



ARAPAHOE COUNTY



2023 RECOMMENDED BUDGET

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



2023 RECOMMENDED BUDGET

ACKNOWLEDGEMENTS

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

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

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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*



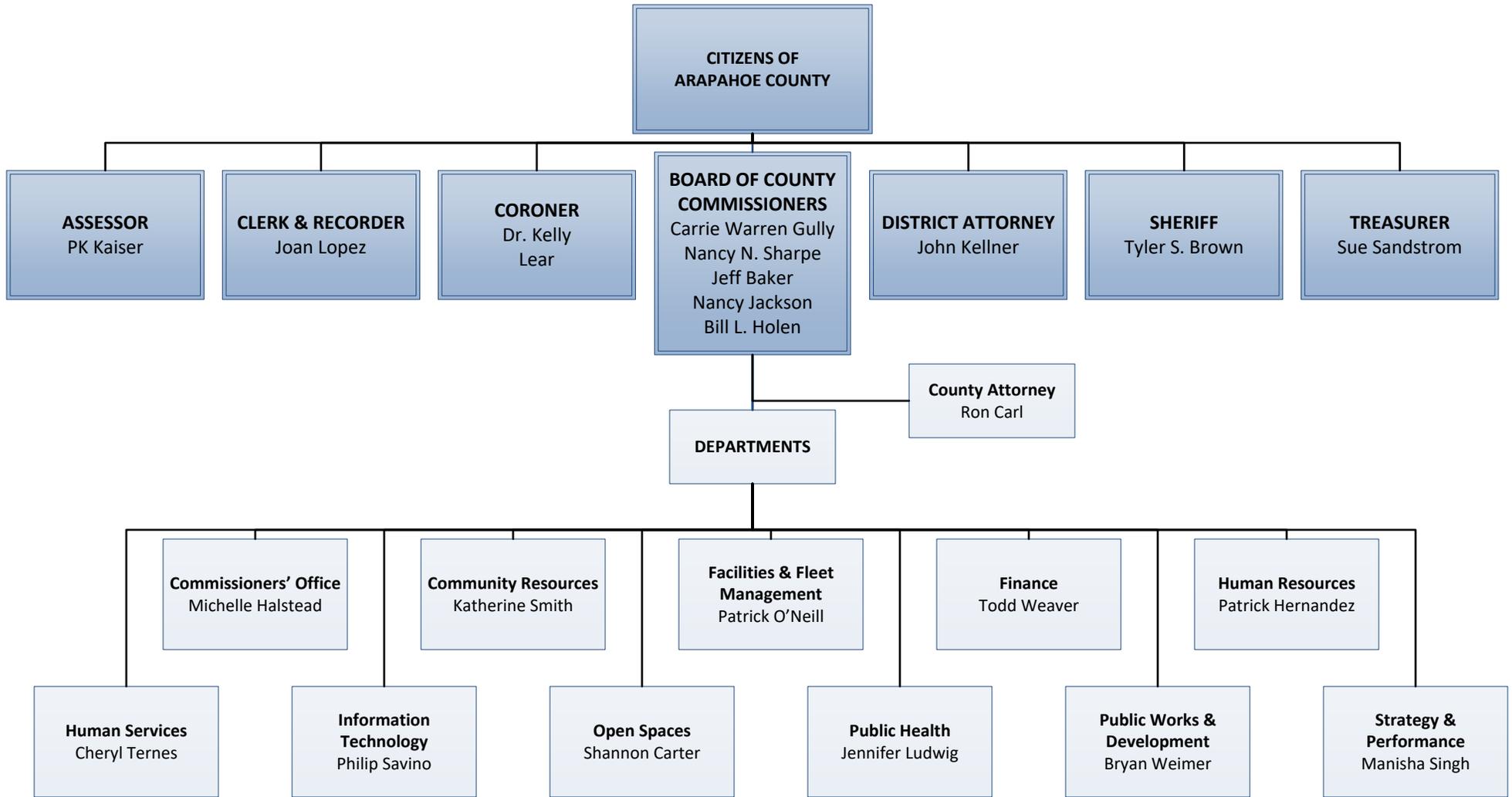
*John Kellner
District Attorney*



*Tyler S. Brown
Sheriff*



ARAPAHOE COUNTY GOVERNMENT ORGANIZATIONAL CHART





DATE: October 7, 2022

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

FROM: Todd Weaver, Finance Director

SUBJECT: **2023 RECOMMENDED BUDGET**

I am pleased to submit herewith a recommended budget for 2023 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
- Arapahoe County Public Health Department

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

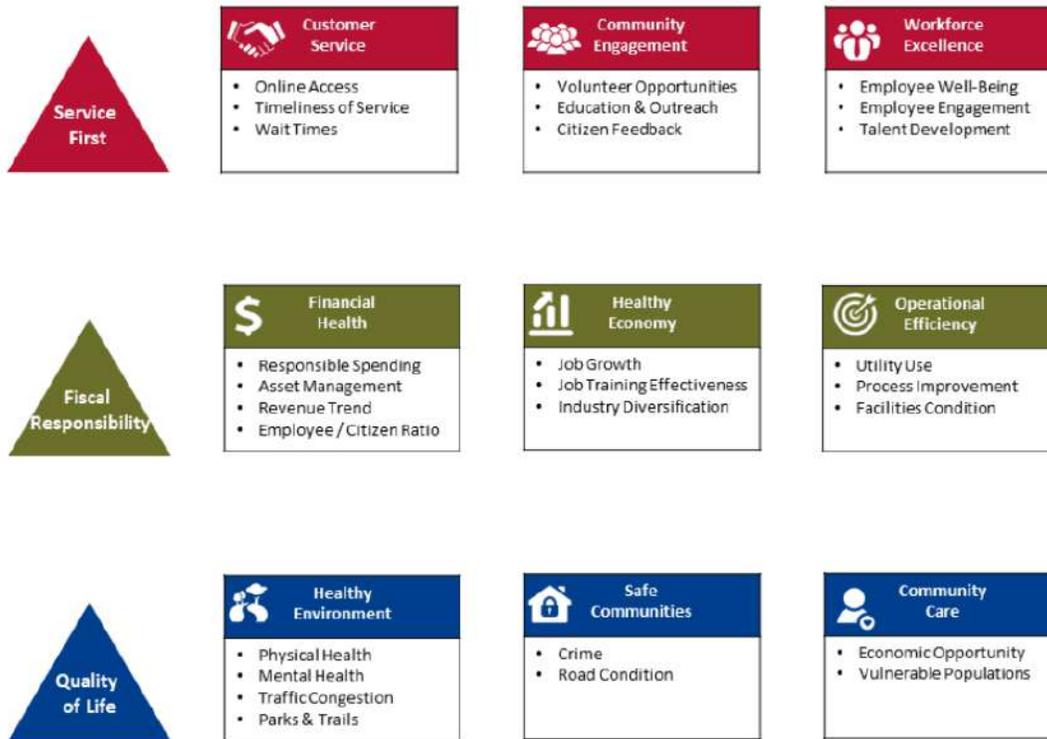
This budget message provides an overview of the process and issues that drove the development of the 2023 recommended budget including a discussion of economic factors, trends in revenues and expenditures, and the recommendations of the Executive Budget Committee. In addition, this message will also address the recommended budget for some of the County’s major funds, the capital improvement projects, and changes in staffing.

This recommended 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.

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 2023 recommended 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 2023 Budget

Budget Submission Guidance and Review

Prior to the development of the 2023 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 2023 budget, the EBC was comprised of the following members:

- Jeff Baker, County Commissioner
- Carrie Warren-Gully, County Commissioner
- Sue Sandstrom, Treasurer
- Michelle Halstead, Director of the Commissioners’ Office

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 2023 budget. The budget guidance was distributed in June and discussed the current economic climate and revenue projections for the remainder of 2022 and looking ahead into 2023. The Executive Budget Committee, with the concurrence of the Board of County Commissioners, requested that departments and elected offices submit well planned, streamlined, efficient, need-based budget

requests that aligned with the Board's strategic direction regarding focusing on mandated services, maintaining current assets, and thinking creatively about how to increase efficiencies. 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 2023 also continues 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 one of the key tenets of the new Board of County Commissioner strategic goals regarding the goal of financial sustainability and how it 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 2023 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 11th, 2022. The budget will be further reviewed by the Board of County Commissioners during October and November and will be considered for formal adoption on December 6th, 2022.

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 2023 recommended 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 but this growth is weakening due to high inflation, rising interest rates, and a slowdown in job growth through 2022. National economic growth, as measured by gross domestic product (GDP), decreased during the first two quarters of 2022 as inflation, supply chain disruptions, and higher interest rates have impacted consumer and business activity. Overall economic growth is expected to increase by only 1.4 percent for 2022 and only a further 1.5 percent in 2023 after a robust 5.7 percent in 2021 as the economy quickly rebounded from the pandemic. The nation's labor market continues to remain strong as a high number of job openings and increases in wages are getting individuals back into the labor market with high inflation impacting household economics. The recent increase in interest rates may dampen the job market somewhat but large amounts of openings should still allow for employment growth. For 2022, the unemployment rate is expected to decrease to 3.6 percent, down from 5.4 percent in 2021, with a further decrease to 3.4 percent in 2023. Consumer spending makes up about two-thirds of total economic growth and this was significantly impacted during the pandemic, but spending has rebounded with spending on both goods and services. Personal income was buoyed by Federal stimulus payments to individuals as well as the increase in unemployment benefits and now by the current competitive job market. During 2022, growth in consumer spending is slowing as these increases in wages are being offset by the increasing price of goods, services, and energy due to inflation.

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 but, it too, is showing signs of weakness. Colorado's job market is performing slightly better than the nation with a higher job recovery rate post-pandemic. To date, only the mining and logging, accommodation and food services, real estate, and government sectors have fewer jobs than prior to the recession. The unemployment rate for Colorado is expected to decrease from 5.4 percent in 2021 to 3.4 percent in 2022 further declining to 3.1 percent in 2023. Consumer spending in Colorado remains strong as retail sales are up nearly 12 percent year-to-date and have exceeded pre-pandemic levels with increased spending on services and travel showing growth after a significant drop-off during the pandemic. Inflation and higher interest rates stand as risks to continued growth in consumer spending for the state. For now, personal income is expected to increase 6.0 percent in 2022 but slow to 5.5 percent growth in 2023 as stimulus and aid from government to individuals ends and higher inflation takes a toll. Wages and salaries are expected to grow 11.3 percent in 2022 and 6.2 percent in 2023 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 8.2 percent for 2022 and 4.7 percent for 2023 with rates not dipping below 3 percent until 2024.

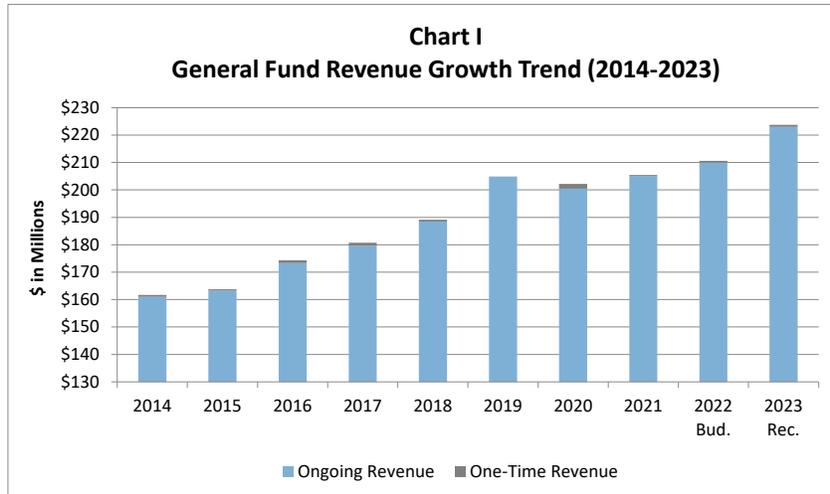
Colorado's growth in home prices outpaced most of the nation over the past few years with growth of around 20 percent in 2021. Home building activity is beginning to slow a bit as homebuying activity has started to slow with high home prices and now higher mortgage rates. As a result, projections are that home prices in Colorado should experience a decline in 2022 after several years of significant increases. Year-over-year residential permits are down but have been at elevated levels over the past few years. Residential permits are projected to decline 3 percent in 2022 before a further decrease of nearly 9 percent in 2023 but still be at levels higher than before the pandemic. The nonresidential construction market has not fared as well as residential construction and higher construction costs and the impact of remote work has dampened the demand for office space and hotels. The availability of Federal funding for state and local government projects should help over the near-term forecast, but the value of nonresidential construction is expected to grow by 5.1 percent in 2022 before declining nearly 7 percent in 2023. Overall, the economic forecast shows growth but there are a number of risk factors that could easily change the trajectory of this growth which could have a negative impact on employment, construction, and the County's revenues. Please see Attachment G 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 2023 will reflect the taxable values that were 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 2023 collections, it is not a reappraisal period and it is estimated that the actual value of property is increasing by only 1.6 percent from \$120.5 billion to \$122.4 billion. Taxable assessed value is decreasing slightly from \$13.1 billion to \$13.0 billion, or 0.5 percent less than the prior year. The market value of new construction is estimated to increase about 8 percent and reflects about \$1.5 billion in new value added to the County. The 2023 property tax revenue is projected and budgeted at \$163.9 million, which is a 7.6 percent increase or about \$11.6 million more than 2022 due primarily to the provisions of the revenue limit under TABOR, explained later in this Budget Message along with additional information about the County's property tax revenue.

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 during the pandemic and the projected growth in revenue for the 2023 recommended 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 continued in response to increasing home prices and low inventory, planning and construction activity has continued as well and the budget includes a flat revenue trend for building permit fees, plan check fees, and development plan reviews due to higher mortgage rates and economic uncertainty that could change the trajectory of these revenues in future years.

While the pandemic slowed revenue collections of the fees and charges related to the licensing and registering of motor vehicles in 2020, collections improved in 2021 despite supply chain issues. For 2022, higher interest rates for auto financing, revenue collections are projected to slow again and the 2023 budget includes a reduction of about \$571,000. One of the largest sources of revenue for the County is for specific ownership tax applied to motor vehicles and this revenue is also impacted by supply chain issues and higher borrowing cost to the extent that the recommended budget includes a reduction in specific ownership tax of \$500,000. The strong real estate market had already grown land recording fee revenue over the past couple of years up to \$5.0 million. Once again, higher interest rates and weakening demand for housing have reduced home-buying and especially refinancing activity during 2022. The 2023 budget includes nearly \$1.0 million in reduced revenue collections for land recording fees bringing the total down to \$4.0 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 historic low interest rates, the pandemic and current rate of inflation has caused the Federal Reserve to increase rates dramatically. Due to the County Treasurer’s investment strategy, revenue from investment earnings is projected to increase by just under \$1 million for \$5 million in collections in 2023. The current uncertain and volatile economic climate could impact future collections. The increase in property tax collections in 2022 and the small increase in taxable value for 2023 will result in the projected budget for tax collection fees increasing by \$300,000 in 2023 to a total of \$9.4 million.

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. For 2023, an increase in one of the allocations from the State increases Human Services revenue by \$2.1 million. 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 2021 and 2022, the County received a total allocation of \$127.3 million in aid from the American Rescue Plan Act (ARPA). The Board carefully considered 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 2023, 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. Currently, the estimated amount is \$32.6 million.

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 at a high rate, especially during 2022, 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 2023. Inflationary increases and supply chain disruptions have impacted prices for other line items such as utilities, services, labor, and materials used in construction projects. 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 but this is becoming increasingly difficult to do. 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 and some were submitted for consideration for 2023. 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 2023, 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 (2022). 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 2022 to 2023 is projected to be 8.74 percent, which is the sum of the estimated inflation of 7.5 percent and new construction growth

(“local growth”) of 1.24 percent in the 2022 assessed values. This is compared to a taxable value decline of a half of a percent. The result is a reduction in the temporary tax credit to 3.192 mills that 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 2023, this levy is estimated at 0.079 mills for \$1.0 million, and is included in the County’s total levy. The 2023 budget includes the projection for the County’s property tax revenue increasing from \$152.4 million in 2022 to \$163.9 million. The estimated total levy for the County will be 12.708 mills for 2023. The levy for 2023 is higher than 2022 due to the temporary tax credit decreasing by almost 1 mill to remain within the TABOR revenue limitations and below the maximum authorized levy of 15.821 mills as a result of higher inflation and new construction combined with flat taxable value.

Financial 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. Table I shows this General Fund estimate for 2022 in comparison to the amended budget and the 2023 recommended budget. Projections for 2024 through 2027 are also provided in Table I.

The most recent estimate was developed after the 2nd quarter of 2022 and is projecting a General Fund available fund balance of about \$81.5 million by the end of the fiscal year. This amount becomes the beginning General Fund available fund balance for the 2023 budget. The reduction in the estimate of the use of fund balance in 2022 is due primarily to the decrease in department and office spending, including from vacant positions, as well as a small increase in expected revenue collections.

Table I

(Dollars in Millions)	General Fund Projections								
	Actual	Actual	Amended	Estimate	Recomm.	Forecast			
	2020	2021	2022	2022	2023	2024	2025	2026	2027
Total Sources	\$ 227.9	\$ 207.3	\$ 218.2	\$ 219.8	\$ 223.7	\$ 233.2	\$ 239.3	\$ 248.3	\$ 255.7
Uses									
Salaries	\$ 102.7	\$ 104.0	\$ 114.4	\$ 113.6	\$ 117.1	\$ 120.8	\$ 125.1	\$ 131.5	\$ 136.6
Employee Benefits	28.5	29.1	31.7	30.3	33.5	34.7	36.5	38.5	40.5
Supplies	5.9	5.8	7.5	6.6	6.6	6.9	6.5	6.7	6.4
Services & Other	50.4	50.7	56.9	55.3	51.4	55.0	55.3	55.2	55.1
Community Programs	0.4	0.4	0.4	0.4	0.0	0.4	0.4	0.4	0.4
Capital Outlay	0.7	0.2	0.3	0.3	0.8	0.0	0.0	0.0	0.0
Central Services	3.5	3.7	3.9	3.7	3.3	3.9	3.9	4.0	4.1
Transfers Out	14.9	17.5	11.1	11.0	11.4	5.5	5.5	5.5	5.5
Total Uses	\$ 207.0	\$ 211.3	\$ 226.1	\$ 221.2	\$ 224.0	\$ 227.1	\$ 233.2	\$ 241.8	\$ 248.5
Net of Sources/Uses	\$ 20.9	\$ (4.0)	\$ (7.9)	\$ (1.5)	\$ (0.3)	\$ 6.1	\$ 6.1	\$ 6.5	\$ 7.2
Cumulative Balance									
Beginning Funds Available	\$ 66.1	\$ 87.0	\$ 83.0	\$ 83.0	\$ 81.5	\$ 81.2	\$ 87.3	\$ 93.4	\$ 99.9
Change in Fund Balance	20.9	(4.0)	(7.9)	(1.5)	(0.3)	6.1	6.1	6.5	7.2
Ending Funds Available	\$ 87.0	\$ 83.0	\$ 75.1	\$ 81.5	\$ 81.2	\$ 87.3	\$ 93.4	\$ 99.9	\$ 107.1
Restricted/Committed/Assigned	(20.6)	(21.9)	(22.4)	(22.4)	(24.4)	(25.0)	(25.7)	(26.6)	(27.3)
Funds Available for Appropriation	\$ 66.4	\$ 61.1	\$ 52.7	\$ 59.1	\$ 56.9	\$ 62.3	\$ 67.8	\$ 73.3	\$ 79.7

The 2023 recommended budget includes a reduction in fund balance of only about \$287,230 and represents the planned use of fund balance for one-time uses such as one-time equipment purchases, professional services, and other similar items. The forecast for the General Fund beyond 2023 shows revenues and expenditures roughly balanced through 2027 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 do not include any salary increases similar to that included in the 2023 budget as they were developed before this budget was recommended. It also does not reflect a majority of the funding from the County's American Rescue Plan Act (ARPA) allotment as these funds have been recognized as grant funding in the Grant Fund and are being expensed as projects progress. The only impact to the General Fund related to provisions in the ARPA guidance is the allowance of a portion of this funding to be used for government services that could be used to reimburse General Fund expenses. 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 \$24.3 million for 2023.

Significant Issues Addressed in the 2023 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 2023 budget. The Committee's findings and recommendations will be submitted to the Board of County Commissioners on October 11th, 2022 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 focusing on the strategic direction
- Maintaining and funding the Total Compensation philosophy and recommendations
- Planning ahead for known future needs and financial sustainability
- Leveraging available one-time funds to make needed capital improvements

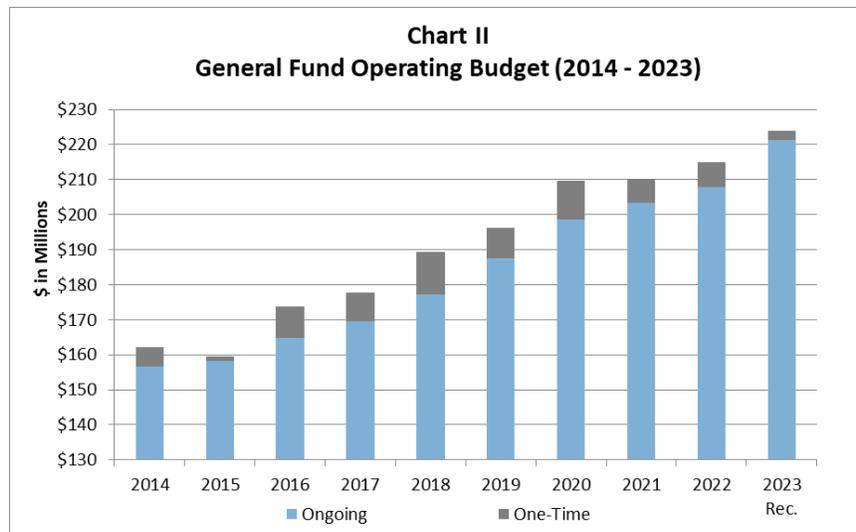
Structurally Balancing the General Fund Operating Budget Focusing on the Strategic Direction

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 2023 recommended budget development process, the Executive Budget Committee weighed the current fiscal conditions including the current revenue projections, rising costs of salaries, supplies, and materials, as well as the Board of County Commissioners' strategic direction. This strategic direction has a 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. The unique situation 2023 presents with high inflation impacting costs but also increasing the TABOR calculation for property tax growth was at the forefront of the Executive Budget Committee’s decision-making process. Long-term concerns with the backlog of deferred maintenance for County facilities and roadway infrastructure and capital maintenance and/or replacement of the detention facility and courthouse were considered as well as newer concerns related to the new health department and judicial district transition. For the Committee, structurally balancing the operating budget while seeking financial sustainability in future budget years remained paramount among the goals in putting together this recommended budget.

The recommended 2023 General Fund operating budget is balanced with a surplus of \$1.63 million in operating funds as a result of the recommendations made by the Executive Budget Committee. The current operating surplus is on par with last year’s adopted budget operating surplus of \$2.1 million and is less than one percent of the General Fund budget. The chart below illustrates the trend in the General Fund operating budget since 2014. 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.



Factors that contributed to the structural balancing of the recommended 2023 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 recommending 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 believes that the requests that it has recommended to the Board of County Commissioners for the 2023 budget reflect the requirements, needs, and priorities of the elected offices and departments within the available revenue constraints while also remaining true to the Board’s strategic direction. For one-time uses such as capital projects and equipment costs, the Executive Budget Committee made recommendations 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 of these has traditionally been the transfer of funds to the Capital Expenditure Fund for capital projects. The 2023 recommended budget does not include any funding for this transfer using one-time funds to alleviate the burden on the General Fund. The majority of the nearly \$2.7 million in one-time uses is focused on limited equipment replacements, one-time investments and projected election costs. 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	\$ 222,652,951
Budget Packages - Ongoing	337,130
Budget Packages - One-Time	741,369
TOTAL REVENUE	\$ 223,731,450
EXPENDITURES	
Baseline	\$ 211,222,668
Budget Packages - Ongoing	10,139,616
Budget Packages - One-Time	2,656,396
TOTAL EXPENDITURES	\$ 224,018,680
Net Operating - Surplus/(Deficit)	\$ 1,627,797
Net Use of Fund Balance	\$ (287,230)

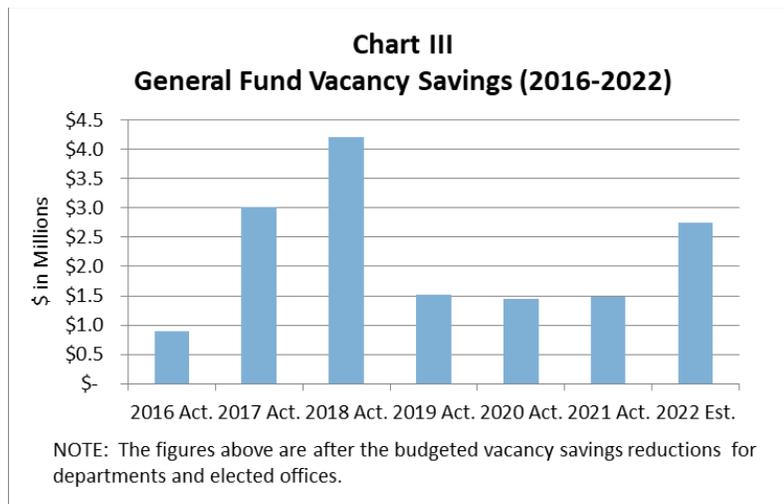
The budget guidance requested that departments and elected offices that were considering submitting budget packages with ongoing operating costs offset whatever the ongoing increase to the operating budget would be with additional revenue for that purpose or through reductions in their budget elsewhere. It was understood that inflationary increases in supplies, services, and labor costs that have been absorbed in department/elected office budgets may make reductions to accommodate new requests very difficult. For 2023, the number and amount of budget package requests from departments and elected offices in the General Fund increased over that requested for 2022 up to \$26.4 million from \$20.6 million in 2022, not including requests related to the use of ARPA funds. The amount of ongoing operating expenditure requests totaled \$12.7 million with nearly \$9 million for Total Compensation recommendations. Of these requests, the Executive Budget Committee has recommended \$10.1 million of \$12.7 million in ongoing operating costs requested. By way of comparison, the EBC recommended only \$2.7 million of \$13.7 million in one-time budget packages requested which included a proposed transfer to the Capital Expenditure Fund of \$9.7 million. 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 2023 and beyond. More discussion on the budget packages recommended 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 2023 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 2023 budget by \$4.1 million, including \$2.8 million General Fund. The additional 1.5 percent reduction applied to departments with more than 50.0 FTE further reduces the budget by \$2.8 million, including \$1.8 million in the General Fund. Overall, the vacancy savings reductions remove a total of \$6.9 million in salary and benefit expenses, with about \$4.6 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 from 2016 through the 2022 estimate.



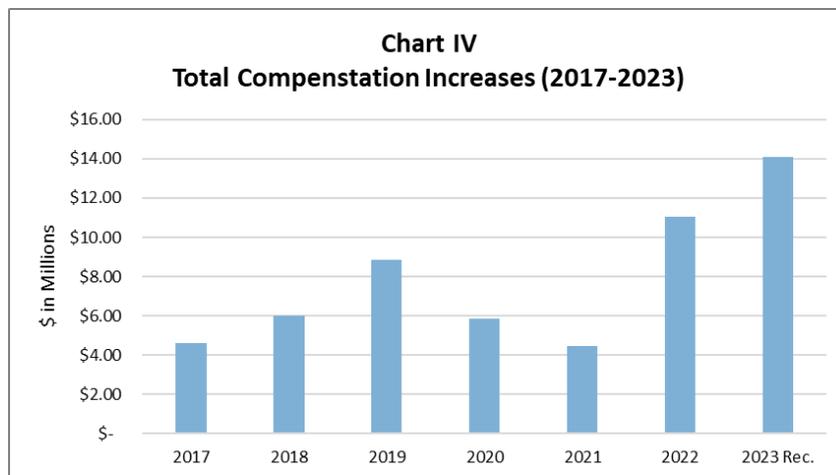
Maintaining and Funding the County’s Total Compensation Philosophy for 2023

The significant changes in the job market over the past two years has had a significant impact on the County and its budget. The County’s total compensation package 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. For the 2023 budget, the total compensation adjustments were the largest amounts that have ever been made and finding sufficient funding within the budget prevented budget recommendations for other items.

The 2023 budget funds a 3.0 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 4.0 percent merit increase in the 2022 budget and reflects the changing economic reality following the economic downturn, especially in an unexpectedly tight labor market with ever increasing wages. The increase is budgeted at \$4.3 million across all County funds with nearly \$2.3 million budgeted in the General Fund. The County also has a step pay program for eligible law enforcement officers. For the 2023 budget, the recommendation is for annual step increases to be

funded at a cost of approximately \$609,483 and is an ongoing increase to those law enforcement officers’ base salaries based on years of experience.

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 2022, the budget included a 2.0 percent increase in the salary structure to keep pace with the market. For 2023, the salary structure will be adjusted by 3.8 percent to keep pace with the market and due to increasing wages during the past year and anticipated in the future the funding for 2023 includes a budgeted increase of 5.0 percent that will be applied to employees based on their location within the pay structure. The County usually makes such adjustments for all employees within the pay structure every 3 years but the unprecedented labor market since the pandemic have resulted in two years of such adjustments. The budget for this market adjustment in the 2023 recommended budget is \$7.0 million across all funds and \$3.8 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 2023 budget includes a 4.37 percent market increase to maintain this level in the market which is funded at \$2.1 million with about \$1.9 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 4.04 percent and results in a budget amount of nearly \$90,329.



In addition to the sizable compensation recommendations, 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 primary health insurance plan option and contribution strategy are still above the 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 more expensive traditional HMO plan versus the more cost-effective deductible HMO plan. Overall, employees have tended to move toward the deductible HMO plan with the County paying for about 74 percent of the overall \$24 million cost of health insurance. For 2023, the County’s medical insurance premium renewal was 4.17 percent for about a \$470,000 increase in premium cost. Over the past five years, the County’s health insurance coverage has increased at a lower average rate than the national and Colorado trends at 7.0 percent and 5.6 percent, respectively. For the County’s self-insured dental coverage, lower claims and flat premiums have resulted in a growing reserve balance allowing the reduction in dental rates in 2023 by 10 percent instead of the premium reduction of 2.3 percent as a

portion of the reserve will be used. The County cost for the health and dental insurance for 2023 is an increase of only about \$250,000 based on current enrollment numbers and proposed premium rates.

The result of these 2023 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 despite the significant cost that needed to be absorbed within the 2023 budget.

Planning Ahead for Known Future Needs and Financial Sustainability

Planning for future needs while maintaining financial sustainability is another key component of the Board's strategic direction. The County has 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 Commissioner's strategic plan provides 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 2023 recommended budget continues to take steps toward implementation of this longer-term goal of financial sustainability.

The most immediate future need is the establishment of a public health department and the Board of County Commissioners have taken a number of steps during the past year to bring this department into existence such as appointing a Board of Health which has, in turn, appointed an Executive Director and other key staff. County staff worked with Public Health Department staff to develop the estimated budget for fiscal year 2023 of \$21.3 million which includes nearly 183 full-time equivalent staff. The funding contribution for public health from the County will increase from \$5.2 million in 2022 to \$6.0 million in 2023. This additional funding is able to be included in this year's recommended budget through the operating budget set-aside from the 2022 adopted budget. The other portion of the set-aside has been used to fund internal staff in Human Resources, Finance, Information Technology, County Attorney, and the Commissioners' Office to assist in the establishment and support of the new health department.

County facilities and transportation infrastructure assets are another area of concern for future planning. The County has recently completed or will be completing a new transportation master plan, facility condition index, facility space allocation study, and is continuing to monitor the condition of current assets including pavement condition index. The Detention Center is long-time, identified area of need for County resources over the coming years. While voters rejected a ballot issue to construct a new detention facility to address aging and failing infrastructure, the Board of County Commissioners has approved funding a \$44 million plan to renovate the existing inadequate kitchen and laundry areas with additional space for medical and mental health treatment as well as a new addition to replace the kitchen and laundry facilities. This will be funded in part with General Fund balance but also an amount of the ARPA funds that the County is able to use to reimburse general government expenses as a result of the approved revenue loss calculation.

In addition to the issues 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. Currently, the counties have engaged a consultant to assist not only with the analysis of what this cost may be as well as any one-time transition costs. The Executive Budget Committee recommended setting aside \$1.5 million of the current \$1.63 million operating surplus in the General Fund to continue on with the BOCC's planning for this transition that outlined setting aside \$1.5 million in the operating budget each year for fiscal years 2022, 2023, and 2024.

In addition to the operating budget set-aside, it should be noted that the County took a number of steps in the 2022 budget that are being continued in the 2023 budget to address other needs such as funding for Human Services programs, roadway infrastructure maintenance, deferred facility maintenance needs, and capital projects. The expiration of the lease obligation on the Certificates of Participation on the CentrePoint Plaza building in 2021 provided a unique opportunity to address some of these needs in the 2022 budget. The Board of County Commissioners decided to reallocate this available funding across the Social Services Fund, Road & Bridge Fund, and the Capital Expenditure Fund to provide the ability to address previously identified needs in these areas. The 2023 recommended budget does not make any changes to this reallocation in order to continue on with addressing these needs in line with the strategic direction.

Leveraging Available One-Time Funds to Make Needed Capital Improvements

The County's ability to complete needed capital projects in its Capital Improvement Program (CIP) has always been constrained by the amount of funding that is available from allocated revenue and funding provided from other sources within the budget. Primarily, the other primary source of revenue has been transfers from the General Fund balance, but, as the operating budget grows and tries to meet the needs of growing costs and new responsibilities for the health department and judicial district, it will likely not be able to continue to fund the CIP as it has in the past. In the 2023 budget, the Executive Budget Committee has recommended a few changes in the funding for capital projects that alleviates the burden on the General Fund for providing this funding and utilizes available one-time funds from a number of sources to try to meet the need. For 2023, the recommended 2023 Capital Improvement Program budget continues to address a number of the priority areas identified by the Board of County Commissioners in their new strategic budget direction such as maintaining current assets and programs and focusing on County responsibilities while using these one-time funds to try and fund a number of current projects and mitigate inflationary cost increases.

For 2023, the Capital Improvement Program Committee used the revised scoring criteria developed for the 2022 budget process 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 recommended by the Executive Budget Committee to be funded for 2023 is \$13.7 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 at a total of \$7.7 million budgeted for 2023. Aging infrastructure in County facilities is a key concern and the 2023 budget addresses a number of these significant investments in facility maintenance. The two largest facilities projects funded are for the replacement of rooftop HVAC units at the CentrePoint Plaza building and the replacement of the cooling tower at the County Administration Building. Both of these projects experienced an almost 100 percent increase in projected cost due to inflationary increases in construction costs. The EBC provided \$5.5 million in funding for these projects as well as the installation of a backup generator at the Election Warehouse from available ARPA funds for general government services. The recommended budget also includes nearly \$700,000 for elevator mechanical upgrades at the

Administration and Altura Plaza buildings and \$400,000 for parking lot repairs at CentrePoint Plaza. Aging infrastructure costs at the Detention Center is provided with an additional \$250,000. The need for additional space for the Coroner’s Office at the Sheriff Administration Building is funded at nearly \$700,000 and continuing with the build out of courtroom space at the Arapahoe County Justice Center is funded at \$150,000 in 2023.

Table III

2023 Capital Improvement Program	
Project	Amount
CentrePoint Rooftop Unit Replacement	\$ 2,838,780
Yale and Holly Corridor Improvements	2,500,000
Administration I Cooling Tower Replacement	2,190,500
Quincy Avenue - Gun Club to Powhaton	2,160,000
Coroner's Office Space Reconfiguration/Expansion	694,000
ADA Transition Plan	650,000
Federal Warehouse Generator	500,000
Administration I Elevator Mechanical Upgrades	450,000
CentrePoint Plaza Parking Lot Mill and Overlay	400,000
Detention Facility Infrastructure Improvements	250,000
Altura Plaza Elevator Mechanical Upgrades	230,000
Tempe/Belleview Roundabout	210,000
Dry Creek - Right-of-Way Improvements	165,000
ACJC Courthouse II Remaining Courtroom and Construction	150,000
Countywide Traffic Safety Improvements	100,000
Other Projects	257,000
Total Capital Improvement Projects	\$ 13,745,280

Transportation infrastructure projects account for \$6.0 million of the total CIP budget for 2023. Included in the budget for 2023 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. The Quincy Avenue - Gun Club to Powhaton will fund further design of a project to widen Quincy Avenue to provide for additional capacity and bike and pedestrian improvements along this roadway. Other transportation infrastructure projects include Americans with Disabilities Act improvements, improvements to the Tempe Street/Belleview Avenue intersection, improvements to mobility infrastructure along Dry Creek Road, conceptual design for the Gun Club/Alameda intersection, as well as safety improvements and closing existing gaps in sidewalk connections. As part of the Executive Budget Committee’s effort to limit the impact on the General Fund balance, just over \$2.0 million in Infrastructure Fund unallocated project funds will be used to fund a portion of the \$6.0 million in transportation projects. 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 2023 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 2023 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

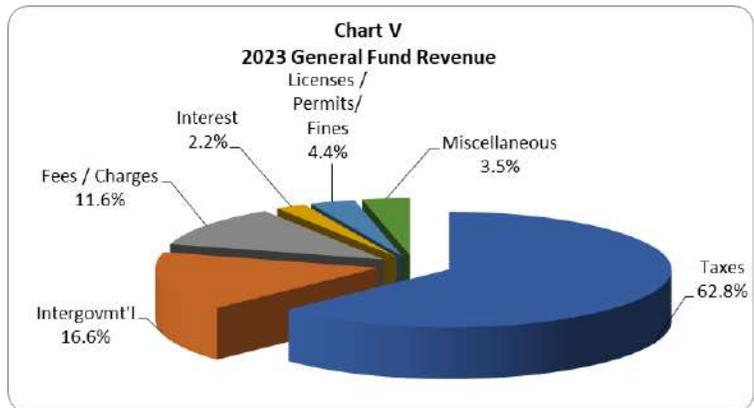
to change the appropriations for the current level of programs and services for 2023. The Executive Budget Committee reviewed these packages and those packages recommended by the EBC are passed on to the Board of County Commissioners for their review, modification, and adoption as part of the 2023 budget 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 2023 recommended budget reflects total expenses of \$498.3 million for all funds. This compares with an amended budget of \$740.3 million for all funds for 2022, which also included reappropriated funds from the prior fiscal year as well as funding from the American Rescue Plan Act and Emergency Rental Assistance programs. For comparison, the 2023 recommended budget of \$498.3 million is \$47.4 million more than the 2022 adopted budget of \$450.9 million, or a 10.5 percent increase. Of the total amount budget for 2023, \$22.7 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

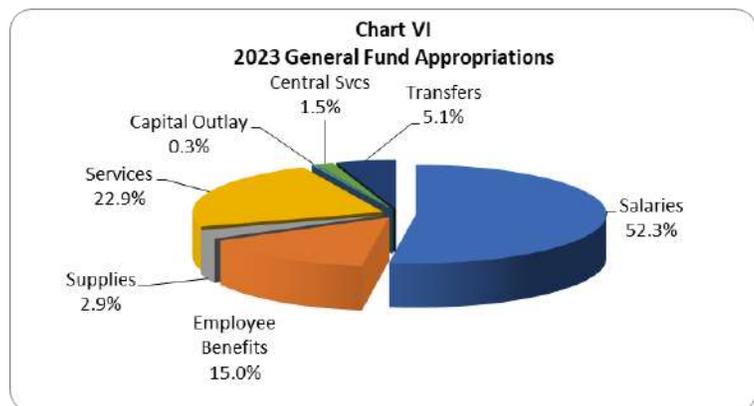
Revenue

Revenue for the General Fund is expected to increase by 6.2 percent in 2023 from the 2022 original adopted budget of \$210.6 million to \$223.7 million. Chart V illustrates the distribution of revenue sources within the General Fund. Property tax revenue will increase by 8.1 percent, or \$10.1 million, for 2023 due to the high inflation rate that is included in the TABOR revenue limit calculation. A more detailed General Fund revenue forecast is included in Attachment A to this Budget Message.



Appropriations

Recommended General Fund appropriations for 2023 total \$224.0 million. The 2023 appropriation is an increase of \$9.1 million, or 4.2 percent in comparison to the initially adopted 2022 budget of \$214.9 million. Chart VI illustrates the distribution of funding within the General Fund. The 2023 General Fund adopted budget includes \$221.9 million in operating expenses and \$2.7 million for one-time appropriation items that include a equipment replacement costs, professional services, and election costs. The result is a \$1.63 million operating surplus when compared to the ongoing revenue of \$223.0 million in the 2023 General Fund recommended 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 2020	Actual 2021	Amended 2022	Recomm. 2023
General Fund	\$206.4	\$210.8	\$226.1	\$224.0
Social Services Fund	67.3	67.6	79.1	81.0
Road and Bridge Fund	16.3	15.8	21.1	18.8
Capital Expenditure Fund	15.6	11.4	18.8	11.7
Other Funds	221.6	125.7	374.8	120.9
Total County	\$527.2	\$431.4	\$719.9	\$456.5
Arapahoe Water & Wastewater PID	\$8.6	\$8.7	\$8.8	\$8.8
Arapahoe Law Enforcement Authority	9.1	9.3	9.8	10.2
Arapahoe County Bldg. Finance Corp.	-	-	-	-
Arapahoe County Recreation District	1.2	1.2	1.7	1.5
Arapahoe County Public Health Fund	-	-	-	21.3
Total All Funds	\$546.1	\$450.5	\$740.3	\$498.3

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 2023 is budgeted at \$81.0 million and includes \$3.6 million in net budget packages for total compensation increases as well as for costs related to additional Child and Adult Protective Services staffing and replacement technology. Revenues for 2023 are budgeted at \$80.4 million with about 75 percent coming from State allocations and includes an additional \$2.1 million in State allocations for social services programs. The Human Services Department continues to respond to the increased demand for services as a result of the pandemic-related impacts and funding from the State of Colorado and Federal government has increased to help offset the cost of providing services to those in need.

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 2023 adopted budget includes \$5.8 million in property tax, \$2.6 million in specific ownership tax, along with \$8.9 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 inflationary increase to gasoline prices has reduced the collection of HUTF revenues despite a backfill of funding by the State leading to smaller growth in available revenue for this fund. Therefore, Road & Bridge Fund budget requests for 2023 had to be significantly reduced due to the revenue budget of \$17.8 million offset by \$18.8 million in planned expenditures resulting in a deficit of about \$1.0 million. This reduces the fund balance to just above the policy reserve at \$3.1 million. While

funding for Road & Bridge maintenance activity was a priority in the 2023 budget recommendations, future revenue collections will drive how much funding could be put towards infrastructure maintenance.

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 2023 will total \$11.7 million including \$6.4 million in property and specific ownership tax revenues and the use of \$5.5 million in one-time ARPA funds. Capital improvement program expenditures for next year are budgeted at \$13.7 million and includes \$6.0 million for roadway infrastructure, \$7.7 million for facility, equipment, and technology-related projects. Just over \$2.0 million in funding available from the Infrastructure Fund is used to fund transportation 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 \$10.2 million in expenditures. For 2023, the budget includes the addition of total compensation increases as well as TASER and vehicle replacements for a total of \$321,427 in expenditure increases. Revenue for 2023 totals \$10.1 million and it is projected that the estimated 2023 year-end ALEA Fund balance would decrease slightly from \$7.4 million to \$7.83million and remains well above the policy reserve amount of \$1.7 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 2023 budget is \$1.46 million, which provides for continued improvements to the Dove Valley Regional Park, the Cheyenne Arapaho Park, Welch Park, Cherry Creek Ecological Park, and various trails in the ACRD as well as planning for future projects. The budget also includes a transfer of \$225,970 from the Recreation District Fund to the Lease Purchase Fund for the debt payments on the purchase of additional land in 2008 to expand the Dove Valley Regional Park. Only the property owners within this district pay property tax on the 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 2023 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 2023.

Arapahoe County Public Health Department

The County is establishing a single-county public health department beginning in 2023 following the departure of Adams and Douglas counties from the district Tri-County Health Department during 2021. During the past year, the County has hired a number of public health experts to staff the new health department and worked to secure funding for the public health programs and services. For the first year of operations, the estimated revenue and expenditures are budgeted at \$21.3 million with the majority of the funding coming from State and federal grants. The County is providing \$6.0 million in funding to the Public Health Fund.

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 2023

In total, the recommended budget includes the addition of a net 212.20 full-time equivalent positions (FTE) to the current staffing level of the County. There is a large number of staffing changes included in the recommended budget due to increasing workload demands and the implementation of a single-county health department. These changes in staffing are detailed in Table V and are organized according to the fund source, and then by department or elected office. Of the total FTE to be added, it should be noted that the new Public Health Department accounts for 182.70 FTE and decisions made in late 2022 at the 2nd Quarter Budget Review account for 5.00 FTE. This totals nearly 188 of the 212 FTE to be added, leaving 24.50 FTE added through discretionary requests in the budget development process. In contrast, the number of new positions added in the 2022 budget totaled 7.00 FTE as adding new staffing was heavily discouraged during last year's budget process.

The most significant addition in staffing to the recommended budget is for the Public Health Department at 182.70 FTE. As discussed earlier, the implementation of a single-county health department by January 1, 2023, was a top priority for the County during 2022. An internal team working with senior health department leadership have developed an estimated budget along with an estimated staffing level for this new department. The cost for funding this 182.70 FTE is estimated at about \$17.1 million. It is not certain what the final staffing level will be but this figure is being actively worked on and will be finalized by the time of the budget adoption.

Looking at new staffing requests for 2023 for existing County departments, the largest increase is in the Human Services Department. There is 1.00 FTE in the Finance Division to assist with the increased workload due to new State mandated rules and regulations. There is also a recommended increase of 17.50 FTE in the Child and Adult Protection Services (CAPS) Division to convert 12 temporary grant-funded positions to full time positions and add an additional 5.50 FTE to meet the increased workloads. There are a variety of positions being requested for the division including a manager, supervisor, Business Support Specialists, Kinship Navigators, Kinship Navigator Assistants, and social caseworker positions among others to address increasing workloads and demands on existing staff in this program area. A majority of the funding for these positions will be reimbursed by the State through Human Services allocations.

Additional workload demands in the Facilities & Fleet Management Department due to the square footage added as a result of the new health department is driving a recommendation to add a new custodial position in the General Fund and the difficult labor market and increased attention on recruiting, retention, and employee

engagement resulted in the recommendation to add an additional Supervising Senior Business Partner in the Human Resources Department with the 1.00 FTE and costs split between the General Fund and the Open Space Sales Tax Fund.

Table V

2023 Staffing Changes			
Department	Description	FTE	Amount
General Fund			
Commissioners' Office	Placeholder - Communications Business Partner	1.00	95,053
Community Resources	Placeholder - Division Manager Sr Resources & Veteran Services	0.50	58,511
Community Resources	Placeholder - Division Manager Comm Dev Housing & Homeless	(0.25)	(32,448)
County Attorney	Placeholder - Assistant County Attorney	1.00	146,628
Facilities & Fleet Management	Custodian	1.00	53,706
Human Resources	Placeholder - HR Recruiter	1.00	103,500
Human Resources	Supervising Senior Human Resources Business Partner	0.50	62,946
Human Resources	DEI Manager	1.00	146,628
Sheriff's Office	Behavioral Health Co-Responder Clinician - Centennial	1.00	99,294
Sheriff's Office	Deputy Sheriff - Civil/Warrants	2.00	175,764
Sheriff's Office	Non-Certified Deputy - RISE Program	(4.00)	(309,184)
Total General Fund		4.75	600,398
Social Services Fund			
Human Services	Placeholder - Sr. Business Analyst	1.00	134,260
Human Services	Placeholder -Sr. Solutions Developer	1.00	146,628
Human Services	Accounting Technician	1.00	73,719
Human Services	CAPS Supervisor	1.00	102,508
Human Services	CAPS Section Manager	1.00	139,735
Human Services	Business Support Specialist	2.00	135,954
Human Services	Kinship Navigator Assistant	3.00	188,268
Human Services	Best Interest Determination Coordinator	1.00	87,372
Human Services	Hotline Caseworker	1.00	67,977
Human Services	Collaborative Management Program Coordinator	1.00	87,372
Human Services	Social Caseworker B	1.50	120,614
Human Services	Social Caseworker C	4.00	349,488
Human Services	Kinship Navigator	2.00	125,512
Total Social Services Fund		20.50	1,759,407
Community Development Fund			
Community Resources	Placeholder - Division Manager Comm Dev Housing & Homeless	0.25	32,448
Total Community Development Fund		0.25	32,448
Grant Fund			
Community Resources	Placeholder - Division Manager Sr Resources & Veteran Services	(0.50)	(58,511)
Total Grant Fund		(0.50)	(58,511)
Open Spaces Sales Tax Fund			
Open Spaces	Open Spaces Operations Supervisor	1.00	86,553
Open Spaces	Maintenance Tech II - Open Space & Trails	2.00	135,954
Open Spaces	Fairgrounds Ops & Events Technician	1.00	67,977
Open Spaces	Accounting Technician	1.00	73,719
Open Spaces	Irrigation & Turf Specialist	1.00	81,298
Open Spaces	Operations Technician II	3.00	203,931
Human Resources	Supervising Senior Human Resources Business Partner	0.50	62,946
Total Open Spaces Sales Tax Fund		9.50	712,378
Public Health Fund			
Public Health	Projected Public Health Staff	182.70	12,927,500
Total Public Health Fund		182.70	12,927,500
Arapahoe County Rec District Fund			
Open Spaces	Accounting Technician	(1.00)	(73,719)
Open Spaces	Irrigation & Turf Specialist	(1.00)	(81,298)
Open Spaces	Operations Technician II	(3.00)	(203,931)
Total AC Recreation District Fund		(5.00)	(358,948)
All Funds Total		212.20	15,614,672

The County has also been in the process of reviewing its organizational diversity, equity, and inclusivity (DEI) and is implementing the recommendations of the consultant and internal employee task force. Among these recommendations was the addition of a DEI manager positions which has been recommended in the General Fund for 2023.

In public safety, the Sheriff's Office is reducing 4.00 FTE in staffing in the Restoring Individuals Safely and Effectively (RISE) program as the contracted amount is decreasing as the population in the program decreases. The Sheriff's Office is also adding a Behavioral Health Co-Responder positions to the contracted law enforcement services to the City of Centennial and is adding 2.00 FTE in the Civil and Warrants Division to provide additional coverage and backup for the increased workload and risk involved with this important duty.

The Open Spaces Department is transferring 5.00 FTE from the Arapahoe County Recreation District to the Open Space Sales Tax Fund to allow for better management and funding for these functions. In addition, there is a recommendation to add 4.00 FTE for a variety of functions within the department such as two maintenance technicians, an operations supervisor, and a Fairgrounds Operations and Events Technician. These positions will be funded entirely with Open Spaces Sales and Use Tax revenues.

As discussed earlier, there are also a number of positions that have been added to the 2023 recommended budget as a result of additional staffing requests that have been approved during the County's quarterly budget review process that need to be added to the 2023 budget to reflect the staffing level accurately. These 'placeholder' requests included additional internal staffing to address increased workload due to the implementation of the Public Health Department including an additional communications business partner in the Commissioners' Office, a recruiting position in Human Resources, and an additional attorney in the County Attorney's Office. Other placeholder staffing requests include two information technology positions in Human Services to assist with software support needs as well as a reallocation of a Community Resources manager positions. These changes net to an increase of 5.00 FTE for 2023. These positions will be included in the base staffing by the time of budget adoption and a further 10.0 FTE that were added for preliminary public health staff will be merged with the total staffing authorization of the Public Health Department.

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 \$24.3 million. This amount includes the 3.0 percent TABOR reserve for Arapahoe County as required by Colorado law and is held in the General Fund.

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

Acknowledgements

The 2023 recommended budget reflects the hard work, long hours, 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 2023 budget including developing the County's new strategic plan and direction. This year's recommended 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 Carrie Warren-Gully, County Treasurer Sue Sandstrom, and the Director of the Commissioners' Office Michelle Halstead 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..... Economic Indicators
Attachment H..... Colorado Budget Requirements

Attachment A

General Fund Revenue Projections

Revenue Source (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Taxes				
Real & Personal Property Tax	116,519,337	120,536,873	123,932,920	134,655,315
Specific Ownership Taxes BCD	7,693,300	7,721,106	6,334,464	5,919,902
Other Taxes	119,153	82,045	-	-
Total Taxes	124,331,791	128,340,024	130,267,384	140,575,217
Licenses & Permits				
Building Permits	2,547,081	4,304,836	3,250,000	3,250,000
Motor Vehicle License Fee	2,303,535	2,310,448	2,781,890	2,300,000
Other Licenses & Permits	1,630,261	1,743,746	1,513,539	1,471,350
Total Licenses & Permits	6,480,877	8,359,030	7,545,429	7,021,350
Intergovernmental & Grant Revenue				
Centennial Revenue - Sheriff	29,453,500	30,053,397	31,357,201	32,638,605
Cost Allocation - Welfare	2,599,554	2,652,719	2,250,000	2,600,000
Other Intergovernmental & Grant Revenue	2,147,171	1,430,100	1,624,791	72,270,653
Total Intergovernmental & Grant Revenue	34,200,225	34,136,215	35,231,992	37,032,048
Fees & Charges				
Land Recording Fees	6,017,770	5,960,050	5,000,000	4,000,000
Tax Collection Fees	8,635,611	8,785,575	9,100,000	9,400,000
Other Fees & Charges	13,633,437	15,994,938	13,153,021	12,555,810
Total Fees & Charges	28,286,818	30,740,564	27,253,021	25,955,810
Other Sources				
Fines & Penalties	278,026	291,184	208,101	408,101
Investment Earnings	6,674,959	(1,659,099)	4,016,000	4,956,000
Internal Charges	3,793,708	3,158,460	3,235,565	3,268,063
Transfers	19,990,309	213,207	6,505,322	893,576
Other	3,916,841	3,728,452	3,947,785	3,621,285
Total Other Sources	34,653,842	5,732,204	17,912,773	13,147,025
Total General Fund	227,953,553	207,308,037	218,210,599	223,731,450

Attachment B

General Fund Appropriations

Department/Elected Office (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Administrative Services	19,416,090	22,320,597	17,582,030	16,891,128
Aid to Agencies	1,603,858	1,654,509	1,679,500	2,079,500
Assessor's Office	5,616,576	5,654,011	6,263,515	6,557,606
Board of County Commissioners	1,108,742	1,158,987	1,216,963	1,269,758
BOCC Administration	-	-	-	-
Clerk & Recorder's Office	13,012,786	10,812,823	13,286,388	12,672,434
Commissioners' Office	2,475,254	2,661,748	3,328,588	3,413,155
Community Resources	3,889,217	3,197,042	3,912,659	4,234,900
Coroner's Office	1,940,761	2,033,388	2,699,699	2,758,512
County Attorney	2,986,108	3,046,564	3,417,043	3,662,294
District Attorney	15,935,012	16,152,336	16,952,187	17,866,321
Facilities & Fleet Management	10,867,617	10,862,184	11,353,745	11,650,319
Finance	3,533,588	3,419,848	4,023,087	4,323,491
Human Resources	2,390,536	2,663,476	3,051,357	3,385,735
Information Technology	14,501,496	14,964,485	17,208,009	17,796,132
Open Spaces	44,155	570,766	613,104	646,467
Public Health Department	5,090,666	5,157,612	5,221,297	-
Public Works & Development	8,918,466	10,101,834	11,037,119	11,291,056
Sheriff's Office	90,491,828	91,724,045	100,113,075	100,330,725
Strategy & Performance	336,961	340,333	501,359	520,486
Treasurer's Office	2,258,035	2,330,224	2,661,008	2,668,661
Total General Fund Appropriations	206,417,754	210,826,811	226,121,732	224,018,680

Attachment C

General Fund Summary

Category Description (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
SOURCES OF FUNDS:				
Taxes	124,331,791	128,340,024	130,267,384	140,575,217
Licenses & Permits	6,480,877	8,359,030	7,545,429	7,021,350
Intergovernmental	34,200,225	34,136,215	35,231,992	37,032,048
Fees & Charges	28,286,818	30,740,564	27,253,021	25,955,810
Fines & Penalties	278,026	291,184	208,101	408,101
Investment Earnings	6,674,959	(1,659,099)	4,016,000	4,956,000
Internal Charges	3,793,708	3,158,460	3,235,565	3,268,063
Transfers	19,990,309	213,207	6,505,322	893,576
Other	3,916,841	3,728,452	3,947,785	3,621,285
Total Sources of Funds	227,953,553	207,308,037	218,210,599	223,731,450
USES OF FUNDS:				
Salaries and Wages	102,195,339	103,548,413	114,413,583	117,078,315
Employee Benefits	28,334,862	29,024,772	31,710,294	33,500,258
Supplies	5,951,234	5,785,761	7,460,104	6,585,582
Services and Other	50,394,905	50,650,029	56,898,716	51,361,603
Community Programs	388,669	388,728	388,308	-
Capital Outlay	770,476	226,672	291,433	764,041
Central Services	3,492,964	3,736,799	3,888,954	3,299,450
Transfers	14,889,306	17,465,638	11,070,340	11,429,431
Other	-	-	-	-
Total Uses of Funds	206,417,754	210,826,811	226,121,732	224,018,680
Annual Net	21,535,799	(3,518,774)	(7,911,133)	(287,230)

Attachment D

Total Fund Appropriation

Fund Name (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
General Fund	206,417,754	210,826,811	226,121,732	224,018,680
Other Funds				
Arapahoe County Fair	43,478	777,248	971,480	792,900
Arapahoe/Douglas Works Fund	8,172,357	11,127,167	21,436,608	19,167,026
Building Maintenance Fund	2,095,291	1,905,903	2,936,238	2,188,269
Capital Expenditure Fund	15,577,705	11,428,048	18,762,923	11,729,381
Cash In Lieu Fund	90,000	2,824	1,831,113	-
Central Services Fund	6,088,244	5,742,244	11,045,222	2,930,722
Communication Network Replacement Fund	208,168	49,166	357,704	138,650
Community Development Fund	2,016,583	1,762,224	5,456,969	5,308,251
Conservation Trust Fund	559,900	559,900	2,457,581	559,900
Developmental Disability Fund	12,062,622	12,167,695	13,124,383	13,067,071
Electronic Filing Technology Fund	183,943	354,286	1,015,417	160,000
Employee Flex Plan Fund	932,508	990,206	1,001,382	1,028,366
Forfeited Property Fund	175,000	20,806	141,633	-
Grant Fund	125,746,256	27,918,325	148,200,611	20,993,059
Homeland Security Fund	1,212,050	1,781,450	499,262	529,537
Infrastructure Fund	21,093,243	11,814,651	62,174,663	5,992,000
Lease Purchase Agreement Fund	5,870,234	11,446,251	1,417,259	1,406,125
Open Space Sales Tax Fund	30,477,674	29,487,999	90,516,501	39,416,289
Public Health Fund	-	-	-	21,304,500
Road & Bridge Fund	16,285,348	15,797,047	21,070,010	18,817,242
Self Insurance Fund	1,450,099	1,457,004	2,019,408	2,017,100
Self Insurance Liability Fund	1,737,788	3,459,059	2,400,050	2,400,050
Sheriff's Commissary Fund	958,593	1,012,214	2,696,604	1,291,698
Social Services Fund	67,318,017	67,581,453	79,145,657	81,030,395
Workers Compensation Fund	443,975	1,903,207	1,522,361	1,522,361
Total Non-General Fund	320,799,076	220,546,378	492,201,039	253,790,892
Total Arapahoe County	527,216,830	431,373,189	718,322,771	477,809,572
Other Entities				
Arap Law Enforcement Authority Dist Fund	9,112,663	9,260,738	9,830,008	10,197,701
Building Finance Corporation	-	-	1,611,898	-
Recreation District Fund	1,169,352	1,157,119	1,712,957	1,458,179
Water & Wastewater PID Fund	8,630,048	8,690,987	8,774,890	8,838,479
Total Other Entities	18,912,064	19,108,844	21,929,753	20,494,359
Total All Funds	546,128,894	450,482,033	740,252,524	498,303,931

Attachment E

Staffing Summary

Department/Elected Office/Fund (Amounts in FTE)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
General Fund				
Administrative Services	-	-	10.00	-
Assessor's Office	64.00	64.00	64.00	64.00
Board of County Commissioners	5.00	5.00	5.00	5.00
BOCC Administration	-	-	-	-
Clerk & Recorder's Office	128.50	128.50	128.50	128.50
Commissioners' Office	15.00	18.00	21.00	22.00
Community Resources	48.75	43.75	42.75	43.50
Coroner's Office	14.00	14.00	18.00	18.00
County Attorney	21.00	21.00	21.00	22.00
Facilities & Fleet Management	108.90	105.27	105.27	106.27
Finance	29.50	29.50	30.50	30.50
Human Resources	16.00	16.00	18.00	20.50
Information Technology	73.00	73.00	75.00	75.00
Open Spaces	1.00	6.00	5.00	5.00
Public Works & Development	78.50	81.00	81.00	81.00
Sheriff's Office	726.00	743.75	747.25	746.25
Strategy & Performance	3.00	3.00	3.00	3.00
Treasurer's Office	25.00	25.00	25.00	25.00
Total General Fund	1,357.15	1,376.77	1,400.27	1,395.52
Other Funds				
Arap Law Enforcement Authority Dist Fund	67.00	67.00	67.00	67.00
Arapahoe/Douglas Works Fund	98.00	98.00	98.00	98.00
Community Development Fund	3.50	5.50	5.50	5.75
Grant Fund	38.00	38.00	38.00	37.50
Homeland Security Fund	5.75	5.75	5.75	5.75
Open Space Sales Tax Fund	24.50	24.50	25.00	34.00
Public Health Fund	-	-	-	182.70
Recreation District Fund	5.00	5.00	5.00	-
Road & Bridge Fund	58.00	58.00	58.00	58.00
Sheriff's Commissary Fund	7.00	7.00	7.00	7.00
Social Services Fund	617.50	639.50	639.50	660.00
Total Other Funds	924.25	948.25	948.75	1,155.70
Total All Funds - Full-Time Equivalents (FTE)	2,281.40	2,325.02	2,349.02	2,551.22

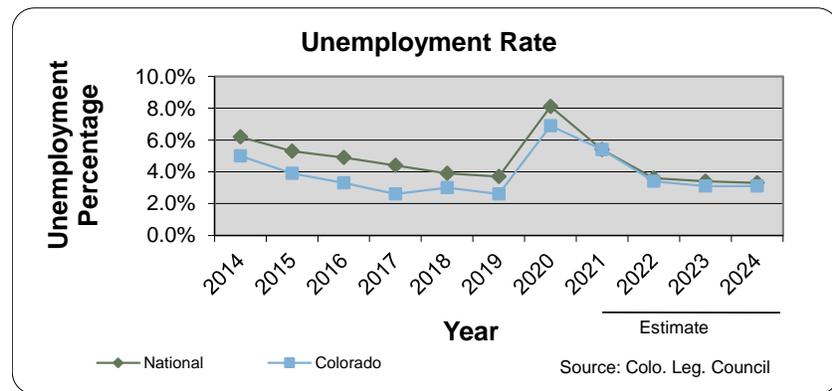
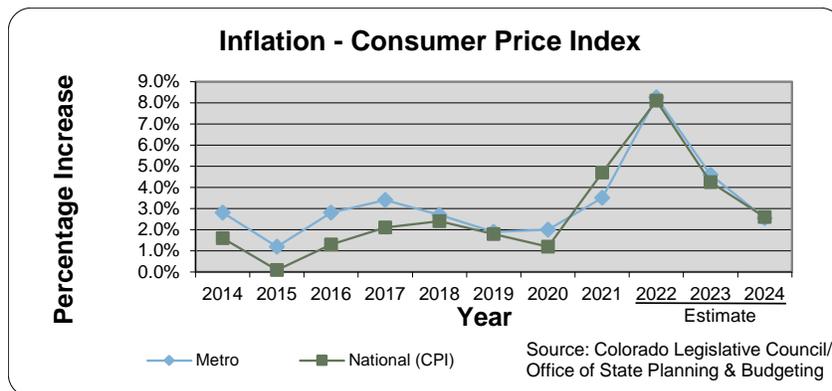
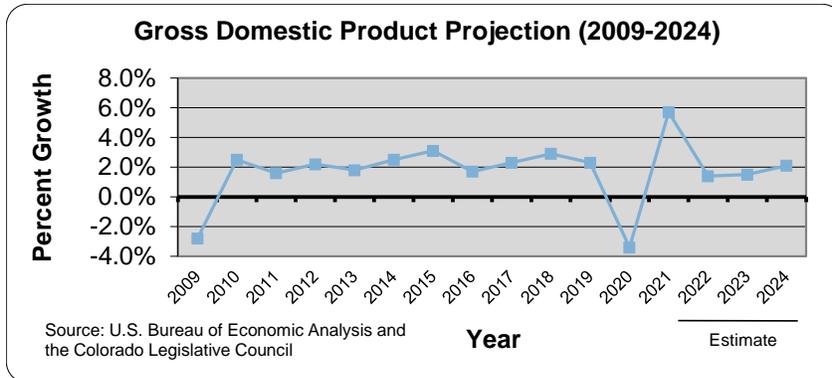
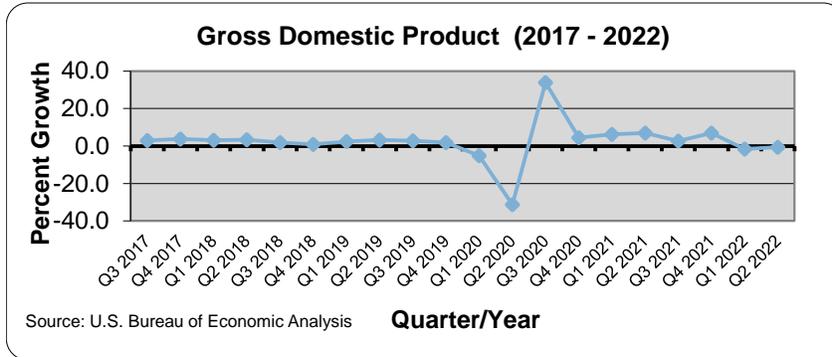
Attachment F

Budget-in-Brief

Description (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenue by Source				
Taxes	193,996,349	204,752,945	212,550,653	226,012,357
Licenses & Permits	7,693,370	9,419,993	8,130,741	7,358,350
Intergovernmental	237,810,408	140,397,006	297,812,192	158,290,682
Fees & Charges	29,636,754	33,724,504	29,919,812	28,668,750
Fines & Penalties	281,320	293,035	283,566	408,101
Investment Earnings	11,084,539	11,263	6,053,408	5,505,796
Internal Charges	14,894,621	14,659,729	15,052,876	14,264,863
Transfers	47,737,824	25,330,201	28,012,141	22,761,837
Other	7,313,354	13,491,608	16,547,437	14,463,055
Total County Revenues	550,448,537	442,080,283	614,362,826	477,733,791
Expenditures by Category				
Salaries and Wages	149,618,778	155,051,915	172,534,659	192,800,913
Employee Benefits	42,347,077	43,593,679	48,398,289	55,931,127
Supplies	13,042,774	11,005,664	15,355,148	16,857,380
Services and Other	215,600,228	139,960,136	376,854,321	137,528,415
Community Programs	20,387,795	26,784,005	39,216,889	27,679,828
Capital Outlay	29,959,890	21,409,438	32,383,994	16,292,689
Central Services	8,855,251	8,477,634	11,101,636	8,250,912
Transfers	47,405,037	25,090,717	22,477,835	22,468,308
Other	-	-	-	-
Total County Expenditures	527,216,830	431,373,189	718,322,771	477,809,572
Other Entities				
Arap Law Enforcement Authority Dist Fund	9,294,234	9,246,909	10,124,594	10,112,151
Building Finance Corporation	57,266	29,997	-	-
Recreation District Fund	1,369,513	1,398,654	1,441,008	1,505,998
Water & Wastewater PID Fund	8,723,913	8,559,111	8,774,270	8,801,835
Total Other Entity Revenue	19,444,926	19,234,670	20,339,872	20,419,984
Arap Law Enforcement Authority Dist Fund	9,112,663	9,260,738	9,830,008	10,197,701
Building Finance Corporation	-	-	1,611,898	-
Recreation District Fund	1,169,352	1,157,119	1,712,957	1,458,179
Water & Wastewater PID Fund	8,630,048	8,690,987	8,774,890	8,838,479
Total Other Entity Expenditures	18,912,064	19,108,844	21,929,753	20,494,359
Total All Fund Revenues	569,893,463	461,314,953	634,702,698	498,153,775
Total All Fund Expenditures	546,128,894	450,482,033	740,252,524	498,303,931

Attachment G

Economic Indicators



Attachment H

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.).

Fund Revenue and Expenditures

Revenue \$498,153,775

Expenditures \$498,303,931

Full Time Equivalents 2,551.22

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.

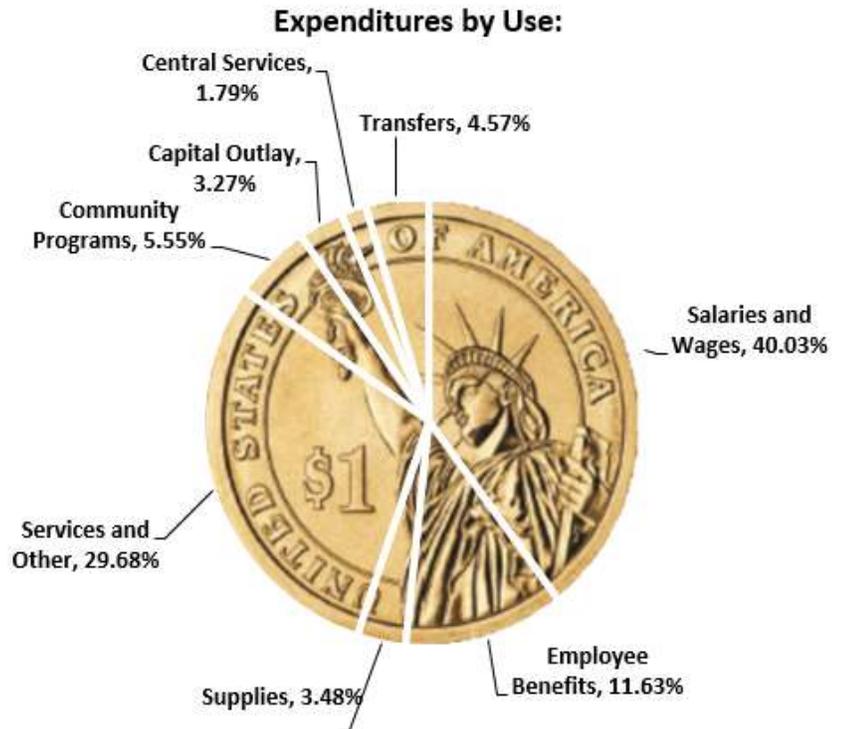
The remainder of this section will provide an overview of the type of revenues and expenditures the County funds contain and their relative importance, use, and trends. Following this, you will find individual financial summaries and narratives for all the County funds. This information is useful in 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 2023, the total recommended budgeted expenditures across all County funds, departments, units, and entities totals \$498.3 million and is offset by \$498.2 million in revenues with the deficit between the two figures accounted for with available balances in specific funds.

For the 2023 recommended budget, just under 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 51.7% of the total expenditure budget. The next largest category of expenditures, at 29.7%, 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 2023 recommended budget and in prior fiscal years.



County Revenues and Expenditures by Category

	2020 Actual	2021 Actual	2022 Amended	2023 Recommended	2023 % of Total
Revenue Category					
Taxes	\$ 212,513,366	\$ 223,044,383	\$ 231,794,853	\$ 245,652,126	49.3%
Licenses & Permits	7,693,201	9,419,993	8,130,741	7,358,350	1.5%
Intergovernmental / Grants	238,046,420	140,632,725	298,015,992	158,494,482	31.8%
Charges for Services	29,831,127	33,959,185	30,155,727	28,904,665	5.8%
Fines & Forfeits	505,972	564,409	580,066	624,601	0.1%
Investment Earnings/Contributions	11,319,348	194,879	6,177,408	5,629,796	1.1%
Interfund Revenue	14,894,621	14,659,729	15,052,876	14,264,863	2.9%
Transfers In	47,773,732	25,347,401	28,247,598	22,761,837	4.6%
Other Fin. Sources / Misc.	7,315,677	13,492,250	16,547,437	14,463,055	2.9%
Total County Revenues	\$ 569,893,463	\$ 461,314,953	\$ 634,702,698	\$ 498,153,775	100.0%
Expenditure Category					
Salaries and Wages	\$ 155,648,014	\$ 161,171,320	\$ 179,269,622	\$ 199,457,077	40.0%
Employee Benefits	44,159,582	45,465,518	50,349,357	57,938,306	11.6%
Supplies	13,365,418	11,351,077	15,772,554	17,343,077	3.5%
Services and Other	225,187,714	149,648,023	388,687,054	147,889,409	29.7%
Community Programs	20,387,795	26,784,005	39,216,889	27,679,828	5.6%
Capital Outlay	29,959,890	21,409,438	32,383,994	16,292,689	3.3%
Central Services	9,646,750	9,305,250	11,836,820	8,942,908	1.8%
Transfers	47,773,732	25,347,401	22,736,234	22,760,637	4.6%
Other	-	-	-	-	0.0%
Total County Expenditures	\$ 546,128,894	\$ 450,482,033	\$ 740,252,524	\$ 498,303,931	100.0%

Significant Revenues for Arapahoe County

Property Tax

Property tax is the largest and most important revenue for Arapahoe County. Budgeted property tax revenue in 2023 for the County has increased \$12.5 million or 6.8% from the 2022 adopted budget level. Budgeted property tax revenue for 2023 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 \$13.03 billion. An additional levy of 0.079 for refunds and abatements was applied as permitted by statute. A temporary tax credit of 3.141 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 2023.

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. The Gallagher Amendment was repealed from the state constitution by voters with the passage of Amendment B in 2020. For the 2022 and 2023 property tax years (tax collection in 2023 and 2024) the assessment rate for multifamily residential property is reduced to 6.80% and the assessment rate for all other residential property is reduced to 6.95%.

Property Tax Calculation

Property tax revenue is calculated by multiplying the prior year assessed valuation by the mill levy. For example, the County mill levy is 12.708 mills and the 2022 assessed value is \$13.03 billion. This creates calculated property tax revenue of \$165.6 million for collection in 2023 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 2023 collections, the 2022 assessment’s market value data was for the period of January 1, 2021 through June 30, 2022.

2023 Projected Property Tax Revenue

County Government	Assessed Valuation	Calculated Property Tax	Collect. Rate	Budgeted Property Tax	Mill Levy
General Fund Base	\$ 13,031,468,088	\$ 175,911,788	99.00%	\$ 174,152,670	13.499
Refund/Abatement		1,028,886	99.00%	1,018,597	0.079
TABOR Refund		(667,718)	100.00%	(667,718)	-0.051
Temporary Tax Credit		(40,925,204)	99.00%	(40,515,952)	-3.141
Subtotal General Fund		\$ 135,347,752	99.00%	\$ 133,987,597	10.386
Road & Bridge Fund		5,838,098	99.00%	5,779,717	0.448
Social Services Fund		18,491,653	99.00%	18,306,736	1.419
Capital Expenditure Fund		5,929,318	99.00%	5,870,025	0.455
Total County		\$ 165,606,821		\$ 163,944,075	12.708
Developmental Disability	\$ 13,067,070,536	\$ 13,067,071	100.00%	\$ 13,067,071	1.000
Arapahoe Law Enforcement Authority	\$ 1,833,050,779	\$ 9,132,259	99.00%	\$ 9,040,936	4.982
Arapahoe County Recreation District					
General Operating	\$ 1,731,327,714	\$ 1,504,524	99.00%	\$ 1,489,479	0.869
Refund/Abatement		9,747	99.00%	9,650	0.006
Subtotal		\$ 1,514,271	99.00%	\$ 1,499,129	0.875
TABOR Refund		(4,812)	100.00%	(4,812)	-0.003
Temporary Tax Credit		(319,619)	99.00%	(316,423)	-0.185
Total Recreation District		\$ 1,189,840	99.00%	\$ 1,177,894	0.687
Arapahoe County Water & Wastewater Public Improvement District					
Debt Service	\$ 805,328,992	\$ 8,455,954	98.00%	\$ 8,286,835	10.750

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 2023 tax levy is a mill levy of 0.079 mills to collect approximately \$1.0 million pursuant to this provision.

Other Statutory Limits Affecting Arapahoe County Property Tax Collections

Colorado statutes permit a levy of up to 1.000 mills on the purchase of services for the developmentally disabled. An election held in November 2001 authorized the County to certify a 1.000 mill levy for this purpose, and this levy was certified for collection in 2002 for the first time. This levy, which is exempt from TABOR mill levy restrictions, is not included in the net County levy of 12.708 mills. Property taxes being collected for this purpose are \$13.1 million in 2023.

Historical Record of Arapahoe County Assessed Valuation and Rates

The assessed valuation certified by the County Assessor, shows a decrease of 0.45% from the prior year total assessed valuation. The economic and real estate climate not only impacts the numbers for 2023, but also for

years beyond. For the 2022 and 2023 property tax years (tax collection in 2023 and 2024) Senate Bill 21-293 reduces the assessment rate for multifamily residential property to 6.80% and the assessment rate for all other residential property to 6.95%.

Senate Bill 21-293 reduces the assessment rate for agricultural property to 26.40% and the assessment rate for property used to generate renewable energy to 26.40%. The assessment rate for other types of nonresidential properties remains unchanged at 29% of market 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

	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%
2022 (2023 Taxes)		6.95%	13,031,468,088	-0.45%

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%. The most recent change is a temporary reduction for two years due to Senate Bill 21-293.

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 2023 recommended budget, there is a TABOR refund of nearly \$668,000 reflected through a mill levy reduction of 0.051 mills.

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 2023 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 2022, the mill levy of 12.708 required a temporary tax credit of 3.141 mills to remain within the TABOR revenue limit which required a levy of 9.567 mills of the County base mill levy of 15.821 mills. The refund and abatement levy of 0.079 mills is excluded from the TABOR calculation but is included in the total County levy.

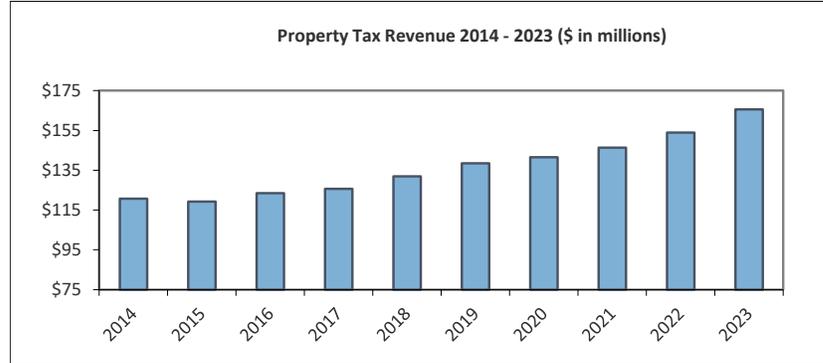
In 2001, Arapahoe County voters authorized an additional mill levy of 1.000 mills to provide services to the Developmentally Disabled. The first year of the Developmental Disability levy was 2002 and revenue collections

totalled \$6.5 million on an assessed value of \$6.5 billion. For the 2023 recommended 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 2014 through 2023.

Property Tax Revenue

Year	Calculated Revenue (\$ Millions)	Mill Levy
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
2023	165.6	12.708

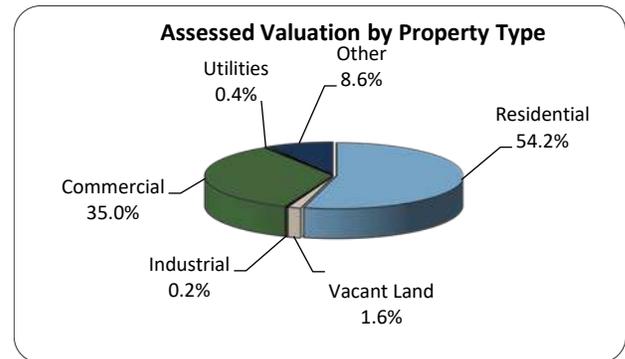


2022 Assessed Valuation by Property Type

The assessed valuation is calculated as the market value times the assessment ratio. The assessment rate for multifamily residential property is 6.80% and the assessment rate for all other residential property is 6.95%. The assessment rate for agricultural property to 26.40% and the assessment rate for property used to generate renewable energy to 26.40%. The assessment rate for other types of nonresidential properties remains unchanged at 29% of market value.

2022 Assessed Valuation For 2023 Property Tax Revenue

Type of Property	Assessed Valuation	% of Total
Residential	\$ 7,186,415,819	54.2%
Vacant Land	218,396,485	1.6%
Industrial	28,609,961	0.2%
Commercial	4,637,009,399	35.0%
Utilities (State Assessed)	54,909,660	0.4%
Agricultural *	17,459,282	0.1%
Oil & Gas *	118,411,479	0.9%
Other Natural Resources *	571,560	0.0%
Personal Property *	1,004,480,654	7.6%
Total	\$ 13,266,264,299	** 100.0%



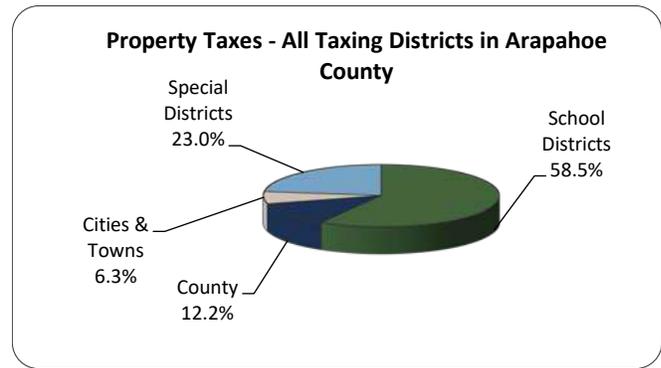
* Agricultural, Oil and Gas, Other Natural Resources, and Personal Property are shown as "Other" in the graph.
 ** \$12.78 billion represents Arapahoe County’s assessed valuation including the value that is part of the \$20,000 personal property tax exemption in 2023.

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. As a point of reference, below is the breakdown of revenue by type of district for the 2022 budget. Districts will certify their 2022 mill levies for 2023 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 2014 - 2023			
Year	Assessed Valuation	Mill Levy	Property Tax Dollars
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
2023	1,833,050,779	4.982	9,040,936

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. For 2017, the property tax revenue decreased as a result of a decline in assessed value due to annexations by municipalities. The 2023 recommended budgeted revenue of \$9.04 million is approximately \$224,000 more than the 2022 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 2014 - 2023			
Year	Assessed Valuation	Mill Levy	Property Tax
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
2023	1,731,327,714	0.687	1,177,894

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 0.687 for 2023 includes the refund and abatement levy of 0.006 mills, which is excluded from the TABOR calculation. The mill levy includes a temporary tax credit of 0.185 and results in a total of approximately \$1.2 million in revenue. The 2023 revenue amount is slightly more than the approximately \$1.1 million included in the 2022 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.

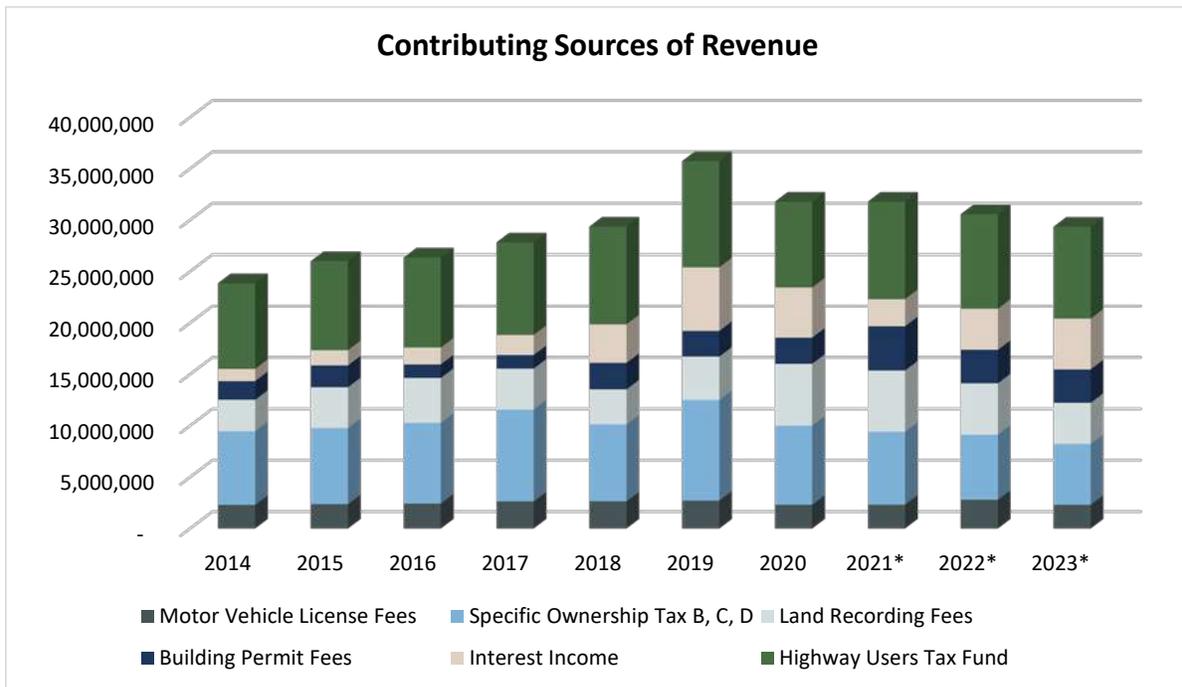
Property tax revenue for the Arapahoe County Water & Wastewater Public Improvement District is used to pay the scheduled debt service on the outstanding General Obligation bonds and debt issued by the District. Bonds were issued for \$63.9 million in 2002, \$26.3 million in 2005, \$16.0 million in 2006, 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 2023 collection.

**Arapahoe County Water & Wastewater PID
Mill Levy and Tax Revenue History
2014 - 2023**

Year	Assessed Valuation	Mill Levy	Property Tax
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
2023	805,328,992	10.500	8,286,835

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 2022 and 2023 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 was anticipating revenue would be in line with the 2019 actuals, but current projections are to be more in line with 2021 actuals. The budget for 2023 will reduce the budget from \$2.8 million to \$2.3 million which is in line with current projections.

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 and there has been a significant increase in the price of vehicles 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. Current projections anticipate specific ownership coming in below budget and consequently the 2023 budget has been reduced to \$5.9 million.

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, with current projections closer to \$4.3 million and a budget of \$4.0 million for 2023.

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. The 2023 budget is held flat at \$3.3 million.

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 2023 budget of \$4.9 million is an increase of \$900,000 from 2022 and considers 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. However, HB 22-1351 delayed the start of the senate bill from July 2022 to April 2023. This will result in a decrease of HUTF revenue available to distribute to the counties and is budgeted to be \$8.9 million for 2023.

Significant Expenditures for Arapahoe County

Expenditures for 2023 total more than \$498.3 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 recommended to be budgeted for 2023. 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 2023 recommended budget funds 2,551.22 full-time equivalent (FTE) positions. When combined, employee salaries and benefits make up the largest component of the 2023 recommended budget at \$257.4 million or nearly 52% of the total expenditures. When developing the annual budget, employee salaries and benefits play a large role in the growth of expenditures and in determining how much funding will be available for approved budget package requests.

Arapahoe County utilizes a merit or pay-for-performance salary increase system. In other words, there is no cost of living or standard increase for all employees. Each employee’s increase is determined by their job performance or the retention of key talent. For budgeting purposes, this merit increase is calculated by applying a percentage to all employee salaries for the coming year to create a merit increase pool by department or elected office. The pool of funding is then allocated

Merit Increase Pool	
Year	Percentage
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%
2023	3.00%

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 2023, the County recommended budget includes a merit increase pool of 3.00% 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 2023 recommended budget also includes more than \$609,000 for the step increases for deputies in the Sheriff’s Office who moved to a step-based pay system in 2007 and more than \$2.1 million for market increases for personnel on the step program.

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 2023 recommended budget also includes five percent which is approximately \$7.0 million in funding across all funds for all non-sworn positions based on market conditions. The pension contribution is recommended to increase to 9.25% for the County portion and remain at 9.00% for employees for the 2023 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

2022 Vacancy Savings Reductions	
Category	Amount
2.0% Reduction - All Departments/Offices	\$ 4,082,407
Additional 1.25% Reduction - All Departments/ Elected Offices over 50.0 FTE	2,771,687
Total Vacancy Savings Reduction	\$ 6,854,094

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 2023 recommended 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 \$6.9 million for 2023 and allowed available funding to go towards needed programs and services.

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 and dental insurance premium renewal increased by a total of approximately \$223,000 for 2023 across all funds.

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 2023 recommended budget was developed by taking the 2022 baseline budget and adjusting the amounts for any ongoing or recurring items included in adopted budget packages from the 2022 budget process or any ongoing items from supplemental appropriation requests from the first quarter of 2022. 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 2023 budget process that had an ongoing operating impact to the General Fund was \$10.1 million in relation to the \$224.0 million total budget and are primarily related to the compensation and benefit increases.

Capital Outlay

The 2023 recommended budget provides \$16.3 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 2023 recommended budget.

2023 Capital Outlay by Fund	
Fund	Amount
General Fund	\$ 764,041
Social Services Fund	-
Electronic Filing Technology Fund	2,000
Grant Fund	80,646
Capital Expenditure Fund	7,753,280
Infrastructure Fund	5,992,000
Central Services Fund	1,700,722
Total Capital Outlay	\$ 16,292,689

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 2023, the amount of funding provided for capital projects in the Capital Expenditure Fund increased by \$4.3 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. The amount budgeted in the Central Service Fund is significantly

lower than in prior years. The Executive Budget Committee did not recommend most of the vehicle replacement requests with the current supply chain issues and significant increase is expected pricing. 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 2023 and individual fund summaries with accompanying narratives regarding their revenues and expenditures. For those interested in a more functional or departmental look at the 2023 recommended budget, Elected Office/Department Budgets provides this data along with Appendix 1.

2023 Funds Availability Projections

	Beginning Funds Available	Estimated Revenues	Appropriation	Ending Funds Available	Restricted Committed Assigned	Funds Available for Appropriation
General Fund:	\$ 75,038,283	\$ 223,731,450	\$ 224,018,680	\$ 74,751,053	\$ 24,349,852	\$ 50,401,201
Special Revenue Funds:						
Arapahoe County Fair Fund	\$ (3)	\$ 792,900	\$ 792,900	\$ (3)	\$ -	\$ (3)
Arapahoe Law Enforcement Authority Fund	7,674,662	10,112,151	10,197,701	7,589,112	7,589,112	-
Arapahoe/Douglas Works! Fund	472,065	19,167,026	19,167,026	472,065	-	472,065
Building Maintenance Fund	1,262,798	2,078,000	2,188,269	1,152,529	1,152,529	-
Cash-In-Lieu Fund	-	-	-	-	-	-
Communications Network System Replacement Fund	-	138,650	138,650	-	-	-
Community Development Fund	9,807	5,308,251	5,308,251	9,807	-	9,807
Conservation Trust Fund	190,100	850,000	559,900	480,200	480,200	-
Contingent & Emergency Reserve Fund	603,465	-	-	603,465	603,465	-
Developmental Disability Fund	-	13,067,071	13,067,071	-	-	-
Electronic Filing Technology Fund	-	160,000	160,000	-	-	-
Forfeited Property Fund	-	-	-	-	-	-
Grant Fund	(767,044)	20,993,059	20,993,059	(767,044)	-	(767,044)
Homeland Security Fund	(491,093)	529,537	529,537	(491,093)	-	(491,093)
Open Space Sales Tax Fund	-	39,416,289	39,416,289	-	-	-
Public Health Fund	-	21,304,500	21,304,500	-	-	-
Road & Bridge Fund	3,641,998	17,756,242	18,817,242	2,580,998	2,580,998	-
Sheriff's Commissary Fund	-	1,155,957	1,291,698	(135,741)	(135,741)	-
Social Services Fund	10,982,808	80,390,667	81,030,395	10,343,080	10,343,080	-
Subtotal Special Revenue Funds	\$ 23,579,563	\$ 233,220,300	\$ 234,962,488	\$ 21,837,375	\$ 22,613,643	\$ (776,268)
Capital Project Funds:						
Arapahoe County Recreation District Fund	\$ 1,723,970	\$ 1,505,998	\$ 1,458,179	\$ 1,771,789	\$ 1,771,789	\$ -
Arapahoe County Water & Wastewater PID	2,915,326	8,801,835	8,838,479	2,878,682	2,878,682	-
Capital Expenditure Fund	1,518,037	11,729,381	11,729,381	1,518,037	1,518,037	-
Infrastructure Fund	1,365,777	3,888,051	5,992,000	(738,172)	(738,172)	-
Subtotal Capital Project Funds	\$ 7,523,110	\$ 25,925,265	\$ 28,018,039	\$ 5,430,336	\$ 5,430,336	\$ -
Debt Service Funds:						
Arapahoe County Bldg. Finance Corp. Fund	\$ 535,447	\$ -	\$ -	\$ 535,447	\$ -	\$ 535,447
Lease Purchase Agreements Fund	256,765	1,406,125	1,406,125	256,765	256,765	-
Subtotal Debt Service Funds	\$ 792,212	\$ 1,406,125	\$ 1,406,125	\$ 792,212	\$ 256,765	\$ 535,447
Internal Service Funds:						
Central Services Fund	\$ 27,842,004	\$ 6,905,158	\$ 2,930,722	\$ 31,816,440	\$ 31,816,440	\$ -
Employee Flex Benefit Fund	616,739	1,028,366	1,028,366	616,739	616,739	-
Self Insurance Dental Fund	833,531	2,017,100	2,017,100	833,531	833,531	-
Self Insurance Liability Fund	1,511,152	2,397,650	2,400,050	1,508,752	1,508,752	-
Worker's Compensation Fund	4,384,723	1,522,361	1,522,361	4,384,723	4,384,723	-
Subtotal Internal Service Funds	\$ 35,188,149	\$ 13,870,635	\$ 9,898,599	\$ 39,160,185	\$ 39,160,185	\$ -
Total All Funds	\$ 142,121,317	\$ 498,153,775	\$ 498,303,931	\$ 141,971,161	\$ 91,810,781	\$ 50,160,380

Elected Office/Department Fund Appropriations Matrix

Elected Office/Department	General Fund*	Special Revenue Funds				Capital Expenditure Funds		Debt Service Funds	Internal Service Funds	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	\$ 16,891,128	\$ -	\$ -	\$ -	20,159,197	\$ 3,976,101	8,838,479	1,406,125	1,230,000	\$ 52,501,030
Aid to Agencies	2,079,500	-	-	-	-	-	-	-	-	2,079,500
Assessor's Office	6,557,606	-	-	-	-	-	-	-	-	6,557,606
Board of County Commissioners	1,269,758	-	-	-	-	-	-	-	-	1,269,758
Clerk / Recorder's Office	12,672,434	-	-	-	160,000	-	-	-	-	12,832,434
Commissioners' Office	3,413,155	-	-	133,039	-	-	-	-	-	3,546,194
Community Resources	4,234,900	-	-	-	38,141,287	-	-	-	-	42,376,187
Coroner's Office	2,758,512	-	-	-	-	-	-	-	-	2,758,512
County Attorney	3,662,294	-	-	-	-	-	-	-	3,922,411	7,584,705
District Attorney	17,866,321	-	-	-	-	-	-	-	-	17,866,321
Facilities & Fleet Management*	11,650,319	-	-	-	2,188,269	7,703,280	-	-	-	21,541,868
Finance	4,323,491	-	-	55,460	-	-	-	-	-	4,378,951
Human Resources	3,385,735	-	-	64,306	-	-	-	-	3,045,466	6,495,507
Human Services	-	81,030,395	-	-	-	-	-	-	-	81,030,395
Information Technology	17,796,132	-	-	-	-	-	-	-	84,000	17,880,132
Open Spaces & Int'l Relations	646,467	-	-	39,163,484	792,900	-	1,458,179	-	-	42,061,030
Public Health Department	-	-	-	-	21,304,500	-	-	-	-	21,304,500
Public Works & Development	11,291,056	-	18,817,242	-	-	-	5,992,000	-	41,820	36,142,118
Sheriff's Office	100,330,725	-	-	-	12,952,409	50,000	-	-	1,574,902	114,908,036
Strategy & Performance	520,486	-	-	-	-	-	-	-	-	520,486
Treasurer's Office	2,668,661	-	-	-	-	-	-	-	-	2,668,661
TOTAL	\$ 224,018,680	\$ 81,030,395	\$ 18,817,242	\$ 39,416,289	\$ 95,698,562	\$ 11,729,381	\$ 16,288,658	\$ 1,406,125	\$ 9,898,599	\$ 498,303,931

*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 \$223,731,450

Expenditures \$224,018,680

Full Time Equivalents 1,395.52

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.

Revenue Trends

The major source of revenue for Arapahoe County is property tax and the recommended budget for property tax in the General Fund for 2022 is \$134.7 million, which represents 60.2% of all General Fund revenue. This is a 8.7% increase from the 2022 budget of \$123.9 million. The increase in property tax revenue for 2023 is due to the high inflation as there was a decrease in the overall assessed value of the County. 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. Senate Bill 21-293 temporarily reduces the assessment rate for multifamily residential property to 6.80% and the assessment rate for all other residential property to 6.95%. It reduces the assessment rate for agricultural property to 26.40% and the assessment rate for property used to generate renewable energy to 26.40%. The assessment rate for other types of nonresidential properties remains unchanged at 29% of market value. Other major sources of General Fund revenue for 2023 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 2023 budget for specific ownership tax is \$5.9 million which is a decrease from the 2022 budget of \$6.3 million in the General Fund. Tax collection fees, which the Treasurer's Office collects on behalf of all jurisdictions within the County who have tax revenues, are budgeted at \$9.4 million as compared to \$9.1 million in 2022. Interest on investments is budgeted at \$4.9 million for 2023 compared to \$4.0 million in 2022. Total General Fund revenues are budgeted at \$223.7 million. More information on revenue trends is provided in the Budget Message and throughout this section.

Expenditure Trends

The General Fund is the main operating fund of the County. As stated earlier, most of the County's salaries and benefit expenses are paid out of this fund and comprise 67.2% of the total General Fund recommended budget for 2023. The 2023 recommended budget includes a salary adjustment of 3.00% and 5.00% for a 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 2023 recommended budget also includes funding for the Sheriff's Office to continue to provide law enforcement service to the City of Centennial. Transfers from the General Fund to other funds are budgeted at \$11.4 million for 2023, compared to \$11.1 million in 2022. Budgeted expenditures are estimated to be \$2.1 million lower than the amended budgeted for 2022 and \$12.7 million higher than the 2021 actuals due to increased personnel costs and additional FTEs and associated expenses.

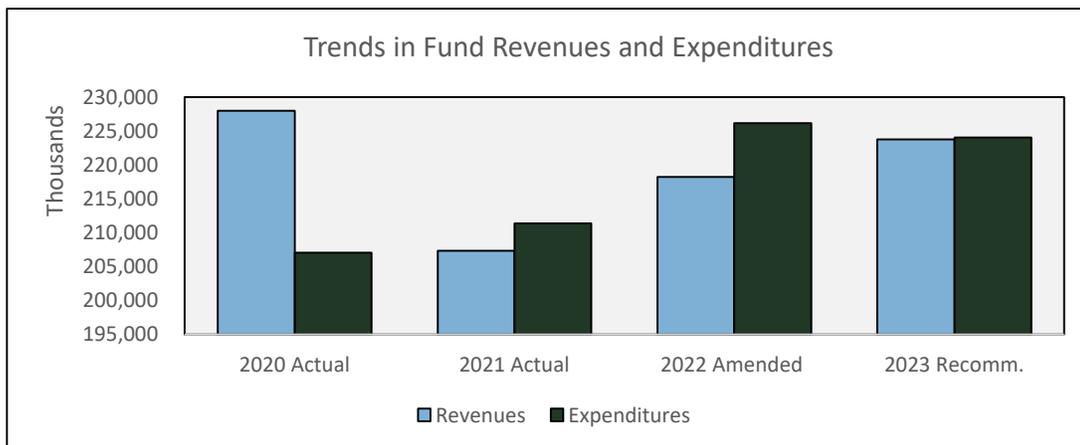
Fund Balance Trends

The fund balance for the General Fund increased in 2020 to \$87.0 million primarily due to funding reimbursements from the CARES Act. It decreased by \$4.0 million in 2021 and is expected to decrease for 2022 and 2023 if collections and spending match current estimates and the amended and recommended 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 2023 recommended budget uses \$287,000 of fund balance which combines one-time uses of fund balance with the projected operating budget surplus. More information on the trends in revenues and expenditures can be found in the Budget Message and earlier in this section. Information on department/elected office budgets within the General Fund can be found in the Department Budgets section.

General Fund

General Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	124,331,791	128,340,024	130,267,384	140,575,217
Licenses & Permits	6,480,877	8,359,030	7,545,429	7,021,350
Intergovernmental	34,200,225	34,136,215	35,231,992	37,032,048
Fees & Charges	28,286,818	30,740,564	27,253,021	25,955,810
Fines & Penalties	278,026	291,184	208,101	408,101
Investment Earnings	6,674,959	(1,659,099)	4,016,000	4,956,000
Internal Charges	3,793,708	3,158,460	3,235,565	3,268,063
Transfers	19,990,309	213,207	6,505,322	893,576
Other	3,916,841	3,728,452	3,947,785	3,621,285
Total Revenues	227,953,553	207,308,037	218,210,599	223,731,450
Expenditures				
Salaries and Wages	102,699,023	103,957,975	114,413,583	117,078,315
Employee Benefits	28,465,820	29,131,258	31,710,294	33,500,258
Supplies	5,951,234	5,785,761	7,460,104	6,585,582
Services and Other	50,394,905	50,650,029	56,898,716	51,361,603
Community Programs	388,669	388,728	388,308	-
Capital Outlay	770,476	226,672	291,433	764,041
Central Services	3,492,964	3,736,799	3,888,954	3,299,450
Transfers	14,889,306	17,465,638	11,070,340	11,429,431
Total Expenditures	207,052,396	211,342,859	226,121,732	224,018,680
Annual Net Fund Balance Addition/(Use):	20,901,157	(4,034,822)	(7,911,133)	(287,230)
Cumulative Balance:				
Beginning Fund Balance	66,083,081	86,984,238	82,949,416	75,038,283
Change in Fund Balance	20,901,157	(4,034,822)	(7,911,133)	(287,230)
Ending Fund Balance	86,984,238	82,949,416	75,038,283	74,751,053
Fund Balance				
Restricted	8,135,495	8,795,944	6,236,152	6,640,869
Committed	-	-	-	-
Assigned	7,911,434	6,311,182	16,629,739	17,708,983
Unassigned Fund Balance	70,937,309	67,842,290	52,172,392	50,401,201



*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 2022 budget.

Arapahoe County Fair Fund

Special Revenue Fund

Revenue \$792,900

Expenditures \$792,900

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 with the highest attendance on record. During 2022 the budget was amended to \$792,900 to accommodate the anticipated increase in attendance. This increase in attendance is projected to continue resulting in a recommended revenue budget for 2023 of \$792,900.

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 increased significantly in 2021. After experiencing record attendance in 2021, during 2022 additional contracts were needed for custodial, safety, and public restroom needs. These resulted in a total recommended budget of \$792,900.

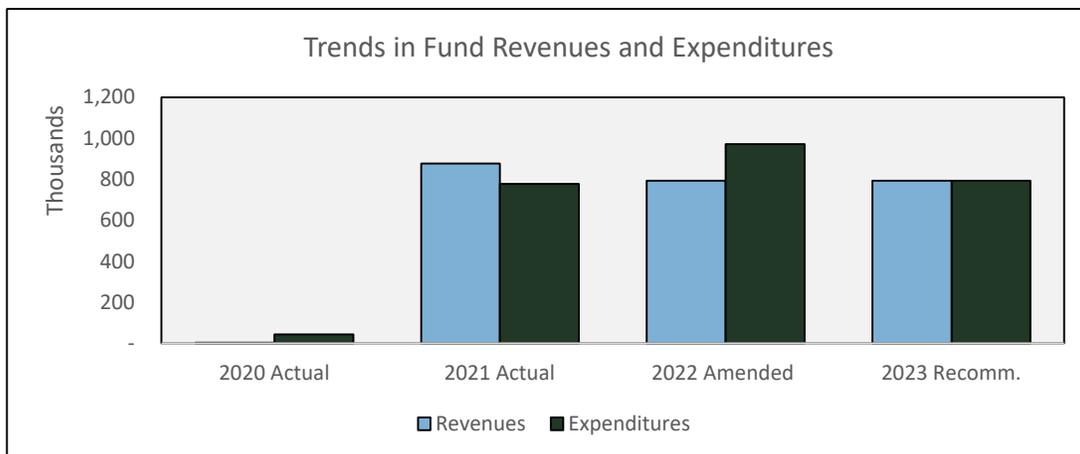
Fund Balance Trends

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 total fund balance is reappropriated each year which is why the fund summary only shows a balance of (\$3) for 2023.

Arapahoe County Fair Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Fees & Charges	1,992	822,085	768,700	768,700
Internal Charges	-	-	8,000	8,000
Transfers	-	8,700	8,700	8,700
Other	-	45,365	7,500	7,500
Total Revenues	1,992	876,150	792,900	792,900
Expenditures				
Salaries and Wages	-	1,250	-	-
Employee Benefits	-	96	-	-
Supplies	10,780	60,311	50,606	50,606
Services and Other	32,240	709,429	919,874	738,294
Central Services	458	6,162	1,000	4,000
Total Expenditures	43,478	777,248	971,480	792,900
Annual Net Fund Balance Addition/(Use):	(41,486)	98,902	(178,580)	-
Cumulative Balance:				
Beginning Fund Balance	121,161	79,675	178,577	(3)
Change in Fund Balance	(41,486)	98,902	(178,580)	-
Ending Fund Balance	79,675	178,577	(3)	(3)
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	79,675	178,577	(3)	(3)
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 2022 budget.

Arapahoe County Recreation District Fund

Capital Project Fund

Revenue \$1,505,998

Expenditures \$1,458,179

Full Time Equivalent 0.00

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 2023 recommended budget anticipates that the ACRD mill levy (0.687 mills) will generate \$1.2 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 11.3 percent of the total revenue collected for the Recreation District Fund. The 2023 recommended budget includes intergovernmental revenue from the Parker Jordan Metro District (2.000 mills). In 2023 the Fund’s total revenue is projected to increase by approximately 4.5 percent with a total of \$1.51 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 recommended budget for 2023 is \$1.46 million.

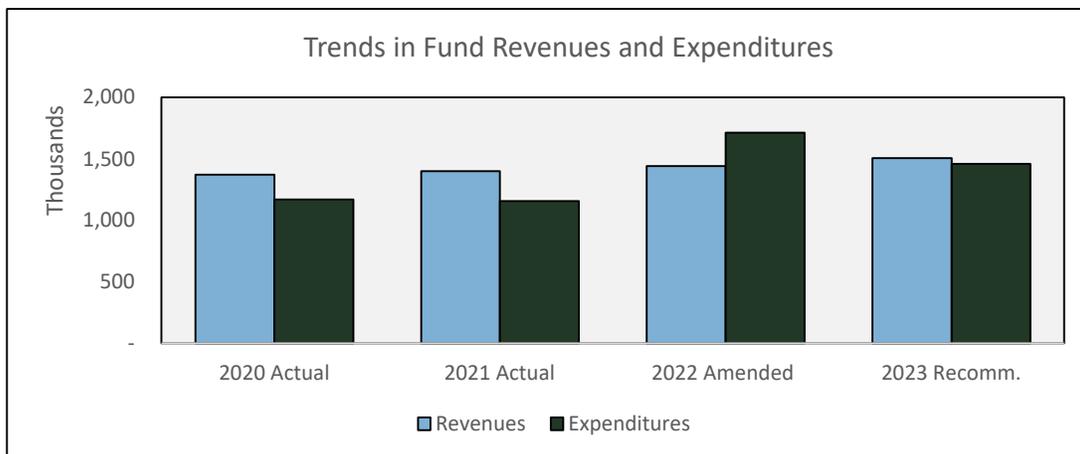
Fund Balance Trends

The estimated beginning fund balance for 2023 is \$1.72 million. The fund balance will remain stable during the upcoming years because costs have stabilized as the parks have become more established. Although the actual revenue and expenditures by year-end 2022 may fluctuate from those in the recommended budget, it is likely that the Fund’s balance will remain sufficient to support the Recreation District’s needs for 2023 and future years.

Arapahoe County Recreation District Fund

Capital Project Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	1,099,986	1,110,988	1,177,813	1,246,998
Intergovernmental	213,830	214,232	170,000	170,000
Fees & Charges	9,205	45,836	65,000	65,000
Investment Earnings	27,421	26,983	24,000	24,000
Internal Charges	-	-	-	-
Other	19,071	615	4,195	-
Total Revenues	1,369,513	1,398,654	1,441,008	1,505,998
Expenditures				
Salaries and Wages	291,283	282,225	371,447	124,052
Employee Benefits	101,291	92,181	115,089	26,427
Supplies	9,070	6,563	49,825	49,825
Services and Other	534,618	555,135	973,370	1,062,342
Capital Outlay	-	-	-	-
Central Services	6,221	6,408	6,981	5,918
Transfers	226,870	214,607	196,245	189,615
Total Expenditures	1,169,352	1,157,119	1,712,957	1,458,179
Annual Net Fund Balance Addition/(Use):	200,161	241,535	(271,949)	47,819
Cumulative Balance:				
Beginning Fund Balance	1,554,223	1,754,384	1,995,919	1,723,970
Change in Fund Balance	200,161	241,535	(271,949)	47,819
Ending Fund Balance	1,754,384	1,995,919	1,723,970	1,771,789
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	1,754,384	1,995,919	1,723,970	1,771,789
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 2022 budget.

Arapahoe County Water & Wastewater PID Fund

Capital Project Fund

Revenue \$8,801,835

Expenditures \$8,838,479

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 \$119,000,000 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 2022 is expected to be 10.500 mills, providing an estimated \$8.3 million in revenue for 2023. This fund also receives revenue from the specific ownership tax levied on motor vehicle registrations within the County. The estimated revenue for 2023 is \$515,000. 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. This debt was paid off in 2022. 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 2023 recommended budget includes approximately \$8.7 million for expenses relating to debt service payments.

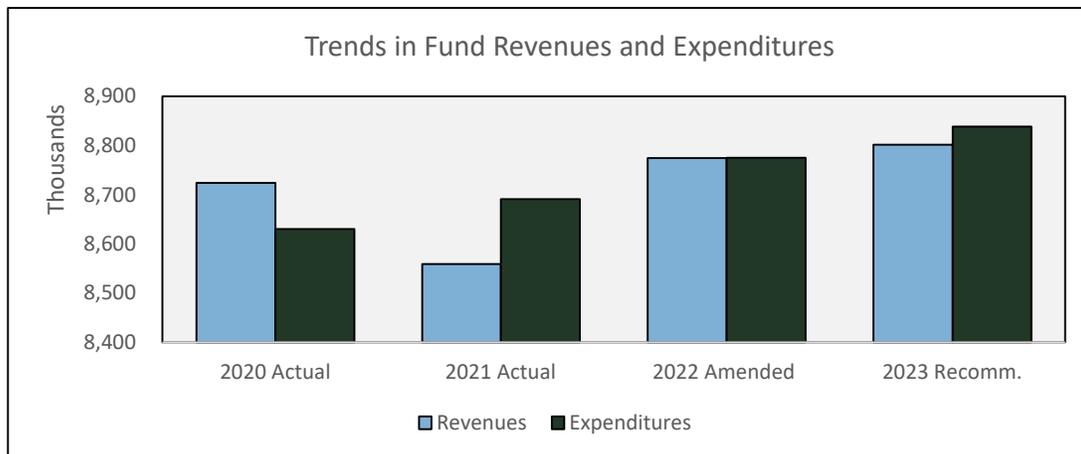
Fund Balance Trends

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 below \$3.0 million, or \$1.7 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 2022 to 2023. 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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	8,723,913	8,559,111	8,774,270	8,801,835
Intergovernmental	-	-	-	-
Other	-	-	-	-
Total Revenues	8,723,913	8,559,111	8,774,270	8,801,835
Expenditures				
Services and Other	8,630,048	8,690,987	8,774,890	8,838,479
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Expenditures	8,630,048	8,690,987	8,774,890	8,838,479
Annual Net Fund Balance Addition/(Use):	93,866	(131,877)	(620)	(36,644)
Cumulative Balance:				
Beginning Fund Balance	2,953,957	3,047,823	2,915,946	2,915,326
Change in Fund Balance	93,866	(131,877)	(620)	(36,644)
Ending Fund Balance	3,047,823	2,915,946	2,915,326	2,878,682
Fund Balance				
Restricted	1,200,000	1,200,000	1,200,000	1,200,000
Committed	1,847,823	1,715,946	1,715,326	1,678,682
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 2022 budget.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

Revenue \$10,112,151

Expenditures \$10,197,701

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.

Revenue Trends

The Authority’s main revenue source is property taxes. The mill levy is set at 4.982 mills, which will yield approximately \$8.8 million during 2022 while the anticipated revenue for 2023 is budgeted at \$9.0 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 2023 recommended budget for the ALEA Fund anticipates that total revenue collection will increase by \$12,000 in comparison to the 2022 amended budget. This decrease is primarily due to the decline in ticket fine revenue which is partially offset by an increase in specific ownership 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 2022 amended budget are \$569,000 higher in comparison to the 2021 actuals. The budget for 2023 will be \$10.2 million with the \$368,000 increase over the 2022 amended budget being mostly due to salary and benefit increases.

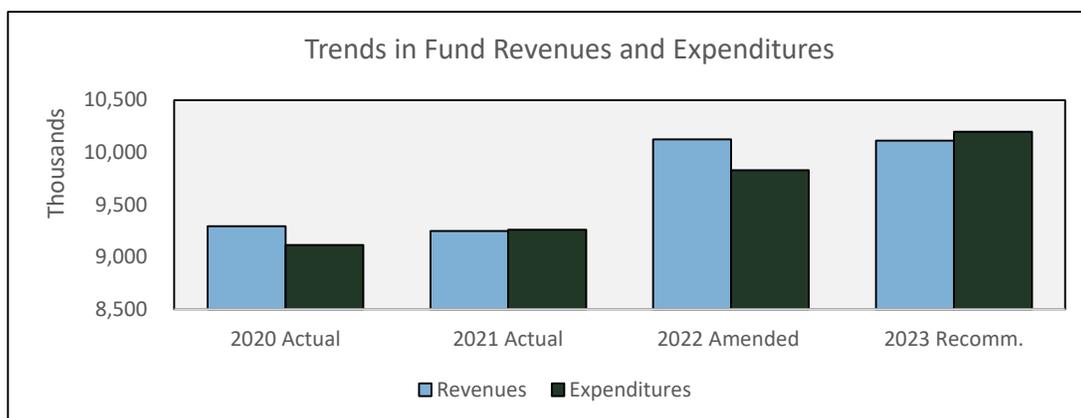
Fund Balance Trends

The fund balance increased by \$182,000 in 2020, decreased slightly in 2021 and the 2022 amended budget shows a \$295,000 addition of fund balance while current projects are indicating there may be a use of fund balance. The 2023 recommended budget projects an estimated decrease of approximately \$86,000 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 \$1.7 million. After considering this reserve, the remaining fund balance is anticipated to be about \$5.9 million at the end of 2023.

Arapahoe Law Enforcement Authority Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	8,693,118	8,621,340	9,292,117	9,590,936
Intergovernmental	22,013	21,487	33,800	33,800
Fees & Charges	185,168	188,845	170,915	170,915
Fines & Penalties	224,652	271,374	296,500	216,500
Investment Earnings	150,122	126,636	100,000	100,000
Transfer In	16,837	17,200	231,262	-
Other	2,323	27	-	-
Total Revenues	9,294,234	9,246,909	10,124,594	10,112,151
Expenditures				
Salaries and Wages	5,737,954	5,837,181	6,363,516	6,532,112
Employee Benefits	1,711,213	1,779,658	1,835,979	1,980,752
Supplies	313,574	338,850	367,581	435,872
Services and Other	422,820	441,764	472,575	460,173
Central Services	785,278	821,207	728,203	686,078
Transfers	141,825	42,077	62,154	102,714
Total Expenditures	9,112,663	9,260,738	9,830,008	10,197,701
Annual Net Fund Balance Addition/(Use):	181,570	(13,829)	294,586	(85,550)
Cumulative Balance:				
Beginning Fund Balance	7,212,335	7,393,905	7,380,076	7,674,662
Change in Fund Balance	181,570	(13,829)	294,586	(85,550)
Ending Fund Balance	7,393,905	7,380,076	7,674,662	7,589,112
Fund Balance				
Restricted	278,827	277,407	303,738	303,365
Committed	-	-	-	-
Assigned	7,115,078	7,102,669	7,370,924	7,285,748
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 2022 budget.

Arapahoe/Douglas Works! Fund

Special Revenue Fund

Revenue \$19,167,026

Expenditures \$19,167,026

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. During 2022 there were new sources of revenue coming in from the State for grants related to the COVID-19 response and recover. This revenue decreased by 9.2 percent for 2023 grants for a recommended budget of \$19.2 million for 2023.

Expenditure Trends

Expenditures are reimbursed from the State, which serves as a pass-through agency for the Federal government. Approximately 45.2 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 to 2022 is mostly direct services to clients and that is also where the decrease in 2023 is. As this fund can only spend what it receives in revenue the total expenditure budget for 2023 is \$19.2 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.

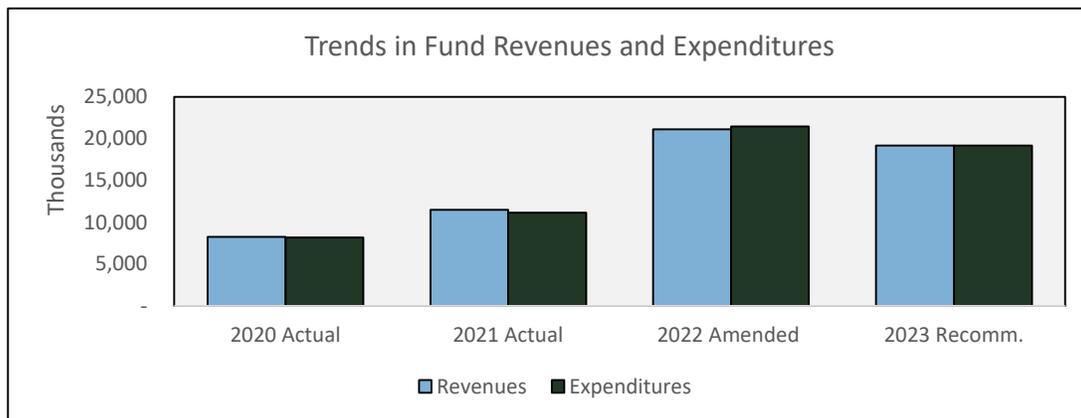
Other Information

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 2023 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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	7,296,359	10,031,657	11,253,575	11,502,146
Fees & Charges	38,871	135,561	237,654	218,283
Internal Charges	110,374	29,720	-	-
Transfer In	46	-	-	-
Other	796,067	1,279,119	9,623,074	7,446,597
Total Revenues	8,241,718	11,476,057	21,114,303	19,167,026
Expenditures				
Salaries and Wages	4,545,858	5,514,678	6,483,188	6,697,246
Employee Benefits	1,318,668	1,495,646	1,890,455	1,962,940
Supplies	77,187	48,531	407,346	382,116
Services and Other	1,342,976	2,633,762	6,900,740	6,728,506
Community Programs	154,025	665,920	2,435,374	2,535,349
Central Services	714,473	764,159	3,307,505	840,369
Transfers	19,170	4,471	12,000	20,500
Total Expenditures	8,172,357	11,127,167	21,436,608	19,167,026
Annual Net Fund Balance Addition/(Use):	69,361	348,890	(322,305)	-
Cumulative Balance:				
Beginning Fund Balance	376,119	445,480	794,370	472,065
Change in Fund Balance	69,361	348,890	(322,305)	-
Ending Fund Balance	445,480	794,370	472,065	472,065
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	445,480	794,370	472,065	472,065



*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 2022 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 2023.

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 resulting debt obligation was paid 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 2023.

Fund Balance Trends

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

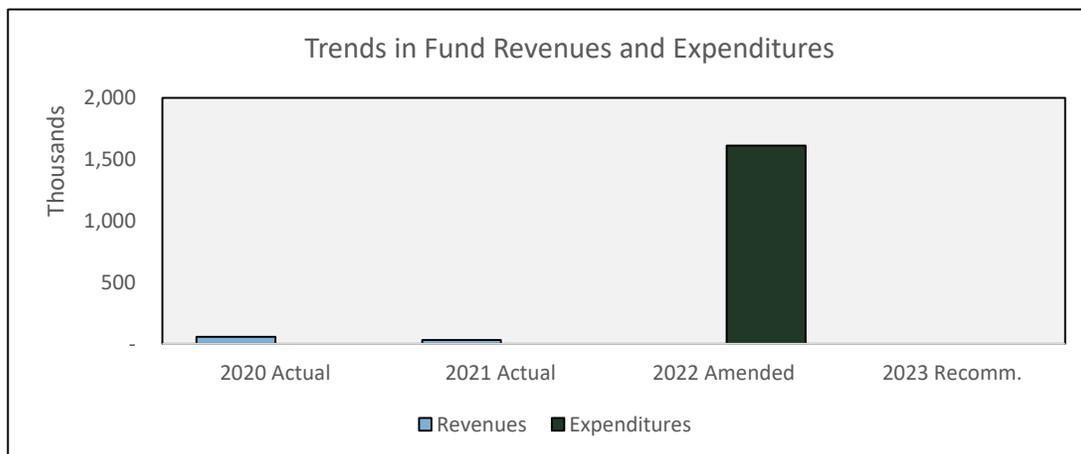
Other Information

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

Building Finance Corporation Fund

Debt Service Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Investment Earnings	57,266	29,997	-	-
Internal Charges	-	-	-	-
Transfers	-	-	-	-
Other	-	-	-	-
Total Revenues	57,266	29,997	-	-
Expenditures				
Services and Other	-	-	1,611,898	-
Transfers	-	-	-	-
Total Expenditures	-	-	1,611,898	-
Annual Net Fund Balance Addition/(Use):	57,266	29,997	(1,611,898)	-
Cumulative Balance:				
Beginning Fund Balance	2,060,082	2,117,348	2,147,345	535,447
Change in Fund Balance	57,266	29,997	(1,611,898)	-
Ending Fund Balance	2,117,348	2,147,345	535,447	535,447
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	2,117,348	2,147,345	535,447	535,447



*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 2022 budget.

Building Maintenance Fund

General Fund

Revenue \$2,078,000

Expenditures \$2,188,269

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. There was an increased transfer in the 2022 budget for additional operational maintenance and safety upgrades at the Justice Center for Courtrooms 1 & 2. The recommended budget revenue is less than expenditures with a budgeted \$110,269 use of 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 2023 also includes \$675,000 for requested projects. The recommended projects include making parking deck and lot repairs at the Arapahoe Plaza and Administration I buildings. There is a need to replace a compressor and the sprinkler heads in the garage at the Administration I Building that have reached end of life. The other recommended projects include the HVAC building automation system needs to have controllers replaced at three locations and continued water conservation and grounds projects. In the Capital Improvement Program section, a complete list of Building Maintenance Fund projects for 2023 is provided.

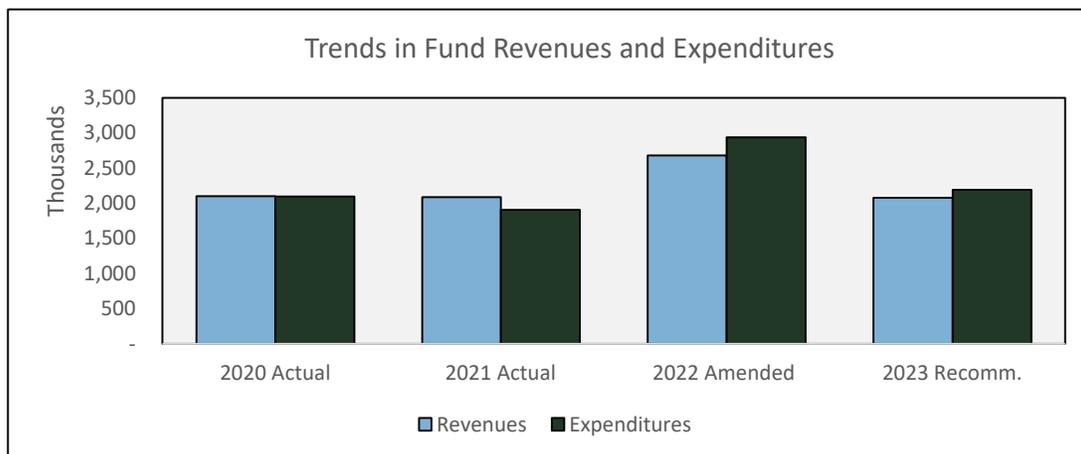
Fund Balance Trends

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. The fund balance will be temporarily added until the project is completely expended. Projects that are completed at a lower cost than anticipated have the remaining budget fall back to 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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	-	-	-	-
Transfers	2,078,000	2,078,000	2,678,000	2,078,000
Other	22,750	10,183	-	-
Total Revenues	2,100,750	2,088,183	2,678,000	2,078,000
Expenditures				
Supplies	173,515	170,285	259,340	259,340
Services and Other	1,920,173	1,729,776	2,676,898	1,928,929
Capital Outlay	1,603	5,843	-	-
Total Expenditures	2,095,291	1,905,903	2,936,238	2,188,269
Annual Net Fund Balance Addition/(Use):	5,459	182,280	(258,238)	(110,269)
Cumulative Balance:				
Beginning Fund Balance	1,333,296	1,338,755	1,521,036	1,262,798
Change in Fund Balance	5,459	182,280	(258,238)	(110,269)
Ending Fund Balance	1,338,755	1,521,036	1,262,798	1,152,529
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	1,338,755	1,521,036	1,262,798	1,152,529
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 2022 budget.

Capital Expenditure Fund

Capital Project Fund

Revenue \$11,729,381

Expenditures \$11,729,381

Full Time Equivalent 0.00

Fund Description

Capital projects costing more than \$50,000 are recorded in the Capital Expenditure Fund. Facilities, Roads/Streets/Drainage, Technology, Parks/Recreation, and Equipment are the five areas in which these projects fall. The Infrastructure Fund receives funds from this fund for big capital road, drainage, or infrastructure projects, where they are tracked and controlled. A Capital Improvement Program (CIP) Committee for the County evaluates and recommends projects to meet the County's capital needs. The CIP Committee develops the five-year capital plan from department and elected office proposals while taking the County's objectives and priorities into account. The Executive Budget Committee (EBC) and the Board of County Commissioners are then presented with their recommendations for additional review.

Revenue Trends

The Capital Expenditure Fund has a property tax mill levy that is adjusted annually to keep the revenue from property tax at about \$5.9 million. Prior to 2022, the mill levy had been adjusted to receive \$4.5 million in property tax. The Fund also receives roughly \$350,000 from Specific Ownership Taxes. Transfers from other sources make up the variance, funding gap, between revenue and expenditures. The 2023 recommended budget includes a transfer of \$5.5 million from the Grant Fund, American Rescue Plan Act (ARPA) federal grant funds for three qualifying projects. Historically, there has been a transfer from the General Fund to cover the funding gap between tax revenue and the expenditure budget. Collectively, there is a total of \$11,729,381 in revenue for the 2023 recommended budget.

Expenditure Trends

The Capital Expenditure Fund can only spend what it receives or has adequate fund balance to help cover any gap in funding. The 2023 recommended budget is balanced with \$11,729,381 in the expenditure budget that is equal to the revenue budget. The budget includes a transfer of \$3,888,051 to the Infrastructure Fund for roadway infrastructure projects relating to County roads and streets. The remaining \$7,753,280 is for various County facilities projects. There are several projects that are not expected to be completed by year-end and will be reappropriated to the 2023 budget. A complete list of projects is listed in Table III, as well as a list of projects expected to be reappropriated on Table IV, in the Capital Improvement Section.

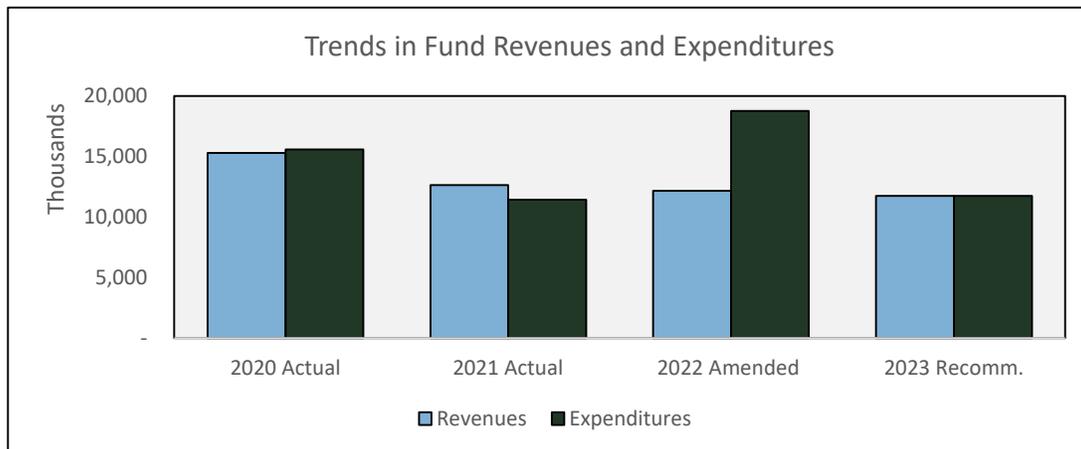
Fund Balance Trends

Most capital projects take more than one year to complete and therefore does not have a real trend. It may take longer for some projects to begin and there may not be any expenses for the first budget year. Therefore, fund balance histories are very inconsistent. The 2022 Amended Budget includes the \$6.6 million that was reappropriated from the prior year for unfinished projects and is shown as the net use of fund balance in the fund balance table on the following page. The 2023 recommended budget has zero impact on the fund balance due to equal revenue and expenditures.

Capital Expenditure Fund

Capital Project Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	4,841,159	4,875,755	6,285,840	6,229,381
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	-
Transfers	10,459,706	7,749,764	5,866,896	5,500,000
Other	-	-	-	-
Total Revenues	15,300,865	12,625,520	12,152,736	11,729,381
Expenditures				
Supplies	107,045	4,225	-	-
Services and Other	628,058	64,560	88,060	88,050
Capital Outlay	9,339,602	4,863,163	13,080,195	7,753,280
Transfers	5,503,000	6,496,100	5,594,668	3,888,051
Total Expenditures	15,577,705	11,428,048	18,762,923	11,729,381
Annual Net Fund Balance Addition/(Use):	(276,840)	1,197,472	(6,610,187)	-
Cumulative Balance:				
Beginning Fund Balance	7,207,592	6,930,752	8,128,224	1,518,037
Change in Fund Balance	(276,840)	1,197,472	(6,610,187)	-
Ending Fund Balance	6,930,752	8,128,224	1,518,037	1,518,037
Fund Balance				
Restricted	-	-	-	-
Committed	6,930,752	8,128,224	1,518,037	1,518,037
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 2022 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.

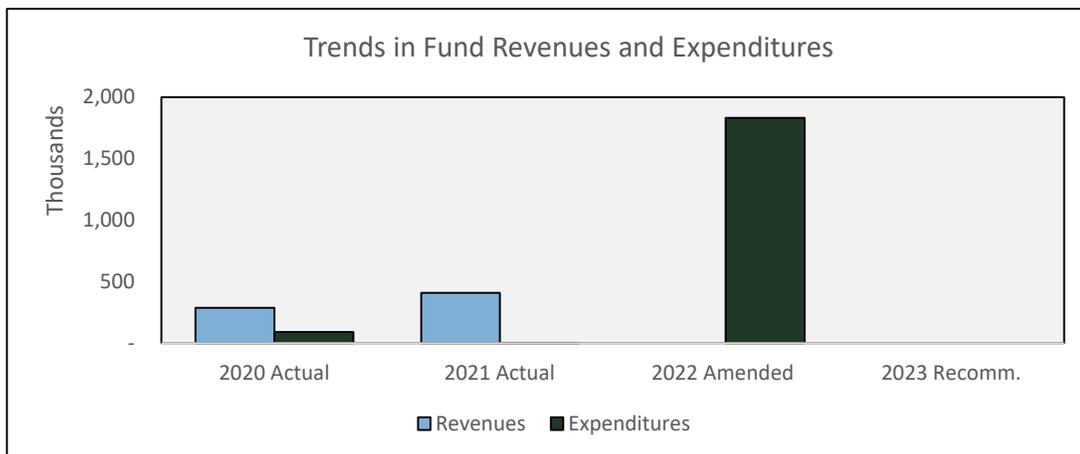
Fund Balance Trends

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. There is currently a total of \$1.83 million in fund balance.

Cash In Lieu Fund

Special Reserve Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Fees & charges	285,593	409,401	-	-
Transfers	-	-	-	-
Total Revenues	285,593	409,401	-	-
Expenditures				
Services and Other	90,000	2,824	1,831,113	-
Total Expenditures	90,000	2,824	1,831,113	-
Annual Net Fund Balance Addition/(Use):	195,593	406,577	(1,831,113)	-
Cumulative Balance:				
Beginning Fund Balance	1,228,943	1,424,536	1,831,113	(0)
Change in Fund Balance	195,593	406,577	(1,831,113)	-
Ending Fund Balance	1,424,536	1,831,113	(0)	(0)
Fund Balance				
Restricted	1,424,536	1,831,113	(0)	(0)
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 2022 budget.

Central Services Fund

Internal Service Fund

Revenue \$6,905,158

Expenditures \$3,974,436

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 2023 recommended budget includes \$5,110,339 from IG Rents, \$1,230,000 for charges for materials, postage, and fuel, and \$103,062 in transfers from the General Fund and the Law Enforcement Authority 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 2023 recommended budget of \$4.0 million consists of \$1.6 million for vehicles and equipment, \$84,000 for computer equipment replacement, and \$1.2 million for inventoried items like postage, uniforms, materials, gas, oil, and tires. On average, there has been \$5.4 million expended over the past five years. Due to inflationary increases, supply chain issues, and limited availability of vehicles and equipment, the majority of requested vehicle and equipment replacements and purchases were not recommended. The 2023 recommended budget has a budget of \$1.7 million for the approved replacements. There will be funds that will need to be reappropriated to the 2023 budget for the remaining approved capital assets that were not able to be purchased by year-end. This amount has averaged \$4.4 million over the last few years with just under half of that set aside for election voting systems.

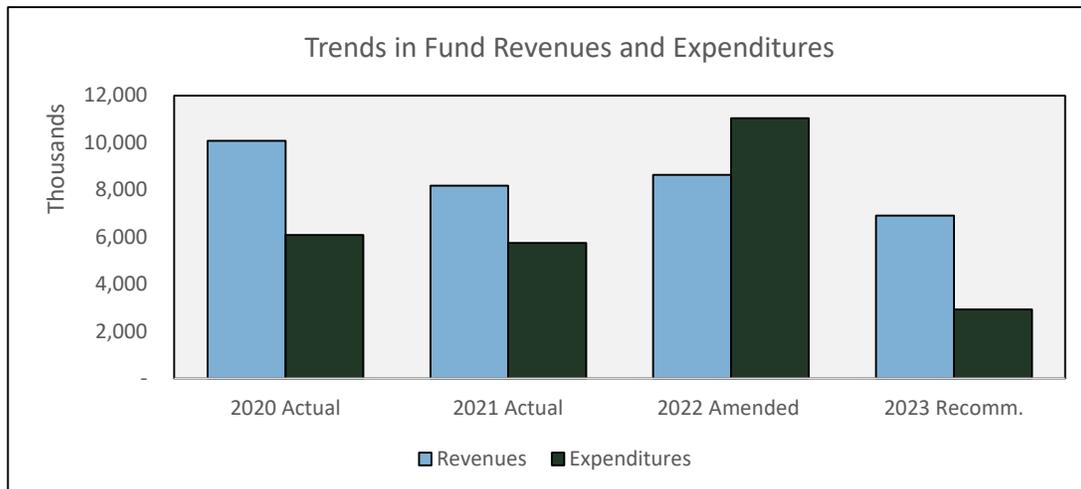
Fund Balance Trends

The fund balance fluctuates year to year reflecting any delays in the availability of the replacement equipment or vehicles. The 2023 recommended budget has an estimated beginning fund balance of \$27,842,004. Revenue trends show stability in the Fund as the cycle for intergovernmental rents is staggered in concert with the replacement of assets. The 2023 recommended budget would increase the estimated fund balance to \$31,816,440 by year-end.

Central Services Fund

Internal Service Fund

(\$ Dollars)	2020	2021	2022	2023
	Actual	Actual	Amended Budget	Recommended Budget
Revenues				
Investment Earnings	1,777,906	-	-	-
Internal Charges	6,449,384	6,785,270	7,183,850	6,340,339
Transfers	1,454,707	457,116	1,448,012	564,819
Other	401,322	934,036	-	-
Total Revenues	10,083,319	8,176,422	8,631,862	6,905,158
Expenditures				
Supplies	965,314	1,197,111	1,155,000	1,230,000
Services and Other	-	-	-	-
Capital Outlay	5,061,386	4,495,683	9,878,922	1,700,722
Transfers	61,545	49,450	11,300	-
Total Expenditures	6,088,244	5,742,244	11,045,222	2,930,722
Annual Net Fund Balance Addition/(Use):	3,995,075	2,434,178	(2,413,360)	3,974,436
Cumulative Balance:				
Beginning Fund Balance	23,826,111	27,821,186	30,255,364	27,842,004
Change in Fund Balance	3,995,075	2,434,178	(2,413,360)	3,974,436
Ending Fund Balance	27,821,186	30,255,364	27,842,004	31,816,440
Fund Balance				
Restricted	-	-	-	-
Committed	226,667	226,667	226,667	226,667
Assigned	27,594,519	30,028,697	27,615,337	31,589,773
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 2022 budget.

Communications Network Replacement Fund

Special Revenue Fund

Revenue \$138,650

Expenditures \$138,650

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 in 2021 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 2023 recommended budget includes \$63,100 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 2023 recommended budget transfers \$61,675 from the General Fund, \$8,850 from the Road and Bridge Fund, and \$5,025 from the Law Enforcement Authority Fund. The total amount of County funds transferred to the Communications Network Replacement Fund for the 2023 recommended budget is \$75,550.

Expenditure Trends

The expenditures for the Communication Network System Replacement Fund fluctuate because radio network components are replaced at different time intervals. 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 2021 budget contained typical expenditures and the 2022 budget includes capital outlay expenditures of nearly \$192,000. The 2023 recommended budget’s expenditures are \$138,650 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.

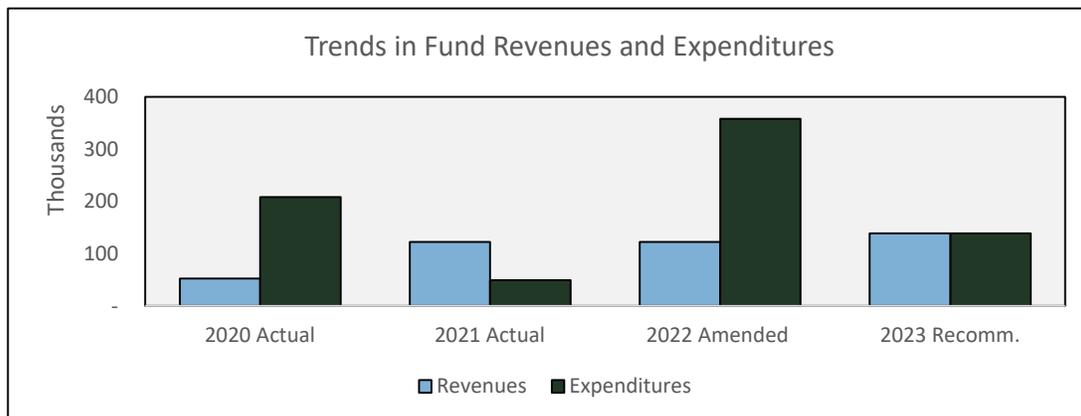
Fund Balance Trends

The unspent balance of this fund is reappropriated for the following fiscal year to replace radios and other components of the communication system. In 2021, the year-end fund balance was \$235,679.

Communication Network Replacement Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Licenses & Permits	-	-	-	-
Intergovernmental	24,725	66,075	64,250	63,100
Transfers	27,550	55,900	57,775	75,550
Other	-	-	-	-
Total Revenues	52,275	121,975	122,025	138,650
Expenditures				
Supplies	-	-	-	-
Services and Other	56,168	49,166	166,061	138,650
Capital Outlay	152,000	-	191,643	-
Transfers	-	-	-	-
Total Expenditures	208,168	49,166	357,704	138,650
Annual Net Fund Balance Addition/(Use):	(155,893)	72,809	(235,679)	-
Cumulative Balance:				
Beginning Fund Balance	318,763	162,870	235,679	0
Change in Fund Balance	(155,893)	72,809	(235,679)	-
Ending Fund Balance	162,870	235,679	0	0
Fund Balance				
Restricted	-	-	-	-
Committed	162,870	235,679	0	0
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 2022 budget.

Community Development Fund

Special Revenue Fund

Revenue \$5,308,251

Expenditures \$5,308,251

Full Time Equivalent 5.75

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 2023 recommended budget.

The 2023 recommended budget is a 1.9 percent increase when compared to 2022, \$5.21 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 2022 funds will be carried forward to the 2023 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 2023 budget, only 11.8 percent is budgeted for salaries, benefits, and related support costs, while the remaining 88.2 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.

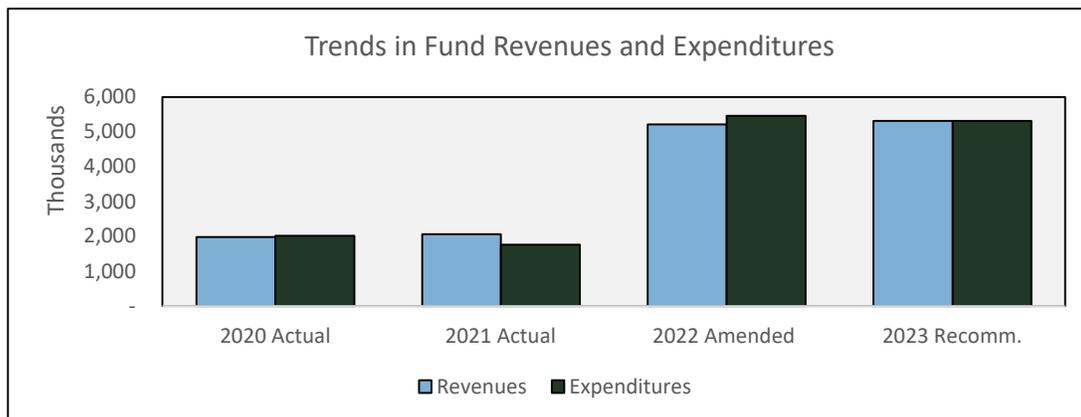
Fund Balance Trends

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.

Community Development Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	1,467,460	1,328,623	4,231,381	3,868,001
Charges for Services	3,864	-	-	-
Transfers	30,000	30,000	30,000	30,000
Other	477,893	704,368	948,588	1,410,250
Total Revenues	1,979,217	2,062,991	5,209,969	5,308,251
Expenditures				
Salaries and Wages	252,405	254,934	503,590	502,795
Employee Benefits	65,082	66,991	117,579	126,195
Supplies	5,672	1,896	9,996	5,030
Services and Other	1,572,591	1,422,619	4,811,820	4,658,024
Community Programs	107,192	3,505	-	-
Central Services	13,641	12,278	13,184	13,607
Transfers	-	-	800	2,600
Total Expenditures	2,016,583	1,762,224	5,456,969	5,308,251
Annual Net Fund Balance Addition/(Use):	(37,366)	300,767	(247,000)	-
Cumulative Balance:				
Beginning Fund Balance	(6,594)	(43,960)	256,807	9,807
Change in Fund Balance	(37,366)	300,767	(247,000)	-
Ending Fund Balance	(43,960)	256,807	9,807	9,807
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	(43,960)	256,807	9,807	9,807



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Conservation Trust Fund

Special Revenue Fund

Revenue \$850,000

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 recommended 2023 budgeted revenue is anticipated to be \$850,000 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 \$6.8 million from the Conservation Trust Fund for debt service and expenditures associated with the development of the Arapahoe County Fairgrounds facility. The 2023 recommended budget includes an appropriation of \$559,900 to continue payments towards the Fairgrounds’ capital debt.

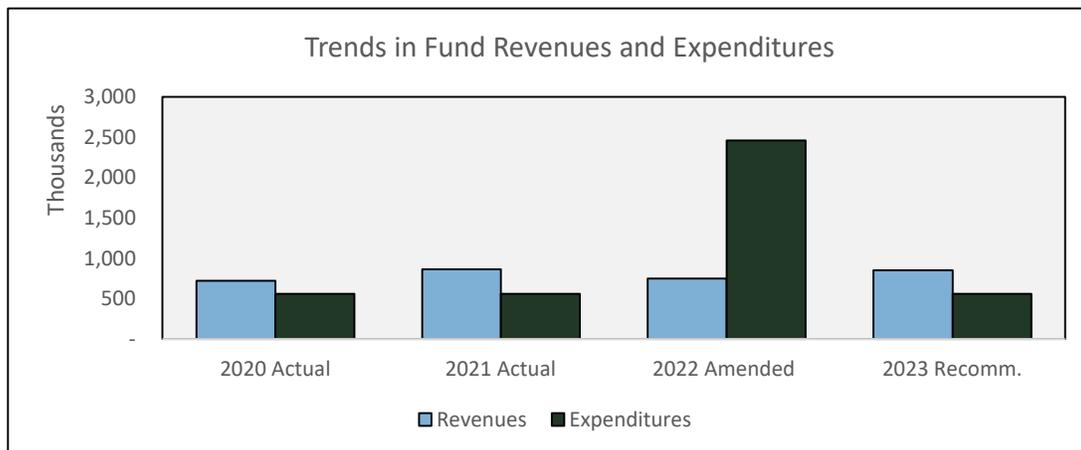
Fund Balance Trends

The Conservation Trust Fund’s estimated beginning fund balance for 2023 is \$2.1 million as there will only be the actuals of \$559,900 during 2022. The 2023 recommended budget offsets anticipated revenue of \$850,000 with \$559,900 expenditures, and these initial estimates would increase the fund balance by an additional \$290,100.

Conservation Trust Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	702,301	843,783	750,000	850,000
Investment Earnings	17,890	19,149	-	-
Total Revenues	720,191	862,932	750,000	850,000
Expenditures				
Capital Outlay	-	-	1,897,681	-
Transfers	559,900	559,900	559,900	559,900
Total Expenditures	559,900	559,900	2,457,581	559,900
Annual Net Fund Balance Addition/(Use):	160,291	303,032	(1,707,581)	290,100
Cumulative Balance:				
Beginning Fund Balance	1,434,358	1,594,649	1,897,681	190,100
Change in Fund Balance	160,291	303,032	(1,707,581)	290,100
Ending Fund Balance	1,594,649	1,897,681	190,100	480,200
Fund Balance				
Restricted	1,594,649	1,897,681	190,100	480,200
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.

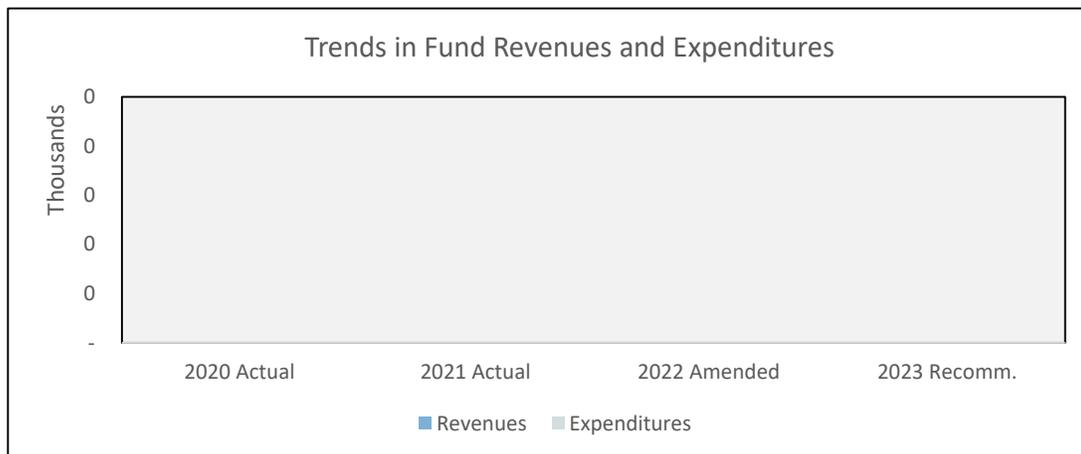
Fund Balance Trends

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 in the near future.

Contingent & Emergency Reserve Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
Annual Net Fund Balance Addition/(Use):	-	-	-	-
Cumulative Balance:				
Beginning Fund Balance	603,465	603,465	603,465	603,465
Change in Fund Balance	-	-	-	-
Ending Fund Balance	603,465	603,465	603,465	603,465
Fund Balance				
Restricted	-	-	-	-
Committed	603,465	603,465	603,465	603,465
Assigned	-	-	-	-
Unassigned Fund Balance	-	-	-	-



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Developmental Disability Fund

Special Revenue Fund

Revenue \$13,067,071

Expenditures \$13,067,071

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 2023 recommended budget assumes that the revenue will decrease by approximately \$57,000 from the 2022 budget to \$13.1 million due to the decrease 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 \$957,000 from 2021 to 2022. The 2023 recommended budget anticipates that expenditures will decrease to \$13.1 million as assessed valuation has decreased.

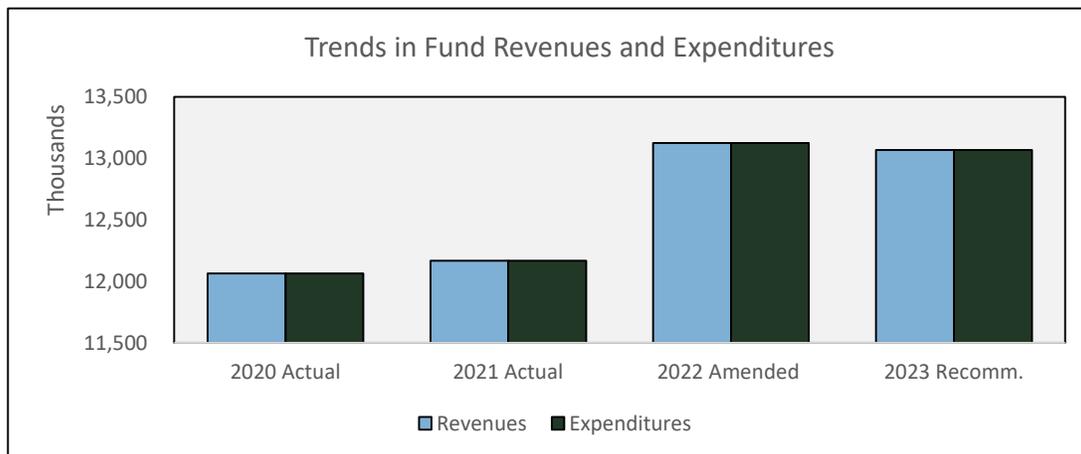
Fund Balance Trends

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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	12,061,801	12,167,083	13,124,383	13,067,071
Intergovernmental	821	612	-	-
Total Revenues	12,062,622	12,167,695	13,124,383	13,067,071
Expenditures				
Services and Other	12,062,622	12,167,695	13,124,383	13,067,071
Total Expenditures	12,062,622	12,167,695	13,124,383	13,067,071
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. Over the past several years, the budget has remained at \$160,000 in revenue. With the fluctuations in the number of filings for mortgage refinancing is reflected in current collections, it is projected that there will be roughly \$127,000 collected by year-end. In 2022, an Electronic Recording Technology Digitization Grant of just under \$413,000 was received adding to the revenue budget and the to the year-end projections.

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 amended budget for 2022 includes the grant that was received as well as the reappropriation of the remaining fund balance. The unspent budget for the digitization project by year-end 2022, that the grant was received for, will be reappropriated to 2023 for completion.

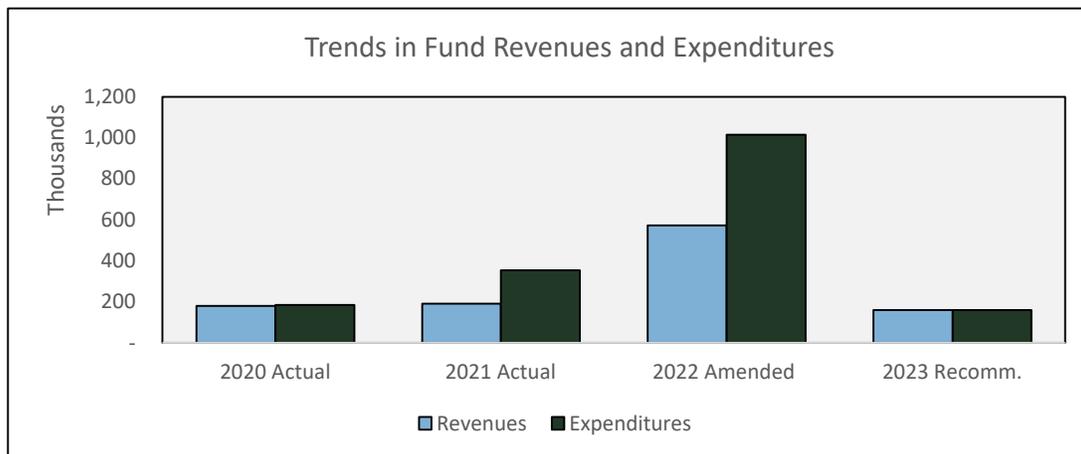
Fund Balance Trends

The annual revenue had been exceeding expenditures resulting in an increasing fund balance. The actuals for 2020 and 2021 had a drawdown from fund balance of \$3,796 and \$163,745 respectively. Year-end projections for 2022 indicate that there will be an addition of \$73,468 to the fund balance. The remaining fund balance would then be reappropriated to the 2023 budget for the continuation of the electronic preservation of historical documents.

Electronic Filing Technology Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	180,147	190,541	572,929	160,000
Total Revenues	180,147	190,541	572,929	160,000
Expenditures				
Supplies	-	-	-	-
Services and Other	183,943	354,286	1,013,417	158,000
Capital Outlay	-	-	2,000	2,000
Total Expenditures	183,943	354,286	1,015,417	160,000
Annual Net Fund Balance Addition/(Use):	(3,796)	(163,745)	(442,488)	-
Cumulative Balance:				
Beginning Fund Balance	610,029	606,233	442,488	(0)
Change in Fund Balance	(3,796)	(163,745)	(442,488)	-
Ending Fund Balance	606,233	442,488	(0)	(0)
Fund Balance				
Restricted	606,233	442,488	(0)	(0)
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 2022 budget.

Employee Flex Benefit Plan Fund

Internal Service Fund

Revenue \$1,028,366

Expenditures \$1,028,366

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 recommended budget for 2023 consists of \$991,300 in payroll deductions from employees and a \$37,066 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.

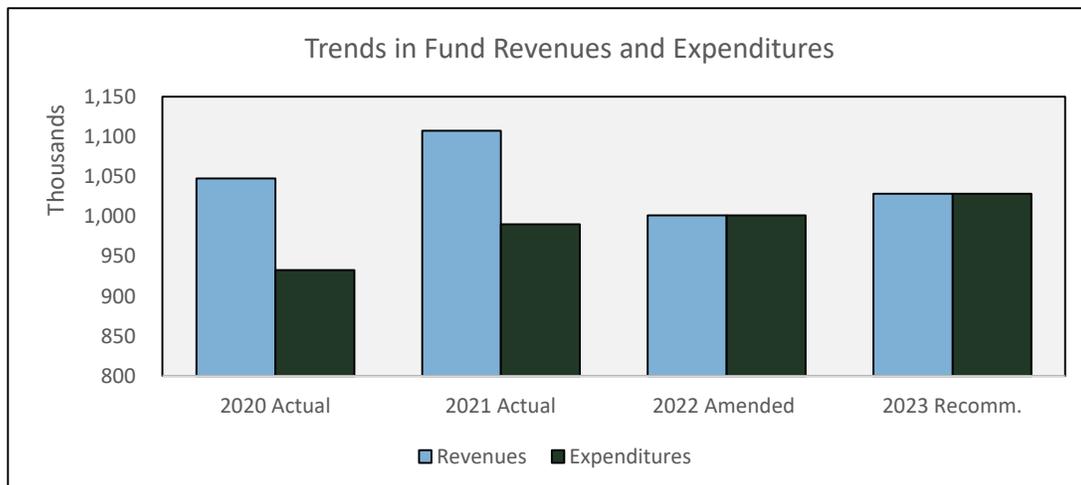
Fund Balance Trends

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 2023 the beginning fund balance is estimated at \$616,739.

Employee Flex Benefit Plan Fund

Internal Service Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Fees & Charges	-	-	-	-
Internal Charges	1,014,807	1,072,524	965,900	991,300
Transfers	32,525	34,795	35,482	37,066
Total Revenues	1,047,332	1,107,319	1,001,382	1,028,366
Expenditures				
Employee Benefits	-	-	-	-
Services and Other	932,508	990,206	1,001,382	1,028,366
Total Expenditures	932,508	990,206	1,001,382	1,028,366
Annual Net Fund Balance Addition/(Use):	114,824	117,113	-	-
Cumulative Balance:				
Beginning Fund Balance	384,803	499,627	616,739	616,739
Change in Fund Balance	114,824	117,113	-	-
Ending Fund Balance	499,627	616,739	616,739	616,739
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	499,627	616,739	616,739	616,739
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 2022 budget.

Forfeited Property Fund

Special Revenue Fund

Revenue \$0

Expenditures \$0

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 2021 was \$3,018. 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 and just under \$21,000 in 2021 for additional funds for the building of a fallen officer memorial. There is more than \$141,000 budgeted in 2022 of which \$60,000 was a transfer to the Capital Expenditure Fund to help offset the purchase of a new bearcat. There are no expenditures budgeted for the 2023 recommended budget.

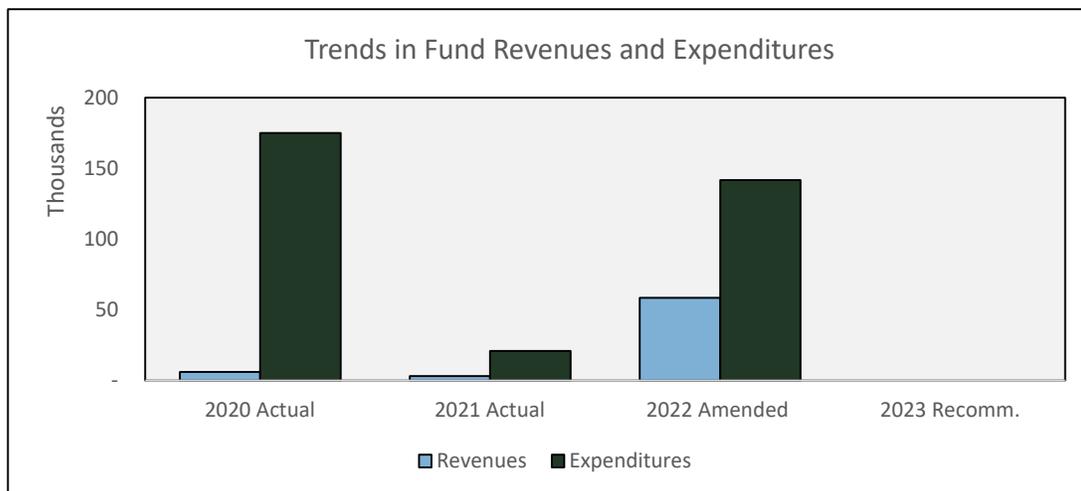
Fund Balance Trends

The fund balance trends are unpredictable because revenue and expenditures vary greatly from year to year. The ending fund balance for fiscal year 2021 was \$83,141. The estimated ending fund balance for 2022 of roughly \$82,000 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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	-	-	-	-
Fines & Penalties	2,549	1,761	58,492	-
Investment Earnings	3,456	1,257	-	-
Total Revenues	6,005	3,018	58,492	-
Expenditures				
Supplies	-	-	58,492	-
Services and Other	-	1,722	23,141	-
Capital Outlay	-	9,084	-	-
Transfers	175,000	10,000	60,000	-
Total Expenditures	175,000	20,806	141,633	-
Annual Net Fund Balance Addition/(Use):	(168,995)	(17,788)	(83,141)	-
Cumulative Balance:				
Beginning Fund Balance	269,924	100,929	83,141	0
Change in Fund Balance	(168,995)	(17,788)	(83,141)	-
Ending Fund Balance	100,929	83,141	0	0
Fund Balance				
Restricted	100,929	83,141	0	0
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	-	-	-	-



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Grant Fund

Special Revenue Fund

Revenue \$20,993,059

Expenditures \$20,993,059

Full Time Equivalent 37.50

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 2023:

Community Corrections	\$ 8,865,000
ARPA Projects Transfer	6,393,576
Weatherization	4,303,866
Sheriff’s Office grants	933,473
Community Services Block Grant (Homemakers)	<u>497,144</u>
TOTAL	\$ 20,993,059

Grant revenues are decreasing compared to the 2022 amended budget but are historically on trend. The 2022 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 2023 budgeted expenditures are \$20,993,059. As mentioned above this is a decrease when compared to the 2022 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.

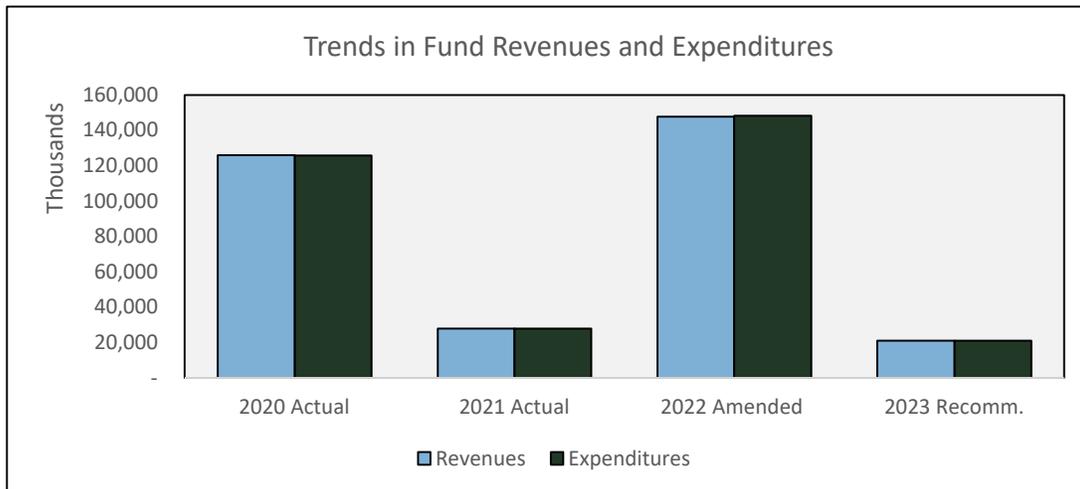
Fund Balance Trends

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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	125,702,580	27,919,602	147,528,070	20,813,059
Fees & Charges	13,797	3,004	40,000	40,000
Other	160,839	11,094	140,000	140,000
Total Revenues	125,877,216	27,933,699	147,708,070	20,993,059
Expenditures				
Salaries and Wages	2,100,575	2,384,602	2,562,112	2,651,765
Employee Benefits	603,694	645,838	826,470	830,510
Supplies	2,429,682	435,365	396,385	805,371
Services and Other	89,030,558	11,898,986	123,655,561	2,331,923
Community Programs	6,704,921	11,932,970	19,973,363	7,812,172
Capital outlay	154,699	113,742	188,203	80,646
Central Services	59,098	64,559	110,017	73,796
Transfers	24,704,678	442,262	488,500	6,406,876
Total Expenditures	125,787,905	27,918,325	148,200,611	20,993,059
Annual Net Fund Balance Addition/(Use):	89,313	15,374	(492,541)	-
Cumulative Balance:				
Beginning Fund Balance	(379,190)	(289,877)	(274,503)	(767,044)
Change in Fund Balance	89,313	15,374	(492,541)	-
Ending Fund Balance	(289,877)	(274,503)	(767,044)	(767,044)
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	(289,877)	(274,503)	(767,044)	(767,044)



*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 2022 budget.

Homeland Security Fund

Special Revenue Fund

Revenue \$529,537

Expenditures \$529,537

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 2021 the Fund's revenue was \$2.0 million, which was a 135.1 percent increase from the \$860,000 that the County received during 2020. 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 2021 was \$1.8 million. The recommended budget for 2023 does not include the amount of unspent grant funds from prior fiscal years.

Fund Balance Trends

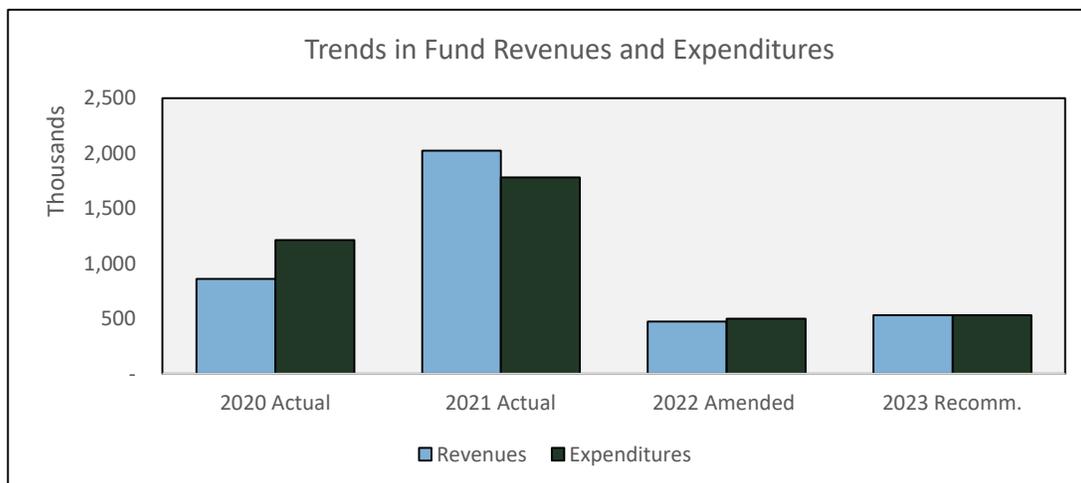
In prior years, expenditures were made, and revenue was delayed as it was not reimbursed in the same year resulting in a negative fund balance. The revenue to offset the deficit is currently reported as deferred revenue because it is unavailable but will be recognized once the funds are collected and 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 2023 fiscal year is unknown at this time.

Homeland Security Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	860,461	2,022,763	472,930	529,537
Total Revenues	860,461	2,022,763	472,930	529,537
Expenditures				
Salaries and Wages	245,698	205,892	380,593	408,126
Employee Benefits	51,170	49,956	118,669	120,411
Supplies	-	-	-	-
Services and Other	915,183	1,525,601	-	-
Central Services	-	-	-	1,000
Transfers	-	-	-	-
Total Expenditures	1,212,050	1,781,450	499,262	529,537
Annual Net Fund Balance Addition/(Use):	(351,589)	241,313	(26,332)	-
Cumulative Balance:				
Beginning Fund Balance	(354,485)	(706,074)	(464,761)	(491,093)
Change in Fund Balance	(351,589)	241,313	(26,332)	-
Ending Fund Balance	(706,074)	(464,761)	(491,093)	(491,093)
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	(706,074)	(464,761)	(491,093)	(491,093)



*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 2022 budget.

Infrastructure Fund

Capital Project Fund

Revenue \$3,888,051

Expenditures \$5,992,000

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 2023 is budgeted at \$3.89 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 2023 recommended budget is set at \$3.89 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 2023 recommended budget reflects the funding from County capital dollars as well as contributions and will be supplemented when the actual ending 2022 fund balance is known. At that time, the unspent balance of projects that are ongoing will be reappropriated for use in 2023, as shown in the amended 2022 budget. This is generally a significant amount of funding, around \$25 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.

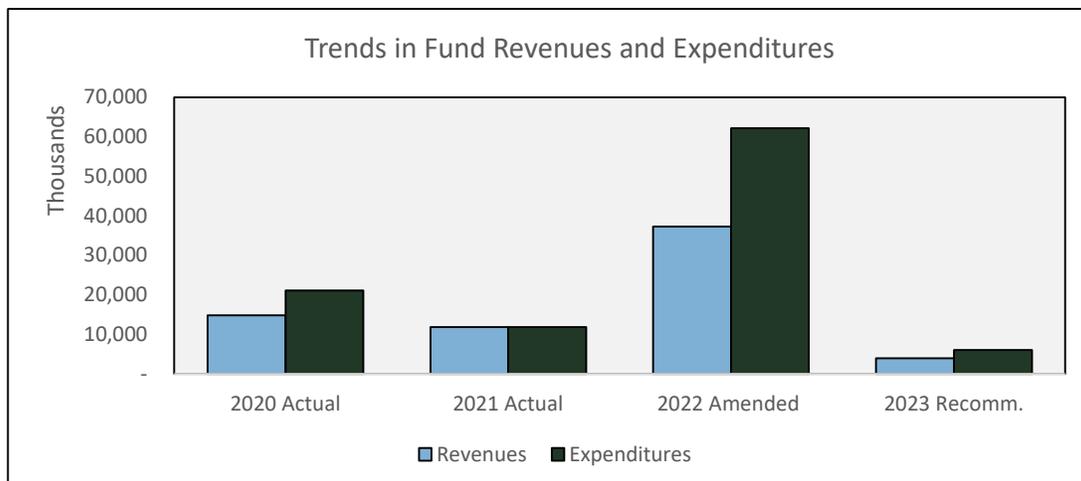
Other Information

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

Infrastructure Fund

Capital Project Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Licenses & Permits	841,895	640,738	248,312	-
Intergovernmental	6,388,282	3,560,505	29,964,201	-
Fees & Charges	-	-	1,453	-
Investment Earnings	2,060,450	1,109,679	1,487,612	-
Transfers	5,503,000	6,496,100	5,594,668	3,888,051
Total Revenues	14,793,626	11,807,023	37,296,246	3,888,051
Expenditures				
Supplies	364,533	-	-	-
Services and Other	12,696,075	1,653,331	55,389,246	-
Capital Outlay	8,032,634	10,161,320	6,785,417	5,992,000
Transfers	-	-	-	-
Total Expenditures	21,093,243	11,814,651	62,174,663	5,992,000
Annual Net Fund Balance Addition/(Use):	(6,299,616)	(7,628)	(24,878,417)	(2,103,949)
Cumulative Balance:				
Beginning Fund Balance	32,551,439	26,251,823	26,244,194	1,365,777
Change in Fund Balance	(6,299,616)	(7,628)	(24,878,417)	(2,103,949)
Ending Fund Balance	26,251,823	26,244,194	1,365,777	(738,172)
Fund Balance				
Restricted	15,015	15,015	15,015	15,015
Committed				
Assigned	26,236,808	26,229,179	1,350,762	(753,187)
Unassigned Fund Balance	-	-	-	-



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Lease Purchase Agreements Fund

Debt Service Fund

Revenue \$1,406,125

Expenditures \$1,406,125

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 recommended for 2023 is \$1.4 million dollars.

Expenditure Trends

The budgeted expenditures for this fund are based on the annual lease payments and match the revenue. The 2023 recommended 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.

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 just under \$257,000 for 2023.

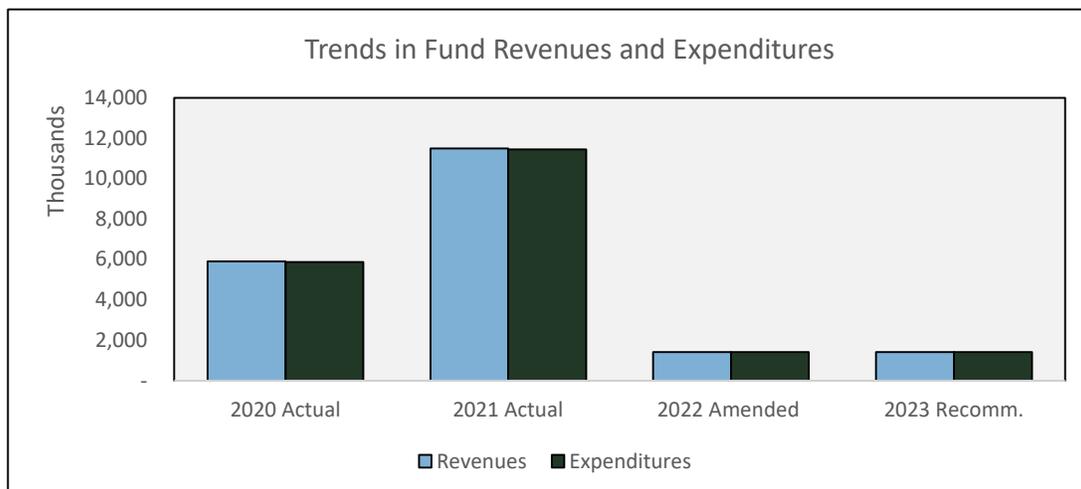
Other Information

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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Investment Earnings	32	-	-	-
Transfers	5,900,863	5,910,641	1,412,759	1,406,125
Other	-	5,585,000	-	-
Total Revenues	5,900,895	11,495,641	1,412,759	1,406,125
Expenditures				
Services and Other	5,870,234	11,446,251	1,417,259	1,406,125
Other	-	-	-	-
Total Expenditures	5,870,234	11,446,251	1,417,259	1,406,125
Annual Net Fund Balance Addition/(Use):	30,661	49,390	(4,500)	-
Cumulative Balance:				
Beginning Fund Balance	181,214	211,875	261,265	256,765
Change in Fund Balance	30,661	49,390	(4,500)	-
Ending Fund Balance	211,875	261,265	256,765	256,765
Fund Balance				
Restricted	211,875	261,265	256,765	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 2022 budget.

Open Space Sales Tax Fund

Special Revenue Fund

Revenue \$39,416,289

Expenditures \$39,416,289

Full Time Equivalent 34.00

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 with no sunset and an adjustment to the distribution of the tax. The Open Space Sales and Use Tax resolution provides for the following:

- 20.0 percent for the acquisition of open space and trails in unincorporated Arapahoe County;
- A 50.0 percent share back to incorporated cities and towns;
- 12.0 percent for grants for special districts and incorporated cities and towns;
- Limits County administrative costs to no more than 4.0 percent; and
- Designates 4.1 percent of funds for heritage areas and 9.9 percent for 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 2023 recommended budget includes \$38.3 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 \$505,000 for 2023. 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. The Fund's total revenue for the recommended 2023 budget is \$39.4 million.

Expenditure Trends

Expenditures in this fund are regulated by the guidelines in the Open Space Sales Tax resolution, which specifies the percentage of total funds that may be spent for certain purposes. Revenues received in this fund are budgeted to various expense categories, based on the resolution's language as mentioned above. The two largest areas are the Shareback and Acquisitions. The 2023 recommended budget appropriates \$19.4 million for Shareback and \$7.8 million for acquisitions and development.

The actual expenditures for the Maintenance and Heritage areas have increased the most over the last few years as they have had to add additional FTE and equipment in both of these areas. As the County acquires additional land and parks there is an increased need for additional staff and equipment to maintain these areas. The amount of funds being reappropriated in these two categories is continuing to decrease as the expenses increase. There were a number of positions recommended for the 2023 budget making the salaries and benefit costs for maintenance 32.9 percent of the maintenance allocation. The remaining 67.1 percent covers the cost of equipment and materials to maintain the land and parks.

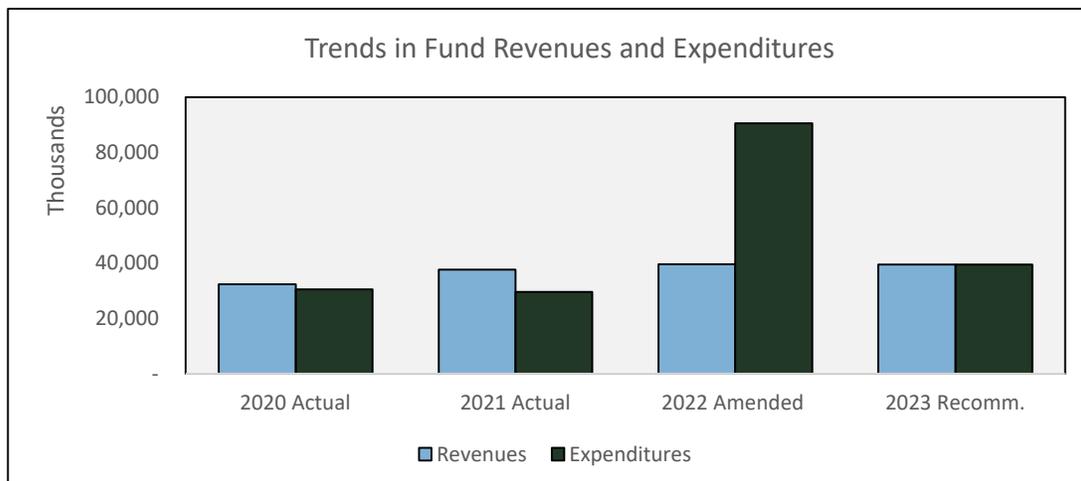
Fund Balance Trends

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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	31,526,629	36,677,742	36,529,314	38,323,493
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	2,000,000	-
Fees & Charges	13,835	342,237	455,000	505,000
Investment Earnings	549,796	540,227	549,796	549,796
Internal Charges	-	-	-	-
Transfers	122,640	3,236	9,685	-
Other	81,055	53,186	38,000	38,000
Total Revenues	32,293,955	37,616,628	39,581,795	39,416,289
Expenditures				
Salaries and Wages	1,545,697	1,519,421	1,973,381	2,701,467
Employee Benefits	417,775	403,515	531,021	758,833
Supplies	67,926	140,188	313,131	315,531
Services and Other	24,837,489	25,606,690	86,754,817	35,000,795
Capital Outlay	3,120,738	1,385,041	-	-
Central Services	469,050	418,144	574,621	636,763
Transfers	18,999	15,000	369,531	2,900
Total Expenditures	30,477,674	29,487,999	90,516,502	39,416,289
Annual Net Fund Balance Addition/(Use):	1,816,281	8,128,629	(50,934,707)	-
Cumulative Balance:				
Beginning Fund Balance	40,989,797	42,806,077	50,934,707	(0)
Change in Fund Balance	1,816,281	8,128,629	(50,934,707)	-
Ending Fund Balance	42,806,077	50,934,707	(0)	(0)
Fund Balance				
Restricted	42,806,077	50,934,707	(0)	(0)
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 2022 budget.

Public Health Fund

Special Revenue Fund

Revenue \$21,304,500

Expenditures \$21,304,500

Full Time Equivalent 182.70

Fund Description

State statute requires that counties provide funding for a public health agency and that such funds be kept within a public health fund. The County had previously funded a district health agency, Tri-County Health Department, and the finances of this district health agency were outside of the County’s financial structure. The new single-county Arapahoe County Public Health Department will exist within the County’s financial structure and thus, a public health fund will be established.

Revenue Trends

The recommended 2023 budgeted revenue is anticipated to be just over \$21.3 for this newly created fund. The Arapahoe County Public Health Department will receive the majority of its funding from State and federal public health grants, contracts, and programs. Much of this grant funding will come from the Colorado Department of Public Health and Environment (CDHPE) for a wide variety of public health programs. The County is also responsible for funding a portion of the public health expenses for the Public Health Department. For 2023, a transfer of \$6.0 million from the General Fund is projected to cover this responsibility. This compares to nearly \$5.3 million that was provided in funding to the Health Department’s predecessor, Tri-County Health Department which provided services to Arapahoe, Adams, and Douglas counties.

Expenditure Trends

The County has worked diligently throughout 2022 to plan for and implement a single-county health department that will provide public health services to the community following the dissolution of the Tri-County Health Department. As a service-oriented organization, a majority of the Public Health Department’s expenses are for staffing for epidemiologists, nurses, and other experienced public health staff. Salary and benefit costs are projected to be about 80% of the overall budget at \$17.1 million. The other \$4.25 million in budgeted expenses are for the necessary supplies, services, and internal charges to allow the Public Health Department to carry out its public health department responsibilities.

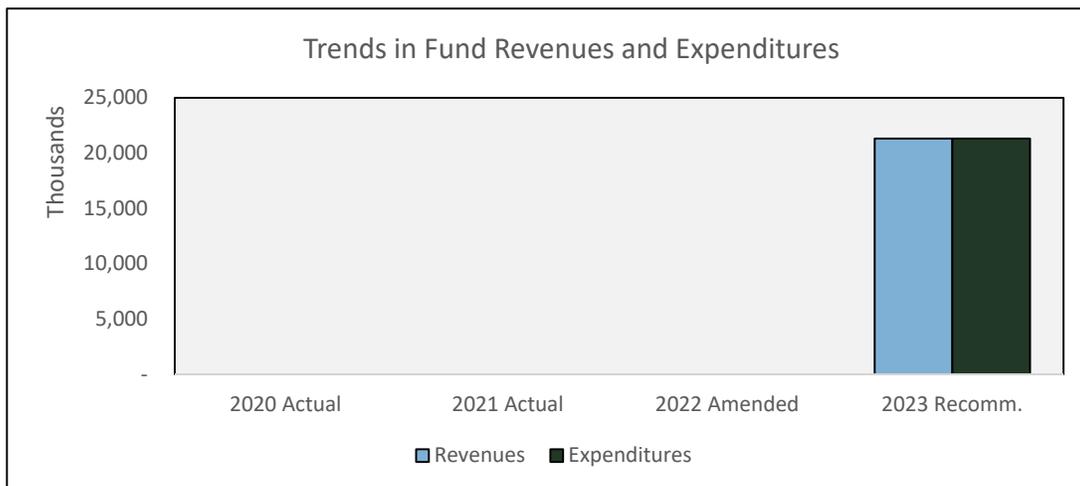
Fund Balance Trends

As the Arapahoe County Public Health Department is a new endeavor the County, the Public Health Fund is a new fund and there is no fund balance at this time. The County will be evaluating the finances of the new single-county health department and will likely make a determination of how much fund balance reserve should be maintained in the Public Health Fund and make the necessary transfer in the adopted budget.

Public Health Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	-	-	-	15,304,500
Transfers	-	-	-	6,000,000
Total Revenues	-	-	-	21,304,500
Expenditures				
Salaries and Wages	-	-	-	12,927,500
Employee Benefits	-	-	-	4,128,500
Supplies	-	-	-	1,364,300
Services and Other	-	-	-	2,359,200
Central Services	-	-	-	525,000
Total Expenditures	-	-	-	21,304,500
Annual Net Fund Balance Addition/(Use):	-	-	-	-
Cumulative Balance:				
Beginning Fund Balance	-	-	-	-
Change in Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2022 budget.

Road & Bridge Fund

Special Revenue Fund

Revenue \$17,756,242

Expenditures \$18,817,242

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. With the signing of Senate Bill 21-260 HUTF revenue was expected to increase for the next several years; however; House Bill 22-1351 delayed the start of SB 21-260 from July 2022 to April 2023. This will result in a decrease of HUTF revenue available. With this in mind, the recommended HUTF revenue budget is \$8.9 million. 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 2023. The mill levy for this fund is set at 0.448 mills to collect approximately \$5.8 million in property tax revenue. This revenue remains roughly the same as in the 2022 collection year. The total recommended revenue budget for 2023 is \$17.76 million.

Expenditure Trends

The total expenditure budget of the fund for 2023 equals \$18.8 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.

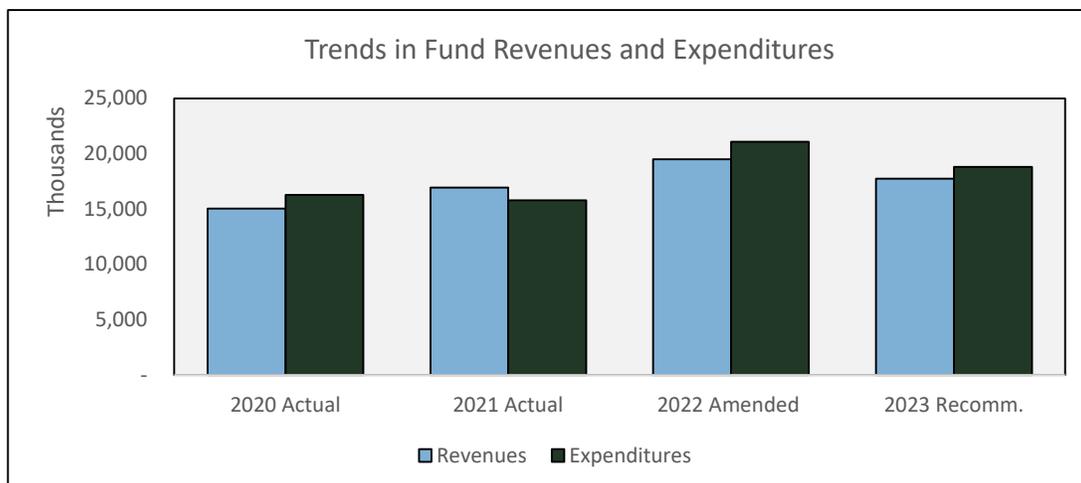
Fund Balance Trends

This fund has a mandatory Board policy reserve equal to one-sixth of the adopted budget, which for 2023 is approximately \$3.1 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 2023 recommended budget reflects an estimated use of fund balance of \$1.1 million consisting of upcoming maintenance projects and a decrease in HUTF revenue, which results in a decrease in fund balance.

Road & Bridge Fund

Special Revenue Fund

(\$ Dollars)	2020	2021	2022	2023
	Actual	Actual	Amended Budget	Recommended Budget
Revenues				
Taxes	6,160,226	6,961,405	8,435,957	8,383,520
Licenses & Permits	370,578	420,225	337,000	337,000
Intergovernmental	8,432,302	9,503,983	9,245,069	8,985,722
Trasnfers	50,375	8,548	1,424,056	-
Other	39,996	42,101	64,409	50,000
Total Revenues	15,053,477	16,936,263	19,506,491	17,756,242
Expenditures				
Salaries and Wages	3,002,156	3,277,454	3,631,382	3,998,912
Employee Benefits	988,076	1,036,599	1,181,408	1,295,429
Supplies	2,588,812	2,826,162	4,688,275	5,300,016
Services and Other	6,391,079	5,977,132	8,016,054	5,540,750
Central Services	2,645,518	2,660,151	2,996,423	2,662,885
Transfers	669,707	19,550	556,468	19,250
Total Expenditures	16,285,348	15,797,047	21,070,010	18,817,242
Annual Net Fund Balance Addition/(Use):	(1,231,871)	1,139,215	(1,563,519)	(1,061,000)
Cumulative Balance:				
Beginning Fund Balance	5,298,173	4,066,302	5,205,517	3,641,998
Change in Fund Balance	(1,231,871)	1,139,215	(1,563,519)	(1,061,000)
Ending Fund Balance	4,066,302	5,205,517	3,641,998	2,580,998
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	4,066,302	5,205,517	3,641,998	2,580,998
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 2022 budget.

Self Insurance Dental Fund

Internal Service Fund

Revenue \$2,017,100

Expenditures \$2,017,100

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 2023 recommended revenue is \$2.0 million.

Expenditure Trends

Dental claim expenditures for 2023 are budgeted at approximately \$2.0 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. The beginning balance for 2023 is projected to be \$833,531.

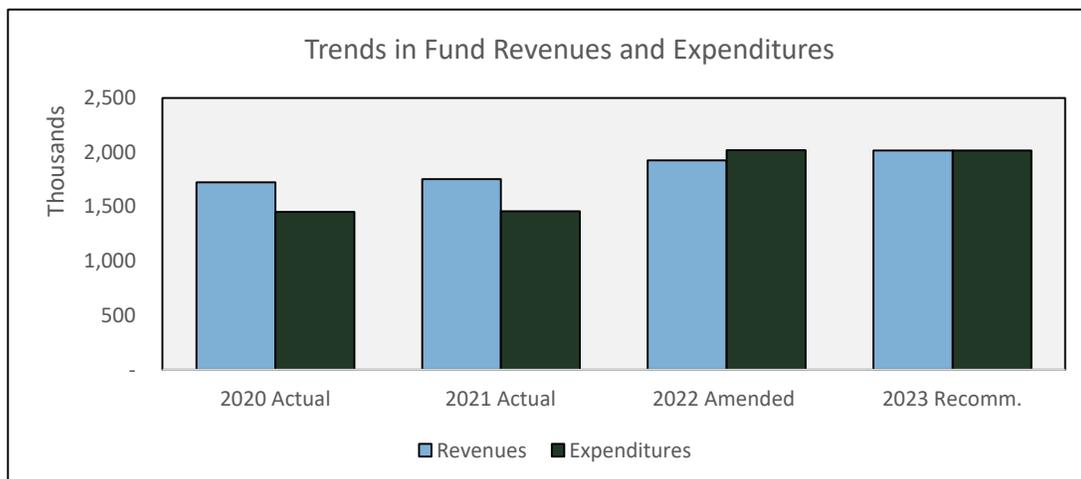
Other Information

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 2023, 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)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Fees & Charges	-	-	-	-
Internal Charges	1,522,815	1,482,993	1,500,000	1,500,000
Transfers	201,162	271,016	424,800	517,100
Total Revenues	1,723,977	1,754,009	1,924,800	2,017,100
Expenditures				
Employee Benefits	-	-	-	-
Services and Other	1,450,099	1,457,004	2,019,408	2,017,100
Total Expenditures	1,450,099	1,457,004	2,019,408	2,017,100
Annual Net Fund Balance Addition/(Use):	273,878	297,006	(94,608)	-
Cumulative Balance:				
Beginning Fund Balance	357,255	631,133	928,139	833,531
Change in Fund Balance	273,878	297,006	(94,608)	-
Ending Fund Balance	631,133	928,139	833,531	833,531
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	631,133	928,139	833,531	833,531
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 2022 budget.

Self Insurance Liability Fund

Internal Service Fund

Revenue \$2,397,650

Expenditures \$2,400,050

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 2023 budgets a transfer has been budgeted in order to maintain sufficient fund balance to pay claims and premiums.

Revenue Trends

The 2023 recommended budget for revenue consists of approximately \$635,000 in self-insurance vehicle charges, plus a transfer from the General Fund of \$1.8 million. There is a budget package to increase the ongoing transfer from the General Fund by \$500,000 annually to supplement the Fund's claim expenses during the year and increasing insurance premiums. 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 2023 as it has been since 2021. The \$1.8 million transfer from the General Fund should maintain sufficient fund balance to pay 2023 claims and premiums.

Expenditure Trends

The 2023 recommended budget expenditures are in line with the 2022 amended budget. The fund has received additional transfers over the last few years to account for some higher claim payments that are not anticipated to continue into 2023. The budget for insurance premiums is being increased by \$500,000 to account for a significant increase in premiums over the past few years.

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. There was an additional transfer of \$734,000 to the Worker's Compensation Fund in 2022 for a deposit that was inadvertently deposited in the incorrect fund. Expenditures for the Fund have trended higher for the last few years.

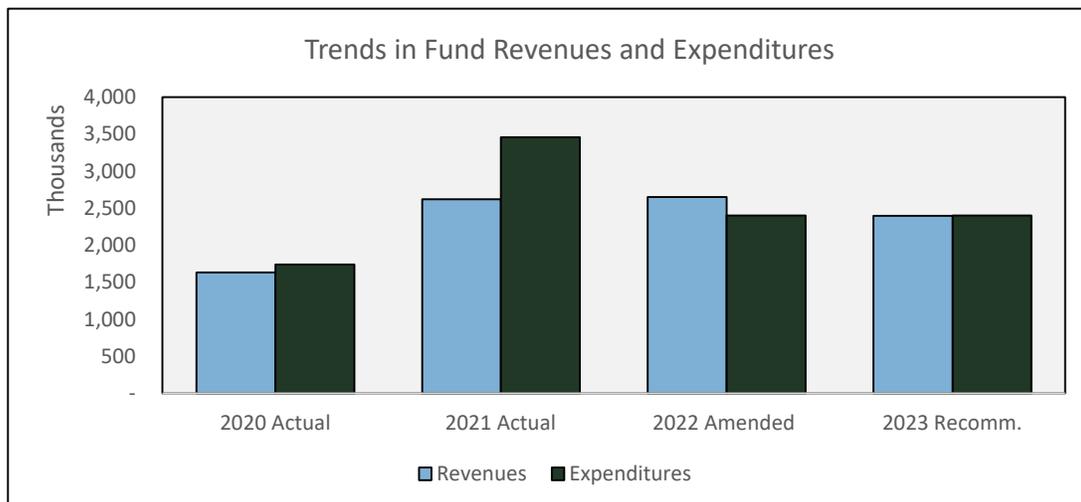
Fund Balance Trends

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 due to the number of vehicles increasing, 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 decreased to around \$1.5 million the last few years and is expected to be \$1.5 million in 2022. To continue to maintain sufficient fund balance, a transfer of \$1.8 million from the General Fund is recommended for 2023.

Self Insurance Liability Fund

Internal Service Fund

(\$ Dollars)	2020	2021	2022	2023
	Actual	Actual	Amended Budget	Recommended Budget
Revenues				
Fees & Charges	58	-	-	-
Internal Charges	480,996	608,400	637,200	634,800
Transfers	1,150,000	2,012,850	2,012,850	1,762,850
Other	-	-	-	-
Total Revenues	1,631,054	2,621,250	2,650,050	2,397,650
Expenditures				
Supplies	508	7,643	5,750	5,750
Services and Other	959,736	3,451,416	2,246,172	2,394,300
Transfers	777,543	-	148,128	-
Total Expenditures	1,737,788	3,459,059	2,400,050	2,400,050
Annual Net Fund Balance Addition/(Use):	(106,734)	(837,809)	250,000	(2,400)
Cumulative Balance:				
Beginning Fund Balance	2,205,695	2,098,961	1,261,152	1,511,152
Change in Fund Balance	(106,734)	(837,809)	250,000	(2,400)
Ending Fund Balance	2,098,961	1,261,152	1,511,152	1,508,752
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	2,098,961	1,261,152	1,511,152	1,508,752
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 2022 budget.

Sheriff's Commissary Fund

Special Revenue Fund

Revenue \$1,155,957

Expenditures \$1,291,698

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 2021 is \$1.3 million, which is a \$256,000 increase from 2020 primarily due to new phone/tablet and commissary vendors as well as the population in the jail increasing again since the decrease during the pandemic. The primary sources of revenue during 2021 consisted of \$518,000 from commissary sales, \$496,000 due to telephone charges, and \$166,000 that was generated by the work release program. The 2023 recommended 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 2021 were \$1.0 million, which is a \$54,000 increase in comparison to 2020. The 2023 recommended budget anticipates expenditures that total \$1.3 million for this fund.

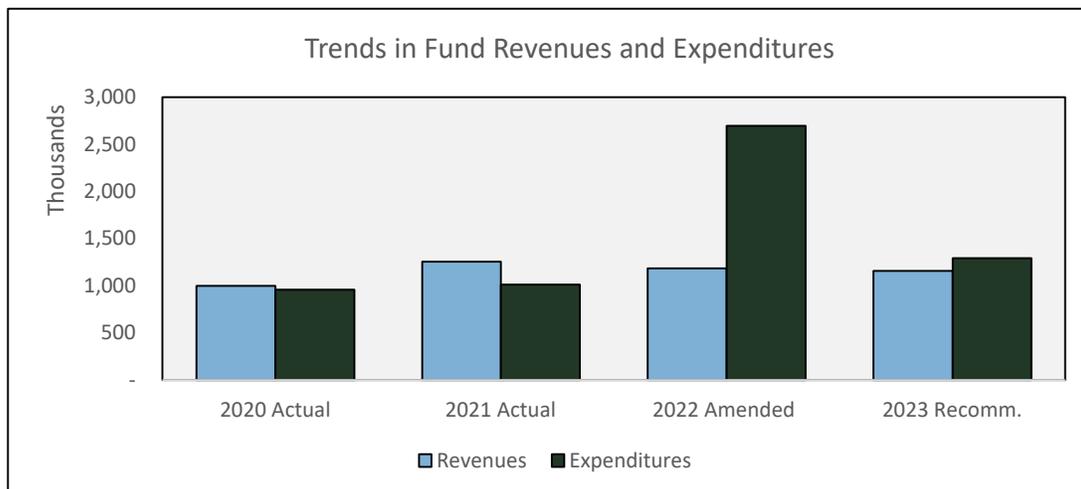
Fund Balance Trends

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 2021 ending fund balance was \$1.5 million. The 2023 recommended budget includes expenditures that are more than anticipated revenue by \$136,000, which will result in a use of fund balance.

Sheriff's Commissary Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Intergovernmental	17,790	-	-	-
Fees & Charges	969,278	1,241,657	1,138,984	1,155,957
Fines & Penalties	744	90	16,973	-
Transfers	1,774	327	27,324	-
Other	9,199	12,462	-	-
Total Revenues	998,785	1,254,537	1,183,281	1,155,957
Expenditures				
Salaries and Wages	350,052	403,253	484,102	443,759
Employee Benefits	88,979	102,961	110,937	109,114
Supplies	47,151	35,202	90,300	87,760
Services and Other	471,812	470,397	2,010,465	650,265
Transfers	600	400	800	800
Total Expenditures	958,593	1,012,214	2,696,604	1,291,698
Annual Net Fund Balance Addition/(Use):	40,191	242,323	(1,513,323)	(135,741)
Cumulative Balance:				
Beginning Fund Balance	1,230,809	1,271,000	1,513,323	0
Change in Fund Balance	40,191	242,323	(1,513,323)	(135,741)
Ending Fund Balance	1,271,000	1,513,323	0	(135,741)
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	1,271,000	1,513,323	0	(135,741)
Unassigned Fund Balance	-	-	-	-



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Social Services Fund

Special Revenue Fund

Revenue \$80,390,667

Expenditures \$81,030,395

Full Time Equivalent 660.00

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 1.419 mills for 2023.

Revenue Trends

The largest sources of revenue of the Human Services Department in this fund for the 2023 budget are:

Child Welfare	\$ 28,638,963
Real and Personal Property Tax	18,306,736
County Administration Grant	13,775,032
Temporary Assistance to Needy Families (TANF)	6,812,389
Child Support Enforcement	8,312,124
Adult Protection	1,335,606
Specific Ownership Tax	1,116,939
All other revenue	<u>2,092,878</u>
TOTAL	\$ 80,390,667

The projected mill levy for the Social Services Fund should generate \$19.4 million in property tax revenue and specific ownership taxes. Child Welfare, TANF, Welfare Administration, Child Support Enforcement, and Family Preservation funds come from state and federal sources. The recommended budget for these specific revenue sources totals \$59.2 million. The total recommended revenue budget for 2023 is \$80.4 million.

Expenditure Trends

The Human Services Department is committed to building strong communities by promoting the safety, independence and stability of individuals and families. Most of the assistance payments are not reflected in the County budget because the State provides direct assistance through the use of electronic benefit debit cards. Since the beginning of COVID there has been a continued increase in program costs and direct assistance payments. For 2023 there is an increase of 2.3 percent, \$1.8 million, compared to the 2022 amended budget. This brings the total recommended budget for 2023 to \$81.0 million.

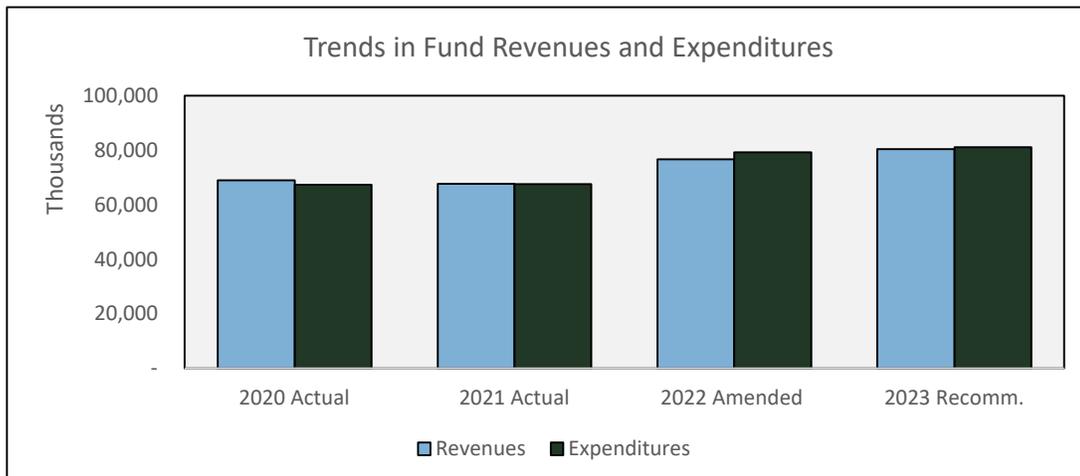
Fund Balance Trends

Over the past several years, there has been excess fund balance available for transfer to the General Fund. During 2022 at the second quarter budget review a total of \$3.5 million was transferred back to the General Fund. The beginning fund balance for 2023 is estimated at \$10.9 million.

Social Services Fund

Special Revenue Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Taxes	15,074,743	15,730,934	17,907,775	19,433,675
Licenses & Permits	20	-	-	-
Intergovernmental	52,536,954	50,792,647	56,497,795	59,182,569
Fees & Charges	22,649	29,995	25,000	25,000
Transfers	-	-	475,812	-
Other	1,330,384	1,086,291	1,778,081	1,749,423
Total Revenues	68,964,750	67,639,867	76,684,463	80,390,667
Expenditures				
Salaries and Wages	35,380,999	37,942,017	42,102,728	45,391,028
Employee Benefits	10,478,772	10,767,306	11,911,456	13,098,937
Supplies	204,122	200,872	332,423	337,978
Services and Other	3,408,745	3,886,158	4,495,374	4,538,103
Community Programs	13,032,989	13,792,882	16,419,844	17,332,307
Capital Outlay	3,326,752	148,891	68,500	-
Central Services	1,460,049	815,382	209,932	194,042
Transfers	25,589	27,945	3,605,400	138,000
Total Expenditures	67,318,017	67,581,453	79,145,657	81,030,395
Annual Net Fund Balance Addition/(Use):	1,646,733	58,415	(2,461,194)	(639,728)
Cumulative Balance:				
Beginning Fund Balance	11,738,854	13,385,587	13,444,002	10,982,808
Change in Fund Balance	1,646,733	58,415	(2,461,194)	(639,728)
Ending Fund Balance	13,385,587	13,444,002	10,982,808	10,343,080
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	13,385,587	13,444,002	10,982,808	10,343,080
Unassigned Fund Balance	-	-	-	-



*Please note that some figures may not total due to rounding and that some funds may show a negative balance due to the use of the 2022 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 2023 recommended 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 2023 recommended expenditure budget is \$1.5 million, which is unchanged from the 2022 amended budget. The 2021 actuals for claims are lower than in 2020 due to some larger claims being settled during 2020. 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.

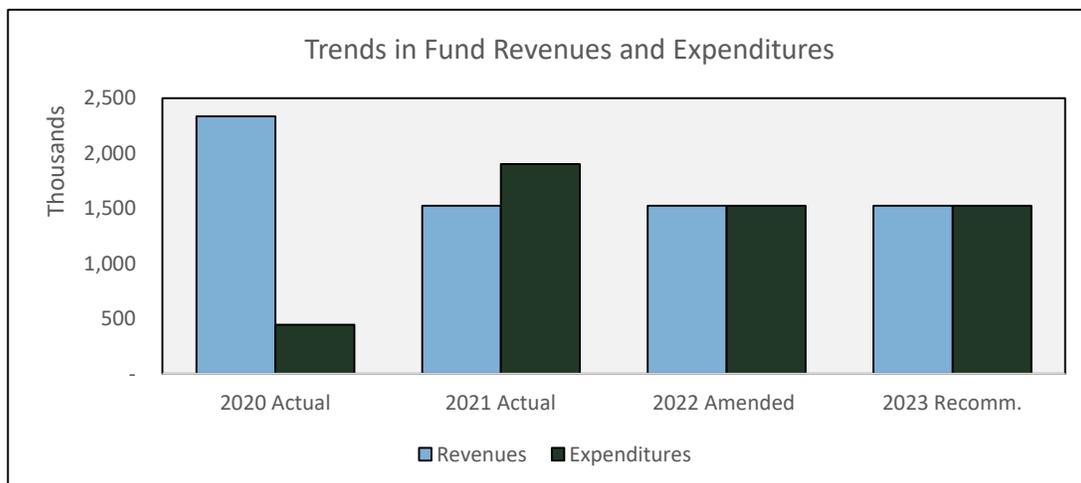
Fund Balance Trends

The estimated fund balance for the 2023 recommended budget is expected to be approximately \$4.4 million. As mentioned above, the IBNR is included in the assigned fund balance, so the funds actually available for appropriation are smaller.

Worker's Compensation Fund

Internal Service Fund

(\$ Dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Recommended Budget
Revenues				
Internal Charges	1,522,537	1,522,361	1,522,361	1,522,361
Transfers	735,167	-	-	-
Other	77,057	-	-	-
Total Revenues	2,334,761	1,522,361	1,522,361	1,522,361
Expenditures				
Supplies	90,942	92,113	128,000	128,000
Services and Other	353,033	1,811,094	1,394,361	1,394,361
Community Programs	-	-	-	-
Total Expenditures	443,975	1,903,207	1,522,361	1,522,361
Annual Net Fund Balance Addition/(Use):	1,890,786	(380,846)	-	-
Cumulative Balance:				
Beginning Fund Balance	2,874,783	4,765,569	4,384,723	4,384,723
Change in Fund Balance	1,890,786	(380,846)	-	-
Ending Fund Balance	4,765,569	4,384,723	4,384,723	4,384,723
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	4,765,569	4,384,723	4,384,723	4,384,723
Unassigned Fund Balance	-	-	-	-



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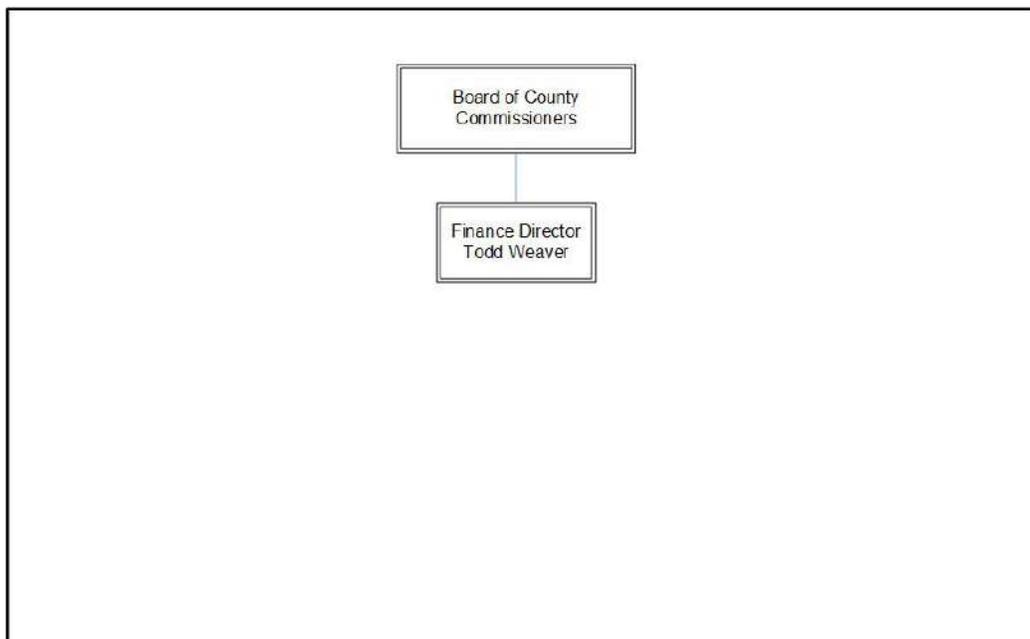
Administrative Services

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



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

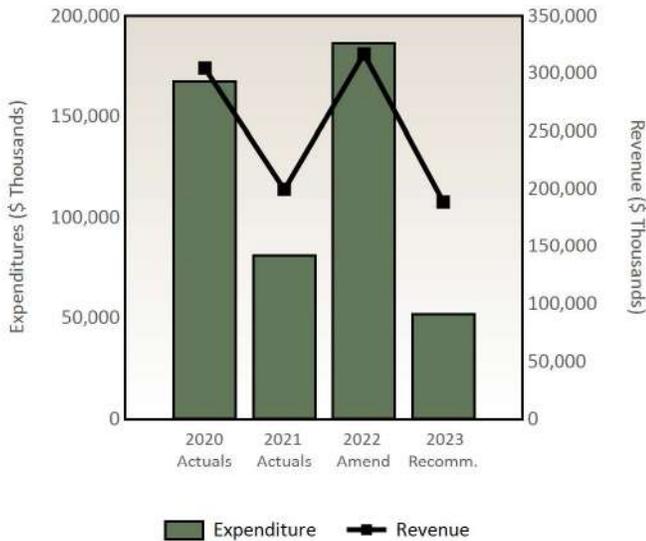
ORGANIZATION CHART



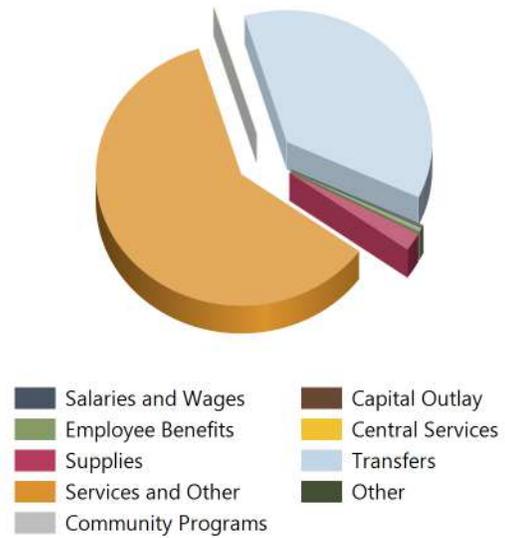
Current Office/Department Issues:

The Administrative Services Department budget includes transfers related to the County's financial obligations and debt as well as centralized County expenses such as utilities and unemployment compensation charges.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	145,185,563	149,134,233	158,451,877	168,005,786	667,718	168,673,504
Licenses & Permits	927,930	912,299	900,000	900,000	-	900,000
Intergovernmental	118,790,922	23,386,523	136,970,480	4,075,100	6,393,576	10,468,676
Fees & Charges	-	20	-	-	-	-
Investment Earnings	75,188	49,146	-	-	-	-
Internal Charges	8,002,765	7,702,515	7,458,350	6,295,430	319,409	6,614,839
Transfers	30,891,451	11,398,996	12,800,929	1,481,675	103,062	1,584,737
Other	726,886	7,058,033	310,000	310,000	250,000	560,000
Total Revenues	304,600,707	199,641,766	316,891,636	181,067,991	7,733,765	188,801,756

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	340,064	668,795	557,502	-	-	-
Employee Benefits	201,875	342,719	258,000	213,000	45,000	258,000
Supplies	2,933,845	1,320,685	1,155,000	1,230,000	-	1,230,000
Services and Other	120,029,637	48,514,384	152,897,178	29,659,684	832,718	30,492,402
Community Programs	721,979	7,558,712	13,448,522	-	-	-
Capital Outlay	152,000	-	2,450,496	-	-	-
Central Services	890	32	-	13,700	-	13,700
Transfers	43,473,078	23,196,592	16,021,177	8,946,598	11,560,330	20,506,928
Total Expenditures	167,853,366	81,601,919	186,787,875	40,062,982	12,438,048	52,501,030

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administration	88,050	-	3,888,051	-	3,976,101	-
Comm. Net Replacement	138,650	-	-	-	138,650	-
Conservation Trust	559,900	-	-	-	559,900	-
Debt And Lease Payments	1,530,428	-	-	-	1,530,428	-
Developmental Disabilities	13,067,071	-	-	-	13,067,071	-
General Administration	15,964,707	10.00	8,549,997	(10.00)	24,514,704	-
Special Taxing Districts	8,714,176	-	-	-	8,714,176	-
Total Expenditures	\$40,062,982	10.00	12,438,048	(10.00)	52,501,030	-

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
ACW & WW PID Fund	8,838,479	-	-	-	8,838,479	-
Capital Expenditure Fund	88,050	-	3,888,051	-	3,976,101	-
Central Services Fund	1,230,000	-	-	-	1,230,000	-
Communication Network Replacement Fund	138,650	-	-	-	138,650	-
Conservation Trust Fund	559,900	-	-	-	559,900	-
Developmental Disability Fund	13,067,071	-	-	-	13,067,071	-
General Fund	14,734,707	10.00	2,156,421	(10.00)	16,891,128	-
Grant Fund	-	-	6,393,576	-	6,393,576	-
Lease Purchase Agreement Fund	1,406,125	-	-	-	1,406,125	-
Total Expenditures	40,062,982	10.00	12,438,048	(10.00)	52,501,030	-

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Administrative Services				
Capital Expenditure Fund				
Capital Improvement Program Transfers	Budget transfers required to fund the capital improvement program project recommendations for FY 2023.		3,888,051	-
Total Capital Expenditure Fund			3,888,051	-
General Fund				
Tax Incentive Agreements	Increase to the baseline amount to accommodate the increased number and amount of annual tax incentive agreements.		180,000	-
TABOR Refund and Revenue Offset	Adjustment for property tax TABOR refund from collection year 2022.		667,718	-
Homethrive (Caregiver Support)	This was approved in 2022 as a one year pilot program. This request is to make this an ongoing benefit for the employees of Arapahoe County.		45,000	-
Adjustments to County Landfill Funding	Adjust the budgeted amounts and increase the reimbursement amount to reflect the terms of an agreement for the future costs related to the closed County Line Landfill. The future lessee will provide reimbursement for the costs paid by the County to the contractor.		(15,000)	-
Self-Insurance Liability Fund Additional Transfer	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums.		500,000	-

Establishment of Public Health Department	Arapahoe County is establishing a single-county health department to begin operations on January 1, 2023. This budget package provides the county funding as well as sets up the preliminary budget for the Arapahoe County Public Health Department for fiscal year 2023 to include both revenue and funding sources as well as estimated costs of staffing and other expenses.	778,703	-
Total General Fund		2,156,421	-
Grant Fund			
ARPA GenGovt - Purchase of a New Microscope	Purchase a new microscope for Coroner's Office to address a critical need with the 25% increase in jurisdictional cases the office has realized since the beginning of the pandemic.	16,320	-
ARPA GenGovt - Countywide Fiber Master Plan	The Fiber Master Plan will explore the County's role in deploying fiber for public access to the internet addressing the underserved and unserved, to meet the conveyance of public data from the County's facilities and fiber interconnectivity between the County facilities/governmental agencies/quasi-governmental agencies (library, 1st responders, schools).	400,000	-
ARPA GenGovt - Expand Fiber Network - Connecting to Municipal Infrastructure	Information Technology is requesting funding to create a county fiber network, connecting it to the City of Centennial fiber infrastructure, to link our data centers to eliminate ISP costs and deliver faster and more efficient services to county residents.	345,500	-
Public Health	Budget item increases due to bringing on the Public Health Department	131,756	-
Capital Improvement Program Transfers	Budget transfers required to fund the capital improvement program project recommendations for FY 2023.	5,500,000	-
Total Grant Fund		6,393,576	-
Total Administrative Services		12,438,048	-

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE	
Administrative Services			
General Fund			
ARPA GenGovt - Mental Health and Care Management Support for Seniors	Mental Health and Care Management Support for Seniors at Innovative Housing Concepts two federally subsidized buildings. Bereavement groups and care management would be through Jewish Family Services.	12,960	-
ARPA GenGovt - Digital Literacy for Seniors	Innovative Housing Concepts requests funding for digital literacy and education classes for seniors through OATS.	6,000	-
Total General Fund	18,960	-	
Total Administrative Services	18,960	-	

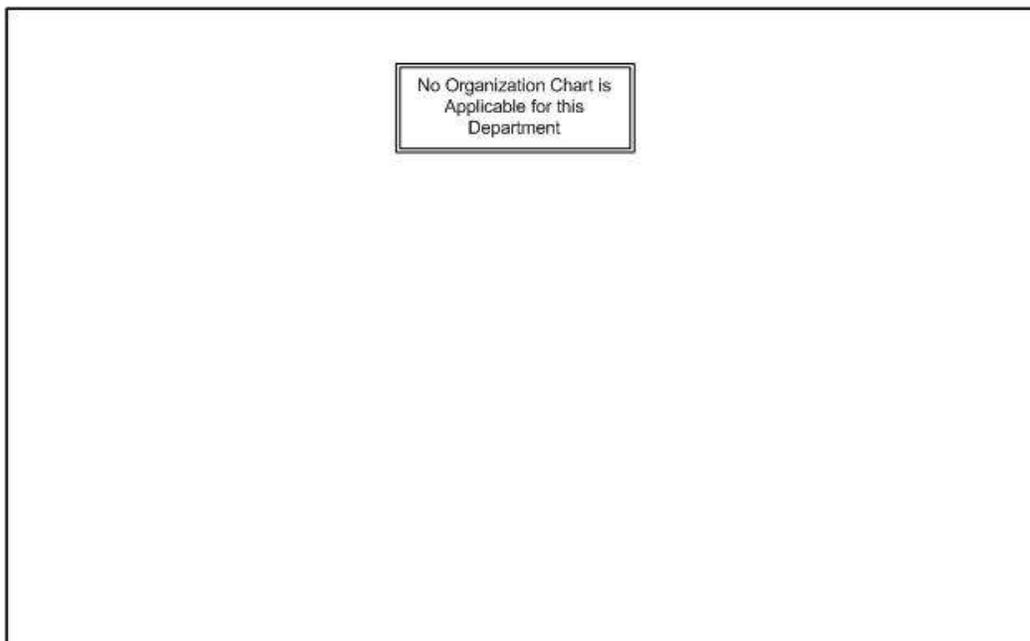
Aid to Agencies

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



The Board of County Commissioners (BOCC) provides financial aid to non-profit agencies that serve Arapahoe County residents in the areas of mental health, vulnerable populations, and drug and alcohol rehabilitation. Grant applications are accepted annually and must meet certain criteria to be eligible. Funds granted are only 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.

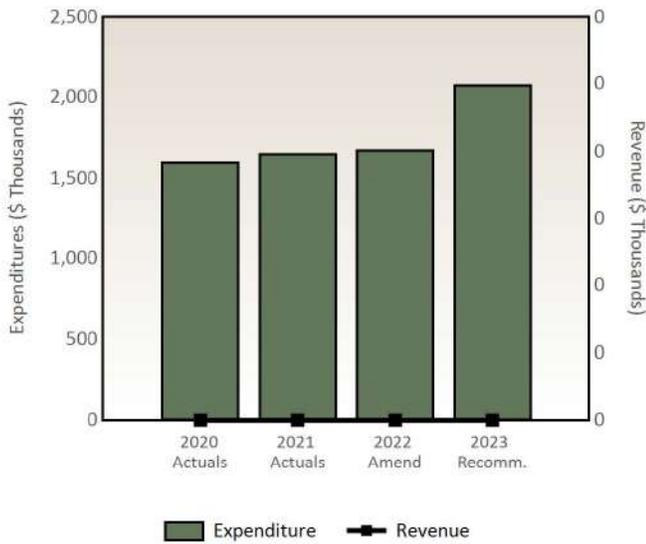
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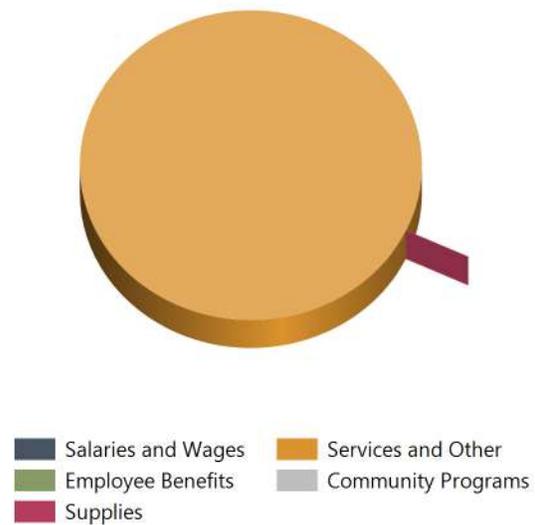
Current Office/Department Issues:

The Aid to Agencies grant applications are reviewed by a committee and based on a scoring criteria they award the appropriated funds to those winning recipients. In 2021, the Board approved revisions to the program to better align with the new Strategic Plan and focus on four key service areas: behavioral and mental health, homelessness, seniors, and domestic violence. The revisions also included additional reporting requirements and the implementation of a bifurcated funding model consisting of annual funding to nine safety net organizations and a competitive grant application for the remaining funds. This year the focus has been on revising the competitive grant portion of the program in response to last year's feedback. This includes revisions to the funding categories and application review criteria. The prioritized service categories are more descriptive to explain what services are provided, including but not limited to transportation, substance abuse treatment, shelter, and food assistance. The review criteria has also been more refined to increase weight on the services provided by an organization, how those services align with the prioritized categories approved by the Board, and geographic balance/accessibility.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



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Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Services and Other	1,603,858	1,654,509	1,679,500	1,679,500	400,000	2,079,500
Total Expenditures	1,603,858	1,654,509	1,679,500	1,679,500	400,000	2,079,500

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Healthcare Grants	639,603	-	-	-	639,603	-
Other Grant Requests	528,897	-	400,000	-	928,897	-
Social Program Grants	511,000	-	-	-	511,000	-
Total Expenditures	\$1,679,500	-	400,000	-	2,079,500	-

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	1,679,500	-	400,000	-	2,079,500	-
Total Expenditures	1,679,500	-	400,000	-	2,079,500	-

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Aid to Agencies				
General Fund				
Adult Dental Clinic	STRIDE Community Health Center is proposing to operate an adult dental clinic with a focus on seniors at the existing Arapahoe County dental clinic located at 4857 S Broadway Street Englewood, CO 80113. The clinic would be operational during weekdays and provide services such as exams, x-rays, cleanings, fillings, crowns, extractions, and dentures. Funding would support staffing, supplies, and equipment to provide services to low-income Arapahoe County residents, with specific focus on seniors qualifying for the Senior Dental Program.		400,000	-
Total General Fund			400,000	-
Total Aid to Agencies			400,000	-

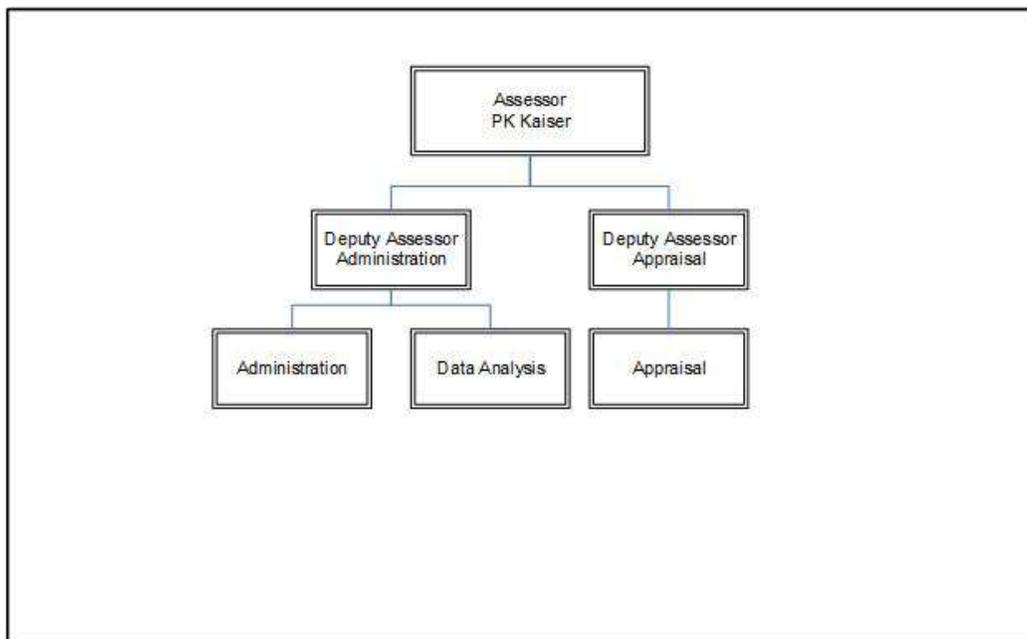
Assessor's Office

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 231,905 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 492 taxing entities including 31 Urban Renewal Authorities which contain a tax increment finance provision. The Assessor's Office produces and submit 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:

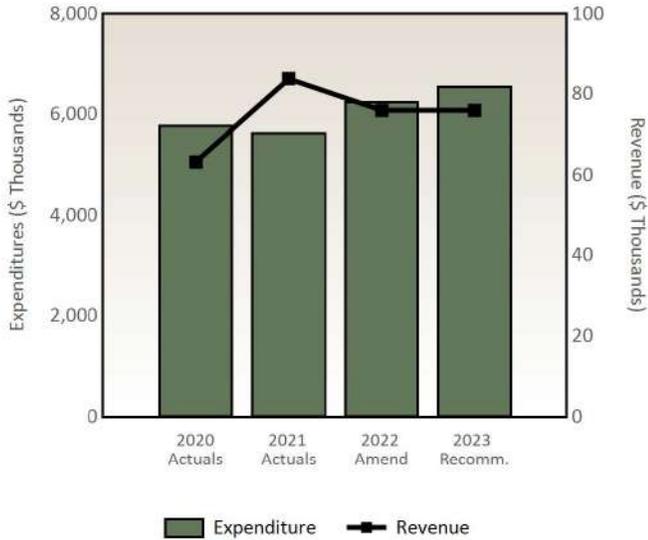
2023 is a re-appraisal year for real property and business personal property. This includes all residential homes, condos, apartments, retail/merchandising, offices, restaurants, warehouses and industrial, vacant land, agricultural land, subdivisions that obtain building permits or are new construction, business personal property and state assessed properties. Prior to the onset of COVID-19, the county had an extended growth cycle and a very active real estate market (population, income, and property values). Throughout the pandemic the residential market continued to perform at historic levels in terms of demand and price increases. In the summer of 2022, inflation and resultant increases in mortgage rates has nearly halted price appreciation and has removed many potential buyers from the market with a relatively low, but increasing inventory of homes for sale. While many of our residential parcels will experience a significant increase in value from June 30, 2020 through June 2022, there is a growing concern that market conditions in early 2023 will have deteriorated adequately to result in a significant increase in the workload of our office due to additional taxpayer / public inquiries, abatement requests, protests and appeals. The Assessor's Office, Attorney's Office and Treasurer's Office continue to collaborate on process improvement related to Custom CAMA and Aumentum. The software challenges the staff to continue to master the business processes that will produce an efficient and quality response. New software analytics and presentation systems could be instrumental in increasing efficiency, albeit workforce and technology are at a precipice of diminishing returns / service. A major challenge for the Assessor's Office is the retirement of key staff. Two potential retirements in 2022 at the supervisor level, as well as key retirements over the last 5+ years, will test our new developing employees. Maintaining a full staff has been very challenging and will continue to be so in the near future. While our department brought many of the newly hired up to speed while the market was robust, post-pandemic market reaction will be a new experience for many in our office. The increase in taxing authorities has also been more of a challenge and is expected to ramp-up if market conditions deteriorate, as well as new legislative demands. Maintaining and managing the valuation reporting along with the boundaries and participation of parcels in more complex taxing districts is concerning with new staff. Proofing and reviewing has increased the workload on a staff that has an overload of work due to sheer volume, required accuracy 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. Operational changes continue to evolve to facilitate employees working from home in a post-COVID 19 environment. This creates the need to potentially reallocate work assignments and responsibilities, establishing methods for collaboration and accountability measures.

Listed below are the tasks the Assessor's Office will accomplish in 2023.

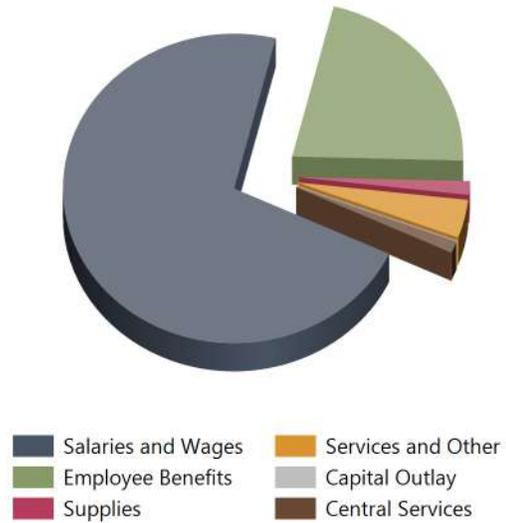
- Certification of Valuation to 492 taxing entities and up to 31 Urban Renewal Authorities TIF's (Tax Increment Finance Districts)
- Complete Abstract of Assessments and submit to the Division of Property Taxation
- Adjust and comply with legislative changes regarding tax incremental financing and the Senior and Veteran Exemption
- Complete the appraisal process for all real property for tax year 2023/2024
- Continue refinement of the data collection process and reduce paper usage
- Emergency Response/Damage Assessment program
- Continue to refine the development of automated on-line filing for personal property declaration filings (eGov)
- Develop and maintain additional GIS applications to improve the valuation process
- Pass the State Audit
- Photograph condo and townhome properties
- Produce Notice of Valuation for each taxable parcel
- Produce Tax Warrant Roll

- Defend an anticipated record number of abatements, protests and appeals
- Refine sale qualification process for the 48,000+/- sales transactions over the 24 month base period
- Update and optimize the mass appraisal presentation packets used for County Board of Equalization hearings
- Fine-tune electronic document exchange (PDF) and virtual protest and County Board of Equalization hearings
- Develop and refine document storage processes improving scanning procedures and duplication
- Work on mobile applications to assist the street audit process for personal and real property

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	40	320	-	-	-	-
Fees & Charges	63,318	83,467	76,000	76,000	-	76,000
Total Revenues	63,358	83,787	76,000	76,000	-	76,000

Budget Summary

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	4,171,147	4,108,117	4,498,038	4,515,643	203,716	4,719,359
Employee Benefits	1,195,373	1,228,594	1,332,531	1,373,989	35,348	1,409,337
Supplies	65,404	63,309	123,725	92,142	-	92,142
Services and Other	104,734	159,329	223,694	259,277	-	259,277
Capital Outlay	175,158	-	-	-	-	-
Central Services	79,917	94,662	85,527	77,491	-	77,491
Total Expenditures	5,791,734	5,654,011	6,263,515	6,318,542	239,064	6,557,606

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Assessor Administration	6,318,542	64.00	239,064	-	6,557,606	64.00
Total Expenditures	\$6,318,542	64.00	239,064	-	6,557,606	64.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	6,318,542	64.00	239,064	-	6,557,606	64.00
Total Expenditures	6,318,542	64.00	239,064	-	6,557,606	64.00

Recommended Budget Package(s)				2023	2023
Department/Fund/Package Title/Description				Amount (\$)	FTE
Assessor's Office					
General Fund					
Elected Officials Increase	The increase needed to adjust the salaries for county elected officers whose terms begin after January 1, 2023 pursuant to CRS 30-2-102.			13,121	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.			250,629	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.			152,528	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.			9,144	-
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.			(112,867)	-
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.			(84,657)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.			11,166	-
Total General Fund				239,064	-
Total Assessor's Office				239,064	-

Budget Package(s) Not Recommended				2023	2023
Department/Fund/Package Title/Description				Amount (\$)	FTE
Assessor's Office					

General Fund			
ARPA GenGovt - Assessor Conference Room Video Conferencing Equipment Installation	Install conference capable camera and microphone in Assessor's Office conference room for interviews, team meetings, training, continuing education and virtual interactions with the public or other local government partners.	4,000	-
Total General Fund		<u>4,000</u>	-
Total Assessor's Office		<u>4,000</u>	-

Board of County Commissioners

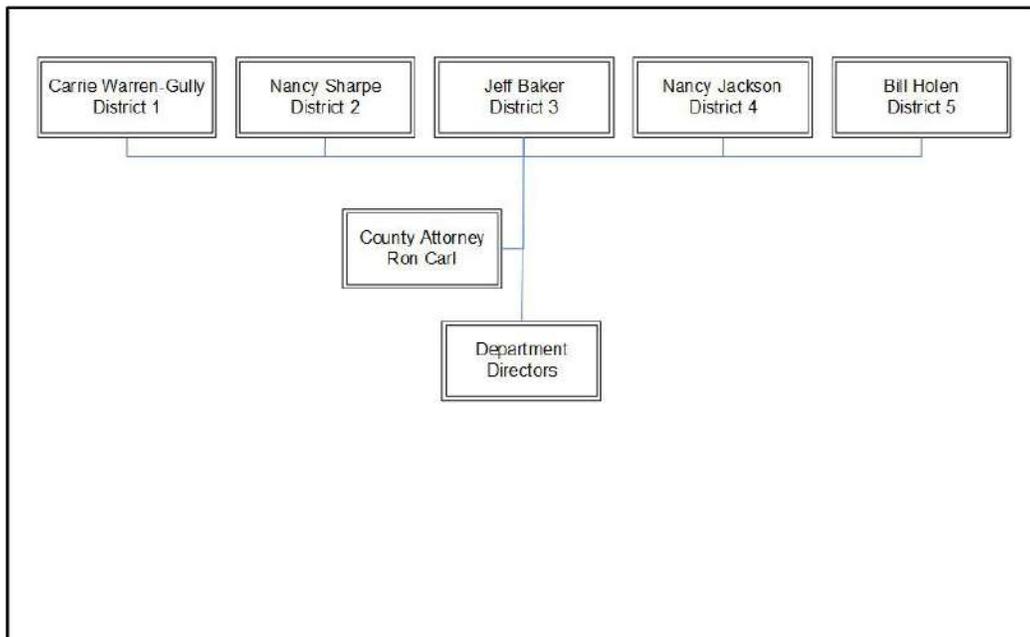
Nancy Jackson, Chair, 5334 S. Prince Street, Littleton, CO 80120, Commissioners@arapahoegov.com



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:

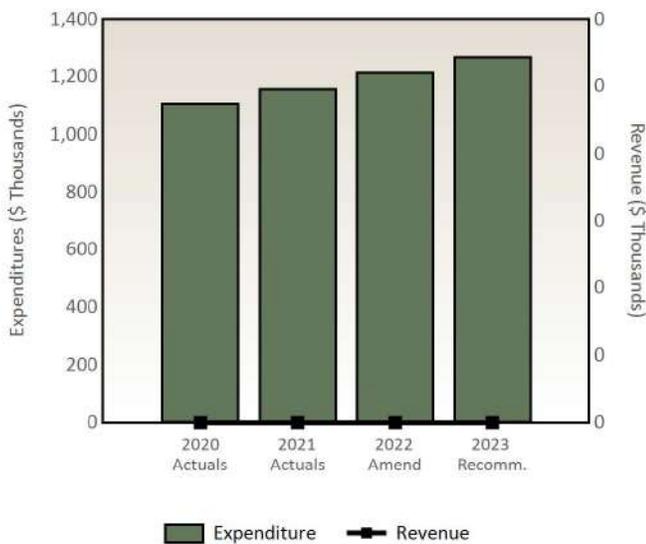
Arapahoe County is one of Colorado’s fastest growing counties with more than 650,000 residents. By 2030, 800,000 are likely to live here making us the most populous county in the metro area and surpassing the City and County of Denver. The County has a reputation for being an efficiently-run, fiscally 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.

For more than two years, the COVID-19 pandemic has challenged our community in myriad ways—and Arapahoe County has responded. The County faced another curveball in 2021 when Douglas County, and later Adams County, announced their intention to abandon the 55-year public health partnership with the Tri-County Health Department, which forced Arapahoe County to establish our own public health department by Jan. 1, 2023. This unfolded during another transition—as recent State legislation will require the County to split the multi-county 18th Judicial District by 2025—and amid lingering questions about how to address the County’s aging infrastructure (especially the detention center), which remain unresolved but cannot be remedied within current budget constraints.

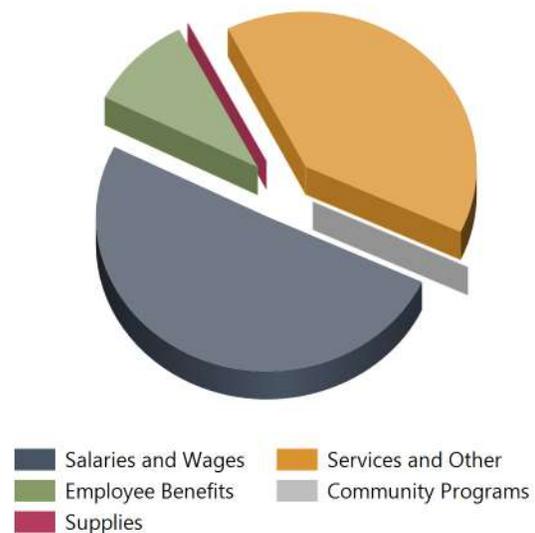
Amid these many challenges, the County also achieved many successes in 2021. We helped residents and businesses recover from the pandemic, increased access to government services, improved outcomes for our most vulnerable groups, maintained our infrastructure, provided new recreational and outdoor experiences, ran secure elections, expanded regional partnerships and collaboration, and supported economic recovery. Many of these efforts would not have been possible without the one-time federal funding, which allowed the county to financially weather the pandemic and deliver needed services without negatively impacting the budget.

Recognizing the need to chart a new course that aligns with our financial situation, the Board of County Commissioners (BOCC), created a new [Strategic Plan](#) that will help the County preserve our quality of life, whether urban, suburban or rural, on our roads or on our trails, at home or at work.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Other	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	585,964	619,799	618,709	618,709	22,432	641,141
Employee Benefits	125,525	120,688	120,754	121,258	5,359	126,617
Supplies	665	962	1,000	1,000	-	1,000
Services and Other	396,588	417,537	476,500	476,500	24,500	501,000
Community Programs	-	1	-	-	-	-
Total Expenditures	1,108,742	1,158,987	1,216,963	1,217,467	52,291	1,269,758

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Commissioners	1,217,467	5.00	52,291	-	1,269,758	5.00
Total Expenditures	\$1,217,467	5.00	52,291	-	1,269,758	5.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	1,217,467	5.00	52,291	-	1,269,758	5.00
Total Expenditures	1,217,467	5.00	52,291	-	1,269,758	5.00

Recommended Budget Package(s)			
Department/Fund/Package Title/Description		2023 Amount (\$)	2023 FTE
Board of County Commissioners			
General Fund			
Arapaho Tribe Relationship	The County formally established a relationship with the Arapaho Tribe in 2022, which will require additional financial resources to meet the terms of the Memorandum of Agreement (MOA).	15,000	-
Inflationary Conference Costs	This package reflects actual costs of budgeted travel and conference costs that has not been adjusted for at least eight years.	9,500	-
Elected Officials Increase	The increase needed to adjust the salaries for county elected officers whose terms begin after January 1, 2023 pursuant to CRS 30-2-102.	26,244	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	1,547	-
Total General Fund		52,291	-
Total Board of County Commissioners		52,291	-

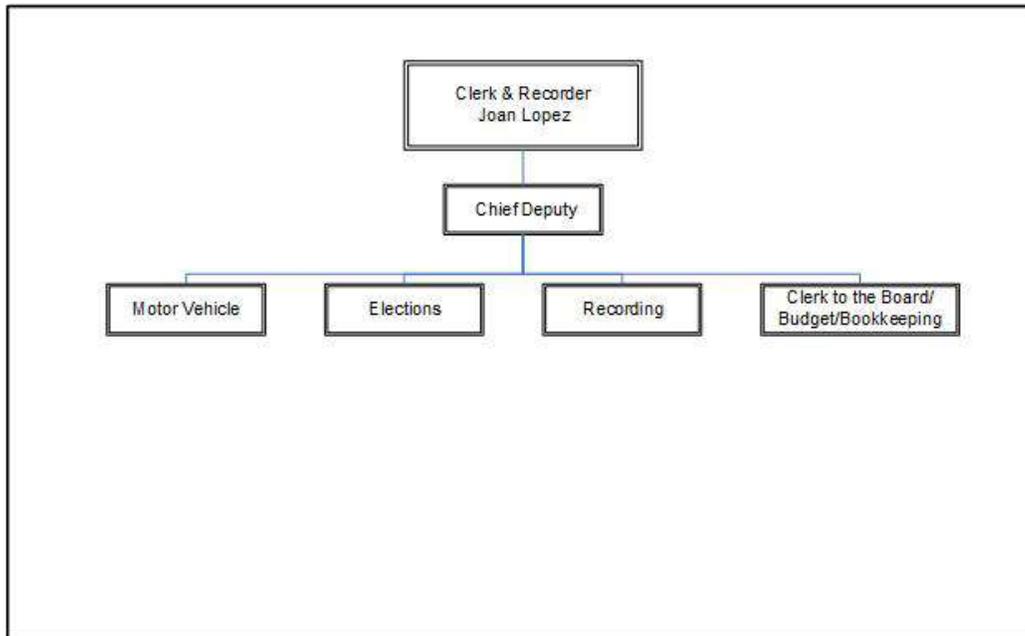
Clerk & Recorder's Office

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 469,000 registered voters. The Division oversees mapping and boundaries for 409 precincts, incorporates all changes from various redistricting authorities (Congressional districts, state legislative districts, RTD districts, city council wards, etc.) into the statewide voter database and staffs the required decennial County Commissioner Redistricting Committee process. Year-round the Division coordinates with numerous state and federal agencies to update voter registration records with information from motor vehicle, corrections, national change of address, department of health, social security, corrections, and death certificate information and send thousands of voter confirmation letters per week. 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 (with video surveillance system) and drive thru ballot drops for voters to deliver their ballots up to 7 p.m. on Election Day. State law also requires the County to operate Voter Service and Polling Centers where citizens may cast a ballot in-person for eight to fifteen days before final Election Day. This requires hiring, screening, training and supervising hundreds of bipartisan election judges for each election. The Division also supports hundreds of special districts and municipalities running their own elections each year with voter lists, mapping, equipment, and other services. Elections were ranked as the top-rated service in Arapahoe County in the and our voter participation rate is among the highest in the United States.

Motor Vehicle

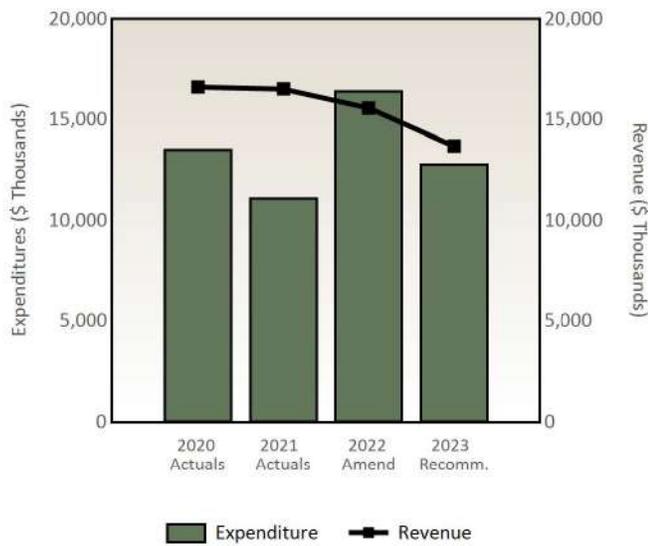
The Motor Vehicle Division assists Arapahoe County residents with registering and titling vehicles at four branch offices in Aurora, Byers, Littleton, and Centennial. The Division is responsible for collecting taxes and fees on vehicles and distributing the revenues to appropriate government agencies, and has a continuously expanding workload as the County population increases year over year. The Division continues to refine our various technological systems to assist external customers and staff to be more effective in customer service, work processing, and communication. Our Qmatic appointment system has provided insight and the ability to allocate resources efficiently and effectively, even during the unexpected extended closure of our largest office. We also utilize an internal program called M3 to track, assign, and complete mail-in title work across all branches. This allows our team a broad lens to view the specific documents our staff are working on, determine our work processing timeline, and communicate accurately to customers to set specific expectations of when they can come in to receive their plates. Most recently we have begun to take payments over the phone, decreasing our mail-in workload and turnaround time for our customers to receive their documents.

Current Office/Department Issues:

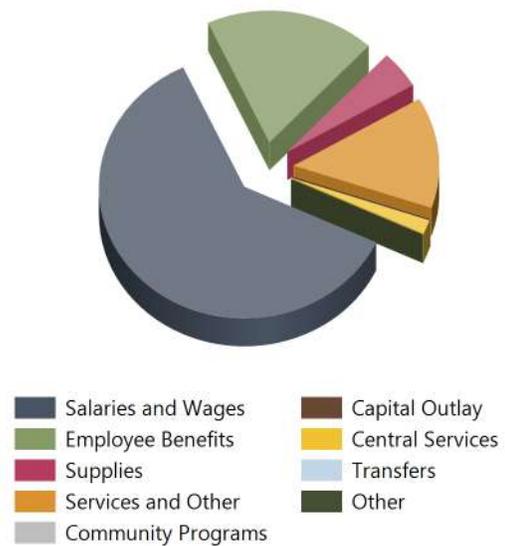
The Clerk and Recorder's Office is the busiest office in Arapahoe County, processing more than one million transactions every year. The Office continues to pursue its motto of "Service First" by implementing new initiatives and utilizing new technologies to improve efficiency and enhance the customer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

In 2023, the Clerk and Recorder's Office will continue to improve upon its 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, employee retention, 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 one critical odd-year election by sending mail ballots to roughly 450,000 active registered voters and operating Voter Service and Polling Centers for a November Coordinated Election, which will decide the outcome of local and special district 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	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Licenses & Permits	2,407,750	2,435,059	2,936,979	2,894,790	(481,890)	2,412,900
Intergovernmental	481,925	257,563	572,929	160,000	-	160,000
Fees & Charges	13,649,750	13,737,478	11,994,720	11,761,909	(715,000)	11,046,909
Fines & Penalties	62,481	75,338	65,000	65,000	-	65,000
Internal Charges	2,271	-	-	-	-	-
Other	4,783	1,382	500	500	-	500
Total Revenues	16,608,961	16,506,820	15,570,128	14,882,199	(1,196,890)	13,685,309

Budget Summary

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	7,289,693	6,390,625	7,739,871	7,179,730	665,380	7,845,110
Employee Benefits	2,075,961	2,011,934	2,346,628	2,322,526	95,583	2,418,109
Supplies	962,726	560,631	790,836	484,980	109,000	593,980
Services and Other	2,684,568	2,003,921	3,062,352	1,477,036	275,457	1,752,493
Capital Outlay	359,400	-	2,134,945	2,000	-	2,000
Central Services	183,782	199,998	360,118	220,742	-	220,742
Total Expenditures	13,556,129	11,167,109	16,434,750	11,687,014	1,145,420	12,832,434

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Clerk & Recorder Admin	1,689,467	10.50	64,461	-	1,753,928	10.50
Elections	2,304,502	14.00	528,316	-	2,832,818	14.00
Motor Vehicle	6,668,584	92.00	525,223	-	7,193,807	92.00
Recording	1,024,461	12.00	27,420	-	1,051,881	12.00
Total Expenditures	\$11,687,014	128.50	1,145,420	-	12,832,434	128.50

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Electronic Filing Technology Fund	160,000	-	-	-	160,000	-
General Fund	11,527,014	128.50	1,145,420	-	12,672,434	128.50
Total Expenditures	11,687,014	128.50	1,145,420	-	12,832,434	128.50

Recommended Budget Package(s)				2023	2023
Department/Fund/Package Title/Description				Amount (\$)	FTE
Clerk & Recorder's Office					
General Fund					
Election Division Expense Adjustment Contingency Funds - 2023 Election Cycle	This package requests an increase to the Election Contingency expenditures by a total of \$472,457 from the General Fund to administer activities directly associated with the 2023 Coordinated Elections. These activities support approximately 469,000 registered voters.			479,190	-
Elected Officials Increase	The increase needed to adjust the salaries for county elected officers whose terms begin after January 1, 2023 pursuant to CRS 30-2-102.			13,121	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.			396,370	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.			242,472	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.			11,496	-
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.			(183,494)	-
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.			(137,653)	-
Motor Vehicle Specialist Rate Change				306,342	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.			17,576	-
Total General Fund				1,145,420	-
Total Clerk & Recorder's Office				1,145,420	-

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description		2023 Amount (\$)	2023 FTE
Clerk & Recorder's Office			
General Fund			
ARPA GenGovt - Purchase Professional Cubicle Extensions	Purchase professional cubicle extensions (replace the temporaries built during COVID 2020) in order to mitigate transmission to team members and concurrently the public by adding a more permanent and professional looking safety/health barrier.	100,000	-
ARPA - Warehouse Generator	Install a back-up generator for the Arapahoe County Warehouse on Federal Blvd. The warehouse is home to County Printshop, Distribution Services, numerous key retained records, Facilities, and Information Technology, and the entire secure Election system. Any disruption could lead to critical statutory services being impacted. The adjustments will drastically improve emergency preparedness and ensure continuity of operations in current conditions and in case of future emergencies.	450,000	-
C&R Expense Budget Adjustment	Adjustments to several expense accounts to be more in line with the historical trends.	261,000	-
Motor Vehicle Division Expense Adjustment - Temporary Services/Overtime	Increase Temporary Salaries and Wages to better serve the citizens of Arapahoe County.	215,300	-
Total General Fund		1,026,300	-
Total Clerk & Recorder's Office		1,026,300	-

Commissioners' Office

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

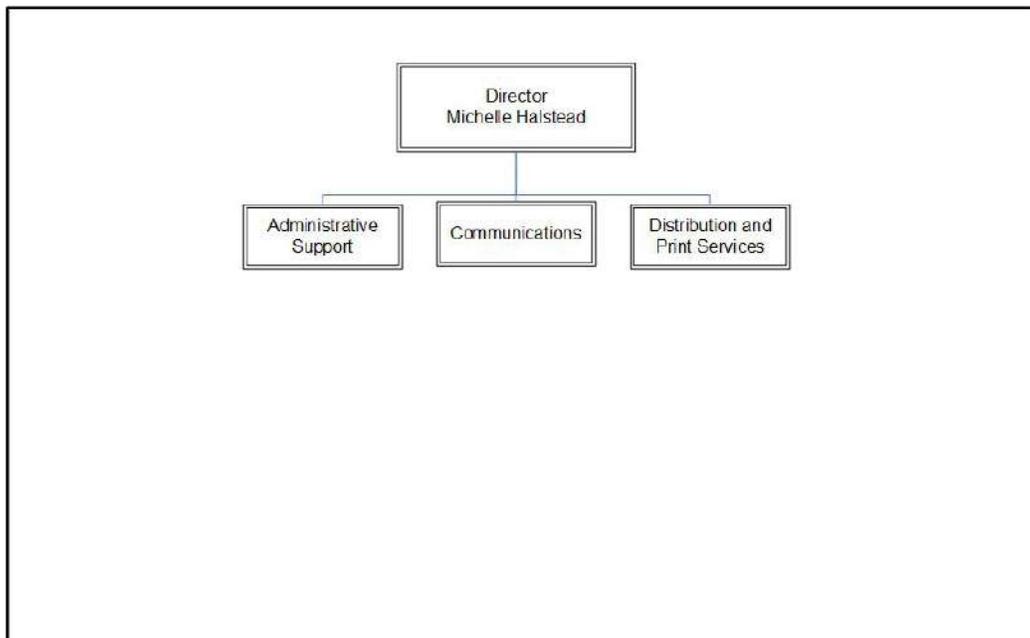


The Commissioners' Office supports the work of other county departments and the Board of County Commissioners to serve the constituents of Arapahoe County. The goal of the department is to:

- 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.

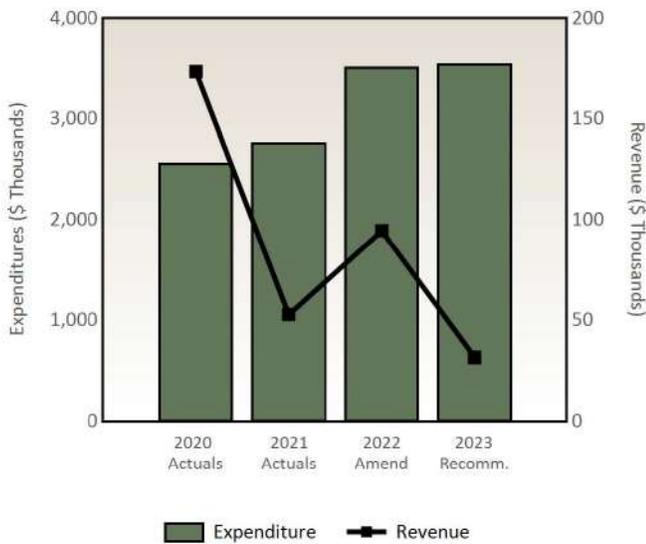
Open Space Admin-Communication Services

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.

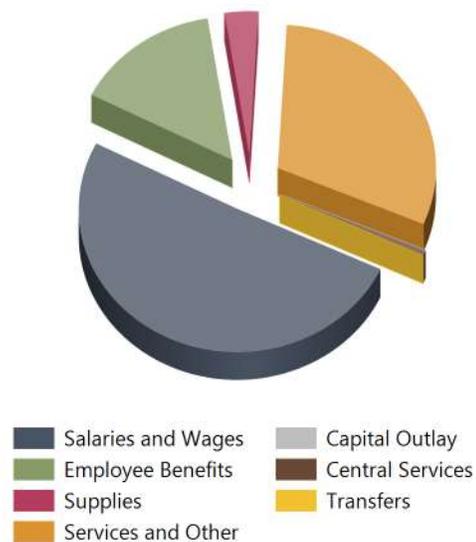
Current Office/Department Issues:

The Commissioners' Office supports County departments, independently elected offices, and the Board of County Commissioners in achieving desired business outcomes by supporting implementation of the Board's strategic plan, strategic communications efforts, and public engagement activities. The Department has taken a leadership role in coordinating several Countywide initiatives, such as the transition to a single county public health department, COVID-19 recovery and the use of one-time federal funds, transition to a single county judicial district, DEI efforts, website and digital strategy efforts, and continued progress on the strategic plan.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	148,995	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Internal Charges	39,399	37,153	90,000	31,655	-	31,655
Other	(15,000)	15,614	4,500	-	-	-
Total Revenues	173,394	52,766	94,500	31,655	-	31,655

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	1,236,181	1,405,210	1,720,425	1,623,364	170,487	1,793,851
Employee Benefits	334,302	397,561	486,983	479,076	51,625	530,701
Supplies	144,618	135,104	131,530	120,805	-	120,805
Services and Other	831,702	815,326	1,091,988	1,071,746	9,500	1,081,246
Capital Outlay	-	-	61,000	-	-	-
Central Services	16,543	13,678	21,934	19,591	-	19,591
Total Expenditures	2,563,345	2,766,879	3,513,860	3,314,582	231,612	3,546,194

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administrative Services	1,032,784	4.00	27,079	-	1,059,863	4.00
Communication Services	2,156,544	17.00	196,748	1.00	2,353,292	18.00
Communication Services - Open Space	125,254	1.00	7,785	-	133,039	1.00
Total Expenditures	\$3,314,582	22.00	231,612	1.00	3,546,194	23.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	3,189,328	21.00	223,827	1.00	3,413,155	22.00
Open Space Sales Tax Fund	125,254	1.00	7,785	-	133,039	1.00
Total Expenditures	3,314,582	22.00	231,612	1.00	3,546,194	23.00

Recommended Budget Package(s)			
Department/Fund/Package Title/Description		2023 Amount (\$)	2023 FTE
Commissioners' Office			
General Fund			
DRCOG Membership Increase	Arapahoe County is a member of several regional, statewide, and national organizations that assess dues based on established formulas. This request addresses unbudgeted membership cost increase associated with the Denver Regional Council of Governments.	19,000	-
Inflationary Conference Costs	This package reflects actual costs of budgeted travel and conference costs that has not been adjusted for at least eight years.	(9,500)	-
PLACEHOLDER - Q2 FTE for Commissioners' Office	Increase FTE county by 2.0 for an additional Communications Business Partner and Content Specialist for work related to the formation of the new health department.	95,053	1.00
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	89,623	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	53,774	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	4,416	-

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.	(39,686)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	3,830	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,317	-
Total General Fund		223,827	1.00
Open Space Sales Tax Fund			
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	4,399	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	3,026	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	360	-
Total Open Space Sales Tax Fund		7,785	-
Total Commissioners' Office		231,612	1.00

Community Resources

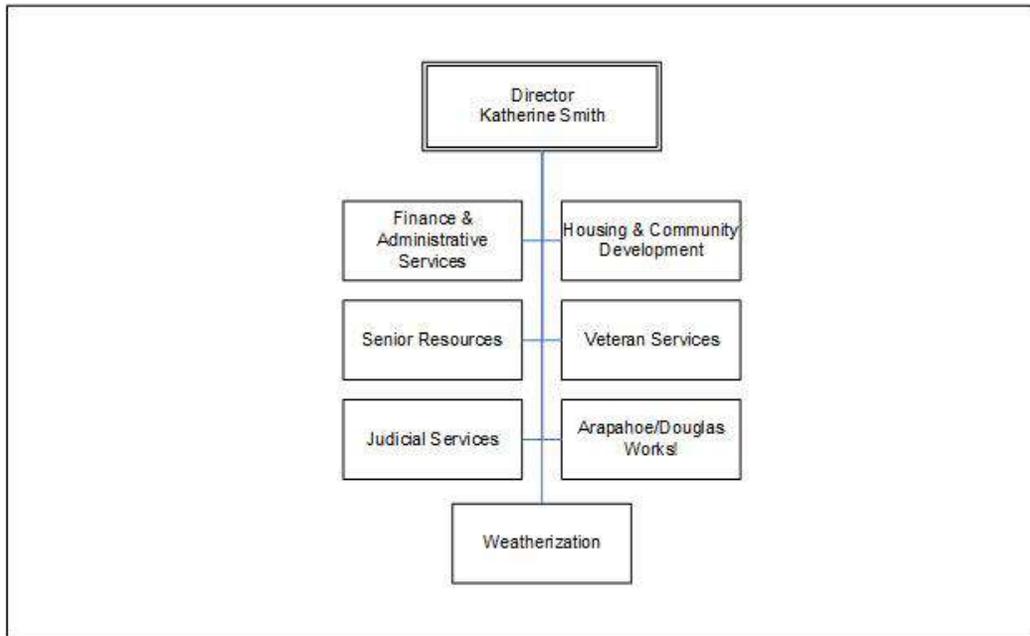
Katherine Smith, Director, 1690 W. Littleton Blvd., Suite 300, Littleton, CO 80120, nruess@arapahoegov.com



The Community Resources Department provides programs that benefit Arapahoe County citizens of all ages and economic levels. These programs are funded by federal and state grants, local property tax revenues, user fees, and client donations. Approximately 90% of the annual budget comes from grants. There are six divisions within the department; Finance and Administrative Services, Arapahoe/Douglas Works! (A/D Works!), Housing, Community Development and Homeless Services, Judicial Services, Senior Resources/Veterans Services, and Weatherization.

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

Finance and Administrative Services

The Finance and Administrative Services division provides accounting, budgeting, program administration and payroll management for the Community Resources annual budget of more than \$42 million in county, state and federal funding. This division is also responsible for contract regulation, department-wide policy administration and Arapahoe County Foundation expenditure processing.

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 Services Office provides assistance to Arapahoe County veterans and their dependents in obtaining VA benefits for which they may be eligible. The accredited Veteran Services Officers serve as advocates for veterans and assist with the preparation, presentation and appeal for VA benefits, and connections to community resources to support identified veteran needs.

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.

As of 2022 this program has moved from the Community Resources department to the Communications department.

Senior Resources

The Senior Resources Division identifies and responds to the needs and service gaps of seniors in Arapahoe County with the goal of assisting seniors to remain independent in their own homes. The division acts in both an ombudsman and advocacy role providing information and assistance to seniors. The division participates in Boards and Committees throughout Arapahoe County and the metro area to assist in identifying and responding to needs. The division manages several programs that assist in this response including:

Homemaker and Chore Services Programs providing both regular routine housekeeping services to low income senior and disabled residents of Arapahoe County and non-routine heavy duty chores to seniors age 60 and over.

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, and discretionary grants to provide a variety of Workforce Development services including, but not limited to:

- Labor market driven career navigation and planning;
- Occupational training to help ensure career pathway progression and success;
- Services to mitigate barriers to employment, including counseling, supportive services, and a connection to community resources; and,
- Supporting talent pipeline needs for business and industry.

As a one-stop workforce development service provider, ADW! receives an array of funding that includes the following programs: Workforce Innovation and Opportunity Act (WIOA), Employment Support Funds (ESF), Temporary Assistance to Needy Families (TANF), Employment First (SNAP), and a variety of other discretionary grants.

ADW! partners with other Arapahoe County departments and a variety of other community based organizations, educational institutions, and other public and private-sector entities. ADW! also closely collaborates with the business community, chambers of commerce & economic development. These strategic relationships are vital for the economic success of our community and region.

Housing & Community Development Services

The Housing & Community Development Services division assists with the accessibility and availability of affordable housing, improvement of community facilities, and supports public services for low and moderate-income persons. 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.

This Division is also responsible for the oversight and delivery of the Arapahoe County Homeless Coordinating Committee and Arapahoe County’s homeless action plan, which works to address the issues of homelessness in the region. This committee and plan is a regional coordination and approach to reducing homelessness through collaborative efforts.

Weatherization

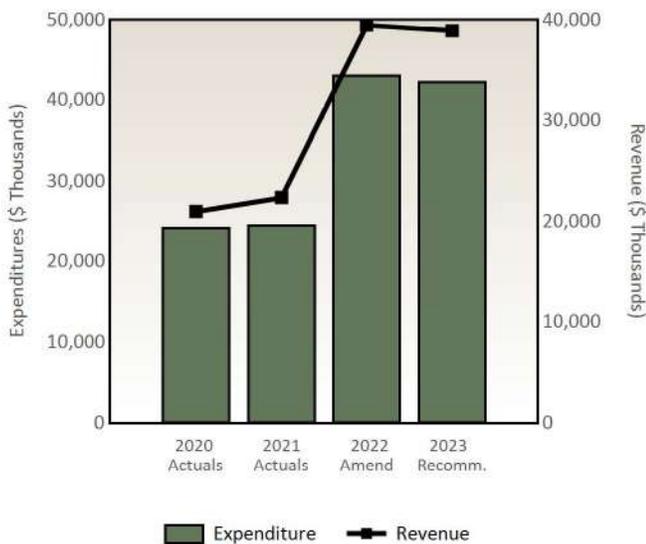
This division performs comprehensive home inspections, energy audits and computer based savings-to-investment analysis on eligible clients' homes in accordance with State and Federal guidelines. Weatherization installs and retrofits a variety of cost-effective energy conservation measures to reduce energy 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:

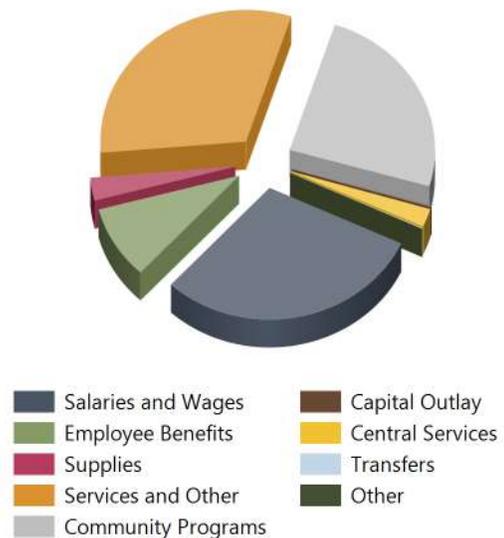
A large portion of the Community Resources budget is funded by local, federal and state grants. From year-to-year these grants receive relatively stable funding. However, there is always the possibility that significant reductions or significant increases can occur as a result of local, state or federal 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.

Community Resources continues to face challenges with retention and recruitment of key positions within the Department, specifically in the area of our lower-wage employees. Due to this, client services are unable to be expanded and service delivery may suffer. Community Resources faces challenges with ensuring our compensation is competitive for some of our positions, even if our grant funding in that area would allow for us to pay more.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	19,031,574	19,959,421	27,704,573	29,222,411	(291,854)	28,930,557
Fees & Charges	92,234	143,264	514,154	258,283	-	258,283
Fines & Penalties	205,749	212,907	30,000	266,500	(36,500)	230,000
Investment Earnings	8,166	6,657	6,000	6,000	-	6,000
Internal Charges	110,653	29,720	472,493	472,493	-	472,493
Transfers	47,443	30,000	30,000	30,000	-	30,000
Other	1,502,260	1,995,220	10,711,662	8,996,847	-	8,996,847
Total Revenues	20,998,079	22,377,189	39,468,882	39,252,534	(328,354)	38,924,180

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	8,994,528	9,661,139	12,143,778	11,815,822	861,354	12,677,176
Employee Benefits	2,628,139	2,777,746	3,613,632	3,617,365	192,755	3,810,120
Supplies	417,305	383,905	815,007	1,183,378	-	1,183,378
Services and Other	4,972,018	5,771,405	14,109,356	13,626,223	(323,049)	13,303,174
Community Programs	6,244,520	5,044,103	8,960,215	10,347,521	-	10,347,521
Capital Outlay	283,944	131,138	50,000	-	80,646	80,646
Central Services	790,917	841,060	3,430,706	937,772	-	937,772
Transfers	20,170	4,471	26,300	36,400	-	36,400
Total Expenditures	24,351,541	24,614,966	43,148,994	41,564,481	811,706	42,376,187

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Arapahoe/Douglas Works!	18,557,523	98.00	609,503	-	19,167,026	98.00
Finance & Administrative Services	940,346	8.50	55,689	0.25	996,035	8.75
Homemakers	1,302,173	12.50	(305,164)	(0.50)	997,009	12.00
Housing & Comm Dev Svcs	5,239,292	5.50	68,959	0.25	5,308,251	5.75
Judicial Services	11,004,402	29.00	129,263	-	11,133,665	29.00
Veteran Services	300,510	3.75	15,551	0.50	316,061	4.25
Weatherization	4,220,235	26.00	237,905	-	4,458,140	26.00
Total Expenditures	\$41,564,481	183.25	811,706	0.50	42,376,187	183.75

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Arapahoe/Douglas Works Fund	18,557,523	98.00	609,503	-	19,167,026	98.00
Community Development Fund	5,239,292	5.50	68,959	0.25	5,308,251	5.75
General Fund	4,017,729	42.75	217,171	0.75	4,234,900	43.50
Grant Fund	13,749,937	37.00	(83,927)	(0.50)	13,666,010	36.50
Total Expenditures	41,564,481	183.25	811,706	0.50	42,376,187	183.75

Recommended Budget Package(s)		
Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE

Community Resources			
Arapahoe/Douglas Works Fund			
2023 IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	5,608	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	357,876	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	217,381	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	13,140	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	15,498	-
Total Arapahoe/Douglas Works Fund		609,503	-
Community Development Fund			
Community Development and Homeless Services Division Manager (Placeholder)	Based on increased service delivery and need for program specialization in the area of Housing and Homeless services, as well as Senior Resources, Community Resources has converted an existing FTE to create an additional Division Manager position in the Department, which will oversee the development of a new Division. Note: This is package is being requested during Q2 2022 Quarterly Review	32,449	0.25
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	21,764	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	13,057	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	732	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	957	-
Total Community Development Fund		68,959	0.25
General Fund			
Community Development and Homeless Services Division Manager (Placeholder)	Based on increased service delivery and need for program specialization in the area of Housing and Homeless services, as well as Senior Resources, Community Resources has converted an existing FTE to create an additional Division Manager position in the Department, which will oversee the development of a new Division. Note: This is package is being requested during Q2 2022 Quarterly Review	26,063	0.25
Discontinuing Denver Regional Council of Governments Transportation Contract	Discontinuing management of the Denver Regional Council of Governments Transportation Contract.	(14,000)	-

Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	164,861	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	101,865	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	564	-
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.	(75,995)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	7,162	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,651	-
Total General Fund		217,171	0.25
Grant Fund			
2023 IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	700	-
Weatherization 2023 Electronic Vehicle	This request is for a grant funded, electric cargo van purchase to replace a 2008 Chevrolet Express van that is overdue for replacement.	80,646	-
Community Development and Homeless Services Division Manager (Placeholder)	Based on increased service delivery and need for program specialization in the area of Housing and Homeless services, as well as Senior Resources, Community Resources has converted an existing FTE to create an additional Division Manager position in the Department, which will oversee the development of a new Division. Note: This is package is being requested during Q2 2022 Quarterly Review	(58,511)	(0.50)
Discontinuing Denver Regional Council of Governments Transportation Contract	Discontinuing management of the Denver Regional Council of Governments Transportation Contract.	(315,358)	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	122,004	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	75,180	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	5,952	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	5,460	-
Total Grant Fund		(83,927)	(0.50)
Total Community Resources		811,706	-

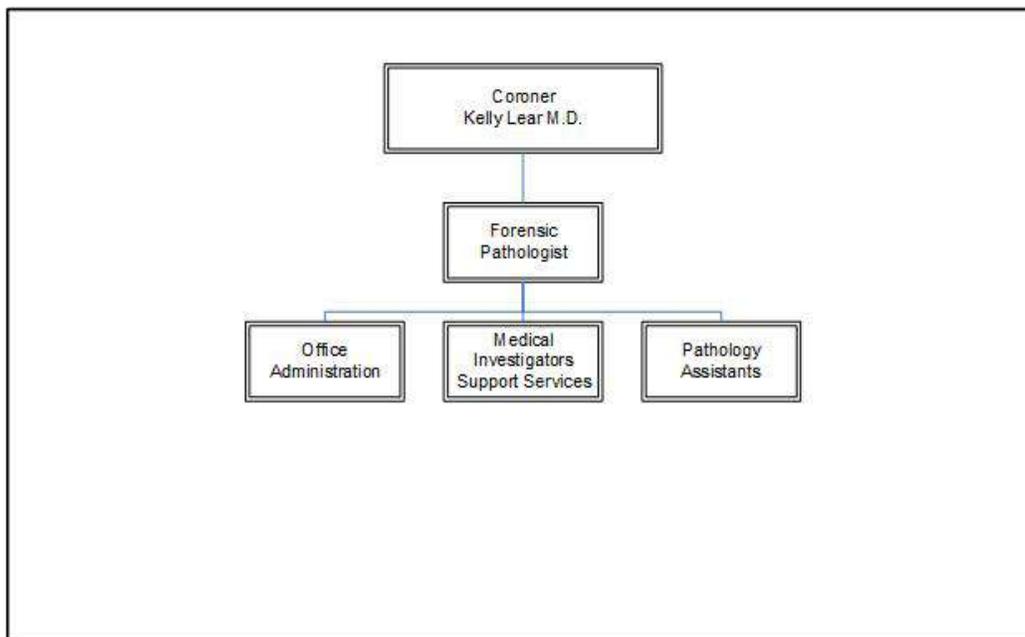
Coroner's Office

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:

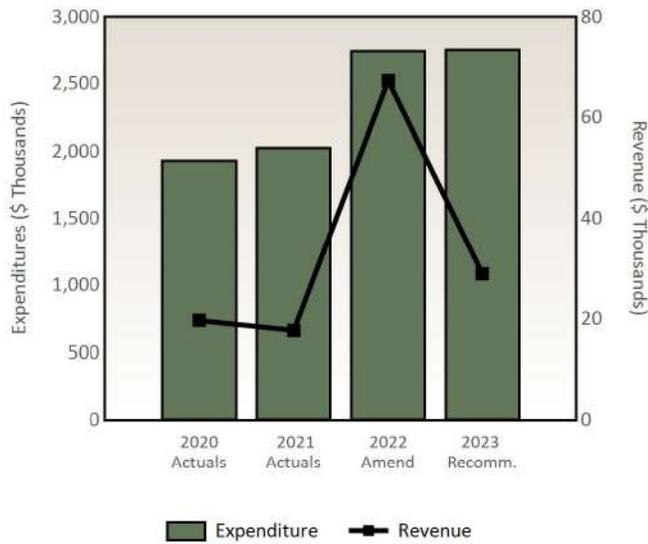
Over the past two years, Arapahoe County has experienced a rising number of deaths falling under the Coroner's Office jurisdiction, with 2020 seeing a 22% increase in jurisdictional deaths over 2019 numbers, followed by an almost 19% increase in 2021 over 2020 fatality numbers. In 2021, our office experienced increases in every category of death (natural, accident, suicide, homicide, and undetermined), however statistically the case growth was primarily driven by suicide deaths (a 25% increase) and a large surge in the number of accidental deaths, particularly fentanyl-related overdose deaths which saw an almost 50% increase in 2021 compared to 2020.

In addition to cases which ultimately fall under the Coroner's jurisdiction for postmortem examination, the office receives reports on a large number of additional deaths within the county; deaths that are reported (4,466 total in 2021) require variable degrees of investigative services, which may include scene investigation and body transportation. Through the first two quarters of 2022, my office has seen a slight increase in the number of overall reported deaths compared to the end of Q2 in 2021 (2,230 compared to 2,117); the numbers of postmortem examinations are very similar to the same period in 2021 (341 versus 345). As we have discussed in prior years, the increase in caseload affects our office in a variety of ways. Our operating supplies and professional services budgets continue to struggle to keep up with the increasing need for supplies and services directly dictated by the larger volume, including body transportation and toxicology testing costs; these budget item expenses are also growing due to the national supply chain issues and fuel costs. Because of this mounting cumulative workload, supplemental budget requests have been necessary in the recent past for us to continue to operate through year-end.

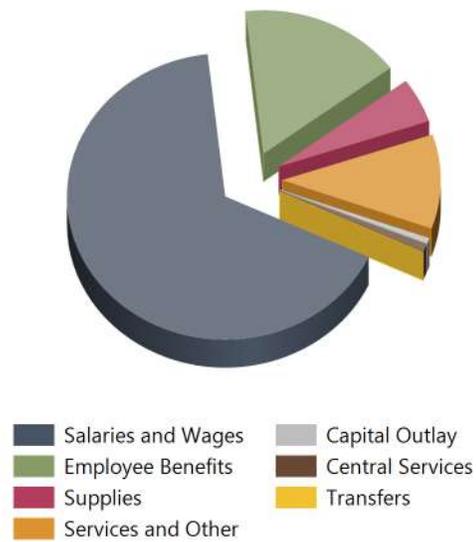
Historic minimal staffing levels had provided very little flexibility for staff in terms of back up and coverage, leading to inability to take time off and burnout due to physical and psychological strain. Thankfully staffing numbers were addressed in the 2022 budget cycle and we are operating with a more appropriate number of workers for our 24/7 death investigation schedule. However, in the past year our surrounding counties have increased their medicolegal death investigator salary ranges including baseline starting salaries, resulting in increased competition for attracting and retaining quality death investigators. This has put us in a position of needing a market-driven salary adjustment for existing staff to address inequality and compression with our current roster while also attracting quality candidates to fill vacancies.

Ultimately, we strive to serve our community with a high caliber of medicolegal death investigation when residents need it the most; this is best maintained through compliance with our national accreditation standards, which address adequacy of budget, facilities, and staffing.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	-	-	2,839	-	-	-
Fees & Charges	19,705	17,765	12,650	12,650	-	12,650
Transfers	-	-	51,850	-	16,320	16,320
Total Revenues	19,705	17,765	67,339	12,650	16,320	28,970

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	1,273,742	1,342,264	1,820,828	1,742,771	85,653	1,828,424
Employee Benefits	302,422	320,433	449,006	437,371	19,846	457,217
Supplies	101,051	124,327	124,951	114,172	25,000	139,172
Services and Other	193,141	224,549	228,754	218,225	75,000	293,225
Capital Outlay	44,435	-	52,100	250	16,320	16,570
Central Services	25,971	21,814	24,060	23,904	-	23,904
Transfers	-	-	51,850	-	-	-
Total Expenditures	1,940,761	2,033,388	2,751,549	2,536,693	221,819	2,758,512

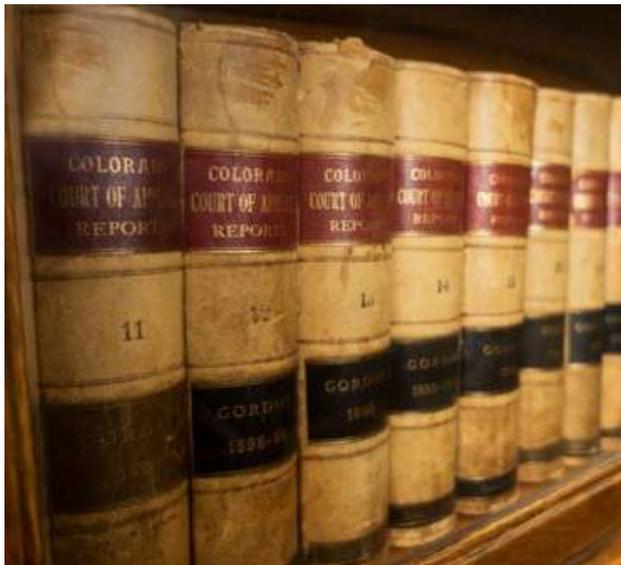
Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Coroner	2,536,693	18.00	221,819	-	2,758,512	18.00
Total Expenditures	\$2,536,693	18.00	221,819	-	2,758,512	18.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	2,536,693	18.00	221,819	-	2,758,512	18.00
Total Expenditures	2,536,693	18.00	221,819	-	2,758,512	18.00

Recommended Budget Package(s)			2023	2023
Department/Fund/Package Title/Description			Amount (\$)	FTE
Coroner's Office				
General Fund				
ARPA GenGovt - Purchase of a New Microscope	Purchase a new microscope for Coroner's Office to address a critical need with the 25% increase in jurisdictional cases the office has realized since the beginning of the pandemic.		16,320	-
Increase Budget for Professional Services and Operating Supplies	Due to the increased cost of services the Coroner's Office is asking for a request to increase our baseline budget for professional services and office supplies.		100,000	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.		83,356	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		50,553	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.		3,708	-
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.		(36,389)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.		4,271	-
Total General Fund			221,819	-
Total Coroner's Office			221,819	-

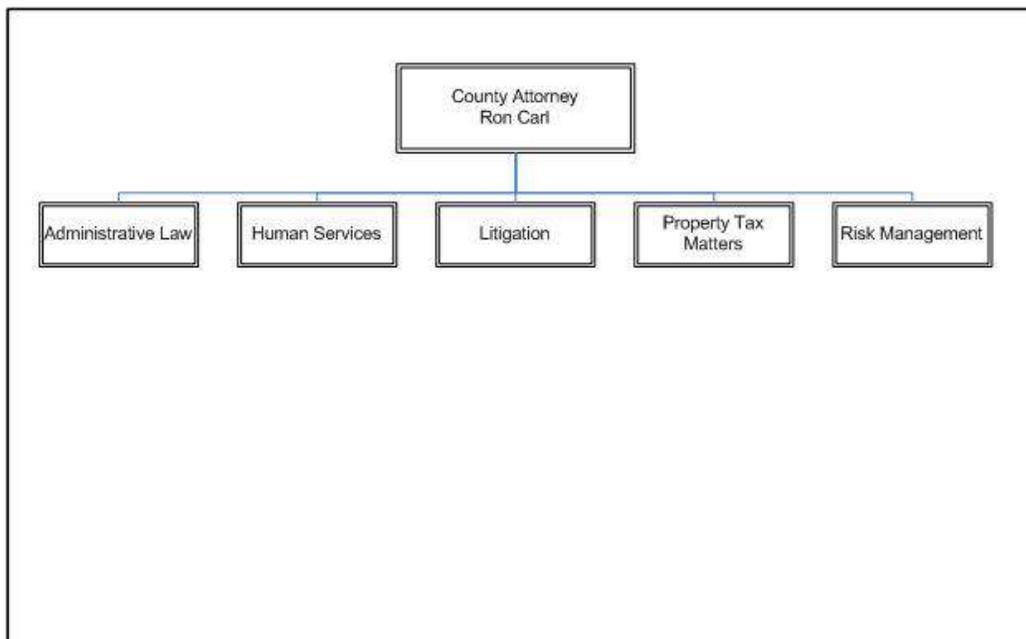
County Attorney

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.

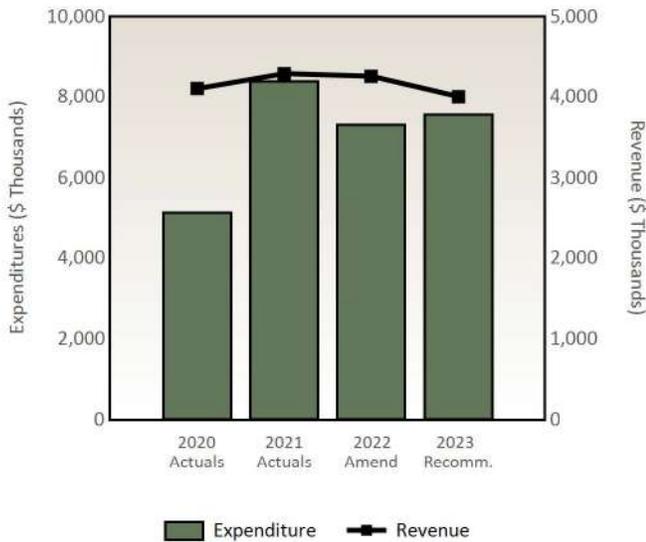
Risk Management Division

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.

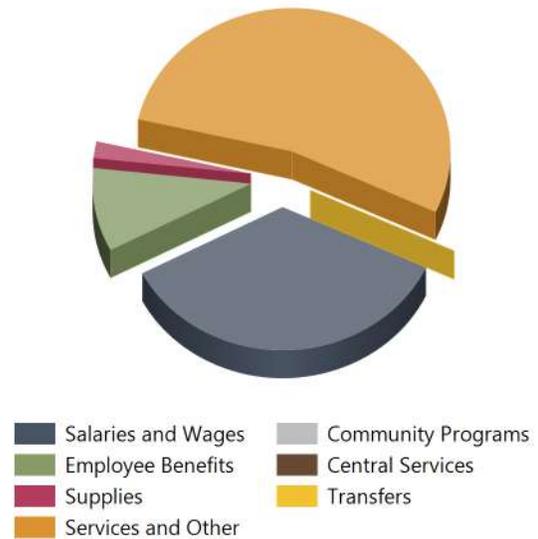
Current Office/Department Issues:

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	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Licenses & Permits	34,415	53,285	12,000	12,000	-	12,000
Fees & Charges	208	4,700	1,800	1,800	-	1,800
Internal Charges	2,003,533	2,130,761	2,159,561	2,157,161	-	2,157,161
Transfers	1,885,167	2,012,850	2,012,850	1,262,850	500,000	1,762,850
Other	180,131	89,366	72,235	72,235	-	72,235
Total Revenues	4,103,454	4,290,962	4,258,446	3,506,046	500,000	4,006,046

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	2,195,676	2,250,547	2,433,736	2,425,236	260,385	2,685,621
Employee Benefits	553,354	584,069	654,623	643,780	68,709	712,489
Supplies	94,602	108,460	144,450	141,950	-	141,950
Services and Other	1,546,696	5,465,754	3,958,517	3,544,645	500,000	4,044,645
Transfers	777,543	-	148,128	-	-	-
Total Expenditures	5,167,871	8,408,830	7,339,454	6,755,611	829,094	7,584,705

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Board Of Equalization	60,624	-	-	-	60,624	-
County Attorney Admin	6,336,595	17.00	812,730	1.00	7,149,325	18.00
Risk Management Division	358,392	4.00	16,364	-	374,756	4.00
Total Expenditures	\$6,755,611	21.00	829,094	1.00	7,584,705	22.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	3,333,200	21.00	329,094	1.00	3,662,294	22.00
Self Insurance Liability Fund	1,900,050	-	500,000	-	2,400,050	-
Workers Compensation Fund	1,522,361	-	-	-	1,522,361	-
Total Expenditures	6,755,611	21.00	829,094	1.00	7,584,705	22.00

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
County Attorney				
General Fund				
Placeholder FTE for County Attorney	Placeholder for Assistant County Attorney position that was part of Q2 budget review.		146,628	1.00
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.		139,730	-

Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	84,515	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	2,436	-
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.	(61,245)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	6,045	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	10,985	-
Total General Fund		329,094	1.00
Self Insurance Liability Fund			
Self-Insurance Liability Fund Additional Transfer	Additional funding from the General Fund to the Self Insurance Liability Fund to cover increasing insurance premiums.	500,000	-
Total Self Insurance Liability Fund		500,000	-
Total County Attorney		829,094	1.00

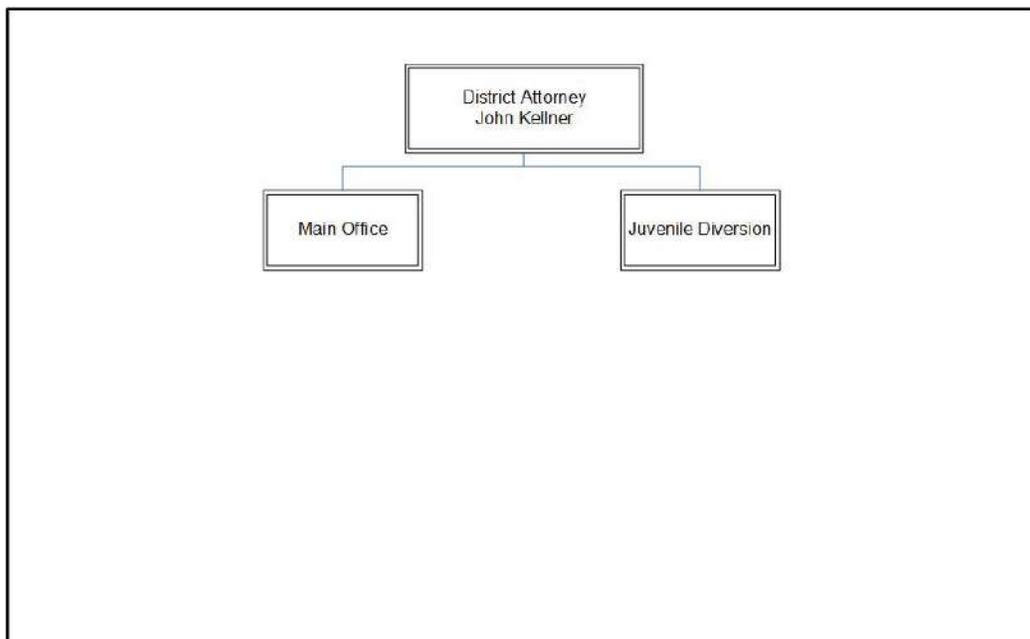
District Attorney

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.

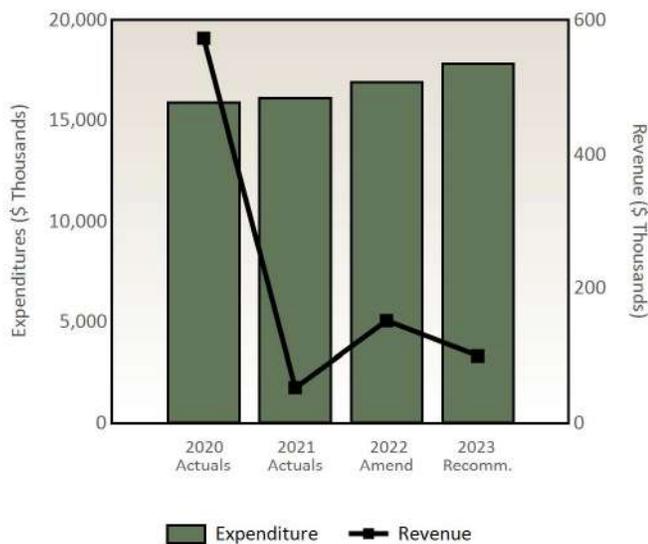
Juvenile Diversion

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.

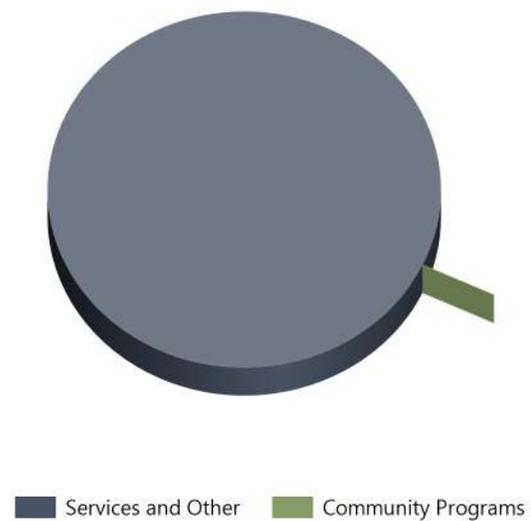
Current Office/Department Issues:

The District Attorney prosecutes criminal violations related to felony, juvenile, and misdemeanor matters. For 2023, the District Attorney's Office is looking to fund merit increases and market adjustments. There is also a continued focus on preparing for the transition to a 23rd Judicial District in the future.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	120,492	23,873	52,281	-	-	-
Other	451,446	28,922	100,000	100,000	-	100,000
Total Revenues	571,938	52,795	152,281	100,000	-	100,000

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Services and Other	15,935,012	16,152,336	16,952,187	16,876,033	990,288	17,866,321
Total Expenditures	15,935,012	16,152,336	16,952,187	16,876,033	990,288	17,866,321

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
District Attorney	16,876,033	-	990,288	-	17,866,321	-
Total Expenditures	\$16,876,033	-	990,288	-	17,866,321	-

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	16,876,033	-	990,288	-	17,866,321	-
Total Expenditures	16,876,033	-	990,288	-	17,866,321	-

Recommended Budget Package(s)				2023	2023
Department/Fund/Package Title/Description				Amount (\$)	FTE
District Attorney					
General Fund					
Market Adjustments	Requesting funding to better align our salaries with those of our peers along the front range to remain competitive to retain and attract staff.			697,872	-
Merit Increase Pool	District Attorney is requesting a 4.5% Merit increase pool for 2023.			640,455	-
Operating Expenses Deduction	There are reductions to the operating expenses with changes implemented during the pandemic.			(155,421)	-
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.			(192,618)	-
Total General Fund				990,288	-
Total District Attorney				990,288	-

Budget Package(s) Not Recommended				2023	2023
Department/Fund/Package Title/Description				Amount (\$)	FTE
District Attorney					
General Fund					
Transition to 23rd Judicial District	Request for additional staff to handle normal day to day operations along with transition tasks related to the 23rd Judicial District, increase to retirement benefits, and retention bonuses.			583,111	-
Total General Fund				583,111	-
Total District Attorney				583,111	-

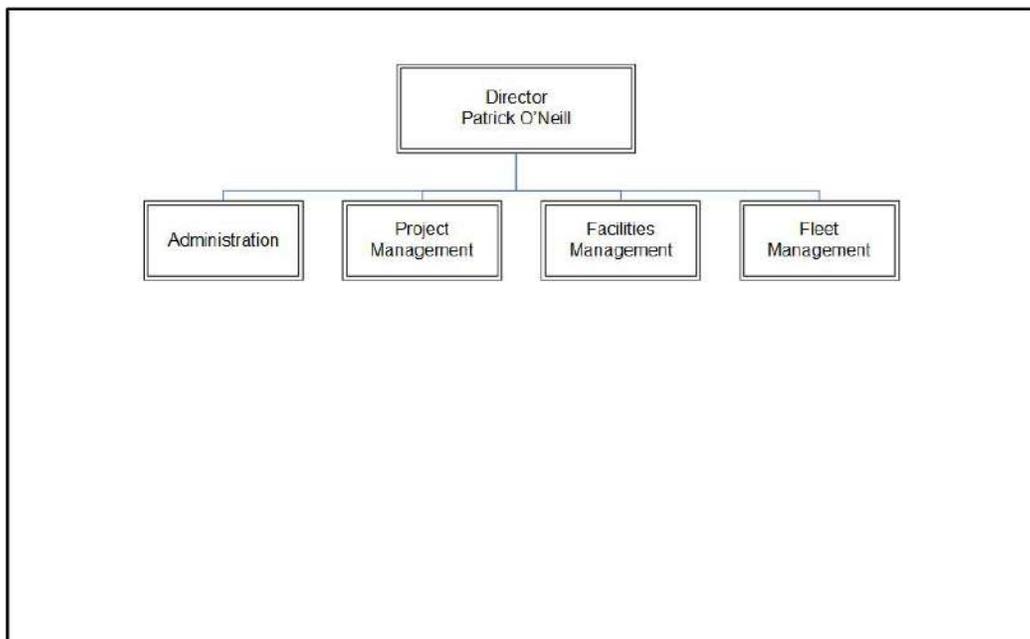
Facilities & Fleet Management

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

Administrative Services

Administrative Services 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 Operations

The Project Management Operations 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.

Facility Operations

Facility Operations 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 Services

Fleet Services 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:

The two most impactful issues currently with Facilities and Fleet Management (FFM) are the recruitment of qualified job candidates and the increased cost of supplies, materials, and services.

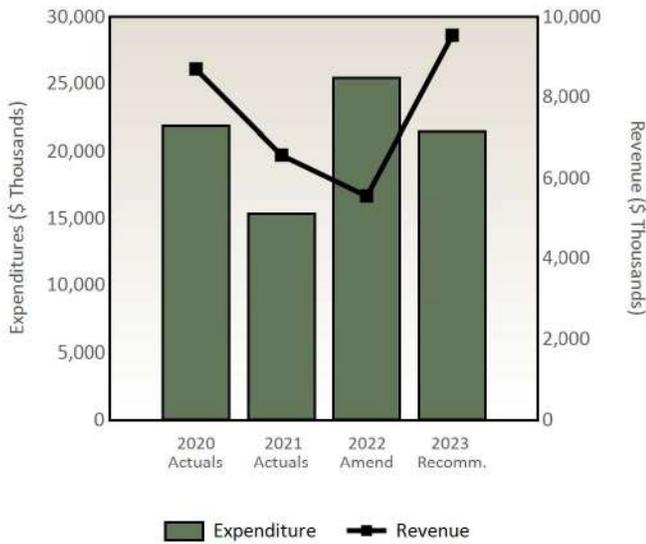
As with most departments, FFM has several job openings for skilled workers that have proven difficult to fill. Qualified candidates are not applying for these positions and if they do, their salary requirements surpass the maximum the County is able to offer. Current staff are leaving their County positions to work in the private sector as they can earn a higher wage and finding a comparable replacement with experience, knowledge and technical skill has been a challenge. Along with these job vacancies comes a reduction in service or an increase in expenses. Not having adequate staff to complete the required duties of our divisions leaves the teams shorthanded putting them behind schedule, working overtime to get the tasks completed or having to outsource to external vendors.

Continuing the trend of last year, inflationary pressure on materials, supplies, and services has FFM experiencing significant increases in pricing. The curtailment of manufacturing during COVID-19, which has carried over into post-COVID times, has produced supply shortages adding further pressure to pricing and long lead times for resupplying. Delivery times for certain equipment parts have doubled (if not tripled in 2022) and forced staff to look for alternative sources or overstock to avoid a lack of critical material. The higher pricing and long lead times has also had an impact on the purchase of new vehicles and equipment. Fleet has identified two pieces of equipment for replacement in 2023 for FFM, however FFM Leadership has opted to defer the requests to replace these items until 2024. Due to the demand and cost of equipment, FFM Leadership feels the appropriate response to equipment requests is maintain the current equipment and replace at a later time when the economic climate has stabilized.

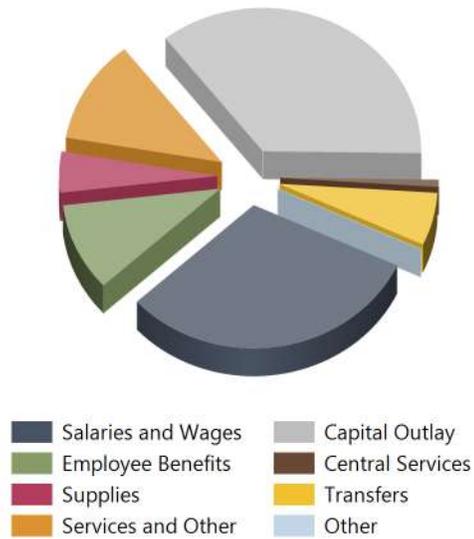
Utility costs have been impacted by gas market and storage concerns. Although the funding for utilities is managed from a general county budget, FFM is responsible for managing utility usage within the facilities. Gas rates for Arapahoe County have increased ≈260% since July of 2021 and ≈550% since July of 2020. Some have predicted that energy rates have not yet reached their peak and further increases are expected. The Energy Program Manager and the HVAC team work diligently to keep buildings and equipment operating efficiently to minimize energy waste, however an overall increase in utility costs is expected.

In addition to the department's annually scheduled building maintenance and capital improvement projects, FFM has a significant role in the establishment of the Health Department, expansion of the Detention Facility, and the Facilities Master Plan which includes both a countywide space utilization study and a condition assessment of all buildings and properties. All three of these projects have required substantial time commitments from high level staff.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	-	-	138,203	-	-	-
Fees & Charges	-	43	-	-	-	-
Internal Charges	1,802,422	1,800,299	1,895,936	1,935,264	27,000	1,962,264
Transfers	6,873,568	4,767,505	3,528,736	2,078,000	5,500,000	7,578,000
Other	23,597	11,370	-	-	-	-
Total Revenues	8,699,587	6,579,216	5,562,875	4,013,264	5,527,000	9,540,264

Budget Summary

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	6,115,822	5,985,871	6,458,333	6,426,690	309,539	6,736,229
Employee Benefits	1,977,939	1,927,434	2,002,426	2,074,792	62,399	2,137,191
Supplies	1,005,720	967,995	991,945	994,983	-	994,983
Services and Other	3,021,782	2,240,587	3,356,805	1,843,600	675,000	2,518,600
Capital Outlay	8,347,410	2,727,696	11,203,433	-	7,703,280	7,703,280
Central Services	179,923	172,897	171,746	173,585	-	173,585
Transfers	1,317,000	1,408,311	1,308,728	1,278,000	-	1,278,000
Total Expenditures	21,965,596	15,430,790	25,493,416	12,791,650	8,750,218	21,541,868

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administration	691,176	4.37	7,734,089	-	8,425,265	4.37
Bldg. & Grounds Maint	8,335,915	73.50	923,307	1.00	9,259,222	74.50
Fleet Services	2,862,631	20.40	63,161	-	2,925,792	20.40
Office Services	200	1.00	-	-	200	1.00
Project Management Office	901,728	6.00	29,661	-	931,389	6.00
Total Expenditures	\$12,791,650	105.27	8,750,218	1.00	21,541,868	106.27

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Building Maintenance Fund	1,513,269	-	675,000	-	2,188,269	-
Capital Expenditure Fund	-	-	7,703,280	-	7,703,280	-
General Fund	11,278,381	105.27	371,938	1.00	11,650,319	106.27
Total Expenditures	12,791,650	105.27	8,750,218	1.00	21,541,868	106.27

Recommended Budget Package(s)			2023	2023
Department/Fund/Package Title/Description			Amount (\$)	FTE
Facilities & Fleet Management				
Building Maintenance Fund				
Admin-1 Garage Sprinkler Heads & Compressor Replacement	This budget package is to maintain the integrity of the fire sprinkler system which has a life span of 30 years of which we have reached. Per the NFPA code, the sprinklers will need to be replaced with new updated sprinkler heads and compressor.		30,000	-
Admin- 1 West Visitor Parking Lot - Crack Seal / Fog Seal / Restripe	Funds are being requested to crack seal, seal coat, and re-stripe the west visitor parking lots at the Arapahoe County Administration Building.		30,000	-
Arapahoe Plaza Parking Deck Repairs	This Summarizes the Budget Package Request): This budget package is to request funding for the employee APZ parking deck re-coating and striping to minimize increased damage to the under-structure of the lower parking garage.		200,000	-
BAS Controls Replacement - Phase 1	This budget package is for the building automation system (BAS) JACE network controller replacement.		85,000	-
Consolidation of Countywide FACP monitoring Services	This budget package is to request funding to consolidate all the Fire Alarm Control Panel (FACP) monitoring services from four vendors to one vendor to facilitate a single stream of contract process as well as obtaining a favorable monitoring rate for all the County Buildings except ACJC Region (serviced by Sheriff Central Control).		60,000	-
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.		120,000	-
Engineering Services for MEP Assessments Future Projects	This request is to provide FFM the opportunity to have funding set aside for assistance with equipment replacement.		30,000	-
Fence Replacement 7600 Peoria Fleet/Road and Bridge Facility	This request is to replace the decaying East facing fence line at the Peoria Fleet/Road and Bridge Facility.		50,000	-

Water Conservation and Grounds Projects	This proposal is for funding to use as a match when applying for water conservation grants and grounds improvement projects. Providing this match is expected to double or triple the value of the initial funding, allowing the County to further modify its landscape to reduce irrigation needs while protecting its investment in long-growth trees with a minimal investment.	70,000	-
Total Building Maintenance Fund		675,000	-
Capital Expenditure Fund			
Admin I Cooling Tower Replacement	Please refer to the Capital Improvement Program section for more information.	2,190,500	-
CentrePoint Plaza Parking Lot Mill Overlay and Stripe	Please refer to the Capital Improvement Program section for more information.	400,000	-
CentrePoint Rooftop Unit (RTU) Replacement	Please refer to the Capital Improvement Program section for more information.	2,838,780	-
Detention Facility Infrastructure Improvements	Please refer to the Capital Improvement Program section for more information.	250,000	-
Coroner Office Space Reconfiguration/Expansion	Please refer to the Capital Improvement Program section for more information.	694,000	-
Admin I Elevators Mechanical Upgrades and Modernization	Please refer to the Capital Improvement Program section for more information.	450,000	-
ACJC CH2 Remaining Courtroom Design and Construction	Please refer to the Capital Improvement Program section for more information.	150,000	-
Altura Plaza Elevator Mechanical Upgrades - Phase 1	Please refer to the Capital Improvement Program section for more information.	230,000	-
ARPA - Warehouse Generator	Please refer to the Capital Improvement Program section for more information.	500,000	-
Total Capital Expenditure Fund		7,703,280	-
General Fund			
Custodial FTE Request	This budget package is to request one FTE for the Custodial team in order to eliminate the contracted custodians at Human Services and Tri-County Health (which will transition to Arapahoe Health at the beginning of 2023).	53,706	1.00
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	355,194	-

Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	218,526	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	11,136	-
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.	(164,498)	-
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.	(123,386)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	15,578	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	5,682	-
Total General Fund		371,938	1.00
Total Facilities & Fleet Management		8,750,218	1.00

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE
Facilities & Fleet Management		
Capital Expenditure Fund		
ACSO Driver Training Track Mill & Overlay (Fairgrounds)	400,000	-
ESC Firing Range and Bomb Site Disposal Site Design	225,000	-
Total Capital Expenditure Fund	625,000	-
General Fund		
Custodian FTE Request	53,706	1.00
Total General Fund	53,706	1.00
Total Facilities & Fleet Management	678,706	1.00

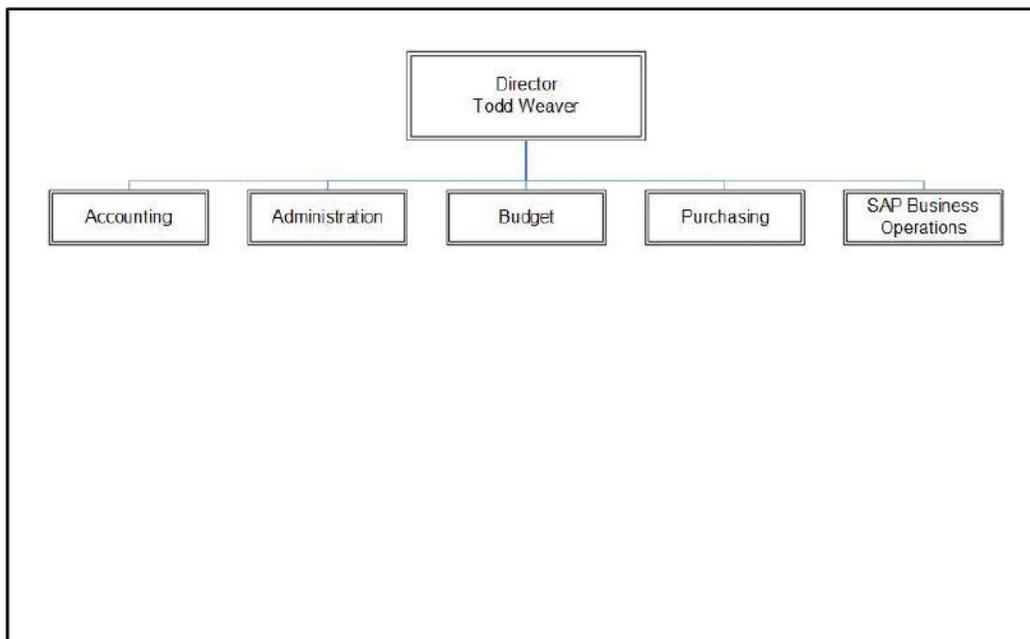
Finance

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.

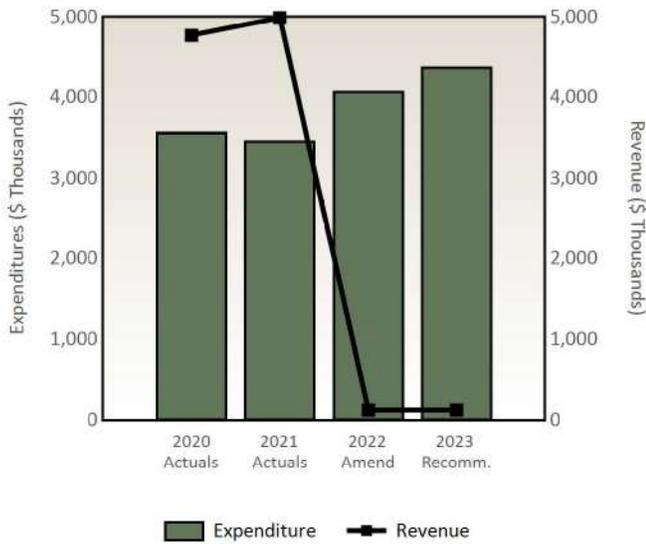
SAP Business Operations

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.

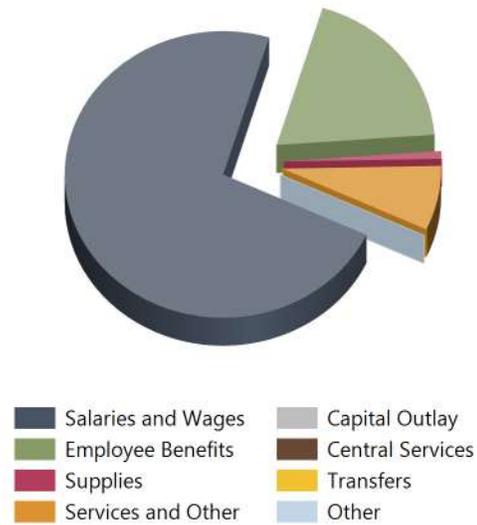
Current Office/Department Issues:

The Finance Department continues to provide support to the Board of County Commissioners in their implementation of the new strategic plan as well as spending a considerable amount of time on the accounting and reporting on federal funds received as a result of the pandemic such as the Coronavirus Relief Funds, Emergency Rental Assistance, and American Rescue Plan Act funds. The department is also involved with the creation of a single-county health department for 2023. These activities are in addition to the normal Finance duties for the annual financial reports and budget and support to departments and elected offices in accounting, budgeting, payroll, accounts payable, procurement, and financial systems.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	4,773,061	4,807,420	-	-	-	-
Other	8	185,183	130,000	130,000	-	130,000
Total Revenues	4,773,069	4,992,603	130,000	130,000	-	130,000

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	2,545,267	2,600,245	2,943,160	3,008,223	177,497	3,185,720
Employee Benefits	647,471	649,026	766,031	800,799	37,763	838,562
Supplies	24,190	29,408	37,100	37,100	-	37,100
Services and Other	181,784	193,094	332,569	317,569	-	317,569
Central Services	25	30	-	-	-	-
Transfers	175,000	-	-	-	-	-
Total Expenditures	3,573,737	3,471,803	4,078,860	4,163,691	215,260	4,378,951

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Accounting Division	1,662,476	13.50	77,557	-	1,740,033	13.50
Accounting Division - Open Space	55,460	0.50	-	-	55,460	0.50
Budget Division	561,824	4.00	31,595	-	593,419	4.00
Finance Administration	287,219	1.00	21,692	-	308,911	1.00
Purchasing Division	578,470	5.00	29,343	-	607,813	5.00
SAP Business Ops. Division	1,018,242	7.00	55,073	-	1,073,315	7.00
Total Expenditures	\$4,163,691	31.00	215,260	-	4,378,951	31.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	4,108,231	30.50	215,260	-	4,323,491	30.50
Open Space Sales Tax Fund	55,460	0.50	-	-	55,460	0.50
Total Expenditures	4,163,691	31.00	215,260	-	4,378,951	31.00

Recommended Budget Package(s)			2023	2023
Department/Fund/Package Title/Description			Amount (\$)	FTE
Finance				
General Fund				
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.		172,693	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		104,901	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.		(2,316)	-
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.		(75,694)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.		7,378	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.		8,298	-
Total General Fund			215,260	-
Total Finance			215,260	-

Human Resources

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

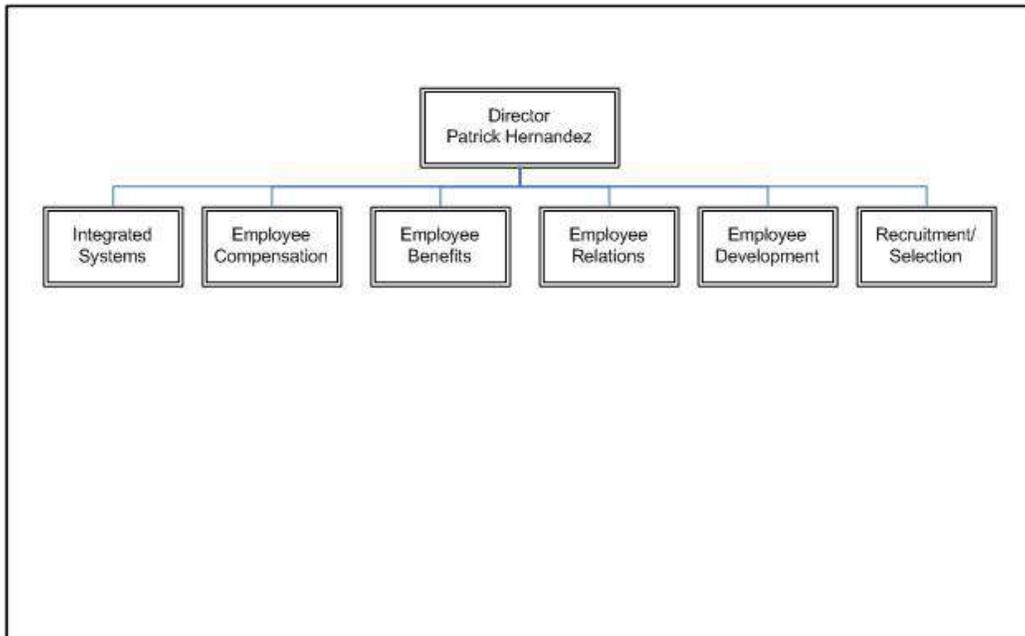


HUMAN RESOURCES

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 and provides direction to 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 may 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 recent responsibility will be to lead on the County's DEI program. Finally, with market and generation changes, we must build a mindset of modifying our ever evolving value proposition.

ORGANIZATION CHART



Division Descriptions**Human Resources Administration**

Design and implement a Strategic Talent Management process that will result in recruiting, sourcing, developing, rewarding, and retaining top performers. In addition, provide individual consulting/support to all departments and offices in compensation, benefits and employee relations issues, and Learning and Development.

Human Resources Development

To provide development programs which address the County's critical skills and leadership skills.

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. We have hired a DEI Consultant who has completed a DEI program with the County and we are now in the implementation phase of the program. Our consultant has recommendations on where we as a county need to go next.

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 2022 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 as we continue to refine schedules and what our daily routines will look like.

Unemployment

The current state of unemployment payments in Colorado has created significant issues for HR and the County. One 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 increased. These issues are projected to continue into 2023. 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.

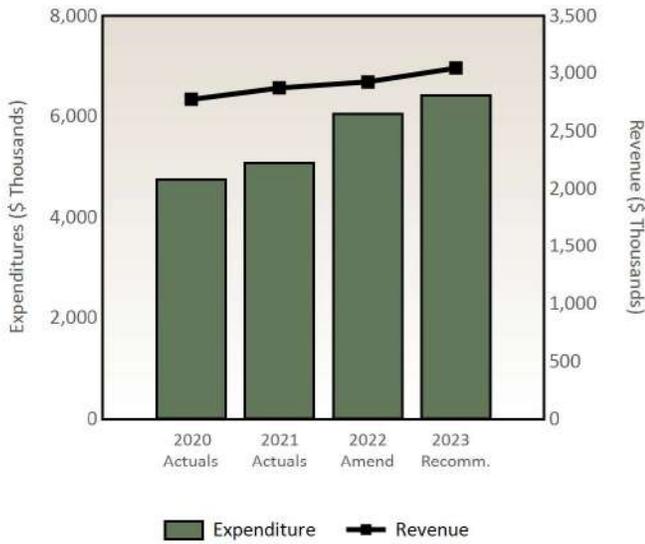
Human Capital Management (HCM)

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.

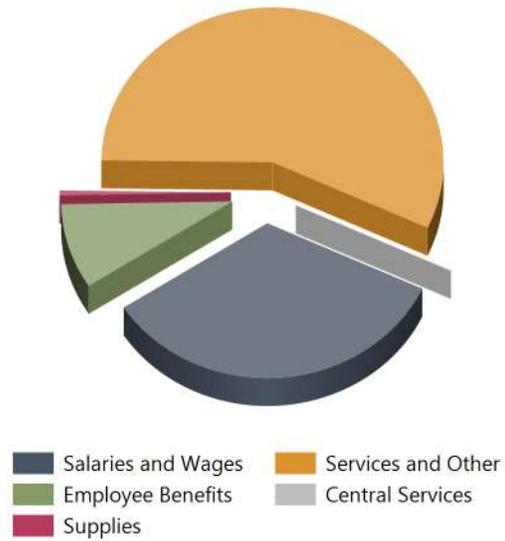
Continued Pandemic Administration/Operations

- 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 Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Fines & Penalties	-	100	-	-	-	-
Internal Charges	2,537,622	2,555,517	2,465,900	2,491,300	-	2,491,300
Transfers	233,687	305,811	460,282	554,166	-	554,166
Other	1,250	11,250	-	-	-	-
Total Revenues	2,772,559	2,872,678	2,926,182	3,045,466	-	3,045,466

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	1,538,123	1,635,650	1,831,819	1,826,137	353,851	2,179,988
Employee Benefits	390,007	413,190	461,835	469,138	100,852	569,990
Supplies	48,760	27,031	33,250	32,450	-	32,450
Services and Other	2,796,252	3,034,815	3,745,243	3,647,413	1,360	3,648,773
Total Expenditures	4,773,143	5,110,685	6,072,147	5,975,138	456,063	6,431,201

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Human Resources Admin.	5,641,949	18.00	456,063	2.50	6,098,012	20.50
Human Resources Training	333,189	-	-	-	333,189	-
Total Expenditures	\$5,975,138	18.00	456,063	2.50	6,431,201	20.50

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Employee Flex Plan Fund	1,028,366	-	-	-	1,028,366	-
General Fund	2,929,672	18.00	456,063	2.50	3,385,735	20.50
Self Insurance Fund	2,017,100	-	-	-	2,017,100	-
Total Expenditures	5,975,138	18.00	456,063	2.50	6,431,201	20.50

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Human Resources				
General Fund				
DEI Manager	The Diversity, Equity and Inclusivity Manager is a program manager that cultivates a supportive and inclusive work environment for all our employees. This is a position that must be established to continue and lead the efforts of the County's DEI program.		147,988	1.00
Supervising Senior HRBP	The Human Resources Business Partners (HRBP) job requires extensive county knowledge including a thorough understanding of policies, processes & procedures, along with extensive coaching experience. One of this position's objectives is to limit the exposure of the county by coaching managers in employee relations issues. This position will be responsible for the Open Spaces department while supervising 2 HRBPs that support other departments within the county. This will accelerate the onboarding required for HRBPs as each department /office has unique business operations.		62,946	1.00
Health Department Recruitment Position (Placeholder)	HR is requesting an additional 1.00 FTE for an HR Recruiter to assist with the Health Department onboarding.		103,500	1.00
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.		106,106	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		63,665	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.		3,828	-
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.		(45,693)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.		4,535	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.		9,188	-
Total General Fund			456,063	3.00
Total Human Resources			456,063	3.00

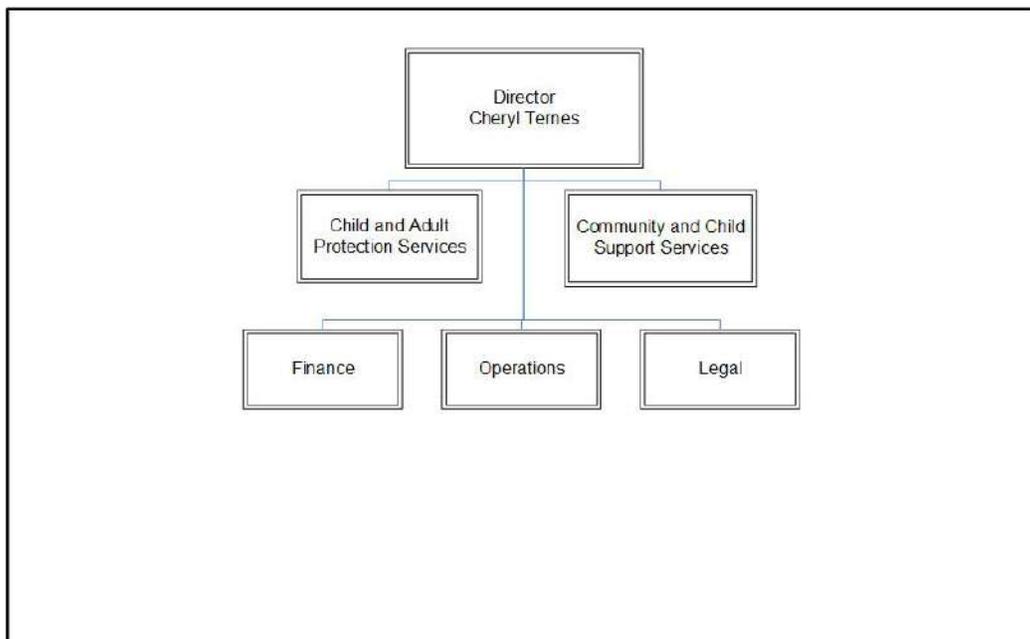
Human Services

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.

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.

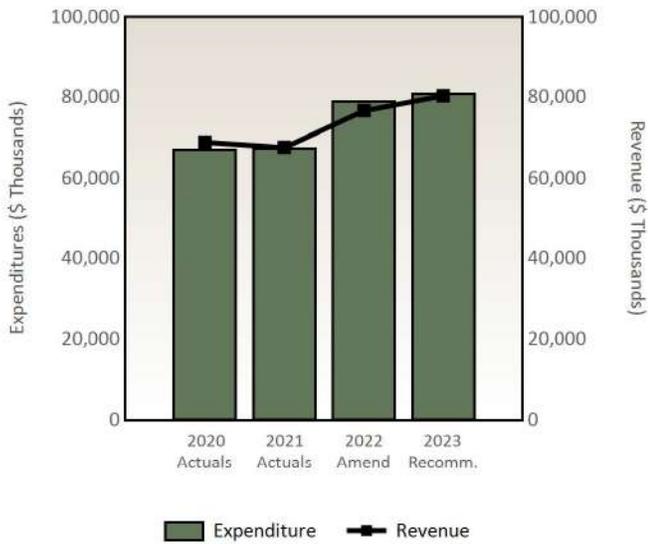
Child and Adult Protection Services

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.

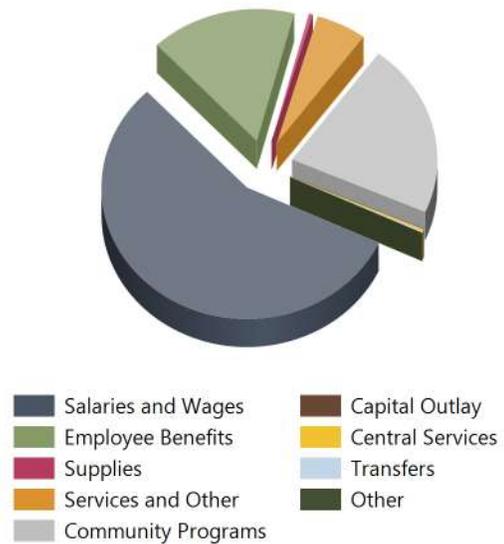
Current Office/Department Issues:

The most pressing issues for the Department of Human Services are, staff recruitment and retention, the impending significant workload increase in Community and Child Support Services as a result of the end of the Public Health Emergency, inflation and a possible recession causing more demand for public assistance, and the end of the maximum allotment for Food Assistance households which will cause significant decreases in benefits for many households in Arapahoe County.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	15,074,743	15,730,934	17,907,775	19,433,675	-	19,433,675
Licenses & Permits	20	-	-	-	-	-
Intergovernmental	52,536,954	50,792,647	56,497,795	55,831,516	3,351,053	59,182,569
Fees & Charges	22,649	29,995	25,000	25,000	-	25,000
Transfers	-	-	475,812	-	-	-
Other	1,330,384	1,086,291	1,778,081	1,749,423	-	1,749,423
Total Revenues	68,964,750	67,639,867	76,684,463	77,039,614	3,351,053	80,390,667

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	35,380,999	37,942,017	42,102,728	42,959,735	2,431,293	45,391,028
Employee Benefits	10,478,772	10,767,306	11,911,456	12,569,820	529,117	13,098,937
Supplies	204,122	200,872	332,423	337,978	-	337,978
Services and Other	3,408,745	3,886,158	4,495,374	4,144,861	393,242	4,538,103
Community Programs	13,032,989	13,792,882	16,419,844	17,122,307	210,000	17,332,307
Capital Outlay	3,326,752	148,891	68,500	-	-	-
Central Services	1,460,049	815,382	209,932	194,042	-	194,042
Transfers	25,589	27,945	3,605,400	138,000	-	138,000
Total Expenditures	67,318,017	67,581,453	79,145,657	77,466,743	3,563,652	81,030,395

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administrative Services	1,282,971	8.00	49,735	-	1,332,706	8.00
Child & Family Services	63,371	-	-	-	63,371	-
Child and Adult Protection Services	34,092,182	301.50	1,616,520	17.50	35,708,702	319.00
Child Support Enforcement	122,976	-	-	-	122,976	-
Community and Child Support Services	33,034,927	251.00	1,382,264	2.00	34,417,191	253.00
Community Support Svcs	82,168	-	-	-	82,168	-
Finance and Administration	1,701,847	16.00	131,720	1.00	1,833,567	17.00
Human Services Legal	4,143,246	36.00	163,480	-	4,306,726	36.00
Operations Division	2,943,055	27.00	219,933	-	3,162,988	27.00
Total Expenditures	\$77,466,743	639.50	3,563,652	20.50	81,030,395	660.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Social Services Fund	77,466,743	639.50	3,563,652	20.50	81,030,395	660.00
Total Expenditures	77,466,743	639.50	3,563,652	20.50	81,030,395	660.00

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Human Services				
Social Services Fund				
2023 IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.		140,595	-
Additional Human Services Finance Staff - 1 FTE	Due to the State of Colorado Child Care Assistance Program's increased mandated rules and regulations stemming from audit findings, the Department of Human Services Finance Division is requesting one FTE to process the child care workload which has increased significantly since 2018. Currently, the Finance Division has two (2) staff that devote 50% of their time to the CCCAP (Colorado Child Care Assistance Program), and the Accounting Supervisor has taken on most of the additional tasks in addition to normal supervisory workload to limit overtime for employees.		73,719	1.00
(PLACEHOLDER) Human Services - Dedicated IT support - 2 FTE	The request for two full time Information Technology positions dedicated to supporting Human Services was included in the Quarterly Budget Review for Quarter Two. This is being added here to be included into the 2023 budget as an ongoing item. This package is a placeholder.		280,888	2.00
(PLACEHOLDER) Contract Amendments - The Work Number and Center for Work, Education and Employment	The contracts for The Work Number and for the Center for Work, Education and Employment, CWEE, have increased by significant amounts. This was brought forward for Q2 budget review. This package is a placeholder.		462,647	-
Additional Human Services Staff CAPS Division 5.5 FTE and 12 TGFP Conversions to FTE	The CAPS Division seeks to convert 12 existing TGFP's to FTE. The staff are from across the Division, some in place since 2017. CAPS has found staff are harder to hire and retain as TGFP's when there is a perceived lack of stability and often leave when other FTE vacancies open or leave entirely for more stable outside positions. Concerns include that these staff don't qualify for retirement benefits and we prioritize hiring other FTE's before offering the TGFP's a full time position. CAPS also seeks to add 5.5 FTE to meet increased workload and staffing demands.		606,330	17.50

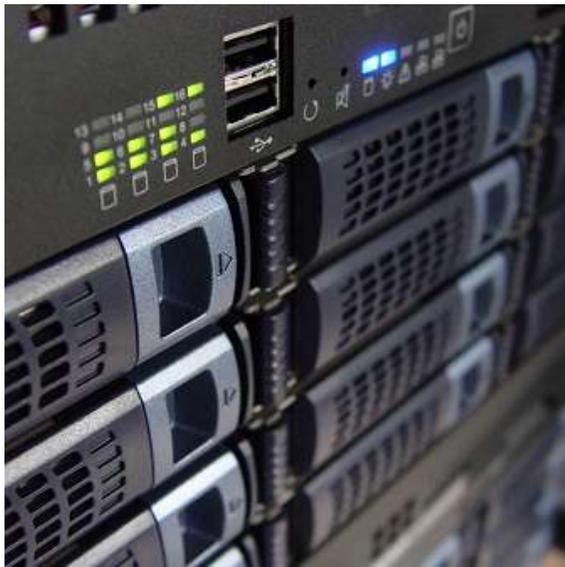
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	2,264,811	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	1,422,418	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	49,656	-
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.	(1,055,692)	-
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.	(791,868)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	101,496	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	8,652	-
Total Social Services Fund		3,563,652	20.50
Total Human Services		3,563,652	20.50

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE
Human Services		
Social Services Fund		
ARPA GenGovt - Complete Build for HSConnects	3,889,875	-
Total Social Services Fund	3,889,875	-
Total Human Services	3,889,875	-

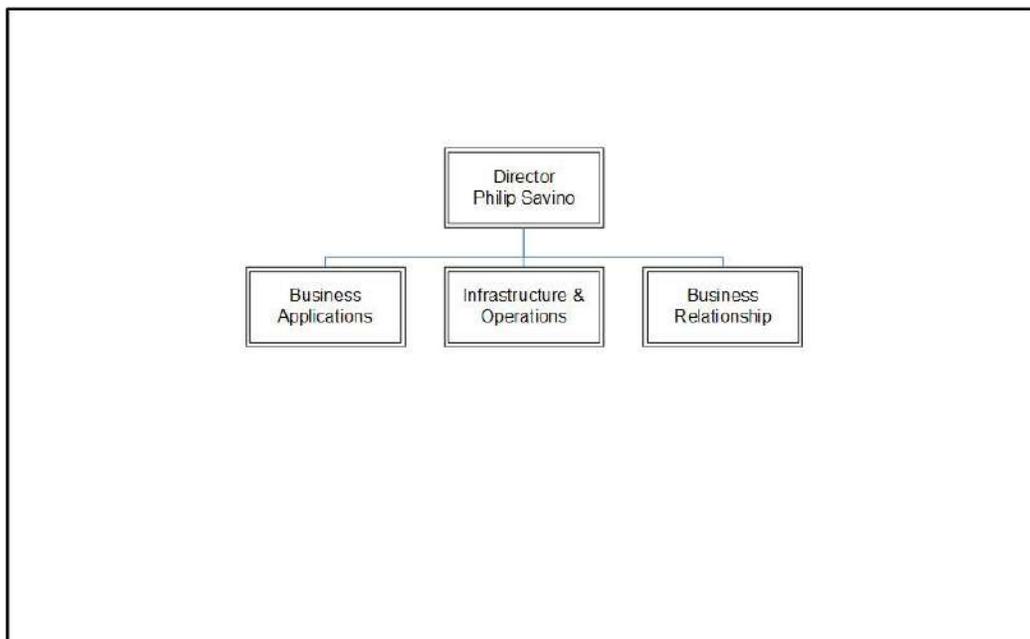
Information Technology

Philip Savino, Director, 5334 S. Prince Street, Littleton, CO 80120,



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 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. 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, Product Managers, 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, system and desktop services, service desk, cyber security and asset management. Network Services supports our data circuits, VoIP, wired/wireless networking, VPN, as well as network security, performance management tools and cabling. System Services supports over 400 application servers (over 95% of which are virtualized), data storage, Office 365, email, archiving and backups. Desktop Services manages hardware and software for PCs, printers, scanners, plotters and mobile devices including operating system/client patching. In addition, the Service Desk supports all IT services and handles 17,000+ end-user requests annually. Cyber Security manages cyber security projects and efforts as well as risk management, compliance, metrics, reports, and other security awareness tools. Asset Management is responsible for licensing and life-cycle tracking of all technology assets.

Current Office/Department Issues:

Staffing:

In 2022, the Department has seen volatility in staffing. With an extremely difficult ever-changing workforce and what many are calling "The Great Resignation," our Department has faced challenges with filling positions throughout the year. Some of these challenges have been due to the specific nature of the positions, others have been simply meeting market competitiveness to retain certain talent.

With upwards of 10% vacancy at some points throughout the year, management has found better success working with recruiters and providing competitive benefits against the competition such as 100% work remote. This has in some sense given the department an advantage over other IT operations throughout the region.

Resource Demand:

Arapahoe County IT Department staffing is by comparison a lean operation given all services provided and the number of departments supported. Innovation and technology take resources and investment. As demand from our customers continues to rise, less is the resource allocation IT can commit to meet those demands.

As a result, Departments seek out technology solutions on their own hindering us from governance and creating more siloed solutions furthering the goal of interoperability between county technologies.

Up to most recently, Department project submission would be done throughout the year. Very little, if any, limitation to when a project could be submitted and approved was enforced. This intermittent process caused IT to create large project lists with very few new resources available to deliver. The results were broken commitments and dissatisfied customers. Most recently we have restructured our technology project approval process. This restructuring helps planning and allocation of technology resources to fit capacity. This process follows the budget cycle and aligns with the county funding approval process. Like the budget process, not all funds requested get approved and so is true for technology projects. IT must focus on what is both county priority and achievable. Although this is not ideal for the department's growing technology demands, we must work within our resource capacity.

Additionally, 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.

Finally, with the introduction of a new Health Department, IT must shift its attention from planned project road maps and reallocate those resources to statutorily required health services. Once again thinning the slice of available time to be spent with other project focuses.

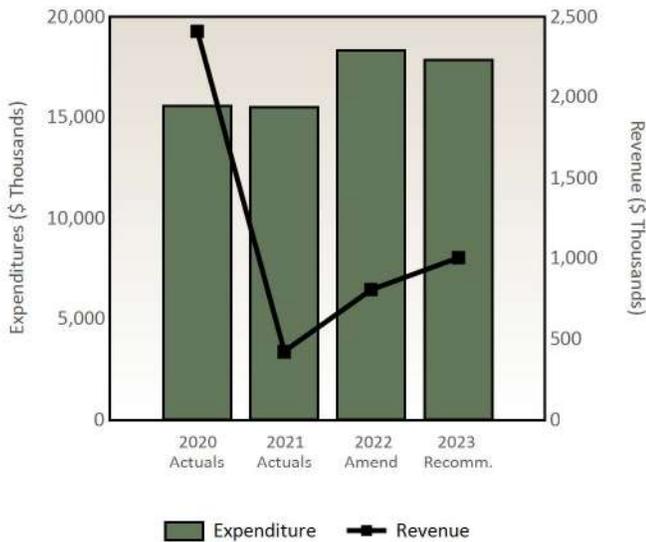
Constrained Budgetary Environment:

With technology services, there is always a gray area of defining what is the need versus want. For any agency to stay forward with the delivery of services and to continue to operate effectively and efficiently using taxpayer dollars, innovation should be a top priority. Establishing the need then becomes the question of what should we be doing.

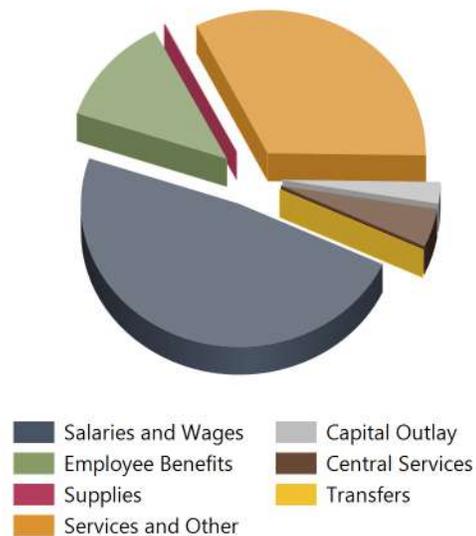
County technology affects all departments and therefore the current budget constraints have negative effects on all programs where technology is dependent on the delivery of services. One-time funds can help offset project implementation costs but sustaining current technology with increasing costs call for an increase of ongoing funds.

Technology contracts, maintenance agreements, cost of asset replacements, and SaaS license fees all continue to rise with inflation. PPI (Producer Price Index) data show steep year-over-year price hikes in technology assets – a 21% surge over pricing levels in 2022. The Department of Labor's PPI update, released in July, also shows a 4.7% price increase for computer storage devices and a 2% increase for professional services, IT technical support, and consulting services. These market rate increases impact the county IT budget by mandating the increase of budgetary funds for continued technology services to the other departments.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Investment Earnings	1,777,906	-	-	-	-	-
Internal Charges	395,955	403,764	502,636	441,907	85,244	527,151
Transfers	236,387	21,300	304,443	-	477,256	477,256
Total Revenues	2,410,248	425,064	807,079	441,907	562,500	1,004,407

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	6,985,078	7,240,234	8,119,258	8,261,741	358,629	8,620,370
Employee Benefits	1,775,947	1,875,001	2,120,988	2,126,404	72,101	2,198,505
Supplies	16,961	11,511	22,830	22,830	-	22,830
Services and Other	4,577,405	4,759,539	5,933,710	5,438,423	400,000	5,838,423
Capital Outlay	1,154,056	574,405	1,149,842	-	429,500	429,500
Central Services	1,050,390	1,030,151	1,011,223	756,504	14,000	770,504
Transfers	61,387	48,049	11,300	-	-	-
Total Expenditures	15,621,225	15,538,890	18,369,151	16,605,902	1,274,230	17,880,132

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administration	582,763	3.00	367,890	-	950,653	3.00
Business Apps Div.	5,560,927	26.00	257,903	-	5,818,830	26.00
Business Relationship	2,830,555	16.00	121,666	-	2,952,221	16.00
Infrastructure	7,631,657	30.00	526,771	-	8,158,428	30.00
Total Expenditures	\$16,605,902	75.00	1,274,230	-	17,880,132	75.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Central Services Fund	-	-	84,000	-	84,000	-
General Fund	16,605,902	75.00	1,190,230	-	17,796,132	75.00
Total Expenditures	16,605,902	75.00	1,274,230	-	17,880,132	75.00

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Information Technology				
Central Services Fund				
Network Router Replacements	Replace the Internet and MOE WAN Network Routers at the Admin and Sheriffs Datacenters.		84,000	-
Total Central Services Fund			84,000	-
General Fund				
ARPA GenGovt - Expand Fiber Network - Connecting to Municipal Infrastructure	Information Technology is requesting funding to create a county fiber network, connecting it to the City of Centennial fiber infrastructure, to link our data centers to eliminate ISP costs and deliver faster and more efficient services to county residents.		345,500	-
Public Health	Budget item increases due to bringing on the Public Health Department		248,000	-
Software Maintenance Increases	A number of software maintenance items have increased. Many of these increases have been absorbed into the budget, but these cannot be absorbed.		152,000	-
Network Router Replacements	Replace the Internet and MOE WAN Network Routers at the Admin and Sheriffs Datacenters.		14,000	-

Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	467,505	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	287,663	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	7,980	-
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.	(206,480)	-
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.	(154,867)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	20,491	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	8,438	-
Total General Fund		1,190,230	-
Total Information Technology		1,274,230	-

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE
Information Technology		
General Fund		
Data Center to Cloud	60,000	-
	Migrate the existing Administration and Sheriff Data Center servers to a cloud provider.	
Office 365 E3 License Increase	301,923	-
	Upgrade all county employees (2044) from an Office 365 E1 license to an Office 365 E3 license.	
DSB-IT-KUBL Camera Replacement/Maintenance	136,234	-
	The I.T. Department has scheduled a 7-year replacement plan to ensure that all hardware from the 2020 Detentions Door and Camera Replacement Capital Improvement Project is warranted, maintained, and ultimately replaced by the time it reaches its end of life. The Sheriff's Office requests this budget package on behalf of the I.T. Department.	
Microsoft Audit License Software Assurance	212,658	-
	Microsoft is performing an audit of installed Microsoft products used by Arapahoe County. Draft audit results found four licenses not in compliance resulting in Arapahoe County needing to purchase additional licenses. These additional licenses need software maintenance going forward.	
Total General Fund	710,815	-
Total Information Technology	710,815	-

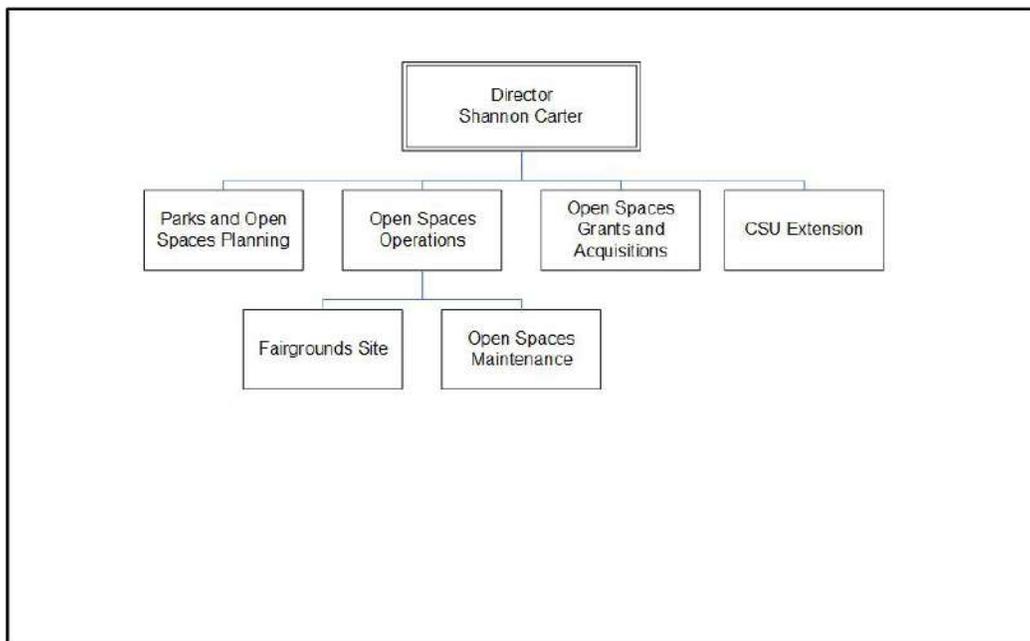
Open Spaces

Shannon Carter, Director, 6934 S. Lima Street, Centennial, CO 80112, BLucero@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 was integrated into 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. The staff serves as financial, accounting, and business support for the entire department including Open Spaces, the Recreation District, the Fair, and CSU Extension.

Grants

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

Heritage

Open Space and Trails Advisory Board and the Board of County Commissioners 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 Spaces Maintenance Operations maintains parks, trails, trailheads 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.

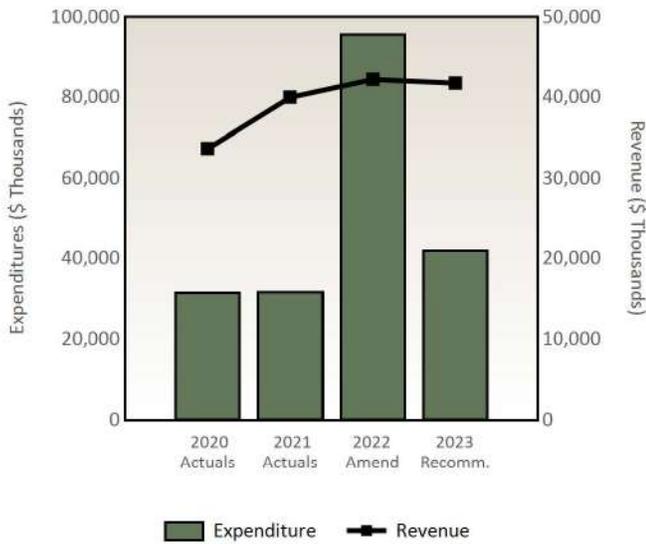
Arapahoe County Fair

The Arapahoe County Fairgrounds and Park includes facilities for the annual Arapahoe County Fair to showcase the achievements of 4-H youth programs, facilities for youth to participate in 4-H activities, facilities to showcase the County's western heritage and history, and provide residents with family friendly entertainment and experiences.

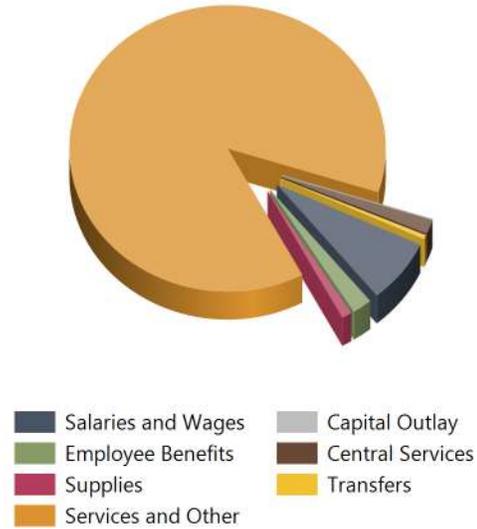
Current Office/Department Issues:

During 2022 utilization of parks, trails and open spaces has continued to experience exponential growth in visitors and users. This resulted in increased calls for service, repairs, and maintenance of Departmental properties and facilities. The Department has an updated Open Space Master plan and received voter approval in late 2021 for the reauthorization of the Open Spaces Program's Sales and Use Tax. Residents and voters continue to emphasize the need to "take care of what we have", therefore we will be expanding our maintenance and operational capacity as an organization. We will also continue the process of implementing the Department's updated master plan.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	32,626,615	37,788,730	37,707,127	39,570,491	-	39,570,491
Intergovernmental	213,830	214,232	2,170,000	170,000	-	170,000
Fees & Charges	24,721	1,306,953	1,333,700	1,183,700	200,000	1,383,700
Investment Earnings	577,218	567,534	573,796	573,796	-	573,796
Internal Charges	-	-	8,000	8,000	-	8,000
Transfers	157,710	26,936	382,611	8,700	-	8,700
Other	81,055	98,996	45,500	45,500	-	45,500
Total Revenues	33,681,148	40,003,381	42,220,734	41,560,187	200,000	41,760,187

Budget Summary

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	1,779,477	2,020,063	2,528,050	2,575,760	445,242	3,021,002
Employee Benefits	509,316	553,186	699,214	709,322	140,414	849,736
Supplies	80,332	221,666	440,686	435,982	3,104	439,086
Services and Other	25,470,855	26,995,747	90,645,679	36,751,903	220,034	36,971,937
Capital Outlay	3,193,588	1,473,373	387,856	-	-	-
Central Services	474,205	433,558	585,705	651,060	-	651,060
Transfers	245,869	229,607	565,776	192,515	-	192,515
Total Expenditures	31,753,642	31,927,201	95,852,966	41,316,542	808,794	42,125,336

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Administration	2,870,235	16.00	(149,203)	(5.00)	2,721,032	11.00
Arapahoe County Fair	592,900	-	200,000	-	792,900	-
Grants	4,664,795	-	-	-	4,664,795	-
Heritage	1,983,072	11.00	127,233	1.00	2,110,305	12.00
Maintenance	3,994,239	6.50	630,764	8.00	4,625,003	14.50
Projects & Acquisitions	7,774,658	-	-	-	7,774,658	-
Shareback	19,436,643	-	-	-	19,436,643	-
Total Expenditures	\$41,316,542	33.50	808,794	4.00	42,125,336	37.50

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
AC Recreation District Fund	1,775,357	5.00	(317,178)	(5.00)	1,458,179	-
Arapahoe County Fair	592,900	-	200,000	-	792,900	-
General Fund	608,261	5.00	38,206	-	646,467	5.00
Open Space Sales Tax Fund	38,340,024	23.50	887,766	9.00	39,227,790	32.50
Total Expenditures	41,316,542	33.50	808,794	4.00	42,125,336	37.50

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Open Spaces				
Arapahoe County Fair				
Arapahoe County Fair Budget Increase	Open Spaces is requesting a budget increase for the Arapahoe County Fair in the amount of \$200,000 in revenue and \$200,000 in expenses to bring our budget of \$592,900 to \$792,900.		200,000	-
Total Arapahoe County Fair			200,000	-
General Fund				
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.		23,718	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.		15,452	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.		1,380	-
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.		(11,302)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.		735	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.		8,223	-
Total General Fund			38,206	-

Open Space Sales Tax Fund			
Maintenance- New Positions 2023	The Open Spaces Department is requesting a budget package to fund a new Full Time Equivalent, Operations Technician I/II position supporting the Open Space Maintenance Division. The Department is requesting this full-time position to ensure adequate staffing levels to support the growing operational and maintenance demands associated with providing safe and well-maintained parks, trails, trailheads, and open spaces to the citizens of Arapahoe County.	138,281	2.00
Fairgrounds FTE (3 year term limited)	The Open Spaces Department is requesting a budget package to fund a new 3-Year Term Limited Full Time Equivalent, events technician. This position will support the Fairgrounds Event Center, outdoor arenas, and associated event operations. The Department is requesting this position to ensure adequate staffing levels to support the growing event and facility operations demands associated with providing a high level of client services and facilities to the clients of the Arapahoe County Fairgrounds Event Center.	68,753	1.00
Open Spaces Planning Position - Permanent FTE Request	Open Spaces is requesting a budget package to transition the current 3-year Term Full Time Equivalent OS Planner II's position to be Permanent so they can continue supporting the Open Space Planning Division. Currently, this position is involved in many projects: Design and construction of a new park, natural resource management plans, trail underpass projects, recreation needs planning, and irrigation system construction. The current and future planned workload are essential to meet the goal to spend OS funds and create new recreation amenities for citizens of Arapahoe County.	1	-
Reclass OS Recreation District (Fund 43) FTE to Fund 28 - Maintenance 2848400400	The Open Spaces Department is requesting a budget package to transition six Full Time Equivalent positions from the Arapahoe County Recreation District Fund (4348100100) to the Open Space General Maintenance Fund (2848400400). The transition of staff positions into the recently expanded Maintenance fund will consolidate staff under one County wide operations and maintenance funding source. The Recreation District Fund will be focused on supporting capital asset replacements and new construction projects within the localized boundaries of the Arapahoe County Recreation District.	358,949	5.00
Supervising Senior HRBP	The Human Resources Business Partners (HRBP) job requires extensive county knowledge including a thorough understanding of policies, processes & procedures, along with extensive coaching experience. One of this position's objectives is to limit the exposure of the county by coaching managers in employee relations issues. This position will be responsible for the Open Spaces department while supervising 2 HRBPs that support other departments within the county. This will accelerate the onboarding required for HRBPs as each department /office has unique business operations.	64,306	-
New Maintenance Ops Supv. Position Request	The Open Spaces Department is requesting a budget package to fund a new Full Time Equivalent, Operations Supervisor position supporting the Open Space Maintenance Division. The Department is requesting this full-time position to ensure adequate staffing levels to support the growing operational and maintenance demands associated with providing safe and well-maintained parks, trails, trailheads, and open spaces to the citizens of Arapahoe County.	89,653	1.00
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	100,616	-

Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	60,369	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	1,500	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	5,338	-
Total Open Space Sales Tax Fund		887,766	9.00
Recreation District Fund			
2023 IT Replacements	The pool of funding used for the routine replacement of desktop and laptop computers, printers, and other devices.	15,575	-
Reclass OS Recreation District (Fund 43) FTE to Fund 28 - Maintenance 2848400400	The Open Spaces Department is requesting a budget package to transition six Full Time Equivalent positions from the Arapahoe County Recreation District Fund (4348100100) to the Open Space General Maintenance Fund (2848400400). The transition of staff positions into the recently expanded Maintenance fund will consolidate staff under one County wide operations and maintenance funding source. The Recreation District Fund will be focused on supporting capital asset replacements and new construction projects within the localized boundaries of the Arapahoe County Recreation District.	(358,948)	(5.00)
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	15,660	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	9,395	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	1,140	-
Total Recreation District Fund		(317,178)	(5.00)
Total Open Spaces		808,794	4.00

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE	
Open Spaces			
Arapahoe County Fair			
ARPA GenGovt - Replace Lost Revenue	Amount requested to make up for lost revenue related to the County Fair and other venue rentals due to COVID.	570,000	-
Total Arapahoe County Fair		570,000	-
Total Open Spaces		570,000	-

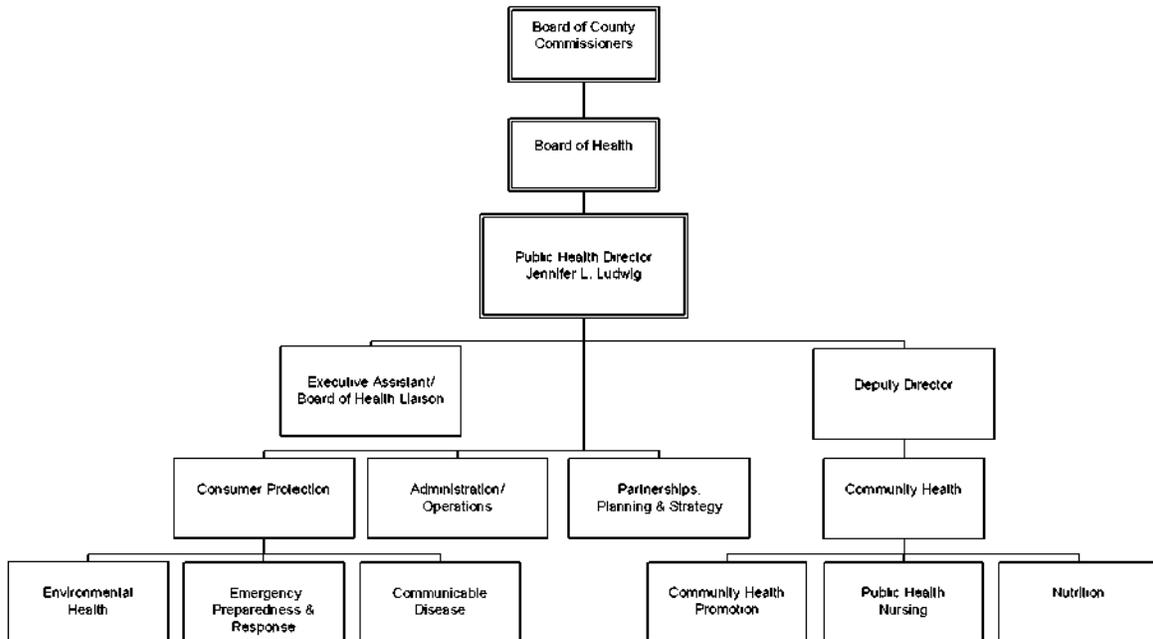
Public Health Department

Jennifer L. Ludwig, Executive Director, 5334 S. Prince Street, Littleton, CO 80120, Health@arapahoegov.com



The Arapahoe County Public Health Department provides essential public health services to the citizens of the county. The Health Department will provide services across a number of areas covering community health and consumer protection as well as receiving support from the Planning, Partnerships, and Strategy and Administration and Operations divisions. Community Health services will provide public health nursing clinical services including access to birth control and family planning services, immunizations, and the testing and treatment of sexually transmitted diseases. It will also provide the special supplemental nutrition program for women, infants, and children as well as harm reduction services. Consumer Protection programs will provide for the inspection of restaurants, childcare facilities, body art facilities, public pools/spas, and onsite wastewater systems, tracking and controlling communicable diseases, responding to public health emergencies, providing vital records such as birth and death certificates, and prevention programs for tobacco use and mental health.

ORGANIZATION CHART



Division Descriptions

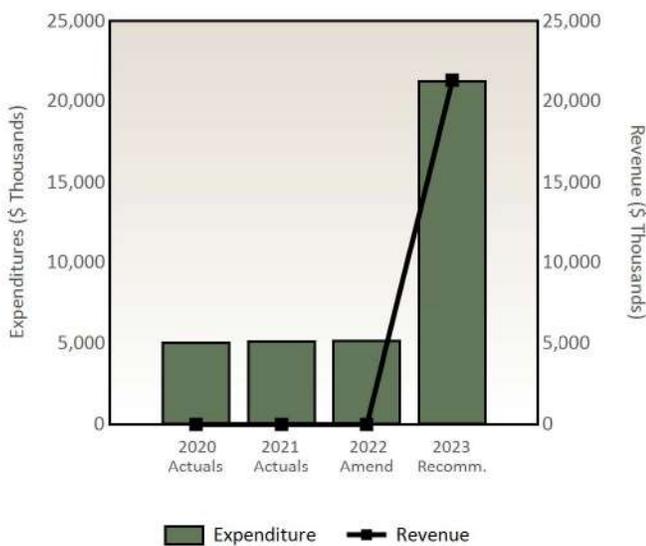
Public Health

The Arapahoe County Public Health Department provides essential public health services to the citizens of the county. The Health Department will provide services across a number of areas covering community health and consumer protection as well as receiving support from the Planning, Partnerships, and Strategy and Administration and Operations divisions. Community Health services will provide public health nursing clinical services including access to birth control and family planning services, immunizations, and the testing and treatment of sexually transmitted diseases. It will also provide the special supplemental nutrition program for women, infants, and children as well as harm reduction services. Consumer Protection programs will provide for the inspection of restaurants, childcare facilities, body art facilities, public pools/spas, and onsite wastewater systems, tracking and controlling communicable diseases, responding to public health emergencies, providing vital records such as birth and death certificates, and prevention programs for tobacco use and mental health.

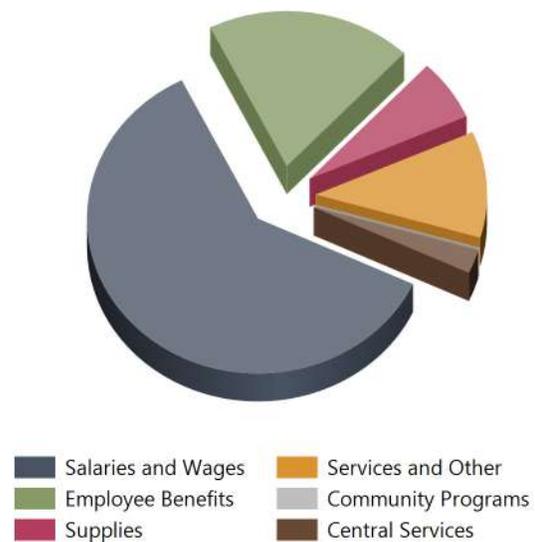
Current Office/Department Issues:

Beginning Jan. 1, 2023, Arapahoe County will begin serving the public health needs of residents through a new stand-alone department—Arapahoe County Public Health. Anticipated services will be similar to those currently provided in our county, including operating clinics currently located within Arapahoe County’s borders. For the 2023 budget, the foundational Board of Health has proposed a budget to the Board of County Commissioners based upon estimates of revenue to be received from State and federal grants, fees, and other outside funding sources that supplement the estimated County contribution of local funds for public health services. The internal project team has worked extensively over the past 9 months to develop the structure of a single-county public health department including the programs, services and staffing required to deliver these critical public health services to the community. It is likely as the County and Public Health Department move through the remainder of 2022 and into 2023 that there will be revisions and updates to this budget based on available funding.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary						
Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	-	-	-	-	15,304,500	15,304,500
Transfers	-	-	-	-	6,000,000	6,000,000
Total Revenues	-	-	-	-	21,304,500	21,304,500

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	-	-	-	-	12,927,500	12,927,500
Employee Benefits	-	-	-	-	4,128,500	4,128,500
Supplies	-	-	-	-	1,364,300	1,364,300
Services and Other	4,702,358	4,769,304	4,832,989	-	2,359,200	2,359,200
Community Programs	388,308	388,308	388,308	-	-	-
Central Services	-	-	-	-	525,000	525,000
Total Expenditures	5,090,666	5,157,612	5,221,297	-	21,304,500	21,304,500

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Public Health	-	-	21,304,500	182.70	21,304,500	182.70
Total Expenditures	-	-	21,304,500	182.70	21,304,500	182.70

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Public Health Fund	-	-	21,304,500	182.70	21,304,500	182.70
Total Expenditures	-	-	21,304,500	182.70	21,304,500	182.70

Recommended Budget Package(s)				
Department/Fund/Package Title/Description			2023 Amount (\$)	2023 FTE
Public Health Department				
Public Health Fund				
Establishment of Public Health Department	Arapahoe County is establishing a single-county health department to begin operations on January 1, 2023. This budget package provides the county funding as well as sets up the preliminary budget for the Arapahoe County Public Health Department for fiscal year 2023 to include both revenue and funding sources as well as estimated costs of staffing and other expenses.		21,304,500	-
Total Public Health Fund			21,304,500	-
Total Public Health Department			21,304,500	-

Public Works & Development

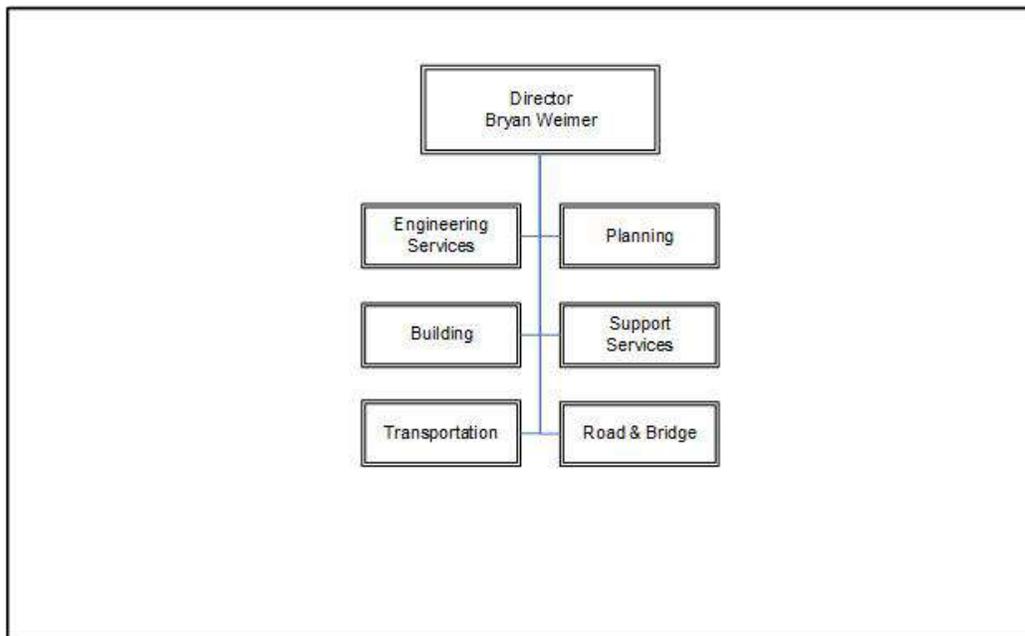
Bryan Weimer, Director, 6924 S. Lima Street, Centennial, CO 80112, publicworks@arapahogov.com



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 Engineering Inspections 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 (GESC) 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 2022 while continuing to manage high workloads and deliver a high level of service to our customers. An overview of successes and challenges in 2022 along with plans

for 2023 are outlined below.

Building permit activity remained high in 2022 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 2022 include:

- Updated the Building Contractor Licensing Program to align license requirements with International Code Council (ICC) guidelines and to streamline the application and payment processes. We also enhanced the electronic system that allows contractors to apply and pay for their licenses online by fully integrating contractor licensing data into our permitting system. This change allows for better tracking of licenses with permits and allows for automated license renewal notices to be sent to customers.
- Initiated a multi-year project to digitize all remaining hard copy records within PWD to ensure continuity of these important records and to make them easier to access by staff and customers.
- Began work on several guidance documents and updated internal procedures to enhance customer service.
- Continued implementing improvements in web site design/content, online documents, and Customer Access portal to be more customer friendly.

In 2022, 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, pursuing grant funding from the state and federal government, and implementing efficiencies and innovations that reduce costs and allow us to redirect those savings to other projects. An increase in Road & Bridge funding in the 2022 Budget allowed us to maintain critical operations in the face of high inflation which drove up costs for services and materials. We keep the Board of County Commissioners apprised of these challenges while striving to maintain the highest level of service possible to County residents and businesses within available funding.

Like every County department and employers across the country, PWD was affected by the “great resignation” with higher-than-usual turnover in some areas and difficulty filling certain positions. By focusing on engagement and retention and by partnering with our HR Department on recruitment, we were successful in quickly filling most vacancies with high-quality candidates. However, we have found it particularly challenging to fill CDL positions in the Road & Bridge Division and continue to implement strategies to help grow the applicant pool for those positions.

As we emerged from the COVID-19 pandemic, new ways of doing business and “lessons learned” have been implemented as a part of normal operating procedures. We were pleased to once again resume in-person outreach events for the public and our customers in 2022, including holding our PWD Play Date event for the first time since 2019. This outreach event helps to educate children and their parents on the important services that PWD provides to the community. We expect to resume holding this event on an annual basis, and we were pleased with the strong turnout in 2022. We also successfully implemented hybrid schedules for many positions in 2021 that continued in 2022. We have found hybrid schedules to be effective for certain positions, as it allows the employee to enjoy the benefits and productivity of working remotely part-time while also being in the office on a regular basis to provide services to customers and collaborate with team members. Through our performance measures, we are able to ensure that a high-level of service continues whether staff are working in the office or remotely.

In 2022, PWD was successfully reaccredited by the American Public Works Association (APWA). PWD was the first County in Colorado to achieve APWA accreditation in 2018. The process of preparing for our first reaccreditation review in 2022 required 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 were made over the four years from initial accreditation. The APWA Reaccreditation Review Committee found PWD to be in full compliance with all practices and identified seven “model worthy” practices within PWD.

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;
- Manage and mitigate impacts of growth within and affecting the County;
- 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:

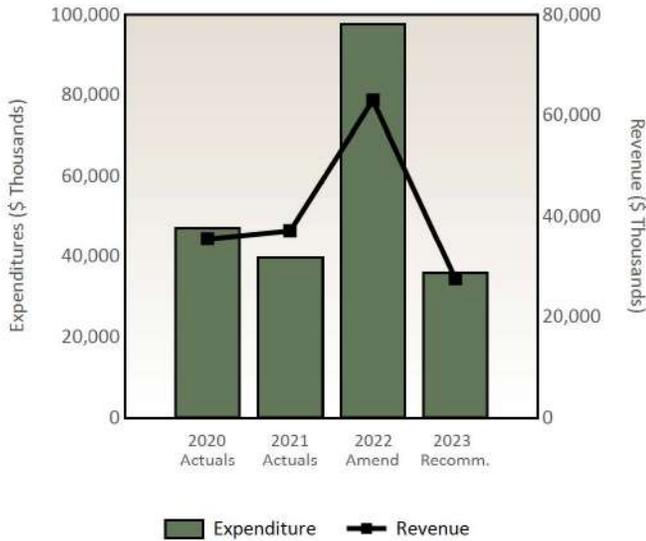
- Partnering with IT on initiatives to better utilize technology in serving our customers and improving efficiency. A project roadmap for 2022 and beyond has been established.
- Continuing to implement initiatives to maintain PWD’s culture of strong employee engagement, which has been consistently high, but

now requires new approaches in the current job market.

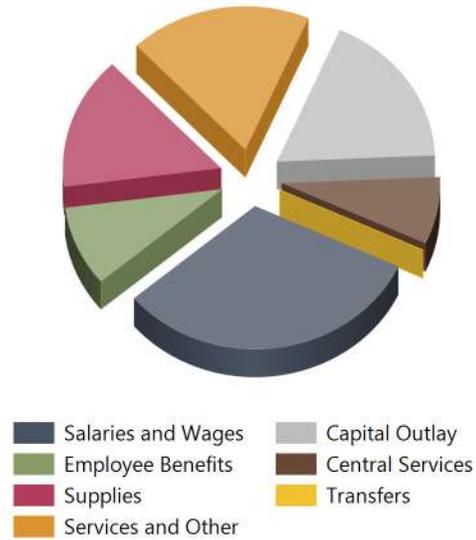
- Continuing outreach to the public and our stakeholders through our web site, public meetings, and public outreach events.

PWD is proud to have a reputation as an innovative Department committed to continuous improvement. We have accomplished much in 2022, with more to come in 2023. 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	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	6,160,226	6,961,405	8,435,957	8,383,520	-	8,383,520
Licenses & Permits	4,303,766	6,001,906	4,266,762	4,018,450	-	4,018,450
Intergovernmental	14,814,239	13,133,362	39,246,898	8,986,722	-	8,986,722
Fees & Charges	1,944,327	3,379,826	1,859,753	1,858,300	-	1,858,300
Fines & Penalties	2,698	2,587	5,000	5,000	-	5,000
Investment Earnings	2,060,450	1,112,210	1,487,612	-	-	-
Transfers	6,216,457	6,547,048	7,554,842	-	4,288,051	4,288,051
Other	40,356	43,876	164,409	50,000	-	50,000
Total Revenues	35,542,518	37,182,220	63,021,233	23,301,992	4,288,051	27,590,043

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	9,189,478	9,776,270	10,714,082	11,070,740	467,902	11,538,642
Employee Benefits	2,649,499	2,788,228	3,049,188	3,191,888	78,766	3,270,654
Supplies	3,009,662	2,903,453	4,826,015	5,422,296	-	5,422,296
Services and Other	20,016,787	9,287,083	65,275,079	6,716,616	-	6,716,616
Capital Outlay	9,084,026	12,410,402	10,279,231	-	6,433,820	6,433,820
Central Services	2,724,290	2,735,229	3,074,043	2,735,264	5,576	2,740,840
Transfers	674,707	61,950	556,468	19,250	-	19,250
Total Expenditures	47,348,448	39,962,615	97,774,106	29,156,054	6,986,064	36,142,118

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Building Division	2,630,410	23.00	94,354	-	2,724,764	23.00
Capital Improvement Program	1,819,343	10.00	6,449,230	-	8,268,573	10.00
Engineering Administrative Mgmt.	2,251,211	16.00	77,830	-	2,329,041	16.00
Land Development Services	1,485,426	13.00	57,314	-	1,542,740	13.00
Planning & Zoning	2,334,248	19.00	83,690	-	2,417,938	19.00
Road & Bridge Operations	18,635,416	58.00	223,646	-	18,859,062	58.00
Total Expenditures	\$29,156,054	139.00	6,986,064	-	36,142,118	139.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Central Services Fund	-	-	41,820	-	41,820	-
General Fund	10,520,638	81.00	770,418	-	11,291,056	81.00
Infrastructure Fund	-	-	5,992,000	-	5,992,000	-
Road & Bridge Fund	18,635,416	58.00	181,826	-	18,817,242	58.00
Total Expenditures	29,156,054	139.00	6,986,064	-	36,142,118	139.00

Recommended Budget Package(s)			2023 Amount (\$)	2023 FTE
Department/Fund/Package Title/Description				
Public Works & Development				
Central Services Fund				
Replace 2017 TrafficJet Printer (Asset 302647)	Replacement of a 6-year-old TrafficJet Printer.		41,820	-
Total Central Services Fund			41,820	-
General Fund				
ARPA GenGovt - Countywide Fiber Master Plan	The Fiber Master Plan will explore the County's role in deploying fiber for public access to the internet addressing the underserved and unserved, to meet the conveyance of public data from the County's facilities and fiber interconnectivity between the County facilities/governmental agencies/quasi-governmental agencies (library, 1st responders, schools).		400,000	-

Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	407,616	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	247,134	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	2,976	-
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.	(178,794)	-
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.	(134,121)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	17,618	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	7,989	-
Total General Fund		770,418	-
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	-
ADA Transition Plan	Please refer to the Capital Improvement Program section for more information.	650,000	-
Yale and Holly Corridor Improvements	Please refer to the Capital Improvement Program section for more information.	2,500,000	-
Gun Club/Alameda Conceptual Design	Please refer to the Capital Improvement Program section for more information.	100,000	-
Gun Club/Alameda Traffic Signal	Please refer to the Capital Improvement Program section for more information.	57,000	-
Quincy Ave-Gun Club to Powhaton	Please refer to the Capital Improvement Program section for more information.	2,160,000	-
Tempe/Bellevue Roundabout	Please refer to the Capital Improvement Program section for more information.	210,000	-

Dry Creek Right of Way Improvements	Please refer to the Capital Improvement Program section for more information.	165,000	-
Total Infrastructure Fund		5,992,000	-
Road & Bridge Fund			
Replace 2017 TrafficJet Printer (Asset 302647)	Replacement of a 6-year-old TrafficJet Printer.	5,576	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	200,949	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	121,584	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	6,852	-
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.	(92,452)	-
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.	(69,344)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	8,661	-
Total Road & Bridge Fund		181,826	-
Total Public Works & Development		6,986,064	-

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE	
Public Works & Development			
Central Services Fund			
New Pool Vehicle	Replace 15-year old, aging pool vehicle (#3191 Chevy Trailblazer - Fixed Asset #300957) with a Ford Explorer 4x4 - 4dr Baseline SUV - per recommendation of Fleet's Faster System.	44,688	-
Replace 2013 International Tandem Snowplow 3054 (Asset 301757)	Overdue replacement of a Class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	553,246	-
Replace 2011 International Tandem Snowplow 3040 (Asset 301758)	Overdue replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	553,246	-
Replace 2015 Hamm Roller 4152 (Asset 302252)	Routine replacement of an 8-year-old asphalt paving roller.	285,721	-
Replace 2009 Cat D6 Dozer 4092 (Asset 301103)	Overdue replacement of a 14-year-old dozer.	479,700	-
New Tracked Skid Steer	Overdue retirement of a 15-year-old pickup that is no longer being utilized and replacing it with a Tracked Skid Steer for the Drainage Crew.	97,741	-
Replace 2010 GMC Extended Cap 3/4 Ton and Message Board 3046/3046MB (Asset 301425)	Overdue replacement of a 13-year-old ¾ ton pickup truck and the message board.	71,983	-

Replace 2013 Ford F-250 Pickup 3080 (Asset 301916)	Routine replacement of a 10-year-old Pick up.	59,108	-
Skeleton Bucket	Overdue replacement of a 14-year-old pickup truck and upgrade to a skeleton bucket for the gravel road crew.	59,862	-
Replace 2008 Chevrolet Silverado 4X4 Sign Truck 3182 (Asset 301111)	Overdue replacement of a 15-year-old sign truck.	71,540	-
Replace 2011 Stripe Remover Line Driver 4206 and 2011 Graco Concrete Grinder 4156 (Asset 301572)	Overdue replacement of a 12-year-old Stripe Remover and Concrete Grinder.	57,720	-
Replace 2013 Bobcat-Breaker Head 4016H (Asset 302021)	Routine replacement of a 10-year-old Bobcat- breaker head attachment.	21,642	-
Asphalt Roller	Overdue retirement of a 16-year-old Freightliner truck that is no longer being utilized and replacing it with an asphalt roller.	212,143	-
Replace 2004 Trail King Low Boy Trailer 4266 (Asset 300203)	Overdue replacement of a 19-year-old trailer.	133,960	-
Replace 2001 Landa Hot Water Pressure Washer 45066 (Asset 45066)	Replacement of a 22-year old Hot Water Pressure Washer.	26,676	-
Total Central Services Fund		2,728,976	-
General Fund			
ARPA GenGovt - PWD Records Digitization	PWD is requesting funding for a large-scale records digitization project which will involve using a vendor to scan hard copy records we are currently storing in our Lima office and in the County warehouse. Converting our remaining hard copy records to digital format is a PWD strategic goals that will result in efficiencies for staff and improved service for our customers by improving access to these records. Providing access to public records is a Mandated Service provided by PWD to our customers.	200,000	-
New Pool Vehicle	Replace 15-year old, aging pool vehicle (#3191 Chevy Trailblazer - Fixed Asset #300957) with a Ford Explorer 4x4 - 4dr Baseline SUV - per recommendation of Fleet's Faster System.	50,646	-
Total General Fund		250,646	-
Infrastructure Fund			
Iliff Operational Improvements (Previously Package #4136)	Please refer to the Capital Improvement Program section for more information.	2,500,000	-
Total Infrastructure Fund		2,500,000	-
Road & Bridge Fund			
ARPA GenGovt - Lost Revenue Reconstruction of Roadways	The County has a significant need to reconstruct paved roads that are in a "remove/replace" condition. R&B has found it more difficult to fund these projects due to the large cost of these treatments and flat budgets. The lack of a reconstruct program has impacted the overall roadway network negatively and will continue unless addressed. If approved, roads in the reconstruct condition will be addressed adding an estimated 350 lane mile years of life into the road network while maintaining other pavement maintenance projects.	4,800,000	-
Pavement Condition Data Collection	Data is an integral part of decision making when it comes to asset management. Road and Bridge is asking for the funding to perform a data collection for all pavement within unincorporated Arapahoe County. This data collection has traditionally been performed every three years but with more sophisticated new asset management software, that need has been reduced to every five years. Road and Bridge intends to contract out the data collection and upload this information into their asset management system.	103,500	-
Replace 2013 International Tandem Snowplow 3054 (Asset 301757)	Overdue replacement of a Class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	351,123	-

Replace 2011 International Tandem Snowplow 3040 (Asset 301758)	Overdue replacement of a class 8 tandem truck with plow, sander, and Kybato fifth wheel hitch.	366,193	-
Replace 2015 Hamm Roller 4152 (Asset 302252)	Routine replacement of an 8-year-old asphalt paving roller.	104,598	-
Replace 2009 Cat D6 Dozer 4092 (Asset 301103)	Overdue replacement of a 14-year-old dozer.	226,811	-
New Tracked Skid Steer	Overdue retirement of a 15-year-old pickup that is no longer being utilized and replacing it with a Tracked Skid Steer for the Drainage Crew.	64,262	-
Replace 2010 GMC Extended Cap 3/4 Ton and Message Board 3046/3046MB (Asset 301425)	Overdue replacement of a 13-year-old ¾ ton pickup truck and the message board.	27,321	-
Replace 2013 Ford F-250 Pickup 3080 (Asset 301916)	Routine replacement of a 10-year-old Pick up.	12,730	-
Skeleton Bucket	Overdue replacement of a 14-year-old pickup truck and upgrade to a skeleton bucket for the gravel road crew.	26,026	-
Replace 2008 Chevrolet Silverado 4X4 Sign Truck 3182 (Asset 301111)	Overdue replacement of a 15-year-old sign truck.	42,781	-
Replace 2011 Stripe Remover Line Driver 4206 and 2011 Graco Concrete Grinder 4156 (Asset 301572)	Overdue replacement of a 12-year-old Stripe Remover and Concrete Grinder.	60,628	-
Replace 2013 Bobcat-Breaker Head 4016H (Asset 302021)	Routine replacement of a 10-year-old Bobcat- breaker head attachment.	8,371	-
Asphalt Roller	Overdue retirement of a 16-year-old Freightliner truck that is no longer being utilized and replacing it with an asphalt roller.	149,891	-
Replace 2004 Trail King Low Boy Trailer 4266 (Asset 300203)	Overdue replacement of a 19-year-old trailer.	70,922	-
Replace 2001 Landa Hot Water Pressure Washer 45066 (Asset 45066)	Replacement of a 22-year old Hot Water Pressure Washer.	3,556	-
Total Road & Bridge Fund		6,418,713	-
Total Public Works & Development		11,898,335	-

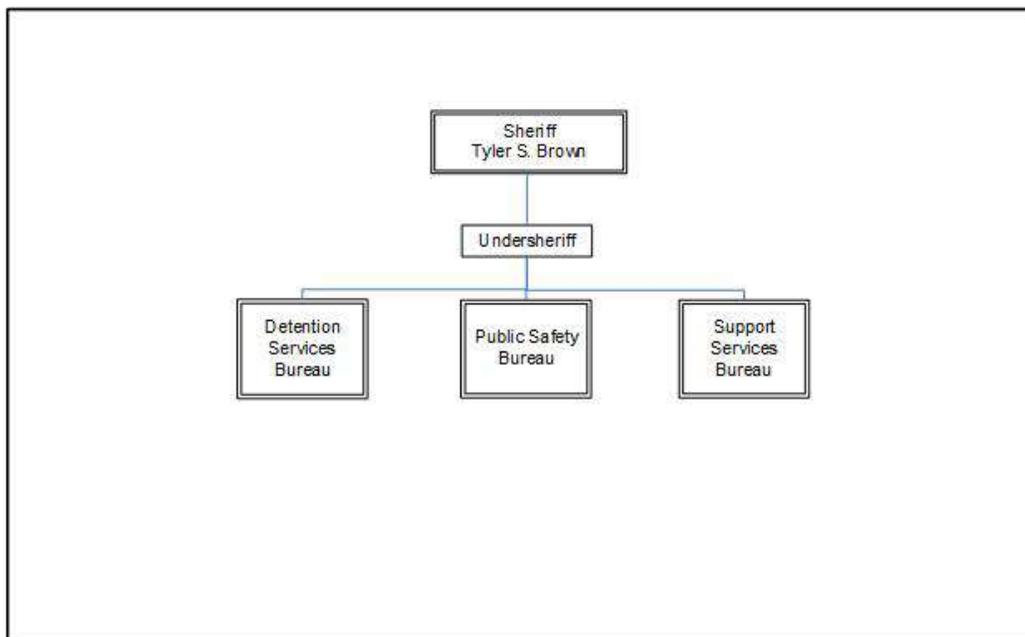
Sheriff's Office

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 to include the Sheriff's Office Training Academy, 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, 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 Crime Analysis Unit, Fugitive Unit, Crime Lab, Digital Evidence Section and the Physical Evidence and Property 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:

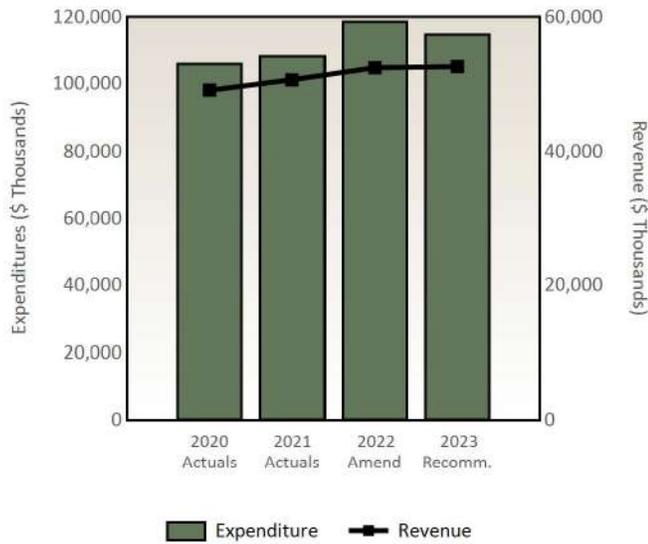
The Detention Facility continues to reach the end of its useful life. Throughout the jail, maintenance and repair demands continue to be prevalent. Overcrowding prior to Covid-19 in the Booking and Release area and space limitations presented a serious safety concern for staff and inmates. The jail population continues to climb to the previous levels as we emerge from the pandemic.

Dealing with issues and critical decisions concerning Covid-19 still remain a concern for the Sheriff's Office operations. The Sheriff's Office is working hard to keep employees and our citizens as safe as possible as well as the individuals in our custody.

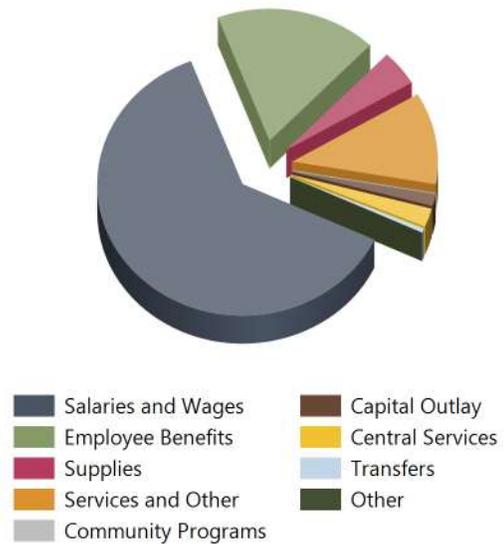
The Colorado state legislature continues to pass bills which place extreme pressure on law-enforcement agencies through unfunded mandates. Colorado Senate Bill 20-217 will continue to be a challenge we have to navigate. The Sheriff's Office continues working with the County Attorney's Office to understand 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. A jail standards commission has been established to address best practices in jail operations.

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	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Taxes	8,693,118	8,621,340	9,292,117	9,590,936	-	9,590,936
Licenses & Permits	19,320	17,445	15,000	15,000	-	15,000
Intergovernmental	32,143,258	33,669,184	34,434,994	34,203,607	862,851	35,066,458
Fees & Charges	3,659,786	4,756,300	4,221,810	4,269,883	-	4,269,883
Fines & Penalties	235,043	273,478	480,066	404,601	(80,000)	324,601
Investment Earnings	187,077	188,985	100,000	100,000	-	100,000
Transfers	1,231,862	236,954	645,243	-	461,757	461,757
Other	2,884,496	2,866,748	3,227,550	3,230,050	(474,500)	2,755,550
Total Revenues	49,053,960	50,630,432	52,416,780	51,814,077	770,108	52,584,185

Budget Summary

Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	64,123,843	65,655,351	70,942,920	70,045,068	1,511,483	71,556,551
Employee Benefits	17,850,325	18,212,647	19,529,480	20,325,669	237,740	20,563,409
Supplies	4,189,406	4,139,866	5,618,412	4,355,025	651,208	5,006,233
Services and Other	12,554,042	13,149,130	15,053,574	12,241,790	729,109	12,970,899
Capital Outlay	3,839,122	3,943,533	4,546,591	1,971	1,624,902	1,626,873
Central Services	2,656,939	2,946,490	2,861,826	2,294,694	299,833	2,594,527
Transfers	1,003,389	370,475	441,107	24,725	564,819	589,544
Total Expenditures	106,217,066	108,417,493	118,993,910	109,288,942	5,619,094	114,908,036

Budget Summary by Division

Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
ACSO General Admin	3,170,285	12.00	112,279	-	3,282,564	12.00
ACSO Pbl Sfty Bureau	40,731,610	289.25	2,984,631	1.00	43,716,241	290.25
ACSO Support Services	12,977,218	112.50	1,159,215	2.00	14,136,433	114.50
Detention-Adm Bureau	51,915,513	408.50	1,327,748	(4.00)	53,243,261	404.50
Homeland Security Grants	494,316	5.75	35,221	-	529,537	5.75
Total Expenditures	\$109,288,942	828.00	5,619,094	(1.00)	114,908,036	827.00

Budget Summary by Fund

Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Arap Law Enforcement Authority Dist Fund	9,876,274	67.00	321,427	-	10,197,701	67.00
Capital Expenditure Fund	-	-	50,000	-	50,000	-
Central Services Fund	-	-	1,574,902	-	1,574,902	-
General Fund	96,718,359	747.25	3,612,366	(1.00)	100,330,725	746.25
Grant Fund	927,380	1.00	6,093	-	933,473	1.00
Homeland Security Fund	494,316	5.75	35,221	-	529,537	5.75
Sheriff's Commissary Fund	1,272,613	7.00	19,085	-	1,291,698	7.00
Total Expenditures	109,288,942	828.00	5,619,094	(1.00)	114,908,036	827.00

Recommended Budget Package(s)

Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE
Sheriff's Office		
Arap Law Enforcement Authority Dist Fund		
PSB - PAT Unit 9751/ FA 302673 - Upgrade	51,213	-
PSB - PAT Unit 5921/ FA 302923 - Replace	30,301	-
PSB - PAT Unit 5844/ FA 302843 - Upgrade	33,507	-
PSB - PAT Unit 5824/ FA 302854 - Replace	28,981	-
SSB - TRG Taser Replacement	65,000	-
PSB - INV Body Worn Camera Budget Reduction	(11,468)	-
Market Increase (5%)	54,364	-

Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	32,617	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	16,404	-
Step Progression	This package represents the increase in salaries for pay step progressions for law enforcement officers on the pay step program. This budget increase also includes the amounts required for salary related benefits.	62,524	-
Step Progression Market	The increase in salaries for the Sheriff's Office sworn officers due to the 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.	216,227	-
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.	(156,207)	-
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.	(117,158)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	15,122	-
Total Arap Law Enforcement Authority Dist Fund		321,427	-
Capital Expenditure Fund			
Pod 2 Build Out and Exercise Room	Please refer to the Capital Improvement Program section for more information.	50,000	-
Total Capital Expenditure Fund		50,000	-
Central Services Fund			
PSB - INV Unit 9047/ FA 301674 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	54,000	-
PSB - INV Unit 9401/ FA 302454 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,200	-
PSB - INV Unit 9389/ FA 302456 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,200	-
PSB - INV Unit 9381/ FA 302457 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,200	-
PSB - PAT Unit 9865/ FA 302857 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9878/ FA 302841 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9887/ FA 302838 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9861/ FA 302715 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-

PSB - PAT Unit 9751/ FA 302673 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9108/ FA 302308 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9095/ FA 302304 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9229/ FA 302303 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	72,397	-
PSB - PAT Unit 9420/ FA 302471 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 9074/ FA 302680 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	51,290	-
PSB - PAT Unit 9419/ FA 302450 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	51,290	-
PSB - INV Unit 5192/ FA 302904 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,769	-
PSB - PAT Unit 5921/ FA 302923 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 5844/ FA 302843 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	61,026	-
PSB - PAT Unit 5824/ FA 302854 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Behavioral Health FTE - Cent	The Sheriff's Office would like to add an additional clinician FTE to the Behavioral Health program. This program has been successfully operating for two years, and the demand for service has increased. Having an additional FTE will create more coverage in staffing and allow us to better serve the community.	51,512	-
SSB - CIV Deputy - 2 FTEs	The Sheriff's Office requests to add two (2) additional Deputies FTEs to the Civil Unit. Since 2010, Arapahoe County has seen a 13.87% population increase. Between 2017 and 2019 alone the Civil Unit saw a 13% increase of civil papers received. (2020 – 2021 are not included in this study due to Covid pandemic).	113,028	-
DSB - CRT FA# 301881 Replacement	The Sheriff's Office requests replacement of FA# 301881, a nine-year old X-Ray Machine used at the North Employee Entrance at the Arapahoe County Justice Center.	23,500	-
DSB - CRT Unit 5714/ FA 302685 - Replace	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.	94,200	-
DSB - CRT FA# 301882 Replacement	The Sheriff's Office requests replacement of FA# 301882, a nine-year old X-Ray Machine used at the public entrance to Courthouse II at the Arapahoe County Justice Center.	23,500	-
DSB - CRT FA# 301653 Replacement	The Sheriff's Office requests replacement of FA# 301653, an eleven-year old Magnetometer (metal detector) used at the public entrance to Courthouse II at the Arapahoe County Justice Center.	7,050	-
Total Central Services Fund		1,574,902	-

General Fund				
PSB - INV Unit 9047/ FA 301674 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	29,850	-	
PSB - INV Unit 9401/ FA 302454 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	9,524	-	
PSB - INV Unit 9389/ FA 302456 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	9,524	-	
PSB - INV Unit 9381/ FA 302457 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	9,524	-	
PSB - PAT Unit 9865/ FA 302857 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	24,239	-	
PSB - PAT Unit 9878/ FA 302841 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	40,585	-	
PSB - PAT Unit 9887/ FA 302838 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	53,610	-	
PSB - PAT Unit 9861/ FA 302715 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	53,919	-	
PSB - PAT Unit 9108/ FA 302308 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	51,538	-	
PSB - PAT Unit 9095/ FA 302304 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	55,676	-	
PSB - PAT Unit 9229/ FA 302303 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	54,253	-	
PSB - PAT Unit 9420/ FA 302471 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	44,194	-	
PSB - PAT Unit 9074/ FA 302680 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	22,886	-	
PSB - PAT Unit 9419/ FA 302450 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	23,859	-	
PSB - INV Unit 5192/ FA 302904 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	6,635	-	
PSB - PAT Behavioral Health FTE - Cent	The Sheriff's Office would like to add an additional clinician FTE to the Behavioral Health program. This program has been successfully operating for two years, and the demand for service has increased. Having an additional FTE will create more coverage in staffing and allow us to better serve the community.	186,866		1.00

PSB - OEM EOC Software as a Service	This package seeks to engage a software as a service vendor to provide a turn key EOC system that manages all hazards, assets, interfaces with local partners and is platform agnostic. so that internal and external partners can use and engage with OEM. The system will allow for mapping, information and intelligence sharing, resource tracking, ordering, management, retention compliance, records management, be CJIS compliant, and offer real-time technical support without burdening the ACG IT Department.	65,490	-
SSB - TRG Taser Replacement	We are requesting to replace our Taser & Taser training program with the new version because it is more cost effective to do so all at once versus phasing it in and running two different programs. The current version of Taser will be phased out and unsupported by Axon by 2024.	310,158	-
SSB - CIV Deputy - 2 FTEs	The Sheriff's Office requests to add two (2) additional Deputies FTEs to the Civil Unit. Since 2010, Arapahoe County has seen a 13.87% population increase. Between 2017 and 2019 alone the Civil Unit saw a 13% increase of civil papers received. (2020 – 2021 are not included in this study due to Covid pandemic).	347,748	2.00
PSB - SRO Cherry Creek School Donation	Cherry Creek School Donation check to purchase and provide training and equipment to ACSO to respond to calls/ incidents.	310,000	-
DSB - CRT FA# 301881 Replacement	The Sheriff's Office requests replacement of FA# 301881, a nine-year old X-Ray Machine used at the North Employee Entrance at the Arapahoe County Justice Center.	3,133	-
DSB - MED Inmate Medical Contract Increase	The 2023 contract for Inmate Medical Services is projected to increase substantially due to the nationwide staffing shortages in the medical field. Our contractor, Wellpath, LLC has proposed staffing changes and salary increases in order to maintain service levels through 2023.	750,000	-
DSB - RISE Revenue and 4 FTEs Decrease	Current negotiations between the Sheriff's Office and Wellpath, LLC regarding the RISE (Restoring Individuals Safely and Effectively) Program involve decreasing the maximum patient population and daily patient minimum. The patient population expected for 2023 will not support current staffing cost so the staff will be decreased by 4 FTEs deputies in order to keep the program fiscally viable.	(534,015)	(4.00)
DSB - CRT Unit 5714/ FA 302685 - Replace	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.	37,153	-
DSB - CRT FA# 301882 Replacement	The Sheriff's Office requests replacement of FA# 301882, a nine-year old X-Ray Machine used at the public entrance to Courthouse II at the Arapahoe County Justice Center.	3,133	-
DSB - CRT FA# 301653 Replacement	The Sheriff's Office requests replacement of FA# 301653, an eleven-year old Magnetometer (metal detector) used at the public entrance to Courthouse II at the Arapahoe County Justice Center.	940	-
Elected Officials Increase	The increase needed to adjust the salaries for county elected officers whose terms begin after January 1, 2023 pursuant to CRS 30-2-102.	16,699	-
PSB - INV Body Worn Camera Budget Reduction	This package seeks to return excess funds from both the 2021 and 2022 budget packages due to a discount for BWC Services provided by Motorola.	(86,944)	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	1,015,483	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	616,790	-

Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	67,920	-
Step Progression	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.	544,195	-
Step Progression Market	The increase in salaries for the Sheriff's Office sworn officers due to the 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.	1,920,440	-
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.	(1,533,233)	-
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.	(1,149,970)	-
SHORT Speciality Pay Increase	Specialty Pay Increase to move Special Ops Response Team from Tier 2 to Tier 3.	82,023	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	148,541	-
Total General Fund		3,612,366	(1.00)
Grant Fund			
Step Progression	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.	2,764	-
Step Progression Market	The increase in salaries for the Sheriff's Office sworn officers due to the 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.	3,164	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	165	-
Total Grant Fund		6,093	-
Homeland Security Fund			
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	22,014	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	13,207	-
Total Homeland Security Fund		35,221	-
Sheriff's Commissary Fund			
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	20,626	-

Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	12,990	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	(156)	-
Step Progression Market	The increase in salaries for the Sheriff's Office sworn officers due to the 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.	4,793	-
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.	(11,550)	-
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.	(8,663)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	1,045	-
Total Sheriff's Commissary Fund		19,085	-
Total Sheriff's Office		5,619,094	(1.00)

Budget Package(s) Not Recommended

Department/Fund/Package Title/Description		2023 Amount (\$)	2023 FTE
Sheriff's Office			
Arap Law Enforcement Authority Dist Fund			
PSB - PAT Unit 5823/ FA 302852 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	10,329	-
PSB - PAT Unit 5828/ FA 302847 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	29,278	-
PSB - PAT Unit 5019/ FA 302663 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	6,635	-
PSB - PAT Unit 5126/ FA 303161 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	10,329	-
ADM - ADM Agency-Wide Overtime Increase	The Sheriff's Office has a significant need to increase the overtime budget to the average 6% so it can account for paying staff adequately for mandatory time spent working beyond the typical 40-hour work week. Overtime is used to backfill vacancies to meet minimum staffing, respond to emergency situations, address community safety concerns, adequately staff large events, attend court hearings, train staff, as well as numerous other needs.	106,173	-
Total Arap Law Enforcement Authority Dist Fund		162,744	-
Central Services Fund			
PSB - INV Unit 9250/ FA 302158 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 9222/ FA 302160 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-

PSB - PAT Behavioral Health Section 1 - New	Patrol is requesting to add two Chevy Blazers to the fleet to accommodate the needs of the growing Behavioral Health Responder program.	51,512	-
PSB - INV Unit 5113/ FA 302297 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 5110/ FA 302296 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,769	-
PSB - INV Unit 5069/ FA 302293 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,769	-
PSB - INV Unit 5139/ FA 302291 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 5157/ FA 302298 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 5125/ FA 302295 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,769	-
PSB - INV Unit 5129/ FA 302294 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 5357/ FA 302452 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
PSB - INV Unit 5272/ FA 301624 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	53,234	-
PSB - INV Unit 5339/ FA 302451 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	32,400	-
PSB - PAT Unit 5823/ FA 302852 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
PSB - PAT Unit 5440/ FA 302670 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	61,026	-
PSB - PAT Unit 5828/ FA 302847 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	76,253	-
PSB - PAT Unit 5019/ FA 302663 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	49,769	-
PSB - PAT Unit 5126/ FA 303161 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	77,474	-
SSB - TRG Unit 5337 / FA 302441 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	59,283	-
SSB - TRG Unit 5336 / FA 302453 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
SSB - TRG Unit 5330 / FA 302439 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	46,800	-

SSB - IA Unit 5334 / FA 302437 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	42,483	-
SSB - ADM Unit 5822 / FA 302828 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	59,283	-
SSB - TEL Unit 9331 / FA 302440 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment. We also need to request increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	46,800	-
SSB - TRG Vehicle - New	Requesting to increase the fleet by 1 vehicles to accommodate the new Training Academy Lieutenant position, which will be required to travel between many locations and haul training equipment.	59,283	-
SSB - PIO Vehicle - New	Requesting to increase the fleet by 1 vehicle to accommodate the second PIO position (which is on-call on a 24/7 basis).	42,483	-
DSB - CRT Unit 5084/ FA 300781 - Replace	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.	94,200	-
DSB - ADM Unit 5248/ FA 300021 - Replace	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.	66,893	-
DSB - ADM Unit 5256/ FA 301735 - Replace	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.	24,600	-
Total Central Services Fund		1,510,421	-
General Fund			
ARPA GenGovt - UV Light Disinfection Cabinets	UV light disinfection cabinets for the Sheriff's Office Evidence Section to eliminate the SAR-COV-2 virus blood, sputum, and other secretions without compromising the integrity of the evidence.	23,000	-
ARPA GenGovt - Video Conferencing to Alternate EOC at County Detention Center	Video conferencing to alternate EOC at County Detention Center to allow the OEM to operate from the alternate EOC with similar capacity to the primary facility.	22,000	-
ARPA - GenGovt - Arapahoe County Digital Trunk Radio System Improvements	Arapahoe County Digital Trunk Radio System Improvements including adding simulcast county wide that would increase coverage within buildings and help fill some existing coverage gaps.	6,200,000	-
PSB - INV Unit 9250/ FA 302158 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	19,614	-
PSB - INV Unit 9222/ FA 302160 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	19,614	-
PSB - PAT Behavioral Health Section 1 - New	Patrol is requesting to add two Chevy Blazers to the fleet to accommodate the needs of the growing Behavioral Health Responder program.	58,379	-
PSB - INV Unit 5113/ FA 302297 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	15,733	-
PSB - INV Unit 5110/ FA 302296 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	6,635	-
PSB - INV Unit 5069/ FA 302293 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	6,635	-

PSB - INV Unit 5139/ FA 302291 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	15,732	-
PSB - INV Unit 5157/ FA 302298 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	15,731	-
PSB - INV Unit 5125/ FA 302295 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	6,635	-
PSB - INV Unit 5129/ FA 302294 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	15,658	-
PSB - INV Unit 5357/ FA 302452 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	12,854	-
PSB - INV Unit 5272/ FA 301624 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	7,097	-
PSB - INV Unit 5339/ FA 302451 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	4,320	-
PSB - PAT Unit 5440/ FA 302670 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	8,136	-
SSB - REC Administrative Technician - 2 FTEs	The Sheriff's Office requests to add two (2) additional Administrative Records Technician FTEs to the Records Section due to increase in cases, records requests, increase in scanning, and increase with concealed handgun permits.	164,484	2.00
SSB - TRG Unit 5337 / FA 302441 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	17,175	-
SSB - TRG Unit 5336 / FA 302453 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	12,842	-
SSB - TRG Unit 5330 / FA 302439 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	8,610	-
SSB - IA Unit 5334 / FA 302437 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	19,550	-
SSB - ADM Unit 5822 / FA 302828 - Upgrade	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment.	17,383	-
SSB - TEL Unit 9331 / FA 302440 - Replace	Replace current vehicles based on age, mileage and mechanical concerns in order to ensure our personnel are equipped with safe and reliable equipment. We also need to request increases/upgrades to the fleet as necessary to meet the needs of a changing law enforcement environment.	7,137	-
SSB - TRG Vehicle - New	Requesting to increase the fleet by 1 vehicles to accommodate the new Training Academy Lieutenant position, which will be required to travel between many locations and haul training equipment.	67,187	-
SSB - PIO Vehicle - New	Requesting to increase the fleet by 1 vehicle to accommodate the second PIO position (which is on-call on a 24/7 basis).	48,147	-
DSB - OPS Body Scanner Warranty Year 3	Funding is requested for \$25,500 in annual warranty and maintenance costs for three (3) Whole Body Scanning systems purchased in 2021 on CIP 417050187 for \$450,000.	25,500	-

DSB - CRT Armed Security Contract Increase	A new contract for Armed Security services at various Arapahoe County locations resulted in a contracted rate increase for this critical service.	42,210	-
DSB - MED Detentions Co-Responders 5 FTEs	The Arapahoe County Detention Facility is in need of four (4) FTE staff members and one (1) Behavioral Health manager to respond to mental health emergency calls within the facility and on the Arapahoe County Justice Center campus. These Sheriff's Office employees would be modeled after the Behavioral Health Co-Responder Clinicians who work with our Patrol Deputies, but focus on the needs of inmates and public at the courthouses.	578,763	5.00
DSB - CRT Extraditions Cost Increase	The cost of extraditing fugitives found out-of-state and transported back to the 18th Judicial District to face charges has significantly increased from 2021 to 2022.	200,000	-
ADM - ADM Agency-Wide Overtime Increase	The Sheriff's Office has a significant need to increase the overtime budget to the average 6% so it can account for paying staff adequately for mandatory time spent working beyond the typical 40-hour work week. Overtime is used to backfill vacancies to meet minimum staffing, respond to emergency situations, address community safety concerns, adequately staff large events, attend court hearings, train staff, as well as numerous other needs.	1,184,150	-
DSB - CRT Unit 5084/ FA 300781 - Replace	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.	76,560	-
DSB - ADM Unit 5248/ FA 300021 - Replace	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.	20,257	-
DSB - ADM Unit 5256/ FA 301735 - Replace	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.	3,280	-
Total General Fund		8,951,008	7.00
Total Sheriff's Office		10,624,173	7.00

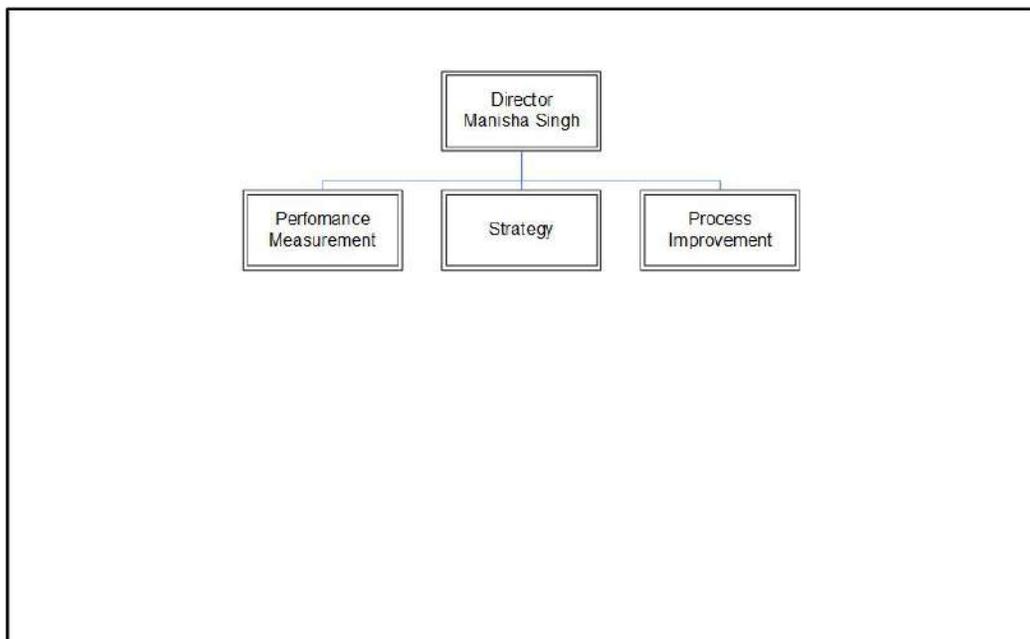
Strategy & Performance

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. Resource Limitation for Process Improvement Program:**

A key challenge in 2021 was “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?” We have spent much of 2022 addressing that challenge. We will be implementing the BPI rewards program this year and that has taken quite a bit of our time to develop. The challenge this created is that it reduced the amount of time available to capture projects across the County that result in hard-dollar savings.

Our BPI program is taking root and we have a core group of departments/individuals who come to us with process improvements. This is the result of hard work from prior years to develop relationships and educate individuals about process improvements. In 2022, we had limited availability to cultivate new relationships and actively seek out new projects. We relied on our core group to come to us with their ideas and document those process improvements, rather than us going out into the organization to help individuals recognize their process improvement needs and initiate projects. In 2022, several projects have come to us so far, and most have focused on time savings. Not many focused on hard-dollar savings. If we had more time available to dedicate to BPI projects this year, we would have actively sought out process improvement projects focused on hard-dollar savings. It is quite possible our BPI savings numbers will be much lower this year compared to prior years.

This challenge may or may not continue into 2023. One headwind we will face is even more limits on time. In addition to rolling out the first annualized BPI rewards, we will also be initiating the BPI Community and implementing BPI courses Countywide, both of which I anticipate to be quite time-intensive. However, the establishment of the BPI Rewards program and the retroactive rewards given in 2021 may be a tailwind that motivates individuals to act on process improvement ideas they may have to help the County realize hard-dollar savings. We may begin to see process improvement ideas from people we had not heard from before. By 2024, I anticipate this challenge will lessen as the BPI Community establishes itself. A key function of the BPI Community will be to help generate process improvements across the County, and in that capacity they will serve as a much needed resource for the BPI program.

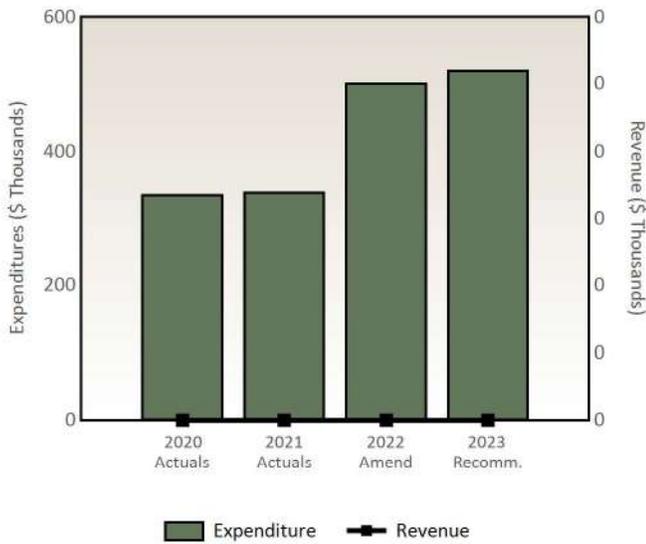
2. Achieving Certificate of Excellence for Performance Management Program:

We are very excited to see the Performance Management program take hold across departments in Arapahoe County. In 2021, we had many departments and divisions proactively come to us for help in revising their department/division scorecard measures. The success of our program reflects the many improvements we have been making to it over the past several years, and the growing impact of the Performance Management Community. Despite their already full plates, many leaders across the County are investing time towards revising measures as they experience the performance value of creating and monitoring measures.

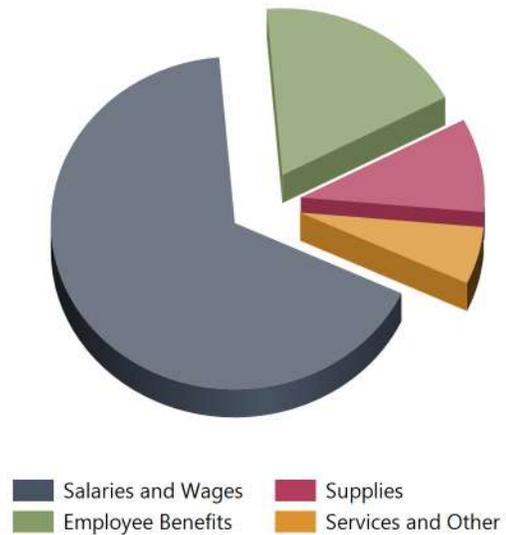
We want the County to be recognized for all of this hard work. As of July 2022, we are still waiting for the application to open for ICMA’s Certificate in Performance Management and will apply as soon as it opens. Typically, awards are already announced by this time, but this year they application process is significantly delayed.

We believe we have a solid Performance Management program. The one area of known weakness is our level of interaction with residents. We hope to begin to rectify this by adding a direct link for our County Scorecard to our homepage as the County website is revised. From most other aspects, our Performance Management system is strong and deserving of the top category of reward, which is Excellence. We may need some help from the BoCC if we don’t achieve this level for 2022 as ICMA has been quite poor at responding to our communications.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



--

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	222,413	227,520	332,783	321,462	25,716	347,178
Employee Benefits	61,169	63,800	92,256	84,450	12,538	96,988
Supplies	37,454	37,257	47,500	47,500	-	47,500
Services and Other	15,925	11,756	28,820	28,820	-	28,820
Total Expenditures	336,961	340,333	501,359	482,232	38,254	520,486

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Strategy & Performance	482,232	3.00	38,254	-	520,486	3.00
Total Expenditures	\$482,232	3.00	38,254	-	520,486	3.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	482,232	3.00	38,254	-	520,486	3.00
Total Expenditures	482,232	3.00	38,254	-	520,486	3.00

Recommended Budget Package(s)		
Department/Fund/Package Title/Description	2023 Amount (\$)	2023 FTE
Strategy & Performance		

General Fund			
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	18,803	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	11,283	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	480	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	804	-
Deferred Compensation	Package to include deferred compensation funding at 4.5% of salary for those eligible.	6,884	-
Total General Fund		38,254	-
Total Strategy & Performance		38,254	-

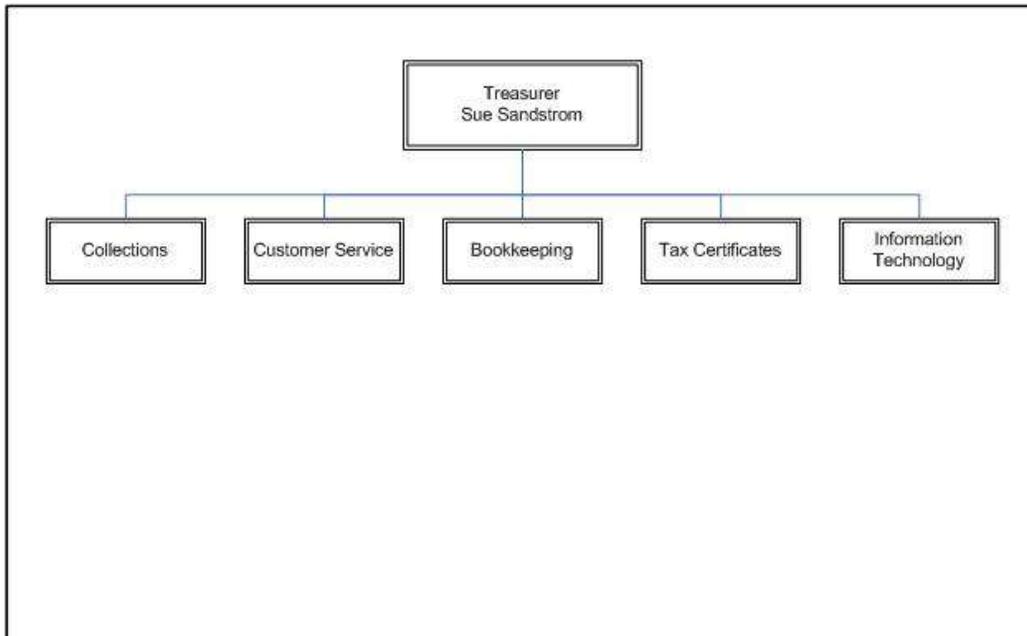
Treasurer's Office

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.

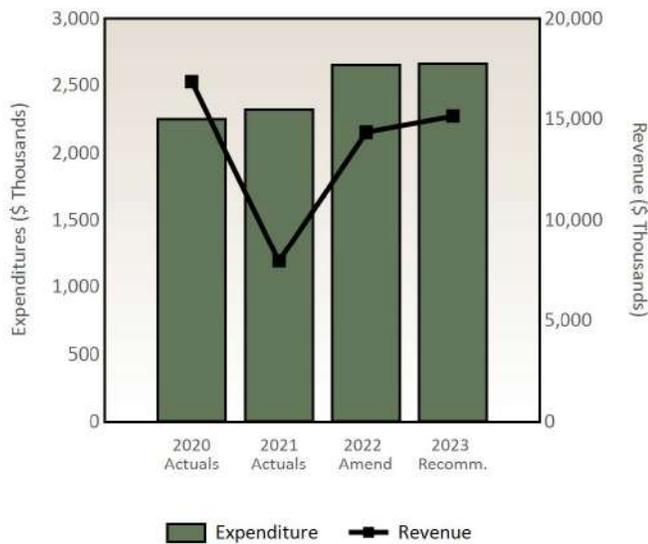
Public Trustee

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.

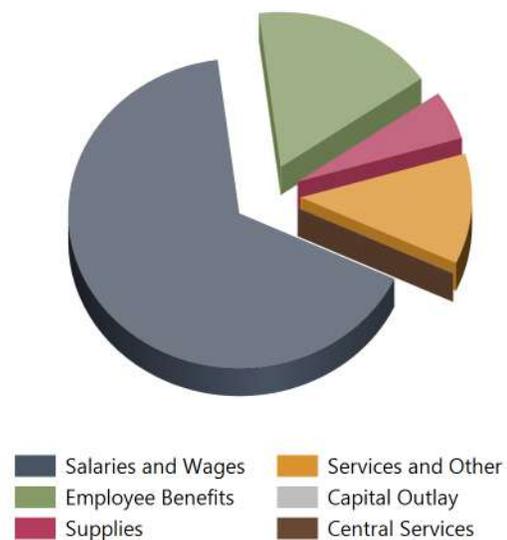
Current Office/Department Issues:

The Treasurer's Office is currently working on implementing a digital billing system which will expedite payments and payment processing.

EXPENDITURE/REVENUE TREND



EXPENDITURES BY CATEGORY



Revenue Summary

Revenue Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Intergovernmental	(235,770)	(804,081)	225,000	225,000	-	225,000
Fees & Charges	10,354,429	10,499,375	10,116,140	9,972,140	-	9,972,140
Investment Earnings	6,633,344	(1,729,653)	4,010,000	4,950,000	-	4,950,000
Other	104,024	-	3,000	3,000	-	3,000
Total Revenues	16,856,027	7,965,641	14,354,140	15,150,140	-	15,150,140

Budget Summary						
Expenditure Category	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recommended Packages	2023 Recommended Budget
Salaries and Wages	1,680,520	1,641,602	1,763,602	1,655,944	106,243	1,762,187
Employee Benefits	402,186	431,956	454,326	441,605	21,639	463,244
Supplies	28,593	114,636	135,894	135,894	-	135,894
Services and Other	143,826	141,762	307,186	307,186	-	307,186
Central Services	2,910	268	-	150	-	150
Total Expenditures	2,258,035	2,330,224	2,661,008	2,540,779	127,882	2,668,661

Budget Summary by Division						
Division Name	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
Public Trustee	268,166	3.00	13,536	-	281,702	3.00
Treasurer Administration	2,272,613	22.00	114,346	-	2,386,959	22.00
Total Expenditures	\$2,540,779	25.00	127,882	-	2,668,661	25.00

Budget Summary by Fund						
Fund(s)	2023 Baseline		2023 Packages		2023 Recommended	
	Budget (\$)	FTE	Budget (\$)	FTE	Budget (\$)	FTE
General Fund	2,540,779	25.00	127,882	-	2,668,661	25.00
Total Expenditures	2,540,779	25.00	127,882	-	2,668,661	25.00

Recommended Budget Package(s)			
Department/Fund/Package Title/Description		2023 Amount (\$)	2023 FTE
Treasurer's Office			
General Fund			
Elected Officials Increase	The increase needed to adjust the salaries for county elected officers whose terms begin after January 1, 2023 pursuant to CRS 30-2-102.	13,121	-
Market Increase (5%)	This amount represents an approximate 5.0% increase for all non-sworn positions based on the current market conditions. Not all employees may receive the full 5.0% based on their position within the pay range. This is the second consecutive year the County is fully funding a structure movement based upon the current unique market conditions.	92,164	-
Merit Increase (3%)	A pool of funding equivalent to 3.0% of salaries for authorized positions to be distributed as base salary increases based on employee performance.	57,017	-
Health & Dental Insurance Adjustment	The amounts within this budget package represent the changes in health and dental insurance premiums based on the renewals for 2023.	2,628	-
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.	(41,136)	-
Increase in Employer Retirement Contribution	An increase in the employer portion contribution for the retirement plan of 0.25% to 9.25%, leaving the employee contribution at 9.00%.	4,088	-
Total General Fund		127,882	-
Total Treasurer's Office		127,882	-

Staffing

Full Time Equivalents 2,551.22

Full Time Equivalent (FTE) Positions

Arapahoe County's recommended budget for 2023 includes 2,551.22 full-time equivalent (FTE) staff positions, excluding temporary positions. This is a net increase of 202.20 FTEs from the 2022 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	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Recomm.
Administrative Services	0.00	0.00	0.00	10.00	0.00
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
Clerk & Recorder	128.50	128.50	128.50	128.50	128.50
Commissioners' Office	16.00	16.00	19.00	21.00	22.00
Community Resources	185.25	187.25	184.25	183.25	183.25
Coroner's Office	14.00	14.00	14.00	18.00	18.00
County Attorney	21.00	21.00	21.00	21.00	22.00
Facilities & Fleet Management	108.90	108.90	105.27	105.27	106.27
Finance	30.00	30.00	30.00	31.00	31.00
Human Resources	16.00	16.00	16.00	18.00	20.50
Human Services	606.00	617.50	639.50	639.50	660.00
Information Technology	72.00	73.00	73.00	75.00	75.00
Open Spaces	23.00	24.00	29.00	29.50	39.00
Public Health	0.00	0.00	0.00	0.00	182.70
Public Works & Development	134.50	136.50	139.00	139.00	139.00
Sheriff's Office	726.75	739.75	757.50	761.00	760.00
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 Arapahoe County	2,174.90	2,209.40	2,253.02	2,277.02	2,484.22
Arapahoe Law Enforcement Authority	64.00	67.00	67.00	67.00	67.00
Arapahoe County Recreation District	5.00	5.00	5.00	5.00	0.00
Total All Funds	2,243.90	2,281.40	2,325.02	2,349.02	2,551.22

Salaries and Benefits

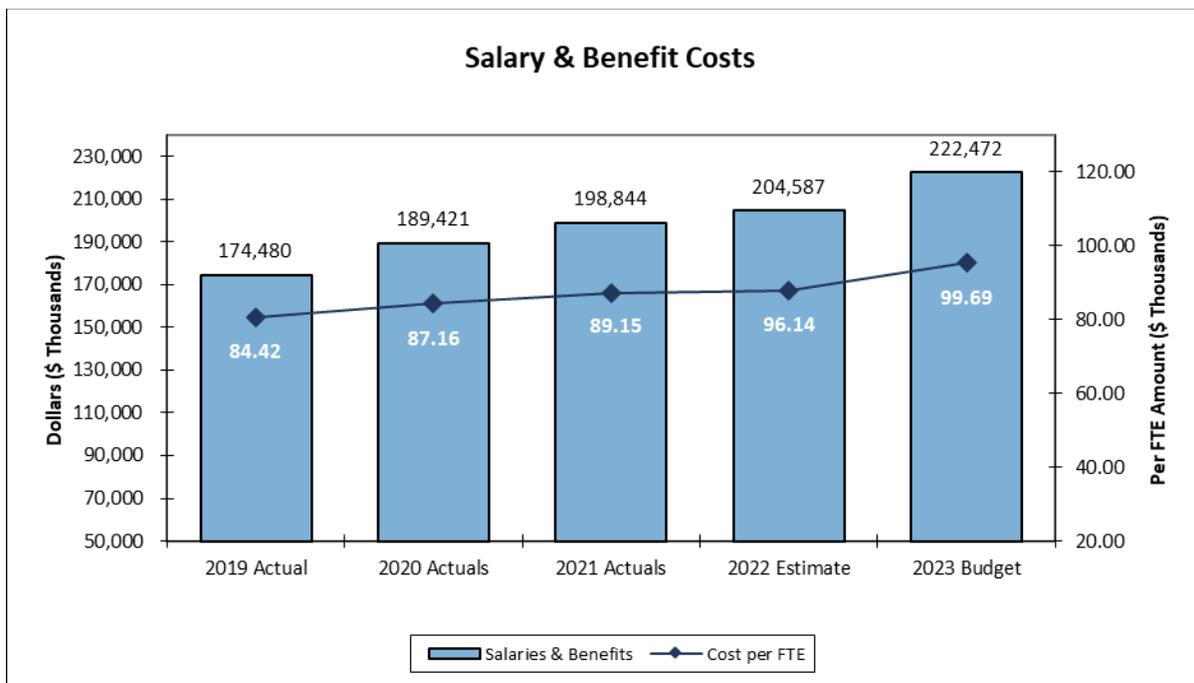
The 2023 budget includes 2,551.22 FTE positions and total funding of \$257.6 million for employee total compensation, which encompasses employee benefits as well as salaries and wages. Items budgeted in salaries and benefits include: regular and temporary employee salaries, overtime, pension contributions, 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 2023 budget includes a 3.00 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. Based on the current labor market with shortages in available workers and wages increasing, the Human Resources Department recommended at 3.8 percent market increase based upon comparable data from similar organizations. Some comparator organizations initiated mid-year increases for employees and the overall recommendation was to increase the market adjustment to 5.0 percent for employees with the structures still moving at 3.8 percent. This market adjustment is budgeted at 5.00 percent for a total of \$6.97 million and will be distributed to employees based on their position within the pay range.

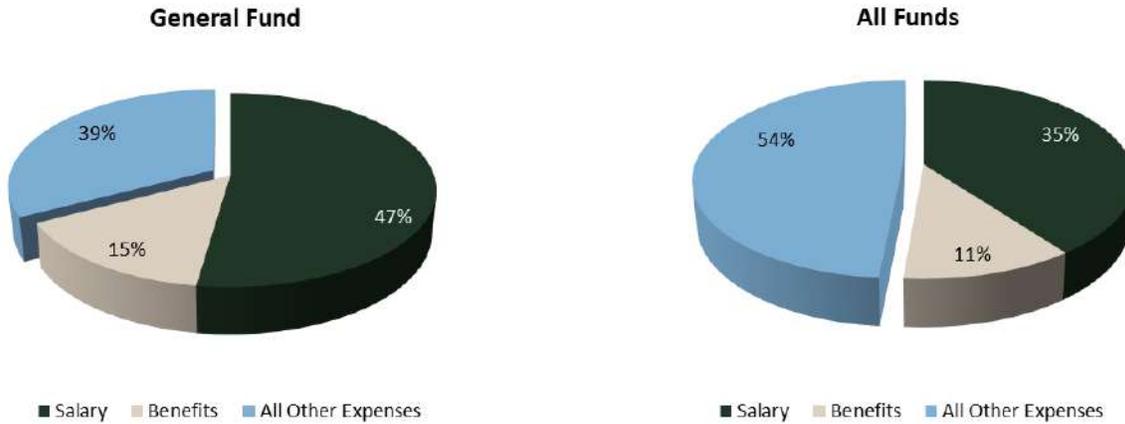
The grade and step compensation plan for the Sheriff’s Office was implemented in 2006 to ensure that deputies received salaries and benefits that were competitive with similar positions in the Denver Metro area. For 2023, the budget includes an increase of \$2.75 million for all funds for law enforcement officers who are advancing through the steps in the program as well as market adjustments to the step program itself. Of this \$2.75 million, approximately \$609,483 is for officers progressing from one step to another and the remainder of the funding is for market adjustments to all officers on the step program.

The following chart reflects trends of salary and benefit costs for staffing levels from 2019 through 2023 both for the entire County as well as per full-time equivalent position.



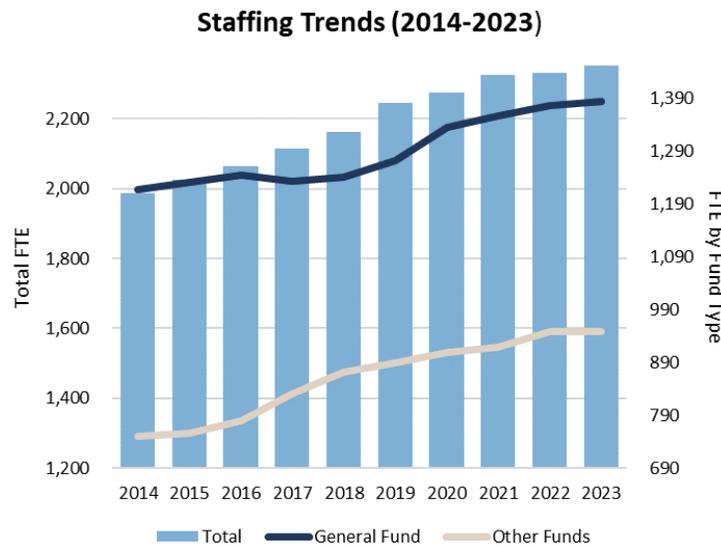
There are a number of other factors that affect the County’s overall salary and benefits. For example, the County utilizes a pool of temporary staff and temporary staffing agencies. These positions are not included in the FTE count because they are not permanent employees. The temporary staffing levels 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 2014, the authorized staffing level has increased by a net of 563.82 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. All FTE were added after careful consideration as to how to best serve the constituents of Arapahoe County.



There are several placeholder positions in the budget that at the time of budget submissions, were requested as part of the second quarter budget review that had not yet been approved. These positions were all approved at public hearing on September 13, 2022. This includes a net increase of 3.25 FTE in the General Fund for an Assistant County Attorney, Human Resources Recruiter, Communications Business Partner, and an adjustment in the allocation of Division Manager Sr. Resources & Veteran Services and Division Manager Community Development Housing & Homeless. The adjustment in allocation also results in an increase of 0.25 FTE in the Community Development Fund and 0.50 FTE in the Grant Fund. There is also an increase of 2.00 FTE in the Social Services Fund for a Sr. Business Analyst and a Sr. Solutions Developer.

Excluding the placeholders mentioned above, there is a net increase of 4.75 FTE for the 2023 recommended budget in the General Fund. These FTE are spread across Commissioners’ Office, County Attorney’s Office, Facilities & Fleet Management, Human Resources and the Sheriff’s Office. The EBC has recommended the addition of 1.00 FTE in the Facilities & Fleet Management department. This request is for a custodian to eliminate a contract for custodial work being done at the current Tri-County Health location that will become the Public Health Department in 2023. There is an increase of 1.50 FTE for Human

Resources for a Diversity, Equity and Inclusivity (DEI) Manager and a Supervising Senior Human Resources Business Partner (HRBP). The DEI Manager is a program manager that cultivates a supportive and inclusive environment for employees and will be responsible for leading the efforts of the county-wide DEI program. The Supervising Senior HRBP position will be split between Open Spaces and Human Resources. This position will supervise two HRBPs and will be responsible for the Open Spaces department.

Over the past year the county has been working on the implementing the single-county Arapahoe County Public Health Department following the dissolution of the Tri-County Health Department. The Health Department will provide a number of services such as public health nursing clinical services, immunizations, consumer protection programs such as inspection of restaurants, childcare facilities, and body art facilities, and respond to public health emergencies. In 2022, there were 10.00 FTE in the Administrative Services Department to assist the County with the creation of the public health department that will be moving from the General Fund to the Public Health Fund. The projected number of Arapahoe County Public Health Department staff at this time is 182.70 FTE for positions across all divisions within the new department.

The EBC has recommended an increase of 18.50 FTE for the Social Services Fund. There is 1.00 FTE in the Finance Division for an Accounting Technician. This position will assist with the increased workload due to the State of Colorado Child Care Assistance Programs new mandated rules and regulations. There is also a recommended increase of 17.50 FTE in the Child and Adult Protection Services (CAPS) Division. This is to convert 12 temporary grant funded positions to full time positions and add 5.50 FTE to meet the increased workloads. There are a variety of positions being requested including CAPS Section Manager, CAPS Supervisor, Business Support Specialists, Kinship Navigators, Kinship Navigator Assistants, Social Caseworker B positions, Social Caseworker C positions, Best Interest Determination Coordinator, Collaborative Management Program Coordinator, and Hotline Caseworker.

The final recommendations are for the Open Spaces Department with a net increase of 4.50 FTE. The EBC recommended the addition of 3.00 FTE in the maintenance division. There are 2.00 FTE for Maintenance Technicians to assist with the growing demands associated with providing safe and well-maintained parks, trails, trailheads, and open spaces for the citizens of Arapahoe County. There are two new parks scheduled to open within the next 12 months which will only add to the increasing workload. The other position is for an Operations Supervisor to ensure adequate supervision of the growing staffing levels to support the operational and maintenance demands. The next recommendation is for a 3-year term limited Fairgrounds Ops & Events Technician to support the Fairgrounds Event center, outdoor arenas, and associated even operations. Event rentals continue to trend toward exceeding pre-pandemic event loads. The EBC also recommended making a 3-year limited Open Spaces Planner II position permanent to continue to support the planning division projects. The final recommendation for Open Spaces was to move 5.00 FTE from the Arapahoe County Recreation District fund into the Open Spaces Sales Tax Fund in the maintenance division. This will consolidate all of the maintenance staff into the same funding source and allow the Arapahoe County Recreation District Fund to be focused on supporting the capital asset replacements and new construction projects within the localized boundaries of the Recreation District.

The table below depicts the staffing changes included in the 2023 recommended budget.

2023 Recommended Staffing Changes			
Department	Description	FTE	Amount
General Fund			
Commissioners' Office	Placeholder - Communications Business Partner	1.00	95,053
Community Resources	Placeholder - Division Manager Sr Resources & Veteran Services	0.50	58,511
Community Resources	Placeholder - Division Manager Comm Dev Housing & Homeless	(0.25)	(32,448)
County Attorney	Placeholder - Assistant County Attorney	1.00	146,628
Facilities & Fleet Management	Custodian	1.00	53,706
Human Resources	Placeholder - HR Recruiter	1.00	103,500
Human Resources	Supervising Senior Human Resources Business Partner	0.50	62,946
Human Resources	DEI Manager	1.00	146,628
Sheriff's Office	Behavioral Health Co-Responder Clinician - Centennial	1.00	99,294
Sheriff's Office	Deputy Sheriff	2.00	175,764
Sheriff's Office	Non-Certified Deputy - RISE Program	(4.00)	(309,184)
Total General Fund		4.75	600,398

2023 Recommended Staffing Changes			
Department	Description	FTE	Amount
Social Services Fund			
Human Services	Placeholder - Sr. Business Analyst	1.00	134,260
Human Services	Placeholder -Sr. Solutions Developer	1.00	146,628
Human Services	Accounting Technician	1.00	73,719
Human Services	CAPS Supervisor	1.00	102,508
Human Services	CAPS Section Manager	1.00	139,735
Human Services	Business Support Specialist	2.00	135,954
Human Services	Kinship Navigator Assistant	3.00	188,268
Human Services	Best Interest Determination Coordinator	1.00	87,372
Human Services	Hotline Caseworker	1.00	67,977
Human Services	Collaborative Management Program Coordinator	1.00	87,372
Human Services	Social Caseworker B	1.50	120,614
Human Services	Social Caseworker C	4.00	349,488
Human Services	Kinship Navigator	2.00	125,512
Total Social Services Fund		20.50	1,759,407
Community Development Fund			
Community Resources	Placeholder - Division Manager Comm Dev Housing & Homeless	0.25	32,448
Total Community Development Fund		0.25	32,448
Grant Fund			
Community Resources	Placeholder - Division Manager Sr Resources & Veteran Services	(0.50)	(58,511)
Total Grant Fund		(0.50)	(58,511)
Open Spaces Sales Tax Fund			
Open Spaces	Open Spaces Operations Supervisor	1.00	86,553
Open Spaces	Maintenance Tech II - Open Space & Trails	2.00	135,954
Open Spaces	Fairgrounds Ops & Events Technician	1.00	67,977
Open Spaces	Accounting Technician	1.00	73,719
Open Spaces	Irrigation & Turf Specialist	1.00	81,298
Open Spaces	Operations Technician II	3.00	203,931
Human Resources	Supervising Senior Human Resources Business Partner	0.50	62,946
Total Open Spaces Sales Tax Fund		9.50	712,378
Public Health Fund			
Public Health	Projected Public Health Staff	182.70	12,927,500
Total Public Health Fund		182.70	12,927,500
Arapahoe County Rec District Fund			
Open Spaces	Accounting Technician	(1.00)	(73,719)
Open Spaces	Irrigation & Turf Specialist	(1.00)	(81,298)
Open Spaces	Operations Technician II	(3.00)	(203,931)
Total AC Recreation District Fund		(5.00)	(358,948)
All Funds Total		212.20	15,614,672

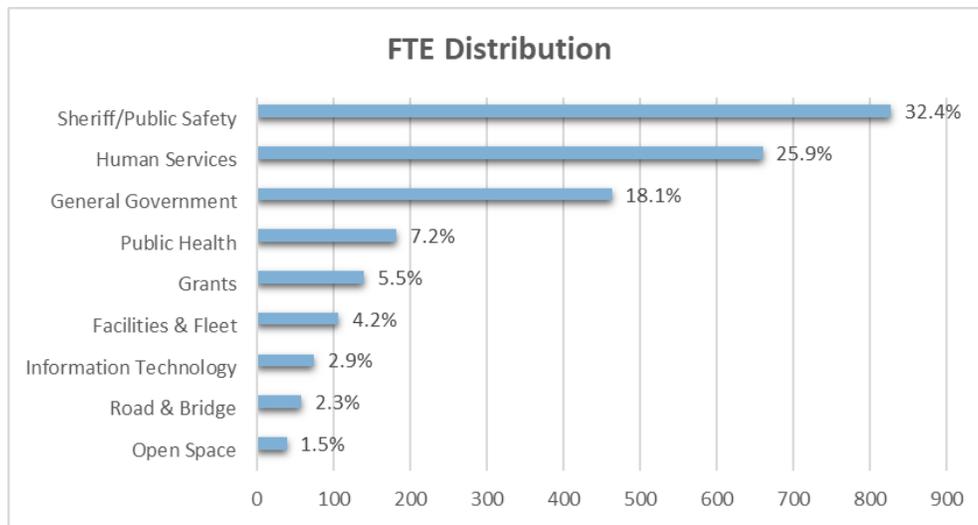
* FTE stands for Full Time Equivalent

There was a total of 8.00 FTE that were not recommended by the EBC due to budgetary constraints. There were 2.00 FTE in the Sheriff's Office Record division that were not recommended. They requested two administrative technicians to assist with the workload in the division due to cases, records requests, and an increase in scanning and concealed handgun permits. The EBC also did not recommend 5.00 FTE for a Behavioral Health Program Manager and four Co-responder Clinicians. The final position that was not recommended was a Custodian for Facilities & Fleet Management. This position would eliminate a contracted custodian that currently works for Human Services and Tri-County Health.

Staffing Changes Not Recommended			
Department	Description	FTE	Amount
General Fund			
Sheriff's Office	Administrative Technician	2.00	\$ 147,438
Sheriff's Office	Behavioral Health Co-Responder Clinician	4.00	\$ 397,176
Sheriff's Office	Behavioral Health Response Program Manager	1.00	\$ 125,897
Facilities & Fleet Management	Custodian	1.00	\$ 53,706
Total General Fund		8.00	\$ 724,217

Personnel Distribution

This graph and table on the following page are depictions that illustrate the breakout of personnel for 2023 by the various areas of County government. The Sheriff's Office/Public Safety has the most employees with 32.4 percent, followed by Human Services with 25.9 percent of the total FTE then the next biggest category is General Government at 18.1 percent.



Below is a table depicting the total number of FTE for each fund in the 2023 recommended budget.

Staffing by Fund	
Fund	Number of FTEs
General Fund	1,395.52
Social Services Fund	660.00
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	5.75
Grant Fund	37.50
Open Space Sales Tax Fund	34.00
Public Health Fund	182.70
Homeland Security Fund	5.75
Total FTEs	2,551.22

* FTE stands for Full Time Equivalent

Capital Improvement Program

Revenue \$11,729,381

Expenditures \$132,745,280

Full Time Equivalent 0.00

The Capital Improvement Program (CIP) identifies and provides funding to address the capital needs of Arapahoe County. It is a five-year plan showing the estimated resources necessary to meet the 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 adopted projects that were included in the 2022 budget, the recommended budget for 2023, as well as planned expenditures for budget years 2024 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 ever 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 costing \$50,000 or more and are considered one-time. Such as the replacement of information technology hardware and software, building renovations or building construction, and reconstruction of roads.

The CIP Committee used a set of criteria to prioritize budget requests for the 2023 CIP, which focuses on supporting County goals and the new strategic budget direction, and how the project will improve organizational capabilities and service delivery, community impact, operating budget impact, and other related areas. For each of the three major project categories: facilities & equipment, roadway infrastructure, and technology, projects will also be evaluated according to category-specific criteria. In this section, Table II provides a brief description of these criteria. In addition to providing a degree of funding security for projects identified for the second year of the five-year plan, the biennial budget approach prevents significant shifts in annual priorities. During this process, priorities are reevaluated every two years and any necessary changes to the plan are made.

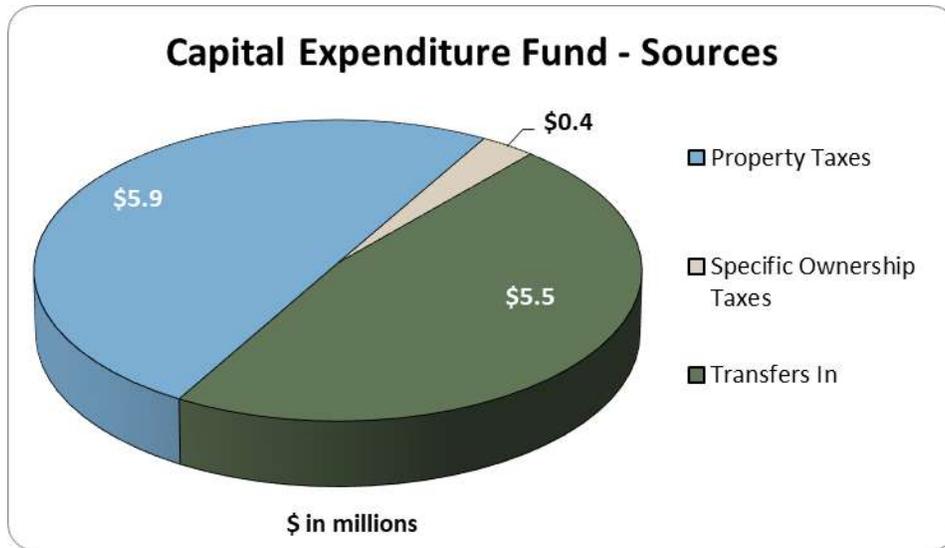
The CIP Committee reviewed the five-year plan and provided recommendations to the Executive Budget Committee (EBC). In keeping with the Board’s strategic budget direction of maintaining current assets and addressing areas of deferred maintenance, the Executive Budget Committee recommended funding options for capital projects and revised program recommendations for the Board of County Commissioners (BOCC). Among the budget items for 2023 are investments in facilities, public safety, and transportation. A list of the CIP projects included in the 2022-2026 CIP 5-Year Plan can be found at the end of this section.

Summary of the Revenues and Expenditures

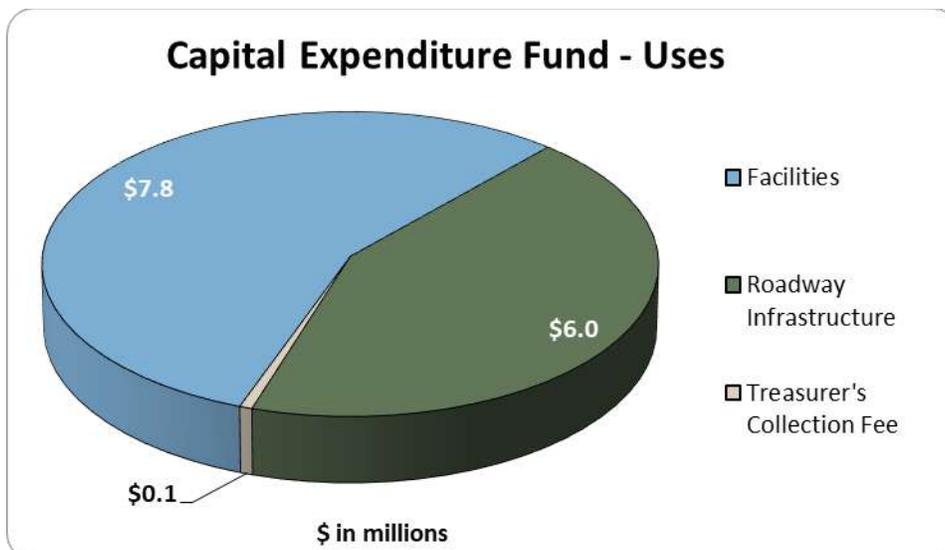
The Capital Improvement Program historically has two main sources of revenue for funding capital projects: property tax and specific ownership tax. Any gap in funding between what is expected to be received from tax revenue and the approved project budget needs to come from other funding sources. Historically, a transfer from the General Fund to the Capital Expenditure Budget is added to the budget to cover this funding gap. Occasionally projects have outside funding sources that would also contribute to the total revenue budget. The CIP can only spend what it receives in revenue. The CIP projects are then budgeted in two funds. The main fund being the Capital Expenditure Fund for all non-roadway infrastructure projects, and then the roadway infrastructure projects are budgeted in the Infrastructure Fund.

For the Capital Expenditure Fund, the recommended budget for 2023 includes \$5,870,025 from the property tax mill levy, and \$359,356 for specific ownership tax. The Executive Budget Committee considered using American Rescue Plan Act (ARPA) federal grant funds for two projects that were adopted in 2022 but needed additional funding in the 2023 budget due to significant price inflation, and one additional facilities project. In total, \$5,500,000 would be transferred from the Grant Fund to the Capital Expenditure Fund for these three projects.

Traditionally, the recommended project total for the roadway infrastructure projects would then be transferred from the Capital Expenditure Fund to the Infrastructure Fund. Due to funding limitations for the General Fund, for the 2023 Recommended Budget, the Executive Budget Committee has recommended using some of the unallocated project fund from the Infrastructure Fund to provide some funding for the roadway infrastructure projects. This will allow the County to retain the flexibility and fund balance necessary to fund any other one-time projects that may occur through out the year. The recommended amount of \$2,103,949 is included in balancing the Capital Improvement Plan. The chart below shows the proportion of the sources of funding of the overall total. The \$5.5 million transfer is the transfer from the Grant Fund for the ARPA funds for the three projects that the EBC is recommending.



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 2023 Recommended Budget of \$13,745,280 for all categories and then \$88,050 for the Treasurer’s Office collection fee. The chart below shows the breakdown of projects by the type of project as well as the collection fee.



The expenditure portion of the Plan includes nineteen projects for a total recommended budget of just over \$13.7 million. The CIP Committee evaluated twenty-three projects across the three categories, scored each project, and submitted a recommendation of \$15.5 million. As previously noted, the EBC reviewed the CIP Committee recommendations and made some modifications to the recommended projects. The EBC felt that it was important to make recommendations based on the Board of County Commissioners’ budget guidance memorandum and their strategic budget direction. The 2023 Recommended Budget Capital Improvement Program has been updated in the 5-year plan as well. These adjustments included postponing certain roadway projects that did not focus on maintaining current infrastructure but building new and replacing them with one that had been pushed out to 2024. They also recommended that a general operating budget be moved to the CIP and utilize ARPA funds for it.

Table I shows the adopted budget and actual expenditures for years 2020 and 2020, budget and year-end projected actuals for 2022, and the 2023 recommended 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 \$6.0 million reappropriated from the 2022 budget to the 2023 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 2023 to be \$10.6 million and accounts for ongoing projects that are anticipated to be reappropriated from the 2022 budget. A list of those projects can be found in Table IV in this section.

Table I

Capital Expenditure Fund History (2020-2023)								
(Dollars in Millions)	2020 Adopted	2020 Actual	2021 Adopted	2021 Actual	2022 Adopted	2022 Projected	2023 Recomm.	
Est. Beginning Balance	\$ 7.2	\$ 7.2	\$ 6.9	\$ 6.9	\$ 8.1	\$ 8.1	\$ 8.8	
Revenue	10.4	15.3	10.0	12.6	9.5	12.2	11.8	
Expenditures	10.4	15.6	10.0	11.4	9.5	11.5	10.0	
Net Change	0.0	(0.3)	0.0	1.2	-	0.7	1.8	
Est. Ending Balance	\$ 7.2	\$ 6.9	\$ 6.9	\$ 8.1	\$ 8.1	\$ 8.8	\$ 10.6	

Scoring Matrix

The CIP Committee used a set of criteria to prioritize budget requests for the 2023 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 will then provide this information to the Executive Budget Committee for inclusion in the 2023 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.

The various sections of Table II detail 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	
	27	
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
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
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
2023 Capital Improvement Program

Category	Project	Budget	Weighted Score
Facilities	Admin I Elevators Mechanical Upgrades and Modernization	450,000	291
Facilities	Detention Facility Infrastructure Improvements	250,000	294
Facilities	Coroner Office Space Reconfiguration/Expansion	694,000	216
Facilities	Altura Plaza Elevator Mechanical Upgrades	230,000	282
Facilities	CentrePoint Plaza Parking Lot Mill Overlay and Stripe	400,000	141
Facilities	ACJC Courthouse II Remaining Courtroom Design & Construction	150,000	219
Facilities	Detention Center Pod 2 Build Out and Exercise Room	50,000	135
Facilities	CentrePoint Rooftop Unit (RTU) Replacement	2,838,780	297
Facilities	Admin I Cooling Tower Replacement	2,190,500	297
Facilities	Warehouse Generator	500,000	-
Total Facilities		\$ 7,753,280	
Roadway Infrastructure	Quincy Ave-Gun Club to Powhatan	2,160,000	-
Roadway Infrastructure	Yale and Holly Corridor Improvements	2,500,000	327
Roadway Infrastructure	Gun Club/Alameda Conceptual Design	100,000	321
Roadway Infrastructure	Dry Creek - Right of Way Improvements	165,000	387
Roadway Infrastructure	Gun Club/Alameda Traffic Signal	57,000	357
Roadway Infrastructure	Tempe/Belleview Roundabout	210,000	327
Roadway Infrastructure	ADA Transition Plan	650,000	270
Roadway Infrastructure	County-Wide Traffic Safety Improvements	100,000	255
Roadway Infrastructure	Sidewalk Missing Gap Closures	50,000	210
Total Roadway Infrastructure		\$ 5,992,000	
Total Capital Improvement Program		\$13,745,280	

Facilities Projects:

Admin I Elevators Mechanical Upgrades and Modernization

This is to upgrade and modernize the mechanical components of the north and south elevators located at the Arapahoe County Administration Building. Both elevators were installed in 1976 and have not had major upgrades in 15+ years. Maintenance staff have dealt with sporadic issues related to the mechanical components for the elevators in recent years and there has been down-time for each elevator. Work will include a new microprocessor-based control system, new door operation equipment, new wiring and electrical devices, new traveling hoist way, new pump unit, new signal fixtures and new detector edges. Scope also includes interior finish upgrades with LED lighting for energy efficiency.

Detention Facility Infrastructure Improvements

This is a multiyear CIP request for the repair and replacement of major components and system upgrades for the Arapahoe County Detention Facility. The work included in this request was identified by a risk assessment conducted for the facility by outside consultants and is intended to replace or repair major facility components that have reached or exceeded their expected life cycle and are at medium to high or critical risk of failure. It will be staged throughout the year in coordination with the Sheriff's Office and the plans developed by the consulting engineers to ensure minimum disruption to the facility operations.

Coroner's Office Space Reconfiguration/Expansion

The original construction of the current Coroner's Office was built in 2002 and has seen a significant increase in workload since then. This project is to expand the existing space to meet the statutory requirements to investigate all reportable deaths within the County and to provide formal death certifications. The expansion of the Coroner's Office will position the County to partner with other agencies, provide consultation to smaller counties and regional hospitals, including emergency management.

Altura Plaza Elevator Mechanical Upgrades

This is a multiyear CIP request for the repair and replacement of major mechanical components for the Altura Plaza traction elevators. The work included in this request includes replacement of the hoist motors, cables, and controls for the motor. The work is necessary due to the age of the existing equipment and the potential for failure. As the components have reached the end of their useful life and are related to life-safety, this project has been identified as a priority for 2023 and 2024.

CentrePoint Plaza Parking Lot Mill Overlay and Stripe

The scope of this project would include a 2" mill and overlay of asphalt and parking stall striping/stencils on the following surface parking lots at CentrePoint Plaza for a total of 130,670 square feet. Remove and Replace Concrete Curb and Gutter that are in disrepair on the following surface parking lots at CentrePoint Plaza for a total of 826 linear feet. In certain locations, the asphalt and curb/gutter are beginning to fail and deteriorate at a rapid pace. Specifically, the asphalt pavement and some of the base material may need removal. The existing damage and deterioration will continue to have a compounding effect if not remedied.

ACJC Courthouse II Remaining Courtroom Design & Construction

Plan for modifications to the remainder of Courthouse II 3rd floor to accommodate additional courtrooms required by the 18th Judicial District. Complete construction drawings for a future build. The project includes to program the 3rd floor of Courthouse II to accommodate final Courtroom buildouts and to re-house functions displaced by those new courtrooms. Develop construction documents and detailed construction budget for 2024 budget request and implementation. Architectural and Engineering costs related to permitting and construction administration and to close-out will be included in the anticipated 2024 budget request for construction of the

spaces contemplated by this project. The Courthouses are operated by Arapahoe County in support of the 18th Judicial District. This project meets the requirements to plan for the provision of additional courtrooms and accommodation of needed staff spaces for the 18th Judicial District. No known redistricting or judicial reforms are expected to negate the need for this project.

Detention Center Pod 2 Build Out and Exercise Room

When the expansive area that is Pod 2 was built, only one entrance and egress were added. Fire code regulations severely limit the number of people that can be in the space at one time. The area has been used for storage for years and this has been a point of contention with fire inspectors. This project includes adding a second egress route and an exterior door with stairs leading down to the secured exterior of the jail. The project also includes making the space usable with updated flooring, paint, furniture, fixtures, and equipment to make the space useable for large groups and trainings. There is also a portion of the large space that would be converted into an exercise room utilizing current gym equipment. The current gym space is far too small for the use it receives. Expanding the gym into the current classroom space would provide more space for a more useful gym to increase the health and wellbeing of our employees.

CentrePoint Rooftop Unit (RTU) Replacement

The project includes replacing the four (4) original rooftop units (RTUs) that supply all fresh air, heating, and cooling to the facility. They are at the end of their normal service life, are at increased risk of failure, and represent an increased maintenance cost; the existing internal components and controls are inefficient and outdated.

This project includes engineering to specify the right-sized and most efficient replacement equipment, removal and replacement of existing units, cleaning of ductwork at roof level, replacement of dampers, electrical and controls modifications and professional commissioning of the system to ensure that it is operating as expected.

At no time should the building be shut down as the replacement of these units can occur sequentially. If shutdowns do need to occur, they will occur after-hours and/or on weekends. The system is designed with redundancy and the ability to operate with only 2 units at any given time except in extreme conditions.

Admin I Cooling Tower Replacement

The existing chilled water plant includes two (2), 130-ton screw chillers that are oversized, inefficient and have far exceeded their end of life. This equipment will be recommended as a high priority replacement under the County's Facility Condition Assessment which will be released this coming fall. The scope of work will be to remove the existing equipment and replace with higher-efficiency equipment in an arrangement that provides redundancy, improves operational control, increases safety, and drives down utility usage and costs.

Warehouse Generator

This project is to Install a back-up generator for the Arapahoe County Warehouse on Federal Blvd. The warehouse is home to County Print Shop, Distribution Services, County records retention and storage as well as space for Facilities, Information Technology, and the equipment and supplies for the Election Division. Any disruption could lead to critical statutory services being impacted.

Election operations have been designated critical infrastructure by the National Security Agency. Numerous state laws have been passed in the last year to require 24/7 video surveillance recording (and retention) and badge reader access control security systems for the election processing operations at the warehouse year-round. All these systems require power and will be rendered inoperable in case of a power failure beyond the one-hour local backup power supply to allow some continuity and for these server systems to shut down operations safely. In addition to physical security risks for county operations when these systems are offline, non-compliance with security laws and gaps in video surveillance will occur in records that must be retained and available for inspection

for 25 months. In addition, all election operations from ballot envelope scanning, through signature verification and tabulation rely upon power to operate.

Roadway Infrastructure Projects:

Quincy Ave-Gun Club to Powhaton

Currently Quincy Avenue between Gun Club Road and Powhaton is a 2-lane facility with widened shoulders. Additional roadway widening (2-lanes) including shouldering and separate bike path facilities parallel to the roadway are needed to facilitate traffic in the area, and to address traffic growth anticipated from the proposed expansion of the Arapahoe County Fairground Facility and the City of Aurora emergency responders training ground. The lack of capacity on this section of roadway was observed with the Rocky Mountain Airshow in May 2015 during which traffic was backed up for miles, as well as the recent Arapahoe County Fair (2021). With the recent Quincy/ Gun Club intersection improvements being completed it is important that the legs approaching the intersection can meet capacity. A preliminary design was completed for this stretch of roadway in 2020 and the County would like to continue with the final design for this project. The improvements will also provide bike/ped improvements along this stretch of Quincy which will connect area to the west with the County Fairgrounds and the Aurora Reservoir.

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.

Arapahoe County is working with Denver to include the Yale corridor improvements described above to be designed and constructed with the proposed Yale/ Holly Underpass that was approved by Denver voters and was determined last year to be feasible. Denver is proceeding with the underpass design and construction and the County would like to include improvements to the County's portion of this corridor with Denver's project.

The current intersection layout at the Yale/Holly intersection consists of the following: eastbound single through, right turn and left turn lane; westbound left turn lane, single through lane and a thru/right lane; northbound single left turn lane and through/right turn lane; southbound through/left turn lane and very short right turn lane. All east and westbound (Yale Avenue) lanes are 9 to 10 feet wide, narrower than the typical design standard of 12 feet. Also, the High Line Canal trail crosses Yale approximately 75 feet west of the intersection, and safe pedestrian movement across Yale at that crossing is difficult. Additionally, there is narrow and/or missing sidewalk on all legs. Finally, bicycle accommodations in the corridor are poor due to the narrow lanes, yet Yale is the only crossing of the High Line canal that provides access to the LRT station to the west at Yale & I-25.

Gun Club/Alameda Conceptual Design

This project will recommend safety improvements along Gun Club Rd. from Mississippi Ave. to 6th Ave and Alameda Ave. from Gun Club Rd. to Harvest Rd. as well as improvements to the intersection of Gun Club and Alameda. Design will include all intersections and driveways adjacent to the project and the three major intersections at the project limits. These major intersections include South Gun Club Road/East Mississippi Avenue, North Gun Club Road/East 6th Parkway, and East Alameda Avenue/South Harvest Road.

The preliminary design determines the exiting conditions of these roads, challenges that need to be addressed, and the best alternative to move forward to final design.

Dry Creek - Right of Way Improvements

The Dry Creek Operational Improvements (I-25 to Inverness Drive East) project will improve mobility infrastructure and services for vulnerable populations – by reducing conflicts and congestion along eastbound Dry Creek Road and through corridor intersections. The improvements would increase the reliability of the existing multimodal transportation network – with improved intersection efficiencies and improved weaving operations for drivers. It would also help to reduce congestion-related and lane-changing vehicular crashes at the Dry Creek intersections east of I-25.

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.

Based on the findings of the Gun Club and Alameda Improvements Conceptual Design, the recommended intersection improvements, which may include signalization, will be initiated as the start of this project and will include final design, ROW acquisition and construction.

To prioritize the schedule of the Gun Club/Alameda Traffic Signal project and have the design complete ahead HSIP funding available for 2024, it was decided that the design services would be incorporated into the Gun Club-Alameda Improvements design project as an alternate. By doing this, the design will be complete ahead of time and the project ready in 2024 for construction using the HSIP funding.

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 received Highway Safety Improvement Program (HSIP) federal funding for construction.

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 2023 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. A future request will include addressing deficient sidewalks that are non-compliant within the County. This non-compliant issue is estimated to cost of \$5 million to fully resolve.

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.

Technology Projects:

There was one technology project that the CIP Committee reviewed and scored, but it was determined that that project was not feasibly able to be done until 2024.

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

Ongoing Projects for 2023

The leftover unspent budget for ongoing and incomplete projects appropriated in earlier years, as well as new projects for 2023, will be reappropriated to the 2023 budget. In Table IV, the projected projects are mentioned along with a brief explanation of a few of them.

Table IV

Ongoing CIP Projects Funding to be Reappropriated in 2023	
Project	Amount
Detention Medical Expansion - Design	\$ 1,598,630
Sheriff's Office HQ Large Rooftop Unit Replace	1,032,050
Detention Center Infrastructure Improvements	981,132
Restrictive Housing - HB21-1211	586,395
Justice Center Court House 1 HVAC Modifications	400,000
Sheriff's Office HQ Data Center Rooftop AC Unit	309,860
Justice Center Court House Misc Maintenance	293,637
Benefit Admin Sys Replacement	200,000
SAP Invoice Automation Tools	150,000
Justice Center Court House 1 Cooling Tower Replaceme	150,000
Accela Zoning Workflow	100,000
Content Management System/Digital	100,000
Coroner Office Space Reconfiguration/Expansion	55,000
Arapahoe Plaza Parking Deck Repairs	33,509
Lenco Bearcat	30,000
SAP Enterprise Reporting	9,741
	\$ 6,029,954

Detention Medical Expansion – During the third quarter budget review in 2021, the Board approved \$2.3 million to be added for the architectural and design work at the Detention Center for the medical expansion project. It is estimated that there will be roughly \$1.6 million to be reappropriated to the 2023 budget for the continuation of the project.

Detention Center Infrastructure Improvements – The replacement and upgrades to components and upgrades at the Arapahoe County Detention Facility is an ongoing process. The 2023 recommended budget includes additional funding to help accomplish this. There is roughly \$1.0 million projected to be reappropriated to the 2023 budget to complete the items that were slated for 2022 but were not able to be completed during the year for various reasons.

Sheriff’s Office Headquarters Large Rooftop Unit Replacement – The replacement of the four rooftop units have begun in 2022, but the full installation and completion of this project is not expected until the first half of 2023. There is an estimated \$1.0 million that is projected to be reappropriated to the 2023 budget for completion.

Restrictive Housing – HB21-1211 – The project involves replacing the cell doors in the dayrooms at the Detention Center to include food slots and to improve existing jail doors to comply with the state mandate.

Justice Center Courthouse Misc. Maintenance – Safety and maintenance upgrades to extend the useful life of the facility. The County has previously determined that the Courthouses will need to be replaced within an approximate 10-year time frame. These upgrades were not able to be done during 2022 and will be reappropriated for the future completion.

Justice Center Courthouse I HVAC Modifications – The Trane 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 2023 budget to start the modification to the HVAC system.

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 2023, there is a transfer of just under \$2.1 million. The Building Maintenance Fund allows for greater flexibility when an adjustment to project funding is necessary due to the ever-changing maintenance needs and priorities. The funds can be transferred between projects or reappropriated to the following year for the completion of the project. If the funds are unused, they go back to the fund balance as part of the facility maintenance reserve. The list of approved Building Maintenance Fund projects for 2023 is shown in Table V below.

Table V

Building Maintenance Fund 2023 Projects and Maintenance Funding	
Project	Amount
Arapahoe Plaza Parking Deck Repairs	\$ 200,000
Admin-1 Garage Sprinkler Heads & Compressor Replacement	30,000
BAS Controls Replacement - Phase 1	85,000
Admin- 1 West Visitor Parking Lot - Crack Seal / Fog Seal / Restripe	30,000
County Parking Lot Maintenance - General	120,000
Fence Replacement 7600 Peoria Fleet/Road and Bridge Facility	50,000
Water Conservation and Grounds Projects	70,000
Consolidation of Countywide FACP monitoring Services	60,000
Engineering Services for MEP Assessments Future Projects	30,000
TOTAL	\$ 675,000

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 not any recommended capital projects with any known, or increased, operating expenses.

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 2021, 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 recommended 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:
 - A. New and expanded physical facilities
 - B. Large scale rehabilitation and replacement of facilities

- C. Major equipment, excluding vehicles
 - D. The cost of engineering or architectural studies related to a major public improvement
 - E. Acquisition of land or buildings
 - F. Demolition of buildings
4. **Annual Action Program** - Those capital improvement projects from the plan that have been identified by the staff committee and approved by the Board of County Commissioners for funding and implementation for the current budget year.

Capital Improvement Program 5-Year Plan					
Project Type & Title	2022	2023	2024	2025	2026
Facilities					
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 (Coroner)	75,000	694,000	-	-	-
CentrePoint Plaza Parking Lot Mill Overlay and Stripe	125,000	400,000	-	-	-
Countywide Facilities Condition Assessment Update	425,000	-	100,000	1,400,000	750,000
Detention Facility Infrastructure Improvements	500,000	250,000	-	-	-
Lenco Bearcat	300,000	-	-	-	-
Restrictive Housing Mandate - HB21-1211	600,000	-	-	-	-
ACJC CH2 Remaining Courtroom Design and Construction	-	150,000	3,625,000	-	-
Admin I Cooling Tower Replacement	-	2,190,500	-	-	-
Admin I Elevators Mechanical Upgrades and Modernization	-	450,000	-	-	-
Altura Plaza Elevator Mechanical Upgrades - Phase 1	-	230,000	230,000	-	-
CentrePoint Rooftop Unit (RTU) Replacement	-	2,838,780	-	-	-
Federal Warehouse Standby Generator	-	500,000	-	-	-
Pod 2 Build Out and Exercise Room	-	50,000	400,000	-	-
ACSO Driver Training Track Mill & Overlay (Fairgrounds)	-	-	400,000	-	-
Altura Plaza Electrical Upgrades	-	-	850,000	-	-
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	-	-
County Facility Security Assessment	-	-	1,400,000	750,000	750,000
DA Office Pavement Mill and Overlay/C&G Repairs	-	-	250,000	-	-
Deer Trail Shops Metal Roof R&R	-	-	200,000	-	-
Election Warehouse Phase 2 Development	-	-	750,000	-	-
ESC Firing Range and Bomb Site Disposal Site Design	-	-	225,000	-	-
Fairgrounds Parking Lots Reconstruction	-	-	800,000	-	-
Fairgrounds RTU Replacement	-	-	700,000	-	-
Lima Plaza Parking Lots Mill & Overlay (North & South Lots)	-	-	300,000	-	300,000
Peoria Service Center Vehicle Canopies	-	-	200,000	-	-
Precinct 8 Substation	-	-	200,000	1,500,000	-
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	-
Peoria Service Center RTU Shop System Replacement	-	-	-	300,000	-
Quincy Substation Fuel Tank	-	-	-	330,000	-
ACJC CH1 Ceiling Replacement	-	-	-	-	80,000
ACJC Employee Parking Lot Reconstruction	-	-	-	-	2,036,000
Arapahoe Plaza South Chillers 1&2 Replacement	-	-	-	-	500,000

Capital Improvement Program 5-Year Plan					
Project Type & Title	2022	2023	2024	2025	2026
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
Total for Facilities	\$5,350,000	\$7,753,280	\$13,230,000	\$7,465,000	\$7,246,000
Roadway Infrastructure					
ADA Transition Plan	350,000	650,000	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 South	-	-	3,450,000	3,450,000	3,450,000
Gun Club/Alameda Conceptual Design	-	100,000	2,250,000	4,000,000	4,000,000
Gun Club/Alameda Traffic Signal	75,000	57,000	-	-	-
Sidewalk Missing Gap Closures	50,000	50,000	50,000	-	-
Tempe/Belleview Roundabout	50,000	210,000	-	-	-
Yale and Holly Corridor Improvements	2,500,000	2,500,000	-	-	-
Dry Creek Ops Improvements	-	165,000	-	-	-
Quincy Ave-Gun Club to Powhaton	-	2,160,000	3,600,000	3,600,000	-
Belleview Construction	-	-	330,000	-	-
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
Valentia Sidewalk Construction	-	-	234,000	-	-
Intersection Street Lighting	-	-	-	100,000	100,000
Total for Roadway Infrastructure	\$3,728,000	\$5,992,000	\$11,764,000	\$12,750,000	\$9,300,000
Technology					
BenefitFocus Replacement (on behalf of HR)	200,000	-	-	-	-
Content Management System and Digital Services	100,000	-	-	-	-
Jail Management System Upgrade	-	-	533,920	-	-
SAP Enable Now E-Learning/Software Training Tool	-	-	200,000	-	-
Human Capital Management Enterprise (on behalf of HR)	-	-	-	2,035,000	-
Total for Technology	\$300,000	\$0	\$733,920	\$2,035,000	\$0
Total for the Capital Improvement Program	\$9,378,000	\$13,745,280	\$25,727,920	\$22,250,000	\$16,546,000

Debt & Lease Management

Capital Lease Obligations \$1,399,146	General Obligation Bonds \$8,707,475	Full Time Equivalents 0.00
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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 2023, this amount is \$195,472,021. 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 2023 is \$9,436,346. The total debt and lease payments for 2023 will be \$1,399,146. 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 \$10,095,913. 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 three capital lease purchase agreements. 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 2023 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.

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.

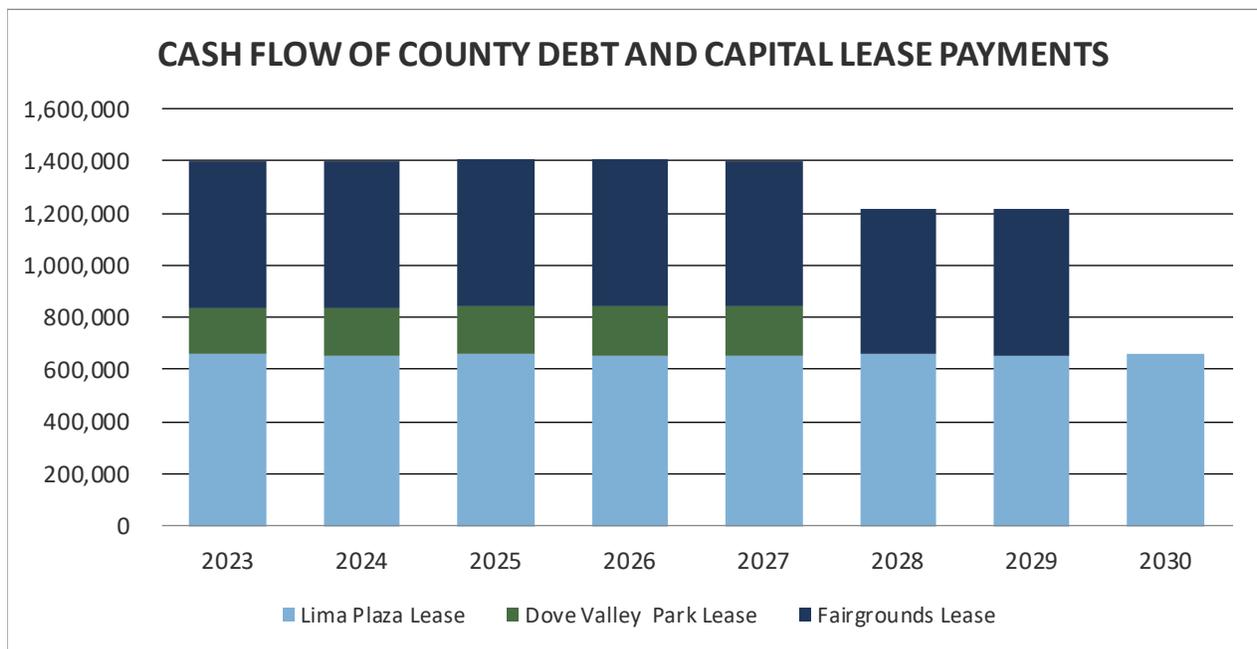
Arapahoe County Water and Wastewater Public Improvement District Bonds

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
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
	\$5,252,649	\$923,964	\$3,919,300	\$10,095,913



OUTSTANDING DEBT AND CAPITAL LEASE OBLIGATIONS

Obligation Type and Purpose	Issue Date	Maturity Date	Issue Principal Amount	1/1/2023 Principal Balance	2023 Principal Payments	2023 Interest Payments	12/31/2023 Principal Balance
<u>Arapahoe County Government</u>							
Capital Lease Obligations:							
Lease Purchase Agreement for the Lima Plaza County Complex.	2021	2030	\$ 5,585,000	\$ 4,990,000	\$ 600,000	\$ 57,610	\$ 4,390,000
Lease Purchase Agreement for land purchase in the Recreation District near AC Community Park in Dove Valley.	2007	2027	\$ 2,600,000	\$ 915,161	\$ 178,615	\$ 3,021	\$ 736,546
Lease Purchase Agreement to expand County fairgrounds. (Note: Payments made from Conservation Trust Fund revenues.)	2014	2029	\$ 6,720,544	\$ 3,531,185	\$ 462,740	\$ 97,160	\$ 3,068,445
Arapahoe County Government							
Total Capital Lease Obligations			\$ 57,015,369	\$ 9,436,346	\$ 1,241,355	\$ 157,791	\$ 8,194,991
<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	\$ 51,145,000	\$ 595,000	\$ 1,640,844	\$ 50,550,000
General Obligation Bonds for water and wastewater capital improvements	2015	2035	\$ 25,930,000	\$ 24,950,000	\$ 1,380,000	\$ 986,056	\$ 23,570,000
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	\$ 43,290,000	\$ 2,865,000	\$ 1,240,575	\$ 40,425,000
Arapahoe County Water & Wastewater Public Improvement District							
Total General Obligation Bonds			\$ 157,074,975	\$ 119,385,000	\$ 4,840,000	\$ 3,867,475	\$ 114,545,000

DEBT AND LEASE SCHEDULES

FAIRGROUNDS EXPANSION CAPITAL LEASE SCHEDULE

Year	Principal	Interest	Total Annual Payment
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	\$3,531,185.28	\$388,114.72	\$3,919,300.00

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
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	\$915,161.26	\$8,803.03	\$923,964.29

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
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	\$4,990,000.00	\$262,648.80	\$5,252,648.80

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. The annual debt service payments are funded by a transfer from the General Fund, which is partially reimbursed by the departments occupying this location. This lease purchase agreement was refinanced in 2021 and has the same maturity of 2030.

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

Date	Principal	Interest	Total Annual Payment
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	\$24,950,000.00	\$9,205,750.06	\$34,155,750.06

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 still have a maturity date of 2035.

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

Year	Principal	Interest	Total
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	\$51,145,000.00	\$20,655,556.38	\$71,800,556.38

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
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	\$43,290,000.00	\$7,912,112.50	\$51,202,112.50

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.

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
GENERAL FUND														
Administrative Services														
TABOR Refund and Revenue Offset	6409	1	667,718	667,718	-	667,718	667,718	-	-	Y	667,718	667,718	-	-
Self-Insurance Liability Fund Additional Transfer	6440	2	500,000	-	-	-	-	500,000	-	Y	500,000	-	-	(500,000)
Tax Incentive Agreements	6408	3	180,000	-	-	-	-	180,000	-	Y	180,000	-	-	(180,000)
Adjustments to County Landfill Funding	6434	15	(15,000)	250,000	-	-	-	(15,000)	250,000	Y	(15,000)	250,000	-	265,000
2023 IT Replacements	6219	16	69,889	-	-	69,889	-	-	-	n	-	-	-	-
Homethrive (Caregiver Support)	6420	17	45,000	-	-	-	-	45,000	-	Y	45,000	-	-	(45,000)
CIP General Fund Transfer	6425	18	-	-	-	-	-	-	-	y	-	-	-	-
ARPA GenGovt - Mental Health and Care Management Support for Sr	6223	19	12,960	-	-	12,960	-	-	-	n	-	-	-	-
ARPA GenGovt - Digital Literacy for Seniors	6224	20	6,000	-	-	6,000	-	-	-	n	-	-	-	-
Establishment of Public Health Department	6471	21	778,703	-	-	-	-	778,703	-	y	778,703	-	-	(778,703)
			2,245,270	917,718	-	756,567	667,718	1,488,703	250,000		2,156,421	917,718	-	(1,238,703)
Aid To Agencies														
Adult Dental Clinic	6423	86	400,000	-	-	-	-	400,000	-	Y	400,000	-	-	(400,000)
			400,000	-	-	-	-	400,000	-		400,000	-	-	(400,000)
Assessor's Office														
ARPA GenGovt - Assessor Conference Room Video Conferencing Equ	6225	1	4,000	-	-	4,000	-	-	-	n	-	-	-	-
Elected Officials Increase	6418	2	13,121	-	-	-	-	13,121	-	Y	13,121	-	-	(13,121)
Market Increase (5%)	6426	101	250,629	-	-	-	-	250,629	-	y	250,629	-	-	(250,629)
Merit Increase (3%)	6427	102	152,528	-	-	-	-	152,528	-	y	152,528	-	-	(152,528)
Vacancy Savings (2%)	6431	103	(112,867)	-	-	-	-	(112,867)	-	y	(112,867)	-	-	112,867
Vacancy Savings - Additional (1.5%)	6432	104	(84,657)	-	-	-	-	(84,657)	-	y	(84,657)	-	-	84,657
Health & Dental Insurance Adjustment	6428	105	9,144	-	-	-	-	9,144	-	y	9,144	-	-	(9,144)
Retirement Increase .25%	6439	108	11,166	-	-	-	-	11,166	-	y	11,166	-	-	(11,166)
			243,064	-	-	4,000	-	239,064	-		239,064	-	-	(239,064)
Board of County Commissioners														
Arapaho Tribe Relationship	6398	1	15,000	-	-	-	-	15,000	-	Y	15,000	-	-	(15,000)
Inflationary Conference Costs	6406	2	9,500	-	-	-	-	9,500	-	Y	9,500	-	-	(9,500)
Elected Officials Increase	6418	2	26,244	-	-	-	-	26,244	-	Y	26,244	-	-	(26,244)
Retirement Increase .25%	6439	108	1,547	-	-	-	-	1,547	-	y	1,547	-	-	(1,547)
			52,291	-	-	-	-	52,291	-		52,291	-	-	(52,291)
Clerk & Recorder's Office														
Motor Vehicle Division Expense Adjustment - Temporary Services/Ov	6386	1	215,300	-	-	215,300	-	-	-	n	-	-	-	-
Elected Officials Increase	6418	2	13,121	-	-	-	-	13,121	-	y	13,121	-	-	(13,121)
Election Division Expense Adjustment Contingency Funds - 2023 Elec	6387	2	479,190	250,000	-	479,190	250,000	-	-	y	479,190	250,000	-	(229,190)
ARPA - Warehouse Generator	6239	3	450,000	450,000	-	450,000	450,000	-	-	n	-	-	-	-
C&R Expense Budget Adjustment	6385	4	261,000	-	-	156,000	-	105,000	-	n	-	-	-	-
C&R Revenue Budget Adjustment	6384	5	-	(1,446,890)	-	-	(1,446,890)	-	-	y	-	(1,446,890)	-	(1,446,890)
ARPA GenGovt - Purchase Professional Cubicle Extensions	6237	6	100,000	-	-	100,000	-	-	-	n	-	-	-	-
Market Increase (5%)	6426	101	396,370	-	-	-	-	396,370	-	y	396,370	-	-	(396,370)
Merit Increase (3%)	6427	102	242,472	-	-	-	-	242,472	-	y	242,472	-	-	(242,472)
Vacancy Savings (2%)	6431	103	(183,494)	-	-	-	-	(183,494)	-	y	(183,494)	-	-	183,494
Vacancy Savings - Additional (1.5%)	6432	104	(137,653)	-	-	-	-	(137,653)	-	y	(137,653)	-	-	137,653
Health & Dental Insurance Adjustment	6428	105	11,496	-	-	-	-	11,496	-	y	11,496	-	-	(11,496)
Retirement Increase .25%	6439	108	17,576	-	-	-	-	17,576	-	y	17,576	-	-	(17,576)
Motor Vehicle Specialist Rate Change	6436	110	306,342	-	-	-	-	306,342	-	y	306,342	-	-	(306,342)
			2,171,720	(746,890)	-	1,400,490	(746,890)	771,230	-		1,145,420	(1,196,890)	-	(2,342,310)
Commissioners' Office														
DRCOG Membership Increase	6397	1	19,000	-	-	-	-	19,000	-	Y	19,000	-	-	(19,000)
Inflationary Conference Costs	6406	2	(9,500)	-	-	-	-	(9,500)	-	Y	(9,500)	-	-	9,500
PLACEHOLDER - Q2 FTE	6424	87	95,053	-	1.00	-	-	95,053	-	y	95,053	-	1.00	(95,053)
Market Increase (5%)	6426	101	89,623	-	-	-	-	89,623	-	y	89,623	-	-	(89,623)
Merit Increase (3%)	6427	102	53,774	-	-	-	-	53,774	-	y	53,774	-	-	(53,774)

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Vacancy Savings (2%)	6431	103	(39,686)	-	-	-	-	(39,686)	-	y	(39,686)	-	-	39,686
Health & Dental Insurance Adjustment	6428	105	4,416	-	-	-	-	4,416	-	y	4,416	-	-	(4,416)
Retirement Increase .25%	6439	108	3,830	-	-	-	-	3,830	-	y	3,830	-	-	(3,830)
Deferred Compensation	6441	111	7,317	-	-	-	-	7,317	-	y	7,317	-	-	(7,317)
			223,827	-	1.00	-	-	223,827	-		223,827	-	1.00	(223,827)
Community Resources														
Community Development and Homeless Services Division Manager (I	6250	1	26,063	-	0.25	-	-	26,063	-	Y	26,063	-	0.25	(26,063)
Discontinuing Denver Regional Council of Governments Transportati	6290	3	(14,000)	-	-	-	-	(14,000)	-	Y	(14,000)	-	-	14,000
Reduction in Community Service Fees (Placeholder)	6393	4	-	(36,500)	-	-	-	-	(36,500)	Y	-	(36,500)	-	(36,500)
Market Increase (5%)	6426	101	164,861	-	-	-	-	164,861	-	y	164,861	-	-	(164,861)
Merit Increase (3%)	6427	102	101,865	-	-	-	-	101,865	-	y	101,865	-	-	(101,865)
Vacancy Savings (2%)	6431	103	(75,995)	-	-	-	-	(75,995)	-	y	(75,995)	-	-	75,995
Health & Dental Insurance Adjustment	6428	105	564	-	-	-	-	564	-	y	564	-	-	(564)
Retirement Increase .25%	6439	108	7,162	-	-	-	-	7,162	-	y	7,162	-	-	(7,162)
Deferred Compensation	6441	111	6,651	-	-	-	-	6,651	-	y	6,651	-	-	(6,651)
			217,171	(36,500)	0.25	-	-	217,171	(36,500)		217,171	(36,500)	0.25	(253,671)
Coroner's Office														
Increase Budget for Professional Services and Operating Supplies	6246	1	100,000	-	-	-	-	100,000	-	y	100,000	-	-	(100,000)
ARPA GenGovt - Purchase of a New Microscope	6226	2	16,320	16,320	-	16,320	16,320	-	-	y	16,320	16,320	-	-
Market Increase (5%)	6426	101	83,356	-	-	-	-	83,356	-	y	83,356	-	-	(83,356)
Merit Increase (3%)	6427	102	50,553	-	-	-	-	50,553	-	y	50,553	-	-	(50,553)
Vacancy Savings (2%)	6431	103	(36,389)	-	-	-	-	(36,389)	-	y	(36,389)	-	-	36,389
Health & Dental Insurance Adjustment	6428	105	3,708	-	-	-	-	3,708	-	y	3,708	-	-	(3,708)
Retirement Increase .25%	6439	108	4,271	-	-	-	-	4,271	-	y	4,271	-	-	(4,271)
			221,819	16,320	-	16,320	16,320	205,499	-		221,819	16,320	-	(205,499)
County Attorney														
Placeholder FTE for County Attorney	6421	1	146,628	-	1.00	-	-	146,628	-	y	146,628	-	1.00	(146,628)
Market Increase (5%)	6426	101	139,730	-	-	-	-	139,730	-	y	139,730	-	-	(139,730)
Merit Increase (3%)	6427	102	84,515	-	-	-	-	84,515	-	y	84,515	-	-	(84,515)
Vacancy Savings (2%)	6431	103	(61,245)	-	-	-	-	(61,245)	-	y	(61,245)	-	-	61,245
Health & Dental Insurance Adjustment	6428	105	2,436	-	-	-	-	2,436	-	y	2,436	-	-	(2,436)
Retirement Increase .25%	6439	108	6,045	-	-	-	-	6,045	-	y	6,045	-	-	(6,045)
Deferred Compensation	6441	111	10,985	-	-	-	-	10,985	-	y	10,985	-	-	(10,985)
			329,094	-	1.00	-	-	329,094	-		329,094	-	1.00	(329,094)
District Attorney														
Population Adjustment	6416	1	(192,618)	-	-	-	-	(192,618)	-	Y	(192,618)	-	-	192,618
Market Adjustments	6411	2	697,872	-	-	-	-	697,872	-	Y	697,872	-	-	(697,872)
Merit Increase Pool	6412	3	640,455	-	-	-	-	640,455	-	Y	640,455	-	-	(640,455)
Transition to 23rd Judicial District	6413	4	583,111	-	-	583,111	-	-	-	n	-	-	-	-
Operating Expenses Deduction	6415	5	(155,421)	-	-	-	-	(155,421)	-	Y	(155,421)	-	-	155,421
			1,573,399	-	-	583,111	-	990,288	-		990,288	-	-	(990,288)
Facilities And Fleet Management														
Custodial FTE Request	6222	10	53,706	27,000	1.00	-	-	53,706	27,000	Y	53,706	27,000	1.00	(26,706)
Custodian FTE Request	6400	11	53,706	53,706	1.00	-	-	53,706	53,706	n	-	-	-	-
Market Increase (5%)	6426	101	355,194	-	-	-	-	355,194	-	y	355,194	-	-	(355,194)
Merit Increase (3%)	6427	102	218,526	-	-	-	-	218,526	-	y	218,526	-	-	(218,526)
Vacancy Savings (2%)	6431	103	(164,498)	-	-	-	-	(164,498)	-	y	(164,498)	-	-	164,498
Vacancy Savings - Additional (1.5%)	6432	104	(123,386)	-	-	-	-	(123,386)	-	y	(123,386)	-	-	123,386
Health & Dental Insurance Adjustment	6428	105	11,136	-	-	-	-	11,136	-	y	11,136	-	-	(11,136)
Retirement Increase .25%	6439	108	15,578	-	-	-	-	15,578	-	y	15,578	-	-	(15,578)
Deferred Compensation	6441	111	5,682	-	-	-	-	5,682	-	y	5,682	-	-	(5,682)
			425,644	80,706	2.00	-	-	425,644	80,706		371,938	27,000	1.00	(344,938)
Finance														
Market Increase (5%)	6426	101	172,693	-	-	-	-	172,693	-	y	172,693	-	-	(172,693)
Merit Increase (3%)	6427	102	104,901	-	-	-	-	104,901	-	y	104,901	-	-	(104,901)

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Vacancy Savings (2%)	6431	103	(75,694)	-	-	-	-	(75,694)	-	y	(75,694)	-	-	75,694
Health & Dental Insurance Adjustment	6428	105	(2,316)	-	-	-	-	(2,316)	-	y	(2,316)	-	-	2,316
Retirement Increase .25%	6439	108	7,378	-	-	-	-	7,378	-	y	7,378	-	-	(7,378)
Deferred Compensation	6441	111	8,298	-	-	-	-	8,298	-	y	8,298	-	-	(8,298)
			215,260	-	-	-	-	215,260	-		215,260	-	-	(215,260)
Human Resources														
DEI Manager	6308	1	147,988	-	1.00	1,360	-	146,628	-	y	147,988	-	1.00	(147,988)
Supervising Senior HRBP	6399	2	62,946	-	1.00	-	-	62,946	-	y	62,946	-	1.00	(62,946)
Health Department Recruitment Position (Placeholder)	6419	84	103,500	-	1.00	-	-	103,500	-	y	103,500	-	1.00	(103,500)
Market Increase (5%)	6426	101	106,106	-	-	-	-	106,106	-	y	106,106	-	-	(106,106)
Merit Increase (3%)	6427	102	63,665	-	-	-	-	63,665	-	y	63,665	-	-	(63,665)
Vacancy Savings (2%)	6431	103	(45,693)	-	-	-	-	(45,693)	-	y	(45,693)	-	-	45,693
Health & Dental Insurance Adjustment	6428	105	3,828	-	-	-	-	3,828	-	y	3,828	-	-	(3,828)
Retirement Increase .25%	6439	108	4,535	-	-	-	-	4,535	-	y	4,535	-	-	(4,535)
Deferred Compensation	6441	111	9,188	-	-	-	-	9,188	-	y	9,188	-	-	(9,188)
			456,063	-	3.00	1,360	-	454,703	-		456,063	-	3.00	(456,063)
Information Technology														
ARPA GenGovt - Expand Fiber Network - Connecting to Municipal Inf Public Health	6245	1	345,500	345,500	-	345,500	345,500	-	-	Y	345,500	345,500	-	-
DSB-IT-KUBL Camera Replacement/Maintenance	6379	2	136,234	-	-	136,234	-	-	-	n	-	-	-	-
Office 365 E3 License Increase	6337	3	301,923	-	-	51,492	-	250,431	-	n	-	-	-	-
Software Maintenance Increases	6333	4	152,000	-	-	-	-	152,000	-	y	152,000	-	-	(152,000)
Network Router Replacements	6336	5	14,000	-	-	14,000	-	-	-	Y	14,000	-	-	(14,000)
Data Center to Cloud	6335	6	60,000	-	-	-	-	60,000	-	n	-	-	-	-
Microsoft Audit License Software Assurance	6407	7	212,658	-	-	1,404	-	211,254	-	n	-	-	-	-
Market Increase (5%)	6426	101	467,505	-	-	-	-	467,505	-	y	467,505	-	-	(467,505)
Merit Increase (3%)	6427	102	287,663	-	-	-	-	287,663	-	y	287,663	-	-	(287,663)
Vacancy Savings (2%)	6431	103	(206,480)	-	-	-	-	(206,480)	-	y	(206,480)	-	-	206,480
Vacancy Savings - Additional (1.5%)	6432	104	(154,867)	-	-	-	-	(154,867)	-	y	(154,867)	-	-	154,867
Health & Dental Insurance Adjustment	6428	105	7,980	-	-	-	-	7,980	-	y	7,980	-	-	(7,980)
Retirement Increase .25%	6439	108	20,491	-	-	-	-	20,491	-	y	20,491	-	-	(20,491)
Deferred Compensation	6441	111	8,438	-	-	-	-	8,438	-	y	8,438	-	-	(8,438)
			1,901,045	562,500	-	680,386	477,256	1,220,659	85,244		1,190,230	562,500	-	(627,730)
Open Spaces														
Market Increase (5%)	6426	101	23,718	-	-	-	-	23,718	-	y	23,718	-	-	(23,718)
Merit Increase (3%)	6427	102	15,452	-	-	-	-	15,452	-	y	15,452	-	-	(15,452)
Vacancy Savings (2%)	6431	103	(11,302)	-	-	-	-	(11,302)	-	y	(11,302)	-	-	11,302
Health & Dental Insurance Adjustment	6428	105	1,380	-	-	-	-	1,380	-	y	1,380	-	-	(1,380)
Retirement Increase .25%	6439	108	735	-	-	-	-	735	-	y	735	-	-	(735)
Deferred Compensation	6441	111	8,223	-	-	-	-	8,223	-	y	8,223	-	-	(8,223)
			38,206	-	-	-	-	38,206	-		38,206	-	-	(38,206)
Public Works & Development														
ARPA GenGovt - PWD Records Digitization	6232	2	200,000	-	-	200,000	-	-	-	n	-	-	-	-
ARPA GenGovt - Countywide Fiber Master Plan	6233	3	400,000	400,000	-	400,000	400,000	-	-	y	400,000	400,000	-	-
New Pool Vehicle	6316	4	50,646	-	-	50,646	-	-	-	n	-	-	-	-
Market Increase (5%)	6426	101	407,616	-	-	-	-	407,616	-	y	407,616	-	-	(407,616)
Merit Increase (3%)	6427	102	247,134	-	-	-	-	247,134	-	y	247,134	-	-	(247,134)
Vacancy Savings (2%)	6431	103	(178,794)	-	-	-	-	(178,794)	-	y	(178,794)	-	-	178,794
Vacancy Savings - Additional (1.5%)	6432	104	(134,121)	-	-	-	-	(134,121)	-	y	(134,121)	-	-	134,121
Health & Dental Insurance Adjustment	6428	105	2,976	-	-	-	-	2,976	-	y	2,976	-	-	(2,976)
Retirement Increase .25%	6439	108	17,618	-	-	-	-	17,618	-	y	17,618	-	-	(17,618)
Deferred Compensation	6441	111	7,989	-	-	-	-	7,989	-	y	7,989	-	-	(7,989)
			1,021,064	400,000	-	650,646	400,000	370,418	-		770,418	400,000	-	(370,418)
Sheriff's Office														
DSB - MED Inmate Medical Contract Increase	6378	1	750,000	-	-	-	-	750,000	-	y	750,000	-	-	(750,000)

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Elected Officials Increase	6418	2	16,699	-	-	-	-	16,699	-	y	16,699	-	-	(16,699)
SSB - TRG Taser Replacement	6347	3	310,158	69,088	-	-	-	310,158	69,088	y	310,158	69,088	-	(241,070)
PSB - OEM EOC Software as a Service	6346	4	65,490	-	-	20,180	-	45,310	-	y	65,490	-	-	(65,490)
SSB - CIV Deputy - 2 FTEs	6349	5	347,748	-	2.00	171,534	-	176,214	-	y	347,748	-	2.00	(347,748)
SSB - REC Administrative Technician - 2 FTEs	6348	6	164,484	-	2.00	16,746	-	147,738	-	n	-	-	-	-
ADM - ADM Agency-Wide Overtime Increase	6382	7	1,184,150	298,461	-	-	-	1,184,150	298,461	n	-	-	-	-
PSB - PAT Behavioral Health FTE - Cent	6289	8	186,866	186,866	1.00	80,142	80,068	106,724	106,798	y	186,866	186,866	1.00	-
DSB - MED Detentions Co-Responders 5 FTEs	6380	9	578,763	-	5.00	51,960	-	526,803	-	n	-	-	-	-
DSB - CRT Armed Security Contract Increase	6376	10	42,210	-	-	-	-	42,210	-	n	-	-	-	-
DSB - CRT FA# 301881 Replacement	6377	11	3,133	-	-	3,133	-	-	-	y	3,133	-	-	(3,133)
DSB - CRT Extraditions Cost Increase	6381	12	200,000	-	-	-	-	200,000	-	n	-	-	-	-
DSB - OPS Body Scanner Warrant Year 3	6375	13	25,500	-	-	25,500	-	-	-	n	-	-	-	-
ARPA GenGovt - UV Light Disinfection Cabinets	6227	14	23,000	-	-	23,000	-	-	-	n	-	-	-	-
ARPA GenGovt - Video Conferencing to Alternate EOC at County Detr	6228	15	22,000	-	-	22,000	-	-	-	n	-	-	-	-
ARPA - GenGovt - Arapahoe County Digital Trunk Radio System Imprc	6229	16	6,200,000	-	-	6,200,000	-	-	-	n	-	-	-	-
DSB - RISE Revenue and 4 FTEs Decrease	6383	17	(534,015)	(474,500)	(4.00)	-	-	(534,015)	(474,500)	y	(534,015)	(474,500)	(4.00)	59,515
PSB - SRO Cherry Creek School Donation	6374	18	310,000	310,000	-	-	-	310,000	310,000	y	310,000	310,000	-	-
PSB - PAT Behavioral Health Section 1 - New	6268	19	58,379	-	-	58,379	-	-	-	n	-	-	-	-
SSB - TRG Vehicle - New	6363	21	67,187	-	-	67,187	-	-	-	n	-	-	-	-
SSB - PIO Vehicle - New	6364	22	48,147	-	-	48,147	-	-	-	n	-	-	-	-
PSB - INV Unit 9250/ FA 302158 - Upgrade	6251	23	19,614	-	-	19,614	-	-	-	n	-	-	-	-
PSB - INV Unit 9222/ FA 302160 - Upgrade	6252	24	19,614	-	-	19,614	-	-	-	n	-	-	-	-
PSB - INV Unit 9047/ FA 301674 - Replace	6253	25	29,850	22,650	-	22,650	22,650	7,200	-	y	29,850	22,650	-	(7,200)
PSB - INV Unit 9401/ FA 302454 - Upgrade	6254	26	9,524	2,964	-	2,964	2,964	6,560	-	y	9,524	2,964	-	(6,560)
PSB - INV Unit 9389/ FA 302456 - Upgrade	6255	27	9,524	2,964	-	2,964	2,964	6,560	-	y	9,524	2,964	-	(6,560)
PSB - INV Unit 9381/ FA 302457 - Upgrade	6256	28	9,524	2,964	-	2,964	2,964	6,560	-	y	9,524	2,964	-	(6,560)
PSB - PAT Unit 9865/ FA 302857 - Replace	6257	29	24,239	7,022	-	7,022	7,022	17,217	-	y	24,239	7,022	-	(17,217)
PSB - PAT Unit 9878/ FA 302841 - Upgrade	6258	30	40,585	23,368	-	23,368	23,368	17,217	-	y	40,585	23,368	-	(17,217)
PSB - PAT Unit 9887/ FA 302838 - Upgrade	6259	31	53,610	36,393	-	36,393	36,393	17,217	-	y	53,610	36,393	-	(17,217)
PSB - PAT Unit 9861/ FA 302715 - Upgrade	6260	32	53,919	36,702	-	36,702	36,702	17,217	-	y	53,919	36,702	-	(17,217)
PSB - PAT Unit 9108/ FA 302308 - Upgrade	6262	34	51,538	34,321	-	34,321	34,321	17,217	-	y	51,538	34,321	-	(17,217)
PSB - PAT Unit 9095/ FA 302304 - Upgrade	6263	35	55,676	38,459	-	38,459	38,459	17,217	-	y	55,676	38,459	-	(17,217)
PSB - PAT Unit 9229/ FA 302303 - Upgrade	6264	36	54,253	38,164	-	38,164	38,164	16,089	-	y	54,253	38,164	-	(16,089)
PSB - PAT Unit 9420/ FA 302471 - Upgrade	6265	37	44,194	26,977	-	26,977	26,977	17,217	-	y	44,194	26,977	-	(17,217)
PSB - PAT Unit 9074/ FA 302680 - Replace	6266	38	22,886	11,488	-	11,488	11,488	11,398	-	y	22,886	11,488	-	(11,398)
PSB - PAT Unit 9419/ FA 302450 - Replace	6267	39	23,859	12,461	-	12,461	12,461	11,398	-	y	23,859	12,461	-	(11,398)
PSB - INV Unit 5113/ FA 302297 - Upgrade	6270	40	15,733	10,069	-	15,733	10,069	-	-	n	-	-	-	-
PSB - INV Unit 5110/ FA 302296 - Replace	6271	41	6,635	-	-	6,635	-	-	-	n	-	-	-	-
PSB - INV Unit 5069/ FA 302293 - Replace	6272	42	6,635	-	-	6,635	-	-	-	n	-	-	-	-
PSB - INV Unit 5139/ FA 302291 - Upgrade	6273	43	15,732	-	-	15,732	-	-	-	n	-	-	-	-
PSB - INV Unit 5157/ FA 302298 - Upgrade	6274	44	15,731	10,067	-	15,731	10,067	-	-	n	-	-	-	-
PSB - INV Unit 5125/ FA 302295 - Replace	6275	45	6,635	-	-	6,635	-	-	-	n	-	-	-	-
PSB - INV Unit 5129/ FA 302294 - Upgrade	6276	46	15,658	-	-	15,658	-	-	-	n	-	-	-	-
PSB - INV Unit 5357/ FA 302452 - Upgrade	6277	47	12,854	-	-	12,854	-	-	-	n	-	-	-	-
PSB - INV Unit 5272/ FA 301624 - Replace	6278	48	7,097	-	-	7,097	-	-	-	n	-	-	-	-
PSB - INV Unit 5192/ FA 302904 - Replace	6279	49	6,635	-	-	-	-	6,635	-	y	6,635	-	-	(6,635)
PSB - INV Unit 5339/ FA 302451 - Upgrade	6280	50	4,320	-	-	4,320	-	-	-	n	-	-	-	-
PSB - PAT Unit 5440/ FA 302670 - Replace	6285	55	8,136	-	-	8,136	-	-	-	n	-	-	-	-
SSB - TRG Unit 5337 / FA 302441 - Upgrade	6353	61	17,175	-	-	17,175	-	-	-	n	-	-	-	-
SSB - TRG Unit 5336 / FA 302453 - Upgrade	6354	62	12,842	-	-	12,842	-	-	-	n	-	-	-	-
SSB - TRG Unit 5330 / FA 302439 - Replace	6355	63	8,610	-	-	8,610	-	-	-	n	-	-	-	-
SSB - IA Unit 5334 / FA 302437 - Upgrade	6357	65	19,550	-	-	19,550	-	-	-	n	-	-	-	-
SSB - ADM Unit 5822 / FA 302828 - Upgrade	6358	66	17,383	-	-	17,383	-	-	-	n	-	-	-	-
SSB - TEL Unit 9331 / FA 302440 - Replace	6359	67	7,137	-	-	7,137	-	-	-	n	-	-	-	-
DSB - CRT Unit 5084/ FA 300781 - Replace	6388	68	76,560	-	-	76,560	-	-	-	n	-	-	-	-

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
DSB - CRT Unit 5714/ FA 302685 - Replace	6389	69	37,153	-	-	24,593	-	12,560	-	y	37,153	-	-	(37,153)
DSB - ADM Unit 5248/ FA 300021 - Replace	6391	71	20,257	-	-	20,257	-	-	-	n	-	-	-	-
DSB - ADM Unit 5256/ FA 301735 - Replace	6392	72	3,280	-	-	3,280	-	-	-	n	-	-	-	-
DSB - CRT FA# 301882 Replacement	6404	74	3,133	-	-	3,133	-	-	-	y	3,133	-	-	(3,133)
DSB - CRT FA# 301653 Replacement	6405	75	940	-	-	940	-	-	-	y	940	-	-	(940)
PSB - INV Body Worn Camera Budget Reduction	6422	76	(86,944)	-	-	-	-	(86,944)	-	y	(86,944)	-	-	86,944
Market Increase (5%)	6426	101	1,015,483	-	-	-	-	1,015,483	-	y	1,015,483	-	-	(1,015,483)
Merit Increase (3%)	6427	102	616,790	-	-	-	-	616,790	-	y	616,790	-	-	(616,790)
Vacancy Savings (2%)	6431	103	(1,533,233)	-	-	-	-	(1,533,233)	-	y	(1,533,233)	-	-	1,533,233
Vacancy Savings - Additional (1.5%)	6432	104	(1,149,970)	-	-	-	-	(1,149,970)	-	y	(1,149,970)	-	-	1,149,970
Health & Dental Insurance Adjustment	6428	105	67,920	-	-	-	-	67,920	-	y	67,920	-	-	(67,920)
Step Progression	6429	106	544,195	-	-	-	-	544,195	-	y	544,195	-	-	(544,195)
Step Progression Market	6430	107	1,920,440	-	-	-	-	1,920,440	-	y	1,920,440	-	-	(1,920,440)
Retirement Increase .25%	6439	108	148,541	-	-	-	-	148,541	-	y	148,541	-	-	(148,541)
SORT Speciality Pay Increase	6435	109	82,023	-	-	-	-	82,023	-	y	82,023	-	-	(82,023)
			12,563,374	706,948	6.00	7,450,659	397,101	5,112,715	309,847		3,612,366	388,351	(1.00)	(3,224,015)
Strategy & Performance														
Market Increase (5%)	6426	101	18,803	-	-	-	-	18,803	-	y	18,803	-	-	(18,803)
Merit Increase (3%)	6427	102	11,283	-	-	-	-	11,283	-	y	11,283	-	-	(11,283)
Health & Dental Insurance Adjustment	6428	105	480	-	-	-	-	480	-	y	480	-	-	(480)
Retirement Increase .25%	6439	108	804	-	-	-	-	804	-	y	804	-	-	(804)
Deferred Compensation	6441	111	6,884	-	-	-	-	6,884	-	y	6,884	-	-	(6,884)
			38,254	-	-	-	-	38,254	-		38,254	-	-	(38,254)
Treasurer's Office														
Elected Officials Increase	6418	2	13,121	-	-	-	-	13,121	-	y	13,121	-	-	(13,121)
Market Increase (5%)	6426	101	92,164	-	-	-	-	92,164	-	y	92,164	-	-	(92,164)
Merit Increase (3%)	6427	102	57,017	-	-	-	-	57,017	-	y	57,017	-	-	(57,017)
Vacancy Savings (2%)	6431	103	(41,136)	-	-	-	-	(41,136)	-	y	(41,136)	-	-	41,136
Health & Dental Insurance Adjustment	6428	105	2,628	-	-	-	-	2,628	-	y	2,628	-	-	(2,628)
Retirement Increase .25%	6439	108	4,088	-	-	-	-	4,088	-	y	4,088	-	-	(4,088)
			127,882	-	-	-	-	127,882	-		127,882	-	-	(127,882)
GENERAL FUND TOTALS			24,464,447	1,900,802	13.25	11,543,539	1,211,505	12,920,908	689,297		12,796,012	1,078,499	5.25	(11,717,513)
SOCIAL SERVICES FUND														
Human Services														
County Administration Allocation Increase	6302	1	-	2,092,680	-	-	-	-	2,092,680	y	-	2,092,680	-	2,092,680
Additional Human Services Staff CAPS Division 5.5 FTE and 12 TGFP C	6314	2	606,330	485,064	17.50	-	-	606,330	485,064	y	606,330	485,064	17.50	(121,266)
Additional Human Services Finance Staff - 1 FTE	6301	3	73,719	58,975	1.00	-	-	73,719	58,975	y	73,719	58,975	1.00	(14,744)
ARPA GenGovt - Complete Build for HSConnects	6235	4	3,889,875	-	-	3,889,875	-	-	-	n	-	-	-	-
(PLACEHOLDER) Human Services - Dedicated IT support - 2 FTE	6303	5	280,888	224,710	2.00	-	-	280,888	224,710	y	280,888	224,710	2.00	(56,178)
(PLACEHOLDER) Contract Amendments - The Work Number and Cen	6304	6	462,647	370,118	-	-	-	462,647	370,118	y	462,647	370,118	-	(92,529)
2023 IT Replacements	6219	16	140,595	119,506	-	140,595	119,506	-	-	y	140,595	119,506	-	(21,089)
Market Increase (5%)	6426	101	2,264,811	-	-	-	-	2,264,811	-	y	2,264,811	-	-	(2,264,811)
Merit Increase (3%)	6427	102	1,422,418	-	-	-	-	1,422,418	-	y	1,422,418	-	-	(1,422,418)
Vacancy Savings (2%)	6431	103	(1,055,692)	-	-	-	-	(1,055,692)	-	y	(1,055,692)	-	-	1,055,692
Vacancy Savings - Additional (1.5%)	6432	104	(791,868)	-	-	-	-	(791,868)	-	y	(791,868)	-	-	791,868
Health & Dental Insurance Adjustment	6428	105	49,656	-	-	-	-	49,656	-	y	49,656	-	-	(49,656)
Retirement Increase .25%	6439	108	101,496	-	-	-	-	101,496	-	y	101,496	-	-	(101,496)
Deferred Compensation	6441	111	8,652	-	-	-	-	8,652	-	y	8,652	-	-	(8,652)
			7,453,527	3,351,053	20.50	4,030,470	119,506	3,423,057	3,231,547		3,563,652	3,351,053	20.50	(212,599)
ALEA FUND														
Sheriff's Office														
SSB - TRG Taser Replacement	6347	3	65,000	-	-	-	-	65,000	-	y	65,000	-	-	(65,000)
ADM - ADM Agency-Wide Overtime Increase	6382	7	106,173	-	-	-	-	106,173	-	n	-	-	-	-

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
PSB - PAT Behavioral Health Section 1 - New	6268	19	-	-	-	-	-	-	-	n	-	-	-	-
PSB - PAT Unit 9751/ FA 302673 - Upgrade	6261	33	51,213	-	-	33,996	-	17,217	-	y	51,213	-	-	(51,213)
PSB - PAT Unit 5921/ FA 302923 - Replace	6281	51	30,301	-	-	13,084	-	17,217	-	y	30,301	-	-	(30,301)
PSB - PAT Unit 5844/ FA 302843 - Upgrade	6282	52	33,507	-	-	19,945	-	13,562	-	y	33,507	-	-	(33,507)
PSB - PAT Unit 5824/ FA 302854 - Replace	6283	53	28,981	-	-	11,764	-	17,217	-	y	28,981	-	-	(28,981)
PSB - PAT Unit 5823/ FA 302852 - Replace	6284	54	10,329	-	-	10,329	-	-	-	n	-	-	-	-
PSB - PAT Unit 5828/ FA 302847 - Upgrade	6286	56	29,278	-	-	29,278	-	-	-	n	-	-	-	-
PSB - PAT Unit 5019/ FA 302663 - Replace	6287	57	6,635	-	-	6,635	-	-	-	n	-	-	-	-
PSB - PAT Unit 5126/ FA 303161 - Replace	6294	58	10,329	-	-	10,329	-	-	-	n	-	-	-	-
PSB - PAT Reduce Traffic Fine Revenue	6395	73	-	(80,000)	-	-	-	-	(80,000)	y	-	(80,000)	-	(80,000)
PSB - INV Body Worn Camera Budget Reduction	6422	76	(11,468)	-	-	-	-	(11,468)	-	y	(11,468)	-	-	11,468
Market Increase (5%)	6426	101	54,364	-	-	-	-	54,364	-	y	54,364	-	-	(54,364)
Merit Increase (3%)	6427	102	32,617	-	-	-	-	32,617	-	y	32,617	-	-	(32,617)
Vacancy Savings (2%)	6431	103	(156,207)	-	-	-	-	(156,207)	-	y	(156,207)	-	-	156,207
Vacancy Savings - Additional (1.5%)	6432	104	(117,158)	-	-	-	-	(117,158)	-	y	(117,158)	-	-	117,158
Health & Dental Insurance Adjustment	6428	105	16,404	-	-	-	-	16,404	-	y	16,404	-	-	(16,404)
Step Progression	6429	106	62,524	-	-	-	-	62,524	-	y	62,524	-	-	(62,524)
Step Progression Market	6430	107	216,227	-	-	-	-	216,227	-	y	216,227	-	-	(216,227)
Retirement Increase .25%	6439	108	15,122	-	-	-	-	15,122	-	y	15,122	-	-	(15,122)
			419,171	(80,000)	-	135,360	-	283,811	(80,000)		321,427	(80,000)	-	(401,427)
ARAPAHOE/DOUGLAS WORKS FUND														
<u>Community Resources</u>														
2023 IT Replacements	6219	16	5,608	-	-	5,608	-	-	-	y	5,608	-	-	(5,608)
Market Increase (5%)	6426	101	357,876	-	-	-	-	357,876	-	y	357,876	-	-	(357,876)
Merit Increase (3%)	6427	102	217,381	-	-	-	-	217,381	-	y	217,381	-	-	(217,381)
Health & Dental Insurance Adjustment	6428	105	13,140	-	-	-	-	13,140	-	y	13,140	-	-	(13,140)
Retirement Increase .25%	6439	108	15,498	-	-	-	-	15,498	-	y	15,498	-	-	(15,498)
			609,503	-	-	5,608	-	603,895	-		609,503	-	-	(609,503)
ROAD & BRIDGE FUND														
<u>Public Works & Development</u>														
ARPA GenGovt - Lost Revenue Reconstruction of Roadways	6231	1	4,800,000	-	-	4,800,000	-	-	-	n	-	-	-	-
Replace 2013 International Tandem Snowplow 3054 (Asset 301757)	6319	5	351,123	-	-	351,123	-	-	-	n	-	-	-	-
Replace 2011 International Tandem Snowplow 3040 (Asset 301758)	6320	6	366,193	-	-	366,193	-	-	-	n	-	-	-	-
Replace 2015 Hamm Roller 4152 (Asset 302252)	6321	7	104,598	-	-	104,598	-	-	-	n	-	-	-	-
Replace 2009 Cat D6 Dozer 4092 (Asset 301103)	6322	8	226,811	-	-	226,811	-	-	-	n	-	-	-	-
New Tracked Skid Steer	6323	9	64,262	-	-	64,262	-	-	-	n	-	-	-	-
Pavement Condition Data Collection	6318	10	103,500	-	-	103,500	-	-	-	n	-	-	-	-
Replace 2017 TrafficJet Printer (Asset 302647)	6325	11	5,576	-	-	5,576	-	-	-	y	5,576	-	-	(5,576)
Replace 2010 GMC Extended Cap 3/4 Ton and Message Board 3046/	6328	12	27,321	-	-	27,321	-	-	-	n	-	-	-	-
Replace 2001 Landa Hot Water Pressure Washer 45066 (Asset 45066)	6403	13	3,556	-	-	3,556	-	-	-	n	-	-	-	-
Replace 2013 Ford F-250 Pickup 3080 (Asset 301916)	6329	14	12,730	-	-	12,730	-	-	-	n	-	-	-	-
Skeleton Bucket	6330	15	26,026	-	-	26,026	-	-	-	n	-	-	-	-
Replace 2008 Chevrolet Silverado 4X4 Sign Truck 3182 (Asset 301111)	6332	16	42,781	-	-	42,781	-	-	-	n	-	-	-	-
Replace 2011 Stripe Remover Line Driver 4206 and 2011 Graco Concr	6334	17	60,628	-	-	60,628	-	-	-	n	-	-	-	-
Replace 2013 Bobcat-Breaker Head 4016H (Asset 302021)	6338	18	8,371	-	-	8,371	-	-	-	n	-	-	-	-
Asphalt Roller	6340	19	149,891	-	-	149,891	-	-	-	n	-	-	-	-
Replace 2004 Trail King Low Boy Trailer 4266 (Asset 300203)	6341	20	70,922	-	-	70,922	-	-	-	n	-	-	-	-
Market Increase (5%)	6426	101	200,949	-	-	-	-	200,949	-	y	200,949	-	-	(200,949)
Merit Increase (3%)	6427	102	121,584	-	-	-	-	121,584	-	y	121,584	-	-	(121,584)
Vacancy Savings (2%)	6431	103	(92,452)	-	-	-	-	(92,452)	-	y	(92,452)	-	-	92,452
Vacancy Savings - Additional (1.5%)	6432	104	(69,344)	-	-	-	-	(69,344)	-	y	(69,344)	-	-	69,344
Health & Dental Insurance Adjustment	6428	105	6,852	-	-	-	-	6,852	-	y	6,852	-	-	(6,852)
Retirement Increase .25%	6439	108	8,661	-	-	-	-	8,661	-	y	8,661	-	-	(8,661)
			6,600,539	-	-	6,424,289	-	176,250	-		181,826	-	-	(181,826)
COMMISSARY FUND														

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Sheriff's Office														
Market Increase (5%)	6426	101	20,626	-	-	-	-	20,626	-	Y	20,626	-	-	(20,626)
Merit Increase (3%)	6427	102	12,990	-	-	-	-	12,990	-	Y	12,990	-	-	(12,990)
Vacancy Savings (2%)	6431	103	(11,550)	-	-	-	-	(11,550)	-	Y	(11,550)	-	-	11,550
Vacancy Savings - Additional (1.5%)	6432	104	(8,663)	-	-	-	-	(8,663)	-	Y	(8,663)	-	-	8,663
Health & Dental Insurance Adjustment	6428	105	(156)	-	-	-	-	(156)	-	Y	(156)	-	-	156
Step Progression Market	6430	107	4,793	-	-	-	-	4,793	-	Y	4,793	-	-	(4,793)
Retirement Increase .25%	6439	108	1,045	-	-	-	-	1,045	-	Y	1,045	-	-	(1,045)
			19,085	-	-	-	-	19,085	-		19,085	-	-	(19,085)
COMMUNITY DEVELOPMENT FUND														
Community Resources														
Community Development and Homeless Services Division Manager (I	6250	1	32,449	-	0.25	-	-	32,449	-	Y	32,449	-	0.25	(32,449)
Market Increase (5%)	6426	101	21,764	-	-	-	-	21,764	-	Y	21,764	-	-	(21,764)
Merit Increase (3%)	6427	102	13,057	-	-	-	-	13,057	-	Y	13,057	-	-	(13,057)
Health & Dental Insurance Adjustment	6428	105	732	-	-	-	-	732	-	Y	732	-	-	(732)
Retirement Increase .25%	6439	108	957	-	-	-	-	957	-	Y	957	-	-	(957)
			68,959	-	0.25	-	-	68,959	-		68,959	-	0.25	(68,959)
GRANT FUND														
Administrative Services														
ARPA GenGov - Expand Fiber Network - Connecting to Municipal Inf	6245	1	345,500	345,500	-	345,500	345,500	-	-	Y	345,500	345,500	-	-
Public Health	6327	2	131,756	131,756	-	131,756	131,756	-	-	Y	131,756	131,756	-	-
ARPA GenGov - Purchase of a New Microscope	6226	2	16,320	16,320	-	16,320	16,320	-	-	Y	16,320	16,320	-	-
ARPA GenGov - Countywide Fiber Master Plan	6233	3	400,000	400,000	-	400,000	400,000	-	-	Y	400,000	400,000	-	-
Capital Improvement Program Transfers	6425	18	5,500,000	5,500,000	-	5,500,000	5,500,000	-	-	Y	5,500,000	5,500,000	-	-
			6,393,576	6,393,576	-	6,393,576	6,393,576	-	-		6,393,576	6,393,576	-	-
Community Resources														
Community Development and Homeless Services Division Manager (I	6250	1	(58,511)	-	(0.50)	-	-	(58,511)	-	Y	(58,511)	-	(0.50)	58,511
Weatherization 2023 Electronic Vehicle	6248	2	80,646	80,646	-	80,646	80,646	-	-	Y	80,646	80,646	-	-
Discontinuing Denver Regional Council of Governments Transportati	6290	3	(315,358)	(372,500)	-	-	-	(315,358)	(372,500)	Y	(315,358)	(372,500)	-	(57,142)
2023 IT Replacements	6219	16	700	-	-	700	-	-	-	Y	700	-	-	(700)
Market Increase (5%)	6426	101	122,004	-	-	-	-	122,004	-	Y	122,004	-	-	(122,004)
Merit Increase (3%)	6427	102	75,180	-	-	-	-	75,180	-	Y	75,180	-	-	(75,180)
Vacancy Savings (2%)	6431	103	-	-	-	-	-	-	-	Y	-	-	-	-
Health & Dental Insurance Adjustment	6428	105	5,952	-	-	-	-	5,952	-	Y	5,952	-	-	(5,952)
Retirement Increase .25%	6439	108	5,460	-	-	-	-	5,460	-	Y	5,460	-	-	(5,460)
			(83,927)	(291,854)	(0.50)	81,346	80,646	(165,273)	(372,500)		(83,927)	(291,854)	(0.50)	(207,927)
Sheriff's Office														
Step Progression	6429	106	2,764	-	-	-	-	2,764	-	Y	2,764	-	-	(2,764)
Step Progression Market	6430	107	3,164	-	-	-	-	3,164	-	Y	3,164	-	-	(3,164)
Retirement Increase .25%	6439	108	165	-	-	-	-	165	-	Y	165	-	-	(165)
			6,093	-	-	-	-	6,093	-		6,093	-	-	(6,093)
			6,315,742	6,101,722	(0.50)	6,474,922	6,474,222	(159,180)	(372,500)		6,315,742	6,101,722	(0.50)	(214,020)
OPEN SPACE SALES TAX FUND														
Market Increase (5%)	6426	101	4,399	-	-	-	-	4,399	-	Y	4,399	-	-	(4,399)
Merit Increase (3%)	6427	102	3,026	-	-	-	-	3,026	-	Y	3,026	-	-	(3,026)
Health & Dental Insurance Adjustment	6428	105	360	-	-	-	-	360	-	Y	360	-	-	(360)
Supervising Senior HRBP	6399	2	64,306	-	-	1,360	-	62,946	-	Y	64,306	-	-	(64,306)
New Maintenance Ops Supv. Position Request	6401	2	89,653	-	1.00	3,100	-	86,553	-	Y	89,653	-	1.00	(89,653)
Maintenance- New Positions 2023	6311	3	138,281	-	2.00	2,327	-	135,954	-	Y	138,281	-	2.00	(138,281)
Fairgrounds FTE (3 year term limited)	6313	4	68,753	-	1.00	776	-	67,977	-	Y	68,753	-	1.00	(68,753)
Open Spaces Planning Position - Permanent FTE Request	6315	6	1	-	-	-	-	1	-	Y	1	-	-	(1)
Reclass OS Recreation District (Fund 43) FTE to Fund 28 - Maintenanc	6396	7	358,949	-	5.00	-	-	358,949	-	Y	358,949	-	5.00	(358,949)
Market Increase (5%)	6426	101	100,616	-	-	-	-	100,616	-	Y	100,616	-	-	(100,616)
Merit Increase (3%)	6427	102	60,369	-	-	-	-	60,369	-	Y	60,369	-	-	(60,369)
Health & Dental Insurance Adjustment	6428	105	1,500	-	-	-	-	1,500	-	Y	1,500	-	-	(1,500)

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Retirement Increase .25%	6439	108	5,338	-	-	-	-	5,338	-	y	5,338	-	-	(5,338)
			895,551	-	9.00	7,563	-	887,988	-		895,551	-	9.00	(895,551)
HOMELAND SECURITY FUND														
<u>Sheriff's Office</u>														
Market Increase (5%)	6426	101	22,014	-	-	-	-	22,014	-	y	22,014	-	-	(22,014)
Merit Increase (3%)	6427	102	13,207	-	-	-	-	13,207	-	y	13,207	-	-	(13,207)
			35,221	-	-	-	-	35,221	-		35,221	-	-	(35,221)
BUILDING MAINTENANCE FUND														
<u>Facilities And Fleet Management</u>														
BMF- Arapahoe Plaza Parking Deck Repairs	6367	1	200,000	-	-	200,000	-	-	-	y	200,000	-	-	(200,000)
BMF - Admin-1 Garage Sprinkler Heads & Compressor Replacement	6365	2	30,000	-	-	30,000	-	-	-	y	30,000	-	-	(30,000)
BMF - BAS Controls Replacement - Phase 1	6368	3	85,000	-	-	85,000	-	-	-	y	85,000	-	-	(85,000)
BMF - Admin- 1 West Visitor Parking Lot - Crack Seal / Fog Seal / Rest	6366	4	30,000	-	-	30,000	-	-	-	y	30,000	-	-	(30,000)
BMF - County Parking Lot Maintenance - General	6370	5	120,000	-	-	120,000	-	-	-	y	120,000	-	-	(120,000)
BMF -Fence Replacement 7600 Peoria Fleet/Road and Bridge Facility	6372	6	50,000	-	-	50,000	-	-	-	y	50,000	-	-	(50,000)
BMF - Water Conservation and Grounds Projects	6373	7	70,000	-	-	70,000	-	-	-	y	70,000	-	-	(70,000)
BMF - Consolidation of Countywide FACP monitoring Services	6369	8	60,000	-	-	60,000	-	-	-	y	60,000	-	-	(60,000)
BMF - Engineering Services for MEP Assessments Future Projects	6371	9	30,000	-	-	30,000	-	-	-	y	30,000	-	-	(30,000)
			675,000	-	-	675,000	-	-	-		675,000	-	-	(675,000)
COUNTY FAIR FUND														
<u>Open Spaces</u>														
ARPA GenGovt - Replace Lost Revenue	6234	1	570,000	-	-	570,000	-	-	-	n	-	-	-	-
Arapahoe County Fair Budget Increase	6417	5	200,000	200,000	-	-	-	200,000	200,000	y	200,000	200,000	-	-
			770,000	200,000	-	570,000	-	200,000	200,000		200,000	200,000	-	-
RECREATION DISTRICT														
<u>Open Spaces</u>														
New Maintenance Ops Supv. Position Request	6401	2	-	-	-	-	-	-	-	y	-	-	-	-
Reclass OS Recreation District (Fund 43) FTE to Fund 28 - Maintenanc	6396	7	(358,948)	-	(5.00)	-	-	(358,948)	-	y	(358,948)	-	(5.00)	358,948
2023 IT Replacements	6219	16	15,575	-	-	15,575	-	-	-	y	15,575	-	-	(15,575)
Market Increase (5%)	6426	101	15,660	-	-	-	-	15,660	-	y	15,660	-	-	(15,660)
Merit Increase (3%)	6427	102	9,395	-	-	-	-	9,395	-	y	9,395	-	-	(9,395)
Health & Dental Insurance Adjustment	6428	105	1,140	-	-	-	-	1,140	-	y	1,140	-	-	(1,140)
			(317,178)	-	(5.00)	15,575	-	(332,753)	-		(317,178)	-	(5)	317,178
CENTRAL SERVICES FUND														
<u>Administrative Services</u>														
New Pool Vehicle	6316	4	-	5,958	-	-	5,958	-	-	n	-	-	-	-
Replace 2013 International Tandem Snowplow 3054 (Asset 301757)	6319	5	-	73,769	-	-	73,769	-	-	n	-	-	-	-
SSB - CIV Deputy - 2 FTEs	6349	5	-	15,068	-	-	15,068	-	-	y	-	15,068	-	15,068
Network Router Replacements	6336	5	-	14,000	-	-	14,000	-	-	y	-	14,000	-	14,000
Replace 2011 International Tandem Snowplow 3040 (Asset 301758)	6320	6	-	73,769	-	-	73,769	-	-	n	-	-	-	-
Replace 2015 Hamm Roller 4152 (Asset 302252)	6321	7	-	38,097	-	-	38,097	-	-	n	-	-	-	-
Replace 2009 Cat D6 Dozer 4092 (Asset 301103)	6322	8	-	63,963	-	-	63,963	-	-	n	-	-	-	-
PSB - PAT Behavioral Health FTE - Cent	6289	8	-	6,867	-	-	6,867	-	-	y	-	6,867	-	6,867
New Tracked Skid Steer	6323	9	-	13,032	-	-	13,032	-	-	n	-	-	-	-
Replace 2017 TrafficJet Printer (Asset 302647)	6325	11	-	5,576	-	-	5,576	-	-	y	-	5,576	-	5,576
DSB - CRT FA# 301881 Replacement	6377	11	-	3,133	-	-	3,133	-	-	y	-	3,133	-	3,133
Replace 2010 GMC Extended Cap 3/4 Ton and Message Board 3046/:	6328	12	-	9,596	-	-	9,596	-	-	n	-	-	-	-
Replace 2001 Landa Hot Water Pressure Washer 45066 (Asset 45066	6403	13	-	3,556	-	-	3,556	-	-	n	-	-	-	-
Replace 2013 Ford F-250 Pickup 3080 (Asset 301916)	6329	14	-	7,880	-	-	7,880	-	-	n	-	-	-	-
Skeleton Bucket	6330	15	-	7,981	-	-	7,981	-	-	n	-	-	-	-
Replace 2008 Chevrolet Silverado 4X4 Sign Truck 3182 (Asset 301111	6332	16	-	9,538	-	-	9,538	-	-	n	-	-	-	-
Replace 2011 Stripe Remover Line Driver 4206 and 2011 Graco Concr	6334	17	-	7,696	-	-	7,696	-	-	n	-	-	-	-
Replace 2013 Bobcat-Breaker Head 4016H (Asset 302021)	6338	18	-	2,885	-	-	2,885	-	-	n	-	-	-	-
PSB - PAT Behavioral Health Section 1 - New	6268	19	-	6,867	-	-	6,867	-	-	n	-	-	-	-
Asphalt Roller	6340	19	-	28,286	-	-	28,286	-	-	n	-	-	-	-

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Replace 2004 Trail King Low Boy Trailer 4266 (Asset 300203)	6341	20	-	17,862	-	-	17,862	-	-	n	-	-	-	-
SSB - TRG Vehicle - New	6363	21	-	7,904	-	-	7,904	-	-	n	-	-	-	-
SSB - PIO Vehicle - New	6364	22	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 9250/ FA 302158 - Upgrade	6251	23	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 9222/ FA 302160 - Upgrade	6252	24	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 9047/ FA 301674 - Replace	6253	25	-	29,850	-	-	29,850	-	-	y	-	29,850	-	29,850
PSB - INV Unit 9401/ FA 302454 - Upgrade	6254	26	-	6,560	-	-	6,560	-	-	y	-	6,560	-	6,560
PSB - INV Unit 9389/ FA 302456 - Upgrade	6255	27	-	6,560	-	-	6,560	-	-	y	-	6,560	-	6,560
PSB - INV Unit 9381/ FA 302457 - Upgrade	6256	28	-	6,560	-	-	6,560	-	-	y	-	6,560	-	6,560
PSB - PAT Unit 9865/ FA 302857 - Replace	6257	29	-	24,239	-	-	24,239	-	-	y	-	24,239	-	24,239
PSB - PAT Unit 9878/ FA 302841 - Upgrade	6258	30	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9887/ FA 302838 - Upgrade	6259	31	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9861/ FA 302715 - Upgrade	6260	32	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9751/ FA 302673 - Upgrade	6261	33	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9108/ FA 302308 - Upgrade	6262	34	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9095/ FA 302304 - Upgrade	6263	35	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9229/ FA 302303 - Upgrade	6264	36	-	16,089	-	-	16,089	-	-	y	-	16,089	-	16,089
PSB - PAT Unit 9420/ FA 302471 - Upgrade	6265	37	-	17,217	-	-	17,217	-	-	y	-	17,217	-	17,217
PSB - PAT Unit 9074/ FA 302680 - Replace	6266	38	-	22,886	-	-	22,886	-	-	y	-	22,886	-	22,886
PSB - PAT Unit 9419/ FA 302450 - Replace	6267	39	-	23,859	-	-	23,859	-	-	y	-	23,859	-	23,859
PSB - INV Unit 5113/ FA 302297 - Upgrade	6270	40	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 5110/ FA 302296 - Replace	6271	41	-	6,635	-	-	6,635	-	-	n	-	-	-	-
PSB - INV Unit 5069/ FA 302293 - Replace	6272	42	-	6,635	-	-	6,635	-	-	n	-	-	-	-
PSB - INV Unit 5139/ FA 302291 - Upgrade	6273	43	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 5157/ FA 302298 - Upgrade	6274	44	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 5125/ FA 302295 - Replace	6275	45	-	6,635	-	-	6,635	-	-	n	-	-	-	-
PSB - INV Unit 5129/ FA 302294 - Upgrade	6276	46	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 5357/ FA 302452 - Upgrade	6277	47	-	5,664	-	-	5,664	-	-	n	-	-	-	-
PSB - INV Unit 5272/ FA 301624 - Replace	6278	48	-	7,097	-	-	7,097	-	-	n	-	-	-	-
PSB - INV Unit 5192/ FA 302904 - Replace	6279	49	-	6,635	-	-	6,635	-	-	y	-	6,635	-	6,635
PSB - INV Unit 5339/ FA 302451 - Upgrade	6280	50	-	4,320	-	-	4,320	-	-	n	-	-	-	-
PSB - PAT Unit 5921/ FA 302923 - Replace	6281	51	-	30,301	-	-	30,301	-	-	y	-	30,301	-	30,301
PSB - PAT Unit 5844/ FA 302843 - Upgrade	6282	52	-	13,562	-	-	13,562	-	-	y	-	13,562	-	13,562
PSB - PAT Unit 5824/ FA 302854 - Replace	6283	53	-	28,981	-	-	28,981	-	-	y	-	28,981	-	28,981
PSB - PAT Unit 5823/ FA 302852 - Replace	6284	54	-	10,329	-	-	10,329	-	-	n	-	-	-	-
PSB - PAT Unit 5440/ FA 302670 - Replace	6285	55	-	8,136	-	-	8,136	-	-	n	-	-	-	-
PSB - PAT Unit 5828/ FA 302847 - Upgrade	6286	56	-	10,166	-	-	10,166	-	-	n	-	-	-	-
PSB - PAT Unit 5019/ FA 302663 - Replace	6287	57	-	6,635	-	-	6,635	-	-	n	-	-	-	-
PSB - PAT Unit 5126/ FA 303161 - Replace	6294	58	-	10,329	-	-	10,329	-	-	n	-	-	-	-
SSB - TRG Unit 5337 / FA 302441 - Upgrade	6353	61	-	7,904	-	-	7,904	-	-	n	-	-	-	-
SSB - TRG Unit 5336 / FA 302453 - Upgrade	6354	62	-	5,664	-	-	5,664	-	-	n	-	-	-	-
SSB - TRG Unit 5330 / FA 302439 - Replace	6355	63	-	6,240	-	-	6,240	-	-	n	-	-	-	-
SSB - IA Unit 5334 / FA 302437 - Upgrade	6357	65	-	5,664	-	-	5,664	-	-	n	-	-	-	-
SSB - ADM Unit 5822 / FA 302828 - Upgrade	6358	66	-	7,904	-	-	7,904	-	-	n	-	-	-	-
SSB - TEL Unit 9331 / FA 302440 - Replace	6359	67	-	6,240	-	-	6,240	-	-	n	-	-	-	-
DSB - CRT Unit 5084/ FA 300781 - Replace	6388	68	-	12,560	-	-	12,560	-	-	n	-	-	-	-
DSB - CRT Unit 5714/ FA 302685 - Replace	6389	69	-	37,153	-	-	37,153	-	-	y	-	37,153	-	37,153
DSB - ADM Unit 5248/ FA 300021 - Replace	6391	71	-	8,918	-	-	8,918	-	-	n	-	-	-	-
DSB - ADM Unit 5256/ FA 301735 - Replace	6392	72	-	3,280	-	-	3,280	-	-	n	-	-	-	-
DSB - CRT FA# 301882 Replacement	6404	74	-	3,133	-	-	3,133	-	-	y	-	3,133	-	3,133
DSB - CRT FA# 301653 Replacement	6405	75	-	940	-	-	940	-	-	y	-	940	-	940
				987,713			987,713					422,471		422,471
Community Resources														
Weatherization 2023 Electronic Vehicle	6248	2	-	-	-	-	-	-	-	y	-	-	-	-

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
Information Technology														
Public Health	6327	2	-	-	-	-	-	-	-	y	-	-	-	-
Network Router Replacements	6336	5	84,000	-	-	84,000	-	-	-	y	84,000	-	-	(84,000)
			84,000	-	-	84,000	-	-	-		84,000	-	-	(84,000)
Open Spaces														
Maintenance- New Positions 2023	6311	3	-	-	-	-	-	-	-	y	-	-	-	-
Public Works & Development														
New Pool Vehicle	6316	4	44,688	44,688	-	44,688	44,688	-	-	n	-	-	-	-
Replace 2013 International Tandem Snowplow 3054 (Asset 301757)	6319	5	553,246	277,354	-	553,246	277,354	-	-	n	-	-	-	-
Replace 2011 International Tandem Snowplow 3040 (Asset 301758)	6320	6	553,246	292,424	-	553,246	292,424	-	-	n	-	-	-	-
Replace 2015 Hamm Roller 4152 (Asset 302252)	6321	7	285,721	66,501	-	285,721	66,501	-	-	n	-	-	-	-
Replace 2009 Cat D6 Dozer 4092 (Asset 301103)	6322	8	479,700	162,848	-	479,700	162,848	-	-	n	-	-	-	-
New Tracked Skid Steer	6323	9	97,741	51,230	-	97,741	51,230	-	-	n	-	-	-	-
Replace 2017 TrafficJet Printer (Asset 302647)	6325	11	41,820	-	-	41,820	-	-	-	y	41,820	-	-	(41,820)
Replace 2010 GMC Extended Cap 3/4 Ton and Message Board 3046/:	6328	12	71,983	17,725	-	71,983	17,725	-	-	n	-	-	-	-
Replace 2001 Landa Hot Water Pressure Washer 45066 (Asset 45066)	6403	13	26,676	-	-	26,676	-	-	-	n	-	-	-	-
Replace 2013 Ford F-250 Pickup 3080 (Asset 301916)	6329	14	59,108	4,850	-	59,108	4,850	-	-	n	-	-	-	-
Skeleton Bucket	6330	15	59,862	18,045	-	59,862	18,045	-	-	n	-	-	-	-
Replace 2008 Chevrolet Silverado 4X4 Sign Truck 3182 (Asset 301111)	6332	16	71,540	33,243	-	71,540	33,243	-	-	n	-	-	-	-
Replace 2011 Stripe Remover Line Driver 4206 and 2011 Graco Concr	6334	17	57,720	52,932	-	57,720	52,932	-	-	n	-	-	-	-
Replace 2013 Bobcat-Breaker Head 4016H (Asset 302021)	6338	18	21,642	5,486	-	21,642	5,486	-	-	n	-	-	-	-
Asphalt Roller	6340	19	212,143	121,605	-	212,143	121,605	-	-	n	-	-	-	-
Replace 2004 Trail King Low Boy Trailer 4266 (Asset 300203)	6341	20	133,960	53,060	-	133,960	53,060	-	-	n	-	-	-	-
			2,770,796	1,201,991	-	2,770,796	1,201,991	-	-		41,820	-	-	(41,820)
Sheriff's Office														
SSB - CIV Deputy - 2 FTEs	6349	5	113,028	113,028	-	113,028	113,028	-	-	y	113,028	113,028	-	-
PSB - PAT Behavioral Health FTE - Cent	6289	8	51,512	51,512	-	51,512	51,512	-	-	y	51,512	51,512	-	-
DSB - CRT FA# 301881 Replacement	6377	11	23,500	-	-	23,500	-	-	-	y	23,500	-	-	(23,500)
PSB - PAT Behavioral Health Section 1 - New	6268	19	51,512	51,512	-	51,512	51,512	-	-	n	-	-	-	-
SSB - TRG Vehicle - New	6363	21	59,283	59,283	-	59,283	59,283	-	-	n	-	-	-	-
SSB - PIO Vehicle - New	6364	22	42,483	42,483	-	42,483	42,483	-	-	n	-	-	-	-
PSB - INV Unit 9250/ FA 302158 - Upgrade	6251	23	42,483	13,950	-	42,483	13,950	-	-	n	-	-	-	-
PSB - INV Unit 9222/ FA 302160 - Upgrade	6252	24	42,483	13,950	-	42,483	13,950	-	-	n	-	-	-	-
PSB - INV Unit 9047/ FA 301674 - Replace	6253	25	54,000	-	-	54,000	-	-	-	y	54,000	-	-	(54,000)
PSB - INV Unit 9401/ FA 302454 - Upgrade	6254	26	49,200	2,964	-	49,200	2,964	-	-	y	49,200	2,964	-	(46,236)
PSB - INV Unit 9389/ FA 302456 - Upgrade	6255	27	49,200	2,964	-	49,200	2,964	-	-	y	49,200	2,964	-	(46,236)
PSB - INV Unit 9381/ FA 302457 - Upgrade	6256	28	49,200	2,964	-	49,200	2,964	-	-	y	49,200	2,964	-	(46,236)
PSB - PAT Unit 9865/ FA 302857 - Replace	6257	29	77,474	-	-	77,474	-	-	-	y	77,474	-	-	(77,474)
PSB - PAT Unit 9878/ FA 302841 - Upgrade	6258	30	77,474	23,368	-	77,474	23,368	-	-	y	77,474	23,368	-	(54,106)
PSB - PAT Unit 9887/ FA 302838 - Upgrade	6259	31	77,474	36,393	-	77,474	36,393	-	-	y	77,474	36,393	-	(41,081)
PSB - PAT Unit 9861/ FA 302715 - Upgrade	6260	32	77,474	36,702	-	77,474	36,702	-	-	y	77,474	36,702	-	(40,772)
PSB - PAT Unit 9751/ FA 302673 - Upgrade	6261	33	77,474	33,996	-	77,474	33,996	-	-	y	77,474	33,996	-	(43,478)
PSB - PAT Unit 9108/ FA 302308 - Upgrade	6262	34	77,474	34,321	-	77,474	34,321	-	-	y	77,474	34,321	-	(43,153)
PSB - PAT Unit 9095/ FA 302304 - Upgrade	6263	35	77,474	38,459	-	77,474	38,459	-	-	y	77,474	38,459	-	(39,015)
PSB - PAT Unit 9229/ FA 302303 - Upgrade	6264	36	72,397	38,164	-	72,397	38,164	-	-	y	72,397	38,164	-	(34,233)
PSB - PAT Unit 9420/ FA 302471 - Upgrade	6265	37	77,474	26,977	-	77,474	26,977	-	-	y	77,474	26,977	-	(50,497)
PSB - PAT Unit 9074/ FA 302680 - Replace	6266	38	51,290	-	-	51,290	-	-	-	y	51,290	-	-	(51,290)
PSB - PAT Unit 9419/ FA 302450 - Replace	6267	39	51,290	-	-	51,290	-	-	-	y	51,290	-	-	(51,290)
PSB - INV Unit 5113/ FA 302297 - Upgrade	6270	40	42,483	10,069	-	42,483	10,069	-	-	n	-	-	-	-
PSB - INV Unit 5110/ FA 302296 - Replace	6271	41	49,769	-	-	49,769	-	-	-	n	-	-	-	-
PSB - INV Unit 5069/ FA 302293 - Replace	6272	42	49,769	-	-	49,769	-	-	-	n	-	-	-	-
PSB - INV Unit 5139/ FA 302291 - Upgrade	6273	43	42,483	10,068	-	42,483	10,068	-	-	n	-	-	-	-
PSB - INV Unit 5157/ FA 302298 - Upgrade	6274	44	42,483	10,067	-	42,483	10,067	-	-	n	-	-	-	-
PSB - INV Unit 5125/ FA 302295 - Replace	6275	45	49,769	-	-	49,769	-	-	-	n	-	-	-	-

Executive Budget Committee - Budget Package Review List and Recommendations

Package Description	ID	Rank	Requested 2023 Expend.	Requested 2023 Revenue	Requested 2023 FTE	Requested 2023 1-Time Exp.	Requested 2023 1-Time Rev.	Requested 2023 Ongoing Exp.	Requested 2023 Ongoing Rev.	Decision	Recomm. 2023 Expend.	Recomm. 2023 Revenue	Recomm. 2023 FTE	Recomm. 2023 Impact
PSB - INV Unit 5129/ FA 302294 - Upgrade	6276	46	42,483	9,994	-	42,483	9,994	-	-	n	-	-	-	-
PSB - INV Unit 5357/ FA 302452 - Upgrade	6277	47	42,483	7,190	-	42,483	7,190	-	-	n	-	-	-	-
PSB - INV Unit 5272/ FA 301624 - Replace	6278	48	53,234	-	-	53,234	-	-	-	n	-	-	-	-
PSB - INV Unit 5192/ FA 302904 - Replace	6279	49	49,769	-	-	49,769	-	-	-	y	49,769	-	-	(49,769)
PSB - INV Unit 5339/ FA 302451 - Upgrade	6280	50	32,400	-	-	32,400	-	-	-	n	-	-	-	-
PSB - PAT Unit 5921/ FA 302923 - Replace	6281	51	77,474	-	-	77,474	-	-	-	y	77,474	-	-	(77,474)
PSB - PAT Unit 5844/ FA 302843 - Upgrade	6282	52	61,026	19,945	-	61,026	19,945	-	-	y	61,026	19,945	-	(41,081)
PSB - PAT Unit 5824/ FA 302854 - Replace	6283	53	77,474	-	-	77,474	-	-	-	y	77,474	-	-	(77,474)
PSB - PAT Unit 5823/ FA 302852 - Replace	6284	54	77,474	-	-	77,474	-	-	-	n	-	-	-	-
PSB - PAT Unit 5440/ FA 302670 - Replace	6285	55	61,026	-	-	61,026	-	-	-	n	-	-	-	-
PSB - PAT Unit 5828/ FA 302847 - Upgrade	6286	56	76,253	19,112	-	76,253	19,112	-	-	n	-	-	-	-
PSB - PAT Unit 5019/ FA 302663 - Replace	6287	57	49,769	-	-	49,769	-	-	-	n	-	-	-	-
PSB - PAT Unit 5126/ FA 303161 - Replace	6294	58	77,474	-	-	77,474	-	-	-	n	-	-	-	-
SSB - TRG Unit 5337 / FA 302441 - Upgrade	6353	61	59,283	9,271	-	59,283	9,271	-	-	n	-	-	-	-
SSB - TRG Unit 5336 / FA 302453 - Upgrade	6354	62	42,483	7,178	-	42,483	7,178	-	-	n	-	-	-	-
SSB - TRG Unit 5330 / FA 302439 - Replace	6355	63	46,800	2,370	-	46,800	2,370	-	-	n	-	-	-	-
SSB - IA Unit 5334 / FA 302437 - Upgrade	6357	65	42,483	13,886	-	42,483	13,886	-	-	n	-	-	-	-
SSB - ADM Unit 5822 / FA 302828 - Upgrade	6358	66	59,283	9,479	-	59,283	9,479	-	-	n	-	-	-	-
SSB - TEL Unit 9331 / FA 302440 - Replace	6359	67	46,800	897	-	46,800	897	-	-	n	-	-	-	-
DSB - CRT Unit 5084/ FA 300781 - Replace	6388	68	94,200	64,000	-	94,200	64,000	-	-	n	-	-	-	-
DSB - CRT Unit 5714/ FA 302685 - Replace	6389	69	94,200	-	-	94,200	-	-	-	y	94,200	-	-	(94,200)
DSB - ADM Unit 5248/ FA 300021 - Replace	6391	71	66,893	11,339	-	66,893	11,339	-	-	n	-	-	-	-
DSB - ADM Unit 5256/ FA 301735 - Replace	6392	72	24,600	-	-	24,600	-	-	-	n	-	-	-	-
DSB - CRT FA# 301882 Replacement	6404	74	23,500	-	-	23,500	-	-	-	y	23,500	-	-	(23,500)
DSB - CRT FA# 301653 Replacement	6405	75	7,050	-	-	7,050	-	-	-	y	7,050	-	-	(7,050)
			3,085,323	827,855	-	3,085,323	827,855	-	-		1,574,902	461,757	-	(1,113,145)
			5,940,119	3,017,559	-	5,940,119	3,017,559	-	-		1,700,722	884,228	-	(816,494)
SELF-INSURANCE LIABILITY FUND														
County Attorney														
Self-Insurance Liability Fund Additional Transfer	6440	2	500,000	500,000	-	-	-	500,000	500,000	y	500,000	500,000	-	-
			500,000	500,000	-	-	-	500,000	500,000		500,000	500,000	-	-

Expenditure Detail						
Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Administrative Services						
Building Finance Corporation						
Debt And Lease Payments	-	-	1,611,898	-	-	-
Total Building Finance Corporation	-	-	1,611,898	-	-	-
Capital Expenditure Fund						
Administration	5,571,098	6,564,435	6,043,900	88,050	3,888,051	3,976,101
Total Capital Expenditure Fund	5,571,098	6,564,435	6,043,900	88,050	3,888,051	3,976,101
Central Services Fund						
General Administration	965,314	1,197,111	1,155,000	1,230,000	-	1,230,000
Total Central Services Fund	965,314	1,197,111	1,155,000	1,230,000	-	1,230,000
Communication Network Replacement Fund						
Comm. Net Replacement	208,168	49,166	357,704	138,650	-	138,650
Total Communication Network Replacement Fund	208,168	49,166	357,704	138,650	-	138,650
Conservation Trust Fund						
Conservation Trust	559,900	559,900	2,457,581	559,900	-	559,900
Total Conservation Trust Fund	559,900	559,900	2,457,581	559,900	-	559,900
Developmental Disability Fund						
Developmental Disabilities	12,062,622	12,167,695	13,124,383	13,067,071	-	13,067,071
Total Developmental Disability Fund	12,062,622	12,167,695	13,124,383	13,067,071	-	13,067,071
General Fund						
General Administration	19,416,090	21,214,324	17,432,030	14,734,707	2,156,421	16,891,128
Total General Fund	19,416,090	22,320,597	17,582,030	14,734,707	2,156,421	16,891,128
Grant Fund						
General Administration	114,569,892	11,410,574	133,788,230	-	6,393,576	6,393,576
Total Grant Fund	114,569,892	18,605,776	134,263,230	-	6,393,576	6,393,576
Lease Purchase Agreement Fund						
Debt And Lease Payments	5,870,234	11,446,251	1,417,259	1,406,125	-	1,406,125
Total Lease Purchase Agreement Fund	5,870,234	11,446,251	1,417,259	1,406,125	-	1,406,125
Water & Wastewater PID Fund						
Debt And Lease Payments	112,990	109,706	123,064	124,303	-	124,303
Special Taxing Districts	8,517,058	8,581,281	8,651,826	8,714,176	-	8,714,176
Total Water & Wastewater PID Fund	8,630,048	8,690,987	8,774,890	8,838,479	-	8,838,479
Total Administrative Services	167,853,366	81,601,919	186,787,875	40,062,982	12,438,048	52,501,030
Assessor's Office						
Central Services Fund						
Assessor Administration	175,158	-	-	-	-	-
Total Central Services Fund	175,158	-	-	-	-	-
General Fund						
Appraisal	50	705	-	-	-	-
Assessor Administration	5,616,526	5,653,306	6,263,515	6,318,542	239,064	6,557,606
Total General Fund	5,616,576	5,654,011	6,263,515	6,318,542	239,064	6,557,606
Total Assessor's Office	5,791,734	5,654,011	6,263,515	6,318,542	239,064	6,557,606
Board of County Commissioners						
General Fund						
Commissioners	1,108,742	1,159,049	1,216,963	1,217,467	52,291	1,269,758
Strategic Planning Office	-	(62)	-	-	-	-

2023 Recommended Budget

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Total General Fund	1,108,742	1,158,987	1,216,963	1,217,467	52,291	1,269,758
Total Board of County Commissioners	1,108,742	1,158,987	1,216,963	1,217,467	52,291	1,269,758
Clerk & Recorder's Office						
Central Services Fund						
Elections	134,400	-	2,132,063	-	-	-
Motor Vehicle	225,000	-	-	-	-	-
Recording	-	-	882	-	-	-
Total Central Services Fund	359,400	-	2,132,945	-	-	-
Electronic Filing Technology Fund						
Recording	183,943	354,286	1,015,417	160,000	-	160,000
Total Electronic Filing Technology Fund	183,943	354,286	1,015,417	160,000	-	160,000
General Fund						
Clerk & Recorder Admin	1,369,475	1,537,307	1,669,235	1,689,467	64,461	1,753,928
Elections	4,779,311	2,124,425	4,003,086	2,304,502	528,316	2,832,818
Motor Vehicle	6,084,128	6,249,388	6,748,982	6,668,584	525,223	7,193,807
Recording	779,872	901,703	865,085	864,461	27,420	891,881
Total General Fund	13,012,786	10,812,823	13,286,388	11,527,014	1,145,420	12,672,434
Total Clerk & Recorder's Office	13,556,129	11,167,109	16,434,750	11,687,014	1,145,420	12,832,434
Commissioners' Office						
Central Services Fund						
Communication Services Administration	-	-	61,000	-	-	-
Total Central Services Fund	-	-	61,000	-	-	-
General Fund						
Administrative Support Services	661,355	531,126	840,329	1,032,784	27,079	1,059,863
Communication Services Administration	1,813,899	2,130,622	2,488,259	2,156,544	196,748	2,353,292
Total General Fund	2,475,254	2,661,748	3,328,588	3,189,328	223,827	3,413,155
Open Space Sales Tax Fund						
Communication Services - Open Space	88,091	105,131	124,272	125,254	7,785	133,039
Total Open Space Sales Tax Fund	88,091	105,131	124,272	125,254	7,785	133,039
Total Commissioners' Office	2,563,345	2,766,879	3,513,860	3,314,582	231,612	3,546,194
Community Resources						
Arapahoe County Fair						
Cooperative Extension	15,626	-	-	-	-	-
Total Arapahoe County Fair	15,626	-	-	-	-	-
Arapahoe/Douglas Works Fund						
Arapahoe/Douglas Works!	8,172,357	11,127,167	21,436,608	18,557,523	609,503	19,167,026
Total Arapahoe/Douglas Works Fund	8,172,357	11,127,167	21,436,608	18,557,523	609,503	19,167,026
Community Development Fund						
Housing & Comm Dev Svcs	2,016,583	1,762,224	5,456,969	5,239,292	68,959	5,308,251
Total Community Development Fund	2,016,583	1,762,224	5,456,969	5,239,292	68,959	5,308,251
General Fund						
Arap Co Cultural Council	2,105	1,090	182,568	-	-	-
Community Resources Administration	756,441	472,554	905,937	940,346	55,689	996,035
Cooperative Extension	563,657	(22,791)	-	-	-	-
Judicial Services	2,051,060	2,130,655	2,207,759	2,347,252	114,748	2,462,000
Senior Resources	334,947	345,815	321,231	429,621	31,183	460,804
Veteran Services	181,008	269,718	295,164	300,510	15,551	316,061
Total General Fund	3,889,217	3,197,042	3,912,659	4,017,729	217,171	4,234,900

2023 Recommended Budget

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Grant Fund						
Judicial Services	7,110,828	4,842,894	7,138,754	8,657,150	14,515	8,671,665
Senior Resources	890,507	1,140,167	1,677,078	872,552	(336,347)	536,205
Weatherization	2,256,422	2,545,471	3,526,926	4,220,235	237,905	4,458,140
Total Grant Fund	10,257,757	8,528,532	12,342,758	13,749,937	(83,927)	13,666,010
Total Community Resources	24,351,541	24,614,966	43,148,994	41,564,481	811,706	42,376,187
Coroner's Office						
Central Services Fund						
Coroner	-	-	51,850	-	-	-
Total Central Services Fund	-	-	51,850	-	-	-
General Fund						
Coroner	1,940,761	2,033,388	2,699,699	2,536,693	221,819	2,758,512
Total General Fund	1,940,761	2,033,388	2,699,699	2,536,693	221,819	2,758,512
Total Coroner's Office	1,940,761	2,033,388	2,751,549	2,536,693	221,819	2,758,512
County Attorney						
General Fund						
Board Of Equalization	12,972	38,779	60,621	60,624	-	60,624
County Attorney Admin	2,724,621	2,708,491	3,001,933	2,914,184	312,730	3,226,914
Risk Management Division	248,516	299,294	354,489	358,392	16,364	374,756
Total General Fund	2,986,108	3,046,564	3,417,043	3,333,200	329,094	3,662,294
Self Insurance Liability Fund						
County Attorney Admin	1,737,788	3,459,059	2,400,050	1,900,050	500,000	2,400,050
Total Self Insurance Liability Fund	1,737,788	3,459,059	2,400,050	1,900,050	500,000	2,400,050
Workers Compensation Fund						
County Attorney Admin	443,975	1,903,207	1,522,361	1,522,361	-	1,522,361
Total Workers Compensation Fund	443,975	1,903,207	1,522,361	1,522,361	-	1,522,361
Total County Attorney	5,167,871	8,408,830	7,339,454	6,755,611	829,094	7,584,705
Public Works & Development						
Capital Expenditure Fund						
Support Services Division	43,600	9,760	100,000	-	-	-
Total Capital Expenditure Fund	43,600	9,760	100,000	-	-	-
Central Services Fund						
Building	-	29,911	64,420	-	-	-
Planning	37,170	19,902	-	-	-	-
Road & Bridge	970,621	2,189,510	3,219,436	-	41,820	41,820
Support Services Division	-	-	108,458	-	-	-
Total Central Services Fund	1,007,791	2,239,323	3,392,314	-	41,820	41,820
General Fund						
Building	2,220,041	2,413,063	2,597,305	2,630,410	94,354	2,724,764
Engineering Services	1,194,706	1,225,649	1,439,313	1,485,426	57,314	1,542,740
Planning	2,069,016	2,163,614	2,697,162	2,334,248	83,690	2,417,938
Support Services Division	1,826,104	2,013,176	2,313,840	2,251,211	77,830	2,329,041
Transportation	1,608,599	2,286,332	1,989,499	1,819,343	457,230	2,276,573
Total General Fund	8,918,466	10,101,834	11,037,119	10,520,638	770,418	11,291,056
Infrastructure Fund						
Transportation	21,093,243	11,814,651	62,174,663	-	5,992,000	5,992,000
Total Infrastructure Fund	21,093,243	11,814,651	62,174,663	-	5,992,000	5,992,000

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Open Space Sales Tax Fund						
Support Services Division	-	-	-	-	-	-
Total Open Space Sales Tax Fund	-	-	-	-	-	-
Road & Bridge Fund						
Road & Bridge	16,285,348	15,797,047	21,070,010	18,635,416	181,826	18,817,242
Total Road & Bridge Fund	16,285,348	15,797,047	21,070,010	18,635,416	181,826	18,817,242
Total Public Works & Development	47,348,448	39,962,615	97,774,106	29,156,054	6,986,064	36,142,118
Open Spaces						
Arapahoe County Fair						
Arapahoe County Fair	27,852	777,248	971,480	592,900	200,000	792,900
Total Arapahoe County Fair	27,852	777,248	971,480	592,900	200,000	792,900
Cash In Lieu Fund						
Cash in Lieu	90,000	2,824	1,831,113	-	-	-
Total Cash In Lieu Fund	90,000	2,824	1,831,113	-	-	-
Central Services Fund						
Administration	-	-	27,825	-	-	-
Heritage	30,774	9,560	108,995	-	-	-
Maintenance	42,076	78,772	251,036	-	-	-
Total Central Services Fund	72,849	88,332	387,856	-	-	-
General Fund						
Administration	44,155	570,766	613,104	608,261	38,206	646,467
Total General Fund	44,155	570,766	613,104	608,261	38,206	646,467
Open Space Sales Tax Fund						
Administration	795,606	911,067	5,251,016	1,236,664	129,769	1,366,433
Grants	3,715,704	2,466,258	15,335,646	4,664,795	-	4,664,795
Heritage	1,173,559	1,437,929	4,265,197	1,976,572	127,233	2,103,805
Maintenance	958,051	758,387	6,310,542	3,250,692	630,764	3,881,456
Projects & Acquisitions	7,668,302	5,151,372	40,602,830	7,774,658	-	7,774,658
Shareback	16,038,213	18,605,900	18,571,225	19,436,643	-	19,436,643
Total Open Space Sales Tax Fund	30,349,433	29,330,913	90,336,456	38,340,024	887,766	39,227,790
Recreation District Fund						
Administration	646,603	614,504	719,768	1,025,310	(317,178)	708,132
Heritage	-	-	6,500	6,500	-	6,500
Maintenance	522,749	542,615	986,689	743,547	-	743,547
Total Recreation District Fund	1,169,352	1,157,119	1,712,957	1,775,357	(317,178)	1,458,179
Total Open Spaces	31,753,642	31,927,201	95,852,966	41,316,542	808,794	42,125,336
District Attorney						
General Fund						
District Attorney	15,935,012	16,152,336	16,952,187	16,876,033	990,288	17,866,321
Total General Fund	15,935,012	16,152,336	16,952,187	16,876,033	990,288	17,866,321
Total District Attorney	15,935,012	16,152,336	16,952,187	16,876,033	990,288	17,866,321
Finance						
General Fund						
Accounting Division	1,246,183	1,313,417	1,516,818	1,662,476	77,557	1,740,033
Budget Division	364,122	356,537	565,757	561,824	31,595	593,419
Finance Administration	350,464	317,396	373,509	287,219	21,692	308,911
Purchasing Division	495,743	476,410	566,176	578,470	29,343	607,813
SAP Division	1,077,075	956,087	1,000,827	1,018,242	55,073	1,073,315

2023 Recommended Budget

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Total General Fund	3,533,588	3,419,848	4,023,087	4,108,231	215,260	4,323,491
Open Space Sales Tax Fund						
Accounting Division - Open Space	40,149	51,955	55,773	55,460	-	55,460
Total Open Space Sales Tax Fund	40,149	51,955	55,773	55,460	-	55,460
Total Finance	3,573,737	3,471,803	4,078,860	4,163,691	215,260	4,378,951
Public Health Department						
General Fund						
Public Health	5,090,666	5,157,612	5,221,297	-	-	-
Total General Fund	5,090,666	5,157,612	5,221,297	-	-	-
Public Health Fund						
Public Health	-	-	-	-	21,304,500	21,304,500
Total Public Health Fund	-	-	-	-	21,304,500	21,304,500
Total Public Health Department	5,090,666	5,157,612	5,221,297	-	21,304,500	21,304,500
Aid to Agencies						
General Fund						
Healthcare Grants	750,017	750,017	639,603	639,603	-	639,603
Other Grant Requests	-	-	528,897	528,897	400,000	928,897
Social Program Grants	853,841	904,492	511,000	511,000	-	511,000
Total General Fund	1,603,858	1,654,509	1,679,500	1,679,500	400,000	2,079,500
Total Aid to Agencies	1,603,858	1,654,509	1,679,500	1,679,500	400,000	2,079,500
Human Resources						
Employee Flex Plan Fund						
Human Resources Admin.	932,508	990,206	1,001,382	1,028,366	-	1,028,366
Total Employee Flex Plan Fund	932,508	990,206	1,001,382	1,028,366	-	1,028,366
General Fund						
Human Resources Admin.	2,217,944	2,329,715	2,618,168	2,596,483	456,063	3,052,546
Human Resources Training	172,592	333,761	433,189	333,189	-	333,189
Total General Fund	2,390,536	2,663,476	3,051,357	2,929,672	456,063	3,385,735
Self Insurance Fund						
Human Resources Admin.	1,450,099	1,457,004	2,019,408	2,017,100	-	2,017,100
Total Self Insurance Fund	1,450,099	1,457,004	2,019,408	2,017,100	-	2,017,100
Total Human Resources	4,773,143	5,110,685	6,072,147	5,975,138	456,063	6,431,201
Information Technology						
Capital Expenditure Fund						
Administration	578,126	464,824	511,461	-	-	-
Total Capital Expenditure Fund	578,126	464,824	511,461	-	-	-
Central Services Fund						
Infrastructure & Ops	541,602	109,580	649,681	-	84,000	84,000
Total Central Services Fund	541,602	109,580	649,681	-	84,000	84,000
General Fund						
Administration	943,176	1,080,741	1,184,209	582,763	367,890	950,653
Business Apps Div.	4,475,039	4,757,660	6,076,840	5,560,927	257,903	5,818,830
Business Relationship	2,148,275	2,214,082	2,360,206	2,830,555	121,666	2,952,221
Infrastructure & Ops	6,935,006	6,912,002	7,586,754	7,631,657	442,771	8,074,428
Total General Fund	14,501,496	14,964,485	17,208,009	16,605,902	1,190,230	17,796,132
Total Information Technology	15,621,225	15,538,890	18,369,151	16,605,902	1,274,230	17,880,132
Sheriff's Office						

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Arap Law Enforcement Authority Dist Fund						
ACSO Pbl Sfty Bureau	9,112,663	9,260,738	9,830,008	9,876,274	321,427	10,197,701
Total Arap Law Enforcement Authority Dist Fund	9,112,663	9,260,738	9,830,008	9,876,274	321,427	10,197,701
Capital Expenditure Fund						
ACSO General Admin	325,834	1,343,106	835,441	-	50,000	50,000
ACSO Support Services	-	-	600,000	-	-	-
Detention-Adm Bureau	154,983	505,418	-	-	-	-
Total Capital Expenditure Fund	480,817	1,848,524	1,435,441	-	50,000	50,000
Central Services Fund						
ACSO General Admin	45,043	25,329	-	-	-	-
ACSO Pbl Sfty Bureau	2,578,195	1,401,874	1,934,522	-	1,313,624	1,313,624
ACSO Support Services	185,176	144,646	112,200	-	113,028	113,028
Detention-Adm Bureau	59,092	413,850	774,745	-	148,250	148,250
Total Central Services Fund	2,867,506	1,985,699	2,821,467	-	1,574,902	1,574,902
Forfeited Property Fund						
ACSO General Admin	60,136	20,806	97,024	-	-	-
ACSO Pbl Sfty Bureau	114,864	-	44,609	-	-	-
Total Forfeited Property Fund	175,000	20,806	141,633	-	-	-
General Fund						
ACSO General Admin	969,945	1,044,717	954,278	970,292	37,101	1,007,393
ACSO Pbl Sfty Bureau	28,714,589	29,863,466	32,039,935	30,855,336	1,349,580	32,204,916
ACSO Support Services	12,315,512	12,419,362	13,282,906	12,977,218	1,046,187	14,023,405
Detention-Adm Bureau	48,491,783	48,396,501	53,835,956	51,915,513	1,179,498	53,095,011
Total General Fund	90,491,828	91,724,045	100,113,075	96,718,359	3,612,366	100,330,725
Grant Fund						
ACSO General Admin	918,607	784,017	1,456,420	927,380	6,093	933,473
Total Grant Fund	918,607	784,017	1,456,420	927,380	6,093	933,473
Homeland Security Fund						
Homeland Security Grants	1,212,050	1,781,450	499,262	494,316	35,221	529,537
Total Homeland Security Fund	1,212,050	1,781,450	499,262	494,316	35,221	529,537
Sheriff's Commissary Fund						
ACSO General Admin	958,593	1,012,214	2,696,604	1,272,613	19,085	1,291,698
Total Sheriff's Commissary Fund	958,593	1,012,214	2,696,604	1,272,613	19,085	1,291,698
Total Sheriff's Office	106,217,066	108,417,493	118,993,910	109,288,942	5,619,094	114,908,036
Strategy & Performance						
General Fund						
Strategy & Performance	336,961	340,333	501,359	482,232	38,254	520,486
Total General Fund	336,961	340,333	501,359	482,232	38,254	520,486
Total Strategy & Performance	336,961	340,333	501,359	482,232	38,254	520,486
Facilities & Fleet Management						
Building Maintenance Fund						
Bldg. & Grounds Maint	2,095,291	1,905,903	2,936,238	1,513,269	675,000	2,188,269
Total Building Maintenance Fund	2,095,291	1,905,903	2,936,238	1,513,269	675,000	2,188,269
Capital Expenditure Fund						
Administration	8,904,063	2,540,504	10,672,121	-	7,703,280	7,703,280
Total Capital Expenditure Fund	8,904,063	2,540,504	10,672,121	-	7,703,280	7,703,280

2023 Recommended Budget

Expenditure Detail

Office/Department/Fund/Division (Amounts in \$ dollars)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Central Services Fund						
Administration	-	54,863	-	-	-	-
Bldg. & Grounds Maint	98,624	39,201	49,802	-	-	-
Fleet Services	-	28,135	300,932	-	-	-
Project Management Office	-	-	42,375	-	-	-
Total Central Services Fund	98,624	122,199	393,109	-	-	-
General Fund						
Administration	582,733	746,203	674,591	691,176	30,809	721,985
Bldg. & Grounds Maint	6,528,944	6,385,631	6,957,269	6,822,646	248,307	7,070,953
Custodial Services	-	74	-	-	-	-
Fleet Services	2,622,927	2,856,350	2,843,432	2,862,631	63,161	2,925,792
Office Services	336,696	(8,615)	445	200	-	200
Project Management Office	796,317	882,541	878,008	901,728	29,661	931,389
Total General Fund	10,867,617	10,862,184	11,353,745	11,278,381	371,938	11,650,319
Grant Fund						
Bldg. & Grounds Maint	-	-	138,203	-	-	-
Total Grant Fund	-	-	138,203	-	-	-
Total Facilities & Fleet Management	21,965,596	15,430,790	25,493,416	12,791,650	8,750,218	21,541,868
Treasurer's Office						
General Fund						
Public Trustee	300,207	231,302	266,665	268,166	13,536	281,702
Treasurer Administration	1,957,827	2,098,922	2,394,343	2,272,613	114,346	2,386,959
Total General Fund	2,258,035	2,330,224	2,661,008	2,540,779	127,882	2,668,661
Total Treasurer's Office	2,258,035	2,330,224	2,661,008	2,540,779	127,882	2,668,661
Human Services						
Social Services Fund						
Administrative Services	1,655,062	1,422,932	4,755,569	1,282,971	49,735	1,332,706
Child & Family Services	30,373,431	28,655,058	-	63,371	-	63,371
Child and Adult Protection Services	-	-	32,055,931	34,092,182	1,616,520	35,708,702
Child Support Enforcement	5,191,334	-	-	122,976	-	122,976
Community and Child Support Services	-	30,172,310	33,426,159	33,034,927	1,382,264	34,417,191
Community Support Svcs	23,082,329	(1)	-	82,168	-	82,168
Finance and Administration	1,385,701	1,522,300	2,105,169	1,701,847	131,720	1,833,567
Human Services Legal	3,531,060	3,691,769	3,850,623	4,143,246	163,480	4,306,726
Operations Division	2,099,100	2,117,084	2,952,206	2,943,055	219,933	3,162,988
Total Social Services Fund	67,318,017	67,581,453	79,145,657	77,466,743	3,563,652	81,030,395
Total Human Services	67,318,017	67,581,453	79,145,657	77,466,743	3,563,652	81,030,395
Total Arapahoe County Expenditures	546,128,894	450,482,033	740,252,524	431,800,578	66,503,353	498,303,931

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Administrative Services						
General Fund						
General Administration	-	-	10.00	10.00	-10.00	-
Total General Fund	-	-	10.00	10.00	-10.00	-
Total Administrative Services	-	-	10.00	10.00	-10.00	-
Assessor's Office						
General Fund						
Assessor Administration	64.00	64.00	64.00	64.00	0.00	64.00
Total General Fund	64.00	64.00	64.00	64.00	0.00	64.00
Total Assessor's Office	64.00	64.00	64.00	64.00	0.00	64.00
Board of County Commissioners						
General Fund						
Commissioners	5.00	5.00	5.00	5.00	0.00	5.00
Total General Fund	5.00	5.00	5.00	5.00	0.00	5.00
Total Board of County Commissioners	5.00	5.00	5.00	5.00	0.00	5.00
BOCC Administration						
General Fund						
BOCC Administration	-	-	-	0.00	0.00	-
Total General Fund	-	-	-	0.00	0.00	-
Total BOCC Administration	-	-	-	0.00	0.00	-
Clerk & Recorder's Office						
General Fund						
Clerk & Recorder Admin	10.50	10.50	10.50	10.50	0.00	10.50
Elections	14.00	14.00	14.00	14.00	0.00	14.00
Motor Vehicle	92.00	92.00	92.00	92.00	0.00	92.00
Recording	12.00	12.00	12.00	12.00	0.00	12.00
Total General Fund	128.50	128.50	128.50	128.50	0.00	128.50
Total Clerk & Recorder's Office	128.50	128.50	128.50	128.50	0.00	128.50
Commissioners' Office						
General Fund						
Administrative Support Services	4.00	4.00	4.00	4.00	0.00	4.00
Communication Services Administration	11.00	14.00	17.00	17.00	1.00	18.00
Total General Fund	15.00	18.00	21.00	21.00	1.00	22.00
Open Space Sales Tax Fund						
Communication Services - Open Space	1.00	1.00	1.00	1.00	0.00	1.00
Total Open Space Sales Tax Fund	1.00	1.00	1.00	1.00	0.00	1.00
Total Commissioners' Office	16.00	19.00	22.00	22.00	1.00	23.00
Community Resources						
Arapahoe/Douglas Works Fund						
Arapahoe/Douglas Works!	98.00	98.00	98.00	98.00	0.00	98.00
Total Arapahoe/Douglas Works Fund	98.00	98.00	98.00	98.00	0.00	98.00
Community Development Fund						
Housing & Comm Dev Svcs	3.50	5.50	5.50	5.50	0.25	5.75
Total Community Development Fund	3.50	5.50	5.50	5.50	0.25	5.75
General Fund						
Community Resources Administration	9.50	9.50	8.50	8.50	0.25	8.75
Cooperative Extension	5.00	-	-	0.00	0.00	-

2023 Recommended Budget

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Judicial Services	26.50	26.50	26.50	26.50	0.00	26.50
Senior Resources	4.00	4.00	4.00	4.00	0.00	4.00
Veteran Services	3.75	3.75	3.75	3.75	0.50	4.25
Total General Fund	48.75	43.75	42.75	42.75	0.75	43.50
Grant Fund						
Judicial Services	2.50	2.50	2.50	2.50	0.00	2.50
Senior Resources	8.50	8.50	8.50	8.50	-0.50	8.00
Weatherization	26.00	26.00	26.00	26.00	0.00	26.00
Total Grant Fund	37.00	37.00	37.00	37.00	-0.50	36.50
Total Community Resources	187.25	184.25	183.25	183.25	0.50	183.75
Coroner's Office						
General Fund						
Coroner	14.00	14.00	18.00	18.00	0.00	18.00
Total General Fund	14.00	14.00	18.00	18.00	0.00	18.00
Total Coroner's Office	14.00	14.00	18.00	18.00	0.00	18.00
County Attorney						
General Fund						
Board Of Equalization	-	-	-	0.00	0.00	-
County Attorney Admin	17.00	17.00	17.00	17.00	1.00	18.00
Risk Management Division	4.00	4.00	4.00	4.00	0.00	4.00
Total General Fund	21.00	21.00	21.00	21.00	1.00	22.00
Total County Attorney	21.00	21.00	21.00	21.00	1.00	22.00
Public Works & Development						
General Fund						
Building	21.00	23.00	23.00	23.00	0.00	23.00
Engineering Services	12.50	13.00	13.00	13.00	0.00	13.00
Mapping	-	-	-	0.00	0.00	-
Operations & Maintenance	-	-	-	0.00	0.00	-
Planning	19.00	19.00	19.00	19.00	0.00	19.00
Support Services Division	16.00	16.00	16.00	16.00	0.00	16.00
Traffic	-	-	-	0.00	0.00	-
Transportation	10.00	10.00	10.00	10.00	0.00	10.00
Total General Fund	78.50	81.00	81.00	81.00	0.00	81.00
Road & Bridge Fund						
Road & Bridge	58.00	58.00	58.00	58.00	0.00	58.00
Total Road & Bridge Fund	58.00	58.00	58.00	58.00	0.00	58.00
Total Public Works & Development	136.50	139.00	139.00	139.00	0.00	139.00
Open Spaces						
General Fund						
Administration	1.00	6.00	5.00	5.00	0.00	5.00
Total General Fund	1.00	6.00	5.00	5.00	0.00	5.00
Open Space Sales Tax Fund						
Administration	6.00	6.00	6.00	6.00	0.00	6.00
Heritage	10.50	10.50	11.00	11.00	1.00	12.00
Maintenance	6.50	6.50	6.50	6.50	8.00	14.50
Open Spaces	-	-	-	0.00	0.00	-
Total Open Space Sales Tax Fund	23.00	23.00	23.50	23.50	9.00	32.50

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Recreation District Fund						
Administration	5.00	5.00	5.00	5.00	-5.00	-
Open Spaces	-	-	-	0.00	0.00	-
Total Recreation District Fund	5.00	5.00	5.00	5.00	-5.00	-
Total Open Spaces	29.00	34.00	33.50	33.50	4.00	37.50
Finance						
General Fund						
Accounting Division	12.50	12.50	13.50	13.50	0.00	13.50
Budget Division	4.00	4.00	4.00	4.00	0.00	4.00
Finance Administration	1.00	1.00	1.00	1.00	0.00	1.00
Purchasing Division	5.00	5.00	5.00	5.00	0.00	5.00
SAP Division	7.00	7.00	7.00	7.00	0.00	7.00
Total General Fund	29.50	29.50	30.50	30.50	0.00	30.50
Open Space Sales Tax Fund						
Accounting Division - Open Space	0.50	0.50	0.50	0.50	0.00	0.50
Total Open Space Sales Tax Fund	0.50	0.50	0.50	0.50	0.00	0.50
Total Finance	30.00	30.00	31.00	31.00	0.00	31.00
Public Health Department						
Public Health Fund						
Public Health	-	-	-	0.00	182.70	182.70
Total Public Health Fund	-	-	-	0.00	182.70	182.70
Total Public Health Department	-	-	-	0.00	182.70	182.70
Human Resources						
General Fund						
Human Resources Admin.	16.00	16.00	18.00	18.00	2.50	20.50
Total General Fund	16.00	16.00	18.00	18.00	2.50	20.50
Total Human Resources	16.00	16.00	18.00	18.00	2.50	20.50
Information Technology						
General Fund						
Administration	3.00	3.00	3.00	3.00	0.00	3.00
Business Apps Div.	26.00	26.00	26.00	26.00	0.00	26.00
Business Relationship	16.00	16.00	16.00	16.00	0.00	16.00
Infrastructure & Ops	28.00	28.00	30.00	30.00	0.00	30.00
Total General Fund	73.00	73.00	75.00	75.00	0.00	75.00
Total Information Technology	73.00	73.00	75.00	75.00	0.00	75.00
Sheriff's Office						
Arap Law Enforcement Authority Dist Fund						
ACSO Pbl Sfty Bureau	67.00	67.00	67.00	67.00	0.00	67.00
Total Arap Law Enforcement Authority Dist Fund	67.00	67.00	67.00	67.00	0.00	67.00
General Fund						
ACSO General Admin	4.00	4.00	4.00	4.00	0.00	4.00
ACSO Pbl Sfty Bureau	207.25	221.25	222.25	222.25	1.00	223.25
ACSO Support Services	109.50	112.50	112.50	112.50	2.00	114.50
Detention-Adm Bureau	405.25	406.00	408.50	408.50	-4.00	404.50
Total General Fund	726.00	743.75	747.25	747.25	-1.00	746.25
Grant Fund						
ACSO General Admin	1.00	1.00	1.00	1.00	0.00	1.00
Total Grant Fund	1.00	1.00	1.00	1.00	0.00	1.00

2023 Recommended Budget

Staffing Detail

Office/Department/Fund/Division (Amounts in FTE)	2020 Actual	2021 Actual	2022 Amended Budget	2023 Baseline	2023 Recomm. Packages	2023 Recomm. Budget
Homeland Security Fund						
Homeland Security Grants	5.75	5.75	5.75	5.75	0.00	5.75
Total Homeland Security Fund	5.75	5.75	5.75	5.75	0.00	5.75
Sheriff's Commissary Fund						
ACSO General Admin	7.00	7.00	7.00	7.00	0.00	7.00
Total Sheriff's Commissary Fund	7.00	7.00	7.00	7.00	0.00	7.00
Total Sheriff's Office	806.75	824.50	828.00	828.00	-1.00	827.00
Strategy & Performance						
General Fund						
Strategy & Performance	3.00	3.00	3.00	3.00	0.00	3.00
Total General Fund	3.00	3.00	3.00	3.00	0.00	3.00
Total Strategy & Performance	3.00	3.00	3.00	3.00	0.00	3.00
Facilities & Fleet Management						
General Fund						
Administration	4.00	4.37	4.37	4.37	0.00	4.37
Bldg. & Grounds Maint	73.50	73.50	73.50	73.50	1.00	74.50
Fleet Services	20.40	20.40	20.40	20.40	0.00	20.40
Office Services	5.00	1.00	1.00	1.00	0.00	1.00
Project Management Office	6.00	6.00	6.00	6.00	0.00	6.00
Total General Fund	108.90	105.27	105.27	105.27	1.00	106.27
Total Facilities & Fleet Management	108.90	105.27	105.27	105.27	1.00	106.27
Treasurer's Office						
General Fund						
Public Trustee	3.00	3.00	3.00	3.00	0.00	3.00
Treasurer Administration	22.00	22.00	22.00	22.00	0.00	22.00
Total General Fund	25.00	25.00	25.00	25.00	0.00	25.00
Total Treasurer's Office	25.00	25.00	25.00	25.00	0.00	25.00
Human Services						
Social Services Fund						
Administrative Services	8.00	8.00	8.00	8.00	0.00	8.00
Child & Family Services	286.50	302.50	302.50	0.00	0.00	-
Child and Adult Protection Services	-	-	-	301.50	17.50	319.00
Child Support Enforcement	58.00	58.00	-	0.00	0.00	-
Community and Child Support Services	-	-	252.00	251.00	2.00	253.00
Community Support Svcs	199.00	194.00	-	0.00	0.00	-
Finance and Administration	13.00	16.00	16.00	16.00	1.00	17.00
Human Services Legal	30.00	35.00	35.00	36.00	0.00	36.00
Operations Division	23.00	26.00	26.00	27.00	0.00	27.00
Total Social Services Fund	617.50	639.50	639.50	639.50	20.50	660.00
Total Human Services	617.50	639.50	639.50	639.50	20.50	660.00
Total Arapahoe County Full-Time Equivalents (FTE)	2,281.40	2,325.02	2,349.02	2349.02	202.20	2,551.22

Schedule of Operating Transfers

Operating Transfers	2023 Recommended Budget	Description
<u>General Fund - Transfers To</u>		
Lease Purchase Agreement Fund	\$ 657,610	Scheduled annual lease payments
Public Health Fund	6,000,000	Implementation of new Public Health Department
Building Maintenance Fund	2,078,000	Fund County facilities maintenance projects
Self Insurance Liability Fund	1,762,850	Fund the County's self-insurance program
Self Insurance Dental Fund	307,500	Health Reimbursement Account program
Central Services Fund	486,030	Purchase fixed assets
Community Development Fund	30,000	To fund expenses not covered by the grant
Employee Flex Plan Fund	37,066	Administration costs of the flexible benefit plan
Communication Net Replacement Fund	61,675	Allocation for ongoing maintenance for the radio system
Fair Fund	8,700	Employee Ticket reimbursement
<u>AC Recreation District Fund - Transfers To</u>		
Lease Purchase Agreement Fund	188,615	Scheduled annual lease payments
<u>Arap Law Enforcement Authority Dist Fund - Transfers To</u>		
Central Services Fund	78,789	Purchase fixed assets
Self Insurance Dental Fund	18,900	Health Reimbursement Account program
Communication Net Replacement Fund	5,025	Allocation for ongoing maintenance for the radio system
<u>Arapahoe/Douglas Works Fund - Transfers To</u>		
Self Insurance Dental Fund	20,500	Health Reimbursement Account program
<u>Capital Expenditure Fund - Transfers To</u>		
Infrastructure Fund	3,888,051	County Infrastructure
<u>Community Development Fund</u>		
Self Insurance Dental Fund	2,600	Health Reimbursement Account program
<u>Conservation Trust Fund - Transfers To</u>		
Lease Purchase Agreement Fund	559,900	Scheduled annual lease payments
<u>Grant Fund - Transfers To</u>		
Capital Expenditure Fund	5,500,000	ARPA funding for General Government projects
General Fund	893,576	ARPA funding for General Government projects
Self Insurance Dental Fund	13,300	Health Reimbursement Account program
<u>Open Space Sales Tax Fund - Transfers To</u>		
Self Insurance Dental Fund	3,900	Health Reimbursement Account program
<u>Road & Bridge Fund - Transfers To</u>		
Self Insurance Dental Fund	10,400	Health Reimbursement Account program
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	138,000	Health Reimbursement Account program
Total Transfers	<u>\$ 22,760,637</u>	

Aid to Agencies and Economic Development Contributions

Detail of Aid or Contribution

The Aid to Agencies budget includes aid given to various agencies that provide health care, mental health services, and social services to the community. Aid given to these agencies is based on a contract between the agency and the County. The County also provides contributions to various economic development groups within the County. The Economic Development Contributions are paid from the County Commissioner's Office.

Expenditures by Agency

Aid to Agencies	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Recommended
A Precious Child	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
Advocates for Children	15,000	15,000	15,000	-	-
AllHealth Network	179,540	179,540	179,540	134,655	179,540
American Council of the Blind of CO	10,000	-	-	-	-
Arapahoe Council on Aging	3,000	3,000	3,000	-	-
Aurora Interchurch Task Force, Inc.	50,000	51,000	51,000	-	-
Aurora Mental Health Center	180,063	180,063	180,063	135,047	180,063
Aurora Mental Health Detox Program	279,968	280,000	280,000	210,000	280,000
Comitis Crisis Center	68,000	68,000	68,000	68,000	68,000
Comm Housing Partners/Aurora Housing	10,000	10,000	10,000	-	-
Doctors Care, Inc	11,700	11,700	11,700	-	-
Families First	10,000	-	-	-	100,000
Family Tree	100,000	100,000	100,000	80,000	-
Food Bank of the Rockies	20,000	-	30,000	-	-
Freedom Service Dogs	10,000	-	-	-	-
Gateway Battered Women's Shelter	345,000	345,000	345,000	75,000	300,000
Homelessness Awareness/Action Task Force	7,500	7,500	7,500	-	-
Interfaith Community Services	80,000	80,000	80,000	-	-
Jewish Family Service of Colorado	33,000	33,000	33,000	33,000	33,000
Jewish Family Srvc - Family Safety Net	-	15,000	15,000	-	-
Justice & Mercy Legal Aid	15,000	20,000	20,000	-	-
Juvenile Assessment Center	28,000	28,000	38,000	-	-
Metro Community Provider Network Inc.	48,479	48,479	48,479	-	-
Other Grant Requests	19,407	-	-	451,311	528,897
Out and About Colorado	10,000	-	-	-	-
Rocky Mountain Crisi Partners	15,390	9,000	10,000	-	-
Salvation Army	-	15,000	15,000	-	-
Second Chance Center Colorado	-	-	24,992	-	-
So Metro Medical Equipment Loan Closet	10,000	10,000	-	-	-
Special Transit	10,000	10,000	2,000	-	-
Sunshine Home Share	10,000	-	-	-	-
Town of Littleton Cares	28,000	30,000	30,000	-	-
Tri-Valley Senior Citizens Association	5,824	9,341	12,000	10,000	10,000
Wellness Court	35,235	35,235	35,235	-	-
Total Aid to Agencies	\$ 1,648,106	\$ 1,603,858	\$ 1,654,509	\$ 1,197,013	\$ 1,679,500

Economic Development Contributions	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Recommended
Aurora Chamber of Commerce	\$ 47,000	\$ 48,410	\$ 48,416	\$ 50,000	\$ 50,000
Aurora Economic Development Council	105,500	105,800	105,500	95,500	95,500
Aurora South Metro					25,000
Denver South Economic Dev Partnership	70,000	70,000	70,000	70,000	70,000
Discretionary Contributions	-	-	-	-	4,188
East Colorado Small Business Development Center	-	5,000	5,000	10,000	10,000
Englewood Chamber of Commerce					3300
Glendale Chamber of Commerce	10,000	10,000	10,000	6,000	6,000
I-70 Corridor Chamber	300	300	-	2,300	1,500
I-70 Regional Economic Advan. Partnership	30,000	30,000	30,000		25,000
South Metro Denver Chamber of Commerce	88,250	88,250	88,250		50,000
Unincorporated Arapahoe County Economic Development	-	5,000	5,000		7,500
Total Economic Development Contributions	\$ 351,050	\$ 362,760	\$ 362,166	\$ 233,800	\$ 347,988

District Attorney Allocation Formula

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 2021.

District Attorney Funding Formula

County	Population Estimate	County Appropriation	% of Total
Arapahoe County	655,581	\$17,766,321	61.98%
Douglas County	369,286	10,009,679	34.92%
Elbert County	27,123	733,814	2.56%
Lincoln County	5,666	154,789	0.54%
Total	1,057,656	\$28,664,603	100.00%

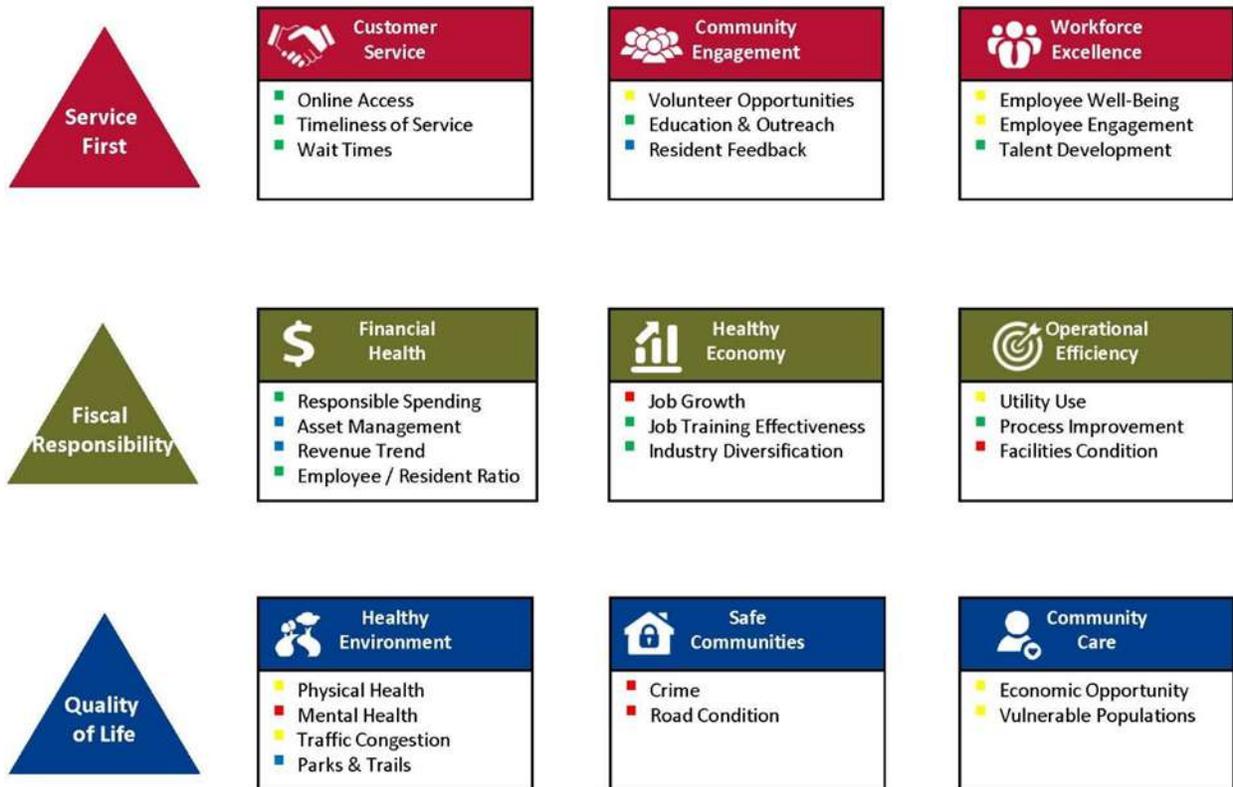
Align Arapahoe County Scorecard

Align Arapahoe is the County’s performance management program, represented by an overall County Scorecard made up of three goals: Service First, Fiscal Responsibility, and Quality of Life. Each of the County’s performance measures fall under one of these goals

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.



Below you will find a legend for the current scores.

Meeting/Exceeding Target	Close to Target	Below Target	Under Development

Financial Health			
Measure	Definition/Description	Target	Duration
Responsible Spending	<p>4 components that provide an index score that gauges the County’s level of responsible spending financial health. These components are:</p> <ol style="list-style-type: none"> 1. Structurally Balanced Budget: Ongoing operating revenues meet or exceed ongoing operating expenditures 2. Adequate Reserves: Ensures the County has appropriate level of reserves on hand 3. Diversification of Revenues: Revenue sources are diversified to the point that the County is not overly dependent on any one source 4. Bond Rating: The grade given to a bond indicating its credit quality <p>Components # 1,2,4 are weighed the same. Component #3 is ½ the value as the others (per the direction of the Finance Department).</p>	<ol style="list-style-type: none"> 1. Ratio of expenditures/revenues is ≤ 1 2. Ratio of actual reserves to policy reserves is ≥ 1 3. The sum of the top 5 revenue sources $\leq 60\%$ of total revenue for that year 4. Maintain or improve bond rating of AA (or equivalent) 	Annual
Asset Management	<p>An index that provides an insight into the long-range financial health of the organization.</p> <p>3 components that provide an index score that gauges the County’s long- term financial health. These measures are:</p> <ol style="list-style-type: none"> 1. Buildings: Maintenance of County facilities. 2. Roads: Pavement maintenance funding. 3. Operations: Compares the rate of forecasted expenditures to forecasted revenues. <p>All measures are weighted equal.</p>	<ol style="list-style-type: none"> 1. Buildings: 100% of funding received (cumulative total forecasted) 2. Roads: 100% of funding received (cumulative total forecasted) 3. Operations: >0.5% growth or >\$1.35M surplus 	Annual
Revenue Trend	Measure currently in development		
Employee/Resident Ratio	The number of Full Time Employees (FTE) working for Arapahoe County Government compared to the number of residents in Arapahoe County.	± 3.26 FTE/1,000 citizens (5-year average)	Annual

Healthy Economy			
Measure	Definition/Description	Target	Duration
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.	Total jobs added by EDP > average number of jobs added by the EDP from the previous 3 years.	Annual
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.	Average ADW earnings > average non-ADW earnings	Quarterly
Industry Diversification	Measures the percent of employment of the top 5 industry sectors within Arapahoe County.	The top 5 industry sectors in Arapahoe County < 55% of total County employment	Annual

Operational Efficiency			
Measure	Definition/Description	Target	Duration
Utility Use	An index measure that gauges the following utilities used at Arapahoe County facilities: Electricity, natural gas, water.	<i>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.</i>	Annual
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 citizens, businesses, and County employees.	95% of projects completed on target.	Annual
Facilities Condition	The Facilities Condition Index provides a score that demonstrates the current condition of Arapahoe County facilities. A score that is ≤ 9 is meeting/exceeding the target, a score of 9.1-10 is close to target and a score that is > 10 is below target.	The County's target is to achieve a facilities condition index score of less than or equal to 9.	Annual

Customer Service			
Measure	Definition/Description	Target	Duration
Online Access	Sum of all county services listed on the website that citizens can access and address without having to come into a county building. Multiple departments and offices participate.	95% of remote-eligible services that can be completed remotely.	Annual
Timeliness of Service	Percentage of internal operational processes performed by County staff that are completed within a predefined timeframe. (For example – Public Works has a 2-day timelines target for fence permits. Multiple departments and offices participate.	95% of operational processes completed within their predefined timeframes.	Quarterly
Wait Times	Average wait time for County call center phone lines measured against the average time it took for an individual to abandon (hang up) the call. Multiple departments and offices participate.	Average wait time < average time to abandon.	Quarterly

Community Engagement			
Measure	Definition/Description	Target	Duration
Volunteer Opportunities	Sum of all citizen volunteer hours. Multiple departments and offices participate.	Total hours are ≥ 95% of the total volunteer hours of the same quarter from the previous year.	Annual
Education & Outreach	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. Multiple departments and offices participate.	As each department/office establishes its own quarterly target, the County’s target fluctuates quarterly.	Quarterly
Resident Feedback	Gauges the success of collecting feed back from citizens about the county	Currently in development	

Workforce Excellence			
Measure	Definition/Description	Target	Duration
Employee Well-Being	<p>5 components that provide an overall index score gauging the County’s commitment to the health & wellness of its employees.</p> <p>These components are:</p> <p>1. Touchpoints: Number of opportunities employees have to interact with their wellness plan (ex. Flu shots).</p> <p>2. Elements: Number of wellness elements within their Wellness Program (ex. Social, Community, Emotional & Spiritual, Financial, Physical, Career).</p> <p>3. Participation: Percentage of full-time County staff participating in Wellness Program.</p> <p>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.</p> <p>5. Emergency Response Training: Monthly training scenarios conducted at Arapahoe County owned / leased buildings.</p>	<ol style="list-style-type: none"> 1. 10 touchpoints 2. 6 elements 3. 25% participation 4. 50% of employees participating 5. 3 Trainings 	Annual
Employee Engagement	<p>The Pulse Survey is a bi-annual survey completed by Arapahoe County staff who have been employed a minimum of six months. The survey measures the level of engagement employees feel towards their individual work, teams, and management within organization.</p>	<p>70% Employee Engagement score (global benchmark).</p>	Bi-Annual

Workforce Excellence (Continued)			
Measure	Definition/Description	Target	Duration
Talent Development	<p>Index measure that gauges the County’s efforts towards training qualified management staff and developing a strong resource pool for succession planning.</p> <p>Three components that encompass the training and preparation for County management are measured together as an index score. These components are:</p> <ol style="list-style-type: none"> 1. Training Participation: Percentage of managers that have completed the mandatory training classes 2. SEAL Program: Gauges the progress of individuals in the SEAL program – the program designed to develop managers so that they are competitive for executive level positions at the County 3. LEAD Program: Gauges the progress of individuals in the LEAD program – the program designed to identify and develop high potential employees and managers <p>The success of each component is measured annually and encompasses 1/3 of the index score.</p>	<ol style="list-style-type: none"> 1. Completion of all classes ≥ 80% 2. ≥1 point increase 3. ≥ 20% Increase 	Annual

Healthy Environment			
Measure	Definition/Description	Target	Duration
Physical Health	<p>An index measure that gauges the physical health of Arapahoe County residents through 6 contributing measures.</p> <ol style="list-style-type: none"> 1. Fall Death Rate: Adults who died due to falling per 100,000 persons. 2. Smoking Rate: Percent of adults who smoke cigarettes. 3. Teen Birth Rate: Teenagers who gave birth per 1,000 persons 4. Insurance Rate: Percent of adults without insurance. 6. Adolescent Vaping Rate: Percent of teens who used electronic vapor products 1+ days in the past 30 days, as reported. 	<p>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>	Annual

Healthy Environment			
Measure	Definition/Description	Target	Duration
Mental Health Index	<p>Index measure that gauges the mental health of Arapahoe County citizens.</p> <ol style="list-style-type: none"> Poor Mental Health: Percent of adults with poor mental health (14+ poor mental health days in the past 30 days). Adolescent Suicide: Percent of adolescents who attempted suicide in the past year. Suicide Death Rate: Number of people who died due to suicide per 100,000 persons. Drug Poisoning Death Rate: Number of people who died due to drug poisoning per 100,000 persons. 	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.	Annual
Traffic Congestion	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.	During peak-period times, the target is for travel to take no more than 30% longer on average than during free-flow travel times over the same roadway	Annual
Parks & Trails	<p>An index with 3 components that gauges the County's trail system and its use as an alternative mode of transportation:</p> <ol style="list-style-type: none"> Trail Activity: Average daily number of users on major Arapahoe County trails. Trail Maps Issued: The number of trail maps issued by Arapahoe County. Trail maps provide information on trail locations within Arapahoe County and general safety information. Trailhead Vehicle Count: Average daily count of vehicles at major Arapahoe County trailheads. <p>All 3 components are weighted equally.</p>	<ol style="list-style-type: none"> 2% increase from previous year. 2,000 trail maps issued. 2% increase from previous year. 	Annual

Safe Communities			
Measure	Definition/Description	Target	Duration
Crime	<p>An index measure comprised of the following:</p> <p>1) Violent Crime: Measures the violent crime rate of Unincorporated Arapahoe County against the unincorporated violent crime rate of the 5-County average.</p> <p>Violent Crime refers to the following: murder, non-negligent manslaughter, forcible rape, robbery and aggravated assaults.</p> <p>2) Property Crime: Measures the property crime rate of Unincorporated Arapahoe County against the unincorporated property crime rate of the 5-County average.</p> <p>Property Crime refers to the following: burglary, larceny-theft, motor vehicle theft, and arson</p>	<ol style="list-style-type: none"> Violent crime rate in Unincorporated Arapahoe County < 5-County average. Property crime rate in Unincorporated Arapahoe County < 5-County average. 	Annual
Road Conditions	<p>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.</p>	85% of paved roadways in "acceptable" condition	Annual
Courts & Jails Capacity	Measure currently in development		

Community Care			
Measure	Definition/Description	Target	Duration
Economic Opportunity	<p>Index measure that reflects opportunities available for Arapahoe County citizens.</p> <ol style="list-style-type: none"> Poverty Rate: Percent of individuals living at or below poverty. Education: Percent of individuals ages 25+ with less than a high school diploma. Rent Rate: Percent of occupied units paying greater than 30% of household income on rent. Unemployment Rate: Rate of unemployment for individuals age 16+ in the civilian labor force. 	<p>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>	Annual
Vulnerable Populations	<p>Index measure that gauges the County's impact on assisting its vulnerable populations through 5 indicators:</p> <ol style="list-style-type: none"> Seniors: Homemaker Services program – provides disabled/low-income seniors routine housekeeping services Veterans: Veterans Service Office – assists Arapahoe County veterans and their dependents in obtaining eligible VA benefits. Judicial Offenders: Pretrial Services Navigator program – assists individuals with behavioral health disorders currently involved with the Arapahoe County Courts navigate the justice and public benefits systems. Children Child and Adult Protection Services - works with families to identify and resolve concerns for children's safety and well-being. Inmates Arapahoe County Sheriff's Office – provide mental health services to current inmates within the Arapahoe County detention system. 	<p>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>	Quarterly

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 2023 budget.

- January 2nd – Begin planning for the 2023 budget
- July 5th – Budget Development System (BDS) opens for departments and elected offices to input 2023 budget requests
- August 5th – 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 7th - 8th – Executive Budget Committee (EBC) reviewed budget requests
- October 11th – 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 6th - Final Adoption of the 2023 budget, adoption of mill levies, and appropriation of budgeted expenditures
- December 10th – Legal deadline for final assessed valuation from the Assessor
- 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
 - i. It is preferred that changes in the authorized staffing level occur during the annual budget development process and are submitted as part of the department's or elected office's budget request for the upcoming year.
 - ii. This allows the adopted budget for the upcoming fiscal year to plan for and reflect the cost, or savings, from changes to staffing levels.
 - iii. Requests for changes in the authorized staffing level shall be reviewed with the Human Resources Department to evaluate and/or create the position, job code, position description, and classification.
 1. Reductions or transfers of authorized staff may not require this step.
 - iv. The submission of the request shall follow the applicable policies and procedures established for the development of the annual budget.
 - v. The change in the authorized staffing level for a department or elected office will be effective as of the beginning of the fiscal year following the adoption of the annual budget by the Board of County Commissioners.
- b. Changes Outside of the Budget Development Process
 - i. Any change that occurs outside of the annual budget development process must be submitted as a budget amendment per the applicable policy and process.
 - ii. The request includes the change in authorized staffing level and the applicable increase or decrease in costs related to the request.
 - iii. Requests for changes in the authorized staffing level shall be reviewed with the Human Resources Department to evaluate and/or create the position, job code, position description, and classification.
 1. Reductions or transfers of authorized staff may not require this step.
 - iv. The change in the authorized staffing level for a department or elected office will be effective as of the date of the adoption of the budget amendment resolution by the Board of County Commissioners.
- c. Temporary Positions
 - i. Temporary positions are not covered under this policy as they are not included in the authorized staffing level of the department or elected office.
 - ii. Funding for temporary salaries may be included in the budget for the department or elected office and used for this purpose.
 - iii. The department or elected office should contact the Human Resources Department regarding the hiring of temporary employees.
- d. Grant Funded Positions
 - i. Grant funded positions are included in the number of the department or elected office's authorized staffing level and shall follow the policy and processes for authorized staffing.
 - ii. Once approved, a grant-funded position may be included in the budget only as long as the grant funds continue.

- iii. This does not apply to temporary grant-funded employees with benefits as, even with the inclusion of benefits, this type of employee is considered a temporary employee and not an FTE, for the purposes of budgeting and the authorized staffing level.
- e. Appropriations for Authorized Staffing Salaries and Benefits
 - i. The Budget Division applies centralized calculations during the budget development process based on the actual current staffing level of the department or elected office.
 - ii. Departments and elected offices are not permitted to transfer funds to or from salary and benefit accounts for FTE in their authorized staffing level to other expenditure categories without approval from the Budget Division.
- f. Exceptions
 - i. If there is a change in staffing that does not impact a department or elected office's total appropriation or appropriation by fund, and it does not change the total number of authorized FTE, the Department of Human Resources shall have the discretion to approve such a change without seeking formal Board approval.
- g. Responsibilities
 - i. Budget Division
 1. Track and review the County's authorized staffing level and identify discrepancies between the data and the authorized staffing level approved by Board of County Commissioner resolution.
 2. Work with departments and elected offices and the Human Resources Department to resolve any identified discrepancies in the authorized staffing level.
 3. Review requests for authorized staffing level positions to determine the completeness and verify the fiscal impact of the request.
 4. Include requests in materials submitted for Executive Budget Committee and Board of County Commissioner review in both the formal budget development and amendment process.
 5. Inform the requesting department or elected office and the Human Resources Department of changes in the authorized staffing level adopted by resolutions of the Board of County Commissioners.
 - ii. Departments and Elected Offices
 1. Monitor and submit the appropriate request to change the authorized staffing level.
 2. It is the department's or elected office's responsibility to communicate with the Human Resources Department and the Budget Division about proposed changes in the authorized staffing level to ensure that the correct process is followed and that any changes are included in the appropriate budget process.
 3. To notify the Budget Division if there is a change to a grant or a grant's revenue, so that staff can begin the process to adjust the staffing authorization accordingly.
 - iii. Human Resources Department
 1. To assist departments and elected offices with the review of requests for changes in the authorized staffing level and to evaluate the need to create or change the position, job code, position description, and classification.

V. Related Documents and Procedures:

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

Budget Amendment Policy

I. Authority:

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

II. Purpose and Scope:

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

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

III. Definitions:

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

recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

- G. Fiscal Year: For the County, the period commencing January 1st and ending December 31st.
- H. Supplemental appropriation: An appropriation when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

IV. Policy:

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

A. Quarterly Budget Reviews

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

to consider adoption of supplemental appropriation resolutions and publish such resolutions prior to the public hearing per Section 29-1-106, C.R.S.

- B. Budget Amendments that Require Supplemental Appropriation Requests
1. Increases or decreases to the appropriation of a department, elected office or fund for which a specific appropriation was adopted in the annual budget resolution.
 2. Transfers between departments and elected offices or between funds for which a specific appropriation was adopted in the annual budget resolution.
 3. Increases or decreases to the authorized staffing level.
 4. Recognition of unanticipated revenue.
 5. Requests to purchase capital assets.
 6. Reauthorization of prior year grant funding on a reimbursement basis.
- C. Budget Amendments that Do Not Require a Supplemental Appropriation Request:
1. Transfers between line items within the appropriation of a department, elected office or fund for which a specific appropriation was adopted in the annual budget resolution.
 2. Changes in the authorized staffing that does not change the overall authorized staffing level for the department or elected office within the same fund.
- D. Responsibilities:
1. Departments and Elected Offices
 - a) To perform thorough reviews and develop projections for their respective budgets and spending to determine if there are sufficient appropriations to allow for a proposed expenditure or encumbrance commitment.
 - b) To notify the Budget Division of the receipt of any unanticipated revenues or grants awarded.
 - c) To prepare and submit supplemental appropriation requests, if there is a need for a budget amendment that fits the requirements of Section B – Budget Amendments that Require Supplemental Appropriation Requests above.
 - d) Provide adequate information and justification for supplemental appropriation requests to the Budget Division, Executive Budget Committee, and Board of County Commissioners to facilitate the consideration of the request.
 - e) Attend the quarterly budget review study sessions and public hearings as needed.
 2. Budget Division
 - a) Assisting departments and elected offices in the preparation of quarterly financial projections, budget amendments and supplemental appropriation requests,
 - b) Compiling and analyzing all such supplemental appropriation requests into the necessary materials and documents for review.
 - c) Assist the Executive Budget Committee and the Board of County Commissioners with review and analysis of the financial condition of the County and any supplemental appropriation requests.
 - d) Prepare and present the quarterly budget review at a study session.
 - e) Prepare supplemental appropriation resolutions.
 - f) Publish the supplemental appropriation requests prior to and present the information during the public hearing.
 - g) Upon approval by the Board of County Commissioners, make the adopted changes to the appropriations and authorized staffing levels for the affected departments and elected offices.
 - h) File copies of the adopted resolutions with the Division of Local Government in the Department of Local Affairs per Section 29-1-109, C.R.S.

3. Executive Budget Committee
 - a) Review the quarterly budget review and supplemental appropriation request information provided by the Budget Division.
 - b) Provide recommendations to the Board of County Commissioners per the Executive Budget Committee policy.
4. Board of County Commissioners
 - a) Review the quarterly budget review and supplemental appropriation request information provided by the Budget Division.
 - b) Review the recommendations of the Executive Budget Committee.
 - c) Consider adoption of the supplemental appropriation resolutions presented during the public hearing following each quarterly budget review.

V. Related Documents and Procedures:

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

Reappropriation Policy

I. Authority:

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

II. Purpose and Scope:

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

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

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

III. Definitions:

- A. Appropriation: The authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.
- B. Capital Asset: Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with a unit cost of \$5,000 or more. Does not include capital projects.
- C. Capital Project: Major, non-recurring projects that have a purpose of acquiring or building assets such as buildings, facilities and roadways with a cost of \$50,000 or more.
- D. Encumbrance: An amount committed, but not yet expended, for the purchase of a specific good or service.
- E. Fiscal Year: For the County, the period commencing January 1st and ending December 31st.
- F. Fund Balance: The balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
- G. Grant: A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function, but can be for general purposes.
- H. Purchase order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
- I. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.
- J. Supplemental appropriation: An appropriation when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

IV. Policy:

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

- A. Reappropriation Process
 - 1. The Finance Director is authorized to review:
 - a) All purchase orders that are open at the end of the year,
 - b) All capital assets approved that have not been purchased,
 - c) All capital projects previously started but not finished,
 - d) All grant projects previously started but not finished, and

- e) The unappropriated balance of applicable funds.
 2. The Finance Director is authorized to identify which purchase orders, fixed assets, capital projects, grants projects, and unappropriated fund balances should be reappropriated and is authorized to increase the appropriation so as to continue the funding of these previously appropriated needs, subject to review and action by the Board.
 3. Elected offices and departments are responsible for:
 - a) Reviewing items eligible for reappropriation,
 - b) Requesting items be considered for reappropriation, and
 - c) Ensuring that the request follows the applicable procedures and deadlines established by the Budget Division of the Finance Department.
 4. The Budget Division of the Finance Department is responsible for:
 - a) Establishing the procedure for gathering and reviewing requests under this policy.
 - b) Drafting the appropriate reports and resolutions related to this policy.
 - c) Scheduling meetings of the Executive Budget Committee or Board of County Commissioners to review reappropriation requests and adopt the reappropriation resolutions, if required.
 - d) Ensuring that the reappropriation resolutions follow the notice requirements of Section 29-1-106, C.R.S. and a copy of any adopted resolutions be sent to the Colorado Department of Local Affairs - Division of Local Government.
- B. Items that are Eligible for Reappropriation Consideration**
1. The balance of purchase orders opened and encumbered in a prior fiscal year but for which the money was not expended and the funds are still required for the original purpose,
 2. The unspent balance of amounts budgeted for previously approved capital assets, capital projects, or other specific projects to allow for completion of the intended purpose,
 3. The unspent balance of grants not funded on a reimbursement basis to allow the grant spending to be completed as originally intended, and
 4. The unappropriated balance of the following funds:
 - a) Electronic Filing Technology Fund
 - b) Cash-in-Lieu Fund
 - c) Conservation Trust Fund
 - d) Communication Network System Replacement Fund
 - e) Commissary Fund
 - f) Forfeited Property Fund
 - g) Developmental Disability Fund
 - h) Open Space Sales and Use Tax Fund
 - i) Arapahoe County Fair Fund
 - j) The capital construction portions of the following funds:
 - (1) Capital Expenditure Fund
 - (2) Infrastructure Fund
 - (3) Arapahoe County Recreation District Fund
 - (4) Arapahoe County Water and Wastewater Public Improvement District Fund
- C. Items Not Eligible**
1. Requests for supplemental funding needs that were not appropriated in the prior year budget are not within the scope of this policy and shall be handled as supplemental appropriation requests under the policy for Budget Amendments.
 2. The unspent portion of grants funded on a reimbursement basis as the required revenue will need to be added along with the appropriation through the Budget Amendment policy and

process.

3. Any eligible item where the amount of requested reappropriation for any one department or elected office and any one fund, is greater than the amount of unspent appropriations from the prior year and the available unappropriated fund balances.

V. Related Documents and Procedures:

- A. Annual Budget Adoption Resolutions
- B. Colorado Revised Statutes
 1. Local Government Budget Law: Section 29-1-101 to 29-1-115, C.R.S.
 2. Powers of the Board: Section 30-11-107, C.R.S.
- C. Budget Amendment Policy
- D. Reappropriation Procedures

Executive Budget Committee Policy

I. Authority:

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

II. Purpose and Scope:

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

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

III. Definitions:

- A. Budget: The financial plan for the operation of a program, completion of a project, or the entire organization for the year.
- B. Budget amendment: Any requested change to the existing revenue or expenditure budget of a department, elected office, or fund regardless of whether such change requires a supplemental appropriation request.
- C. Reappropriation: The re-appropriation of funds through a supplemental appropriation in the current

fiscal year to allow for further expenditures when planned expenditures of an existing appropriation cannot be completed by the end of the prior fiscal year for that same purpose.

- D. Recommended Budget: The estimated and proposed budget of revenues and expenditures for the ensuing fiscal year that is required to be submitted to the Board of County Commissioners no later than October 15th each year.
- E. Supplemental appropriation: An appropriation when there is a need to transfer budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

IV. Policy:

A. Composition

1. Committee Membership:

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

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

B. Process

1. Meetings and Decisions:

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

2. Annual Budget Development and Review:

- a) Budget Guidance: Each year the Executive Budget Committee shall:
 - (1) Assess the financial condition of the County,
 - (2) Consider the goals of the County,
 - (3) Seek guidance from the Board of County Commissioners, and
 - (4) Provide written guidance to elected offices and departments pertaining to the development of the upcoming year's budget prior to their budget

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

V. Related Documents and Procedures:

A. Colorado Revised Statutes

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

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

Capital Asset Budget Policy

I. Authority:

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

II. Purpose and Scope:

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

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

III. Definitions:

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

depreciation over the capital asset's useful life.

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

IV. Policy:

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

A. Costs to be Included in a Capital Asset Request

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

B. Requesting a New Capital Asset

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

responsible for initiating the requisition of the approved fixed asset in accordance with the Purchasing Policy and other applicable policies.

6. Once the capital asset is acquired, the Central Service Fund will begin charging intergovernmental rents to the applicable department or elected office over its useful life to fund its future replacement.

C. Requesting the Replacement of a Capital Asset

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

D. Intergovernmental Rent Charges and the Central Services Fund

1. Central Services Fund
 - a) The Central Service Fund serves as a revolving fund for the replacement of capital assets.
 - b) All approved capital assets applicable under this policy that meet the capitalization threshold shall be purchased from the Central Service Fund unless the specific circumstances below are met.
 - c) Circumstances for purchasing a capital asset outside of the Central Services Fund:
 - (1) One-time or Grant Funded Purchases
 - (a) Capital assets that are one-time purchases that will not be replaced or those funded by a grant or grant funded program can be budgeted,

expensed, and replaced in the fund that enabled the purchase.

(b) These capital assets will not be part of or replaced through the Central Services Fund.

(c) These assets are still bound by the other provisions of this capital asset policy regarding the request and approval for the purchase of capital assets.

d) The Central Service Fund operates on an assumption that, over time, price overruns for replacement capital assets will equal price savings and assets no longer required and retired.

e) A new or replacement capital asset that is approved will be purchased unless the price on any one asset exceeds the approved price by 15 percent or \$15,000 more than the budgeted amount, whichever is less, for the purchase.

f) If an approved capital asset costs less than the budgeted amount, the savings will remain in the Central Service Fund to offset additional costs on other capital assets.

g) Additional amounts can be added to the Central Service Fund each year as needed to provide for new purchases, purchases that exceed the cost overrun threshold above, or inflationary pressures.

2. Intergovernmental Rental Charges

a) Intergovernmental rental charges are those charges allocated by the Central Services Fund to the operating budget of the department or elected office user of the capital asset that are equal to the depreciation over the capital asset's useful life.

b) The useful life of a capital asset shall be determined by the Accounting Division of the Finance Department and the applicable policy unless specific circumstances require a different useful life.

c) These intergovernmental rental charges shall be applied monthly by the Accounting Division of the Finance Department.

d) The purpose of these charges is to provide funding to the Central Services Fund for the future replacement of the capital asset.

e) The Budget Division shall calculate the amount of intergovernmental rentals to be budgeted for each department and elected office during the annual budget development process and whenever there is an addition to the capital assets during the fiscal year that was not included in the adopted budget.

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

E. Other Provisions for Capital Asset Budgeting

1. Cooperation with Applicable Support Departments and Divisions

a) It is the responsibility of the requesting department or elected office to work with the appropriate support departments such as Information Technology and Facilities and Fleet Management to determine the need and specifications of new and replacement capital assets.

b) The requesting department or elected office should also work with the Purchasing Division of the Finance Department to determine the estimated cost and purchasing policies that need to be followed in order to budget for and acquire the capital asset.

2. Requests for New or Replacement Capital Assets without Appropriations

a) In rare circumstances, if the request for a new or replacement capital asset does not change the appropriation of the requesting department or elected office or require a

transfer from the operating budget to the Central Service Fund, approval from the Board of County Commissioners for the new capital asset can be obtained through a study session rather than through the formal budget process.

- b) Regardless of the process, the requesting department or elected office shall notify the Budget Division to ensure proper handling of the request and capital asset number creation.
3. Reappropriation of Capital Assets
 - a) In the event that an approved new or replacement capital asset has not been purchased by the end of the current fiscal year, the appropriation for the capital asset should be requested during the reappropriation process in the following year to enable the purchase of the capital asset to be completed.
 - b) Such a request shall follow the established Reappropriation policy and procedures.
 4. Replacement Capital Assets No Longer Needed or Below Capitalization Threshold
 - a) Below the Capitalization Threshold
 - (1) If the cost for a replacement capital asset falls below the capitalization threshold, the capital asset shall be purchased from the operating budget of the requesting department or elected office.
 - (2) If the department or elected office chooses, it may request a one-time transfer of the amount of funding for replacement contributed to the Central Service Fund through intergovernmental rent changes to the appropriate operating budget during the budget development or quarterly budget review process.
 - b) Replacement of Capital Asset No Longer Needed
 - (1) In the event that a capital asset has been charged its applicable intergovernmental rental charges and the department or elected office has determined that the capital asset is no longer needed and a future replacement is not necessary, a request can be made to the Board of County Commissioner to have the accumulated intergovernmental rental charges applied to another capital asset or returned to the operating budget.
 - (2) This request shall follow the applicable policies and procedures for the annual budget development or budget amendments.

V. Related Documents and Procedures:

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

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.