



ARAPAHOE COUNTY

A scenic landscape photograph showing a gravel path leading through tall grasses and shrubs. In the foreground, there are wooden walkways made of wooden planks set on a gravel base. The sun is low on the horizon, creating a bright, warm glow and lens flare effects. The background shows more trees and a clear sky.

2022 Budget

Arapahoe County Department of Finance
5334 South Prince Street | Littleton, Colorado 80120-1136
www.arapahoe.gov

Table of Contents - Click on item for direct link to content, and logo to return

Acknowledgements..... 5

Distinguished Budget Award..... 7

Special Recognition..... 8

2022 Board of County Commissioners and Elected Officials 9

Arapahoe County Government Organizational Chart..... 10

Quick Reference and Reader’s Guide..... 11

Budget Message..... 15

Profile of Arapahoe County..... 59

Operating Budget

Fund Revenue and Expenditure Detail 73

- General Fund..... 89
- Arapahoe County Fair Fund 93
- Arapahoe County Recreation District Fund 95
- Arapahoe County Waste & Wastewater Public Improvement District Fund..... 97
- Arapahoe Law Enforcement Authority Fund 99
- Arapahoe/Douglas Works! Fund 102
- Building Finance Corporation Fund 104
- Building Maintenance Fund 106
- Capital Expenditure Fund..... 108
- Cash In Lieu Fund..... 112
- Central Services Fund 114
- Communications Network Replacement Fund 116
- Community Development Fund 118
- Conservation Trust Fund..... 121
- Contingent & Emergency Reserve Fund 123
- Developmental Disability Fund 125
- Electronic Filing Technology Fund..... 127
- Employee Flex Benefit Plan Fund 129
- Forfeited Property Fund 131
- Grant Fund 133

- Homeland Security Fund..... 135
- Infrastructure Fund..... 137
- Lease Purchase Agreements Fund..... 139
- Open Space Sales Tax Fund..... 141
- Road & Bridge Fund..... 144
- Self Insurance Dental Fund 148
- Self Insurance Liability Fund..... 150
- Sheriff’s Commissary Fund..... 152
- Social Services Fund..... 154
- Worker’s Compensation Fund..... 157
- County Scorecard..... 159**
- Elected Office/Department Budgets**
- Administrative Services 166
- Aid to Agencies..... 170
- Assessor 172
- Board of County Commissioners..... 176
- Clerk & Recorder 179
- Commissioners’ Office..... 184
- Community Resources..... 188
- Coroner 194
- County Attorney..... 198
- District Attorney..... 202
- Facilities and Fleet Management..... 205
- Finance..... 211
- Human Resources..... 215
- Human Services..... 219
- Information Technology 224
- Open Space 230
- Public Works and Development..... 235
- Sheriff’s Office..... 243
- Strategy and Performance 254
- Treasurer..... 258
- Tri-County Health 261

Staffing	264
Capital Improvement Program	
<u>Introduction</u>	268
<u>Capital Improvement Program 5-Year Plan</u>	281
Debt Service Summary	
<u>Debt & Lease Obligations</u>	284
<u>Debt and Capital Lease Obligations Schedule</u>	288
<u>Debt and Lease Schedules</u>	289
Appendices	
<u>Appendix 1 - Expenditure Detail</u>	297
<u>Appendix 2 - Staffing Detail</u>	304
<u>Appendix 3 – Budget Package Detail</u>	308
<u>Appendix 4 - Operating Transfers</u>	332
<u>Appendix 5 - Aid to Agencies and Economic Development</u>	333
<u>Appendix 6 - Multi-County Allocation Formulas</u>	335
<u>Appendix 7 - Budget & Accounting Policies</u>	336
<u>Appendix 8 – General Financial Policies</u>	343
<u>Appendix 9 - TABOR Amendment</u>	373
<u>Appendix 10 – Glossary of Terms</u>	377



ARAPAHOE COUNTY

2022 Budget

ACKNOWLEDGEMENTS

BOARD OF COUNTY COMMISSIONERS

Carrie Warren-GullyDistrict 1
Nancy N. SharpeDistrict 2
Jeff BakerDistrict 3
Nancy JacksonDistrict 4
Bill L. HolenDistrict 5

ELECTED OFFICIALS

PK Kaiser Assessor
Joan Lopez Clerk and Recorder
Dr. Kelly Lear Coroner
John Kellner District Attorney
Tyler S. Brown Sheriff
Sue Sandstrom Treasurer

FINANCE DEPARTMENT

Todd Weaver Finance Director
Jessica Savko Sr. Budget Analyst
Lisa Stairs Sr. Budget Analyst
Leanna Quint Sr. Budget Analyst

Arapahoe County

Department of Finance

5334 South Prince Street

Littleton, Colorado 80120-1136

www.arapahoegov.com

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.

GFOA Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Arapahoe County, Colorado for its annual budget for the fiscal year beginning January 1, 2021. This is the 35th consecutive year of receiving this award.

To be eligible for the award, a government entity must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Arapahoe County
Colorado**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

Special Recognition

The following individuals and groups played a key role in the development of the 2022 budget for Arapahoe County. We recognize them here for their hard work and valuable contributions.

Department Directors

- Michelle Halstead.....Commissioners’ Office
- Katherine Smith.....Community Resources
- Ron Carl.....County Attorney
- Patrick O’Neill..... Facilities and Fleet Management
- Todd Weaver..... Finance
- Patrick Hernandez Human Resources
- Cheryl TernesHuman Services
- Philip Savino..... Information Technology
- Shannon Carter Open Spaces
- Bryan WeimerPublic Works and Development
- Manisha Singh.....Strategy and Performance

Department/Elected Office Budget Representatives

- Carrie Van Beek..... Assessor's Office
- Juan Guzman..... Clerk & Recorder's Office
- Nicole Russ.....Community Resources
- Lisa Vantine..... Coroner's Office
- Lorraine SchafferCounty Attorney
- Chris Morgan..... Facilities and Fleet Management
- Lisa Stairs Finance
- Jana Nordstrom..... Human Resources
- Suzanna Dobbins.....Human Services
- Debbie Atkinson Information Technology
- Rebecca Doane.....Public Works and Development
- Olga FujarosSheriff’s Office
- Michael Wallace Treasurer's Office

Other

- Liz Ellis.....Graphic Designer
- Tim Mulvey, Janeen Muilenburg, Justin Miller, Andrew EstesPrinting Services

To Contact Us:

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

BOARD OF COUNTY COMMISSIONERS AND ELECTED OFFICIALS



*Carrie Warren-Gully
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*

2022 BOARD OF COUNTY COMMISSIONERS



*Joan Lopez
Clerk and Recorder*



*PK Kaiser
Assessor*



*Sue Sandstrom
Treasurer*



*Dr. Kelly Lear
Coroner*



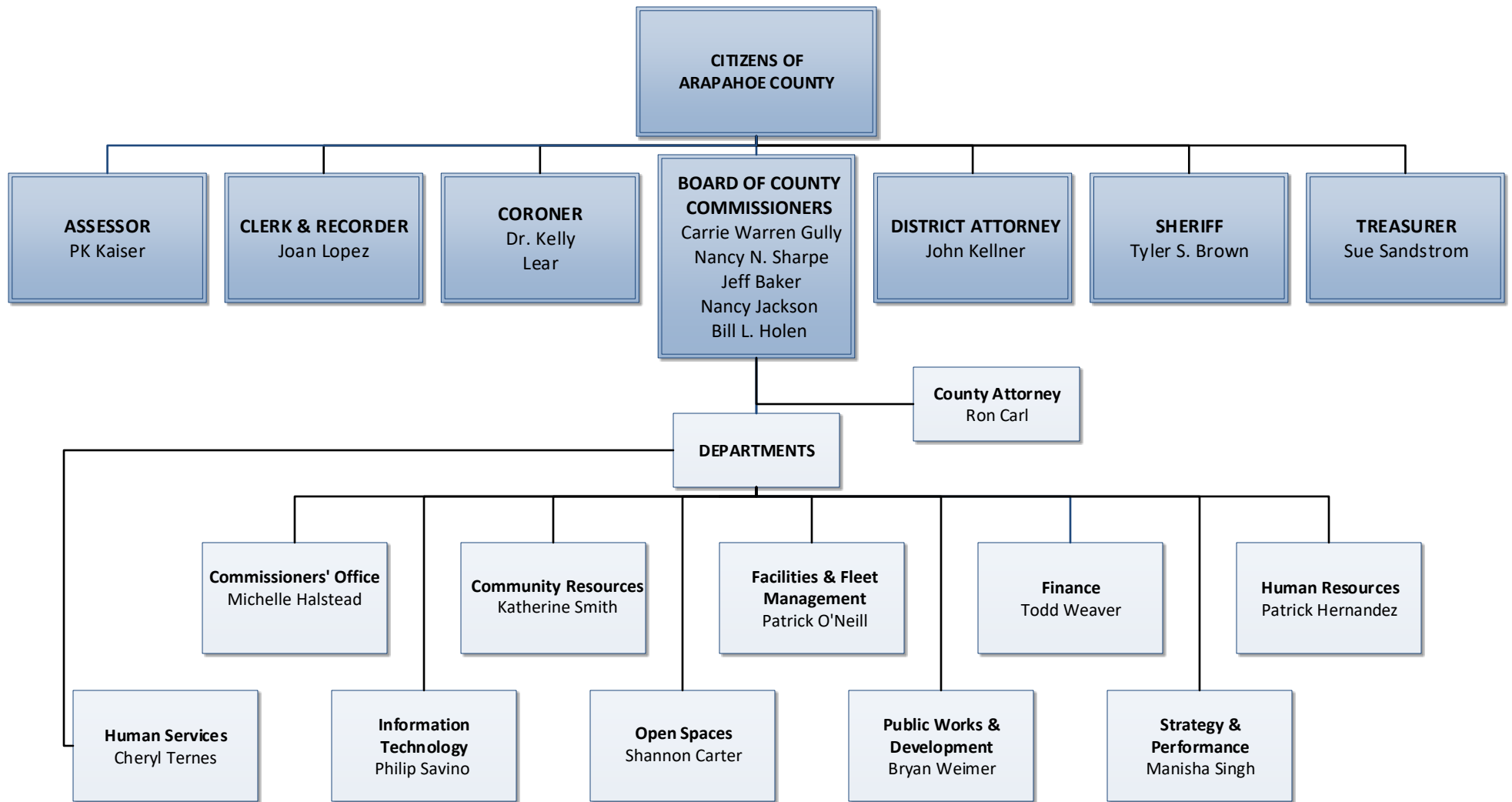
*John Kellner
District Attorney*



*Tyler S. Brown
Sheriff*



ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART



Quick Reference and Reader’s Guide

Navigating the Budget Book Electronically



Bookmarks have been provided for the major sections of the Budget Book. To display the bookmarks, move your mouse on the page until the ribbon appears on the top of the page. On the top right-hand corner, you will see the icon for bookmarks. By clicking on the drop-down arrow, you will be able to open the bookmarks and scroll through the sections. If a “>” sign is to the left of the heading, click on the “>” to open the subheadings.



The **Table of Contents** is hyperlinked. To jump to a specific page or subsection from the Table of Contents, hover the pointer finger on the title or page number and click the mouse to go to that section. To return to the Table of Contents, click on the Arapahoe County Logo at the top of any page.

If you have this question:	Refer to this section:	Page(s)
How much is in the 2022 Budget?	Budget Message Fund Revenue & Expenditures	15-44 73-158
How was the 2022 budget developed?	Budget Message Capital Improvement Program	15-38; 45-50 268-283
What policies does the County use to develop the budget?	Budget Message Appendices	52-58 336-376
What is the budget by fund?	Fund Revenue & Expenditures	73-158
How much is budgeted by department?	Department Budgets Expenditure Detail	166-263 297-303
What are the primary sources of revenue for the County?	Fund Revenue & Expenditures	73-158
What does the County spend money on?	Budget Message Fund Revenue & Expenditures Department Budgets Expenditure Detail	15-44 73-158 166-263 297-303
What is the County’s budget process timeline?	Budget Message	15-44
What are the Goals of Arapahoe County?	Budget Message Department Budgets	15-50 166-263
Where can I learn about the capital budget?	Budget Message Capital Improvement Program	21-33, 45-50 268-283
What are the County’s Debt and Lease Obligations?	Debt Service Summary	284-296
What “basis of accounting” does the County use?	Appendices	339-340

Budget Book Layout

This budget document contains the adopted 2022 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 2022 Budget document begins with the Annual Budget Message and an overview of the 2022 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 the County revenue and expenditures for 2019, 2020, 2021, and 2022.

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, housing statistics, employment, building permits, foreclosures, vehicle registration, and voter registration.

Fund Revenue & Expenditures

The section begins with an overview of fund revenue and expenditures, followed by a chart showing County revenue and expenditures by category. Next is an explanation of significant revenue, 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.

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 revenue, 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.

County Scorecard

The County has been working on the Align Arapahoe performance management system and has completed the strategic goals and outcomes as well as the county-wide scorecard. The County has three main Goals: Service First, Fiscal Responsibility, and Quality of Life. All of the measures for the County roll up into one of these three areas.

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: 2019, 2020, 2021, and 2022.

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; changes from the Recommended Budget to the Adopted Budget; budget and accounting policies; general financial policies; the TABOR Amendment; and a glossary of terms used in this document.

Classification of Accounts

Arapahoe County has established a classification of accounts which groups accounts according to the following categories:

Revenue

- 41000 Taxes** – This is the basic classification of revenue received from taxes. The largest dollar amount relates to property taxes.
- 42000 Licenses and Permits** – This classification includes revenue received by the sale of licenses or permits, such as motor vehicle licenses or building 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 revenue received for fees or services Arapahoe County has provided. Some examples are: Tax Collection fees, Zoning fees or VIN verification.
- 45000 Fines & Forfeits** – This is a classification of revenue 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 Revenue** – 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 revenue 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, 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: 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 – This category records expenditures by project and also includes miscellaneous expenditures.



DATE: January 1, 2022

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

FROM: Todd Weaver, Finance Director

SUBJECT: **2022 ADOPTED BUDGET**

I am pleased to submit herewith an adopted budget for 2022 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

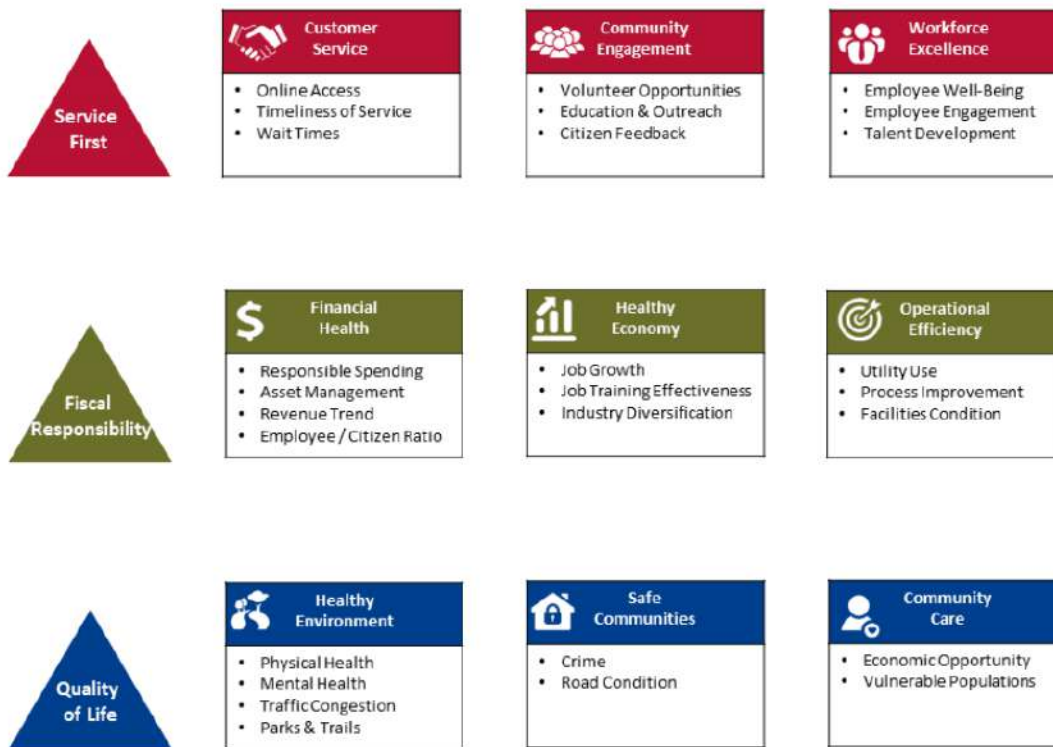
The Arapahoe County Board of County Commissioners either serves as the Board of Directors or appoints the Board of Directors for these entities.

This budget message provides an overview of the process and issues that drove the development of the 2022 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.

This adopted budget provides funding for services, programs, and projects that support the mission, vision, and values of the Board of County Commissioners as well as the County’s performance management program, Align Arapahoe. Align Arapahoe is comprised of three goals, 9 outcomes and 27 indicators which include all the countywide performance measures and is the foundation for current strategic management and performance measurement efforts. The formal budget development process and the use of a budget assist in ensuring that the County meets its objectives of fiscal responsibility, putting service first and improving the quality of life. More information on performance management can be found in a section later in this document.

One of the key performance indicators for the County’s fiscal responsibility goal is responsible spending. For the County, the ability to structurally balance its operating budget has been paramount in pursuit of responsible spending. The increasing pressure for expenditure increases due to growing workloads without equivalent increases in revenue makes balancing the operating budget a challenge during the budget development process. That the 2022 adopted budget is structurally balanced demonstrates the County’s commitment to the goal of fiscal responsibility and the responsible use of taxpayer funds.

Align Arapahoe



Issues Impacting the Development of the 2022 Budget

Budget Submission Guidance and Review

Prior to the development of the 2022 budget, the Board of County Commissioners and the Executive Budget Committee (EBC) provided budget guidance to departments and elected offices. This committee was facilitated by the Finance Director, Todd Weaver and by Budget Division staff. For purposes of evaluating the 2022 budget, the EBC was comprised of the following members:

- Jeff Baker, County Commissioner
- Nancy Jackson, County Commissioner
- Sue Sandstrom, Treasurer
- Shannon Carter, Open Spaces Director

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 2022 budget. The budget guidance was distributed in June and discussed the current economic climate and revenue projections for the remainder of 2021 and looking ahead into 2022. The Executive Budget Committee, with the concurrence of the Board of County Commissioners, requested that departments and elected offices look for and submit voluntary reductions from their budgets, if they were able. The budget guidance also directed that budget requests for additional, ongoing, operating funds be offset by a corresponding reduction in operating expenses elsewhere within the department or elected office

or with additional revenue related to those requests. The budget guidance for 2022 also continued the long-standing policy of reducing personnel budgets to account for historical amounts of vacancy savings. In addition to providing answers to some supplementary questions, the budget guidance also directed departments to analyze and provide descriptions for budget line items over the past 3 years that have historically been over or under spent by a predetermined threshold. This information would be reviewed and used to determine if departments and elected offices had the ability to absorb additional costs or if there was a need for additional funding in high demand areas. The budget guidance also reminded elected offices and departments of the key tenets of the new Board of County Commissioner strategic goals and specifically those that applied to their goal of financial sustainability would be applied in the budget development process.

The County has used a baseline budget process since 2003 and continued this baseline budget process in the 2022 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 met with each department and elected office with specific questions regarding their budget increase requests and priorities related to Align Arapahoe and compliance with the budget guidance. The Committee then prepared its recommendations that will be submitted to the Board of County Commissioners on October 12th, 2021. The budget was further reviewed by the Board of County Commissioners during October and November and formally adopted on December 14th, 2021.

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 included in this budget. The section below provides a brief overview of the economy when the 2022 budget was developed.

The economies of both Colorado and the nation are continuing to recover after the impact of the COVID-19 pandemic on the economy during 2020. At the time of the development of this budget, COVID cases are surging with the spread of the Delta variant and any impact on the economy for later in 2021 or into 2022 is unknown. Moving past the volatility of 2020, national economic growth, as measured by gross domestic product (GDP), has increased by over 6 percent during first two quarters of 2021 as economic activity has rebounded, particularly in the area of consumer spending. Overall economic growth is expected to increase by 5.7 percent for 2021 and a further 3.4 percent in 2022 after a 3.4 percent decline in 2020. The nation's labor market has improved dramatically from last year's record numbers of workers filing for unemployment during the pandemic and an unemployment rate in April of about 15 percent to adding back millions of jobs and an unemployment rate below 6 percent. Unfortunately, the recovery in the labor market has impacted certain sectors and geographic areas differently and job growth has slowed in August. For 2021, the unemployment rate is expected to decrease to 5.6 percent as the economy continues to recover with a further decrease to 4.5 percent by 2022. Consumer spending makes up about two-thirds of total economic growth and the pandemic impacted this significantly during 2020 but spending on goods has rebounded strongly with spending on services lagging. Personal income was buoyed by Federal stimulus payments to individuals as well as the increase in unemployment benefits. As these stimulus payments, unemployment benefits, and eviction moratoriums expire or are wound down, it will be important to see if it has a negative impact on the economic recovery, especially considering the spread of the Delta variant.

The Colorado economy, like that of the rest of the nation, experienced a rapid downturn due to the impact of the COVID-19 pandemic but has steadily recovered since the fall of 2020. Colorado's job market has rebounded in similar fashion to the nation as a whole, but there are a number of employment sectors such as leisure and hospitality, natural resource extraction, finance and insurance, and government that are struggling to regain their losses to pre-pandemic levels. The unemployment rate for Colorado is expected to decrease from 7.3 percent in 2020 to 6.1 percent in 2021 further declining to 4.5 percent in 2022. Consumer spending is recovering but spending on goods is recovering faster than services and retail sales is up nearly 17 percent year-to-date. Data is showing that sales of motor vehicles, clothing, furniture, and sporting goods are up considerably in 2021 compared to the first half of 2020. An increase in spending at restaurants and hotels is helping the travel and tourism sector of the State's economy to recover as well, but this recovery varies by geographic area. The Delta variant, expiring stimulus, and supply chain disruptions could put a damper on consumer spending going forward. For now, personal income is expected to increase 6.2 percent in 2021 but slow considerably to 0.8 percent growth in 2022 as stimulus and aid from government to individuals ends. Increases in wages and salaries is expected to grow 7.8 percent in 2021 and 5.9 percent in 2022 as the tight job market drives competition for labor. Increases in income and spending has sent inflation for the Denver metropolitan area up by a projected at 3.7 percent for 2021 and 2.4 percent for 2022 as compared to an inflation rate of 2.0% for 2020.

Colorado's growth in home prices outpaced most of the nation over the past few years. The pandemic may have impacted the economy dramatically during the first half of the year, but low interest rates and low inventory have continued residential demand and price appreciation within the State. While residential new construction has begun to catch up to demand, the relative healthy residential market should see a 21.6 percent increase in residential permits in 2021 before a slight contraction of 3.9 percent from the peak for 2022. Projections show that home prices should continue to grow through 2021 but moderate in the years that follow. The nonresidential construction market has not fared as well as residential construction and is expected to decline 4.8 percent in 2021 following a decline of 9.4 percent in 2020. Sectors of nonresidential construction hit especially hard are lodging, amusement and recreation, as well as office space as more employees work remotely. The strain on governmental budgets has also pushed public construction lower as well. Economists are projecting increases in nonresidential construction through 2023 but at levels much lower than the peak experienced in 2018. Overall, the current trajectory for the recovery and economic forecast is uncertain as numbers of COVID cases continue to rise, federal stimulus funding ends, and manufacturing and distribution struggles with supply chain and labor issues. Please see Attachment H for graphs illustrating some key economic trends.

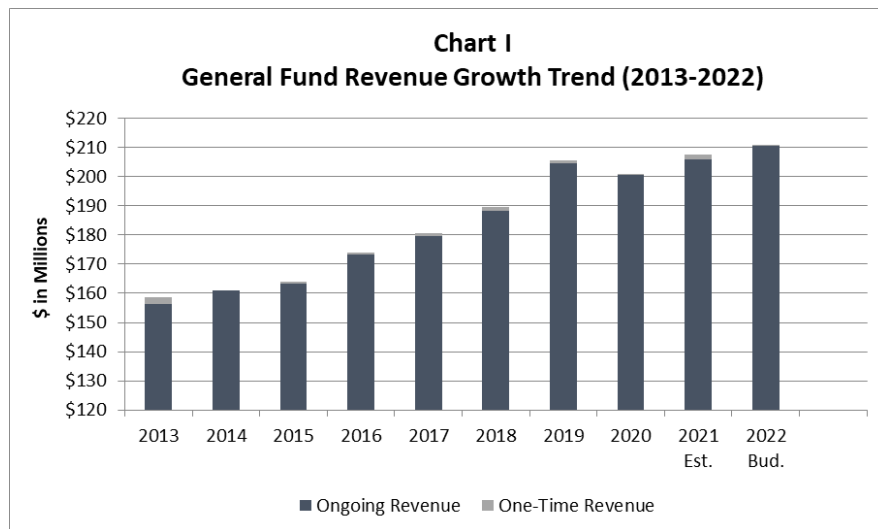
Trends in Revenues and Expenditures

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, and other limitations in statute. The economy also plays a significant role in the amount of property tax revenue the County can collect and retain, particularly the real estate and construction sectors. Collections for 2022 will reflect the taxable values that have been set during the 2021 reappraisal cycle and will factor in any new construction realized over the prior year for determining the total amount of assessed, or taxable, value. When the current values were established, the housing and real estate market in the Denver metro area was among the strongest in the nation with significant price appreciation seen in the most recent year despite the impact of the pandemic on employment and retail sales.

For the upcoming fiscal year, the reappraisal period captures a portion but not all of the pandemic and values have continued to rise within the county. It is estimated that the actual value of property is increasing 7.7 percent from \$111.9 billion to \$120.5 billion. Taxable assessed value is increasing from \$12.2 billion to \$13.1 billion, or 7.5 percent over the prior year. The market value of new construction is estimated to increase about 15 percent and reflects about \$1.4 billion in new value added to the County. The 2022 property tax revenue is projected and budgeted at

\$152.4 million, which is a 5.2 percent increase or about \$7.6 million more than 2021. 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.

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 during the end of the last recession, the economic expansion since 2016, and includes the flattening of the revenue for 2020-2021 due to the pandemic and the growth reflected in the 2022 adopted budget.



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. As residential construction has picked up steam in response to increasing home prices and low inventory, planning and construction activity has increased and there is a corresponding increase on the workload and revenue collection in these areas over the past two years. The 2022 budget includes an increase of about \$220,000 in the revenue for building permit fees, plan check fees, and development plan reviews. Adjustments in Engineering Services fees will also yield an additional \$30,000 in revenue while the demand for building inspectors has led to an after-hours inspection program that will generate about \$20,000 in fees to cover the overtime for such inspections.

While the pandemic slowed revenue collections of the fees and charges related to the licensing and registering of motor vehicles in 2020 these collection issues subsided during 2021. For 2022, revenues are increasing by \$200,000 as strong motor vehicle sales drive collection of sales tax for cities and other related fees. One of the largest sources of revenue for the County is for specific ownership tax applied to motor vehicles. One area of strong revenue growth for the Clerk & Recorder’s Office has been land recording fees. The strong real estate market had already grown this revenue over the past year or two, but the continued low mortgage interest rates and high demand for housing have driven increased home-buying and refinancing activity and resulted in significant gains in this revenue. The 2022 budget includes nearly \$430,000 in additional revenue for land recording fees bringing total collections up to \$5.0 million.

Significant revenues collected by the Treasurer’s Office include the fees on the collection of property taxes and funds from earnings on investments. After several years of rising interest rates, the Federal Reserve has reduced rates as a result of the economic downturn due to the pandemic. Due to the County Treasurer’s investment strategy, revenue from investment earnings are projected to remain relatively stable at \$4.0 million for 2022, but continued economic uncertainty and funds that will likely have to be reinvested at lower rates, may reduce earnings in future budget years.

The reappraisal process for 2021 yielded an almost 8% increase in taxable value across the entire County and, as a result, the budget for tax collection fees is projected to increase by \$600,000 in 2022 to a total of \$9.1 million. Continued home-buying activity and mortgage refinancing should increase revenues for certificates of taxes due and revenues for the Public Trustee's Office in the short term as well.

Intergovernmental revenue from the State or Federal government is another large source of funding for the County. Over the past few years, there have been increases in State allocations for Human Services programs with particular attention on adult and child protective services as well as addressing the impact of the pandemic on vulnerable populations. Each year, the Human Services Department has been able to use this funding to increase staffing levels and reduce caseloads on caseworkers. Future increases and decreases in these intergovernmental revenues are difficult to project and will certainly be impacted by budgetary effects of the pandemic on the State and Federal governments.

In 2020, as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), Arapahoe County received \$114.6 million from the Coronavirus Relief Fund and allocated 45% directly to municipalities within the County. The County retained and spent the other 55% for providing funding for pandemic expenses to continue providing essential program and services as well as for personal protective equipment (PPE), business support grants, and funding to other organizations that serve vulnerable populations as well as the greater community. In 2021, the County received an allocation of \$127.3 million in aid from the American Rescue Plan Act (ARPA) that will be distributed in two tranches, with one half of the allocation received in May of 2021 and the remaining funds in to be received in May of 2022. The Board is carefully considering how to use these funds in addition to some of the critical community support programs carried forward from the CARES Act funding. The County was also a recipient of federal Emergency Rental Assistance funds that will be used to help residents who have faced economic hardship over the past year with back rent and utility payments.

In addition to revenue from the State and Federal governments, the County also receives revenue from the City of Centennial under an intergovernmental agreement to provide law enforcement services. For 2022, the revenue received from the intergovernmental agreement will increase in proportion to the increase in costs for personnel, equipment, and services as well as any budget packages related to increases in the service level put forward to the City by the Sheriff's Office and will be approved prior to the adoption of the County budget.

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. As discussed in more detail later in this document, the impact of the current labor market on salary increases for merit and to keep pace with the market has a significant impact on the budget for 2022. 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 property tax collections. For 2022, 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 (2021). 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 based upon the growth in taxable value.

Due to this local growth restriction under TABOR, the County's property tax revenue growth from 2020 to 2021 is limited to 5.15 percent, which is the sum of the estimated inflation of 4.0 percent and new construction growth ("local growth") of 1.15 percent in the 2021 assessment. This is compared to a taxable value growth of nearly 8 percent. A resulting temporary tax credit of 4.161 mills is estimated to 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. 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 2022, this levy is estimated at 0.102 mills for \$1.3 million, and is included in the County's total levy. The 2022 budget includes the projection for the County's property tax revenue increasing from \$144.9 million in 2021 to \$152.4 million. The estimated total levy for the County will be 11.762 mills for 2022. The levy for 2022 is slightly lower than 2021 due to the temporary tax credit increasing to 4.161 mills from 3.904 mills to remain within the TABOR revenue limitations and below the maximum authorized levy of 15.821 mills.

Financial Planning and Projections

A large part of the budget process 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 as part of the County's financial planning process. Table I shows this General Fund estimate for 2021 in comparison to the adopted 2022 budget. Projections for 2023 through 2026, or for the remainder of the 5-year forecast, are also provided in Table I.

The most recent estimate was developed after the 3rd quarter of 2021 and is projecting a General Fund available fund balance of about \$87.2 million by the end of the fiscal year. This amount becomes the beginning General Fund available fund balance for the 2022 budget. The reduction in the estimate of the use of fund balance in 2021 is due primarily to the increase in a number of revenue sources that were expected to struggle during the pandemic that have rebounded as well as the decrease in spending that was estimated for pandemic response that has been funded by additional federal funds.

The 2022 adopted budget includes a net reduction in fund balance of \$4.3 million and represents the planned use of fund balance for one-time uses such as the \$4.9 million transfer to the Capital Expenditure Fund for capital projects, \$1.5 million for 2022 election costs, as well as a number of smaller one-time equipment purchases and other similar items. The forecast for the General Fund beyond 2022 shows revenues and expenditures roughly balanced through 2026 with small surpluses each year. It is important to note that these projected amounts do not include any expansion of current service levels, budget packages, or capital project transfers, and does not factor in the rate salary increases included in the 2022 budget as the projections were developed before this budget was adopted. It also does not yet indicate any of the funding from the County's American Rescue Plan Act allotment as the use of these funds are still being determined and will begin to be spent and accounted for at the time this document is being drafted. It is expected that COVID-related spending will not result in any adverse impact to the General Fund as a result of this additional federal funding. 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 \$22.9 million for 2022.

Table I
General Fund Projections

(Dollars in Millions)	Actual	Actual	Amended	Projected	Adopt.	Forecast			
	2019	2020	2021	2021	2022	2023	2024	2025	2026
Total Sources	\$ 204.9	\$ 227.9	\$ 206.4	\$ 211.6	\$ 210.6	\$ 217.2	\$ 224.7	\$ 230.8	\$ 237.2
Uses									
Salaries	\$ 96.2	\$ 102.7	\$ 104.1	\$ 103.6	\$ 110.3	\$ 115.1	\$ 119.0	\$ 123.2	\$ 127.4
Employee Benefits	26.4	28.5	30.4	29.3	31.6	33.2	34.9	36.6	38.4
Supplies	6.7	5.9	10.4	5.3	6.3	6.1	6.5	6.1	6.3
Services & Other	47.9	50.4	67.7	51.9	53.9	53.5	55.3	53.8	55.0
Community Programs	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.4	0.7	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Central Services	2.7	3.5	4.1	3.6	3.9	4.1	4.1	4.2	4.3
Transfers Out	15.7	15.0	17.3	17.2	8.6	5.6	5.6	5.6	5.6
Total Uses	\$ 196.4	\$ 207.1	\$ 234.6	\$ 211.4	\$ 214.9	\$ 218.0	\$ 225.9	\$ 230.0	\$ 237.4
Net of Sources/Uses	\$ 8.4	\$ 20.9	\$ (28.2)	\$ 0.2	\$ (4.3)	\$ (0.7)	\$ (1.2)	\$ 0.9	\$ (0.3)
Cumulative Balance									
Beginning Funds Available	\$ 57.7	\$ 66.1	\$ 87.0	\$ 87.0	\$ 87.2	\$ 82.9	\$ 82.1	\$ 81.0	\$ 81.9
Change in Fund Balance	8.4	20.9	(28.2)	0.2	(4.3)	(0.7)	(1.2)	0.9	(0.3)
Ending Funds Available	\$ 66.1	\$ 87.0	\$ 58.8	\$ 87.2	\$ 82.9	\$ 82.1	\$ 81.0	\$ 81.9	\$ 81.6
Restricted/Committed/Assigned	(19.5)	(20.6)	(22.4)	(22.4)	(22.9)	(24.0)	(24.8)	(25.3)	(26.1)
Funds Available for Appropriation	\$ 46.6	\$ 66.4	\$ 36.4	\$ 64.8	\$ 60.0	\$ 58.1	\$ 56.2	\$ 56.6	\$ 55.5

Four other key operating and capital funds are included in the 5-year financial planning process. These funds include the Social Services, Road and Bridge, Capital Expenditure Funds as well as the Arapahoe Law Enforcement Authority Fund. These funds are included in the financial planning process due to their significant impact on County operations for the programs administered by Human Services Department, road maintenance and construction activity, non-transportation capital improvement projects, and the provision of law enforcement services in the unincorporated portion of the County. More detailed information on the financial projections for these funds can be found in Attachment G of this Budget Message and in the Revenue and Expenditure Section.

The 2022 adopted budget includes several other decisions that incorporate the trends in these financial projections to work toward a more financial sustainable future. For each fund, the Executive Budget Committee and Board of County Commissioners consult the financial projections for revenue and expenditures when considering budget packages and requests that will impact the ongoing budget as well as the fund balance for one-time items. In the case of the Road & Bridge Fund, the limited availability of fund balance due to a gap in ongoing revenues and expenditures resulted in the reduction in the amount of budget packages approved for road maintenance. The 2022 budget includes a reallocation of about \$4.4 in property and specific ownership tax revenue that became available as a result of the end of the lease payments on the CentrePoint Plaza building in 2021. Gaps in operating and capital funding were identified in the projections for these funds and the Board of County Commissioners incorporated the reallocation of this funding to address these gaps. More information on this decision is provided later in this Budget Message.

Significant Issues Addressed in the 2022 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 2022 budget. The Committee's findings and recommendations were submitted to the Board of County Commissioners on October 12th, 2021 and discussed in detail during a study session on October 18th.

The Executive Budget Committee focused its review and consideration of department/elected office budget requests and its recommendations on implementing the main points of the BOCC's strategic direction for both the operating and capital budget as discussed in more detail in the key points and descriptions below:

- Structurally balancing the General Fund operating budget and limiting the growth in operating expenses
- Focus funding on mandated programs as well as maintaining existing programs and services
- Maintaining and funding the Total Compensation philosophy and recommendations
- Planning ahead for known future needs and financial sustainability
- Continuing our focused investments in necessary capital improvements, such as deferred maintenance on current assets, despite limited resources

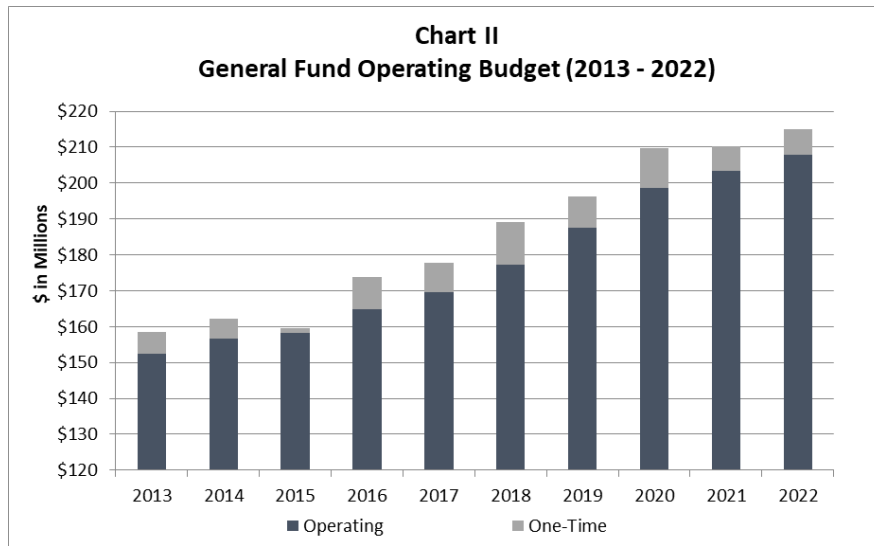
Structurally Balancing the General Fund Operating Budget

The philosophy and practice of structurally balancing the General Fund operating expenditures without the use of fund balance has been a key element of the County's budget development process 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 the 2022 budget development process, the Executive Budget Committee weighed the current fiscal conditions following the COVID-19 pandemic as well as the Board of County Commissioners' new strategic focus on how slower growth in property taxes and other revenues and increasing expenses would impact balancing the current and future budgets as well as the overall financial sustainability. Unfortunately, in looking ahead at the next few budget years, the County will be faced with ongoing revenues that may not be able to support existing ongoing operations as well as a number of anticipated requests for new operating expenses and additional staffing. Some of these anticipated requests are a result of such emerging issues as the division of the 18th Judicial District and the ongoing turbulence and transition of the shared Tri-County Health Department as well as the backlog of deferred maintenance for County facilities and roadway infrastructure and capital maintenance and/or replacement of the detention facility and courthouse. Therefore, structurally balancing the operating budget while seeking financial sustainability in future budget years remained paramount among the goals in putting together this 2022 budget.

The 2022 General Fund operating budget is balanced with a surplus of \$2.1 million in operating funds as a result of the recommendations made by the Executive Budget Committee and adopted by the Board of County Commissioners. The current operating surplus is higher than last year's adopted budget operating surplus of \$1.2 million and is slightly less than one percent of the General Fund budget. The chart below illustrates the trend in the General Fund operating budget since 2013. As the chart depicts, the operating budget remained relatively flat in the aftermath of the last

recession and has grown steadily with the economic recovery since 2016. The chart also reflects the slowdown in growth for 2021 as a result of the pandemic.



Factors that contributed to the structural balancing of the adopted 2022 General Fund operating budget included continuing with baseline budgeting and vacancy savings reductions, critically reviewing, analyzing and judiciously funding budget requests for key County needs and those that were required or mandated, and limiting the growth in ongoing operating expenses by not funding budget package requests that did not meet this level of criticality, necessity, or did not fit with the new strategic budget direction. The Executive Budget Committee and Board of County Commissioners believes that the requests that it has funded in the 2022 budget reflect the requirements, needs, and priorities of the elected offices and departments within the available revenue constraints. For one-time uses such as capital projects and equipment costs, the 2022 budget seeks to limit the use of General Fund balance as has been the practice in prior budgets. While a number of one-time expenses were funded, the largest was a \$3.1 million transfer of funds to the Capital Expenditure Fund for capital projects such as facility, technology and transportation improvements. Another significant one-time use of fund balance is \$1.5 million for the Clerk & Recorder’s Office related to anticipated costs of the 2022 election. A summary of the General Fund and the structural balancing of the operating budget is depicted in Table II below.

Table II

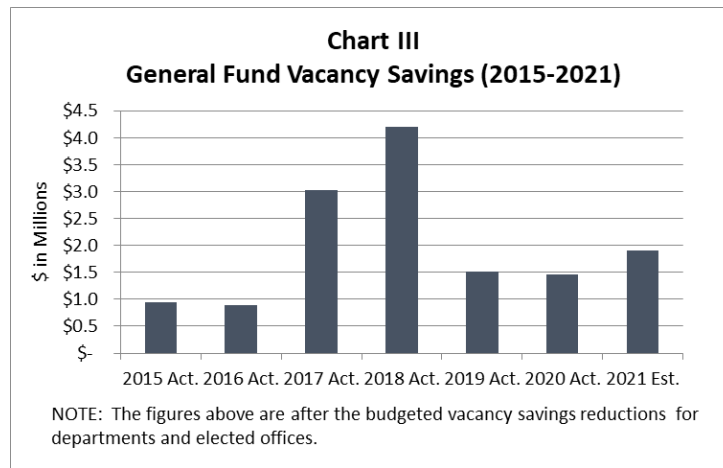
General Fund Budget Summary	
Category	Amount
REVENUE	
Baseline	\$ 213,101,222
Budget Packages - Ongoing	(3,121,802)
Budget Packages - One-Time	604,012
TOTAL REVENUE	\$ 210,583,432
EXPENDITURES	
Baseline	\$ 203,042,139
Budget Packages - Ongoing	4,829,595
Budget Packages - One-Time	7,038,419
TOTAL EXPENDITURES	\$ 214,910,153
Net Operating - Surplus/(Deficit)	\$ 2,107,686
Net Use of Fund Balance	\$ (4,326,721)

The budget guidance requested that departments and elected offices that were considering submitting budget packages with ongoing operating costs offset whatever the ongoing increase to the operating budget would be with additional revenue for that purpose or through reductions in their budget elsewhere. The communication to departments and elected offices indicated that financial projections showed slower growth in revenue versus the trend in expenditures, planning for future needs, as well as striving for financial sustainability in this environment would make funding budget packages while structurally balancing the General Fund operating budget more difficult. For 2022, the number and amount of budget package requests from departments and elected offices increased over that requested for 2021. For 2022, the total amount of budget package requests for both one-time and ongoing expenditures in the General Fund totaled \$20.6 million. This is a nearly 18 percent increase over the \$17.5 million requested in the 2021 budget development process. In pursuit of limiting ongoing operating expenses, the amount of ongoing operating expenditure requests totaled \$9.1 million and is a 142 percent increase and included large amounts for Total Compensation recommendations. Of these requests, the 2022 budget funds only \$5.1 million of \$9.1 million in ongoing operating costs requested. By way of comparison, the adopted budget includes \$7.0 million of \$11.5 million in one-time budget packages requested with \$4.6 million of that for the transfer to the Capital Expenditure Fund and 2022 election costs. Specific information on these recommendations and budget packages are described in more detail later in this Budget Message and throughout the document.

The other methods in which the growth in operating expenses have been limited includes adhering to a baseline budgeting philosophy and applying critical thinking and analysis as well as the principles of the Board's new strategic direction 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 for operations, maintenance, and capital projects combined with slower growth in revenue, the budget package recommendations balanced the needs versus the ability to fund these increases for 2022 and beyond. More discussion on the budget packages funded for 2022 can be found later in this budget message and document.

The reduction for historical personnel budget savings as a result of vacant positions is another significant factor in balancing the operating budget. The continued application of vacancy savings reductions to elected office and department budgets makes funding available for other needs and priorities. For the 2022 budget process, the amount reduced for vacancy savings was continued at a rate of a 2.0 percent reduction to all departments and elected offices and applying an additional 1.5 percent vacancy savings reduction to those departments and elected offices with more than 50.0 FTE.

The 2.0 percent vacancy savings reduction that is applied to all departments decreases the 2022 budget by \$3.8 million, including \$2.6 million General Fund. The additional 1.5 percent reduction applied to departments with more than 50.0 FTE further reduces the budget by \$2.6 million, including \$1.7 million in the General Fund. Overall, the vacancy savings reductions remove a total of \$6.4 million in salary and benefit expenses, with about \$4.3 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 actual 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 had increased during the tight job market leading up to the pandemic and the decrease in excess savings from 2019 through the 2021 estimate.



Focus Funding on Mandated Programs as well as Maintaining Existing Programs and Services

One key principle of the new strategic budget direction is a focus on making sure that mandated and required programs are a priority for additional funding. The 2022 adopted budget includes numerous examples of budget packages that were funded due to their nexus to a mandate or requirement.

The provisions of SB 20-217 require law enforcement personnel to be equipped with body-worn cameras and to store and share the footage collected with prosecutors, defense counsel, media and other interested parties was the basis for several budget package requests. The Sheriff’s Office requested \$600,000 in funding for additional cameras and 5 positions in addition to the number of cameras and 12 FTE that were approved in the 2021 budget. The budget funds the additional cameras but did not add staff until more is know about the workload and how the existing 12 positions are able to handle requests for such data. The District Attorney’s Office also submitted a request for funding 3 positions and additional storage space for body-worn camera footage. The 2022 budget includes funding of 1 position and the additional IT storage space. Another mandate is related to restrictive housing of those with mental illness in detention facilities as provided for in HB 21-1211. This mandate requires more supervision, and documentation of inmates placed in restrictive housing and the Sheriff’s Office requested funds in 2022 for updates to the facility, jail management software, and for 10 additional deputy positions to comply with this mandate. The 2022 budget includes funding 3 additional positions as well as the facility and software upgrades.

For other mandated or required costs in other departments and elected offices, the budget also funds the request from the Clerk & Recorder’s Office related to the costs of administering the 2022 election and also funds an additional 4 positions for the Coroner’s Office including an additional forensic pathologist to assist with a dramatically growing caseload and the requirement to accurately and timely determine the cause of death. In addition to these significant examples, there are a number of other budget requests that were included in the budget to address mandates and requirements and is in keeping with the new strategic goal to focus growth in ongoing expenses to this area rather than fund expansion in non-mandated areas.

Maintaining and Funding the County’s Total Compensation Philosophy for 2022

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 and Board of County Commissioners for total compensation in this budget are in accordance with all three of these principles.

The 2022 budget funds a 4.0 percent merit increase for employees based on performance and retaining key talent. This salary adjustment is on par with similar organizations based on comparative data supplied by Human Resources at the study session held in August and updates throughout the early fall. This increase compares to a 2.3 percent merit increase in the 2021 budget and reflects the changing economic reality following the economic downturn, especially in an unexpectedly tight labor market. The increase is budgeted at \$5.2 million across all County funds with nearly \$2.8 million budgeted in the General Fund. The County also has a step pay program for eligible law enforcement officers. For the 2022 budget, annual step increases are funded at a cost of approximately \$587,801 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. In 2021, the budget included a 0.85 percent increase in the salary structure to keep pace with the market. For 2022, the salary structure will be adjusted by 2.0 percent to keep pace with the market and as is the County practice, the funding included for 2022 will apply to the pay structure as well as be applied to all employees within the pay structure. The County makes such adjustments for all employees within the pay structure every 3 years. The last such adjustment was in 2019. The budget for this market adjustment in the 2022 adopted budget is \$2.8 million across all funds and \$1.6 million in the General Fund. There are also market adjustments to the salaries for the law enforcement step program. The compensation goal for the law enforcement step program is to keep the officers at the 75th percentile of market for their positions. The 2022 budget includes a 3.21% market increase to maintain this level in the market which is funded at \$1.4 million with about \$1.26 million within the General Fund. A similar market adjustment is needed for the Communication Techs that are also now covered by a step program. The amount of the salary market adjustment for this group of employees is 1.88% and results in a budget amount of nearly \$47,000

A few other compensation adjustments are also included within the 2022 budget. The Sheriff's Office requested that sergeants be placed on a step program for compensation similar to the deputies and Communication Techs. The Sheriff's Office stated that it has become increasingly difficult to attract internal applicants for sergeant-level positions due to the peer organizations having the sergeants on a step program. To transition sergeants from the current compensation under the merit pool to a step program based on tenure, there will be an additional cost to the County of \$460,000 with \$419,000 to be funded in the General Fund. Another change to law enforcement compensation was recommended by Human Resources and seeks to eliminate the L02 deputy level and consolidate under the L03 deputy pay level. The distinction was due to an emphasis on higher education but, as this is not a bona-fide requirement of the job, it is prudent to consolidate under one pay grade level. This is budgeted for 2022 at \$296,000 across all funds and \$253,000 in the General Fund.

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. At present, the County's health insurance plan design and contribution strategy are still slightly above market for similar public sector agencies. The County has tried to adjust the plan to bring it closer to market by adjusting the contribution rates for employees and employees with dependents including increasing the cost to 'buy-up' or choose and pay for the traditional HMO plan versus the more cost-effective

deductible HMO plan. Overall, the County pays for about 71 percent of the overall \$24.7 million cost of health insurance. For 2022, the County's medical insurance premium renewal was 3.15 percent for about a \$750,000 increase in premium cost. Over the past five years, the County's health insurance coverage has increased an average of 4.18 percent each year and is lower than the national and Colorado trends at 6.3 percent and 8.5 percent, respectively. After applying this revised contribution strategy, adjusting to a 4-tier pharmacy plan, and incorporating some additional benefits to the plan including coverage for family caregivers, the County cost for the health insurance increase for 2022 is only about \$80,000. As in 2021, the 2022 adopted budget does not include any significant changes to the County's self-insured dental plan.

The result of funding these 2022 budget 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, adjusts the health insurance to bring the cost and coverage more in line with the market, as well as considers the County's long-term financial sustainability.

Focus on the Strategic Direction for the Capital Improvement Budget

Planning Ahead for Known Future Needs and Financial Sustainability

The County has reviewed a number of longer-range issues surrounding facilities and operations that may have a significant financial impact in future budget years. Among these issues are concerns about the condition of the current detention facility and courthouse located at the Arapahoe County Justice Center (ACJC) and the growing transportation maintenance and construction needs. The significant financial need to address these issues led the County to propose a ballot initiative to voters in 2019 to fund the construction and operation of a new detention facility. The ballot initiative was not successful, but the capital needs that were to be addressed still remain. The Board of County Commissioners developed a strategic plan to develop approaches to address some of these longer-range issues understanding that revenue growth or additional voter-approved revenues may not be able to fully fund all of these needs and the 2022 adopted budget begins to implement and make progress towards this longer term goal of financial sustainability.

In addition to the larger capital improvements identified above, the County is also faced with the transition from a consolidated 18th Judicial District to one where Douglas, Lincoln, and Elbert counties will form a new 23rd Judicial District. This leaves Arapahoe County as the sole county remaining within the 18th Judicial District. Statute provided that funding for shared judicial districts would be distributed on a proportionate share of the population for each county. With the dissolution of the shared 18th Judicial District, it is very likely that Arapahoe County will need to spend more on the District Attorney's Office as economies of scale are eliminated and the caseload within our county increases. A similar situation exists with the County's shared health department, Tri-County Health. Douglas County has elected to form their own Board of Health and contract for services through the end of fiscal 2022. The two remaining counties, Adams and Arapahoe, are working with experts to see how the health department will or will not change going forward with the loss of Douglas County. This transition may also result in the loss of economies of scale and increased costs for Arapahoe County. For both of these anticipated increases in cost, \$1.5 million of the operating surplus of the General Fund of \$2.1 million is to be set aside in an effort to work toward financial sustainability and planning for the future without having to make significant cuts to the operating budget to accommodate in future budget years.

Other needs for funding Human Services programs, roadway infrastructure maintenance, deferred facility maintenance needs, and capital projects persist as well. The expiration of the lease obligation on the CentrePoint Plaza building in 2021 provided a unique opportunity to address some of these needs in the 2022 recommended budget. The lease obligation was funded out of the General Fund with about \$4.4 million

in revenue that is now available for other uses either within the General Fund or elsewhere in the county budget. The 2022 adopted budget takes the revenue that was used for this lease obligation and repurposes and reallocates this funding to some of these areas of need in 2022 and going forward.

The EBC and the Board of County Commissioners has requested that this \$4.4 million in revenue be reallocated to three main areas of need. First, the budget includes \$1.5 million in specific ownership tax be reallocated to the Road & Bridge Fund as the Public Works & Development Department has identified the current amount of funding inadequate to keep pace with growing maintenance needs across their areas of responsibility and the growing costs of materials and equipment that further reduce the buying power of the existing funding. The additional \$1.5 million would be put to use for pavement maintenance. This funding, along with the rebound and increase in Highway User's Tax Fund (HUTF) funds, should provide the largest maintenance budget that the Road & Bridge Fund has had in many years and help maintain County roads at or near their current condition rather than deteriorate further.

The next area receiving reallocated revenue is Human Services programs within the Social Services Fund. Over the past few years, the workload, staffing, and budget of the Human Services Department has increased and, thus, the amount of funding required to meet the County match and maintenance of effort has increased as well. It is estimated that about a \$2.0 million gap exists between the required County match and the amount of funding provided by the property tax mill levy. In prior years, incentives, reserves, and State Managed Care savings offset most of this disparity in funding, many of these sources of funds are diminished or eliminated and projections showed a decline in fund balance would be required to keep pace with growing budgets. This reallocation of \$1.5 million in General Fund revenue should provide sufficient coverage of the County match requirement going forward for a number of years.

The final area for revenue reallocation from the General Fund is for the Capital Expenditure Fund. While the funding of the Capital Expenditure Fund is discussed in more detail later in this document, the traditional funding comes from the property tax mill levy and transfers from the General Fund balance. Concerns over the level of General Fund balance needed to fund a growing capital expenditure need for roadways, facility maintenance, and technology has resulted in the Executive Budget Committee and the Board of County Commissioners reducing or deferring funding for capital projects in the past. The 2022 adopted budget reallocates \$1.4 million in revenue from the General Fund to the Capital Expenditure Fund to be able to more adequately fund deferred maintenance and other capital needs without relying on General Fund balance to do so.

Continuing Focused Investments in Necessary Capital Improvements

The adopted 2022 capital improvement program addresses a number of the priority areas identified by the Board of County Commissioners in their new strategic budget direction. For 2022, the Capital Improvement Program (CIP) Committee revised scoring criteria to match the new strategic direction then evaluated, scored, and submitted projects to the EBC for their recommendations to the BOCC. The projects funded as part of the recommended budget illustrate the CIP Committee and Executive Budget Committee's interest in making sure critical investments in these key areas continued as part of the larger focus on maintaining current assets, addressing backlogs in deferred maintenance, and funding mandates and requirements as areas of need for Arapahoe County. The total amount of projects funded by the Board of County Commissioners for 2022 is \$9.5 million and the significant projects are detailed in Table III below.

The largest area of capital improvement funding is related to facility improvements and maintenance, primarily for public safety and the justice system at a total of \$5.6 million for 2022. The courthouse complex at the Arapahoe County Justice Center (ACJC) has reached its capacity to house judicial officers and with the potential addition of a judicial officer in 2022, a project to construct an additional small courtroom is budgeted at \$1.8 million. The 2022 adopted budget also includes \$1.1 million for the replacement of rooftop HVAC units at the Sheriff's

Administration building that have reached the end of their life cycle. The budget also includes nearly \$600,000 to upgrade doors and door controls at the Detention Facility to comply with the restrictive housing mandate in HB 21-1211. Also related to the Detention Facility, \$500,000 is budgeted to enable further infrastructure repairs and maintenance in order to keep the facility in good working order. Other facility projects include planning for a renovation of the Coroner’s Office space in the Sheriff’s Administration Building to accommodate increased storage and staffing and parking lot repair projects for Arapahoe Plaza and CentrePoint Plaza.

Table III

2022 Capital Improvement Program	
Project	Amount
Yale and Holly Corridor Improvements	\$ 2,500,000
Courthouse II Small Courtroom Expansion	1,790,000
Sheriff’s Office Administration Large Rooftop Units	1,100,000
Restrictive Housing Mandate Door Modifications	600,000
Detention Facility Infrastructure Improvements	500,000
Countywide Facility Condition Assessment Update	425,000
ADA Transition Improvements	350,000
Bijou Creek-Byers Master Drainage Plan	350,000
Sheriff’s Office Data Center Air Conditioning Replacement	310,000
Sheriff’s Office Bearcat Vehicle	300,000
Arapahoe/ Buckley Turn Lanes	200,000
BenefitFocus Replacement	200,000
Other Projects	753,000
Total Capital Improvement Projects	\$ 9,378,000

Transportation infrastructure projects account for \$3.7 million of the total CIP budget for 2022. Included in the budget for 2022 is nearly \$2.5 million for capital improvements at the intersection of Yale Avenue and Holly Street. Improvements to this intersection along the Yale Avenue corridor will include wider lanes, extension of through lanes, and a new traffic signal, sidewalks, curbs and gutters and is in conjunction with the Yale/Holly underpass project. Other transportation infrastructure projects included in the 2022 budget assist with safety upgrades and improvements such as the \$350,000 for the Americans with Disabilities Act improvements and \$200,000 for the Arapahoe/Buckley Road intersection. The Bijou Creek-Byers Master Drainage Plan is funded at \$350,000 to study the West Bijou Creek and its tributaries in the rural part of the County.

More information on the complete list of projects included the current 5-year capital improvement plan is located in the Capital Improvement Program section of this document.

Budget Overview

For the 2022 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 administrative adjustments made for the 2022 budget development including internal allocations, transfers, and the costs for employee salaries and benefits have been fully funded for all budgeted positions using the current payroll data as of August. Departments and elected offices were permitted to submit budget package requests to change the appropriations for the current level of programs and services for 2022. The Executive Budget Committee reviewed these packages and those packages recommended by the EBC are passed on to the Board of County Commissioners for their review, modification, and adoption as part of the 2022 budget process.

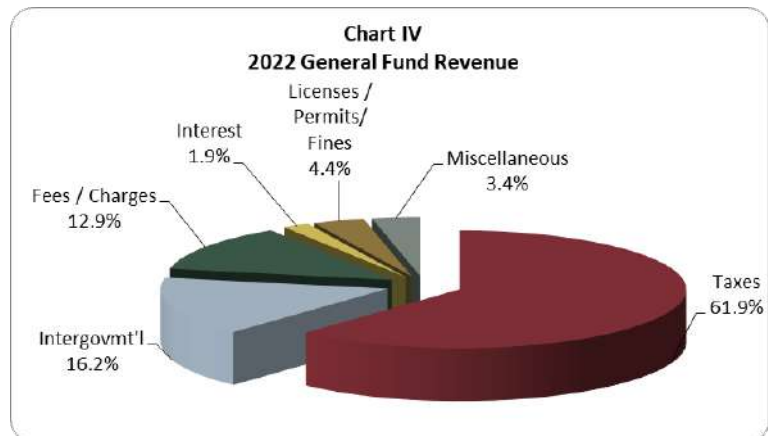
Temporary, or one-time, changes do not affect future baseline amounts, while those that are ongoing will be incorporated in future baseline budgets.

The County’s 2022 adopted budget reflects total expenses of \$450.9 million for all funds. This compares with an amended budget of \$663.0 million for all funds for 2021, which also included reappropriated funds from the prior fiscal year as well as the Coronavirus Relief Funds provided as part of the CARES Act, American Rescue Plan Act, and Emergency Rental Assistance programs. For comparison, the 2022 adopted budget of \$450.9 million is \$23.9 million more than the 2021 adopted budget of \$427.0 million, or a 5.6 percent increase. Of the total amount budget for 2022, \$13.9 million is for transfers between funds. The County’s recommended total General Fund appropriations are listed in Attachment B, and the recommended total appropriations for all funds are listed in Attachment D.

The General Fund

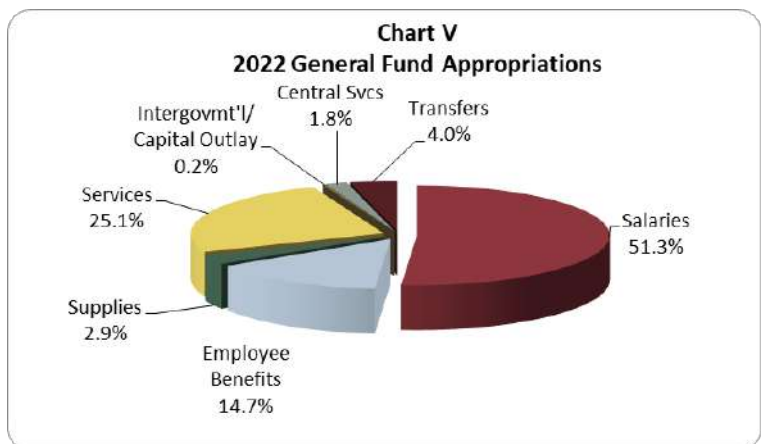
Revenue

Revenue for the General Fund is expected to increase by 2.5 percent in 2022 from the 2021 original adopted budget of \$205.4 million to \$210.6 million. Chart IV illustrates the distribution of revenue sources within the General Fund. Property tax revenue will increase by 3.3 percent, or \$4.0 million as some of the 2022 growth was reallocated to other funds in this budget. A more detailed General Fund revenue forecast is included in Attachment A to this Budget Message.



Appropriations

Adopted General Fund appropriations for 2022 total \$214.9 million. The 2022 appropriation is an increase of \$4.1 million, or 2.0 percent in comparison to the initially adopted 2021 budget of \$210.8 million. Chart V illustrates the distribution of funding within the General Fund. The 2022 General Fund adopted budget includes \$207.9 million in operating expenses and \$7.0 million for one-time appropriation items that include a transfer to the Capital Expenditure Fund. The result is a \$2.1 million operating surplus when compared to the ongoing revenue of \$210.0 million in the 2022 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 below depicts these funds and authorities with brief narrative information that follows.

Table IV
Total Expenditure Budget

(\$ Millions)

Fund	Actual 2019	Actual 2020	Estimate 2021	Adopted 2022
General Fund	\$196.4	\$206.4	\$210.5	\$214.9
Social Services Fund	63.2	67.3	66.5	74.2
Road and Bridge Fund	16.4	16.3	15.5	19.2
Capital Expenditure Fund	13.1	15.6	11.4	9.5
Other Funds	96.4	221.6	104.1	113.0
Total County	\$385.6	\$527.2	\$408.0	\$430.8
Arapahoe Water & Wastewater PID	\$66.3	\$8.6	\$8.7	\$8.8
Arapahoe Law Enforcement Authority	8.4	9.1	9.2	9.6
Arapahoe County Bldg. Finance Corp.	-	-	-	-
Arapahoe County Recreation District	1.5	1.2	1.2	1.7
Total All Funds	\$461.9	\$546.1	\$427.0	\$450.9

The Social Services Fund provides funding for County social service programs managed by the Human Services Department and a majority of the funding for these programs comes from the State of Colorado. The total expenditure budget for 2022 is budgeted at \$74.2 million and includes \$1.2 million in net budget packages for total compensation increases as well as for costs related to replacement vehicles and technology. Revenues for 2022 are budgeted at \$75.5 million with about 75 percent coming from State allocations. The budget includes reallocation of \$1.5 million in revenue from the General Fund following the retirement of the CentrePoint lease-purchase obligation should work to reduce the deficit of about \$2.0 million in the County match obligation going forward. The Human Services Department continues to respond to the increased demand for services as a result of the COVID pandemic and funding from the State of Colorado and Federal government has increased to help offset the cost of providing services to those in need as a result of the pandemic and its aftermath.

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 2022 adopted budget includes \$5.8 million in property tax revenues along with \$9.2 million in Highway Users Tax Fund (HUTF) revenues which derived from fuel excise taxes and motor vehicle registrations and distributed to local governments on a state-wide basis. The COVID-19 pandemic has negatively impacted the collections from motor vehicle registration and fuel excise taxes, but a recent State legislative fee has offset this reduction, resulting in a \$600,000 increase in this revenue compared to the 2021 budget. The Road & Bridge Fund budget requests for 2022 included numerous equipment replacements and increases for pavement maintenance expenses. The 2022 budget contains \$18.1 million in revenue including a reallocation of Specific Ownership Tax. This revenue is offset by \$19.2 million in planned expenditures resulting in a deficit of about \$1.2 million and reduces the fund balance to just above the policy reserve at \$3.1 million. While funding for Road & Bridge activities continues as an area of concern that needs to be addressed, the 2022 budget begins to address a backlog in maintenance needs for both the short and long term.

The Capital Expenditure Fund is used to budget for and account for the costs of capital projects. The revenue for the Capital Expenditure Fund in 2022 will total \$9.5 million including \$3.1 million transferred from the General Fund along with \$6.4 million in property and specific ownership tax revenues. Capital improvement program expenditures for next year are also budgeted at \$9.5 million and includes \$3.7 million for roadway infrastructure, \$5.7 million for facility, equipment, and technology-related projects. Additional detail about these recommendations and the steps that are required to finalize the capital improvement program can be found in the Capital Improvement Program section of this document.

Arapahoe Law Enforcement Authority

The Arapahoe Law Enforcement Authority (ALEA) is a 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. The expenditures in the ALEA Fund are primarily for the salaries, benefits, and operating expenses of 67.0 FTE servicing unincorporated areas and total \$9.6 million in expenditures. For 2022, the budget includes the addition of total compensation increases and vehicle replacements for a total of \$274,256 in expenditure increases for 2022. For revenues, the reappraisal of all property within the Authority resulted in an increase of 8.4% in taxable value and an overall increase of property tax revenue of nearly \$700,000. Revenue for 2022 totals \$9.9 million and it is projected that the estimated 2022 year-end ALEA Fund balance would increase from \$7.5 million to \$7.8 million, which is well above the policy reserve amount of \$1.5 million.

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 2022 budget is \$1.7 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 in the upcoming budget years. Only the property owners within this district pay property tax on the estimated 0.640 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 2021 budget includes \$8.8 million in funds for the continuing scheduled payments for these debt issues. Only the property owners in this district pay the 10.500 mill property tax estimated to be levied by the District for 2022.

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 2022

The budget guidance for the 2022 budget process de-emphasized requests that would add to the staffing level and ongoing operating costs. Despite this guidance, some department and elected offices submitted requests that included staffing in order to address upcoming mandates or increasing workload. The staffing changes included in the recommended budget are detailed in Table V and are organized according to the fund source, and then by department or elected office. In total, the adopted budget includes the addition of a net 7.00 FTE to the current staffing level of the County. The recommendation to add 7.00 FTE is in contrast to the 23.00 FTE requested at the beginning of the 2022 budget development process. In contrast, the number of new positions added in the 2021 budget totaled 15.87 FTE and added over \$1.3 million to the operating budget. Table V below details the staffing changes in the 2022 budget.

Table V
2022 Staffing Changes

Department	Description	FTE	Amount
General Fund:			
Coroner's Office	Medicolegal Death Investigators	2.00	217,028
Coroner's Office	Autopsy Technician	1.00	33,746
Coroner's Office	Forensic Pathologist Position	1.00	250,525
Sheriff's Office	Deputy Sheriff	3.00	255,447
Total General Fund		7.00	\$ 756,746
All Funds Total		7.00	\$ 756,746

The most significant addition in staffing to the adopted budget is for the Coroner’s Office at 4.00 FTE of the 7.00 FTE total. This request for additional staffing is due to the increase in workload experienced by the Coroner’s Office as a result of the pandemic and substance abuse issues within the community. In the prior year, the number of deaths increased 23 percent and cases increased 28 percent from 2019 and numbers for 2021 look similar. This increase in cases causes higher levels of stress and burnout leading to turnover and increased workload for those remaining and the increased number of autopsies each forensic pathologist handles has grown significantly and is jeopardizing this accreditation and keep the number of autopsies at a manageable level. The Coroner’s Office is also increasing a part-time Medicolegal Death Investigator and Autopsy Technician to full-time. The request also includes hiring two additional medicolegal death investigators. The other budgetary request from the Coroner’s Office is to hire an additional Forensic Pathologist position to assist with the growing caseload of autopsies in the County. This increase in 4.00 FTE will result in an increase of just over \$500,000 in expenditures.

The other staffing request funded in the 2022 budget is for 3 Deputy Sheriff Positions for the Detention Services Bureau to begin to address the unfunded mandate from the State of Colorado under HB 21-1211. The positions are needed to ensure the safety of staff, inmates, contractors, and the facility while providing for the housing and reporting requirements for inmates with serious mental illness who are involuntarily placed into restrictive housing. Complying with this legislation requires additional supervision and documentation of inmates in restrictive housing and updates to the Jail Management System (JMS) software and door controls within the detention facility are also funded in this recommended budget. These additional deputies will assist in providing

the additional supervision.

As stated earlier, only 7 of 23 FTE requested in the 2022 budget were funded. Among the requests that were not funded were an additional 7 Deputy Sheriffs for the HB 21-1211 Restrictive Housing Mandate described above. The EBC balanced trying to meet the need of the unfunded mandate with limiting the growth in the operating budget and has asked the Sheriff's Office to let the Board know if, once the mandate takes effect, more staffing will be needed. Another Sheriff's Office staffing request included an additional 5 FTE for the body-worn camera program that is the result of another piece of State legislation, SB 20-217. This request was for additional Digital Evidence Technician positions to help handle the anticipated large number of requests for body camera footage. As this requirement is not in effect until mid-2022 and the 2021 budget funded 12 FTE for this program, the EBC recommended that the County take a wait-and-see approach to managing the workload with the existing staff before funding additional positions. Finally, the Clerk & Recorder's Office requested an additional 4 FTE for the Motor Vehicle Division to help with the workload in their call center to support the increasing customer base, decreasing phone wait times, and allow for increased services to be conducted over the phone. This request was not recommended as the EBC considered the recent termination of the driver's license service and the associated staff that would be available from that as well as keeping with the strategic direction to limit the growth in staffing and related operating expenditures.

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 \$22.9 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 (\$3.1 million) and 20.0 percent of 1/6th of the original adopted budget of the Social Services Fund (\$2.5 million). A reserve of 1/6th of the original adopted budget of the Arapahoe Law Enforcement Authority Fund is also required (\$1.6 million), 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 which totals just under \$34,000.

Significant Changes from the Recommended Budget

The 2022 adopted budget is the culmination of many months of work by the Board of County Commissioners, Executive Budget Committee, elected offices and departments in planning, estimating, and refining budget line items and requests. As part of the budget development process, the Budget Division of the Finance Department works diligently to update, clarify, correct and adjust budget figures throughout the year and, as such, there are numerous changes to the budget between the original requested budget, the recommended budget, and the final adopted budget.

Significant changes to the 2022 recommended budget occurred in October and November as the Board of County Commissioner reviewed and revised the budgetary items and the Budget Division updated important revenue and expenditure projections with the most current information. Salary and benefit costs make up a considerable portion of the County's budget and the payroll information that is used to calculate base amounts as well as the amounts for merit, market, and step increases are refreshed with current data several times during the budget development process. Changes in the base payroll from the recommended resulted in a \$346,000 decrease in the General Fund and a net \$114,000 decrease across all funds. Corresponding adjustments in the merit and market

increases due to the change in base payroll costs resulted in a \$127,000 decrease in these budget packages. Another significant change in expenditures from the recommended budget was a reduction in spending on capital assets such as vehicles as well as capital projects. The Executive Budget Committee recommended a \$400,000 reduction in the requested amount for Sheriff's Office vehicles for next year. The Sheriff's Office reviewed their requests and was able to reduce the budget for these by nearly \$1 million by adjusting the number and model of vehicles to be replaced. In addition, the Executive Budget Committee and Board of County Commissioners reduced funding for transportation infrastructure in the amount of \$1.8 million for three projects that need further discussion in the context of the strategic plan.

There were several changes in revenue from the recommended budget to this current 2022 adopted budget. Receipt of one-time building permit revenue for a large project that was anticipated for early 2022 but was collected in late 2021 in the amount of \$700,000. The trend in specific ownership tax indicated that the projected collections for 2022 should be reduced by \$250,000. For property tax, final assessed values and changes in the projected rate of inflation resulted in an increase in projected collections by about \$312,000. Late year trends also led to an increase in the budget for utilities by \$100,000 and difficulties in hiring staff resulted in an additional to market salaries for custodial staff in the Facilities and Fleet Management Department.

Table VI below details the changes in the baseline, package, and one-time versus ongoing changes for both revenues and expenditures for the General Fund from the recommended to the adopted budget.

Table VI
Changes From Recommended Budget - General Fund

Category	2022 Recommended Budget	2022 Adopted Budget	Change from Recomm.
Estimated Beginning Balance	\$ 88,665,469	\$ 89,595,111	\$ 929,642
Baseline Revenues	213,175,486	213,101,222	(74,264)
Package Revenues	(2,118,493)	(2,517,790)	(399,297)
LESS: One-Time Items	(505,000)	(604,012)	(99,012)
Subtotal Operating Revenues	210,551,993	209,979,420	(572,573)
TOTAL REVENUES	211,056,993	210,583,432	(473,561)
Baseline Expenditures	203,893,458	203,042,139	(851,319)
Package Expenditures	14,245,009	11,868,014	(2,376,995)
LESS: One-Time Items	(9,127,971)	(7,038,419)	2,089,552
Subtotal Operating Expenditures	209,010,496	207,871,734	(1,138,762)
TOTAL EXPENDITURES	218,138,467	214,910,153	(3,228,314)
Net Operating Surplus/(Deficit)	1,541,497	2,107,686	566,189
Total Use of Fund Balance	(7,081,474)	(4,326,721)	2,754,753
Estimated Ending Balance	\$ 81,583,995	\$ 85,268,390	\$ 3,684,395

Table VII below details the changes in the revenues and expenditures across all budgeted funds for baseline and packages for both revenues and expenditures from the recommended budget to the adopted budget for 2022. It is important to note that, for some of the changes, reduction in expenditures may impact transfers across fund and amplify the changes to the 2022 budget as it reduces an expenditure in two funds as well as a revenue. While the amount of the changes appears significant, the vast majority of the items included in the recommended budget remained in the adopted budget and the core of the adopted budget is consistent with the strategic objectives and direction set forth at the beginning of the budget development process.

Table VII

Changes From Recommended Budget - All Funds			
Category	2022 Recommended Budget	2022 Adopted Budget	Change from Recomm.
Revenue - Baseline	434,648,230	434,187,590	(460,640)
Revenue - Packages	20,494,030	15,456,945	(5,037,085)
TOTAL REVENUES	455,142,260	449,644,535	(5,497,725)
Expenditures - Baseline	412,553,734	411,259,575	(1,294,159)
Expenditures - Packages	46,687,526	39,681,639	(7,005,887)
TOTAL EXPENDITURES	459,241,260	450,941,214	(8,300,046)

Acknowledgements

The 2022 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 developing the 2022 budget including developing the County's new strategic plan and direction. This year's budget involved difficult decisions that were necessary to prepare a balanced 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 and work towards financial sustainability.

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 Jeff Baker, Commissioner Nancy Jackson, County Treasurer Sue Sandstrom, and the Open Spaces Director Shannon Carter for their participation on the Executive Budget Committee. They spent many hours in meetings, both in-person and virtually, 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.

Finally, I want to thank the members of the Budget Division, Senior Budget Analysts Leanna Quint, Jessica Savko, and Lisa Stairs 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.

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.....	Long Range Financial Planning
Attachment H.....	Economic Indicators
Attachment I.....	Colorado Budget Requirements

Attachment A

General Fund Revenue Projections

Revenue Source (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes					
Real & Personal Property Tax	113,578,387	116,519,337	119,926,808	120,536,873	123,932,920
Specific Ownership Taxes BCD	9,781,777	7,693,300	8,000,000	7,721,106	6,334,464
Other Taxes	86,556	119,153	-	82,045	-
Total Taxes	123,446,720	124,331,791	127,926,808	128,340,024	130,267,384
Licenses & Permits					
Building Permits	2,491,096	2,547,081	3,100,000	4,265,669	3,250,000
Motor Vehicle License Fee	2,708,753	2,303,535	2,781,890	2,310,029	2,781,890
Other Licenses & Permits	1,281,029	2,124,564	1,726,039	1,492,455	1,513,539
Total Licenses & Permits	6,480,877	6,975,180	7,607,929	8,068,153	7,545,429
Intergovernmental & Grant Revenue					
Centennial Revenue - Sheriff	28,082,194	29,453,500	30,051,870	30,053,397	30,791,604
Cost Allocation - Welfare	2,401,139	2,599,554	2,250,000	2,001,132	2,250,000
Other Intergovernmental & Grant Revenue	1,553,645	2,147,171	1,133,035	756,836	67,156,251
Total Intergovernmental & Grant Revenue	32,036,977	34,200,225	33,434,905	32,811,365	34,114,647
Fees & Charges					
Land Recording Fees	4,234,746	6,017,770	4,573,493	5,960,050	5,000,000
Tax Collection Fees	7,784,991	8,635,611	8,500,000	8,785,575	9,100,000
Other Fees & Charges	12,518,282	13,633,437	12,069,021	15,387,323	13,153,021
Total Fees & Charges	24,538,018	28,286,818	25,142,514	30,132,948	27,253,021
Other Sources					
Fines & Penalties	424,752	278,026	438,101	285,948	208,101
Investment Earnings	8,976,877	6,674,959	4,043,091	123,341	4,016,000
Internal Charges	4,268,830	3,793,708	3,370,883	3,158,460	3,235,565
Transfers	262,692	19,990,309	240,985	192,157	-
Other	3,964,277	3,916,841	4,154,094	3,247,038	3,943,285
Total Other Sources	17,897,427	34,653,842	12,247,154	7,006,945	11,402,951
Total General Fund	204,400,019	228,447,856	206,359,310	206,359,434	210,583,432

Attachment B

General Fund Appropriations

Department/Elected Office (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administrative Services	19,416,090	18,108,729	39,234,358	22,346,501	13,707,860
Aid to Agencies	1,603,858	1,648,106	1,679,501	1,654,509	1,679,500
Assessor's Office	5,616,576	5,457,023	5,877,995	5,631,380	6,173,682
Board of County Commissioners	1,108,742	1,122,808	1,229,420	1,153,763	1,216,963
BOCC Administration	-	-	-	-	-
Clerk & Recorder's Office	13,012,786	10,306,155	11,528,701	10,771,786	13,131,641
Commissioners' Office	2,475,254	2,054,199	2,848,076	2,609,100	3,110,566
Community Resources	3,889,217	4,153,133	3,290,005	3,120,493	3,816,878
Coroner's Office	1,940,761	1,842,014	1,927,769	1,997,786	2,609,963
County Attorney	2,986,108	2,907,007	3,108,642	3,023,222	3,286,584
District Attorney	15,935,012	15,504,764	16,176,209	16,152,336	16,876,033
Facilities & Fleet Management	10,867,617	10,672,850	10,878,817	10,822,288	11,214,733
Finance	3,533,588	3,366,559	3,812,661	3,386,796	3,901,074
Human Resources	2,390,536	2,331,002	2,761,379	2,647,412	2,694,298
Information Technology	14,501,496	13,783,337	16,112,137	15,625,076	16,524,503
Open Spaces	44,155	43,496	631,400	562,591	609,624
Public Works & Development	8,918,466	8,357,570	10,546,377	10,022,381	10,531,443
Sheriff's Office	90,491,828	87,400,613	94,660,145	91,170,345	95,468,668
Strategy & Performance	336,961	372,248	479,588	339,048	499,569
Treasurer's Office	2,258,035	2,072,127	2,611,614	2,280,483	2,635,274
Tri County Health	5,090,666	4,945,554	5,157,612	5,157,612	5,221,297
Total General Fund Appropriations	206,417,754	196,449,293	234,552,406	210,474,909	214,910,153

Attachment C

General Fund Summary

Category Description (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
SOURCES OF FUNDS:					
Taxes	123,446,720	124,331,791	127,926,808	128,340,024	130,267,384
Licenses & Permits	6,975,180	6,480,877	7,607,929	8,068,153	7,545,429
Intergovernmental	32,036,977	34,200,225	33,434,905	32,811,365	34,114,647
Fees & Charges	24,538,018	28,286,818	25,142,514	30,132,948	27,253,021
Fines & Penalties	424,752	278,026	438,101	285,948	208,101
Investment Earnings	8,976,877	6,674,959	4,043,091	123,341	4,016,000
Internal Charges	4,268,830	3,793,708	3,370,883	3,158,460	3,235,565
Transfers	262,692	19,990,309	240,985	192,157	-
Other	3,964,277	3,916,841	4,154,094	3,247,038	3,943,285
Total Sources of Funds	204,894,322	227,953,553	206,359,310	206,359,434	210,583,432
USES OF FUNDS:					
Salaries and Wages	96,249,993	102,195,339	104,116,057	103,510,630	110,244,567
Employee Benefits	26,366,563	28,334,862	30,392,588	29,049,657	31,574,760
Supplies	6,718,435	5,951,234	10,422,536	5,607,997	6,328,195
Services and Other	47,937,876	50,394,905	67,706,929	50,774,788	53,917,993
Community Programs	393,962	388,669	388,308	388,486	388,308
Capital Outlay	398,659	770,476	149,772	154,306	3,721
Central Services	2,652,096	3,492,964	4,086,855	3,735,683	3,888,954
Transfers	15,731,710	14,889,306	17,289,361	17,253,361	8,563,655
Other	-	-	-	-	-
Total Uses of Funds	196,449,293	206,417,754	234,552,406	210,474,909	214,910,153
Annual Net	8,445,029	21,535,799	(28,193,096)	(4,115,475)	(4,326,721)

Attachment D

Total Fund Appropriation

Fund Name (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	196,449,293	206,417,754	234,552,406	210,474,909	214,910,153
Other Funds					
Arapahoe County Fair	602,513	43,478	917,875	776,294	592,900
Arapahoe/Douglas Works Fund	9,212,742	8,172,357	14,136,608	10,842,245	21,114,303
Building Maintenance Fund	2,061,750	2,095,291	2,406,151	1,872,412	2,738,269
Capital Expenditure Fund	13,110,353	15,577,705	18,692,621	11,426,478	9,466,060
Cash In Lieu Fund	-	90,000	1,772,936	2,824	-
Central Services Fund	7,863,099	6,088,244	11,381,194	5,352,507	5,249,535
Communication Network Replacement Fund	110,699	208,168	284,920	49,166	122,025
Community Development Fund	1,684,309	2,016,583	5,334,609	1,689,712	5,196,449
Conservation Trust Fund	559,900	559,900	2,154,549	559,900	559,900
Developmental Disability Fund	10,418,221	12,062,622	12,229,947	12,169,609	13,124,383
Electronic Filing Technology Fund	144,799	183,943	741,233	340,533	160,000
Employee Flex Plan Fund	937,729	932,508	875,795	901,425	1,001,382
Forfeited Property Fund	-	175,000	100,928	20,806	60,000
Grant Fund	10,553,656	125,746,256	97,176,404	26,884,411	13,277,142
Homeland Security Fund	634,008	1,212,050	3,203,931	1,757,409	499,262
Infrastructure Fund	4,683,790	21,093,243	63,317,722	10,057,774	3,728,000
Lease Purchase Agreement Fund	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Open Space Sales Tax Fund	34,214,276	30,477,674	71,651,679	13,309,312	37,572,110
Road & Bridge Fund	16,441,128	16,285,348	16,645,189	15,465,533	19,248,830
Self Insurance Fund	1,592,504	1,450,099	1,880,944	1,455,626	1,924,800
Self Insurance Liability Fund	1,643,550	1,737,788	2,621,250	2,505,301	1,900,050
Sheriff's Commissary Fund	1,118,995	958,593	2,427,284	1,011,899	1,310,080
Social Services Fund	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394
Workers Compensation Fund	2,459,281	443,975	1,522,361	1,083,207	1,522,361
Total Non-General Fund	189,140,274	320,799,076	408,994,001	197,514,914	215,962,494
Total Arapahoe County	385,589,567	527,216,830	643,546,407	407,989,823	430,872,647
Other Entities					
Arap Law Enforcement Authority Dist Fund	8,415,989	9,112,663	9,372,061	9,213,040	9,597,026
Building Finance Corporation	-	-	-	-	-
Recreation District Fund	1,537,172	1,169,352	1,366,104	1,153,190	1,696,651
Water & Wastewater PID Fund	66,325,793	8,630,048	8,702,856	8,691,024	8,774,890
Total Other Entities	76,278,953	18,912,064	19,441,021	19,057,254	20,068,567
Total All Funds	461,868,520	546,128,894	662,987,428	427,047,077	450,941,214

Attachment E

Staffing Summary

Department/Elected Office/Fund (Amounts in FTE)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adotped
General Fund					
Assessor's Office	63.00	64.00	64.00	64.00	64.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
BOCC Administration	-	-	-	-	-
Clerk & Recorder's Office	128.50	128.50	128.50	128.50	128.50
Commissioners' Office	15.00	15.00	18.00	18.00	19.00
Community Resources	46.75	48.75	43.75	43.75	43.75
Coroner's Office	14.00	14.00	14.00	14.00	18.00
County Attorney	21.00	21.00	21.00	21.00	21.00
Facilities & Fleet Management	108.90	108.90	105.27	105.27	105.27
Finance	29.50	29.50	29.50	29.50	29.50
Human Resources	16.00	16.00	16.00	16.00	16.00
Information Technology	72.00	73.00	73.00	73.00	73.00
Open Spaces	1.00	1.00	6.00	6.00	5.00
Public Works & Development	76.50	78.50	81.00	81.00	81.00
Sheriff's Office	713.00	726.00	743.75	743.75	746.75
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Treasurer's Office	22.00	25.00	25.00	25.00	25.00
Total General Fund	1,335.15	1,357.15	1,376.77	1,376.77	1,383.77
Other Funds					
Arap Law Enforcement Authority Dist Fund	64.00	67.00	67.00	67.00	67.00
Arapahoe/Douglas Works Fund	98.00	98.00	98.00	98.00	98.00
Community Development Fund	3.50	3.50	5.50	5.50	5.50
Grant Fund	38.00	38.00	38.00	38.00	38.00
Homeland Security Fund	5.75	5.75	5.75	5.75	5.75
Open Space Sales Tax Fund	23.50	24.50	24.50	24.50	24.50
Recreation District Fund	5.00	5.00	5.00	5.00	5.00
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	606.00	617.50	639.50	639.50	639.50
Total Other Funds	908.75	924.25	948.25	948.25	948.25
Total All Funds - Full-Time Equivalentents (FTE)	2,243.90	2,281.40	2,325.02	2,325.02	2,332.02

Attachment F

Budget-in-Brief

Description (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenue by Source					
Taxes	190,519,744	193,996,349	195,533,413	198,566,970	212,550,653
Licenses & Permits	8,139,194	7,693,370	8,179,318	9,096,419	7,882,429
Intergovernmental	120,853,145	237,810,408	246,145,011	190,170,078	129,294,782
Fees & Charges	27,244,579	29,636,754	28,069,598	33,256,243	29,718,359
Fines & Penalties	543,325	281,320	455,074	287,799	225,074
Investment Earnings	10,925,701	11,084,539	5,095,794	1,124,967	4,565,796
Internal Charges	14,687,494	14,894,621	15,215,685	14,660,916	15,052,876
Transfers	22,786,891	47,737,824	25,014,291	24,805,263	13,868,422
Other	7,449,628	7,313,354	9,040,129	12,394,158	16,381,729
Total County Revenues	403,149,702	550,448,537	532,748,313	484,362,813	429,540,120
Expenditures by Category					
Salaries and Wages	142,216,341	149,618,778	157,260,655	154,618,100	167,785,752
Employee Benefits	39,727,246	42,347,077	46,386,123	43,571,617	48,215,352
Supplies	11,703,979	13,042,774	16,844,354	10,561,597	14,775,784
Services and Other	122,025,395	215,600,228	311,984,925	128,679,821	136,496,977
Community Programs	19,985,717	20,387,795	39,910,414	25,833,621	25,290,367
Capital Outlay	20,420,140	29,959,890	37,135,949	11,685,609	13,596,756
Central Services	7,339,097	8,855,251	9,249,180	8,473,678	11,101,636
Transfers	22,171,651	47,405,037	24,774,807	24,565,779	13,610,023
Other	-	-	-	-	-
Total County Expenditures	385,589,567	527,216,830	643,546,407	407,989,823	430,872,647
Other Entities					
Arap Law Enforcement Authority Dist Fund	8,080,994	9,294,234	9,207,038	9,106,888	9,893,332
Building Finance Corporation	134,653	57,266	-	1,466	-
Recreation District Fund	1,383,640	1,369,513	1,374,363	1,180,824	1,436,813
Water & Wastewater PID Fund	66,384,052	8,723,913	8,419,123	8,553,373	8,774,270
Total Other Entity Revenue	75,983,339	19,444,926	19,000,524	18,842,551	20,104,415
Arap Law Enforcement Authority Dist Fund	8,415,989	9,112,663	9,372,061	9,213,040	9,597,026
Building Finance Corporation	-	-	-	-	-
Recreation District Fund	1,537,172	1,169,352	1,366,104	1,153,190	1,696,651
Water & Wastewater PID Fund	66,325,793	8,630,048	8,702,856	8,691,024	8,774,890
Total Other Entity Expenditures	76,278,953	18,912,064	19,441,021	19,057,254	20,068,567
Total All Fund Revenues	479,133,042	569,893,463	551,748,837	503,205,364	449,644,535
Total All Fund Expenditures	461,868,520	546,128,894	662,987,428	427,047,077	450,941,214

Attachment G

LONG-RANGE FINANCIAL PLANNING PROCESS

The County has undertaken a long-range financial planning effort since 2003 when the Board of County Commissioners (BOCC) and the Finance Department determined that it was important to look beyond the current budget year being developed to better determine the financial course the County should follow to improve financial condition, achieve financial sustainability, and facilitate planning efforts. The Finance Department developed and implemented a process for long-range financial planning through projecting revenues, expenditures, and fund balance for key operating and capital funds and incorporated this financial planning effort as part of the County's regular quarterly budget and financial status updates to the Board of County Commissioners.

Financial Planning Elements and Process

Best practices for long-range financial planning include consideration of key elements in the financial planning process such as the time horizon for projections, the scope and content of the projections, and how often projections should be reviewed and updated and how these financial planning efforts should be communicated to the Board of County Commissioners, organization, and the community. The key elements of the County's financial planning process are detailed below:

- **Time Horizon** – The County's financial planning process includes an analysis of the current fiscal year with projections of year-end revenues and expenditures as well as a five (5)-year financial projection of revenues and expenditures. As the budget development process draws to a close, the first year of the financial plan becomes the adopted budget plus 4 years with the 5-year horizon being extended one additional year when the new fiscal/budget year begins.
- **Frequency** – As provided for in the County's budget and financial policies, the financial projections are updated on a quarterly basis throughout the fiscal year to ensure that the most up-to-date economic, revenue collection, spending, and project information can be incorporated as well as be useful for the annual budget development process.
- **Scope** – The financial projections do not include reviewing every special revenue, capital, debt, or internal service fund but rather focuses the review and analysis on several key operating and capital funds within the County budget. The financial planning process projection considers the General Fund, the Social Services Fund, the Road and Bridge Fund, the Capital Expenditure Fund, and the Arapahoe Law Enforcement Authority Fund. These funds make up close to 73% of the adopted budget and all receive property tax revenue, so they represent a considerable portion of the County's financial activity. While other funds are not part of the formal long-range financial planning process, it does not mean that these are not reviewed with projections of revenue and expenditures, they are just conducted on an as-needed basis due to their level of activity or special circumstances, or in preparation for annual budget development.
- **Visibility and Communication** – The long-range financial planning projections for these key funds are included in the quarterly budget and fiscal status review and reviewed by the Executive Budget Committee prior to presentation to the Board of County Commissioners. This quarterly review is a open work session of the BOCC and the staff report that includes financial planning and projection materials for consideration is posted on the website and both are accessible by the public. It is not uncommon for key staff members from departments and elected offices attend the presentation of the fiscal projections and status to the BOCC as they have staff that contribute departmental/office projections that are incorporated in the overall financial planning information. The quarterly budget and fiscal status review process is also formalized and codified in the County's financial policies.

- **Content** – The preparation of the financial projections involves the consideration of many factors and the analysis of current and past data for revenue collections and expenditures. The financial projections for revenues considers prior collections, collection trends as they are impacted by the calendar (cyclical or seasonal impacts) and/or by economic factors in the greater local, regional, and national perspective. Economic trends such as unemployment, consumer spending, inflation, housing prices, construction and permit activity are some of the key economic indicators that are review and analyzed when preparing financial projections. On the expenditure side, past spending patterns are reviewed for patterns and trends but the current budget and knowledge of future projects, plans, debt payments, and growth are especially important in projecting future budget and spending needs. Information from other County planning processes and committees are utilized and helpful in constructing these projections.

The Board of County Commissioners has put an emphasis on financial sustainability in their planning and budgeting processes as well as making it a key component of their strategic plan and Align Arapahoe objectives and measures. The Align Arapahoe scorecard has a measure for responsible spending that incorporates lower-level measures for structurally balancing the operating budget, possessing adequate reserves, diversifying revenue and maintaining or improving the County's bond rating. All of these flow into the financial planning process and help inform and influence financial decision making a number of which are exhibited in the 2022 budget.

Current Financial Projections for 2022-2026

The Executive Budget Committee and Board of County Commissioners consider the financial projections for the General Fund, Social Services Fund, Road & Bridge Fund, Capital Expenditure Fund, and the Arapahoe Law Enforcement Authority Fund in developing the annual budget. The section below briefly summarizes the most recent financial projections prior to the adoption of this budget. The most recent projections were developed for the County's 3rd quarter budget review and have been modified slightly to incorporate the 2022 adopted budget as it was not formally adopted at the time of the quarterly review projections. The 4th quarter review projections and the addition of the 2027 projections will not occur until early in 2022 after the publication of this document. Additional information on financial projections for these key funds can also be found in the Revenue and Expenditure section as well as in the body of the Budget Message.

The Budget Division of the Finance Department leads the quarterly budget review process and produces the financial projections after analyzing existing and prior trends in collections and expenditures as well as incorporating projections from departments and elected offices with their subject matter expertise. The projections in the schedules below are summarized to give the reader the overall view of revenue collections versus expenditures for the 5-year planning horizon. For 2022, it is assumed the figures for the adopted budget will be what is collected and spent until the fiscal year begins and trends can be analyzed, and the figures projected for year-end, similar to the display for 2021. The Adjustments to Revenue/Expenditure items contained in the projections allow us to depict items such as budget amendments that are up for consideration by the Board of County Commissioners for inclusion in the amended budget.

Understanding the current level of fund balance, what portion of the fund balance is restricted, committed, and assigned is also a large part of financial planning especially for accounting for one-time uses, stabilization needs, and adjusting for cyclical adjustments in revenue and expenditures. In the projections below, the beginning and ending fund balances are provided and are adjusted for projected use/addition of fund balance each year. The amount of restricted, committed, or assigned fund balance is also subtracted to show decision makers the amount of funding available for appropriation for other unexpected budgeted or anticipated needs. For these five funds, the restricted/committed/assigned fund balance is primarily comprised of the required policy reserve amounts.

General Fund

Many of the trends in expenditures and revenues for the General Fund and other funds are detailed throughout this Budget Message section as well as other sections of this document including the Revenue and Expenditure section and are not duplicated here. Overall, the General Fund projections show that revenues and expenditures are roughly balanced through the forecast period as a surplus or deficit of around \$1 million only represents 0.5% of the General Fund and can usually be accounted for in the budget process. Significant drivers of this forecast are property tax collections on the revenue side and salaries and benefits on the expenditure side. The pandemic has not had a significant impact on property tax revenue as of yet but could in upcoming assessment cycles. On the spending side, the funding received from the CARES Act in 2020 has helped the County fund programs in 2021 to respond to the pandemic, but the current job market is pushing salary and benefit costs higher as qualified employees are more difficult to find, hire, and retain. For the fund balance, there are no significant impacts in the forecast period at this point, but the County is considering funding stopgap measures to improve the medical facilities, kitchen, and laundry in the County detention facility in the near future which would require using a portion of the \$83 million in fund balance.

General Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Projected	Adopted	Forecast			
	2020	2021	2021	2021	2022	2023	2024	2025	2026
Total Revenue	\$ 227.9	\$ 205.4	\$ 206.4	\$ 211.5	\$ 210.6	\$ 217.2	\$ 224.7	\$ 230.8	\$ 237.2
Total Expenditures	\$ 207.0	\$ 210.8	\$ 234.6	\$ 208.9	\$ 214.9	\$ 218.0	\$ 225.9	\$ 230.0	\$ 237.4
Net Revenue/Expenditures	\$ 20.9	\$ (5.4)	\$ (28.2)	\$ 2.5	\$ (4.3)	\$ (0.7)	\$ (1.2)	\$ 0.9	\$ (0.3)
Adjustments to Revenue	-	-	-	0.2	-	-	-	-	-
Adjustments to Expenditures	-	-	-	2.5	-	-	-	-	-
Total Net Revenue/Expenditures	\$ 20.9	\$ (5.4)	\$ (28.2)	\$ 0.2	\$ (4.3)	\$ (0.7)	\$ (1.2)	\$ 0.9	\$ (0.3)
Cumulative Balance									
Beginning Funds Available	\$ 66.1	\$ 87.0	\$ 87.0	\$ 87.0	\$ 87.2	\$ 82.9	\$ 82.1	\$ 81.0	\$ 81.8
Change in Fund Balance	20.9	(5.4)	(28.2)	0.2	(4.3)	(0.7)	(1.2)	0.9	(0.3)
Ending Funds Available	\$ 87.0	\$ 81.6	\$ 58.8	\$ 87.2	\$ 82.9	\$ 82.1	\$ 81.0	\$ 81.8	\$ 81.6
Restrict/Commit/Assigned	(21.9)	(22.4)	(22.4)	(22.4)	(22.9)	(24.0)	(24.8)	(25.3)	(26.1)
Funds Available for Appropriation	\$ 65.1	\$ 59.1	\$ 36.4	\$ 64.7	\$ 60.0	\$ 58.2	\$ 56.1	\$ 56.5	\$ 55.5

Capital Expenditure Fund

The projections for the Capital Expenditure Fund are relatively straightforward. The fund’s revenue is composed of two elements, ongoing revenue from property and specific ownership tax and from transfers from the General Fund for the balance. Over the past number of years, the ongoing tax revenue was held constant at just under \$5.0 million. For 2022, the budget includes the reallocation of property tax revenue from the General Fund to increase this ongoing amount to \$6.3 million annually. The fund balance decreases significantly between 2021 and 2022 due to the need to re-budget funds from projects that were not completed at the end of the fiscal year. This is estimated at nearly \$3.0 million and is shown in the Adjustments to Expenditures for 2022. For adjustments in future years, the Board of County Commissioners wanted to highlight the gap between ongoing funding and the projects included in the 5-year Capital Improvement Program plan. This gap, or deficit, is show in the Adjustments to Expenditures line for 2023-2026 to illustrate the amount of transferred funds will be needed or the reduction in project spending required. It is anticipated that the County would both reduce project spending while also transferring some

available funding from the General Fund as they have done in prior years, but the reallocation of property tax revenue in the 2022 budget was an acknowledgement of this issue and a start to rectifying it.

Capital Expenditure Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Projected	Adopted	Forecast			
	2020	2021	2021	2021	2022	2023	2024	2025	2026
Total Revenue	\$ 15.3	\$ 10.0	\$ 12.4	\$ 10.0	\$ 9.5	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3
Total Expenditures	\$ 15.6	\$ 10.0	\$ 18.7	\$ 12.7	\$ 9.5	\$ 16.2	\$ 16.7	\$ 17.6	\$ 16.0
Net Revenue/Expenditures	\$ (0.3)	\$ 0.0	\$ (6.3)	\$ (2.6)	\$ (0.0)	\$ (9.9)	\$ (10.4)	\$ (11.3)	\$ (9.7)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures	-	-	-	-	2.9	(9.9)	(10.4)	(11.3)	(9.7)
Total Net Revenue/Expenditures	\$ (0.3)	\$ 0.0	\$ (6.3)	\$ (2.6)	\$ (2.9)	\$ -	\$ -	\$ -	\$ -
Cumulative Balance									
Beginning Funds Available	\$ 7.2	\$ 6.9	\$ 6.9	\$ 6.9	\$ 4.3	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4
Change in Fund Balance	(0.3)	0.0	(6.3)	(2.6)	(2.9)	-	-	-	-
Ending Funds Available	\$ 6.9	\$ 6.9	\$ 0.6	\$ 4.3	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Available for Appropriation	\$ 6.9	\$ 6.9	\$ 0.6	\$ 4.3	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4

Social Services Fund

Social Services Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Projected	Adopted	Forecast			
	2020	2021	2021	2021	2022	2023	2024	2025	2026
Total Revenue	\$ 63.9	\$ 67.2	\$ 69.3	\$ 66.1	\$ 75.5	\$ 77.8	\$ 80.1	\$ 82.6	\$ 85.1
Total Expenditures	\$ 64.0	\$ 69.1	\$ 71.5	\$ 67.2	\$ 74.2	\$ 76.4	\$ 78.8	\$ 81.4	\$ 84.0
Net Revenue/Expenditures	\$ (0.1)	\$ (1.8)	\$ (2.2)	\$ (1.0)	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.2	\$ 1.1
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	\$ (0.1)	\$ (1.8)	\$ (2.2)	\$ (1.0)	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.2	\$ 1.1
Cumulative Balance									
Beginning Funds Available	\$ 11.7	\$ 13.4	\$ 13.4	\$ 13.4	\$ 12.4	\$ 13.7	\$ 15.0	\$ 16.3	\$ 17.6
Change in Fund Balance	(0.1)	(1.8)	(2.2)	(1.0)	1.3	1.3	1.3	1.2	1.1
Ending Funds Available	\$ 11.7	\$ 11.6	\$ 11.2	\$ 12.4	\$ 13.7	\$ 15.0	\$ 16.3	\$ 17.6	\$ 18.6
Restrict/Commit/Assigned	(2.1)	(2.4)	(2.4)	(2.4)	(2.1)	(2.5)	(2.6)	(2.7)	(2.8)
Funds Available for Appropriation	\$ 9.5	\$ 9.2	\$ 8.8	\$ 10.0	\$ 11.4	\$ 12.3	\$ 13.5	\$ 14.7	\$ 15.7

The Social Services Fund houses the activity of the County’s Human Services Department who is tasked with carrying out a number of mandated social programs including... The primary source of funding for these programs is pass-through grant allocations from the Colorado Department of Human Services and the Federal government. Projecting these allocations is fairly difficult but the projections rely heavily on the prior trends in intergovernmental revenue. The other large source of revenue is the County’s mill levy and projections mirror the overall outlook. Since the onset of the pandemic, additional funding has flowed down from the State and Federal government to better address the needs of disproportionately impacted populations. It is uncertain how long this additional funding can be counted on. On the expenditure side, staffing costs, caseloads, and contracts with service providers drive the trends in spending. Looking ahead, the 2022 budget reallocated additional property tax revenue to address a growing shortfall between the required match for State and Federal funding for these programs that was exacerbated by the elimination of incentive funds by the State that the County would use to close that gap. While the reallocation of revenue for 2022 creates a surplus in the operating budget, it is anticipated that this surplus will narrow over the next few years as costs grow and match requirements increase. Estimated fund balance over this same time is expected to remain healthy and well above the policy reserve.

Road & Bridge Fund

The Road & Bridge Fund has been an area of concern for a number of years as the County has grappled with how to address increasing maintenance costs for roadways while revenue collections remained stagnant. The principal sources of revenue for the fund are property taxes as well as the allocation from the State of the Highway User’s Tax Fund. This latter revenue has seen some volatility over the past year or two as revenues declined during the early stages of the pandemic as lockdowns and remote working significantly decreased automotive fuel purchases. Statewide transportation funding action took place to address infrastructure needs and is anticipated to increase these revenues over the forecast period and beyond. Despite this increase in State funding, the County still decided to increase the allocation of specific ownership tax to better offset the backlog and growing cost of pavement maintenance in the unincorporated areas of the County. This additional revenue provides the ability to increase the funding for maintenance activities over the forecast period while keeping the fund balance above the policy reserve limit.

Road & Bridge Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Projected	Adopted	Forecast			
	2020	2021	2021	2021	2022	2023	2024	2025	2026
Total Revenue	\$ 15.1	\$ 16.0	\$ 16.0	\$ 16.5	\$ 18.1	\$ 18.7	\$ 20.0	\$ 20.4	\$ 20.7
Total Expenditures	\$ 16.3	\$ 16.6	\$ 16.6	\$ 16.0	\$ 19.2	\$ 18.6	\$ 18.8	\$ 19.0	\$ 19.2
Net Revenue/Expenditures	\$ (1.2)	\$ (0.6)	\$ (0.6)	\$ 0.4	\$ (1.2)	\$ 0.1	\$ 1.2	\$ 1.4	\$ 1.5
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	\$ (1.2)	\$ (0.6)	\$ (0.6)	\$ 0.4	\$ (1.2)	\$ 0.1	\$ 1.2	\$ 1.4	\$ 1.5
Cumulative Balance									
Beginning Funds Available	\$ 5.3	\$ 4.1	\$ 4.1	\$ 4.1	\$ 4.5	\$ 3.2	\$ 3.3	\$ 4.6	\$ 5.9
Change in Fund Balance	(1.2)	(0.6)	(0.6)	0.4	(1.2)	0.1	1.2	1.4	1.5
Ending Funds Available	\$ 4.1	\$ 3.4	\$ 3.4	\$ 4.5	\$ 3.3	\$ 3.3	\$ 4.6	\$ 5.9	\$ 7.5
Restrict/Commit/Assigned	(2.7)	(2.8)	(2.8)	(2.7)	(3.2)	(3.1)	(3.1)	(3.2)	(3.2)
Funds Available for Appropriation	\$ 1.4	\$ 0.7	\$ 0.7	\$ 1.8	\$ 0.0	\$ 0.2	\$ 1.4	\$ 2.8	\$ 4.3

Arapahoe Law Enforcement Authority Fund

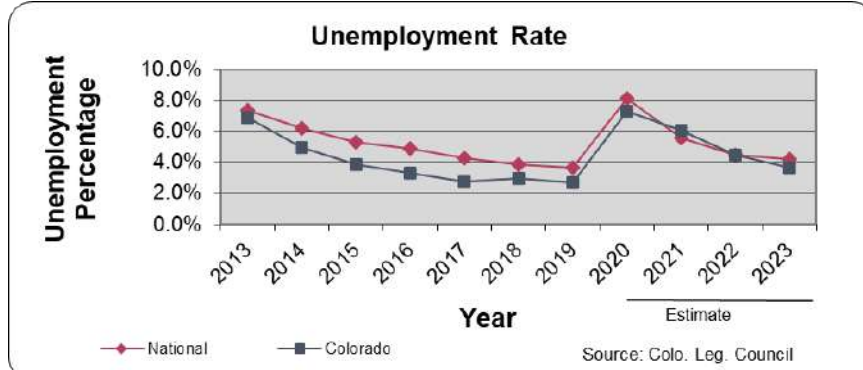
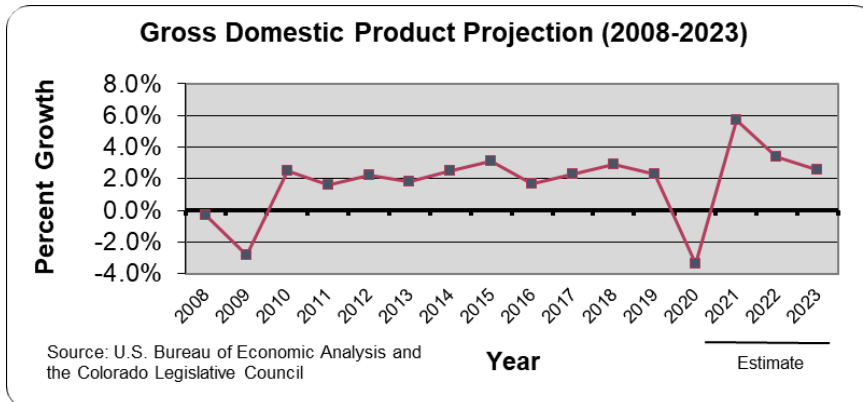
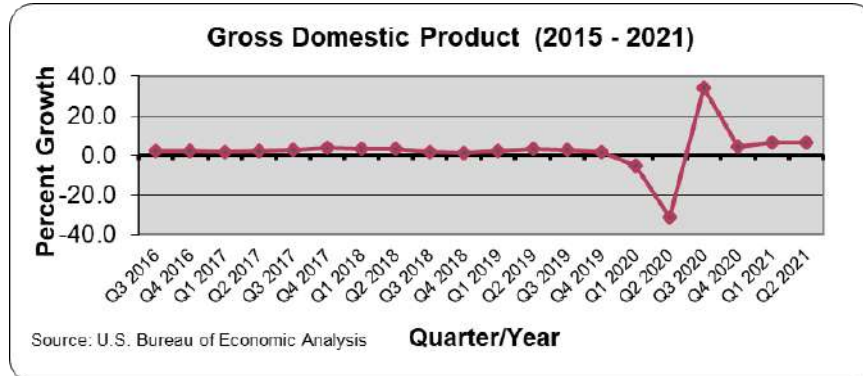
The Arapahoe Law Enforcement Authority (ALEA) provides law enforcement services to the unincorporated areas of the County through a specific mill levy on property owners. This mill levy generates \$8.8 million of the fund’s \$9.9 million in total revenue. Since the mill levy is a fixed amount, the revenue generated by the levy fluctuates with changes in the economy, property values, and construction which can have an impact on the forecast for this revenue. For the near future, the revenue is expected to be higher due to growing property values but an expected slowdown or decline in commercial values stemming from the pandemic is forecast to reduce revenues beginning in 2024. Since the levy is fixed, this downturn impacts the Law Enforcement Authority Fund more significantly than the County mill levy that is adjusted with a temporary tax credit and mitigates the downturn somewhat. On the expenditure side, the forecast is pretty straightforward with 83% of the budget for salaries and benefits of 67 Sheriff’s Office FTE. The current projections show that, depending on the severity of any downturn in values, what is a small surplus in 2022 could turn into a deficit by 2024 that would draw down some of their otherwise healthy fund balance level.

Arapahoe Law Enforcement Authority Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Projected	Adopted	Forecast			
	2020	2021	2021	2021	2022	2023	2024	2025	2026
Total Revenue	\$ 9.3	\$ 9.2	\$ 9.2	\$ 9.3	\$ 9.9	\$ 10.0	\$ 9.6	\$ 9.7	\$ 9.8
Total Expenditures	\$ 9.1	\$ 9.4	\$ 9.4	\$ 9.2	\$ 9.6	\$ 10.0	\$ 10.4	\$ 10.6	\$ 10.9
Net Revenue/Expenditures	\$ 0.2	\$ (0.2)	\$ (0.2)	\$ 0.1	\$ 0.3	\$ 0.0	\$ (0.8)	\$ (0.9)	\$ (1.2)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	\$ 0.2	\$ (0.2)	\$ (0.2)	\$ 0.1	\$ 0.3	\$ 0.0	\$ (0.8)	\$ (0.9)	\$ (1.2)
Cumulative Balance									
Beginning Funds Available	\$ 7.2	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.5	\$ 7.8	\$ 7.8	\$ 7.0	\$ 6.1
Change in Fund Balance	0.2	(0.2)	(0.2)	0.1	0.3	0.0	(0.8)	(0.9)	(1.2)
Ending Funds Available	\$ 7.4	\$ 7.2	\$ 7.2	\$ 7.5	\$ 7.8	\$ 7.8	\$ 7.0	\$ 6.1	\$ 4.9
Restrict/Commit/Assigned	(1.5)	(1.6)	(1.6)	(1.5)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)
Funds Available for Appropriation	\$ 5.9	\$ 5.6	\$ 5.7	\$ 6.0	\$ 6.2	\$ 6.0	\$ 5.1	\$ 4.2	\$ 2.9

Attachment H

Economic Indicators



Attachment I

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.).

Profile of Arapahoe County

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

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

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.



*Ground breaking of County Administration Building

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.

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.



*Arapahoe County Administration Building, 2018

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.



*Bijou Basin Open Space – Eastern Arapahoe County



*Centennial, Colorado

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 439 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 2022 adopted budget’s total appropriation is \$450.9 million, including \$214.9 million in the General Fund. Arapahoe County has one of the lowest mill levies amongst counties in the Front Range.

Board of County Commissioners



Carrie Warren-Gully
District 1



Nancy N. Sharpe
District 2



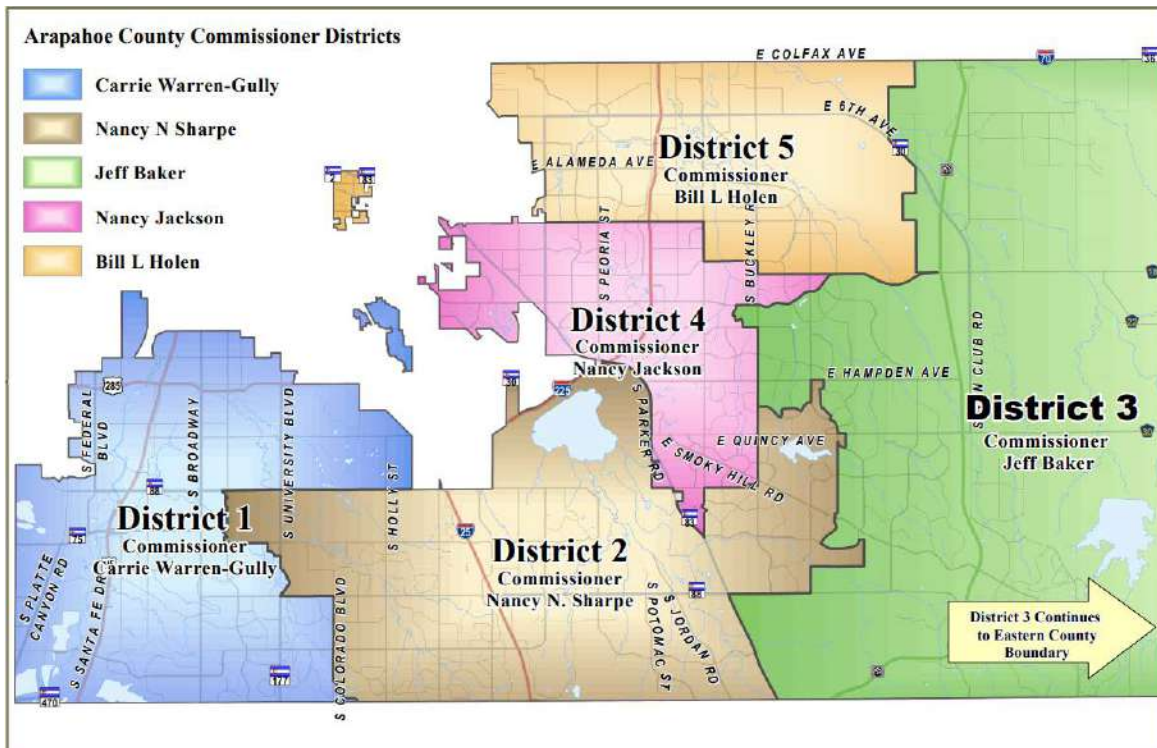
Jeff Baker
District 3



Nancy Jackson
District 4



Bill L. Holen
District 5



The Board of County Commissioners serves as the administrative and policy-making body for Arapahoe County. Each Commissioner represents one of the County's five districts, which are divided by population. Pursuant to Section 30-10-306 (4), C.R.S., the district boundaries were most recently revised in September 2011, to account for updated population data from the 2010 Census. Following the 2020 Census, the district boundaries will be reviewed and adjusted in 2021 as necessary.

The Board administers policies and directives for the following departments: Commissioners' Office, Community Resources, the County Attorney's Office, Facilities and Fleet Management, Finance, Human Resources, Human Services, Information Technology, Open Spaces, Strategy and Performance Department, 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 the 2022 Budget, Arapahoe County comprises just over 62.7 percent of the 18th Judicial District.

County Elected Officials



Assessor
PK Kaiser



Clerk & Recorder
Joan Lopez



Coroner
Dr. Kelly Lear



District Attorney
John Kellner



Sheriff
Tyler S. Brown



Treasurer
Sue Sandstrom

Elected Offices

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.

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.

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.

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.

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.

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. The Treasurer also acts as the Public Trustee effective July 1, 2020. The Public Trustee is responsible for foreclosures of deeds of trust, releases of deeds of trust, and tax escrow accounts for land purchase contracts.

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 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.

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.

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.

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.

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.

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.

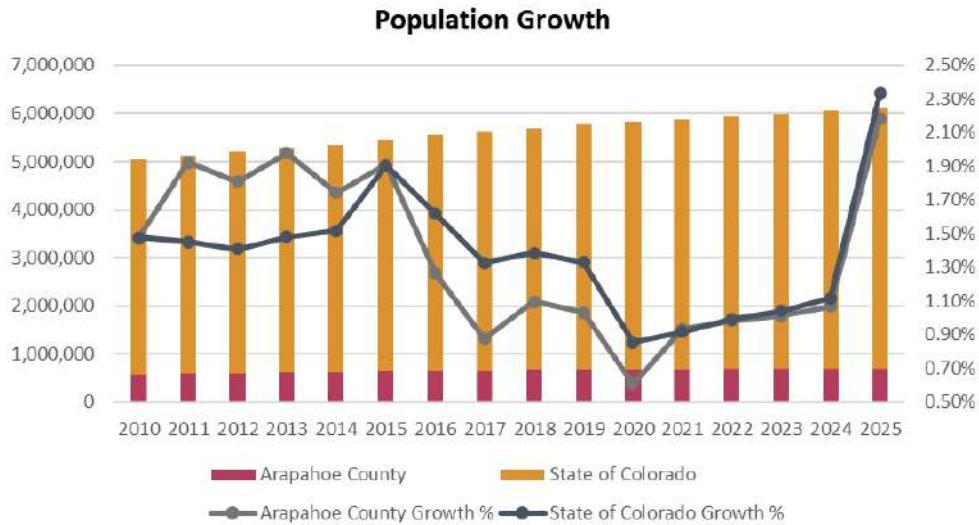
Scientific & Cultural Facilities District (SCFD) Board - The Scientific and Cultural Facilities District (SCFD) encompasses most of Adams, Arapahoe, Broomfield, Boulder, Denver, Douglas, and Jefferson counties. It is responsible for distributing the revenue from a 0.1 percent sales tax to cultural, scientific, 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.

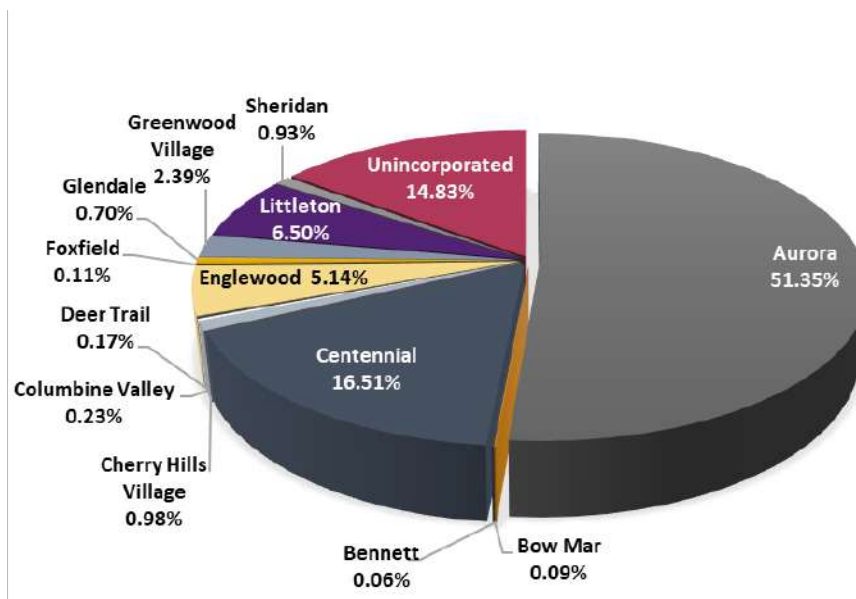
Demographics

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.



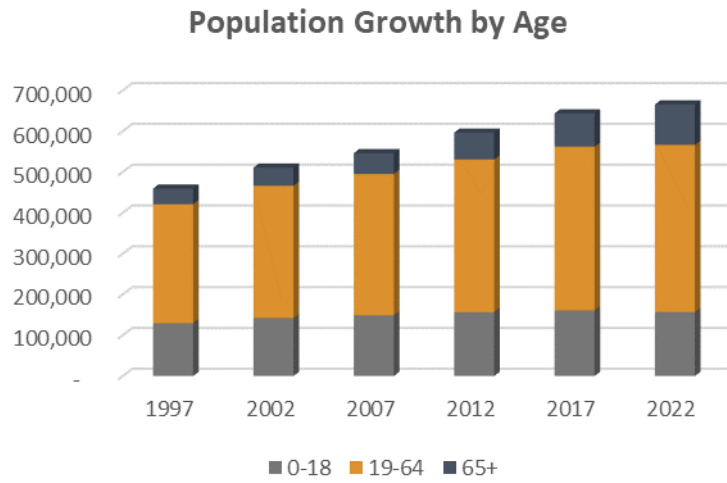
Source: Colorado Department of Local Affairs, State Demography Office

Arapahoe County has seen a population increase of roughly 2.8 percent over the last 5 years. With this growth the County is ranked third in the State of Colorado for total population with Denver and El Paso being one and two. In the next few years, the population is expected to continue to increase by an average of just over 7,000 each year through 2025. In the chart above years 2021-2025 are still estimates from the State Demography Office. Over the last five years Deer Trail has seen the most growth out of the cities/towns with the population almost doubling since 2016. The pie chart below shows the most current population data by city/town within Arapahoe County.



Source: Colorado Department of Local Affairs, State Demography Office

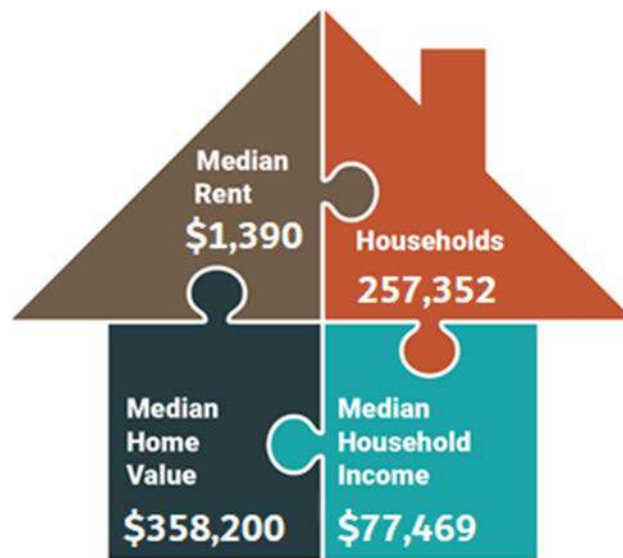
The bar chart below also shows the population growth since 1997 by age at five-year intervals. As you can see the 65+ block has grown much quicker than the other age groups.



Source: Colorado Department of Local Affairs, State Demography Office

Housing

Along with the growth in population the County has seen a growth in housing also. Due to the demand for housing and the current economy the median home value has increased much quicker. The median value has grown by 52.04 percent from 2014 to 2019. Also seeing a big increase is the median rent which has gone up by 35 percent over the same time frame. What isn't increasing at the same rate is the median household income. Over the same time frame the income has only increased by 24.5 percent. At the time of compiling the budget book data the United States Census Bureau had not yet updated numbers for 2020 or 2021.



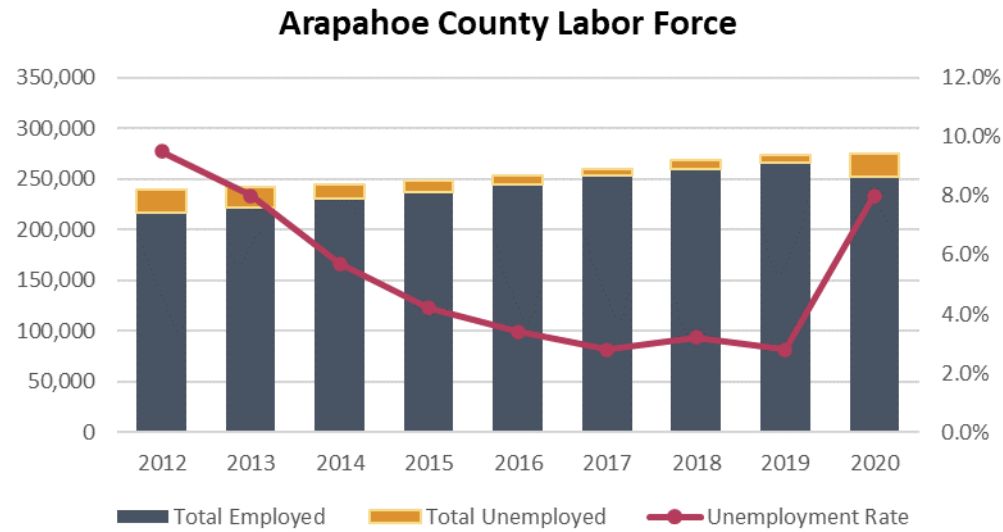
Source: United States Census Bureau

Economy

Labor Force

During December 2020, Arapahoe County’s estimated civilian labor force totaled 274,498. Of this population, it is estimated that 252,469 were employed, which reflects an unemployment rate of 8 percent for that timeframe.

The following chart reflects Arapahoe County’s annual labor force and unemployment rates for each year between 2012 and 2020. As you can see during the recession in 2011 the unemployment rate was at a high of 8.3 percent and has continued to decrease until the pandemic in 2020 which caused the rate to hit 8 percent.



Source: Metro Denver Economic Development Corp.

Largest Private Employers in the Denver Metro Region

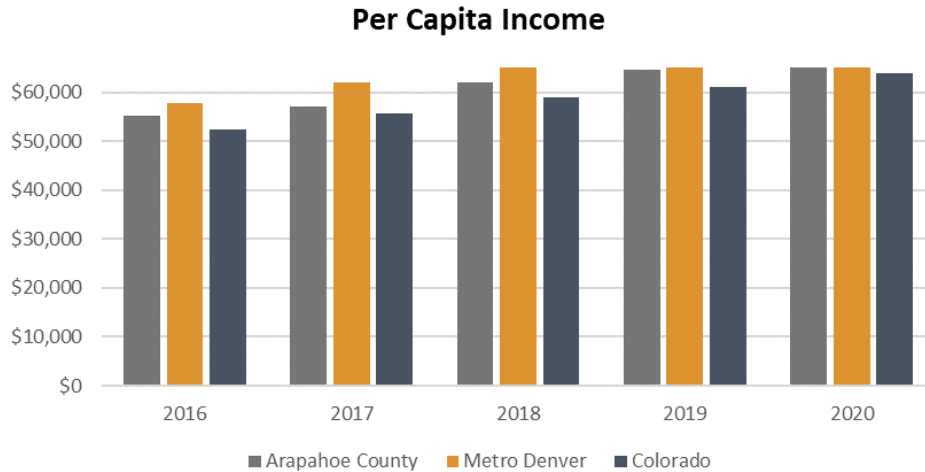
The following chart lists the ten largest private employers in the Denver Metro Area, as measured by the number of employees. The list does not include retail companies, government agencies, and other public organizations.

Largest Private Employers, Denver Metro Area	
Company	Employees
HealthONE Corporation	12,080
UCHealth	11,550
SCL Health System	9,970
Centura Health	9,960
Amazon	9,730
Lockheed Martin Corporation	9,710
Comcast	7,640
Kaiser Permanente	7,100
Children's Hospital Colorado	6,960
United Airlines	6,930

Source: Metro Denver Economic Development Corp.

Per Capita Personal Income

The following chart provides a comparison of the per capita personal income between Arapahoe County, State of Colorado, and Metro Denver area. Over the last 5 years the County’s per capita personal income has steadily increased. While Arapahoe County continues to trend lower than the Metro Denver total, it continues to outpace the State. The most recent data shows that the total per capita income for Arapahoe County is \$66,691.

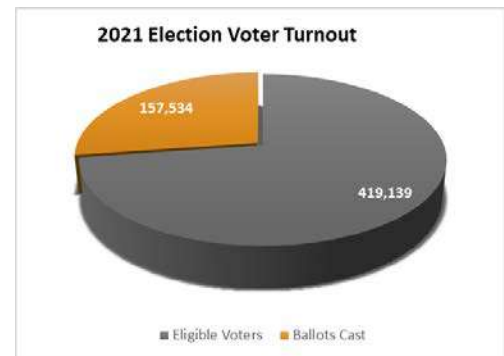


Source: Metro Denver Economic Development Corp.

County Statistics

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 designated precinct polling places. Arapahoe County has a total of 400 precincts. 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.

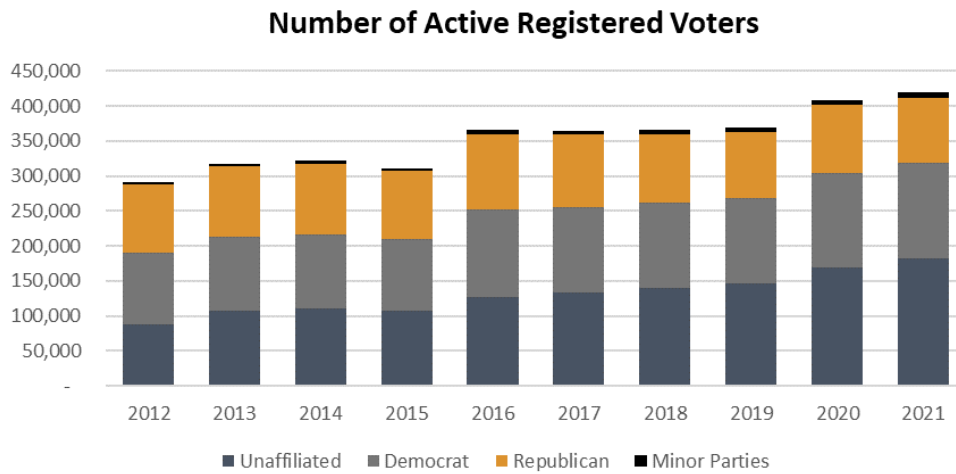


Source: Arapahoe County Clerk & Recorder’s Office

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.

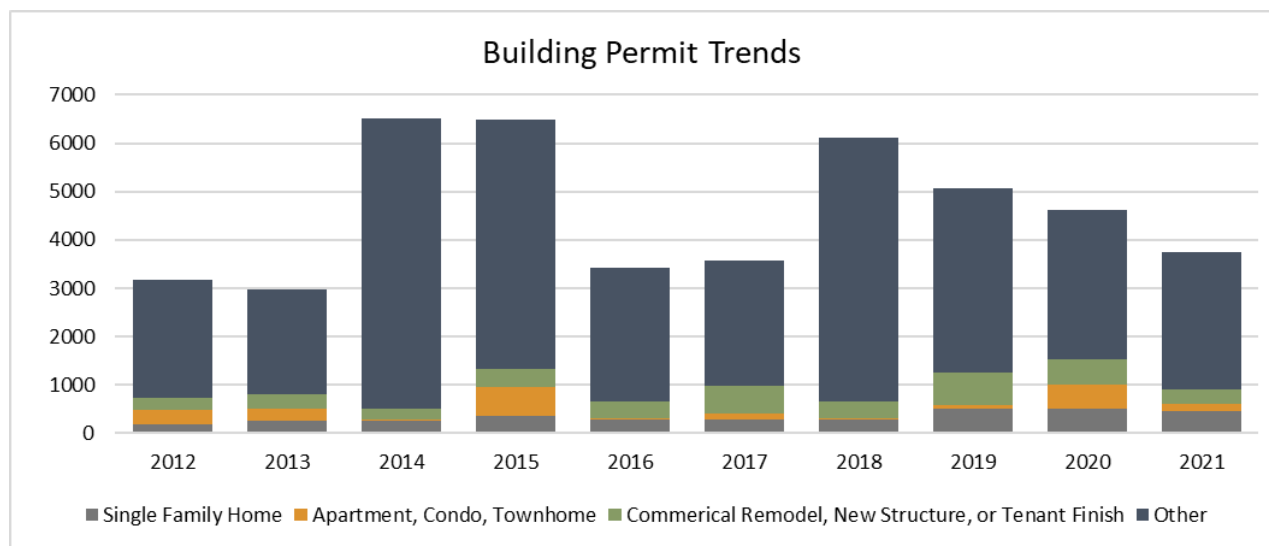
Below is a chart showing the breakout of registered Voters by party. The total number of registered voters has increased by 15 percent during the last five years as the population in Arapahoe County has increased. In 2021 there were 419,139 active registered voters with 44 percent being Unaffiliated, 32 percent Democrat, 22 percent Republican, and the remaining 2 percent belonging to other Minor Parties.



Source: Colorado Secretary of State

Building Permits

Arapahoe County issues building permits for the unincorporated area of the County. Building permits are needed for a variety of updates by contractors and homeowners. This includes permits for a variety of things such as a complete home build, basement finishing, roofing, and window replacements. The bar chart below shows the total building permits per year, broken out by category. The number of permits pulled can vary greatly from year to year.



Source: Arapahoe County Public Works & Development Department, Building Division

Transportation

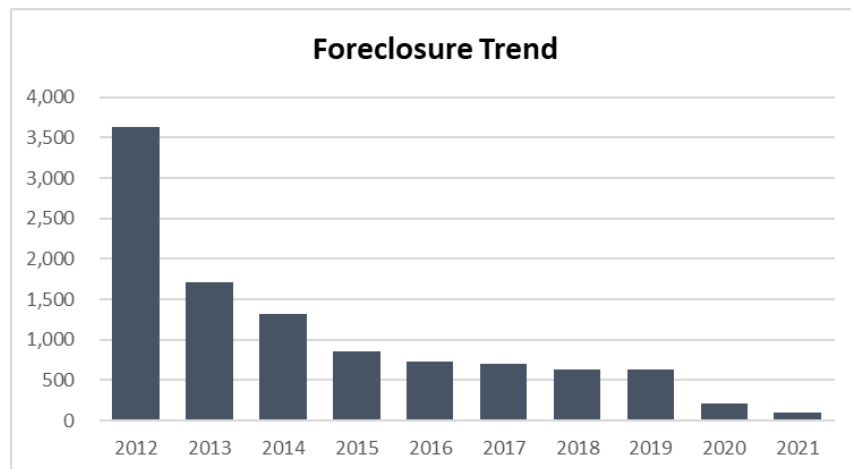
Arapahoe County Road & Bridge Division maintains the roads, bridges, and other transportation assets within unincorporated Arapahoe County. Some of the services that are provided include snow removal, concrete/curb and gutter/sidewalk maintenance and repair, street sweeping, pothole and road repair, traffic signs, striping and street markings, and the pavement management program. Below are some of the quick facts about the amount of assets that are maintained by the Road & Bridge Division.



Source: Arapahoe County Public Works & Development Department, Road & Bridge Division

Foreclosures

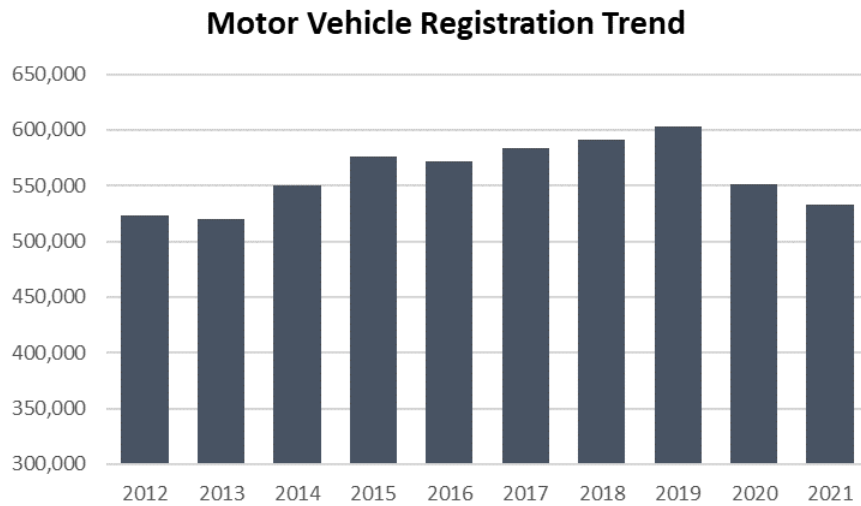
The following chart reflects the number of foreclosures filed in the County over the last 10 years. The number of foreclosure filings has continued to decrease since 2012. This data represents the number of foreclosures filed and does not account for those foreclosure filings that were subsequently redeemed or withdrawn.



Source: Arapahoe County Public Trustee

Motor Vehicle Registrations

Arapahoe County collects a fee for registering all motor vehicles pursuant to Colorado Revised Statute 42-3-122.1. The amount that is retained by the County is based on the type of plate, such as specialty or personalized. Below you will find the historical trend of the number of vehicles registered since 2012. Registrations have remained relatively constant over the last 3 years until a recent decrease of 8 percent in 2020 and 3.3 percent in 2021.



Source: Colorado Department of Revenue, Annual Report

Parks & Recreation

In 2003, the voters of Arapahoe County approved a countywide quarter-cent sales and use tax to support the open space, trails, and parks in Arapahoe County. Fifty percent of what the County receives is shared back to the cities for open space funding. With the remaining 50 percent the County maintains parks, trails, river, and stream corridors, acquires new land, partners with other groups on projects, and maintains the Arapahoe County Fairgrounds. The County owns seven of the parks within the county. They are the 17-mile House and Farm Park, Cherry Creek Valley Ecological Park, Cheyenne-Arapaho Park, Dove Valley Regional Park, Fairgrounds Park, Wayside Park, and Welch Park. Other properties that the County owns include Richmil Ranch, Kiowa Creek South, Bijou Basin, Kiowa Creek North, S. Quebec Way Trailhead, and Arapahoe Road Trailhead.

The graphic shows the accomplishments that the department has made since its creation through the end of 2020 for completed projects.

Future projects that the department is working on include the Arapahoe County Bicycle Pedestrian Master Plan, Tree Canopy Health Project along the High Line Canal, and the Harvest Road and Triple Creek Trails planning.



Fund Revenue and Expenditures

Revenue \$449,644,535

Expenditures \$450,941,214

Full Time Equivalents 2,332.02

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. 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 revenue and expenditures related to large County purchases. For example, major maintenance or construction activities of a capital project or for the payment of principal and interest on long-term debt or lease obligations for items such as property, structures, or systems.

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

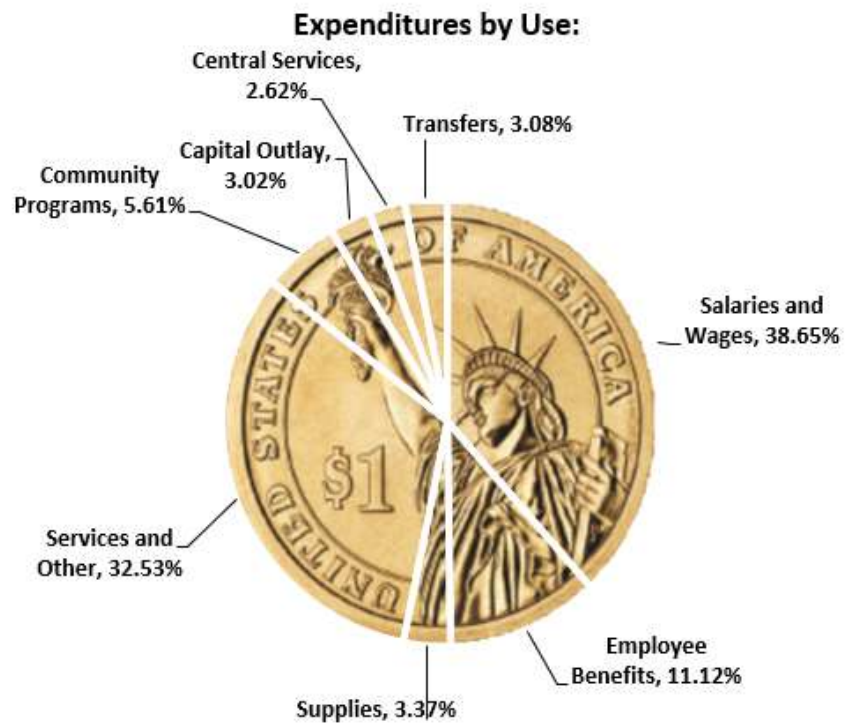
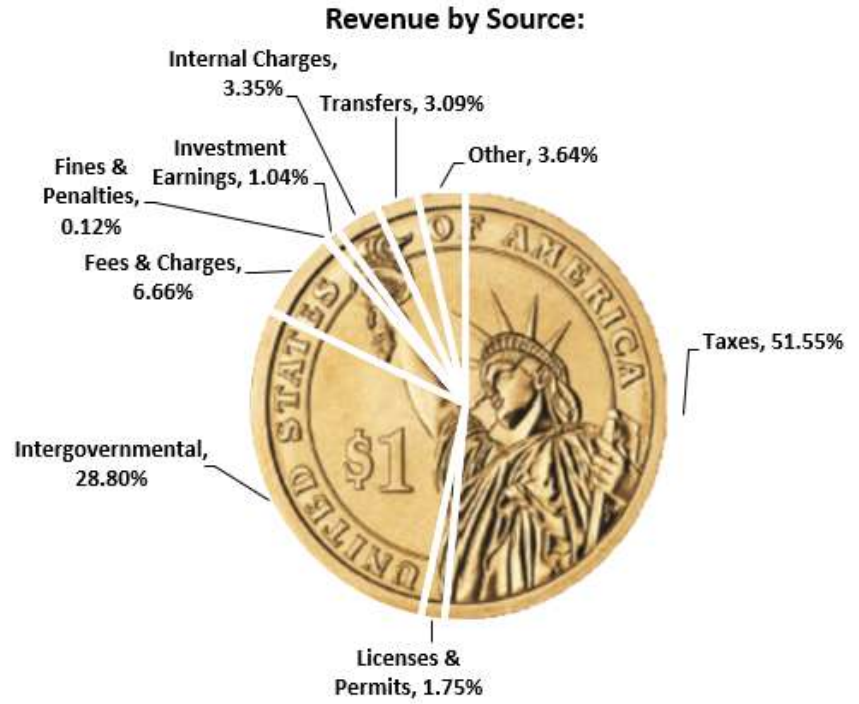
The remainder of this section will provide an overview of the type of revenues and expenditures the County funds contain and their relative importance, use, and trends. Following this, you will find individual financial summaries and narratives for all the County funds. This information is useful in 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 Elected Office/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 table on the following page provides a quick answer to these questions. For 2022, the total budgeted expenditures across all County funds, departments, units, and entities totals \$450.9 million and is offset by \$449.6 million in revenues with the deficit between the two figures accounted for with available balances in specific funds.

For the 2022 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. Combining the Salaries and Wages and the Employee Benefits categories, the total percentage of expenditures tied to staffing is 49.8% of the total expenditure budget. The next largest category of expenditures, at 32.5%, is the Services and 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 2022 budget and in prior fiscal years.



County Revenues and Expenditures by Category

	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenue Category					
Taxes	\$ 207,569,972	\$ 212,513,366	\$ 213,656,522	\$ 216,852,633	\$ 231,794,853
Licenses & Permits	8,139,194	7,693,201	8,179,318	9,096,419	7,882,429
Intergovernmental / Grants	122,180,181	238,046,420	246,348,811	190,190,338	129,498,582
Charges for Services	27,451,827	29,831,127	28,305,513	33,490,924	29,954,274
Fines & Forfeits	796,019	505,972	751,574	547,015	521,574
Investment Earnings/Contributions	11,292,490	11,319,348	5,219,794	1,126,434	4,689,796
Interfund Revenue	14,687,494	14,894,621	15,215,685	14,660,916	15,052,876
Transfers In	22,786,891	47,773,732	25,031,491	24,822,463	13,868,422
Other Fin. Sources / Misc.	64,228,973	7,315,677	9,040,129	12,418,222	16,381,729
Total County Revenues	\$ 479,133,042	\$ 569,893,463	\$ 551,748,837	\$ 503,205,364	\$ 449,644,535
Expenditure Category					
Salaries and Wages	\$ 147,877,079	\$ 155,648,014	\$ 163,485,576	\$ 160,707,473	\$ 174,282,691
Employee Benefits	41,417,532	44,159,582	48,360,070	45,438,772	50,166,420
Supplies	12,026,756	13,365,418	17,237,185	10,894,140	15,193,190
Services and Other	132,902,821	225,187,714	321,900,060	138,363,705	146,706,548
Community Programs	19,985,717	20,387,795	39,910,414	25,833,621	25,290,367
Capital Outlay	20,510,230	29,959,890	37,135,949	11,685,609	13,596,756
Central Services	8,109,799	9,646,750	9,926,683	9,301,294	11,836,820
Transfers	22,786,891	47,773,732	25,031,491	24,822,463	13,868,422
Other	56,251,695	-	-	-	-
Total County Expenditures	\$ 461,868,520	\$ 546,128,894	\$ 662,987,428	\$ 427,047,077	\$ 450,941,214

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2022 for the County has increased \$9.6 million or 5.5% from the 2021 adopted budget level. Budgeted property tax revenue for 2022 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 \$13.09 billion. An additional levy of 0.102 for refunds and abatements was applied as permitted by statute. A temporary tax credit of 4.161 mills was also applied to keep property tax revenue within the limits required by law under the Taxpayer's Bill of Rights (TABOR). The voter-approved Developmental Disability mill levy of 1.000 is maintained for 2022.

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 declined again to 7.15% 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 11.762 mills and the 2021 assessed value is \$13.09 billion. This creates calculated property tax revenue of \$154.0 million for collection in 2022 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 2022 collections, the 2021 assessment's market value data was for the period of January 1, 2019 through June 30, 2020.

2022 Budgeted Property Tax Revenue

County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	\$ 13,090,447,697	\$ 178,318,079	99.00%	\$ 176,534,898	13.622
Refund/Abatement		1,338,944	99.00%	1,325,555	0.102
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		(54,472,256)	99.00%	(53,927,533)	-4.161
Subtotal General Fund		\$ 125,184,767	99.00%	\$ 123,932,920	9.563
Road & Bridge Fund		5,838,340	99.00%	5,779,957	0.446
Social Services Fund		17,017,582	99.00%	16,847,406	1.300
Capital Expenditure Fund		5,929,973	99.00%	5,870,673	0.453
Total County		\$ 153,970,662		\$ 152,430,956	11.762
Developmental Disability	\$ 13,124,382,638	\$ 13,124,383	100.00%	\$ 13,124,383	1.000
Arapahoe Law Enforcement Authority	\$ 1,787,671,447	\$ 8,906,179	99.00%	\$ 8,817,117	4.982
Arapahoe County Recreation District					
General Operating	\$ 1,749,524,019	\$ 1,520,336	99.00%	\$ 1,505,133	0.869
Refund/Abatement		23,721	99.00%	23,484	0.014
Subtotal		\$ 1,544,057	99.00%	\$ 1,528,617	0.883
TABOR Refund		-	100.00%	-	0.000
Temporary Tax Credit		(424,150)	99.00%	(419,908)	-0.243
Total Recreation District		\$ 1,119,907	99.00%	\$ 1,108,709	0.640
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	\$ 797,305,147	\$ 8,371,704	98.00%	\$ 8,204,270	10.500

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 appendix of this document.

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 2022 tax levy is a mill levy of 0.102 mills to collect approximately \$1.3 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 11.762 mills. Property taxes being collected for this purpose are \$13.1 million in 2022.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows an increase of 7.47% from the prior year total assessed valuation. The economic and real estate climate not only impacts the numbers for 2022, 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 7.15% for the 2021 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 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 2017, the residential assessment rate last changed for 2003 assessment for the 2004 tax collections. It decreased from 9.15% to 7.96% and remained at that rate until 2017 when it decreased to 7.20% and 2019 when it decreased to 7.15%.

	Assessed Valuation	Residential Assessment Rate	Assessed Valuation	% Chg.
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%	7,478,845,599	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%
2018 (2019 Taxes)		7.20%	10,408,543,459	1.13%
2019 (2020 Taxes)		7.15%	12,113,240,757	16.38%
2020 (2021 Taxes)		7.15%	12,180,342,451	0.55%
2021 (2022 Taxes)		7.15%	13,090,447,697	7.47%

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 2022 budget, there is not a TABOR refund.

Since 1992, there have been several adjustments to the County’s base mill levy. The last significant change in the County’s mill levy was a reduction from 16.973 mills to 15.821 mills in 1998 to remain within the statutory 5.5% property tax revenue growth limitation. The current base mill levy of 15.821 mills has been in place since 1998 and each budget year through the 2011 budget required the use of a temporary tax credit to remain within the requirements of TABOR. The 2012 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 2022 budgets again required the use of a temporary tax credit due to the sizable increase in assessed value following the 2015, 2017, 2019 and 2021 reassessments versus the lower TABOR allowable growth.

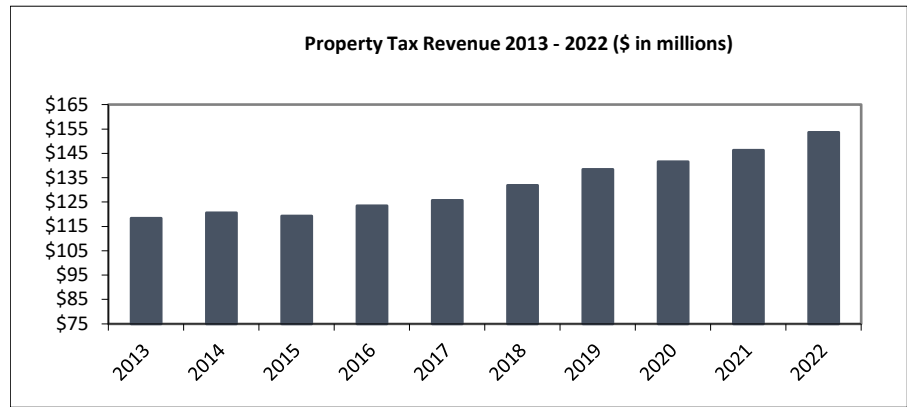
The amount of a temporary tax credit applied to the County base mill levy has varied in the past with the given economic and assessed value data for a budget year. TABOR requires the County to calculate how much revenue can be collected and then solve for the amount of the mill levy in relation to the given assessed value. In 2021, the mill levy of 11.762 required a temporary tax credit of 4.161 mills to remain within the TABOR revenue limit which required a levy of 7.601 mills of the County base mill levy of 15.821 mills. The refund and abatement levy of 0.102 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 2022 budget, revenue collections are budgeted at \$13.1 million based on a \$13.1 billion assessed value.

Below are a table and chart depicting the County’s property tax rate (mill levy) and revenues for the period of 2013 through 2022.

Property Tax Revenue

Year	Calculated Revenue (\$ Millions)	Mill Levy
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
2019	138.4	13.302
2020	141.5	11.685
2021	146.3	12.013
2022	154.0	11.762

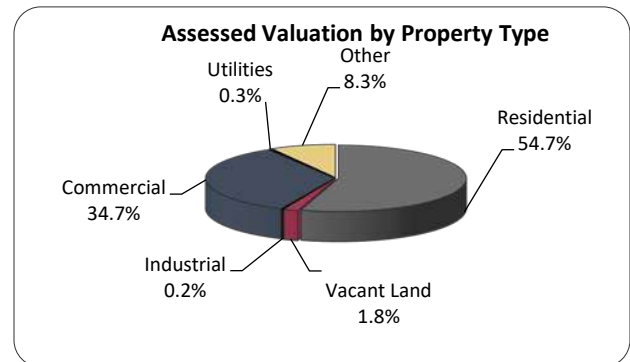


2021 Assessed Valuation by Property Type

The assessed valuation is calculated as the market value times the assessment ratio. The assessment ratio for residential property is 7.15%, which was reduced in 2019 from 7.20%. For all other property, the assessment ratio is 29.00%.

2021 Assessed Valuation For 2022 Property Tax Revenue

Type of Property	Assessed Valuation	% of Total
Residential	\$ 7,287,376,447	54.7%
Vacant Land	240,588,151	1.8%
Industrial	28,694,061	0.2%
Commercial	4,615,350,616	34.7%
Utilities (State Assessed)	40,531,570	0.3%
Agricultural *	18,719,218	0.1%
Oil & Gas *	58,552,080	0.4%
Other Natural Resources *	570,396	0.0%
Personal Property *	1,023,397,837	7.7%
Total	\$ 13,313,780,376	** 100.0%



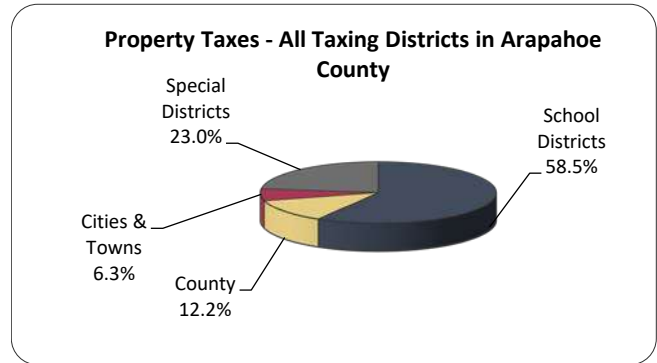
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.
 ** \$12.86 billion represents Arapahoe County’s assessed valuation including the value that is part of the \$20,000 personal property tax exemption in 2022.

2022 Property Taxes by All Taxing Districts in Arapahoe County

There are 9 school districts, 13 cities and towns, and 447 local and service districts within the County. Arapahoe County government property taxes are only 13.2% of the total collected by the County Treasurer.

Each jurisdiction assesses and submits its own tax levy and the County Treasurer collects and distributes property tax revenue to each jurisdiction, based on an established payment calendar. Below is the breakdown of revenue by type of district for the 2022 budget. Districts certified their 2021 mill levies for 2022 collections by December 15th.

2022 Property Tax Revenue For 2021 Assessed Valuation		
Type of District	Dollars	% of Total
School Districts	\$ 747,252,795	58.5%
County	156,197,542	12.2%
Cities & Towns	80,307,349	6.3%
Special Districts	292,644,554	23.0%
Total	\$ 1,276,402,240	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.

2022 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 2013 - 2022			
Year	Assessed Valuation	Mill Levy	Property Tax Dollars
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
2019	1,388,721,862	4.982	6,849,426
2020	1,647,820,570	4.982	8,127,348
2021	1,645,037,960	4.982	8,113,623
2022	1,787,671,447	4.982	8,817,117

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 2022 budgeted revenue of \$8.82 million is approximately \$703,000 more than the 2021 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 2022 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 2013 - 2022			
Year	Assessed Valuation	Mill Levy	Property Tax
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
2019	1,354,318,114	0.735	986,024
2020	1,548,795,717	0.669	1,025,066
2021	1,563,551,882	0.676	1,046,259
2022	1,749,524,019	0.640	1,108,709

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 0.640 for 2022 includes the refund and abatement levy of 0.014 mills, which is excluded from the TABOR calculation. The mill levy includes a temporary tax credit of 0.243 and results in a total of approximately \$1.1 million in revenue. The 2022 revenue amount is slightly more than the approximately \$1.0 million included in the 2021 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.

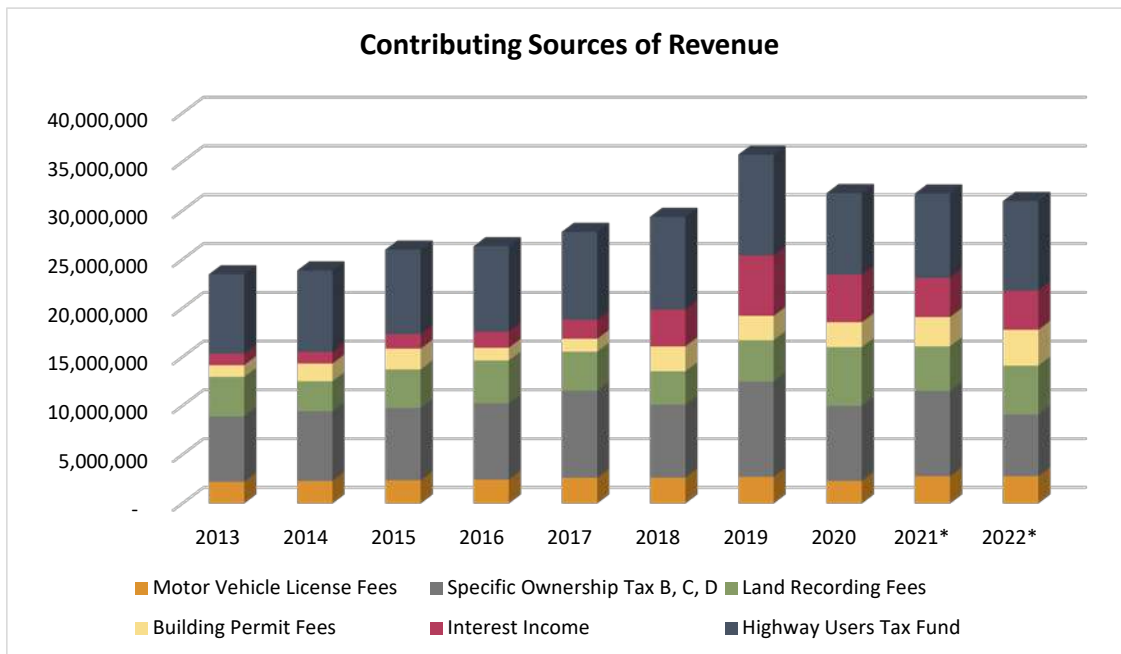
Property tax revenue for the Arapahoe County Water & Wastewater Public Improvement District is used to pay the scheduled debt service on the outstanding General Obligation bonds and debt issued by the District. Bonds were issued for \$63.9 million in 2002, \$26.3 million in 2005, \$16.0 million in 2006, 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. In 2019, the 2009 general obligation bonds were refunded in the amount of \$53.12 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 10.500 mills for 2022 collection.

**Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2013 - 2022**

Year	Assessed Valuation	Mill Levy	Property Tax
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
2019	555,546,978	14.400	7,839,879
2020	658,697,614	12.575	8,117,460
2021	667,442,407	12.000	7,849,123
2022	797,305,147	10.500	8,204,270

Other Revenue Sources

Arapahoe County’s main revenue source is property taxes; however, there are many other sources that contribute to the total revenue. Below is a brief overview of some of the other significant revenue sources for the County. The 2021 and 2022 amounts in the charts below represent the budget.



Motor Vehicle License Fees

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 improved. The 2022 budget amount is \$2.8 million which is approximately \$500,000 higher than the 2020 actuals and in line with the 2019 actuals.

Specific Ownership Tax B, C, D

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 seven years. New automobile sales have been impacted by a shortage of semiconductor chips that has delayed production negatively effecting specific ownership tax revenue. The 2022 budget includes a budget of \$6.3 million for specific ownership taxes in the General Fund. This is a decrease from 2021 as \$1.5 million was reallocated from the General Fund to the Road and Bridge Fund in 2022.

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. This revenue source has been on the decline since 2016 until an increase in 2019. It is budgeted at \$5.0 million for 2022, which is about \$400,000 above the 2021 budget.

Building Permits/Development Fees

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. Actuals for 2017 were in line with 2016 actuals. An increase in building fees was approved in 2017 including updating to the 2017 International Code Council (ICC) building cost schedule. The change in fee structure combined with increased activity resulted in a significant increase in 2018. The budget for 2022 is \$3.7 million, up from a budget of \$3.0 million in 2021.

Interest Income

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 2022 budget of \$4.0 million takes into account the current economic conditions, fund balances, and return on investments.

Highway Users Tax Fund (HUTF)

The Highway Users Tax Fund was originally created in 1953 in order to report state highway revenue. This revenue is shareback from the State and is dispersed according to a two tier formula. The County receives 26% of the first tier and 22% of the second tier from excise taxes collected on motor fuel. By State statute, appropriations are to be used for the acquisition of rights-of-way for the construction, engineering, safety, reconstruction, improvement, repair, maintenance, and administration of the County highway systems. In 2021, the State Legislature passed SB21-260 – Sustainability of the Transportation System that imposes new fees on gasoline, diesel, deliveries, and rideshare trips to help repair and expand the State’s transportation infrastructure. This bill will increase the amount of HUTF that counties and local governments receive. The 2022 budget for HUTF includes estimated revenue from Senate Bill 21-260. The 2022 budget for HUTF is \$9.2 million, up from a budgeted amount of \$8.6 million for 2021.

Significant Expenditures for Arapahoe County

Expenditures for 2022 total more than \$450.9 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 are budgeted for 2022. 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 2022 adopted budget funds 2,332.02 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2022 adopted budget at \$224.4 million or about 50% 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.

Merit Increase Pool	
Year	Percentage
2013	2.00%
2014	2.00%
2015	2.25%
2016	3.00%
2017	3.00%
2018	3.50%
2019	3.30%
2020	3.30%
2021	2.30%
2022	4.00%

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 2022, the County budget includes a merit increase pool of 4.00% 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 2022 budget also includes nearly \$588,000 for the step increases for deputies in the Sheriff’s Office who moved to a step-based pay system in 2007 and more than \$1.4 million for market increases for personnel on the step program. There are also budget packages to add sergeants to the step progression with an almost \$461,000 impact and the elimination of the L02 level from the step structure with an impact of \$296,000.

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. The 2022 budget also includes two percent which is approximately \$2.8 million in funding across all funds for all non-sworn positions based on market conditions. The pension contribution remains at 9.00% for the 2022 budget.

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 2022 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 \$6.5 million for 2022 and allowed available funding to go towards needed programs and services.

2022 Vacancy Savings Reductions	
Category	Amount
2.0% Reduction - All Departments/Offices	\$ 3,847,630
Additional 1.25% Reduction - All Departments/ Elected Offices over 50.0 FTE	2,625,959
Total Vacancy Savings Reduction	\$ 6,473,589

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 3.15% for 2022 with the cost being shared between the County and the employees.

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 2022 budget was developed by taking the 2021 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2021 budget process or any ongoing items from supplemental appropriation requests from the first two quarters of 2021. 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 recommended during the 2022 budget process that had an ongoing operating impact to the General Fund was \$4.8 million in relation to the \$214.9 million total budget and are primarily related to the compensation and benefit increases.

Capital Outlay

The 2022 budget provides \$13.6 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. The table provides information on where the capital outlay budget is located in the 2022 adopted budget.

2022 Capital Outlay by Fund	
Fund	Amount
General Fund	\$ 3,721
Social Services Fund	68,500
Electronic Filing Technology Fund	2,000
Grant Fund	50,000
Capital Expenditure Fund	5,650,000
Infrastructure Fund	3,728,000
Central Services Fund	4,094,535
Total Capital Outlay	\$ 13,596,756

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 2022, the amount of funding provided for capital projects in the Capital Expenditure Fund increased by \$2.2 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 Elected Office/Department Budgets.

Summaries of Fund Revenues and Expenditures

On the pages that follow you will find an overview of the County’s funds for 2022 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. Also included are the 5-year forecasts for the key operating and capital funds (General Fund, Social Services Fund, Law Enforcement Authority Fund, Road & Bridge Fund and Capital Fund). 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 2022 budget, Elected Office/Department Budgets provides this data along with Appendix 1.

2022 Funds Availability Projections

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Restricted Committed Assigned	Funds Available for Appropriation
General Fund:	\$ 88,665,469	\$ 210,583,432	\$ 214,910,153	\$ 84,338,748	\$ 22,991,155	\$ 61,347,593
Special Revenue Funds:						
Arapahoe County Fair Fund	\$ 179,363	\$ 592,900	\$ 592,900	\$ 179,363	\$ 179,363	-
Arapahoe Law Enforcement Authority Fund	7,288,091	9,893,332	9,597,026	7,584,397	7,584,397	-
Arapahoe/Douglas Works! Fund	643,642	21,114,303	21,114,303	643,642	-	643,642
Building Maintenance Fund	1,554,527	2,678,000	2,738,269	1,494,258	1,494,258	-
Cash-In-Lieu Fund	-	-	-	-	-	-
Communications Network System Replacement Fund	235,679	122,025	122,025	235,679	235,679	-
Community Development Fund	103,792	5,196,449	5,196,449	103,792	-	103,792
Conservation Trust Fund	1,878,533	750,000	559,900	2,068,633	2,068,633	-
Contingent & Emergency Reserve Fund	603,465	-	-	603,465	603,465	-
Developmental Disability Fund	-	13,124,383	13,124,383	-	-	-
Electronic Filing Technology Fund	456,241	160,000	160,000	456,241	456,241	-
Forfeited Property Fund	81,884	-	60,000	21,884	21,884	-
Grant Fund	61,914,562	13,277,142	13,277,142	61,914,562	-	61,914,562
Homeland Security Fund	(956,767)	472,930	499,262	(983,099)	-	(983,099)
Open Space Sales Tax Fund	60,236,057	37,572,110	37,572,110	60,236,057	60,236,057	-
Road & Bridge Fund	4,490,115	18,068,026	19,248,830	3,309,311	3,310,083	(772)
Sheriff's Commissary Fund	1,416,704	1,155,957	1,310,080	1,262,581	1,262,581	-
Social Services Fund	12,358,909	75,483,365	74,177,394	13,664,880	13,664,880	-
Subtotal Special Revenue Funds	\$ 152,484,797	\$ 199,660,922	\$ 199,350,073	\$ 152,795,646	\$ 91,117,521	\$ 61,678,125
Capital Project Funds:						
Arapahoe County Recreation District Fund	\$ 1,812,821	\$ 1,436,813	\$ 1,696,651	\$ 1,552,983	\$ 1,552,983	-
Arapahoe County Water & Wastewater PID	2,910,207	8,774,270	8,774,890	2,909,587	2,909,587	-
Capital Expenditure Fund	10,748,628	9,466,060	9,466,060	10,748,628	10,748,628	-
Infrastructure Fund	27,801,014	3,728,000	3,728,000	27,801,014	27,801,014	-
Subtotal Capital Project Funds	\$ 43,272,670	\$ 23,405,143	\$ 23,665,601	\$ 43,012,212	\$ 43,012,212	-
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	\$ 2,117,348	\$ -	\$ -	\$ 2,117,348	\$ -	\$ 2,117,348
Lease Purchase Agreements Fund	261,265	1,412,759	1,417,259	256,765	256,765	-
Subtotal Debt Service Funds	\$ 2,378,613	\$ 1,412,759	\$ 1,417,259	\$ 2,374,113	\$ 256,765	\$ 2,117,348
Internal Service Funds:						
Central Services Fund	\$ 30,905,673	\$ 7,983,686	\$ 5,249,535	\$ 33,639,824	\$ 33,639,824	\$ -
Employee Flex Benefit Fund	700,269	1,001,382	1,001,382	700,269	700,269	-
Self Insurance Dental Fund	878,957	1,924,800	1,924,800	878,957	878,957	-
Self Insurance Liability Fund	2,246,953	2,150,050	1,900,050	2,496,953	2,496,953	-
Worker's Compensation Fund	4,690,671	1,522,361	1,522,361	4,690,671	4,690,671	-
Subtotal Internal Service Funds	\$ 39,422,523	\$ 14,582,279	\$ 11,598,128	\$ 42,406,674	\$ 42,406,674	-
Total All Funds	\$ 326,224,072	\$ 449,644,535	\$ 450,941,214	\$ 324,927,393	\$ 199,784,327	\$ 125,143,066

Fund Appropriation Matrix by Elected Office/Department

The table below depicts the 2022 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, 47.7 percent of the County’s total appropriations are General Fund, and 44.2 percent are appropriated within Special Revenue Funds such as the Social Services Fund or the Road & Bridge Fund. The remaining 8.1 percent of the County’s appropriations for 2022 are the Capital Expenditure Funds, Debt Service Funds, or Internal Service Funds.

Elected Office/Department Fund Appropriations Matrix

Elected Office/Department	General Fund*	Special Revenue Funds				Capital Expenditure Funds		Debt Service Funds	Internal Service Funds	Central Services Fund	Total 2022 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	\$ 13,707,860	\$ -	\$ -	\$ -	\$ 13,806,308	\$ 3,816,060	\$ 8,774,890	1,417,259	1,155,000	\$ 1,155,000	\$ 42,677,377
Aid to Agencies	1,679,500	-	-	-	-	-	-	-	-	-	1,679,500
Assessor's Office	6,173,682	-	-	-	-	-	-	-	-	-	6,173,682
Board of County Commissioners	1,216,963	-	-	-	-	-	-	-	-	-	1,216,963
Clerk / Recorder's Office	13,131,641	-	-	-	160,000	-	-	-	-	-	13,291,641
Commissioners' Office	3,110,566	-	-	124,272	-	-	-	-	61,000	61,000	3,295,838
Community Resources	3,816,878	-	-	-	38,660,349	-	-	-	-	-	42,477,227
Coroner's Office	2,609,963	-	-	-	-	-	-	-	51,850	51,850	2,661,813
County Attorney	3,286,584	-	-	-	-	-	-	-	3,422,411	-	6,708,995
District Attorney	16,876,033	-	-	-	-	-	-	-	-	-	16,876,033
Facilities & Fleet Management*	11,214,733	-	-	-	2,738,269	4,450,000	-	-	83,375	83,375	18,486,377
Finance	3,901,074	-	-	55,773	-	-	-	-	-	-	3,956,847
Human Resources	2,694,298	-	-	-	-	-	-	-	2,926,182	-	5,620,480
Human Services	-	74,177,394	-	-	-	-	-	-	-	-	74,177,394
Information Technology	16,524,503	-	-	-	-	300,000	-	-	60,510	60,510	16,885,013
Open Spaces	609,624	-	-	37,392,065	592,900	-	1,696,651	-	-	-	40,291,240
Public Works & Development	10,531,443	-	19,248,830	-	-	-	3,728,000	-	1,945,800	1,945,800	35,454,073
Sheriff's Office	95,468,668	-	-	-	12,393,913	900,000	-	-	1,892,000	1,892,000	110,654,581
Strategy & Performance	499,569	-	-	-	-	-	-	-	-	-	499,569
Treasurer's Office	2,635,274	-	-	-	-	-	-	-	-	-	2,635,274
Tri-County Health	5,221,297	-	-	-	-	-	-	-	-	-	5,221,297
TOTAL	\$ 214,910,153	\$ 74,177,394	\$ 19,248,830	\$ 37,572,110	\$ 68,351,739	\$ 9,466,060	\$ 14,199,541	\$ 1,417,259	\$ 11,598,128	\$ 5,249,535	\$ 450,941,214

*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

Revenue \$210,583,432

Expenditures \$214,910,153

Full Time Equivalents 1,383.77

Fund Description

The General Fund is the primary operating fund of the County and is the main fund for collection of taxes and other revenue that is associated with general government. The Fund is appropriated by the departments/elected offices that are within the General Fund. The General Fund is home to the vast majority of the County's 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. Attachment G to the Budget Message contains additional information on the long-range planning process.

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the budget for property tax in the General Fund for 2022 is \$123.9 million, which represents 58.9% of all General Fund revenue. This is a 1.9% decrease from the 2021 budget of \$126.3 million. There was an overall increase in assessed value of the County, but the decrease in property tax revenue for 2022 is due to approximately \$2.9 million being reallocated to the Social Services Fund and Capital Expenditure Fund. The lease payments for CentrePoint Plaza ended in 2021 freeing up approximately \$4.4 million in property tax and specific ownership tax revenue that was reallocated to other funds that had identified operating gaps. It is anticipated that growth in property tax revenue will continue over the next few years though not as significantly as expected prior to the coronavirus pandemic. A decrease in the residential assessment rate occurred in 2017 for 2018 collections and remained the same for 2019 as it is adjusted in two-year cycles. The residential assessment rate decreased again in 2019 for collections in 2020 and 2021 and the rate was kept flat in 2021 for 2022 collections. Other major sources of General Fund revenue for 2022 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. Some of them saw impacts due to the pandemic and building closures, but many rebounded once things began to open up again. The 2022 budget for specific ownership tax is \$6.3 million which is a decrease from the 2021 budget in the General Fund. The decrease is due to a shift of \$1.5 million in specific ownership tax from the General Fund to the Road & Bridge Fund due to the CentrePoint Plaza debt reallocation mentioned above. Tax collection fees, which the Treasurer's Office collects on behalf of all jurisdictions within the County who have tax revenues, are budgeted at \$9.1 million. Total General Fund revenues are budgeted at \$210.6 million. The 5-year forecast shows that revenue is anticipated to grow from \$210.6 million in 2022 to \$237.2 million in 2026 with the largest contribution to the increases coming from property tax. 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 66.0% of the total General Fund budget for 2022. The 2022 budget includes a salary adjustment of 4.00% and 2.00% for the market adjustment, as well as step increases, and step market 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 2022 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 \$8.6 million for 2022, compared to

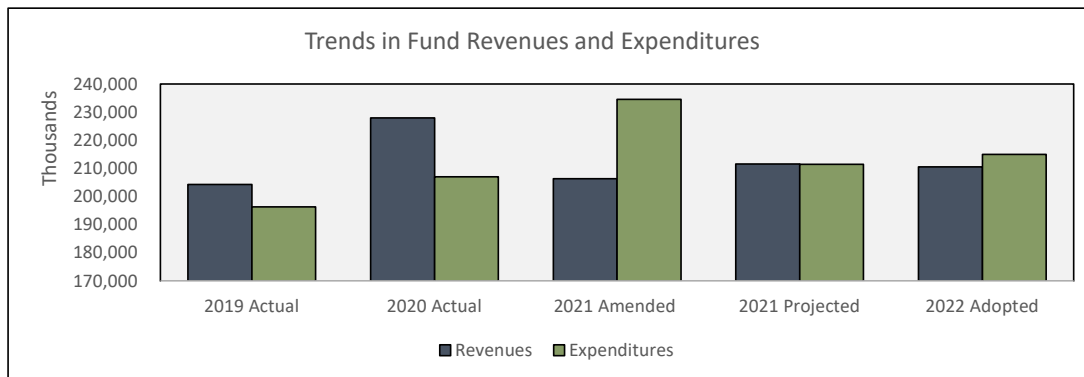
\$14.7 million in 2021. Budgeted expenditures are estimated to be \$19.6 million lower than the amended budgeted for 2021 primarily due to CARES Act funding and \$7.9 million higher than the 2020 actuals due to increased personnel costs and additional FTEs and associated expenses. The 5-year forecast shows total expenditures increasing from \$214.9 million in 2022 to \$237.4 million in 2026. The projections do not include a change to the current service levels, budget packages or transfers for capital projects. The bulk of the increases are in salaries and benefits categories. The transfers category shows a decrease because the 2022 adopted budget includes a transfer for capital projects, but the remaining years of the 5-year plan do not.

Fund Balance Trends

The fund balance for the General Fund increased in 2020 to \$87.0 million primarily due to funding reimbursements from the CARES Act and is expected to increase slightly for 2021 and then decrease in 2022 if collections and spending match current projections and the amended and adopted budgets. 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 2022 budget uses \$4.3 million of fund balance which combines one-time uses of fund balance with the projected operating budget surplus. The beginning fund balance for the 2022 budget is based on the current projected revenue and expenditures for the General Fund for 2021 as of December 31st. Projections indicate that for 2021 \$103,000 will be added to the fund balance compared to a \$28.2 million use of fund balance in the amended budget. A portion of the fund balance is being identified to cover future transition costs related to the Judicial District and health department. The 5-year plan shows the fund balance decreasing slightly through the forecast period from \$82.8 million to \$81.5 million. The fund balance includes \$26.1 million in 2026 that is the eleven percent policy reserve which includes the three percent TABOR reserve. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section, as well as the long range planning process in Attachment G. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

General Fund
General Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Projected	2022 Adopted
Revenues					
Taxes	123,446,720	124,331,791	127,926,808	127,633,788	130,267,384
Licenses & Permits	6,480,877	6,480,877	7,607,929	7,784,512	7,545,429
Intergovernmental	32,036,977	34,200,225	33,434,905	33,527,569	34,114,647
Fees & Charges	24,538,018	28,286,818	25,142,514	31,164,058	27,253,021
Fines & Penalties	424,752	278,026	438,101	294,576	208,101
Investment Earnings	8,976,877	6,674,959	4,043,091	4,083,262	4,016,000
Internal Charges	4,268,830	3,793,708	3,370,883	3,184,397	3,235,565
Transfers	262,692	19,990,309	240,985	133,976	-
Other	3,964,277	3,916,841	4,154,094	3,794,998	3,943,285
Total Revenues	204,400,020	227,953,553	206,359,310	211,601,136	210,583,432
Expenditures					
Salaries and Wages	96,249,993	102,699,023	104,122,315	103,615,874	110,252,567
Employee Benefits	26,366,563	28,465,820	30,392,588	29,326,034	31,574,760
Supplies	6,718,435	5,951,234	10,421,736	5,329,971	6,320,195
Services and Other	47,937,876	50,394,905	67,701,294	51,881,907	53,917,993
Community Programs	393,962	388,669	388,485	388,308	388,308
Capital Outlay	398,659	770,476	149,772	108,127	3,721
Central Services	2,652,096	3,492,964	4,086,855	3,594,294	3,888,954
Transfers	15,731,710	14,889,306	17,289,361	17,253,661	8,563,655
Total Expenditures	196,449,294	207,052,396	234,552,406	211,498,176	214,910,153
Annual Net Fund Balance Addition/(Use):	7,950,726	20,901,157	(28,193,096)	102,960	(4,326,721)
Cumulative Balance:					
Beginning Fund Balance	60,147,142	66,083,081	86,984,238	86,984,238	87,087,198
Change in Fund Balance	7,950,726	20,901,157	(28,193,096)	102,960	(4,326,721)
Ending Fund Balance	68,097,868	86,984,238	58,791,142	87,087,198	82,760,477
Fund Balance					
Restricted	8,370,777	7,758,177	6,101,933	6,101,933	6,236,152
Committed	-	-	-	-	-
Assigned	11,511,037	12,527,827	16,271,821	16,271,821	16,629,739
Unassigned Fund Balance	48,216,054	66,698,234	36,417,388	64,713,444	59,894,586



*Note: For specific funds, the 2021 Estimate column is replaced by Projected 2021 data which was developed from the detailed financial projections for year-end completed as part of the long-range financial planning process. This differs from data in the 2021 Estimate column for other funds that uses data for revenue collections and expenditures as of December 31, 2021.

*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 2021 budget.

General Fund

General Fund

(\$ Dollars)	2022 Adopted	2023	2024	2025	2026
		Forecast	Forecast	Forecast	Forecast
Revenues					
Taxes	130,267,384	135,247,003	140,161,350	145,403,802	150,562,586
Licenses & Permits	7,545,429	7,837,274	7,982,019	8,129,726	8,280,456
Intergovernmental	34,114,647	34,727,729	35,353,197	35,991,294	36,642,271
Fees & Charges	27,253,021	27,621,369	29,415,401	29,469,778	29,859,922
Fines & Penalties	208,101	208,101	208,101	208,101	208,101
Investment Earnings	4,016,000	4,016,000	4,016,000	4,016,000	4,016,000
Internal Charges	3,235,565	3,445,976	3,455,674	3,465,566	3,475,656
Transfers	-	-	-	-	-
Other	3,943,285	4,131,594	4,131,594	4,131,594	4,131,594
Total Revenues	210,583,432	217,235,046	224,723,336	230,815,862	237,176,587
Expenditures					
Salaries and Wages	110,252,567	115,093,462	119,036,038	123,226,559	127,449,946
Employee Benefits	31,574,760	33,226,399	34,853,340	36,592,511	38,412,589
Supplies	6,320,195	6,066,435	6,531,388	6,084,754	6,293,961
Services and Other	53,917,993	53,503,922	55,322,734	53,843,490	54,999,583
Community Programs	388,308	388,308	388,308	388,308	388,308
Capital Outlay	3,721	3,721	3,721	3,721	3,721
Central Services	3,888,954	4,074,494	4,142,449	4,211,764	4,282,464
Transfers	8,563,655	5,601,652	5,601,652	5,601,652	5,601,652
Total Expenditures	214,910,153	217,958,393	225,879,630	229,952,758	237,432,224
Annual Net Fund Balance Addition/(Use):	(4,326,721)	(723,347)	(1,156,294)	863,103	(255,637)
Cumulative Balance:					
Beginning Fund Balance	87,087,198	82,760,477	82,037,130	80,880,836	81,743,939
Change in Fund Balance	(4,326,721)	(723,347)	(1,156,294)	863,103	(255,637)
Ending Fund Balance	82,760,477	82,037,130	80,880,836	81,743,939	81,488,302
Fund Balance					
Restricted	6,236,152	6,538,752	6,776,389	6,898,583	7,122,967
Committed	-	-	-	-	-
Assigned	16,629,739	17,436,671	18,070,370	18,396,221	18,994,578
Unassigned Fund Balance	59,894,586	58,061,707	56,034,076	56,449,135	55,370,757

Arapahoe County Fair Fund

Special Revenue Fund

Revenue \$592,900

Expenditures \$592,900

Full Time Equivalent 0.00

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. During 2019 the parking fees were increased from \$5 to \$10 per vehicle. Due to the COVID-19 pandemic the Fair was not held in 2020. Normal activities resumed for 2021 resulting in a revenue budget for 2022 of \$592,200.

Expenditure Trends

The Fair Fund's largest expenditures are for entertainment, equipment rental, and third-party contractors. 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. For 2020 the expenditures were down significantly with the fair not being held but went back to normal levels in 2021. The Fund's total budget for 2022 is \$592,200.

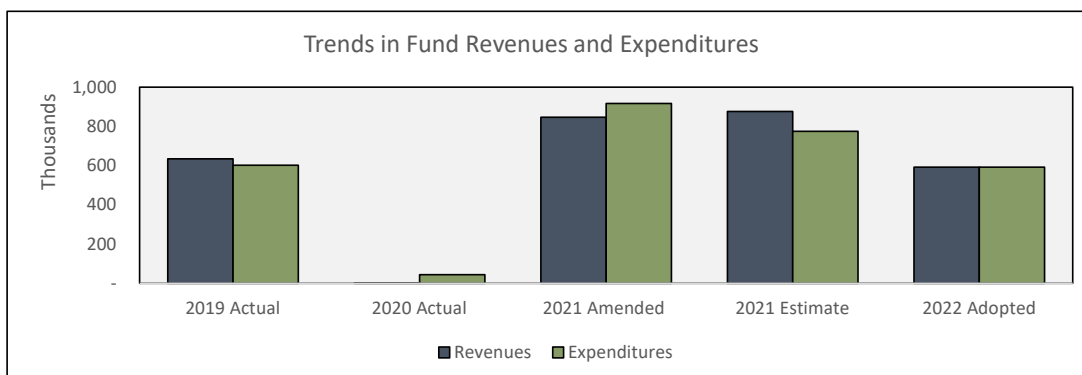
Fund Balance Trends

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 to this fund. 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 until 2020 when the Fair had to be canceled due to the COVID-19 pandemic. The estimated beginning fund balance for 2022 is \$179,363.

Arapahoe County Fair Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Fees & Charges	626,225	1,992	822,700	822,085	568,700
Internal Charges	-	-	8,000	-	8,000
Transfers	8,700	-	8,700	8,700	8,700
Other	-	-	7,500	45,195	7,500
Total Revenues	634,925	1,992	846,900	875,980	592,900
Expenditures					
Salaries and Wages	892	-	-	1,250	-
Employee Benefits	-	-	-	96	-
Supplies	77,535	10,780	50,606	60,311	50,606
Services and Other	524,038	32,240	866,269	708,476	541,294
Central Services	47	458	1,000	6,162	1,000
Total Expenditures	602,512	43,478	917,875	776,294	592,900
Annual Net Fund Balance Addition/(Use):	32,413	(41,486)	(70,975)	99,686	-
Cumulative Balance:					
Beginning Fund Balance	88,750	121,163	79,677	79,677	179,363
Change in Fund Balance	32,413	(41,486)	(70,975)	99,686	-
Ending Fund Balance	121,163	79,677	8,702	179,363	179,363
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	121,163	79,677	8,702	179,363	179,363
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 2021 budget.

Arapahoe County Recreation District Fund

Capital Project Fund

Revenue \$1,436,813

Expenditures \$1,696,651

Full Time Equivalent 5.00

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 2022 budget anticipates that the ACRD mill levy (0.640 mills) will generate \$1.11 million 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 11.9 percent of the total revenue collected for the Recreation District Fund. The 2022 budget includes intergovernmental revenue from the Parker Jordan Metro District (2.000 mills). In 2022 the Fund’s total revenue is projected to increase by approximately 4.3 percent with a total of \$1.44 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. The total budget for 2022 is \$1.69 million.

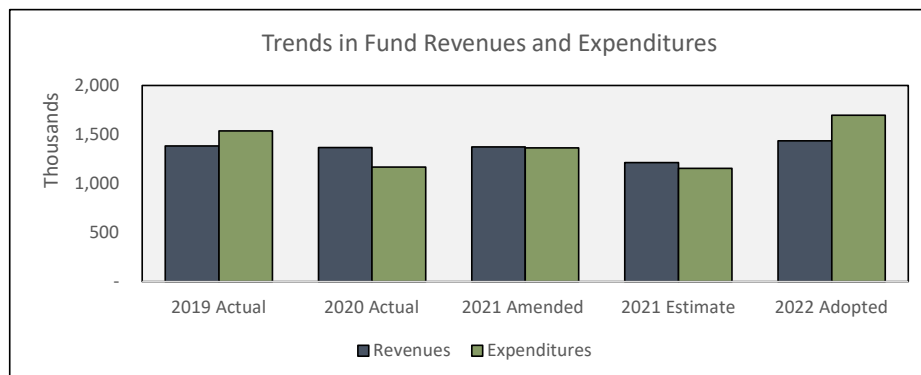
Fund Balance Trends

The estimated beginning fund balance for 2022 is \$1.81 million. The fund balance will remain stable during the upcoming years because costs have stabilized as the parks have become more established. The fund’s balance will remain sufficient to support the Recreation District’s needs for 2022 and future years.

Arapahoe County Recreation District Fund

Capital Project Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Taxes	1,064,152	1,099,986	1,115,363	1,110,988	1,177,813
Intergovernmental	213,530	213,830	170,000	-	170,000
Fees & Charges	42,896	9,205	65,000	45,836	65,000
Investment Earnings	41,914	27,421	24,000	34,668	24,000
Internal Charges	-	-	-	-	-
Other	21,148	19,071	-	24,000	-
Total Revenues	1,383,640	1,369,513	1,374,363	1,215,492	1,436,813
Expenditures					
Salaries and Wages	260,320	291,283	312,059	285,840	366,405
Employee Benefits	82,378	101,291	113,503	92,770	115,089
Supplies	6,953	9,070	13,500	2,487	49,825
Services and Other	506,024	534,618	706,028	554,943	962,106
Capital Outlay	90,090	-	-	-	-
Central Services	5,892	6,221	6,407	6,408	6,981
Transfers	585,515	226,870	214,607	214,607	196,245
Total Expenditures	1,537,172	1,169,352	1,366,104	1,157,055	1,696,651
Annual Net Fund Balance Addition/(Use):	(153,532)	200,161	8,259	58,437	(259,838)
Cumulative Balance:					
Beginning Fund Balance	1,707,754	1,554,223	1,754,384	1,754,384	1,812,821
Change in Fund Balance	(153,532)	200,161	8,259	58,437	(259,838)
Ending Fund Balance	1,554,223	1,754,384	1,762,643	1,812,821	1,552,983
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	1,554,223	1,754,384	1,762,643	1,812,821	1,552,983
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 2021 budget.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Revenue \$8,774,270

Expenditures \$8,774,890

Full Time Equivalent 0.00

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 construction 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 with roughly \$124,000,000 of principal left to pay.

Revenue Trends

Most of the revenue collected for this fund comes from the property tax mill levy, which changes every year. In order to ensure payment of the current bond obligations, the District sets the mill levy each year at a level that generates the required revenue. The mill levy for 2021 is expected to be 10.750 mills, providing an estimated \$8.2 million in revenue for 2022. This fund also receives revenue from the specific ownership tax levied on motor vehicle registrations within the County. The estimated revenue for 2022 is \$570,000. Previously \$1.1 million was budgeted for the Build America Bonds rebate from the Federal government. In 2019, bonds that received the rebate were refunded, eliminating 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 2009 bonds were refunded in 2019 in the amount of \$53.1 million. The 2022 budget includes approximately \$8.8 million for expenses relating to debt service payments.

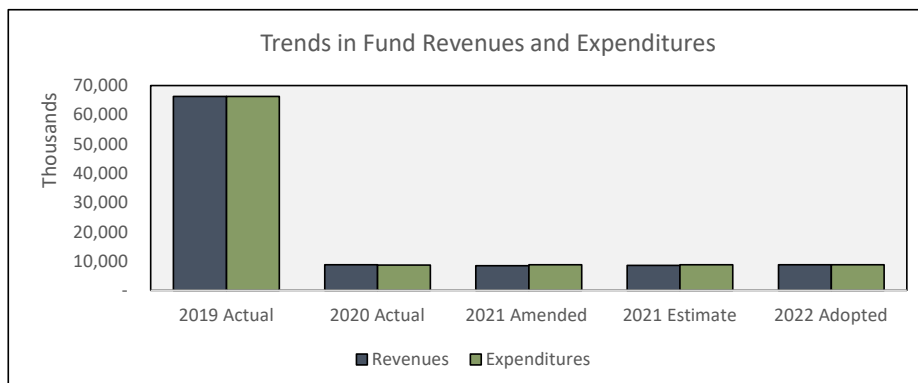
Fund Balance Trends

The Fund balance has been hovering around \$2.9 million 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 just over \$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 a growing fund balance. The fund balance is expected to decrease slightly from 2021 to 2022. 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 County Water & Wastewater PID Fund

Capital Project Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Taxes	8,537,576	8,723,913	8,419,123	8,553,336	8,774,270
Intergovernmental	1,088,299	-	-	-	-
Other	56,758,178	-	-	37	-
Total Revenues	66,384,052	8,723,913	8,419,123	8,553,373	8,774,270
Expenditures					
Services and Other	10,074,098	8,630,048	8,702,856	8,691,024	8,774,890
Capital Outlay	-	-	-	-	-
Other	56,251,695	-	-	-	-
Total Expenditures	66,325,793	8,630,048	8,702,856	8,691,024	8,774,890
Annual Net Fund Balance Addition/(Use):	58,260	93,865	(283,733)	(137,652)	(620)
Cumulative Balance:					
Beginning Fund Balance	2,895,696	2,953,956	3,047,822	3,047,822	2,910,170
Change in Fund Balance	58,260	93,865	(283,733)	(137,652)	(620)
Ending Fund Balance	2,953,956	3,047,822	2,764,089	2,910,170	2,909,550
Fund Balance					
Restricted	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Committed	1,753,956	1,847,822	1,564,089	1,710,170	1,709,550
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 2021 budget.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Revenue \$9,893,332

Expenditures \$9,597,026

Full Time Equivalents 67.00

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 primarily 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. See Attachment G of the Budget Message for additional information on the long-range planning process.

Revenue Trends

The Authority's main revenue source is property taxes. The mill levy is set at 4.982 mills, which will yield approximately \$8.1 million during 2021 while the anticipated revenue for 2022 is budgeted at \$8.8 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 2022 budget for the ALEA Fund anticipates that total revenue collection will increase by \$686,000 in comparison to the 2021 amended budget. This increase is primarily due to the increase in property tax revenue. The 5-year forecast shows revenue increasing slightly in 2023 then falling below the 2022 level for the remaining years due to projected fluctuations in property tax.

Expenditure Trends

The ALEA Fund primarily funds the salaries, benefits, supplies, and services related to the 67.0 full-time patrol officers who provide law enforcement services to unincorporated communities in Arapahoe County. The expenditures included in the 2021 amended budget are \$259,000 higher in comparison to the 2020 actuals. There was the addition of 3.0 FTE and the associated costs in 2020 that cause the increase from 2019 to 2020. The budget for 2022 is \$9.6 million with a \$225,000 increase over the 2021 amended budget being mostly due to salary and benefit increases. The 5-year forecast shows expenditures increasing from \$9.6 million in 2022 to \$10.9 million in 2026 primarily due to salaries and benefits. There are no changes to the currently service level or budget packages included in the forecast beyond the 2022 adopted budget.

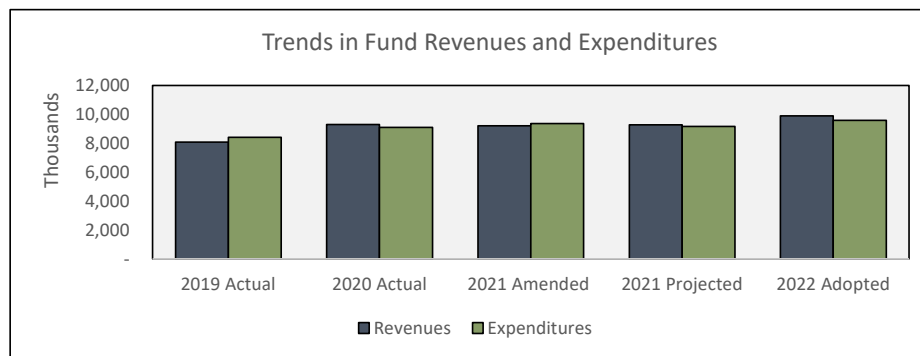
Fund Balance Trends

The fund balance decreased by \$335,000 in 2019 due to some one-time expenditures related to the crime lab. There was an increase of \$182,000 to fund balance in 2020 and the 2021 amended budget shows a \$165,000 use of fund balance. The 2022 budget projects an increase of approximately \$108,000 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 \$1.6 million. After considering this reserve, the remaining fund balance is anticipated to be about \$6.2 million at the end of 2022. The 5-year forecast shows the fund balance decreasing from \$7.8 million at the end of 2022 to \$4.9 million in 2026 with the growth in salaries and benefits outstripping revenue in 2024 through 2026.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Projected	2022 Adopted
Revenues					
Taxes	7,448,499	8,693,118	8,588,623	8,673,542	9,292,117
Intergovernmental	25,208	22,351	33,800	18,881	33,800
Fees & Charges	164,352	185,168	170,915	188,845	170,915
Fines & Penalties	252,694	224,652	296,500	252,729	296,500
Investment Earnings	190,222	150,122	100,000	125,000	100,000
Transfer In	-	16,837	17,200	17,200	-
Other	19	2,323	-	27	-
Total Revenues	8,080,994	9,294,572	9,207,038	9,276,224	9,893,332
Expenditures					
Salaries and Wages	5,400,418	5,737,954	5,912,862	5,783,323	6,130,534
Employee Benefits	1,607,908	1,711,213	1,860,444	1,770,433	1,835,979
Supplies	315,825	313,574	379,331	305,356	367,581
Services and Other	297,305	422,820	506,251	421,841	472,575
Central Services	764,809	785,278	671,096	844,746	728,203
Transfers	29,725	141,825	42,077	42,077	62,154
Total Expenditures	8,415,990	9,112,663	9,372,061	9,167,776	9,597,026
Annual Net Fund Balance Addition/(Use):	(334,996)	181,908	(165,023)	108,448	296,306
Cumulative Balance:					
Beginning Fund Balance	7,547,331	7,212,335	7,394,243	7,394,243	7,502,691
Change in Fund Balance	(334,996)	181,908	(165,023)	108,448	296,306
Ending Fund Balance	7,212,335	7,394,243	7,229,220	7,502,691	7,798,997
Fund Balance					
Restricted	242,430	278,837	276,211	278,287	296,800
Committed	-	-	-	-	-
Assigned	6,969,905	7,115,406	6,953,009	7,224,404	7,502,197
Unassigned Fund Balance	-	-	-	-	-



*Note: For specific funds, the 2021 Estimate column is replaced by Projected 2021 data which was developed from the detailed financial projections for year-end completed as part of the long-range financial planning process. This differs from data in the 2021 Estimate column for other funds that uses data for revenue collections and expenditures as of December 31, 2021.

*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 2021 budget.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

(\$ Dollars)	2022 Adopted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues					
Taxes	9,292,117	9,362,341	9,015,388	9,072,588	9,168,656
Intergovernmental	33,800	33,800	33,800	33,800	33,800
Fees & Charges	170,915	172,470	166,145	166,708	168,221
Fines & Penalties	296,500	296,500	296,500	296,500	296,500
Investment Earnings	100,000	100,000	100,000	100,000	100,000
Transfers	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	9,893,332	9,965,111	9,611,833	9,669,596	9,767,177
Expenditures					
Salaries and Wages	6,130,534	6,364,277	6,582,868	6,809,110	7,043,270
Employee Benefits	1,835,979	1,880,574	1,972,340	2,069,295	2,171,770
Supplies	367,581	372,985	378,659	384,616	390,872
Services and Other	472,575	474,195	626,204	478,242	480,311
Central Services	728,203	754,857	756,428	758,023	759,642
Transfers	62,154	103,154	103,154	103,154	103,154
Total Expenditures	9,597,026	9,950,042	10,419,652	10,602,440	10,949,018
Annual Net Fund Balance Addition/(Use):	296,306	15,069	(807,819)	(932,844)	(1,181,842)
Cumulative Balance:					
Beginning Fund Balance	7,502,691	7,798,997	7,814,066	7,006,247	6,073,403
Change in Fund Balance	296,306	15,069	(807,819)	(932,844)	(1,181,842)
Ending Fund Balance	7,798,997	7,814,066	7,006,247	6,073,403	4,891,561
Fund Balance					
Restricted	296,800	298,501	312,590	318,073	328,471
Committed	-	-	-	-	-
Assigned	7,502,197	7,515,565	6,693,657	5,755,329	4,563,090
Unassigned Fund Balance	-	-	-	-	-

Arapahoe/Douglas Works! Fund

Special Revenue Fund

Revenue \$21,114,303

Expenditures \$21,114,303

Full Time Equivalent 98.00

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, and 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. There will be new sources of revenue coming in from the State for grants related to the COVID-19 response and recovery resulting in an increase of 68.9 percent for 2022. The 2022 budget is \$21.1 million.

Expenditure Trends

Expenditures are reimbursed from the State, which serves as a pass-through agency for the Federal government. Approximately 39.7 percent of the total budget is for salaries and benefits. The remaining costs include direct services to clients and basic operating costs.

Expenditures for services to clients include skills assessment, basic and occupational skills development, training, workshops, career counseling, and job placement. The increase to the budget from 2021 is mostly direct services to clients. As this fund can only spend what it receives in revenue the total expenditure budget for 2022 is \$21.1 million.

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.

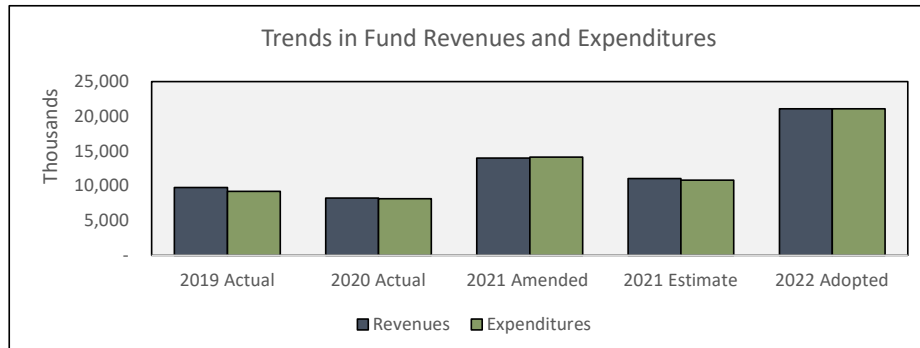
Other Information

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 2022 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.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	9,297,205	7,296,359	12,333,308	9,710,823	11,253,575
Fees & Charges	106,360	38,871	70,000	135,561	237,654
Internal Charges	18,119	110,374	-	29,720	-
Transfer In	-	46	-	-	-
Other	341,812	796,067	1,583,300	1,164,303	9,623,074
Total Revenues	9,763,496	8,241,718	13,986,608	11,040,407	21,114,303
Expenditures					
Salaries and Wages	4,949,767	4,545,858	6,052,428	5,467,187	6,524,847
Employee Benefits	1,397,854	1,318,668	1,851,980	1,488,301	1,864,998
Supplies	132,093	77,187	200,480	48,531	407,346
Services and Other	2,459,763	1,342,976	4,767,315	2,576,578	6,567,260
Community Programs	251,427	154,025	447,271	497,488	2,435,374
Central Services	17,839	714,473	806,034	764,160	3,302,478
Transfers	4,000	19,170	11,100	-	12,000
Total Expenditures	9,212,744	8,172,357	14,136,608	10,842,245	21,114,303
Annual Net Fund Balance Addition/(Use):	550,753	69,361	(150,000)	198,162	-
Cumulative Balance:					
Beginning Fund Balance	(174,634)	376,119	445,480	445,480	643,642
Change in Fund Balance	550,753	69,361	(150,000)	198,162	-
Ending Fund Balance	376,119	445,480	295,480	643,642	643,642
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	376,119	445,480	295,480	643,642	643,642



*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 2021 budget.

Building Finance Corporation Fund

Debt Service Fund

Revenue \$0

Expenditures \$0

Full Time Equivalent 0.00

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

Historically, the largest revenue for this fund has been from a General Fund transfer for the lease purchase payments for County facilities. 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 2022.

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 from 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 2022.

Fund Balance Trends

The fund balance was derived from COP debt service reserve requirements for the County Justice Center.

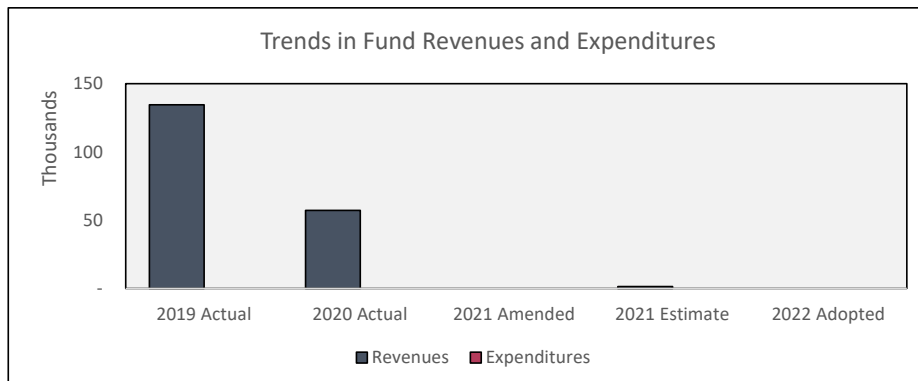
Other Information

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

Building Finance Corporation Fund

Debt Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Investment Earnings	134,653	57,266	-	1,466	-
Internal Charges	-	-	-	-	-
Transfers	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	134,653	57,266	-	1,466	-
Expenditures					
Services and Other	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Annual Net Fund Balance Addition/(Use):	134,653	57,266	-	1,466	-
Cumulative Balance:					
Beginning Fund Balance	1,925,429	2,060,082	2,117,348	2,117,348	2,117,348
Change in Fund Balance	134,653	57,266	-	1,466	-
Ending Fund Balance	2,060,082	2,117,348	2,117,348	2,118,814	2,117,348
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	2,060,082	2,117,348	2,117,348	2,118,814	2,117,348



*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 2021 budget.

Building Maintenance Fund

General Fund

Revenue \$2,678,000

Expenditures \$2,738,269

Full Time Equivalent 0.00

Fund Description

The Building Maintenance Fund is to facilitate County facility maintenance projects. The Fund consists of routine maintenance of facilities and heating and air conditioning, as well as annually approved projects. These projects are submitted as budget packages. 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

An annual transfer from the General Fund provides revenue for this fund. Approximately the same amount is transferred each year for routine building maintenance. A transfer from the General Fund of \$2,078,000 is included in the 2022 budget. There is also a transfer of \$600,000 as part of one of the budget packages. This is for the general maintenance and safety upgrades necessary at the Justice Center Courtrooms 1 & 2. The budgeted revenue is less than the budgeted expenditures; the difference of \$60,269 is funded by fund balance.

Expenditure Trends

Routine and special building maintenance projects are handled by the Building Maintenance Fund. These projects must be submitted, reviewed, and approved each year as part of the budget process. As a result, building maintenance spending is tracked and managed more effectively. Funds for routine maintenance are included within the Fund's baseline budget and are allocated to each facility based on its location. A baseline budget for County facilities, including parking lots, is included in \$1,513,269 for routine maintenance and repairs. The recommended budget for 2022 also includes \$1,225,000 for requested projects. Upgrading elevator controls in two facilities, weatherproofing the skylight at the Sheriff's Office, maintaining parking lots, repairing, and replacing irrigation systems, and enhancing window treatments for energy efficiency at Altura Plaza are among the recommended projects. There is a need for general maintenance and safety upgrades for Justice Center Courtrooms 1 & 2. The request of \$600,000 exceeded the available annual allocation almost by the same margin. The request is a one-time request. In the Capital Improvement Program section, a complete list of Building Maintenance Fund projects for 2022 is provided.

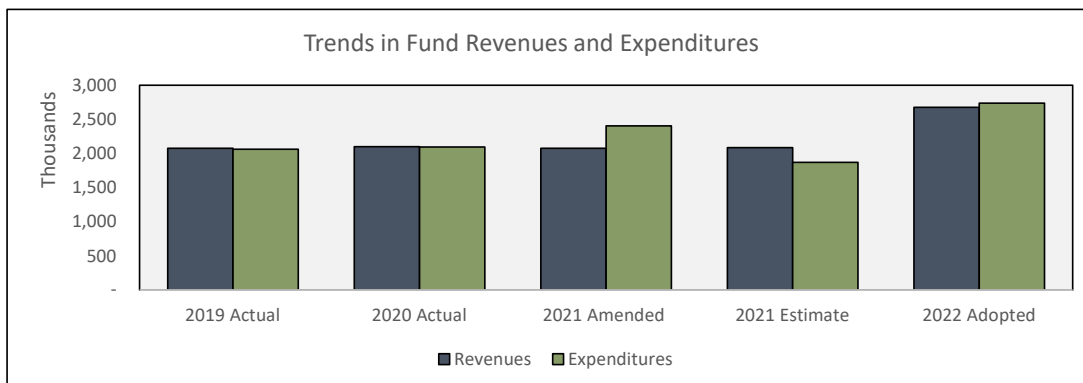
Fund Balance Trends

GASB Statement 54 requires the Building Maintenance Fund balance to be rolled into the General Fund for accounting purposes. For planning and budgeting purposes, it is still reported separately in the budget process. Those projects that cannot be completed in the current budget year are reappropriated to the following year for completion. Thus, increasing the fund balance temporarily. Projects that have been completed under budget also will increase the fund balance. In the event of an unforeseen or catastrophic event affecting the County, this fund balance shall be available as a reserve.

Building Maintenance Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	1,500	-	-	-	-
Transfers	2,078,000	2,078,000	2,078,000	2,078,000	2,678,000
Other	-	22,750	-	10,183	-
Total Revenues	2,079,500	2,100,750	2,078,000	2,088,183	2,678,000
Expenditures					
Supplies	234,465	173,515	259,355	159,380	259,340
Services and Other	1,798,503	1,920,173	2,146,796	1,707,190	2,478,929
Capital Outlay	28,782	1,603	-	5,843	-
Total Expenditures	2,061,750	2,095,291	2,406,151	1,872,412	2,738,269
Annual Net Fund Balance Addition/(Use):	17,750	5,459	(328,151)	215,771	(60,269)
Cumulative Balance:					
Beginning Fund Balance	1,315,546	1,333,296	1,338,755	1,338,755	1,554,527
Change in Fund Balance	17,750	5,459	(328,151)	215,771	(60,269)
Ending Fund Balance	1,333,296	1,338,755	1,010,604	1,554,527	1,494,258
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	1,333,296	1,338,755	1,010,604	1,554,527	1,494,258
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 2021 budget.

Capital Expenditure Fund

Capital Project Fund

Revenue \$9,466,060

Expenditures \$9,466,060

Full Time Equivalent 0.00

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) 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. Then their recommendations are submitted to the Executive Budget Committee (EBC) and the Board of County Commissioners for further review. The 2022 budget includes funding for capital outlays for facilities, technology, public safety, and transportation projects.

Revenue Trends

The Capital Expenditure Fund maintains a property tax mill levy that is adjusted each year to keep revenue from property taxes at about \$4.5 million. To help address the County's increasing capital needs, a reallocation of property tax revenue from the General Fund to the Capital Expenditure Fund. This will increase property tax revenue to \$5,870,673 and specific ownership tax revenue to \$415,167 for the 2022 budget and the forecasted years. Because the Fund can only spend what it receives in revenue, and transfer of \$3,080,220, from the General Fund balance, was necessary to fund all of the adopted projects. This transfer varies annually depending on the fund gap between the Fund's revenue from property taxes and the adopted projects. A transfer of \$60,000 from the Forfeited Property Fund and \$40,000 from the Sheriff's Office General Fund operating budget is also included in the 2022 budget for the purchase of the bearcat. The 2022 budget has a total revenue of \$9,466,060.

Revenue for the forecasted years reflects the annually adjusted mill levy for at total tax revenue of \$6.3 million. The forecast does not assume any transfers from the General Fund. The funding gap, or deficit, is the difference between the ongoing funding and the projects that are included in the 5-year Capital Improvement Plan (CIP) Master Plan. The gap illustrates the amount of funding necessary to be transferred in or the amount that will need to be reduced from the projects in the master plan. This amount is shown in the "Total Adjustments to Expenditures" line of the forecast. More information can be found in Attachment G of the Budget Message.

Expenditure Trends

The Capital Expenditure Fund can only spend what it receives to cover any gap in funding. The 2022 budget is balanced with \$11,312,715 in the expenditure budget that is equal to the revenue budget. There are \$5.6 million in the budget for County roadway infrastructure, \$5.4 million for County facility projects, and \$300,000 for technology projects. Several of the adopted 2021 CIP projects were not completed within the year and will need to be reappropriated to the 2022 budget. A few projects will also be completed under budget. Table III contains a complete list of projects, as well as a list of projects expected to be reappropriated on Table IV, in the Capital Improvement section. In the table on the next page, the expected year-end totals are listed as projections instead of estimates, as it is in other funds. These projections are from the third quarter budget review and do not reflect changes to the budget since then. Using the projections from that time reflects the information that the Board of County Commissioners had at the time of adopting the budget and reviewing the 5-year CIP Master Plan. The necessary expenditure budget to fund the projects in the Master Plan far exceeds the revenue received from taxes. The CIP Committee will continue to refine the 5-year plan during the beginning of 2022 and confirm that

the requested projects are in line with the Board's strategic plan. The full 5-year plan and detail of the adopted projects can be found in the Capital Expenditure section of this book.

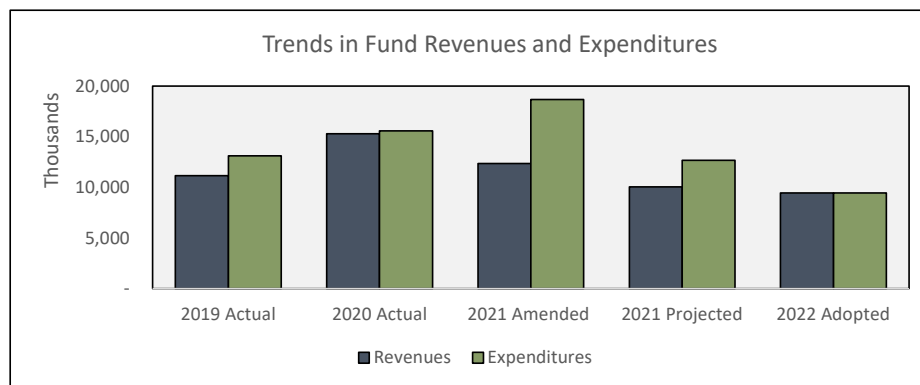
Fund Balance Trends

Due to the nature of the fund, the fund balance will not have a real trend. Projects may take longer to start, and expenses may not be incurred for the first budget year. As a result, the fund balance had a very inconsistent history. Beginning fund balance for 2021 includes CIP projects that were adopted but not yet completed in previous years. Of the \$4.3 million year-end fund balance, roughly \$2.9 million will be requested to be reappropriated to the 2022 budget for the completion of uncompleted projects. Since revenue and expenditures are equal, the 2022 budget will have no impact on the fund balance. The forecasted years does not show any use of fund balance. The Fund can only spend that it receives in revenue. Therefore, either the projects will need to be reduced or additional funding, such as the transfer from the General Fund, will be necessary to keep the budget balanced.

Capital Expenditure Fund

Capital Project Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Projected	2022 Adopted
Revenues					
Taxes	4,952,836	4,841,159	4,884,011	4,857,417	6,285,840
Intergovernmental	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Transfers	6,221,293	10,459,706	7,490,570	5,190,570	3,180,220
Other	-	-	-	-	-
Total Revenues	11,174,129	15,300,865	12,374,581	10,047,987	9,466,060
Expenditures					
Supplies	-	107,045	-	-	-
Services and Other	728,910	628,058	142,586	68,010	88,060
Capital Outlay	7,411,443	9,339,602	12,053,935	6,104,176	5,650,000
Transfers	4,970,000	5,503,000	6,496,100	6,496,100	3,728,000
Total Expenditures	13,110,353	15,577,705	18,692,621	12,668,286	9,466,060
Annual Net Fund Balance Addition/(Use):	(1,936,224)	(276,840)	(6,318,040)	(2,620,299)	-
Cumulative Balance:					
Beginning Fund Balance	9,143,816	7,207,592	6,930,752	6,930,752	4,310,453
Change in Fund Balance	(1,936,224)	(276,840)	(6,318,040)	(2,620,299)	-
Ending Fund Balance	7,207,592	6,930,752	612,712	4,310,453	4,310,453
Fund Balance					
Restricted	-	-	-	-	-
Committed	7,207,592	6,930,752	612,712	4,310,453	4,310,453
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



*Note: For specific funds, the 2021 Estimate column is replaced by Projected 2021 data which was developed from the detailed financial projections for year-end completed as part of the long-range financial planning process. This differs from data in the 2021 Estimate column for other funds that uses data for revenue collections and expenditures as of December 31, 2021.

*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 2021 budget.

Capital Expenditure Fund

Capital Project Fund

(\$ Dollars)	2022 Adopted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues					
Taxes	6,285,840	6,283,545	6,288,273	6,292,700	6,287,289
Intergovernmental	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Transfers	3,180,220	-	-	-	-
Other	-	-	-	-	-
Total Revenues	9,466,060	6,283,545	6,288,273	6,292,700	6,287,289
Expenditures					
Supplies	-	-	-	-	-
Services and Other	88,060	68,047	68,047	68,047	68,047
Capital Outlay	5,650,000	13,107,715	8,025,000	6,985,000	6,496,000
Transfers	3,728,000	3,057,000	8,600,000	10,550,000	9,450,000
Total Expenditures	9,466,060	16,232,762	16,693,047	17,603,047	16,014,047
Annual Net Fund Balance Addition/(Use):	-	(9,949,217)	(10,404,774)	(11,310,347)	(9,726,758)
Adjustments to Revenue	-	-	-	-	-
Total Adjustments to Expenditures	2,882,461	(9,949,217)	(10,404,774)	(11,310,347)	(9,726,758)
Total Net Revenue/Expenditures	(2,882,461)	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	4,310,453	1,427,992	1,427,992	1,427,992	1,427,992
Change in Fund Balance	(2,882,461)	-	-	-	-
Ending Fund Balance	1,427,992	1,427,992	1,427,992	1,427,992	1,427,992
Fund Balance					
Restricted	-	-	-	-	-
Committed	1,427,992	1,427,992	1,427,992	1,427,992	1,427,992
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 2021 budget.

Cash In Lieu Fund

Special Revenue Fund

Revenue \$0

Expenditures \$0

Full Time Equivalent 0.00

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

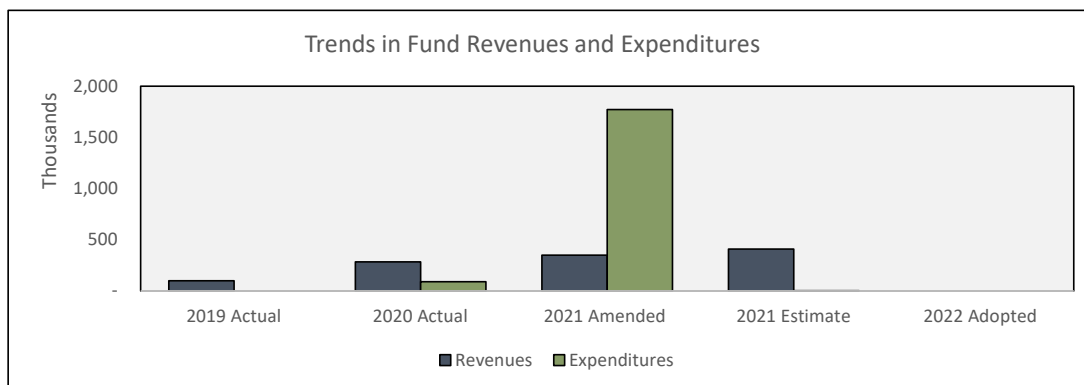
Expenditures from this fund are approved by the Cash In Lieu Committee and the Board of County Commissioners, and must adhere to guidelines as determined by the subdivider and State statute. Third parties may submit applications to the County for the use of cash in lieu funds to benefit parks or for 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 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. The estimated beginning fund balance for 2022 is \$1.83 million.

Cash In Lieu Fund
Special Reserve Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Fees & charges	99,809	285,593	348,400	409,401	-
Transfers	-	-	-	-	-
Total Revenues	99,809	285,593	348,400	409,401	-
Expenditures					
Services and Other	-	90,000	1,772,936	2,824	-
Total Expenditures	-	90,000	1,772,936	2,824	-
Annual Net Fund Balance Addition/(Use):	99,809	195,593	(1,424,536)	406,577	-
Cumulative Balance:					
Beginning Fund Balance	1,129,134	1,228,943	1,424,536	1,424,536	1,831,113
Change in Fund Balance	99,809	195,593	(1,424,536)	406,577	-
Ending Fund Balance	1,228,943	1,424,536	(0)	1,831,113	1,831,113
Fund Balance					
Restricted	1,228,943	1,424,536	(0)	1,831,113	1,831,113
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 2021 budget.

Central Services Fund

Internal Service Fund

Revenue \$7,983,686

Expenditures \$5,249,535

Full Time Equivalent 0.00

Fund Description

The Central Services Fund is set up as the financial mechanism to purchase and replace most of the County's capital assets. Capital 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 capital assets, and once approved they become authorized for purchase. All capital 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 capital asset replacement. Also included is 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 monthly for capital assets such as vehicles, equipment, etc. IG Rents payments are charged over the calculated useful life of an asset, which is predetermined following the County's accounting standards and policies. The 2022 budget includes \$6,028,850 from IG Rents, \$1,155,000 for charges for materials, postage, and fuel, and \$536,118 in transfers from the General Fund, Law Enforcement Authority Fund, and the Road & Bridge Fund for the purchase of new capital assets, replacements, and funding gaps. Any gap in funding between the replacement cost and the IG Rents that have been paid is included in the transfers to the Central Services Fund. Auction proceeds from the retired assets that were replaced are used to help offset the replacement cost for similar assets purchased for replacement costs that are slightly higher than the amount of IG Rents paid in.

Expenditure Trends

The 2022 budget of \$5.2 million consists of \$4.0 million for vehicles and equipment, \$60,510 for computer equipment replacement, and \$1.2 million for inventoried items like postage, uniforms, materials, gas, oil, and tires. There will be funds that will need to be reappropriated to the 2022 budget for the remaining approved capital assets that were not able to be purchased by year-end. This amount has averaged \$4.3 million over the last few years. Just under half of that amount is what has been set aside for election voting systems.

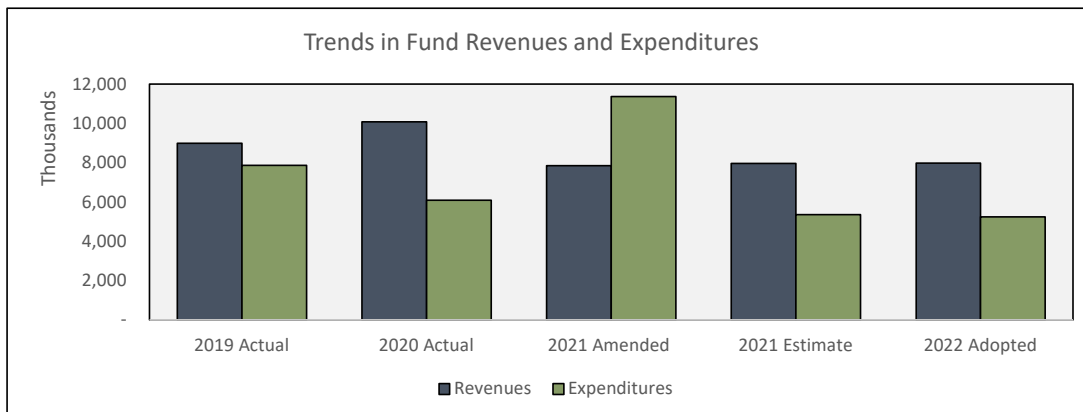
Fund Balance Trends

The fund balance fluctuates year to year reflecting any delays in the availability of the replacement equipment or vehicles. The 2022 budget has an estimated beginning fund balance of \$30,905,673. Revenue trends show stability in the Fund 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. The 2022 budget would increase the estimated fund balance to \$33,639,824, by year-end, for the future replacement of existing assets.

Central Services Fund

Internal Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Investment Earnings	285,662	1,777,906	-	-	-
Internal Charges	5,932,904	6,449,384	7,365,041	6,786,457	7,183,850
Transfers	2,039,284	1,454,707	480,839	444,839	799,836
Other	729,445	401,322	-	742,586	-
Total Revenues	8,987,295	10,083,319	7,845,880	7,973,882	7,983,686
Expenditures					
Supplies	1,127,674	965,314	1,155,000	1,202,255	1,155,000
Services and Other	-	-	6,000	-	-
Capital Outlay	6,611,204	5,061,386	10,170,744	4,100,803	4,094,535
Transfers	124,221	61,545	49,450	49,450	-
Total Expenditures	7,863,099	6,088,244	11,381,194	5,352,507	5,249,535
Annual Net Fund Balance Addition/(Use):	1,124,196	3,995,075	(3,535,314)	2,621,375	2,734,151
Cumulative Balance:					
Beginning Fund Balance	23,165,027	24,289,223	28,284,298	28,284,298	30,905,673
Change in Fund Balance	1,124,196	3,995,075	(3,535,314)	2,621,375	2,734,151
Ending Fund Balance	24,289,223	28,284,298	24,748,984	30,905,673	33,639,824
Fund Balance					
Restricted	-	-	-	-	-
Committed	226,667	226,667	226,667	226,667	226,667
Assigned	24,062,556	28,057,631	24,522,317	30,679,006	33,413,157
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 2021 budget.

Communications Network Replacement Fund

Special Revenue Fund

Revenue \$122,025

Expenditures \$122,025

Full Time Equivalent 0.00

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 most of the law enforcement agencies within Arapahoe County, including municipal fire and public works departments and three school districts. Each participating agency annually contributed \$25 per radio to provide ongoing maintenance for the system. The amount per radio increased this year to \$50 per radio.

Revenue Trends

Fund revenue has remained relatively constant during recent years because it's determined by the number of radios each agency owns. From year to year, this number remained relatively steady until nearly doubling in 2021 due to increased contributions per radio. Several governmental entities outside of the County have joined Arapahoe County's efforts in the interest of promoting telecommunications interoperability increasing the number of radios contributing. The contributions from these external agencies are the fund's greatest source of revenue, and the 2022 budget includes \$64,250 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 \$50 per radio. The 2022 budget transfers \$42,700 from the General Fund, \$8,050 from the Road and Bridge Fund, and \$5,150 from the Law Enforcement Authority Fund. The total amount of County funds transferred to the Communications Network Replacement Fund for the 2022 budget is \$57,775.

Expenditure Trends

The expenditures for the Communication Network System Replacement Fund fluctuate because radio network components are replaced at different time intervals. During 2019, the Fund's actual expenditures were nearly \$111,000 to replace radios and associated equipment. In 2020, a new radio antenna was installed to replace an out of compliance antenna for \$152,000, and then \$56,168 was expended for miscellaneous radio maintenance. The 2022 budget's expenditures are \$122,025 to match the revenue that will be collected. The fees and transfers received by this fund may only be applied toward the maintenance and replacement costs related to the radios.

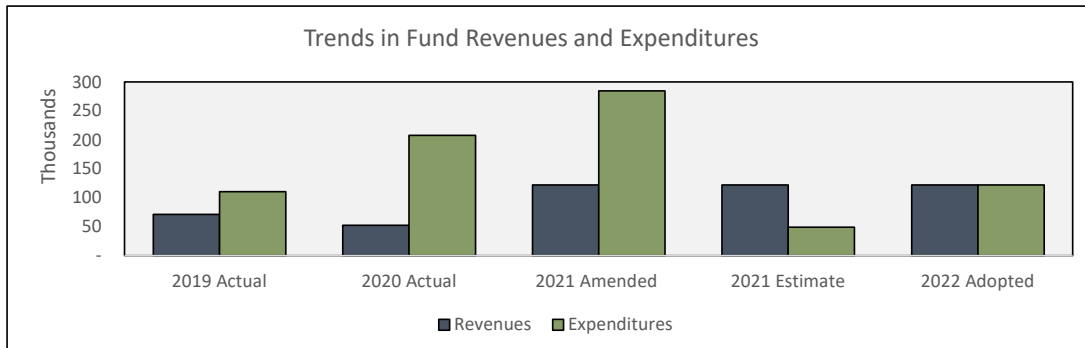
Fund Balance Trends

The unspent balance of this fund is reappropriated for the following fiscal year to replace radios and other components of the communication system. In 2020, the year-end fund balance was \$162,870.

Communication Network Replacement Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Licenses & Permits	-	-	-	-	-
Intergovernmental	42,875	24,725	66,150	66,075	64,250
Transfers	28,175	27,550	55,900	55,900	57,775
Other	-	-	-	-	-
Total Revenues	71,050	52,275	122,050	121,975	122,025
Expenditures					
Supplies	-	-	-	-	-
Services and Other	110,699	56,168	284,920	49,166	122,025
Capital Outlay	-	152,000	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	110,699	208,168	284,920	49,166	122,025
Annual Net Fund Balance Addition/(Use):	(39,649)	(155,893)	(162,870)	72,809	-
Cumulative Balance:					
Beginning Fund Balance	358,412	318,763	162,870	162,870	235,679
Change in Fund Balance	(39,649)	(155,893)	(162,870)	72,809	-
Ending Fund Balance	318,763	162,870	-	235,679	235,679
Fund Balance					
Restricted	-	-	-	-	-
Committed	318,763	162,870	-	235,679	235,679
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 2021 budget.

Community Development Fund

Special Revenue Fund

Revenue \$5,196,449

Expenditures \$5,196,449

Full Time Equivalent 5.50

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. Most 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 percent of the 2022 budget.

The 2022 budget is a 4.3 percent decrease when compared to 2021, \$5.2 million. 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 2021 funds will be carried forward to the 2022 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 2022 budget, only 11.7 percent is budgeted for salaries, benefits, and related support costs, while the remaining 88.3 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.

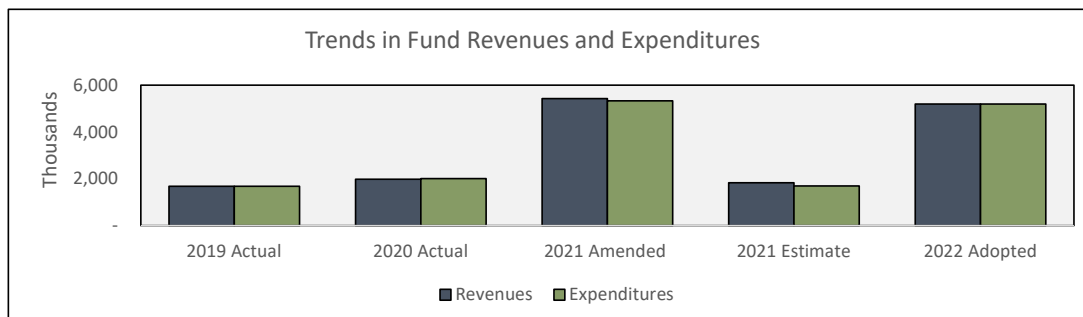
Fund Balance Trends

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. The estimated beginning fund balance for 2022 is \$103,792.

Community Development Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	1,199,271	1,467,460	4,264,613	1,249,529	4,217,861
Charges for Services	-	3,864	30,000	30,000	30,000
Transfers	30,000	30,000	1,134,464	557,934	-
Other	455,038	477,893	-	-	948,588
Total Revenues	1,684,309	1,979,217	5,429,077	1,837,463	5,196,449
Expenditures					
Salaries and Wages	238,225	252,405	445,620	248,694	485,186
Employee Benefits	58,400	65,082	123,497	65,951	122,463
Supplies	6,223	5,672	20,550	1,896	9,996
Services and Other	1,369,013	1,572,591	4,731,753	1,360,893	4,564,820
Community Programs	-	107,192	-	-	-
Central Services	12,447	13,641	12,589	12,278	13,184
Transfers	-	-	600	-	800
Total Expenditures	1,684,308	2,016,583	5,334,609	1,689,712	5,196,449
Annual Net Fund Balance Addition/(Use):	1	(37,366)	94,468	147,751	-
Cumulative Balance:					
Beginning Fund Balance	(6,594)	(6,593)	(43,959)	(43,959)	103,792
Change in Fund Balance	1	(37,366)	94,468	147,751	-
Ending Fund Balance	(6,593)	(43,959)	50,509	103,792	103,792
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(6,593)	(43,959)	50,509	103,792	103,792



*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 2021 budget.

Conservation Trust Fund

Special Revenue Fund

Revenue \$750,000

Expenditures \$559,900

Full Time Equivalent 0.00

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. The amount the County receives each year depends on the amount of lottery revenue the state receives.

The 2022 budgeted revenue is anticipated to be \$750,000 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 \$6.2 million from the Conservation Trust Fund for debt service and expenditures associated with the development of the Arapahoe County Fairgrounds facility. The 2022 budget includes an appropriation of \$559,900 to continue payments towards the Fairgrounds' capital debt.

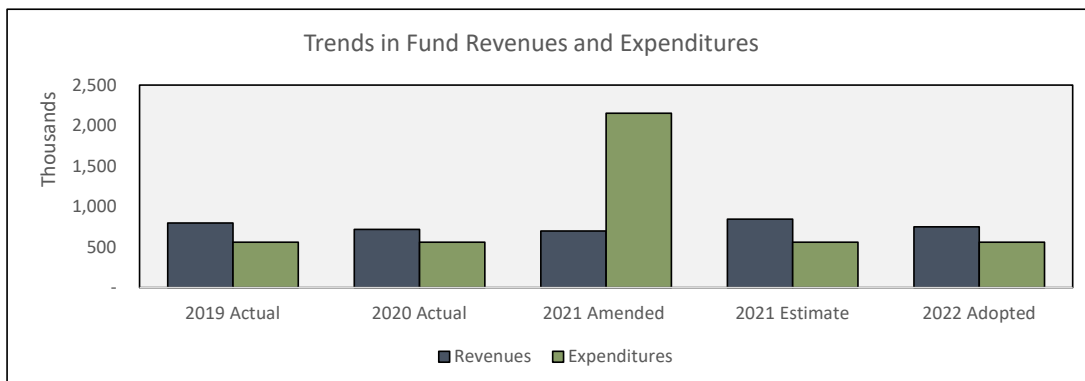
Fund Balance Trends

The Conservation Trust Fund's estimated beginning fund balance for 2022 is \$1.7 million as there will only be the actuals of \$559,900 during 2021. The 2022 budget offsets anticipated revenue of \$750,000 with \$559,900 expenditures, and these initial estimates would increase the fund balance by an additional \$190,100 for an estimated total of \$2.1 million.

Conservation Trust Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	773,047	702,301	700,000	843,783	750,000
Investment Earnings	25,329	17,890	-	-	-
Total Revenues	798,376	720,191	700,000	843,783	750,000
Expenditures					
Capital Outlay	-	-	1,594,649	-	-
Transfers	559,900	559,900	559,900	559,900	559,900
Total Expenditures	559,900	559,900	2,154,549	559,900	559,900
Annual Net Fund Balance Addition/(Use):	238,476	160,291	(1,454,549)	283,883	190,100
Cumulative Balance:					
Beginning Fund Balance	1,195,882	1,434,358	1,594,649	1,594,649	1,878,533
Change in Fund Balance	238,476	160,291	(1,454,549)	283,883	190,100
Ending Fund Balance	1,434,358	1,594,649	140,100	1,878,533	2,068,633
Fund Balance					
Restricted	1,434,358	1,594,649	140,100	1,878,533	2,068,633
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



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Contingent & Emergency Reserve Fund

Special Revenue Fund

Revenue \$0.00

Expenditures \$0.00

Full Time Equivalent 0.00

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

There are no current sources of revenue for this fund. Initial appropriations for the Fund were 0.187 mills for \$300,000, and they were adjusted each year to bring in roughly the same amount. When a sufficient fund balance had accumulated to cover any unforeseen emergencies, the mill levy was discontinued.

Expenditure Trends

Since 2012, no expenditures have been made from this fund due to its nature. During a fiscal year with no expenditures, the entire fund balance is listed as Committed. In 2012, moneys from the Contingent Fund were used to repair damage caused by a severe hailstorm. Expenditures must be authorized by the Board of County Commissioners.

Fund Balance Trends

A balance of \$603,465 is available for appropriation in the Fund. A budget appropriation is required for every expenditure that has been approved by the Board of County Commissioners. It is expected that the fund balance will remain the same for the foreseeable future.

Developmental Disability Fund

Special Revenue Fund

Revenue \$13,124,383

Expenditures \$13,124,383

Full Time Equivalent 0.00

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. The amount of revenue generated by the 1.000 mill levy is determined by the County's property tax assessments, which have been increasing. The 2022 budget assumes that the revenue will increase by approximately \$890,000 from the 2021 budget to \$13.1 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 are expected to increase approximately \$167,000 from 2021 to 2022. The 2022 budget anticipates that expenditures will increase to \$13.1 million as assessed valuation has increased.

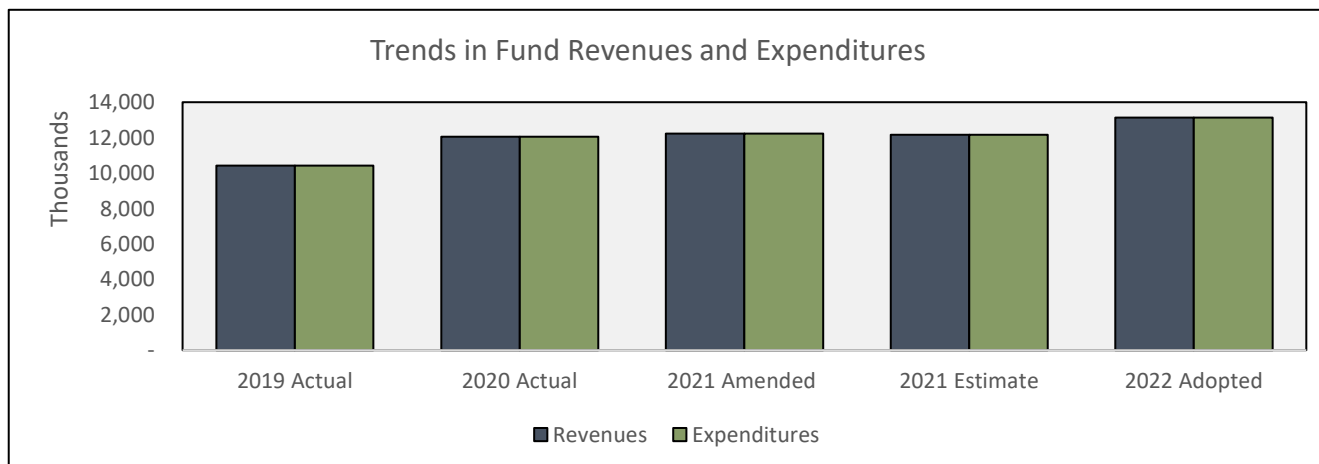
Fund Balance Trends

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.

Developmental Disability Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Taxes	10,417,539	12,061,801	12,229,947	12,167,083	13,124,383
Intergovernmental	683	821	-	612	-
Total Revenues	10,418,222	12,062,622	12,229,947	12,167,695	13,124,383
Expenditures					
Services and Other	10,418,222	12,062,622	12,229,947	12,167,695	13,124,383
Total Expenditures	10,418,222	12,062,622	12,229,947	12,167,695	13,124,383
Annual Net Fund Balance Addition/(Use):	-	-	-	-	-
Cumulative Balance:					
Beginning Fund Balance	-	-	-	-	-
Change in Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



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Electronic Filing Technology Fund

Special Revenue Fund

Revenue \$160,000

Expenditures \$160,000

Full Time Equivalent 0.00

Fund Description

This fund was created for the revenue received from the Clerk and Recorder’s Office collection of 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 vacillations. The 2022 recommended budget has \$160,000 in revenue. This is an increase of \$25,000 over the 2021 budget. The increased number of filings for mortgage refinancing is reflected in current collections. Based on current year-to-date collections, it is project that there will be \$190,541 collected by year-end.

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. The company then charges \$1 per page for a hosted recording management system that stores all documents digitally and makes them accessible. The expenditures for 2021 also included converting historical record books and marriage books from paper to digital documents from 1861 to 1966.

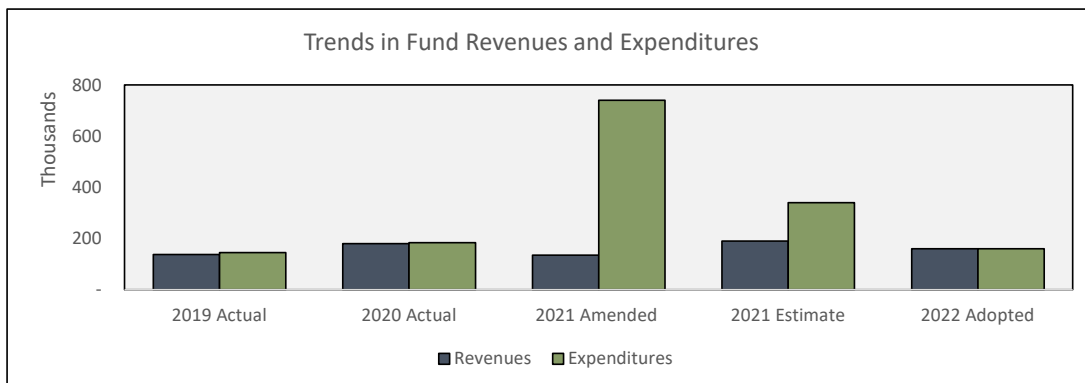
Fund Balance Trends

The annual revenue had been exceeding expenditures resulting in an increasing fund balance. The actuals for 2019 and 2020 had a drawdown of \$7,033 and \$3,796 respectively. In 2021, an estimated \$149,992 drawdown of fund balance. This was planned as part of the digitization of archival documents. The remaining fund balance of \$456,241 would then be reappropriated to 2022 for continued electronic preservation of historical documents.

Electronic Filing Technology Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	137,766	180,147	135,000	190,541	160,000
Total Revenues	137,766	180,147	135,000	190,541	160,000
Expenditures					
Supplies	-	-	-	-	-
Services and Other	144,799	183,943	739,233	340,533	158,000
Capital Outlay	-	-	2,000	-	2,000
Total Expenditures	144,799	183,943	741,233	340,533	160,000
Annual Net Fund Balance Addition/(Use):	(7,033)	(3,796)	(606,233)	(149,992)	-
Cumulative Balance:					
Beginning Fund Balance	617,062	610,029	606,233	606,233	456,241
Change in Fund Balance	(7,033)	(3,796)	(606,233)	(149,992)	-
Ending Fund Balance	610,029	606,233	-	456,241	456,241
Fund Balance					
Restricted	610,029	606,233	-	456,241	456,241
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-



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Employee Flex Benefit Plan Fund

Internal Service Fund

Revenue \$1,001,382

Expenditures \$1,001,382

Full Time Equivalent 0.00

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 2022 consists of \$965,900 in payroll deductions from employees and a \$35,482 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. 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. 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.

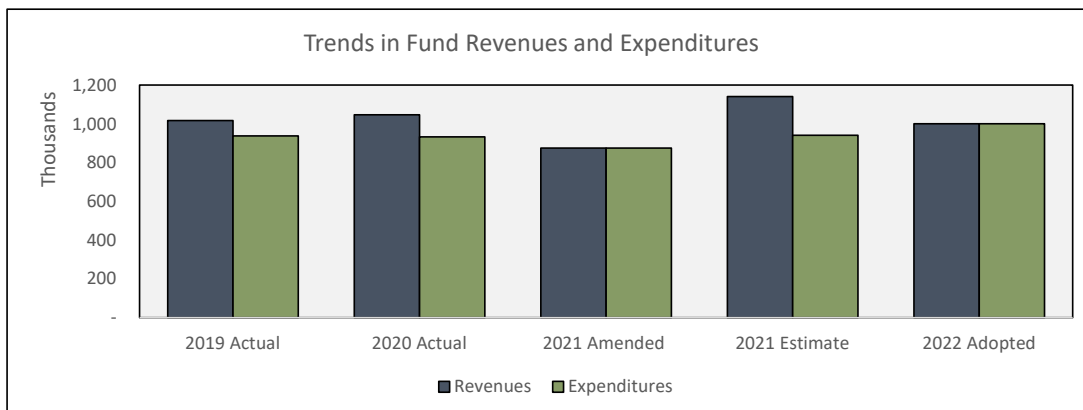
Fund Balance Trends

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 2022 the beginning fund balance is estimated at \$700,269.

Employee Flex Benefit Plan Fund

Internal Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Fees & Charges	-	-	-	-	-
Internal Charges	988,223	1,014,807	841,000	1,107,319	965,900
Transfers	28,987	32,525	34,795	34,795	35,482
Total Revenues	1,017,210	1,047,332	875,795	1,142,114	1,001,382
Expenditures					
Employee Benefits	-	-	-	-	-
Services and Other	937,729	932,508	875,795	941,472	1,001,382
Total Expenditures	937,729	932,508	875,795	941,472	1,001,382
Annual Net Fund Balance Addition/(Use):	79,481	114,824	-	200,642	-
Cumulative Balance:					
Beginning Fund Balance	305,322	384,803	499,627	499,627	700,269
Change in Fund Balance	79,481	114,824	-	200,642	-
Ending Fund Balance	384,803	499,627	499,627	700,269	700,269
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	384,803	499,627	499,627	700,269	700,269
Unassigned Fund Balance	-	-	-	-	-



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Forfeited Property Fund

Special Revenue Fund

Revenue \$0

Expenditures \$60,000

Full Time Equivalent 0.00

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 actual revenue for fiscal year 2020 was \$6,005. The pandemic has slowed down the distributions but is expected to get back to normal soon.

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 expenditure amounts from the fund has grown as well. Expenditures during fiscal year 2020 were \$175,000, for additional funds for the building of a fallen officer memorial. Year-end expenditure projections for 2021 of just under \$21,000 were also for the fallen office memorial. The 2022 budget includes a transfer of \$60,000 to the Capital Expenditure Fund to help offset the purchase of a new bearcat.

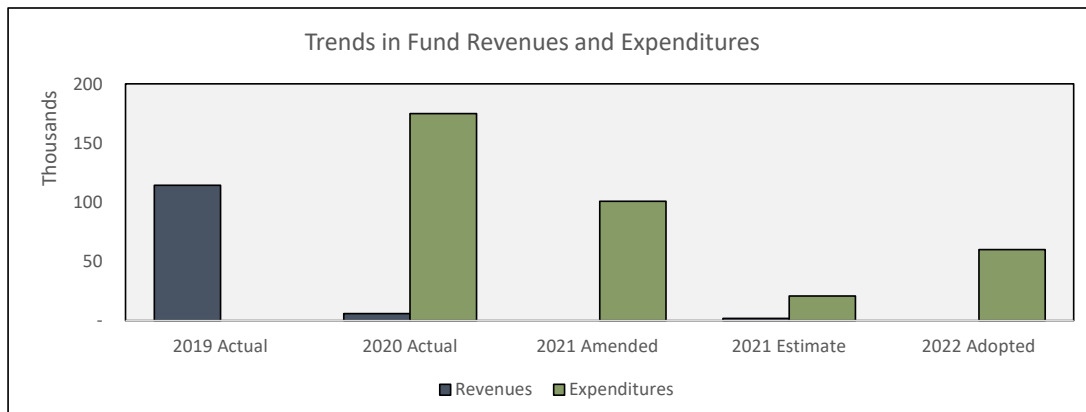
Fund Balance Trends

The fund balance trends are unpredictable because revenue and expenditures vary greatly from year to year. The ending fund balance for fiscal year 2020 was \$100,929. The estimated ending fund balance for 2021 of roughly \$80,000 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.

Forfeited Property Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	-	-	-	-	-
Fines & Penalties	109,611	2,549	-	1,761	-
Investment Earnings	4,701	3,456	-	-	-
Total Revenues	114,312	6,005	-	1,761	-
Expenditures					
Supplies	-	-	-	-	-
Services and Other	-	-	90,928	1,722	-
Capital Outlay	-	-	-	9,084	-
Transfers	-	175,000	10,000	10,000	60,000
Total Expenditures	-	175,000	100,928	20,806	60,000
Annual Net Fund Balance Addition/(Use):	114,312	(168,995)	(100,928)	(19,045)	(60,000)
Cumulative Balance:					
Beginning Fund Balance	155,612	269,924	100,929	100,929	81,884
Change in Fund Balance	114,312	(168,995)	(100,928)	(19,045)	(60,000)
Ending Fund Balance	269,924	100,929	1	81,884	21,884
Fund Balance					
Restricted	269,924	100,929	1	81,884	21,884
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 2021 budget.

Grant Fund

Special Revenue Fund

Revenue \$13,277,142

Expenditures \$13,277,142

Full Time Equivalent 38.00

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 2022:

Community Corrections	\$ 7,100,000
Weatherization	3,323,220
Community Services Block Grant (Homemakers)	1,926,377
Sheriff’s Office grants	<u>927,545</u>
TOTAL	\$ 13,277,142

Grant revenues are decreasing compared to the 2021 amended budget but are historically on trend. The 2021 amended budget is significantly higher due to the American Rescue Plan Act (ARPA) revenue that was received. The County received a total of \$63,767,455 for use by the County for expenses related to the pandemic response. 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 2022 budgeted expenditures are \$13,277,142. As mentioned above this is a decrease when compared to the 2021 amended budget due to the ARPA funding that was received. The expenses match the revenues in this fund as the fund can only spend what it receives. All of these grant programs depend on federal, state or local allocations so future projections are dependent on these sources.

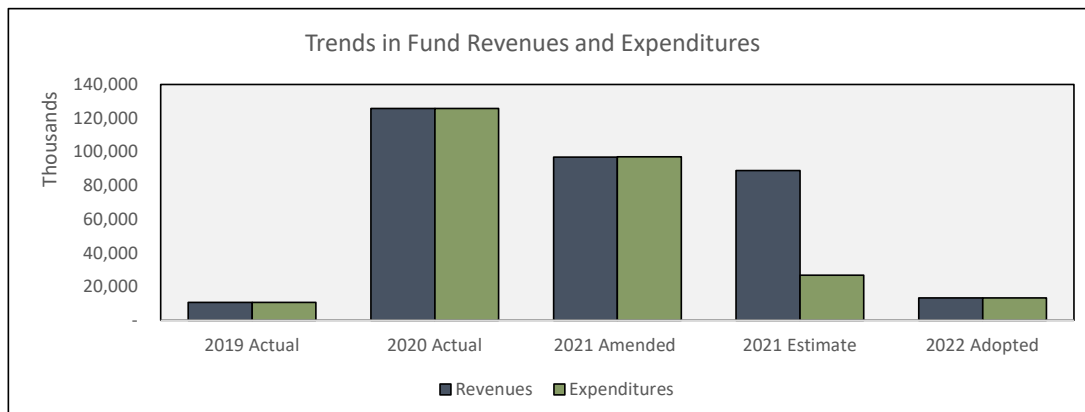
Fund Balance Trends

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.

Grant Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	10,462,678	125,702,580	96,783,792	88,694,807	13,097,142
Fees & Charges	15,523	13,847	40,000	231,014	40,000
Other	57,981	160,789	140,000	111,820	140,000
Total Revenues	10,536,182	125,877,216	96,963,792	89,037,641	13,277,142
Expenditures					
Salaries and Wages	1,552,301	2,100,575	2,399,640	2,270,060	2,478,530
Employee Benefits	489,057	603,694	775,639	643,223	777,283
Supplies	336,623	2,429,682	800,074	422,719	396,385
Services and Other	2,275,531	89,030,558	70,391,207	11,356,703	2,926,586
Community Programs	5,731,026	6,704,921	22,510,565	11,800,178	6,524,841
Capital outlay	-	154,699	25,000	113,742	50,000
Central Services	46,764	59,098	58,133	64,559	110,017
Transfers	122,355	24,704,678	216,146	162,018	13,500
Total Expenditures	10,553,659	125,787,905	97,176,404	26,833,202	13,277,142
Annual Net Fund Balance Addition/(Use):	(17,476)	89,311	(212,612)	62,204,440	-
Cumulative Balance:					
Beginning Fund Balance	(361,714)	(379,190)	(289,878)	(289,878)	61,914,562
Change in Fund Balance	(17,476)	89,311	(212,612)	62,204,440	-
Ending Fund Balance	(379,190)	(289,878)	(502,490)	61,914,562	61,914,562
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(379,190)	(289,878)	(502,490)	61,914,562	61,914,562



*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 2021 budget.

Homeland Security Fund

Special Revenue Fund

Revenue \$472,930

Expenditures \$499,262

Full Time Equivalent 5.75

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 2020 the Fund's revenue was \$860,461, which was a 69.1 percent increase from the \$508,989 that the County received during 2019. 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 actual spending for 2019 was \$634,008. The budget for 2022 does not include the amount of unspent grant funds from prior fiscal years.

Fund Balance Trends

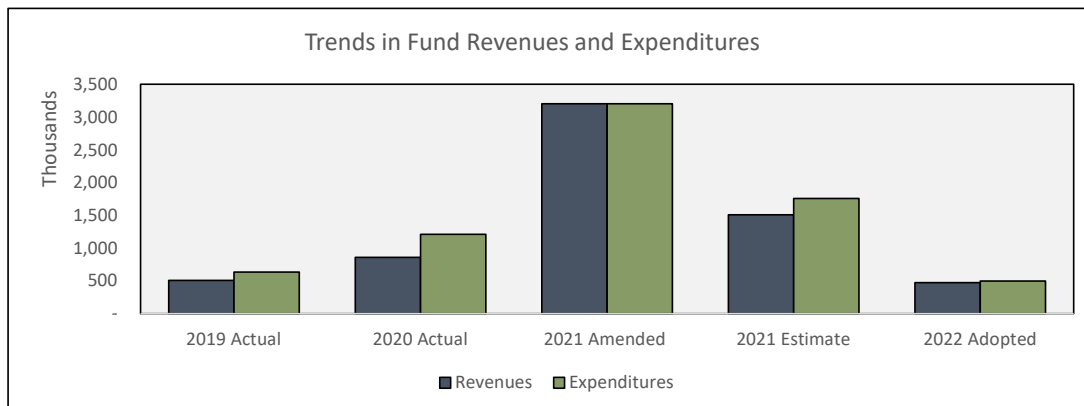
In prior years, expenditures were made, and revenue was delayed as it was not reimbursed in the same year resulting in a negative fund balance. The revenue to offset the deficit is currently reported as deferred revenue because it is unavailable but will be recognized once the funds are collected and 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 2022 fiscal year is unknown at this time.

Homeland Security Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	508,898	860,461	3,203,931	1,506,716	472,930
Total Revenues	508,898	860,461	3,203,931	1,506,716	472,930
Expenditures					
Salaries and Wages	196,175	245,698	578,734	206,304	380,593
Employee Benefits	40,093	51,170	111,471	49,202	118,669
Supplies	-	-	-	-	-
Services and Other	397,358	915,183	2,513,526	1,501,904	-
Central Services	381	-	-	-	-
Transfers	-	-	200	-	-
Total Expenditures	634,008	1,212,050	3,203,931	1,757,409	499,262
Annual Net Fund Balance Addition/(Use):	(125,110)	(351,589)	-	(250,693)	(26,332)
Cumulative Balance:					
Beginning Fund Balance	(229,375)	(354,485)	(706,074)	(706,074)	(956,767)
Change in Fund Balance	(125,110)	(351,589)	-	(250,693)	(26,332)
Ending Fund Balance	(354,485)	(706,074)	(706,074)	(956,767)	(983,099)
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(354,485)	(706,074)	(706,074)	(956,767)	(983,099)



*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 2021 budget.

Infrastructure Fund

Capital Project Fund

Revenue \$3,728,000

Expenditures \$3,728,000

Full Time Equivalent 0.00

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. The transfer for 2022 is budgeted at \$5.6 million.

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 2022 budget is set at \$3.7 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 2022 budget reflects the funding from County capital dollars as well as contributions and will be supplemented when the actual ending 2021 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2022, as shown in the amended 2021 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

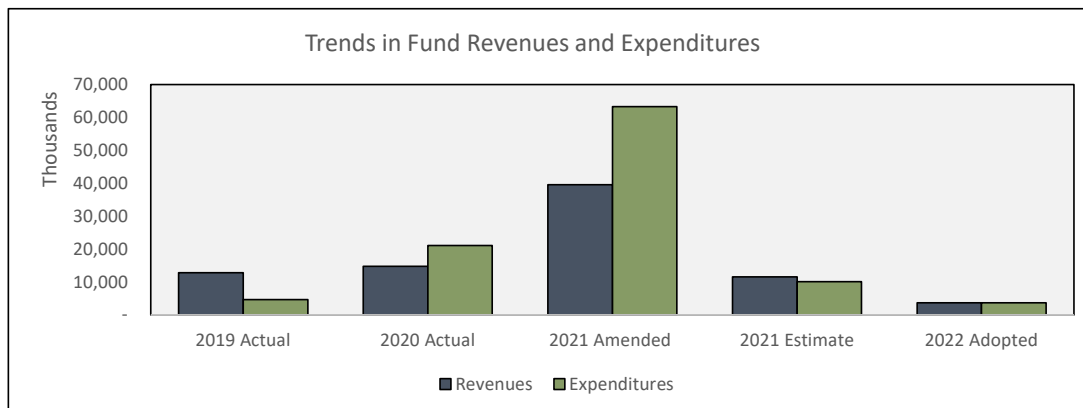
Since projects in this fund can take several years to complete, the fund balance has remained relatively unchanged over the past few years. Project funds that are unspent are reappropriated for the subsequent budget year. The forecast for the fund balance trend should remain relatively static until additional fund sources are identified. The estimated beginning fund balance for 2022 is \$27.5 million.

Other Information

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

Infrastructure Fund
Capital Project Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Licenses & Permits	796,926	841,895	234,389	638,934	-
Intergovernmental	6,347,928	6,388,282	32,276,707	3,464,062	-
Charges for Services	-	-	-	12,990	-
Investment Earnings	746,420	2,060,450	602,703	994,879	-
Transfers	4,970,000	5,503,000	6,496,100	6,496,100	3,728,000
Total Revenues	12,861,274	14,793,626	39,609,899	11,606,965	3,728,000
Expenditures					
Supplies	-	364,533	-	-	-
Services and Other	2,945,776	12,696,075	51,375,111	8,498,549	-
Capital Outlay	1,738,014	8,032,634	11,942,611	1,559,225	3,728,000
Transfers	-	-	-	-	-
Total Expenditures	4,683,790	21,093,243	63,317,722	10,057,774	3,728,000
Annual Net Fund Balance Addition/(Use):	8,177,484	(6,299,616)	(23,707,823)	1,549,191	-
Cumulative Balance:					
Beginning Fund Balance	24,373,955	32,551,439	26,251,823	26,251,823	27,801,014
Change in Fund Balance	8,177,484	(6,299,616)	(23,707,823)	1,549,191	-
Ending Fund Balance	32,551,439	26,251,823	2,544,000	27,801,014	27,801,014
Fund Balance					
Restricted	15,015	15,015	15,015	15,015	15,015
Committed	31,886,424	26,236,808	2,528,985	27,785,999	27,785,999
Assigned	650,000	-	-	-	-
Unassigned Fund Balance	-	(0)	0	(0)	(0)



*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 2021 budget.

Lease Purchase Agreements Fund

Debt Service Fund

Revenue \$1,412,759

Expenditures \$1,417,259

Full Time Equivalent 0.00

Fund Description

This fund was created to account for transactions related to the County's various lease purchase agreements. Currently, the County has three lease purchase agreements being managed in this fund: the Dove Valley Park land purchase, the Fairgrounds expansion, and the Lima Plaza campus. The CentrePoint Plaza Facility debt was paid off in 2021.

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 2022 is \$1.4 million dollars.

Expenditure Trends

The budgeted expenditures for this fund are based on the annual lease payments and are in line with the revenue. The 2022 budget includes \$1.4 million for debt service payments within the fund. The payments for 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. 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 which was paid off in 2021.

Fund Balance Trends

The fund balance is minimal and has remained relatively unchanged from year to year. Budgeted revenues generally 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 \$261,265 for 2022.

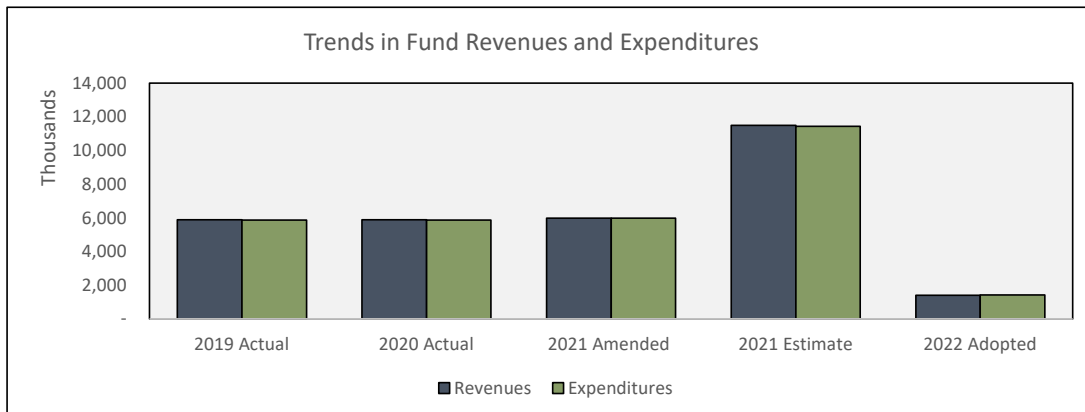
Other Information

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.

Lease Purchase Agreements Fund

Debt Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Investment Earnings	1,365	32	-	-	-
Transfers	5,880,646	5,900,863	5,910,641	5,910,641	1,412,759
Miscellaneous	-	-	77,520	5,585,000	-
Total Revenues	5,882,011	5,900,895	5,988,161	11,495,641	1,412,759
Expenditures					
Services and Other	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Other	-	-	-	-	-
Total Expenditures	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Annual Net Fund Balance Addition/(Use):	3,683	30,661	-	49,390	(4,500)
Cumulative Balance:					
Beginning Fund Balance	177,531	181,214	211,875	211,875	261,265
Change in Fund Balance	3,683	30,661	-	49,390	(4,500)
Ending Fund Balance	181,214	211,875	211,875	261,265	256,765
Fund Balance					
Restricted	181,214	211,875	211,875	261,265	256,765
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 2021 budget.

Open Space Sales Tax Fund

Special Revenue Fund

Revenue \$37,572,110

Expenditures \$37,572,110

Full Time Equivalent 24.50

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 2021, the voters reauthorized this tax. 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 2022 budget includes \$36.5 million from sales and use tax revenue. 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 budgeted at \$455,000 for 2022. The 2020 revenues came in significantly lower due to the alternative care facility being set up at the fairgrounds in response to the COVID-19 pandemic and impacting the ability to rent out the facility. This began to recover later in 2021 but revenue was still lower than it has been in past years. The Fund's total revenue for the 2022 budget is \$37.6 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 20 percent of the fund's revenue. The 2022 budget appropriates \$18.5 million for Shareback and \$7.4 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 9.9 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.

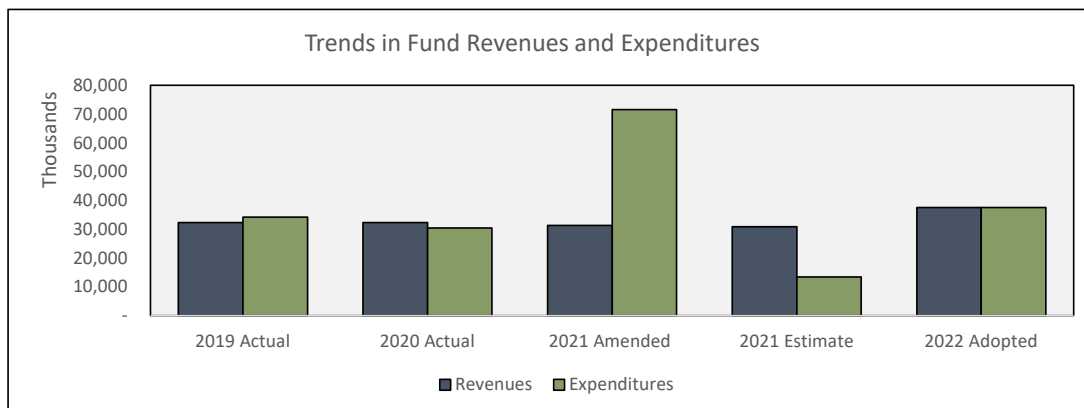
Fund Balance Trends

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

Open Space Sales Tax Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Taxes	30,334,481	31,526,629	27,973,600	30,491,768	36,529,314
Licenses & Permits	-	-	2,465,946	-	-
Fees & Charges	524,405	13,835	460,000	336,907	455,000
Investment Earnings	885,348	549,796	450,000	6,697	549,796
Internal Charges	-	-	-	-	-
Transfers	376,603	122,640	3,236	3,236	-
Other	221,547	81,055	38,000	52,986	38,000
Total Revenues	32,342,384	32,293,955	31,390,782	30,891,594	37,572,110
Expenditures					
Salaries and Wages	1,431,563	1,545,697	1,737,813	1,519,421	1,905,777
Employee Benefits	386,945	417,775	482,329	403,515	504,507
Supplies	131,577	67,926	146,766	138,096	262,427
Services and Other	27,860,656	24,837,489	67,690,917	10,178,745	34,310,995
Capital Outlay	3,939,254	3,120,738	994,232	788,695	-
Central Services	427,881	469,050	579,422	418,144	578,904
Transfers	36,400	18,999	20,200	15,000	9,500
Total Expenditures	34,214,276	30,477,674	71,651,679	13,461,616	37,572,110
Annual Net Fund Balance Addition/(Use):	(1,871,892)	1,816,281	(40,260,897)	17,429,978	-
Cumulative Balance:					
Beginning Fund Balance	42,861,689	40,989,797	42,806,078	42,806,078	60,236,057
Change in Fund Balance	(1,871,892)	1,816,281	(40,260,897)	17,429,978	-
Ending Fund Balance	40,989,797	42,806,078	2,545,181	60,236,057	60,236,057
Fund Balance					
Restricted	40,989,797	42,806,078	2,545,181	60,236,057	60,236,057
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 2021 budget.

Road & Bridge Fund

Special Revenue Fund

Revenue \$18,768,798

Expenditures \$19,336,199

Full Time Equivalents 58.00

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 2022 budget includes a total of \$9.2 million in HUTF and FASTER funds as intergovernmental revenue. With the signing of Senate Bill 21-260 HUTF revenue is expected to increase for the next several years. 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. There is a total of \$50,000 budgeted for this line item in 2022. The mill levy for this fund is set at 0.446 mills to collect approximately \$5.8 million in property tax revenue. This revenue remains roughly the same as in the 2021 collection year. With the lease obligation for the CentrePoint Plaza building ending in 2021, those funds were reallocated from the General Fund to various funds with one being the Road & Bridge Fund. The EBC and BOCC reallocated a total of \$1.5 million in specific ownership tax to the Road & Bridge Fund to be put towards pavement maintenance.

Expenditure Trends

The total expenditure budget of the fund for 2022 equals \$19.3 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 2022, the total shareback is calculated at approximately \$2.9 million. Projections through 2026 do not include any inflationary increases to the cost of pavement maintenance and contract labor. The increase seen through the forecast period is primarily due to the increase in salary and benefits for the staffing in this fund.

Fund Balance Trends

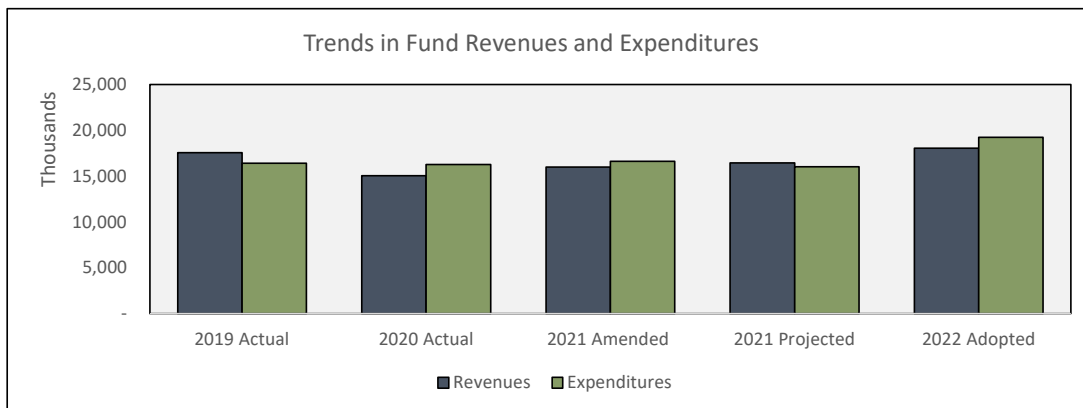
This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2022 is approximately \$2.87 million. The fund balance has been fluctuating over the past few years. With the use of fund balance and flat revenues, it is a struggle for the County to keep up with ongoing 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 2022 budget reflects an estimated use of fund balance of \$567,401 consisting of upcoming maintenance projects and replacement of aging equipment, which results in a decrease in fund balance. The cost to replace equipment and purchase the supplies needed for pavement maintenance continue to increase and could result in a change in the amount being added to the fund balance each year. Current projections show an estimated ending fund balance of \$7.5 million in 2026. For additional information on the long-range budget planning refer to Attachment G in the Budget Message.

Road & Bridge Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Projected	2022 Adopted
Revenues					
Taxes	6,303,575	6,160,226	6,932,040	6,932,040	8,435,957
Licenses & Permits	367,069	370,578	337,000	413,084	337,000
Intergovernmental	10,890,987	8,432,302	8,677,953	9,050,612	9,245,069
Transfers	-	50,375	8,548	8,548	-
Other	17,277	39,996	61,151	50,000	50,000
Total Revenues	17,578,909	15,053,477	16,016,692	16,454,284	18,068,026
Expenditures					
Salaries and Wages	2,986,372	3,002,156	3,417,415	3,224,094	3,673,762
Employee Benefits	993,933	988,076	1,151,886	1,031,127	1,181,408
Supplies	2,359,507	2,588,812	3,202,514	2,521,480	5,300,016
Services and Other	6,927,798	6,391,079	5,954,348	6,568,655	5,540,753
Central Services	2,700,253	2,645,518	2,899,476	2,665,565	2,996,423
Transfers	473,265	669,707	19,550	19,550	556,468
Total Expenditures	16,441,128	16,285,348	16,645,189	16,030,471	19,248,830
Annual Net Fund Balance Addition/(Use):	1,137,781	(1,231,871)	(628,497)	423,813	(1,180,804)
Cumulative Balance:					
Beginning Fund Balance	4,160,392	5,298,173	4,066,302	4,066,302	4,490,115
Change in Fund Balance	1,137,781	(1,231,871)	(628,497)	423,813	(1,180,804)
Ending Fund Balance	5,298,173	4,066,302	3,437,805	4,490,115	3,309,311
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	5,298,173	4,066,302	3,437,805	4,490,115	3,309,311
Unassigned Fund Balance	-	-	-	-	-



*Note: For specific funds, the 2021 Estimate column is replaced by Projected 2021 data which was developed from the detailed financial projections for year-end completed as part of the long-range financial planning process. This differs from data in the 2021 Estimate column for other funds that uses data for revenue collections and expenditures as of December 31, 2021.

*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 2021 budget.

Road & Bridge Fund

Special Revenue Fund

(\$ Dollars)	2022 Adopted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues					
Taxes	8,436,729	8,439,166	8,446,838	8,452,528	8,467,981
Licenses & Permits	337,000	344,168	351,503	359,012	366,697
Intergovernmental	9,245,069	9,888,724	11,163,615	11,488,576	11,837,745
Transfers	-	-	-	-	-
Other	50,000	50,000	50,000	50,000	50,000
Total Revenues	18,068,798	18,722,058	20,011,956	20,350,116	20,722,423
Expenditures					
Salaries and Wages	3,673,762	3,820,332	3,946,347	4,076,772	4,211,763
Employee Benefits	1,181,408	1,180,296	1,241,160	1,305,625	1,373,930
Supplies	5,300,016	4,400,016	4,400,016	4,400,016	4,400,016
Services and Other	5,540,753	5,542,066	5,540,630	5,540,571	5,540,658
Central Services	2,996,423	3,099,283	3,099,283	3,099,283	3,099,283
Transfers	556,468	556,468	556,468	556,468	556,468
Total Expenditures	19,248,830	18,598,461	18,783,904	18,978,736	19,182,117
Annual Net Fund Balance Addition/(Use):	(1,180,032)	123,597	1,228,052	1,371,380	1,540,306
Cumulative Balance:					
Beginning Fund Balance	4,490,115	3,310,083	3,433,680	4,661,733	6,033,113
Change in Fund Balance	(1,180,032)	123,597	1,228,052	1,371,380	1,540,306
Ending Fund Balance	3,310,083	3,433,680	4,661,733	6,033,113	7,573,419
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	3,798,093	3,433,680	4,661,733	6,033,113	7,573,419
Unassigned Fund Balance	(488,010)	-	-	-	-

*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 2021 budget.

Self Insurance Dental Fund

Internal Service Fund

Revenue \$1,924,800

Expenditures \$1,924,800

Full Time Equivalent 0.00

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. Then Delta Dental is the paid administrator for the 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, 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 2022 revenue budget is \$1.9 million.

Expenditure Trends

Dental claim expenditures for 2022 are budgeted at approximately \$1.9 million. 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.

Fund Balance Trends

The fund balance increased for many years, as utilization trended below budget. After 5 years of using the fund balance to cover the premium increases from 2013-2017 the premiums were returned to their normal level during 2018 and have continued at that rate. The beginning balance for 2022 is projected to be \$878,957.

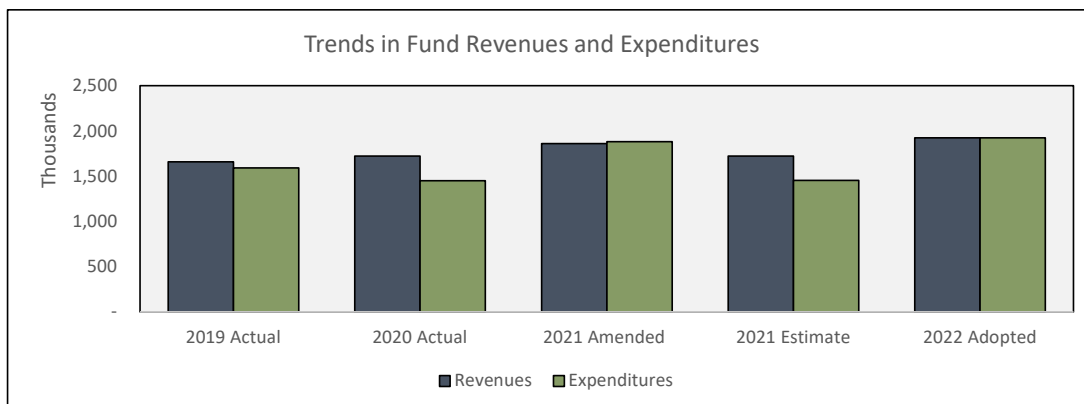
Other Information

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 2022, 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 Dental Fund

Internal Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Fees & Charges	-	-	-	-	-
Internal Charges	1,546,565	1,522,815	1,500,000	1,482,993	1,500,000
Transfers	112,511	201,162	362,800	238,600	424,800
Total Revenues	1,659,076	1,723,977	1,862,800	1,721,593	1,924,800
Expenditures					
Employee Benefits	1,413	-	-	-	-
Services and Other	1,591,090	1,450,099	1,880,944	1,455,626	1,924,800
Total Expenditures	1,592,503	1,450,099	1,880,944	1,455,626	1,924,800
Annual Net Fund Balance Addition/(Use):	66,573	273,878	(18,144)	265,967	-
Cumulative Balance:					
Beginning Fund Balance	290,683	357,256	631,134	612,990	878,957
Change in Fund Balance	66,573	273,878	(18,144)	265,967	-
Ending Fund Balance	357,256	631,134	612,990	878,957	878,957
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	357,256	631,134	612,990	878,957	878,957
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 2021 budget.

Self Insurance Liability Fund

Internal Service Fund

Revenue \$2,150,050

Expenditures \$1,900,050

Full Time Equivalent 0.00

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 2022 budgets a transfer has been budgeted in order to maintain sufficient fund balance to pay claims and premiums.

Revenue Trends

The 2022 budget for revenue consists of approximately \$637,000 in self-insurance vehicle charges, plus a transfer from the General Fund of \$1.5 million. This transfer is roughly \$300,000 less than the 2021 amended budget revenue, which was supplemented during the year to fund unexpected 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 \$1,200 in 2022 as it was in 2021, which is an increase from \$1,000 in 2020. The \$1.5 million transfer from the General Fund should maintain sufficient fund balance to pay 2022 claims and premiums.

Expenditure Trends

The 2022 budget expenditures are \$721,000 lower than the 2021 amended budget. The 2021 amended budget includes an additional transfer of \$550,000 to account for some higher claim payments that are not anticipated to continue into 2022. The remainder of the budget remains 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 for transfers or replacement vehicles in 2020 was \$44,000. There was an additional transfer of \$734,000 in 2020 to the Worker's Compensation Fund for a deposit that was inadvertently deposited in the incorrect fund. Expenditures for the Fund have trended higher for the last few years.

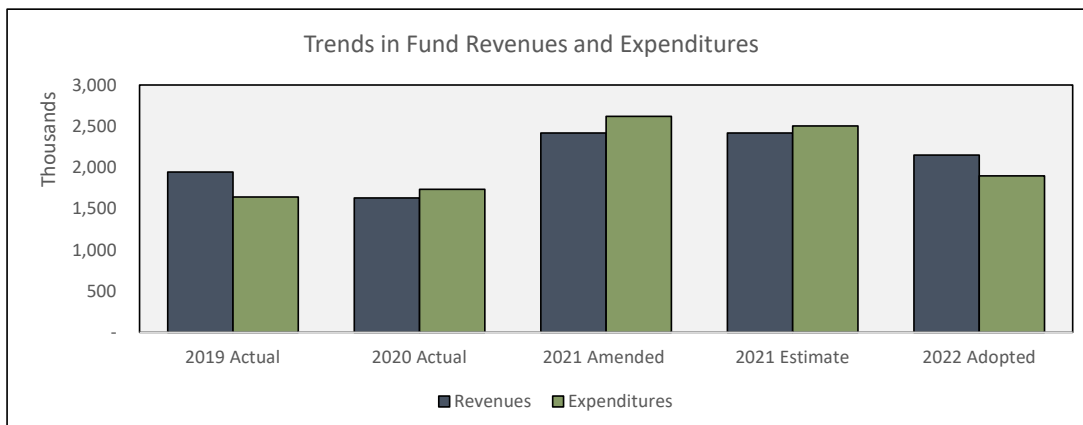
Fund Balance Trends

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 had 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 decreased slightly each year from 2009 to 2015 in accordance with the plan to use available fund balance. The fund balance has hovered around \$2.0 million the last few years and is expected to decrease to \$2.2 million in 2021. To continue to maintain sufficient fund balance, a transfer of \$1.3 million from the General Fund is included for 2022 as well as a one-time transfer of \$250,000.

Self Insurance Liability Fund

Internal Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Fees & Charges	46,523	58	-	-	-
Internal Charges	410,316	480,996	608,400	608,400	637,200
Transfers	750,000	1,150,000	1,812,850	1,812,859	1,512,850
Other	737,328	-	-	-	-
Total Revenues	1,944,167	1,631,054	2,421,250	2,421,259	2,150,050
Expenditures					
Supplies	72,102	508	5,750	7,562	5,750
Services and Other	1,478,659	959,736	2,615,500	2,497,739	1,894,300
Transfers	92,789	777,543	-	-	-
Total Expenditures	1,643,550	1,737,788	2,621,250	2,505,301	1,900,050
Annual Net Fund Balance Addition/(Use):	300,617	(106,734)	(200,000)	(84,042)	250,000
Cumulative Balance:					
Beginning Fund Balance	2,135,300	2,435,917	2,329,183	2,329,183	2,245,141
Change in Fund Balance	300,617	(106,734)	(200,000)	(84,042)	250,000
Ending Fund Balance	2,435,917	2,329,183	2,129,183	2,245,141	2,495,141
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2,435,917	2,329,183	2,129,183	2,245,141	2,495,141
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 2021 budget.

Sheriff's Commissary Fund

Special Revenue Fund

Revenue \$1,155,957

Expenditures \$1,310,080

Full Time Equivalent 7.00

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 actual revenue for 2020 is \$999,000, which is a \$294,000 decrease from 2019 primarily due to decreased population in the jail with much of that attributed to the pandemic. The primary sources of revenue during 2020 consisted of \$403,000 from commissary sales, \$367,000 due to telephone charges, and \$153,000 that was generated by the work release program. The 2022 budget anticipates that the Fund's combined revenue will be \$1.2 million.

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 expenditures during 2020 were \$956,000, which is a \$160,000 decrease in comparison to 2019. The 2022 budget anticipates expenditures that total \$1.3 million for this fund.

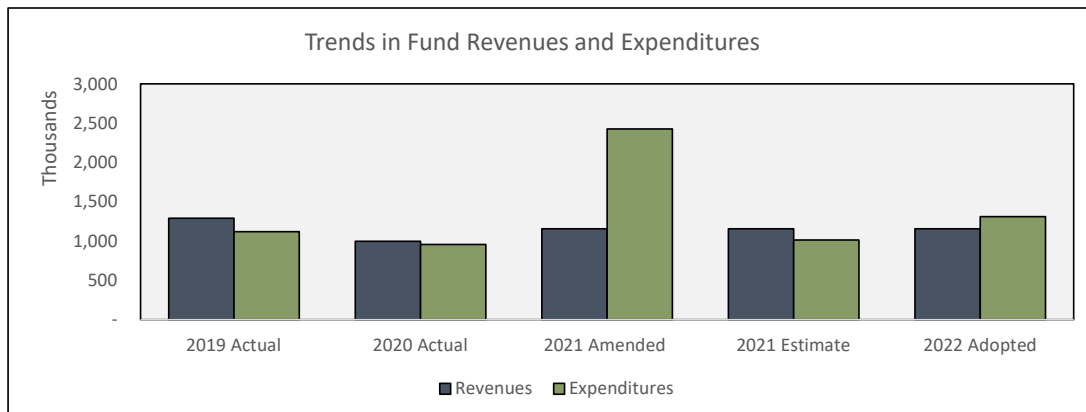
Fund Balance Trends

Unspent fund balance is reappropriated for the following fiscal year. The Sheriff's Commissary Fund's year-end fund balance had been declining each year from 2008 through 2015 because it has been used to support the ADMIT program but has increased slightly since 2016. The 2020 ending fund balance was \$1.3 million. The 2022 budget includes expenditures that are more than anticipated revenue by \$154,000, which will result in a use of fund balance.

Sheriff's Commissary Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Intergovernmental	-	17,790	-	-	-
Fees & Charges	1,249,356	969,278	1,138,984	1,145,499	1,138,984
Fines & Penalties	8,961	744	16,973	90	16,973
Transfers	-	1,774	327	327	-
Other	34,202	9,199	-	11,686	-
Total Revenues	1,292,520	998,785	1,156,284	1,157,603	1,155,957
Expenditures					
Salaries and Wages	367,787	350,052	426,112	403,251	456,778
Employee Benefits	97,626	88,979	112,973	103,066	110,937
Supplies	99,308	47,151	90,300	35,037	90,300
Services and Other	553,975	471,812	1,797,499	470,145	651,265
Transfers	300	600	400	400	800
Total Expenditures	1,118,996	958,593	2,427,284	1,011,899	1,310,080
Annual Net Fund Balance Addition/(Use):	173,524	40,191	(1,271,000)	145,704	(154,123)
Cumulative Balance:					
Beginning Fund Balance	1,057,285	1,230,809	1,271,000	1,271,000	1,416,704
Change in Fund Balance	173,524	40,191	(1,271,000)	145,704	(154,123)
Ending Fund Balance	1,230,809	1,271,000	0	1,416,704	1,262,581
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	1,230,809	1,271,000	0	1,416,704	1,262,581
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 2021 budget.

Social Services Fund

Special Revenue Fund

Revenue \$75,433,584

Expenditures \$74,314,929

Full Time Equivalent 639.50

Fund Description

This fund is used by the Human Services Department, which provides services such as child welfare, aid to needy families, childcare, 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 1.300 mills for 2022.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2022 budget are:

Child Welfare	\$ 27,566,066
Real and Personal Property Tax	17,017,582
County Administration Grant	11,623,805
Temporary Assistance to Needy Families (TANF)	6,453,213
Child Support Enforcement	5,851,282
Adult Protection	1,404,936
Specific Ownership Tax	950,000
All other revenue	<u>4,566,700</u>
TOTAL	\$ 75,433,584

The projected mill levy for the Social Services Fund should generate \$17.97 million in property tax revenue and specific ownership taxes. With the lease obligation for the CentrePoint Plaza building ending in 2021, those funds were reallocated from the General Fund to various funds with one being the Social Services Fund. The EBC and BOCC reallocated a total of \$1.5 million to provide sufficient coverage of the County match requirement going forward. Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation funds come from state and federal sources for a total of \$52.9 million. This is an increase of 8.9 percent compared to the 2021 amended budget. The revenue projections take into consideration prior trends in reimbursements from the State but can change depending on the grant funding allocated each year. Projections show revenue increases on average 3 percent.

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. For 2022 there is an increase of 3.9 percent, \$2.8 million, compared to the 2021 amended budget. This brings the total recommended budget for 2022 to \$74.3 million. Expenditures are mostly held flat with the exception of salaries and benefits. This results in expenditures growing at roughly 3 percent each year through the forecast period.

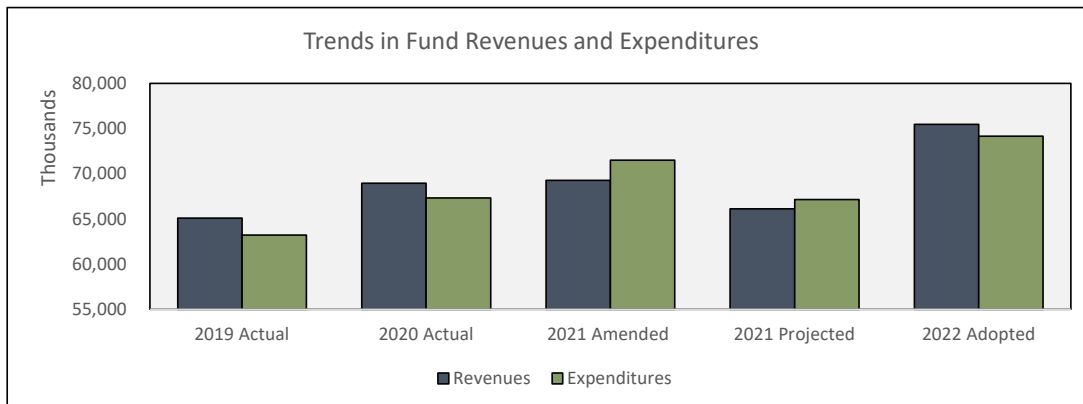
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. In 2021 there is no anticipated transfer at this time. The beginning fund balance for 2022 is estimated at \$10.1 million. Throughout the forecast period it is currently projected that the fund balance will increase to \$18.6 million by the end of 2026. It is anticipated that a portion of this fund balance will be transferred back to the General Fund in future years. For additional information on the long-range budget planning refer to Attachment G in the Budget Message.

Social Services Fund

Special Revenue Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Projected	2022 Adopted
Revenues					
Taxes	15,064,594	15,074,743	15,587,007	15,697,915	17,907,775
Licenses & Permits	20	20	-	-	-
Intergovernmental	49,153,330	52,536,954	51,802,706	49,470,332	55,919,308
Fees & Charges	38,360	22,649	47,000	23,900	25,000
Other	832,752	1,330,384	1,844,100	952,300	1,631,282
Total Revenues	65,089,056	68,964,750	69,280,813	66,144,447	75,483,365
Expenditures					
Salaries and Wages	34,243,266	35,380,999	38,086,836	37,756,724	41,549,192
Employee Benefits	9,895,362	10,478,772	11,383,760	10,686,474	11,877,848
Supplies	398,193	204,122	362,423	201,580	332,423
Services and Other	3,237,636	3,408,745	4,021,944	3,962,424	4,092,255
Community Programs	13,609,302	13,032,989	16,564,270	13,549,974	15,941,844
Capital Outlay	292,785	3,326,752	203,006	171,566	68,500
Central Services	1,481,389	1,460,049	805,671	816,683	209,932
Transfers	56,711	25,589	101,800	25,700	105,400
Total Expenditures	63,214,644	67,318,017	71,529,710	67,171,125	74,177,394
Annual Net Fund Balance Addition/(Use):	1,874,412	1,646,733	(2,248,897)	(1,026,678)	1,305,971
Cumulative Balance:					
Beginning Fund Balance	9,864,442	11,738,854	13,385,587	13,385,587	12,358,909
Change in Fund Balance	1,874,412	1,646,733	(2,248,897)	(1,026,678)	1,305,971
Ending Fund Balance	11,738,854	13,385,587	11,136,690	12,358,909	13,664,880
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	11,738,854	13,385,587	11,136,690	12,358,909	13,664,880
Unassigned Fund Balance	-	-	-	-	-



*Note: For specific funds, the 2021 Estimate column is replaced by Projected 2021 data which was developed from the detailed financial projections for year-end completed as part of the long-range financial planning process. This differs from data in the 2021 Estimate column for other funds that uses data for revenue collections and expenditures as of December 31, 2021.

*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 2021 budget.

Social Services Fund

Special Revenue Fund

(\$ Dollars)	2022 Adopted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues					
Taxes	17,907,775	18,495,445	19,140,794	19,796,884	20,481,705
Licenses & Permits	-	-	-	-	-
Intergovernmental	55,919,308	57,602,252	59,345,404	61,125,766	62,959,539
Fees & Charges	25,000	25,000	25,000	25,000	25,000
Other	1,631,282	1,631,282	1,631,282	1,631,282	1,631,282
Total Revenues	75,483,365	77,753,978	80,142,479	82,578,932	85,097,525
Expenditures					
Salaries and Wages	41,549,192	43,240,795	44,749,238	46,310,478	47,926,361
Employee Benefits	11,877,848	12,361,422	12,995,089	13,666,071	14,376,813
Supplies	332,423	332,423	332,423	332,423	332,423
Services and Other	4,092,255	4,092,255	4,092,255	4,092,255	4,092,255
Community Programs	15,941,844	16,101,262	16,316,169	16,642,492	16,975,342
Capital Outlay	68,500	-	-	-	-
Central Services	209,932	209,932	209,932	209,932	209,932
Transfers	105,400	105,400	105,400	105,400	105,400
Total Expenditures	74,177,394	76,443,490	78,800,506	81,359,051	84,018,525
Annual Net Fund Balance Addition/(Use):	1,305,971	1,310,489	1,341,973	1,219,881	1,079,000
Cumulative Balance:					
Beginning Fund Balance	12,358,909	13,664,880	14,975,369	16,317,343	17,537,223
Change in Fund Balance	1,305,971	1,310,489	1,341,973	1,219,881	1,079,000
Ending Fund Balance	13,664,880	14,975,369	16,317,343	17,537,223	18,616,223
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	13,664,880	14,975,369	16,317,343	17,537,223	18,616,223
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 2021 budget.

Worker's Compensation Fund

Internal Service Fund

Revenue \$1,522,361

Expenditures \$1,522,361

Full Time Equivalent 0.00

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 \$550,000 per claim, and the budget provides for both the insurance premiums and the cost of claims under \$550,000. Historically the liability per claim to the County was limited to \$400,000. It increased \$150,000 per claim with the 2020 insurance policy.

Revenue Trends

The revenue in this fund comes from an internal allocation from departments. A Worker's Compensation allocation is charged to all departments and 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 for the 2022 budget is \$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. The 2020 actuals include a transfer of \$735,167 from the Self-Insurance Liability Fund to account for a deposit that should have gone to the Worker's Compensation Fund.

Expenditure Trends

The 2022 expenditure budget is \$1.5 million, which is unchanged from the 2021 amended budget. The 2020 actuals for claims are lower than in 2019 actuals due to some larger claims being settled during 2019. An amount for IBNR (Incurred But Not Reported) claims is not included in expenditures in all years, 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

The estimated fund balance for the 2022 budget is expected to be approximately \$4.3 million. As mentioned above, the IBNR is included in the assigned fund balance, so the funds actually available for appropriation are smaller.

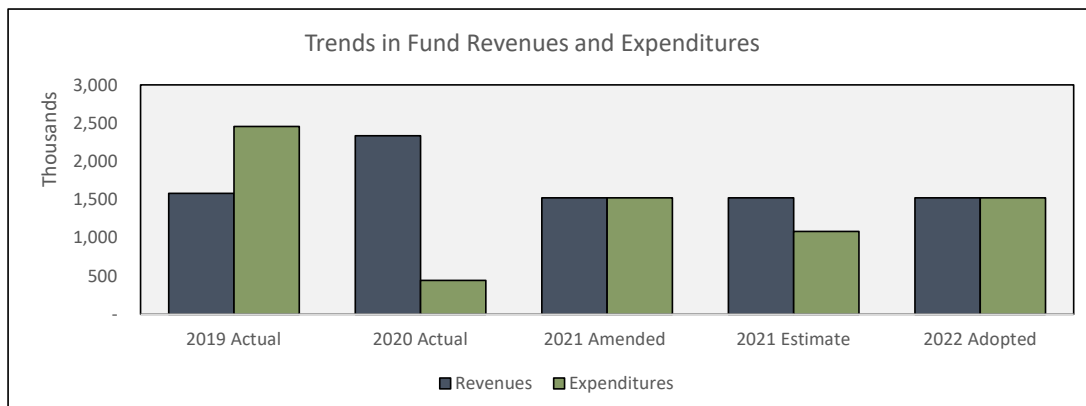
Other Information

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

Worker's Compensation Fund

Internal Service Fund

(\$ Dollars)	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Revenues					
Internal Charges	1,522,536	1,522,537	1,522,361	1,522,361	1,522,361
Transfers	-	735,167	-	-	-
Other	57,969	77,057	-	-	-
Total Revenues	1,580,505	2,334,761	1,522,361	1,522,361	1,522,361
Expenditures					
Supplies	10,244	90,942	128,000	92,113	128,000
Services and Other	2,449,037	353,033	1,394,361	991,094	1,394,361
Community Programs	-	-	-	-	-
Total Expenditures	2,459,281	443,975	1,522,361	1,083,207	1,522,361
Annual Net Fund Balance Addition/(Use):	(878,776)	1,890,786	-	439,154	-
Cumulative Balance:					
Beginning Fund Balance	3,239,507	2,360,731	4,251,517	4,251,517	4,690,671
Change in Fund Balance	(878,776)	1,890,786	-	439,154	-
Ending Fund Balance	2,360,731	4,251,517	4,251,517	4,690,671	4,690,671
Fund Balance					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2,360,731	4,251,517	4,251,517	4,690,671	4,690,671
Unassigned Fund Balance	-	-	-	-	-

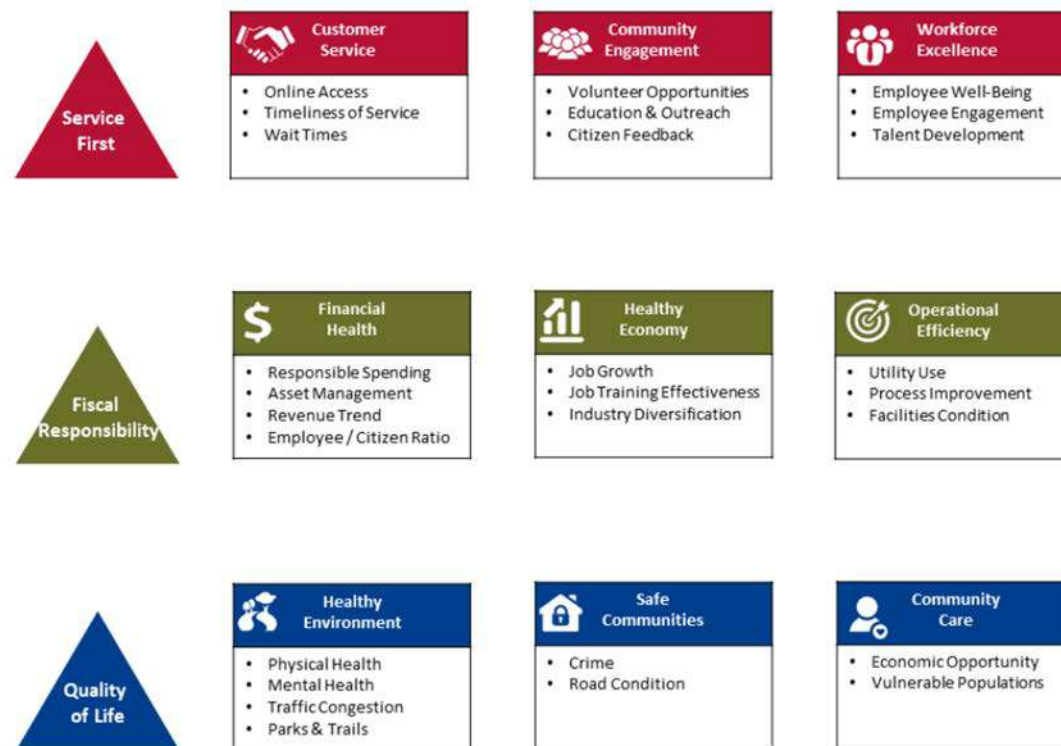


*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2021 budget.

Align Arapahoe County Scorecard

Align Arapahoe is the County’s performance management program. It has transformed us into a data-driven, transparent organization focused on results. It is our way to improve how we work so we can provide the best county government at minimal cost to you both today and in the future. Align Arapahoe is a continuous effort where elected officials, directors and staff work together to design and implement strategy and review data to improve performance. Through regular reporting meetings, we enhance our level of accountability as well as improve our ability to evaluate the County’s performance and achieve success. Align Arapahoe was created through an inclusive process using feedback from citizens and County employees.

The overall County Align Arapahoe Scorecard is made up of three main goals: Service First, Fiscal Responsibility, and Quality of Life. Within these 3 main goals, the Align Arapahoe scorecard encompasses 9 outcomes and 27 indicators which include all the countywide performance measures and is the foundation for current strategic management and performance measurement efforts as depicted in the graphic below.



A brief description of each of the three main Align Arapahoe goals is provided below.

Service First – Delivering reliable, Timely, and accessible county services that ensure a positive customer experience.

Fiscal Responsibility – Using public resources wisely through ongoing efficiency effort, effective budgeting, and encouraging responsible economic development.


Quality of Life – Fostering a safe and vibrant County for residents, businesses, and employees to live happy healthy lives.

One of the key performance indicators for the County’s fiscal responsibility goal is responsible spending. For the County, the ability to structurally balance its operating budget has been paramount in pursuit of responsible spending. The increasing pressure for expenditure increases due to growing workloads without equivalent increases in revenue makes balancing the operating budget a challenge during the budget development process. As in prior years, the 2022 adopted budget is structurally balanced and continues to demonstrate the County’s commitment to the goal of fiscal responsibility and the responsible use of taxpayer funds.






The table to the left illustrates which departments contribute to each measure. As part of the process of integrating performance management information into the budget process, the departments were asked to link their budget requests to the county scorecard for the Executive Budget Committee to use for consideration during their budget deliberations. The County scorecard measure information is provided on the pages that follow including the definition, target, and two years of prior data.













Important Note



















As departments’ scorecards 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 Board of County Commissioners. All measures highlighted in blue are in-progress.










	Commissioners Office	Community Resources	County Attorney	Human Services	Open Spaces	PWD	Tri-County Health	Assessor	Clerk & Recorder	Coroner	Sheriff	Treasurer	FFM	Finance	HR	IT	DSP
Service Accessibility																	
Timeliness of Service	X	X	X	X		X						X	X	X			X
Education & Outreach	X	X		X	X	X				X	X	X					
Resident Feedback																	
Employee Well-Being			X								X				X		
Community Representation																	
Responsible Spending														X			
Long Range Budget Index																	
Employee / Resident Ratio																	X
Job Growth		X															
Job Training Effectiveness		X															
Utility Use													X				
Process Improvement																	X
Physical Health							X										
Mental Health							X										
Traffic Congestion						X											
Parks & Trails					X												
Crime											X						
Emergency Preparedness																	
Road Condition						X											
Economic Opportunity							X										
Vulnerable Populations		X		X							X						










Below you will find the legend for measurements along with the prior year scores and the goal for 2022.







Meeting/Exceeding Target	Close to Target	Below Target	Under Development	Data Being Calculated
				

Measure	Definition	Target Narrative	Measurement		
			2020	2021	2022
Timeliness of Service	Percentage of internal operational processes performed by County staff that are completed within a predefined time-frame.	The County strives to complete all services in a timely manner. Services are considered “on-time” when completed within the timeframe designated by each department / office for that service. The County’s target is to ensure at least 95% of all services are completed on time.	 96.4%	 94.1%	 95.0%
Education & Outreach	The sum of all outreach program events designed to reach out to community members directly in order to build relationships or increase positive awareness of programs offered.	The County aims to provide education and information about County services and initiatives to residents. Each year, departments and Offices identify potential opportunities for outreach on a quarterly basis. The County’s target is to complete at least 95% of the identified opportunities for education and outreach.	 90.9%	 100.0%	 95.0%
Resident Feedback	Currently In Development.				
Employee Well-Being	An index measure that gauges the welfare of Arapahoe County’s workforce through 5 contributing measures. These components are: 1. Touchpoints: Number of opportunities employees have to interact with their wellness plan (ex. Flu shots). 2. Elements: Number of wellness elements within their Wellness Program (ex. Social, Community, Emotional & Spiritual, Financial, Physical, Career). 3. Participation: Percentage of full-time County staff participating in Wellness Program. 4. Safety Program: Percentage of employees that have met the qualifications of the safety program by attending safety meetings and trainings within the safety year. 5. Emergency Response Training: Monthly training scenarios conducted at Arapahoe County owned / leased buildings.	The County strives to ensure the welfare of all of its employees. To measure this, the County tracks five elements of safety and wellness. Each element has its own unique target that is normalized to a maximum score of 1. The County’s target is to ensure the total overall score of all five elements adds to at least 4.	 4.0	 3.5	 4.0

Measure	Definition	Target Narrative	Measurement		
			2020	2021	2022
Responsible Spending	4 components (balanced budget, adequate reserves, diverse revenues and strong bond rating) that provide an index score that gauges the County's annual budget health.	The County strives to achieve a structurally balanced budget, adequate reserves, diverse revenues, and a strong bond rating. The finance department sets a target for each component listed in order to ensure responsible spending. Each component can score up to 3 points depending on its performance. The County's target is to achieve an overall score of at least 12.	 14	 14	 12
Employee / Resident Ratio	This measure represents the number of Full Time Equivalent (FTE) employed by Arapahoe County for every 1,000 residents.	The County strives to employ the appropriate number of workers given the number of people residing in Arapahoe County and the services offered to those residents. Target of 3.30.	 3.48		 3.30
Job Growth	The total number of jobs added in Arapahoe County by the Economic Development Partners (EDP). The EDP includes Aurora Economic Development Council and Denver South Economic Development Partners. Jobs added by EDP include those new jobs directly attributable to EDP work.	Through the services offered by the County's Economic Development Partners, the County works to add jobs in both Arapahoe and Douglas counties. The County's target is to add at least 95% of the average number of jobs added to Arapahoe and Douglas counties over the previous 3 years.	 3,043	 4,650	 4,650
Job Training Effectiveness	The average annual earnings of clients of the Arapahoe-Douglas Works program (AD/Works). The average new hire earnings of AD/Works clients are measured against the average new hire earnings in the area for non-AD/Works clients.	The County works to ensure the Arapahoe-Douglas Works program offers trainings that are effective in earning higher wages than the average worker in both Arapahoe and Douglas counties. The County's target is to ensure the average earnings of program participants are greater than the average earnings of non-program participants in Arapahoe and Douglas counties.	 \$63,736	 \$58,073	 \$58,073
Utility Use	Represents the total utility (water, natural gas, electricity) usage at Arapahoe County facilities.	The County is committed to reducing our quarterly utility consumption including water, electricity, and natural gas. Each utility within this measure has its own target usage, and can receive an index score up to 1 based on its performance toward reaching that target. The County's target is to ensure an overall measure score for utility use is at least 2.5.	 2.5	 3.0	 2.5
Process Improvement	The percentage of projects that have been completed on target using the Business Process Improvement methodology of reviewing processes to eliminate waste and deliver better value to residents, businesses, and County employees.	The County strives to achieve a culture of continuous improvement. Each process improvement project completed within the County identifies a target. The County's overall target is for at least 95% of all completed projects to meet their identified targets.			

Measure	Definition	Target Narrative	Measurement		
			2020	2021	2022
Physical Health	An index measure that gauges the physical health of Arapahoe County residents.	With the assistance of the Tri-County Health Department (TCHD), the County is committed to improving the physical health of residents residing in Arapahoe, Adams, and Douglas counties. In order to gauge our success in this measure, TCHD tracks the death rate from falls, the teen birth rate, the percent of adults who smoke, the percent of adults without health insurance, and the percent of adolescents who vape for Arapahoe County. Each component of this measure has its own target, and can receive an index score up to 1 based on its performance toward reaching that target. The County's target is to ensure an overall measure score of at least 4.			
Mental Health	Index measure that reflects the mental health of Arapahoe County residents.	With the assistance of the Tri-County Health Department (TCHD), the County is committed to improving the mental health of residents residing in Arapahoe, Adams, and Douglas counties. In order to gauge our success in this measure, TCHD tracks the percent of adults with poor mental health, the percent of adolescents who attempt suicide, the suicide death rate, drug poisoning death rate, and the percent of children with a mental health problem for Arapahoe County. Each component of this measure has its own target, and can receive an index score up to 1 based on its performance toward reaching that target. The County's target is to ensure an overall measure score of at least 4.			
Traffic Congestion	Travel Time Delay is the ratio of peak-period travel time to free-flow travel time for the afternoon peak period (5:00 PM – 6:00 PM) for critical corridors in Arapahoe County, excluding I-25, I-225, and I-70.	The County strives to reduce traffic congestion for individuals traveling in or through Arapahoe County. The County's target is to ensure travel time is not increased by more than 30% during peak-period travel time. Target is less than 1.3	 1.18		 1.3

Measure	Definition	Target Narrative	Measurement		
			2020	2021	2022
Crime	An index measure comprised of the following: 1. Violent Crime: Measures the violent crime rate of Unincorporated Arapahoe County against the average violent crime rate of the following 8 agencies: Adams County, Jefferson County, Douglas County, Littleton, Englewood, Centennial, Aurora, Denver. Violent Crime refers to the following: murder, non-negligent manslaughter, forcible rape, robbery and aggravated assaults.2. Burglary: Measures the burglary rate of Unincorporated Arapahoe County against the average violent crime rate of the following 8 agencies: Adams County, Jefferson County, Douglas County, Littleton, Englewood, Centennial, Aurora, Denver.3. Larceny: Measures the larceny rate of Unincorporated Arapahoe County against the average violent crime rate of the following 8 agencies: Adams County, Jefferson County, Douglas County, Littleton, Englewood, Centennial, Aurora, Denver.4. Motor Vehicle Theft: Measures the motor vehicle theft rate of Unincorporated Arapahoe County against the average rate of the following 8 agencies: Adams County, Jefferson County, Douglas County, Littleton, Englewood, Centennial, Aurora, Denver.	The County is committed to reducing crime in Arapahoe County. Each of the following crime rates can receive an index score of up to 1 based on our ability to achieve a lower rate than the average of Adams County, Jefferson County, Douglas County, Littleton, Englewood, Centennial, Aurora, Denver. The County's crime target is to achieve an overall index score of at least 3 points out of a possible 4 points.	 4.0		 3.5
Road Condition	Paved roadways in unincorporated Arapahoe County are evaluated and receive a numerical value from 1-100 every three years. A score of 100 represents a brand new road in perfect condition, and a value of 40 and below requires completely rebuilding the roadway. The entire roadway network is then grouped into categories and classified as being in either "Acceptable" or "Unacceptable" condition	The County strives to adequately maintain its vast roadway network. Each paved road receives a numerical value based on its overall condition and is then grouped into general categories of excellent, good, fair, poor, or very poor. The County's target goal is to ensure that at least 80% of our paved network in the excellent, good and fair classifications.	 66%		 80%
Economic Opportunity	Index measure that reflects opportunities available for Arapahoe County residents.	With the assistance of the Tri-County Health Department (TCHD), the County is committed to providing economic opportunities to residents of Arapahoe, Adams, and Douglas counties. In order to gauge our success in this measure, TCHD tracks the poverty rate, the percent of people with less than a high school education, the percent of people with rent costs exceeding 30% of their income, and the unemployment rate for Arapahoe County. Each component of this measure has its own target, and can receive an index score up to 1 based on its performance toward reaching that target. The County's target is to ensure an overall measure score of at least 3.5			

<p>Vulnerable Populations</p>	<p>Index measure that gauges the County's impact on assisting its vulnerable populations through 5 components (seniors, veterans, judicial offenders, children, and inmates).</p>	<p>The County is committed to serving its vulnerable populations. In order to gauge our success in this measure, the County tracks the percent of successful terminations of the Pre-Trial Navigator program, the number of veterans or families served, the percent of children who remain safely at home, the number of senior clients remaining in their homes, and the number of mental health contacts for inmates. Each component of this measure has its own target, and can receive an index score up to 1 based on its performance toward reaching that target. The County's target is to ensure an overall measure score of at least 4.</p>	 3	 4	 4
<p>Emergency Preparedness</p>	<p>The County Emergency Preparedness measure is divided into 3 categories: 1. Planning - has the County authored and adopted a plan 2. Resourced - based on defined capabilities in the adopted plan are the business units responsible for executing the plan 3. Execution - has the plan been implemented and evaluated post operation. The above categories each contain 3 types of hazards by which they are measured and assessed: 1. Man-made - active threats, well-fires, explosions 2. Natural - blizzards, tornados, floods, wildfires 3. Pandemic - H1N1 flu, COVID-19</p>	<p>The County is committed to preparing for emergency situations. In order to gauge our success in preparing, the County tracks our ability to create emergency plans, equip our staff with resources outlined in those plans, and execute those plans as designed. Each component outlined above has its own target, and can receive an index score up to 3 based on its performance toward reaching that target. The County's target is to ensure an overall measure score of at least 8.</p>		 6	 8

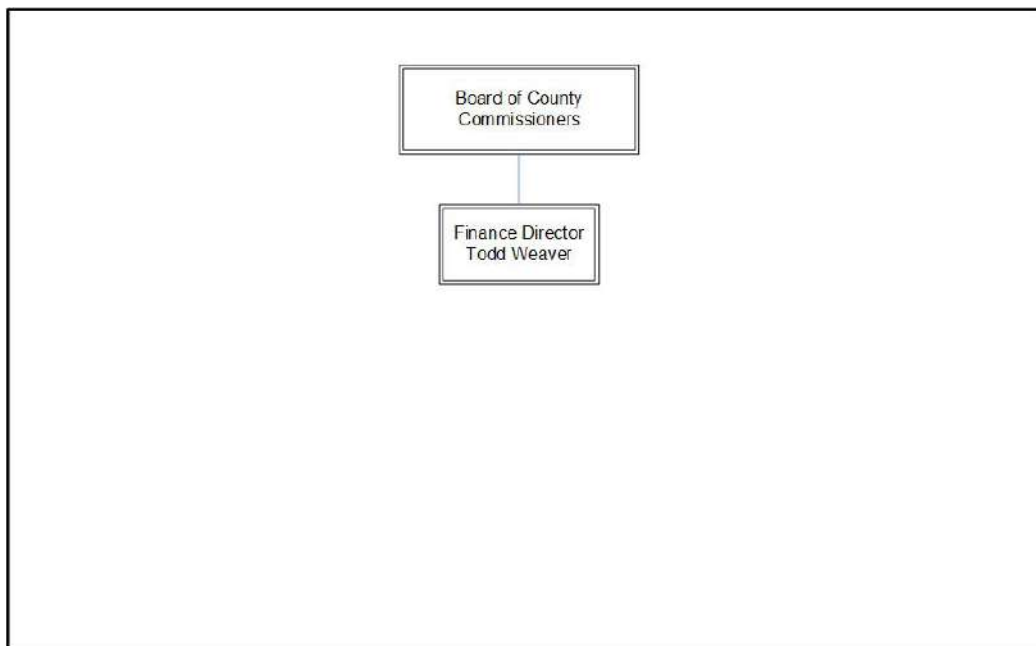
Administrative Services

Todd Weaver, Finance Director, 5334 S. Prince Street, Littleton, CO 80120, Finance@arapahogov.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.

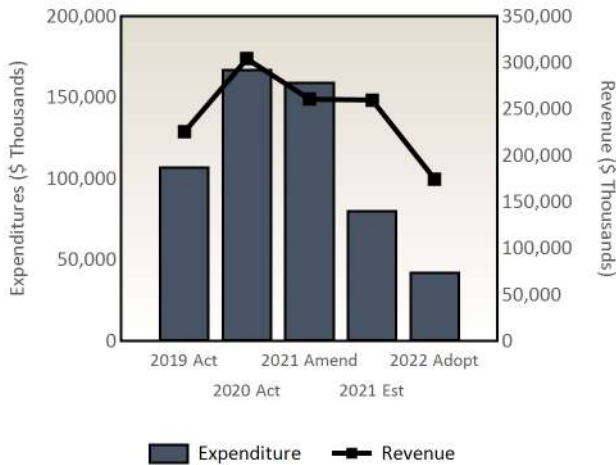
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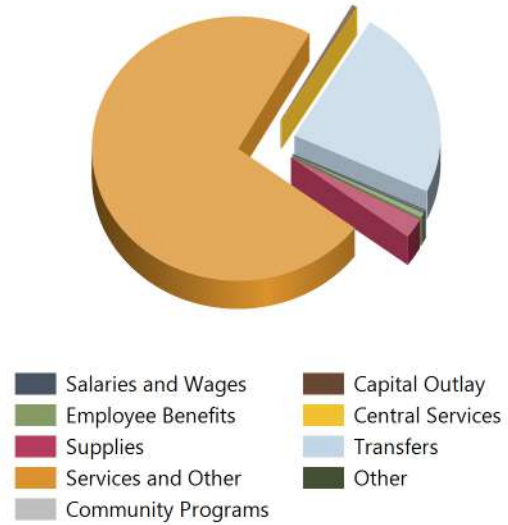
Current Office/Department Issues:

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.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	142,469,490	145,185,563	153,459,889	149,128,458	158,451,877
Licenses & Permits	945,908	927,930	1,050,000	678,219	900,000
Intergovernmental	4,646,359	118,790,922	86,307,828	84,475,454	3,182,250
Fees & Charges	-	-	-	20	-
Fines & Penalties	22,523	-	-	-	-
Investment Earnings	161,347	75,188	-	1,466	-
Internal Charges	7,544,748	8,002,765	8,445,994	7,703,702	7,458,350
Transfers	12,141,432	30,891,451	11,447,824	11,398,996	4,585,254
Other	57,781,717	726,886	387,520	6,837,511	310,000
Total Revenues	225,713,524	304,600,707	261,099,055	260,223,826	174,887,731

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1	340,064	521,000	668,795	-
Employee Benefits	132,239	201,875	233,607	342,719	258,000
Supplies	1,128,069	2,933,845	4,255,000	1,327,691	1,155,000
Services and Other	31,600,012	120,029,637	114,931,468	48,269,874	29,951,536
Community Programs	-	721,979	15,352,155	7,432,502	-
Capital Outlay	-	152,000	1,594,649	-	-
Central Services	-	890	-	32	-
Transfers	18,455,743	43,473,078	22,786,226	22,737,398	11,312,841
Other	56,251,695	-	-	-	-
Total Expenditures	107,567,760	167,853,366	159,674,105	80,779,012	42,677,377

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	5,038,416	5,571,098	6,564,110	6,564,435	3,816,060
Comm. Net Replacement	110,699	208,168	284,920	49,166	122,025
Conservation Trust	559,900	559,900	2,154,549	559,900	559,900
Debt And Lease Payments	5,988,324	5,983,224	6,105,898	11,555,958	1,540,323
Developmental Disabilities	10,418,221	12,062,622	12,229,947	12,169,609	13,124,383
General Administration	19,236,403	134,951,296	106,249,562	33,642,579	14,862,860
Special Taxing Districts	66,215,796	8,517,058	8,585,119	8,581,318	8,651,826
Total Expenditures	107,567,760	167,853,366	159,674,105	80,779,012	42,677,377

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Capital Expenditure Fund	5,038,416	5,571,098	6,564,110	6,564,435	3,816,060
Central Services Fund	1,127,674	965,314	1,155,000	1,202,255	1,155,000
Communication Network Replacement Fund	110,699	208,168	284,920	49,166	122,025
Conservation Trust Fund	559,900	559,900	2,154,549	559,900	559,900
Developmental Disability Fund	10,418,221	12,062,622	12,229,947	12,169,609	13,124,383
General Fund	18,108,729	19,416,090	39,234,358	22,346,501	13,707,860
Grant Fund	-	114,569,892	83,360,204	17,749,871	-
Lease Purchase Agreement Fund	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Water & Wastewater PID Fund	66,325,793	8,630,048	8,702,856	8,691,024	8,774,890
Total Expenditures	107,567,760	167,853,366	159,674,105	80,779,012	42,677,377

Budget Package Summary				
Department/Fund/Package Title/Description			2022 Amount (\$)	2022 FTE
Administrative Services				
Capital Expenditure Fund				
Capital Expenditure Fund Transfer	This is to transfer funds from the General Fund to the Capital Expenditure Fund for the funding gap, and to transfer funds to the Infrastructure Fund.		3,728,000	-
Total Capital Expenditure Fund			3,728,000	-

General Fund				
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	300,430	-	
Caregiver Support	One year pilot of the Caregiver Support benefit plan for employees.	45,000	-	
Capital Expenditure Fund Transfer	This is to transfer funds from the General Fund to the Capital Expenditure Fund for the funding gap, and to transfer funds to the Infrastructure Fund.	3,080,220	-	
Additional Transfer to Self-Insurance Liability Fund	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums and claim costs.	500,000	-	
Tax Incentive Payment Increase	Tax incentive agreements have continued to increase with taxable value as well as the change from 50% incentive to 100% incentive. Over the last several years, the Administrative Services Department has absorbed the difference between the budget and what has been paid out. The amount has become too much for the Department to continue to absorb that variance. This is a request to meet the current obligations, and does not take into account any new, or extended, agreements.	25,000	-	
ACJC Courtrooms 1& 2 - Operational Maintenance & Safety Upgrades	Plan and implement maintenance and safety upgrades necessary for public safety and to maintain the County's investment in the facility for the foreseeable future. Previous master planning efforts have recommended that the Courthouses may need to be replaced within the next decade, though funding is not presently likely in that time frame. These upgrades are expected to extend the useful life of the facility toward that time frame and to maintain the facility to a reasonable level of aesthetics and safety.	600,000	-	
Strategic Planning Funding	This package provides funding for the continued efforts to implement the Board's strategic plan as well as potential consulting and other work related to the transitions of the health department and the new judicial district.	500,000	-	
Utilities Increase	Due to the increased price of gas and propane, the utility budget for County facilities needs to be increased to address these rate spikes.	100,000	-	
Total General Fund		5,150,650	-	
Total Administrative Services		8,878,650	-	

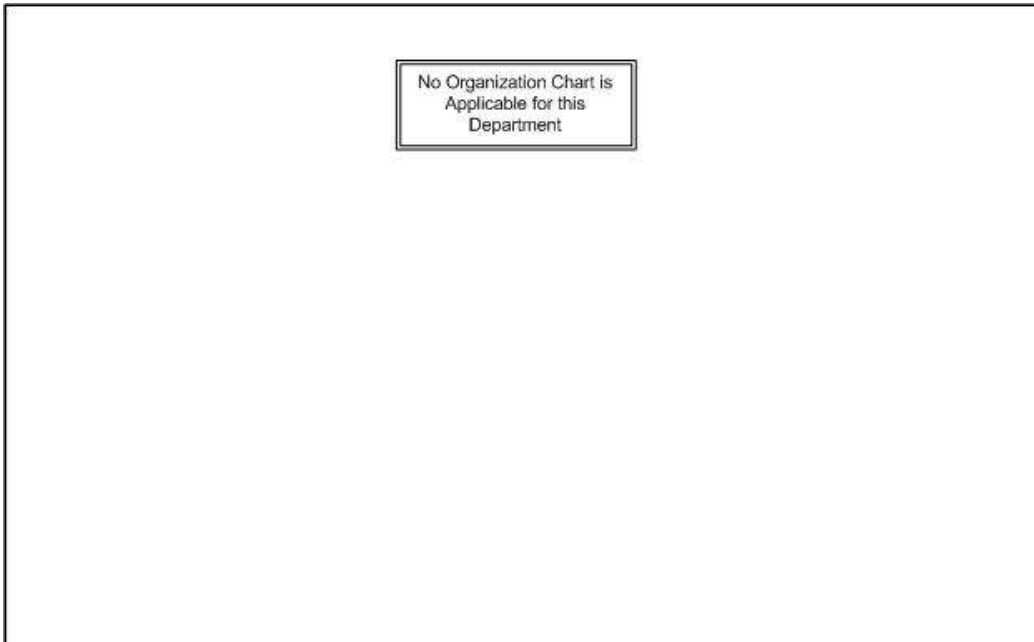
Aid to Agencies

Nancy Jackson, Chair, 5334 S. Prince Street, Littleton, CO 80120, BOCCAdmin@arapahoegov.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.

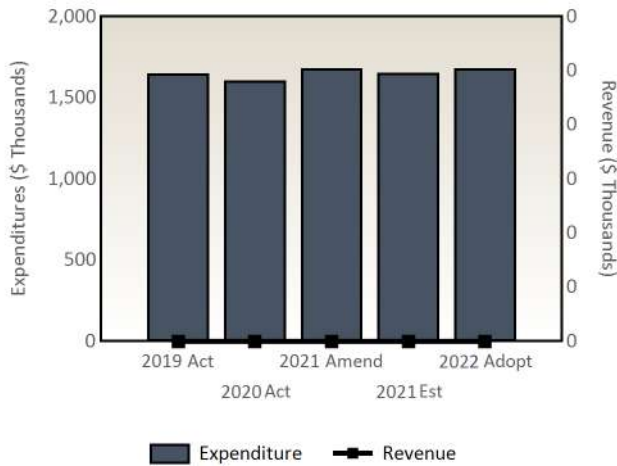
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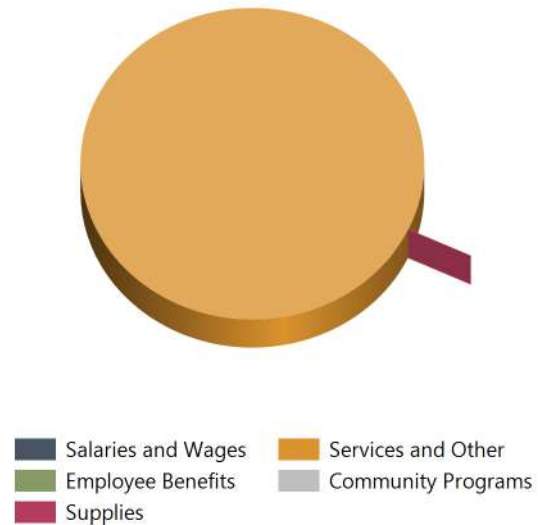
Current Office/Department Issues:

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



EXPENDITURES BY CATEGORY



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Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Services and Other	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500
Total Expenditures	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Healthcare Grants	749,985	750,017	750,017	750,017	639,603
Other Grant Requests	19,407	-	-	-	528,897
Social Program Grants	878,714	853,841	929,484	904,492	511,000
Total Expenditures	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500
Total Expenditures	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500

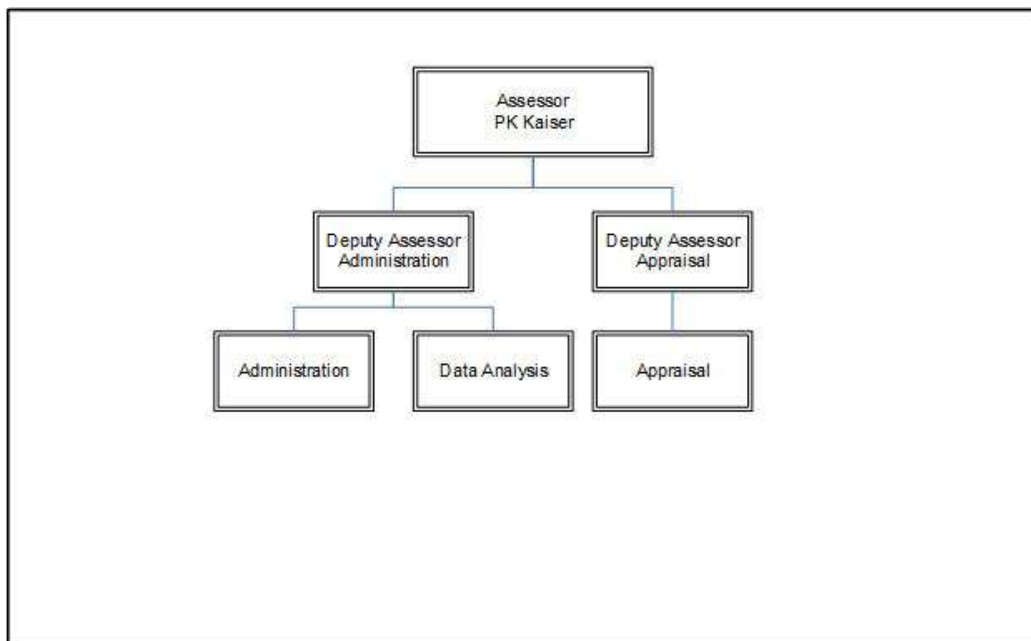
Assessor's Office

PK Kaiser, Assessor, 5334 S. Prince St., Littleton, CO 80120, Assessor@arapahoe.gov



The Arapahoe County Assessor's Office discovers, lists, classifies, and values more than 232,300 taxable and exempt real, personal and state assessed properties within Arapahoe County. The Assessor's Office issues a Notice of Valuation to each taxable parcel and conducts an appeal process. The Office is responsible for maintaining public records, including property ownership, district boundary and values and subdivision maps. The office prepares the Abstract of Assessment and submits the Certification of Valuation to currently 428 taxing entities including 30 Urban Renewal Authorities which contain a tax increment finance provision. The Assessor's Office produces and submits the annual Tax Warrant Roll to the County Treasurer.

ORGANIZATION CHART



Division Descriptions

Administrative Division

The Administrative Division maintains property and district records such as ownership, tax areas, district inclusion/annexations and exclusions or dissolving. The division also maintains parcel maps, and assists in appraisal data entry into the assessment and taxation system. Receiving inquiries and assisting property owners, taxing authorities and the public with any and all questions. 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. The Administrative Division is also responsible for the Senior Citizen and Disabled Veterans property tax exemption applications. This division also coordinates the state assessed and exempt properties in the County.

Appraisal Division

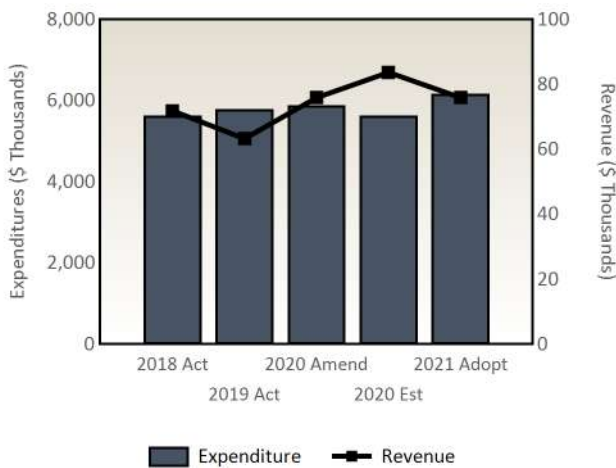
The Appraisal division collects property sales and appraisal information for the appraisal process of real property. For personal property, the division collects all data and values all personal property within the County. The division also responds to and prepares cases for appeals at all levels and 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:

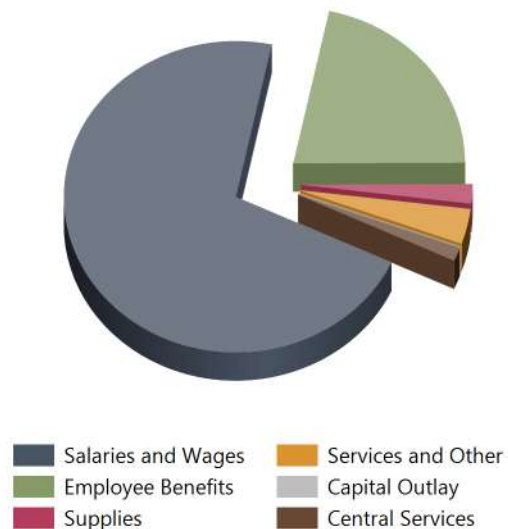
2022 is an intervening year for the Assessor's Office. Only real property parcels which will have changes in a use, size or taxable status change as of January 1, 2022 will be reassessed. Real property outside of those exceptions will contain the value as was determined during the 2021 reassessment. Personal Property and State Assessed continue to be reassessed annually. With continued growth and a very active real estate market (population, income, and property values), the Assessor's Office expects an increase in the workload due to additional taxpayer / public inquiries, new subdivisions, new construction, and more sales verification. An ongoing major challenge for the Assessor's Office has been the retirement of key staff over the past 5 years and the difficulty of hiring technically skilled employees in an extremely challenging job market. Growth in county population and resultant housing demands continue to add to our responsibilities. Included with this growth is the increase in taxing authorities. Maintaining and managing the valuation reporting along with the boundaries and participation of parcels is concerning with new staff. In addition, legislative changes in 2021 and 2022 will potentially increase the workload for the Assessor's Office.

Proofing and reviewing has increased the workload on a staff that has an overload of work due to sheer volume and tight time constraints. A continued challenge is urban renewal areas with tax incremental financing mechanisms due to the complexity and specialized knowledge they require (limited return from tax revenue). This includes working with the County Attorney's Office in litigation defending values and state mandated procedures at District Court.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	760	40	-	320	-
Fees & Charges	71,197	63,318	76,000	83,467	76,000
Total Revenues	71,957	63,358	76,000	83,787	76,000

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	4,018,462	4,171,147	4,189,324	4,094,096	4,408,205
Employee Benefits	1,150,880	1,195,373	1,243,070	1,226,279	1,332,531
Supplies	80,056	65,404	124,400	62,040	123,725
Services and Other	163,430	104,734	226,539	154,304	223,694
Capital Outlay	176,268	175,158	-	-	-
Central Services	44,194	79,917	94,662	94,662	85,527
Total Expenditures	5,633,291	5,791,734	5,877,995	5,631,380	6,173,682

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Appraisal	23,922	50	-	118	-
Assessor Administration	5,609,370	5,791,684	5,877,995	5,631,262	6,173,682
Total Expenditures	5,633,291	5,791,734	5,877,995	5,631,380	6,173,682

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Central Services Fund	176,268	175,158	-	-	-
General Fund	5,457,023	5,616,576	5,877,995	5,631,380	6,173,682
Total Expenditures	5,633,291	5,791,734	5,877,995	5,631,380	6,173,682

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Assessor Administration	63.00	64.00	64.00	64.00	64.00
Total Full Time Equivalent Positions (FTE)	63.00	64.00	64.00	64.00	64.00

Budget Package Summary			
Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Assessor's Office			
General Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	1,380	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	193,368	-

Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	96,680	-
Vacancy Savings (2%)	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.	(107,995)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(81,010)	-
Total General Fund		102,423	-
Total Assessor's Office		102,423	-

Board of County Commissioners

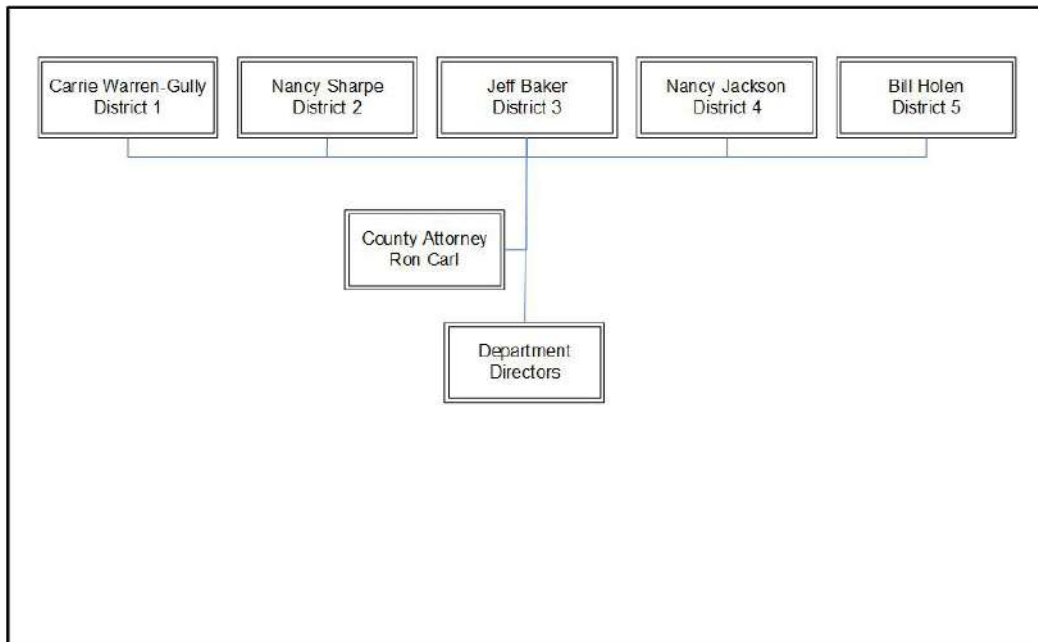
Nancy Jackson, Chair, 5334 S. Prince Street, Littleton, CO 80120, Commissioners@arapahoegov.com



The Board of County Commissioners serve as the legislative, governing and administrative body for Arapahoe County. Commissioners are elected to four-year terms and represent five districts, each divided by population. The Board of County Commissioners oversees county departments, hires the management team, administers county services, adopts ordinances, and approves land use decisions within unincorporated Arapahoe County.

The County's performance management program – Align Arapahoe – provides data-driven information to help the Board of County Commissioners deliver results consistent with stated mission, values, and statutory requirements. The Board creates and adopts the annual budget for all departments and elected official offices within Arapahoe County. They also act as the Board of Equalization to handle property tax protests. The Board appoints residents to serve the community on advisory committees and boards as well as represent Arapahoe County on a variety of regional and national authorities, boards and committees. Commissioners actively engage with state and federal government agencies to monitor legislative items and protect the county's interests.

ORGANIZATION CHART



Current Office/Department Issues:

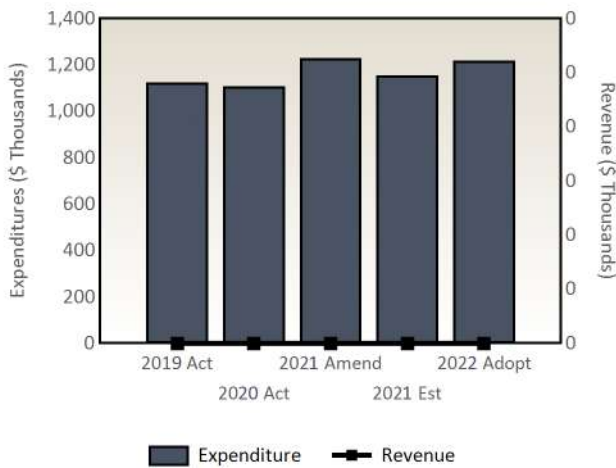
Arapahoe County is one of Colorado’s fastest growing counties with more than 650,000 residents. By 2030, 800,000 are likely to live here making us the most populous county in the metro area and surpassing the City and County of Denver. The County has a reputation for being an efficiently-run, fiscally responsible government. Arapahoe County has some of the lowest property tax rates in the state and only keeps about 15 percent of the taxes it collects. While growth does bring additional revenue to the county, it does not keep pace with the infrastructure and service needs that an expanding population requires.

County leadership and residents worked together since 2016 to better understand the long-term needs of the county and develop a path forward, culminating with a referred ballot measure in 2019 to address public safety infrastructure needs. With voters rejecting a property tax increase, the Board of County Commissioners (BOCC) decided to take a step back in early 2020, developing a new strategic plan for the county that acknowledges the county’s fiscal reality while focusing attention on the County's core functions.

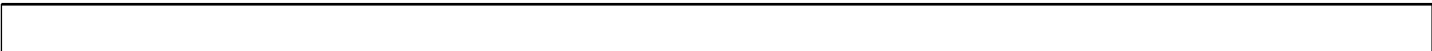
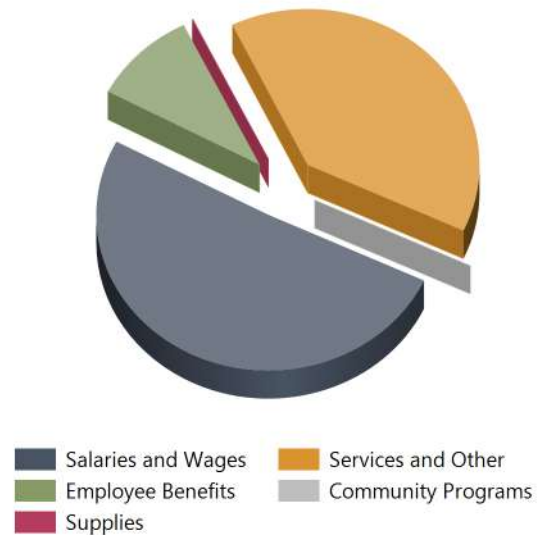
In 2021, the BOCC focused on implementation of the strategic plan roadmap, including: refining fiscal expectations and budget submittal requirements, referring the extension of the open spaces tax to voters, finalizing transportation and open spaces master plans, and evaluating diversity, equity, and inclusion (DEI) activities. In 2022, the BOCC will continue implementing the roadmap, including: broadening the conversation around infrastructure needs within the community and key stakeholders, establishing operational frameworks for the 18th Judicial District and Health Department, evaluating service delivery levels and expectations, deepening DEI work, and implementing budgetary changes in alignment with the strategic plan.

Economic recovery activities associated with the COVID-19 pandemic also will continue in 2022. Administering one-time federal funds from the American Rescue Plan Act will require ongoing work and investment from County staff over the next two years, including tracking programmatic outcomes and ensuring alignment with federal guidelines.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	586,726	585,964	618,709	616,820	618,709
Employee Benefits	123,044	125,525	133,211	120,194	120,754
Supplies	664	665	1,000	837	1,000
Services and Other	412,373	396,588	476,500	415,911	476,500
Community Programs	-	-	-	1	-
Total Expenditures	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Commissioners	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963
Total Expenditures	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963
Total Expenditures	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 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

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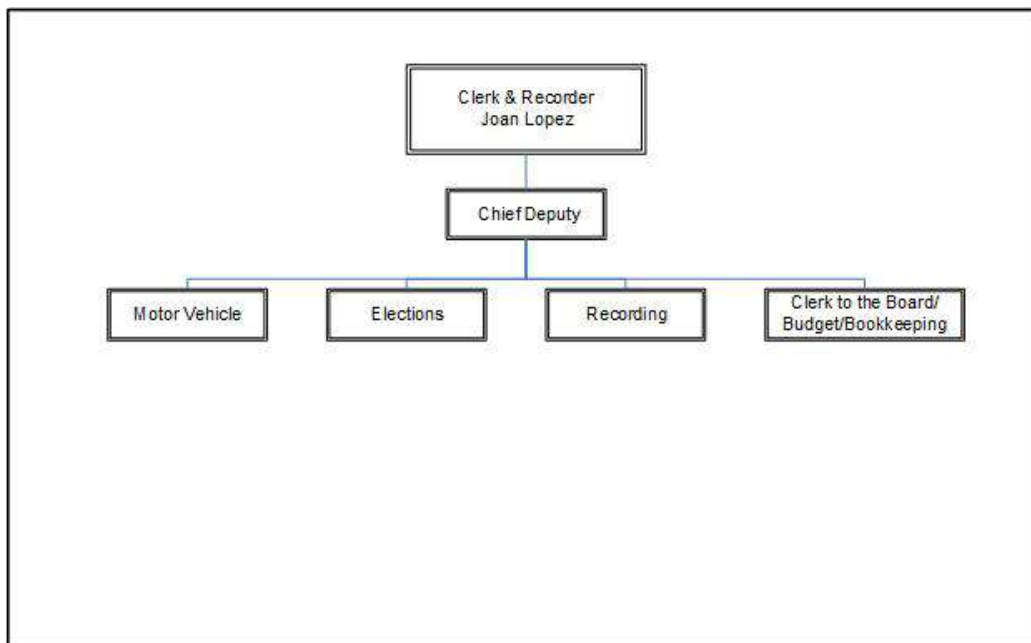
Clerk & Recorder's Office

Joan Lopez, 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.

ORGANIZATION CHART



Division Descriptions

Administration

The Administration Division supports the daily operations of the Clerk and Recorder's Office, including tracking personnel, job description and structure creation, office travel, employee development, and training, hiring and interviewing, new employee orientation onboarding, employee engagement, payroll administration, purchasing, office technology management, and courier services throughout the Clerk and Recorder's Office. This Division is also a liaison between Human Resources, Information Technology, Risk Management, and Facilities. It supports the other Divisions with performance analysis and business process improvements. 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 any documents for which there is a need for public record, primarily those related to real estate transactions such as titles, transfers and other records. This Division also issues marriage and civil union licenses, processes passport applications (by appointment only), and offers a document fraud alert program. The Division is also responsible for preparing the annual budget, forecasting revenues and disbursing tax revenue to other government agencies.

Elections

The Elections Division administers federal, state and local elections, and supports voter registration services for more than 455,000 registered voters. The Division oversees mapping and boundaries for 399 precincts. In accordance with State law, the County sends a mail ballot to every active eligible voter in a given election, maintains 24-hour drop boxes and drive thru drop offs for voters to deliver their ballots up to 7 p.m. on Election Day, and operates Voter Service and Polling Centers where citizens may cast a ballot in-person. Elections were ranked as the top-rated service in Arapahoe County in the 2016 Citizen Survey, and our voter participation rate is among the highest in the United States.

Motor Vehicle

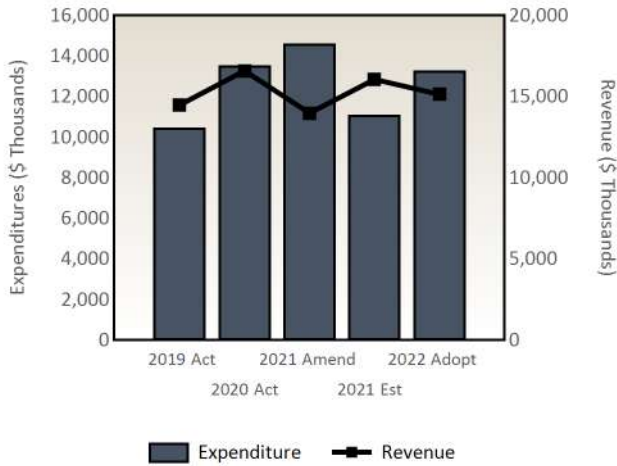
The Motor Vehicle Division assists Arapahoe County residents with registering and titling vehicles at four branch offices in Aurora, Byers, Littleton, and Centennial. The Division is responsible for collecting taxes and fees on vehicles and distributing the revenues to appropriate government agencies. This year, the Division implemented new technologies to assist external customers and staff to be more effective in customer service, work processing, and communication. The new implementation of our Qmatic appointment system has helped gain efficiencies and allowed for reporting to improve insights into customer wait and service times, staff vacancies monthly, and other metrics previously unavailable. This allows for process efficiencies to be accurately recorded and assessments made on customer service scores in real time. Our appointments were especially helpful after the COVID-19 closure, at which time all Motor Vehicle services were quickly converted to appointment-only to facilitate social distancing while still maintaining access to services. We also implemented an internal program called M3 to track, assign, and complete mail-in title work across all branches. This allows our team to view the specific documents our staff are working on, determine our work processing timeline accurately, and communicate accurately to customers to set specific expectations of when they can come in to receive their plates.

Current Office/Department Issues:

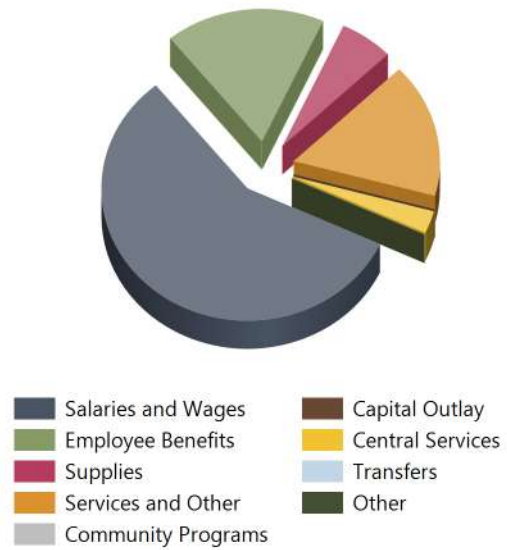
The Clerk and Recorder's Office is the busiest office in Arapahoe County, processing more than one million individual transactions every year. The Office continues to pursue its motto of "Service First" by implementing new initiatives and utilizing new technologies to improve efficiency and enhance the customer experience.

In 2022, the Clerk and Recorder's Office will continue to improve upon its new appointment-driven and digital operation, a recurring point of contact for most residents within the County. The Office will continue developing team members throughout the different Divisions in an effort to optimize employee growth, team collaboration, and operational efficiency. The Motor Vehicle Division will continue to leverage technology and data to reduce wait times and enhance service delivery options. The Elections Division will administer two critical even-year elections by sending mail ballots to more than 425,000 active registered voters and operating Voter Service and Polling Centers for both a June Primary and a November General Election, which will decide the outcome of local, county, state, and federal contests. The Records Division will continue efforts to digitize Arapahoe County's records, expand its Recording services throughout the County Branch Offices and responsibly manage the revenue and expenditures for the Office.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Licenses & Permits	2,953,659	2,407,750	3,029,479	2,443,302	2,936,979
Intergovernmental	138,304	481,925	135,000	257,563	160,000
Fees & Charges	11,277,726	13,649,750	10,770,713	13,307,024	11,994,720
Fines & Penalties	66,168	62,481	65,000	70,402	65,000
Internal Charges	-	2,271	-	-	-
Transfers	65,000	-	-	-	-
Other	1,508	4,783	500	923	500
Total Revenues	14,502,364	16,608,961	14,000,692	16,079,215	15,157,199

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	6,193,689	7,289,693	6,875,243	6,363,740	7,610,522
Employee Benefits	1,897,554	2,075,961	2,233,703	2,007,612	2,346,628
Supplies	512,506	962,726	586,336	556,061	790,836
Services and Other	1,622,905	2,684,568	2,222,653	1,984,909	2,181,537
Capital Outlay	31,773	359,400	2,344,500	-	2,000
Central Services	159,301	183,782	349,999	199,998	360,118
Transfers	65,000	-	-	-	-
Total Expenditures	10,482,727	13,556,129	14,612,434	11,112,320	13,291,641

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Clerk & Recorder Admin	1,363,934	1,369,475	1,666,588	1,523,570	1,657,485
Elections	1,771,726	4,913,711	4,846,184	2,121,554	3,987,990
Motor Vehicle	6,393,838	6,309,128	6,528,644	6,226,848	6,641,093
Recording	953,229	963,815	1,571,018	1,240,348	1,005,073
Total Expenditures	10,482,727	13,556,129	14,612,434	11,112,320	13,291,641

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Central Services Fund	31,773	359,400	2,342,500	-	-
Electronic Filing Technology Fund	144,799	183,943	741,233	340,533	160,000
General Fund	10,306,155	13,012,786	11,528,701	10,771,786	13,131,641
Total Expenditures	10,482,727	13,556,129	14,612,434	11,112,320	13,291,641

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 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	92.00	92.00	92.00	92.00	92.00
Recording	12.00	12.00	12.00	12.00	12.00
Total Full Time Equivalent Positions (FTE)	128.50	128.50	128.50	128.50	128.50

Budget Package Summary				
Department/Fund/Package Title/Description			2022 Amount (\$)	2022 FTE
Clerk & Recorder's Office				
Electronic Filing Technology Fund				
C&R Revenue Budget Adjustment	Adjustments to several revenue accounts to be more in line with the historical trends.		25,000	-
Total Electronic Filing Technology Fund			25,000	-
General Fund				
Election Contingency	This package requests an increase to the Election Contingency expenditures by a total of \$1,400,000 from the General Fund to administer activities directly associated with the 2022 Primary and General Elections. These activities support approximately 455,000 registered voters.		1,474,132	-
Ballot Drop Box Replacement Cameras	This package requests an increase to the Election Admin expenditures by a total of \$120,000 from the General Fund to replace end-of-life 24-hour drop box cameras at 35 ballot drop box locations. State law mandates that we have camera with recording 24-hr/day when drop boxes are open (22 days before election). These activities support approximately 455,000 registered voters.		120,000	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		2,880	-

Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	310,609	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	155,295	-
Vacancy Savings (2%)	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.	(177,685)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(133,322)	-
Total General Fund		1,751,909	-
Total Clerk & Recorder's Office		1,776,909	-

Commissioners' Office

Michelle Halstead, Director of the Commissioners' Office, 5334 S. Prince Street, Littleton, CO 80120,
Communicationservices@arapahoe.gov

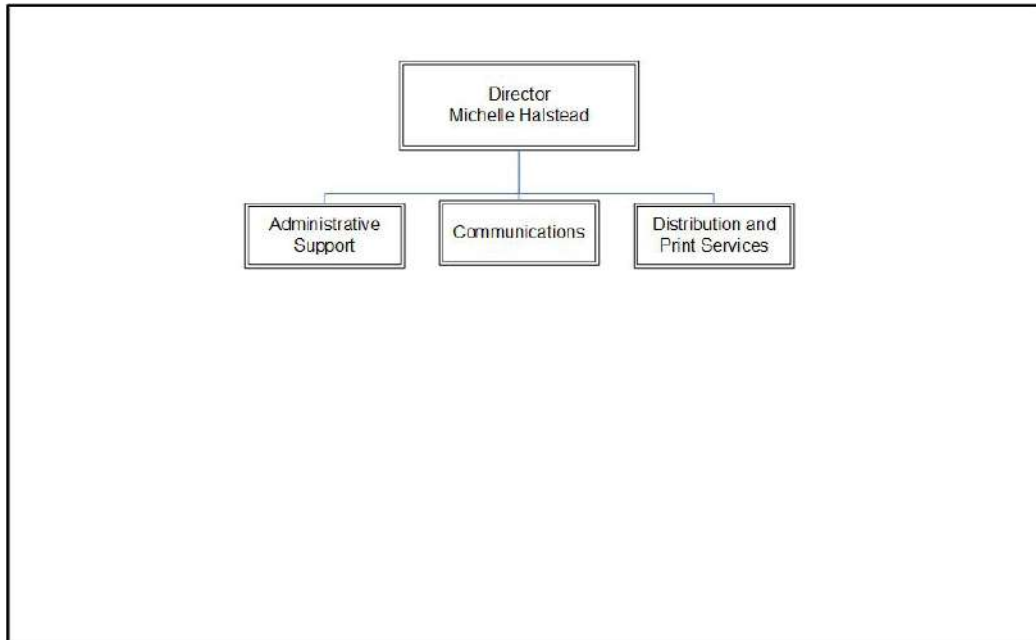


The Commissioners' Office supports the work of other county departments and the Board of County Commissioners to serve the constituents of Arapahoe County. The goal of the department is to:

- Provide accurate and timely information to county stakeholders
- Promote and provide two-way public engagement opportunities
- Enhance the user experience, consistent with service first goal
- Increase awareness of County programs and services among citizens
- Achieve brand and message consistency
- Instill an accountability framework
- Establish team as trusted and valued business partners

The department achieves these goals by implementing strategic plans that are responsive to organizational needs and delivering outcomes in alignment of stated objectives.

ORGANIZATION CHART



Division Descriptions

Communication Services Administration

The division 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

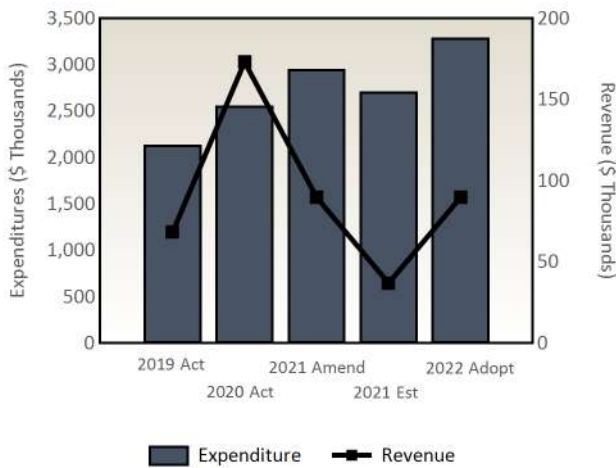
The division provides marketing, graphic design, printing services, event planning and communications support to the Open Spaces program in order to enhance Arapahoe County’s image and its ability to achieve its goals and mission.

Current Office/Department Issues:

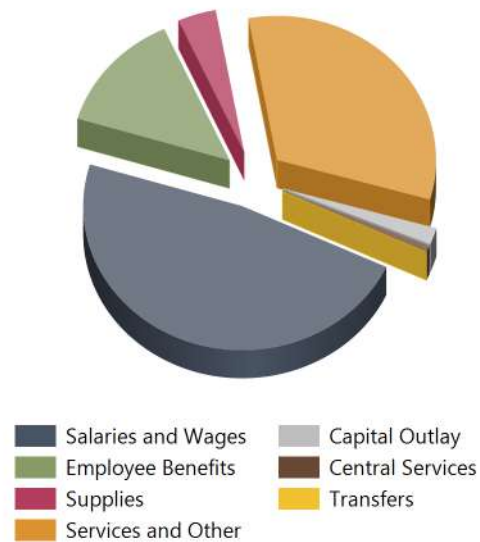
In 2021, response and recovery from the COVID-19 pandemic remained a top priority for the Department, as staff helped coordinate and communicate internal and external activities. Additionally, the department focused on supporting implementation of the Board’s strategic plan, playing a significant role in the open space’s reauthorization project, fiscal sustainability activities, DEI work, and budget messaging. The Department also supported County departments, independently elected offices, and the Board of County Commissioners in achieving desired business outcomes through strategic communications efforts, marketing needs, and public engagement activities.

In 2022, the Department will continue supporting economic recovery work via the distribution and oversight of one-time federal funds, seek support for a new public outreach and engagement strategy, finalize website procurement and digital strategy efforts, continue progress on BOCC strategic plan implementation, and support the achievement of desired business outcomes from departments and offices.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	1,638	148,995	-	-	-
Internal Charges	51,858	39,399	90,000	37,153	90,000
Other	15,000	(15,000)	-	-	-
Total Revenues	68,496	173,394	90,000	37,153	90,000

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1,013,890	1,236,181	1,397,323	1,396,635	1,573,166
Employee Benefits	257,335	334,302	409,698	396,134	447,187
Supplies	137,586	144,618	128,230	133,684	128,230
Services and Other	715,136	831,702	1,004,821	773,594	1,064,321
Capital Outlay	7,071	-	-	-	61,000
Central Services	6,176	16,543	12,364	13,678	21,934
Transfers	600	-	-	-	-
Total Expenditures	2,137,794	2,563,345	2,952,436	2,713,724	3,295,838

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administrative Support Services	630,484	661,355	676,609	527,329	736,373
Communication Services - Open Space	76,525	88,091	104,360	104,624	124,272
Communication Services Administration	1,430,786	1,813,899	2,171,467	2,081,771	2,435,193
Total Expenditures	2,137,794	2,563,345	2,952,436	2,713,724	3,295,838

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Central Services Fund	7,071	-	-	-	61,000
General Fund	2,054,199	2,475,254	2,848,076	2,609,100	3,110,566
Open Space Sales Tax Fund	76,525	88,091	104,360	104,624	124,272
Total Expenditures	2,137,794	2,563,345	2,952,436	2,713,724	3,295,838

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administrative Support Services	4.00	4.00	4.00	4.00	4.00
Communication Services - Open Space	1.00	1.00	1.00	1.00	1.00
Communication Services Administration	11.00	11.00	14.00	14.00	15.00
Total Full Time Equivalent Positions (FTE)	16.00	16.00	19.00	19.00	20.00

Budget Package Summary			2022 Amount (\$)	2022 FTE
Commissioners' Office				
Central Services Fund				
Department/Fund/Package Title/Description				
Print Shop Equipment Replacement	This is a request to replace an existing offset press that is beyond its lifecycle with a new direct to plate system. This package is also request replacing an old offset press with a new digital envelope press.		61,000	-
Total Central Services Fund			61,000	-

General Fund			
Print Shop Equipment Replacement	This is a request to replace an existing offset press that is beyond it's lifecycle with a new direct to plate system. This package is also to request replacing an old offset press with a new digital envelope press.	8,133	-
Increased Lobbyist Cost (Anticipated)	The County has retained Romberg & Associates to provide state advocacy services over the past 18 years. Romberg will retire at the end of the year and the County will complete an RFP this fall to select a new vendor. Based on the current market for similar services, staff anticipates any new vendor will result in a significant cost increase.	58,000	-
DRCOG Membership Increases	Arapahoe County is a member of several regional, statewide, and national organizations that assess dues based on population. This request addresses unbudgeted membership cost increases associated with the Denver Regional Council of Governments, based on new census data and rising operational costs.	55,500	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,840	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(2,532)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	66,807	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	33,402	-
Vacancy Savings (2%)	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.	(36,614)	-
Total General Fund		189,536	-
Open Space Sales Tax Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	684	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	3,734	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	1,867	-
Total Open Space Sales Tax Fund		6,285	-
Total Commissioners' Office		256,821	-

Community Resources

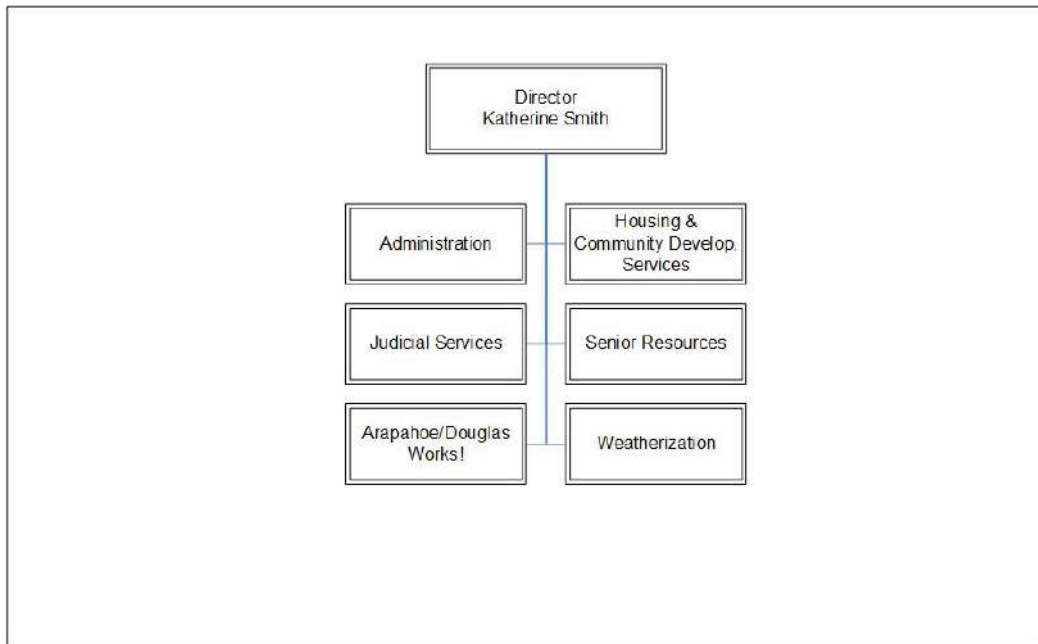
Katherine Smith, Director, 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120, nruess@arapahoe.gov



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 services and resources that build 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!, 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 and the Arapahoe County Foundation. 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 assist 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.

Senior Resources - Transportation

In 2006, Denver Regional Council of Governments (DRCOG) designated Arapahoe County as the recipient of Title III Older American's Act and/or State Funding for Seniors funds to provide transportation to Arapahoe County residents age 60 & over. The Senior Resources Division contracts with Seniors Resource Center, Inc. to provide door-to-door handicapped accessible transportation to medical, dental, mental health appointments, adult day programs, senior dining centers, grocery shopping, food bank trips, and classes related to maintaining or improving health.

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.

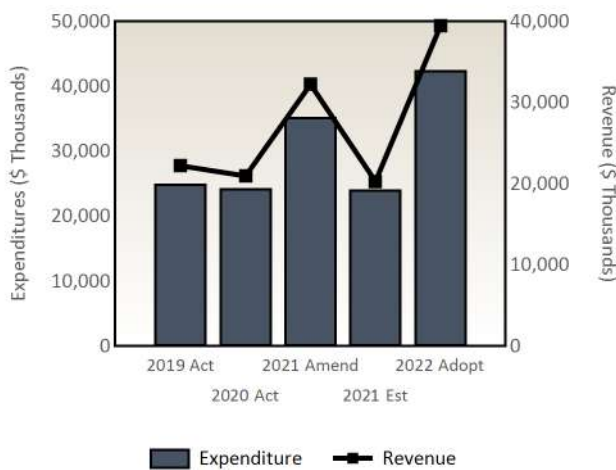
Weatherization

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.

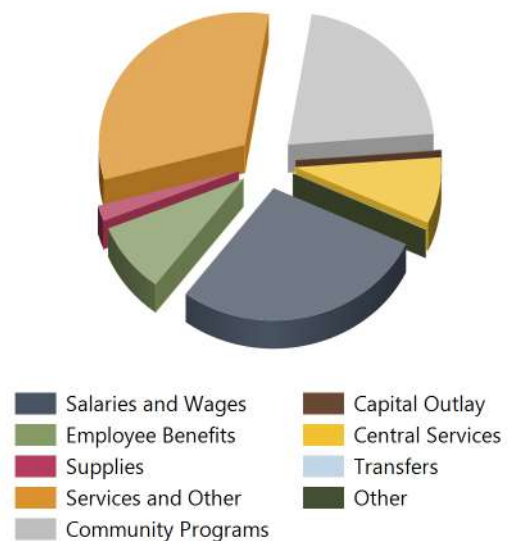
Current Office/Department Issues:

A large portion of the Community Resources budget is funded by local, federal and state grants. From year-to-year these grants receive relatively stable funding. However, there is always the possibility that significant reductions or significant increases can occur as a result of local, state or federal policy. Community Resources anticipates increased funding over the next one to three years in support of COVID related relief efforts, to improve economic outlook and individual/family support in housing and weatherization efforts. As a result, please anticipate increased baseline amounts to support the increased funding and budget packages for new funding streams awarded.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	20,353,294	19,031,574	29,020,972	17,973,478	27,715,433
Fees & Charges	209,778	92,234	116,500	371,274	514,154
Fines & Penalties	280,270	205,749	260,000	212,657	30,000
Investment Earnings	7,058	8,166	6,000	6,657	6,000
Internal Charges	528,094	110,653	-	29,720	472,493
Transfers	30,000	47,443	30,000	30,000	30,000
Other	847,800	1,502,260	2,857,764	1,700,709	10,711,662
Total Revenues	22,256,294	20,998,079	32,291,236	20,324,496	39,479,742

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	9,292,853	8,994,528	10,935,515	9,582,361	12,034,261
Employee Benefits	2,652,547	2,628,139	3,416,248	2,765,508	3,637,229
Supplies	534,600	417,305	757,428	379,716	815,907
Services and Other	6,388,798	4,972,018	11,665,332	5,545,951	13,522,609
Community Programs	5,988,107	6,244,520	7,605,681	4,865,341	8,960,215
Capital Outlay	95,515	283,944	42,399	131,138	50,000
Central Services	81,310	790,917	876,756	841,060	3,430,706
Transfers	5,000	20,170	16,600	-	26,300
Total Expenditures	25,038,728	24,351,541	35,315,959	24,111,075	42,477,227

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Arap Co Cultural Council	122	2,105	1,000	1,090	1,000
Arapahoe/Douglas Works!	9,212,742	8,172,357	14,136,608	10,842,245	21,114,303
Community Resources Administration	1,088,861	756,441	483,250	460,102	1,002,585
Cooperative Extension	632,847	579,283	-	(17,463)	-
Homemakers	1,386,723	1,225,454	2,241,350	1,483,386	2,011,829
Housing & Comm Dev Svcs	1,684,309	2,016,583	5,334,609	1,689,712	5,196,449
Judicial Services	8,383,414	9,161,888	9,231,092	6,871,183	9,328,971
Veteran Services	179,896	181,008	268,818	268,338	295,164
Weatherization	2,469,814	2,256,422	3,619,232	2,512,483	3,526,926
Total Expenditures	25,038,728	24,351,541	35,315,959	24,111,075	42,477,227

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Arapahoe County Fair	25,599	15,626	-	(170)	-
Arapahoe/Douglas Works Fund	9,212,742	8,172,357	14,136,608	10,842,245	21,114,303
Community Development Fund	1,684,309	2,016,583	5,334,609	1,689,712	5,196,449
General Fund	4,153,133	3,889,217	3,290,005	3,120,493	3,816,878
Grant Fund	9,962,946	10,257,757	12,554,737	8,458,795	12,349,597
Total Expenditures	25,038,728	24,351,541	35,315,959	24,111,075	42,477,227

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Arapahoe/Douglas Works!	98.00	98.00	98.00	98.00	98.00
Community Resources Administration	9.50	9.50	9.50	9.50	9.50
Cooperative Extension	5.00	5.00	-	-	-
Homemakers	12.50	12.50	12.50	12.50	12.50
Housing & Comm Dev Svcs	3.50	3.50	5.50	5.50	5.50
Judicial Services	28.00	29.00	29.00	29.00	29.00
Veteran Services	2.75	3.75	3.75	3.75	3.75
Weatherization	26.00	26.00	26.00	26.00	26.00
Total Full Time Equivalent Positions (FTE)	185.25	187.25	184.25	184.25	184.25

Budget Package Summary

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Community Resources			
Arapahoe/Douglas Works Fund			
Colorado Workforce Development Board Grant	This is new funding for Arapahoe Douglas Works! programs for upskilling and innovation.	1,249,221	-
Innovation, Diversity, & Equity in Apprenticeship (IDEA) Grant	This is new funding for Arapahoe Douglas Works! apprenticeship programs.	1,485,844	-
Colorado Responds/Recover Colorado Grant	This is new funding for Arapahoe Douglas Works! Colorado Responds and Recover Colorado programs.	854,232	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(9,252)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	285,554	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	142,764	-
Total Arapahoe/Douglas Works Fund		4,008,363	-
Community Development Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(2,232)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	18,771	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	9,519	-
Total Community Development Fund		26,058	-
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,395	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	2,856	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	127,836	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	63,920	-
Vacancy Savings (2%)	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.	(71,968)	-
Total General Fund		129,039	-
Grant Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	1,550	-
Weatherization 2022 Vehicle Replacement	This request is for a replacement vehicle that has reached it's end of life in the Weatherization program. A 4WD replacement is requested to help facilitate emergency no-heat response for Weatherization clients during inclement winter weather.	50,000	-

Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	3,648	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	94,401	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	47,474	-
Total Grant Fund		197,073	-
Total Community Resources		4,360,533	-

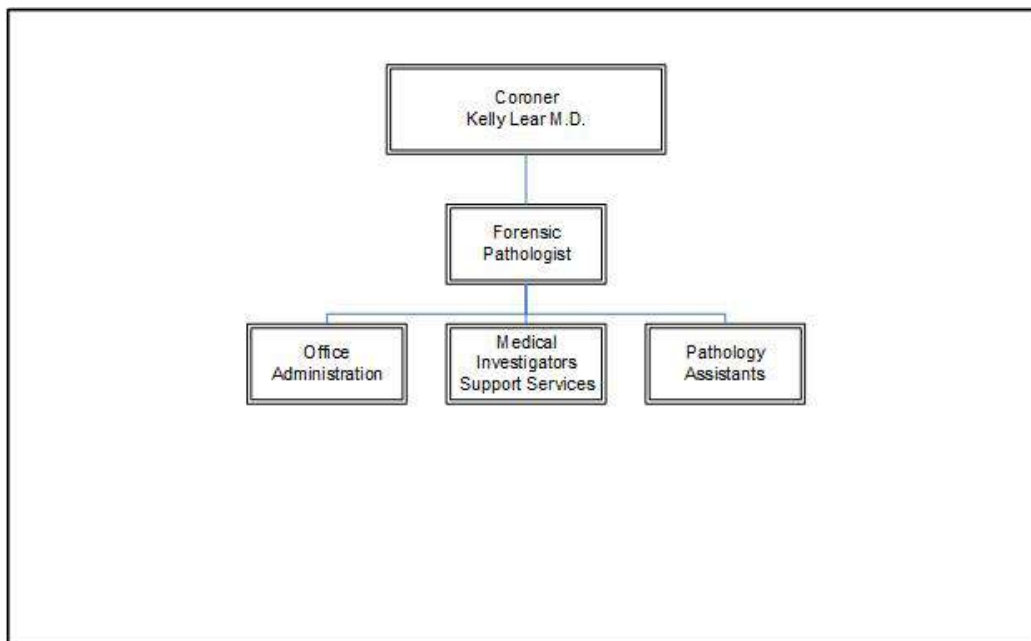
Coroner's Office

Kelly C. Lear M.D., Coroner, 13101 E. Broncos Parkway, Centennial, CO 80112, lvantine@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

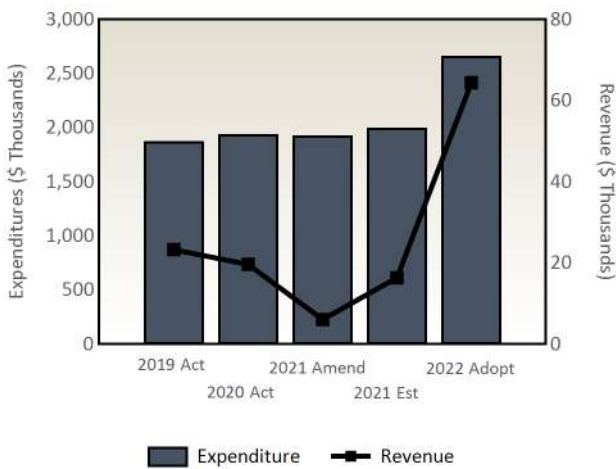
The Arapahoe County Coroner’s Office is charged with keeping accurate records of all reportable deaths. This includes determining the manner, the cause, and the circumstances of the death through medicolegal death investigation and forensic autopsy performance. It also provides statistical information, 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:

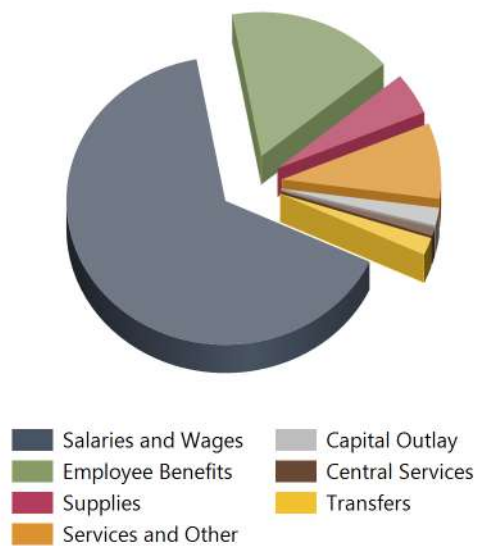
Over the course of the pandemic, the County saw an increased total number of deaths compared to previous times (5119 total deaths in 2020 compared to 4145 in 2019), many but not all of which were due to COVID-19. This resulted in a markedly increased number of deaths reported to the Coroner’s Office in 2020 (29% increase over 2019), with a substantial increase in jurisdictional/statutory cases (22% increase over 2019). A large portion of the increase in reported deaths was due to the pandemic: The Coroner’s Office took reports and filed paperwork on, or directly investigated/examined 449 COVID-related deaths in 2020. However, the statutory caseload increase was predominantly indirectly or unrelated to COVID-19, with a rise in deaths from natural causes (other than COVID-19), a larger number of traffic fatalities, and a notable surge in drug-related deaths (accidental overdoses). With the transition to pandemic abatement and recovery and the decreased number of COVID-related deaths, my office has seen a lower number of overall reported deaths through the first two quarters of 2021 compared to the end of Q2 in 2020, nevertheless we continue to see an increase in jurisdictional deaths, with an increase in the numbers of postmortem examinations and pathologist reviews through Q2 of 2021 (422 compared to 373 in 2020).

As we have discussed in prior years, the slow (or rapid as seen in 2020) increase in caseload affects our office in a variety of ways. Our operating supplies and professional services budgets are obviously strained with the increased need for supplies and services dictated by the increased volume. Because the increase has previously been gradual, the Coroner’s Office has been able to absorb most supply and service demands, but a mounting cumulative workload continues to stretch the capability to do so, and supplemental budget requests have been necessary in the recent past for us to continue to operate through year-end. The Coroner’s Office staff are classified as essential first responders and we do not have the option of remote or virtual death investigation; the pandemic response has strained my staff physically and psychologically. Our minimal staffing levels have provided very little flexibility for staff in terms of back up and coverage, leading to inability to take time off, poor compensation for extra time worked, and burn out. Scheduling 24/7 death investigation coverage for the increasing number of countywide deaths while accounting for backup needs, earned time off, unanticipated sick leave, and training has become exceedingly difficult with the current level of staffing. Our increase in jurisdictional caseload has likewise pushed us over the acceptable limit of cases for each forensic pathologist per national guidelines, which will have to be addressed in order to maintain our NAME accreditation. Ultimately, we must comply with our national accreditation standards, standards which address adequacy of budget, facilities, and staffing, and which aid materially in developing and maintaining a high caliber of medicolegal death investigation to serve our community.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	2,544	-	-	-	-
Fees & Charges	20,802	19,705	6,150	16,445	12,650
Transfers	-	-	-	-	51,850
Total Revenues	23,346	19,705	6,150	16,445	64,500

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1,235,417	1,273,742	1,282,635	1,334,619	1,733,931
Employee Benefits	279,802	302,422	319,460	319,260	449,006
Supplies	108,052	101,051	117,550	120,578	124,951
Services and Other	192,563	193,141	185,810	201,515	225,915
Capital Outlay	35,656	44,435	500	-	52,100
Central Services	26,180	25,971	21,814	21,814	24,060
Transfers	-	-	-	-	51,850
Total Expenditures	1,877,671	1,940,761	1,927,769	1,997,786	2,661,813

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Coroner	1,877,671	1,940,761	1,927,769	1,997,786	2,661,813
Total Expenditures	1,877,671	1,940,761	1,927,769	1,997,786	2,661,813

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Central Services Fund	35,656	-	-	-	51,850
General Fund	1,842,014	1,940,761	1,927,769	1,997,786	2,609,963
Total Expenditures	1,877,671	1,940,761	1,927,769	1,997,786	2,661,813

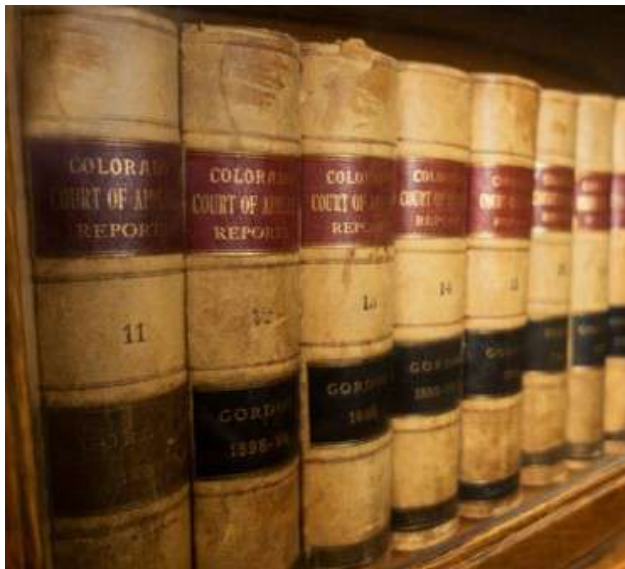
Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Coroner	14.00	14.00	14.00	14.00	18.00
Total Full Time Equivalent Positions (FTE)	14.00	14.00	14.00	14.00	18.00

Budget Package Summary			2022 Amount (\$)	2022 FTE
Coroner's Office				
Central Services Fund				
Forensic Pathologist Position	At the risk of losing our National Association of Medical Examiners accreditation and the mounting cumulative workload that continues to stretch the capability of our 2 forensic pathologists, this office is requesting an additional forensic pathologist.		51,850	-
Total Central Services Fund			51,850	-

General Fund			
Additional Employees-Medicolegal Death Investigators	Due to the yearly rise in population and caseload the Coroner's Office is requesting two full-time Medicolegal Death Investigators. This office is also requesting that a current Medicolegal Death Investigation position that is part-time transition to full-time. We are also asking to increase our current autopsy technician position from part-time to full-time.	259,996	3.00
Forensic Pathologist Position	At the risk of losing our National Association of Medical Examiners accreditation and the mounting cumulative workload that continues to stretch the capability of our 2 forensic pathologists, this office is requesting an additional forensic pathologist.	312,331	1.00
Additional CME-V3 User Licenses	Request for additional Coroner Medical Examiner -V3 licenses. This will enable all staff handling phones, scenes, and reports to access our VAST software. Due to the limited number of licenses, only a certain amount of staff can be working at one given time.	31,190	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	1,152	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	46,690	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	23,346	-
Vacancy Savings (2%)	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.	(25,588)	-
Total General Fund		649,117	4.00
Total Coroner's Office		700,967	4.00

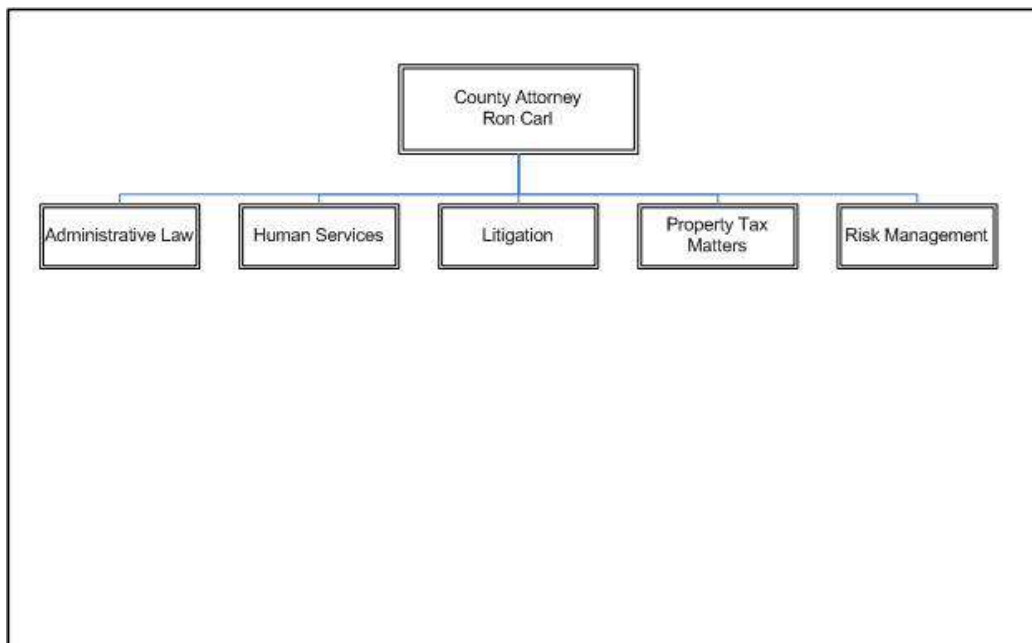
County Attorney

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.

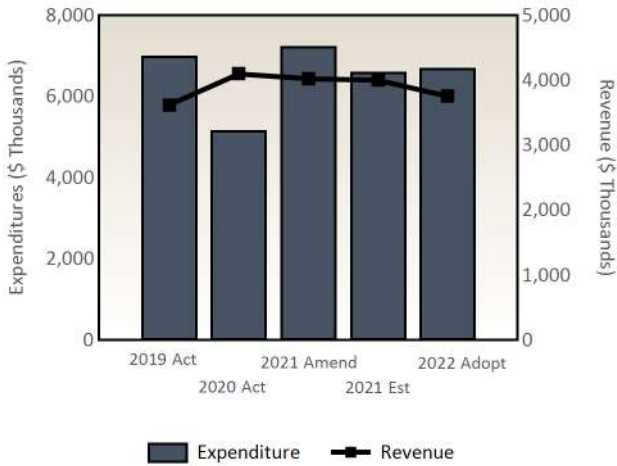
Risk Management Division

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.

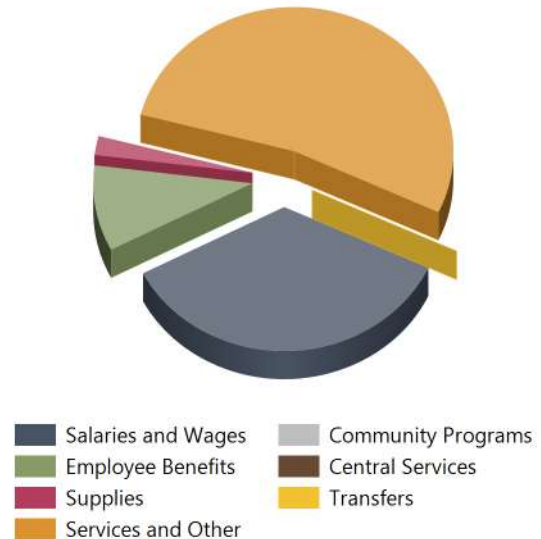
Current Office/Department Issues:

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



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Licenses & Permits	13,213	34,415	12,000	52,035	12,000
Fees & Charges	56,896	208	1,800	4,700	1,800
Internal Charges	1,932,852	2,003,533	2,130,761	2,130,761	2,159,561
Transfers	750,000	1,885,167	1,812,850	1,812,850	1,512,850
Other	874,774	180,131	72,235	6,123	72,235
Total Revenues	3,627,734	4,103,454	4,029,646	4,006,469	3,758,446

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	2,068,088	2,195,676	2,232,247	2,239,640	2,377,887
Employee Benefits	495,504	553,354	612,211	582,475	644,513
Supplies	92,775	94,602	144,750	106,705	141,950
Services and Other	4,260,682	1,546,696	4,263,045	3,682,910	3,544,645
Transfers	92,789	777,543	-	-	-
Total Expenditures	7,009,838	5,167,871	7,252,253	6,611,731	6,708,995

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Board Of Equalization	46,273	12,972	60,550	38,279	60,621
County Attorney Admin	6,690,431	4,906,383	6,857,098	6,275,441	6,296,544
Risk Management Division	273,134	248,516	334,605	298,010	351,830
Total Expenditures	7,009,838	5,167,871	7,252,253	6,611,731	6,708,995

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	2,907,007	2,986,108	3,108,642	3,023,222	3,286,584
Self Insurance Liability Fund	1,643,550	1,737,788	2,621,250	2,505,301	1,900,050
Workers Compensation Fund	2,459,281	443,975	1,522,361	1,083,207	1,522,361
Total Expenditures	7,009,838	5,167,871	7,252,253	6,611,731	6,708,995

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Board Of Equalization	-	-	-	-	-
County Attorney Admin	17.00	17.00	17.00	17.00	17.00
Risk Management Division	4.00	4.00	4.00	4.00	4.00
Total Full Time Equivalent Positions (FTE)	21.00	21.00	21.00	21.00	21.00

Budget Package Summary		
Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
County Attorney		

General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	10,251	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	9,876	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	106,366	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	53,184	-
Vacancy Savings (2%)	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.	(58,099)	-
Total General Fund		121,578	-
Self Insurance Liability Fund			
Additional Transfer to Self-Insurance Liability Fund	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums and claim costs.	250,000	-
Total Self Insurance Liability Fund		250,000	-
Total County Attorney		371,578	-

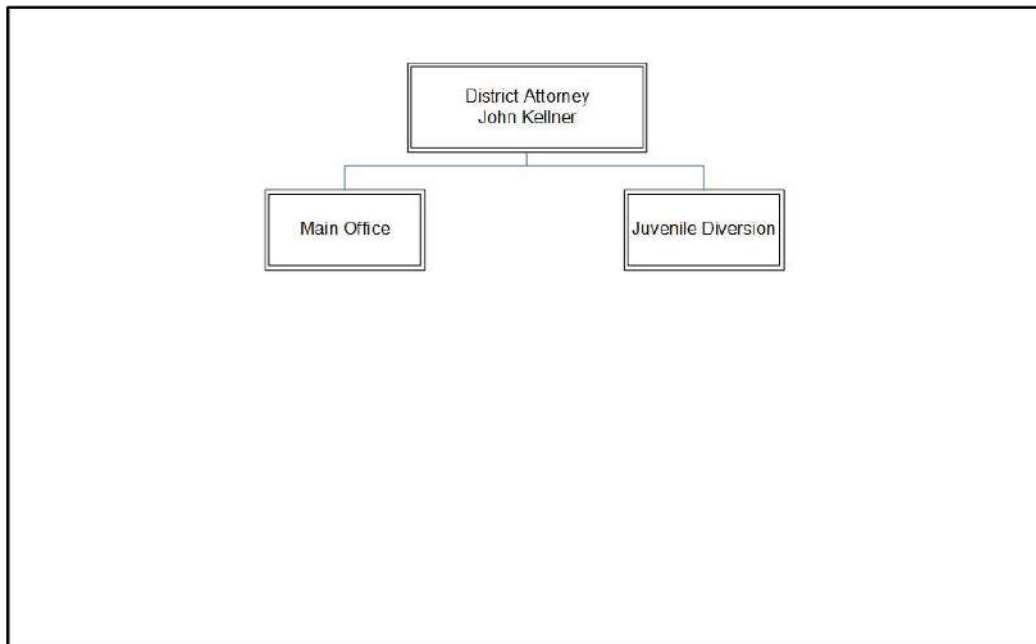
District Attorney

John Kellner, 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.

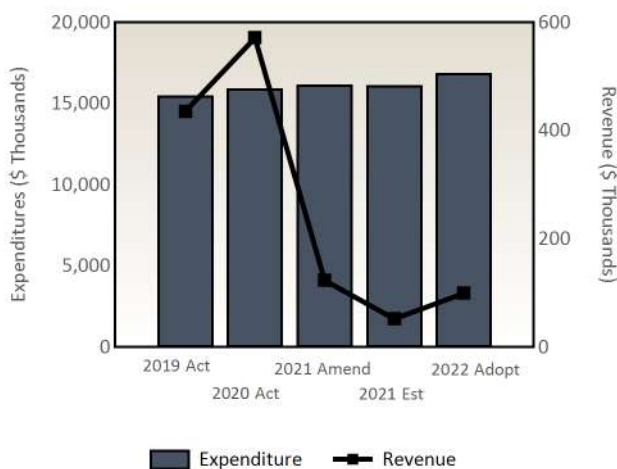
Juvenile Diversion

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.

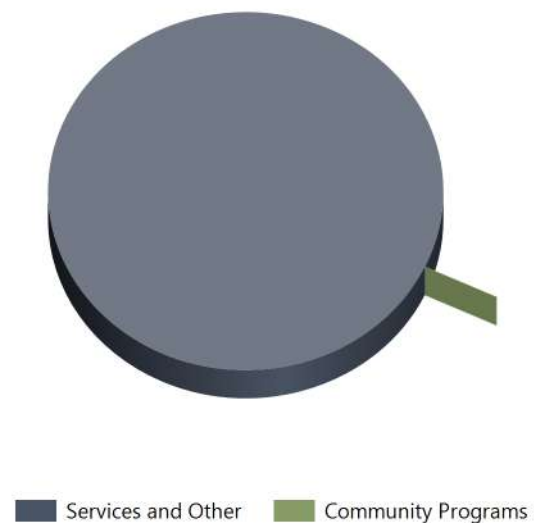
Current Office/Department Issues:

The District Attorney prosecutes criminal violations related to felony, juvenile, and misdemeanor matters. For 2022, the District Attorney's Office is looking to fund merit increases, market adjustments, and unfunded state mandates.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	291,080	120,492	23,873	23,873	-
Other	145,184	451,446	100,000	28,922	100,000
Total Revenues	436,264	571,938	123,873	52,795	100,000

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Services and Other	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Total Expenditures	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
District Attorney	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Total Expenditures	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Total Expenditures	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033

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Budget Package Summary				
Department/Fund/Package Title/Description			2022 Amount (\$)	2022 FTE
District Attorney				
General Fund				
Population Adjustment	The adjustment to the base budget for the District Attorney's Office related to the declining population percentage for Arapahoe County compared to the other counties that are part of the 18th Judicial District.		(105,185)	-
Market Adjustments	The District Attorney's Office is requesting to provide market adjustments for Chief Deputy District Attorney, Senior Deputy District Attorney, Legal Assistants, Victim Witness Assistants, and Diversion Counselor positions.		237,726	-
Merit Increase	The District Attorney's Office is requesting a merit increase pool of 4%.		509,962	-
Legislative Unfunded Mandates (Senate Bill 20-217) 1 FTE	The legislation mandated all law enforcement officers be equipped with Body cameras by 2022 resulting in an increase of work volume and storage needs for the District Attorney's Office. This request is for additional staff, software licenses, and storage capacity.		81,194	-
Total General Fund			723,697	-
Total District Attorney			723,697	-

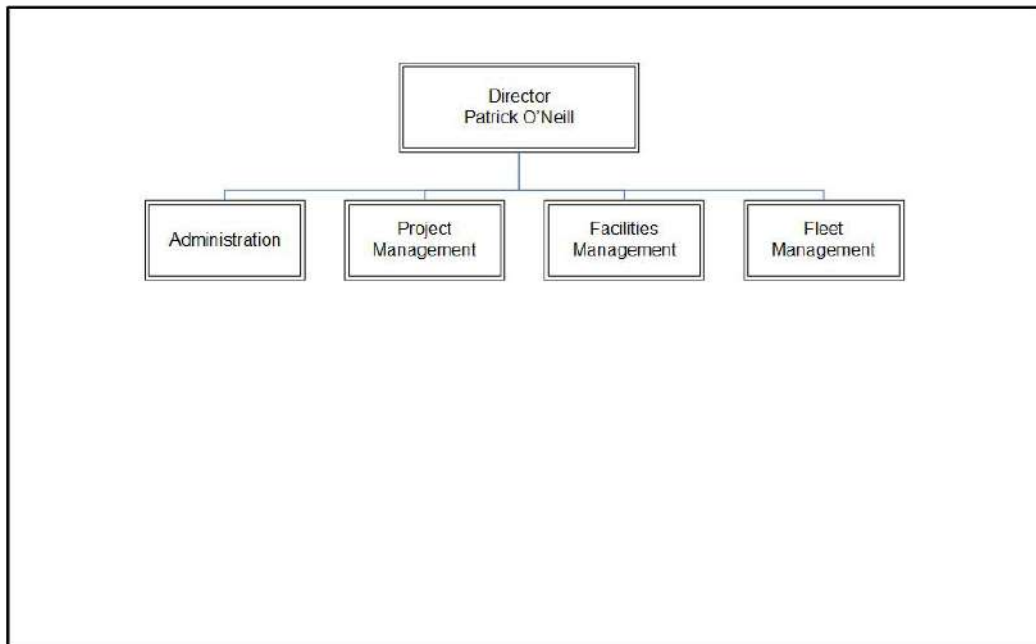
Facilities & Fleet Management

Patrick O'Neill, 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 warehouse management 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, warehouse management, 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, furniture 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, Arapahoe County's Weatherization department and above ground fueling for the South Metro Fire 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:

FFM continues to deal with the COVID-19 legacy regarding keeping our facilities safe for visitors and staff. The Administration Division is still procuring, storing, and distributing sanitizing supplies to departments and elected offices and the facility operations unit is continuing to employ outside vendors as well as in-house staff to sanitize bathrooms and high use areas on a regular basis.

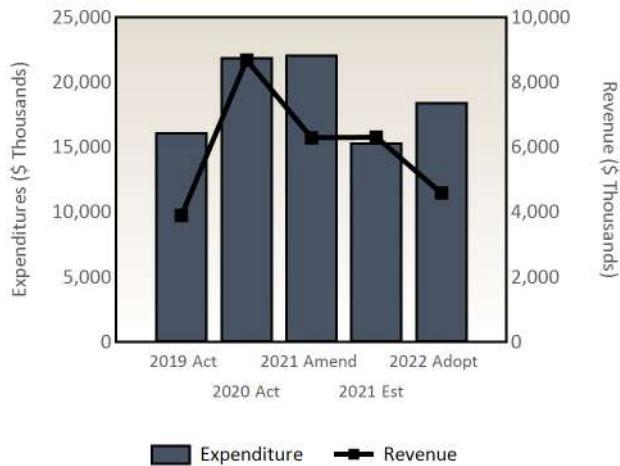
In addition to these on-going issues staff turnover in the custodian area is averaging 10% of authorized FTE levels. With the current market conditions recruiting skilled technicians and professionals in the engineering/construction fields are a challenge. The Facilities Operations Division has a Heating, Ventilation, and Air Conditioning technician vacancy that has been open for 11 months. This has caused a backlog in routine repair orders, increased response time for essential repairs, and deferral of preventative maintenance tasks.

The department has also experienced a loss of senior level leaders with the recent departures of the Department Director, the Facilities Operations Division Manager, and a professional project manager. These vacancies will be filled with qualified applicants; however, there will be a learning curve for the new employees to acclimate to their new positions.

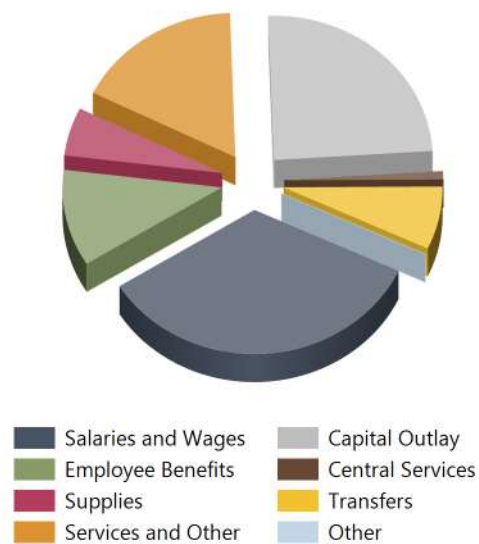
Given the recent inflationary pressure on materials, supplies, and services the department is experiencing significant increases in pricing. The curtailment of manufacturing during COVID-19 has produced supply shortages adding further pressure to pricing and long lead times for resupplying. Delivery times for certain equipment parts have doubled and forced staff to look for alternative sources or overstock to avoid a lack of critical material.

Adding to the pricing and supply issues is the lack of vendors available to respond to the FFM areas that are outsourced. In the recent months we have been unable to attract sufficient competition for certain vendor services due to supplier's inability to maintain adequate staffing levels.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	1,500	-	-	-	-
Fees & Charges	100	-	-	43	-
Internal Charges	1,744,119	1,802,422	1,796,166	1,800,299	1,895,936
Transfers	2,165,892	6,873,568	4,508,311	4,508,311	2,699,926
Other	3,271	23,597	-	11,330	-
Total Revenues	3,914,882	8,699,587	6,304,477	6,319,982	4,595,862

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	5,831,967	6,115,822	5,930,896	5,956,344	6,319,321
Employee Benefits	1,820,103	1,977,939	1,958,939	1,922,721	2,002,426
Supplies	995,764	1,005,720	1,010,040	955,287	1,000,747
Services and Other	3,108,833	3,021,782	2,831,806	2,327,946	3,158,836
Capital Outlay	2,880,978	8,347,410	8,796,337	2,612,328	4,533,375
Central Services	178,301	179,923	219,552	172,897	171,746
Transfers	1,365,892	1,317,000	1,408,311	1,408,311	1,299,926
Total Expenditures	16,181,839	21,965,596	22,155,881	15,355,834	18,486,377

Budget Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	3,911,853	9,486,797	9,181,982	3,334,792	5,119,229
Bldg. & Grounds Maint	8,428,060	8,722,859	8,911,372	8,274,762	9,635,141
Custodial Services	-	-	-	74	-
Fleet Services	2,703,262	2,622,927	3,199,777	2,875,650	2,816,336
Office Services	341,570	336,696	-	(7,762)	445
Project Management Office	797,093	796,317	862,750	878,319	915,226
Total Expenditures	16,181,839	21,965,596	22,155,881	15,355,834	18,486,377

Budget Summary by Fund

Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Building Maintenance Fund	2,061,750	2,095,291	2,406,151	1,872,412	2,738,269
Capital Expenditure Fund	3,274,093	8,904,063	8,430,913	2,538,935	4,450,000
Central Services Fund	173,146	98,624	440,000	122,199	83,375
General Fund	10,672,850	10,867,617	10,878,817	10,822,288	11,214,733
Total Expenditures	16,181,839	21,965,596	22,155,881	15,355,834	18,486,377

Staffing Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	4.00	4.00	4.37	4.37	4.37
Bldg. & Grounds Maint	73.50	73.50	73.50	73.50	73.50
Fleet Services	20.40	20.40	20.40	20.40	20.40
Office Services	5.00	5.00	1.00	1.00	1.00
Project Management Office	6.00	6.00	6.00	6.00	6.00
Total Full Time Equivalent Positions (FTE)	108.90	108.90	105.27	105.27	105.27

Budget Package Summary

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Facilities & Fleet Management		
Building Maintenance Fund		
Arapahoe County Sheriff's office Skylight Weatherproofing	This request is to repair and replace the window seals at the Sheriff's Office/Coroner facility. The windows and skylights are original and have deteriorate through oxidation. Repair or replacement is necessary to maintain the integrity of the building.	40,000 -
ACJC Visitor's Parking Lot Fog Coat/Restripe	This request is for an application of a fog coat sealant to the public parking lot of the Arapahoe County Justice Center. The lot bears the brunt of the constant use, as well as the annual snow removal and de-icing activities. Sealing the lot will add additional protection, durability, and safety.	75,000 -
County Parking Lot Maintenance - General	This funding request is to provide an allowance that will be used to make minor repairs or perform preventive maintenance to the County's parking lots on an as needed basis.	100,000 -

APZ Campus Irrigation Replacement/ Land Modifications	This budget package is to request funds to replace and modify the Arapahoe Plaza irrigation system to a high efficiency system. In addition, landscape modifications will eliminate areas along the north edge of the front parking lot between the curb and the sidewalk. Due the slope of the strip and the deterioration of the landscape from snow piles, salt and inadequate watering will be replaced with permanent concrete.	145,000	-
ACJC CH1 CH2 Campus Irrigation Repairs/Modifications	The purpose of this proposed budget package is to request funds to assist in maintaining and make modifications to the existing irrigation system for the entire ACJC CH1 CH2 campus. Currently, 114,470 square feet (2.63 acres) of landscape area are being serviced by 4 backflows around the campus.	80,000	-
ACSO HQ Landscaping Repairs/Improvements	Over the past few years, numerous trees (approximately 80 in total) throughout the Sheriff/Coroner campus have succumbed to late winter/early spring freeze-thaw cycles and have died. Additionally, numerous landscaped islands within the parking lots have dead grass and, in some cases, only small patches of grass remain adjacent to large areas of dirt. The irrigation at these islands no longer works properly, and many of the shrubs and bushes need to be removed and replaced.	75,000	-
Altura Plaza Window Treatments for Energy and Comfort	Occupants of Altura Plaza upper floors have long expressed dissatisfaction with temperature extremes caused by the large amount of windows/glazing. The County is working on sustainability efforts and sees value in providing window treatments that could generate a small amount of utility savings while increasing large amount of staff comfort.	30,000	-
ACJC Courtrooms 1& 2 - Operational Maintenance & Safety Upgrades	Plan and implement maintenance and safety upgrades necessary for public safety and to maintain the County's investment in the facility for the foreseeable future. Previous master planning efforts have recommended that the Courthouses may need to be replaced within the next decade, though funding is not presently likely in that time frame. These upgrades are expected to extend the useful life of the facility toward that time frame and to maintain the facility to a reasonable level of aesthetics and safety.	600,000	-
APZ 1790 Elevator Upgrade	Interior cab and energy/ light saver elevator upgrade for 1790 Arapahoe Plaza West. The existing interior are damaged and showing wear and tear. The interior light in the elevator stays energized 24/7. Energy/light saver upgrade will allow them to save energy when not in use as well as save on the hours when the lights are on.	40,000	-
APZ 1610 Elevator Upgrade	Interior cab and energy/ light saver elevator upgrade for 1610 Plaza East. The existing interior are damaged and showing wear and tear. The interior light in the elevator stays energized 24/7. Energy/light saver upgrade will allow them to save energy when not in use as well as save on the hours when the lights are on.	40,000	-
Total Building Maintenance Fund		1,225,000	-
Capital Expenditure Fund			
ACJC Courthouse 2 Small Courtroom/Problem Solving Courts	Please refer to the Capital Improvement Program section for more information.	1,790,000	-
APZ 1690 Parking Deck	Please refer to the Capital Improvement Program section for more information.	125,000	-
ACSO HQ Large RTU Replacements	Please refer to the Capital Improvement Program section for more information.	1,100,000	-

CentrePoint Plaza Parking Lot Mil Overlay and Stripe	Please refer to the Capital Improvement Program section for more information.	125,000	-
Detention Facility Infrastructure Improvements	Please refer to the Capital Improvement Program section for more information.	500,000	-
Countywide Facilities Condition Assessment Update	Please refer to the Capital Improvement Program section for more information.	425,000	-
Arapahoe County Office Space Reconfiguration/Expansion	Please refer to the Capital Improvement Program section for more information.	75,000	-
ASCO HQ Data Center Rooftop AC Unit Replacement	Please refer to the Capital Improvement Program section for more information.	310,000	-
Total Capital Expenditure Fund		4,450,000	-
Central Services Fund			
2022 Ford Transit Cargo Van	This request is for a cargo van for the AV & Security Systems Technician.	42,375	-
2022 Ford Transit Cargo Van	This request is for a 2022 Ford Transit Van for the Central Region.	41,000	-
Total Central Services Fund		83,375	-
General Fund			
2022 Ford Transit Cargo Van	This request is for a cargo van for the AV & Security Systems Technician.	12,908	-
2022 Ford Transit Cargo Van	This request is for a 2022 Ford Transit Van for the Central Region.	19,017	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	5,490	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	12,264	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	273,761	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	136,889	-
Vacancy Savings (2%)	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.	(155,201)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(116,405)	-
Custodial Salary Increase	A salary increase to all custodial positions to help retain and attract employees.	146,184	-
Total General Fund		334,907	-
Total Facilities & Fleet Management		6,093,282	-

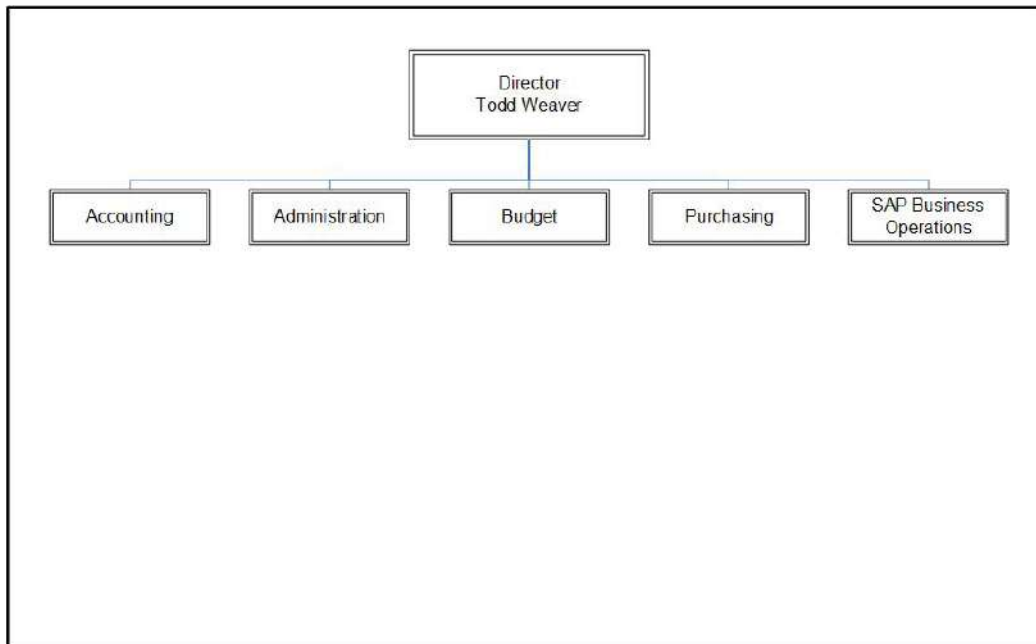
Finance

Todd Weaver, 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.

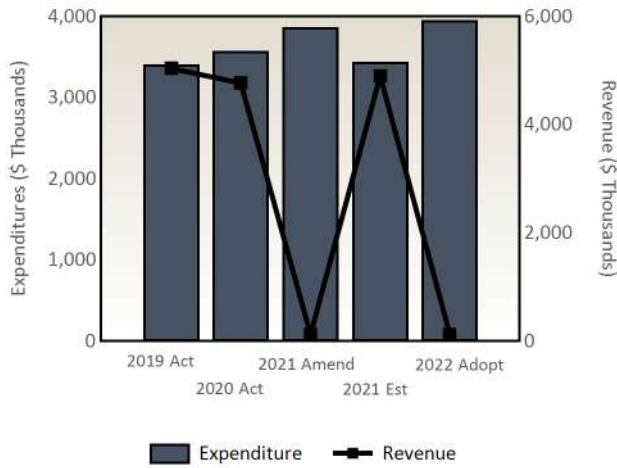
SAP Business Operations

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.

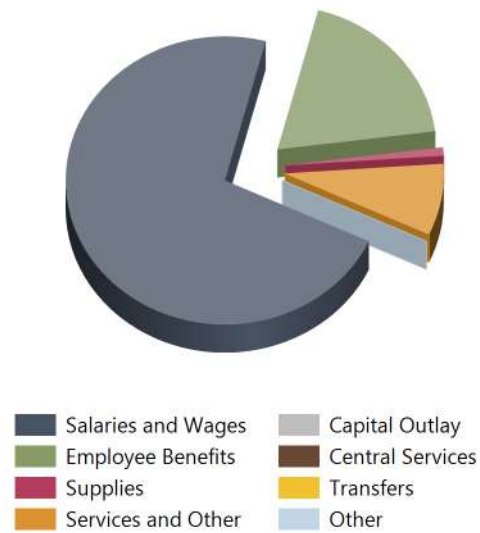
Current Office/Department Issues:

Finance contributes to the County's 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 employees, and collaborating with the Board of County Commissioners, Elected Officials, and departments to ensure that the County is a good steward of taxpayer funds.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	4,884,420	4,773,061	-	4,807,420	-
Other	161,528	8	130,000	95,888	130,000
Total Revenues	5,045,948	4,773,069	130,000	4,903,308	130,000

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	2,496,069	2,545,267	2,713,904	2,572,535	2,856,147
Employee Benefits	623,233	647,471	720,904	646,240	746,031
Supplies	27,733	24,190	37,100	27,435	37,100
Services and Other	262,214	181,784	394,669	192,511	317,569
Central Services	-	25	-	30	-
Transfers	-	175,000	800	-	-
Total Expenditures	3,409,249	3,573,737	3,867,377	3,438,752	3,956,847

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Accounting Division	1,155,220	1,246,183	1,435,594	1,307,484	1,420,614
Accounting Division - Open Space	42,690	40,149	54,716	51,955	55,773
Budget Division	496,116	364,122	508,545	354,933	563,050
Finance Administration	266,265	350,464	346,169	315,295	372,671
Purchasing Division	532,615	495,743	523,511	471,114	564,178
SAP Division	916,342	1,077,075	998,842	937,972	980,561
Total Expenditures	3,409,249	3,573,737	3,867,377	3,438,752	3,956,847

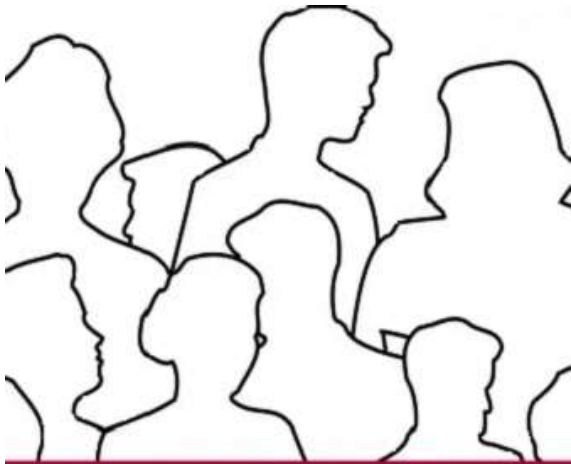
Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	3,366,559	3,533,588	3,812,661	3,386,796	3,901,074
Open Space Sales Tax Fund	42,690	40,149	54,716	51,955	55,773
Total Expenditures	3,409,249	3,573,737	3,867,377	3,438,752	3,956,847

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Accounting Division	12.50	12.50	12.50	12.50	12.50
Accounting Division - Open Space	0.50	0.50	0.50	0.50	0.50
Budget Division	4.00	4.00	4.00	4.00	4.00
Finance Administration	1.00	1.00	1.00	1.00	1.00
Purchasing Division	5.00	5.00	5.00	5.00	5.00
SAP Division	7.00	7.00	7.00	7.00	7.00
Total Full Time Equivalent Positions (FTE)	30.00	30.00	30.00	30.00	30.00

Budget Package Summary					
Department/Fund/Package Title/Description				2022 Amount (\$)	2022 FTE
Finance					
General Fund					
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.			7,902	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.			5,652	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.			126,024	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.			63,013	-
Vacancy Savings (2%)	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.			(68,195)	-
Total General Fund				134,396	-
Open Space Sales Tax Fund					
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.			1,670	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.			837	-
Total Open Space Sales Tax Fund				2,507	-
Total Finance				136,903	-

Human Resources

Patrick Hernandez, Human Resources Director, 5334 S. Prince St., Littleton, CO 80120, HumanResources@arapahoegov.com

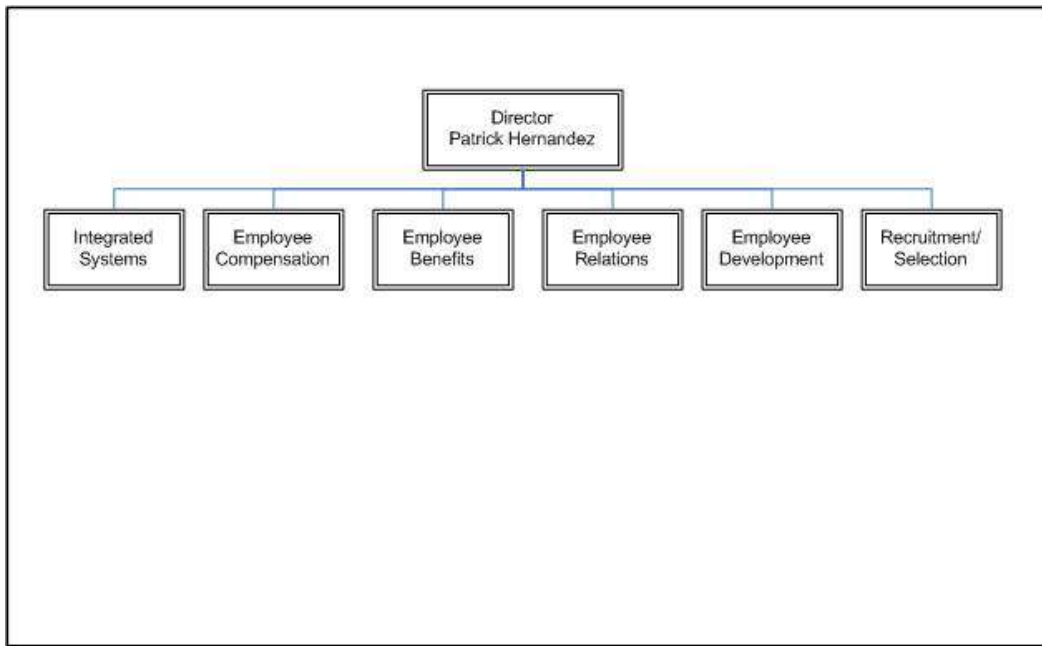


HUMAN RESOURCES

The mission of the Human Resources Department is to be a strategic business partner by developing and implementing initiatives that support the County and Employees. This includes reducing risks associated with all areas that require legal compliance.

The Human Resources Department supports all Departments and Offices in the hiring, developing and retaining of employees to provide high quality and cost-effective services to Arapahoe County citizens. The Department provides the tools and services that Departments and Offices need to be successful with all employee-related initiatives. In addition, the Department assists employees by providing support and direction. Human Resources also oversees the County's personnel policy development, employee relations, classifications and compensation, benefits administration, ADA, 457, and training programs of the County's workforce. Our new responsibility will be to lead on the County's Inclusivity program.

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:**Diversity/Equity/Inclusivity (DEI)**

Over the last two years, employees have been inquiring over the County's policy/stand regarding DEI. With the addition of the Inclusivity Value, we will require additional resources to audit, develop and execute a DEI Program. RFP has been released for a DEI Consultant.

ADAAA

We have been focused on analyzing and documenting our ADAA procedures/policies for the last few years. In conjunction with the DEI work, we are auditing the County's ADA policy, procedures, and website for compliance. We will require additional resources to conduct the audit and complete any changes/enhancements required to be compliant. We are working with our Consultant, Meeting the Challenge, to provide information for us to develop a long term strategy plan.

Return to Work/Remote Work

With employees returning to the office in 2021 on either a full-time or hybrid basis, managers will be required to address scheduling, performance, anxiety, equity, conversations with employees, and many other unknown concerns. HR will need to provide coaching, assistance, and tools to management and employees alike.

Unemployment

The current state of unemployment payments in Colorado has created two significant issues for HR and the County. The first is that we have quadrupled the cost of Unemployment insurance for the County. This is a self insured bill and the County is responsible for all of the cost. We (the County) will need to address the shortfall in funding as well as allocate for the rest of the year. The second issue is that entry-level non-exempt positions are very difficult to fill, as residents that would historically apply for these jobs are making more on unemployment than we should offer.

Hiring/Retention

Due to the unemployment issues and the anxiety around COVID, hiring is proving difficult, and turnover has slightly increased. These issues are projected to continue into 2022. However, market shows that our base salaries are still competitive (after funded market increases), so we are looking at alternatives to base pay to attract and retain employees. These strategies come with a price tag that will need to be addressed as we continue to support departments and offices with their staffing challenges. We currently have 3 temporary recruiting roles that are unable to keep up with demand.

Learning and Development

Human Resources is experiencing a developing need for an Instructional Designer/Trainer to help reinforce and expand learning and development effort across the County. With advancing technology and the County's expanded use of Arapahoe Learns (Learning Management System) we are receiving more and more requests to create content and department specific trainings to meet the needs of the business. An Instruction Designer/Trainer would be tasked with creating content and trainings (video based, documents, knowledge checks and assessments, etc.), as well as reinforce instructor-led training programs with online learning content. The role would also help manage County programs like *Skillsoft* by managing the user experience and update and communicate content changes more quickly. Other impacts would include the customization of department/office on boarding processes, support the development of virtual instructor-led trainings, creating systems training modules, department/office specific trainings, and assisting in mobile readiness for learning options. The current Learning and Development team consists of only one employee; an Instructional Designer would expand the L&D options for the entire county.

Human Capitol Management (HCM)

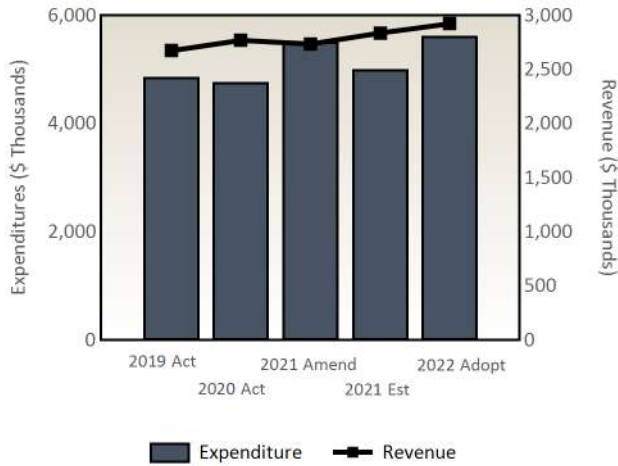
The current HCM has only been 42% implemented and our current issue is that the implementation road map has been delayed now 2 years.

This results in a compressed timeline for implementation prior to the current system sun-setting and no longer being available. In addition, we had contractual and service issues with our current benefits platform and will need to implement a new benefits portal by Open Enrollment 2022. RFP has been started, along with a CIP hold.

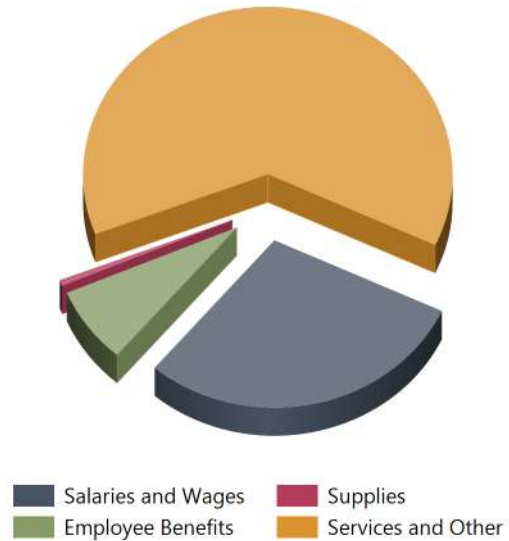
Continued Pandemic Administration/Operations

- With the State mandated Healthy Families and Workplace Act continued administration of leaves
- Due to the complexity that COVID has added to the workforce, it has developed the need to have a temporary Recruiting Supervisor in place
- Should there be a need to revisit COVID restrictions (i.e. temperature screening/tracking, etc.) we would have additional need for temporary assistance
- Fraudulent Unemployment claims administration

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	500	-	-	-	-
Fines & Penalties	-	-	-	100	-
Internal Charges	2,534,788	2,537,622	2,341,000	2,555,517	2,465,900
Transfers	141,498	233,687	397,595	273,395	460,282
Other	-	1,250	-	11,250	-
Total Revenues	2,676,787	2,772,559	2,738,595	2,840,262	2,926,182

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1,377,533	1,538,123	1,510,166	1,624,229	1,645,466
Employee Benefits	364,900	390,007	413,911	411,273	414,435
Supplies	29,920	48,760	54,150	26,463	32,450
Services and Other	3,088,883	2,796,252	3,539,891	2,942,498	3,528,129
Total Expenditures	4,861,235	4,773,143	5,518,118	5,004,463	5,620,480

Budget Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Human Resources Admin.	4,640,834	4,600,551	5,063,593	4,663,929	5,287,291
Human Resources Training	220,401	172,592	454,525	340,534	333,189
Total Expenditures	4,861,235	4,773,143	5,518,118	5,004,463	5,620,480

Budget Summary by Fund

Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Employee Flex Plan Fund	937,729	932,508	875,795	901,425	1,001,382
General Fund	2,331,002	2,390,536	2,761,379	2,647,412	2,694,298
Self Insurance Fund	1,592,504	1,450,099	1,880,944	1,455,626	1,924,800
Total Expenditures	4,861,235	4,773,143	5,518,118	5,004,463	5,620,480

Staffing Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Human Resources Admin.	16.00	16.00	16.00	16.00	16.00
Total Full Time Equivalent Positions (FTE)	16.00	16.00	16.00	16.00	16.00

Budget Package Summary

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Human Resources		
General Fund		
Deferred Compensation	8,574	-
Health Insurance Increase	1,536	-
Merit Increase (4%)	73,607	-
Market Adjustment (2%)	36,806	-
Vacancy Savings (2%)	(39,382)	-
Total General Fund	81,141	-
Total Human Resources	81,141	-

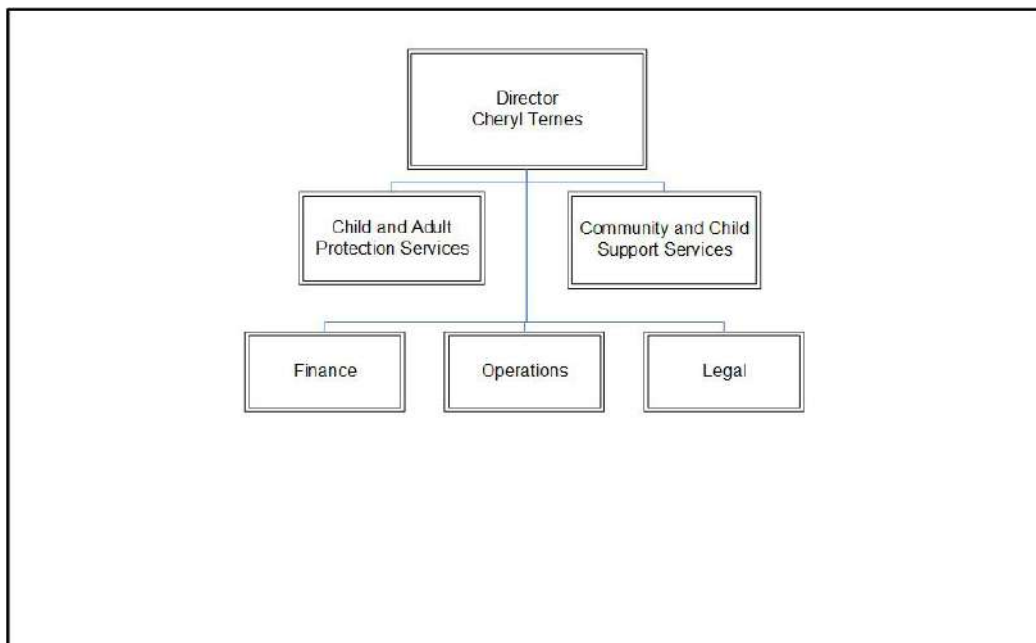
Human Services

Cheryl L. Ternes, Human Services 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 residents in the community with dedicated staff and strong partnerships with the community to achieve this mission. The Department is comprised of the following service divisions: Child 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

Office of the Director

The Office of the Director of Human Services is responsible for the management of the largest department in the County with more than 640 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 operates in 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, financial reporting, budget development, budget monitoring along with accounting and fiscal oversight. This work is done in support of the goal to provide the residents of Arapahoe County with high quality services while maintaining fiscal responsibility.

Human Services - Legal

The Legal Division provides legal advice and representation for the County Department of Human Services. This advice and representation includes, but is not limited to, child protection Dependency and Neglect litigation, adult protection guardianships and conservatorships litigation; mental health proceedings; juvenile delinquency litigation; child support litigation; welfare fraud investigations and the collection of welfare benefits administered contrary to law; drafting and review of contracts and other legal documents; and performs as the custodian of Department of Human Services records for legal discovery and production of documents through litigation, individual records requests and subpoena response from outside litigation.

Community Support Services

The Community Support Services Division provides public assistance to eligible residents in Arapahoe County. It provides this assistance to individuals, families, older adults, and the disabled. Most assistance programs are based on income, resource, and citizenship guidelines established by state or federal mandates. Programs in this 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.

Although the Community Support Services and the Child Support Services Divisions came together to become one division called Community and Child Support Services (CCSS) in 2015, these divisions remained separate in the county budget. Beginning with the 2021 county fiscal year, these two divisions will be combined into one division within the county budget.

Operations

The Operations Division is responsible for the overall business function of the department and facilitates mail/document distribution and management of all client/case records. Additionally, this division is responsible for related business support services to include strategic planning, business analysis and improvement, project management, quality control and compliance, systems access, asset and position management, ADA coordination, building safety/security and emergency response, and additional needed support services to the Human Services Department.

Community and Child Support Services

The CCSS Division provides public assistance to eligible residents in Arapahoe County. It provides this assistance to individuals, families, older adults, 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.

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

Child and Adult Protection Services

The Child and Adult Protection Services Division provides services to families with children who have been or are at risk of abuse and neglect or involvement in the juvenile justice system and at risk adults and their caregivers.

Child Support Services

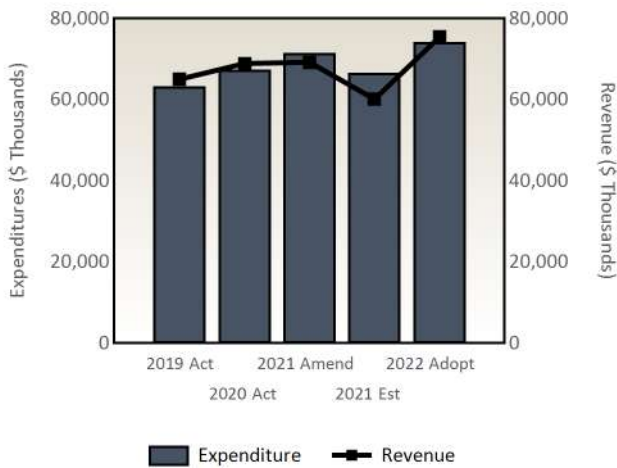
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Although the Community Support Services and the Child Support Services Divisions came together to become one division called Community and Child Support Services (CCSS) in 2015, these divisions remained separate in the county budget. Beginning with the 2021 county fiscal year, these two divisions will be combined into one division within the county budget.

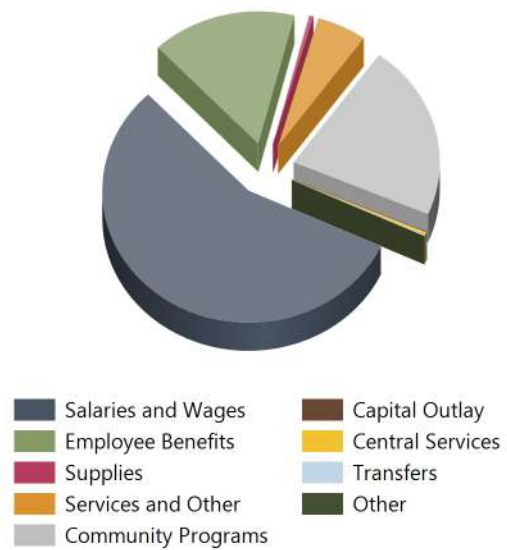
Current Office/Department Issues:

Due to the impact of COVID-19 on our workforce we were unable to execute our comprehensive road map focused on implementation of the 2-Generational approach. COVID-19 caused a significant increase to our case and workloads across the department. Our goal is to begin implementation by October 2021.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	15,064,594	15,074,743	15,587,007	15,730,934	17,907,775
Licenses & Permits	20	20	-	-	-
Intergovernmental	49,153,330	52,536,954	51,802,706	43,456,030	55,919,308
Fees & Charges	38,360	22,649	47,000	29,836	25,000
Other	832,752	1,330,384	1,844,100	957,172	1,631,282
Total Revenues	65,089,056	68,964,750	69,280,813	60,173,973	75,483,365

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	34,243,266	35,380,999	38,086,836	37,701,213	41,549,192
Employee Benefits	9,895,362	10,478,772	11,383,760	10,731,056	11,877,848
Supplies	398,193	204,122	362,423	200,872	332,423
Services and Other	3,237,636	3,408,745	4,021,944	3,789,394	4,092,255
Community Programs	13,609,302	13,032,989	16,564,270	13,147,469	15,941,844
Capital Outlay	292,785	3,326,752	203,006	148,891	68,500
Central Services	1,481,389	1,460,049	805,671	815,382	209,932
Transfers	56,711	25,589	101,800	-	105,400
Total Expenditures	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administrative Services	1,374,909	1,655,062	1,653,130	1,389,998	1,234,582
Child & Family Services	27,761,290	30,373,431	30,855,481	27,504,352	-
Child and Adult Protection Services	-	-	-	768,630	31,739,597
Child Support Enforcement	5,373,927	5,191,334	-	(153,301)	142,420
Community and Child Support Services	-	-	31,426,519	30,140,751	32,638,560
Community Support Svcs	22,016,977	23,082,329	27,358	(418,808)	58,467
Finance and Administration	1,315,408	1,385,701	1,571,181	1,517,486	1,628,487
Human Services Legal	3,272,253	3,531,060	3,687,375	3,678,073	3,848,574
Operations Division	2,099,880	2,099,100	2,308,666	2,107,095	2,886,707
Total Expenditures	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Social Services Fund	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394
Total Expenditures	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administrative Services	8.00	8.00	8.00	8.00	8.00
Child & Family Services	286.50	286.50	302.50	302.50	302.50
Child Support Enforcement	58.00	58.00	58.00	58.00	-
Community and Child Support Services	-	-	-	-	252.00
Community Support Svcs	191.00	199.00	194.00	194.00	-
Finance and Administration	12.00	13.00	16.00	16.00	16.00
Human Services Legal	27.50	30.00	35.00	35.00	35.00
Operations Division	23.00	23.00	26.00	26.00	26.00
Total Full Time Equivalent Positions (FTE)	606.00	617.50	639.50	639.50	639.50

Budget Package Summary		
Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Human Services		

Social Services Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	222,625	-
Replacement Vehicles for 2022	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 2022.	68,500	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	8,240	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(35,472)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	1,785,940	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	893,102	-
Vacancy Savings (2%)	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.	(996,359)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(747,221)	-
Total Social Services Fund		1,199,355	-
Total Human Services		1,199,355	-

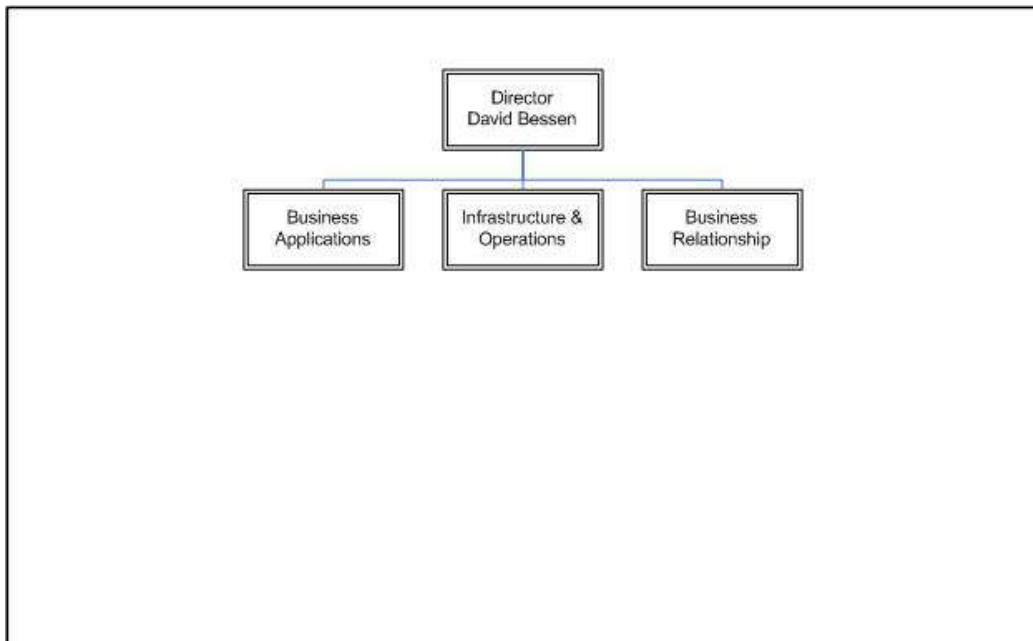
Information Technology

Philip Savino, Director, 5334 S. Prince Street, Littleton, CO 80120, psavino@arapahoegov.com



Information Technology oversees the County's centralized IT operations, which include infrastructure, hardware assets, vendor and in-house built applications, desktop services, projects, analysis services, and technology strategy creation. By decreasing expenditures, responsibly investing in new technologies, and offering efficient technology services for streamlining operations in IT and other County departments and offices, the Department continues to drive efficiency both internally and externally. IT maintains infrastructure that provides a high level of resilience and availability. Ensures secure backups with an in-house disaster recovery site using backup tapes. Software development to create multi-use applications in lieu of commercial solutions or products that may be costlier or not as good of a fit. With the help of the Digital Services sub-committee, IT works to look at digital services that could generate fiscal savings and streamline processes. Such as the digital services pilot for Public Works & Development to make the permitting process easier.

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, a Cybersecurity Analyst and an Office Coordinator. 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. The Cybersecurity Analyst is responsible for security planning, training, compliances (CJIS, PII and HIPAA) and developing security practices. Major responsibilities of the Office Coordinator 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 Analysts, the Project Management Group and a Quality Assurance team. The Business Analysts work with the Business Analysis Manager to provide liaison services to all users of County IT services by understanding their business needs, providing technology consultation, and connecting IT services to fill those needs. The Project Management Group manages project activities so that all projects are delivered on time and on budget. The Quality Assurance team designs tests and manages the testing of new 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 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. The support team also evaluates and test new versions of software, ensuring compatibility with our infrastructure, operating systems and other applications.

Infrastructure

Infrastructure provides network services, system administration, operations, desktop support, service desk and asset management. Network Services supports our data circuits and VoIP, as well as network security, VPN, performance management tools and cabling. System Services supports over 400 application servers (over 93% of which are virtualized), data storage, Office 365, email and electronic archiving. Desktop Support manages hardware and software for workstations, printers, scanners, plotters and mobile devices. Asset Management is responsible for licensing and life-cycle tracking of all technology assets. In addition, the Service Desk supports all IT services and resolves 20,000+ end-user requests annually.

Current Office/Department Issues:

During 2021, the Department has been nearly fully staffed. We do anticipate a couple of retirements in the coming year and will work to fill those positions despite a challenging IT job market in Denver. There are a few issues which continue to concern the Department for the medium- and long-terms.

- Cybersecurity. Since hiring a cybersecurity analyst, we have made considerable progress in improving the cybersecurity maturity of the County. Incident response plans have been documented and tested and significant progress has been improving our cybersecurity preparedness. That said, the security landscape is in constant flux, with new threats emerging weekly.

While in IT we have developed response plans and implemented several technologies for patching, securing, and protecting the digital infrastructure and data, we also continue to focus on user education. IT has been using a training and phishing testing product to raise awareness about phishing and to test the County staff's ability to recognize phishing exploits. This effort needs to be sustained over the long-term and tests will need to grow in their complexity to identify staff who may need additional training. This training/testing effort, accompanied by a well-designed infrastructure with appropriate cyber defenses, is the best way for the County to thwart or isolate attempted cyber-attacks.

- Digital Services. The demand for digital services is growing quite rapidly. For the County and IT, this is both an opportunity and a challenge. Numerous forces are driving the demand for more digital services ranging from the State's desire to know how much we can conduct business digitally (HB21-1100) to citizens who want to engage us digitally to staff who want to improve our internal business process and reduce our costs. In 2021, IT has worked closely with Public Works, Fleet and Facilities, Weatherization, and other departments to initiate several pilot projects. The E-Team, at IT's request, formed a sub-committee on Digital Service and it began meeting in June to provide guidance on potential projects, to identify opportunities, and to prioritize those projects.

The opportunity to grow these digital services holds significant promise for the County. Successful digital services efforts at agencies in the U.S. have resulted in better resident engagement, simpler processes, and cost savings/efficiencies. Further, by understanding the challenges that a resident has engaging with the County or conducting business, the County should be able to re-design processes—making them simpler—to satisfy residents, increase credibility in government, and drive internal efficiencies.

There are also several challenges to implementing a digital services program across the County. From a budgetary perspective, a level of investment in tools for building digital services quickly is required, necessitating an expenditure with the promise of efficiencies and returns in

the future. While the returns, according to research, can be significant, the investment, even a phased one, needs to occur first.

There is also a significant culture change that will be needed for a digital services program to be successful. Since its founding, the County has interacted with residents in-person or via the postal service. And, for many years, the County has prided itself on its Service First approach, which reinforced personal engagement. The move to digital transactions is not meant to replace the historical methods of engagement; rather it is designed to enhance and continue that tradition. Residents prefer an engagement method that is flexible, and efficient, and initial survey results indicate that a combination of digital, phone and in person is desirable.

Culturally, there is still a portion of staff that are change adverse and concerned about perceived risk. IT will continue to work with the departments and offices to help with the change management. Our experience so far has demonstrated that staff become very enthusiastic once they experience the benefits a resident centric digital transformation can bring.

- In March 2020, most of the IT Department began working remotely and has continued to do so up to the present. There have been some significant productivity gains and modest cost savings because of remote working. Productivity, as measured by the number of project hours performed by IT staff, increased by 22.9% from Q2 2020–Q1 2021 compared to a year earlier. Some of this increase resulted from the elimination of travel time between County facilities for meetings. In addition, modest budget savings were realized in 2020 and year-to-date in 2021 due to the elimination of travel costs to conferences, a significant reduction in personal mileage expense due to virtual meetings, and a reduction in office supply costs because of the use of digital documents.

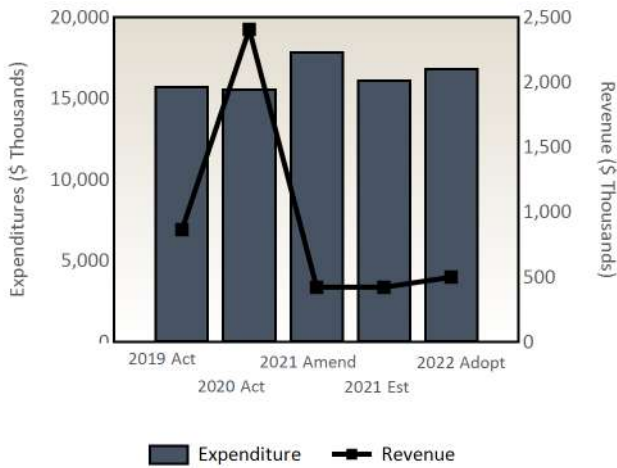
About 90% of IT is continuing to work remotely, with desktop technicians and infrastructure staff coming on-site to repair/replace equipment. Quarterly all-hands meetings continue to be held and will resume in-person later in 2021. Individual teams are also establishing periodic meeting schedules to bring the group together for planning, on-boarding, and sharing communications. As remote work continues, it should be monitored to ensure that productivity remains high, that creativity/problem resolution is maintained or enhanced, and that new hires are acculturated into the Department.

Recruitment of staff has also become more challenging. The IT job market in the Front Range is extremely competitive and finding qualified applicants is increasingly difficult. In response to a few recent job postings, we have received fewer than 10 applications. Frequently, this means we need to turn to the commercial placement market to find applicants, for a fee.

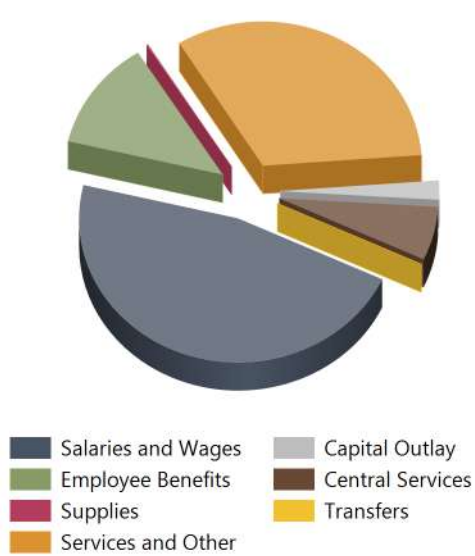
- Increased demand. IT continues to see its workload and the demand for services increase. Much of the demand growth is correlated with a growth in the employee population as well as a growing desire to use technology to improve services and efficiencies. We are finding an increased demand to replace paper (analog) with digital solutions that embody workflow, online approvals, and collaboration.

Our metrics are showing that year-over-year our service desk has handled more requests. While the volume of requests is lower than when the pandemic forced the relocation of County staff, the total numbers remain higher than they were pre-pandemic. Overall, the continued growth in demand is correlated to a growth in the employee population. The expectation is that the Service Desk workload will continue to expand as the staff population grows.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Investment Earnings	285,662	1,777,906	-	-	-
Internal Charges	351,036	395,955	403,764	403,764	502,636
Transfers	231,741	236,387	21,300	21,300	-
Total Revenues	868,439	2,410,248	425,064	425,064	502,636

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	6,570,905	6,985,078	7,502,616	7,612,421	7,898,739
Employee Benefits	1,626,648	1,775,947	1,963,121	1,976,198	2,080,988
Supplies	27,726	16,961	27,335	10,583	22,830
Services and Other	4,880,853	4,577,405	5,493,844	4,947,927	5,510,723
Capital Outlay	1,832,384	1,154,056	1,823,105	567,573	360,510
Central Services	575,210	1,050,390	1,077,172	1,029,898	1,011,223
Transfers	283,241	61,387	48,049	48,049	-
Total Expenditures	15,796,967	15,621,225	17,935,242	16,192,649	16,885,013

Budget Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	1,940,644	1,521,302	2,627,986	1,588,376	1,403,415
Business Apps Div.	4,513,771	4,475,039	5,487,677	5,436,442	5,643,801
Business Relationship	1,967,632	2,148,275	2,116,155	2,202,876	2,246,026
Infrastructure & Ops	7,374,920	7,476,609	7,703,424	6,964,955	7,591,771
Total Expenditures	15,796,967	15,621,225	17,935,242	16,192,649	16,885,013

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Capital Expenditure Fund	597,503	578,126	1,157,851	464,824	300,000
Central Services Fund	1,416,126	541,602	665,254	102,748	60,510
General Fund	13,783,337	14,501,496	16,112,137	15,625,076	16,524,503
Total Expenditures	15,796,967	15,621,225	17,935,242	16,192,649	16,885,013

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	3.00	3.00	3.00	3.00	3.00
Business Apps Div.	26.00	26.00	26.00	26.00	26.00
Business Relationship	16.00	16.00	16.00	16.00	16.00
Infrastructure & Ops	27.00	28.00	28.00	28.00	28.00
Total Full Time Equivalent Positions (FTE)	72.00	73.00	73.00	73.00	73.00

Budget Package Summary			2022 Amount (\$)	2022 FTE
Department/Fund/Package Title/Description				
Information Technology				
Capital Expenditure Fund				
Content Management System and Digital Services	Please refer to the Capital Improvement Program section for more information.		100,000	-
BenefitFocus Replacement (on behalf of HR)	Please refer to the Capital Improvement Program section for more information.		200,000	-
Total Capital Expenditure Fund			300,000	-
Central Services Fund				
CAD Network Firewall Replacements	Replace the Sheriff's Department CAD/E911 Network Firewall Equipment		60,510	-
Total Central Services Fund			60,510	-
General Fund				
CAD Network Firewall Replacements	Replace the Sheriff's Department CAD/E911 Network Firewall Equipment		22,068	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.		8,485	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		16,548	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		358,090	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		179,047	-

Vacancy Savings (2%)	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.	(194,275)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(145,724)	-
Total General Fund		<u>244,239</u>	-
Total Information Technology		<u>604,749</u>	-

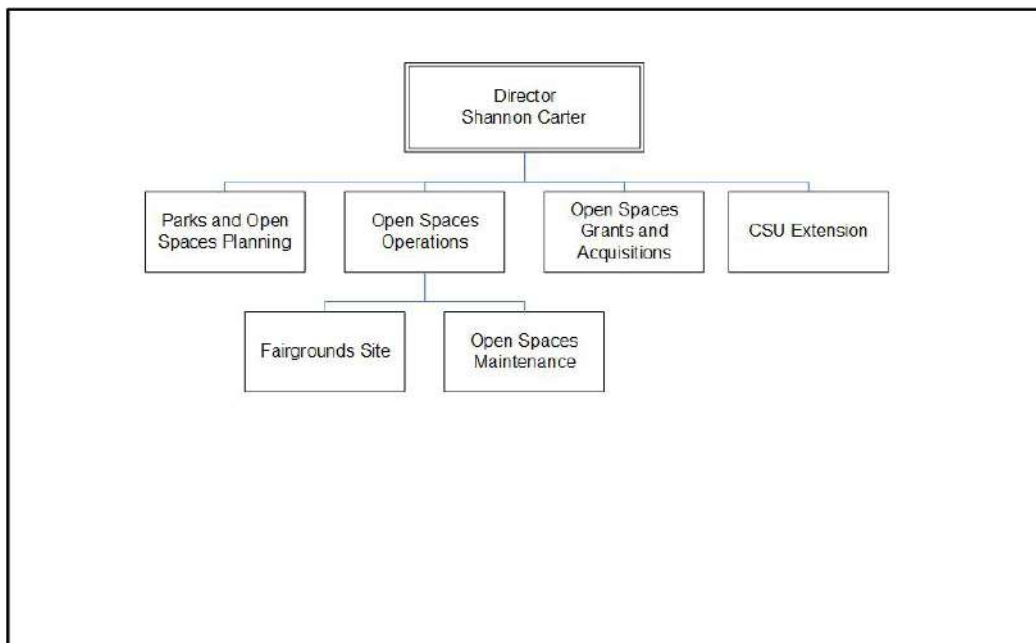
Open Spaces

Shannon Carter, Director, 6934 S. Lima Street, Centennial, CO 80112, MFrishman@arapahoe.gov



The Open Spaces and Intergovernmental Relations department has two main functions: (1) acts as the liaison 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. In 2021, CSU Extension joined the Open Space department.

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.

Administration

This is the Open Spaces Department's planning, administration and grant staff. As well as financial, accounting, and business support the entire department including Open Spaces, the Recreation District, the Fair, and in 2021 CSU Extension.

Grants

Open Spaces awards funding through competitive grant cycles to eligible municipalities and special districts.

Heritage

OSTAB and the BOCC have designated two Heritage Areas that utilize Open Space funds for maintenance and improvements: the County Fairgrounds and the Historic 17 Mile House.

Maintenance

Open Space Operations and Maintenance maintains parks, trails and open space properties in unincorporated Arapahoe County.

Shareback

50% of Open Space revenue is distributed, based on population, to incorporated cities and towns to help enhance their parks, trails and open spaces.

Projects & Acquisitions

Joint Projects and Working Groups: The Acquisition & Development portion is used to acquire Open Space property. The funds are also used to create master plans and to develop, design, and construct public improvements, trails and access to County acquired open space. The resolution also allows us to spend funds on eligible joint projects in partnership with other qualified entities. Open Spaces pledges Acquisition and Development funds to contribute to four regional working groups.

County Projects: Within Unincorporated areas of Arapahoe County the Planning Section creates master plans, develops, designs and constructs public improvements, trails and access to County acquired open space for active and passive recreation.

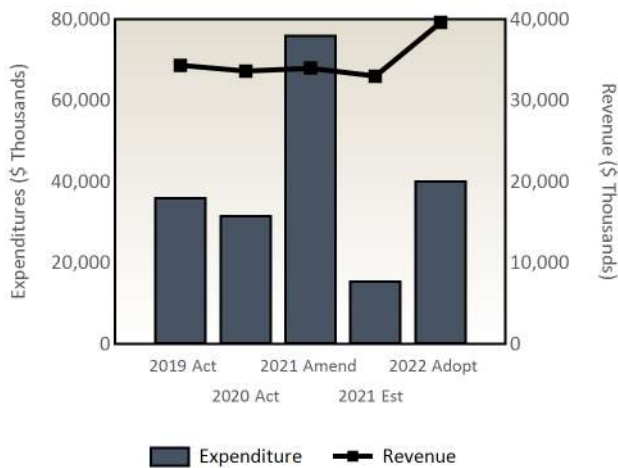
Arapahoe County Fair

The Arapahoe County Fairgrounds and Park will, at a minimum, include: Facilities for the Arapahoe County Fair to showcase the achievements of our 4-H youth and community, Facilities for youth to participate in 4-H activities, Facilities to preserve our western heritage and history, Open space and interpretative trails that provide connectivity with regional trails and open spaces.

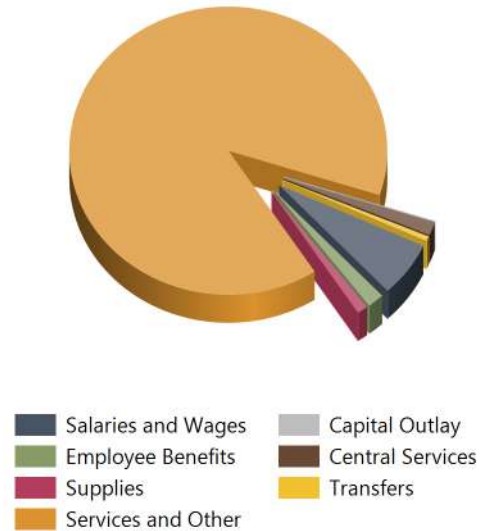
Current Office/Department Issues:

During 2020 utilization of parks, trails and open spaces has experienced exponential growth in visitors and users. This has resulted in increases in the calls for service, repairs and maintenance of our facilities. We completed an update to the Open Space Master plan and have been working on the process of reauthorizing the program. During both of these processes we have heard from our citizens and supporters the need to "take care of what we have", therefore we will be examining our maintenance capacity as an organization. We will also begin to implement updated master plan.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	31,398,633	32,626,615	29,088,963	31,602,756	37,707,127
Intergovernmental	213,530	213,830	2,635,946	-	170,000
Fees & Charges	1,184,946	24,721	1,741,100	1,301,451	1,133,700
Investment Earnings	927,262	577,218	474,000	7,022	573,796
Internal Charges	-	-	8,000	-	8,000
Transfers	420,303	157,710	26,936	26,936	8,700
Other	242,695	81,055	45,500	122,181	45,500
Total Revenues	34,387,368	33,681,148	34,020,445	33,060,346	39,646,823

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1,655,594	1,779,477	2,261,026	2,009,968	2,469,081
Employee Benefits	460,543	509,316	661,325	551,555	683,594
Supplies	197,518	80,332	237,996	214,444	439,982
Services and Other	28,855,575	25,470,855	71,202,656	11,419,777	35,907,133
Capital Outlay	4,058,350	3,193,588	1,082,564	877,027	-
Central Services	432,753	474,205	589,676	433,558	585,705
Transfers	621,315	245,869	234,007	229,607	205,745
Total Expenditures	36,281,648	31,753,642	76,269,250	15,735,936	40,291,240

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	2,114,252	1,486,365	5,818,440	2,062,697	2,627,469
Arapahoe County Fair	576,914	27,852	917,875	776,464	592,900
Cash in Lieu	-	90,000	1,772,936	2,824	-
Grants	4,963,279	3,715,704	12,297,827	2,466,258	4,449,493
Heritage	1,598,398	1,204,332	3,473,466	1,444,402	1,986,744
Maintenance	1,827,146	1,522,875	3,829,023	1,369,770	4,679,257
Projects & Acquisitions	9,594,459	7,668,302	33,916,213	3,558,821	7,415,822
Shareback	15,607,200	16,038,213	14,243,470	4,054,699	18,539,555
Total Expenditures	36,281,648	31,753,642	76,269,250	15,735,936	40,291,240

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Arapahoe County Fair	576,914	27,852	917,875	776,464	592,900
Cash In Lieu Fund	-	90,000	1,772,936	2,824	-
Central Services Fund	29,006	72,849	88,332	88,332	-
General Fund	43,496	44,155	631,400	562,591	609,624
Open Space Sales Tax Fund	34,095,061	30,349,433	71,492,603	13,152,535	37,392,065
Recreation District Fund	1,537,172	1,169,352	1,366,104	1,153,190	1,696,651
Total Expenditures	36,281,648	31,753,642	76,269,250	15,735,936	40,291,240

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Administration	11.00	12.00	17.00	17.00	16.00
Heritage	10.50	10.50	10.50	10.50	10.50
Maintenance	6.50	6.50	6.50	6.50	6.50
Open Spaces	-	-	-	-	-
Total Full Time Equivalent Positions (FTE)	28.00	29.00	34.00	34.00	33.00

Budget Package Summary			
Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Open Spaces			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	1,552	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(1,764)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	13,290	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	6,647	-

Vacancy Savings (2%)	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.	(7,367)	-
Total General Fund		12,358	-
Open Space Sales Tax Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	3,103	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(312)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	74,232	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	37,117	-
Total Open Space Sales Tax Fund		114,140	-
Recreation District Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	5,375	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	3,103	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	12	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	15,152	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	7,577	-
Total Recreation District Fund		31,219	-
Total Open Spaces		157,717	-

Public Works & Development

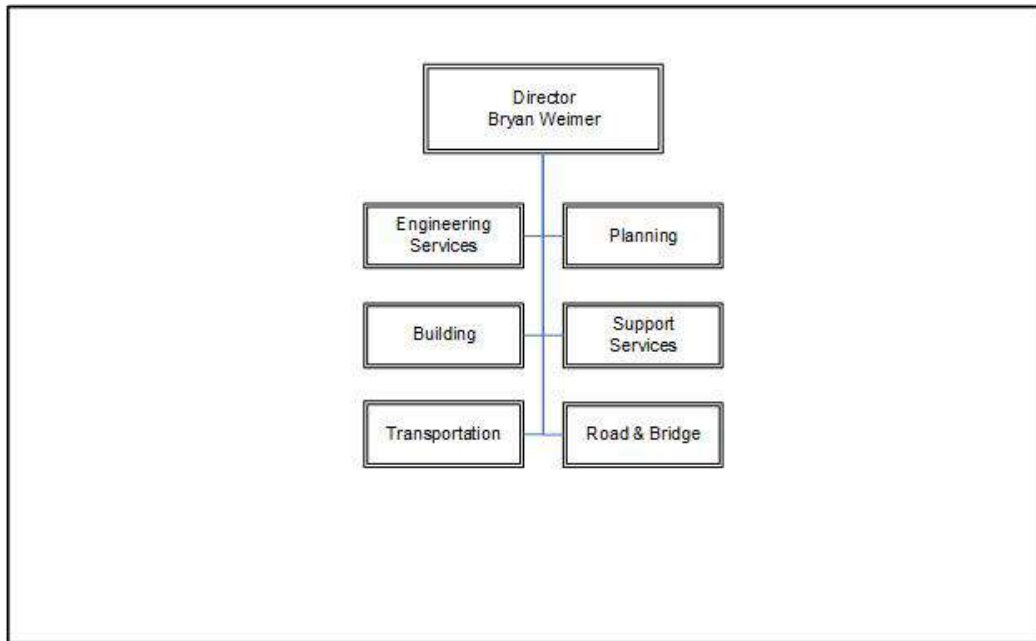
Bryan Weimer, Director, 6924 S. Lima Street, Centennial, CO 80112, publicworks@arapahogov.com



As Colorado's first and only APWA-accredited County public works department, the Arapahoe County Department of Public Works and Development (PWD) 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 services, engineering review, permitting and inspection functions, building plan review, capital improvement planning and construction, planning and development services, zoning code enforcement, and noxious weed control. PWD also provides mapping and GIS services to all unincorporated and incorporated areas within Arapahoe County, as well as to other County Departments. PWD also plays a key role in regionally significant transportation projects in the County by leading the Arapahoe County Transportation Forum, planning, and financial partnerships.

PWD's mission is to serve the community with vital infrastructure and professional government services. We provide exceptional service through integrity, collaboration, and innovation, and we strive to set the standard in public works and development.

ORGANIZATION CHART



Division Descriptions

Support Services Division

The Support Services Division (comprised of the Finance & Administration and Mapping Programs) provides financial and administrative support to all divisions in the Department of Public Works and Development (PWD) and supports the department's mission of serving our community with vital infrastructure and professional government services. In addition to financial and administrative programs, the Division also manages and facilitates strategic programs such as performance management, business process improvement, and strategic planning activities, and also provides technical support for PWD software applications. The Division is also responsible for creating and maintaining parcel maps for the Assessor's Office; providing maps, GIS technical support, and other mapping services to PWD divisions, other County Departments/Offices, and to the public; and reviewing development proposals as part of the overall case review to ensure conformance with the County's Land Development Code.

Road & Bridge Division

The Road & Bridge Division provides roadway infrastructure and maintenance services to unincorporated Arapahoe County. Road & Bridge services and activities include snow and ice removal; traffic safety; grading and graveling; patching, chip and crack sealing, overlay, and street cleaning; curb, gutter, and sidewalk rehabilitation/reconstruction; guardrail and right-of-way maintenance; roadway construction and bridge maintenance; and shareback of road and bridge property taxes to cities and towns.

Engineering Services Division

The Engineering Services Division (comprised of the Land Development Services and Operations & Maintenance Programs) performs reviews of engineering studies and construction plans related to new land development and conducts reviews of construction plans associated with utility construction. Staff prepare developer agreements for public infrastructure necessary to support land development proposals and address concerns of property owners, stakeholder groups, and associations. Staff provide engineering and project management services to the County's Capital Improvement Program and to other County Departments. The Division also permits and inspects all public works construction activity within the public Right-of-Way and is responsible for review/approval of Grading, Erosion, and Sediment Control (GES) plans, inspections, truck traffic reports and routing, and water drainage issues related to oil and gas operations within the County. The County's environmental program is also a part of this Division and includes floodplain and stormwater management as well as environmental program oversight and compliance.

Transportation Division

The Transportation Division (comprised of the Capital Improvement Program and Traffic Operations Program) 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. 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. The Division plays a critical role in the planning of traffic operations systems, providing direction to land developers, and supporting transportation improvement programs within the County. Staff respond to citizen issues pertaining to traffic safety, traffic trends, special events, and traffic operations. The Division ensures that new development has proper traffic control devices and that the existing traffic control devices within the County function safely and efficiently. Intelligent Transportation Systems (ITS) are deployed to address the increasing demand on the transportation system. Addressing transportation safety is an important part of the program which is accomplished through safety analysis and improvements to the transportation system.

Planning Division

The Planning Division (comprised of Current and Long-Range Planning, Zoning, and Animal Services Programs) provides services related to the implementation of the County's Comprehensive Plan, Land Development Code, and Animal Services Resolution. The Division provides both current and long-range planning services and supports the Planning Commission and BOCC. The Division prepares professional evaluations, analyses, and recommendations for land development applications and for changes to policies and regulations related to land development. The Division also updates and maintains the Comprehensive Plan and Land Development Code and provides support to citizens needing information on allowable uses and development standards. Additionally, the Division processes approvals for cellular communication facilities, oil and gas wells, pipelines, and electrical transmission corridors. The Zoning program 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 and inspection services, and Board of Review services. Staff is responsible for the collection and disbursement of all permit surcharge fees, including those for the Cherry Creek Basin Water Quality Authority, Transportation Improvement Fees, and Open Space Use Taxes on construction materials.

Current Office/Department Issues:

Public Works and Development Department (PWD) completed several major initiatives and process improvements in 2021 while continuing to manage high workloads and deliver a high level of service to our customers. An overview of successes and challenges in 2021 along with plans

for 2022 are contained below.

Building permit activity remained high in 2021 along with land development services overall, indicative of the strong construction and real estate market in Arapahoe County. To help manage this workload while also looking for ways to improve service, we streamlined processes and procedures, made more services available online, and integrated technology to be more efficient. Examples of improvements made in 2021 include:

- Implemented a new electronic process for contractor license application and renewals; this system allows contractors to apply and pay for their license online.
- Implemented a new After-Hours Inspections Program which allows customers to request after-hours inspections for a premium fee in order to keep/make-up schedules on construction projects or to ameliorate the impact of weather delays on projects. This premium service does not alter the regular inspections schedule, so there is no negative impact to other customers.
- Piloted a “chat” feature on our web site for customer inquiries related to building permits.
- Improved our web site design/content, online documents, and Citizen Access portal to be more customer friendly.
- Worked with IT to test and implement new technologies that will provide better online search capabilities to customers and will provide more effective queuing and resolution of customer phone calls.

In 2021, we also continued developing and implementing strategies related to funding gaps in transportation infrastructure needs and increased maintenance costs for existing roadway assets. We continue to look for creative ways to stretch our dollars further by partnering with other jurisdictions on infrastructure development projects and implementing efficiencies and innovations that reduce costs and allow us to redirect those cost-savings towards other projects. We keep the Board of County Commissioners apprised of these challenges while striving to maintain the highest level of service possible to Arapahoe County citizens within available funding; however, there continues to be a gap between the allocated budget and the funding needed to maintain our assets and provide desired levels of service. This gap is reflected in our budget requests for 2022.

Like every County department and employers across the globe, PWD continued to adapt and respond to the COVID-19 pandemic in 2021. Our services were designated as “essential” from the start of the pandemic, so our dedicated staff never stopped performing their important functions and serving our customers throughout the crisis. In 2020, we quickly adapted to remote working as a way to continue providing many services, while our Building Inspectors and Road and Bridge crews continued their important work in the field. By mid-2021, our Lima office was fully re-opened to the public to serve walk-in and by-appointment customers, and all PWD staff were back to working full-time in the field or office, or if approved, working a hybrid schedule in which they alternate between working in the office and remotely. We have found hybrid schedules to be effective for certain types of positions, as it allows the employee to still enjoy the benefits and productivity of working remotely part-time while also being in the office on a regular basis to provide services and collaborate with team members.

In 2021, PWD staff also prepared for our four-year reaccreditation with the American Public Works Association (APWA). PWD was the first and is still the only County in Colorado to be APWA accredited. The process of preparing for our 2022 reaccreditation involved staff involvement across the Department in documenting new policies/procedures and making updates to existing policies/procedures to reflect the innovations, improvements, and other changes that have been made over the past few years. These changes are collectively reflected in our PWD Operations Manual, which provides guidance to staff and ensures consistency in our service and operations.

Within PWD’s three primary strategic goals of **Service Excellence**, **Operational Improvement**, and **Employee Engagement and Talent Management**, we strive to:

- Maintain the high level of service currently provided to customers and stakeholders;
- Increase visibility and awareness of the functions PWD performs for residents and customers;
- Ensure that sufficient funding is available for mission-critical functions;
- Maintain a culture of continuous improvement, employee empowerment, and accountability;
- Be receptive and ready to adapt to innovations and technological changes; and
- Maintain strong employee engagement and retention of talent.

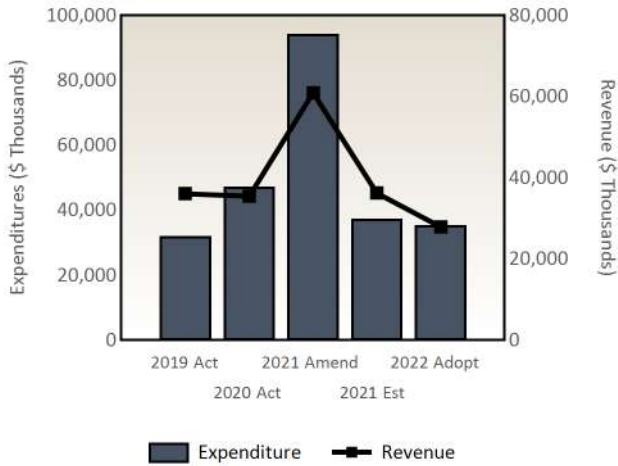
In order to achieve strategic and operational goals, the following projects and initiatives are in-process or planned for the coming months:

- Partnering with IT on initiatives to better utilize technology in serving our customers and improving efficiency.
- Reviewing and updating fees where such fees have not been updated in many years, and as such, have not kept pace with increases in operating expenses. Building permit and re-inspection fees were reviewed and updated effective January 1, 2021; engineering permit fees are currently under review.
- Continuing to implement initiatives to maintain PWD's culture of strong employee engagement, which has been consistently high, but now requires new approaches as we return to the office following the pandemic and manage nationwide labor shortages in some of our job groups.
- Continuing outreach to the public and our stakeholders. While some outreach can now go back to traditional in-person format, we will

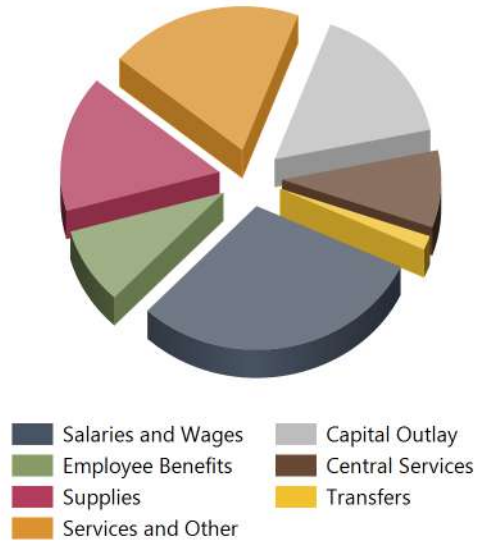
continue to offer public engagement through multiple methods to make more convenient and more inclusive for the public to participate, give feedback, and access our services.

PWD is proud to have a reputation as an innovative Department committed to continuous improvement. We have accomplished much in 2021, with more to come in 2022. Our staff are up to the challenge and committed to “setting the standard in public works and development.”

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	6,303,575	6,160,226	6,932,040	6,961,405	8,435,957
Licenses & Permits	4,209,245	4,303,766	4,072,839	5,905,418	4,018,450
Intergovernmental	17,292,921	14,814,239	40,991,779	12,508,905	9,246,069
Fees & Charges	2,076,730	1,944,327	1,808,300	3,324,997	1,858,300
Fines & Penalties	2,150	2,698	5,000	2,537	5,000
Investment Earnings	746,420	2,060,450	602,703	997,410	-
Transfers	5,476,740	6,216,457	6,547,048	6,547,048	4,264,118
Other	17,277	40,356	61,151	43,876	150,000
Total Revenues	36,125,057	35,542,518	61,020,860	36,291,597	27,977,894

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	8,687,892	9,189,478	9,875,082	9,718,859	10,666,599
Employee Benefits	2,496,145	2,649,499	2,953,957	2,780,182	3,049,188
Supplies	2,446,526	3,009,662	3,319,163	2,645,336	5,433,396
Services and Other	10,811,439	20,016,787	59,365,954	16,047,946	6,999,079
Capital Outlay	4,388,537	9,084,026	15,854,435	3,467,392	5,675,300
Central Services	2,787,707	2,724,290	2,988,821	2,732,388	3,074,043
Transfers	514,765	674,707	61,950	61,950	556,468
Total Expenditures	32,133,011	47,348,448	94,419,362	37,454,052	35,454,073

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Building	2,205,031	2,220,041	2,564,793	2,426,101	2,593,697
Engineering Services	1,051,191	1,194,706	1,340,818	1,213,826	1,429,312
Planning	1,944,059	2,106,186	2,305,866	2,172,486	2,571,950
Projects - 2018	-	-	-	8,554	-
Road & Bridge	18,997,878	17,255,970	20,271,040	17,314,127	21,125,630
Support Services Division	1,830,910	1,869,704	2,346,695	2,014,688	2,231,641
Transportation	6,103,942	22,701,842	65,590,150	12,304,270	5,501,843
Total Expenditures	32,133,011	47,348,448	94,419,362	37,454,052	35,454,073

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Capital Expenditure Fund	62,000	43,600	122,642	9,760	-
Central Services Fund	2,588,523	1,007,791	3,787,432	1,898,407	1,945,800
General Fund	8,357,570	8,918,466	10,546,377	10,022,381	10,531,443
Infrastructure Fund	4,683,790	21,093,243	63,317,722	10,057,774	3,728,000
Open Space Sales Tax Fund	-	-	-	197	-
Road & Bridge Fund	16,441,128	16,285,348	16,645,189	15,465,533	19,248,830
Total Expenditures	32,133,011	47,348,448	94,419,362	37,454,052	35,454,073

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Building	20.00	21.00	23.00	23.00	23.00
Engineering Services	12.50	12.50	13.00	13.00	13.00
Mapping	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Planning	18.00	19.00	19.00	19.00	19.00
Road & Bridge	58.00	58.00	58.00	58.00	58.00
Support Services Division	16.00	16.00	16.00	16.00	16.00
Traffic	-	-	-	-	-
Transportation	10.00	10.00	10.00	10.00	10.00
Total Full Time Equivalent Positions (FTE)	134.50	136.50	139.00	139.00	139.00

Budget Package Summary				
Department/Fund/Package Title/Description			2022 Amount (\$)	2022 FTE
Public Works & Development				
Central Services Fund				
Replace 2013 Bobcat Skidsteer	Retiring a 9-year-old skidsteer and replacing it with a new skidsteer to help with asphalt repairs.		82,100	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.		376,000	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.		321,000	-
Replace 2012 Broce Broom	Routine replacement of a Broce Broom with the same style Broce Broom.		69,000	-

Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	45,900	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	45,900	-
Replace 2012 Chevrolet Silverado	Routine replacement of a 10-year old ½ ton pickup truck and to replace it with a fuel efficient ½ ton pickup truck designed for extended operator use of 8+ hours.	45,900	-
Replace 2013 Rubber Tire Roller	Overdue replacement of a 9-year-old asphalt roller.	230,000	-
Replace 2009 Ford F550	Retiring a 13-year old F550 and replacing it with a new F550.	108,000	-
Replace 2012 Caterpillar Soil Compactor	Retirement of a 10-year old soil compactor replacing it with a larger/heavier soil compactor.	258,000	-
Replace 2007 Trail King Tilt Deck Trailer	Retirement of a 15-year old trailer that is no longer being utilized and replacing it with a Tracked Material Stacker.	147,000	-
Replace 1992 Trail King Trailer	Replacement of a 30-year old trailer with the same style trailer.	78,000	-
Replace 2016 Bobcat-Breaker Head	Retirement of a 6-year old Bobcat- breaker head attachment that is no longer being utilized and replacing it with a vibratory plate compactor for our excavator.	7,000	-
Replace 2011 Concrete Saw	Replacement of an 11-year old concrete saw with the same style concrete saw.	20,000	-
Replace 2012 Thermo-Plastic Applicator	Replacement of a 10-year old Thermo-Plastic Applicator with the same style Thermo-Plastic Applicator.	9,000	-
Replace 1995 IMAC Icebuster-Ice Cutter	Retirement of a 17-year old IMAC Icebuster-Ice Cutter attachment that is no longer being utilized and replacing it with a Walk-N-Roll grader attachment.	34,000	-
Replace Pool Vehicle	Requesting to replace this aging pool vehicle that is 17-year old vehicle in less-than-fair condition, driven on a regular basis by various PWD staff.	34,500	-
Replace Vehicle	Requesting to replace an aging asset, which is assigned to the Building Division and driven on a daily basis by a Building Inspector for field inspections work in a variety of development settings.	34,500	-
Total Central Services Fund		1,945,800	-
General Fund			
County Water Supply Study	The purpose of the Water Supply Study is to understand present conditions of water supply and demand, to identify efficiencies that can be achieved, and to take steps through comprehensive planning, development review, and regulatory processes to encourage best management practices for water demand management, water efficiency and water conservation.	288,000	-
Establish After-Hours Inspections Program Budget	In 2021, the BOCC approved a new After-Hours Inspections program. This request is to establish the ongoing revenue and expenditure budget for this program.	21,530	-
Replace Pool Vehicle	Requesting to replace this aging pool vehicle that is 17-year old vehicle in less-than-fair condition, driven on a regular basis by various PWD staff.	5,350	-
Replace Vehicle	Requesting to replace an aging asset, which is assigned to the Building Division and driven on a daily basis by a Building Inspector for field inspections work in a variety of development settings.	5,350	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,038	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	4,596	-

Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	311,112	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	155,553	-
Vacancy Savings (2%)	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.	(169,796)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(127,367)	-
Total General Fund		501,366	-
Infrastructure Fund			
Sidewalk Missing Gap Closures	Please refer to the Capital Improvement Program section for more information.	50,000	-
County-Wide Traffic Safety Improvements	Please refer to the Capital Improvement Program section for more information.	100,000	-
Arapahoe/ Buckley Turn Lanes	Please refer to the Capital Improvement Program section for more information.	200,000	-
ADA Transition Plan	Please refer to the Capital Improvement Program section for more information.	350,000	-
Yale and Holly Corridor Improvements	Please refer to the Capital Improvement Program section for more information.	2,500,000	-
Tempe/Belleview Roundabout	Please refer to the Capital Improvement Program section for more information.	50,000	-
Federal Sidewalk Improvements	Please refer to the Capital Improvement Program section for more information.	53,000	-
Gun Club/Alameda Traffic Signal	Please refer to the Capital Improvement Program section for more information.	75,000	-
Bijou Creek-Byers Master Drainage Plan (MDP)	Please refer to the Capital Improvement Program section for more information.	350,000	-
Total Infrastructure Fund		3,728,000	-
Road & Bridge Fund			
Replace 2013 Bobcat Skidsteer	Retiring a 9-year-old skidsteer and replacing it with a new skidsteer to help with asphalt repairs.	25,221	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	185,237	-

Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	122,904	-
Replace 2012 Broce Broom	Routine replacement of a Broce Broom with the same style Broce Broom.	17,845	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	16,402	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	18,781	-
Replace 2012 Chevrolet Silverado	Routine replacement of a 10-year old ½ ton pickup truck and to replace it with a fuel efficient ½ ton pickup truck designed for extended operator use of 8+ hours.	16,822	-
Replace 2013 Rubber Tire Roller	Overdue replacement of a 9-year-old asphalt roller.	79,505	-
Replace 2009 Ford F550	Retiring a 13-year old F550 and replacing it with a new F550.	42,555	-
Replace 2012 Caterpillar Soil Compactor	Retirement of a 10-year old soil compactor replacing it with a larger/heavier soil compactor.	98,526	-
Replace 2007 Trail King Tilt Deck Trailer	Retirement of a 15-year old trailer that is no longer being utilized and replacing it with a Tracked Material Stacker.	122,554	-
Replace 1992 Trail King Trailer	Replacement of a 30-year old trailer with the same style trailer.	19,211	-
Replace 2016 Bobcat-Breaker Head	Retirement of a 6-year old Bobcat- breaker head attachment that is no longer being utilized and replacing it with a vibratory plate compactor for our excavator.	12,397	-
Replace 2011 Concrete Saw	Replacement of an 11-year old concrete saw with the same style concrete saw.	2,666	-
Replace 2012 Thermo-Plastic Applicator	Replacement of a 10-year old Thermo-Plastic Applicator with the same style Thermo-Plastic Applicator.	1,200	-
Replace 1995 IMAC Icebuster-Ice Cutter	Retirement of a 17-year old IMAC Icebuster-Ice Cutter attachment that is no longer being utilized and replacing it with a Walk-N-Roll grader attachment.	4,533	-
Accumulative Lane Miles Years Lost	Road and Bridge is requesting \$2,000,000 in additional funding to our current budget in order to reduce the Lane Mile Years deficiency by 513 lane miles.	2,000,000	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	20,136	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	150,378	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	75,196	-
Vacancy Savings (2%)	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.	(85,869)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(64,411)	-
Total Road & Bridge Fund		2,881,789	-
Total Public Works & Development		9,056,955	-

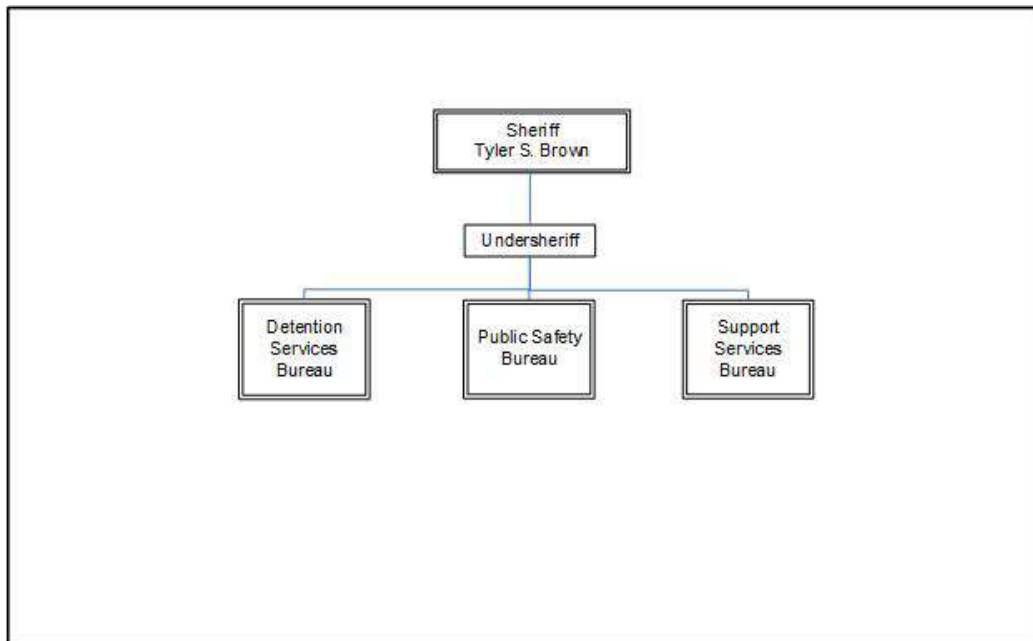
Sheriff's Office

Tyler S. Brown, 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. Countywide 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: Finance, Human Resources, Communications, Professional Standards and the Administrative Section. The Finance Section provides accounts receivable and accounts payable activities, budget tracking and analysis, contract management and grant management. 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 and Investigation Services.

Patrol Services is composed of Patrol Line Operations and Patrol Special Operations and 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 line operations, Crime Analysis Unit, School Resource Officer Unit, Community Resources Unit, K-9 Unit, S.W.A.T. Team, Special Response Team, Bomb Squad, Traffic Safety Unit and the Office of Emergency Management.

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, the Arapahoe County Narcotics Team, Fugitive Unit, Crime Lab, and the Evidence Section.

Detention Services - Medical - Commissary

The Detention Services Bureau (DSB) includes the operations of the Detention Facility and Court Services. In addition to general care and custody of inmates, the staff of the facility provides the inmate population with additional services to include counseling, GED classes 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. DSB is also responsible for security at courthouses, moving inmates to and from court, and transporting prisoners to and from other jails and prisons.

Current Office/Department Issues:

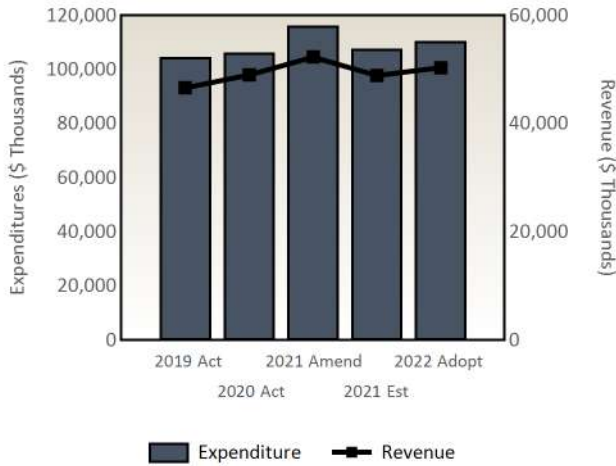
The Detention Facility continues to reach the end of its useful life. Throughout the jail, maintenance and repair demands continue to be prevalent. Overcrowding prior to Covid-19 in the Booking and Release area and space limitations presented a serious safety concern for staff and inmates. The jail population is expected to climb again to the previous levels once the pandemic is brought under control and things resume as before.

Dealing with issues and critical decisions concerning Covid-19 has been a challenge for the Sheriff's Office as well as the rest of county operations. The Sheriff's Office is working hard to keep employees and our citizens as safe as possible as well as the inmates in our custody.

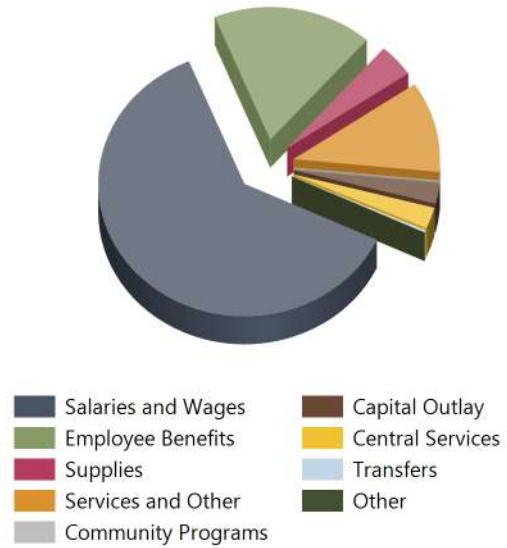
The Colorado state legislature continues to pass bills which place extreme pressure on law-enforcement agencies through unfunded mandates. Colorado Senate Bill 20-217 will continue to be a challenge we have to navigate. The Sheriff's Office has been working with the County Attorney's Office to understand the intent of the law, so we can best guide our staff to stay with-in the perimeters of the law. In addition to 20-217 the legislature has passed bills demanding the release of individuals from restrictive housing which may have an impacts on capital improvement projects at the current detention facility to meet the demands of this legislation.

Arapahoe County Sheriff's Office continues to be a progressive innovative law enforcement agency participating in accreditation processes which demonstrate our ability to provide law enforcement services at the highest level and meeting the professions best practices and procedures. In July 2021 the Arapahoe County Sheriff's office was awarded the Triple Crown award from the National Sheriff Association. We will always strive to meet the needs of our staff and community.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Taxes	7,448,499	8,693,118	8,588,623	8,621,340	9,292,117
Licenses & Permits	17,150	19,320	15,000	17,445	15,000
Intergovernmental	29,810,633	32,143,258	35,205,707	32,610,796	32,880,522
Fees & Charges	4,094,672	3,659,786	4,221,810	4,576,870	4,221,810
Fines & Penalties	424,907	235,043	421,574	261,320	421,574
Investment Earnings	215,838	187,077	127,091	61,091	100,000
Transfers	1,364,285	1,231,862	239,627	203,627	255,442
Other	3,305,468	2,884,496	3,530,859	2,602,337	3,227,550
Total Revenues	46,681,452	49,053,960	52,350,291	48,954,826	50,414,015

Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	60,965,655	64,123,843	65,573,749	65,355,212	68,452,604
Employee Benefits	16,703,142	17,850,325	19,173,448	18,165,127	19,529,480
Supplies	5,126,589	4,189,406	5,891,640	3,974,761	4,429,269
Services and Other	11,463,163	12,554,042	17,048,358	12,977,199	12,277,539
Capital Outlay	6,658,646	3,839,122	5,394,454	3,881,260	2,793,971
Central Services	2,333,482	2,656,939	2,890,196	2,945,628	2,861,826
Transfers	1,325,835	1,003,389	373,748	337,148	309,892
Total Expenditures	104,576,513	106,217,066	116,345,593	107,636,334	110,654,581

Budget Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
ACSO General Admin	3,794,849	3,278,159	6,567,555	4,115,950	3,498,660
ACSO Pbl Sfty Bureau	36,373,673	40,520,311	41,647,141	40,228,521	41,739,906
ACSO Support Services	13,237,586	12,500,688	12,847,195	12,441,496	13,615,381
Detention-Adm Bureau	50,536,397	48,705,858	52,079,771	49,092,959	51,301,372
Homeland Security Grants	634,008	1,212,050	3,203,931	1,757,409	499,262
Total Expenditures	104,576,513	106,217,066	116,345,593	107,636,334	110,654,581

Budget Summary by Fund

Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Arap Law Enforcement Authority Dist Fund	8,415,989	9,112,663	9,372,061	9,213,040	9,597,026
Capital Expenditure Fund	4,138,342	480,817	2,417,105	1,848,524	900,000
Central Services Fund	2,277,856	2,867,506	2,902,676	1,938,567	1,892,000
Forfeited Property Fund	-	175,000	100,928	20,806	60,000
General Fund	87,400,613	90,491,828	94,660,145	91,170,345	95,468,668
Grant Fund	590,711	918,607	1,261,463	675,745	927,545
Homeland Security Fund	634,008	1,212,050	3,203,931	1,757,409	499,262
Sheriff's Commissary Fund	1,118,995	958,593	2,427,284	1,011,899	1,310,080
Total Expenditures	104,576,513	106,217,066	116,345,593	107,636,334	110,654,581

Staffing Summary by Division

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
ACSO General Admin	12.00	12.00	12.00	12.00	12.00
ACSO Pbl Sfty Bureau	269.25	274.25	288.25	288.25	288.75
ACSO Support Services	108.50	109.50	112.50	112.50	112.50
Detention-Adm Bureau	395.25	405.25	406.00	406.00	408.50
Homeland Security Grants	5.75	5.75	5.75	5.75	5.75
Total Full Time Equivalent Positions (FTE)	790.75	806.75	824.50	824.50	827.50

Budget Package Summary

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Sheriff's Office		
Arap Law Enforcement Authority Dist Fund		
PSB - PAT - Unit 9041/ FA 302681 - Repl	4,733	-
PSB - PAT - Unit 5120/ FA 302446 - Upgrade	29,168	-
PSB - PAT - Unit 5097/ FA 302444 - Upgrade	29,168	-
PSB - PAT - Unit 5819/ FA 302669 - Repl	12,666	-

PSB - PAT - Unit 5252/ FA 302334 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-
PSB - PAT - Unit 5430/ FA 302443 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-
PSB - PAT - Unit 5274/ FA 301792 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	15,680	-
PSB - PAT - Unit 5028/ FA 301711 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	6,199	-
PSB - PAT - Unit 5825/ FA 302850 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5821/ FA 302858 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5820/ FA 302851 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5818/ FA 302719 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - BWC Equipment	Request to purchase additional 240 Body Worn Cameras to meet the requirements outlined by SB20-217 and HB21-1250.	(4,699)	-
Add Sergeants to Step Progression	The Sheriff's Office is requesting to move the Sergeants to the step structure for their salaries.	41,627	-
Eliminate L02 level from Step Structure	This request is to eliminate the L02 grade in the step structure.	43,407	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	17,232	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	24,106	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	37,504	-
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.	71,952	-
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.	141,508	-
Vacancy Savings (2%)	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.	(144,703)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(108,516)	-
Total Arap Law Enforcement Authority Dist Fund		274,256	-

Capital Expenditure Fund			
Lenco Bearcat	Please refer to the Capital Improvement Program section for more information.	300,000	-
Restrictive Housing Mandate - HB21-1211	Please refer to the Capital Improvement Program section for more information.	600,000	-
Total Capital Expenditure Fund		900,000	-
Central Services Fund			
PSB - PAT - Unit 9888/ FA 302885 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - INV - Unit 9240/ FA 302156 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	31,600	-
PSB - INV - Unit 9376/ FA 301985 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	45,800	-
SSB-OPS-Unit 5335/FA 302438 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	25,600	-
PSB - INV - Unit 5413/ FA 302142 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	31,600	-
PSB - PAT - Unit 9877/ FA 302833 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9862/ FA 302718 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9753/ FA 302674 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9161/ FA 302465 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
SSB-CIV-Unit 5379/FA 302659 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	43,300	-
SSB-CIV-Unit 5315/FA 302658 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	43,300	-
PSB - PAT - Unit 9882/ FA 302830 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9881/ FA 302829 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - SRO- Unit 9864/ FA 302758 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9214/ FA 302301 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	56,500	-

PSB - PAT - Unit 9041/ FA 302681 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	35,500	-
PSB - PAT - Unit 5754/ FA 302675 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 5120/ FA 302446 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 5097/ FA 302444 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 5819/ FA 302669 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 5252/ FA 302334 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	42,600	-
PSB - BOM- Unit 5429/ FA 302449 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	42,600	-
PSB - PAT - Unit 5430/ FA 302443 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	42,600	-
PSB - BOM- Unit 5297/ FA 302292 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	42,600	-
PSB - PAT - Unit 5274/ FA 301792 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	42,600	-
PSB - PAT - Unit 5028/ FA 301711 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	46,500	-
PSB - PAT - Unit 5825/ FA 302850 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	58,000	-
PSB - PAT - Unit 5821/ FA 302858 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	58,000	-
PSB - PAT - Unit 5820/ FA 302851 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	58,000	-
PSB - PAT - Unit 5818/ FA 302719 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	58,000	-
PSB - PAT - Unit 5007/ FA 302288 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	47,100	-
DSB-CRT-Unit 5260/FA 302319 - Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-
DSB-CRT-Unit 5263/FA302317 Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-
DSB-CRT-Unit 5241/FA 302476-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-

DSB-OPS-Unit 5276/FA 302477-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	65,500	-
DSB-CRT-Unit 5254/FA 301320-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	29,500	-
DSB-ASP-Unit 5163/FA 301824-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	25,600	-
DSB-ASP-Unit 5168/FA 301822-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	25,600	-
Total Central Services Fund		1,892,000	-
General Fund			
PSB - PAT - Unit 9888/ FA 302885 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - INV - Unit 9240/ FA 302156 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	4,713	-
PSB - INV - Unit 9376/ FA 301985 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	8,106	-
SSB-OPS-Unit 5335/FA 302438 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	3,413	-
PSB - INV - Unit 5413/ FA 302142 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	4,213	-
PSB - PAT - Unit 9877/ FA 302833 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 9862/ FA 302718 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 9753/ FA 302674 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 9161/ FA 302465 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
SSB-CIV-Unit 5379/FA 302659 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	17,236	-
SSB-CIV-Unit 5315/FA 302658 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	17,236	-
PSB - PAT - Unit 9882/ FA 302830 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - PAT - Unit 9881/ FA 302829 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - SRO- Unit 9864/ FA 302758 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-

PSB - PAT - Unit 9214/ FA 302301 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,555	-
PSB - PAT - Unit 5754/ FA 302675 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - BOM- Unit 5429/ FA 302449 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	9,013	-
PSB - BOM- Unit 5297/ FA 302292 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-
PSB - PAT - Unit 5007/ FA 302288 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	10,013	-
PSB - PAT - BWC Equipment	Request to purchase additional 240 Body Worn Cameras to meet the requirements outlined by SB20-217 and HB21-1250.	180,590	-
DSB-CRT-Unit 5260/FA 302319 - Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-CRT-Unit 5263/FA302317 Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-CRT-Unit 5241/FA 302476-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-OPS-Unit 5276/FA 302477-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	8,733	-
DSB-CRT-Unit 5254/FA 301320-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	3,933	-
DSB-ASP-Unit 5163/FA 301824-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	3,413	-
DSB-ASP-Unit 5168/FA 301822-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	3,413	-
Add Sergeants to Step Progression	The Sheriff's Office is requesting to move the Sergeants to the step structure for their salaries.	418,931	-
Eliminate L02 level from Step Structure	This request is to eliminate the L02 grade in the step structure.	252,669	-
DSB-OPS-FTE HB 21-1211 Restrictive Housing Mandate - 3 FTEs	To comply with the mandates included in HB21-1211, the Sheriff's Office Detention Facility requires additional staffing, infrastructure, and reporting software upgrades.	305,447	3.00
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	28,104	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	655,987	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	506,614	-

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.	513,200	-
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.	1,260,338	-
Vacancy Savings (2%)	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.	(1,458,325)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(1,093,705)	-
RISE Program Adjustment	Adjusting the RISE program budget to account for decreased population of program and change in the daily rate. There is a decrease in the revenue and expenditure budgets of approximately \$300k.	(298,309)	-
Total General Fund		1,646,716	3.00
Grant Fund			
DSB - ADM - JBBS Grant	The JBBS pre-sentence coordinator and JBBS competence enhancement grant will provide substance abuse treatment to eligible inmates incarcerated in the Arapahoe County Detention Facility with the intent to provide stabilization and connection with treatment upon release from the detention facility.	273,712	-
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.	2,649	-
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.	2,264	-
Total Grant Fund		278,625	-
Homeland Security Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	684	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	16,736	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	8,366	-
Total Homeland Security Fund		25,786	-
Sheriff's Commissary Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(1,152)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	16,418	-

Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	8,208	-
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.	3,480	-
Vacancy Savings (2%)	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.	(11,042)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(8,278)	-
Total Sheriff's Commissary Fund		7,634	-
Total Sheriff's Office		5,025,017	3.00

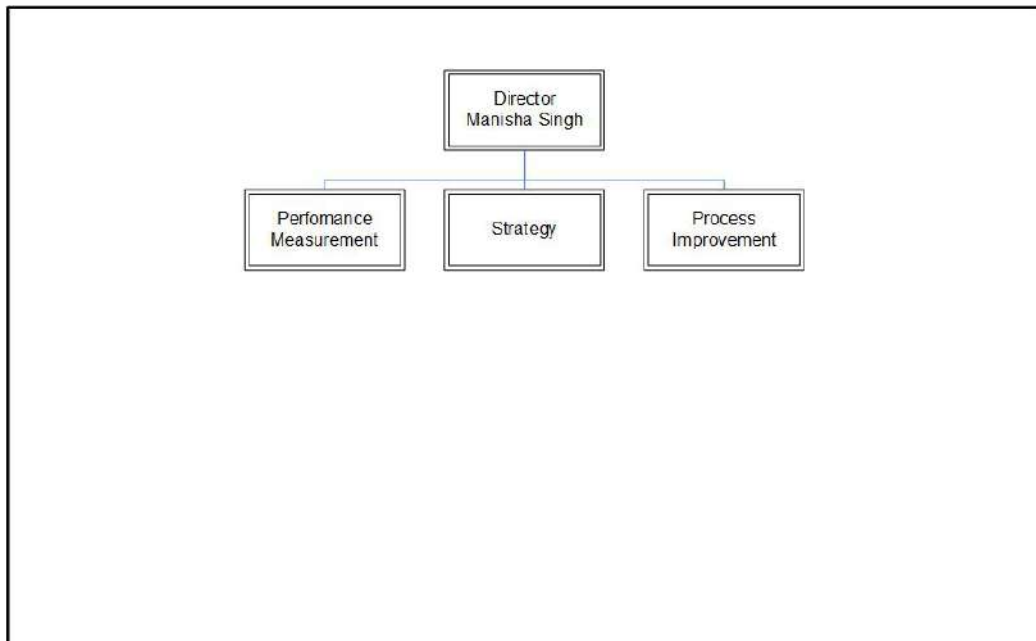
Strategy & Performance

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:**1. Implementation of Process Improvement Program:**

In 2020, we introduced multiple tiers of documentation for capturing BPI savings and identified a process to track hard dollars saved. These new documents enabled capturing data for process improvements that do not require a project team or root-cause analysis (A3 projects). The new documents were ready to be implemented just as the pandemic hit and enabled us to capture data for some of the process improvements individuals were forced to make across the County due to the pandemic. Most of these process changes would not have fit the mold of the A3 project and this information would have been lost if we had not been able to roll out the program on a timely basis.

Given how busy leadership was at the time adjusting to the many changes the pandemic demanded, DSP began seeking out information from staff who were implementing these rapid changes and completing the documentation ourselves. One key goal for 2021 was to transition the documentation work to individual departments and offices. As things settled down, we made progress on this goal and began teaching people across the organization how to use the forms on their own and, with some groups, we had strong interest and engagement.

Now that we are in a new hybrid phase and many have adjusted to a new way of doing things, a challenge that arises is being able to continue identifying and documenting process changes. We have seen fewer process improvements in 2021 than in 2020. How do we motivate the organization to identify and implement process improvements when there is not a forced need to do so, which is what the pandemic created? Ideas were developed at Leadership Workshop, discussed and refined at our July Align Arapahoe meeting, and a subcommittee will begin working on structuring some motivational tools and discussing how best to implement them.

Though we have the tools in place to enable process improvement data capture, we need to help motivate staff to examine processes and initiate improvements for those tools to have any purpose or meaning. We still have work to do in terms of helping our culture evolve into a mindset where process improvement is not a one-time event, but rather an on-going way of working.

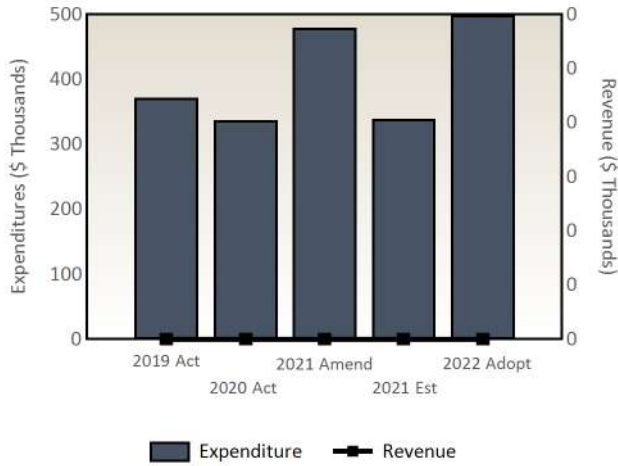
2. Sustaining and enhancing County and department/Office scorecard effectiveness:

In 2020, the BoCC asked to revise some County Scorecard measures to ensure they aligned with the revised goals. DSP has been working with the appropriate departments and Offices to develop revised measures and we are halfway complete. The main challenge has been people's capacity to invest time in a new measure development when faced with so many other competing priorities, many of them due to the pandemic. The current goal is to have most of the revisions complete by year end and our external County Scorecard website updated in early 2022. For any measure that can be complete this year, DSP will continue to take on as much of the workload as possible to keep things moving and ensure it is complete by the end of the year. In some cases, however, measures will not be revised until next year because the data or analysis we need will not be available until then.

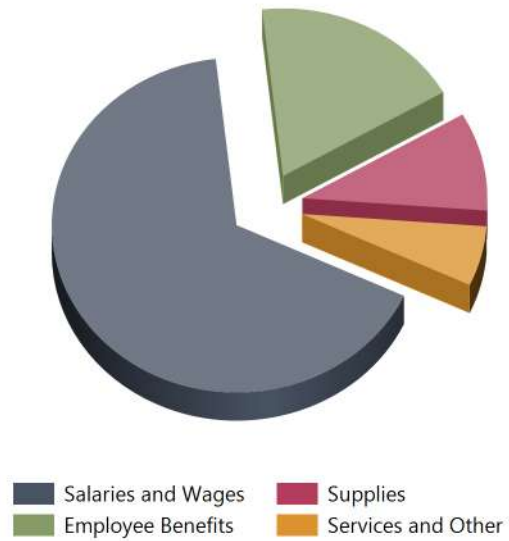
3. Acting on Leadership Workshop Output:

Every year for the past four years we have been making progress towards revising the format of our Leadership Workshop to increasingly focus on identifying and addressing a singular long-range strategic issue facing the County. We tweaked our model once again this year, keeping some of the new format from last year (an external facilitator and a private BoCC session with the facilitator immediately after the workshop), and made some new changes (change of timing from two consecutive days in February to one day in summer and one day in fall). The focus issue we continue to address is ensuring action post Leadership Workshop. The new format of spacing out the workshop helps us ensure that output from Part I of the workshop leads to action, and we leverage Part II of the workshop to check on that action and ensure momentum continues. I believe these changes are all headed in the right direction, and we will continue to tweak our model until we find a structure that optimizes the output we generate.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



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Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	242,746	222,413	314,037	226,494	330,993
Employee Benefits	65,393	61,169	89,231	63,630	92,256
Supplies	49,211	37,454	46,750	37,167	47,500
Services and Other	14,897	15,925	29,570	11,756	28,820
Total Expenditures	372,248	336,961	479,588	339,048	499,569

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Strategy & Performance	372,248	336,961	479,588	339,048	499,569
Total Expenditures	372,248	336,961	479,588	339,048	499,569

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	372,248	336,961	479,588	339,048	499,569
Total Expenditures	372,248	336,961	479,588	339,048	499,569

Staffing Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 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		2022 Amount (\$)	2022 FTE
Strategy & Performance			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,749	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(120)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	14,613	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	7,304	-
Total General Fund		28,546	-
Total Strategy & Performance		28,546	-

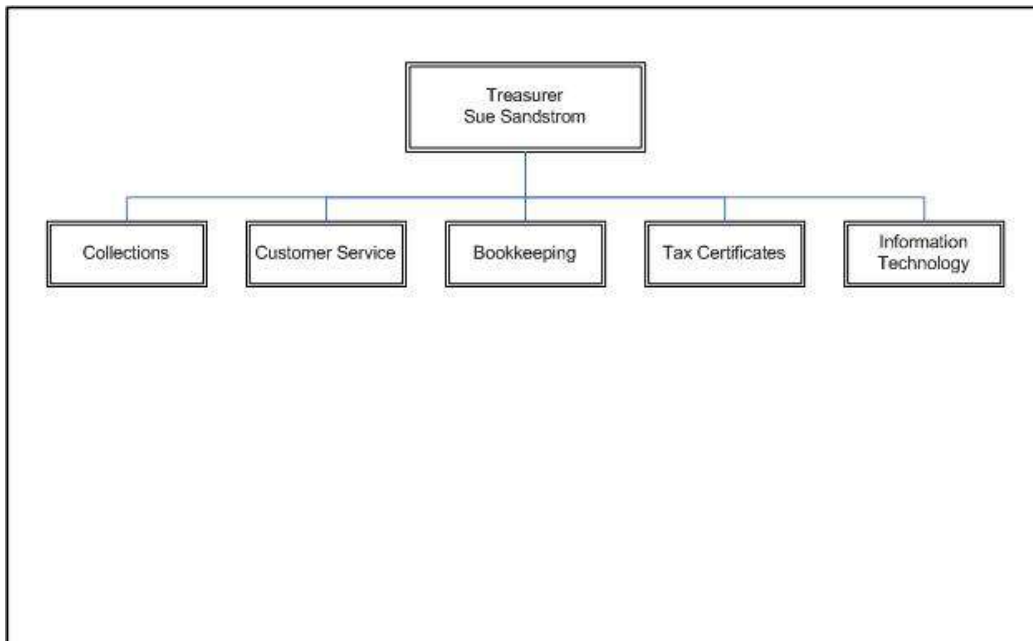
Treasurer's Office

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.

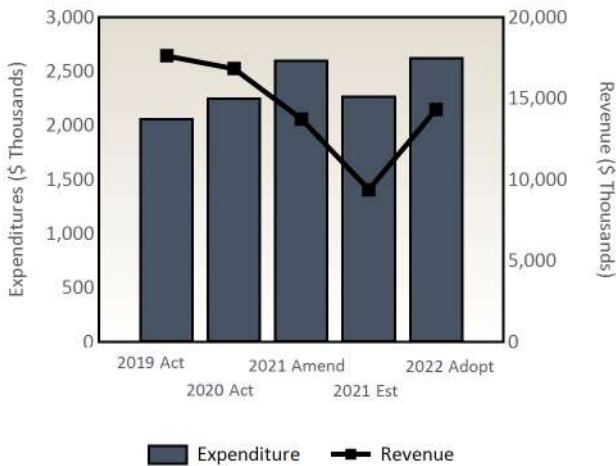
Public Trustee

The two primary tasks for the Trustee are to release a Deed of Trust when the loan has been paid off and to foreclose a Deed of Trust when the lender declares it in default.

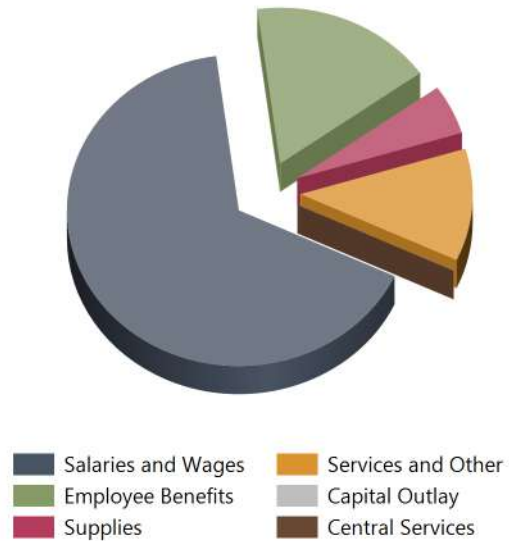
Current Office/Department Issues:

The Treasurer's Office is continuing to work with other departments on the automation and digital process project.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary					
Revenue Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Intergovernmental	274,548	(235,770)	225,000	(1,115,762)	225,000
Fees & Charges	8,420,621	10,354,429	9,516,140	10,474,795	10,116,140
Investment Earnings	8,948,904	6,633,344	4,010,000	52,787	4,010,000
Other	-	104,024	10,500	-	3,000
Total Revenues	17,644,073	16,856,027	13,761,640	9,411,820	14,354,140

Budget Summary					
Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Salaries and Wages	1,396,327	1,680,520	1,665,268	1,633,491	1,737,868
Employee Benefits	373,159	402,186	440,266	430,609	454,326
Supplies	133,269	28,593	135,894	114,479	135,894
Services and Other	113,311	143,826	370,186	101,636	307,186
Capital Outlay	52,266	-	-	-	-
Central Services	3,795	2,910	-	268	-
Total Expenditures	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Public Trustee	-	300,207	251,999	229,739	262,591
Treasurer Administration	2,072,127	1,957,827	2,359,615	2,050,744	2,372,683
Total Expenditures	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274

Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274
Total Expenditures	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274

Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Public Trustee	-	3.00	3.00	3.00	3.00
Treasurer Administration	22.00	22.00	22.00	22.00	22.00
Total Full Time Equivalent Positions (FTE)	22.00	25.00	25.00	25.00	25.00

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Treasurer's Office		
General Fund		
Reduction in Professional Services	Reduce the professional services budget due to reduction in costs.	(63,000) -
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(3,276) -
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	72,105 -
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	36,049 -
Vacancy Savings (2%)	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.	(39,167) -
Total General Fund	2,711	-
Total Treasurer's Office	2,711	-

Tri County Health

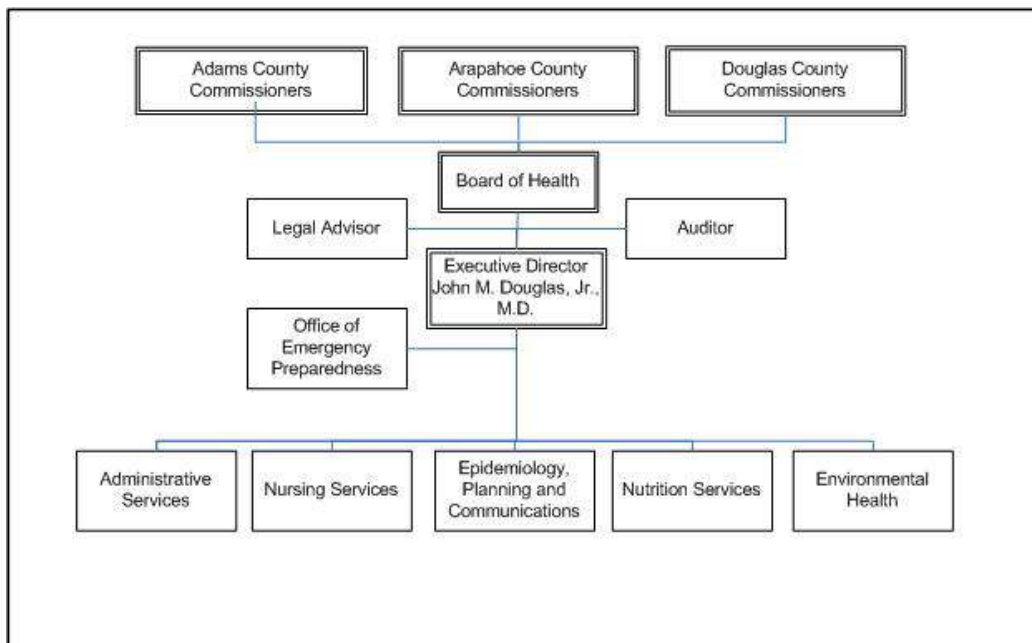
John M. Douglas Jr., M.D., Executive Dir., 6162 S. Willow Drive, Suite 100, Greenwood Village, CO 80111, webmaster@tchd.org



Tri-County Health Department (TCHD) serves over 1.5 million people in Adams, Arapahoe and Douglas Counties, and offers over 60 programs/services ranging from birth certificates, immunizations and health care referrals, restaurant inspections, and infectious disease investigations. TCHD operates out of 11 offices in this 3,000 square mile area and has included in its jurisdiction 26 municipalities, 15 school districts with more than 360 public schools, and 12 acute care hospitals.

Tri-County District Health Department began operations on January 1, 1948 and initially served the 160,000 residents of Adams, Arapahoe and Jefferson Counties. Jefferson County separated from Tri-County in 1958 to form its own local health department and Douglas County officially joined Tri-County District Health Department on January 1, 1966, creating the current jurisdictional structure.

ORGANIZATION CHART



Division Descriptions

Tri-County Health

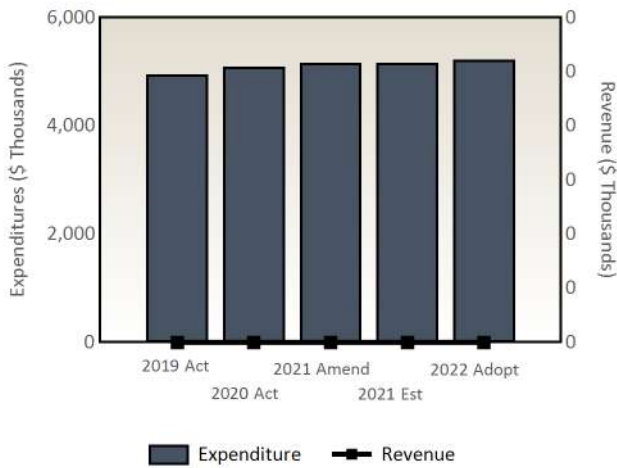
The Tri-County Health Department is the official health agency for Adams, Arapahoe, and Douglas Counties. Its mission is to protect and promote the community's health and environment, and to prevent disease, disability, and premature death. A nine-member Board of Health, appointed by the Commissioners 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:

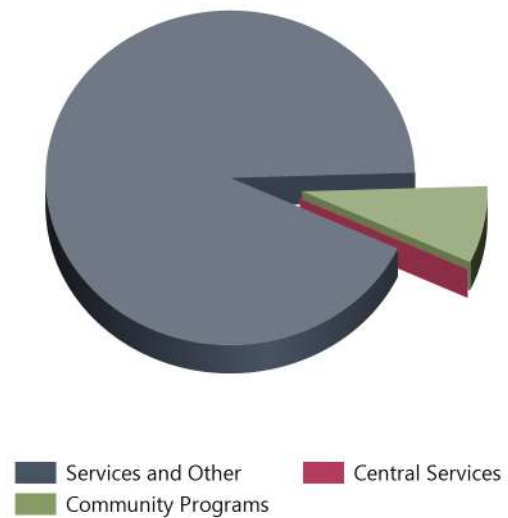
As illustrated by the response to the COVID-19 pandemic, TCHD continues to strive to address ongoing challenges and to remain prepared to respond to emerging issues. Among others, these include:

Intermittent outbreaks of serious communicable disease issues such as measles, mumps, viral hepatitis, Legionnaire’s disease, West Nile virus, Tularemia, and E. coli and other foodborne illnesses. The impact of electronic smoking devices and vaping in our communities, especially among the youth population. The need to respond to the leading preventable causes of death and disability: tobacco use and obesity. Growing recognition of food insecurity as a challenge for many of our residents. Emerging recognition of the need to address mental health and substance abuse as important public health issues. The ongoing epidemic of opiate overdose due both to misuse of prescription opiates and increases in the use of heroin and other injectable opiates. Ongoing need to work with emergency preparedness and response partners to address natural disasters (i.e., wildfires, tornadoes, flooding) and epidemics. Increased opportunities to collaborate with other partners to improve population health through improved interactions with the health care delivery system, better analysis and dissemination of health data, and more strategically targeted communications.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Budget Summary

Expenditure Category	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Services and Other	4,557,246	4,702,358	4,769,304	4,769,304	4,832,989
Community Programs	388,308	388,308	388,308	388,308	388,308
Total Expenditures	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297

Budget Summary by Division					
Division Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
Tri-County Health	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297
Total Expenditures	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297

Budget Summary by Fund					
Fund Name	2019 Actual	2020 Actual	2021 Amended	2021 Estimate	2022 Adopted
General Fund	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297
Total Expenditures	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297

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Budget Package Summary					
Department/Fund/Package Title/Description				2022 Amount (\$)	2022 FTE
Tri County Health					
General Fund					
TCHD Population Increase	This budget package increases the allocation to Tri-County Health Department by the forecasted increase in population over 2021.			16,664	-
TCHD Per-Capita Increase	Tri-County Health Department is requesting an increase to their funding per-capita rate of 0.99% which would increase the rate from \$7.10 to \$7.17 if approved.			47,021	-
Total General Fund				63,685	-
Total Tri County Health				63,685	-

Staffing

Full Time Equivalents 2,332.02

Full Time Equivalent (FTE) Positions

Arapahoe County's adopted budget for 2022 includes 2,332.02 full-time equivalent (FTE) staff positions, excluding temporary positions. This is a net increase of 7.00 FTEs from the 2021 amended budget. The table below shows the historical FTE count by department/elected office throughout the County.

Summary of Full-Time Equivalent (FTE) Positions

Department / Office	2018 Actual	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Assessor's Office	63.00	63.00	64.00	64.00	64.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
BOCC Administration	4.00	0.00	0.00	0.00	0.00
Clerk & Recorder	128.50	128.50	128.50	128.50	128.50
Commissioner's Office	11.00	16.00	16.00	19.00	20.00
Community Resources	184.25	185.25	187.25	184.25	184.25
Coroner's Office	13.00	14.00	14.00	14.00	18.00
County Attorney	22.00	21.00	21.00	21.00	21.00
Facilities & Fleet Management	106.90	108.90	108.90	105.27	105.27
Finance	30.00	30.00	30.00	30.00	30.00
Human Resources	15.00	16.00	16.00	16.00	16.00
Human Services	590.50	606.00	617.50	639.50	639.50
Information Technology	70.00	72.00	73.00	73.00	73.00
Open Spaces	21.50	23.00	24.00	29.00	28.00
Public Works & Development	130.50	134.50	136.50	139.00	139.00
Sheriff's Office	673.75	726.75	739.75	757.50	760.50
Strategy & Performance	3.00	3.00	3.00	3.00	3.00
Treasurer's Office	22.00	22.00	25.00	25.00	25.00
Total Arapahoe County	2,093.90	2,174.90	2,209.40	2,253.02	2,260.02
Arapahoe Law Enforcement Authority	64.00	64.00	67.00	67.00	67.00
Arapahoe County Recreation District	3.00	5.00	5.00	5.00	5.00
Total All Funds	2,160.90	2,243.90	2,281.40	2,325.02	2,332.02

Salaries and Benefits

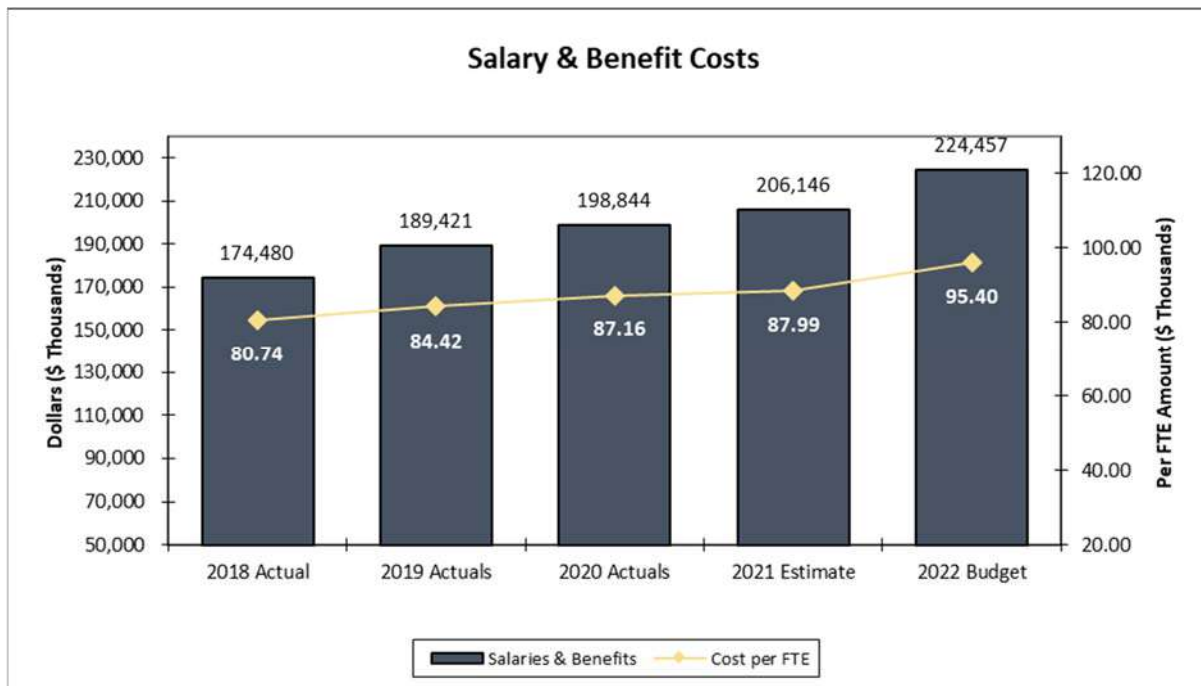
The 2022 budget includes 2,332.02 FTE positions and total funding of \$222.47 million for employee total compensation, which encompasses employee benefits as well as salaries and wages. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contributions, 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 2022 budget includes a 4.00 percent salary adjustment to be distributed based upon performance and considerations for retaining key talent. In addition to the merit increase there is a countywide market

adjustment. This adjustment is 2.00 percent for a total of \$2.82 million. The last countywide market adjustment where the salary structure and all of the employees within the structure were adjusted was in 2019.

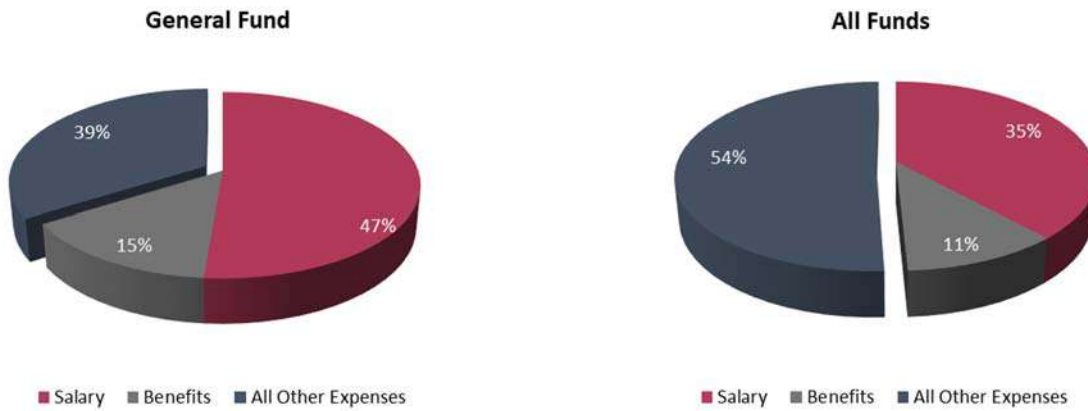
The grade and step compensation plan for the Sheriff’s Office was implemented in 2006 to ensure that deputies received salaries and benefits that were competitive with similar positions in the Denver Metro area. For 2022, the budget includes an increase of \$1.99 million for all funds for law enforcement officers who are advancing through the steps in the program as well as market adjustments to the step program itself. Of this \$1.99 million, approximately \$587,801 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. For 2022, the budget includes the addition Sergeants to the step compensation plan and combine the L02 and L03 grade. This change to add the Sergeants to the plan is an additional \$460,558 and \$296,076 to eliminate and combine the L02 grade.

The following chart reflects trends of salary and benefit costs for staffing levels from 2018 through 2022 both for the entire County as well as per full-time equivalent position.



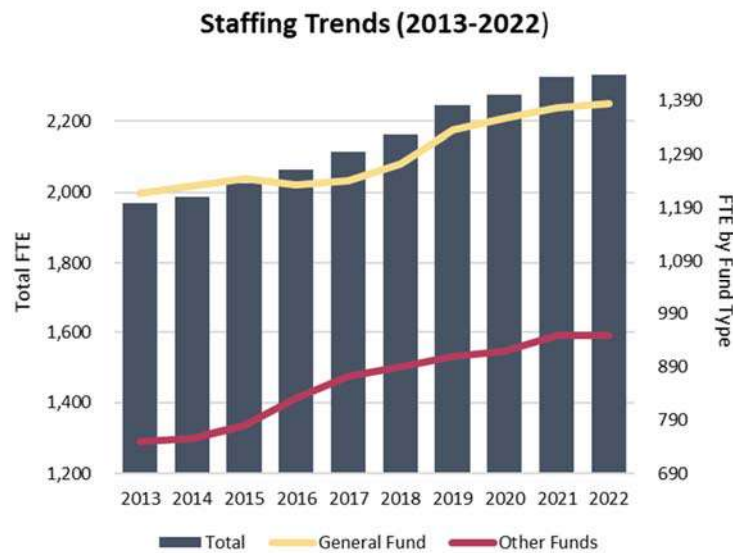
There are a number of other factors that affect the County’s overall salary and benefits. For example, the County utilizes a pool of temporary staff and temporary staffing agencies. These positions are not included in the FTE count because they are not permanent employees. The temporary staffing levels 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 compared to the total recommended budget for both the General Fund and all other funds.



Staffing Analysis & Changes

Since 2013, the authorized staffing level has increased by a net of 363.12 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.



There is a total increase of 7.00 FTE for 2022 adopted budget in the General Fund. These FTE are spread across the Commissioner’s Office, Coroner’s Office, Open Spaces, and the Sheriff’s Office. All FTE were added after careful consideration as to how to best serve the constituents of Arapahoe County.

The Board of County Commissioners (BOCC) have adopted the addition of 4.00 FTE to the Coroner’s Office. The first FTE is for a Forensic Pathologist due to a rising workload and a risk of losing accreditation with National Association of Medical Examiners. An additional pathologist is needed to meet the appropriate autopsies per examiner standards to maintain the accreditation and reduce excessive workload. The next is to convert two part time positions to full time by addition 1.00 FTE to the headcount. This is for one Medical Investigator and one Autopsy Technician to assist with the increase workload that the department has seen over the last several years. The final increase in the Coroner’s Office is for 2.00 FTE for two additional Medical Investigators that are needed to assist with the increase workload due to the increase in the number of death investigations and autopsies.

The BOCC has also approved an increase of 3.00 FTE in the Sheriff’s Office. This will help with complying with the mandates included in House Bill 21-1211. HB21-1211 mandates housing and reporting requirements for all inmates with serious mental illness who are involuntarily placed in restrictive housing. It also requires medical and mental health assessments for individuals

placed into restrictive housing every 24 hours as well as two face-to-face assessments every hour by staff. This requires additional staff, software improvements for reporting purposes, and infrastructure improvements to existing dayrooms to allow for safe and secure operational practices. The additional positions are needed to ensure safety of staff, inmates, contractors, and to continue to maintain and ensure the security of the facility.

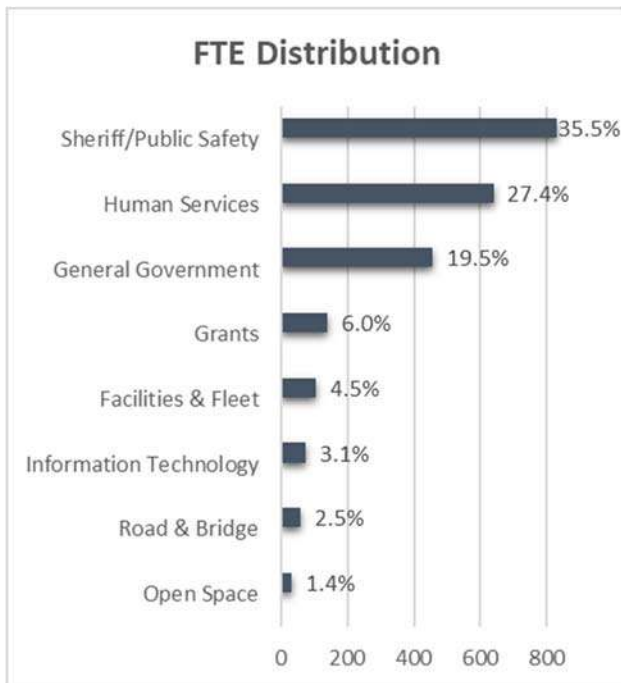
The table below depicts the staffing changes included in the 2022 budget.

2022 Staffing Changes			
Department	Description	FTE	Amount
General Fund:			
Coroner's Office	Medical Investigator	2.50	217,028
Coroner's Office	Autopsy Technician	0.50	33,746
Coroner's Office	Forensic Pathologist	1.00	250,525
Sheriff's Office	Deputy Sheriff	3.00	255,447
All Funds Total		7.00	\$ 756,746

* FTE stands for Full Time Equivalent

Personnel Distribution

This graph and table below are depictions that illustrate the breakout of personnel for 2022 by the various areas of County government. The Sheriff's Office/Public Safety has the most employees with 35.5 percent, followed by Human Services with 27.4 percent of the total FTE then the next biggest category is General Government at 19.5 percent. The table depicts the total number of FTE for each fund in the 2022 adopted budget.



Staffing by Fund	
Fund	Number of FTEs
General Fund	1,383.77
Social Services Fund	639.50
Law Enforcement Fund	67.00
Arapahoe/Douglas Works! Fund	98.00
Road & Bridge Fund	58.00
Sheriff's Commissary Fund	7.00
Community Development Fund	5.50
Grant Fund	38.00
Open Space Sales Tax Fund	24.50
Homeland Security Fund	5.75
Recreation District Fund	5.00
Total FTEs	2,332.02

* FTE stands for Full Time Equivalent

Capital Improvement Program

Revenue \$9,466,060

Expenditures \$9,466,060

Full Time Equivalent 0.00

The Capital Improvement Program (CIP) identifies and provides funding to the capital needs of Arapahoe County. It is a five-year plan showing the estimated resources necessary to meet the capital needs of the 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 plan includes the 2022 budget as well as planned expenditures for budget years 2023 through 2026. 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 five-year period then moves out an additional year every other year. The multi-year plan does not appropriate funds beyond the current year but identifies planned funding needs that should be considered for future appropriations in their respective fiscal year budgets. Capital projects are defined as projects that cost \$50,000, or more, and is considered as one-time. Such as the replacement of information technology hardware and software, building renovations or new construction, and construction of roads.

The CIP Committee used a set of criteria to prioritize budget requests for the 2022 CIP. These projects focus on supporting County goals and the new strategic budget direction, as well as how the project will improve organizational capabilities and service delivery, community impact, operating budget impacts, and other related areas. Projects were also evaluated on category specific criteria for each of the 3 main project categories: facilities & equipment, roadway infrastructure, and technology. A brief description of these criteria is listed in Table II in this section. 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 reviewed the five-year plan and submitted their recommendations to the Executive Budget Committee (EBC) for further review. The EBC reviewed the requests and recommended funding options available for capital projects and provided program recommendations to the Board of County Commissioners (BOCC) as part of the County budget. The 2022 budget includes funding for capital investment in facilities, technology, public safety, and transportation. At the end of this section is the list of the CIP projects to be included in the 2022 Capital Expenditure budget as part of the 2022-2026 CIP Five-Year plan.

Summary of the Revenues and Expenditures

The Capital Expenditure Fund has three main sources of revenue for funding capital projects. In addition to revenue from property tax and specific ownership tax, the Fund occasionally receives funding from outside sources. To cover the funding gap between the amount needed for projects and taxes received, transfers are made from the General Fund. The Capital Expenditure Fund can only spend what it receives in revenue.

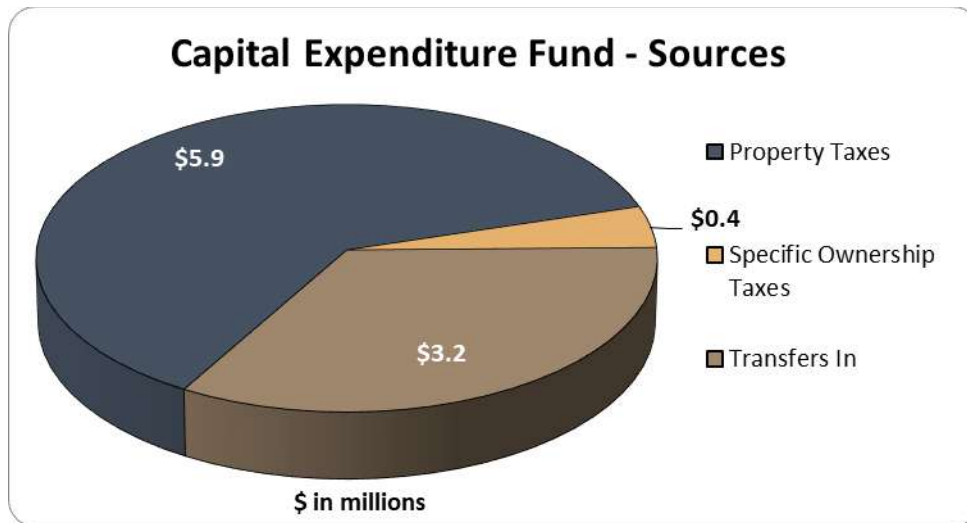
The 2022 budget includes \$5,870,673 from the property tax mill levy. The Board approved adjusting the County mill levy among the funds receiving this revenue to add \$1.4 million for the 2022 budget. Previously, those funds had been used to pay for debt on a building that was paid off during 2021. By allocating some of those funds to the Capital Expenditure Fund as an on-going revenue, it lessens the potential transfer from the fund balance of the General Fund. The budget also includes \$415,167 from specific ownership tax, a \$60,000 transfer from the Forfeited Property Fund, and a transfer of \$3,120,220 from the General Fund for the funding gap.

There were originally twenty-nine projects identified for a total request of just over \$11.8 million. The CIP Committee evaluated and scored the projects and submitted recommendations to the Executive Budget Committee. The EBC reviewed the requests for 2022 and made changes to the 5-year plan to meet the goals of

the new strategic budget direction. Adjustments included postponing projects and looking for alternate funding for one project for a total of \$11.2 million for 2022 projects.

The Board made further reductions after the EBC presentation of the recommended budget. The Board had three roadway projects that they felt needed to be postponed until there could be further discussions. This decreased the overall Capital Expenditure Fund Budget from \$11.8 million to \$9.5 million.

The chart below shows the proportion of the sources of funding to the overall total. The \$3.1 million transfer is the amount necessary from the General Fund to fund the gap between the requested capital projects and revenue received from taxes. There is a transfer in of \$100,000 for the Bearcat request that has \$60,000 from the Forfeiture Fund and \$40,000 from the Sheriff’s Office operating budget to assist with the acquisition.



As previously mentioned, the CIP Committee evaluates and prioritizes each project using a scoring matrix to identify the County’s highest priority projects to replace, improve, expand, or develop infrastructure, County facilities, system replacements, or other County capital assets. The projects were organized into three categories: facilities, roadway infrastructure, and technology. The scoring matrix has county wide criteria for all projects and then specific criteria for each of the three categories. All projects were scored by the CIP Committee with the county-wide criteria. Then the category experts scored the projects in their category with the specific criteria for each. The total 2022 budget for all three categories and the Treasurer’s collection fee of \$9,466,060. The chart below shows the breakdown of project budgets by the type of project.

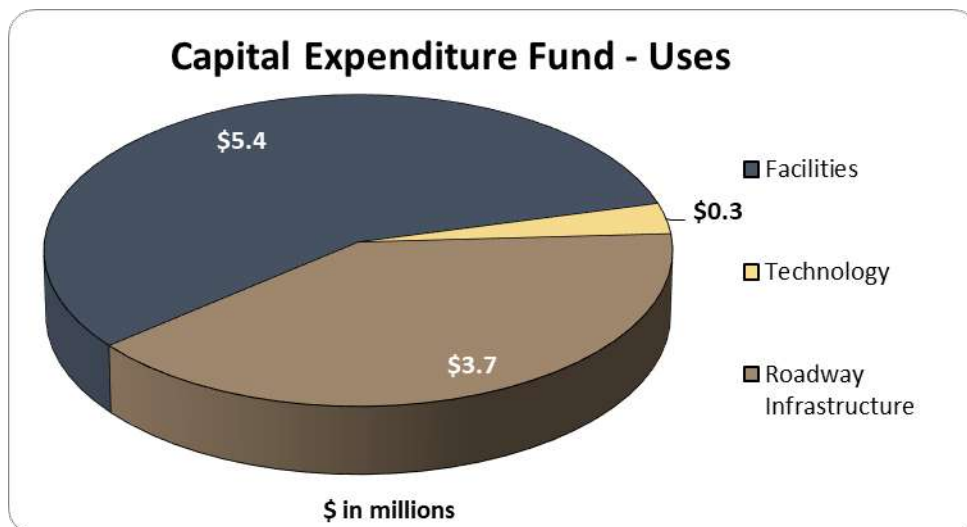


Table I shows the adopted budget and actual expenditures for years 2019 and 2020, budget and year-end projected actuals for 2021, and the 2022 budget. Each year there are projects that were not started or unable to be completed within the budget year. Those projects are then reappropriated in the next year to start or to be completed. When this happens, there is a use of fund balance when the revenue was received in the adopted budget year, but the project was expended in a different year. It is estimated that there will be \$6.3 million reappropriated from the 2021 budget to the 2022 budget for unfinished projects.

As previously stated, the fund balance reflects capital projects that were not completed within the original budget year that are then reappropriated to the subsequent year(s) for completion. It also consists of remaining funds from projects that have come in under budget over the years. Table I shows the estimated ending fund balance for 2022 to be \$4.7 million and accounts for ongoing projects that are anticipated to be reappropriated from the 2021 budget. A list of those projects can be found in Table IV in this section.

Table I
Capital Expenditure Fund History (2019-2022)

(Dollars in Millions)	2019 Adopted	2019 Actual	2020 Adopted	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Est. Beginning Balance	\$ 9.1	\$ 9.1	\$ 7.2	\$ 7.2	\$ 6.9	\$ 6.9	\$ 7.9
Revenue	11.0	11.2	10.4	15.3	12.4	12.4	9.5
Expenditures	12.9	13.1	10.4	15.6	18.7	11.4	9.5
Net Change	(1.9)	(1.9)	-	(0.3)	(6.3)	0.9	-
Est. Ending Balance	\$ 7.2	\$ 7.2	\$ 7.2	\$ 6.9	\$ 0.6	\$ 7.9	\$ 7.9

Scoring Matrix

The CIP Committee used a set of criteria to prioritize budget requests for the 2022 CIP, which focus on supporting County goals and the new strategic budget direction, as well as how the project will improve organizational capabilities and service delivery, community impact, operating budget impacts, and other related areas. Projects were also evaluated on category specific criteria for each of the 3 main project categories: facilities & equipment, roadway infrastructure, and technology.

The Committee then provided this information to the Executive Budget Committee for inclusion in the 2022 budget. The new strategic direction played a factor in developing the five-year Capital Improvement Program with an emphasis placed on maintaining current assets, necessary and urgent capital needs, and those projects that have a return on investment, or increased efficiency for operations or maintenance.

Table II 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 County-wide Criteria		
County-wide Criteria Scoring Weight	Total Weight	
	30	
Project Specific Criteria Weighting	20	
Criteria	Weight	Scoring Values
Project/Service Support of Requirement/Mandate Does the project: (1) support a department/office, county, state, or federal regulation or mandate, (2) impact a core/foundational service and/or (3) are other services/projects depend on this project's completion.	5	0 - None 3 - One is true 6 - Two are true 9 - All are true
Asset Management Impact To what extent does this project fund necessary improvements, maintenance, or deferred maintenance of the County's current assets necessary for ongoing operations, programs, and services?	5	0 - No impact on a current asset or seeks funding for a new asset 3 - Limited impact on a current asset 6 - Moderate impact on a current asset 9 - Significant impact on a current asset
Project/Plan Status Is the project: (1) part of a BOCC-approved master plan or project (2) included in the current, adopted 5-Year CIP plan, or (3) both.	4	0 - None of these are true, this is a new project 3 - Part of BOCC-approved master plan or project 6 - Included in the current 5-Year CIP Plan 9 - Both are true
Value to Customers Customers are consumers or users of the service/product and could be citizens, staff, other Counties, Municipalities or external partners	4	0 - Little value to the customer(s) 3 - Some value to the customer(s) 6 - A lot of value to the customer(s) 9 - Essential/critical to customer(s)
Impact and Risk of Not Completing Project Would the County, Department and/or Customer be exposed to a programmatic or financial risk or adverse impact if the project is not undertaken?	3	0 - No risk if not funded 3 - Low risk if not funded 6 - Moderate risk if not funded 9 - High risk if not funded
Leverage Potential Can the project be leveraged for other users/Customers; and/or does it add value for external partners?	3	0 - Little leverage potential, isolated service 3 - Some leverage 6 - Much leverage 9 - Service can be leveraged by many
Significance to Users/Customer Base	3	0 - Low impact, low number of users 3 - Low Impact, high number of users 6 - High impact, low number of users 9 - High impact, high number of users
Full Cost Impact The extent to which all acquisition, implementation, maintenance, and ongoing operating costs are known.	3	0 - Lost of unknown or hidden costs 3 - Some costs are known 6 - Many costs are known 9 - All costs, direct and indirect, are known and tabulated

Capital Improvement Budget Scoring Matrix Facility and Equipment Project Criteria		
Projects that involve capital construction, renovation, repair, and maintenance of County facilities, structures, and offices as well as capital equipment purchases that are not considered for normal funding from operating funds or the Central Services Fund.		
Criteria	Weight	Scoring Values
Category Specific Criteria 1 Life Cycle Status - For capital repair and replacement projects.	10	0 - < 90% obsolescence 3 - 90-95% obsolescence 6 - 95-100% obsolescence 9 - > 100% obsolescence
Category Specific Criteria 2 Space Utilization Benefit - For facility tenant improvement projects.	10	0 - Criteria 3 - Has a measurable benefit on program delivery or staff housing. 6 - Has a significant benefit on program delivery or staff housing. 9 - Reduces the need for existing space.

Capital Improvement Budget Scoring Matrix Roadway Infrastructure Project Criteria		
Projects that involve capital construction, renovation, repair, and maintenance of County facilities, structures, and offices as well as capital equipment purchases that are not considered for normal funding from operating funds or the Central Services Fund.		
Criteria	Weight	Scoring Values
Category Specific Criteria 1 Fiscal Sustainability: Project promotes efficiencies through outside funding sources such as grants, developer contributions or developer fees (RTIF, RuTIF, O&G), Project is being funded jointly through CIP funds and Road and Bridge funds, Project is jointly funded through outside sources (federal, local jurisdiction, Open Spaces etc.)	5	0 - None 3 - Project is funded by Fund 42, 10, and 16 6 - Project is funded 50% or greater through sources other than Fund 42, 10, and 16 9 - Project is funded 75% or greater through sources other than Fund 42, 10, and 16
Category Specific Criteria 2 Users Served: (1) Project serves a high number of users (> 5,000 per day), (2) Project facilitates alternate modes of transportation (bike, ped, etc.), (3) Project is in unincorporated County or County has a shared responsibility	3	0 - None 3 - One is true 6 - Two are true 9 - All are true
Category Specific Criteria 3 Mobility: (1) Project is within a critical corridor or "hot spot" as identified in an Arapahoe County master plan (TMP, BPMP, etc.) (2) Project addresses out of direction travel, bottleneck, congestion, or improved operations, (3) Project will help to maintain an acceptable level of service for the intersection/ roadway/ bike/ pedestrian	4	0 - None 3 - One is true 6 - Two are true 9 - All are true
Category Specific Criteria 4 Safety: (1) Project provides safety improvements for high severity accidents or reduces accidents at a specific location, (2) Project may provide a 15% or more reduction in relevant crashes as identified by DRCOG Crash Reduction Criteria, (3) Project area has received complaints/ concerns from multiple citizens	4	0 - None 3 - One is true 6 - Two are true 9 - All are true
Category Specific Criteria 5 Return on Investment (ROI): Two project types are captured in this category. (1) Mobility projects have a positive impacts on the traveling public and avoid delay costs to the users of the network (2) Safety enhancements decrease the number of accidents resulting in a cost savings to the users of the network	4	0 - ROI > 15 years 3 - 10 years < ROI < 15 years 6 - 5 years < ROI < 10 years 9 - ROI < 5 years

Capital Improvement Budget Scoring Matrix Technology Project Criteria		
Projects that involve the purchase of capital software, hardware, and other related equipment related to the maintenance, improvement/upgrade, and development of new technology solutions.		
Criteria	Weight	Scoring Values
Category Specific Criteria 1 Will the implementation of this technology improve process efficiency by	5	0 - 0-10% 3 - 10-20% 6 - 20-50% 9 - >50%
Category Specific Criteria 2 What is the payback period (total cost to procure and implement/total hard savings) of this technology investment?	4	0 - >2 years 3 - 18-24 months 6 - 12-18 months 9 - <12 months
Category Specific Criteria 3 Will the implementation of this technology improve digital citizen-centric service?	4	0 - Transaction cannot be completed online; 3 - Staff assistance time is reduced by at least 25% 6 - Transaction can be completed without staff involvement except for addressing questions 9 - Transaction can be completed 100% digitally
Category Specific Criteria 4 Will the implementation of this technology reduce IT operational costs?	4	0 - <\$15,000 3 - \$15-50,000 6 - \$50-75,000 9 - >\$100,000
Category Specific Criteria 5 Will the implementation of this technology reduce department/office operational costs?	3	0 - <\$15,000 3 - \$15-50,000 6 - \$50-75,000 9 - >\$100,000

The table below shows a list of projects along with their budget amount and weighted score. A brief description of each project follows.

Table III
2022 Capital Improvement Program

Category	Project	Budget	Weighted Score
Facilities	Detention Facility Infrastructure Improvements	500,000	289
Facilities	Sheriff's Office Large Rooftop Unit Replacements	1,100,000	271
Facilities	Restrictive Housing Mandate Doors - HB21-1211	600,000	232
Facilities	Countywide Facilities Condition Assessment Update	425,000	228
Facilities	Sheriff's Office Data Center Air Conditioning Unit Replacement	310,000	227
Facilities	ACJC Courthouse 2 Small Courtroom/Problem Solving Courts	1,790,000	221
Facilities	Coroner's Office Space Reconfiguration/Expansion	75,000	204
Facilities	Arapahoe Plaza 1690 Parking Deck	125,000	195
Facilities	CentrePoint Plaza Parking Lot Mil Overlay and Stripe	125,000	155
Facilities	Lenco Bearcat	300,000	119
Total Facilities		\$ 5,350,000	
Roadway Infrastructure	Gun Club/Alameda Traffic Signal	75,000	317
Roadway Infrastructure	Yale and Holly Corridor Improvements	2,500,000	303
Roadway Infrastructure	Federal Sidewalk Improvements	53,000	284
Roadway Infrastructure	Arapahoe/ Buckley Turn Lanes	200,000	274
Roadway Infrastructure	Tempe/Belleview Roundabout	50,000	274
Roadway Infrastructure	ADA Transition Plan	350,000	208
Roadway Infrastructure	County-Wide Traffic Safety Improvements	100,000	206
Roadway Infrastructure	Sidewalk Missing Gap Closures	50,000	179
Roadway Infrastructure	Bijou Creek-Byers Master Drainage Plan (MDP)	350,000	126
Total Roadway Infrastructure		\$ 3,728,000	
Technology	Content Management System and Digital Services	100,000	99
Technology	BenefitFocus Replacement	200,000	134
Total Technology		\$ 300,000	
Total Capital Improvement Program		\$ 9,378,000	

Facilities Projects:

Detention Facility Infrastructure Improvements

This is a multiyear CIP request for the repair and replacement of major components, system upgrades, and repairs 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. As part of the new strategic plan and focus on maintaining current assets, the County has provided funding for detention center infrastructure maintenance for the past several years as a stopgap measure until more permanent improvements can be funded.

Sheriff's Office Large Rooftop Unit Replacements

This project includes replacing four (4) roof top units serving all areas of the Sheriff's Office Administration Building except 911 Dispatch. The existing units are 20 years old and beyond their useful life, operating 7 days a week, 24 hours a day. Components and controls are original and outdated. Maintenance costs are high to repair or replace these components. Gas heating sections operate on 20-year-old technology, staged either On or Off, creating

control problems, efficiency issues and occupant reduced comfort. The scope of work includes replacing existing 4 units with high efficiency cooling/heating components, increased operational control and integrated components that work as a system as opposed to stand alone. Through replacement, the County continues providing more with less, decreasing our utility use/spend and improving the work environment for critical County employees.

Restrictive Housing Mandate Door Improvements

To accommodate the mandates associated with HB21-1211, the Sheriff's Office will need funding for additional staffing, improvements to existing Jail Management System (JMS) as well as improvements to existing jail infrastructure. This CIP requests the \$600,000 needed to improve existing jail doors to comply with the mandates. HB21-1211 mandates housing and reporting requirements for all inmates with serious mental illness, who are involuntarily placed into restrictive housing. HB21-1211 mandates additional documentation regarding reasoning for placement, efforts to avoid placement, alternatives to placement, notifications to medical and mental health professionals, individual notifications for the reasoning for placement, monitoring procedures, date and time of next court appearance and the behavioral criteria necessary to be released from restrictive housing. In addition to these requirements, HB21-1211 requires medical and mental health assessments for individuals placed into restrictive housing every 24 and 48 hours as well as two face-to-face assessments every hour by staff. The mandates of HB21-1211 will require additional staffing to facilitate increased inmate supervision and required documentation, JMS improvements for reporting purposes, and infrastructure improvements to existing dayrooms to allow for safe and secure operational practices.

Countywide Facilities Condition Assessment Update

Facilities and Fleet Management staff requests funding to conduct an updated detailed facility condition assessment (FCA) and analysis of its facilities, grounds, and miscellaneous structures to determine current facility condition deficiencies, recommendations and cost estimates for corrections of such deficiencies, and forecasting of future capital costs on 5-year plan increments through CY 2042. This request does not include any scope at ACJC (including detention facility or courthouses) as those facilities will be addressed via separate master plan efforts.

Sheriff's Office Data Center Air Conditioning Unit Replacement

The replacement of the Sheriff's Office Administration Building Data Center computer room air conditioning (CRAC) unit is more than just a one for one replacement of HVAC equipment. It is a long-anticipated improvement project that swaps the (2) 20-ton cooling units for (2) 10-ton cooling units, with a reconfiguration/ downsizing of the existing server room. The ability to decrease the cooling units by 50% is due to the advancement of server technology, the utilization of cloud services and Information Technology being proactive and opportunistic with their efforts. The Sheriff's Office Administration Building is a 24/7/365 facility which houses Sheriff, Coroner, 911 center, and support operations for other law enforcement, not just for Arapahoe County, but also the City of Centennial and other municipalities in our jurisdiction. The server room is integral to their ability to function in their job and be responsive to our needs.

ACJC Courthouse 2 Small Courtroom/Problem Solving Courts

This project will implement a planned tenant improvement project on 3rd floor of Courthouse II to accommodate a small courtroom with jury space and problem-solving courtroom. This project was approved for funding 2021 but was deferred due to a change in the timing of the increase in 18th Judicial District staffing. This is a priority project to meet County's obligation to the 18th Judicial for 2022 and is needed by mid-year 2022 to provide courtroom space in time for the new judicial officer.

Coroner's Office Space Reconfigurations/Expansion

This project funds the architectural drawings and engineering work to implement and construct renovations of Coroner's Office space within the Sheriff/Coroner Administration Building for operational efficiency and to accommodate current and additional staffing funded in the operating budget due to increase in population and workload. The project will reconfigure existing administrative space to add workspace and offices for additional staff but will also increase the amount of storage, supply, and workspace for Coroner's Office staff.

Arapahoe Plaza 1690 Parking Deck

This project funds the Arapahoe Plaza parking deck repairs in an effort to maintain the existing structure. These periodic repairs to this aged structure will continue to prolong its life for a period of 5 to 7 years. The work that was completed in 2019 repaired major components within the post tension cable systems and supporting structures underneath. Some of that work needs additional repair to slow the eventual need to replace the entire structure. Work that was completed in 2007 (original repair) needs to be rebuilt, reinforced and the drainage improved in order to keep a building entrance open and safe. Without these repairs, the ongoing maintenance and dollars spent over the last three years will be undone quickly through continued freeze/thaw cycles. It is critical this work is completed.

CentrePoint Plaza Parking Lot Mill Overlay and Stripe

This 2022 project would fund a 2" mill/overlay of asphalt to the existing east employee parking lot that would include restriping and repainting of existing handicap markings. The 2023 component of the project would be a 2" mill/overlay of asphalt to the existing visitor lot and remaining parking lots that would include restriping and repainting of existing handicap markings.

Lenco Bearcat

This request is to purchase an additional Lenco Bearcat armored tactical vehicle for the Sheriff's Office. As recent events have made clear, the growing threats to law enforcement personnel and the increasing severity of the threats - particularly those suspects armed with rifles - makes this a necessary purchase when considering the recent incident where the current Bearcat was shot at and damaged with rifle fire. Armored vehicles enable deputies to get close to a crisis scene, even under gunfire from handguns or rifles while being protected. This protection enables us to attempt nonviolent means of subduing armed and dangerous suspects and/or evacuating citizens in danger. This request would fund an additional Lenco Bearcat vehicle bringing the number of armored vehicles for the Sheriff's Office to two.

Roadway Infrastructure Projects:**Yale and Holly Corridor Improvements**

The project entails the improvements at the intersection of Yale and Holly which is entirely within Arapahoe County and extends east on Yale within unincorporated Arapahoe County. Extending west from the intersection, the project is located within Denver including the crossing of the High Line Canal. A Yale Avenue Corridor Traffic Study, in partnership with the City of Denver was completed in 2014 that identified deficiencies within the corridor, along with proposed improvements that included wider lanes, extension of through lanes, new traffic signal, curb/gutter/sidewalk, stormwater improvements, and all other associated appurtenances.

Gun Club/Alameda Traffic Signal

The County received Federal project funding in 2021 through the Highway Safety Improvement Program to construct intersection improvements the Gun Club Road/Alameda Avenue intersection. The final design will

proceed in 2022 after the completion of the Gun Club and Alameda Improvements Conceptual Design project that will begin in 2021 and finish in 2022.

Federal Sidewalk Improvements

This project will include the installation of ADA accessible pedestrian routes along the east and west side of S. Federal Blvd. from U.S. 285 to W. Floyd Ave. This will be accomplished by installing new sidewalks and ramps where segments are missing and replacing sidewalks and ramps that are damaged or determined to be non-compliant with the current ADA requirements. The project is being completed in cooperation with the City of Sheridan and the City and County of Denver and has been awarded federal funding through the Safer Main Streets program.

Arapahoe/Buckley Turn Lanes

In the recent study, the un-signalized intersection of Arapahoe Road and Olathe Street was identified as a potential safety concern. The specific patterns pertain to the eastbound left turn movement from Arapahoe Road onto northbound Olathe Street. Traffic congestion along westbound Arapahoe Road often backs up to and beyond Olathe Street, thereby blocking this eastbound to northbound left turn movement. Due to a lack of visibility, high-speed collisions have occurred at this intersection. This crash pattern can be improved by limiting the intersection to right-turn movements only. The project also includes extending the eastbound to northbound turn lanes at Arapahoe and Buckley and the partial closing of the Arapahoe/ Olathe Street intersection limiting the intersection to a right-in/ right-out movement.

Tempe/Belleview Roundabout

To address observed traffic safety issues and mobility concerns at the Tempe St / Belleview Ave (future) intersection, PWD is currently designing a one-lane roundabout to reduce vehicle conflict points and increase bike/ped mobility. This project will pay for the construction of the roundabout.

ADA Transition Plan

This project would implement improvements to sidewalks in the public Right-of-Way and define a funding mechanism to achieve ADA compliance by replacement of non-compliance curb ramps and pedestrian facilities throughout the County that are associated with the County's 2022 Asphalt Overlay maintenance program. This project and associated funding are per the County's ADA transition plan. ADA transition planning is a federal requirement. This project supports County goals of increasing accessibility and mobility in the County.

County-Wide Traffic Safety Improvements

Project consists of installing and implementing various County safety improvements. The project is consistent with regional goals of Denver metropolitan area of traffic agencies coordinating on other local safety improvements to better serve regional transportation. The project involves evaluation of project locations, installing and implementing safety improvement devices as they become identified. The Local Road Safety Plan (LRSP) identified multiple needed safety improvements through the County. The safety improvements for this project will be selected during the course of the year based on adjacent projects, service requests, and accident analysis.

Sidewalk Missing Gap Closures

As identified in the 2035 Transportation plan, and the forthcoming bicycle and pedestrian plan, there are numerous gaps in sidewalks along roadways that need to be installed. Many of the gap locations are in areas with high pedestrian usage, and front developed property, thus eliminating the potential for developer construction. The lack of sidewalk presents a safety problem and possible ADA issues.

Bijou Creek-Byers Master Drainage Plan (MDP)

The West Bijou Creek is a northward-flowing stream with source areas near Eastonville and flows to the South Platte River. The Master Drainage Plan (MDP) study area will include the portion of West Bijou Creek and its tributaries that are in Arapahoe County (north of the Arapahoe County/Elbert County border and south of the Arapahoe County/Adams County border). Arapahoe County contains approximately 15 miles of West Bijou Creek, tributaries not included. The portion of land to be studied is largely rural, and includes at least one, Open Space Conservation area.

Technology Projects:

Content Management System and Digital Services

The County's current content management system (CMS) contract, which manages multiple County websites, expires in 2021. This project will fund the procurement of a new CMS vendor, consistent with existing policy. This project will evaluate the County's current content management system and make recommendations leading to the implementation of enhanced county digital and web services. A CMS is the center of the County's digital communication efforts and allows us to organize, publish, and distribute information to residents and staff through websites and other digital solutions. The existing platform utilizes older technology that does not offer the modern sophistication and integration capabilities, nor does it support mobile the mobile platforms that customers have come to expect from both for-profit and government entities.

BenefitFocus Replacement

In December 2018, the County licensed software and service for a five-year period. The system replaced the core HR benefit administration piece of the SAP system that was implemented in December 2013. The software provides for simpler benefits administration, providing interfaces to our providers, a simpler open enrollment/life change event process for staff, and ACA reporting. The current software has not met the expectations when implemented and resulted in increased manual work that needs to be performed by HR staff to adjust benefit deductions in accordance with BoCC policy. This project would fund the County exploring and implementing other options for this functionality to replace the existing system.

A complete schedule of the current 5-year Capital Improvement Plan can be found at the end of this section.

Ongoing Projects for 2022

In addition to new projects for 2022, ongoing and unfinished projects appropriated in prior years will have the remaining unspent budget reappropriated to the 2022 budget. Brief descriptions of some of the more significant of these projects is provided below and the complete list of the anticipated projects are listed in Table IV below.

Detention Medical Expansion – The existing medical facility in the Detention Center was approved to be expanded by the Board in November 2021. The \$2.3 million was allocated to start the work of getting architectural and engineering services in place. The entire project is expected to cost \$27.8 million to improve the medical and behavioral health care portions of the Detention Center. Expanding the medical areas into the current kitchen and laundry areas necessitate that a new kitchen and laundry be constructed. The reconstruction of the area will allow for an additional 40 specialized beds for inmates that have acute medical and behavioral health needs.

Detention Center Infrastructure Improvements – As described in the 2022 projects, the replacement and upgrades to components and upgrades at the Arapahoe County Detention Facility is an ongoing process. The 2022 budget includes additional funding to help accomplish this. There is roughly \$660,000 projected to be reappropriated to the 2022 budget to complete the items that were slated for 2021 but were not able to be completed during the year.

Table IV

Ongoing CIP Projects Funding to be Reappropriated in 2022	
Project	Amount
Detention Medical Expansion	\$ 2,300,000
Detention Center Infrastructure Improvements	917,375
Justice Center Courthouse Misc. Maintenance	442,000
Justice Center Courthouse 1 HVAC Modifications	400,000
COVID Building Projects	393,667
Admn Bldg I - Irrigation Replacement	293,570
Sheriff's Headquarters Remodel	275,909
Coroner's Body Cooler Modification	259,531
County Buidling Security Improvents	244,707
Justice Center Courthouse 2 Courtroom	157,257
SAP Invoice Automation Tools	150,000
Justice Center Courthouse 1 Cooling Tower Replacement	150,000
Construction Management Software	100,000
Justice Center Courthouse 1 Boilers 1&2 Replacement	71,100
Justice Center Elevator Upgrade	61,767
Peoria Salt Dome Replacement	36,302
Energy Performance Project	26,312
SAP Human Resources Process Improvement	22,380
Intake Center Planning	5,964
	\$ 6,307,841

Justice Center Courthouse Misc. Maintenance – The County has determined that the Courthouses will need to be replaced within an approximate 10-year time frame and funding was needed to make safety and maintenance upgrades to extend the useful life of the facility. These upgrades were not able to be completed during 2021 and will be reappropriated for the future completion.

Justice Center Courthouse I HVAC Modifications – The facility’s chiller, in the basement, has reached its end of useful life. Given the high-profile nature of this facility it will be replaced as part of a facility HVAC overhaul. This project was not able to be started during the year and will be reappropriated to the 2022 budget to start the modification to the HVAC system.

COVID Building Projects – There are several modifications being made to the County facilities to ensure the safety and wellbeing of our citizens and employees. A few of these modifications include updated water fountains, automatic sliding doors are certain locations, and additional video conferencing. Not all of these projects were able to be completed during the year and will need to be reappropriated for completion and costs will be reimbursed with Federal pandemic relief funds where applicable and eligible.

Administration Building I Irrigation Replacement –A conceptual site plan was developed as well as a study of the irrigation system at the Administration Building in Littleton. The County has a task force looking at how to have a more sustainable landscape to help reduce water usage. The remaining balance will be requested to be reappropriated to complete this project.

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 are approved during the annual budget process. For 2022, there is the annual transfer of \$2.1 million as well as an additional \$600,000, one-time transfer for the ACJC Courtrooms 1 & 2 maintenance and safety upgrades. 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 2022 is shown in Table V below.

Table V

Building Maintenance Fund 2022 Projects and Maintenance Funding	
Project	Amount
Arapahoe Plaza West 1790 Elevator Upgrade	\$ 40,000
Arapahoe Plaza East 1610 Elevator Upgrade	40,000
Arapahoe County Sheriff's Office Skylight Weatherproofing	40,000
ACJC Visitor's Parking Lot Fog Coat/Restripe	75,000
County Parking Lot Maintenance - General	100,000
APZ Campus Irrigation Replacement/ Land Modifications	145,000
ACJC CH1 CH2 Campus Irrigation Repairs/Modifications	80,000
ACSO HQ Landscaping Repairs/Improvements	75,000
Altura Plaza Window Treatments for Energy and Comfort	30,000
ACJC Courtrooms 1& 2 - Operational Maintenance & Safety Upgrades	600,000
TOTAL	\$ 1,225,000

Operating Impact of Capital Projects

Each capital project submission is required to show any known operational costs as part of the budget request. There were a couple of the funded capital projects that had requested additional operating expenses. Among these, the BenefitFocus and Content Management System replacement projects requested additional budget for ongoing software support, maintenance and licensing costs. Due to existing budget allocated for the prior systems and historic budget surpluses for software maintenance, the Executive Budget Committee and BOCC decided not to fund these operating expenses. For the renovation projects at the Courthouse and in the Sheriff/Coroner Administration Building, because these projects are within the existing footprint of these facilities, no additional operating or maintenance expenses are anticipated that would require additional budget. The same holds true for the additional small courtroom being constructed in the Courthouse II building.

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.

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. Throughout the rest of 2022, the Committee will update the five-year capital plan for

the 2022 to 2026 budget years. 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 considering 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 program is the starting point in developing the annual capital budget.

The Capital Improvements Program Team developed the 2022–2026 capital improvement plans on the following pages. Only requests 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 2022 is incorporated into the 2022 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: New and expanded physical facilities; large scale rehabilitation and replacement of facilities; major equipment; the cost of engineering or architectural studies related to a major public improvement; acquisition of land or buildings; and the 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 - Capital Costs - Requested Budget

Project Title	2022	2023	2024	2025	2026
Facilities and Equipment					
ACJC Courthouse 2 Small Courtroom/Problem Solving Courts	1,790,000	-	-	-	-
ACSO HQ Data Center CRAC Unit Replacement	310,000	-	-	-	-
ACSO HQ Large RTU Replacements	1,100,000	-	-	-	-
APZ 1690 Parking Deck	125,000	-	-	-	-
Arapahoe County Office Space Reconfiguration/Expansion	75,000	750,000	-	-	-
CentrePoint Plaza Parking Lot Mil Overlay and Stripe	125,000	300,000	-	-	-
Countywide Facilities Condition Assessment Update	425,000	-	-	-	-
Detention Facility Infrastructure Improvements	500,000	500,000	-	-	-
Lenco Bearcat	300,000	-	-	-	-
Restrictive Housing Mandate - HB21-1211	600,000	-	-	-	-
ACJC CH2 Remaining Courtroom Design and Construction	-	150,000	1,875,000	1,750,000	-
ACSO Driver Training Track Mill & Overlay (Fairgrounds)	-	375,000	-	-	-
Admin Data Center Redesign	-	1,562,715	-	-	-
Admin I Cooling Tower Replacement	-	1,200,000	-	-	-
Admin I Elevators Mechanical Upgrades and Modernization	-	400,000	-	-	-
Altura Plaza Electrical Upgrades	-	850,000	-	-	-
CentrePoint Rooftop Unit (RTU) Replacement	-	1,155,000	-	-	-
County Facility Security Assessment	-	100,000	1,400,000	750,000	750,000
Election Warehouse Phase 2 Development	-	950,000	-	-	-
Fairgrounds RTU Replacement	-	700,000	-	-	-
Pod 2 Build Out and Exercise Room	-	50,000	400,000	-	-
Precinct 8 Substation	-	1,500,000	-	-	-
Quincy Substation Fuel Tank	-	330,000	-	-	-
APZ 1610/1690 Public Bathroom Rehab	-	-	450,000	-	-
Broadway TCH Roof Replacement	-	-	350,000	-	-
Broadway TCH Rooftop HVAC Unit Replacement	-	-	100,000	-	-
CentrePoint Roof Replacement	-	-	1,500,000	-	-

Project Title	2022	2023	2024	2025	2026
DA Office Pavement Mill and Overlay/C&G Repairs	-	-	250,000	-	-
Deer Trail Shops Metal Roof R&R	-	-	200,000	-	-
Fairgrounds Parking Lots Reconstruction	-	-	800,000	-	-
Lima Plaza Parking Lots Mill & Overlay (North & South Lots)	-	-	300,000	-	300,000
Peoria Service Center Vehicle Canopies	-	-	200,000	-	-
Sheriff's Office/Coroner Small HVAC Rooftop Units Replacement (3 Units)	-	-	200,000	-	-
ACJC CH1 & CH2 Curtain Wall & Storefront Rehab	-	-	-	800,000	-
ACJC CH1 Roof Membrane R&R	-	-	-	500,000	-
ACJC CH2 Roof Membrane R&R	-	-	-	450,000	-
Admin I East Employee Parking Lot Mill & Overlay	-	-	-	335,000	-
Detention Facility IDEC Units Replacement (8) Pods 3 & 6	-	-	-	600,000	-
Eastern Service Center Roof Replacement	-	-	-	400,000	-
Eastern Service Center Visitor Parking Lot Mill & Overlay	-	-	-	100,000	-
Federal Warehouse Standby Generator	-	-	-	1,000,000	-
Peoria Service Center RTU Shop System Replacement	-	-	-	300,000	-
ACJC CH1 Ceiling Replacement	-	-	-	-	80,000
ACJC Employee Parking Lot Reconstruction	-	-	-	-	2,036,000
Arapahoe Plaza South Chillers 1&2 Replacement	-	-	-	-	500,000
CentrePoint Plaza Standby Generator	-	-	-	-	720,000
DA Facility Chiller (Carrier)/Dry Cooler Replacement	-	-	-	-	300,000
Detention Facility Access Road Paving and C&G Replacement	-	-	-	-	810,000
Eastern Service Center Wash Facility	-	-	-	-	1,000,000
Technology					
BenefitFocus Replacement (on behalf of HR)	200,000	-	-	-	-
Content Management System and Digital Services	100,000	-	-	-	-
Human Capital Management Enterprise (on behalf of HR)	-	2,035,000	-	-	-
SAP Enable Now E-Learning/Software Training Tool	-	200,000	-	-	-

Project Title	2022	2023	2024	2025	2026
Transportation					
ADA Transition Plan	350,000	350,000	1,000,000	1,000,000	1,000,000
Arapahoe/ Buckley Turn Lanes	200,000			-	-
Bijou Creek-Byers Master Drainage Plan (MDP)	350,000	-	-	-	-
County-Wide Traffic Safety Improvements	100,000	100,000	100,000	-	-
Federal Sidewalk Improvements	53,000	-	-	-	-
Gun Club/Alameda Traffic Signal	75,000	57,000	-	-	-
Sidewalk Missing Gap Closures	50,000	50,000	50,000	-	-
Tempe/Belleview Roundabout	50,000	-	-	-	-
Yale and Holly Corridor Improvements	2,500,000	2,500,000	-	-	-
Gun Club South	-	1,350,000	3,000,000	3,000,000	-
Gun Club/Alameda Conceptual Design	-	350,000	100,000	2,250,000	4,000,000
I-25/Belleview Construction	-	330,000	-	-	-
Quincy Ave-Gun Club to Powhaton	-	400,000	3,600,000	3,600,000	3,600,000
Valentia Sidewalk Construction	-	234,000	-	-	-
Bike and Pedestrian Plan Implementation	-	-	100,000	100,000	100,000
ITS Implementation	-	-	150,000	150,000	150,000
MUTCD Signal Compliance	-	-	50,000	50,000	50,000
Rural Shoulder Projects	-	-	300,000	300,000	300,000
Traffic Signals - Dove Valley IGA	-	-	150,000	-	150,000
Intersection Street Lighting	-	-	-	100,000	100,000
Grand Total	\$ 9,378,000	\$ 18,828,715	\$ 16,625,000	\$ 17,535,000	\$ 15,946,000

Debt & Lease Management

Capital Lease Obligations	General Obligation Bonds	Full Time Equivalents
\$1,396,393	\$8,645,126	0.00

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 repaying 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, such as the Arapahoe County Building Finance Corporation (ACBFC) 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 more 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 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 2022, this amount is \$196,356,715. 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 2022 is \$10,657,447. The total debt and lease payments for 2022 will be \$1,396,393. 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 \$11,492,306. 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 four 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 2022 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 had a lower debt service payments. The refinancing also released the Sheriff's Administration Building from the collateral for the financing. The CentrePoint Plaza Facility debt was paid off in 2021 and revenue reallocated in the 2022 budget as discussed earlier in this budget document.

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 agreement was refinanced in 2014 but kept the same maturity date. The lease purchase payments were funded by the General Fund and were paid off in 2018.

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. The lease purchase agreement for Lima Plaza was refinanced in December of 2021 for \$5.6 million and will have the same maturity date of 2030.

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.

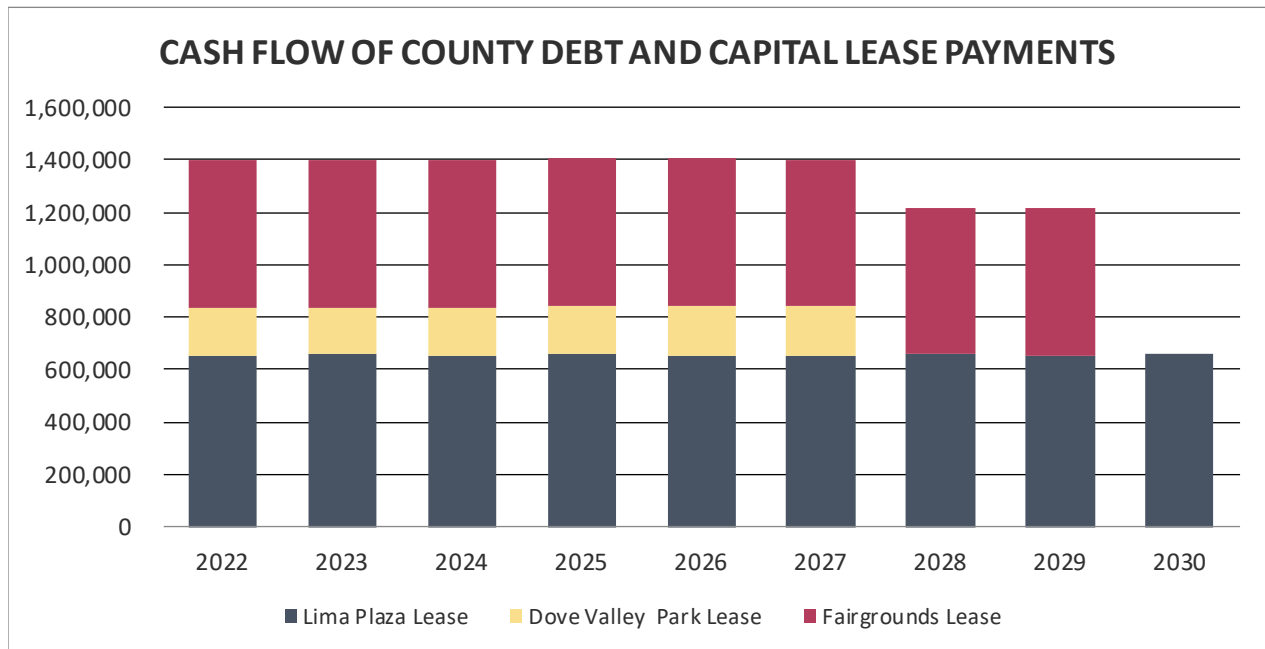
Arapahoe County Water and Wastewater Public Improvement District Bonds

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. These bonds were refunded in 2019. The series 2019 bonds were issued with lower debt service payments in the amount of \$53,120,000 with the same maturity date. The Standard & Poor’s AA- rating was reaffirmed.

COUNTY DEBT AND CAPITAL LEASE PAYMENT SCHEDULE

Year	Lima Plaza Lease	Dove Valley Park Lease	Fairgrounds Lease	Totals
2022	656,613	179,880	559,900	1,396,393
2023	657,610	181,636	559,900	1,399,145
2024	655,683	183,415	559,900	1,398,998
2025	658,698	185,219	559,900	1,403,817
2026	656,598	187,047	559,900	1,403,544
2027	654,440	186,648	559,900	1,400,988
2028	657,224		559,900	1,217,124
2029	654,893		559,900	1,214,793
2030	657,504			657,504
	\$5,909,262	\$1,103,844	\$4,479,200	\$11,492,306



OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2022 Principal Balance	2022 Principal Payments	2022 Interest Payments	12/31/2022 Principal Balance
<u>Arapahoe County Government</u>							
Capital Lease Obligations:							
Lease Purchase Agreement for the Lima Plaza County Complex.	2021	2030	\$ 5,585,000	\$ 5,585,000	\$ 595,000	\$ 61,613	\$ 4,990,000
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	\$ 2,600,000	\$ 1,091,406	\$ 176,245	\$ 3,635	\$ 915,161
Lease Purchase Agreement to expand County fairgrounds. (Note: Payments made from Conservation Trust Fund revenues.)	2014	2029	\$ 6,720,544	\$ 3,981,040	\$ 449,855	\$ 110,045	\$ 3,531,185
Arapahoe County Government							
Total Capital Lease Obligations			\$ 57,015,369	\$ 10,657,447	\$ 1,221,100	\$ 175,293	\$ 9,436,347
<u>Arapahoe County Water & Wastewater Public Improvement District</u>							
General Obligation Bonds:							
General Obligation Bonds issued to purchase water rights for the District.	2019	2039	\$ 56,075,000	\$ 51,710,000	\$ 565,000	\$ 1,669,094	\$ 51,145,000
Loan Agreement with Colorado Water Resource and Power Development Authority revenue bond program for drinking water improvements.	2006	2022	\$ 16,049,975	\$ 1,331,951	\$ 1,331,951	\$ 48,150	\$ -
General Obligation Bonds for water and wastewater capital improvements	2015	2035	\$ 25,930,000	\$ 25,085,000	\$ 135,000	\$ 992,806	\$ 24,950,000
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	\$ 45,875,000	\$ 2,585,000	\$ 1,318,125	\$ 43,290,000
Arapahoe County Water & Wastewater Public Improvement District							
Total General Obligation Bonds			\$157,074,975	\$124,001,951	\$4,616,951	\$4,028,175	\$119,385,000

DEBT AND LEASE SCHEDULES

FAIRGROUNDS EXPANSION CAPITAL LEASE SCHEDULE

Year	Principal	Interest	Total Annual Payment
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	\$3,981,040.38	\$498,159.62	\$4,479,200.00

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
2022	176,244.91	3,634.80	179,879.71
2023	178,614.50	3,021.17	181,635.67
2024	181,015.96	2,399.31	183,415.27
2025	183,449.69	1,769.08	185,218.77
2026	185,916.16	1,130.38	187,046.54
2027	186,164.95	483.09	186,648.04
Total	<u>\$1,091,406.17</u>	<u>\$12,437.83</u>	<u>\$1,103,844.00</u>

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, 2021	

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, 2021 is 0.24%.

**LIMA PLAZA
CAPITAL LEASE SCHEDULE**

Year	Principal	Interest	Total Annual Payment
2022	595,000.00	61,613.10	656,613.10
2023	600,000.00	57,609.56	657,609.56
2024	605,000.00	50,682.56	655,682.56
2025	615,000.00	43,697.82	658,697.82
2026	620,000.00	36,597.66	656,597.66
2027	625,000.00	29,439.76	654,439.76
2028	635,000.00	22,224.12	657,224.12
2029	640,000.00	14,893.06	654,893.06
2030	650,000.00	7,504.26	657,504.26
Total	\$5,585,000.00	\$324,261.90	\$5,909,261.90

Size of Original Issue (May 19, 2011)	\$9,650,000
Size of 2021 Refunding (December 1, 2021)	\$5,585,000
Last Payment	2030
Average Interest Rate	1.15%

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. This lease purchase agreement was refinanced in 2021 and will have the same maturity of 2030.

The annual debt service payments are funded by a transfer from the General Fund, which is partially reimbursed by the departments occupying this location. The County is researching potentially refinancing the lease purchase agreement for Lima Plaza.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
REFUNDING BONDS - SERIES 2015**

Date	Principal	Interest	Total Annual Payment
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	\$25,085,000.00	\$10,198,556.32	\$35,283,556.32

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 2019A**

Year	Administrative			Total Annual Payment
	Principal	Fee	Interest	
2022	1,331,950.73	48,149.96	0.00	1,380,100.69
Total	\$1,331,950.73	\$48,149.96	\$0.00	\$1,380,100.69

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. The Series 2006B bonds were refunded in 2019 and will still have a maturity date of 2022.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2019**

Year	Principal	Interest	Total
2022	565,000.00	1,669,093.76	2,234,093.76
2023	595,000.00	1,640,843.76	2,235,843.76
2024	615,000.00	1,611,093.76	2,226,093.76
2025	870,000.00	1,580,343.76	2,450,343.76
2026	870,000.00	1,536,843.76	2,406,843.76
2027	950,000.00	1,493,343.76	2,443,343.76
2028	1,015,000.00	1,445,843.76	2,460,843.76
2029	1,090,000.00	1,395,093.76	2,485,093.76
2030	1,160,000.00	1,340,593.76	2,500,593.76
2031	1,190,000.00	1,282,593.76	2,472,593.76
2032	1,145,000.00	1,223,093.76	2,368,093.76
2033	1,420,000.00	1,165,843.76	2,585,843.76
2034	1,865,000.00	1,135,668.76	3,000,668.76
2035	2,295,000.00	1,093,706.26	3,388,706.26
2036	8,550,000.00	1,039,200.00	9,589,200.00
2037	8,830,000.00	825,450.00	9,655,450.00
2038	9,170,000.00	560,550.00	9,730,550.00
2039	9,515,000.00	285,450.00	9,800,450.00
Total	\$51,710,000.00	\$22,324,650.14	\$74,034,650.14

Size of Issue (December 19, 2019)	\$53,120,000
Last Payment	2039
Average Interest Rate	3.05%

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. These bonds were refunded in 2019 to take advantage of lower interest rates that resulted in lower debt service payments. The 2019 issue was in the amount of \$53,120,000 and has the same maturity date.

**ARAPAHOE COUNTY WATER AND WASTEWATER
PUBLIC IMPROVEMENT DISTRICT
GENERAL OBLIGATION REFUNDING BONDS - SERIES 2012**

Year	Principal	Interest	Total Annual Payment
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	\$45,875,000.00	\$9,230,237.50	\$55,105,237.50

Size of Original Issue (April 1, 2002)	\$63,870,000.00
Size of 2012 Refunding (September 13, 2012)	\$59,020,000.00
Last Payment	2032
Average Interest Rate of the 2012 Refunding	2.97%

The Arapahoe County Water & Wastewater Public Improvement District issued General Obligation Bonds on April 1, 2002. Series A bonds were issued in the amount of \$32,975,000 for the construction of various water, sewer and storm sewer facilities. Series B bonds were issued to refinance the debt of the Arapahoe Water & Sanitation District.

The Series 2002A and 2002B General Obligation Bonds were refunded on September 13, 2012 to take advantage of lower interest rates that resulted in lower debt service payments. The 2012 bonds were issued in the amount of \$59,020,000. The final maturity date was not changed.

Expenditure Detail					
Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Administrative Services					
Capital Expenditure Fund					
Administration	5,038,416	5,571,098	6,564,110	6,564,435	3,816,060
Total Capital Expenditure Fund	5,038,416	5,571,098	6,564,110	6,564,435	3,816,060
Central Services Fund					
General Administration	1,127,674	965,314	1,155,000	1,202,255	1,155,000
Total Central Services Fund	1,127,674	965,314	1,155,000	1,202,255	1,155,000
Communication Network Replacement Fund					
Comm. Net Replacement	110,699	208,168	284,920	49,166	122,025
Total Communication Network Replacement Fund	110,699	208,168	284,920	49,166	122,025
Conservation Trust Fund					
Conservation Trust	559,900	559,900	2,154,549	559,900	559,900
Total Conservation Trust Fund	559,900	559,900	2,154,549	559,900	559,900
Developmental Disability Fund					
Developmental Disabilities	10,418,221	12,062,622	12,229,947	12,169,609	13,124,383
Total Developmental Disability Fund	10,418,221	12,062,622	12,229,947	12,169,609	13,124,383
General Fund					
General Administration	18,108,729	19,416,090	21,734,358	21,236,776	13,707,860
Total General Fund	18,108,729	19,416,090	39,234,358	22,346,501	13,707,860
Grant Fund					
General Administration	-	-	-	6,546,323	-
Total Grant Fund	-	114,569,892	83,360,204	11,203,548	-
Lease Purchase Agreement Fund					
Debt And Lease Payments	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Total Lease Purchase Agreement Fund	5,878,328	5,870,234	5,988,161	11,446,251	1,417,259
Water & Wastewater PID Fund					
Debt And Lease Payments	109,996	112,990	117,737	109,706	123,064
Special Taxing Districts	66,215,796	8,517,058	8,585,119	8,581,318	8,651,826
Total Water & Wastewater PID Fund	66,325,793	8,630,048	8,702,856	8,691,024	8,774,890
Total Administrative Services	107,567,760	167,853,366	159,674,105	80,779,012	42,677,377
Assessor's Office					
Central Services Fund					
Assessor Administration	176,268	175,158	-	-	-
Total Central Services Fund	176,268	175,158	-	-	-
General Fund					
Appraisal	23,922	50	-	118	-
Assessor Administration	5,433,102	5,616,526	5,877,995	5,631,262	6,173,682
Total General Fund	5,457,023	5,616,576	5,877,995	5,631,380	6,173,682
Total Assessor's Office	5,633,291	5,791,734	5,877,995	5,631,380	6,173,682
Board of County Commissioners					
General Fund					
Commissioners	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963
Total General Fund	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963
Total Board of County Commissioners	1,122,808	1,108,742	1,229,420	1,153,763	1,216,963
Clerk & Recorder's Office					

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Central Services Fund					
Clerk & Recorder Admin	31,773	-	-	-	-
Elections	-	134,400	2,342,500	-	-
Motor Vehicle	-	225,000	-	-	-
Total Central Services Fund	31,773	359,400	2,342,500	-	-
Electronic Filing Technology Fund					
Recording	144,799	183,943	741,233	340,533	160,000
Total Electronic Filing Technology Fund	144,799	183,943	741,233	340,533	160,000
General Fund					
Clerk & Recorder Admin	1,332,161	1,369,475	1,666,588	1,523,570	1,657,485
Elections	1,771,726	4,779,311	2,503,684	2,121,554	3,987,990
Motor Vehicle	6,393,838	6,084,128	6,528,644	6,226,848	6,641,093
Recording	808,430	779,872	829,785	899,814	845,073
Total General Fund	10,306,155	13,012,786	11,528,701	10,771,786	13,131,641
Total Clerk & Recorder's Office	10,482,727	13,556,129	14,612,434	11,112,320	13,291,641
Commissioners' Office					
Central Services Fund					
Communication Services Administration	7,071	-	-	-	61,000
Total Central Services Fund	7,071	-	-	-	61,000
General Fund					
Administrative Support Services	630,484	661,355	676,609	527,329	736,373
Communication Services Administration	1,423,715	1,813,899	2,171,467	2,081,771	2,374,193
Total General Fund	2,054,199	2,475,254	2,848,076	2,609,100	3,110,566
Open Space Sales Tax Fund					
Communication Services - Open Space	76,525	88,091	104,360	104,624	124,272
Total Open Space Sales Tax Fund	76,525	88,091	104,360	104,624	124,272
Total Commissioners' Office	2,137,794	2,563,345	2,952,436	2,713,724	3,295,838
Community Resources					
Arapahoe County Fair					
Cooperative Extension	25,599	15,626	-	(170)	-
Total Arapahoe County Fair	25,599	15,626	-	(170)	-
Arapahoe/Douglas Works Fund					
Arapahoe/Douglas Works!	9,212,742	8,172,357	14,136,608	10,842,245	21,114,303
Total Arapahoe/Douglas Works Fund	9,212,742	8,172,357	14,136,608	10,842,245	21,114,303
Community Development Fund					
Housing & Comm Dev Svcs	1,684,309	2,016,583	5,334,609	1,689,712	5,196,449
Total Community Development Fund	1,684,309	2,016,583	5,334,609	1,689,712	5,196,449
General Fund					
Arap Co Cultural Council	122	2,105	1,000	1,090	1,000
Community Resources Administration	1,088,861	756,441	483,250	460,102	1,002,585
Cooperative Extension	607,248	563,657	-	(17,293)	-
Homemakers	377,905	334,947	400,349	294,742	310,370
Judicial Services	1,899,101	2,051,060	2,136,588	2,113,514	2,207,759
Veteran Services	179,896	181,008	268,818	268,338	295,164
Total General Fund	4,153,133	3,889,217	3,290,005	3,120,493	3,816,878
Grant Fund					
Homemakers	1,008,819	890,507	1,841,001	1,188,643	1,701,459
Judicial Services	6,484,313	7,110,828	7,094,504	4,757,669	7,121,212
Weatherization	2,469,814	2,256,422	3,619,232	2,512,483	3,526,926
Total Grant Fund	9,962,946	10,257,757	12,554,737	8,458,795	12,349,597

Expenditure Detail					
Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Total Community Resources	25,038,728	24,351,541	35,315,959	24,111,075	42,477,227
Coroner's Office					
Central Services Fund					
Coroner	35,656	-	-	-	51,850
Total Central Services Fund	35,656	-	-	-	51,850
General Fund					
Coroner	1,842,014	1,940,761	1,927,769	1,997,786	2,609,963
Total General Fund	1,842,014	1,940,761	1,927,769	1,997,786	2,609,963
Total Coroner's Office	1,877,671	1,940,761	1,927,769	1,997,786	2,661,813
County Attorney					
General Fund					
Board Of Equalization	46,273	12,972	60,550	38,279	60,621
County Attorney Admin	2,587,600	2,724,621	2,713,487	2,686,933	2,874,133
Risk Management Division	273,134	248,516	334,605	298,010	351,830
Total General Fund	2,907,007	2,986,108	3,108,642	3,023,222	3,286,584
Self Insurance Liability Fund					
County Attorney Admin	1,643,550	1,737,788	2,621,250	2,505,301	1,900,050
Total Self Insurance Liability Fund	1,643,550	1,737,788	2,621,250	2,505,301	1,900,050
Workers Compensation Fund					
County Attorney Admin	2,459,281	443,975	1,522,361	1,083,207	1,522,361
Total Workers Compensation Fund	2,459,281	443,975	1,522,361	1,083,207	1,522,361
Total County Attorney	7,009,838	5,167,871	7,252,253	6,611,731	6,708,995
Public Works & Development					
Capital Expenditure Fund					
Support Services Division	62,000	43,600	122,642	9,760	-
Total Capital Expenditure Fund	62,000	43,600	122,642	9,760	-
Central Services Fund					
Building	31,773	-	66,911	29,911	34,500
Planning	-	37,170	19,270	19,902	-
Road & Bridge	2,556,750	970,621	3,625,851	1,848,594	1,876,800
Support Services Division	-	-	75,400	-	34,500
Total Central Services Fund	2,588,523	1,007,791	3,787,432	1,898,407	1,945,800
General Fund					
Building	2,173,258	2,220,041	2,497,882	2,396,190	2,559,197
Engineering Services	1,051,191	1,194,706	1,340,818	1,213,826	1,429,312
Planning	1,944,059	2,069,016	2,286,596	2,152,585	2,571,950
Support Services Division	1,768,910	1,826,104	2,148,653	2,004,732	2,197,141
Transportation	1,420,152	1,608,599	2,272,428	2,255,050	1,773,843
Total General Fund	8,357,570	8,918,466	10,546,377	10,022,381	10,531,443
Infrastructure Fund					
Projects - 2018	-	-	-	8,554	-
Transportation	4,683,790	21,093,243	63,317,722	10,049,220	3,728,000
Total Infrastructure Fund	4,683,790	21,093,243	63,317,722	10,057,774	3,728,000
Open Space Sales Tax Fund					
Support Services Division	-	-	-	197	-
Total Open Space Sales Tax Fund	-	-	-	197	-
Road & Bridge Fund					
Road & Bridge	16,441,128	16,285,348	16,645,189	15,465,533	19,248,830
Total Road & Bridge Fund	16,441,128	16,285,348	16,645,189	15,465,533	19,248,830

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Total Public Works & Development	32,133,011	47,348,448	94,419,362	37,454,052	35,454,073
Open Spaces					
Arapahoe County Fair					
Arapahoe County Fair	576,914	27,852	917,875	776,464	592,900
Total Arapahoe County Fair	576,914	27,852	917,875	776,464	592,900
Cash In Lieu Fund					
Cash in Lieu	-	90,000	1,772,936	2,824	-
Total Cash In Lieu Fund	-	90,000	1,772,936	2,824	-
Central Services Fund					
Heritage	-	30,774	9,560	9,560	-
Maintenance	29,006	42,076	78,772	78,772	-
Total Central Services Fund	29,006	72,849	88,332	88,332	-
General Fund					
Administration	43,496	44,155	631,400	562,591	609,624
Total General Fund	43,496	44,155	631,400	562,591	609,624
Open Space Sales Tax Fund					
Administration	1,497,155	795,606	4,515,145	885,264	1,303,119
Grants	4,963,279	3,715,704	12,297,827	2,466,258	4,449,493
Heritage	1,598,398	1,173,559	3,463,906	1,434,842	1,980,244
Maintenance	834,569	958,051	3,056,042	752,651	3,703,832
Projects & Acquisitions	9,594,459	7,668,302	33,916,213	3,558,821	7,415,822
Shareback	15,607,200	16,038,213	14,243,470	4,054,699	18,539,555
Total Open Space Sales Tax Fund	34,095,061	30,349,433	71,492,603	13,152,535	37,392,065
Recreation District Fund					
Administration	573,601	646,603	671,895	614,843	714,726
Heritage	-	-	-	-	6,500
Maintenance	963,571	522,749	694,209	538,347	975,425
Total Recreation District Fund	1,537,172	1,169,352	1,366,104	1,153,190	1,696,651
Total Open Spaces	36,281,648	31,753,642	76,269,250	15,735,936	40,291,240
District Attorney					
General Fund					
District Attorney	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Total General Fund	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Total District Attorney	15,504,764	15,935,012	16,176,209	16,152,336	16,876,033
Finance					
General Fund					
Accounting Division	1,155,220	1,246,183	1,435,594	1,307,484	1,420,614
Budget Division	496,116	364,122	508,545	354,933	563,050
Finance Administration	266,265	350,464	346,169	315,295	372,671
Purchasing Division	532,615	495,743	523,511	471,114	564,178
SAP Division	916,342	1,077,075	998,842	937,972	980,561
Total General Fund	3,366,559	3,533,588	3,812,661	3,386,796	3,901,074
Open Space Sales Tax Fund					
Accounting Division - Open Space	42,690	40,149	54,716	51,955	55,773
Total Open Space Sales Tax Fund	42,690	40,149	54,716	51,955	55,773
Total Finance	3,409,249	3,573,737	3,867,377	3,438,752	3,956,847
Tri County Health					

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
General Fund					
Tri-County Health	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297
Total General Fund	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297
Total Tri County Health	4,945,554	5,090,666	5,157,612	5,157,612	5,221,297
Aid to Agencies					
General Fund					
Healthcare Grants	749,985	750,017	750,017	750,017	639,603
Other Grant Requests	19,407	-	-	-	528,897
Social Program Grants	878,714	853,841	929,484	904,492	511,000
Total General Fund	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500
Total Aid to Agencies	1,648,106	1,603,858	1,679,501	1,654,509	1,679,500
Human Resources					
Employee Flex Plan Fund					
Human Resources Admin.	937,729	932,508	875,795	901,425	1,001,382
Total Employee Flex Plan Fund	937,729	932,508	875,795	901,425	1,001,382
General Fund					
Human Resources Admin.	2,110,601	2,217,944	2,306,854	2,306,878	2,361,109
Human Resources Training	220,401	172,592	454,525	340,534	333,189
Total General Fund	2,331,002	2,390,536	2,761,379	2,647,412	2,694,298
Self Insurance Fund					
Human Resources Admin.	1,592,504	1,450,099	1,880,944	1,455,626	1,924,800
Total Self Insurance Fund	1,592,504	1,450,099	1,880,944	1,455,626	1,924,800
Total Human Resources	4,861,235	4,773,143	5,518,118	5,004,463	5,620,480
Information Technology					
Capital Expenditure Fund					
Administration	597,503	578,126	1,157,851	464,824	300,000
Total Capital Expenditure Fund	597,503	578,126	1,157,851	464,824	300,000
Central Services Fund					
Infrastructure & Ops	1,416,126	541,602	665,254	102,748	60,510
Total Central Services Fund	1,416,126	541,602	665,254	102,748	60,510
General Fund					
Administration	1,343,140	943,176	1,470,135	1,123,552	1,103,415
Business Apps Div.	4,513,771	4,475,039	5,487,677	5,436,442	5,643,801
Business Relationship	1,967,632	2,148,275	2,116,155	2,202,876	2,246,026
Infrastructure & Ops	5,958,794	6,935,006	7,038,170	6,862,206	7,531,261
Total General Fund	13,783,337	14,501,496	16,112,137	15,625,076	16,524,503
Total Information Technology	15,796,967	15,621,225	17,935,242	16,192,649	16,885,013
Sheriff's Office					
Arap Law Enforcement Authority Dist Fund					
ACSO Pbl Sfty Bureau	8,415,989	9,112,663	9,372,061	9,213,040	9,597,026
Total Arap Law Enforcement Authority Dist Fund	8,415,989	9,112,663	9,372,061	9,213,040	9,597,026
Capital Expenditure Fund					
ACSO General Admin	1,073,253	325,834	1,906,205	1,343,106	300,000
ACSO Support Services	-	-	-	-	600,000
Detention-Adm Bureau	3,065,088	154,983	510,900	505,418	-
Total Capital Expenditure Fund	4,138,342	480,817	2,417,105	1,848,524	900,000
Central Services Fund					
ACSO General Admin	32,866	45,043	25,329	25,329	-

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
ACSO Pbl Sfty Bureau	1,741,757	2,578,195	1,839,911	1,354,742	1,423,600
ACSO Support Services	281,326	185,176	169,310	144,646	112,200
Detention-Adm Bureau	221,906	59,092	868,126	413,850	356,200
Total Central Services Fund	2,277,856	2,867,506	2,902,676	1,938,567	1,892,000
Forfeited Property Fund					
ACSO General Admin	-	60,136	56,319	20,806	15,391
ACSO Pbl Sfty Bureau	-	114,864	44,609	-	44,609
Total Forfeited Property Fund	-	175,000	100,928	20,806	60,000
General Fund					
ACSO General Admin	979,024	969,945	890,955	1,039,064	945,644
ACSO Pbl Sfty Bureau	26,215,926	28,714,589	30,390,560	29,660,739	30,674,671
ACSO Support Services	12,956,260	12,315,512	12,677,885	12,296,850	12,903,181
Detention-Adm Bureau	47,249,403	48,491,783	50,700,745	48,173,691	50,945,172
Total General Fund	87,400,613	90,491,828	94,660,145	91,170,345	95,468,668
Grant Fund					
ACSO General Admin	590,711	918,607	1,261,463	675,745	927,545
Total Grant Fund	590,711	918,607	1,261,463	675,745	927,545
Homeland Security Fund					
Homeland Security Grants	634,008	1,212,050	3,203,931	1,757,409	499,262
Total Homeland Security Fund	634,008	1,212,050	3,203,931	1,757,409	499,262
Sheriff's Commissary Fund					
ACSO General Admin	1,118,995	958,593	2,427,284	1,011,899	1,310,080
Total Sheriff's Commissary Fund	1,118,995	958,593	2,427,284	1,011,899	1,310,080
Total Sheriff's Office	104,576,513	106,217,066	116,345,593	107,636,334	110,654,581
Strategy & Performance					
General Fund					
Strategy & Performance	372,248	336,961	479,588	339,048	499,569
Total General Fund	372,248	336,961	479,588	339,048	499,569
Total Strategy & Performance	372,248	336,961	479,588	339,048	499,569
Facilities & Fleet Management					
Building Maintenance Fund					
Bldg. & Grounds Maint	2,061,750	2,095,291	2,406,151	1,872,412	2,738,269
Total Building Maintenance Fund	2,061,750	2,095,291	2,406,151	1,872,412	2,738,269
Capital Expenditure Fund					
Administration	3,274,093	8,904,063	8,430,913	2,538,935	4,450,000
Total Capital Expenditure Fund	3,274,093	8,904,063	8,430,913	2,538,935	4,450,000
Central Services Fund					
Administration	45,858	-	64,000	54,863	-
Bldg. & Grounds Maint	101,272	98,624	40,000	39,201	41,000
Fleet Services	26,016	-	336,000	28,135	-
Project Management Office	-	-	-	-	42,375
Total Central Services Fund	173,146	98,624	440,000	122,199	83,375
General Fund					
Administration	591,902	582,733	687,069	740,995	669,229
Bldg. & Grounds Maint	6,265,038	6,528,944	6,465,221	6,363,149	6,855,872
Custodial Services	-	-	-	74	-
Fleet Services	2,677,246	2,622,927	2,863,777	2,847,515	2,816,336
Office Services	341,570	336,696	-	(7,762)	445
Project Management Office	797,093	796,317	862,750	878,319	872,851
Total General Fund	10,672,850	10,867,617	10,878,817	10,822,288	11,214,733

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Total Facilities & Fleet Management	16,181,839	21,965,596	22,155,881	15,355,834	18,486,377
Treasurer's Office					
General Fund					
Public Trustee	-	300,207	251,999	229,739	262,591
Treasurer Administration	2,072,127	1,957,827	2,359,615	2,050,744	2,372,683
Total General Fund	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274
Total Treasurer's Office	2,072,127	2,258,035	2,611,614	2,280,483	2,635,274
Human Services					
Social Services Fund					
Administrative Services	1,374,909	1,655,062	1,653,130	1,389,998	1,234,582
Child & Family Services	27,761,290	30,373,431	30,855,481	27,504,352	-
Child and Adult Protection Services	-	-	-	768,630	31,739,597
Child Support Enforcement	5,373,927	5,191,334	-	(153,301)	142,420
Community and Child Support Services	-	-	31,426,519	30,140,751	32,638,560
Community Support Svcs	22,016,977	23,082,329	27,358	(418,808)	58,467
Finance and Administration	1,315,408	1,385,701	1,571,181	1,517,486	1,628,487
Human Services Legal	3,272,253	3,531,060	3,687,375	3,678,073	3,848,574
Operations Division	2,099,880	2,099,100	2,308,666	2,107,095	2,886,707
Total Social Services Fund	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394
Total Human Services	63,214,645	67,318,017	71,529,710	66,534,277	74,177,394
Total Arapahoe County Expenditures	461,868,520	546,128,894	662,987,428	427,047,077	450,941,214

Staffing Detail					
Office/Department/Fund/Division (Amounts in FTE)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Assessor's Office					
General Fund					
Assessor Administration	63.00	64.00	64.00	64.00	64.00
Total General Fund	63.00	64.00	64.00	64.00	64.00
Total Assessor's Office	63.00	64.00	64.00	64.00	64.00
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	-	-	-	-	-
Total General Fund	-	-	-	-	-
Total BOCC Administration	-	-	-	-	-
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	92.00	92.00	92.00	92.00	92.00
Recording	12.00	12.00	12.00	12.00	12.00
Total General Fund	128.50	128.50	128.50	128.50	128.50
Total Clerk & Recorder's Office	128.50	128.50	128.50	128.50	128.50
Commissioners' Office					
General Fund					
Administrative Support Services	4.00	4.00	4.00	4.00	4.00
Communication Services Administration	11.00	11.00	14.00	14.00	15.00
Total General Fund	15.00	15.00	18.00	18.00	19.00
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 Commissioners' Office	16.00	16.00	19.00	19.00	20.00
Community Resources					
Arapahoe/Douglas Works Fund					
Arapahoe/Douglas Works!	98.00	98.00	98.00	98.00	98.00
Total Arapahoe/Douglas Works Fund	98.00	98.00	98.00	98.00	98.00
Community Development Fund					
Housing & Comm Dev Svcs	3.50	3.50	5.50	5.50	5.50
Total Community Development Fund	3.50	3.50	5.50	5.50	5.50
General Fund					
Community Resources Administration	9.50	9.50	9.50	9.50	9.50
Cooperative Extension	5.00	5.00	-	-	-
Homemakers	4.00	4.00	4.00	4.00	4.00
Judicial Services	25.50	26.50	26.50	26.50	26.50
Veteran Services	2.75	3.75	3.75	3.75	3.75
Total General Fund	46.75	48.75	43.75	43.75	43.75

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Grant Fund					
Homemakers	8.50	8.50	8.50	8.50	8.50
Judicial Services	2.50	2.50	2.50	2.50	2.50
Weatherization	26.00	26.00	26.00	26.00	26.00
Total Grant Fund	37.00	37.00	37.00	37.00	37.00
Total Community Resources	185.25	187.25	184.25	184.25	184.25
Coroner's Office					
General Fund					
Coroner	14.00	14.00	14.00	14.00	18.00
Total General Fund	14.00	14.00	14.00	14.00	18.00
Total Coroner's Office	14.00	14.00	14.00	14.00	18.00
County Attorney					
General Fund					
Board Of Equalization	-	-	-	-	-
County Attorney Admin	17.00	17.00	17.00	17.00	17.00
Risk Management Division	4.00	4.00	4.00	4.00	4.00
Total General Fund	21.00	21.00	21.00	21.00	21.00
Total County Attorney	21.00	21.00	21.00	21.00	21.00
Public Works & Development					
General Fund					
Building	20.00	21.00	23.00	23.00	23.00
Engineering Services	12.50	12.50	13.00	13.00	13.00
Mapping	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Planning	18.00	19.00	19.00	19.00	19.00
Support Services Division	16.00	16.00	16.00	16.00	16.00
Traffic	-	-	-	-	-
Transportation	10.00	10.00	10.00	10.00	10.00
Total General Fund	76.50	78.50	81.00	81.00	81.00
Road & Bridge Fund					
Road & Bridge	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	134.50	136.50	139.00	139.00	139.00
Open Spaces					
General Fund					
Administration	1.00	1.00	6.00	6.00	5.00
Total General Fund	1.00	1.00	6.00	6.00	5.00
Open Space Sales Tax Fund					
Administration	5.00	6.00	6.00	6.00	6.00
Heritage	10.50	10.50	10.50	10.50	10.50
Maintenance	6.50	6.50	6.50	6.50	6.50
Open Spaces	-	-	-	-	-
Total Open Space Sales Tax Fund	22.00	23.00	23.00	23.00	23.00
Recreation District Fund					
Administration	5.00	5.00	5.00	5.00	5.00
Open Spaces	-	-	-	-	-
Total Recreation District Fund	5.00	5.00	5.00	5.00	5.00
Total Open Spaces	28.00	29.00	34.00	34.00	33.00

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
Finance					
General Fund					
Accounting Division	12.50	12.50	12.50	12.50	12.50
Budget Division	4.00	4.00	4.00	4.00	4.00
Finance Administration	1.00	1.00	1.00	1.00	1.00
Purchasing Division	5.00	5.00	5.00	5.00	5.00
SAP Division	7.00	7.00	7.00	7.00	7.00
Total General Fund	29.50	29.50	29.50	29.50	29.50
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	30.00	30.00	30.00	30.00	30.00
Human Resources					
General Fund					
Human Resources Admin.	16.00	16.00	16.00	16.00	16.00
Total General Fund	16.00	16.00	16.00	16.00	16.00
Total Human Resources	16.00	16.00	16.00	16.00	16.00
Information Technology					
General Fund					
Administration	3.00	3.00	3.00	3.00	3.00
Business Apps Div.	26.00	26.00	26.00	26.00	26.00
Business Relationship	16.00	16.00	16.00	16.00	16.00
Infrastructure & Ops	27.00	28.00	28.00	28.00	28.00
Total General Fund	72.00	73.00	73.00	73.00	73.00
Total Information Technology	72.00	73.00	73.00	73.00	73.00
Sheriff's Office					
Arap Law Enforcement Authority Dist Fund					
ACSO Pbl Sfty Bureau	64.00	67.00	67.00	67.00	67.00
Total Arap Law Enforcement Authority Dist Fund	64.00	67.00	67.00	67.00	67.00
General Fund					
ACSO General Admin	4.00	4.00	4.00	4.00	4.00
ACSO Pbl Sfty Bureau	205.25	207.25	221.25	221.25	221.75
ACSO Support Services	108.50	109.50	112.50	112.50	112.50
Detention-Adm Bureau	395.25	405.25	406.00	406.00	408.50
Total General Fund	713.00	726.00	743.75	743.75	746.75
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	790.75	806.75	824.50	824.50	827.50
Strategy & Performance					

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2019 Actual	2020 Actual	2021 Amended Budget	2021 Estimate	2022 Adopted Budget
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	4.00	4.00	4.37	4.37	4.37
Bldg. & Grounds Maint	73.50	73.50	73.50	73.50	73.50
Fleet Services	20.40	20.40	20.40	20.40	20.40
Office Services	5.00	5.00	1.00	1.00	1.00
Project Management Office	6.00	6.00	6.00	6.00	6.00
Total General Fund	108.90	108.90	105.27	105.27	105.27
Total Facilities & Fleet Management	108.90	108.90	105.27	105.27	105.27
Treasurer's Office					
General Fund					
Public Trustee	-	3.00	3.00	3.00	3.00
Treasurer Administration	22.00	22.00	22.00	22.00	22.00
Total General Fund	22.00	25.00	25.00	25.00	25.00
Total Treasurer's Office	22.00	25.00	25.00	25.00	25.00
Human Services					
Social Services Fund					
Administrative Services	8.00	8.00	8.00	8.00	8.00
Child & Family Services	286.50	286.50	302.50	302.50	302.50
Child Support Enforcement	58.00	58.00	58.00	58.00	-
Community and Child Support Services	-	-	-	-	252.00
Community Support Svcs	191.00	199.00	194.00	194.00	-
Finance and Administration	12.00	13.00	16.00	16.00	16.00
Human Services Legal	27.50	30.00	35.00	35.00	35.00
Operations Division	23.00	23.00	26.00	26.00	26.00
Total Social Services Fund	606.00	617.50	639.50	639.50	639.50
Total Human Services	606.00	617.50	639.50	639.50	639.50
Total Arapahoe County Full-Time Equivalents (FTE)	2,243.90	2,281.40	2,325.02	2,325.02	2,332.02

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Administrative Services			
Capital Expenditure Fund			
Capital Expenditure Fund Transfer	This is to transfer funds from the General Fund to the Capital Expenditure Fund for the funding gap, and to transfer funds to the Infrastructure Fund.	3,728,000	-
Total Capital Expenditure Fund		3,728,000	-
General Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	300,430	-
Caregiver Support	One year pilot of the Caregiver Support benefit plan for employees.	45,000	-
Capital Expenditure Fund Transfer	This is to transfer funds from the General Fund to the Capital Expenditure Fund for the funding gap, and to transfer funds to the Infrastructure Fund.	3,080,220	-
Additional Transfer to Self-Insurance Liability Fund	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums and claim costs.	500,000	-
Tax Incentive Payment Increase	Tax incentive agreements have continued to increase with taxable value as well as the change from 50% incentive to 100% incentive. Over the last several years, the Administrative Services Department has absorbed the difference between the budget and what has been paid out. The amount has become too much for the Department to continue to absorb that variance. This is a request to meet the current obligations, and does not take into account any new, or extended, agreements.	25,000	-
ACJC Courtrooms 1& 2 - Operational Maintenance & Safety Upgrades	Plan and implement maintenance and safety upgrades necessary for public safety and to maintain the County's investment in the facility for the foreseeable future. Previous master planning efforts have recommended that the Courthouses may need to be replaced within the next decade, though funding is not presently likely in that time frame. These upgrades are expected to extend the useful life of the facility toward that time frame and to maintain the facility to a reasonable level of aesthetics and safety.	600,000	-
Strategic Planning Funding	This package provides funding for the continued efforts to implement the Board's strategic plan as well as potential consulting and other work related to the transitions of the health department and the new judicial district.	500,000	-
Utilities Increase	Due to the increased price of gas and propane, the utility budget for County facilities needs to be increased to address these rate spikes.	100,000	-
Total General Fund		5,150,650	-
Total Administrative Services		8,878,650	-
Assessor's Office			
General Fund			
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	1,380	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	193,368	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Market Adjustment (2%)	96,680	-
This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		
Vacancy Savings (2%)	(107,995)	-
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.		
Vacancy Savings (Additional 1.5%)	(81,010)	-
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 1.5% of the department or elected office's personnel budget.		
Total General Fund	102,423	-
Total Assessor's Office	102,423	-
Clerk & Recorder's Office		
Electronic Filing Technology Fund		
C&R Revenue Budget Adjustment	25,000	-
Adjustments to several revenue accounts to be more in line with the historical trends.		
Total Electronic Filing Technology Fund	25,000	-
General Fund		
Election Contingency	1,474,132	-
This package requests an increase to the Election Contingency expenditures by a total of \$1,400,000 from the General Fund to administer activities directly associated with the 2022 Primary and General Elections. These activities support approximately 455,000 registered voters.		
Ballot Drop Box Replacement Cameras	120,000	-
This package requests an increase to the Election Admin expenditures by a total of \$120,000 from the General Fund to replace end-of-life 24-hour drop box cameras at 35 ballot drop box locations. State law mandates that we have camera with recording 24-hr/day when drop boxes are open (22 days before election). These activities support approximately 455,000 registered voters.		
Health Insurance Increase	2,880	-
The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		
Merit Increase (4%)	310,609	-
A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		
Market Adjustment (2%)	155,295	-
This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		
Vacancy Savings (2%)	(177,685)	-
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.		
Vacancy Savings (Additional 1.5%)	(133,322)	-
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 1.5% of the department or elected office's personnel budget.		
Total General Fund	1,751,909	-
Total Clerk & Recorder's Office	1,776,909	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Commissioners' Office		
Central Services Fund		
Print Shop Equipment Replacement	61,000	-
This is a request to replace an existing offset press that is beyond it's lifecycle with a new direct to plate system. This package is also to request replacing an old offset press with a new digital envelope press.		
Total Central Services Fund	61,000	-
General Fund		
Print Shop Equipment Replacement	8,133	-
This is a request to replace an existing offset press that is beyond it's lifecycle with a new direct to plate system. This package is also to request replacing an old offset press with a new digital envelope press.		
Increased Lobbyist Cost (Anticipated)	58,000	-
The County has retained Romberg & Associates to provide state advocacy services over the past 18 years. Romberg will retire at the end of the year and the County will complete an RFP this fall to select a new vendor. Based on the current market for similar services, staff anticipates any new vendor will result in a significant cost increase.		
DRCOG Membership Increases	55,500	-
Arapahoe County is a member of several regional, statewide, and national organizations that assess dues based on population. This request addresses unbudgeted membership cost increases associated with the Denver Regional Council of Governments, based on new census data and rising operational costs.		
Deferred Compensation	6,840	-
Package to include deferred compensation funding at 4.5% of salary for those eligible.		
Health Insurance Increase	(2,532)	-
The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		
Merit Increase (4%)	66,807	-
A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		
Market Adjustment (2%)	33,402	-
This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		
Vacancy Savings (2%)	(36,614)	-
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.		
Total General Fund	189,536	-
Open Space Sales Tax Fund		
Health Insurance Increase	684	-
The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		
Merit Increase (4%)	3,734	-
A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		
Market Adjustment (2%)	1,867	-
This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		
Total Open Space Sales Tax Fund	6,285	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Total Commissioners' Office	256,821	-
Community Resources		
Arapahoe/Douglas Works Fund		
Colorado Workforce Development Board Grant	1,249,221	-
Innovation, Diversity, & Equity in Apprenticeship (IDEA) Grant	1,485,844	-
Colorado Responds/Recover Colorado Grant	854,232	-
Health Insurance Increase	(9,252)	-
Merit Increase (4%)	285,554	-
Market Adjustment (2%)	142,764	-
Total Arapahoe/Douglas Works Fund	4,008,363	-
Community Development Fund		
Health Insurance Increase	(2,232)	-
Merit Increase (4%)	18,771	-
Market Adjustment (2%)	9,519	-
Total Community Development Fund	26,058	-
General Fund		
Deferred Compensation	6,395	-
Health Insurance Increase	2,856	-
Merit Increase (4%)	127,836	-
Market Adjustment (2%)	63,920	-
Vacancy Savings (2%)	(71,968)	-
Total General Fund	129,039	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Grant Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	1,550	-
Weatherization 2022 Vehicle Replacement	This request is for a replacement vehicle that has reached it's end of life in the Weatherization program. A 4WD replacement is requested to help facilitate emergency no-heat response for Weatherization clients during inclement winter weather.	50,000	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	3,648	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	94,401	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	47,474	-
Total Grant Fund		197,073	-
Total Community Resources		4,360,533	-
Coroner's Office			
Central Services Fund			
Forensic Pathologist Position	At the risk of losing our National Association of Medical Examiners accreditation and the mounting cumulative workload that continues to stretch the capability of our 2 forensic pathologists, this office is requesting an additional forensic pathologist.	51,850	-
Total Central Services Fund		51,850	-
General Fund			
Additional Employees-Medicolegal Death Investigators	Due to the yearly rise in population and caseload the Coroner's Office is requesting two full-time Medicolegal Death Investigators. This office is also requesting that a current Medicolegal Death Investigation position that is part-time transition to full-time. We are also asking to increase our current autopsy technician position from part-time to full-time.	259,996	3.00
Forensic Pathologist Position	At the risk of losing our National Association of Medical Examiners accreditation and the mounting cumulative workload that continues to stretch the capability of our 2 forensic pathologists, this office is requesting an additional forensic pathologist.	312,331	1.00
Additional CME-V3 User Licenses	Request for additional Coroner Medical Examiner -V3 licenses. This will enable all staff handling phones, scenes, and reports to access our VAST software. Due to the limited number of licenses, only a certain amount of staff can be working at one given time.	31,190	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	1,152	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	46,690	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	23,346	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Vacancy Savings (2%)	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.	(25,588)	-
Total General Fund		649,117	4.00
Total Coroner's Office		700,967	4.00
County Attorney			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	10,251	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	9,876	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	106,366	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	53,184	-
Vacancy Savings (2%)	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.	(58,099)	-
Total General Fund		121,578	-
Self Insurance Liability Fund			
Additional Transfer to Self-Insurance Liability Fund	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums and claim costs.	250,000	-
Total Self Insurance Liability Fund		250,000	-
Total County Attorney		371,578	-
Public Works & Development			
Central Services Fund			
Replace 2013 Bobcat Skidsteer	Retiring a 9-year-old skidsteer and replacing it with a new skidsteer to help with asphalt repairs.	82,100	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	376,000	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	321,000	-
Replace 2012 Broce Broom	Routine replacement of a Broce Broom with the same style Broce Broom.	69,000	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	45,900	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	45,900	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Replace 2012 Chevrolet Silverado	Routine replacement of a 10-year old ½ ton pickup truck and to replace it with a fuel efficient ½ ton pickup truck designed for extended operator use of 8+ hours.	45,900	-
Replace 2013 Rubber Tire Roller	Overdue replacement of a 9-year-old asphalt roller.	230,000	-
Replace 2009 Ford F550	Retiring a 13-year old F550 and replacing it with a new F550.	108,000	-
Replace 2012 Caterpillar Soil Compactor	Retirement of a 10-year old soil compactor replacing it with a larger/heavier soil compactor.	258,000	-
Replace 2007 Trail King Tilt Deck Trailer	Retirement of a 15-year old trailer that is no longer being utilized and replacing it with a Tracked Material Stacker.	147,000	-
Replace 1992 Trail King Trailer	Replacement of a 30-year old trailer with the same style trailer.	78,000	-
Replace 2016 Bobcat-Breaker Head	Retirement of a 6-year old Bobcat- breaker head attachment that is no longer being utilized and replacing it with a vibratory plate compactor for our excavator.	7,000	-
Replace 2011 Concrete Saw	Replacement of an 11-year old concrete saw with the same style concrete saw.	20,000	-
Replace 2012 Thermo-Plastic Applicator	Replacement of a 10-year old Thermo-Plastic Applicator with the same style Thermo-Plastic Applicator.	9,000	-
Replace 1995 IMAC Icebuster-Ice Cutter	Retirement of a 17-year old IMAC Icebuster-Ice Cutter attachment that is no longer being utilized and replacing it with a Walk-N-Roll grader attachment.	34,000	-
Replace Pool Vehicle	Requesting to replace this aging pool vehicle that is 17-year old vehicle in less-than-fair condition, driven on a regular basis by various PWD staff.	34,500	-
Replace Vehicle	Requesting to replace an aging asset, which is assigned to the Building Division and driven on a daily basis by a Building Inspector for field inspections work in a variety of development settings.	34,500	-
Total Central Services Fund		1,945,800	-
General Fund			
County Water Supply Study	The purpose of the Water Supply Study is to understand present conditions of water supply and demand, to identify efficiencies that can be achieved, and to take steps through comprehensive planning, development review, and regulatory processes to encourage best management practices for water demand management, water efficiency and water conservation.	288,000	-
Establish After-Hours Inspections Program Budget	In 2021, the BOCC approved a new After-Hours Inspections program. This request is to establish the ongoing revenue and expenditure budget for this program.	21,530	-
Replace Pool Vehicle	Requesting to replace this aging pool vehicle that is 17-year old vehicle in less-than-fair condition, driven on a regular basis by various PWD staff.	5,350	-
Replace Vehicle	Requesting to replace an aging asset, which is assigned to the Building Division and driven on a daily basis by a Building Inspector for field inspections work in a variety of development settings.	5,350	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,038	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	4,596	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	311,112	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	155,553	-
Vacancy Savings (2%)	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.	(169,796)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(127,367)	-
Total General Fund		501,366	-
Infrastructure Fund			
Sidewalk Missing Gap Closures	Please refer to the Capital Improvement Program section for more information.	50,000	-
County-Wide Traffic Safety Improvements	Please refer to the Capital Improvement Program section for more information.	100,000	-
Arapahoe/ Buckley Turn Lanes	Please refer to the Capital Improvement Program section for more information.	200,000	-
ADA Transition Plan	Please refer to the Capital Improvement Program section for more information.	350,000	-
Yale and Holly Corridor Improvements	Please refer to the Capital Improvement Program section for more information.	2,500,000	-
Tempe/Belleview Roundabout	Please refer to the Capital Improvement Program section for more information.	50,000	-
Federal Sidewalk Improvements	Please refer to the Capital Improvement Program section for more information.	53,000	-
Gun Club/Alameda Traffic Signal	Please refer to the Capital Improvement Program section for more information.	75,000	-
Bijou Creek-Byers Master Drainage Plan (MDP)	Please refer to the Capital Improvement Program section for more information.	350,000	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Total Infrastructure Fund		3,728,000	-
Road & Bridge Fund			
Replace 2013 Bobcat Skidsteer	Retiring a 9-year-old skidsteer and replacing it with a new skidsteer to help with asphalt repairs.	25,221	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	185,237	-
Replace 2011 International Tandem Snowplow	Routine replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	122,904	-
Replace 2012 Broce Broom	Routine replacement of a Broce Broom with the same style Broce Broom.	17,845	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	16,402	-
Replace 2007 Chevrolet Silverado	Routine replacement of a 15-year old ¾-ton pickup truck and to downgrade the replacement to a fuel efficient ½-ton pickup truck designed for extended operator use of 8+ hours.	18,781	-
Replace 2012 Chevrolet Silverado	Routine replacement of a 10-year old ½ ton pickup truck and to replace it with a fuel efficient ½ ton pickup truck designed for extended operator use of 8+ hours.	16,822	-
Replace 2013 Rubber Tire Roller	Overdue replacement of a 9-year-old asphalt roller.	79,505	-
Replace 2009 Ford F550	Retiring a 13-year old F550 and replacing it with a new F550.	42,555	-
Replace 2012 Caterpillar Soil Compactor	Retirement of a 10-year old soil compactor replacing it with a larger/heavier soil compactor.	98,526	-
Replace 2007 Trail King Tilt Deck Trailer	Retirement of a 15-year old trailer that is no longer being utilized and replacing it with a Tracked Material Stacker.	122,554	-
Replace 1992 Trail King Trailer	Replacement of a 30-year old trailer with the same style trailer.	19,211	-
Replace 2016 Bobcat-Breaker Head	Retirement of a 6-year old Bobcat- breaker head attachment that is no longer being utilized and replacing it with a vibratory plate compactor for our excavator.	12,397	-
Replace 2011 Concrete Saw	Replacement of an 11-year old concrete saw with the same style concrete saw.	2,666	-
Replace 2012 Thermo-Plastic Applicator	Replacement of a 10-year old Thermo-Plastic Applicator with the same style Thermo-Plastic Applicator.	1,200	-
Replace 1995 IMAC Icebuster-Ice Cutter	Retirement of a 17-year old IMAC Icebuster-Ice Cutter attachment that is no longer being utilized and replacing it with a Walk-N-Roll grader attachment.	4,533	-
Accumulative Lane Miles Years Lost	Road and Bridge is requesting \$2,000,000 in additional funding to our current budget in order to reduce the Lane Mile Years deficiency by 513 lane miles.	2,000,000	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	20,136	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	150,378	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	75,196	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Vacancy Savings (2%)	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.	(85,869)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(64,411)	-
Total Road & Bridge Fund		2,881,789	-
Total Public Works & Development		9,056,955	-
Open Spaces			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	1,552	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(1,764)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	13,290	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	6,647	-
Vacancy Savings (2%)	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.	(7,367)	-
Total General Fund		12,358	-
Open Space Sales Tax Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	3,103	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	(312)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	74,232	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	37,117	-
Total Open Space Sales Tax Fund		114,140	-
Recreation District Fund			
IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	5,375	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	3,103	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	12	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Merit Increase (4%)	15,152	-
Market Adjustment (2%)	7,577	-
Total Recreation District Fund	31,219	-
Total Open Spaces	157,717	-
District Attorney		
General Fund		
Population Adjustment	(105,185)	-
Market Adjustments	237,726	-
Merit Increase	509,962	-
Legislative Unfunded Mandates (Senate Bill 20-217) 1 FTE	81,194	-
Total General Fund	723,697	-
Total District Attorney	723,697	-
Finance		
General Fund		
Deferred Compensation	7,902	-
Health Insurance Increase	5,652	-
Merit Increase (4%)	126,024	-
Market Adjustment (2%)	63,013	-
Vacancy Savings (2%)	(68,195)	-
Total General Fund	134,396	-
Open Space Sales Tax Fund		
Merit Increase (4%)	1,670	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	837	-
Total Open Space Sales Tax Fund		2,507	-
Total Finance		136,903	-
Tri County Health			
General Fund			
TCHD Population Increase	This budget package increases the allocation to Tri-County Health Department by the forecasted increase in population over 2021.	16,664	-
TCHD Per-Capita Increase	Tri-County Health Department is requesting an increase to their funding per-capita rate of 0.99% which would increase the rate from \$7.10 to \$7.17 if approved.	47,021	-
Total General Fund		63,685	-
Total Tri County Health		63,685	-
Human Resources			
General Fund			
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	8,574	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	1,536	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	73,607	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	36,806	-
Vacancy Savings (2%)	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.	(39,382)	-
Total General Fund		81,141	-
Total Human Resources		81,141	-
Information Technology			
Capital Expenditure Fund			
Content Management System and Digital Services	Please refer to the Capital Improvement Program section for more information.	100,000	-
BenefitFocus Replacement (on behalf of HR)	Please refer to the Capital Improvement Program section for more information.	200,000	-
Total Capital Expenditure Fund		300,000	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
Central Services Fund			
CAD Network Firewall Replacements	Replace the Sheriff's Department CAD/E911 Network Firewall Equipment	60,510	-
Total Central Services Fund		60,510	-
General Fund			
CAD Network Firewall Replacements	Replace the Sheriff's Department CAD/E911 Network Firewall Equipment	22,068	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	8,485	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	16,548	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	358,090	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	179,047	-
Vacancy Savings (2%)	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.	(194,275)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(145,724)	-
Total General Fund		244,239	-
Total Information Technology		604,749	-
Sheriff's Office			
Arap Law Enforcement Authority Dist Fund			
PSB - PAT - Unit 9041/ FA 302681 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	4,733	-
PSB - PAT - Unit 5120/ FA 302446 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 5097/ FA 302444 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 5819/ FA 302669 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - PAT - Unit 5252/ FA 302334 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-
PSB - PAT - Unit 5430/ FA 302443 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE	
PSB - PAT - Unit 5274/ FA 301792 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	15,680	-
PSB - PAT - Unit 5028/ FA 301711 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	6,199	-
PSB - PAT - Unit 5825/ FA 302850 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5821/ FA 302858 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5820/ FA 302851 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - Unit 5818/ FA 302719 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	11,466	-
PSB - PAT - BWC Equipment	Request to purchase additional 240 Body Worn Cameras to meet the requirements outlined by SB20-217 and HB21-1250.	(4,699)	-
Add Sergeants to Step Progression	The Sheriff's Office is requesting to move the Sergeants to the step structure for their salaries.	41,627	-
Eliminate L02 level from Step Structure	This request is to eliminate the L02 grade in the step structure.	43,407	-
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.	17,232	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	24,106	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.	37,504	-
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.	71,952	-
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.	141,508	-
Vacancy Savings (2%)	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.	(144,703)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.	(108,516)	-
Total Arap Law Enforcement Authority Dist Fund		274,256	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Capital Expenditure Fund		
Lenco Bearcat Please refer to the Capital Improvement Program section for more information.	300,000	-
Restrictive Housing Mandate - HB21-1211 Please refer to the Capital Improvement Program section for more information.	600,000	-
Total Capital Expenditure Fund	900,000	-
Central Services Fund		
PSB - PAT - Unit 9888/ FA 302885 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - INV - Unit 9240/ FA 302156 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	31,600	-
PSB - INV - Unit 9376/ FA 301985 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	45,800	-
SSB-OPS-Unit 5335/FA 302438 - Upgrade To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	25,600	-
PSB - INV - Unit 5413/ FA 302142 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	31,600	-
PSB - PAT - Unit 9877/ FA 302833 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9862/ FA 302718 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9753/ FA 302674 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9161/ FA 302465 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
SSB-CIV-Unit 5379/FA 302659 - Upgrade To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	43,300	-
SSB-CIV-Unit 5315/FA 302658 - Upgrade To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	43,300	-
PSB - PAT - Unit 9882/ FA 302830 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-
PSB - PAT - Unit 9881/ FA 302829 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	57,000	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
PSB - SRO- Unit 9864/ FA 302758 - Repl	57,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 9214/ FA 302301 - Repl	56,500	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 9041/ FA 302681 - Repl	35,500	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5754/ FA 302675 - Upgrade	57,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5120/ FA 302446 - Upgrade	57,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5097/ FA 302444 - Upgrade	57,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5819/ FA 302669 - Repl	57,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5252/ FA 302334 - Repl	42,600	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - BOM- Unit 5429/ FA 302449 - Repl	42,600	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5430/ FA 302443 - Repl	42,600	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - BOM- Unit 5297/ FA 302292 - Repl	42,600	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5274/ FA 301792 - Repl	42,600	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5028/ FA 301711 - Repl	46,500	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5825/ FA 302850 - Repl	58,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5821/ FA 302858 - Repl	58,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		
PSB - PAT - Unit 5820/ FA 302851 - Repl	58,000	-
To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.		

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE	
PSB - PAT - Unit 5818/ FA 302719 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	58,000	-
PSB - PAT - Unit 5007/ FA 302288 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	47,100	-
DSB-CRT-Unit 5260/FA 302319 - Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-
DSB-CRT-Unit 5263/FA302317 Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-
DSB-CRT-Unit 5241/FA 302476-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	70,000	-
DSB-OPS-Unit 5276/FA 302477-Repl	The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	65,500	-
DSB-CRT-Unit 5254/FA 301320-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	29,500	-
DSB-ASP-Unit 5163/FA 301824-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	25,600	-
DSB-ASP-Unit 5168/FA 301822-Upgrade	The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	25,600	-
Total Central Services Fund		1,892,000	-
General Fund			
PSB - PAT - Unit 9888/ FA 302885 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - INV - Unit 9240/ FA 302156 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	4,713	-
PSB - INV - Unit 9376/ FA 301985 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	8,106	-
SSB-OPS-Unit 5335/FA 302438 - Upgrade	To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	3,413	-
PSB - INV - Unit 5413/ FA 302142 - Repl	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	4,213	-
PSB - PAT - Unit 9877/ FA 302833 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 9862/ FA 302718 - Upgrade	To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
PSB - PAT - Unit 9753/ FA 302674 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - PAT - Unit 9161/ FA 302465 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
SSB-CIV-Unit 5379/FA 302659 - Upgrade To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	17,236	-
SSB-CIV-Unit 5315/FA 302658 - Upgrade To replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	17,236	-
PSB - PAT - Unit 9882/ FA 302830 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - PAT - Unit 9881/ FA 302829 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - SRO- Unit 9864/ FA 302758 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,666	-
PSB - PAT - Unit 9214/ FA 302301 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	12,555	-
PSB - PAT - Unit 5754/ FA 302675 - Upgrade To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	29,168	-
PSB - BOM- Unit 5429/ FA 302449 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	9,013	-
PSB - BOM- Unit 5297/ FA 302292 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	5,680	-
PSB - PAT - Unit 5007/ FA 302288 - Repl To replace current vehicle based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	10,013	-
PSB - PAT - BWC Equipment Request to purchase additional 240 Body Worn Cameras to meet the requirements outlined by SB20-217 and HB21-1250.	180,590	-
DSB-CRT-Unit 5260/FA 302319 - Repl The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-CRT-Unit 5263/FA302317 Repl The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-CRT-Unit 5241/FA 302476-Repl The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	16,833	-
DSB-OPS-Unit 5276/FA 302477-Repl The Arapahoe County Sheriff's Office needs to replace current vehicles based on mileage, age and mechanical concerns to ensure our personnel are equipped with safe and reliable equipment.	8,733	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
DSB-CRT-Unit 5254/FA 301320-Upgrade	3,933	-
The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.		
DSB-ASP-Unit 5163/FA 301824-Upgrade	3,413	-
The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.		
DSB-ASP-Unit 5168/FA 301822-Upgrade	3,413	-
The Arapahoe County Sheriff's Office requests increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.		
Add Sergeants to Step Progression	418,931	-
The Sheriff's Office is requesting to move the Sergeants to the step structure for their salaries.		
Eliminate L02 level from Step Structure	252,669	-
This request is to eliminate the L02 grade in the step structure.		
DSB-OPS-FTE HB 21-1211 Restrictive Housing Mandate - 3 FTEs	305,447	3.00
To comply with the mandates included in HB21-1211, the Sheriff's Office Detention Facility requires additional staffing, infrastructure, and reporting software upgrades.		
Health Insurance Increase	28,104	-
The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		
Merit Increase (4%)	655,987	-
A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		
Market Adjustment (2%)	506,614	-
This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		
Step	513,200	-
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.		
Step Market	1,260,338	-
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.		
Vacancy Savings (2%)	(1,458,325)	-
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.		
Vacancy Savings (Additional 1.5%)	(1,093,705)	-
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 1.5% of the department or elected office's personnel budget.		
RISE Program Adjustment	(298,309)	-
Adjusting the RISE program budget to account for decreased population of program and change in the daily rate. There is a decrease in the revenue and expenditure budgets of approximately \$300k.		
Total General Fund	1,646,716	3.00

Budget Package Detail

Department/Fund/Package Title/Description			2022 Amount (\$)	2022 FTE
Grant Fund				
DSB - ADM - JBBS Grant	The JBBS pre-sentence coordinator and JBBS competence enhancement grant will provide substance abuse treatment to eligible inmates incarcerated in the Arapahoe County Detention Facility with the intent to provide stabilization and connection with treatment upon release from the detention facility.		273,712	-
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.		2,649	-
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.		2,264	-
Total Grant Fund			278,625	-
Homeland Security Fund				
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		684	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		16,736	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		8,366	-
Total Homeland Security Fund			25,786	-
Sheriff's Commissary Fund				
Health Insurance Increase	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.		(1,152)	-
Merit Increase (4%)	A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		16,418	-
Market Adjustment (2%)	This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.		8,208	-
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.		3,480	-
Vacancy Savings (2%)	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.		(11,042)	-
Vacancy Savings (Additional 1.5%)	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 1.5% of the department or elected office's personnel budget.		(8,278)	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Total Sheriff's Commissary Fund	7,634	-
Total Sheriff's Office	5,025,017	3.00
Strategy & Performance		
General Fund		
Deferred Compensation	6,749	-
Health Insurance Increase	(120)	-
Merit Increase (4%)	14,613	-
Market Adjustment (2%)	7,304	-
Total General Fund	28,546	-
Total Strategy & Performance	28,546	-
Facilities & Fleet Management		
Building Maintenance Fund		
Arapahoe County Sheriff's office Skylight Weatherproofing	40,000	-
ACJC Visitor's Parking Lot Fog Coat/Restripe	75,000	-
County Parking Lot Maintenance - General	100,000	-
APZ Campus Irrigation Replacement/Land Modifications	145,000	-
ACJC CH1 CH2 Campus Irrigation Repairs/Modifications	80,000	-

Budget Package Detail

Department/Fund/Package Title/Description		2022 Amount (\$)	2022 FTE
ACSO HQ Landscaping Repairs/Improvements	Over the past few years, numerous trees (approximately 80 in total) throughout the Sheriff/Coroner campus have succumbed to late winter/early spring freeze-thaw cycles and have died. Additionally, numerous landscaped islands within the parking lots have dead grass and, in some cases, only small patches of grass remain adjacent to large areas of dirt. The irrigation at these islands no longer works properly, and many of the shrubs and bushes need to be removed and replaced.	75,000	-
Altura Plaza Window Treatments for Energy and Comfort	Occupants of Altura Plaza upper floors have long expressed dissatisfaction with temperature extremes caused by the large amount of windows/glazing. The County is working on sustainability efforts and sees value in providing window treatments that could generate a small amount of utility savings while increasing large amount of staff comfort.	30,000	-
ACJC Courtrooms 1& 2 - Operational Maintenance & Safety Upgrades	Plan and implement maintenance and safety upgrades necessary for public safety and to maintain the County's investment in the facility for the foreseeable future. Previous master planning efforts have recommended that the Courthouses may need to be replaced within the next decade, though funding is not presently likely in that time frame. These upgrades are expected to extend the useful life of the facility toward that time frame and to maintain the facility to a reasonable level of aesthetics and safety.	600,000	-
APZ 1790 Elevator Upgrade	Interior cab and energy/ light saver elevator upgrade for 1790 Arapahoe Plaza West. The existing interior are damaged and showing wear and tear. The interior light in the elevator stays energized 24/7. Energy/light saver upgrade will allow them to save energy when not in use as well as save on the hours when the lights are on.	40,000	-
APZ 1610 Elevator Upgrade	Interior cab and energy/ light saver elevator upgrade for 1610 Plaza East. The existing interior are damaged and showing wear and tear. The interior light in the elevator stays energized 24/7. Energy/light saver upgrade will allow them to save energy when not in use as well as save on the hours when the lights are on.	40,000	-
Total Building Maintenance Fund		1,225,000	-
Capital Expenditure Fund			
ACJC Courthouse 2 Small Courtroom/Problem Solving Courts	Please refer to the Capital Improvement Program section for more information.	1,790,000	-
APZ 1690 Parking Deck	Please refer to the Capital Improvement Program section for more information.	125,000	-
ACSO HQ Large RTU Replacements	Please refer to the Capital Improvement Program section for more information.	1,100,000	-
CentrePoint Plaza Parking Lot Mil Overlay and Stripe	Please refer to the Capital Improvement Program section for more information.	125,000	-

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
Detention Facility Infrastructure Improvements <i>Please refer to the Capital Improvement Program section for more information.</i>	500,000	-
Countywide Facilities Condition Assessment Update <i>Please refer to the Capital Improvement Program section for more information.</i>	425,000	-
Arapahoe County Office Space Reconfiguration/Expansion <i>Please refer to the Capital Improvement Program section for more information.</i>	75,000	-
ASCO HQ Data Center Rooftop AC Unit Replacement <i>Please refer to the Capital Improvement Program section for more information.</i>	310,000	-
Total Capital Expenditure Fund	4,450,000	-
Central Services Fund		
2022 Ford Transit Cargo Van <i>This request is for a cargo van for the AV & Security Systems Technician.</i>	42,375	-
2022 Ford Transit Cargo Van <i>This request is for a 2022 Ford Transit Van for the Central Region.</i>	41,000	-
Total Central Services Fund	83,375	-
General Fund		
2022 Ford Transit Cargo Van <i>This request is for a cargo van for the AV & Security Systems Technician.</i>	12,908	-
2022 Ford Transit Cargo Van <i>This request is for a 2022 Ford Transit Van for the Central Region.</i>	19,017	-
Deferred Compensation <i>Package to include deferred compensation funding at 4.5% of salary for those eligible.</i>	5,490	-
Health Insurance Increase <i>The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2022.</i>	12,264	-
Merit Increase (4%) <i>A pool of funding equivalent to 4% of salaries for authorized positions to be distributed as base salary increases based on employee performance.</i>	273,761	-
Market Adjustment (2%) <i>This amount represents a 2% salary increase for all non-sworn positions based on market conditions. The County last fully funded a structure movement based on the market in 2019.</i>	136,889	-
Vacancy Savings (2%) <i>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.</i>	(155,201)	-
Vacancy Savings (Additional 1.5%) <i>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 1.5% of the department or elected office's personnel budget.</i>	(116,405)	-
Custodial Salary Increase <i>A salary increase to all custodial positions to help retain and attract employees.</i>	146,184	-
Total General Fund	334,907	-
Total Facilities & Fleet Management	6,093,282	-
Treasurer's Office		

Budget Package Detail

Department/Fund/Package Title/Description	2022 Amount (\$)	2022 FTE
General Fund		
Reduction in Professional Services	(63,000)	-
Health Insurance Increase	(3,276)	-
Merit Increase (4%)	72,105	-
Market Adjustment (2%)	36,049	-
Vacancy Savings (2%)	(39,167)	-
Total General Fund	2,711	-
Total Treasurer's Office	2,711	-
Human Services		
Social Services Fund		
IT Replacements	222,625	-
Replacement Vehicles for 2022	68,500	-
Deferred Compensation	8,240	-
Health Insurance Increase	(35,472)	-
Merit Increase (4%)	1,785,940	-
Market Adjustment (2%)	893,102	-
Vacancy Savings (2%)	(996,359)	-
Vacancy Savings (Additional 1.5%)	(747,221)	-
Total Social Services Fund	1,199,355	-
Total Human Services	1,199,355	-
Grand Total	39,621,639	7.00

Schedule of Operating Transfers

Operating Transfers	2022 Budget	Description
<u>General Fund - Transfers To</u>		
Lease Purchase Agreement Fund	\$ 656,614	Scheduled annual lease payments
Capital Expenditure Fund	3,120,220	To help fund the recommended capital projects
Building Maintenance Fund	2,678,000	Fund County facilities maintenance projects
Self Insurance Liability Fund	1,512,850	Fund the County's self-insurance program
Self Insurance Dental Fund	257,200	Health Reimbursement Account program
Central Services Fund	220,714	Purchase fixed assets
Community Development Fund	30,000	To fund expenses not covered by the grant
Employee Flex Plan Fund	35,482	Administration costs of the flexible benefit plan
Communication Net Replacement Fund	43,875	Allocation for ongoing maintenance for the radio system
Fair Fund	8,700	Employee Fair Tickets
<u>AC Recreation District Fund - Transfers To</u>		
Lease Purchase Agreement Fund	196,245	Scheduled annual lease payments
<u>Arap Law Enforcement Authority Dist Fund - Transfers To</u>		
Central Services Fund	43,004	Purchase fixed assets
Self Insurance Dental Fund	14,100	Health Reimbursement Account program
Communication Net Replacement Fund	5,050	Allocation for ongoing maintenance for the radio system
<u>Arapahoe/Douglas Works Fund - Transfers To</u>		
Self Insurance Dental Fund	12,000	Health Reimbursement Account program
<u>Capital Expenditure Fund - Transfers To</u>		
Infrastructure Fund	3,728,000	County Infrastructure
<u>Community Development Fund</u>		
Self Insurance Dental Fund	800	Health Reimbursement Account program
<u>Conservation Trust Fund - Transfers To</u>		
Lease Purchase Agreement Fund	559,900	Scheduled annual lease payments
<u>Forfeited Property Fund - Transfers To</u>		
Capital Expenditure Fund	60,000	To help fund the recommended capital projects
<u>Grant Fund - Transfers To</u>		
Self Insurance Dental Fund	13,500	Health Reimbursement Account program
<u>Open Space Sales Tax Fund - Transfers To</u>		
Self Insurance Dental Fund	9,500	Health Reimbursement Account program
<u>Road & Bridge Fund - Transfers To</u>		
Self Insurance Dental Fund	11,500	Health Reimbursement Account program
Central Services Fund	536,118	Purchase fixed assets
Communication Net Replacement Fund	8,850	Allocation for ongoing maintenance for the radio system
<u>Sheriff's Commissary Fund - Transfers To</u>		
Self Insurance Dental Fund	800	Health Reimbursement Account program
<u>Social Services Fund - Transfers To</u>		
Self Insurance Dental Fund	105,400	Health Reimbursement Account program
Total Transfers	\$ 13,868,422	

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	2018 Actual	2019 Actual	2020 Actual	2021 Estimate	2022 Adopted
A Precious Child	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Advocates for Children	15,000	15,000	15,000	15,000	15,000
AllHealth Network	236,237	179,540	179,540	179,540	179,540
American Council of the Blind of CO	-	10,000	-	-	-
Arapahoe County Council on Aging	3,000	3,000	3,000	3,000	3,000
Aurora Interchurch Task Force	50,000	50,000	51,000	51,000	51,000
Aurora Mental Health Center	200,070	180,063	180,063	180,063	180,063
Aurora Mental Health Detox Program	280,000	279,968	280,000	280,000	280,000
Children's Law Center	10,000	-	-	-	-
Comitis Crisis Center	51,000	68,000	68,000	68,000	68,000
Community Housing Partners/Aurora Housing Corporation	-	10,000	10,000	10,000	10,000
Doctors Care	13,000	11,700	11,700	11,700	11,700
Families First	10,000	10,000	-	-	-
Family Safety net	-	-	15,000	15,000	15,000
Family Tree	20,000	100,000	100,000	100,000	100,000
Food Bank of the Rockies	20,000	20,000	-	30,000	30,000
Freedom Service Dogs	-	10,000	-	-	-
Gateway Battered Women's Shelter	345,000	345,000	345,000	345,000	345,000
Homelessness Awareness/Action Task Force	7,500	7,500	7,500	7,500	7,500
Interfaith Community Service	80,000	80,000	80,000	80,000	80,000
Jewish Family Service of Colorado	33,000	33,000	33,000	33,000	33,000
Justice & Mercy Legal Aid	15,000	15,000	20,000	20,000	20,000
Juvenile Assessment Center	38,000	28,000	28,000	28,000	28,000
Kempe Foundation	10,000	-	-	-	-
Other Grant Requests	12,093	19,407	-	-	-
Out and About Colorado	-	10,000	-	-	-
Ready to Work Aurora	-	-	-	24,992	24,992
Rocky Mountain Crisis Partners	17,100	15,390	9,000	10,000	10,000
Second Change Center Colorado	-	-	-	24,992	24,992
South Metro Medical Equipment Loan Closet	-	10,000	10,000	10,000	10,000
STRIDE	53,865	48,479	48,479	48,479	48,479
Sunshine Home Share	-	10,000	-	-	-
The Salvation Army	-	-	15,000	15,000	15,000
Town of Littleton Cares	28,000	28,000	30,000	30,000	30,000
Tri-Valley Senior Citizens Association	12,000	5,824	9,341	12,000	12,000
Via Mobility (Special Transit)	10,000	10,000	10,000	2,000	2,000
Wellness Court	39,150	35,235	35,235	35,235	35,235
Total Aid to Agencies	\$ 1,609,015	\$ 1,648,106	\$ 1,603,858	\$ 1,679,501	\$ 1,679,500

Economic Development Contributions	2018 Actual	2019 Actual	2020 Actual	2021 Estimate	2022 Adopted
Aurora Chamber of Commerce	\$ 47,000	\$ 47,000	\$ 48,410	\$ 48,416	\$ 48,416
Aurora Economic Development Council	100,500	105,500	105,800	105,500	105,500
Denver South Economic Dev Partnership	70,000	70,000	70,000	70,000	70,000
Discretionary Contributions	-	-	-	-	1,334
East Colorado Small Business Development Center	5,000	-	5,000	5,000	5,000
Glendale Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
I-70 Corridor Chamber	-	300	300	-	-
I-70 Regional Economic Advan. Partnership	30,000	30,000	30,000	30,000	30,000
South Metro Denver Chamber of Commerce	88,250	88,250	88,250	88,250	88,250
Unincorporated Arapahoe County Economic Development	-	-	5,000	5,000	5,000
Total Economic Development Contributions	\$ 350,750	\$ 351,050	\$ 362,760	\$ 362,166	\$ 363,500

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 2020.

District Attorney Funding Formula

County	Population Estimate	County Appropriation	% of Total
Arapahoe County	655,070	\$16,875,097	62.70%
Douglas County	357,978	9,221,757	34.26%
Elbert County	26,062	671,405	2.49%
Lincoln County	5,675	146,182	0.54%
Total	1,044,785	\$26,914,440	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 a requested per-capita increase request for the 2022 budget. The per-capita rate was increased from \$7.10 to \$7.17 for each county. With the adjustment for the population increase, the Arapahoe County portion is \$4,832,989 from the General Fund. There is an additional \$388,308 budgeted for community programs that are specific to Arapahoe County. The total amount appropriated in the 2022 budget for TCHD is \$5,221,297 for Arapahoe County.

Tri-County Health Department

County	Population Estimate	Per-Capita Payment	County Funds	% of Total
Adams County	535,839	\$7.17	\$3,841,966	34.00%
Arapahoe County	674,057	\$7.17	4,832,989	42.77%
Douglas County	365,937	\$7.17	2,623,768	23.22%
Total	1,575,833	\$7.17	\$11,298,723	100.00%

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 more than 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 2021 for the preparation of the 2022 budget.

- January 2nd – Begin planning for the 2022 budget
- July 6th – Budget Development System (BDS) opens for departments & elected offices to input 2022 budget requests
- August 6th – 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 8th - 10th – Executive Budget Committee (EBC) reviewed budget requests
- October 12th – Public Hearing for the 2022 budget
- October 18th – The EBC submitted the 2022 Recommended Budget to the Board of County Commissioners
- December 2nd – Assessor submits the recertification of valuation for assessed values
- December 10th – Legal deadline for final assessed valuation from the Assessor
- December 14th – Final adoption of the 2022 budget, adoption of mill levies, and appropriation of budgeted expenditures
- December 15th – Legal deadline for mill levy certification

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, and the Worker's Compensation fund) and fiduciary funds (i.e. the Retirement Fund, and the Public Trustee 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. Reappropriation occurs 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 is 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

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
 - ii. 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

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.

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, Comititis, 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.