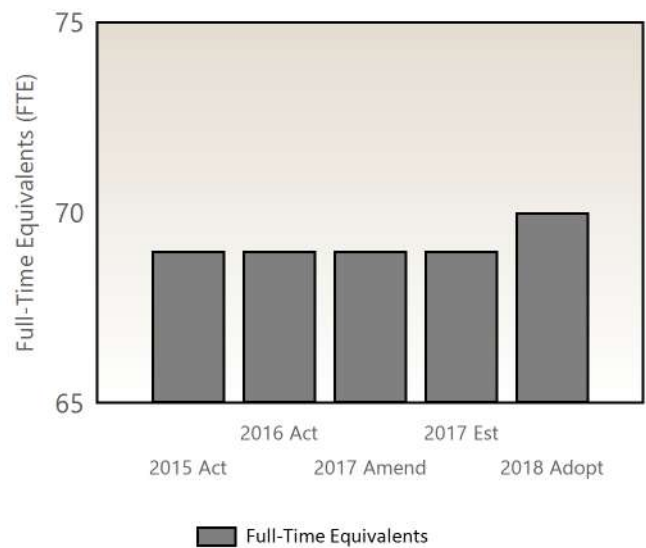
1. Staffing continues to be a significant issue for the Department. Since early 2016, the Department has been fully staffed, which is a good problem to have. Being fully staffed has enabled the Department to invest a record number of hours working on projects. In the first half of 2017, 23,289 hours of staff time were spent doing project work—updating systems, building new ones, deploying hardware assets. At an annualized rate, these 46,500 hours represent a 22% increase over 2016, indicating that IT is getting more done and that the overall stability of our systems (hardware and software) has enabled us to focus less on maintenance and more on building and implementing. There is, however, a downside to being fully staffed. Vacancy savings—IT is a large department and subsequently subject to the 3.5% reduction in salary and benefit funding—have begun to have an adverse impact on our overall budget. In 2017, IT is projecting to exceed its salary and benefits budget lines by approximately \$309,000. While IT has been able, in 2017, to find one-time budget savings elsewhere in its budget to cover this increased expense, those one-time savings will not be available in 2018. With the anticipation that we will continue to be fully staff throughout 2018—we may have one retirement and, if so, we will be filling that position in short order, we expect that the Department will exceed its compensation budget in 2018 unless some relief from the vacancy savings is provided. With full staffing, IT has continued to whittle down the number of projects in its queue: as of July 2017, the project backlog is down to 48 projects, of which 33 are currently active, which compares to a queue of 106 projects in 2013 and 51 projects a year ago.
 2. In March 2015, the Department re-balanced positions by merging the Manager of Networks and the Manager of Systems Administration roles in order to transfer a position to the Business Analyst team. The goal was to increase our capability of performing systems analyses and to increase our throughput on projects. While our project throughput did increase, the single manager over Networks and Systems has been challenged. With 10 direct reports, regular one-on-ones, numerous projects and many contract negotiations with telecommunications providers it has been difficult to remain on top of all of the work required for the combined position. Thus, IT is submitting a budget package to bring back the Manager of Systems Administration role in the Department. We believe that this will allow the Manager of Networks to be more successful in his role and provide better opportunities for engagement for the network and systems staff.
-

3. Cyber-security continues to be a concern at the County. While, to date, we have not experienced any significant or large-scale incidents, the County does need to be prepared. Part of being prepared is training staff on how to avoid phishing scams that could put County systems and/or data at risk. In June 2016, IT launched a training program through Arapahoe Learns called *Securing the Human* in an effort to inform staff about avoiding security risks and taking appropriate precautions. On another front, IT continues to be diligent about patching systems to ensure that they have the latest security patches installed. Neither of these two measures will guarantee security, but the two will help us to avoid at least 90% of the causes of cyber security attacks. IT is continuing to look for reasonable and prudent means of defending the County’s systems and data and the Department will continue to make investments in technology to assist with this effort. For 2018, half of the \$160,300 of the savings that have been realized by the Department will be allocated to acquiring additional security technologies. The need to acquire these technologies will likely be an on-going trend and IT will attempt—but there are no guarantees—to cover the costs through savings elsewhere in its budget.
4. For FY2017, IT had submitted a budget package to cover the increase costs associated with the licensing and operation of the SuccessFactors Learning Management System (Arapahoe Learns). The package was denied and IT was able to absorb the cost (\$138,600 recurring annually) due to one-time savings elsewhere in the IT budget. For 2018, IT is submitting a budget package to cover this new cost.
5. At the 2017 County Off-Site meeting in February, there was discussion about innovation and increasing the County’s ability to deliver innovative technology solutions. Part of the discussion revolved around Information Technology’s capacity to initiate additional undertakings that could achieve cost savings and efficiencies outside of IT. Toward that end, it was suggested that IT increase its development capacity and, for 2018, IT is submitting a budget package for an additional developer position. This developer would be a more junior software engineer who could work on maintenance issues and bug fixes, freeing up our senior development staff to work on projects that deliver efficiencies to the County.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Intergovernmental	-	-	-	1,054,655	-
Investment Earnings	-	-	-	107,658	-
Internal Charges	519,756	515,574	527,028	521,059	535,790
Transfers	228,659	522,439	11,524	11,524	20,000
Other	-	-	12,000	-	-
Total Revenues	748,415	1,038,013	550,552	1,694,897	555,790

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	5,680,783	5,497,205	6,157,173	5,908,482	6,455,899
Employee Benefits	1,431,768	1,405,019	1,581,587	1,464,135	1,679,608
Supplies	46,258	41,772	38,375	27,438	30,450
Services and Other	4,723,548	3,930,667	5,015,679	4,028,334	4,980,578
Capital Outlay	2,385,541	2,848,367	5,016,468	2,618,897	700,910
Central Services	539,656	469,833	441,597	479,472	449,055
Transfers	193,059	522,439	11,524	11,524	20,000
Total Expenditures	15,000,613	14,715,302	18,262,403	14,538,282	14,316,500

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administration	2,766,882	2,325,489	5,691,775	2,896,380	1,341,522
Business Apps Div.	4,484,734	4,309,261	4,708,479	4,534,931	5,013,322
Business Relationship	1,527,663	1,842,898	1,862,372	1,930,036	1,932,223
Infrastructure & Ops	6,221,334	6,237,653	5,999,777	5,176,935	6,029,433
Total Expenditures	15,000,613	14,715,302	18,262,403	14,538,282	14,316,500

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Capital Expenditure Fund	1,672,077	1,388,841	4,566,390	2,015,058	350,000
Central Services Fund	858,906	1,122,729	501,602	101,642	350,910
General Fund	12,469,630	12,203,732	13,194,411	12,421,582	13,615,590
Total Expenditures	15,000,613	14,715,302	18,262,403	14,538,282	14,316,500

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Administration	3.00	3.00	3.00	3.00	3.00
Business Apps Div.	26.00	25.00	25.00	25.00	25.00
Business Relationship	15.00	16.00	16.00	16.00	16.00
Infrastructure & Ops	25.00	25.00	25.00	25.00	26.00
Total Full Time Equivalent Positions (FTE)	69.00	69.00	69.00	69.00	70.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Information Technology		
Capital Expenditure Fund		
SAP Enterprise Reporting For more information, please refer to the Capital Improvement Program	200,000	-
SAP HR Process Improvements - Compensation For more information, please refer to the Capital Improvement Program	150,000	-
Total Capital Expenditure Fund	350,000	-
Central Services Fund		
Admin Data Center Server Blades Replacement Replace Admin Data Center Server Blades	124,800	-

CentrePoint Data Center Air Conditioning Replacement	Replace the A/C system in the CentrePoint Data Center.	20,000	-
Fixed Asset Replacements	Replace aging IT hardware assets	66,010	-
Internet Firewall Replacements	2018 Internet Firewall Replacements	109,340	-
VoIP Phone System Server Replacements	Replace VoIP Phone System Servers at four (4) ACG locations	30,760	-
Total Central Services Fund		350,910	-
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(98,886)	-
Admin Data Center Server Blades Replacement	Replace Admin Data Center Server Blades	28,000	-
CentrePoint Data Center Air Conditioning Replacement	Replace the A/C system in the CentrePoint Data Center.	26,333	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,792	-
Fixed Asset Replacements	Replace aging IT hardware assets	11,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	14,352	-
Internet Firewall Replacements	2018 Internet Firewall Replacements	44,222	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	255,431	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	6,146	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	15,809	-
SAP Enterprise Reporting		20,000	-
Success Factors operating expense	In 2016, the County licensed SuccessFactors' Learning Management system and launched it in January 2017. IT had proposed a budget package for the funding of this \$138,600 expense for FY2017, but the package was denied. IT is now seeking funding to maintain this well-used service offering.	138,600	-
Systems Manager Position	In 2014, the Systems Manager and Network Manager positions were combined into one position: Infrastructure Manager. The workload is proving to be too much for one person. We are requesting to have the Systems Manager position once again.	145,357	1.00
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(158,191)	-
VoIP Phone System Server Replacements	Replace VoIP Phone System Servers at four (4) ACG locations	8,726	-
Total General Fund		463,691	1.00
Total Information Technology		1,164,601	1.00

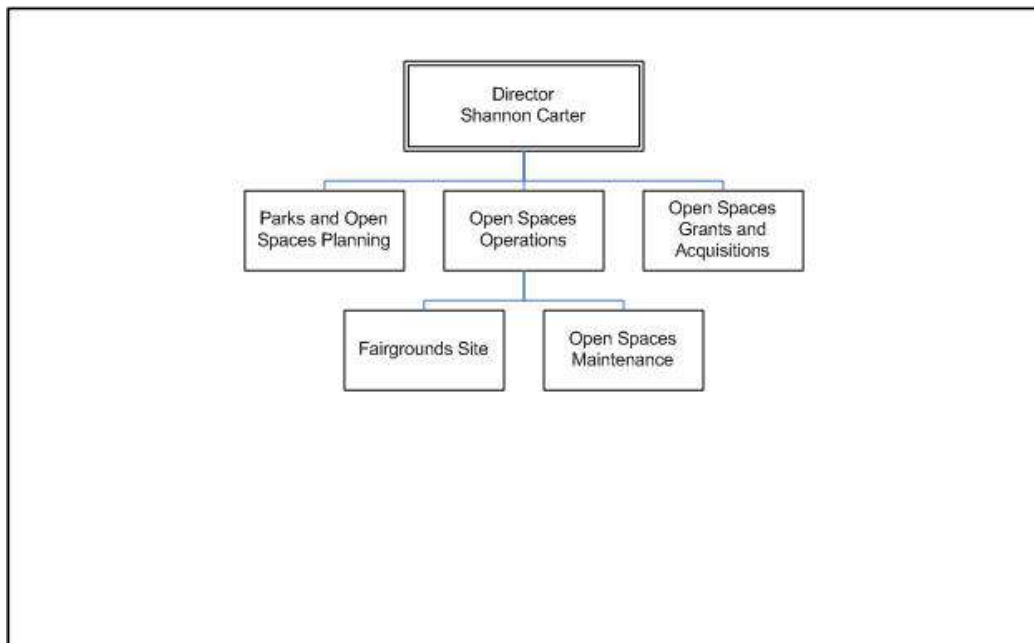
Open Spaces & Intergovernmental Relations

Shannon Carter, Director, 6934 S. Lima Street, Centennial, CO 80112, lmiller@arapahoegov.com



The Open Spaces and Intergovernmental Relations department has two main functions: (1) acts as the liason between County departments and other governmental agencies; and (2) manages and oversees all of the County-Owned Parks, Trails, and Open Spaces properties, which includes the Arapahoe County Recreation District. The Department preserves urban and rural open space and natural areas; preserves water quality in rivers, lakes, and streams; provides, maintains, and improves neighborhood parks, open space, sports fields, picnic facilities, and multi-use trails; protects wildlife habitats and corridors; preserves agricultural and ranch lands; and enhances and maintains designated heritage areas.

ORGANIZATION CHART



Division Descriptions

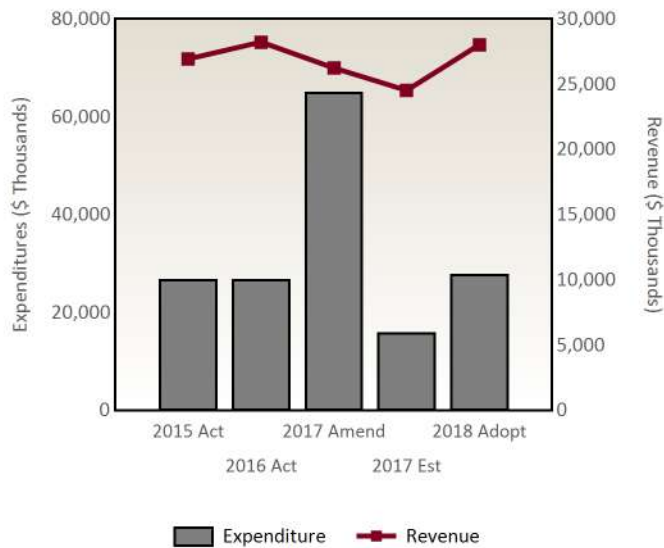
Open Spaces

Open Spaces preserves urban and rural open space and natural areas; protects water quality in rivers, lakes, and streams; provides, maintains, and improves neighborhood parks, open space, sports fields, picnic facilities, and multi-use trails; protects wildlife habitat and corridors; preserves agricultural and ranch lands; and enhances and maintains designated heritage areas. The program also provides a 50% share-back to incorporated cities and towns; provides grants for municipalities; funds open space and trails in unincorporated Arapahoe County; and maintains the Recreation District's parks, trails and properties.

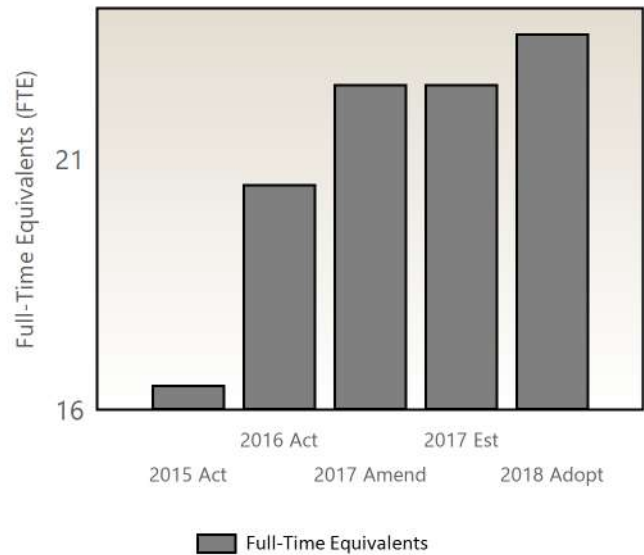
Current Office/Department Issues:

As the Open Spaces Program and Recreation District mature, project complexity and accountability become more sophisticated and the need for project administrative support and a full-time customer service representative have been prioritized. The Open Spaces department has staffed a part-time administrative assistant position at the front desk for administrative support and customer service for four years. The department is requesting a full time administrative assistant to meet the administrative support demands and to adequately provide quality customer service to the citizens of Arapahoe County. This position will perform a variety of administrative and clerical support functions for the Open Spaces Department and serve as the official greeter to customers visiting and calling the Open Spaces Department during all business hours.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	25,493,545	26,586,457	25,165,262	23,150,898	26,776,185
Licenses & Permits	-	338	-	-	-
Intergovernmental	152,906	149,444	153,262	203,491	153,262
Fees & Charges	565,148	903,134	693,779	902,388	790,779
Investment Earnings	309,668	332,748	140,000	73,682	300,000
Internal Charges	-	-	-	1,788	-
Transfers	369,695	207,332	110,861	110,861	-
Other	66,462	69,750	-	104,501	30,300
Total Revenues	26,957,424	28,249,202	26,263,164	24,547,610	28,050,526

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	998,789	1,224,409	1,394,299	1,410,375	1,496,430
Employee Benefits	282,875	334,054	398,320	370,891	414,479
Supplies	208,323	245,933	150,157	227,431	141,503
Services and Other	18,066,752	22,247,072	59,080,483	10,174,483	22,102,797
Capital Outlay	6,586,816	2,102,996	3,452,756	3,161,897	2,840,000
Central Services	170,049	269,665	320,284	302,108	691,559
Transfers	586,770	422,702	346,596	346,596	227,570
Total Expenditures	26,900,374	26,846,832	65,142,895	15,993,782	27,914,338

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arapahoe County Fair Operations	283,181	444,974	472,377	453,165	398,600
Cash-In-Lieu	-	-	882,591	-	-
Intergovernmental Relations	39,218	39,600	40,204	39,758	45,206
Open Spaces	26,577,976	26,362,258	63,747,723	15,500,859	27,470,532
Total Expenditures	26,900,374	26,846,832	65,142,895	15,993,782	27,914,338

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arapahoe County Fair	283,181	444,974	472,377	453,165	398,600
Cash In Lieu Fund	-	-	882,591	-	-
Central Services Fund	174,141	276,524	419,804	127,695	-
General Fund	39,218	39,600	40,204	39,758	45,206
Open Space Sales Tax Fund	25,395,657	24,806,921	62,064,203	14,090,072	26,264,775
Recreation District Fund	1,008,178	1,278,812	1,263,716	1,283,091	1,205,757
Total Expenditures	26,900,374	26,846,832	65,142,895	15,993,782	27,914,338

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Intergovernmental Relations	1.00	1.00	1.00	1.00	1.00
Open Spaces	15.50	19.50	21.50	21.50	22.50
Total Full Time Equivalent Positions (FTE)	16.50	20.50	22.50	22.50	23.50

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Open Spaces & Intergovernmental Relations		
General Fund		
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	1,377
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	324

Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	1,243	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	78	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(757)	-
Total General Fund		2,265	-
Open Space Sales Tax Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	2,755	-
Fairgrounds Road and Parking Lot Crack/Seal	This funding request is to repair and crack seal the asphalt in the access roads and parking lots at Arapahoe County Fairgrounds. This process will preserve the existing asphalt and extend its life until a full resurfacing is needed and can be programmed in the Capital Improvement Program.	165,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	2,388	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	39,911	-
Open Spaces Administrative Assistant	Due to increased project sophistication and prioritization of customer service needs the Open Spaces department is requesting to transition a long term part-time temporary administrative assistant to a FTE to provide adequate departmental support.	55,206	1.00
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	250	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,542	-
Total Open Space Sales Tax Fund		268,052	1.00
Recreation District Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	3,850	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	2,755	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	900	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	11,411	-

Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	715	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	718	-
Total Recreation District Fund		20,349	-
Total Open Spaces & Intergovernmental Relations		290,666	1.00

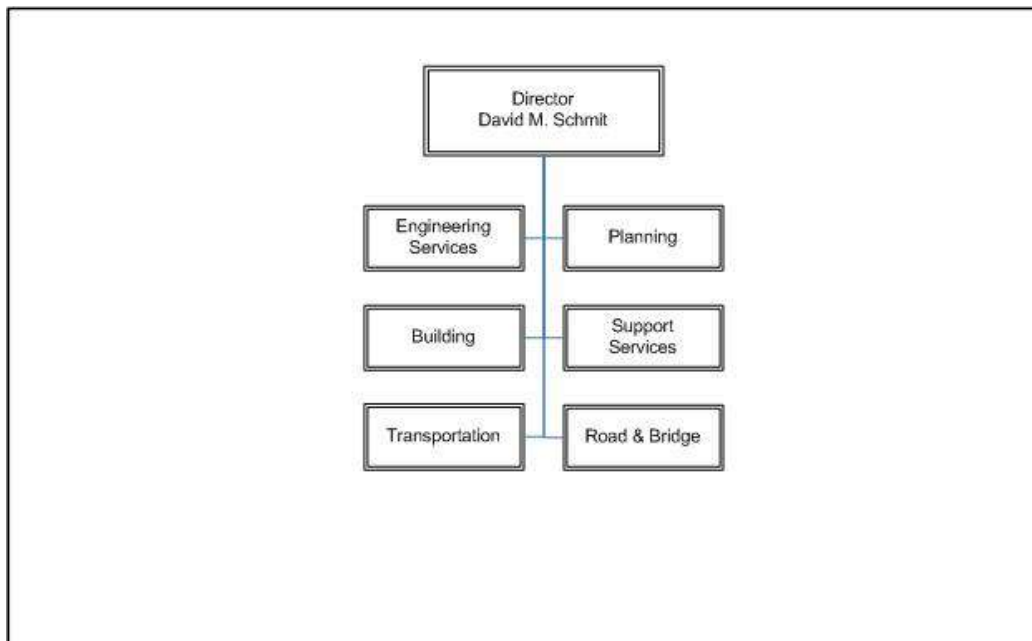
Public Works & Development

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



The Department of Public Works & Development (PW&D) provides services to a variety of constituents in the County. The services provided to unincorporated areas of the County include roadway and bridge maintenance, traffic operations, snow and ice control, animal control, permitting and inspection functions, building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, and noxious weed control. Public Works & Development also provides Mapping and GIS services to all unincorporated and incorporated areas within Arapahoe County, as well as other County Departments.

ORGANIZATION CHART



Division Descriptions

Finance and Administration

The Finance and Administration team provides financial and administrative support to the other Divisions in Public Works & Development. The focus of this Division is to support the department's mission of maintaining a superior infrastructure, guaranteeing a clean and safe environment, and sustaining a high quality of life. In this capacity, this Division aids the entire Department of Public Works in providing outstanding public services for the citizens of Arapahoe County, our visitors, and our neighboring municipalities.

Road & Bridge Operations

The Road & Bridge Division provides roadway infrastructure and maintenance services to unincorporated Arapahoe County. Road & 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 rehabilitation/reconstruction, roadway construction, weed control, guardrail maintenance and right-of-way maintenance; bridge maintenance; and shareback to cities & towns.

Operations & Maintenance

Operations & Maintenance, a section of the Engineering Services Division, permits and inspects all public works construction activity within the Public Right-of-Way. Responsibilities of staff includes inspections of public improvements during the construction process, identify and takes appropriate enforcement actions against developers who fail to fulfill terms of valid subdivision improvement agreements, and administer the custody transfer of public improvements constructed for County maintenance. The Operation and Maintenance section are also responsible for Grading, Erosion, and Sediment Control inspections, access approval and truck traffic routing of Oil & Gas development within the County.

Land Development Services

The Land Development Services, a section of the Engineering Services Division, performs reviews of engineering studies and construction plans related to new land development and performs reviews of construction plans associated with utility construction. Staff prepares developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. Staff further serves to provide engineering and project management services to the County's Capital Improvement Program and to other County departments. This section is also responsible for approval of Grading, Erosion and Sediment control plans, truck traffic report and drainage issues related to Oil and Gas operations within the County.

Capital Improvement Program

The Transportation Division – Capital Improvement Program (CIP) coordinates and manages joint funding responsibility of projects with adjacent public jurisdictions and private entities with an eye to provide the public with a level of service and infrastructure network that augments the economic viability of commercial business and industry. CIP staff prepares and/or reviews completed constructions plans to ensure compatibility with existing infrastructure and manages the engineer, design, construction, utility coordination, and right-of-way acquisition for all authorized capital projects.

Traffic

The Transportation Division - Traffic Operations Program plays a critical role in the planning of traffic operation systems, providing direction to land developers, supporting improvement programs within the County. Traffic program staff responds to citizen issues pertaining to traffic safety, traffic trends, and traffic operations. The program ensures that new development have proper traffic control devices and that the existing traffic control devices within the County function safely and efficiently.

Mapping

The Mapping Division is responsible for creating and maintaining parcel maps for the Assessor's Office as well as base mapping services, including parcel layer and geocoded centerline, for all users. The Division provides maps for the Planning and Zoning Division as well as GIS and technical support to other divisions and departments within the County. Mapping staff reviews development proposals for conformance with the County's Land Development Code.

Planning & Zoning

The Planning Division (Planning, Zoning & Animal Control) provides services related to the implementation of the County's Comprehensive Plan, Land Development Code and Animal Control Resolution. The Planning Section provides both current and long range planning services and supports the Planning Commission and BoCC. Planning prepares professional evaluations, analyses and recommendations for land development applications and for changes to policies and regulations related to land development. Planning updates and maintains the Comp Plan and Land Development Code and provides support to citizens needing information on allowable uses and development standards. Planning also processes approvals for cellular communication facilities, oil and gas wells, and for pipelines and electrical transmission corridors. The Zoning Section supports the Board of Adjustment and processes applications for Special Use Permits, Special Exception Uses and interpretations to the County's zoning regulations.

Building Division

The Building Division is tasked with enforcement of all adopted codes in a professional and unbiased manner and with providing recommendations to the BOCC pertaining to code changes, adoptions and regulations. The Division provides professional plan review, permitting & inspection services, Board of Review services and facilities for citizen appeals, along with exceptional customer service. 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 and all Open Space Sales & Use Tax fees.

Current Office/Department Issues:

Public Works and Development is divided into two major program groups:

I. Infrastructure Group

- Capital Improvement - Transportation and Traffic Engineering
- Roadway Maintenance - Road & Bridge (R&B)

Current Issue - Funding Gaps

Citizen surveys repeatedly indicate that Arapahoe County residents rank transportation issues as a top priority for public investment. Citizens look to agencies like PWD Transportation and R&B for leadership, planning, funding solutions and results. Topics of significant and widespread interest include traffic congestion, commute times, roadway improvements, ongoing maintenance and safety.

Yet, numerous County transportation projects totaling tens of millions of dollars are awaiting funding solutions. For roadway maintenance, an ongoing annual funding gap of \$2 million exists. Deferring roadway maintenance due to lack of critical resources cannot continue long before costs to completely re-build roads and bridges becomes astronomical. To close a portion of these funding gaps, several packages have been submitted for FY 2018. The County's Long Range Budget Committee is actively exploring additional strategies and solutions to address a variety of needs for coming years and future decades, as the County continues to expand in terms of population, development pressures and complexity of our transportation network.

Current Issue - Software Needs and Data Collection for Decision Making**II. Development Group:**

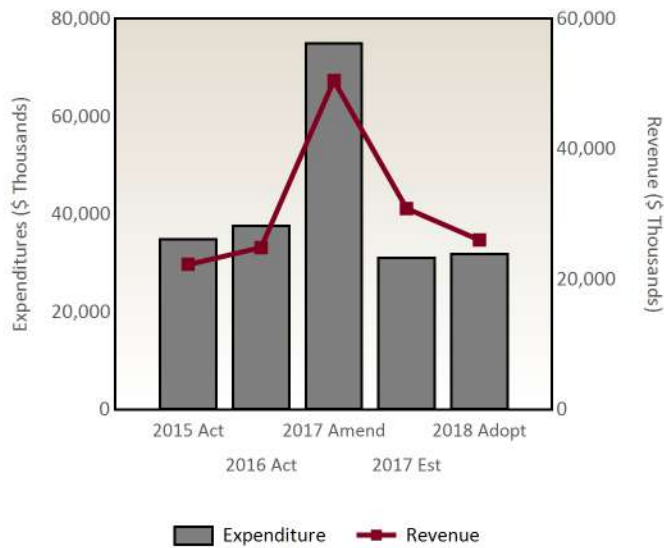
- Building
- Planning / Zoning / Animal Control / Weed Management
- Engineering (Land Development)
- Support Services

Current Issue - Burgeoning Demand for PWD Services from Property Owners and the Development Community

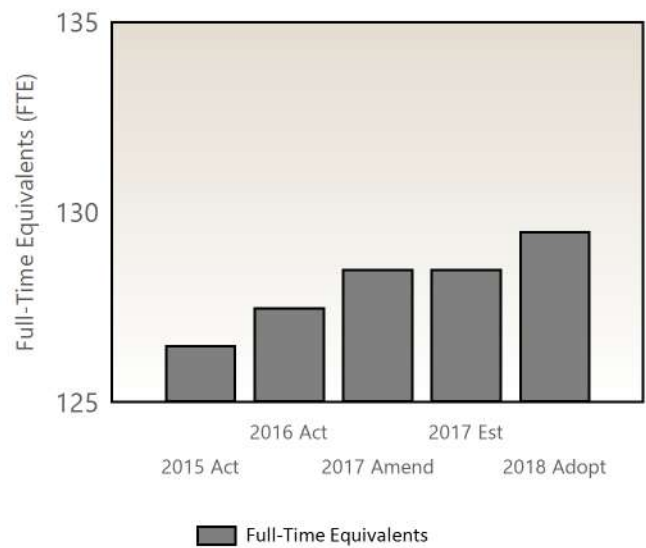
Each of the PWD Development Divisions - i.e., Building, Planning and Engineering have experienced increased demand for staff services, which limits and stresses staff time commitments and expertise devoted to a variety of tasks including:

- Processing land development applications
- Pre-submittal meetings with land owners and developers
- Plan reviews by engineers, planners and managers
- Requests for quick turnaround on planning, engineering and building submittals
- Increased numbers of land development cases, zoning proposals and building plans for review by boards and commissions including:
 - Planning Commission
 - Board of Adjustment
 - Board of Review
 - Board of County Commissioners

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	6,250,345	6,229,020	6,177,399	6,226,497	6,727,455
Licenses & Permits	3,279,035	2,481,622	2,736,569	2,583,637	3,403,925
Intergovernmental	9,420,255	10,100,472	33,911,507	13,347,693	9,042,000
Fees & Charges	996,788	1,420,995	903,175	1,968,057	1,149,175
Fines & Penalties	1,600	3,165	2,000	2,737	2,000
Investment Earnings	529,119	350,331	452,656	485,001	-
Transfers	1,820,944	4,337,204	6,312,673	6,294,673	5,704,047
Other	7,635	12,701	50,000	19,276	50,000
Total Revenues	22,305,721	24,935,510	50,545,979	30,927,572	26,078,602

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	7,865,090	8,121,269	8,286,177	8,120,101	8,570,370
Employee Benefits	2,345,992	2,455,193	2,482,552	2,302,167	2,589,033
Supplies	2,427,876	3,830,504	2,778,934	2,686,505	3,382,160
Services and Other	12,946,567	15,243,282	53,771,680	14,030,045	6,766,833
Capital Outlay	6,501,058	4,830,954	4,625,985	1,148,057	7,823,512
Central Services	2,466,222	2,554,904	2,671,716	2,446,007	2,744,050
Transfers	577,444	874,344	546,373	528,373	157,895
Total Expenditures	35,130,249	37,910,450	75,163,417	31,261,254	32,033,853

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Building Division	1,535,458	1,814,899	1,655,670	1,730,381	1,798,488
Capital Improvement Program	941,467	1,075,524	1,214,747	1,030,855	1,315,363
Engineering Administrative Mgmt.	1,231,536	1,467,054	1,521,958	1,115,644	1,078,271
Land Development Services	541,118	561,049	564,473	584,142	690,072
Mapping	705,251	722,476	724,363	659,568	740,742
Operations & Maintenance	589,775	3,117,260	31,262,580	2,444,400	292,754
Planning & Zoning	1,673,697	1,815,436	3,217,620	1,778,767	1,871,828
Projects - 1985	-	8,125	-	-	-
Projects - 1995	-	134,647	-	-	-
Projects - 1996	-	-	238,297	-	-
Projects - 1997	-	-	6,916	-	-
Projects - 1999	-	34,298	89,064	-	-
Projects - 2000	-	57,244	6,429	-	-
Projects - 2002	-	414,422	2,282,713	59,251	-
Projects - 2003	-	486,056	307,501	-	5,700,000
Projects - 2004	-	-	80,639	-	-
Projects - 2005	-	-	150,650	-	-
PWD Projects - 2008	203,953	202,866	14,385	485	-
PWD Projects - 2009	16,411	-	157,962	28,890	-
PWD Projects - 2012	1,444,027	-	976,563	167,111	-
PWD Projects - 2013	4,767,926	839,236	1,474,904	467,197	-
PWD Projects - 2014	318,381	2,770,979	6,128,654	4,244,104	-
PWD Projects - 45	-	439,317	877,124	145,521	-
Road & Bridge Operations	20,920,882	21,703,032	19,039,770	16,236,201	18,314,428
Traffic	240,366	246,531	243,657	212,367	231,907
unknown	-	-	2,926,778	356,372	-
Total Expenditures	35,130,249	37,910,450	75,163,417	31,261,254	32,033,853

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Capital Expenditure Fund	38,640	428,548	287,997	82,179	-
Cash In Lieu Fund	-	-	-	45	-
Central Services Fund	1,164,277	2,295,633	2,696,496	971,668	2,123,512
General Fund	7,043,259	7,363,105	7,605,601	7,185,846	7,936,080
Infrastructure Fund	11,164,021	8,950,304	48,629,121	7,661,617	5,700,000
Road & Bridge Fund	15,720,052	18,872,860	15,944,202	15,359,899	16,274,261
Total Expenditures	35,130,249	37,910,450	75,163,417	31,261,254	32,033,853

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Building Division	17.00	18.00	19.00	19.00	19.00
Capital Improvement Program	6.00	7.00	7.00	7.00	7.00
Engineering Administrative Mgmt.	10.00	9.00	9.00	9.00	9.00
Land Development Services	5.50	5.50	5.50	5.50	6.50
Mapping	8.00	7.00	7.00	7.00	7.00
Operations & Maintenance	3.00	3.00	3.00	3.00	3.00
Planning & Zoning	17.00	18.00	18.00	18.00	18.00
Road & Bridge Operations	58.00	58.00	58.00	58.00	58.00
Traffic	2.00	2.00	2.00	2.00	2.00
Total Full Time Equivalent Positions (FTE)	126.50	127.50	128.50	128.50	129.50

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Public Works & Development			
Central Services Fund			
Animal Control Replacement Vehicle #3116 w/ Kennel Unit	Animal Control truck replacement with critical installation of air conditioned / heated onboard kennel (SWAB Unit)	57,856	-
Engineering / Operations & Maintenance Replacement Vehicle #3168	Needed replacement vehicle for Engineering / Operations & Maintenance field inspectors, based on County Fleet Division's evaluation and recommendation.	25,489	-
New purchase of a track mounted conveyor	This request for the new purchase of a track mounted conveyor for the Road and Bridge gravel road program using funds from the retirement of an aging and no-longer used tanker is a crucial need for the R&B Division.	101,871	-
New purchase of medium steel wheel roller	This package is for the new purchase of a steel wheel roller by retiring and replacing an air compressor that is no longer in service or being used.	87,261	-
Replace full size SUV with a full size truck	This package is for replacement of a full size SUV with a full size truck, saving \$12,000 per the scoring protocols, replacement schedule and cost estimate of the Fleet Division's Faster System.	45,865	-
Replace large work truck with smaller truck w/ tool box bed & post puller	This package is for replacement of an older, larger work truck with a downsized model to save about \$37,000 on cost while better meeting the needs for the R&B Signs and Marking Crew to conduct daily operations.	88,047	-
Replacement and upgrade of a medium duty truck	This package is for routine replacement of a medium duty truck, used to transport asphalt patching equipment to and from the job site.	135,820	-
Replacement and upgrade of a road widener	This package is for necessary replacement of a R&B road widener machine with a much larger and more productive road widener in order to speed up road maintenance output and achieve our goals.	252,315	-
Replacement of a patch truck	Routine replacement of a patch truck.	269,220	-
Replacement of a skid steer loader	This skid steer loader, used for a variety of Right of Way maintenance operations is scheduled for replacement in 2018.	108,874	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	297,370	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	297,370	-
Routine replacement of a front end loader with a pallet fork attachment	This package is to replace an aging front end loader with a pallet fork loader attachment which is of higher priority and a current necessity.	330,624	-
Routine replacement of a medium sized trailer	This trailer is aging and ready for replacement per the scoring criteria of the Fleet Division. It is used to haul Road & Bridge materials such as rolled snow fence, heavy guardrail and posts, along with tree branches and trash from trimming and roadway cleanup operations.	25,530	-
Total Central Services Fund		2,123,512	-
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(81,829)	-
Animal Control Replacement Vehicle #3116 w/ Kennel Unit	Animal Control truck replacement with critical installation of air conditioned / heated onboard kennel (SWAB Unit)	7,713	-

Building Inspector Certifications	Expand cross-discipline training leading to multiple certifications held by our professional staff of building inspectors in order to enhance customer services and leverage each staff member's several skill sets attained through advanced training, testing, certification and field work.	15,000	-
Colorado 811 - UNCC One Call Center & Utility Location Service	For Colorado 811, State statute requires all utility owners (County owns fiber optic conduit and other underground utilities) to pay for utility locates through the UNCC Utility Location Service (COLORADO 811). Due to high levels of development activity an increase of \$55,000 for 2018 is required to pay for the increasing volume of monthly utility locates which protect County-owned utilities. Currently PWD uses an outside contractor to perform the physical locations of County-owned facilities.	55,000	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,026	-
Elevator Inspection Fees	Neutral impact to the budget: This package is for an increase to both revenue account and expenditure account due to increases in Building Elevator Inspection Fees.	20,000	-
Engineer II - One FTE	Request 1.00 FTE in Engineering Services Division due to high volume of incoming new land development cases - to cover increased workload which cannot be absorbed by current staffing level. Essential job functions for this position will include conducting engineering plan reviews and providing expertise for land development services, thus leveraging both skill sets.	102,835	1.00
Engineering / Operations & Maintenance Replacement Vehicle #3168	Needed replacement vehicle for Engineering / Operations & Maintenance field inspectors, based on County Fleet Division's evaluation and recommendation.	3,398	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	12,420	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	208,570	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	12,613	-
Temporary Engineering Inspector	PWD requires the services of a skilled temporary engineering inspector to conduct field inspections in a timely, quality manner, based on increased workloads which cannot be absorbed by current staffing levels.	16,148	-
Temporary Planning Professional Assistance (continuation) – for temp salaries	Temp Salary Package: Due to heavy/increased workload demands - the Planning Division needs continued temporary professional assistance for major planning projects, analysis and reporting. Temps have added huge value to PWD's services and quality of analytical processes and reporting in a cost-effective manner.	43,060	-
Transportation Division Project Scheduling Software	Procurement, implementation and mastery of state-of-the art Capital Construction Project Scheduling Software is necessary in order to maintain a high level of performance and achieve greater efficiencies.	6,200	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(130,896)	-

Vision Zero Suite Accident Analysis Software Renewals	Renewal of the Vision Zero Suite Accident Analysis Software will provide PWD's Transportation Engineers critical data and analytical tools necessary for planning, construction and the improvement of traffic operations and safer roadways / intersections for the traveling public.	25,000	-
Total General Fund		322,258	1.00
Infrastructure Fund			
6th Avenue Crossing	For more information, please refer to the Capital Improvement Program	1,500,000	-
ADA Transition Plan	For more information, please refer to the Capital Improvement Program	300,000	-
Bike and Pedestrian Plan Implementation	For more information, please refer to the Capital Improvement Program	200,000	-
Comanche Creek Master Drainage Plan	For more information, please refer to the Capital Improvement Program	150,000	-
County-Wide Safety Improvements	For more information, please refer to the Capital Improvement Program	100,000	-
I-25 & Belleview Environmental Assessment	For more information, please refer to the Capital Improvement Program	250,000	-
Iliff Avenue Improvements - No Undergrounding	For more information, please refer to the Capital Improvement Program	1,500,000	-
Inverness/County Line Improvements	For more information, please refer to the Capital Improvement Program	750,000	-
ITS Implementation	For more information, please refer to the Capital Improvement Program	100,000	-
Lost Creek Master Drainage Plan	For more information, please refer to the Capital Improvement Program	50,000	-
MUTCD Signal Compliance	For more information, please refer to the Capital Improvement Program	50,000	-
Traffic Signals - Dove Valley IGA	For more information, please refer to the Capital Improvement Program	150,000	-
Transportation Plan Update	For more information, please refer to the Capital Improvement Program	600,000	-
Total Infrastructure Fund		5,700,000	-
Road & Bridge Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	13,570	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(48,523)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,376	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	118,214	-
New purchase of a track mounted conveyor	This request for the new purchase of a track mounted conveyor for the Road and Bridge gravel road program using funds from the retirement of an aging and no-longer used tanker is a crucial need for the R&B Division.	73,521	-
New purchase of medium steel wheel roller	This package is for the new purchase of a steel wheel roller by retiring and replacing an air compressor that is no longer in service or being used.	87,771	-
Pavement Condition Data Collection	This package addresses the funding needed to conduct the next periodic Pavement Condition Data Collection and Reporting process, which is a critical tool for evaluating, planning and scheduling proper / timely road maintenance.	80,000	-

Pavement Maintenance and Preservation	Maintaining quality roadway assets and preventing loss of pavement condition on County roads requires significant outlays of capital on a revolving schedule. Funding gaps have increased through the years as costs have steadily gone up. Current funding is inadequate to protect and enhance the growing number of roadway lane miles that require our best. Deferred maintenance is excessively costly vs. regular, scheduled, proper roadway investments. This \$2M request is to address the significant funding gap.	550,000	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	7,365	-
Replace full size SUV with a full size truck	This package is for replacement of a full size SUV with a full size truck, saving \$12,000 per the scoring protocols, replacement schedule and cost estimate of the Fleet Division's Faster System.	6,113	-
Replace large work truck with smaller truck w/ tool box bed & post puller	This package is for replacement of an older, larger work truck with a downsized model to save about \$37,000 on cost while better meeting the needs for the R&B Signs and Marking Crew to conduct daily operations.	15,786	-
Replacement and upgrade of a medium duty truck	This package is for routine replacement of a medium duty truck, used to transport asphalt patching equipment to and from the job site.	18,110	-
Replacement and upgrade of a road widener	This package is for necessary replacement of a R&B road widener machine with a much larger and more productive road widener in order to speed up road maintenance output and achieve our goals.	33,643	-
Replacement of a patch truck	Routine replacement of a patch truck.	35,897	-
Replacement of a skid steer loader	This skid steer loader, used for a variety of Right of Way maintenance operations is scheduled for replacement in 2018.	14,516	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	49,921	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	39,647	-
Routine replacement of a front end loader with a pallet fork attachment	This package is to replace an aging front end loader with a pallet fork loader attachment which is of higher priority and a current necessity.	44,084	-
Routine replacement of a medium sized trailer	This trailer is aging and ready for replacement per the scoring criteria of the Fleet Division. It is used to haul Road & Bridge materials such as rolled snow fence, heavy guardrail and posts, along with tree branches and trash from trimming and roadway cleanup operations.	3,404	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(77,569)	-
Total Road & Bridge Fund		1,076,846	-
Total Public Works & Development		9,222,616	1.00

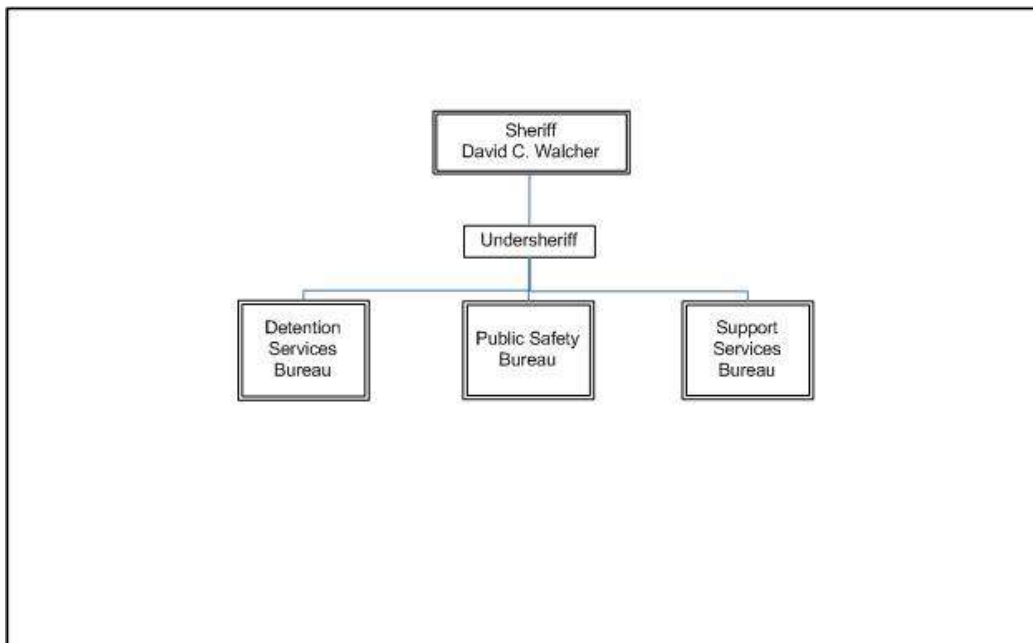
Sheriff's Office

David C. Walcher, Sheriff, 13101 East Broncos Parkway, Centennial, CO 80112, Sheriff@arapahoegov.com



The Sheriff's Office is responsible for public safety services for the unincorporated areas of Arapahoe County, the City of Centennial, the Town of Foxfield, the Town of Deer Trail, and the Town of Bennett. County wide services include: emergency management/bomb squad, service of civil process, the investigation of environmental crimes, and the detention of persons arrested or sentenced to jail. The Sheriff's Office also provides communications and dispatch services to the Town of Columbine Valley/Bow Mar, the Town of Cherry Hills Village, the City of Sheridan, and Cherry Creek State Park.

ORGANIZATION CHART



Division Descriptions

Support Services Bureau

The Support Services Bureau is directed by the Sheriff, and is broken down into the following areas: Budget and Logistics, Office of Emergency Management, Human Resources, Communications, Professional Standards and the Administrative Section. The Budget and Logistics Section provides accounts receivable and accounts payable activities, budget tracking and analysis, contract management and grant management. The Office of Emergency Management oversees the emergency management function for the County to include environmental crimes and wildland fire activities. The Human Resources Section handles the recruiting, hiring, transfers, and promotions of all sworn (commissioned) and non-sworn (civilian) personnel. The Communications Section provides emergency dispatch services for law enforcement, fire and medical services. The Professional Standards Section is comprised of the Internal Affairs Unit, Accreditation Unit, and the Concealed Handgun Permit program. The Administrative Section is comprised of the Training Unit, Records Unit, Civil and Warrants, and Telecom.

Public Safety Bureau

The Public Safety Bureau is comprised of Patrol Services, Investigation Services, and the Arapahoe County Narcotics Team.

Patrol Services is responsible for providing law enforcement service 24 hours a day and 365 days a year for the County's unincorporated areas and Sheriff's Office law enforcement contract cities. Patrol Services includes Patrol Operations, Crime Analysis Unit, School Resource Officer Unit, Community Resources Unit, K-9 Unit, S.W.A.T. Team, Bomb Squad, and the Traffic Safety Unit.

Investigation Services is responsible for providing investigative follow up on criminal and informational reports received from Patrol Services. Investigators prepare search warrant affidavits, arrest warrant affidavits, and prepare case filings for the District Attorney's Office. Investigation Services is comprised of General Investigations, Child Victim Unit, Cold Case Unit, Computer/Internet Crimes Unit, Financial Crimes Unit, Special Investigations Unit, Fugitive Unit, Crime Lab, and the Evidence Section.

The Arapahoe County Narcotics Team provides street level drug related crime investigations.

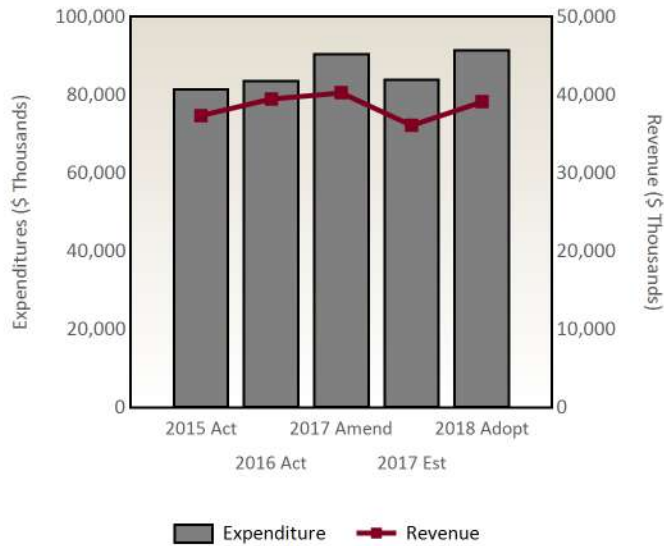
Detention Services - Medical - Commissary

The Detention Services Bureau (DSB) operates the Detention Facility. In addition to general care and custody of inmates, the staff of the facility provides the inmate population with educational opportunities to include employment counseling, and GED and substance abuse education. The staff members also manage alternative sentencing programs which reduce the cost of housing and improving inmate transition back into the community. Alternative Sentencing programs includes Work Release, supporting a rehabilitative effort for qualified inmates.

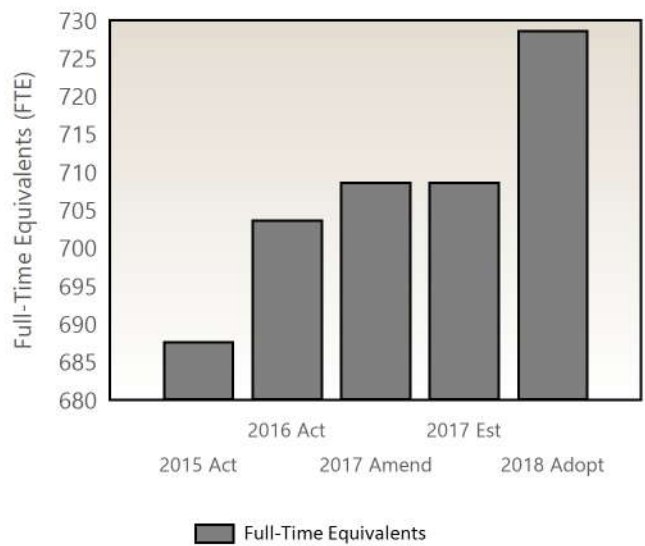
Current Office/Department Issues:

Public safety continues to be citizen's number one priority as indicated in citizen surveys. Sheriff's Office staffing levels need to increase due to increased demand on services, population growth, and call types, specifically in unincorporated Arapahoe County. Our need for new/remodeled facilities are critical to continue our mission. Our patrol substations are inadequate and provide health and safety issues to staff. Our detention facility is over thirty (30) years old. The initial design was for well less than our average inmate population. This has placed enormous stress on the detention facility infrastructure. A long term solution for the aging detention facility must be addressed in the very near future.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Taxes	5,593,826	6,859,314	6,375,677	6,529,924	7,172,993
Licenses & Permits	19,887	19,968	15,000	16,980	15,000
Intergovernmental	24,293,006	25,717,875	27,286,681	22,762,892	25,270,518
Fees & Charges	4,216,913	4,309,725	4,075,309	4,245,895	4,150,055
Fines & Penalties	896,881	743,351	721,693	617,731	601,574
Investment Earnings	97,681	103,922	-	-	-
Transfers	899,880	315,162	673,151	632,927	286,501
Other	1,377,788	1,443,918	1,142,903	1,327,511	1,642,903
Total Revenues	37,395,862	39,513,235	40,290,414	36,133,860	39,139,544

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	49,249,217	50,410,961	52,432,873	50,987,176	54,644,915
Employee Benefits	13,909,569	14,266,485	15,143,339	14,220,297	16,271,665
Supplies	4,449,717	3,620,732	4,129,668	3,469,573	4,060,698
Services and Other	7,953,669	10,616,176	12,610,346	10,403,488	10,771,391
Capital Outlay	3,233,041	2,421,574	3,750,302	2,358,474	3,578,315
Central Services	1,951,546	2,143,428	2,052,560	2,121,497	2,168,747
Transfers	907,005	320,437	615,331	576,882	294,872
Total Expenditures	81,653,764	83,799,792	90,734,419	84,137,388	91,790,603

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
ACSO General Admin	5,820,473	3,214,156	5,247,572	3,380,615	4,347,356
ACSO Pbl Sfty Bureau	30,025,336	28,848,828	29,645,506	28,488,435	33,000,492
ACSO Support Services	2,966,825	10,595,063	11,050,328	10,547,964	11,578,542
Detention-Adm Bureau	41,492,379	40,076,104	42,358,492	40,543,870	42,376,799
Homeland Security Grants	1,348,751	1,065,641	2,432,521	1,176,503	487,414
Total Expenditures	81,653,764	83,799,792	90,734,419	84,137,388	91,790,603

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Arap Law Enforcement Authority Dist Fund	6,458,632	6,927,892	7,429,086	6,914,233	8,645,600
Capital Expenditure Fund	1,419,147	391,625	1,570,329	817,975	1,668,000
Central Services Fund	1,721,377	1,967,745	2,178,634	1,544,247	1,908,344
Forfeited Property Fund	186,699	102,538	450,058	113,906	-
General Fund	68,530,330	71,418,037	73,486,751	71,642,029	77,223,196
Grant Fund	819,788	752,794	1,233,599	647,731	533,071
Homeland Security Fund	1,348,751	1,065,641	2,432,521	1,176,503	487,414
Sheriff's Commissary Fund	1,169,040	1,173,519	1,953,441	1,280,763	1,324,978
Total Expenditures	81,653,764	83,799,792	90,734,419	84,137,388	91,790,603

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
ACSO General Admin	12.00	13.00	12.00	12.00	12.00
ACSO Pbl Sfty Bureau	224.25	227.25	230.25	230.25	241.25
ACSO Support Services	95.50	98.50	98.50	98.50	102.50
Detention-Adm Bureau	350.25	359.25	362.25	362.25	367.25
Homeland Security Grants	5.75	5.75	5.75	5.75	5.75
Total Full Time Equivalent Positions (FTE)	687.75	703.75	708.75	708.75	728.75

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Sheriff's Office		
Arap Law Enforcement Authority Dist Fund		
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(71,857) -
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,760 -
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	58,213 -

Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	11,423	-
PSB-CRL-DNA Equipment-Lab	Request equipment for the Regional Crime Lab.	327,305	-
PSB-CRL-FTE DNA Lead Tech-Lab-New	Request for new FTE DNA Lead Technician for the Regional Crime Lab.	116,999	1.00
PSB-CRL-FTE Evidence Tech-Lab-New	New full time Evidence Technician for the regional crime lab.	70,657	1.00
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	506,221	4.00
PSB-PAT-Unit 5004/FA#302147 Replacement- Upgrade to SUV	Replace Unit 5004/FA#302147 with an unmarked 2018 Ford Interceptor SUV.	10,636	-
PSB-PAT-Unit 5008/FA#302144 Replacement	Replace Unit 5008/FA#302144 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5042/FA#302145 Replacement	Replace Unit 5042/FA#302145 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5057/FA#302284- Replacement	Replace Unit 5057/FA#302284 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5091/FA#301965 Replacement	Replace Unit 5091/FA#301965 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5137/FA#301957 Replacement	Replace Unit 5137/FA#301957 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5155/FA#301964 Replacement	Replace Unit 5155/FA#301964 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5190/FA#301960 Replacement	Replace Unit 5190/FA#301960 with 2108 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5230/FA#301959 Replacement	Replace Unit 5230/FA# 301959 with a 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5238/FA#301702 Replacement	Replace Unit 5238/FA#301702 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5281/FA#301795 Replacement	Replace Unit 5281/FA#301795 with Unmarked 2018 Ford Interceptor Sedan.	7,707	-
PSB-PAT-Unit 5367/FA#301963 Replacement	Replace Unit 5367/FA#301963 with 2018 Ford Interceptor SUV K9.	10,040	-
PSB-PAT-Unit 5371/FA#301966 Replacement	Replace Unit 5371/FA#301966 with 2018 Ford Interceptor Expedition.	7,917	-
Sheriff's Office Step	This package represents the increase in salaries for pay step progressions for law enforcement officers on the pay step program. This budget increase also includes the amounts required for salary related benefits.	62,779	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	115,558	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(114,916)	-
Total Arap Law Enforcement Authority Dist Fund		1,204,710	6.00
Capital Expenditure Fund			
Detention Facility Door Control and Intercom Hardware Replacement	For more information, please refer to the Capital Improvement Program	20,000	-
Precinct 5 Substation	For more information, please refer to the Capital Improvement Program	1,500,000	-
Sheriff's Administration/Coroner's Facility Employee Entrance Gate Replacement	For more information, please refer to the Capital Improvement Program	148,000	-
Total Capital Expenditure Fund		1,668,000	-

Central Services Fund

ADM-ADM-Unit 5380/FA#301996-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	44,696	-
DSB-ADM-Unit 5393/FA#5393 Replacement	Unit #5393 is a 1997 Chevrolet Astro Van with 36,956 miles on it. It is past its useful life an should be replaced.	46,234	-
DSB-CRT-Unit 5268/FA#300787 Replacement	Unit #5268 is a 2005 Chevrolet Suburban prisoner transport vehicle that is past its useful life and needs to be replaced.	53,583	-
DSB-CRT-Unit 5377/FA#301995 Replacement	Unit #5377 is a 2013 Chevrolet Express Van that is past its useful life and needs to be replaced.	71,529	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	37,243	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	37,243	-
PSB-INV-New Vehicle County	Request to increase Investigations vehicle fleet.	33,051	-
PSB-INV-New Vehicle-Centennial	Request to increase Investigations vehicle fleet.	33,051	-
PSB-INV-Unit 5312/FA#301786-2 Replacement Upgrade to truck	Replace vehicle #301786-2 5312 F150.	43,553	-
PSB-INV-Unit 9232/FA#301633 Replacement	2018 Ford Fusion to Replace vehicle 301633/9232.	33,051	-
PSB-INV-Unit 9235/FA#301631 Replacement	2018 Ford Fusion to Replace vehicle #301631/9235.	33,051	-
PSB-INV-Unit 9325/FA#301883 Replacement	2018 Ford Fusion to Replace vehicle unit 9325/FA#301883.	33,051	-
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	76,698	-
PSB-PAT-New Vehicle Centennial Community Services	Request addition to Patrol fleet 2018 Ford Expedition for Community Services Specialist.	55,717	-
PSB-PAT-Unit 5004/FA#302147 Replacement- Upgrade to SUV	Replace Unit 5004/FA#302147 with an unmarked 2018 Ford Interceptor SUV.	37,085	-
PSB-PAT-Unit 5008/FA#302144 Replacement	Replace Unit 5008/FA#302144 with 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5042/FA#302145 Replacement	Replace Unit 5042/FA#302145 with 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5057/FA#302284- Replacement	Replace Unit 5057/FA#302284 with 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5091/FA#301965 Replacement	Replace Unit 5091/FA#301965 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5137/FA#301957 Replacement	Replace Unit 5137/FA#301957 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5155/FA#301964 Replacement	Replace Unit 5155/FA#301964 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5190/FA#301960 Replacement	Replace Unit 5190/FA#301960 with 2108 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5230/FA#301959 Replacement	Replace Unit 5230/FA# 301959 with a 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5238/FA#301702 Replacement	Replace Unit 5238/FA#301702 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5281/FA#301795 Replacement	Replace Unit 5281/FA#301795 with Unmarked 2018 Ford Interceptor Sedan.	34,689	-
PSB-PAT-Unit 5367/FA#301963 Replacement	Replace Unit 5367/FA#301963 with 2018 Ford Interceptor SUV K9.	45,186	-
PSB-PAT-Unit 5371/FA#301966 Replacement	Replace Unit 5371/FA#301966 with 2018 Ford Interceptor Expedition.	51,339	-
PSB-PAT-Unit 9027/FA#301983 Replacement- Upgrade to Interceptor Sedan	Replace Unit 9027 FA#301983 Upgrade to 2018 Unmarked Ford Interceptor Sedan.	34,689	-
PSB-PAT-Unit 9054/FA#302171 Replacement	Replace Unit 9054/FA#302171 with 2018 Ford Interceptor SUV.	42,379	-

PSB-PAT-Unit 9062/FA#301819 Replacement	Replace Unit 9062/FA# 301819 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9080/FA#302164 Replacement	Replace Unit 9080/FA#302164 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9130/FA#302173 Replacement	Replace Unit 9130/FA#302173 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9213/FA#301984 Replacement	Replace Unit 9213 FA#301984 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9216/FA#301987 Replacement	Replace Unit 9216/FA #301987 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9234/FA#301988 Replacement	Replace Unit 9234/FA#301988 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9244/FA#301992 Replacement	Replace Unit 9244/FA#301992 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9313/FA#301990 Replacement	Replace Unit 9313/FA#301990 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9329/FA#301989 Replacement	Replace Unit 9329/FA#301989 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9349/FA#301986 Replacement	Replace Unit 9349/FA#301986 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9363/FA#301981 Replacement	Replace Unit 9363 FA #301981 with 2018 Ford Interceptor SUV	42,379	-
PSB-PAT-Unit 9373/FA#301979 Replacement	Replace Unit 9373/FA# 301979 with 2018 Ford Interceptor Sedan.	38,349	-
SSB-ADM-Unit 9287/FA#301808-1 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	44,696	-
SSB-OEM-Unit 5134/FA#301138-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	42,014	-
SSB-TEL-Unit 9067/FA#301629-2 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	43,737	-
SSB-TRG-Unit 5364/FA#300541-2 Retire 2004 Chevy Van to purchase Ford Explorer	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	39,460	-
Total Central Services Fund		1,908,344	-
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(499,986)	-
ADM-ADM-Unit 5380/FA#301996-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	6,732	-
DSB-ADM-FTE Maintenance Technicians 2 FTEs	Two additional Maintenance Technician FTEs are needed in the Arapahoe County Sheriff's Office Detention Facility.	176,752	2.00
DSB-ADM-Unit 5393/FA#5393 Replacement	Unit #5393 is a 1997 Chevrolet Astro Van with 36,956 miles on it. It is past its useful life an should be replaced.	6,766	-
DSB-CRT-Armed Security Contract increase	The 2018 contract for Armed Guard Services at Arapahoe County courthouses and Sheriff's Office facilities has increased substantially and requires additional funding.	274,235	-
DSB-CRT-Unit 5268/FA#300787 Replacement	Unit #5268 is a 2005 Chevrolet Suburban prisoner transport vehicle that is past its useful life and needs to be replaced.	7,668	-
DSB-CRT-Unit 5377/FA#301995 Replacement	Unit #5377 is a 2013 Chevrolet Express Van that is past its useful life and needs to be replaced.	10,586	-
DSB-OPS-FTE Detentions Operations Technicians 3 FTEs	The Sheriff's Office needs to add three additional (3 FTEs) Detentions Operations Technicians to incorporate relief into the current staffing model.	226,239	3.00

DSB-RISE-Increase Revenue and Expenses	The RISE program has expanded, bringing in more revenue and incurring more expenses.	245,173	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	115,188	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	690,902	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	143,227	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	111,198	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	45,517	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	45,517	-
PSB-CRL-DNA Equipment-Lab	Request equipment for the Regional Crime Lab.	327,305	-
PSB-CRL-FTE DNA Lead Tech-Lab-New	Request for new FTE DNA Lead Technician for the Regional Crime Lab.	1,253	-
PSB-CRL-FTE DNA Supervisor-Lab-New CT	New DNA supervisor full time employee for the regional crime lab	132,804	1.00
PSB-CRL-FTE Evidence Tech-Lab-New	New full time Evidence Technician for the regional crime lab.	1,253	-
PSB-CRL-FTE QA Manager-Lab-New CT	New full time position for the Quality Assurance Manager for the Regional Crime Lab.	108,563	1.00
PSB-INV-New Vehicle County	Request to increase Investigations vehicle fleet.	37,774	-
PSB-INV-New Vehicle-Centennial	Request to increase Investigations vehicle fleet.	37,774	-
PSB-INV-Unit 5312/FA#301786-2 Replacement Upgrade to truck	Replace vehicle #301786-2 5312 F150.	11,785	-
PSB-INV-Unit 9232/FA#301633 Replacement	2018 Ford Fusion to Replace vehicle 301633/9232.	4,723	-
PSB-INV-Unit 9235/FA#301631 Replacement	2018 Ford Fusion to Replace vehicle #301631/9235.	4,723	-
PSB-INV-Unit 9325/FA#301883 Replacement	2018 Ford Fusion to Replace vehicle unit 9325/FA#301883.	8,298	-
PSB-PAT-Centennial Municipal Court Overtime	Additional overtime to be paid by the City of Centennial to allow a deputy to staff their municipal court.	32,521	-
PSB-PAT-FTE Special Operations Sergeant-New	Request for FTE for Special Operations Sergeant	142,630	1.00
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	7,812	-
PSB-PAT-New Vehicle Centennial Community Services	Request addition to Patrol fleet 2018 Ford Expedition for Community Services Specialist.	63,214	-
PSB-PAT-Unit 9027/FA#301983 Replacement- Upgrade to Interceptor Sedan	Replace Unit 9027 FA#301983 Upgrade to 2018 Unmarked Ford Interceptor Sedan.	7,707	-
PSB-PAT-Unit 9054/FA#302171 Replacement	Replace Unit 9054/FA#302171 with 2018 Ford Interceptor SUV.	9,416	-
PSB-PAT-Unit 9062/FA#301819 Replacement	Replace Unit 9062/FA# 301819 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 9080/FA#302164 Replacement	Replace Unit 9080/FA#302164 with 2018 Ford Interceptor Sedan	8,520	-
PSB-PAT-Unit 9130/FA#302173 Replacement	Replace Unit 9130/FA#302173 with 2018 Ford Interceptor Sedan.	8,520	-

PSB-PAT-Unit 9213/FA#301984 Replacement	Replace Unit 9213 FA#301984 with 2018 Ford Interceptor Sedan	8,520	-
PSB-PAT-Unit 9216/FA#301987 Replacement	Replace Unit 9216/FA #301987 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 9234/FA#301988 Replacement	Replace Unit 9234/FA#301988 with 2018 Ford Interceptor Sedan	8,520	-
PSB-PAT-Unit 9244/FA#301992 Replacement	Replace Unit 9244/FA#301992 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 9313/FA#301990 Replacement	Replace Unit 9313/FA#301990 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 9329/FA#301989 Replacement	Replace Unit 9329/FA#301989 with 2018 Ford Interceptor Sedan	8,520	-
PSB-PAT-Unit 9349/FA#301986 Replacement	Replace Unit 9349/FA#301986 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 9363/FA#301981 Replacement	Replace Unit 9363 FA #301981 with 2018 Ford Interceptor SUV	9,416	-
PSB-PAT-Unit 9373/FA#301979 Replacement	Replace Unit 9373/FA# 301979 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PRE-FTE Evidence Tech-New	New full time Evidence Technician position	75,426	1.00
PSB-SRO-FTE Elementary School Resources Officer CT	Request for one FTE for Elementary School Resources Officer.	98,929	1.00
Sheriff's Office Step	This package represents the increase in salaries for pay step progressions for law enforcement officers on the pay step program. This budget increase also includes the amounts required for salary related benefits.	362,327	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	1,039,780	-
SSB-ADM-Unit 9287/FA#301808-1 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	6,574	-
SSB-COM-FTE Communications Technician 1	Create FTE position of Communications Technician 1 to meet recommended staffing levels. The recommendation was made by the Association of Public Safety Communications Officials after conducting a staffing study. This will address staffing needs and lower overtime costs.	71,734	1.00
SSB-COM-FTE Communications Technician 1 CT	Create FTE position of Communications Technician 1 to meet recommended staffing levels. The recommendation was made by the Association of Public Safety Communications Officials after conducting a staffing study. This will address staffing needs and lower overtime costs.	71,734	1.00
SSB-OEM-Unit 5134/FA#301138-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	6,375	-
SSB-REC-FTE Records Clerk	An additional FTE Records Clerk is needed to keep up with the workload, which impacts other functions of the agency.	70,284	1.00
SSB-TEL-Unit 9067/FA#301629-2 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	6,223	-
SSB-TRG-FTE Training Coordinator	There is a need to increase the authorized number of training coordinators with the Arrest control Skill.	95,181	1.00
SSB-TRG-Unit 5364/FA#300541-2 Retire 2004 Chevy Van to purchase Ford Explorer	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	15,716	-

Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(799,523)	-
Total General Fund		3,769,165	14.00
Grant Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	216	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	213	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	3,256	-
Total Grant Fund		3,685	-
Homeland Security Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	192	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	14,365	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	941	-
Total Homeland Security Fund		15,498	-
Sheriff's Commissary Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(6,052)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	660	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	12,281	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	6,965	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	977	-

Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	3,256	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(9,681)	-
Total Sheriff's Commissary Fund		8,406	-
Total Sheriff's Office		8,577,808	20.00

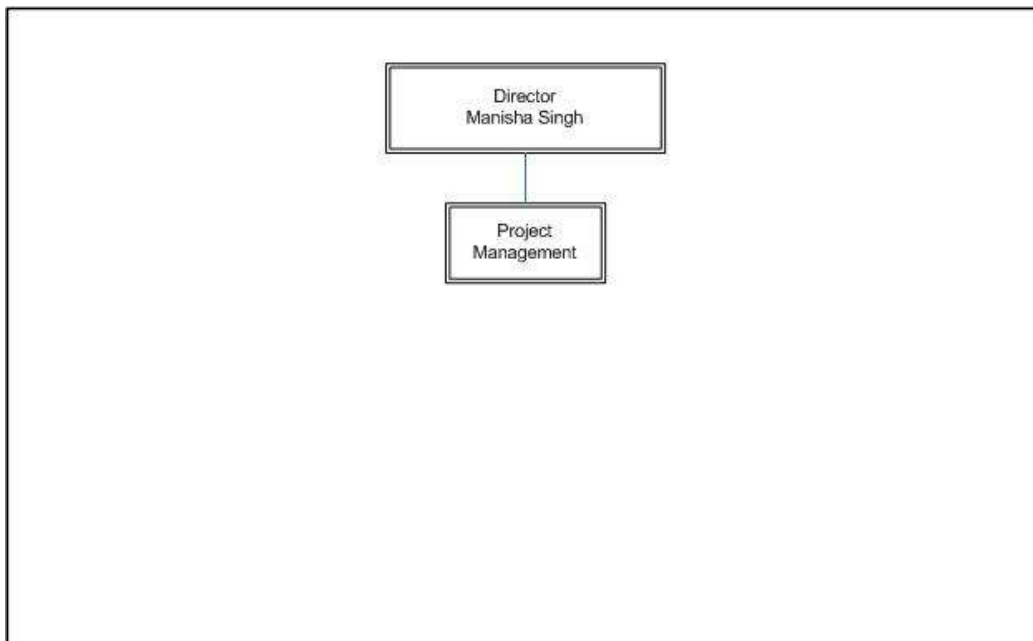
Strategy & Performance

Manisha Singh, Director of Strategy and Performance, 5334 S. Prince Street, Littleton, CO 80120, msingh@arapahoegov.com



Arapahoe County is committed to providing the best services and most efficient county government in the State of Colorado. The Department of Strategy and Performance (DSP) helps the County achieve these goals by leading the development and execution of performance measurement, process improvement and strategy. These efforts ensure performance excellence and government accountability for citizens, businesses and employees of Arapahoe County.

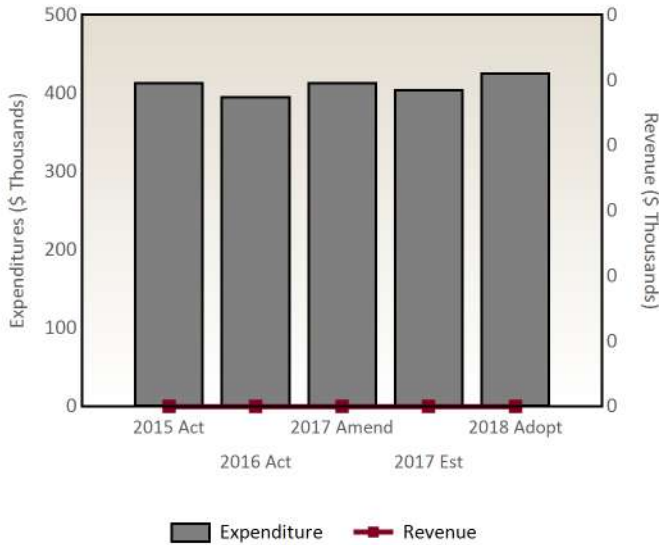
ORGANIZATION CHART



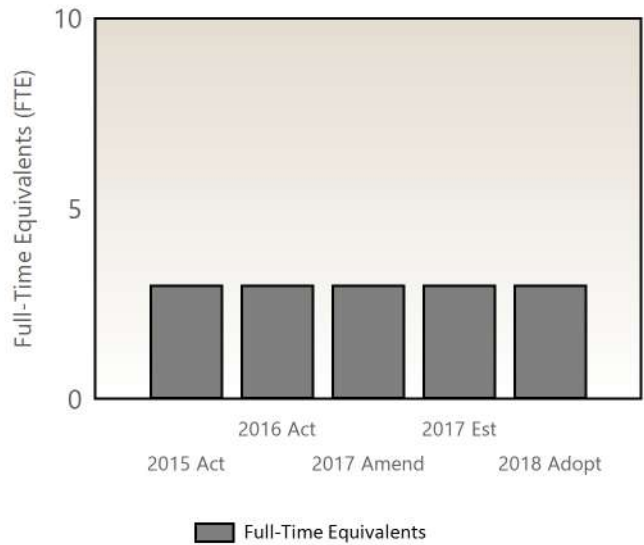
Current Office/Department Issues:

- **Simplifying the County Scorecard for citizen communication:** The County scorecard had over sixty measures that often lacked clear accountability and was challenging to communicate both internally to staff and externally to citizens. DSP has been working to simplify the County scorecard with relevant measures tied to specific departments and offices. The scorecard is also being redesigned into a graphical format to allow for more intuitive navigation.
- **Sustaining and enhancing department/office scorecard maturity:** The department/office scorecards have dramatically matured throughout 2016 and 2017, with an emphasis on scorecard governance, quality measurement, communication, and usefulness in decision making. There is still room for improvement, and DSP will assist departments and offices to continuously improve and evolve their own programs, processes, and measures.
- **Developing and sustaining a business process improvement (BPI) capability:** A crucial parallel effort to performance management is the successful planning, implementation, and evaluation of process improvement projects. The primary goal of BPI projects is to collaboratively solve problems to yield products or services that are better, faster, and/or cheaper. DSP seeks to create and sustain a culture of continuous improvement by equipping employees with the skills, knowledge, and mindset necessary for BPI projects. In 2017, DSP replaced its approach of providing intensive BPI training to select County employees with a learn-by-doing approach whereby DSP teaches simple BPI tools and facilitates process improvement projects. To ensure this effort is a success, DSP is investing in the development and ongoing expansion of its in-house BPI expertise.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	251,943	233,624	257,649	253,765	264,900
Employee Benefits	66,916	59,187	67,112	68,286	72,046
Supplies	35,827	66,452	65,920	60,504	56,720
Services and Other	59,863	37,323	23,512	22,421	32,712
Total Expenditures	414,549	396,586	414,193	404,976	426,378

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Strategy & Performance	414,549	396,586	414,193	404,976	426,378
Total Expenditures	414,549	396,586	414,193	404,976	426,378

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	414,549	396,586	414,193	404,976	426,378
Total Expenditures	414,549	396,586	414,193	404,976	426,378

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Total Full Time Equivalent Positions (FTE)	3.00	3.00	3.00	3.00	3.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Strategy & Performance		
General Fund		
Deferred Compensation	5,738	-
Health & Dental	396	-
Merit increase	10,399	-
Proposed Pension Contribution Increase	659	-
Total General Fund	17,192	-
Total Strategy & Performance	17,192	-

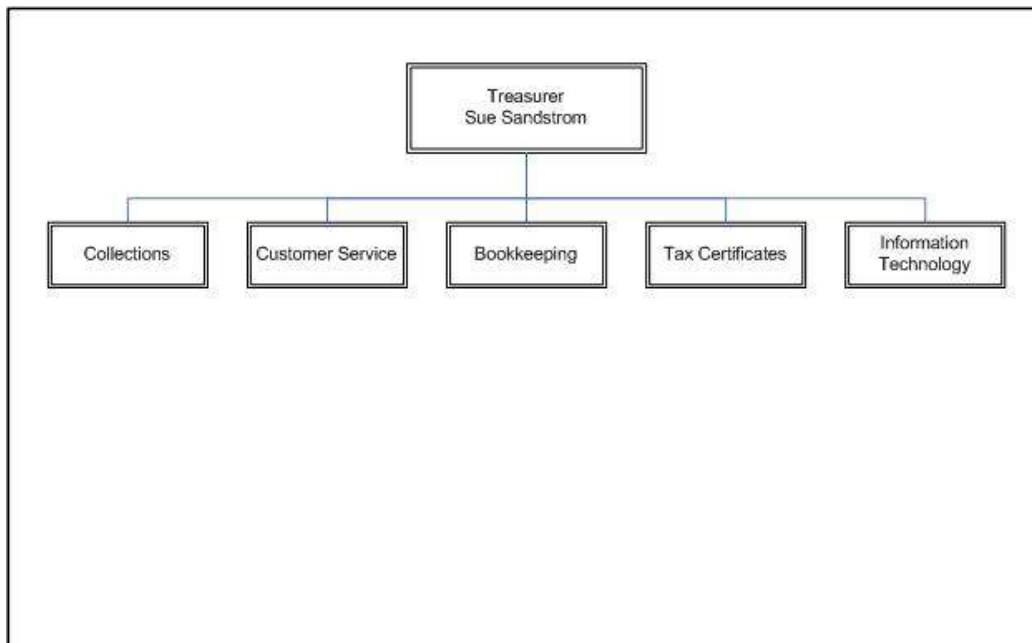
Treasurer's Office

Sue Sandstrom, Treasurer, 5334 S. Prince Street, Littleton, CO 80120, treasurer@arapahoegov.com



The Treasurer's Office bills and collects property taxes. This revenue is distributed monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to State statute requirements with safety, liquidity, and yield as the highest priorities.

ORGANIZATION CHART



Division Descriptions

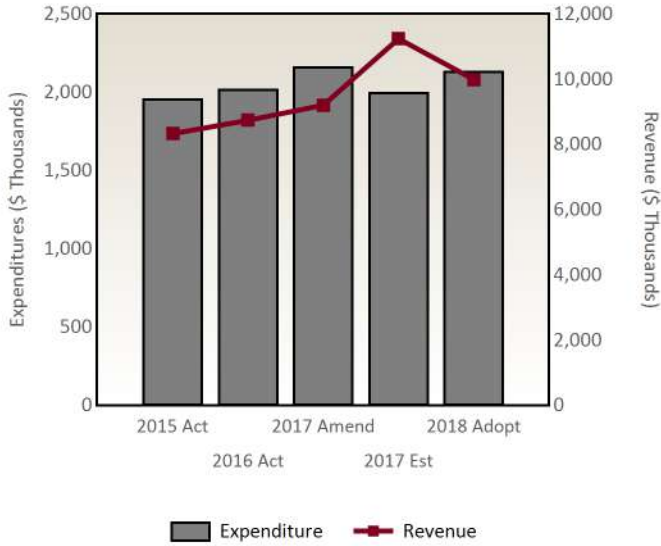
Treasurer Administration

The Treasurer's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. The Treasurer's Office issues refunds for all departments as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

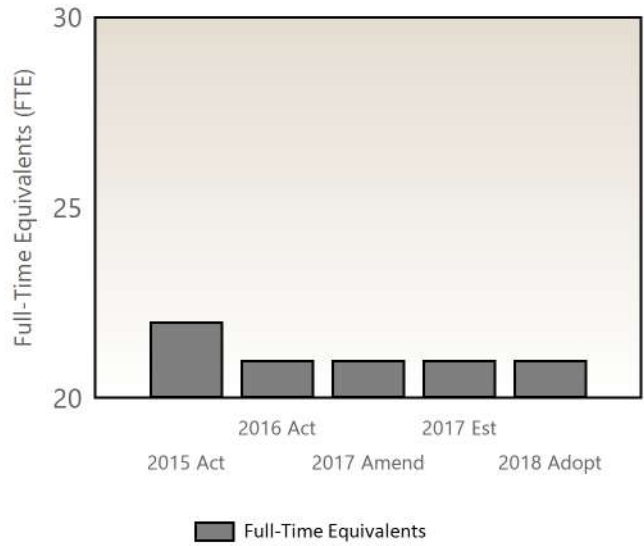
Current Office/Department Issues:

The Treasurer's Office continues to explore current technology to increase efficiency in tax collection and processing.

EXPENDITURE/REVENUE TREND



STAFFING LEVEL TREND



REVENUE SUMMARY

Revenue Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Intergovernmental	122,054	138,180	126,518	112,177	126,518
Fees & Charges	6,551,047	7,222,080	7,084,140	7,371,749	7,472,140
Investment Earnings	1,665,565	1,387,681	2,000,000	3,764,432	2,400,000
Total Revenues	8,338,666	8,747,941	9,210,658	11,248,358	9,998,658

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Salaries and Wages	1,245,548	1,295,620	1,314,041	1,300,766	1,301,377
Employee Benefits	350,168	352,561	365,049	335,614	354,149
Supplies	117,882	131,462	128,794	176,891	128,794
Services and Other	227,346	223,638	349,421	181,505	344,486
Capital Outlay	9,564	8,626	-	-	-
Central Services	12,103	8,665	8,978	8,978	6,387
Total Expenditures	1,962,610	2,020,573	2,166,283	2,003,755	2,135,193

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Treasurer Administration	1,962,610	2,020,573	2,166,283	2,003,755	2,135,193
Total Expenditures	1,962,610	2,020,573	2,166,283	2,003,755	2,135,193

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Central Services Fund	9,564	8,626	-	-	-
General Fund	1,953,047	2,011,947	2,166,283	2,003,755	2,135,193
Total Expenditures	1,962,610	2,020,573	2,166,283	2,003,755	2,135,193

STAFFING SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Treasurer Administration	22.00	21.00	21.00	21.00	21.00
Total Full Time Equivalent Positions (FTE)	22.00	21.00	21.00	21.00	21.00

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Treasurer's Office		
General Fund		
Health & Dental	2,964	-
Merit increase	48,083	-
Pay Structure Adjustments	2,591	-
Proposed Pension Contribution Increase	3,221	-
Vacancy Savings 2.0 Percent	(30,180)	-
Total General Fund	26,679	-
Total Treasurer's Office	26,679	-

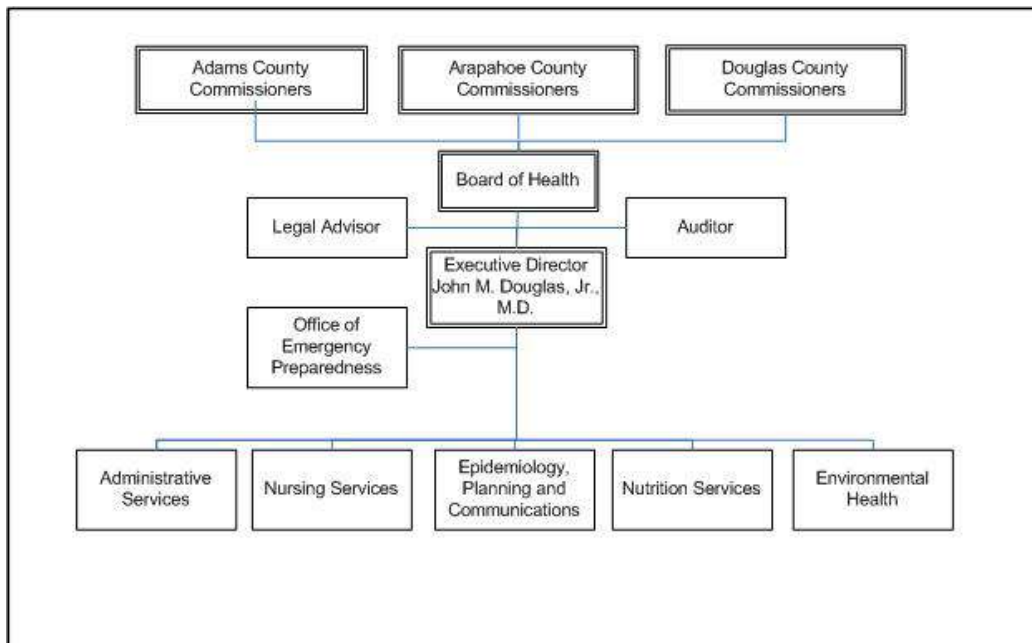
Tri County Health

John M. Douglas Jr., M.D., Executive Dir., 6162 S. Willow Drive, Suite 100, Greenwood Village, CO 80111, webmaster@tchd.org



Tri-County Health Department (TCHD) serves over 1.3 million people in Adams, Arapahoe and Douglas Counties, and offers over 60 programs/services ranging from birth certificates, immunizations and health care referrals to restaurant inspections and infectious disease investigations, from 11 offices in this 3,000 square mile area. The agency’s jurisdiction includes 26 municipalities and 3 unincorporated counties, 15 school districts with more than 360 public schools, 12 acute care hospitals, 3 Federally Qualified Healthcare Centers with multiple facilities, 3 community mental health service providers and one Regional Collaborative Care Organization (Colorado Access).

ORGANIZATION CHART



Division Descriptions

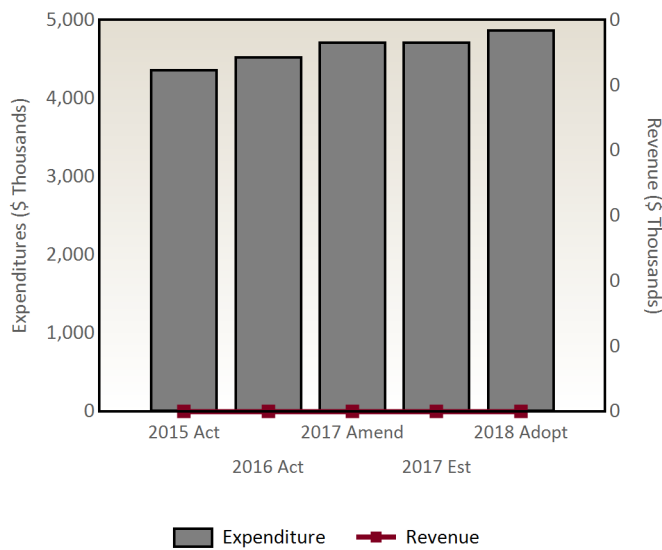
Tri-County Health

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.

Current Office/Department Issues:

Tri-County Health Department (TCHD) strives to address ongoing challenges and to remain prepared to respond to emerging issues including intermittent outbreaks of serious communicable disease issues such as measles, mumps, viral hepatitis, Legionnaire's disease, plague, West Nile virus, and others. TCHD is also continuing with flu vaccinations and preparing for public health challenges due to emerging infections caused by international travel.

EXPENDITURE/REVENUE TREND



--

BUDGET SUMMARY

Expenditure Category	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Services and Other	3,980,267	4,147,820	4,336,932	4,336,932	4,493,019
Community Programs	388,308	388,308	388,308	388,308	388,308
Total Expenditures	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327

BUDGET SUMMARY BY DIVISION

Division Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
Tri-County Health	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Total Expenditures	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327

BUDGET SUMMARY BY FUND

Fund Name	2015 Actual	2016 Actual	2017 Amended	2017 Estimate	2018 Adopted
General Fund	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Total Expenditures	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327

BUDGET PACKAGE SUMMARY

Department/Fund/Package Title/Description	2018 Amount (\$)	2018 FTE
Tri County Health		
General Fund		
Adjustment Due to Population Increase	40,116	-
Increase in the Per Capita Rate	115,971	-
Total General Fund	156,087	-
Total Tri County Health	156,087	-

STAFFING

Full Time Equivalent (FTE) Positions

The 2018 budget includes 2,130.40 full-time equivalent (FTE) staff positions, excluding temporary positions. This is a net increase of 41.25 FTEs from the 2017 amended budget due to a number of budget packages requesting additional staff. The table below shows the historical FTE count by department/office throughout the County.

Summary of Full-Time Equivalent (FTE) Positions					
Department / Office	2014 Actual	2015 Actual	2016 Actual	2017 Amended	2018 Adopted
Assessor's Office	63.00	63.00	63.00	63.00	63.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
BOCC Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder	121.50	124.50	124.50	128.50	128.50
Communication Services	11.00	11.00	11.00	11.00	11.00
Community Resources	173.00	174.50	196.00	188.50	183.75
Coroner's Office	12.00	12.00	12.00	13.00	13.00
County Attorney	23.00	23.00	22.00	22.00	22.00
Facilities & Fleet Management	105.40	104.90	104.90	106.90	106.90
Finance	30.00	30.00	30.00	30.00	30.00
Human Resources	14.00	14.00	14.00	15.00	15.00
Human Services	486.00	506.00	532.50	549.50	572.50
Information Technology	69.00	69.00	69.00	69.00	70.00
Open Spaces & Intergov't'l Relations	15.00	16.50	20.50	22.50	23.50
Public Works & Development	124.50	126.50	127.50	128.50	129.50
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Sheriff's Office	653.00	634.75	649.75	650.75	664.75
Treasurer's Office	22.00	22.00	21.00	21.00	21.00
Total Arapahoe County	1,934.40	1,943.65	2,009.65	2,031.15	2,066.40
Arapahoe Law Enforcement Auth	53.00	53.00	54.00	58.00	64.00
Total All Funds	1,987.40	1,996.65	2,063.65	2,089.15	2,130.40

The net increase of in 41.25 FTEs includes an increase of 16.25 FTE to the General Fund, 6.00 FTE in the Arapahoe Law Enforcement Authority (ALEA) Fund, 1.00 FTE in the Open Space Sales and Use Tax Fund, 23.00 FTE in the Social Services Fund, and a reduction of 5.00 FTE in the Arapahoe/Douglas Works! Fund.

Salaries and Benefits

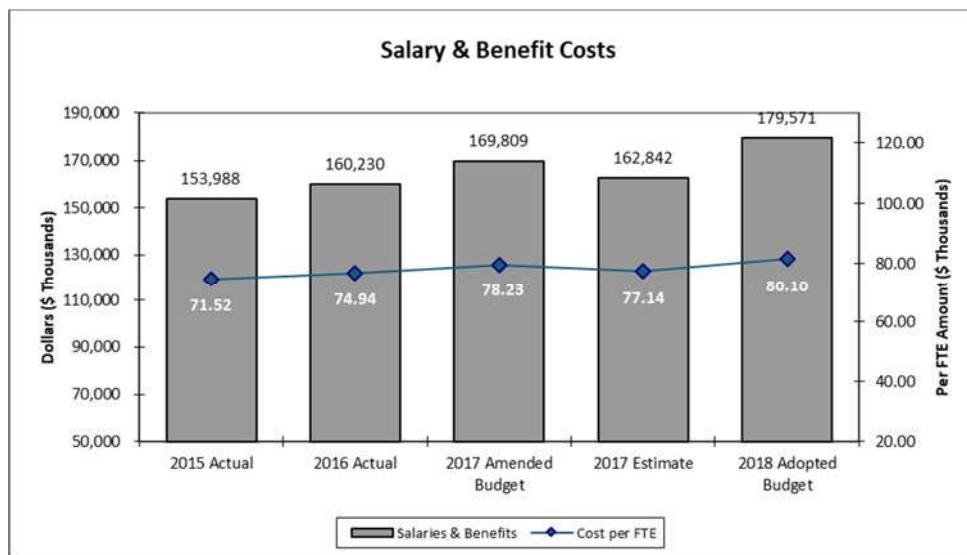
The 2018 budget includes 2,130.40 FTE positions and total funding of \$180.9 million for employee total compensation, which encompasses employee benefits as well as salaries and wages. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contributions, life insurance, medical insurance, disability, Social Security/Medicare costs, and other related pay and benefit costs.

For compensation, the County uses a pay for performance-based salary system where a pool of funding is budgeted for distribution by each elected office and department. Salary increases are based upon the employee's performance level and vary within an approved range of increases. The 2018 budget includes

a 3.50 percent salary adjustment to be distributed based upon performance and considerations for retaining key talent.

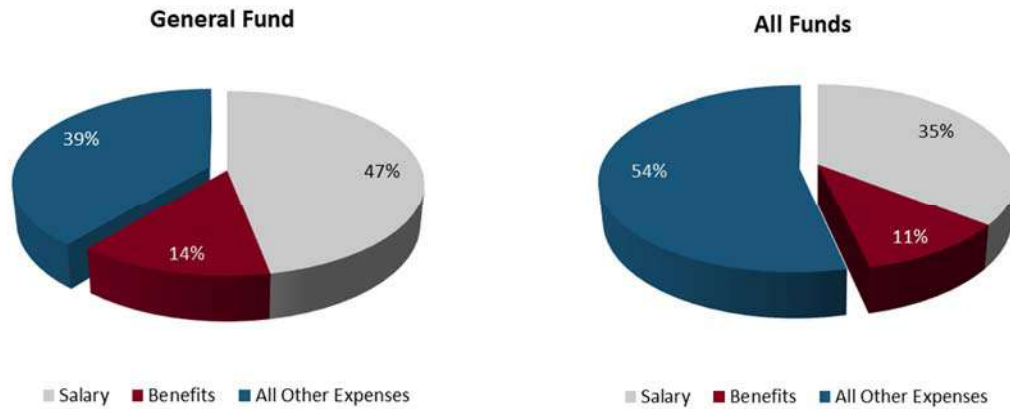
The grade and step compensation plan for the Sheriff’s Office was implemented in 2006 to ensure that deputies received salaries and benefits that were competitive with similar positions in the Denver Metro area. Since the implementation of the compensation program, there has been a decrease in turnover in the Sheriff’s Office. For 2018, the budget includes an increase of \$1,586,956 for all funds for law enforcement officers who are advancing through the steps in the program as well as market adjustments to the step program itself. Of this \$1.59 million, about \$425,106 is for officers progressing from one step to another and the remainder of the funding is for market adjustments to all officers on the step program.

The following chart reflects trends of salary and benefit costs for staffing levels from 2015 through 2018 both for the entire County as well as per full-time equivalent position.



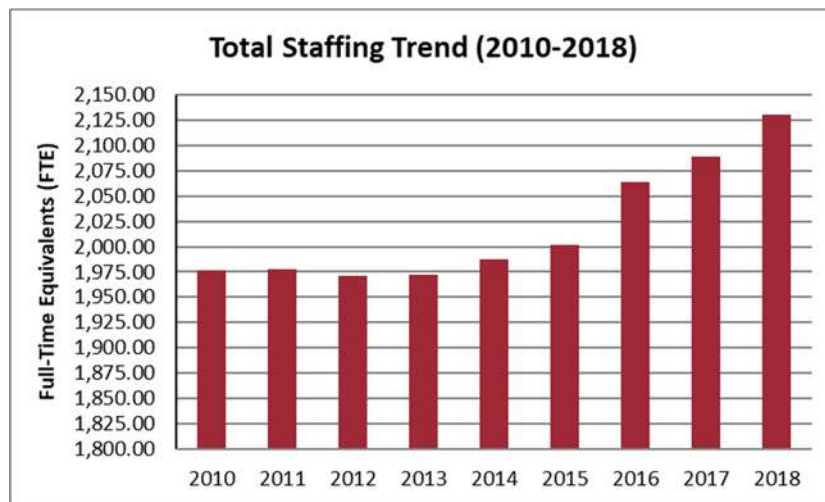
There are a number of other factors that affect the County’s overall salary and benefits. For example, the County utilizes a pool of temporary staff and temporary staffing agencies. These positions are not included in the FTE count because they are not permanent employees. The temporary staffing levels fluctuate from year to year based on program activity levels, such as the increase in temporaries during a general election year or odd-year election, to deal with weather incidents, and the inability to find permanent personnel for specific jobs. Temporary salaries are not included in the Salary and Benefit Costs chart above.

The pie charts on the following page show the percent Salary & Benefit costs compare to the total adopted budget for both the General Fund and all other funds.



Staffing Analysis & Changes

Since 2010, the authorized staffing level has increased by a net of 153.65 FTE across all funds within the County. The budget began to recover from the recession and in 2014 staffing levels began a steady increase to match the growth in demand due to population increases which in turn resulted in an increase of workloads and services provided. Since 2014 the County has added a total of 143.00 FTE with the Sheriff’s Office and Human Services seeing the largest increases over that period of time.



There is a total increase of 16.25 FTE for 2018 in the General Fund. These FTE are spread across Community Resources, Public Works & Development, Information Technology, and the Sheriff’s Office. All FTE were added after careful consideration as to how to best serve the constituents of Arapahoe County.

For 2018 there is a net increase of 0.25 FTE in Community Resources. Due to the increased workload in Judicial Services there will be an additional 0.50 FTE for a Business Associate II. There is also a reduction of 0.25 for the department. The revenue received from the State for the Veteran’s Services program has decreased and there is no longer funding to support this 0.25 FTE for clerical support.

Public Works & Development is adding 1.00 FTE for an Engineer II. There has been a significant increase in workload due to high volume of incoming land development cases and plan reviews. This position will alleviate the strain on employees and increase customer service for the department.

Another department experiencing high work load levels is Information Technology. The department will be adding 1.00 FTE for a Systems Manager position. This position will be created to split the work of the current Systems and Network Manger into two positions. This will allow the managers to provide better direction to their employees and focus more on specific projects.

The remaining 14.00 FTE that are being added to the General Fund are all in the Sheriff's Office. There is a need to add an additional 3.00 FTE for Detention Operations Technicians (DOTs). This position helps monitor the security and movement within the Detention Facility and there must be someone covering these positons 24/7. There are currently not enough DOTs to provide appropriate levels of coverage if someone is out sick, on vacation, or even just on break which means a deputy is then pulled to cover, or another DOT is working overtime. By adding these three positions it will decrease overtime costs and allow better scheduling options. Also needed at the Detention Facility are 2.00 FTE for Maintenance Technicians. The facility is over 30 years old and requires more ongoing repairs than in the past to remain operational. The next position being added in 2018 is a Special Operations Sergeant. This position will combine the Bomb Squad and K-9 sergeant duties into one position to create a better unity of command. Currently those duties are part-time ancillary duties for other positions and this change will provide more effective supervision for these specialty units. Another new position being added is a Training Coordinator to help with the increasing requirement of training hours required for the Sheriff's Office. Three positions are being added to address the increase in workloads in their respective areas. There will be 1.00 FTE for an Evidence Technician, 1.00 FTE for a Records Clerk, and finally 1.00 FTE for a Communications Technician. The final four FTE will be funded through the IGA with Centennial. These positions include a new Elementary School Resources Officer for Littleton Public Schools, a Communications Technician, and two positions for the Regional Crime Lab, a DNA Supervisor and a Quality Assurance Manager.

The Sheriff's Office is also adding 6.00 FTE in the ALEA Fund for 2018. Four of these new FTE are for additional Patrol Deputies. The need for more deputies is due to the increase in population in unincorporated Arapahoe County which has led to a steady increase in calls for service. The other two positions are for a DNA Lead Technician and a Lab Evidence Technician for the Regional Crime Lab.

During 2018 Open Spaces will be increasing 1.00 FTE for an Open Spaces Administrative Assistant. The department currently has a part-time temporary administrative assistant; however, due to the increased project sophistication and customer service needs they will be making this a full time position.

Human Services will be receiving additional funding from the State of Colorado to increase the FTE to keep pace with the increased workload in the Community and Child Support Services, Operations, and Legal Divisions. They will be adding an additional 23.00 FTE across the three divisions. With the addition of these positions, there will no longer be a need for approximately 30 temporary staff resulting in a reduction in the temporary staffing contract and related expenses.

Finally, there will be a reduction of 5.00 FTE in the Arapahoe/Douglas Works! Fund. Due to the improving economy and low unemployment rate there has been a decrease in individuals that are utilizing the workforce center. These positions are also federally funded and there is an expected decrease in funding during 2018.

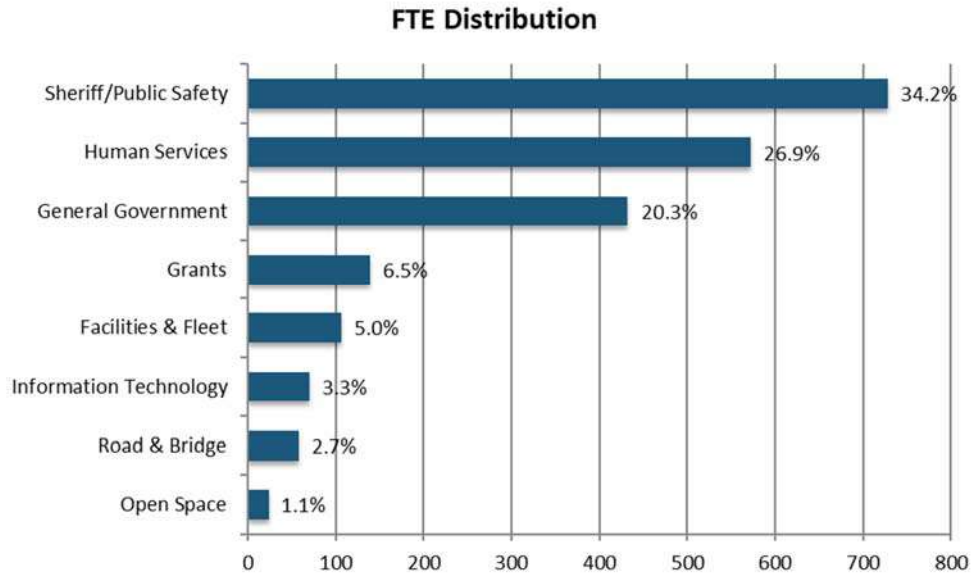
The table on the next page depicts the staffing changes included in the 2018 budget.

2018 Staffing Changes			
Department	Description	FTE	Amount
General Fund:			
Community Resources	Business Associate II	0.50	\$ 29,178
Community Resources	Business Associate III	(0.25)	(16,205)
Public Works & Development	Engineer II	1.00	102,835
Information Technology	Manager of Infrastructure	1.00	141,877
Sheriff's Office	Detention Maintenance Technician	2.00	152,892
Sheriff's Office	Training Coordinator	1.00	78,835
Sheriff's Office	Communications Technician I	2.00	137,466
Sheriff's Office	Evidence Technician	1.00	68,733
Sheriff's Office	Crime Lab DNA Supervisor	1.00	127,036
Sheriff's Office	Crime Lab Quality Assurance Manager	1.00	102,640
Sheriff's Office	Detention Operations Technician	3.00	206,199
Sheriff's Office	Senior Records Clerk	1.00	61,786
Sheriff's Office	Elementary School Resources Officer	1.00	78,835
Sheriff's Office	Special Operations Sergeant	1.00	120,032
Total General Fund		16.25	\$ 1,392,139
ALEA Fund			
Sheriff's Office	Patrol Deputy	4.00	313,504
Sheriff's Office	Crime Lab DNA Lead Technician	1.00	112,484
Sheriff's Office	Crime Lab Evidence Technician	1.00	68,733
Total ALEA Fund		6.00	\$ 494,721
A/D Works! Fund			
Community Resources	Quality Assurance Specialist	(5.00)	(308,930)
Total A/D Works! Fund		(5.00)	\$ (308,930)
Open Space Sales Tax Fund			
Open Spaces	Open Spaces Administrative Assistant	1.00	55,206
Total Open Space Sales Tax Fund		1.00	\$ 55,206
Social Services Fund			
Human Services	CSS Admin	2.00	205,280
Human Services	Program Specialist Supervisor	2.00	174,452
Human Services	Program Specialist	4.00	247,144
Human Services	Business Associate I	13.00	717,678
Human Services	Quality Assurance & Compl Specialist	1.00	76,446
Human Services	Claims Recovery Specialist	1.00	61,786
Total Social Services Fund		23.00	\$ 1,482,786
All Funds Total		41.25	\$ 3,115,922

* FTE stands for Full Time Equivalent

Personnel Distribution

This following graph and table are depictions that illustrate the breakout of personnel for 2018 by the various areas of County government. The Sheriff’s Office/Public Safety has the most employees with 34.2 percent, followed by Human Services with 26.9 percent of the total FTE then the next biggest category is General Government at 20.3 percent.



Below is a table depicting the total number of FTE for each fund in the 2018 adopted budget.

Staffing by Fund	
Fund	Number of FTEs
General Fund	1,259.65
Social Services Fund	572.50
Law Enforcement Fund	64.00
Arapahoe/Douglas Works! Fund	98.00
Road & Bridge Fund	58.00
Sheriff's Commissary Fund	7.00
Community Development Fund	3.50
Grant Fund	38.00
Open Space Sales Tax Fund	20.00
Homeland Security Fund	5.75
Recreation District Fund	4.00
Total FTEs	<u>2,130.40</u>

* FTE stands for Full Time Equivalent

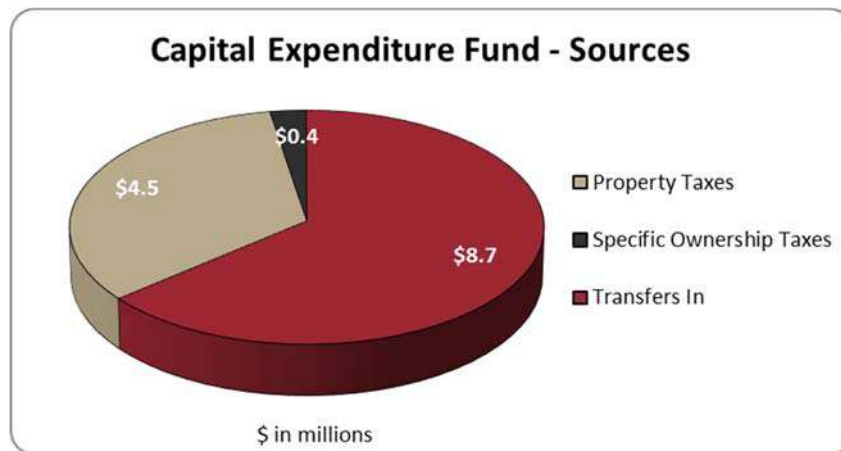
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) identifies and funds the capital needs of Arapahoe County. The Capital Improvement Program Committee considers the goals and priorities of the County and develops a five-year capital plan from department and elected office submissions. The CIP Committee utilizes a biennial budget approach where the five year Master Plan is only updated every other year for even year budgets. The Committee used a set of criteria in which to prioritize the 2018 capital requests that focus on supporting the Align Arapahoe goals, improving organizational capabilities and service delivery, community impact, operating budget impacts, and other related areas. A brief description of these criteria are listed in Table II on page 322.

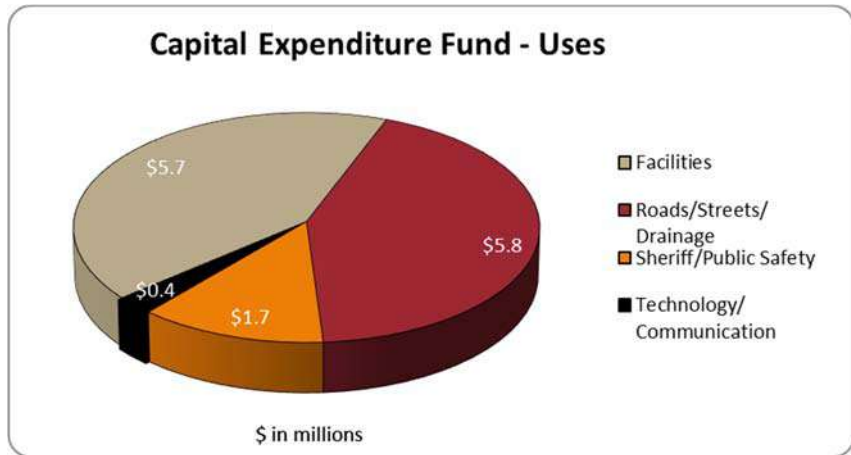
The biennial budget approach helps to provide a degree of funding assurance for projects that are identified for the second year of the five-year plan while avoiding significant shifts in annual priorities. This process also provides an opportunity to re-examine priorities and make any necessary changes to the plan every other year. The CIP Committee updated the five-year plan and submitted their recommendations to the Executive Budget Committee (EBC) for further review. The EBC reviews the requested and recommended funding options available for capital projects and provides program recommendations that then go to the BOCC as part of the County budget. The 2018 budget includes funding for capital investment in facilities, technology, public safety, and transportation. At the end of this section is the list of CIP projects included in the 2018 Capital Expenditure budget as part of the 2018-2028 CIP Five-Year plan.

Summary of the Revenues and Expenditures

The Capital Expenditure Fund is the funding source for the majority of the County’s capital improvement projects. Some capital projects are funded by other funds such as the Building Maintenance Fund. As seen in the chart below, there are only a few sources of revenue. The 2018 budget includes \$4,534,038 in property tax revenue. The increased capital project needs necessitated a larger transfer from the General Fund than in past years. A transfer of \$8,658,481 from the General Fund is included to meet the funding necessary for all of the adopted projects. The transfer is funded from unspent budget appropriated in the prior year and from fund balance. The other source of revenue for the Capital Expenditure Fund is from Specific Ownership Taxes, \$350,000.



The CIP Committee introduced a new scoring matrix to better evaluate and prioritize the project requests for the 2018 budget year and updated five-year capital plan. The Committee separated the Roads, Streets, and Drainage projects out as they felt that it was more equitable for the other types of projects if they were not in direct competition for funding. Smaller projects that may be necessary would not score as high as road improvement projects, and therefore are more likely to be continuously postponed. Using the new weighted matrix, the CIP Committee scored each of the non-road type projects. They also reviewed the updated five-year capital plan. The total project budget of \$13,474,800 includes \$5,700,000 for projects related to roads, streets, and drainage.



The revised scoring matrix criteria allowed for a more meaningful analysis of each of the requests and how they relate and support the County’s Align Arapahoe goals. Each of the criteria was weighted to emphasize importance with how it lined up with the County goals. Project owners and experts met with the Committee to review project submittals and answer any questions. Table II below details the scoring matrix criteria, a brief description of what is being evaluated and scored, and the weight of importance for each. When projects are submitted for review, they all follow the same format so that the same type of information is given regardless of project type. This helps the Committee to evaluate each project request and see how they line up with the County’s goals and objectives.

Table II
Capital Improvement Budget Scoring Matrix

Criteria	Description	Weight
Project/Service Support of Requirement	Supports a department/office, County, state, or federal regulation or mandate; Impacts a core/foundational service; The extent to which other services/projects depend on this projects completion	5
Project Alignment with or Support Initiatives or Strategies	Project will support countywide goals, strategies, and initiatives	4
Value to Customers	Customer can be defined as citizens, staff, departments/elected offices, and/or other governmental partners who may benefit from the project	4
Impact and Risk of Not Completing Project	Impact or risk exposure to the County, department, elected office, or customer if the project is not completed	3
Project Leverage Potential	Additional benefits to the project could have for other users in the County or for external partners beyond the intended customers/users	3
Full Cost Impact	Full cost impact of the proposed project known? (operational, equipment, additional capital costs and/or estimated replacement costs, etc.)	2
Significance of Project to Users/Customers	Significance of the impact (high or low) the completion of this project will have on users and whether or not it will impact a high or low number of users	2

The chart below lists the projects in order of the project's overall score. The Roads/Streets/Drainage projects are then listed below that in priority order as determined by Public Works staff. These infrastructure projects were prioritized by necessity, outside funding sources, and timing of each project. Immediately after the chart is a brief description of each of the projects.

Table III
2018 Capital Improvement Program

Category	Project	Budget	Weighted Score
Facilities	Detention Center Infrastructure Improvements -Phase 1	\$ 1,500,000	186
Sheriff/Public Safety	Precinct 5 Substation	1,500,000	156
Facilities	Peoria Salt Dome Condition Assessment & Proposal	71,000	150
Facilities	ACJC Elevator Upgrades (CH1 & CH2)	460,000	147
Facilities	APZ 1690 Parking Deck Repairs	782,000	141
Facilities	Admin I Clerk & Recorder Tenant Improvements	699,100	132
Facilities	Altura Plaza Roof Overlay	195,000	123
Facilities	Broadway TCH Building Analysis	70,000	123
Sheriff/Public Safety	S.O. Admn/Coroner's Facility Emp. Entrance Gate Rep.	148,000	123
Facilities	DA Office Boiler Replacement	95,000	117
Sheriff/Public Safety	Det. Facility Door Control and Intercom Hardware Rep.	20,000	117
Technology	SAP Enterprise Reporting	200,000	117
Facilities	County Line Flare Replacement	340,000	114
Facilities	Altura Plaza Paving/C&G Replacement (East & West Lots)	649,700	111
Facilities	Countywide Building Security Improvements	495,000	108
Technology	SAP HR Process Improvements -Compensation	150,000	96
Facilities	Admin I Irrigation Mains/Branch Lines Replacement	300,000	72
			Priority
Roads/Streets/Drainage*	Iliff Avenue Improvements - No Undergrounding	1,500,000	1
Roads/Streets/Drainage*	I-25 & Belleview Environmental Assessment	250,000	4
Roads/Streets/Drainage*	Inverness/County Line Improvements	750,000	5
Roads/Streets/Drainage*	Transportation Plan Update	600,000	7
Roads/Streets/Drainage*	6th Avenue Crossing	1,500,000	8
Roads/Streets/Drainage*	MUTCD Signal Compliance	50,000	9
Roads/Streets/Drainage*	Traffic Signals - Dove Valley IGA	150,000	10
Roads/Streets/Drainage*	ITS Implementation	100,000	11
Roads/Streets/Drainage*	ADA Transition Plan	300,000	13
Roads/Streets/Drainage*	Lost Creek Master Drainage Plan	50,000	16
Roads/Streets/Drainage*	Bike and Pedestrian Plan Implementation	200,000	21
Roads/Streets/Drainage*	Comanche Creek Master Drainage Plan	150,000	22
Roads/Streets/Drainage*	County-Wide Safety Improvements	100,000	25
Roads/Streets/Drainage*	Construction Management Software	100,000	35
Total Capital Improvement Program		\$13,474,800	

*Projects were determined by necessity and timing of each, and not necessarily by priority ranking

- **Detention Center Infrastructure Improvements (Phase 1)** – This is year one of a multiyear CIP request for the repair and replacement of major components and system upgrades for the Arapahoe County Detention Facility. The work included in this request was identified by a risk assessment conducted for the facility by outside consultants and is intended to replace or repair major facility components that have reached or exceeded their expected life cycle and are at medium to high or critical risk of failure.
- **Precinct 5 Substation** – The Arapahoe County Sheriff’s Office uses the Precinct 5 substation to provide a work location for the deputies who provide public safety services to the residents in the Four Square Mile and Holly Hills Neighborhoods. This project funds efforts to find a location for a new substation that would provide the Sheriff’s Office with a secure and functional substation site.
- **Peoria Salt Dome Condition Assessment & Proposal** – This project is to procure professional services to assess the condition of the existing salt storage dome at the Peoria Service Center and provide options to repair or replace the structure along with costs.
- **Arapahoe County Justice Center Elevator Upgrades (CH1 & CH2)** – This Budget package funding request is to provide systemic upgrades to the traction (cable) and hydraulic elevators for both Courthouse 1 & 2 that are over 25 years old. Elevators identified in this request are the four (4) traction elevators in Courthouse 1, as well as the two (2), Hydraulic-elevators in Courthouse 2. All units have antiquated operating systems and require substantial upgrades to keep the units in continued compliance with state regulations.
- **Arapahoe Plaza Parking Deck Repairs** – This project will repair the Arapahoe Plaza (APZ) parking deck to extend its current life for 5-7 years. The current condition of the APZ parking deck continues to deteriorate due to water infiltration issues from the deck surface. Water, freeze/thaw cycles, rusting tension cables and extended use have put this facility at risk. Further evaluation is needed by engineering professionals to determine what work is needed for a permanent solution for the parking structure.
- **Administration I Clerk & Recorder Tenant Improvements** – The Clerk & Recorder’s Office is requesting funding to update the public record rooms and office space in the Administration Building. The reasons for this request are to create better convenience for citizens and staff and improve security and preservation of county records. Having all records in one room will ensure that we can have county staff retrieve the books, which will eliminate the significant safety concern of having citizens climb ladders to access public records.
- **Altura Plaza Roof Overlay** – This project consists of an overlay coating for the existing roof system to prolong the existing roof life and defer the cost of replacing the roof system for 10 or more years. If the overlay project does not move forward, increased maintenance costs and roof leaks will impact the operation of the programs offered at the facility and a significantly more costly complete roof replacement would be needed in the near term.
- **Broadway Tri-County Health Building Analysis** – Tri-County Health Department (TCHD) informed the County that their program space needs have grown significantly over the past several years and that some of their current programs at the Broadway facility have grown beyond capacity. The limited space available in the current facility restricts the ability of Tri-County Health Department to provide services to clients. Funding included in this project will allow the county to evaluate the current facility and other facilities that may be suitable for these programs.
- **Sheriff’s Office Admin/Coroner’s Facility Employee Entrance Gate Replacement** – The employee entrance gate to the Sheriff’s Administration Coroner’s Facility (SACF) is aging and beginning to fail on a regular basis. In 2016, the Sheriff’s Office had an assessment conducted on the gate

system to address continuing issues with regard to the gate swing arms not functioning properly, either not closing when necessary, or closing onto vehicles as they were entering or exiting the parking lot. This project will fund the replacement of the current entrance gate and mechanisms and provide for proper installation while providing enhanced security for the facility.

- **District Attorney's Office Boiler Replacement** – This project consists of the removal and replacement of the building's heating water boiler. The components of this project consist of rigging to move existing boiler and installing the new unit in the basement mechanical room, modification of existing electrical circuits, modification of water piping, installing new exhaust gas flue piping, and updating BAS control sequences and graphic representation for new boiler.
- **Detention Facility Door Control and Intercom Hardware Replacement** – The hardware for the security door control and intercom system at the Arapahoe County Detention Facility is outdated and in need of replacement. The door control hardware that operate the doors throughout the facility is at the end of its life and will be replaced with updated hardware and technology. Similar to the door controls, the intercom system is used for staff to communicate with inmates in their cells in the pods. This is a critical communication system for inmates to communicate with staff and report emergencies. This system is also at the end of its life and can be replaced with a system that combines it with the door controls.
- **SAP Enterprise Reporting** – This project is to identify and implement a reporting solution that leverages the transactional data with the SAP ERP system and integrates with SAP ESS/MSS and/or Fiori user interface to provide managers with quick and efficient access to budget, financial and human resources related reports and dashboards.
- **County Line Flare Replacement** – The project will replace the 30-year-old utility flare at the closed County Line Landfill with a new comparable utility flare. The current flare is at risk for failure due to its age and lack of available replacement parts. The project would encompass removal of the current flare, placement of the new flare and applicable connection to electrical supply and the Landfill Gas Well field. A flare is the most economical means of methane extraction and destruction. A new flare would provide long term protection against environmental and public health impact due to failed equipment.
- **Altura Plaza Paving/Curb and Gutter Replacement** – Facilities and Fleet Management partnered with Public Works and Development to complete a paving condition assessment and risk analysis with an outside vendor. The Altura east overflow parking lot received a condition score well below the "very poor" condition index and was one of the worst ratings in the facility inventory. A full depth reclamation including some new curb and gutter will be completed on this lot. The west main lot scored higher but is in need of curb and gutter replacement and milling and overlay. Additionally, for security and safety reasons a new camera and perimeter wrought-iron fence will be installed at the east overflow parking lot.
- **Countywide Building Security Improvements** – The county conducted a study of facility security and developed a list of recommendations. This project involves the installation of surveillance camera and panic devices that will improve the risk assessment score for our buildings by approximately 25%. These improvements will not completely eliminate the risks but will improve safety and security for the buildings identified. Physical improvements that were recommended for County facilities will require additional evaluation regarding their implementation because they will affect access and plans will have to be developed to estimate costs and how the work will be staged to minimize disruptions.
- **SAP Human Resources Process Improvements – Compensation** – This project will implement improvements to Personnel Action Forms processing to better utilize the SAP functionality, improve timeliness and accuracy of personnel actions and reduce staff time required to process

each transaction. The project will also implement the integrated compensation management functionality.

- **Administration I Irrigation Mains/Branch Lines Replacement** – Replace the existing irrigation system main and branch lines for the entire Arapahoe County Administration building campus. Currently, 6 acres are serviced by the irrigation system that received an upgrade over 20 years ago with a large portion original to the building. Both sides of the building are served from a single main. The existing piping requires constant repairs. This project should reduce repair and maintenance issues as well as be more efficient with regard to water usage.
- **Iliff Avenue Corridor Improvements** – The County recently received Federal project funding through DRCOG for improvements to the Iliff Avenue Corridor between Parker Road and Quebec Street in the Four Square Mile area. The construction project will focus on corridor improvements to address current issues such as mobility, safety, reliability, sustainability, storm water/water quality, and plan for future growth and development in the area. Many intersections operate at Level of Service E or F, and the 4 lane corridor carries 34,000 vehicles per day, which is projected to increase to approximately 40,000 vehicles per day in the future. The Corridor Study was completed in 2015 and made recommendations on needed improvements including operational improvements, bike paths and sidewalks, signal coordination and replacement, and additional vehicle turn lanes at certain locations in the corridor.
- **I-25 & Belleview Environmental Assessment** – This project funds the environmental assessment (EA) as part of the process to finalize interchange alternatives for final clearance by the Federal government. The assessment is related to the effort to implement modifications to the interchange at I-25 and Belleview as well as the recommendations for Belleview Avenue east and west of I-25. This is the next step in the process and will build upon the Planning and Environmental Linkage (PEL) study completed and recommended improvements for both the interchange and the Belleview Corridor. The interchange and corridor improvements will help improve the currently experienced severe congestion, improve mobility and operations along the corridor, and reduce accidents and satisfying the needs of project stakeholders.
- **Inverness/County Line Improvements** – In 2014, Douglas County, Arapahoe County, SPIMD, and the cities of Centennial and Lone Tree jointly funded a County Line Road Corridor Study between Inverness Drive South and Yosemite Street including the intersection with Inverness Drive West. The results of the study recommended improvements and realignment of the intersection of County Line Road and Inverness Drive West and Inverness Drive East, including all necessary associated improvements. The project will improve intersection operation characteristics, reduce congestion, and reduce delay times, while improving safety.
- **Transportation Plan Update** – The County typically updates its Transportation Plan every 5 to 10 years. The 2035 Transportation Plan was completed in November 2010. This project proposes to begin a 2040 Transportation Plan in the first quarter of 2019. The transportation plan update is necessary to keep up with new growth from development, new funding challenges, adjacent agency plan updates, and new traffic modeling. It will define recommended improvements that can be used for planning and project implementation for coming years, while updating all traffic models and assumptions in the current plan to address the current situation and projections.
- **6th Avenue Crossing** – The City of Aurora is currently designing new roadway on the 6th Avenue alignment that will connect E-470 to State Highway 30, an approximately 2 mile segment that includes a large bridge. The project went through an Environmental Assessment (EA) in 2015/2016, and is currently in design. The project is currently locally funded, and is estimated at \$24 million. The project is regionally significant in that it provides an east/west connection in the area and provides an alternate route to County residents. A portion of the project goes through

unincorporated Arapahoe County and the City of Aurora has requested \$4 million from Arapahoe County for the project.

- **MUTCD Signal Compliance** – Project consists of upgrading existing traffic signal design and operation to new Manual on Uniform Traffic Control Devices (MUTCD) standard for left turn operations. Existing permissive/protected and protected only left turn design and operation would be upgraded to the flashing yellow arrow (FYA) along major arterials and known commuter routes within the County's existing traffic signal/signal system network. This new standard is focused on establishing a consistent signal application for left turns to promote uniformity at traffic signal locations and provide the motorist with clear understanding of the signal display meaning, better adherence to traffic laws for left turns and provide safer travel through signalized intersections as supported by recent accident analysis/studies relative to FYA operations vs. non-FYA operations. The project may also identify and address any ADA requirements related to traffic signals.
- **Dove Valley Traffic Signals** – The County and the Dove Valley Metropolitan District (DVMD) entered into an Intergovernmental Agreement (IGA) in the early 2000's to share in the funding cost of new traffic signals within Dove Valley Metropolitan District boundaries. This Agreement outlines appropriate funding cost shares for new signals as they are warranted, some of which are jointly funded at varying percentages based on traffic projections and adjacent land use, others are fully funded by the Dove Valley Metropolitan District, and others by The County, again based on traffic projections and adjacent land use. Continued funding of these signal costs is required to continue to satisfy the IGA funding commitments with DVMD and associated signal installation when warrants are met.
- **ITS Implementation** – This project consists of installing and implementing various intelligent traffic system (ITS) devices per the County ITS Plan within Arapahoe County and also integrated with the County Advanced Traffic Management System (ATMS). The project is consistent with regional goals of Denver metropolitan area of traffic agencies coordinating on local ITS projects to better serve regional transportation. The project involves evaluation of project locations, installing and implementing the devices.
- **ADA Transition Plan** – This project would implement improvements to sidewalks in the public Right-of-Way and define a funding mechanism to achieve Americans With Disabilities (ADA) compliance/mandates by replacement of narrow sidewalks and out of compliance curb ramps throughout the County that are not associated with maintenance. This project and associated funding is a product of the ADA transition plan that has been recently adopted.
- **Lost Creek Master Drainage Plan** – This project is to develop a drainage master plan for Lost Creek located just west of Box Elder Creek extending from the Arapahoe County / Adams County line on the north through Adams County and into Weld County. The purpose of this project is to model and define the existing 100-year floodplain and floodway for Lost Creek through Arapahoe County and to recommend future improvements to minimize damage potential and improve water quality.
- **Bike and Pedestrian Plan Implementation** – This project will implement improvements recommended in the plan and may supplement project costs on larger projects implemented by Open Spaces.
- **Comanche Creek Master Drainage Plan** – This project is to develop a drainage master plan for Comanche Creek located just west of Wolf Creek extending from Elbert County line on the south to the Adams County line on the north. The purpose of this project is to model and define the existing 100-year floodplain and floodway for Comanche Creek through Arapahoe County and to recommend future improvements to minimize damage potential, provide preliminary sizing for roadway crossing structures, and improve water quality. Staff believes it is in the best interest of

the County to begin preparing this plan in 2018. The creek is located within Unincorporated Arapahoe County and outside of the Southeast Metro Storm Water Authority (SEMSWA) jurisdictional boundary.

- **County-Wide Safety Improvements** – The project consists of installing and implementing various County roadway safety improvements. This project is consistent with regional goals of Denver metropolitan area traffic regarding agencies coordinating on local safety improvements to better serve regional transportation. The project involves evaluation of project locations, installing and implementing safety improvement devices as they are identified.
- **Construction Management Software** –The goal of this software is to provide a system for use by the Public Works Transportation Division to schedule, track, and manage construction schedules and documents related to infrastructure capital improvement projects. A construction management project and portfolio management (PPM) system would provide improved scheduling, reporting, project plan comparison tools, reporting, document management, performance management, and resource allocation functionality.

The CIP Committee will continue to refine the 5-year Capital Improvement Plan. During 2018, they will review and score the 2019 project requests to finalize their recommendations for the 2019 budget to the EBC as well as consider the range of projects that will comprise the 2018-2022 Capital Improvement Plan. A complete schedule of the current 5-year Capital Improvement Plan can be found at the end of this section.

Ongoing Projects for 2018

In addition to new projects for 2018, ongoing and unfinished projects appropriated in prior years will have the remaining unspent budget reappropriated in 2018. Below is a brief description of a few of these projects, and Table IV provides a list of the ongoing projects that will be reappropriated.

Sheriff's Office Computer Aided Dispatch and Records Management Software – The funding for the large software replacement project for the Sheriff’s Office will have \$1.26 million reappropriated in 2018. The current software includes applications related to computer aided dispatch (CAD), records management (RMS), and jail management systems along with other functions within the Sheriff’s Office.

Warehouse Paving Replacement – The completion of the parking lot pavement replacement and reconfiguration of the

Project	Amount
ACJC Emp Parking -Interim Paving Repairs	\$ 55,676
ACSO Standby Generator	56,528
Admin Building Tower Replacement	124,430
Altura Plaza Remodel for 2011	60,072
COOP Infrastructure	172,321
Coroner's Office Case Management System	93,700
Data Warehousing/BI	100,000
Detention Center Perimeter Security	336,507
Detention Center Sidewalks/Ramp	121,536
Detention Facility Radio System	150,000
eDocument Management Solution	300,000
Energy Performance Project	58,688
Enterprise Portfolio Mgmt & SharePoint	262,369
Fiber Optic Networking Equipment	80,000
Land Development Application Automation	118,111
Network Access Control (NAC) Platform	175,000
Point to Point Wireless Bridge	60,000
Security Measures - S.O./Coroner Admn	52,631
Sheriff's Office Computer Aided Dispatch	1,259,399
Warehouse Paving Replacement	475,924
Various smaller projects	127,601
	\$ 4,240,493

dock at the Warehouse will be completed in 2018, and will have the remaining balance of \$475,924 reappropriated to the 2018 budget.

Detention Center Perimeter Security – A perimeter fence at the Detention Center began in the later part of 2017 and is expected to be completed within the first half of 2018. There is a remaining budget of \$336,507 that is projected to be expended.

eDocument Management Solution – This project was adopted as part of the 2016 budget to consolidate multiple document management systems currently being utilized to a single SharePoint repository to achieve significant operational savings. Thus far, the work has been to meet with the departments and offices to ensure that the solution matches everyone’s needs.

Along with the capital projects detailed above, there are a number of infrastructure projects that are ongoing for roads, intersections, and drainage. The Public Works & Development Department’s capital roadway infrastructure work plan in Table V, on the following page, details the status of these projects.

Table V

2018 Capital Roadway Infrastructure Work Plan	
Project	Project Status
Arapahoe Road/I-25 Interchange	Construction
C470 Express Lanes	Construction
6th Avenue Environmental Assessment	Corridor and Road Studies
Arapahoe County Bicycle & Pedestrian Master Plan	Corridor and Road Studies
Arapahoe Rd/ I-25 Corridor Studies and Final Report	Corridor and Road Studies
Arapahoe Rd/ I-25 Interchange Environmental Assessment	Corridor and Road Studies
Arapahoe Rd/ I-25 Interchange FONSI	Corridor and Road Studies
Arapahoe Rd/ I-25 System Feasibility Study	Corridor and Road Studies
County Line Road Improvement Study - Chester to Inverness Dr South	Corridor and Road Studies
Dry Creek Road/I-25 Operations Study - Yosemite to Easter	Corridor and Road Studies
I-25/Belleview Interchange System Study	Corridor and Road Studies
Iliff Ave. Corridor Study	Corridor and Road Studies
Oil and Gas Traffic Impact Study	Corridor and Road Studies
Parker Road Corridor Study	Corridor and Road Studies
Parker/Quincy/Smoky Hill	Corridor and Road Studies
Santa Fe/85 & County Line South - Environmental	Corridor and Road Studies
Speer/Leetsdale Mobility Study	Corridor and Road Studies
State Hwy 79 / Kiowa-Bennett Road Planning Environmental Linkage	Corridor and Road Studies
Yale Ave. Corridor Study	Corridor and Road Studies
Iliff Corridor Final Design	Design
Jolly Road Bridge	Design
Kiowa Creek Master Drainage Plan	Design
Quincy Avenue - Gun Club Road to Powhaton Road	Design
Quincy Avenue/Gun Club Road Intersection Improvements	Design
Valentia Street Pedestrian Access	Design
Yale Avenue/Holly Street/Highline Canal Intersection Improvements	Design

Building Maintenance Fund

The Building Maintenance Fund was created to manage facility maintenance costs and projects. A transfer is made from the General Fund to supplement new facility maintenance projects that were approved during the annual budget process. For 2018, there is a transfer of \$2.1 million. The Building Maintenance Fund allows for greater flexibility when an adjustment to project funding is necessary due to the ever changing maintenance needs and priorities. The funds can be transferred between projects or reappropriated to the following year for the completion of the project. If the funds are unused, they go back to the fund balance as part of the facility maintenance reserve. The list of approved Building Maintenance Fund projects for 2018 is shown in Table VI below.

Table VI

Building Maintenance Fund 2018 Projects and Maintenance Funding	
Project	Amount
Routine Maintenance	\$ 1,683,269
Arapahoe Plaza Window System Weatherproofing	81,000
Fairgrounds Access Road/Track Maintenance	10,000
Arapahoe Plaza Partial Carpet Replacement	114,000
Building Automation System Upgrade	30,000
TOTAL	\$ 1,918,269

Operating Impact of Capital Projects

Each capital project submission is required to show any known operational costs as part of the budget request. There was only one project that had an identified operating cost beginning in 2018. The SAP Enterprise Reporting solution has an annual software maintenance agreement with an estimated cost of \$20,000 annually.

Infrastructure Projects – Infrastructure construction projects will require operating costs from the Public Works & Development Department’s Road & Bridge Division for maintenance and repair. It is projected that the cost of maintenance on these projects will be funded within the operating budgets of this division as they already maintain the existing portfolio of transportation infrastructure.

Other capital projects may have operating costs that have not been included in the 2018 budget that are for outlying years.

Future Capital Needs

During the capital improvement program development process, departments and offices identified more capital needs that were incorporated into the 5-year program. The CIP Committee will continue to refine the 5-year Capital Improvement Plan. During 2018, they will review and score the project requests submitted for the FY2018-2022 capital plan as well as finalize their recommendations for the 2019 budget. The 5-Year CIP Plan is provided at the end of this section highlighting the future capital needs of the County.

Policies and Practices of the Capital Improvement Program

Each year, a committee known as the Capital Improvements Program Team analyzes proposed capital projects for the forthcoming five-year period. Each department is asked to submit a capital request for the following five years. A CIP team reviews these projects in light of expected funding restraints and adds projects to the proposed capital improvement program. The CIP Team reviews the program and recommends the final program to the Board of County Commissioners. The first year of this recommended program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2018–2022 capital improvement plans on the following pages. Only projects with costs over \$50,000 are shown in this plan. The plan includes projects for the Capital Expenditure and Infrastructure Funds. The plan also considers the expected impact on operating costs related to various projects. The CIP plan for 2018 is incorporated into the 2018 budget while the remaining years of the plan are not an adopted County plan, but is used as a staff recommendation for future budget years.

Capital Improvement Policy

1. **Capital Improvement Program** - A plan for capital expenditures to be developed each year over a fixed period of several years, setting forth each capital project and identifying the expected beginning and ending date for each project, and the required revenues to finance those projects.
2. **Capital Improvement Team** - The Capital Improvement Team shall recommend a long range Capital Improvement Program for all major capital expenditures within the County to the Board of County Commissioners. The Board of County Commissioners shall be responsible for approving Capital Improvement Policies, as well as, approving the capital improvement program, as a part of the annual budget.
3. **Capital Projects** – Capital projects are defined as major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of \$50,000 or more. Examples of capital projects include:
 - A. New and expanded physical facilities
 - B. Large scale rehabilitation and replacement of facilities
 - C. Major equipment, excluding vehicles
 - D. The cost of engineering or architectural studies related to a major public improvement
 - E. Acquisition of land or buildings
 - F. Demolition of buildings
4. **Annual Action Program** - Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

CAPITAL IMPROVEMENT PROGRAM 5-YEAR PLAN

Project Type & Title	2018	2019	2020	2021	2022
Facilities					
Detention Center Infrastructure Improvements - Phase 1	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Arapahoe Plaza (APZ) Parking Deck Repairs	782,000				
Admin I Clerk & Recorder Tenant Improvements	699,100				
Altura Plaza Paving/C&G Replacement (East & West Lots)	649,700				
Countywide Building Security Improvements	495,000	165,000			
Arapahoe County Justice Center (ACJC) Elevator Upgrades Courthouse 1 & 2	460,000				
County Line Flare Replacement	340,000				
Administration Building I - Irrigation Mains/Branch Lines Replacement	300,000				
Altura Plaza Roof Overlay	195,000				
District Attorney's (D.A.) Office Boiler Replacement	95,000				
Peoria Salt Dome Condition Assessment & Proposal	71,000	774,120			
Broadway Tri-County Health Department (TCHD) Building Analysis	70,000				
Lima Plaza Department of Motor Vehicle (DMV) - Tenant Improvements		867,000			
Sheriff's Office Pavement Mill & Overlay/Curb & Gutter (C&G) Replacement		728,000			
Warehouse Clerk & Recorder Tenant Improvements - Phase 2		554,000			
D.A. Office Roof Replacement		450,000			
ACJC Employee Parking Lot Repairs		225,000			
Altura Plaza Window Tinting & Blackout Shades		168,000			
Deer Trail Shops Metal Roof Repair & Replacement		161,349			
ACJC Employee Parking Lot Reconstruction			2,035,467		
ACJC Courthouse 2 Third Floor Small Courtroom & Probation Tenant Improvements			1,350,474		
Eastern Service Center Wash Facility			950,000		
CentrePoint Standby Generator			720,000		
APZ Public Bathroom Rehab			400,000		
Federal Warehouse Standby Generator			315,000		
Broadway TCHD Roof Replacement			276,000		
Peoria Service Center Shop System Replacement			225,000		
Sheriff's Office/Coroner Small HVAC Rooftop Units Replacement (3 Units)			200,000		
Administration Building I - Boilers 1 & 2 Replacement			200,000		
Broadway TCHD Rooftop HVAC Unit Replacement			100,000		
ACJC Courthouse 1 - Ceiling Irrigation Mains/Branch Line Replacement			100,000		
ACJC Courthouse 1 - Ceiling (1x1 spline) Replacement			80,000		
ACJC Courthouse 2 - Remaining Courtroom (3) Build Out				2,773,000	
Detention Center Access Roads Reconstruction				810,350	
ACJC Courthouse 1 & 2 - Curtain Wall and Storefront Rehab				\$800,000	
ACJC Courthouse 1 - Public Bathroom Rehab & Addition				600,000	
ACJC Courthouse 1 - Roof Membrane				500,000	
ACJC Courthouse 1 - Chiller Replacement				400,000	
Broadway TCHD Parking Lot - Repair & Replace				400,000	
D.A. Office Pavement Mill and Overlay/C&G Replacement				250,000	
ACJC Courthouse 1 - Boilers 1 & 2 Replacement				200,000	

CAPITAL IMPROVEMENT PROGRAM 5-YEAR PLAN

Project Type & Title	2018	2019	2020	2021	2022
ACJC Courthouse 1 - Cooling Tower Replacement				150,000	
APZ Parking Deck Replacement					3,000,000
CentrePoint HVAC Rooftop Units Replacement					1,000,000
Sheriff's Office Roof Replacement					850,000
SE Aurora DMV Branch (Near Southlands)					500,000
ACJC Courthouse 2 - Roof Membrane Repair					500,000
ACJC Courthouse 2 - Boilers 1 & 2 Replacement					200,000
Lima Plaza Parking Lots Mill & Overlay (North Lots)					125,000
Administration Building I - Cooling Tower Replacement					100,000
Detention Center MAU/Heat Reclaim Unit (Kitchen) Replacement					100,000
Eastern Service Center Visitor Parking Lot Mill & Overlay					57,000
Administration Building I - Heat Exchanger Replacement					50,000
Total for Facilities	\$5,656,800	\$5,592,469	\$8,451,941	\$8,383,350	\$7,982,000

Roads/Streets/Drainage

6th Avenue Crossing	\$1,500,000	\$1,500,000			
Iliff Avenue Improvements - No Undergrounding	1,500,000	1,500,000			
Inverness/County Line Improvements	750,000				
Transportation Plan Update	600,000				
ADA Transition Plan	300,000	300,000	\$300,000	\$400,000	\$400,000
I-25 & Belleview Environmental Assessment	250,000				
Bike and Pedestrian Plan Implementation	200,000	200,000	200,000	200,000	200,000
Traffic Signals - Dove Valley Intergovernmental Agreement (IGA)	150,000	150,000	150,000	150,000	150,000
Commanche Creek Master Drainage Plan	150,000	150,000			
County-Wide Safety Improvements	100,000	180,000	100,000	100,000	100,000
Intelligent Transportation Systems (ITS) Implementation	100,000	100,000		100,000	
Construction Management Software	100,000				
Manual on Uniform Traffic Control Devices (MUTCD) Signal Compliance	50,000	50,000	50,000	50,000	50,000
Lost Creek Master Drainage Plan	50,000				
Gun Club (Quincy South to Aurora)		500,000		1,800,000	
Rural Shoulder Projects		300,000			300,000
E-470 Ramp Reconfiguration @ Quincy Avenue Design & Construction		266,667	3,000,000		
Santa Fe (County Line – I-25) Planning and Environmental Linkages (PEL) Study		250,000			
Intersection Street Lighting		100,000	100,000		100,000
Last Half Mile Implementation - Dry Creek		100,000	100,000		
Sidewalk Missing Gap Closures		50,000		50,000	
I 70 - Kiowa-Bennett Road - National Environmental Policy Act (NEPA) 1601			1,000,000		
Alameda (Gun Club - Harvest)			500,000		
I-70 & Picadilly Interchange Environmental Assessment			250,000		
Smoky Hill Widening to 6 Lanes between Versailles and Liverpool			200,000		
Yale Ave & Holly St Intersection Improvements				1,700,000	1,500,000

CAPITAL IMPROVEMENT PROGRAM 5-YEAR PLAN

Project Type & Title	2018	2019	2020	2021	2022
Easter Ave. & Peoria St. Intersection Improvement				500,000	
Quebec Way Sidewalk West Side, from Evans north towards Denver				500,000	
Holly Street SW west side, South of Yale to Holly Place				150,000	
Gun Club Coal Creek Bridge					2,700,000
I-25/Belleview Construction					250,000
Total for Roads/Streets/Drainage	\$5,800,000	\$5,696,667	\$5,950,000	\$5,700,000	\$5,750,000
<u>Sheriff/Public Safety</u>					
Precinct 5 Substation	\$1,500,000	\$3,000,000			
Sheriff's Administration/Coroner's Facility Employee Entrance Gate Replacement	148,000				
Detention Facility Door Control and Intercom Hardware Replacement	20,000	2,304,225			
Bomb Robot		350,000			
Over the Air Programming (OTAP) Radio Management System		317,985			
Detentions Facility Lobby Security Measures		200,000			
Pod 2 Build Out and Exercise Room		200,000		\$200,000	
Sheriff's Administration/Coroner's Facility Security Measures Phases 1&2		155,000			
Precinct 8 Substation			\$1,500,000		
District Courthouse Camera Security Enhancement			250,000		
Detention Body Scanner			217,700		
Total for Sheriff/Public Safety	\$1,668,000	\$6,527,210	\$1,967,700	\$200,000	\$0
<u>Technology/Communication</u>					
SAP Enterprise Reporting	\$200,000				
SAP Human Resource (HR) Process Improvements - Compensation	150,000				
Admin Data Center Redesign		\$500,000			
Talent Management		220,000			
SAP S/4 HANA Upgrade/General Ledger Migration			\$400,000		
Server/Storage performance monitoring			110,000		
Total for Technology/Communication	\$350,000	\$720,000	\$510,000	\$0	\$0
Total for the Capital Improvement Program	\$13,474,800	\$18,536,346	\$16,879,641	\$14,283,350	\$13,732,000

DEBT AND LEASE OBLIGATIONS

Arapahoe County has financed capital projects through the issuance of general obligation bonds, revenue bonds, capital leases for certificates of participation, and lease purchase agreements. These obligations have allowed the County to provide new and expanded capital improvements, including streets, parks, and public facilities. These debt and lease obligations allow the County to extend the payment of these obligations over many years so that the cost and the benefit of the improvement is shared across the life of the improvement and not just in the year that the facility is acquired. The County pays the interest associated with long term debt financing and therefore these funding mechanisms result in a greater total cost to the County. Voter approval is required to issue bonds. The various types of long term financing tools each have their own advantages and disadvantages.

Types of Debt and Lease Obligations

General Obligation Bonds

General Obligation Bonds are recognized as debt obligations and are backed by the full faith and credit of the County. For this reason, investors consider this type of bond as the safest investment that a local government can issue. These bonds also require voters to authorize the County to impose a mill levy dedicated to repay the principal and interest as it becomes due. This mill levy could fluctuate as necessary to fund the required debt payment. Arapahoe County currently has no outstanding or authorized general obligation debt. The most recent general obligation bonds were issued in 1978 to fund a jail facility, and were fully paid and retired in 1989.

Revenue Bonds

Revenue Bonds are issued to fund specific projects, but are not backed by full faith and credit status of the County. There is a dedicated revenue source to pay the debt's principle and interest. The County does not have any revenue bond obligations.

Capital Improvement Trust Fund Bonds

Capital Improvement Trust Fund Bonds were issued in 1999 and 2000 in order to expand the capacity of the detention facility. Arapahoe County has since fully repaid these Bonds and retired the debt.

Certificates of Participation

Certificates of Participation are a form of a lease purchase obligation. Usually, a tax-exempt corporation will buy or construct a facility that the County wishes to use and lease the facility to the County. The capital lease will contain provisions specifying that the County will become the owner of the facility at the end of the lease. Over a specified period of time, the County will make capital lease payments to the corporation, which will then make principal and interest payments to its investors. The County's lease payments are funded by existing sources of revenue. In 2015, the County refinanced and issued its own certificates of participation to pay off the capital lease with the Building Finance Corporation for the Sheriff/Coroner Administration Building and CentrePoint Plaza.

Bank Lease Purchase Agreements

The County contracts with banks and finance companies to fund smaller projects, using a contract that specifies that the County will own the assets at the end of the lease. These contracts are generally less complicated and expensive to structure than Certificates of Participation, and are suitable for smaller projects. Agreements have been issued to finance the County's construction and expansion of the fairgrounds, acquisition of park land for the Recreation District, and the acquisition of the District Attorney's office building and Lima Plaza.

Public Improvement or Local Improvement District Bonds

The County issues these types of bonds to finance projects for Public Improvement Districts or Local Improvement Districts. These special districts are then obligated to pay the principal and interest on these bonds. In the 1980's and early 1990's, the County issued Local Improvement District bonds to fund road paving projects in various local improvement districts. These Local Improvement District bonds have since been fully discharged using special assessments on the property in the applicable districts.

Since 2001, the County has issued bonds several times 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 County debt limit is 1.5% of the value of taxable property in the County as determined by the assessor. For 2018, this amount is \$154,386,582. Arapahoe County has no general obligation debt that is applicable to this legal debt limit. Certificates of participation and lease purchase agreements are not applicable in calculating this legal debt limit.

The beginning principal balance of bond and capital lease purchase obligations for 2018 is \$31,278,846. The total debt and lease payments for 2018 will be \$6,503,973. The entire amount to be spent on lease purchase agreements is related to agreements involving real estate. The total maximum payment liability of the County under all lease purchase agreements is \$36,762,126. There are no optional renewal terms associated with any of the outstanding obligations.

On September 3, 2002 the ACBFC issued \$15,760,000 in Certificates of Participation to refinance a 2002 Justice Center Certificate of Participation issued for the County Justice Center. Although the capital lease payments for the Justice Center Certificates of Participation are a County responsibility, they were financed by a lease payment made to the County by the Arapahoe County Public Airport Authority. This obligation was paid off at the end of 2016 and the County no longer has any lease obligations through the ACBFC.

Arapahoe County has five capital lease purchase agreements. One of the capital lease purchase agreements is associated with Certificates of Participation. The appropriation for these obligations is made annually. The County has the legal right to not make the appropriation, but it recognizes that failure to appropriate funds would result in default. A default would cause the County to forfeit the secured assets and make it much more difficult to obtain long term financing in the future. The 2018 budget includes appropriations for all debt and capital lease purchase obligations. A table and graph that illustrate the outstanding debt and lease purchase obligations of the County are included at the end of this section.

Financial Effect upon Future Operations

Prior court decisions imply that Colorado law regarding Certificates of Participation was not changed by the Taxpayer's Bill of Rights. The County has determined that the revenue currently being spent on capital lease payments, including certificates of participation, can be appropriated for other purposes after the final lease payment has been made. This revenue had not been specifically approved by the voters in the County, but has been generated from existing County sources, and had been spent by the Board of County Commissioners (BOCC) to pay for capital leases. Over the past few years, the County has paid off or refinanced a number of Certificates of Participation. The Certificates of Participation for the CentrePoint Plaza Facility and the Sheriff/Coroner Building were refinanced in 2015 in the amount of \$23,010,000 and will have lower debt service payments through the same maturity date in 2021. The refinancing also released the Sheriff's Administration Building from the collateral for the financing.

Lease purchase agreements enabled the County to complete the construction and expansion of the County fairgrounds. The County currently has a lease purchase agreement related to the fairgrounds expansion. Revenue from the Conservation Trust Fund will be used for debt payments on the lease purchase for the expansion lease purchase agreement until 2029. The Conservation Trust Fund receives revenue from lottery proceeds from the State of Colorado and can only be used for specific projects related to the conservation of open space, parks, or recreation related facilities. A lease purchase agreement for the initial construction of the County fairgrounds was paid off in 2014. An additional lease purchase agreement for water services for the facility was paid off in 2013.

In November 2007, the County entered into a lease purchase agreement for land in the Dove Valley area of the County. The land is adjacent to the Arapahoe County Community Park and the agreement allows for the future expansion of this recreation area. The land is located within the Recreation District, so the debt payments are funded by the Arapahoe County Recreation District Fund which is supported by a separate mill levy on properties within the district. The payments are scheduled to continue until 2027.

In September 2008, the County entered into a \$5.3 million lease-purchase agreement to acquire an office building for the District Attorney's office. The District Attorney's office moved into the new office building in 2009. The lease purchase payments are funded by the General Fund and will continue through the end of 2018. The lease-purchase agreement was refinanced in 2014 but kept the same maturity date.

Through a lease purchase agreement, the County purchased an eight-building complex near Centennial Airport in 2011 for \$9.6 million, known as Lima Plaza. The County has consolidated the operations of several departments and elected offices at this campus, thus applying the previous lease payment amounts to the debt service for this complex. These eight buildings will also provide the County potential space for growth in the future.

Bond Ratings

The County's credit ratings assigned by the bond rating agencies are a determinant of successful debt and lease financing. Strong ratings enhance the County's overall reputation through its demonstrated financially sound position. High ratings also help ensure that the County's bonds and leases are attractive investments in the bond market.

In December 2005, the County received an underlying credit rating from Moody's of Aa3 on the refinancing of a County Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings. At

the same time, Standard & Poor's upgraded the County's credit rating from A+ to AA- for the same issue. During 2009, Standard & Poor's reaffirmed the County's AA- credit rating and early in 2010, Moody's credit rating for the County was Aa2. In December 2015, the County received ratings from Moody's and Standard & Poor's on the refinancing of the Certificate of Participation for the CentrePoint and Sheriff/Coroner Buildings of Aa2 and AA respectively. The rating from Moody's was reaffirmed from 2010 and the rating from Standard & Poor's was upgraded from 2009. Generally, Certificates of Participation are rated lower than General Obligation bonds.

**Moody's and Standard & Poor's
Credit Ratings for Municipal Bonds**

Ratings		Description
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa2	AA	High quality, very strong capacity to pay principal and interest. Arapahoe County Certificate of Participation Credit Rating.
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium Grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest.

(1) Within groups, Moody's uses a "1", "2", or "3" to designate those bonds with the strongest attributes. For example, a rating of A1 signifies a slightly higher quality than A2.

(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

Arapahoe County Water and Wastewater Public Improvement District Bonds

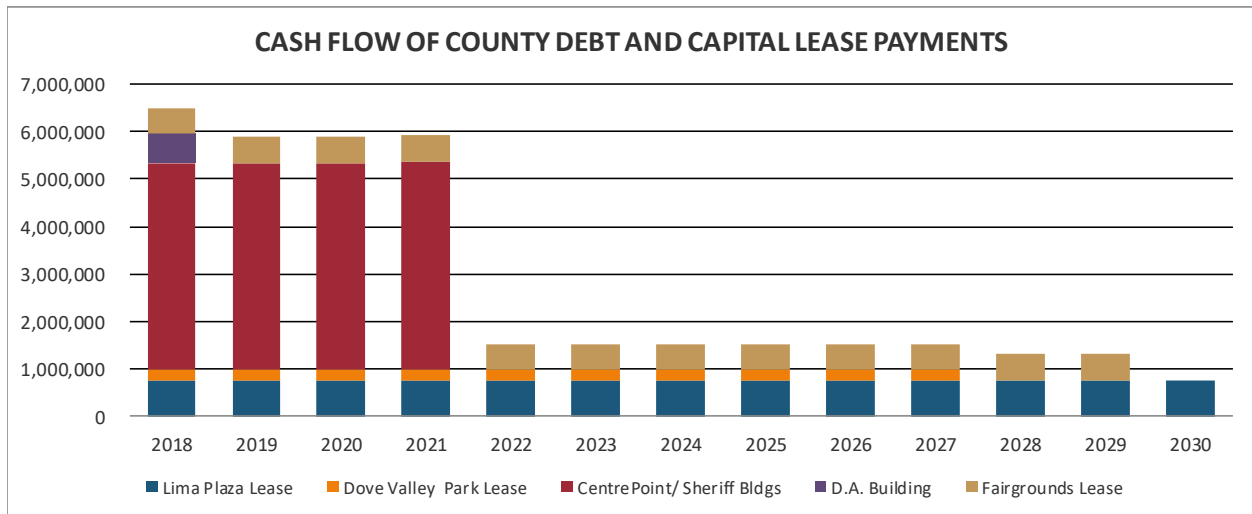
The BOCC serves as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District (District). This District includes the south central area of Arapahoe County and extends into Douglas County. Only taxpayers with property in the District pay taxes to the District. The District was formed in 2001, and an election held in November 2001 authorized the issuance of \$165,000,000 in General Obligation Bonds. In April 2002, \$63,870,000 of the authorized General Obligation Bonds was issued. The Series 2002A bonds were issued in the amount of \$32,975,000 to construct the water and wastewater facilities. The Series 2002B bonds were issued in the amount of \$30,895,000 to acquire the water and sewer assets of the Arapahoe Water and Wastewater Authority and to refinance the Authority's debt. These bonds were the obligation of the District only and not of the Arapahoe County Government. The bonds were rated Aaa by Moody's and AAA by Standard & Poor's. The Series 2002A and 2002B general obligation bonds were refunded in 2012. The series 2012 bonds were issued in the amount of \$59,020,000. In 2005 and 2006, the District borrowed funds in cooperation with the Colorado Water Resources and Power Development Authority (CWRPDA) for additional water and wastewater capital improvements. The 2005 debt was part of a conduit loan program and the principal amount borrowed was \$26.3 million. The 2005 general obligation bonds were refunded in 2015 and were assigned an AA- rating by Standard & Poor's. The series 2015 bonds were issued in the amount of \$25,930,000.

In 2009, the Public Improvement District (PID) issued \$56.1 million in general obligation bonds for the purpose of acquiring water rights and the constructing water assets. This debt issuance in conjunction with other bonds issued by the Arapahoe County Water and Wastewater Authority (ACWWA) and the assets it acquires will provide enough senior renewable water rights for the complete build-out of properties within the PID. The debt was issued in two series with Series 2009A for \$51.1 million in

taxable general obligation direct pay Build America Bonds and \$5.0 million in Series 2009B for tax-exempt general obligation bonds. The federal government rebates 35% of the interest paid to the PID for the Build America Bonds. Standard & Poor’s issued an AA- rating for this issuance by the PID and this rating was reaffirmed in 2012 and again in 2015.

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

Year	Lima Plaza Lease	Dove Valley Park Lease	CentrePoint/ Sheriff Bldgs	D.A. Building	Fairgrounds Lease	Totals
2018	745,333	225,970	4,355,750	617,020	559,900	6,503,973
2019	745,333	225,970	4,364,150		559,900	5,895,353
2020	745,333	225,970	4,370,375		559,900	5,901,578
2021	745,333	225,970	4,387,000		559,900	5,918,203
2022	745,333	225,970			559,900	1,531,203
2023	745,333	225,970			559,900	1,531,203
2024	745,333	225,970			559,900	1,531,203
2025	745,333	225,970			559,900	1,531,203
2026	745,333	225,970			559,900	1,531,203
2027	745,333	225,970			559,900	1,531,203
2028	745,333				559,900	1,305,233
2029	745,333				559,900	1,305,233
2030	745,333					745,333
	\$9,689,335	\$2,259,696	\$17,477,275	\$617,020	\$6,718,800	\$36,762,126



OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2018 Principal Balance	2018 Principal Payments	2018 Interest Payments	12/31/2018 Principal Balance	
<u>Arapahoe County Government</u>								
Capital Lease Obligations:								
Lease Purchase Agreement for the Lima Plaza County Complex.	2011	2030	\$ 9,650,000	\$ 7,325,539	\$ 424,366	\$ 320,968	\$ 6,901,173	
Lease Purchase Agreement for the District Attorney's Office Building facility. (2014 Refinancing)	2014	2018	\$ 2,722,849	\$ 610,846	\$ 610,846	\$ 6,174	\$ -	
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	\$ 2,600,000	\$ 1,775,563	\$ 141,903	\$ 84,067	\$ 1,633,660	
Certificate of Participation for Construction of the Centrepont Plaza Facility and the Sheriff/Coroner Building. (2015 Refunding)	2015	2021	\$ 23,010,000	\$ 15,915,000	\$3,710,000	\$ 645,750	\$ 12,205,000	
Lease Purchase Agreement to expand County fairgrounds. (Note: Payments made from Conservation Trust Fund revenues.)	2014	2029	\$ 6,720,544	\$ 5,651,898	\$ 395,063	\$ 164,837	\$ 5,256,835	
Arapahoe County Government				<hr/>				
Total Capital Lease Obligations				\$ 61,080,369	\$ 31,278,846	\$5,282,178	\$ 1,221,795	\$ 25,996,668

Arapahoe County Water & Wastewater Public Improvement District

General Obligation Bonds:								
General Obligation Build America Bonds with a federal interest subsidy and tax-exempt bonds, issued to purchase water rights for the District.	2009	2039	\$ 56,075,000	\$ 56,075,000	\$ -	\$3,533,898	\$ 56,075,000	
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	\$ 16,049,975	\$ 6,210,762	\$1,161,765	\$ 282,860	\$ 5,048,997	
General Obligation Bonds for water and wastewater capital improvements	2015	2035	\$ 25,930,000	\$ 25,595,000	\$ 120,000	\$1,018,306	\$ 25,475,000	
General Obligation Bonds issued to construct various water, sewer, and stormwater facilities; and to refinance the debt of the Arapahoe Water & Sanitation District.	2012	2032	\$ 59,020,000	\$ 53,715,000	\$1,605,000	\$1,590,025	\$ 52,110,000	
Arapahoe County Water & Wastewater Public Improvement District				<hr/>				
Total General Obligation Bonds				\$157,074,975	\$141,595,762	\$2,886,765	\$6,425,089	\$138,708,997

DEBT AND LEASE SCHEDULES

CENTREPOINT PLAZA CERTIFICATES OF PARTICIPATION

Date	Principal	Interest	Total Annual Payment
2018	3,710,000.00	645,750.00	4,355,750.00
2019	3,870,000.00	494,150.00	4,364,150.00
2020	4,055,000.00	315,375.00	4,370,375.00
2021	4,280,000.00	107,000.00	4,387,000.00
Total	\$15,915,000.00	\$1,562,275.00	\$17,477,275.00

Size of Issue (February 14, 2006)	\$50,945,000
Size of 2015 Refunding (December 22, 2015)	\$23,010,000
Last Payment	2021
Average Interest Rate	1.55%

During late 2015, the Board of County Commissioners approved refinancing the 2006 Certificates of Participation for the CentrePoint Plaza and the Sheriff/Coroner Administration Building. The low interest rates available and short maturity allowed the County to refinance these Certificates of Participation for an average annual savings of approximately \$260,000. In addition to the annual debt service payment savings, the lease obligation with the Arapahoe County Building Finance Corporation was terminated when the old certificates of participation were paid off. The 2015 certificates of participation were issued in the amount of \$23,010,000 and will maintain the original maturity date in 2021. As part of the refinancing, sufficient principal had been paid off to allow the release of the Sheriff/Coroner Administration Building from the new obligation. The refinancing was completed on December 22, 2015.

**DISTRICT ATTORNEY
BUILDING LEASE PURCHASE**

Year	Principal	Interest	Total Annual Payment
2018	610,845.83	6,174.33	617,020.16
Total	\$610,845.83	\$6,174.33	\$617,020.16

Size of Original Issue (September 16, 2008)	\$5,300,000
Size of 2014 Refunding (August 12, 2014)	\$2,722,849
Last Payment	2018
Average Interest Rate of the Issue	2.84%

Arapahoe County entered into a lease purchase agreement on September 16, 2008 for a building located at 6450 S. Revere Way, Centennial, Colorado. The District Attorney's office relocated to this building in 2009, as it was necessary to expand and re-configure the Justice Center due to growth. The debt service for this purchase is funded by a transfer from the General Fund. The District Attorney Building lease purchase was refinanced on August 12, 2014 to take advantage of lower interest rates that resulted in lower debt service payments. The 2014 refinancing was issued in the amount of \$2,722,849. The final maturity date was not changed. It will be paid off in 2018.

**FAIRGROUNDS EXPANSION
CAPITAL LEASE SCHEDULE**

Year	Principal	Interest	Total Annual Payment
2018	395,063.42	164,836.58	559,900.00
2019	413,313.53	146,586.47	559,900.00
2020	425,151.75	134,748.25	559,900.00
2021	437,329.03	122,570.97	559,900.00
2022	449,855.10	110,044.90	559,900.00
2023	462,739.94	97,160.06	559,900.00
2024	475,993.84	83,906.16	559,900.00
2025	489,627.35	70,272.65	559,900.00
2026	503,651.36	56,248.64	559,900.00
2027	518,077.05	41,822.95	559,900.00
2028	532,915.92	26,984.08	559,900.00
2029	548,179.81	11,720.19	559,900.00
Total	<u>\$5,651,898.10</u>	<u>\$1,066,901.90</u>	<u>\$6,718,800.00</u>

Size of Issue (August 12, 2014)	\$6,720,544
Last Payment	2029
Average Interest Rate	2.84%

In 2014, the Board of County Commissioners funded the expansion of the County fairgrounds. The County entered into a capital lease on August 12, 2014 for the expansion of the County fairgrounds using Conservation Trust Fund revenues as the source of funds for lease payments. The Conservation Trust Fund receives revenue from the State of Colorado lottery proceeds, which can only be used for park, open space, and recreational related uses. In 2005, the construction on the County fairgrounds was funded through a capital lease. The fairgrounds complex was completed during 2006, in time for the 100th Arapahoe County Annual Fair and the lease purchase of the County fairgrounds construction was paid off in 2014. A lease purchase agreement for water services for the facility was paid off in 2013. The funding provided through this lease purchase agreement was used to construct an expansion to the west side of the current County Fairgrounds exhibition hall and construct an outdoor horse arena for equestrian and livestock events.

**DOVE VALLEY PARK PURCHASE
RECREATION DISTRICT**

Year	Principal	Interest	Total Annual Payment
2018	141,902.90	84,066.66	225,969.56
2019	148,839.57	77,129.99	225,969.56
2020	156,115.33	69,854.23	225,969.56
2021	163,746.75	62,222.81	225,969.56
2022	171,751.22	54,218.34	225,969.56
2023	180,146.98	45,822.58	225,969.56
2024	188,953.14	37,016.42	225,969.56
2025	198,189.77	27,779.79	225,969.56
2026	207,877.93	18,091.66	225,969.59
2027	218,039.67	7,929.94	225,969.61
Total	\$1,775,563.26	\$484,132.42	\$2,259,695.68

Size of Issue (November 15, 2007)	\$2,600,000
Last Payment	2027
Initial Interest Rate	4.83%
* Interest Rate Adjustment (Based on Index Rate) on November 15, 2017	

Arapahoe County entered into a lease purchase agreement on November 15, 2007 for land in Dove Valley adjacent to the Arapahoe Community Park. In the future, this land could be developed in order to expand the Arapahoe Community Park for the benefit of the community. The debt for this purchase is funded by the Arapahoe County Recreation District Fund. *The interest rate of 4.83% was applied for the first 10 years of the loan, at which point there is a rate adjustment annually on November 15th based on 85% of the index rate. The current interest rate as of November 15, 2017 is 1.34%.

**LIMA PLAZA
CAPITAL LEASE SCHEDULE**

Year	Principal	Interest	Total Annual Payment
2018	424,365.75	320,967.67	745,333.43
2019	443,861.04	301,472.38	745,333.43
2020	464,251.94	281,081.49	745,333.43
2021	485,579.59	259,753.83	745,333.43
2022	507,887.04	237,446.39	745,333.43
2023	531,219.28	214,114.15	745,333.43
2024	555,623.40	189,710.03	745,333.43
2025	581,148.64	164,184.79	745,333.43
2026	607,846.51	137,486.92	745,333.43
2027	635,770.87	109,562.56	745,333.43
2028	664,978.07	80,355.36	745,333.43
2029	695,527.05	49,806.38	745,333.43
2030	727,479.44	17,853.99	745,333.43
Total	\$7,325,538.61	\$2,363,795.94	\$9,689,334.55

Size of Issue (May 19, 2011)	\$9,650,000
Last Payment	2030
Average Interest Rate	4.54%

On May 19, 2011, the County entered into a lease purchase agreement to purchase property located at the South Lima Street Business Center. The County intends to consolidate County departments to this location as the property includes eight buildings along with adjacent parking lots and will allow the County opportunity for growth in the future.

The annual debt service payments are funded by a transfer from the General Fund, which is partially reimbursed by the departments occupying this location.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
REFUNDING BONDS - SERIES 2015**

Date	Principal	Interest	Total Annual Payment
2018	120,000.00	1,018,306.26	1,138,306.26
2019	125,000.00	1,012,306.26	1,137,306.26
2020	130,000.00	1,006,056.26	1,136,056.26
2021	135,000.00	999,556.26	1,134,556.26
2022	\$135,000.00	992,806.26	1,127,806.26
2023	1,380,000.00	986,056.26	2,366,056.26
2024	1,320,000.00	917,056.26	2,237,056.26
2025	1,020,000.00	851,056.26	1,871,056.26
2026	960,000.00	800,056.26	1,760,056.26
2027	800,000.00	761,656.26	1,561,656.26
2028	635,000.00	737,656.26	1,372,656.26
2029	455,000.00	717,812.50	1,172,812.50
2030	260,000.00	703,025.00	963,025.00
2031	100,000.00	694,575.00	794,575.00
2032	-	691,200.00	691,200.00
2033	6,100,000.00	691,200.00	6,791,200.00
2034	6,000,000.00	447,200.00	6,447,200.00
2035	5,920,000.00	207,200.00	6,127,200.00
Total	\$25,595,000.00	\$14,234,781.36	\$39,829,781.36

Size of Original Issue (November 1, 2005)	\$26,270,000
Size of 2015 Refunding (July 7, 2015)	\$25,930,000
Last Payment	2035
Average Interest Rate	3.58%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for \$26,270,000 for water and wastewater improvements. The most significant project is an upgrade of the wastewater treatment plant to increase its capacity for future growth.

The District's debt service payments for the 2005 revenue bonds issued by the Colorado Water Resource and Power Development Authority are funded by property tax revenues. The 2005 general obligation bonds were refunded in 2015 in the amount of \$25,930,000 to take advantage of lower interest rates. They will still have a maturity date of 2035.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
DRINKING WATER REVENUE BONDS - SERIES 2006B**

Year	Administrative			Total Annual Payment
	Principal	Fee	Interest	
2018	1,161,764.95	128,399.80	154,460.52	1,444,625.27
2019	1,189,294.92	128,399.80	130,730.41	1,448,425.13
2020	1,211,318.90	128,399.80	105,087.97	1,444,806.67
2021	1,288,402.83	80,249.88	78,145.66	1,446,798.37
2022	1,359,980.74	48,149.96	40,128.86	1,448,259.56
Total	\$6,210,762.34	\$513,599.24	\$508,553.42	\$7,232,915.00

Size of Issue (November 1, 2006)	\$16,049,975.43
Last Payment	2022
Average Interest Rate	4.38%

The Arapahoe County Water & Wastewater Public Improvement District entered into a loan agreement with the Colorado Water Resource and Power Development Authority for \$16,049,975.43 for drinking water improvements. The most significant project to be funded is an upgrade of the drinking water treatment plant to increase capacity for future growth.

The District's debt service payments for the 2006 revenue bonds issued by the Colorado Water Resource and Power Development Authority will be funded by property tax revenues.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
BUILD AMERICA BONDS AND GENERAL OBLIGATION PROJECT**

Year	Series 2009A Bonds				Series 2009B Bonds			Capitalized	Total
	Principal	Interest	BABS Rebate	Total	Principal	Interest	Total	Interest Fund	Annual Payment
2018		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2019		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2020		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2021		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2022		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2023		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2024		3,309,660.00	1,158,381.00	2,151,279.00		224,237.50	224,237.50		2,375,516.50
2025		3,309,660.00	1,158,381.00	2,151,279.00	\$ 230,000.00	224,237.50	454,237.50		2,605,516.50
2026		3,309,660.00	1,158,381.00	2,151,279.00	300,000.00	214,462.50	514,462.50		2,665,741.50
2027		3,309,660.00	1,158,381.00	2,151,279.00	370,000.00	201,712.50	571,712.50		2,722,991.50
2028		3,309,660.00	1,158,381.00	2,151,279.00	445,000.00	185,987.50	630,987.50		2,782,266.50
2029		3,309,660.00	1,158,381.00	2,151,279.00	525,000.00	167,075.00	692,075.00		2,843,354.00
2030		3,309,660.00	1,158,381.00	2,151,279.00	600,000.00	144,762.50	744,762.50		2,896,041.50
2031		3,309,660.00	1,158,381.00	2,151,279.00	680,000.00	117,012.50	797,012.50		2,948,291.50
2032		3,309,660.00	1,158,381.00	2,151,279.00	775,000.00	85,562.50	860,562.50		3,011,841.50
2033		3,309,660.00	1,158,381.00	2,151,279.00	825,000.00	49,718.76	874,718.76		3,025,997.76
2034	\$970,000.00	3,309,660.00	1,158,381.00	3,121,279.00	250,000.00	11,562.50	261,562.50		3,382,841.50
2035	1,635,000.00	3,246,804.00	1,136,381.40	3,745,422.60	-	-	-		3,745,422.60
2036	10,810,000.00	3,140,856.00	1,099,299.60	12,851,556.40	-	-	-		12,851,556.40
2037	11,650,000.00	2,440,368.00	854,128.80	13,236,239.20	-	-	-		13,236,239.20
2038	12,535,000.00	1,685,448.00	589,906.80	13,630,541.20	-	-	-		13,630,541.20
2039	13,475,000.00	873,180.00	305,613.00	14,042,567.00	-	-	-		14,042,567.00
Total	\$51,075,000.00	\$67,650,876.00	\$23,677,806.60	\$95,048,069.40	\$5,000,000.00	\$2,971,756.26	\$7,971,756.26	\$0.00	\$103,019,825.66

Size of Issue (December 16, 2009)	\$56,075,000
Last Payment	2039
Average Interest Rate	4.26%

The Arapahoe County Water & Wastewater Public Improvement District issued taxable General Obligation Direct Pay Build America Bonds and tax-exempt General Obligation Bonds on December 16, 2009. Series A bonds were issued in the amount of \$51,075,000 and Series B bonds were issued for \$5,000,000. There is a federal interest subsidy (rebate) on the Build America Bonds. These bonds were to purchase water rights and increase water capacity for the District.

With the tax reform bill that was just passed in December, the Build America Bonds rebate could potentially be eliminated in 2018. There is sufficient fund balance to cover the bond payments for 2018 without the rebate and the mill levy would need to be adjusted in future years to account for the elimination of the rebate.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
GENERAL OBLIGATION REFUNDING BONDS - SERIES 2012**

Year	Principal	Interest	Total Annual Payment
2018	1,605,000.00	1,590,025.00	3,195,025.00
2019	1,840,000.00	1,525,825.00	3,365,825.00
2020	2,065,000.00	1,470,625.00	3,535,625.00
2021	2,330,000.00	1,388,025.00	3,718,025.00
2022	2,585,000.00	1,318,125.00	3,903,125.00
2023	2,865,000.00	1,240,575.00	4,105,575.00
2024	3,130,000.00	1,176,112.50	4,306,112.50
2025	3,415,000.00	1,101,775.00	4,516,775.00
2026	3,720,000.00	1,016,400.00	4,736,400.00
2027	4,060,000.00	904,800.00	4,964,800.00
2028	4,420,000.00	783,000.00	5,203,000.00
2029	4,795,000.00	650,400.00	5,445,400.00
2030	5,200,000.00	506,550.00	5,706,550.00
2031	5,620,000.00	350,550.00	5,970,550.00
2032	6,065,000.00	181,950.00	6,246,950.00
Total	<u>\$53,715,000.00</u>	<u>\$15,204,737.50</u>	<u>\$68,919,737.50</u>

Size of Original Issue (April 1, 2002)	\$63,870,000.00
Size of 2012 Refunding (September 13, 2012)	\$59,020,000.00
Last Payment	2032
Average Interest Rate of the 2012 Refunding	2.97%

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A bonds were issued in the amount of \$32,975,000 for the construction of various water, sewer and storm sewer facilities. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

The Series 2002A and 2002B General Obligation Bonds were refunded on September 13, 2012 to take advantage of lower interest rates that resulted in lower debt service payments. The 2012 bonds were issued in the amount of \$59,020,000. The final maturity date was not changed.

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Administrative Services					
Building Finance Corporation					
Debt And Lease Payments	6,259,516	6,123,666	3,000	591	-
Total Building Finance Corporation	6,259,516	6,123,666	3,000	591	-
Capital Expenditure Fund					
Administration	1,318,312	3,895,771	5,842,954	5,775,000	6,208,015
Total Capital Expenditure Fund	1,318,312	3,895,771	5,842,954	5,775,000	6,208,015
Central Services Fund					
General Administration	1,107,724	1,040,338	1,160,000	1,046,997	1,160,000
Total Central Services Fund	1,107,724	1,040,338	1,160,000	1,046,997	1,160,000
Communication Network Replacement Fund					
Comm. Net Replacement	57,719	52,650	474,408	115,630	68,250
Total Communication Network Replacement Fund	57,719	52,650	474,408	115,630	68,250
Conservation Trust Fund					
Conservation Trust	559,900	559,900	1,502,506	559,900	559,900
Total Conservation Trust Fund	559,900	559,900	1,502,506	559,900	559,900
Developmental Disability Fund					
Developmental Disabilities	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
Total Developmental Disability Fund	7,491,569	8,885,985	8,915,766	8,842,974	10,239,151
General Fund					
General Administration	12,677,217	17,113,034	19,594,938	17,313,919	21,959,507
Total General Fund	12,677,217	17,113,034	19,594,938	17,313,919	21,959,507
Lease Purchase Agreement Fund					
Debt And Lease Payments	27,353,712	6,495,156	6,475,925	6,475,572	6,508,475
Total Lease Purchase Agreement Fund	27,353,712	6,495,156	6,475,925	6,475,572	6,508,475
Water & Wastewater PID Fund					
Debt And Lease Payments	115,438	112,924	115,080	-	115,196
Special Taxing Districts	36,109,760	9,053,330	9,176,925	9,168,060	9,318,556
Total Water & Wastewater PID Fund	36,225,198	9,166,254	9,292,005	9,168,060	9,433,752
Total Administrative Services	93,050,866	53,332,755	53,261,502	49,298,643	56,137,050
Assessor's Office					
Central Services Fund					
Assessor Administration	12,879	15,167	54,839	49,829	84,441
Total Central Services Fund	12,879	15,167	54,839	49,829	84,441
General Fund					
Assessor Administration	4,941,039	4,996,188	5,426,247	4,996,370	5,566,779
Total General Fund	4,941,039	4,996,188	5,426,247	4,996,370	5,566,779
Total Assessor's Office	4,953,918	5,011,355	5,481,086	5,046,199	5,651,220
Board of County Commissioners					
General Fund					
Commissioners	954,625	978,434	1,077,606	1,041,816	1,068,751
Strategic Planning Office	49	-	-	-	-
Total General Fund	954,674	978,434	1,077,606	1,041,816	1,068,751
Total Board of County Commissioners	954,674	978,434	1,077,606	1,041,816	1,068,751
BOCC Administration					
General Fund					
BOCC Administration	576,134	609,632	660,465	644,010	655,887
Total General Fund	576,134	609,632	660,465	644,010	655,887
Total BOCC Administration	576,134	609,632	660,465	644,010	655,887

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Clerk & Recorder's Office					
Central Services Fund					
Clerk & Recorder Admin	29,637	6,144	-	-	-
Elections	-	1,123,090	2,949,863	-	-
Motor Vehicle	64,328	-	596	-	-
Recording	-	-	16,700	20,484	-
Total Central Services Fund	93,965	1,129,234	2,967,159	20,484	-
Electronic Filing Technology Fund					
Recording	105,809	82,688	680,875	76,911	132,099
Total Electronic Filing Technology Fund	105,809	82,688	680,875	76,911	132,099
General Fund					
Clerk & Recorder Admin	880,165	1,000,706	969,133	987,883	1,013,317
Elections	1,678,180	2,955,876	2,643,924	1,779,148	4,194,837
Motor Vehicle	5,626,379	6,041,963	6,394,508	6,210,906	6,380,508
Recording	710,980	754,316	1,126,346	763,236	768,957
Total General Fund	8,895,703	10,752,860	11,133,911	9,741,172	12,357,619
Total Clerk & Recorder's Office	9,095,477	11,964,782	14,781,945	9,838,567	12,489,718
Communication Services Department					
General Fund					
Communication Services Administration	1,299,328	1,385,073	1,400,849	1,431,952	1,415,858
Total General Fund	1,299,328	1,385,073	1,400,849	1,431,952	1,415,858
Open Space Sales Tax Fund					
Communication Services - Open Space	89,724	99,822	100,555	130,726	110,591
Total Open Space Sales Tax Fund	89,724	99,822	100,555	130,726	110,591
Total Communication Services Department	1,389,052	1,484,895	1,501,404	1,562,678	1,526,449
Community Resources					
Arapahoe County Fair					
Cooperative Extension	23,489	25,355	25,600	21,664	25,600
Total Arapahoe County Fair	23,489	25,355	25,600	21,664	25,600
Arapahoe/Douglas Works Fund					
Arapahoe/Douglas Works!	10,733,087	11,429,898	12,999,399	9,049,719	12,236,491
Total Arapahoe/Douglas Works Fund	10,733,087	11,429,898	12,999,399	9,049,719	12,236,491
Community Development Fund					
Housing & Comm Dev Svcs	1,232,315	2,789,138	4,649,883	2,706,454	4,749,232
Total Community Development Fund	1,232,315	2,789,138	4,649,883	2,706,454	4,749,232
General Fund					
Arap Co Cultural Council	424	473	1,000	501	1,000
Community Resources Administration	789,544	833,149	863,182	862,974	907,045
Cooperative Extension	486,783	488,761	527,024	502,404	539,036
Homemakers	304,740	289,622	342,792	310,219	358,514
Judicial Services	1,545,770	1,666,113	1,795,242	1,748,255	1,852,848
Veteran Services	133,397	165,298	248,018	168,457	207,012
Total General Fund	3,260,658	3,443,416	3,777,258	3,592,810	3,865,455
Grant Fund					
Community Resources Administration	6,746	-	-	-	-
Homemakers	752,720	795,007	880,000	905,672	898,518
Judicial Services	5,291,472	5,112,824	5,344,448	5,375,261	5,489,829
Veteran Services	14,553	-	-	-	-
Weatherization	2,566,659	2,437,990	3,603,260	2,246,112	3,527,188
Total Grant Fund	8,632,150	8,345,821	9,827,708	8,527,045	9,915,535
Total Community Resources	23,881,699	26,033,628	31,279,848	23,897,692	30,792,313

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Coroner's Office					
Central Services Fund					
Coroner	39,659	-	37,500	34,997	41,779
Total Central Services Fund	39,659	-	37,500	34,997	41,779
General Fund					
Coroner	1,548,747	1,657,488	1,665,923	1,609,376	1,666,463
Total General Fund	1,548,747	1,657,488	1,665,923	1,609,376	1,666,463
Grant Fund					
Coroner	-	4,942	-	-	-
Total Grant Fund	-	4,942	-	-	-
Total Coroner's Office	1,588,405	1,662,430	1,703,423	1,644,373	1,708,242
County Attorney					
General Fund					
Board Of Equalization	98,395	95,597	35,620	101,079	35,550
County Attorney Admin	2,049,734	2,066,432	2,239,784	2,117,129	2,352,453
Risk Management Division	378,267	423,913	446,856	304,271	421,600
Total General Fund	2,526,396	2,585,943	2,722,260	2,522,480	2,809,603
Self Insurance Liability Fund					
County Attorney Admin	1,754,095	904,588	1,117,915	994,760	1,021,250
Total Self Insurance Liability Fund	1,754,095	904,588	1,117,915	994,760	1,021,250
Workers Compensation Fund					
County Attorney Admin	1,222,477	1,865,672	1,983,343	1,661,563	1,522,361
Total Workers Compensation Fund	1,222,477	1,865,672	1,983,343	1,661,563	1,522,361
Total County Attorney	5,502,968	5,356,203	5,823,518	5,178,803	5,353,214
Public Works & Development					
Capital Expenditure Fund					
Engineering Administrative Mgmt.	38,640	428,548	287,997	82,179	-
Total Capital Expenditure Fund	38,640	428,548	287,997	82,179	-
Cash In Lieu Fund					
Planning & Zoning	-	-	-	45	-
Total Cash In Lieu Fund	-	-	-	45	-
Central Services Fund					
Building Division	-	162,450	-	-	-
Engineering Administrative Mgmt.	-	-	27,842	24,855	25,489
Mapping	24,995	9,816	-	-	-
Planning & Zoning	2,145	-	93,985	78,295	57,856
Road & Bridge Operations	1,137,137	2,123,367	2,574,669	868,519	2,040,167
Total Central Services Fund	1,164,277	2,295,633	2,696,496	971,668	2,123,512
General Fund					
Building Division	1,535,458	1,652,449	1,655,670	1,730,381	1,798,488
Capital Improvement Program	941,467	1,075,524	1,214,747	1,030,855	1,315,363
Engineering Administrative Mgmt.	1,186,833	1,038,506	992,902	1,008,610	1,052,782
Land Development Services	541,118	561,049	564,473	584,142	690,072
Mapping	680,256	712,660	724,363	659,568	740,742
Operations & Maintenance	246,209	260,950	281,040	259,495	292,754
Planning & Zoning	1,671,552	1,815,436	1,928,749	1,700,428	1,813,972
Traffic	240,366	246,531	243,657	212,367	231,907
Total General Fund	7,043,259	7,363,105	7,605,601	7,185,846	7,936,080
Infrastructure Fund					
Engineering Administrative Mgmt.	6,063	-	213,217	-	-
Operations & Maintenance	343,567	2,856,310	30,981,540	2,184,905	-

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Planning & Zoning	-	-	1,194,886	-	-
Projects - 1985	-	8,125	-	-	-
Projects - 1995	-	134,647	-	-	-
Projects - 1996	-	-	238,297	-	-
Projects - 1997	-	-	6,916	-	-
Projects - 1999	-	34,298	89,064	-	-
Projects - 2000	-	57,244	6,429	-	-
Projects - 2002	-	414,422	2,282,713	59,251	-
Projects - 2003	-	486,056	307,501	-	5,700,000
Projects - 2004	-	-	80,639	-	-
Projects - 2005	-	-	150,650	-	-
PWD Projects - 2008	203,953	202,866	14,385	485	-
PWD Projects - 2009	16,411	-	157,962	28,890	-
PWD Projects - 2012	1,444,027	-	976,563	167,111	-
PWD Projects - 2013	4,767,926	839,236	1,474,904	467,197	-
PWD Projects - 2014	318,381	2,770,979	6,128,654	4,244,104	-
PWD Projects - 45	-	439,317	877,124	145,521	-
Road & Bridge Operations unknown	4,063,693	706,805	520,899	7,783	-
	-	-	2,926,778	356,372	-
Total Infrastructure Fund	11,164,021	8,950,304	48,629,121	7,661,617	5,700,000
Road & Bridge Fund					
Road & Bridge Operations	15,720,052	18,872,860	15,944,202	15,359,899	16,274,261
Total Road & Bridge Fund	15,720,052	18,872,860	15,944,202	15,359,899	16,274,261
Total Public Works & Development	35,130,249	37,910,450	75,163,417	31,261,254	32,033,853
Open Spaces & Intergovernmental Relations					
Arapahoe County Fair					
Arapahoe County Fair Operations	283,181	444,974	472,377	453,165	398,600
Total Arapahoe County Fair	283,181	444,974	472,377	453,165	398,600
Cash In Lieu Fund					
Cash-In-Lieu	-	-	882,591	-	-
Total Cash In Lieu Fund	-	-	882,591	-	-
Central Services Fund					
Open Spaces	174,141	276,524	419,804	127,695	-
Total Central Services Fund	174,141	276,524	419,804	127,695	-
General Fund					
Intergovernmental Relations	39,218	39,600	40,204	39,758	45,206
Total General Fund	39,218	39,600	40,204	39,758	45,206
Open Space Sales Tax Fund					
Open Spaces	25,395,657	24,806,921	62,064,203	14,090,072	26,264,775
Total Open Space Sales Tax Fund	25,395,657	24,806,921	62,064,203	14,090,072	26,264,775
Recreation District Fund					
Open Spaces	1,008,178	1,278,812	1,263,716	1,283,091	1,205,757
Total Recreation District Fund	1,008,178	1,278,812	1,263,716	1,283,091	1,205,757
Total Open Spaces & Intergovernmental Relations	26,900,374	26,846,832	65,142,895	15,993,782	27,914,338
District Attorney					
General Fund					
District Attorney	12,556,234	13,870,989	14,269,860	14,269,860	14,499,301
Juvenile Diversion	573,477	-	-	-	-
Total General Fund	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301
Total District Attorney	13,129,711	13,870,989	14,269,860	14,269,860	14,499,301
Finance Department					

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
General Fund					
Accounting Division	1,824,168	1,410,439	1,404,499	1,091,685	1,351,510
Budget Division	404,533	433,640	448,351	445,310	470,984
Finance Administration	237,659	227,409	260,458	232,880	245,681
Purchasing Division	369,012	402,747	440,088	433,388	525,893
SAP Division	-	519,319	949,956	862,317	845,778
Total General Fund	2,835,373	2,993,555	3,503,352	3,065,579	3,439,846
Open Space Sales Tax Fund					
Accounting Division - Open Space	25,495	29,606	41,375	30,501	48,934
Total Open Space Sales Tax Fund	25,495	29,606	41,375	30,501	48,934
Total Finance Department	2,860,867	3,023,162	3,544,727	3,096,080	3,488,780
Tri County Health					
General Fund					
Tri-County Health	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Total General Fund	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Total Tri County Health	4,368,575	4,536,128	4,725,240	4,725,240	4,881,327
Aid to Agencies					
General Fund					
Healthcare Grants	998,500	937,950	873,120	873,120	847,321
Other Grant Requests	-	-	78,880	-	118,579
Social Program Grants	681,000	725,049	727,500	727,500	713,600
Total General Fund	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500
Total Aid to Agencies	1,679,500	1,662,999	1,679,500	1,600,620	1,679,500
Human Resources					
Employee Flex Plan Fund					
Human Resources Admin.	698,462	766,542	756,600	854,777	827,622
Total Employee Flex Plan Fund	698,462	766,542	756,600	854,777	827,622
General Fund					
Human Resources Admin.	1,544,766	1,736,386	1,867,931	1,797,599	1,871,107
Human Resources Training	225,662	184,308	188,189	76,144	188,189
Total General Fund	1,770,428	1,920,694	2,056,120	1,873,743	2,059,296
Self Insurance Fund					
Human Resources Admin.	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Total Self Insurance Fund	1,562,906	1,429,349	1,894,000	1,474,409	1,798,200
Total Human Resources	4,031,796	4,116,585	4,706,720	4,202,929	4,685,118
Information Technology					
Capital Expenditure Fund					
Administration	1,672,077	1,388,841	4,566,390	2,015,058	350,000
Total Capital Expenditure Fund	1,672,077	1,388,841	4,566,390	2,015,058	350,000
Central Services Fund					
Business Apps Div.	-	-	1,115	-	-
Infrastructure & Ops	858,906	1,122,729	500,487	101,642	350,910
Total Central Services Fund	858,906	1,122,729	501,602	101,642	350,910
General Fund					
Administration	1,094,805	936,648	1,125,385	881,323	991,522
Business Apps Div.	4,484,734	4,309,261	4,707,364	4,534,931	5,013,322
Business Relationship	1,527,663	1,842,898	1,862,372	1,930,036	1,932,223
Infrastructure & Ops	5,362,427	5,114,924	5,499,290	5,075,293	5,678,523
Total General Fund	12,469,630	12,203,732	13,194,411	12,421,582	13,615,590
Total Information Technology	15,000,613	14,715,302	18,262,403	14,538,282	14,316,500

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Sheriff's Office					
Arap Law Enforcement Authority Dist Fund					
ACSO Pbl Sfty Bureau	6,458,632	6,927,892	7,429,086	6,914,233	8,645,600
Total Arap Law Enforcement Authority Dist Fund	6,458,632	6,927,892	7,429,086	6,914,233	8,645,600
Capital Expenditure Fund					
ACSO General Admin	1,287,031	391,625	757,159	528,767	1,648,000
ACSO Support Services	-	-	60,170	22,715	-
Detention-Adm Bureau	132,116	-	753,000	266,493	20,000
Total Capital Expenditure Fund	1,419,147	391,625	1,570,329	817,975	1,668,000
Central Services Fund					
ACSO General Admin	104,931	-	36,702	-	44,696
ACSO Pbl Sfty Bureau	1,335,830	1,363,477	1,456,859	1,112,414	1,522,395
ACSO Support Services	-	228,960	246,620	227,229	169,907
Detention-Adm Bureau	280,616	375,308	438,453	204,604	171,346
Total Central Services Fund	1,721,377	1,967,745	2,178,634	1,544,247	1,908,344
Forfeited Property Fund					
ACSO General Admin	186,699	102,538	288,928	113,906	-
ACSO Pbl Sfty Bureau	-	-	161,130	-	-
Total Forfeited Property Fund	186,699	102,538	450,058	113,906	-
General Fund					
ACSO General Admin	2,319,782	824,697	978,663	809,448	796,611
ACSO Pbl Sfty Bureau	22,230,874	20,557,459	20,598,431	20,461,788	22,832,497
ACSO Support Services	2,966,825	10,366,103	10,743,538	10,298,021	11,408,635
Detention-Adm Bureau	41,012,849	39,669,778	41,166,119	40,072,773	42,185,453
Total General Fund	68,530,330	71,418,037	73,486,751	71,642,029	77,223,196
Grant Fund					
ACSO General Admin	819,788	752,794	1,233,599	647,731	533,071
Total Grant Fund	819,788	752,794	1,233,599	647,731	533,071
Homeland Security Fund					
Homeland Security Grants	1,348,751	1,065,641	2,432,521	1,176,503	487,414
Total Homeland Security Fund	1,348,751	1,065,641	2,432,521	1,176,503	487,414
Sheriff's Commissary Fund					
ACSO General Admin	1,102,241	1,142,501	1,952,521	1,280,763	1,324,978
Detention-Adm Bureau	66,799	31,018	920	-	-
Total Sheriff's Commissary Fund	1,169,040	1,173,519	1,953,441	1,280,763	1,324,978
Total Sheriff's Office	81,653,764	83,799,792	90,734,419	84,137,388	91,790,603
Strategy & Performance					
General Fund					
Strategy & Performance	414,549	396,586	414,193	404,976	426,378
Total General Fund	414,549	396,586	414,193	404,976	426,378
Total Strategy & Performance	414,549	396,586	414,193	404,976	426,378
Facilities & Fleet Management					
Building Maintenance Fund					
Bldg. & Grounds Maint	2,088,357	2,061,030	1,828,269	1,457,820	1,918,269
Total Building Maintenance Fund	2,088,357	2,061,030	1,828,269	1,457,820	1,918,269
Capital Expenditure Fund					
Administration	14,316,572	7,044,299	5,695,051	4,432,232	5,316,800
Total Capital Expenditure Fund	14,316,572	7,044,299	5,695,051	4,432,232	5,316,800
Central Services Fund					
Administration	-	-	-	-	49,842
Bldg. & Grounds Maint	17,918	54,215	236,399	264,422	94,265

EXPENDITURE DETAIL

Office/Department/Fund/Division (Amounts in \$ dollars)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Fleet Services	-	83,685	128,578	131,465	-
Office Services	-	24,621	54,507	53,837	-
Total Central Services Fund	17,918	162,521	419,484	449,724	144,107
General Fund					
Administration	531,962	491,456	475,634	466,533	497,463
Bldg. & Grounds Maint	5,220,907	5,379,965	5,720,548	5,396,568	5,771,456
Custodial Services	966	1,013	1,074	1,074	-
Fleet Services	2,534,621	2,585,736	2,637,065	2,466,928	2,625,562
Office Services	284,518	297,026	270,777	290,347	310,315
Printing Services	-	-	-	-	3,600
Project Management Office	587,919	660,271	740,057	675,364	740,287
Total General Fund	9,160,891	9,415,467	9,845,155	9,296,814	9,948,683
Total Facilities & Fleet Management	25,583,738	18,683,317	17,787,959	15,636,591	17,327,859
Treasurer's Office					
Central Services Fund					
Treasurer Administration	9,564	8,626	-	-	-
Total Central Services Fund	9,564	8,626	-	-	-
General Fund					
Treasurer Administration	1,953,047	2,011,947	2,166,283	2,003,755	2,135,193
Total General Fund	1,953,047	2,011,947	2,166,283	2,003,755	2,135,193
Total Treasurer's Office	1,962,610	2,020,573	2,166,283	2,003,755	2,135,193
Human Services					
Social Services Fund					
Administrative Services	2,401,891	5,889,636	4,242,031	4,428,230	2,330,789
Child & Family Services	19,509,506	21,213,990	25,253,569	22,850,167	24,193,804
Child Support Enforcement	4,475,972	4,582,202	4,471,030	4,445,585	4,708,902
Community Support Svcs	18,025,506	19,285,285	21,273,725	18,503,220	22,334,285
Finance and Administration	1,148,867	1,160,295	1,081,254	1,186,040	1,264,464
Human Services Legal	2,313,738	2,488,031	2,563,021	2,653,299	2,695,195
Operations Division	1,756,337	1,834,414	1,952,528	1,703,802	2,053,483
Total Social Services Fund	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922
Total Human Services	49,631,817	56,453,852	60,837,158	55,770,343	59,580,922
Total Arapahoe County Expenditures	403,341,357	374,470,681	475,005,571	345,793,881	390,142,516

STAFFING DETAIL

Office/Department/Fund/Division (Amounts in FTE)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Assessor's Office					
General Fund					
Assessor Administration	63.00	63.00	63.00	63.00	63.00
Total General Fund	63.00	63.00	63.00	63.00	63.00
Total Assessor's Office	63.00	63.00	63.00	63.00	63.00
Board of County Commissioners					
General Fund					
Commissioners	5.00	5.00	5.00	5.00	5.00
Total General Fund	5.00	5.00	5.00	5.00	5.00
Total Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
BOCC Administration					
General Fund					
BOCC Administration	4.00	4.00	4.00	4.00	4.00
Total General Fund	4.00	4.00	4.00	4.00	4.00
Total BOCC Administration	4.00	4.00	4.00	4.00	4.00
Clerk & Recorder's Office					
General Fund					
Clerk & Recorder Admin	10.50	10.50	10.50	10.50	10.50
Elections	14.00	14.00	14.00	14.00	14.00
Motor Vehicle	88.00	87.00	92.00	92.00	92.00
Recording	12.00	13.00	12.00	12.00	12.00
Total General Fund	124.50	124.50	128.50	128.50	128.50
Total Clerk & Recorder's Office	124.50	124.50	128.50	128.50	128.50
Communication Services Department					
General Fund					
Communication Services Administration	10.00	10.00	10.00	10.00	10.00
Total General Fund	10.00	10.00	10.00	10.00	10.00
Open Space Sales Tax Fund					
Communication Services - Open Space	1.00	1.00	1.00	1.00	1.00
Total Open Space Sales Tax Fund	1.00	1.00	1.00	1.00	1.00
Total Communication Services Department	11.00	11.00	11.00	11.00	11.00
Community Resources					
Arapahoe/Douglas Works Fund					
Arapahoe/Douglas Works!	83.00	103.00	103.00	103.00	98.00
Total Arapahoe/Douglas Works Fund	83.00	103.00	103.00	103.00	98.00
Community Development Fund					
Housing & Comm Dev Svcs	3.50	3.50	3.50	3.50	3.50
Total Community Development Fund	3.50	3.50	3.50	3.50	3.50
General Fund					
Community Resources Administration	9.00	9.00	9.00	9.00	9.00
Cooperative Extension	5.00	5.00	5.00	5.00	5.00
Homemakers	4.00	4.00	4.00	4.00	4.00
Judicial Services	22.00	23.00	24.00	24.00	24.50
Veteran Services	2.50	3.00	3.00	3.00	2.75
Total General Fund	42.50	44.00	45.00	45.00	45.25
Grant Fund					
Homemakers	8.00	8.00	8.00	8.00	8.00
Judicial Services	3.00	3.00	3.00	3.00	3.00
Weatherization	34.50	34.50	26.00	26.00	26.00

STAFFING DETAIL

Office/Department/Fund/Division (Amounts in FTE)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Total Grant Fund	45.50	45.50	37.00	37.00	37.00
Total Community Resources	174.50	196.00	188.50	188.50	183.75
Coroner's Office					
General Fund					
Coroner	12.00	12.00	13.00	13.00	13.00
Total General Fund	12.00	12.00	13.00	13.00	13.00
Total Coroner's Office	12.00	12.00	13.00	13.00	13.00
County Attorney					
General Fund					
Board Of Equalization	1.00	-	-	-	-
County Attorney Admin	18.00	17.00	17.00	17.00	17.00
Risk Management Division	4.00	5.00	5.00	5.00	5.00
Total General Fund	23.00	22.00	22.00	22.00	22.00
Total County Attorney	23.00	22.00	22.00	22.00	22.00
Public Works & Development					
General Fund					
Building Division	17.00	18.00	19.00	19.00	19.00
Capital Improvement Program	6.00	7.00	7.00	7.00	7.00
Engineering Administrative Mgmt.	10.00	9.00	9.00	9.00	9.00
Land Development Services	5.50	5.50	5.50	5.50	6.50
Mapping	8.00	7.00	7.00	7.00	7.00
Operations & Maintenance	3.00	3.00	3.00	3.00	3.00
Planning & Zoning	17.00	18.00	18.00	18.00	18.00
Traffic	2.00	2.00	2.00	2.00	2.00
Total General Fund	68.50	69.50	70.50	70.50	71.50
Road & Bridge Fund					
Road & Bridge Operations	58.00	58.00	58.00	58.00	58.00
Total Road & Bridge Fund	58.00	58.00	58.00	58.00	58.00
Total Public Works & Development	126.50	127.50	128.50	128.50	129.50
Open Spaces & Intergovernmental Relations					
General Fund					
Intergovernmental Relations	1.00	1.00	1.00	1.00	1.00
Total General Fund	1.00	1.00	1.00	1.00	1.00
Open Space Sales Tax Fund					
Open Spaces	11.50	15.50	17.50	17.50	18.50
Total Open Space Sales Tax Fund	11.50	15.50	17.50	17.50	18.50
Recreation District Fund					
Open Spaces	4.00	4.00	4.00	4.00	4.00
Total Recreation District Fund	4.00	4.00	4.00	4.00	4.00
Total Open Spaces & Intergovernmental Relations	16.50	20.50	22.50	22.50	23.50
Finance Department					
General Fund					
Accounting Division	18.50	13.50	12.50	12.50	12.50
Budget Division	5.00	4.00	4.00	4.00	4.00
Finance Administration	2.00	1.00	1.00	1.00	1.00
Purchasing Division	4.00	4.00	4.00	4.00	4.00
SAP Division	-	7.00	8.00	8.00	8.00
Total General Fund	29.50	29.50	29.50	29.50	29.50

STAFFING DETAIL

Office/Department/Fund/Division (Amounts in FTE)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Open Space Sales Tax Fund					
Accounting Division - Open Space	0.50	0.50	0.50	0.50	0.50
Total Open Space Sales Tax Fund	0.50	0.50	0.50	0.50	0.50
Total Finance Department	30.00	30.00	30.00	30.00	30.00
Human Resources					
General Fund					
Human Resources Admin.	14.00	14.00	15.00	15.00	15.00
Total General Fund	14.00	14.00	15.00	15.00	15.00
Total Human Resources	14.00	14.00	15.00	15.00	15.00
Information Technology					
General Fund					
Administration	3.00	3.00	3.00	3.00	3.00
Business Apps Div.	26.00	25.00	25.00	25.00	25.00
Business Relationship	15.00	16.00	16.00	16.00	16.00
Infrastructure & Ops	25.00	25.00	25.00	25.00	26.00
Total General Fund	69.00	69.00	69.00	69.00	70.00
Total Information Technology	69.00	69.00	69.00	69.00	70.00
Sheriff's Office					
Arap Law Enforcement Authority Dist Fund					
ACSO Pbl Sfty Bureau	53.00	54.00	58.00	58.00	64.00
Total Arap Law Enforcement Authority Dist Fund	53.00	54.00	58.00	58.00	64.00
General Fund					
ACSO General Admin	4.00	5.00	4.00	4.00	4.00
ACSO Pbl Sfty Bureau	171.25	173.25	172.25	172.25	177.25
ACSO Support Services	95.50	98.50	98.50	98.50	102.50
Detention-Adm Bureau	350.25	359.25	362.25	362.25	367.25
Total General Fund	621.00	636.00	637.00	637.00	651.00
Grant Fund					
ACSO General Admin	1.00	1.00	1.00	1.00	1.00
Total Grant Fund	1.00	1.00	1.00	1.00	1.00
Homeland Security Fund					
Homeland Security Grants	5.75	5.75	5.75	5.75	5.75
Total Homeland Security Fund	5.75	5.75	5.75	5.75	5.75
Sheriff's Commissary Fund					
ACSO General Admin	7.00	7.00	7.00	7.00	7.00
Total Sheriff's Commissary Fund	7.00	7.00	7.00	7.00	7.00
Total Sheriff's Office	687.75	703.75	708.75	708.75	728.75
Strategy & Performance					
General Fund					
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Total General Fund	3.00	3.00	3.00	3.00	3.00
Total Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Facilities & Fleet Management					
General Fund					
Administration	6.00	4.00	4.00	4.00	4.00
Bldg. & Grounds Maint	68.50	69.50	71.50	71.50	71.50
Fleet Services	20.40	20.40	20.40	20.40	20.40
Office Services	5.00	5.00	5.00	5.00	5.00
Project Management Office	5.00	6.00	6.00	6.00	6.00

STAFFING DETAIL

Office/Department/Fund/Division (Amounts in FTE)	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimate	2018 Adopted Budget
Total General Fund	104.90	104.90	106.90	106.90	106.90
Total Facilities & Fleet Management	104.90	104.90	106.90	106.90	106.90
Treasurer's Office					
General Fund					
Treasurer Administration	22.00	21.00	21.00	21.00	21.00
Total General Fund	22.00	21.00	21.00	21.00	21.00
Total Treasurer's Office	22.00	21.00	21.00	21.00	21.00
Human Services					
Social Services Fund					
Administrative Services	6.00	7.00	7.00	7.00	7.00
Child & Family Services	212.00	237.00	254.00	254.00	277.00
Child Support Enforcement	57.00	58.00	58.00	58.00	58.00
Community Support Svcs	167.00	168.00	168.00	168.00	168.00
Finance and Administration	14.00	12.00	12.00	12.00	12.00
Human Services Legal	25.00	27.50	27.50	27.50	27.50
Operations Division	25.00	23.00	23.00	23.00	23.00
Total Social Services Fund	506.00	532.50	549.50	549.50	572.50
Total Human Services	506.00	532.50	549.50	549.50	572.50
Total Arapahoe County Full-Time Equivalentents (FTE)	1,996.65	2,063.65	2,089.15	2,089.15	2,130.40

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description			2018 Amount (\$)	2018 FTE
Administrative Services				
Capital Expenditure Fund				
Capital Transfer	This transfer funds capital projects that exceed the amount of revenue received in the Capital Expenditure Fund for the first year of the 5-year Capital Improvement Program.	5,700,000	-	
Construction Management Software	For more information, please refer to the Capital Improvement Program	100,000	-	
County Line Flare Replacement	For more information, please refer to the Capital Improvement Program	340,000	-	
Total Capital Expenditure Fund			6,140,000	-
General Fund				
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	448,837	-	
Capital Transfer	This transfer funds capital projects that exceed the amount of revenue received in the Capital Expenditure Fund for the first year of the 5-year Capital Improvement Program.	8,658,481	-	
Restoration of Funding to Building Maintenance Fund	This package restores the transfer from the General Fund to the Building Maintenance Fund to the full amount envisioned when the Building Maintenance Fund was created. This will enable additional maintenance projects to be completed each year.	300,000	-	
TABOR Refund and Revenue offset	Adjustment for Property Tax TABOR refund.	278,238	-	
Total General Fund			9,685,556	-
Total Administrative Services			15,825,556	-
Assessor's Office				
Central Services Fund				
3093/3051 Replacement Vehicle	Vehicles 3093 and 3051 will be retired and replaced with one Ford Fusion.	29,476	-	
3175/3005 Replacement Vehicle	Vehicles 3175 and 3005 will be retired and replaced with one new car.	29,476	-	
Replacement Vehicle	Vehicles 3048 and 3160 will be retired and will be replaced with one new car.	25,489	-	
Total Central Services Fund			84,441	-
General Fund				
3093/3051 Replacement Vehicle	Vehicles 3093 and 3051 will be retired and replaced with one Ford Fusion.	3,930	-	
3175/3005 Replacement Vehicle	Vehicles 3175 and 3005 will be retired and replaced with one new car.	3,930	-	
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(62,042)	-	
Errors and Omissions Fund-Senior Citizen Exemption	C.R.S.39-3-207 (1)- Reporting of exemptions - reimbursement to local governmental entities - transfer of unencumbered balances.	7,500	-	
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	10,512	-	
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	155,249	-	

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	1,306	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	9,830	-
Replacement Vehicle	Vehicles 3048 and 3160 will be retired and will be replaced with one new car.	3,398	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(99,218)	-
Total General Fund		34,395	-
Total Assessor's Office		118,836	-
Board of County Commissioners			
General Fund			
BOCC funds to BOCC Admin Budget	A request to transfer \$4,000; \$2,000 from a projected ongoing savings in BOCC Wireless Services, and \$2,000 that was inaccurately accounted for in County Contributions, to Dues and Meetings in the BOCC Administration Budget.	(4,000)	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	1,288	-
Total General Fund		(2,712)	-
Total Board of County Commissioners		(2,712)	-
BOCC Administration			
General Fund			
BOCC funds to BOCC Admin Budget	A request to transfer \$4,000; \$2,000 from a projected ongoing savings in BOCC Wireless Services, and \$2,000 that was inaccurately accounted for in County Contributions, to Dues and Meetings in the BOCC Administration Budget.	4,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	456	-
Increased Dues & Professional Services	A request for an increase of \$8,000 in Dues and Meetings and an increase of \$5,000 in Professional Services for 2018.	13,000	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	9,241	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	607	-
Total General Fund		27,304	-
Total BOCC Administration		27,304	-
Clerk & Recorder's Office			

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
General Fund			
2018 Adjustments for Election Administration Expense	The Arapahoe County Election division is responsible for daily election activities and operations including public information requests, voter registration, ballot creation, and production and tabulation of ballots for Arapahoe County. This package requests an increase to the Election Administrative expenditures by a total of \$170,000.	174,361	-
2018 Adjustments for Election Contingency Funds	This package requests an increase to the Election Contingency expenditures by a total of \$1,700,400 from the General Fund to administer activities directly associated with the 2018 Primary and General Elections. These activities support approximately 400,000 registered voters.	1,740,563	-
2018 Motor Vehicle Division Overtime	While the Clerk and Recorder Motor Vehicle Division has implemented many efficiencies and process improvements, our offices are still very busy and staff must work overtime as needed to ensure all customers who are in our offices at the close of business are served. Our projected baseline for overtime expenditures in 2018 is \$20,644. We are requesting additional funds for overtime as a contingency for 2018.	86,120	-
24-Hour Renewal Kiosk Installation at Aurora Motor Vehicle Office	The Clerk and Recorder’s Office installed self-service motor vehicle registration kiosks in 2017, where a citizen may renew their license plates in minutes. The kiosks have helped to reduce wait times and free up employees to assist other customers. This budget request is for \$72,815 for the structural design and installation of a 24-hour kiosk at the Aurora Motor Vehicle Office, which would allow our residents to renew their license plates after-hours and on weekends. The kiosk would be provided by our vendor at no cost to the County.	72,815	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(97,206)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	19,488	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	238,460	-
Overtime Funding for DRIVES Training	The Clerk and Recorder’s Office is requesting overtime compensation for all motor vehicle and bookkeeping personnel to attend an 8-hour mandatory Saturday training for the new DRIVES motor vehicle title and registration computer system. This computer system will be deployed statewide by the Colorado Department of Revenue in August 2018.	27,938	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	5,658	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	14,861	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(155,405)	-
Total General Fund		2,127,653	-
Total Clerk & Recorder's Office		2,127,653	-
Communication Services Department			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,021	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	1,560	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	27,531	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	1,730	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(17,418)	-
Total General Fund		19,424	-
Open Space Sales Tax Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	372	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	2,920	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	186	-
Total Open Space Sales Tax Fund		3,478	-
Total Communication Services Department		22,902	-
Community Resources			
Arapahoe/Douglas Works Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	89,505	-
Arapahoe/Douglas Works! FTE Reduction Request	The Arapahoe/Douglas Works! Division is requesting to reduce the number of authorized FTE positions by 5.	(308,930)	(5.00)
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,448	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	227,233	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	11,171	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	14,407	-
Total Arapahoe/Douglas Works Fund		44,834	(5.00)
Community Development Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	648	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	9,979	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	633	-
Total Community Development Fund		11,260	-
General Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	7,290	-
County Veterans Services Office FTE Reduction Request	The County Veterans Services Office (CVSO) is requesting to reduce the General Fund FTE count by .25 for the Business Associate III position.	(16,205)	(0.25)
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,533	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	6,492	-
Judicial Services Business Associate II .50 FTE Request	The Judicial Services Division is requesting a budget package for an additional .50 FTE Business Associate I position to support the continued growth of the Pretrial Services program.	29,178	0.50
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	104,743	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	3,545	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	6,661	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(66,327)	-
Total General Fund		81,910	0.25
Grant Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	25,644	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	4,992	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	70,291	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	2,455	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	4,465	-
Total Grant Fund		107,847	-
Total Community Resources		245,851	(4.75)
Coroner's Office			
Central Services Fund			
Replacement to asset 3246	Replacement of 2009 Jeep Grand Cherokee for Dr.Lear.	41,779	-
Total Central Services Fund		41,779	-
General Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	1,704	-
Increase to operating supplies baseline budget	This office is requesting an increase to our operating baseline budget to align with our increased caseload as well as the County's rising population.	25,000	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	33,368	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	1,057	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,633	-
Replacement to asset 3246	Replacement of 2009 Jeep Grand Cherokee for Dr.Lear.	5,570	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(20,967)	-
Total General Fund		48,365	-
Total Coroner's Office		90,144	-
County Attorney			
General Fund			
Contract Management System	The County Attorney's Office is seeking funding to purchase and maintain a new contract management system to be used by all departments and offices within the County.	60,000	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,444	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	3,924	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	77,462	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	19,936	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	5,000	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(48,143)	-
Total General Fund		125,623	-
Total County Attorney		125,623	-
Public Works & Development			
Central Services Fund			
Animal Control Replacement Vehicle #3116 w/ Kennel Unit	Animal Control truck replacement with critical installation of air conditioned / heated onboard kennel (SWAB Unit)	57,856	-
Engineering / Operations & Maintenance Replacement Vehicle #3168	Needed replacement vehicle for Engineering / Operations & Maintenance field inspectors, based on County Fleet Division's evaluation and recommendation.	25,489	-
New purchase of a track mounted conveyor	This request for the new purchase of a track mounted conveyor for the Road and Bridge gravel road program using funds from the retirement of an aging and no-longer used tanker is a crucial need for the R&B Division.	101,871	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
New purchase of medium steel wheel roller	This package is for the new purchase of a steel wheel roller by retiring and replacing an air compressor that is no longer in service or being used.	87,261	-
Replace full size SUV with a full size truck	This package is for replacement of a full size SUV with a full size truck, saving \$12,000 per the scoring protocols, replacement schedule and cost estimate of the Fleet Division's Faster System.	45,865	-
Replace large work truck with smaller truck w/ tool box bed & post puller	This package is for replacement of an older, larger work truck with a downsized model to save about \$37,000 on cost while better meeting the needs for the R&B Signs and Marking Crew to conduct daily operations.	88,047	-
Replacement and upgrade of a medium duty truck	This package is for routine replacement of a medium duty truck, used to transport asphalt patching equipment to and from the job site.	135,820	-
Replacement and upgrade of a road widener	This package is for necessary replacement of a R&B road widener machine with a much larger and more productive road widener in order to speed up road maintenance output and achieve our goals.	252,315	-
Replacement of a patch truck	Routine replacement of a patch truck.	269,220	-
Replacement of a skid steer loader	This skid steer loader, used for a variety of Right of Way maintenance operations is scheduled for replacement in 2018.	108,874	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	297,370	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	297,370	-
Routine replacement of a front end loader with a pallet fork attachment	This package is to replace an aging front end loader with a pallet fork loader attachment which is of higher priority and a current necessity.	330,624	-
Routine replacement of a medium sized trailer	This trailer is aging and ready for replacement per the scoring criteria of the Fleet Division. It is used to haul Road & Bridge materials such as rolled snow fence, heavy guardrail and posts, along with tree branches and trash from trimming and roadway cleanup operations.	25,530	-
Total Central Services Fund		2,123,512	-
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(81,829)	-
Animal Control Replacement Vehicle #3116 w/ Kennel Unit	Animal Control truck replacement with critical installation of air conditioned / heated onboard kennel (SWAB Unit)	7,713	-
Building Inspector Certifications	Expand cross-discipline training leading to multiple certifications held by our professional staff of building inspectors in order to enhance customer services and leverage each staff member's several skill sets attained through advanced training, testing, certification and field work.	15,000	-
Colorado 811 - UNCC One Call Center & Utility Location Service	For Colorado 811, State statute requires all utility owners (County owns fiber optic conduit and other underground utilities) to pay for utility locates through the UNCC Utility Location Service (COLORADO 811). Due to high levels of development activity an increase of \$55,000 for 2018 is required to pay for the increasing volume of monthly utility locates which protect County-owned utilities. Currently PWD uses an outside contractor to perform the physical locations of County-owned facilities.	55,000	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,026	-
Elevator Inspection Fees	Neutral impact to the budget: This package is for an increase to both revenue account and expenditure account due to increases in Building Elevator Inspection Fees.	20,000	-
Engineer II - One FTE	Request 1.00 FTE in Engineering Services Division due to high volume of incoming new land development cases - to cover increased workload which cannot be absorbed by current staffing level. Essential job functions for this position will include conducting engineering plan reviews and providing expertise for land development services, thus leveraging both skill sets.	102,835	1.00
Engineering / Operations & Maintenance Replacement Vehicle #3168	Needed replacement vehicle for Engineering / Operations & Maintenance field inspectors, based on County Fleet Division's evaluation and recommendation.	3,398	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	12,420	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	208,570	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	12,613	-
Temporary Engineering Inspector	PWD requires the services of a skilled temporary engineering inspector to conduct field inspections in a timely, quality manner, based on increased workloads which cannot be absorbed by current staffing levels.	16,148	-
Temporary Planning Professional Assistance (continuation) – for temp salaries	Temp Salary Package: Due to heavy/increased workload demands - the Planning Division needs continued temporary professional assistance for major planning projects, analysis and reporting. Temps have added huge value to PWD's services and quality of analytical processes and reporting in a cost-effective manner.	43,060	-
Transportation Division Project Scheduling Software	Procurement, implementation and mastery of state-of-the art Capital Construction Project Scheduling Software is necessary in order to maintain a high level of performance and achieve greater efficiencies.	6,200	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(130,896)	-
Vision Zero Suite Accident Analysis Software Renewals	Renewal of the Vision Zero Suite Accident Analysis Software will provide PWD's Transportation Engineers critical data and analytical tools necessary for planning, construction and the improvement of traffic operations and safer roadways / intersections for the traveling public.	25,000	-
Total General Fund		322,258	1.00
Infrastructure Fund			
6th Avenue Crossing	For more information, please refer to the Capital Improvement Program	1,500,000	-
ADA Transition Plan	For more information, please refer to the Capital Improvement Program	300,000	-
Bike and Pedestrian Plan Implementation	For more information, please refer to the Capital Improvement Program	200,000	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Comanche Creek Master Drainage Plan	For more information, please refer to the Capital Improvement Program	150,000	-
County-Wide Safety Improvements	For more information, please refer to the Capital Improvement Program	100,000	-
I-25 & Belleview Environmental Assessment	For more information, please refer to the Capital Improvement Program	250,000	-
Iliff Avenue Improvements - No Undergrounding	For more information, please refer to the Capital Improvement Program	1,500,000	-
Inverness/County Line Improvements	For more information, please refer to the Capital Improvement Program	750,000	-
ITS Implementation	For more information, please refer to the Capital Improvement Program	100,000	-
Lost Creek Master Drainage Plan	For more information, please refer to the Capital Improvement Program	50,000	-
MUTCD Signal Compliance	For more information, please refer to the Capital Improvement Program	50,000	-
Traffic Signals - Dove Valley IGA	For more information, please refer to the Capital Improvement Program	150,000	-
Transportation Plan Update	For more information, please refer to the Capital Improvement Program	600,000	-
Total Infrastructure Fund		5,700,000	-
Road & Bridge Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	13,570	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(48,523)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,376	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	118,214	-
New purchase of a track mounted conveyor	This request for the new purchase of a track mounted conveyor for the Road and Bridge gravel road program using funds from the retirement of an aging and no-longer used tanker is a crucial need for the R&B Division.	73,521	-
New purchase of medium steel wheel roller	This package is for the new purchase of a steel wheel roller by retiring and replacing an air compressor that is no longer in service or being used.	87,771	-
Pavement Condition Data Collection	This package addresses the funding needed to conduct the next periodic Pavement Condition Data Collection and Reporting process, which is a critical tool for evaluating, planning and scheduling proper / timely road maintenance.	80,000	-
Pavement Maintenance and Preservation	Maintaining quality roadway assets and preventing loss of pavement condition on County roads requires significant outlays of capital on a revolving schedule. Funding gaps have increased through the years as costs have steadily gone up. Current funding is inadequate to protect and enhance the growing number of roadway lane miles that require our best. Deferred maintenance is excessively costly vs. regular, scheduled, proper roadway investments. This \$2M request is to address the significant funding gap.	550,000	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	7,365	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Replace full size SUV with a full size truck	This package is for replacement of a full size SUV with a full size truck, saving \$12,000 per the scoring protocols, replacement schedule and cost estimate of the Fleet Division's Faster System.	6,113	-
Replace large work truck with smaller truck w/ tool box bed & post puller	This package is for replacement of an older, larger work truck with a downsized model to save about \$37,000 on cost while better meeting the needs for the R&B Signs and Marking Crew to conduct daily operations.	15,786	-
Replacement and upgrade of a medium duty truck	This package is for routine replacement of a medium duty truck, used to transport asphalt patching equipment to and from the job site.	18,110	-
Replacement and upgrade of a road widener	This package is for necessary replacement of a R&B road widener machine with a much larger and more productive road widener in order to speed up road maintenance output and achieve our goals.	33,643	-
Replacement of a patch truck	Routine replacement of a patch truck.	35,897	-
Replacement of a skid steer loader	This skid steer loader, used for a variety of Right of Way maintenance operations is scheduled for replacement in 2018.	14,516	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	49,921	-
Routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch	Request the routine replacement of a class 8 truck with plow, sander, and Kybato fifth wheel hitch, per the scoring protocols and recommendation of the County's Fleet Faster System.	39,647	-
Routine replacement of a front end loader with a pallet fork attachment	This package is to replace an aging front end loader with a pallet fork loader attachment which is of higher priority and a current necessity.	44,084	-
Routine replacement of a medium sized trailer	This trailer is aging and ready for replacement per the scoring criteria of the Fleet Division. It is used to haul Road & Bridge materials such as rolled snow fence, heavy guardrail and posts, along with tree branches and trash from trimming and roadway cleanup operations.	3,404	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(77,569)	-
Total Road & Bridge Fund		1,076,846	-
Total Public Works & Development		9,222,616	1.00
Open Spaces & Intergovernmental Relations			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	1,377	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	324	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	1,243	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	78	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(757)	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Total General Fund		2,265	-
Open Space Sales Tax Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	2,755	-
Fairgrounds Road and Parking Lot Crack/Seal	This funding request is to repair and crack seal the asphalt in the access roads and parking lots at Arapahoe County Fairgrounds. This process will preserve the existing asphalt and extend its life until a full resurfacing is needed and can be programmed in the Capital Improvement Program.	165,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	2,388	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	39,911	-
Open Spaces Administrative Assistant	Due to increased project sophistication and prioritization of customer service needs the Open Spaces department is requesting to transition a long term part-time temporary administrative assistant to a FTE to provide adequate departmental support.	55,206	1.00
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	250	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,542	-
Total Open Space Sales Tax Fund		268,052	1.00
Recreation District Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	3,850	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	2,755	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	900	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	11,411	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	715	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	718	-
Total Recreation District Fund		20,349	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Total Open Spaces & Intergovernmental Relations		290,666	1.00
District Attorney			
General Fund			
Population Adjustment	The adjustment to the base 2017 District Attorney budget to capture the changes in population growth across the four counties in the 18th Judicial District.	(44,341)	-
Salary and Benefit Increases	This package adjusts the budget for the District Attorney's Office to cover a 3.41% increase in benefits and a 3% merit increase pool.	319,207	-
Total General Fund		274,866	-
Total District Attorney		274,866	-
Finance Department			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,554	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	4,116	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	97,096	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	6,180	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(59,253)	-
Total General Fund		54,693	-
Open Space Sales Tax Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	324	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	1,058	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	67	-
Total Open Space Sales Tax Fund		1,449	-
Total Finance Department		56,142	-
Tri County Health			
General Fund			
Adjustment Due to Population Increase	The Tri-County Health Department is requesting an increase in the per capita funding rate of \$0.06 for 2018. If funded, this request would increase the per capita funding rate from \$6.66 to \$6.72 for 2018 for public health services.	40,116	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Increase in the Per Capita Rate	The funding for the Tri-County Health Department is divided among Arapahoe, Adams, and Douglas counties and is based upon a per capita calculation. As the population changes within each of the three counties so does the proportion for each county. This package is to adjust the 2018 budget based upon the forecasted population changes in Arapahoe County.	115,971	-
Total General Fund		156,087	-
Total Tri County Health		156,087	-
Human Resources			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,325	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	2,580	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	48,642	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	9,098	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	2,997	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(30,313)	-
Total General Fund		39,329	-
Total Human Resources		39,329	-
Information Technology			
Capital Expenditure Fund			
SAP Enterprise Reporting	For more information, please refer to the Capital Improvement Program	200,000	-
SAP HR Process Improvements - Compensation	For more information, please refer to the Capital Improvement Program	150,000	-
Total Capital Expenditure Fund		350,000	-
Central Services Fund			
Admin Data Center Server Blades Replacement	Replace Admin Data Center Server Blades	124,800	-
CentrePoint Data Center Air Conditioning Replacement	Replace the A/C system in the CentrePoint Data Center.	20,000	-
Fixed Asset Replacements	Replace aging IT hardware assets	66,010	-
Internet Firewall Replacements	2018 Internet Firewall Replacements	109,340	-
VoIP Phone System Server Replacements	Replace VoIP Phone System Servers at four (4) ACG locations	30,760	-
Total Central Services Fund		350,910	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(98,886)	-
Admin Data Center Server Blades Replacement	Replace Admin Data Center Server Blades	28,000	-
CentrePoint Data Center Air Conditioning Replacement	Replace the A/C system in the CentrePoint Data Center.	26,333	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,792	-
Fixed Asset Replacements	Replace aging IT hardware assets	11,000	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	14,352	-
Internet Firewall Replacements	2018 Internet Firewall Replacements	44,222	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	255,431	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	6,146	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	15,809	-
SAP Enterprise Reporting		20,000	-
Success Factors operating expense	In 2016, the County licensed SuccessFactors' Learning Management system and launched it in January 2017. IT had proposed a budget package for the funding of this \$138,600 expense for FY2017, but the package was denied. IT is now seeking funding to maintain this well-used service offering.	138,600	-
Systems Manager Position	In 2014, the Systems Manager and Network Manager positions were combined into one position: Infrastructure Manager. The workload is proving to be too much for one person. We are requesting to have the Systems Manager position once again.	145,357	1.00
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(158,191)	-
VoIP Phone System Server Replacements	Replace VoIP Phone System Servers at four (4) ACG locations	8,726	-
Total General Fund		463,691	1.00
Total Information Technology		1,164,601	1.00

Sheriff's Office

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Arap Law Enforcement Authority Dist Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(71,857)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	11,760	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	58,213	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	11,423	-
PSB-CRL-DNA Equipment-Lab	Request equipment for the Regional Crime Lab.	327,305	-
PSB-CRL-FTE DNA Lead Tech-Lab-New	Request for new FTE DNA Lead Technician for the Regional Crime Lab.	116,999	1.00
PSB-CRL-FTE Evidence Tech-Lab-New	New full time Evidence Technician for the regional crime lab.	70,657	1.00
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	506,221	4.00
PSB-PAT-Unit 5004/FA#302147 Replacement- Upgrade to SUV	Replace Unit 5004/FA#302147 with an unmarked 2018 Ford Interceptor SUV.	10,636	-
PSB-PAT-Unit 5008/FA#302144 Replacement	Replace Unit 5008/FA#302144 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5042/FA#302145 Replacement	Replace Unit 5042/FA#302145 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5057/FA#302284- Replacement	Replace Unit 5057/FA#302284 with 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5091/FA#301965 Replacement	Replace Unit 5091/FA#301965 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5137/FA#301957 Replacement	Replace Unit 5137/FA#301957 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5155/FA#301964 Replacement	Replace Unit 5155/FA#301964 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5190/FA#301960 Replacement	Replace Unit 5190/FA#301960 with 2108 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5230/FA#301959 Replacement	Replace Unit 5230/FA# 301959 with a 2018 Ford Expedition.	7,917	-
PSB-PAT-Unit 5238/FA#301702 Replacement	Replace Unit 5238/FA#301702 with 2018 Ford Interceptor Sedan.	8,520	-
PSB-PAT-Unit 5281/FA#301795 Replacement	Replace Unit 5281/FA#301795 with Unmarked 2018 Ford Interceptor Sedan.	7,707	-
PSB-PAT-Unit 5367/FA#301963 Replacement	Replace Unit 5367/FA#301963 with 2018 Ford Interceptor SUV K9.	10,040	-
PSB-PAT-Unit 5371/FA#301966 Replacement	Replace Unit 5371/FA#301966 with 2018 Ford Interceptor Expedition.	7,917	-
Sheriff's Office Step	This package represents the increase in salaries for pay step progressions for law enforcement officers on the pay step program. This budget increase also includes the amounts required for salary related benefits.	62,779	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	115,558	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(114,916)	-
Total Arap Law Enforcement Authority Dist Fund		1,204,710	6.00
Capital Expenditure Fund			
Detention Facility Door Control and Intercom Hardware Replacement	For more information, please refer to the Capital Improvement Program	20,000	-
Precinct 5 Substation	For more information, please refer to the Capital Improvement Program	1,500,000	-
Sheriff's Administration/Coroner's Facility Employee Entrance Gate Replacement	For more information, please refer to the Capital Improvement Program	148,000	-
Total Capital Expenditure Fund		1,668,000	-
Central Services Fund			
ADM-ADM-Unit 5380/FA#301996-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	44,696	-
DSB-ADM-Unit 5393/FA#5393 Replacement	Unit #5393 is a 1997 Chevrolet Astro Van with 36,956 miles on it. It is past its useful life and should be replaced.	46,234	-
DSB-CRT-Unit 5268/FA#300787 Replacement	Unit #5268 is a 2005 Chevrolet Suburban prisoner transport vehicle that is past its useful life and needs to be replaced.	53,583	-
DSB-CRT-Unit 5377/FA#301995 Replacement	Unit #5377 is a 2013 Chevrolet Express Van that is past its useful life and needs to be replaced.	71,529	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	37,243	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	37,243	-
PSB-INV-New Vehicle County	Request to increase Investigations vehicle fleet.	33,051	-
PSB-INV-New Vehicle-Centennial	Request to increase Investigations vehicle fleet.	33,051	-
PSB-INV-Unit 5312/FA#301786-2 Replacement Upgrade to truck	Replace vehicle #301786-2 5312 F150.	43,553	-
PSB-INV-Unit 9232/FA#301633 Replacement	2018 Ford Fusion to Replace vehicle 301633/9232.	33,051	-
PSB-INV-Unit 9235/FA#301631 Replacement	2018 Ford Fusion to Replace vehicle #301631/9235.	33,051	-
PSB-INV-Unit 9325/FA#301883 Replacement	2018 Ford Fusion to Replace vehicle unit 9325/FA#301883.	33,051	-
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	76,698	-
PSB-PAT-New Vehicle Centennial Community Services	Request addition to Patrol fleet 2018 Ford Expedition for Community Services Specialist.	55,717	-
PSB-PAT-Unit 5004/FA#302147 Replacement- Upgrade to SUV	Replace Unit 5004/FA#302147 with an unmarked 2018 Ford Interceptor SUV.	37,085	-
PSB-PAT-Unit 5008/FA#302144 Replacement	Replace Unit 5008/FA#302144 with 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5042/FA#302145 Replacement	Replace Unit 5042/FA#302145 with 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5057/FA#302284- Replacement	Replace Unit 5057/FA#302284 with 2018 Ford Expedition.	51,339	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
PSB-PAT-Unit 5091/FA#301965 Replacement	Replace Unit 5091/FA#301965 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5137/FA#301957 Replacement	Replace Unit 5137/FA#301957 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5155/FA#301964 Replacement	Replace Unit 5155/FA#301964 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5190/FA#301960 Replacement	Replace Unit 5190/FA#301960 with 2108 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5230/FA#301959 Replacement	Replace Unit 5230/FA# 301959 with a 2018 Ford Expedition.	51,339	-
PSB-PAT-Unit 5238/FA#301702 Replacement	Replace Unit 5238/FA#301702 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 5281/FA#301795 Replacement	Replace Unit 5281/FA#301795 with Unmarked 2018 Ford Interceptor Sedan.	34,689	-
PSB-PAT-Unit 5367/FA#301963 Replacement	Replace Unit 5367/FA#301963 with 2018 Ford Interceptor SUV K9.	45,186	-
PSB-PAT-Unit 5371/FA#301966 Replacement	Replace Unit 5371/FA#301966 with 2018 Ford Interceptor Expedition.	51,339	-
PSB-PAT-Unit 9027/FA#301983 Replacement- Upgrade to Interceptor Sedan	Replace Unit 9027 FA#301983 Upgrade to 2018 Unmarked Ford Interceptor Sedan.	34,689	-
PSB-PAT-Unit 9054/FA#302171 Replacement	Replace Unit 9054/FA#302171 with 2018 Ford Interceptor SUV.	42,379	-
PSB-PAT-Unit 9062/FA#301819 Replacement	Replace Unit 9062/FA# 301819 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9080/FA#302164 Replacement	Replace Unit 9080/FA#302164 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9130/FA#302173 Replacement	Replace Unit 9130/FA#302173 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9213/FA#301984 Replacement	Replace Unit 9213 FA#301984 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9216/FA#301987 Replacement	Replace Unit 9216/FA #301987 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9234/FA#301988 Replacement	Replace Unit 9234/FA#301988 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9244/FA#301992 Replacement	Replace Unit 9244/FA#301992 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9313/FA#301990 Replacement	Replace Unit 9313/FA#301990 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9329/FA#301989 Replacement	Replace Unit 9329/FA#301989 with 2018 Ford Interceptor Sedan	38,349	-
PSB-PAT-Unit 9349/FA#301986 Replacement	Replace Unit 9349/FA#301986 with 2018 Ford Interceptor Sedan.	38,349	-
PSB-PAT-Unit 9363/FA#301981 Replacement	Replace Unit 9363 FA #301981 with 2018 Ford Interceptor SUV	42,379	-
PSB-PAT-Unit 9373/FA#301979 Replacement	Replace Unit 9373/FA# 301979 with 2018 Ford Interceptor Sedan.	38,349	-
SSB-ADM-Unit 9287/FA#301808-1 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	44,696	-
SSB-OEM-Unit 5134/FA#301138-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	42,014	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
SSB-TEL-Unit 9067/FA#301629-2 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	43,737	-
SSB-TRG-Unit 5364/FA#300541-2 Retire 2004 Chevy Van to purchase Ford Explorer	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	39,460	-
Total Central Services Fund		1,908,344	-
General Fund			
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(499,986)	-
ADM-ADM-Unit 5380/FA#301996-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	6,732	-
DSB-ADM-FTE Maintenance Technicians 2 FTEs	Two additional Maintenance Technician FTEs are needed in the Arapahoe County Sheriff's Office Detention Facility.	176,752	2.00
DSB-ADM-Unit 5393/FA#5393 Replacement	Unit #5393 is a 1997 Chevrolet Astro Van with 36,956 miles on it. It is past its useful life and should be replaced.	6,766	-
DSB-CRT-Armed Security Contract increase	The 2018 contract for Armed Guard Services at Arapahoe County courthouses and Sheriff's Office facilities has increased substantially and requires additional funding.	274,235	-
DSB-CRT-Unit 5268/FA#300787 Replacement	Unit #5268 is a 2005 Chevrolet Suburban prisoner transport vehicle that is past its useful life and needs to be replaced.	7,668	-
DSB-CRT-Unit 5377/FA#301995 Replacement	Unit #5377 is a 2013 Chevrolet Express Van that is past its useful life and needs to be replaced.	10,586	-
DSB-OPS-FTE Detentions Operations Technicians 3 FTEs	The Sheriff's Office needs to add three additional (3 FTEs) Detentions Operations Technicians to incorporate relief into the current staffing model.	226,239	3.00
DSB-RISE-Increase Revenue and Expenses	The RISE program has expanded, bringing in more revenue and incurring more expenses.	245,173	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	115,188	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	690,902	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	143,227	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	111,198	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	45,517	-
PSB-BOM-New Vehicle County	Request addition to Bomb Squad fleet.	45,517	-
PSB-CRL-DNA Equipment-Lab	Request equipment for the Regional Crime Lab.	327,305	-
PSB-CRL-FTE DNA Lead Tech-Lab-New	Request for new FTE DNA Lead Technician for the Regional Crime Lab.	1,253	-
PSB-CRL-FTE DNA Supervisor-Lab-New CT	New DNA supervisor full time employee for the regional crime lab	132,804	1.00
PSB-CRL-FTE Evidence Tech-Lab-New	New full time Evidence Technician for the regional crime lab.	1,253	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
PSB-CRL-FTE QA Manager-Lab-New CT	New full time position for the Quality Assurance Manager for the Regional Crime Lab.	108,563	1.00
PSB-INV-New Vehicle County	Request to increase Investigations vehicle fleet.	37,774	-
PSB-INV-New Vehicle-Centennial	Request to increase Investigations vehicle fleet.	37,774	-
PSB-INV-Unit 5312/FA#301786-2	Replace vehicle #301786-2 5312 F150.	11,785	-
Replacement Upgrade to truck			
PSB-INV-Unit 9232/FA#301633	2018 Ford Fusion to Replace vehicle 301633/9232.	4,723	-
Replacement			
PSB-INV-Unit 9235/FA#301631	2018 Ford Fusion to Replace vehicle #301631/9235.	4,723	-
Replacement			
PSB-INV-Unit 9325/FA#301883	2018 Ford Fusion to Replace vehicle unit 9325/FA#301883.	8,298	-
Replacement			
PSB-PAT-Centennial Municipal Court	Additional overtime to be paid by the City of Centennial to allow a deputy to staff their municipal court.	32,521	-
Overtime			
PSB-PAT-FTE Special Operations	Request for FTE for Special Operations Sergeant	142,630	1.00
Sergeant-New			
PSB-PAT-FTE- 4 Deputies New	Request to add 4 FTE Patrol Deputies to the ALEA Fund.	7,812	-
PSB-PAT-New Vehicle Centennial	Request addition to Patrol fleet 2018 Ford Expedition for Community Services Specialist.	63,214	-
Community Services			
PSB-PAT-Unit 9027/FA#301983	Replace Unit 9027 FA#301983 Upgrade to 2018 Unmarked Ford	7,707	-
Replacement- Upgrade to Interceptor	Interceptor Sedan.		
Sedan			
PSB-PAT-Unit 9054/FA#302171	Replace Unit 9054/FA#302171 with 2018 Ford Interceptor SUV.	9,416	-
Replacement			
PSB-PAT-Unit 9062/FA#301819	Replace Unit 9062/FA# 301819 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9080/FA#302164	Replace Unit 9080/FA#302164 with 2018 Ford Interceptor Sedan	8,520	-
Replacement			
PSB-PAT-Unit 9130/FA#302173	Replace Unit 9130/FA#302173 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9213/FA#301984	Replace Unit 9213 FA#301984 with 2018 Ford Interceptor Sedan	8,520	-
Replacement			
PSB-PAT-Unit 9216/FA#301987	Replace Unit 9216/FA #301987 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9234/FA#301988	Replace Unit 9234/FA#301988 with 2018 Ford Interceptor Sedan	8,520	-
Replacement			
PSB-PAT-Unit 9244/FA#301992	Replace Unit 9244/FA#301992 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9313/FA#301990	Replace Unit 9313/FA#301990 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9329/FA#301989	Replace Unit 9329/FA#301989 with 2018 Ford Interceptor Sedan	8,520	-
Replacement			
PSB-PAT-Unit 9349/FA#301986	Replace Unit 9349/FA#301986 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PAT-Unit 9363/FA#301981	Replace Unit 9363 FA #301981 with 2018 Ford Interceptor SUV	9,416	-
Replacement			
PSB-PAT-Unit 9373/FA#301979	Replace Unit 9373/FA# 301979 with 2018 Ford Interceptor Sedan.	8,520	-
Replacement			
PSB-PRE-FTE Evidence Tech-New	New full time Evidence Technician position	75,426	1.00
PSB-SRO-FTE Elementary School	Request for one FTE for Elementary School Resources Officer.	98,929	1.00
Resources Officer CT			

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Sheriff's Office Step	This package represents the increase in salaries for pay step progressions for law enforcement officers on the pay step program. This budget increase also includes the amounts required for salary related benefits.	362,327	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	1,039,780	-
SSB-ADM-Unit 9287/FA#301808-1 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	6,574	-
SSB-COM-FTE Communications Technician 1	Create FTE position of Communications Technician 1 to meet recommended staffing levels. The recommendation was made by the Association of Public Safety Communications Officials after conducting a staffing study. This will address staffing needs and lower overtime costs.	71,734	1.00
SSB-COM-FTE Communications Technician 1 CT	Create FTE position of Communications Technician 1 to meet recommended staffing levels. The recommendation was made by the Association of Public Safety Communications Officials after conducting a staffing study. This will address staffing needs and lower overtime costs.	71,734	1.00
SSB-OEM-Unit 5134/FA#301138-1 Replacement	To replace select older high mileage vehicles currently assigned to the Support Services Bureau under the 2018 budget.	6,375	-
SSB-REC-FTE Records Clerk	An additional FTE Records Clerk is needed to keep up with the workload, which impacts other functions of the agency.	70,284	1.00
SSB-TEL-Unit 9067/FA#301629-2 Replacement	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	6,223	-
SSB-TRG-FTE Training Coordinator	There is a need to increase the authorized number of training coordinators with the Arrest control Skill.	95,181	1.00
SSB-TRG-Unit 5364/FA#300541-2 Retire 2004 Chevy Van to purchase Ford Explorer	To replace select older high mileage vehicle currently assigned to the Support Services Bureau under the 2018 budget.	15,716	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(799,523)	-
Total General Fund		3,769,165	14.00
Grant Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	216	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	213	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.	3,256	-
Total Grant Fund		3,685	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description			2018 Amount (\$)	2018 FTE
Homeland Security Fund				
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.		192	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.		14,365	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.		941	-
Total Homeland Security Fund			15,498	-
Sheriff's Commissary Fund				
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.		(6,052)	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.		660	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.		12,281	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.		6,965	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.		977	-
Sheriff's Office Step Market	The increase in salaries for the Sheriff's certified and non-certified deputies due to adjustments in the market pay rates for the steps on the law enforcement step program. The amount requested includes applicable increases to salary related benefits based on the amount of the market salary increase.		3,256	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.		(9,681)	-
Total Sheriff's Commissary Fund			8,406	-
Total Sheriff's Office			8,577,808	20.00
Strategy & Performance				
General Fund				
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.		5,738	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.		396	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	10,399	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	659	-
Total General Fund		17,192	-
Total Strategy & Performance		17,192	-
Facilities & Fleet Management			
Building Maintenance Fund			
Arapahoe Plaza (APZ) Partial Carpet Replacement	The purpose of this budget package is to request funding to replace the remainder of the approximately 15-year old broadloom (rolled) carpet at the east half of the 1st floor and the east half of the 2nd floor at 1690 APZ with new carpet tiles to match the carpet tiles that were installed at the remainder of the building during a remodel in 2013.	114,000	-
Arapahoe Plaza (APZ) Window Systems Weatherproofing	The purpose of this budget package is to replace the window sealant and the building base caulking at 1690 W. Littleton Blvd. This request will replace the cracked and dried out sealant on all windows on the north side of the building and repair any damaged sealant on the remaining sides of the building. This will ensure the windows and other exterior caulk joints are properly sealed to prevent moisture infiltration as well as provide a tighter building envelope for energy conservation.	81,000	-
Detention Center Fire Sprinkler Head Replacement	Funding is requested in 2018 to complete the replacement of fire sprinklers heads in the detention facility. This replacement has been mandated by the South Metro Fire District due to potential deficiencies in the heads currently installed. Facilities and Fleet Management has begun replacing some heads in 2017 based on a staging plan developed by the Sheriff's Office and South Metro. This funding will complete the remainder of the sprinkler head replacement required for the facility.	90,000	-
Fairgrounds Road and Parking Lot Crack/Seal	This funding request is to repair and crack seal the asphalt in the access roads and parking lots at Arapahoe County Fairgrounds. This process will preserve the existing asphalt and extend its life until a full resurfacing is needed and can be programmed in the Capital Improvement Program.	175,000	-
Software Upgrade for the Building Automation System (BAS)	This budget package is to fund upgrades to the existing software, Niagara N4 Supervisor, for the LONG Building Automation System.	30,000	-
Total Building Maintenance Fund		490,000	-
Capital Expenditure Fund			
Admin Clerk & Recorder Tenant Improvements	For more information, please refer to the Capital Improvement Program	699,100	-
Administration Building I - Irrigation Replacement	For more information, please refer to the Capital Improvement Program	300,000	-
Altura Plaza Paving and Curb & Gutter Replacement	For more information, please refer to the Capital Improvement Program	649,700	-
Altura Plaza Roof Overlay	For more information, please refer to the Capital Improvement Program	195,000	-
Arapahoe County Justice Center Elevator Upgrades - Courthouse 1 & 2	For more information, please refer to the Capital Improvement Program	460,000	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Arapahoe Plaza Parking Deck Repair	For more information, please refer to the Capital Improvement Program	782,000	-
Broadway Tri-County Health Department Building Analysis	For more information, please refer to the Capital Improvement Program	70,000	-
Countywide Building Security Improvements	For more information, please refer to the Capital Improvement Program	495,000	-
Detention Center Infrastructure Improvements - Phases 1-5	For more information, please refer to the Capital Improvement Program	1,500,000	-
District Attorney's Office Boiler Replacement	For more information, please refer to the Capital Improvement Program	95,000	-
Peoria Salt Dome Condition Assessment & Proposal	For more information, please refer to the Capital Improvement Program	71,000	-
Total Capital Expenditure Fund		5,316,800	-
Central Services Fund			
2018 Ford F250 Supercab Short Bed Truck	This request is for the replacement of vehicle #3225 (2008 Ford F-250).	39,690	-
2018 Transit Connect (3122 Replacement)	This request is to replace current vehicle #3122 (2009 Chevy Express Van) with a 2018 Transit Connect van.	24,921	-
2018 Transit Connect Van (3002 Replacement)	This request is to replace current vehicle #3002 (2010 Ford Transit Courier van) with a 2018 Transit Connect van.	24,921	-
Cargo/Box Truck Replacement	This request is for the replacement of cargo/box truck (2001 GMC G3500 one-ton cargo van).	54,575	-
Total Central Services Fund		144,107	-
General Fund			
2018 Ford F250 Supercab Short Bed Truck	This request is for the replacement of vehicle #3225 (2008 Ford F-250).	13,016	-
2018 Transit Connect (3122 Replacement)	This request is to replace current vehicle #3122 (2009 Chevy Express Van) with a 2018 Transit Connect van.	3,322	-
2018 Transit Connect Van (3002 Replacement)	This request is to replace current vehicle #3002 (2010 Ford Transit Courier van) with a 2018 Transit Connect van.	3,322	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(84,795)	-
Cargo/Box Truck Replacement	This request is for the replacement of cargo/box truck (2001 GMC G3500 one-ton cargo van).	21,393	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,230	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	17,964	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	208,226	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	3,423	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	12,866	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(135,632)	-
Total General Fund		69,335	-
Total Facilities & Fleet Management		6,020,242	-
Treasurer's Office			
General Fund			
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	2,964	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	48,083	-
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	2,591	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	3,221	-
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(30,180)	-
Total General Fund		26,679	-
Total Treasurer's Office		26,679	-
Human Services			
Social Services Fund			
2018 IT Replacements	Annual replacement of computers, scanners, and monitors that have reached the end of their useful life.	171,679	-
Additional Vacancy Savings 1.25 Percent	The additional amount of reductions for vacancy savings for departments and elected offices with a staffing level of 50 FTE or more. The amount of this reduction is equivalent to 1.25% of the department or elected office's personnel budget.	(477,830)	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,685	-
Health & Dental	The amounts within this budget package represent the changes in health and dental insurance premiums and changes in the contribution strategy for 2018.	83,052	-
Merit increase	Merit salary adjustment package reflecting a 3.5% increase in salaries for 2018 for all non-law enforcement step program employees in the base budget. This increase will be based upon employee performance and retaining key talent and includes the corresponding amounts for salary related benefits.	1,190,750	-

BUDGET PACKAGE DETAIL

Department/Fund/Package Title/Description		2018 Amount (\$)	2018 FTE
Pay Structure Adjustments	This package represents a general increase to the salary grade minimums, midpoints, and maximums by 1.8%. The amount funded in this budget package only represents the amounts necessary to bring employees impacted by the changes to the minimum of the salary range.	47,732	-
Proposed Pension Contribution Increase	This package represents the increased pension contribution on behalf of Arapahoe County to match the increase proposed for employees by the Retirement Plan Board.	70,163	-
Replacement Vehicles for 2018	Two fleet vehicles which are utilized by the Children and Adult Protection Services Division will reach the end of their life cycle and need to be replaced in 2018.	50,978	-
Staff and Compensation Increase in Community and Child Support Services	Due to the \$2,149,510 increase in the County Admin Allocation for SFY 2018, the Arapahoe County Department of Human Services (ACDHS) request approval from the BOCC to add 23 FTE to address the increased workload in Human Services Community and Child Support Services Division, Operations Division and Legal Services. This was reviewed and approved to move forward by the Board of County Commissioners during 2017.	1,123,043	23.00
Vacancy Savings 2.0 Percent	This budget package reflects the amount of vacancy savings reductions for all departments and elected offices based on historical data. The amount of the reduction is equivalent to 2.0% of the annual personnel budget for the department or elected office.	(764,122)	-
Total Social Services Fund		1,502,130	23.00
Total Human Services		1,502,130	23.00
Grand Total		45,929,515	41.25

SCHEDULE OF OPERATING TRANSFERS

Operating Transfers	2018 Budget	Description
<u>General Fund - Transfers To</u>		
Capital Expenditure Fund	\$ 8,658,481	To help fund the recommended capital projects
Lease Purchase Agreement Fund	5,724,186	Scheduled annual lease payments
Building Maintenance Fund	2,078,000	Fund county facilities maintenance projects
Self Insurance Liability Fund	750,000	Fund the county's self-insurance program
Central Services Fund	251,643	Purchase fixed assets
Self Insurance Dental Fund	77,100	Health Reimbursement Account program
Community Development Fund	30,000	To fund expenses not covered by the grant
Employee Flex Plan Fund	26,822	Administration costs of the flexible benefit plan
Communication Net Replacement Fund	19,400	Allocation for ongoing maintenance for the radio system
<u>AC Recreation District Fund - Transfers To</u>		
Lease Purchase Agreement Fund	225,970	Scheduled annual lease payments
Self Insurance Dental Fund	300	Health Reimbursement Account program
<u>Arap Law Enforcement Authority Dist Fund - Transfers To</u>		
Central Services Fund	79,094	Purchase fixed assets
Self Insurance Dental Fund	2,600	Health Reimbursement Account program
Communication Net Replacement Fund	2,975	Allocation for ongoing maintenance for the radio system
<u>Arapahoe/Douglas Works Fund - Transfers To</u>		
Self Insurance Dental Fund	5,300	Health Reimbursement Account program
<u>Capital Expenditure Fund - Transfers To</u>		
Infrastructure Fund	5,700,000	County Infrastructure
<u>Community Development Fund</u>		
Self Insurance Dental Fund	400	Health Reimbursement Account program
<u>Conservation Trust Fund - Transfers To</u>		
Lease Purchase Agreement Fund	559,900	Scheduled annual lease payments
<u>Grant Fund - Transfers To</u>		
Self Insurance Dental Fund	2,100	Health Reimbursement Account program
<u>Homeland Security Fund - Transfers To</u>		
Self Insurance Dental Fund	200	Health Reimbursement Account program
<u>Open Space Sales Tax Fund - Transfers To</u>		
Self Insurance Dental Fund	1,500	Health Reimbursement Account program
<u>Road & Bridge Fund - Transfers To</u>		
Central Services Fund	150,395	Purchase fixed assets
Self Insurance Dental Fund	4,300	Health Reimbursement Account program
Communication Net Replacement Fund	3,200	Allocation for ongoing maintenance for the radio system
<u>Sheriff's Commissary Fund - Transfers To</u>		
Self Insurance Dental Fund	200	Health Reimbursement Account program
<u>Social Services Fund - Transfers To</u>		
Self Insurance Dental Fund	34,200	Health Reimbursement Account program
Total Transfers	<u><u>\$ 24,388,266</u></u>	

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

Aid to Agencies	2015 Actual	2016 Actual	2017 Estimate	2018 Adopted
Advocates for Children	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
American Lung Association	-	7,500	-	-
Arapahoe County Council on Aging	-	3,000	3,000	3,000
Arapahoe House	280,000	280,000	103,871	-
Arapahoe/Douglas Mental Health	307,000	276,300	248,670	236,236
Aurora Interchurch Task Force	50,000	50,000	50,000	50,000
Aurora Mental Health Center	260,000	234,000	210,600	200,070
Aurora Mental Health Detox Program	-	-	176,129	280,000
Broadway Assistance Center	-	15,000	-	-
Children's Law Center	-	10,000	10,000	10,000
Comitis Crisis Center	68,000	68,000	68,000	68,000
Doctors Care	13,000	13,000	13,000	13,000
Families First	-	10,000	10,000	10,000
Family Tree	-	-	-	20,000
Food Bank of the Rockies	20,000	20,000	20,000	20,000
Gateway Battered Women's Shelter	345,000	345,000	345,000	345,000
Homelessness Awareness/Action Task Force	-	7,500	7,500	7,500
Interfaith Community Service	80,000	80,000	80,000	80,000
Jewish Family Service of Colorado	-	-	-	33,000
Justice & Mercy Legal Aid	-	-	15,000	15,000
Juvenile Assessment Center	-	18,000	18,000	38,000
Kempe Foundation	10,000	10,000	10,000	10,000
Lutheran Social Services of CO	28,000	33,000	33,000	-
Metropolitan Community Provider Network	70,000	63,000	56,700	53,865
Other Grant Requests	-	-	-	65,579
Rocky Mountain Crisis Partners	40,000	20,000	18,000	17,100
Town of Littleton Cares	28,000	28,000	28,000	28,000
Tri-Valley Senior Citizens Association	12,000	7,549	12,000	12,000
Via Mobility (Special Transit)	10,000	10,000	10,000	10,000
Wellness Court	43,500	39,150	39,150	39,150
Total Aid to Agencies	\$ 1,679,500	\$ 1,662,999	\$ 1,600,620	\$ 1,679,500

Economic Development Contributions	2015 Actual	2016 Actual	2017 Estimate	2018 Adopted
Aurora Chamber of Commerce	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
Aurora Economic Development Council	106,500	106,500	105,500	105,500
Denver South Economic Dev Partnership	70,000	70,000	70,000	70,000
Discretionary Contributions	-	-	5,000	13,840
Glendale Chamber of Commerce	10,000	10,000	10,000	10,000
I-70 Corridor Chamber	220	220	125	220
I-70 Regional Economic Advan. Partnership	25,000	25,000	25,000	25,000
South Metro Denver Chamber of Commerce	78,250	78,250	88,250	88,250
Total Economic Development Contributions	\$ 336,970	\$ 336,970	\$ 350,875	\$ 359,810

MULTI-COUNTY ALLOCATION FORMULAS

District Attorney Funding Formula

The 18th Judicial District is comprised of four counties: Arapahoe, Douglas, Elbert, and Lincoln. These counties fund the annual budget for the Office of the District Attorney, 18th Judicial District, based on each county's proportional population. Pursuant to State statute, each of the counties in the Judicial District must fund the District Attorney's Office at the same per-capita rate based on the State Demographer's estimate from July 2016.

District Attorney Funding Formula

County	Population Estimate	Per-Capita Payment	County Appropriation	% of Total
Arapahoe County	637,273	\$22.75	\$14,499,301	63.96%
Douglas County	328,330	\$22.75	\$7,469,543	32.95%
Elbert County	25,169	\$20.64	\$573,534	2.53%
Lincoln County	5,554	\$22.86	\$126,950	0.56%
Total	996,326	\$22.752	\$22,669,327	100.00%

Tri-County Health Department Funding Formula

The Tri-County Health Department (TCHD) is the official health agency for Adams, Arapahoe, and Douglas counties. The three counties fund the Department's annual budget based on a per-capita rate. There was an increase of \$0.06 to the per-capita rate for the 2018 budget. The new per-capita rate is \$6.72 per person. Along with the \$4,493,019 from the General Fund, that is based on the per-capita funding formula, there is an additional \$388,308 budgeted for community programs that are specific to Arapahoe County. The total amount appropriated in the 2018 adopted budget for TCHD is \$4,881,327 from the General Fund.

Tri-County Health Department

County	Population Estimate	Per-Capita Payment	County Funds	% of Total
Arapahoe County	668,604	\$6.72	\$4,493,019	43.54%
Adams County	525,976	\$6.72	3,534,559	34.25%
Douglas County	340,960	\$6.72	2,291,251	22.20%
Total	1,535,540	\$6.72	\$10,318,829	100.00%

*Population estimates are from the Department of Local Affairs, Demography, at the time the budget is developed

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, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Administrative Fees – An umbrella term for all fees and charges assessed by County operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on County Commissioner guidance, cost of services and other factors.

Adopted Budget – Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency – A department or principal office of the County Government or a governmental unit outside County Government receiving County funding (e.g. mental health agencies, Arapahoe House, Comitis, etc.).

Aid to Agencies – Agencies the County provides contributions to for health, social and detoxification programs.

Amended Budget – Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. It is also referred to as the Revised Budget.

Appropriation Resolution – A resolution passed by the Board of County Commissioners that authorizes an appropriation of funds.

Arapahoe Law Enforcement Authority (ALEA) – The ALEA is a separate legal government agency that is governed by the Board of County Commissioners, which funds the Patrol Division of the Sheriff's Office. The Boundaries of the Arapahoe Law Enforcement Authority are contiguous to the unincorporated area of the County.

Assigned Fund Balance – The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign funds to be used for a specific purpose. Assigned fund balances in special revenue funds will also include any remaining fund balance that is not restricted or committed. This classification is necessary to indicate that those funds are, at a minimum intended to be used for the purpose of that particular fund.

Assessment Rate – The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

Assessed Valuation – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Audit – The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

Authorized Position – A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

Balanced Budget – A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

Base Year – Consists of 18 months of appraisal data used to determine assessed valuation, as defined by Colorado Statutes. The base year changes every two years. For property taxes collected in 2010 and 2011, the base year was the 18 months ending June 30, 2008. For property taxes collected in 2012 and 2013, the base year will be the 18 months ending June 30, 2010.

Baseline Budget – A department's base or target budget amount set by the Board of County Commissioners at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Board of County Commissioners (BOCC) – Governing body of Arapahoe County which includes five Commissioners elected by district.

Bond – A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

Budget – The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a

budget can be defined as the allocation of scarce resources amongst competing needs.

Budget Preparation Manual – The set of instructions and forms sent by the Budget Division to departments, offices, and agencies of the County used to prepare their operating budget requests for the upcoming year.

Budget Transfer – A transfer of funds from one program to another. Funds cannot be transferred between departments or between funds without the Board of County Commissioner's approval.

Capital Budget - The budget for capital outlay in the Capital Expenditure Fund and other Capital Project Funds including the Infrastructure Fund and the Arapahoe County Recreation District Fund.

Capital Expenditure Fund (CEF) – The fund established to account for Arapahoe County capital projects.

Capital Improvements Program (CIP) – The annual capital budgeting process that develops a multi-year capital budget. The Capital Improvement Program is developed by a committee, appointed by the Board of County Commissioners known as the CIP Team. The CIP Team develops a recommendation to the Board of County Commissioners that includes a spending proposal, a financing plan and a time schedule.

Capital Outlay – Use of funds for the purchase of capital assets.

Capital Projects – Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of \$50,000 or more. In Arapahoe County, equipment, computer equipment, computer software, vehicles and furniture is not included as a capital project, as this type of asset is purchased through the Central Service Fund.

Capital Project Funds – Funds that are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Cash-In-Lieu – Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

Cash-In-Lieu Fund – A special revenue fund established to record and budget cash in-lieu transactions.

Central Service Fund – The fund established to account for fixed assets. The Central Service Fund is a revolving fund that owns the fixed assets purchased for the County. Assets purchased through the Central Service Fund are leased to the department that uses the asset. The lease payments are made through inter-governmental rent charges, and are based on a scheduled estimated life of the asset.

Colorado Benefit Management System (CBMS) – The system that Human Services uses to input applicant information for those people who have applied for benefits.

Committed Fund Balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the County's highest level of decision making authority, the Board of County Commissioners (BOCC), prior to the end of the current fiscal year. The constraint may be removed or changed only through formal action of the BOCC.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – Federal law that gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Conservation Trust – State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency – A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service – The annual payment of principal and interest on the County's debt obligations.

Debt Service Fund – A fund established to accumulate resources to pay the principal, and interest of long-term debt or lease obligations.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation – The allocation of the cost of property, plant and equipment over their estimated useful life, in the accounting period in which these assets are used.

Effectiveness Indicator – Units of work accomplished (output) evaluated against a specific objective or standard. These indicators should measure the actual level of service against previously identified objectives, such as responsiveness, customer satisfaction, problem reduction and percentage of standard realized. Example: the number of burglary arrests which "survive preliminary hearings". These indicators may be affected by outside factors, e.g., economic conditions or the crime rate.

Efficiency Indicators – Units of work accomplished (output) against units of resource (input). The desired resources measure is work year or work hours, e.g., work hours per dog vaccination or percentage completed. Costs per unit of output may also be shown, in addition to hours or years per unit.

Emergency Supplemental Appropriation – The governing body of a local government may authorize the expenditure of funds in excess of the budget. An emergency is defined as: a) Act of God; b) Public Enemy; and c) Something "which could not have been reasonably foreseen at the time of the adoption of the budget".

Encumbrance – An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

Enterprise Fund – A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Expenditure – An actual payment made by County warrant (check), wire transfer or by inter-fund transfer for internal County bills.

Expenses – Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

Fees – A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, building permits, and vehicle registrations.

Fiscal Policy – The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year Spending – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

Fixed Asset – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of \$5,000 or more. Does not include capital projects. Fixed assets are purchased, depreciated and recorded in the Central Service Fund.

Fringe Benefits – These include social security, retirement, group health, dental, life and disability insurance.

Full-Time Equivalent Value (FTE) – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance – Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Funds Available For Appropriation – Funds that are available for appropriation and expenditure by designated County departments.

GAAFR (Governmental Accounting, Auditing, and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Standards for financial accounting and reporting.

GASB (Governmental Accounting Standards Board) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Gallagher Amendment – The Gallagher Amendment to the State Constitution requires the state to adjust the residential assessment rate every two years based on a formula that maintains a statewide equalization of taxes. The amendment requires that non-residential property taxes be 55% of the statewide total and that residential property taxes be 45% of the statewide total. To accomplish this equalization, the assessment rate for non-residential property is fixed at 29% of the actual property value and the residential assessment rate be adjusted to make the 55%/45% ratio work.

General Fund – A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District (GID) – Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar

to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.

General Obligation Bond – A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election. The County's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from property tax revenues of the County.

Goal – A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Geographical Information System (GIS) – A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.

Governmental Funds – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, capital project funds, and debt service funds.

Grant – A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

Highway User Tax Fund (HUTF) – Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The State of Colorado allocates HUTF revenue to various local governments, (including county's) based on a formula established by law.

Inflation – As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver/Boulder all items, all urban consumers, or its successor index.

Intergovernmental Revenues – Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

Internal Service Funds – Funds that account for goods or services provided to other County departments or agencies with the intention of recovering the full cost of the service.

Juvenile Accountability Incentive (JAIB) Block Grant – This money is allocated from the federal government, managed by the Division of Criminal Justice and provided to local municipalities and counties. Provide funding to enable juvenile courts, law enforcement, human services and probation offices to be more effective and efficient in holding juvenile

offenders accountable and reducing repeated offenses. Establish and maintain interagency information-sharing programs that enable the juvenile and criminal justice system, schools and social services agencies to make more informed decisions regarding the early identification, control, supervision, and treatment of juveniles who repeatedly commit serious delinquent or criminal acts.

Lease Purchase Agreements – Contractual agreements which are termed "leases" but which in substance amount to purchase contracts for equipment, land or buildings.

Legal Debt Margin – The County can have outstanding general obligation debt equal to no more than 1.5% of the County's total assessed valuation.

Level of Service – Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

Line Item Budget – A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

Local Improvement District (LID) – A geographic boundary of the County created by the Board of County Commissioners within which local improvements are made or proposed. The purpose of the district is the construction, installation or acquisition of any public improvement authorized by law.

Mandated Services – Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the County.

Mill Levy (Tax Rate) – Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

Net Budget – The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

Objective – An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

Operating Budget – A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense – Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, motor pool charges, and office supplies are operating expenses.

Other Entities – Funds that the Arapahoe County Board of County Commissioners is either the Board of Directors or appoints the Board of Directors.

Output Indicator – Unit of work accomplished without reference to the resources required to do the work, e.g., number of permits issued, number of animal licenses issued or number of arrests made. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Measure – Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

Productivity Improvement – Either getting greater quantity and/or better quality service for the same or lower level of resources, or getting the same quantity or quality of service for fewer resources.

Program Budget – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

Program – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

Property Tax – Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

Proposed Budget – The recommended County budget submitted by the Budget Division of the Finance Department to the Board of County Commissioners by October 15th of each fiscal year.

Proprietary Fund – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

Public Improvement District (PID) – A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resolution – A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.

Revenue – Income received by the County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Revenue Bond – A bond secured by the pledge of specific revenues issued to finance a capital improvement.

Special Revenue Funds – Funds established to account for revenues received by the County that are required by law, contract, or County policy to be spent for a particular purpose.

Statutory Property Tax Revenue Limit - The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Property tax revenue levied for certain expenditures, namely: a) bonds and interest; b) new construction; c) contractual obligations approved at election; and d) special legislation for capital projects are exempt from this limit.

Structurally Balanced Budget – A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

Supplemental Appropriation – An appropriation by the County Commissioners when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local

government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer’s Bill of Rights) – An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer’s Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR Reserve – Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

Temporary Assistance for Needy Families (TANF) – A federal program administered by county governments. This program provides cash assistance to families that qualify for assistance based on standards set by Federal guidelines.

Transfers – The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

Trust Fund – A fund used to account for assets received and held by a government acting in the capacity of trustee, or custodian. An example is the County Pension Fund.

Unassigned Fund Balance – The residual portion of fund balance that does not meet any of the criteria for Restricted, Committed, or Assigned Fund Balance. The County

Unencumbered Balance – The year-end balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determines the maximum amount available for appropriation in the next year's budget.

Unincorporated County – Those portions of the County that are not part of a city or town.

User Charges – The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Victims Assistance Law Enforcement (VALE) – A grant program administered by the District Attorney’s

office utilizing Federal funds and surcharges collected by criminal fines.

Workload Indicator – A unit of work to be done, e.g., number of permit applications processed, the number of street sweeping services or the number of arrests.

CLASSIFICATION OF ACCOUNTS

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenues

- 41000 Taxes** – This is the basic classification of revenues received from taxes. The largest dollar amount relates to property taxes.
- 42000 Licenses and Permits** – This classification includes revenues received by the sale of licenses or permits, such as liquor licenses and fence permits.
- 43000 Intergovernmental and Grant Revenue** – This category includes grants received from other outside entities. The primary sources of grant money are the Federal government and the State government, but can also include revenue from local entities.
- 44000 Charges for Services** – This is a classification of revenues received for fees or services Arapahoe County has provided. Some examples of this classification are: Tax Collection fees, Zoning fees or VIN verification.
- 45000 Fines & Forfeits** – This is a classification of revenues received such as DUI fines or animal control fines.
- 46000 Investment Earnings & Contributions** – This is the account category which records all interest earned, such as interest earned on bank accounts and certificates of deposit, as well as contributions such as developer contributions.
- 47000 Interfund Revenues** – This classification includes all cost allocations between departments and funds in Arapahoe County.
- 48000 Transfers In** – This category of accounts records all transfers received in one Arapahoe County fund from another Arapahoe County fund.
- 49000 Other Financing Sources and Miscellaneous** – This category includes miscellaneous revenues which do not fit in any other revenue category, such as sale of assets and refund of expenditures.

Expenditures

- 51000 Salaries** – This is a classification of expenditure for services rendered by officers and employees, including permanent salaries, overtime, temporary help, part-time salaries, longevity pay, etc.
- 52000 Employee Benefits** – This classification includes health, life, accidental disability insurance, payroll taxes, workers' compensation, unemployment insurance, retirement benefits and deferred compensation paid by Arapahoe County on behalf of its employees.

- 53000 Supplies** – This is a classification of expenditures for articles and commodities which are purchased for consumption such as office supplies, gas and oil or cleaning supplies.
- 54000 Services and Other** – This is a classification for services which are required by the governmental unit in the administration of its assigned functions. Included are items such as insurance premiums, utilities, mileage, auditors, maintenance and repair, contract labor, and professional services.
- 55000 Community Programs** – This is a classification which includes a variety of social services and community services programs. Such programs include: Residential Treatment, Foster Care, Day Care, General Assistance, and other programs.
- 56000 Capital Outlay** – This is a classification of expenditures for fixed assets such as equipment, furniture, vehicles, computer hardware, and voting machines which have a value of \$5,000 or more, or for land or construction of buildings.
- 57000 Central Services** – This is a classification of charges for services performed by one department, which allocates its costs to other using departments.
- 58000 Transfers Out** – This category is the expenditure of all amounts transferred from one Arapahoe County fund to another Arapahoe County fund.
- 59000 Projects and Miscellaneous (Extraordinary/Special)** – This category records expenditures by project and also includes miscellaneous expenditures.