



ARAPAHOE COUNTY

2022

Recommended Budget

BOCC PUBLIC HEARING – OCTOBER 18, 2021

Current Environment

- ▶ Economy continues to recover in wake of pandemic and shutdowns
- ▶ Recovery is uneven, with some areas/sectors faring better than others
- ▶ Revenue growth is rebounding, aided by increase in construction, consumption, and inflation
- ▶ Costs continue to increase, and workloads and unfunded mandates push expenditure and staffing requests at greater rate than revenues
- ▶ Future capital investments and funding ongoing operations driving many of the decisions around the 2022 budget
- ▶ New BOCC strategic plan addresses these concerns and budget decisions for 2022 and going forward will reflect this new direction

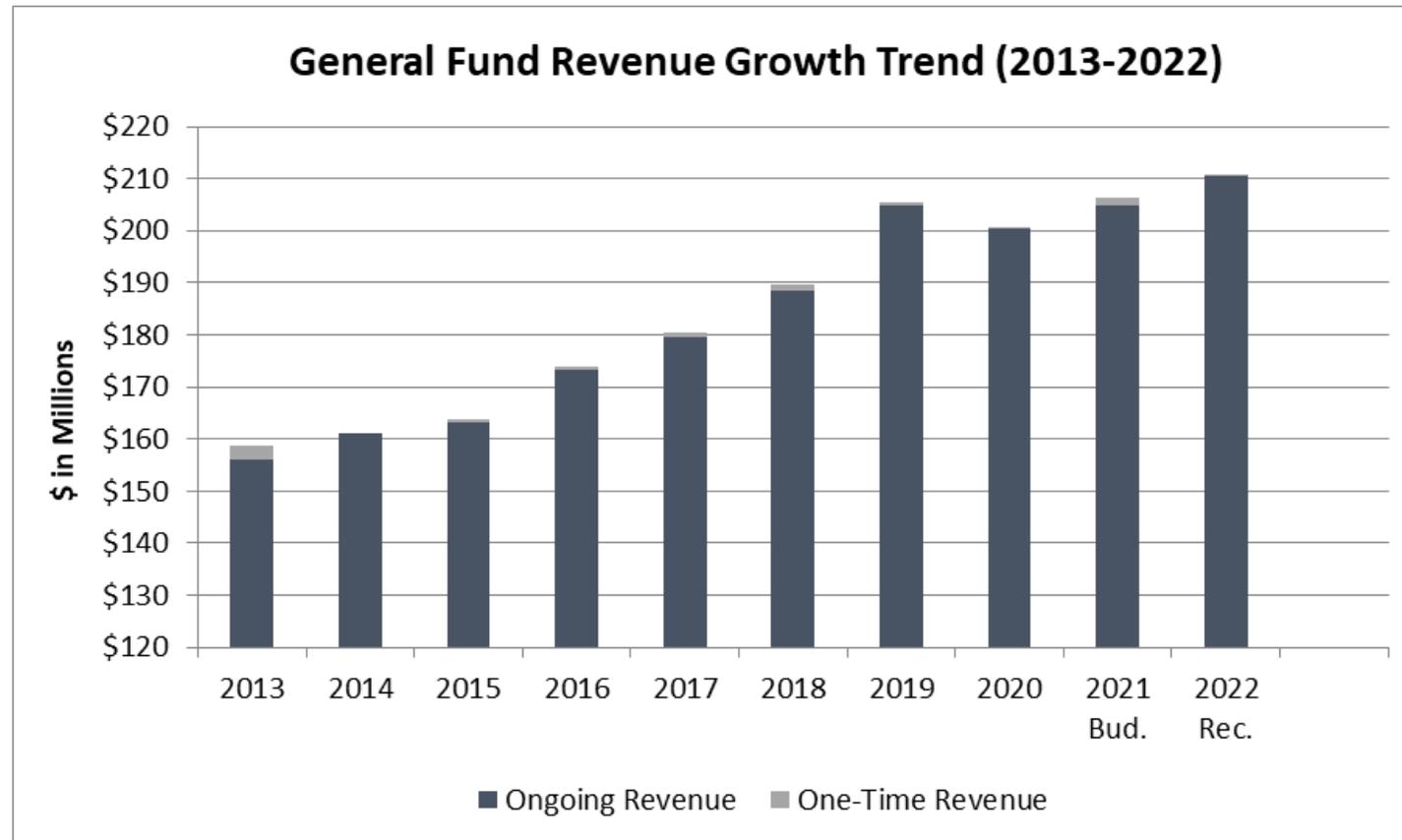
2022 Budget Quick Facts & Figures

- ▶ Total Revenues (all funds): \$455.1 million, 8.3% increase (*\$420.4 million '21*)
 - ▶ General Fund revenue: \$211.1 million, 2.7% increase (\$210.6 million ongoing) (*\$205.4M '21*)
- ▶ Total Expenditures (all funds): \$459.2 million, 7.6% increase (*\$427.0 million '21*)
 - ▶ General Fund expenditures: \$218.1 million, 3.5% increase (\$209.0 million ongoing) (*\$210.8M '21*)
- ▶ Total Staffing: 2,332.02 FTE, up 7.00 FTE from '21 (2,325.02 '21 amended)
 - ▶ General Fund staffing: 1,383.77 FTE, up 7.00 FTE from '21
- ▶ Estimated Ending 2022 General Fund Balance: \$81.6 million (\$7.1 million use)
- ▶ Total County Net Assessed Value (estimated): \$13.1 billion, up 7.5% from '21
- ▶ Total County Mill Levy (estimated): 11.732 mills (15.821 maximum allowable) 12.013 in '21
 - ▶ Temporary Tax Credit: -4.193 mills for 2022
- ▶ Capital Improvement Program budget: \$11.2 million

Revenue Trends

- ▶ General Fund – increasing 2.74% or \$5.6 million over 2021 adopted budget
 - ▶ Property Tax: reappraisal year, budget estimated at \$126.3 million – 5.3% growth, or \$ 6.4 million
 - ▶ Development-related: Increase of \$400,000 in revenue related to building permits, plan check and engineering and development plan review fees.
 - ▶ Land Recording Fees: Continued low interest rates results in \$430,000 increase for 2022 bringing total to \$5.0 million
 - ▶ Motor Vehicle fees & charges: mixed trends but about \$200,000 higher than 2021 with another \$250,000 projected for specific ownership tax
- ▶ Other Significant Funds
 - ▶ Road & Bridge Fund – Bounce back from declining HUTF revenue with addition of SB 21-260 results in a \$600,000 increase over 2021 budget for this revenue.
 - ▶ ALEA Fund – Increase in assessed value pushes property tax higher by \$600,000 for 2022.
 - ▶ Open Space Sales Tax Fund – Faster than expected rebound in retail sales from projections made in the fall of 2021 results in a nearly \$8 million growth in sales and use tax over 2021 budget
- ▶ Total budget revenues for 2022 are projected to be \$455.1 million or \$34.7 million more than 2021
 - ▶ Significant increases in the Social Services Fund, AD Works! Fund, Open Space Sales Tax Fund due to economic recovery and providing services to assist families and workers to recover as well

Revenue Trend – General Fund

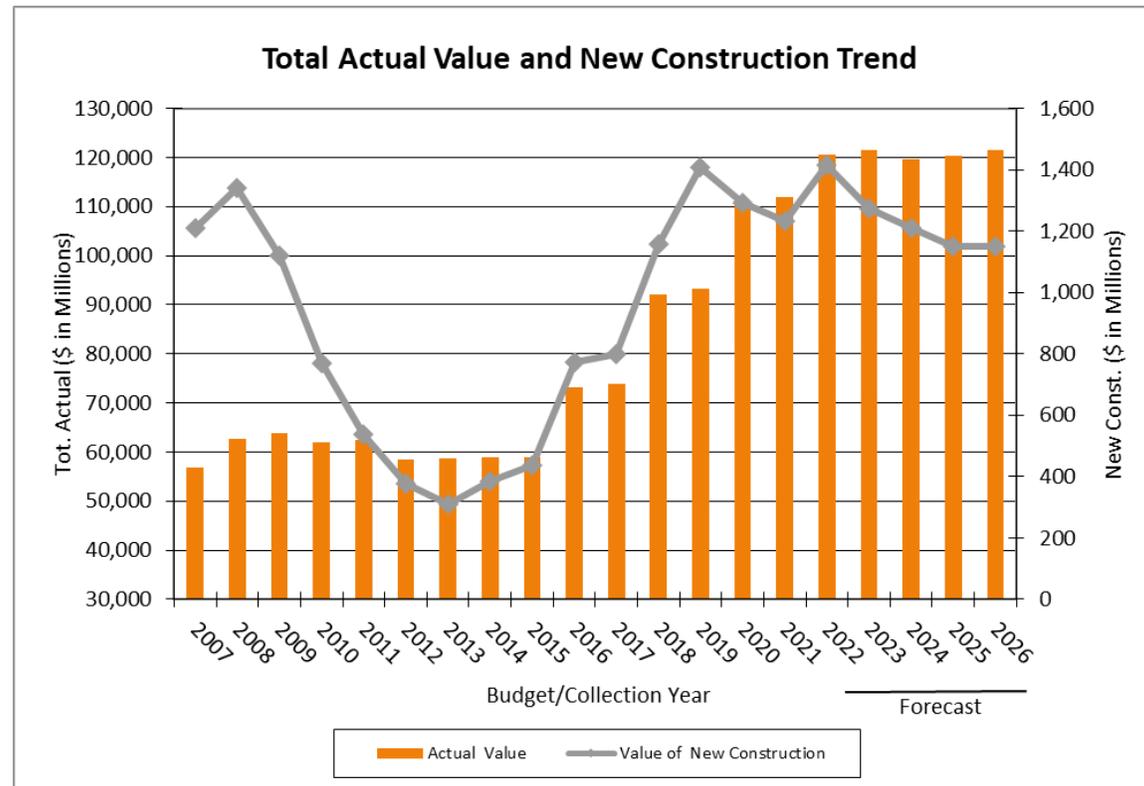


Property Tax Trend

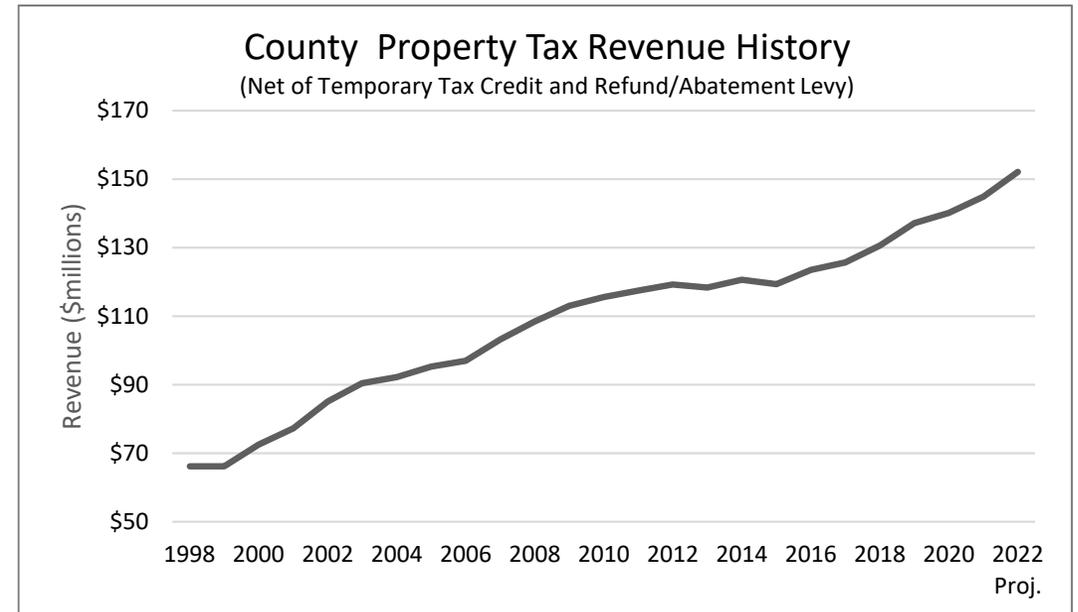
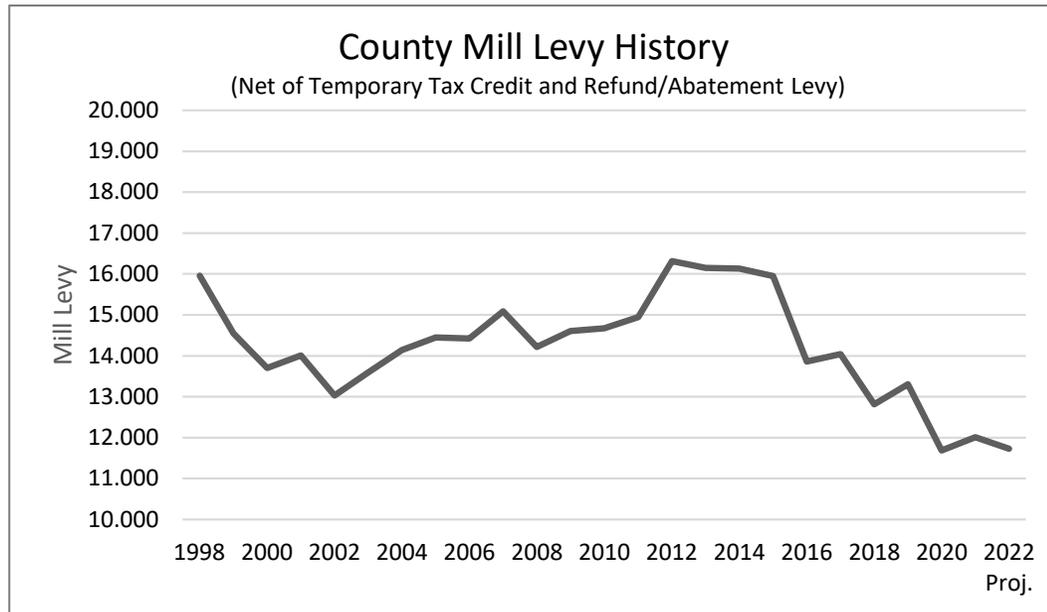
(\$ in millions)	2021	Prelim. Cert. 8/25	
		2022	Growth
Total Actual Value	111,887.8	120,538.6	7.7%
Total Assessed Value	12,180.3	13,092.2	7.5%
New Construction			
Actual Value	1,231.1	1,415.0	14.9%
Assessed Value	126.9	148.9	17.3%
Assessed Value of TIFs	170.3	188.4	10.6%
Metro Area Inflation Rate	2.0%	3.7%	

- ▶ TABOR Local growth rate for 2022 is 4.88%, compared to 2.83% in 2021
- ▶ Growth in new construction and inflation outstripped by growth in actual value
- ▶ Temporary tax credit will increase for 2022 as lower levy is needed for calculated revenue limit
- ▶ Data will change somewhat by final certification of values in December, but not significantly

Property Tax Trend



Property Tax Trend



Property Tax Trend

(Dollars in Millions)	2021 Levy	2021 Revenue	2022 Levy	2022 Revenue	2022 Assessed Value	2022 AV Change
General Fund	9.945	\$ 119.9	9.748	\$ 126.3		
Social Services Fund	1.213	14.6	1.188	15.4		
Road & Bridge Fund	0.479	5.8	0.446	5.8		
Capital Expenditure Fund	0.376	4.5	0.350	4.5		
Total County*	12.013	\$ 144.9	11.732	\$ 152.1	\$ 13,092.2	7.5%
Developmental Disability	1.000	\$ 12.2	1.000	\$ 13.1	\$ 13,124.1	7.3%
ALEA Fund	4.982	8.1	4.982	8.8	1,782.8	8.4%
Recreation District*	0.676	1.0	0.638	1.7	1,749.3	11.9%
ACWWA PID	12.000	7.8	10.750	8.4	800.1	19.9%

NOTES:

1) The refund and abatement levy is to capture the revenue that would have been collected in prior years due to errors in assessments and is considered outside of the TABOR calculation.

2) For 2022, there will be a temporary tax credit of 4.193 mills to prevent the over collection of revenue based upon the TABOR calculation.

BOCC Strategic Budget Direction

- ▶ BOCC developed the new strategic plan in the fall of 2021
- ▶ While 2021 is a transition year, 2022's budget will begin to implement new direction
- ▶ They included the following, among others:
 - ▶ Tough budget decisions needed to be able to avoid tougher cuts in the future, fund critical capital maintenance/investments, fund total compensation, and maintain fiscally-stressed or at-risk funds/programs
 - ▶ Focus available funding on mandated services/programs unless revenue neutral
 - ▶ Restrict hiring of new staff unless mandated or revenue neutral
 - ▶ Prioritize taking care of existing assets and addressing deferred maintenance
 - ▶ Plan for potential transitions of District Attorney and Tri-County Health Department
- ▶ The Executive Budget Committee applied many of these key strategic direction points in developing the 2022 budget.

EBC Goals and Objectives

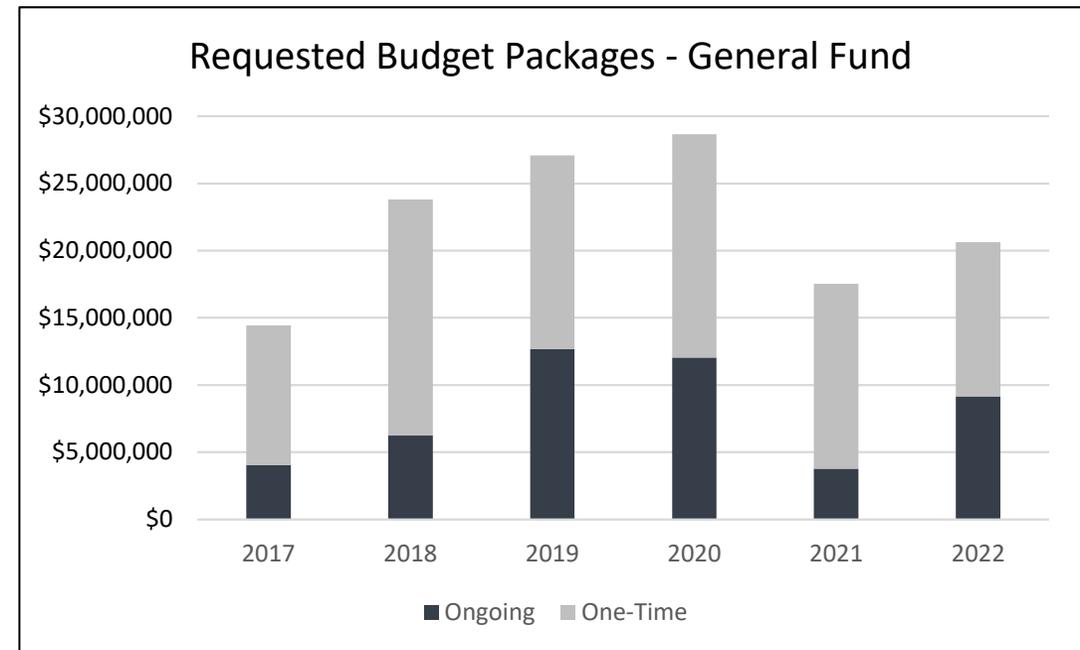
- ▶ The Executive Budget Committee (EBC) developed the 2022 Recommended Budget with the following goals and objectives in mind:
 - ▶ Limiting the growth in operating expenditures and structurally balancing the General Fund operating budget,
 - ▶ Focus available funding on mandates, requirements, and maintaining existing programs and services,
 - ▶ Maintaining and funding the County's Total Compensation philosophy and recommendations,
 - ▶ Planning ahead for known future needs and financial sustainability, and
 - ▶ Continuing our focused investments in necessary capital improvements, such as deferred maintenance on current assets, despite limited resources.
- ▶ The EBC was also mindful of the core Align Arapahoe goals while also incorporating the concepts of the new strategic direction.

Structurally Balanced Budget

- ▶ Structurally balancing the General Fund operating budget is important to financial stability.
- ▶ Differs from legal definition of balancing the budget in State budget law.
- ▶ Balancing the operating budget benefits the County by:
 - ▶ Shows the County does not budget beyond it's means to pay for ongoing services,
 - ▶ Enhances the financial sustainability by not relying on one-time funds or fund balances to operate ongoing County programs and services,
 - ▶ Reserves the use of fund balance for one-time items such as capital projects, equipment, and other capital assets,
 - ▶ Strengthens financial position and bolsters credit rating, and
 - ▶ Demonstrates fiscal responsibility and sound management of taxpayer dollars.

Structurally Balanced Budget

- ▶ The BOCC/EBC budget guidance for 2022 asked for voluntary reductions and if budget requests included ongoing expenses, they were to be offset with revenue or reductions.
- ▶ Budget package requests for the General Fund increased from the 2021 budget process, totaling \$20.6 million (\$9.1 million is ongoing)
- ▶ 2022 Recommended Budget includes \$14.2 million in budget packages of which \$5.1 is ongoing expenditures
- ▶ Recommended only 7 of 23 FTE requested

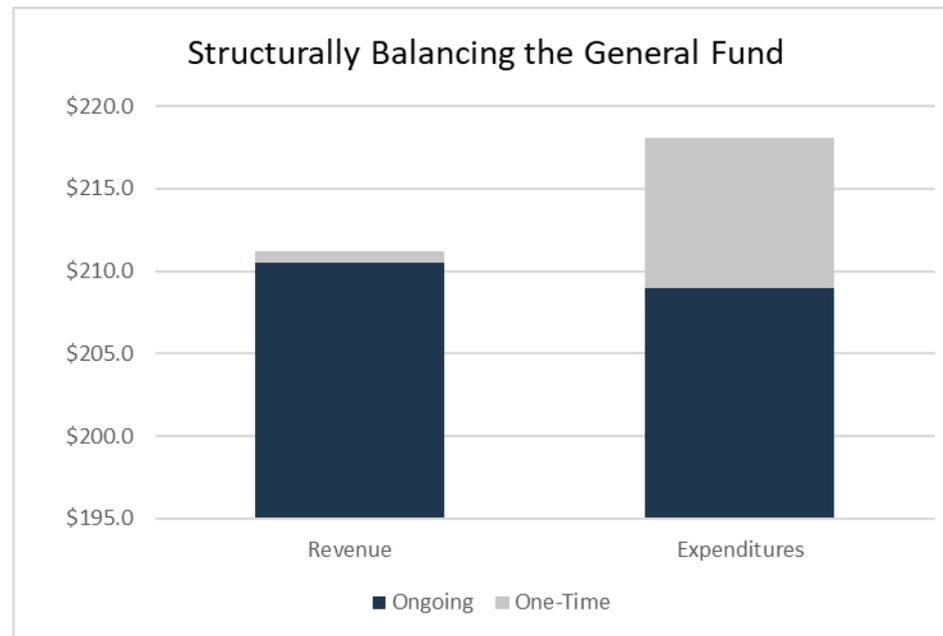


Structurally Balanced Budget

- The 2022 General Fund budget is structurally balanced.
- Operating budget surplus: \$1,541,497

One-Time Use of Fund Balance

\$7,081,474



Prior-Year Surpluses

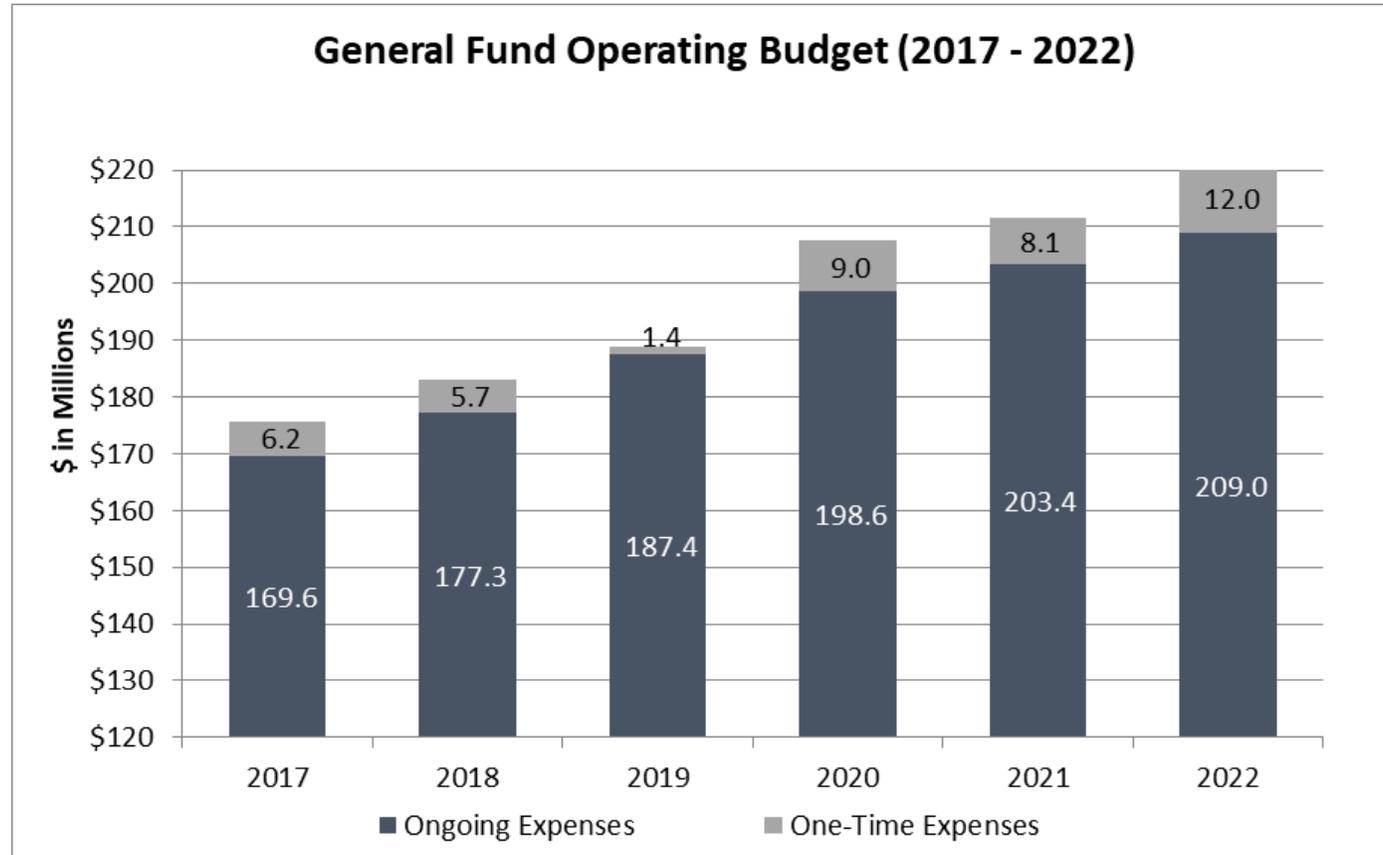
- 2021: \$1.2 million
- 2020: \$491,532
- 2019: \$2.1 million
- 2018: \$1.6 million
- 2017: \$335,141

General Fund Budget

- ▶ Fund balance to start 2021 was close to \$87 million
- ▶ 2021 budget projections show a potential addition of \$1.7 million to fund balance
- ▶ Projected ending fund balance for 2021 estimated at \$88.7 million
- ▶ Policy reserve, including TABOR reserve, is \$23.0 million or 11% of operating budget
- ▶ One-time uses of fund balance for 2022 total \$9.1 million including transfer of \$4.9 million for CIP and \$1.5 million for '22 election

Dollars in Millions	2020 Actual	2021 Amend.	2021 Project.	2022 Recomm.
Revenues				
Baseline Budget	\$ 228.0	\$ 205.9	\$ 213.1	\$ 213.2
Requested Packages	-	-	-	(2.1)
Total Revenues	228.0	205.9	213.1	211.1
Expenditures				
Baseline Budget	207.1	231.7	211.4	203.9
Requested Packages	-	-	-	14.2
Total Expenditures	207.1	231.7	211.4	218.1
One-Time Revenue	-	-	-	0.5
One-Time Expenses	-	-	-	9.1
Net Change	\$ 20.9	\$ (25.8)	\$ 1.7	\$ (7.1)
Cumulative Balance				
Beginning Funds Available	\$ 66.1	\$ 87.0	\$ 87.0	\$ 88.7
Change in Fund Balance	20.9	(25.8)	1.7	(7.1)
Ending Funds Available	87.0	61.2	88.7	81.6
11% Policy Reserve	(20.6)	(21.9)	(21.9)	(23.0)
Funds Available for Approp.	\$ 66.4	\$ 39.3	\$ 66.8	\$ 58.6

General Fund Operating Budget Trend



Total Compensation Budget

- ▶ Human Resources presented the 2022 Total Compensation recommendations at a study session on August 10, 2021 and the recommendations included:
 - ▶ Merit-based salary increases
 - ▶ Law enforcement officer step program progressions
 - ▶ Market based salary structure adjustments
 - ▶ Health insurance market position and premium renewal information
 - ▶ Other changes to compensation and benefits including the potential of adding sergeants to the step program, consolidating deputy pay grades, and additional benefits for employees
- ▶ The BOCC reviewed the information, indicated their decisions on benefit proposals and their preference for salary adjustments and requested the EBC try to incorporate these within the 2022 budget.

Total Compensation Budget

- ▶ Merit Salary Increases
 - ▶ Based on data from comparator organizations available at the time of the presentation – the recommendation for 2022 is a 4.0% increase be budgeted for merit increases
 - ▶ Funding is budgeted as a pool and is distributed based on performance and retaining key talent
 - ▶ Total budgeted for 4.0% merit pool is \$5.7 million (\$3.1 million in the General Fund)
 - ▶ Historical Merit Increases: 2021-2.3%, 2020-3.3%, 2019-3.3%. 2018-3.5%, 2017-3.0%
- ▶ Law Enforcement Step Progressions
 - ▶ Step progressions for eligible officers are recommended for 2022
 - ▶ Budgeted at \$563,313 (\$485,632 in the General Fund)

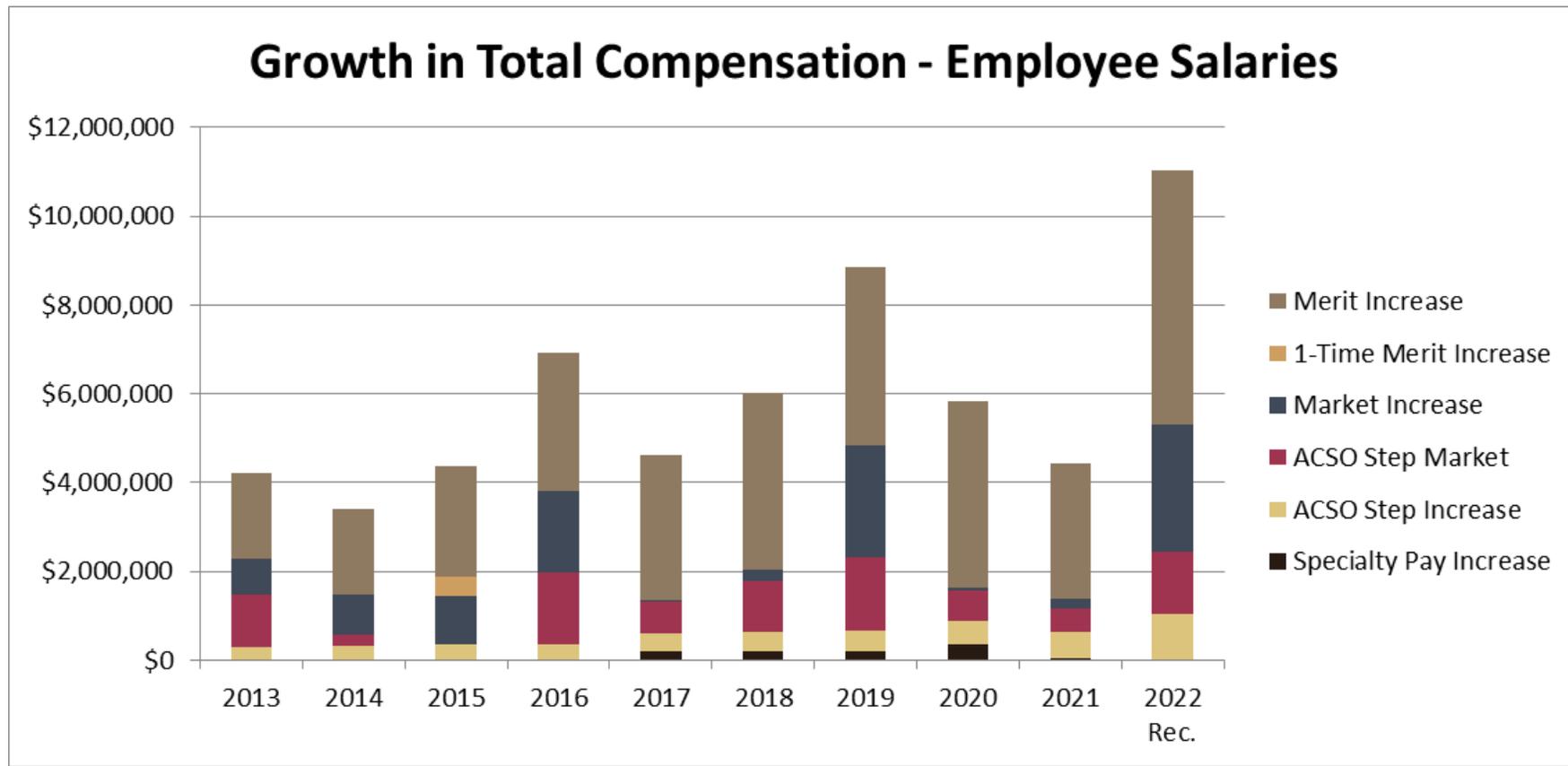
Total Compensation Budget

- ▶ Market Structure Adjustments
 - ▶ Human Resources conducts market surveys each year to review data to remain competitive overall with Denver/Boulder external market
 - ▶ 98% of employees and 91% positions matched to market data
 - ▶ Data indicates a 2.0 % increase in compensation be budgeted to keep pace with the market and adjust the County's overall compa ration which is at about 0.98
 - ▶ Total budgeted for 2.0% increase is \$2.9 million (\$1.5 million in General Fund) to adjust salaries for all employees within salary structure
 - ▶ Separate market increase for Law Enforcement Step progression is budgeted at \$1.4 million (\$1.3 million in General Fund)
- ▶ Health Insurance
 - ▶ Premium increase for 2022 is 3.15% with the increase being split between the employee and the County based on the revised contribution formula from the prior year
 - ▶ Total amount budgeted for employer share is \$180,120 (\$145,344 in the General Fund)

Total Compensation Budget

- ▶ Other Compensation Increases
 - ▶ There was an addition of a new benefit to be conducted as a pilot program for 2022
 - ▶ Caregiver Support benefit with a total budget of \$45,000
 - ▶ Request to Add Sergeants to the Step program
 - ▶ Total budget of \$460,558 (\$418,931 in the General Fund)
 - ▶ Eliminate the L02 grade (Deputy without education)
 - ▶ Convert these positions to the Deputy with education pay grade (L03) for a total budget of \$296,076 (\$252,669 in the General Fund)

Total Compensation Budget



Recommended Budget Packages

- ▶ Funding for Mandates and Requirements
 - ▶ Clerk & Recorder's Office – Election-related one-time costs
 - ▶ Ballot Drop Box Cameras - \$120,000 – Replacing end-of-life cameras at 35 ballot drop boxes
 - ▶ Election Funding for 2022 - \$1.5 million – Temporary salaries, printing, postage, and equip. rental
 - ▶ Sheriff's Office – Ongoing and one-time costs related to unfunded mandates
 - ▶ Body-worn Cameras - \$180,590 – Supplies and ongoing support costs for 240 additional cameras
 - ▶ Restrictive Housing - \$305,447 – 3 FTE for supervision and software update, \$600,000 for capital costs
 - ▶ District Attorney's Office
 - ▶ Body-worn Cameras - \$81,194 – County share of 1 FTE and additional server storage space
 - ▶ Communications & Administrative Services
 - ▶ DRCOG Membership Increase - \$55,000 – Increase in budgeted costs due to population growth

Recommended Budget Packages

- ▶ Maintaining Existing Programs, Services, and Assets
 - ▶ Coroner's Office – Ongoing increases due to increase in workload
 - ▶ Additional Staffing – \$603,517 – Add'l Forensic Pathologist plus 3 FTE, and operating costs
 - ▶ Public Works – Road & Bridge Fund Maintenance
 - ▶ Additional funds - \$1.5 million in additional funding for pavement maintenance
 - ▶ Communications & Administrative Services
 - ▶ Lobbyist - \$58,000 – Anticipated increase to engage new lobbyist for County
 - ▶ Shared Funding
 - ▶ District Attorney – \$642,503 - Approved population and merit/market compensation requests
 - ▶ Tri-County Health - \$63,685 – Approved population and requested per capita increase to \$7.17

Recommended Budget Packages

- ▶ Maintaining Existing Programs, Services, and Assets (cont.)
 - ▶ Equipment Replacement
 - ▶ Vehicle Replacement – Sheriff’s Office, FFM, PWD/Road & Bridge, Weatherization
 - ▶ Print Shop Replacement - \$61,000 for newer, modern printing equipment
 - ▶ Computer Replacement – Increased funding by \$250,000 ongoing to bring total to \$600,000
 - ▶ Firewall Replacement – \$60,510 for hardware for computer-aided-dispatch (CAD) firewall
 - ▶ Building Maintenance Fund
 - ▶ Courthouse Maintenance projects - \$600,000 in additional General Fund transfer for maintenance projects at the Justice Center courthouses for \$2.7 million total
 - ▶ Above project in addition to \$625,000 in other maintenance projects such as elevator upgrades, irrigation and landscape repairs/improvements, parking lot maintenance, and energy efficient window treatments

Recommended Budget Packages

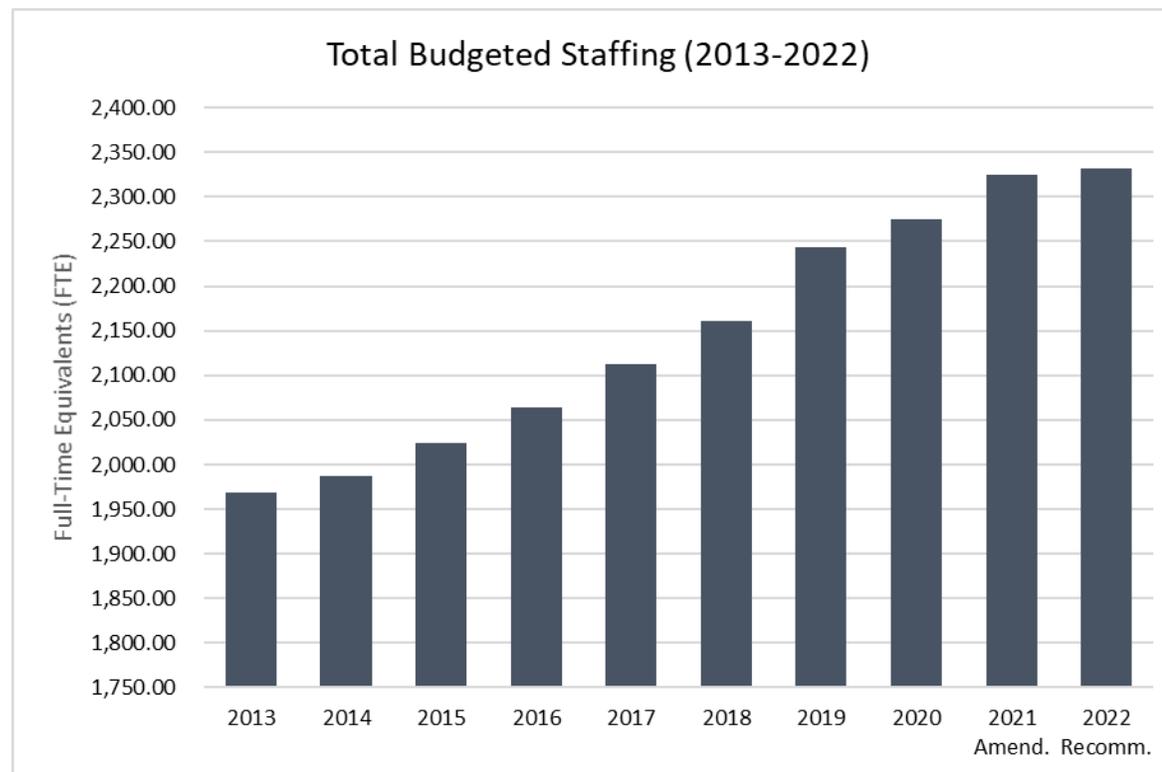
- ▶ Funding Requests Where Additional Funding Sources are Leveraged
 - ▶ Grant Funding
 - ▶ Sheriff's Office - Jail Based Behavioral Services - \$273,712 – Pre-sentence coordinator and competence enhancement funding
 - ▶ Community Resources - \$3.6 million – Additional Arapahoe/Douglas Works! grant funding
 - ▶ Additional Revenue
 - ▶ Public Works:
 - ▶ Building permits – Addition \$400,000 in revenue will offset changes in the overtime, temporary staffing and training and certification line items for Building Inspectors
 - ▶ Overtime inspections – Increased level of service for after-hours inspections offset by specific fee for service
 - ▶ Water Study – EBC funded \$288,000 water study on condition of receiving \$100,000 in outside funding
 - ▶ Treasurer - \$600,000 – Additional tax collection fees due to increase in taxable value/tax revenue
 - ▶ Clerk & Recorder - \$405,000 – Anticipated one-time election revenue from ballot issues

Recommended Budget Packages

- ▶ Planning Ahead for Future Needs and Making Focused Capital Expenditures
 - ▶ Reallocation of CentrePoint debt revenue – Final payment made in 2021 and revenue that offset this payment is available for use in 2022 budget process
 - ▶ Discussed with BOCC during prior strategic planning meetings and EBC included in 2022 budget
 - ▶ Road & Bridge Fund– Allocate \$1.5 million in specific ownership tax for road maintenance backlog
 - ▶ Capital Expenditure Fund - \$1.4 million in additional property tax revenue to assist with backlog of capital maintenance and reduce need for General Fund transfer
 - ▶ Social Services Fund - \$1.5 million in additional property tax to reduce gap between County revenue and required match funding
 - ▶ Operating Surplus – Currently \$1.5 million
 - ▶ Important tool for planning for potential increases in County funding for the transition of the 18th Judicial District and District Attorney's Office as well as for Tri-County Health Department
 - ▶ Requires fiscal discipline to set aside a certain amount of available revenue each year in order to meet the estimated operating budget needs for these yet-to-be-finalized transitions

Recommended Staffing Level

- ▶ 2022 Recommended Budget increases total staffing to 2,332.02 FTE
- ▶ Increase of 7.00 FTE over current staffing
- ▶ Current 2021 staffing totals 2,325.02 FTE
- ▶ Largest growth in staff due to the requests from the Coroner's Office to address workload concerns
- ▶ Other staff added in the Sheriff's Office Detention Services Bureau to address restrictive housing mandate



Recommended Staffing Level

2022 Staffing Changes - General Fund			
Department	Description	FTE	Amount
<u>Transfer of Position</u>			
Communications & Administrative Services	Management Analyst	1.00	79,697
Open Spaces & Intergovernmental Relations	CSU Extension Program Coordinator	(1.00)	(79,697)
		-	-
<u>Coroner's Office</u>			
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
		4.00	501,299
<u>Restrictive Housing Mandate</u>			
Sheriff's Office	Deputy Sheriff	3.00	255,447
General Fund Total		7.00	\$ 756,746

Budget Packages Not Recommended

- ▶ Overall, \$6.4 million not recommended in General Fund (\$4.0 million ongoing)
 - ▶ EBC asked depts/offices to absorb a number of the requests not funded
- ▶ Clerk & Recorder's Office
 - ▶ Request Staff in Motor Vehicle Call Center - \$245,984 and 4 FTE
 - ▶ Temporary Salaries for Motor Vehicle - \$215,300
 - ▶ Increase in Operating Supplies - \$201,150
- ▶ District Attorney's Office
 - ▶ Body-worn camera staffing – Did not approve 2 of 3 FTE requested
 - ▶ Pre-Trial Detention staffing – \$113,055 and 1 FTE
- ▶ Information Technology
 - ▶ Operating costs for Content Management and BenefitFocus - \$150,000

Budget Packages Not Recommended

- ▶ Public Works & Development
 - ▶ Accela Licenses & Record Digitization requests - \$199,967
- ▶ Sheriff's Office
 - ▶ Funding for Aramark Staff for Detention Kitchen/Laundry - \$1.0 million
 - ▶ To be funded with ARPA funding per BOCC approval
 - ▶ Body-Worn Camera FTE - \$421,655 and 5 FTE
 - ▶ Replacement Ballistic Helmets - \$48,735
 - ▶ Increased Costs for Training Facility Fees, Contracted Medical Services, and Contract Security Services - \$294,173
 - ▶ Restrictive Housing Mandate Staffing - \$797,000 and 7 FTE
 - ▶ New equipment/vehicle requests - \$87,719
 - ▶ Replacement vehicle requests – Requested to reduce to \$2.6 million in total

Capital Improvement Program

- ▶ CIP Committee Process
 - ▶ Process this year was revise 5-year Capital Improvement Program for FY 2022-2026
 - ▶ Revised scoring criteria to provide alignment to BOCC strategic plan and project category specific criteria in addition to criteria that apply to all projects
 - ▶ Reviewed, evaluated, and prioritized projects across 3 categories – facilities/equipment, technology, and transportation infrastructure – total of \$11.8 million
- ▶ EBC Review and Recommendation
 - ▶ Reviewed the projects and prioritization as presented by the CIP Committee in the categories
 - ▶ Recommended projects based upon prioritization, funding, and alignment with strategic direction
 - ▶ Requested additional information from PWD on Transportation projects
 - ▶ About \$500,000 in projects deferred from 2022 to 2023 to reach \$11.2 million in CIP for budget
 - ▶ Proposal requires a transfer from the General Fund to the Capital Expenditure Fund of \$4.9 million

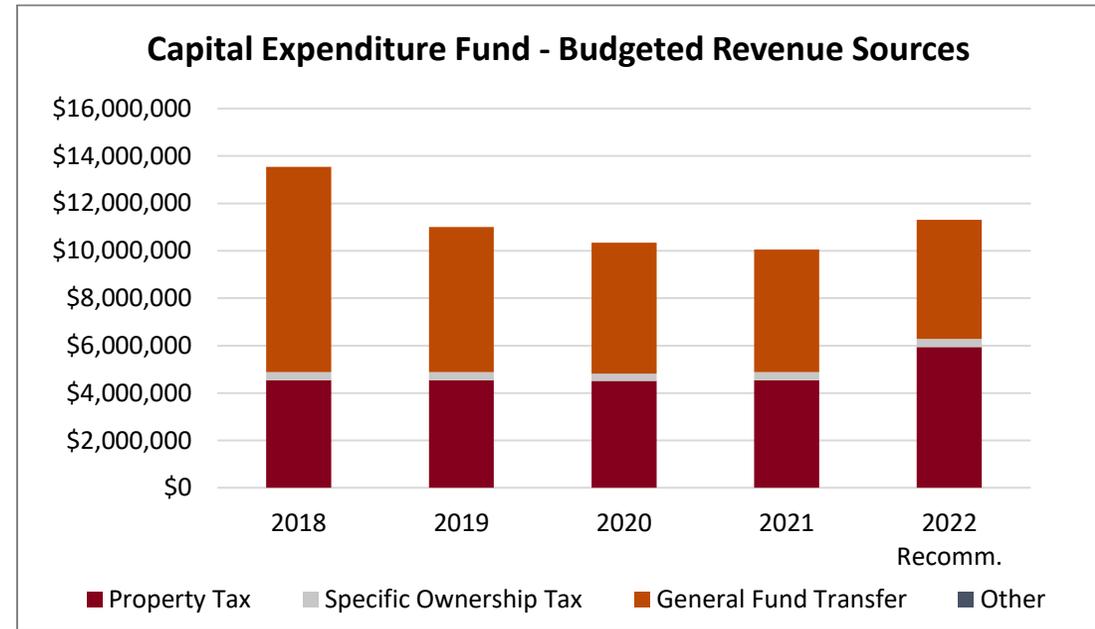
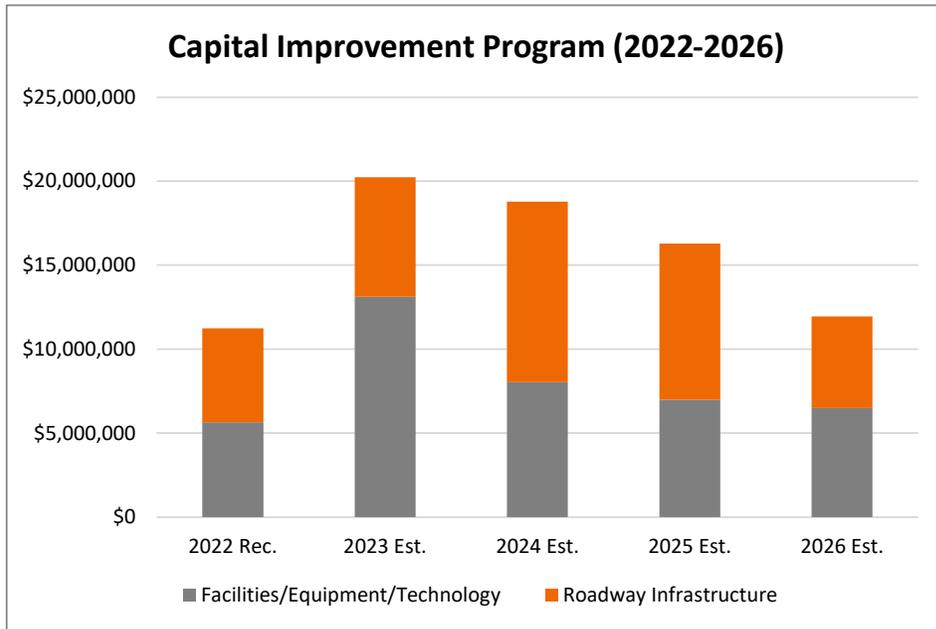
Capital Improvement Program

2022 Capital Improvement Program

Project	Amount
Yale and Holly Corridor Improvements	\$ 2,500,000
Courthouse II Small Courtroom Expansion	1,790,000
Gun Club South	1,300,000
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
Gun Club/Alameda Conceptual Design	350,000
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
Parker Road PEL	166,668
Other Projects	803,000
Total Capital Improvement Projects	\$ 11,244,668

- ▶ Facilities/Equipment - \$5.4 million
 - ▶ Justice Center (courthouse/jail) projects account for \$2.9 million
 - ▶ Other maintenance projects – \$2.2 million
 - ▶ Sheriff's Office – Bearcat - \$300,000
- ▶ Transportation - \$5.6 million
 - ▶ Yale and Holly Corridor - \$2.5 million
 - ▶ Gun Club South - \$1.3 million
 - ▶ Gun Club/Alameda Design - \$350,000
- ▶ Technology - \$300,000
 - ▶ Content Management - \$100,000
 - ▶ BenefitFocus Replacement - \$200,000

Capital Improvement Program



General Fund Review

Category	2022 Requested Budget	2022 Recommended Budget	Variance
Estimated Beginning Balance	\$ 88,665,469	\$ 88,665,469	\$ -
Baseline Revenues	212,516,483	213,175,486	659,003
Package Revenues	2,350,523	(2,118,493)	(4,469,016)
LESS: One-Time Items	(574,016)	(505,000)	69,016
Subtotal Operating Revenues	214,292,990	210,551,993	(3,740,997)
TOTAL REVENUES	214,867,006	211,056,993	(3,810,013)
Baseline Expenditures	203,924,377	203,893,458	(30,919)
Package Expenditures	20,619,545	14,245,009	(6,374,536)
LESS: One-Time Items	(11,470,956)	(9,127,971)	2,342,985
Subtotal Operating Expenditures	213,072,966	209,010,496	(4,062,470)
TOTAL EXPENDITURES	224,543,922	218,138,467	(6,405,455)
Net Operating Surplus/(Deficit)	1,220,024	1,541,497	321,473
Total Use of Fund Balance	(9,676,916)	(7,081,474)	2,595,442
Estimated Ending Balance	\$ 78,988,553	\$ 81,583,995	\$ 2,595,442

Significant Fund Budgets

<u>Dollars in Millions</u>	<u>Social Services</u>	<u>Law Enforce.</u>	<u>Road & Bridge</u>	<u>Capital Expend.</u>	<u>Rec. District</u>	<u>ACWWA PID</u>
Revenues						
Baseline Budget	\$ 73.7	\$ 9.9	\$ 16.6	\$ 4.9	\$ 1.4	\$ 9.0
Recommended Packages	1.7	-	2.2	6.4	-	-
Total Revenues	75.4	9.9	18.8	11.3	1.4	9.0
Expenditures						
Baseline Budget	72.9	9.3	16.5	0.1	1.6	8.8
Recommended Packages	1.4	0.4	2.9	11.2	0.0	-
Total Expenditures	74.3	9.7	19.3	11.3	1.7	8.8
Net Change	\$ 1.1	\$ 0.2	\$ (0.6)	\$ -	\$ (0.2)	\$ 0.2
Cumulative Balance						
Beginning Funds Available	\$ 12.3	\$ 7.6	\$ 3.8	\$ 1.9	\$ 1.8	\$ 2.8
Change in Fund Balance	1.1	0.2	(0.6)	-	(0.2)	0.2
Ending Funds Available	13.4	7.7	3.3	1.9	1.5	3.0
Policy/Debt Reserves	(2.3)	(1.5)	(2.6)	-	(0.0)	(1.2)
Funds Available for Approp.	\$ 11.1	\$ 6.2	\$ 0.7	\$ 1.9	\$ 1.5	\$ 1.8

Other Budgeted Funds

Fund	Revenue	Expenditures
Electronic Filing Technology Fund	\$ 160,000	\$ 160,000
Arapahoe/Douglas Works Fund	21,114,303	21,114,303
Conservation Trust Fund	750,000	559,900
Communication Network Replacement Fun	122,025	122,025
Sheriff's Commissary Fund	1,155,957	1,310,458
Forfeited Property Fund	-	60,000
Community Development Fund	5,196,449	5,196,449
Developmental Disability Fund	13,124,099	13,124,099
Grant Fund	13,277,142	13,277,142
Open Space Sales Tax Fund	37,572,110	37,572,110
Homeland Security Fund	472,930	472,930
Building Maintenance Fund	2,678,000	2,738,269
Arapahoe County Fair	584,200	585,200
Infrastructure Fund	5,594,668	5,594,668
Lease Purchase Agreement Fund	1,501,479	1,505,979
Central Services Fund	8,115,899	5,880,535
Self Insurance Liability Fund	2,400,050	1,900,050
Employee Flex Plan Fund	1,001,382	1,001,382
Workers Compensation Fund	1,522,356	1,522,361
Self Insurance Dental Fund	1,924,800	2,287,600

Federal Funding

- ▶ In addition to the \$459 million recommended budget that is before you today, there are also a number of other funding sources that are being leveraged to provide critical community services and assist with pandemic recovery.
- ▶ American Rescue Plan Act Funds
 - ▶ County set to receive \$127.3 million in total - \$63.7 million received already with another \$63.7 million to be received in May '22.
 - ▶ County is working through internal process following stakeholder input to determine best use and investment of these one-time funds.
 - ▶ Needs to be expended or obligated by December 2024, with final spending by December 2026
- ▶ Emergency Rental Assistance
 - ▶ County is eligible to receive close to \$23 million in funding with \$15.3 million received
 - ▶ To date, \$7.2 million has been expended or obligated for this use
- ▶ The use of these funds is being reviewed and determined by the BOCC and are not included in the 2022 recommended budget at this time.

Remaining 2022 Budget Process

- ▶ Adjustments remaining before adoption:
 - ▶ Incorporation of any BOCC requested changes or adjustments
 - ▶ Re-calculation of property tax revenue based on final certified values from Assessor
 - ▶ Adjust mill levy and revenue based on reallocation of CentrePoint debt service
 - ▶ Update and re-calculation of payroll and Total Compensation packages
 - ▶ Review of all County fund budgets and revenues prior to finalizing and rebalancing
 - ▶ Following review, incorporation of any corrections or omissions

- ▶ **October 26th** - Public Hearing – 2022 Budget
- ▶ **November 15th** - Final Review of the 2022 Budget & 3rd Quarter Review
- ▶ **December 14th** - Adoption of the 2022 Budget

2022 Recommended Budget

- ▶ Thank you to all of the Elected Officials, Department Directors, and staff that assisted in the development of the 2022 recommended budget during yet another financially challenging year!
- ▶ Special thank you to the Executive Budget Committee members and Budget Division staff for their hard work!
- ▶ More information as well as the 2022 Recommended Budget is available on the County's Intranet.

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