

2014
Annual Budget
Adams County Government

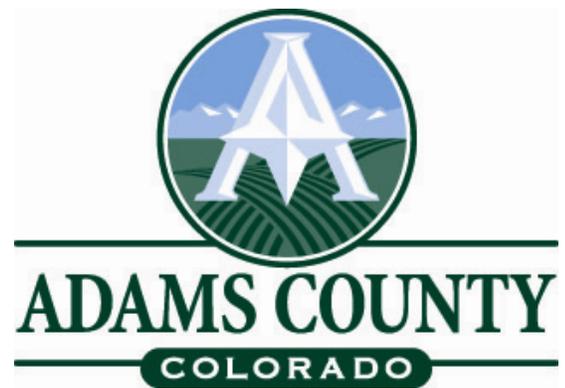
Board of County Commissioners

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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For the Fiscal Year Beginning

January 1, 2013

Executive Director

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for the Distinguished Budget Presentation to Adams County, Colorado for its annual budget for the fiscal year beginning January 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Preface

Reader's Guide to the 2014 Adopted Budget

The 2014 adopted budget document contains a wealth of information pertaining to Adams County Government. This reader's guide has been developed to make this book easier to navigate. Adams County, a political subdivision of the State of Colorado, is governed by a three member Board of County Commissioners who exercises budgetary authority over all the activities of the primary government. While Generally Accepted Accounting Principles (GAAP) require the county to include component units on annual financial reports, such requirement is not necessary for the annual budget document. Therefore, the annual budget includes budgetary information for the county's 20 funds, but does not include such information for the following component units: the Adams County Building Authority and the Adams County Retirement Plan. These entities are either responsible to provide their own budget to the State of Colorado or are legally separate and not required to do so under state law. Further, because the scope of this budget is to communicate the allocation of the county's financial resources, all fiduciary funds held by the county on behalf of another entity are not included.

This budget document contains 11 sections: preface, general information, fiscal policy and budget process, consolidated budget summary, capital improvement program, general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, and supplemental information. Each major group is briefly described below.

Preface

The preface includes this reader's guide, the table of contents and the 2014 budget message. The budget message formally presents the budget to the Board of County Commissioners and the citizens of Adams County. In addition, the budget message summarizes major initiatives for the budget year, plus the current and future economic outlook for the county.

General Information

The general information section includes a description of the functions and duties of county government, a listing of principal officials, the county's organizational structure, and a directory of county offices and departments. Also included is a historical background of the county, as well as demographic and economic statistical information.

Fiscal Policy and Budget Process

This section presents the county's budget development process, local government budget law of Colorado, the county's budget and fiscal policies, which are subdivided into seven areas of financial management (revenue, budgetary fiscal control, human resource/compensation, capital, investment, debt, and fund balance). This section also contains an overview of strategic considerations and long-range planning tools, which influence the development of the county budget.



Consolidated Budget Summary

This section summarizes revenue and expenditure information including fund balances, operating expenditures, capital and other one-time expenditures.

General Fund

Each general fund spending agency's financial overview presents and outlines revenues and expenditures for the past two years and the current budget. The narrative describes the spending agency's mission statement, services provided, goals, objectives, staffing summary, current year budget highlights and performance measurement information.

Other Funds

Each of the other funds classified as special revenue funds, capital project funds, enterprise funds, and internal service funds are detailed in the same format as the general fund.

Supplemental Information

This section contains the glossary, which defines technical terms contained throughout this document, and the resolutions adopting the budget.



2013 Board of County Commissioners and Budget Staff



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Budget Message

January 31, 2014

The Honorable Board of County Commissioners and Citizens
County of Adams
State of Colorado

Dear Commissioners and Citizens:

The County Manager and Budget Office are pleased to present Adams County's 2014 Annual Budget. The total budget for 2014 is \$494,101,290, a 4.55% decrease compared to the 2013 final budget. The final 2013 budget includes appropriations for project carry-overs from the previous year in addition to any other necessary expenditures occurring last year. When comparing to the original 2013 budget, the 2014 total county budget indicates an increase of 4.67%. The 2014 total budget increase is primarily attributable to increasing operational costs, ongoing increases in social services programs, and increasing staffing costs which includes the 2014 salary plan.

Adams County continues its migration to priority based budgeting within the context of performance based management. The goal is to ensure measured appropriation of current limited resources in a way that supports the Board of County Commissioners' strategic direction. The 2014 budget includes tangible progress toward priority based budgeting, including completion of a full inventory of the county's programs and services. For 2014, a "budget profile" was developed for every spending agency for the purpose of reporting prioritized programs and services along with numeric designation for the Commissioners' level of discretion around impacting program budgets. This provided new visibility to how we prioritize services and what level of discretion is available for our commissioners regarding program budgets. As we reported in 2013, GFOA indicates a comprehensive inventory of programs and services is among the first and most significant achievements in the process of migrating from a continuation budgeting approach to the priority based budgeting approach. The 2014 budget process included a robust analytical process using an interactive model. Our analysis of requested budgets included latest budget requests, historic budget and expenditure data, and live current year expenditure data. Through extensive graphic comparisons requested budgets are examined in light of current year budget directives from our commissioners, and numerous other criteria. The outcome has been the provision of global data-driven analytical findings to decision makers for the purpose of aligning budget allocation with Adams County's strategic direction.

Budget Mission Statement

To develop a financial operating plan which provides for and ensures the health, safety, and welfare of the Adams County community by aligning budget allocation with strategic direction. To facilitate the orderly and effective delivery of county government services as prescribed by federal and state mandates and in response to strategic priorities and community needs. To promote an organizational culture which fosters transparency regarding citizen access to information and awareness about county business.

Budget Objectives

Three primary objectives guide county policymakers during the annual budget process and remain constant over time. **The first objective is to comply with statutory requirements as outlined in the "Local Government Budget Law of Colorado."** Colorado Revised Statutes 29-1-101 [et.seq.](#) and 29-1-118, require the county, allowing for public



input, to adopt an appropriation resolution establishing legal authority to expend public monies. The resulting legal authority is complemented by a detailed budget, which explains planned uses of funds. “Budget Law” requires the county to adopt a balanced budget and charges and Board of County Commissioners with the duty of enforcing limits established by the adopted appropriation and related budget policies. The annual Adams County budget process utilizes the modified accrual method as the budgetary basis of accounting. For a thorough discussion of “Budget Law,” refer to the *Fiscal Policy and Budget Process* section of this document.

The second objective concentrates efforts to build the budget as a financial operating plan by outlining organizational activities and outputs. The budget creates a rational, equitable foundation for allocating public resources toward mandated or desired services. As an operating plan, the budget becomes the standard against which the organizational components compare performance and thereby provides an effective means of monitoring and regulating progress toward achievable/measurable outcomes.

Acting in conjunction with a system of internal controls, internal auditor, policies and procedures, and an annual audit, **the third objective is to demonstrate accountability to the citizens of the county.** Promoting transparency via accurate and open financial records and reports provides reasonable assurances that the county adheres to the highest standards of stewardship and that great care has been used in determining the level of private capital to be converted to public capital.

The Board of County Commissioners also directs proper attention to provide a responsible salary plan that addresses high performing employees, yet fits into the public’s willingness to pay. Approvals of new position requests are considered only by demonstrating a critical public need. Also, elected officials and department directors inform the commissioners of any unfunded mandates passed down to the various spending agencies from the state and federal governments.

Efforts continue to carefully examine all service levels through documentation and demonstrated need. The departments and elected offices must ask themselves the question, “are we doing the right things” in addition to “are we doing things right.” Consideration of “right things” relates to priority based budgeting where as “doing things right” relates to the county’s new initiative on performance management. Toward that end, the 2014 budget includes appropriation for a new performance management and innovation manager. As of January the county is already engaged in the recruitment process for this new position.

Non-recurring project evaluations remain based on both the ability to fund such projects and demonstrated abilities to provide cost-effective customer service that protects citizens and employees, county assets and/or funds addressing legal mandates. Projects that improve internal and external partnerships through cost-saving measures and overall productivity are given additional consideration.

Budget Policy Development

Strategic considerations influencing budget policy development are based on several important themes. First, the budget must be responsive to the needs of county citizens. Second, the budget must achieve a reasonable balance between the services provided by the county and the resources necessary to pay for those services over a sustained period. Third, the budget aims to provide an equitable allocation of resources among the diverse services offered by county agencies. The Board of County Commissioners has employed a variety of techniques such as surveys to ascertain the needs of the county citizenry. Primary interests brought up by the business community include regional transportation, reasonable development costs, and land use planning. An updated “quality of life” survey is planned for 2014.



The county provides a broad array of services. Desired benefits such as recreational trails, open space and parks increasingly stand out as important elements in the quality of life of Adams County citizens. When the basic consumptive nature of services such as public safety, public health, public works, and social services are combined with the essential ministerial aspects of other general governmental functions, careful administration of financial resources is required. Mandates and organizational priorities primarily influence the competition for scarce financial resources among county agencies. However, additional consideration is given where possible when an agency demonstrates itself effective, efficient and innovative.

In 2013, the Board of County Commissioners adopted a new strategic direction. The new strategic direction is communicated across five goals. The following goals were considered in conjunction with the development and adoption of the 2014 budget:

- Build trust within the organization and throughout the community;
- Improve internal communications to strengthen relationships both within the county and regionally;
- Strengthen administrative processes that focus on the efficient and effective delivery of services;
- Support economic development opportunities that stimulate job growth and foster our economic viability;
- Promote efforts improve the overall quality of life of our residents.

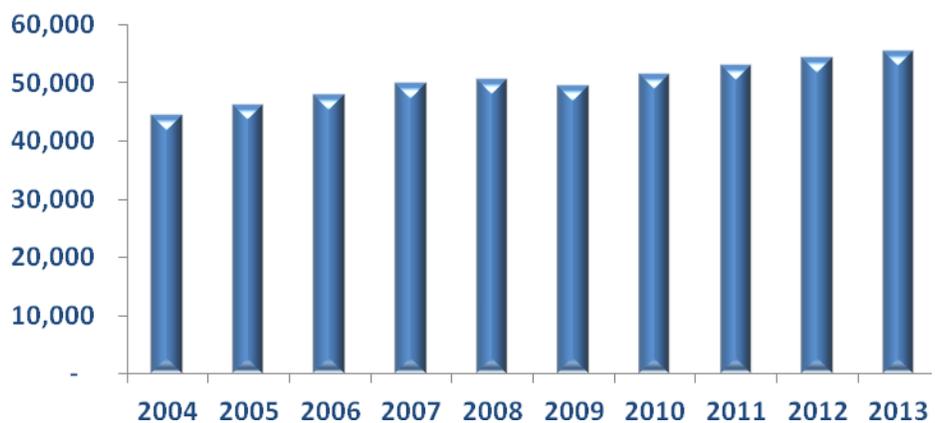
Economic Outlook

Global Economy

Adams County acknowledges our local economy is ultimately linked to the global economy. Global economic interdependency is a growing factor in general economic analyses as fiscal policies in many nations impact other nations, particularly where trade and production/consumption of energy are considered. To understand the economic influence that can translate to our local economy from around the world, Morgan Stanley’s December 18th 2013 edition of “The Global Macro Analyst” is sourced, along with data from the U.S. Bureau of Economic Analysis. One of the key forecasting metrics in understanding the directional flow of the global economy is global GDP. Global GDP is aggregate global gross domestic product, which is the final real value of goods and services produced in one year, adjusted for price changes. The U.S. Department of Agriculture provided a ten year global GDP trend, plotted in **Graph 1**. Morgan Stanley’s global economic profile projects 2014 global GDP quarterly growth to average 3.57% with global price inflation averaging 3.2%. This forms a base case for continuing slow economic growth.

Global economic surprises on the macro-level are addressed in the December 18th edition of the Global Macro Analyst, titled “Macro Surprises for 2014.” Although there is a general consensus among economists that anticipates a continued

Graph 1: Global GDP - Ten Year Trend (Billions)





gradual improvement regarding global economics, particularly global GDP, the Global Marco Analyst introduces a set of key risks/surprises that could impact continued gradual global economic improvement through 2014. Morgan Stanley’s potential risks/surprises are:

Surprise: **“Shale Gas & Oil Revolution Goes Global”** - continued successful exploration of the US will reduce external dependence on energy, thus initiating a manufacturing renaissance, per Morgan Stanley. Coupled with this, UK lifting of sanctions on fracking may also have a significantly positive impact on energy availability (capacity to produce) and pricing.

Risk: **“Bubble Trouble”** – a key economic risk could be coming from the build-up of housing price and asset price bubbles as various economies continue with “prolonged accommodative monetary policy.” Central banks are hesitant to act on tightening measures, thus continuing in 2014 to be reliant on “macro-prudential measures as a substitute to monetary policy.” Morgan Stanley believes these tools may fail to rein in the accumulation of bubble prices which could lead to central banks tightening interest rates (increasing) in a reactive panic. This risk would lead to a reversal in housing price gains resulting in financial instability, loss of consumer confidence and will almost certainly stagnate recent economic growth.

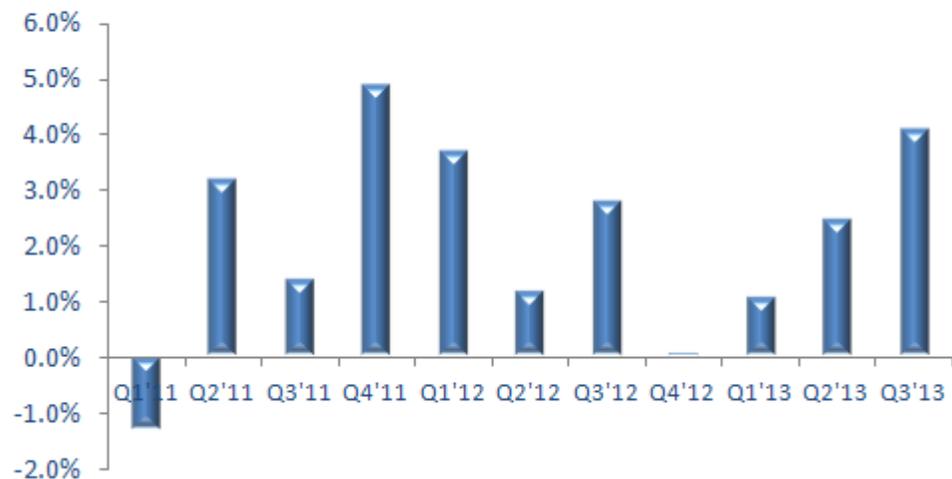
In summary of the global economic outlook, most economic forecasts point to a continued slow global economic growth. However, some economic forecasts such as Morgan Stanley’s “The Global Macro Analyst” caution that the current slow rate of growth comes with a potentially problematic accumulation of price bubbles, particularly with housing and other asset valuation. Adams County monitors economic conditions for the purpose of responding to ensure fiscal sustainability. Such monitoring and corresponding revisions to our budgeting philosophy have produced greater ability to adjust to changing conditions.

National Economy

The growth of the 2013 U.S. economy can be concisely demonstrated based on real GDP where gross domestic production is adjusted for inflation. The U.S. Dept. of Commerce - Bureau of Economic Analysis provides recent historic context for GDP growth rate on **Graph 2**. Morgan Stanley forecasts U.S. GDP to continue on a relatively slow economic growth trend through 2014. Their forecast would be contingent upon the risk factor cited as “Bubble Trouble” not

occurring. Should price bubbles implode the forecast for GDP would be virtually zero growth. Another key metric in the U.S. economic outlook is the “wages and salaries” trend. The Bureau of Economic Analysis provides the recent trend in **graph 3**. Overall the trend for wage growth has been sporadic due in part to typical seasonality and also due to less predictive economic factors. Morgan Stanley indicates GDP growth in the U.S. for 2014 will center

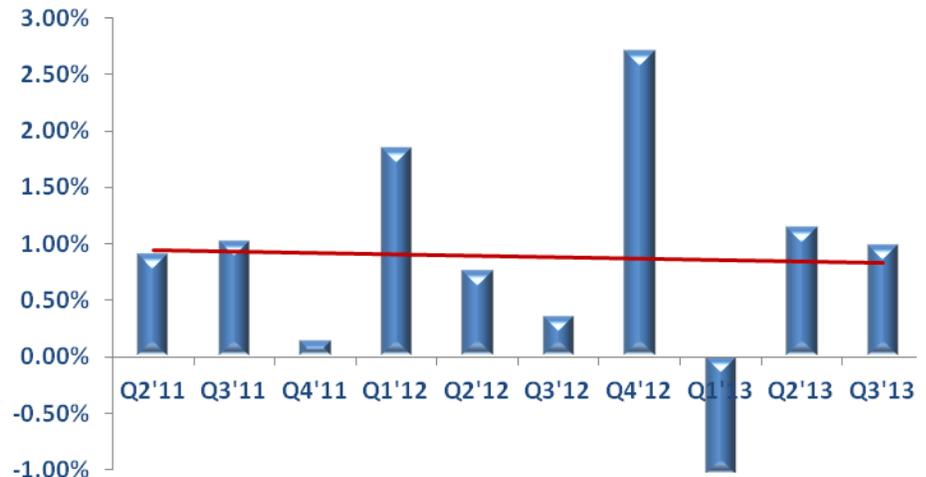
Graph 2: Economic Growth - GDP





on manufacturing. This may expose a lack of skilled labor as a lagging result from downsizing that occurred during the economic downturn. Should that occur, wages competition will fuel tangible wage growth in the manufacturing sector. This, as a component of U.S. total wages, will likely keep wages in a 2014 growth mode. The preponderance of economist’s forecasts do not tend to indicate more than 3.0% – 3.5% GDP growth throughout 2014, which tends to shape other vital metrics such as unemployment. According to the U.S. Department of Labor, the latest rate of unemployment is 6.7%. That measure is for December 2013 and contains the typical holiday hiring that will then be adjusted to a slightly higher rate of unemployment in January 2014. U.S. rate of unemployment is broadly projected to slowly trend downward from the current rate of 6.7%. One of the contributing factors is persons exiting the job market. Unemployment would also be negatively impacted should Morgan Stanley’s “Bubble Trouble” scenario occur in 2014. Adams County monitors economic metrics at the national level in order to be prepared to respond, particularly with regard to appropriation of budget for prioritized programs and services.

Graph 3: U.S. Wage Growth Trend



National Economy Summary – A Tenuous Global GDP Linkage

The new economy, arguably one of uncertainty and countless variables, carries certain linkages from greater economies to lesser economies. The greater global economy carries the highest degree of uncertainty where fiscal policies vary and are impacted by geo-political forces. Many economic forecasts, such as Morgan Stanley, indicate moderate optimism for 2014 economic growth. This is tempered by the potential risk of a collapsing price bubble. Similar to the 2013 Budget Message, Adams County maintains flexibility in its ability to toggle budget policy from modest growth to stagnation or recession.

State Economy

Assuming the 2014 U.S. economy avoids a price bubble collapse scenario, regions of the U.S. will tend to respond in-kind, with varying degrees. Manufacturing-oriented regions tend to have a more positive correlation coefficient; that is, stronger national economic indicators tend to correspondingly drive regional economic indicators (unemployment, wage growth, new housing start-ups, etc.). U.S. regions described as tech regions, service regions or “non-manufacturing” tend to indicate a random correlation coefficient. That is, regions such as the southwest (including Colorado) are not classified as manufacturing, thus, there tends to be some degree of lag or insulation when considering affects from economic variability. Evidence of this is seen in the housing market, where the Colorado housing market did not experience the higher national level of decrease in volume (start-ups and sales) and price during the economic downturn starting in 4Q'08.

According to the University of Colorado’s “Business Economic Outlook 2014,” 2013 aggregate inflation in Colorado is estimated to be 2.8% and forecasted at 2.1% for 2014. The outlook for 2014 also anticipates continued moderate growth in Colorado GDP, where GDP will likely remain above 2.1%. Unemployment, according to the Colorado



Table 1: Direction of Key Metrics

| | 2014 Forecast | | Indicates |
|------------------------------|---------------|---|-----------|
| Inflation (CPI) | 2.1% | ↓ | Less |
| GDP | 2.1% | ↑ | Growth |
| Unemployment Rate | 6.4% | ↓ | Less |
| Non-Agriculture Wages | 2.6% | ↔ | Stable |

Department of Labor and Employment, was 6.9% (est.) for 2013 and is forecasted at 6.4% for 2014. Colorado non-agricultural wage growth is also trending upward. Wage growth in 2013 was 2.9% and is forecasted at 2.6% for 2014. **Table 1** summarizes four key Colorado economic metrics in the form of a 2014 forecast. The four metrics indicate improving economic conditions. Many more measures are available, however, to be concise, the state of Colorado is poised to continue to be relatively insulated from certain manufacturing variability and, per University of Colorado’s “Business Economic Outlook 2014,” should enjoy broad job and wage growth, nominal inflation and a rate of unemployment less than the national average. Per the same source, Colorado’s agricultural industry should continue its 2013 net farm income decrease. Agricultural profitability was negatively impacted by severe drought conditions in 2013. In late 2013 dry conditions were followed by a historic flood in the Front Range region, further complicating farming conditions and associated income.

A key risk to the Colorado economy for 2014 is the possibility of a price-bubble implosion. During the economic downturn commencing with 4Q’08 housing prices tumbled 10% - 30%. Colorado was on the lower end of the impact scale, however there was negative impact. Assuming at least some degree of predictability from the economic downturn, with regard to new housing construction and the price of housing, a potential price-bubble burst would likely stagnate Colorado GDP, reverse the direction of rate of unemployment and almost certainly add to the demand for services at county social services offices. Although probability of the afore-mentioned risk scenario is extremely difficult to realistically calculate, Adams County closely monitors key indicators in a recurring effort to maintain situational awareness of Colorado economic/legislative conditions and changes.

Local Economy

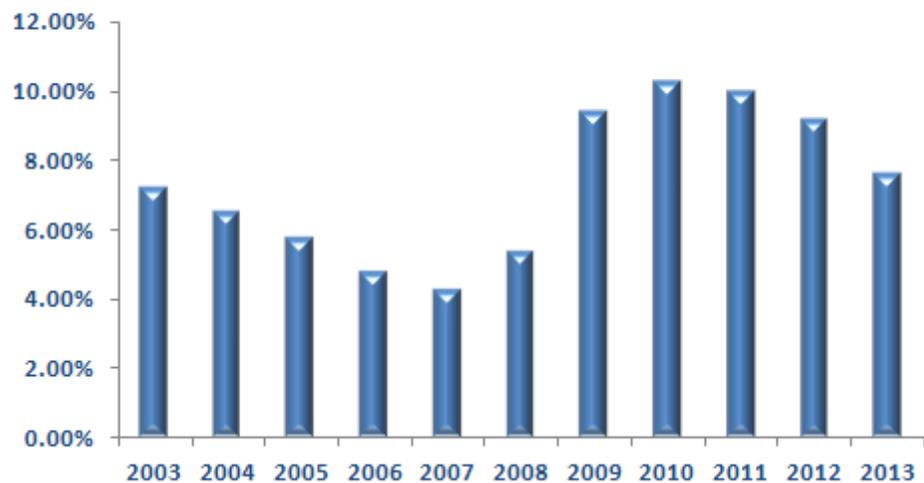
The Denver Metropolitan Area, or local economy, is comprised of seven counties: Adams, Arapahoe, Boulder, Denver, Douglas, Jefferson, and the City and County of Broomfield. Global, national and state economies ultimately color the local economy. As with the higher-level economies, the local economy can be measured by GDP growth.

The U.S. Bureau of Economic Analysis measures local GDP for the Denver-Metro area, including Adams County.

According to the U.S. Bureau of Economic Analysis, local historic GDP has generally and directionally reflected GDP at the state and national levels.

This illustrates the national and state economic forecasts will continue to be generally reliable predictors for the local economy. According to the U.S. Bureau of Economic Analysis, GDP in the Denver region rose from 1.7% in 2011

Graph 4: Adams County Annual Unemployment Rate





to 2.5% in 2012. Although updated data is still pending for 2013, GDP is expected to continue the moderate growth trend from 2013 through 2014. Adams County rate of unemployment is sourced from the U.S. Department of Labor and is reported in **Graph 4**.

Adams County retains its perennial position as one of the Colorado counties with the highest rate of unemployment. Public assistance benefits paid to Adams County citizens remains at historic levels. Caseloads for programs such as Food Assistance indicate continued but slower growth into 2014. Rate of unemployment and food assistance benefits tend to share a positive correlation coefficient where one metric predicts the direction of the other. For example, Food Assistance benefits in Adams County have remained at elevated levels, with between \$8.0 million and \$8.2 million *per month* projected for 2014. Growth in population, particularly growth in population of families at or below federal poverty level, is of particular importance for our local economy. This trend yields the challenging reality of more demand for social services programs. This cascades into more caseload, potentially longer processing times, potentially longer wait times for citizens, and work space needs for necessary administrative staff. This challenging trend further impacts decision making at Adams County as ever growing caseloads are not necessarily supported by in-kind growth in state-funded administration allocations. This means less state funding per case and could force big-picture prioritization competition among critical services (such as the child protection agency, law enforcement, etc).

Future Budget Issues

The following categories introduce potential issues critical to future budget years. These areas represent known challenges facing decision makers today and likely in the near future.

Infrastructure

A growing community necessarily drives a growing need for infrastructure capacity. Adams County continues to plan for growing transportation needs within its funding availability (see the project list in the consolidated budget section of this document for further details on current county projects). The county will be a beneficiary of the Regional Transportation District’s (RTD) FasTracks project. This project will include the building of three light rail or commuter rail lines in addition to bus rapid transit lines through the county over the next ten years.

Personnel Costs

Table 2: FTEs Added in 2014 Budget

| FTEs | Note | Fiscal Impact* |
|------|---------------------------------------|--------------------------------------|
| 13 | General Government and Administration | Added approx. \$1.06 Million to 2014 |
| 19 | In-sourced Front Range Airport | Minimal Fiscal Impact |
| 24 | Converted From Temporary Positions | Added Cost of Benefits/FTE |
| 10 | New Unit in Child Welfare Division | State Funding Source; no impact |

*Fiscal Impact: salary estimates are wages + benefits

Personnel costs make up 56.9% of the county’s total 2014 general fund budget. The 2014 budget includes the addition of 66 new FTEs. See Table 2 below.

State and Federal Mandates

Adams County provides a broad variety of services as a political subdivision of the state and carries out many programs funded through federal and state grants. Furthermore, state law determines the amount of fees a county can charge for statutory services and can impose limitations on an entity’s ability to collect taxes and other



revenues. Federal laws such as the Help America Vote Act require the county to address the mandates of such laws, sometimes with partial or no supportive funding.

County Finances

Adams County emerges from the economic downturn in exceptionally good condition. With the 2014 adopted budget the county continues to hold and project an exceptionally strong fiscal position. The county maintains the will and resources to fully honor its financial obligations. The county maintains a strong credit rating. The county is fiscally braced for further economic unknowns and potential revenue declines. The county acknowledges a funding challenge with regard to the Social Services fund. Over the past five years, the Social Services fund has balanced its annual budget with the combination of current year revenues and unassigned fund balance reserves. Other pressures unique to this fund are aging buildings, insufficient office space, growing caseloads and a growing density of county citizens at or below federal poverty level.

The Board of County Commissioners adopted two new funds by resolution, as part of the 2014 budget. The funds are Airport Fund and Waste Water Treatment Fund, both related to the January 1, 2014 in-sourcing of the Front Range Airport. Prior to in-sourcing, the two funds were managed by the former Front Range Airport Authority which was dissolved as part of the in-sourcing. Adams County acknowledges funding challenges with each of the two new funds as they both face cash flow limitations. Adams County is addressing the two funds through strategic planning and innovation. A new Airport Director will be hired in early 2014 as part of the process.

The county continues a disciplined adherence to fiscal policy ensuring maintenance of a reserve that equips decision makers with the resources to successfully adapt to varying economic pressures and opportunities. The 2014 county general fund is budgeted to spend down nearly \$8.7 million for the strategic purpose of funding select one-time capital and other critical nonrecurring projects as well as a salary plan for employees. Should county revenues constrict in the coming years, the county will address any structural imbalance through adaptive and sustainable fiscal policy.

Refer to the "Consolidated Budget Summary" section of this document for a thorough analysis of total county expenditures and uses of funds in conjunction with revenues and other sources of funding.

2014 Budgeted Revenues and Sources of Funding

Revenues and other financing sources for all funds increased 4.91% from the 2013 original budget. Contributing elements of the revenue increase begin with an increase in collected sales taxes of 7.98%. Assessed valuation for the 2014 budget increased 2.79% over the original 2013 budget. Other revenue increases include increases in federal pass-through revenues for entitlement programs such as Food Assistance. Adams County acknowledges investment earnings from interest on deposits remains very low. For example, prior to the economic downturn, the county enjoyed investment earnings of approximately \$9.0 to \$10.0 million. The 2014 budget anticipates investment earnings of \$2.3 million. No recovery of this revenue is anticipated or budgeted. Should a partial or full recovery occur, the county would consider not budgeting operational costs that would require ongoing funding from this volatile resource.



Special note on sales taxes

Sales taxes have rebounded from a 10.0% decline during the economic downturn. The full sales tax budget for all funds for 2014 is \$38.9 million and supports the county's road and bridge fund, capital facilities fund, as well as the open spaces sales tax fund.

A three year comparison of revenues is shown on **Table 3**. Note - Table 1 reports all "Consolidated Funds" and omits the six proprietary funds: Golf Course, Fleet, Insurance, Stormwater, Airport and Waste Water Treatment. Proprietary funds utilize a different accounting basis, thus they are reported later in the document (in the 2014 Budget eBook but subsequent to the 2014 Budget Message).

| Table 3: CONSOLIDATED FUNDS <i>Except Proprietary Funds</i> | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance budget | \$ Variance budget |
|---|-----------------------|-----------------------|-------------------------|-----------------------|------------------------------|------------------------------|
| Revenue | | | | | | |
| Current Property Taxes | \$118,329,493 | \$121,286,569 | \$121,286,569 | \$124,265,678 | \$2,979,109 | 2.46% |
| Delinquent Property Taxes | \$139,513 | \$2,385 | -\$346,889 | -\$3,250 | -\$5,635 | -236.27% |
| Sales Taxes | \$34,520,050 | \$36,024,662 | \$36,369,860 | \$38,899,125 | \$2,874,463 | 7.98% |
| Other Taxes | \$8,390,103 | \$8,200,000 | \$7,406,256 | \$8,670,756 | \$470,756 | 5.74% |
| Licenses & Permits | \$777,016 | \$757,816 | \$1,175,803 | \$926,504 | \$168,688 | 22.26% |
| Intergovernmental | \$202,513,828 | \$211,969,703 | \$213,863,362 | \$220,139,059 | \$4,647,414 | 2.16% |
| Charges for Services | \$23,336,848 | \$22,497,612 | \$23,446,147 | \$23,324,832 | \$699,558 | 3.09% |
| Fines & Forfeitures | \$1,475,151 | \$1,552,050 | \$1,723,719 | \$1,696,000 | \$143,950 | 9.27% |
| Interest & Investments | \$2,437,223 | \$2,075,888 | \$1,940,789 | \$2,332,598 | \$256,710 | 12.37% |
| Miscellaneous | \$6,695,712 | \$6,653,379 | \$7,261,477 | \$8,506,045 | \$1,852,666 | 27.85% |
| Other Finance Sources | \$15,675,558 | \$15,856,809 | \$19,156,809 | \$16,416,371 | -\$2,096,161 | -11.32% |
| Total Revenues | \$414,290,495 | \$426,876,873 | \$433,283,902 | \$445,173,718 | \$11,991,518 | 2.77% |

Property taxes are the county's single largest source of income after intergovernmental revenues for social service programs where federal "pass thru" revenues for Food Assistance are booked in the county's general ledger. The standard mill levy of 26.779 mills remains the same as 2013 and does not include an abatement levy of 0.036 mills, which brings the total to 26.815 mills.

One of the most significant changes for Adams County finances in the last decade was the successful voter approval of the Adams County Government "de-Brucing" referendum in 2002. The "de-Brucing" measure, so named for the individual that introduced the original constitutional amendment, removes the county from the revenue limitations imposed by the TABOR Amendment (Article X Section 20 of the Colorado Constitution) and the annual 5.5% property tax growth limitation. The end result is the ability of the county to retain and utilize all revenues collected including property taxes to pay for county expenditures without this limitation.

2014 Budgeted Expenditures and Uses

Budgeted 2014 county expenditures for all funds total \$494.1 million, or 4.67% above the 2013 original expenditures budget. The increase is related to factors such as strategic staffing changes, the 2014 pay plan, in-sourcing of the Front Range Airport (and dissolution of the former Airport Authority), and certain increases



regarding charges for services. One other key element in total expenditure growth is the growing caseload and resulting program costs for social services programs. The 2014 budget includes multiple year projects. The multiple year projects are budgeted to be completed in 2014. Project budgets not spent in 2013 will be carried over into 2014 as needed to complete projects. This will be done through the supplemental process in the spring of 2014.

The approved 2014 budget includes an increase of 66.0 FTEs compared to the final 2013 budget (previously discussed in this document). Significant 2014 budget items include projects such as \$1.43 million in IT related upgrades and infrastructure, \$450,000 for a telecommunications system upgrade to VOIP technology, \$819,418 for equipment and system maintenance and upgrades at the regional park, \$412,910 in law enforcement projects, \$4.5 million for acquisition/replacement of fleet vehicles and associated equipment, \$2.5 million for purchase of open space properties consistent with the Open Space Master Plan, and \$20.8 million budgeted for an array of transportation projects.

Adams County's 2014 General Fund budget is \$169.2 million. The 2014 budget includes a planned use of \$8.7 million in fund balance to finance a strategic one-time non-recurring project list and the 2014 salary plan. Any future budgeted spend down of the general fund will be evaluated against current fiscal policy and long-term sustainability.

Below on **Table 4** is a 5-year comparison of total county expenditures by category, including expenditures estimated by category for 2013 and expenditures budgeted by category for 2014.

Table 4. 5-Year Comparison of Expenditures & Other Financing Uses by Category
(View: Total County Expenditures)

| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual (est.) | 2014 Budget |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Cons. Of Nat Resources | \$20,073,109 | \$16,102,294 | \$10,611,456 | \$11,657,869 | \$17,370,738 |
| Culture & Recreation | \$6,713,498 | \$4,312,330 | \$3,548,487 | \$3,947,228 | \$4,422,420 |
| Economic Opportunity | \$8,695,184 | \$5,042,006 | \$6,233,424 | \$6,340,309 | \$7,772,840 |
| General Government | \$144,666,784 | \$85,933,154 | \$86,854,614 | \$90,195,910 | \$97,366,774 |
| Health & Welfare | \$191,110,259 | \$191,536,026 | \$191,629,426 | \$188,671,121 | \$202,757,971 |
| Public Safety | \$70,421,847 | \$66,912,659 | \$69,199,851 | \$67,928,362 | \$73,989,982 |
| Public Works | \$79,963,515 | \$52,471,499 | \$30,428,231 | \$35,465,068 | \$47,306,130 |
| Urban Redevel. & Housing | \$9,512,276 | \$3,973,799 | \$4,761,724 | \$4,433,439 | \$6,114,327 |
| Enterprise | \$3,062,069 | \$2,812,748 | \$2,838,664 | \$3,520,767 | \$8,223,201 |
| Internal Service | \$29,623,560 | \$22,907,236 | \$24,570,420 | \$25,665,753 | \$27,975,501 |
| Other Sources | \$17,836,963 | \$23,251,360 | \$15,892,363 | \$237,937 | \$801,406 |
| Total | \$581,679,064 | \$475,255,111 | \$446,568,660 | \$438,063,763 | \$494,101,290 |



Acknowledgments

The preparation of the 2014 Adams County Budget was made possible through the collaborative efforts of the Board of County Commissioners, elected officials, County Manager's Office, department directors and the Budget Office. Special gratitude is extended to Tony Prete, Jenna Pratt, Blake Duvall, Stephanie Walker and Kerilyn Johnson of the Budget Office. Without their dedicated professionalism the successful 2014 budget process could not be achieved.

It is our honor to submit this document to the Board of County Commissioners and the citizens of Adams County in support of prioritized budget appropriation in harmony with strategic direction.

A handwritten signature in cursive script that reads "Richard C. Lemke".

Richard C. Lemke
Director of Finance

A handwritten signature in cursive script that reads "Bradley S. Boswell".

Bradley S. Boswell
Budget Manager



General Information

Governing Principles

Governing Principle Number One: Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.

Governing Principle Number Two: Create a safe and healthy workplace environment that demonstrates the County's commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to providing compensation and benefits that will attract, retain, motivate, and reward a quality workforce.

Governing Principle Number Three: Promote economic vitality and improved access to employment opportunities and quality of life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.

Governing Principle Number Four: Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.

Governing Principle Number Five: Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agricultural lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scenic resources.

Governing Principle Number Six: Encourage participation in county government through regional and neighborhood partnerships, inclusionary decision-making and easily accessible services. Promote an organizational culture that fosters citizen access to information and awareness about the county.

Governing Principle Number Seven: Pursue revenue strategies to assure equitable taxation and provide a stable and diversified revenue base for addressing long-term capital, infrastructure and operational needs.

Functions and Duties

Adams County, a political subdivision of the State of Colorado, was created to carry out the will of the State. A summary of the functions and duties of Adams County are listed below.

- List and value all property.
- Collect and distribute property taxes for all taxing districts within the county.
- Keep and preserve the peace in the county.
- Operate a county detention facility.
- Operate community correctional facilities and programs.
- Prosecute all felonies, misdemeanors, and juvenile offenses.
- Determine the cause of all unattended deaths.



Administer all welfare programs as determined by the State Department of Social Services.

Plan, construct, and maintain county roads and bridges.

Establish land use controls.

Cause and enforce zoning regulations.

Enforce building regulations and issue building permits.

Issue certificates for solid waste disposal sites.

Issue licenses such as: marriage, liquor, dance hall, and dog.

Set and alter precinct boundaries.

Register electors and conduct elections.

Record and provide safekeeping of public records.

Register motor vehicles.

Provide veterans services.

Promote agriculture research.

Spray noxious weeds.

Organizational Structure

Elected Officials

All elected officials serve four-year terms.



Board of County Commissioners:

Elected at large with a residency requirement within a specified district represent the county as a whole. The Board holds regularly scheduled public hearings. The Board administers all county functions, appoints all boards and commissions, and attends and represents the county as directors of numerous regional and county organizations. (720.523.6100)



Eva J. Henry- District 1

(2013 - 2016): Commissioner Henry was elected to the Thornton City Council in Nov. 2007 and re-elected in 2011. She was elected as Adams County Commissioner in November 2012 and was sworn into office on Jan. 8, 2013.

Charles "Chaz" Tedesco- District 2
(2013 - 2016): Commissioner Tedesco was elected as Adams County Commissioner, District 2, in November 2012 and was sworn into office on Jan. 8, 2013. He will serve as Chairman in 2014.



Erik Hansen - District 3

(2011 - 2014): Commissioner Hansen was elected to the position of mayor of the city of Thornton in November 2007. Previous to that, he served as a council member, elected first in 2001. He was elected to the position of Adams County Commissioner in November 2010, and sworn into office on January 11, 2011.



Elected Officials



County Assessor - Gil Reyes (2011 – 2014):
Responsible for discovering, listing, and valuing all real and taxable property. Mr. Reyes is in his third term as County Assessor. (720.523.6038)

County Clerk & Recorder - Karen Long (2011 - 2014): Responsible for licensing motor vehicles as required by the State of Colorado, safekeeping of public documents, acts as chief election official and Clerk to the Board of County Commissioners. Ms. Long is in her second term as Clerk & Recorder. (720.523.6020)



County Coroner – Monica Broncucia-Jordon (2011 - 2014):
Certifies all deaths falling under Adams County jurisdiction and investigates all unattended deaths or those not occurring from natural causes. Ms. Broncucia-Jordon is in her first term as County Coroner. (303.659.1027)



District Attorney – Dave Young (2013-2016): Prosecutes all criminal actions in the 17th Judicial District. This is his first term as District Attorney. (303.659.7720)



County Sheriff - Doug Darr (2011 - 2014): Chief law enforcement officer in the county, keeps peace in the county, enforces county ordinances, coordinates emergency and rescue services, and operates the county detention facility. Mr. Darr is in his third term as County Sheriff. (303.654.1850)

County Surveyor - Timothy Thoms (2011 - 2014): Represents the county in boundary disputes and maintains an index of survey plats. (303.853.7119)



County Treasurer – Brigitte Grimm (2011 - 2014): Collects and distributes property taxes levied, conducts all banking activity and provides accountability, and makes investments on behalf of the county. Ms. Grimm is in her first term as Treasurer. (720-523-6160)



County Leadership Team

Appointed by the Governor of the State of Colorado

Public Trustee - Susan A. Orecchio (2013-2016): Records and processes real estate deeds as per the power conferred by the state. (720.523.6250)

Appointed by the Board of County Commissioners

Department Directors are appointed by the Board of County Commissioners and reviewed annually.

County Manager – Todd Leopold: Coordinates the efforts of all departments reporting directly to the Board of County Commissioners. The administrator facilitates communication between the Board of County Commissioners and other elected officials, as well as oversees the routine operations of county functions under the control of the Board. (720.523.6100)

Deputy County Manager – External Services – Ray Gonzales: oversees external facing departments, including: Neighborhood Services, Transportation, Parks & Community Resources and Planning & Development.

Deputy County Manager – Internal Services – Ed Finger: oversees the county's Human Services Department in addition to the county departments that support internal operations, including Facility Planning & Operations, Information Technology, Finance and Human Resources

County Attorney – Heidi Miller: Provides legal services to the commissioners, elected officials, and county departments. (720.523.6116)

Facility Planning & Operations – Mike Goins: Provides maintenance, construction, custodial, and security services for county buildings. (720.523.6003)

Finance - Richard Lemke: Administers and directs general accounting, expenditures, and payroll for the county. (720.523.6050)

Information Technology – Kevin Beach: Assists the Board of County Commissioners and elected officials in evaluating proposals, budgets, technical plans and strategies developed by the service provider in conjunction with the governance committee.

Human Resources – Bryan Ostler: Develops and interprets personnel policies and procedures, handles recruitment of employees, wage and salary analyses, and employee benefits administration. Human Resources also administers the workers' compensation, property and casualty programs, and programs ensuring county compliance with federal and state equal opportunity action laws. (720.523.6070)

Parks and Community Resources – Rick Anderson: Maintains and operates county park facilities and oversees conservation trust fund projects such as the construction and maintenance of county recreation trails. The parks department also produces the Adams County Fair and Rodeo, directs services provided by the Colorado State University Extension Office and provides administrative support to the Open Space Advisory Board. (303.637.8000)



Planning and Development – Abel Montoya: Provides long-range planning and development review services to the general public, land developers, county officials, and other governmental agencies. The planning department also maintains county zoning and land use regulations in accordance with county policy and state statute. (720.523.6800)

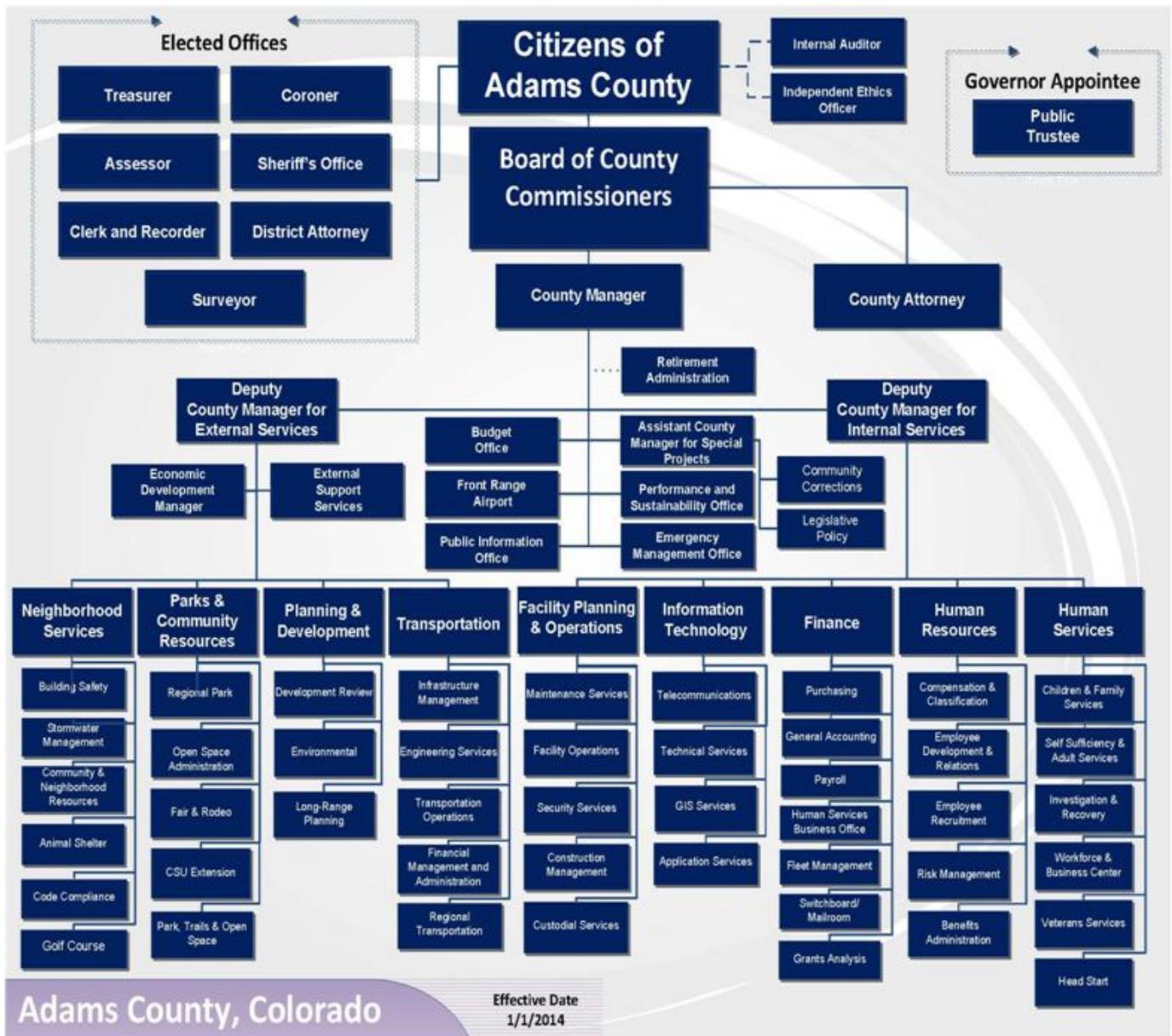
Transportation – Jeffrey Maxwell: Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the county. Plans and provides county road, bridge, drainage, and traffic facilities, which ensure public safety and the infrastructure for economic growth. Provides enforcement of codes and standards for land use, building design and construction. Provides fleet maintenance and replacement of vehicles/equipment. (720.523.6880)

Human Services – Chris Kline: Administers all public assistance and social service programs to the residents of the county. Manages and directs the functions of the Workforce and Business Center, Head Start, and Community Development. (303.287.8831)

Veterans Service Officer – Scott Lawson: Provides services to veterans on behalf of the county, coordinates efforts with the U.S. Veterans Administration, Colorado Division of Veterans Affairs, and the Social Services Department. (720.523.6000)



Adams County Government Organizational Chart





History of Adams County, Colorado

In 1594, Spaniards in search of gold traveled through the open plains of Colorado including an area that would later become Adams County. Santa Fe based traders soon followed, holding regular rendezvous along the South Platte River, bringing with them their culture and heritage still found in the county's Hispanic population.

Major Stephen Long led the first "official" American expedition to the area in 1820. During the expedition, Major Long's group held the first Fourth of July celebration in Colorado as they camped along the east side of the South Platte River. Major Long is still memorialized by the mountain named for him, "Long's Peak", which can be clearly seen from Adams County's high plains.

The first permanent settlement in Adams County was established by Colonel Jack Henderson on a large island in the South Platte River about seven miles southwest of Brighton. The "Henderson" area became home to a number of settlers, most of who had come west to strike it rich during the "gold rush." These first residents of the county soon discovered there was more money to be made raising crops and livestock thus supplying prospectors and the new city of Denver, than there was in gold mining. Previously, commodities had to be shipped in from New Mexico or points east. The early farmers of Adams County helped make the growth of Denver possible and established the agricultural economy still seen in the county today. The booming growth of the area brought the railroad, and in 1887, Brighton became the first incorporated town along its tracks.

Forming the County

In 1902, voters approved the creation of Adams County, which, before that time, had been part of a much larger Arapahoe County. The county was named after Alva Adams, a popular governor in office at the time of the 1902 election. The county courthouse was temporarily housed in the residence of Daniel Carmichael, the founder of Brighton. After a fire destroyed the house in January of 1904, the offices relocated to a rented house at the intersection of Third and Bridge Streets. In an election held November 8, 1904, Brighton was chosen as the permanent county seat. As was befitting a new and prosperous county, a courthouse was built at the intersection of Fourth and Bridge Streets in 1906. The City of Brighton currently utilizes the building for its offices.

Industry

As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the county. Several canneries operated factories here in the early 1900's. One of the most famous of these canneries was "Kuner." A brand still selling in stores today, now owned by Fairbault Foods. With the addition of commercial dairies and a sugar beet factory, the county became the "bread basket" of the Denver area.

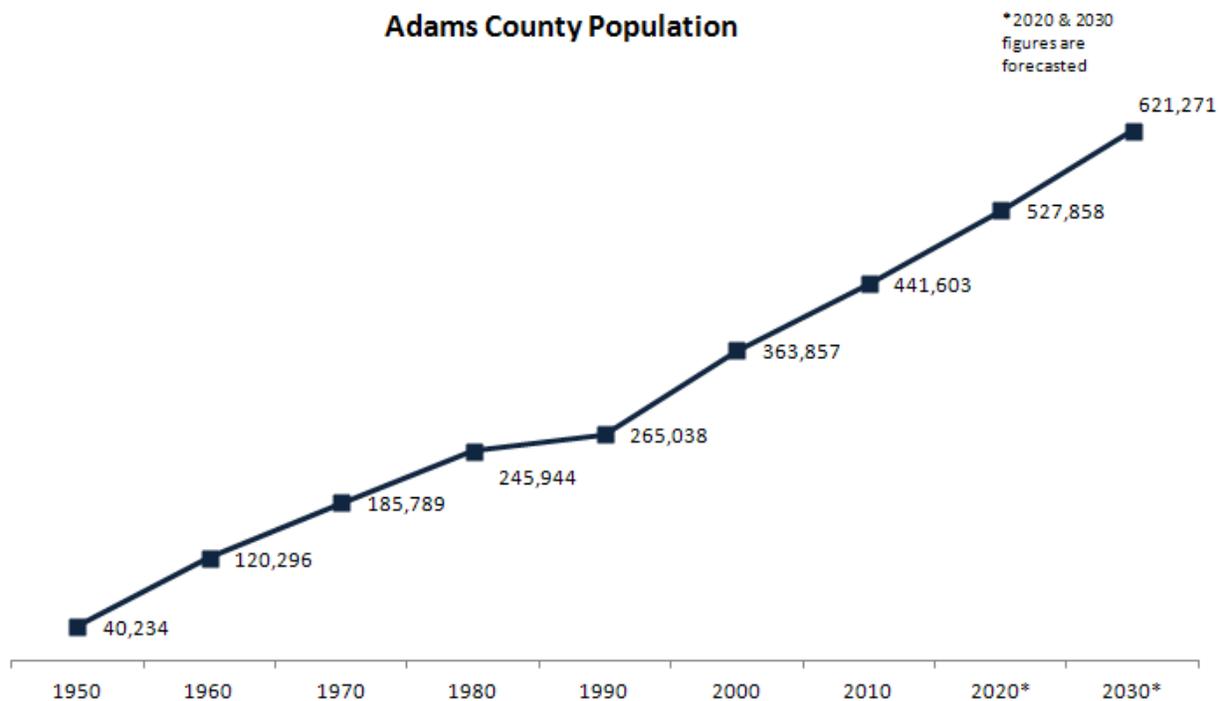
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930's. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the county's oil and gas reserves. Even today, the county ranks sixth in the state in production of oil, helping the industry to thrive.



Growth

At the end of World War II, only two incorporated towns existed in the county west of the South Platte River; Westminster, which at the time had a population of 2,000, and Federal Heights with a population of only a few hundred. Today, that portion of the county contains all or part of five different municipalities. The first of these new communities was Thornton, incorporated in 1956 and followed by Northglenn, incorporated in 1968.

It is difficult to comprehend the scale of growth that has taken place in the county over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the county was estimated at 40,234; in 2012, the population is projected to have increased to approximately 459,730 residents, making it one of the largest counties in Colorado. Though the county has experienced significant growth in the last century the eastern landscape of the county still maintains much of the rural character that once existed throughout.



Data Source: Colorado State Demography Office, U.S. Census Data

**Demographics and Economic Indicators****Community Profile**

| | |
|-----------------------|----------|
| County Seat | Brighton |
| Date of Incorporation | 1902 |
| Total Square Miles | 1,182 |
| Paved Road Miles | 522 |

| | |
|--------------------|------|
| Unpaved Road Miles | 879 |
| Median age | 32.4 |

Source: 2008 American Community Survey

Climate

| | |
|-----------------------------|--------------|
| Percentage days of sunshine | 69% |
| Annual precipitation | 15.81 inches |
| Annual snowfall | 60.3 inches |
| Average humidity | 40% |
| Average Daily Temperature | 64° F |

Population

| | |
|--------------------|---------|
| Arvada (part) | 2,908 |
| Aurora (part) | 40,721 |
| Bennett (part) | 1,994 |
| Brighton (part) | 33,809 |
| Commerce City | 46,931 |
| Lochbuie (part) | 0 |
| Northglenn (part) | 36,496 |
| Federal Heights | 11,711 |
| Thornton (part) | 121,848 |
| Westminster (part) | 65,064 |
| Unincorporated | 90,092 |
| Total Adams County | 451,574 |

2011 Colorado State demography office.

Ethnic Origin

| | |
|---|-------|
| White | 77.7% |
| Black or African American | 3.1% |
| American Indian or Alaska Native | 1% |
| Asian | 3.3% |
| Native Hawaiian or Other Pacific Islander | 0.1% |
| Some other race | 11.5% |
| Two or more races | 3.4% |
| Hispanic or Latino (of any race) | 34.8% |

Note: Census allowed respondents to select more than one racial category; therefore the percentage will not total 100

Source: U.S Census Bureau, 2009 American Community Survey.

Educational Achievement

| | |
|--|-------|
| Less than 12 th grade, no diploma | 19% |
| High school graduate | 30% |
| Some college (no degree) | 22.6% |
| Associates Degree | 7.8% |
| Bachelor's Degree | 14.3% |
| Graduate or Professional Degree | 5.7% |
| Percent high school graduate or higher | 81% |

Source: 2009 American Community Survey

*Population 25 years and over

Labor Force

| | |
|----------------------------------|----------|
| Total labor force | 224,215 |
| Unemployment rate (Adams County) | 9.8% |
| Unemployment rate (Colorado) | 8.6% |
| Unemployment rate (US) | 9.8% |
| Median income (family) | \$62,439 |
| Mean income (family) | \$72,222 |
| Median income (household) | \$55,258 |
| Mean income (household) | \$65,821 |

Source: 2009 American Community Survey

Source: Colorado Department of Labor & Employment – November 2010 data.

Housing

| | |
|------------------------|-----------|
| Total households | 145,749 |
| Average household size | 2.85 |
| Median home value | \$198,600 |

2009 American community survey

Primary Employers

| | |
|---------------------------------------|-------|
| Univ. of Colo Denver Anschutz Medical | 4,897 |
| University of Colorado Hospital | 3,954 |
| The Children's Hospital | 2,747 |
| United Parcel Service | 2,100 |
| Echostar Communications Corp. | 1,100 |
| Avaya Communications | 1,000 |
| St. Anthony Hospital North | 780 |
| Western Distributing | 750 |
| Wagner Equipment Company | 727 |
| FedEx Ground | 700 |

Employment by Industry

| | |
|---|-------|
| Agriculture/forestry/fishing/ hunting/mining | 0.9% |
| Construction | 12.7% |
| Manufacturing | 9.3% |



| | |
|---|-------|
| Wholesale trade | 4.8% |
| Retail trade | 12.1% |
| Transportation/warehousing/utilities | 7.4% |
| Information | 3.5% |
| Finance/insurance/real estate/ rental/leasing | 6.3% |
| Professional/scientific/management/administrative /waste mgmt services | 11.1% |
| Education/healthcare/social assistance | 14.6% |
| Arts/entertainment/recreation/accommodation/food services | 8.7% |
| Public administration | 4.2% |
| Other services | 4.6% |



Fiscal Policy and Budget Process

The following budget overview provides a summary of the significant elements of the adopted 2014 Adams County Budget, to include county goals and objectives, major comprehensive planning and policy initiatives, and the methodology utilized by the county to account for the services provided by Adams County Government.

Budget Mission Statement

The budget process mission statement is to develop a financial plan which provides for and ensures the health, safety, and welfare of the Adams County community; facilitate the orderly and efficient delivery of county government services prescribed by federal and state mandates in response to desired outcomes and community needs; and promote an organizational culture which fosters citizen access to information and awareness about the county.

Policy and Strategic Considerations

Major strategic considerations influencing budget policy development for the county are:

- Adopt a budget responsive to the needs of the citizens of the county.
- Provide a level of service that conforms to the public's willingness and ability to pay.
- Achieve a balance between the basic services provided by the county and the resources necessary to pay for those services over a sustained period.
- Provide an equitable allocation of resources among the diverse services provided by the agencies of the county.

The following considerations provide foundations for preparing the county budget:

Taxpayer resistance to tax increases: The Board of County Commissioners is constantly vigilant to eliminate waste and challenge county staff to provide services to the community in the most cost effective and efficient manner.

Inflation: The erosion of the county's purchasing power can offset the entire revenue gain for the year. The county does not automatically incorporate an escalation clause indexed to the rate of inflation when preparing its annual budget. There are, however, contracts that do have annual escalation costs. County offices and departments must fully justify every increase in their budgetary needs.

Revenue Policy

- The county will aggressively pursue revenue-raising strategies which will help to reduce dependence on property tax revenues.
- In the case of funds supported by property tax revenues (general, road & bridge, social services, and developmentally disabled) the objective will be to maximize all non-property tax revenue sources (intergovernmental, grant, user fees, other taxes) so that county residents will be burdened with no more than the minimum amount of property taxes required to support county services.
- Property tax revenue will be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payment.



- The county will maintain a diversified and stable revenue base, to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.
- Increased effort will be given to analyze the county's fee structure. Specifically, fees will be evaluated as a means of further diversifying county revenue.
- The county will follow an aggressive policy of collecting all due and payable revenues.
- All revenue projections will be realistically calculated and budgeted.
- Funding through grants is encouraged as a means of financing a project or a one-time expenditure. However, the county discourages the use of intergovernmental grant assistance for routine ongoing operational programs which will require additional local funds to continue part or all of the service once the grant assistance is no longer available.
- Programs funded by intergovernmental grant assistance shall generally be reduced or eliminated when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program with county funding as part of their annual budget submission.
- Prior to receipt of all grants, a complete analysis must be performed to define all requirements, which must be adhered to by the county, including funding match requirements. Approval by the Board of County Commissioners is necessary prior to application and acceptance of all grants.
- Revenues from sources with a specific ending date shall not be projected beyond that date.
- Revenue assumptions regarding federal and state entitlement grants will continue at the most recent level of funding unless there is evidence to the contrary.
- User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement.
- Indirect costs will be recovered from all grants, contracts and reimbursements where allowable, appropriate, and when there will be no significant reductions in program service levels.
- The county will periodically review and adjust charges for services, to the extent it has legal authority to do so, to insure such rates are equitable and cover the total cost of service, or that percentage of total cost deemed appropriate by the county.
- Since fiscal years for grant programs in the various grant funds do not coincide with the county's fiscal year, grant fund revenue budgets will be established based on the estimated grant amounts to be received in the county's calendar year.
- Interest earned will be deposited into the general fund unless otherwise required by law or policy.

Investment Policy

Purpose and Scope

The purpose of the county investment policy is to establish guidelines for the purchase and sale of securities with county funds. The policy applies to all funds that come into the possession of the elected County Treasurer.

Investment Objectives

The primary objectives of the investment program shall be the safety of the invested funds and the liquidity of the invested funds for the timely payment of county obligations. The secondary objective shall be the achievement of a market average yield on the invested funds.



Authorized Investments

The Treasurer shall invest county funds only in the following securities (and in accordance with any and all state statutes):

- A. Money market accounts and certificates of deposit issued by banks located in the county and collateralized under applicable Colorado statutes.
- B. Money market accounts and certificates of deposit issued by banks located outside the county, but in the State of Colorado and collateralized under applicable Colorado statutes.
- C. State investment pools authorized under the provisions of Colorado Revised Statutes, Section 24-75-701.
- D. Money market funds authorized under the provisions of Colorado Revised Statutes, Section 24-75-601.1(k).
- E. Prime commercial paper authorized under the provisions of Colorado Revised Statutes, Section 24-75-601.1(g).
- F. Direct obligations of the United States Government that are sold at discount or have semi-annual interest payment; e.g. U.S. Treasury bills, U.S. Treasury notes, and U.S. Treasury bonds.

The maximum maturity of any security purchased by the Treasurer shall not exceed five (5) years unless specifically approved in advance by the Board of County Commissioners.

The Treasurer shall diversify securities held in the investment portfolio to minimize the risk of losses from an excessive concentration of securities from a single issuer, with similar maturities, or (excepting Treasury and federal government agencies securities) in similar categories.

The Treasurer may sell securities held by the county to meet, as necessary, the objectives of the investment program.

Eligible Securities Dealers

Institutions eligible to conduct security transactions with the county include those specifically approved by the Adams County Commissioners and:

- A. Securities dealers and banks, which are designated as primary reporting dealers by the New York Federal Reserve Bank.
- B. National and state banks located in the State of Colorado, which are approved by the Treasurer.
- C. Direct corporate issuers of commercial paper, which are approved by the Treasurer.
- D. Security dealers which are not designated as primary reporting dealers, but which are approved by the Treasurer. Such dealers shall:
 - Be located in Colorado and been in business for the last two years;
 - Have recent financial statements with an unqualified opinion;
 - Be in compliance with the minimum net capital requirements of the Securities and Exchange Commission and the New York Stock Exchange;
 - Have the capacity to follow through on any trade proposed by an employee;
 - Cover losses from failed trades, which are the responsibility of the dealer.

All eligible dealers shall acknowledge in writing receipt and understanding of the county's investment policy and the requirements of section 24-75-601.5 C.R.S.



Competitive Bidding

The best price or applicable yield to the county shall determine the purchase or sale of a security when other factors are equal. Return, diversification, and the type of security shall be analyzed and incorporated into the selection of the appropriate security prior to the solicitation of a purchase offer or sale bid. The Treasurer shall endeavor to receive at least two quotes for any security purchased or sold, except for U.S. Treasury securities transacted through a Treasury direct account. If the same purchase or sale price is received from different institutions, then preference may be given to a local institution.

Safekeeping

All investments shall be made in the name of the County Treasurer and shall be deposited in a safekeeping account at an authorized county depository institution or at an eligible security dealer.

Investment Advisory Committee

An investment advisory committee of three people may be appointed by the Treasurer to advise the Treasurer on the county's investment program. The committee may consist of *(as determined by the Treasurer) a county commissioner and/or a knowledgeable person from outside the county government*. The committee shall meet periodically to review the county's investment strategies and activities and may address other investment related topics as determined by the Treasurer such as economic outlook, portfolio diversification, maturity structure, portfolio risk, authorized dealers, authorized depositories, and portfolio performance.

Authorizations and Conflicts of Interest

Responsibility for the investment program resides with the Treasurer, who shall establish written policies and procedures for the investment program consistent with state statutes and applicable resolutions from the county commissioners. No investments shall be made for the county except as provided by the terms of such policies and procedures.

County employees and advisory committee members involved in the investment program shall refrain from personal activity that could conflict with proper execution of the investment program, or which could impair or be perceived as impairing their ability to make impartial investment decisions or recommendations. They shall disclose to the Treasurer any personal activity or material financial interest in financial institutions that conduct business within the county that could be reasonably related to the investment program. They shall subordinate personal investment transactions to those of the county's investment program, particularly with regard to the purchase or sale of securities.

The investment program shall be managed with the judgment and care which persons of prudence, discretion, and intelligence under prevailing circumstances would exercise in the conservative management of their own investment portfolio considering the probable safety of principal as well as the income to be derived. Pursuant to Section 24-75-601.4 C.R.S., individuals who in the good faith performance of their duties comply with the county investment policy and the standards established by State statutes governing the investment of public funds shall not be liable for any loss of public funds resulting from county investments.



Reports

The Treasurer may report expeditiously to the Board of County Commissioners any material exception to the investment policy or event that could materially affect the value of the portfolio.

The Treasurer may submit to the Board of County Commissioners a written report on the investment program no less than twenty business days following the end of each calendar quarter. The report should contain a list of investments owned by the county with a description of each investment, its face value, its purchase date, its sale or maturity date, its bond equivalent yield, and its market value. The report may contain additional information as determined by the Treasurer.

To the greatest extent possible the Treasurer's Office shall:

- Invest its excess daily balances in a money market type of approved pooled investment trust (strive for ratings by Standard & Poor's or similar agencies of AAA or equivalent)
- Not represent an interest greater than 10% of the total assets of a money market fund
- Not have all of the county's assets in any one fund nor more than 50% of its total liquid assets in any one fund
- Once the annual "low-water mark" has been established, by the process of creating a cash-flow analysis, this office shall attempt to "ladder out" approximately two thirds of the general fund (and any other large fund) investments into longer maturities not to exceed 5 years in order to increase relative yield.
 - These "laddered investments" shall not exceed 20% of the above total (of the two thirds in any year beyond the second year category). For example, if the low-water mark of the general fund is \$100 million then not more than \$66 million will be invested in maturities longer than one year (long-term defined) and of the \$66 million not more than 20% of that amount (or \$13.2 million in this example) will be in any one year of the five year maturities (as a general guideline not an absolute rule). Therefore, not more than \$13.2 million will be in each of the 2-year and above, 3-year and above or the 4-year and above categories. Any amounts of the \$66 million may be placed in the 24 month and under category based on anticipated needs in conjunction with the Finance Department.

Debt Policy

- Debt will not be used to finance current operating expenses.
- The debt period shall not exceed the anticipated useful life of the project or improvement.
- The county will confine long-term borrowing to major capital purchases or projects that cannot be financed from current operating revenues.
- The Board of County Commissioners is authorized to execute lease agreements on behalf of the county.
- General obligation debt shall not exceed the statutory 1.5 percent of the assessed valuation of county property. The Finance Department monitors general obligation debt to ensure compliance with legal debt limitations.
- Only the Board of County Commissioners may issue general obligation bonds to provide funds for the acquisition, construction, reconstruction, or repair of major capital facilities.
- The registered qualified voters of the county must approve issuance of general obligation debt.
- General obligation debt issues will be limited to twenty years.
- General obligation funds must be registered by the county, bear the county seal and a serial number, and state face value.



- The Board of County Commissioners may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge a non-tax revenue to repay the debt.
- When appropriate, the county will work in conjunction with the Adams County Building Authority in financing major capital projects or improvements.
- The county will make every effort to obtain the best possible rating and to maintain a favorable rating through prudent financial management and adherence to a policy of full disclosure on financial reports.

Fund Balance Policy

As a part of financial policy, local governments should have a formal policy regarding the level of restricted and unrestricted fund balance that they wish to, or must, maintain for contingencies and other purposes. An important reason for developing such a policy is to provide decision makers and taxpayers with an explanation of why financial resources have been set aside and the conditions under which such resources will be expended. Fund balance is the difference between assets and liabilities in a fund.

Adams County Government maintains a specific fund balance policy which is compliant with GASB 54. Adams County further classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum level of the discretionary level of the fund balance, which shall be maintained. Adams County considers non-spendable, restricted and committed to be non-discretionary and assigned and unassigned fund balance to be discretionary. The Board of County commissioners sets the policy on the committed fund balances.

Non-Discretionary Fund Balance

The county has established 20 individual funds for the purpose of recording financial resources received and expended by the county. All funds excluding the general fund have been established for a specific purpose. The general fund accounts for financial resources not required to be otherwise segregated. Since all funds excluding the general fund have been established for a specific purpose, the fund balances within these funds are all considered non-discretionary. In addition, a portion of the general fund's fund balance is also considered non-discretionary. Each of the 20 fund balances containing a non-discretionary fund balance is outlined.

General Fund

A portion of the general fund's fund balance is considered non-discretionary and includes the following categories:

- Non-Spendable, items such as inventory, long term receivables or intergovernmental loans, etc. as applicable.
- Restricted, items such as TABOR reserve, Debt Reserves, etc., that are constrained to specific purposes by their providers through constitutional provision or enabling legislation or other externally imposed criteria that qualifies or is required to be classified as restricted.
- Committed, those items that are constrained by the government for specific purposes by the government itself such as the strategic fund balance reserve. The strategic fund balance reserve is set at \$39,747,015 for 2012, 2013 and 2014. This amount is 33% of 2013's total property taxes collected by the county for its purposes. The strategic reserve can be used to accommodate expenditures needed in the event of an emergency as declared by the Board of County Commissioners, continued operations and for economic stabilization, which could be triggered if the county experienced a property tax revenue decline of 10% or more from the previous year. However, the strategic reserve will maintain at least \$7,000,000 for cash flow purposes. If used, the county shall specifically identify use of the strategic fund balance reserve by



adopting and/or amending the budget by resolution. The funds must be replaced within 2 years of use. However, if necessary, the strategic reserve replacement period may be extended by resolution in one-year increments. This amount will be re-evaluated during the 2015 budget process.

Special Revenue Funds

Federal Grant Funds (4): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center and Head Start. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized specifically for which the funds were intended.

Conservation Trust Fund: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the county parks, trail system, and open space.

Open Space Sales Tax Fund: This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are paid out to the cities within the county and the county in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the Board of County Commissioners as recommended by the Open Space Advisory Board.

Open Space Projects Fund: This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the county's share of the 30% receipts from the open space sales tax and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the county may determine appropriate for active or passive open space.

Social Services Fund: Accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: county property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are several restrictions for specific social services programs.

DIA Noise Mitigation Fund: This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to noise mitigation. Revenues received from settlement with Denver International Airport (DIA) for violations, including interest earned therefrom, were restricted by the District Court in Jefferson County, which required the creating of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible county residents.

Developmentally Disabled Fund: This fund accounts for unexpended property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected organizations in the county.

Road & Bridge Fund: The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The county maintains a \$1,000,000 minimum assigned fund balance for emergency road and bridge related repairs or projects. If used, the county shall specifically identify use of the minimum fund balance by adopting and or amending the budget by resolution and the funds must be replaced within 2 years of use. If necessary, the strategic reserve replacement period may be extended by resolution in one-year increments.

Waste Management Fund: This fund includes unexpended fees imposed upon operators of waste disposal sites within the county designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.



Capital Project Funds

Capital Facilities Fund: This fund was created for the collection of a 0.3 percent voter approved sales tax (2009-2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs.

Enterprise Funds

Golf Course Fund: The fund balance is to be used for cash flow purposes, future capital replacement, and future enhancements to the two county-owned 18-hole golf courses.

Stormwater Utility Fund: This fund is to be used for the stormwater utility activities. Any accumulated fund balance is to be used for related purposes.

Front Range Airport Fund: This fund is used for the county's general aviation airport.

Water & Wastewater Fund: This fund covers the operations of the wastewater treatment plant at Front Range Airport.

Internal Service Funds

Fleet Management Fund: The fund balance is entirely designated for future capital replacement of county owned vehicles and heavy equipment.

Insurance Fund: The entire balance in this fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty. The fund balance is also designated for costs associated with a possible future natural disaster in which the county's maximum insurance coverage would be exceeded. The county's insurance fund has built up several reserves in the past to handle future contingent events. These reserves were the result of accumulated property tax, which was used to fund insurance activities prior to 1995. At that time, the county accounted for insurance transactions in a special revenue fund. In 1995, GAAP accounting rules caused the county to change the way self-insurance costs were handled and as a result, the county created an internal service fund. The fund balance from the special revenue fund was transferred to the new internal service fund as contributed capital. After GASB 34 changed the way internal service funds are accounted for, the contributed capital balance became net assets.

Discretionary Fund Balance

A portion of the general fund's fund balance is considered discretionary. Again, the discretionary fund balance includes the assigned and unassigned fund balance categories. The term discretionary as used in the county fund balance policy is defined as the balance above the non-discretionary level which may be utilized to fund expenditures which have a minimal impact on future operating costs, such as capital equipment replacement, facility/infrastructure projects and other special projects. The discretionary fund balance may also provide temporary operational funding of county programs and services during a recessionary period where it is expected to bridge a temporary (generally accepted as one to four years) funding gap or to allow the county to strategically align its budget with lower revenues. The level of the discretionary fund balance will fluctuate with the general health of the economy.



The policy of allowing the fund balance to fluctuate came about as a result of the passage of the TABOR amendment in 1992, which requires voter approval of any tax rate change. The county is unable to increase the mill levy to offset decreases in property values and property tax revenues without such an election. Therefore, the county must rely on the discretionary portion of the fund balance to provide temporary operational support for county programs and services until property values increase or until voters approve an increase in the mill levy to offset decreases in property values.

Assigned fund balance includes items set aside by the government itself for use for a specific purpose. These set asides could be for subsequent year expenditures, residual fund balances or for designated purposes. The Board of County Commissioners has the authority to assign unrestricted fund balance amounts where the county's intent is for those amounts to be used for specific purposes. The county's policy delegates that authority to the County Administrator and/or the Finance Director. However, the delegation of authority is for the sole purpose of reporting such amounts in the annual financial statements.

Additionally, the county maintains a minimum level for discretionary fund balance in the unassigned category of fund balance. The level of minimum discretionary fund balance is currently set at \$6,022,275 for 2012, 2013 and 2014. The amount is 5% of 2013's total property taxes collected by the county for its purposes of net property tax collections in all funds. The Board of County Commissioners can adjust the minimum level at its discretion, based upon the general health of the local economy. Use of the minimum fund balance may be used for specific desired projects and such use should be identified specifically in an original adoption or supplemental appropriation resolution as a use of the minimum discretionary fund balance. The funds must be replaced within 2 years of use. If necessary, the minimum discretionary fund balance replacement period may be extended by resolution in one-year increments. Accumulated discretionary fund balances in excess of the established minimum should not be budgeted for recurring, ongoing operating expenditures except as necessary and/or during recessionary periods when the county is experiencing decreasing revenues.

The county's fund balance policy may be adjusted as needed by resolution of the Board of County Commissioners.

Capital Outlay/Infrastructure Policy

Four possible avenues, used exclusively or in combination, are available to provide funding for the annual capital and infrastructure requirements in the county. These are (1) unreserved/non-designated fund balances; (2) pay-as-you-go financing; (3) sales tax financing or (4) financing through certificates of participation or sale-leaseback of county owned properties.

While available fund balances were used in previous years to finance significant portions of the capital expenditure budget, the Board of County Commissioners recognizes that fund balances cannot be used as a perpetual source of financing for the preservation and maintenance of county infrastructure and capital plant equipment. Therefore, a pay-as-you-go financing policy was adopted to properly maintain and preserve county infrastructure.

A pay-as-you-go policy proposes that current revenues pay for the current deterioration of major county infrastructure systems. This policy is based upon the idea that the infrastructure system deteriorates a certain amount each year. In order to preserve the condition of the system, the annual replacement and rehabilitation of the system should be equivalent to this deterioration.



The price to pay in implementing this system is that a certain amount of revenues each year must be dedicated to the program. Since some capital expenditures must be financed through property taxes, this means designating an amount of property taxes or other revenues each year for capital/infrastructure replacement and preservation.

The use of debt financing and sales tax for county capital and infrastructure needs is applicable only when certain circumstances and criteria apply, which are explained in detail in the *Debt Policy Section* beginning on page 43.

The Board of County Commissioners will annually evaluate the level of pay-as-you-go financing required to fund county capital, infrastructure, and special project needs. In addition, the Board of County Commissioners will annually evaluate the use of available fund balances or financing mechanisms as an alternative, or other supplemental funding sources.

Further, the use of financing mechanisms will be restricted because of the passage of the TABOR amendment. Voter approval is required for any new bonded debt, and new or increased tax rates.

Personnel Budgets and Human Resources Policies

Adams County's pay plan for 2014 includes a county-wide merit based pay plan with a range of 0% - 5.0%, with the exception of salaries set by statute. The 2014 pay plan was a result of an extensive survey and strategic planning aimed at staff recruitment, recognition, and retention. See comments in the consolidated section for further information.

In addition to the salary plan discussion outlined above, the following general personnel policies have been adopted by the Board of County Commissioners to promote equity and responsible human resources administration.

- Lump sum payments outside of the pay plan are not authorized.
- Bonuses are not permitted.
- Departments and elected offices shall not exceed authorized (FTEs) staffing levels.
- Proposals that result in staffing level savings are encouraged and should be discussed with the Board of County Commissioners.
- No pay in lieu of leave is permitted.
- Requests of leave without pay (LWOP) must be approved by the employee's department director or elected official.
- All departments and elected offices will use NEOGOV for the recruitment of all positions including temps and volunteers.

The practice of over-hiring vacant positions is not allowed unless approved as part of the budget by the Board of County Commissioners.

Reclassifications will be considered by the Board of County Commissioners as part of the annual budget process.

Use of "vacancy savings" is not permitted.



- Should hiring be approved by the Board of County Commissioners, departments and elected offices may hire individuals up to 15 percent above the minimum of the salary range based on qualifications. A memo justifying the hiring offer above entry level shall accompany the new hire form.
- Departments and elected offices shall follow policies and procedures regarding employee timecards, including the use of the county's automated time entry system to input employees' time.
- Budget surpluses that result from vacant positions will not be justification to increase expenditures for other purposes (salaries, operating & maintenance, charges for services or capital).
- Positions, which have remained unfilled for a period of six-months or longer, require re-evaluation and/or re-approval.
- Temporary employees are limited to the lesser of, a six-month period of employment, or until funds budgeted for temporary labor are exhausted.

Long-Range Planning

Adams County's long-range strategic planning environment includes the following areas of special emphasis, which have been identified and influence the county's current year budget as well as future budgets.

Update the comprehensive transportation plan identifying future roadway requirements. Implement financing mechanisms to support the county transportation plan. This plan addresses the transportation needs in terms of funding requirements, and has established a fair and viable funding solution acceptable to developers, residents, and municipalities. In 2001, the county implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In addition, in 2006, the voters approved extending an existing sales tax until December 31, 2028 and designating 0.20% of that towards projected county road and infrastructure projects.

Budget Goals and Objectives

The adopted budget details the activities, services, and outputs of Adams County Government. This financial plan is an important tool to help inform citizens, making them aware of county revenue sources and spending plans. The Board of County Commissioners established principles and values used to focus county operations, including the development of the annual budget. Future budgets will be built according to the new strategic direction.

Basis of Budgeting/Accounting

Measurement focus or basis of budgeting and accounting refers to when a transaction or event is recognized in a fund's budget or operating statement. Adams County's fund structure and measurement focus follow governmental GAAP principles.

For all governmental funds (general, special revenue, debt service, permanent, and capital projects), Adams County utilizes the modified accrual basis for both budgeting and accounting/financial reporting purposes except on the government wide financial statement presentation where the accounting and financial reporting utilize the full accrual basis as prescribed by Governmental Accounting Standards Board's (GASB) Statement #34. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.



County-assessed taxes are considered measurable when in the hands of the collecting governments, and are recognized as revenue at that time. Those revenues susceptible to accrual are sales taxes, other intergovernmental, grants, rents and royalties, franchise fees, and charges for services.

Expenditures are generally recorded when the related fund liability is incurred. Exceptions to the general rule include: (1) accumulated unpaid vacation and sick pay; (2) principal and interest on general long-term debt, which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary fund types (internal service and enterprise) utilize the accrual basis for both budgeting and accounting/financial reporting purposes. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. The only exception is that the county does not budget depreciation, but rather the actual cash outlay required for capital purchases (cash basis), whereas for financial reporting purposes, the county reports the depreciation expense of all capital assets during the reporting period and records the capital purchase as an asset (accrual basis).

GASB Statement #34 requires the county to present a consolidated government-wide financial statement. Moreover, on this consolidated presentation, all financials are presented on an accrual basis of accounting. The county began presenting financial statements in accordance with GASB #34 in the 2002 Comprehensive Annual Financial Report. The Adams County budget process will continue to utilize the modified accrual method for budgeting purposes.

Budgetary Fiscal Control

Fund accounting is used as a control device to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. There are three broad fund categories, which are subdivided into eleven fund types for accounting and financial reporting purposes. These are:

Governmental Funds

General Funds: To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Project Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Funds: To account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Permanent Funds: To report resources that are legally restricted to the extent that only earnings are expended on an annual basis and the principal remains untouched.

Proprietary Funds

Enterprise Fund: To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department to other departments of the county, on a cost-reimbursement basis.



Fiduciary Funds

Trust and Agency Funds: The remaining four fund types account for assets held by the county in a trustee capacity.

Levels of Control

- The basic level of budgetary control in a governmental entity is at the fund level. No fund shall exceed its appropriated expenditures.
- The next level of budgetary control is the spending agency. A spending agency is defined as the office/department or other county unit having budgetary responsibility for an organization, activity, program, or fund budget.
- Within each spending agency budget, there may be one or more program budgets, which are the third level of budgetary control.
- The final level of budgetary control is the line-item budget, which is the detailed expenditure account budgeted for each program.

Budget Amendments

The adopted budget is a plan, and as such, modifications are made to the original budget during the year. The two methods available for amending a budget during the year are budget transfers and supplemental appropriations.

Budget Transfers

Budget transfers shall be between specific line items, but shall not alter the total budgeted expenditures of the spending agency, except in the case of salary adjustments where budget may be transferred from the Administrative/Organizational Support spending agency to cover for approved compensation changes.

The following events pertaining to budget transfers shall require prior written approval from the Board of County Commissioners:

- Any transfer between line items that will result in a change in any single line item greater than \$50,000. BOCC approval will require a resolution in public hearing.
- Transfer of any amount to or from protected line items (i.e.; salaries, fringe benefits, public relations, employee development, etc.).
- Any transfer to or from capital accounts within the guidelines as outlined above that represent a significant deviation from the amounts authorized in the approved budget. For accounting purposes certain transfers may be acceptable without approval if budget for the item needs to be moved to match capitalization or non-capitalization determinations as appropriate.
- Any change in the authorized budget, which would be inconsistent with the mission, values, principles, and objectives established by the Board of County Commissioners through the budget process.

Items \$50,000 and under may be approved by the County Manager or Deputy County Managers.

Process:

- All requests for budget transfers shall be submitted to the budget division.
- The budget division shall review all requests for budget transfers, and prepare a recommendation for final determination.



- If a study session is required to discuss the request with the Board of County Commissioners, the budget division shall schedule the date and time of the meeting and shall contact all parties involved.
- The budget transfer will be presented in public hearing for approval which may include the consent calendar.

Supplemental Appropriations

A supplemental appropriation is required when a spending agency or a fund's total appropriation is increased or decreased. In addition, a supplemental appropriation is required to account for revenues not assured at the time of budget adoption and to authorize expenditure of these funds.

A request for supplemental appropriation shall be considered only if any of the following criteria are met:

- A policy, law, statute, or court ruling becomes effective which mandates expenditures that were neither anticipated nor budgeted.
- The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.
- Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the budget division and approved by the Board of County Commissioners (i.e.: during the budget approval process or a previous study session).
- An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

- All requests for supplemental appropriation shall be submitted in writing to the budget division using an approved budget supplemental request form.
- Office/department shall identify the criteria justifying the request for supplemental appropriation.
- An analysis of the entire office/department appropriation shall be prepared and included with the request to determine if there will be savings in other line items that could cover the requested expenditure.
- If there are funds available for transfer within the appropriated budget, the request shall be made as a "request for budget transfer".
- The request shall include the expenditure amount and any offsetting revenues. The request shall also include future impacts on all costs and revenues.
- The budget division shall review all requests for supplemental appropriation and prepare a recommendation as required for submission to the Board of County Commissioners for final determination.
- If a study session is required to discuss the request with the Board of County Commissioners, the budget division shall schedule the date and time of the meeting and shall contact all parties involved.

Local Government Budget Law of Colorado

An annual county budget is an economic, social, and political plan of action for delivering services for a given length of time to a constituency, and the proposed means of financing them. In preparing its annual budget, Adams County follows the provisions of the Local Government Budget Law of Colorado. This law requires the adoption of an annual budget by all Colorado counties. The following provisions of the budget law are incorporated as a part of Adams County budget policy.

- The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.



- The budget must be separated into funds.
- The budget information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency).
- The expenditure data must show the objects of expenditure (what the money is spent on).
- The anticipated revenue data must show its different sources.
- The expenditure and revenue data must be shown for the corresponding figures for three years:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The proposed budget year.
- The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- The budget document must include a “budget message” which describes the important features of the budget.
- The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- On or before October 15, the budget division must submit the proposed budget to the Board of County Commissioners. Upon receipt of the proposed budget from the budget division, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county’s boundaries. The notice must state:
 - The proposed budget is open for inspection at a designated place.
 - The proposed budget will be considered for adoption on a specified time and date.
 - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- On the day of adoption of the budget, the Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- On or before December 22, the Board of County Commissioners must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The county budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- The adoption of the budget must be formalized and made official by the Board of County Commissioners through approval of the Appropriation Resolution.
- The Appropriation Resolution must outline the expenditures proposed in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- The income of the county must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.
- The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- The county may amend the budget during the course of the year through:



- **Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.
- **Supplemental Budgets:** A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.
- Record of expenditures shall be maintained in the office of the person whose duty it is to issue orders for payment of money. This record shall show budgeted funds as compared with actual expenditures and shall also record any transfer of monies from one fund to another as authorized and implemented by budgetary transfers. This record shall show, at all times, the unexpended balance in each fund.

Fiscal Policy Under TABOR

In November 1992, the voters of the State of Colorado approved an amendment to Article X, Section 20, of the State Constitution. This amendment is popularly known as Amendment I or the TABOR (Taxpayer's Bill Of Rights) Amendment.

This amendment limits growth in both state and local government expenditures and revenues. Annual local government expenditure and revenue increases are limited to inflation in the prior calendar year plus annual local growth. In order to increase revenues and/or expenditures above the limitations, to increase any taxes, to increase the mill levy or to increase bonded debt, a local government must first obtain voter approval in an election held for such purposes annually in November.

The policy of Adams County is to take into consideration all the provisions of the TABOR Amendment and develop a budget strategy and procedure which, on the one hand fully complies with the amendment but, on the other hand, also assures that the county is able to continue to provide cost-effective delivery of services, facilities and programs to all county residents. In 2002, the county obtained voter approval to keep and spend all revenues it receives from current tax rates and other revenues generated by the county beginning in 2003. With this permission, the county no longer has revenue and spending limitations. However, the county still needs to ask for voter approval to increase tax rates and issue bonded debt. The county will continue to reserve 3% of fiscal year spending as required.

Budget Development

Adams County prepares a budget for the forthcoming fiscal year as required by Colorado State Statutes. The budget division begins the annual budget preparation process in April by establishing and distributing the budget calendar.

Adams County Budget Calendar – For budget year 2015**

January – February:

Preliminary budget planning



February 15th – March 30th:

Priority based budgeting – Implement next phase

April 20th:

Discuss the Prioritization Model with BOCC and how they are going to be involved and utilized in the budget development process. BOCC may do some prioritizing at that time.

April 25th:

Prepare revenue estimates for Budget Strategy Meeting based upon preliminary Assessor property tax, sales tax trend

May 13th-14th:

2015 BOCC Budget Strategy Meeting (BSM)

- Preliminary revenue estimates with BOCC
- Review all fund balances
- Recommend fund balance reserves
- Preliminary compensation options/impact – HR led discussion
- County Manager recommended budget guidelines for BOCC concurrence
- Review priority-based scoring
- Discuss recommended preliminary target budgets for 2015

May 15th-19th:

Complete budget letter based on 2015 BSM

May 22nd:

Organization Meeting with departments and elected offices to discuss 2015 budget development process and distribution of budget letter

July 1st:

Capital and operating budgets due to Budget Office.

August 14th-15th:

Budget office meets with County Manager and Deputy County Managers to review budget submissions and fund balance projections. Review “business cases” (requests for additional funding over and above the target operating budget). Review impact to each of the fund balances – current fiscal year and next four years.

August 18th – September 5th:

Department and Elected Office budget presentations to County Manager

September 11th – September 15th:

Meet with County Manager and Deputy County Managers to review budget presentations and discuss recommendations

September 17th – September 19th:

Ten Large County Budget Conference



September 22nd – September 25th:

Budget Office finalizes budget recommendations for inclusion in County Manager’s Recommended Budget

September 22nd – October 10th:

Budget Office prepares Recommended Budget Letter for County Manager review and presentation

October 13th:

County Manager’s Recommended Budget Presentation to the BOCC

October 16th – October 31st:

Elected Officials present budget requests to BOCC

November 20th – November 28th:

Finalize 2015 budget and budget resolutions. Prepare the final budget presentation to the BOCC. Draft letter for department and elected office distribution following adoption of the budget.

December 15th:

- Present final budget document to the BOCC
- County Manager letter sent to each elected official and department director notifying them of what their specific operating and capital budget will be for 2015 by fund, and what business cases were approved for 2015

December 21st:

Mill levies certified to Colorado State Department of Revenue

By December 31st:

File budget detail and resolutions with DOLA

By January 31st:

File budget message with DOLA

Due 90 days after budget adoption:

Budget eBook

****Changes may apply**

Revenue Budget Process

Revenue summary budget forms are filled out by each spending agency (where applicable), which the budget division uses to accumulate information on revenues anticipated to be collected and/or generated (excluding tax revenues) by the various offices and departments.

Not only is it important that departments and offices forecast all potential revenue sources, but that they also indicate the method(s) of calculation used in their forecast. If a spending agency forecasts a significant increase or decrease in revenues, the rationale behind such a forecast should be clear, credible, and stand up to rigorous analytical scrutiny.



This revenue data is then compiled by fund, modified by budget division analysis, supplemented by other data sources, and reviewed and modified in accordance with general revenue budget policies to develop preliminary revenue budgets for each fund.

The final revenue budget is developed by an interactive process of combining various fund balance, expenditure and revenue strategies and scenarios, and blending them in with overall budget objectives and mission statements of county elected officials and decision makers.

While the above process appears rather straightforward, in reality, it is a very complex and dynamic process. The bottom line is that the county's taxpayers benefit, through a prudent revenue budget development process, by having minimum levels of property taxes imposed upon them while still being the beneficiaries of county services and facilities provided at an adequate level, to insure their health, safety, and welfare.

Expenditure Budget Process

The budget process continues with the on-line budget preparation manual. The manual, available by mid-May, contains instructions, exhibits, rates, schedules, example forms, as well as Board of County Commissioners' budget policy, goals and objectives, which are used by all county spending agencies in preparation of their annual budgets.

Budget instructions and funding request forms are also sent to county non-profit human service agencies that annually request county general fund dollars.

These spending agencies have approximately eight to ten weeks to prepare their annual budget submittals. All budgets and detailed backup information are submitted by spending agencies to the budget division by the deadline established in the budget manual.

The budget office processes all spending agency budget submittals so a consolidated preliminary countywide budget model can be prepared. Various budget scenarios are then developed using different revenue, expenditure and fund balance assumptions in conjunction with the Board of Commissioners' budget policies, goals and objectives.

A budget hearing is scheduled with the Board of County Commissioners and elected officials, and department directors to review the consolidated preliminary budget.

The budget office schedules a series of budget hearings for each spending agency to be held with the County Manager or the Board of County Commissioners to discuss each submitted budget in further detail. The Board of County Commissioners makes final decisions based on the final budget recommendation from the County Administrator. It is the responsibility of the budget office to then compile and input any modifications to the original budget submittal.

Non-Recurring (One-Time) Expenditures Budget Process

Non-recurring expenditures include specific expenses that are not recurring operating expenditures, but are generally one-time purchases such as capital equipment, infrastructure/facility projects or other special projects. Requests for these one-time expenditures must be submitted on standard budget forms.

Requests and supporting documentation are compiled and consolidated into a proposed non-recurring expenditure budget document, which is then presented to the Board of County Commissioners for detailed, line-



item consideration and review. All requests for capital equipment and proposed one-time projects are reviewed on a “zero-based” budget basis. This means that each spending agency’s “one-time” expenditure requests must stand on their own merits without consideration for the level of non-recurring expenditures approved for the agency in the previous year’s budget.

All non-recurring expenditure budget requests are reviewed by the Board of County Commissioners based upon the below set of criteria and, more importantly, within the context of overall, countywide levels of expenditure and revenue demands for the forthcoming fiscal year.

Capital Review Criteria

Priority Projects:

- Projects funded through external sources.
- Projects generating sufficient revenues to be self-supporting.
- Projects resulting in savings of operating costs.
- Projects correcting a condition that constitutes a threat to the health and/or safety of county employees and/or residents.
- Projects mandated by state and/or federal law.
- Projects required to maintain an existing level of services.
- Projects resulting in reduced energy consumption.
- Projects improving productivity.
- Projects replacing old, worn-out equipment.
- Projects replacing capital and infrastructure, which have deteriorated to the point of becoming hazardous, are incurring high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purpose.
- Projects that are an integral part of a multi-year capital/infrastructure program.

Non-Priority Projects:

- Projects duplicating public and/or private sector services.
- Projects, for a new, non-mandated service.

Note: As used above, the term “projects” also includes capital equipment purchases and special projects.

Balancing the Budget

Once revenues and expenditures have been evaluated, Adams County adopts a balanced budget where total expenditures by fund must be less than or equal to the sum of that fund’s revenues, other financing sources and/or appropriate uses of fund balances. This balancing act sometimes requires the making of difficult decisions whereby some programs or projects could be cut. State law prohibits a local government from adopting a budget with a negative fund balance. For Adams County, operating expenditures will generally equal operating revenues, which can include transfers, but uses of fund balance should be directed toward one-time purchases and special projects.



Consolidated Budget Summary

The *Consolidated Budget Summary* section provides information regarding revenues, expenditures and fund balance, see **Table 1** of the Consolidated Budget Summary, below. The 2014 countywide budget of \$494,101,290 is balanced with a planned net spend down of \$12,728,870, leaving a budgeted ending fund balance of \$165,997,127. The budgeted ending fund balance calculation does not include proprietary funds, which are projected to decrease their net working capital by \$79,915 in 2014. Overall, 2014 revenues are budgeted to increase from the 2013 original budget by 4.9% (2.8% over the final 2013 budget) and expenditures are budgeted to increase by 4.5% (a 6.9% decrease compared to final 2013 budget). The increase is mainly the result of the addition of several new positions to the county, a pay plan for county employees and higher insurance premiums. Operating and maintenance expenses are budgeted to increase by 8.3% in the 2014 budget when compared to the original 2013 budget. In addition, capital expenditures are budgeted to decrease by 12.2% in 2014 compared to the original 2013 budget. The 2014 budget includes \$40.4 million in non-recurring projects, with \$20.9 million budgeted in the Road and Bridge fund.

In the proprietary funds, revenues are projected to increase by 10.4%, with expenditures decreasing by 1.52%. Detailed revenues, expenditures and fund balances by individual fund begin on page 104. Net working capital is budgeted to decrease in 2014 by 0.32%. Adams County is including two new proprietary funds in the 2014 budget related to Front Range Airport: the Front Range Airport fund and the Water and Wastewater Treatment fund.

Fund balance policies remain rational and strategically linked to economic conditions. The county maintains reserves to withstand a further or accelerating downturn in the economy or an emergency. In the general fund, 7% of anticipated property tax collections are reserved for cash flow purposes and approximately 10% of total budgeted expenditures are reserved for an unexpected downturn in the economy. For 2014, this number is now fixed with GASB 54 implementation. Allowing for uncertain economic events related to the current and near-term economy, the county's financial condition continues to be strong and sustainable.

Regarding Table 1, the data definitions are as follows:

- 2012 Actual: actual revenues + expenditures base on audited financial statements
- 2013 Forecast: forecast of revenue and expenditures completed in the summer of 2013. This is subject to changing economic pressures.
- 2013 Budget: final 2013 budget data, including all supplemental changes approved during 2013.
- 2014 Budget: original 2014 adopted budget, without reference to supplemental impact to date in 2014.



Table 1: Consolidated (all funds except proprietary funds)

| | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | Increase/Decrease | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------|
| Beginning Fund Balance | \$203,788,636 | \$211,511,081 | \$211,511,081 | \$178,725,997 | -\$32,785,084 | -15.5% |
| Revenues | \$414,290,495 | \$433,182,200 | \$433,283,902 | \$445,173,718 | \$11,991,518 | 2.8% |
| Expenditures | \$391,232,493 | \$463,550,831 | \$449,052,177 | \$440,823,532 | -\$22,727,299 | -4.9% |
| Other Sources/(Uses) | \$15,335,558 | \$17,332,171 | \$17,016,809 | \$17,079,056 | -\$253,115 | -1.5% |
| Net Change in Fund Balance | \$7,722,444 | -\$47,700,802 | -\$32,785,084 | -\$12,728,870 | \$34,971,932 | -73.3% |
| Ending Fund Balance | \$211,511,080 | \$163,810,279 | \$178,725,997 | \$165,997,127 | \$2,186,848 | 1.3% |

Table 1: Proprietary Funds

| | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | Increase/Decrease | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------|
| Revenues | \$31,405,018 | \$33,392,414 | \$28,375,371 | \$36,863,949 | \$3,471,535 | 10.4% |
| Expenditures | \$30,847,206 | \$35,575,366 | \$32,143,846 | \$35,115,342 | -\$460,024 | -1.3% |
| Other Sources/(Uses) | \$340,000 | \$1,180,361 | \$340,000 | \$1,083,360 | -\$97,001 | 0.0% |
| Net Working Capital | \$28,600,165 | \$25,236,852 | \$24,491,690 | \$25,156,937 | -\$79,915 | -0.3% |

Revenues and Other Financing Sources

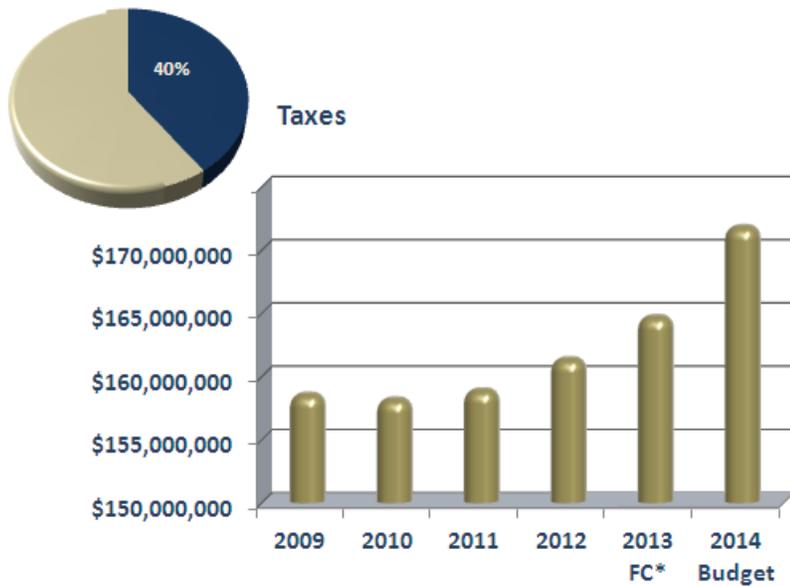
Revenues and other financing sources determine the county’s capacity to provide services, programs and facilities to residents. Increases in revenue allow the county to respond to the increases in demand for county services and facilities. Likewise, decreases in revenue streams often require that county services be curtailed or possibly eliminated. Therefore, development of the revenue budget is very important in the overall budget process as it helps establish the level at which the county will be able to provide services during the budget year.

Overall, consolidated revenues less proprietary funds budgeted to be collected during 2014, excluding other financing sources, total \$428.8 million, an increase of \$14.1 million, or 3.4% above the 2013 budgeted revenue of \$414.7 million. The increase in 2014 revenues is partially related to expected increases in sales and property tax revenues. Other growing revenues include intergovernmental, with a budgeted increase of \$4.6 million or 2.2%, and interest on investments, with a budgeted increase of \$256,710 or 12.4%. Intergovernmental revenue is comprised of grants that the county receives including federal and state support for social services and state revenues.

From **Graph 1**, components of consolidated revenue are segregated in a graph series. In the revenue graph series below, individual trends are identified from 2009 through 2014, including a concise “outlook” narrative.

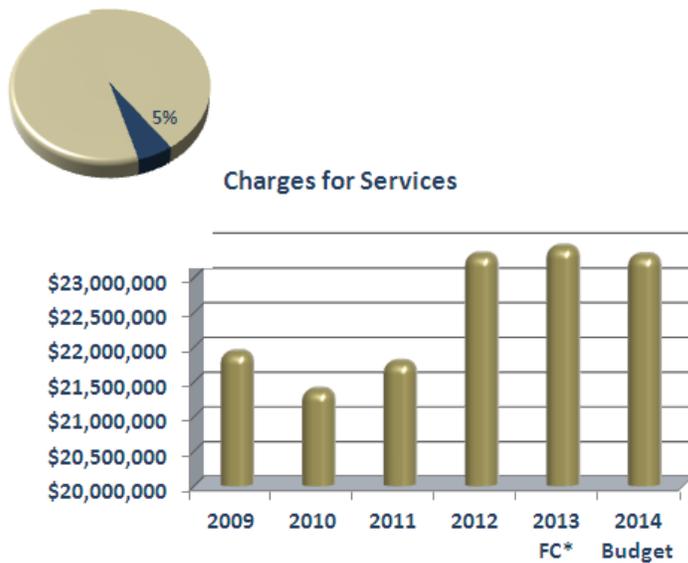


Graph 1

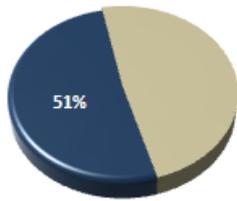


OUTLOOK - Major components are property taxes and sales taxes. Key to property taxes is assessed valuation, which is anticipated to increase by 4.32% during 2014. Property tax revenue impacts the general, social services, road & bridge and developmentally disabled funds.

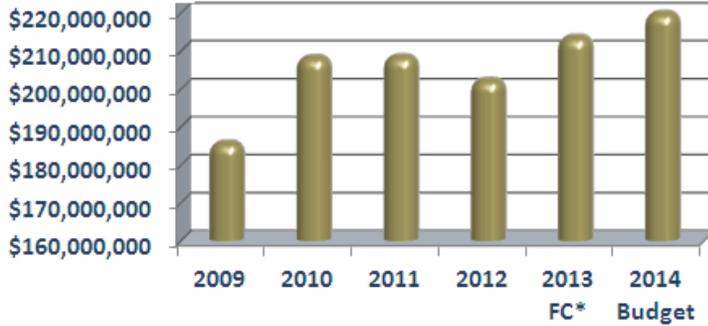
Sales taxes are indicating, as of December 2013, a 5.4% increase over the same period last year. Economic uncertainty can directly and immediately impact consumer spending which drives sales tax. The 2014 budget contemplates 7.98% sales tax growth trend.



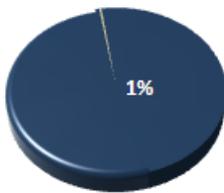
OUTLOOK - Major components are trustee fees, assessor fees, clerk for hire fees, real estate fees, insurance premiums and a broad variety of other lesser revenues received by the county. Fees related to real estate filings tend to be contingent on economics. The 2014 budget anticipates these revenues will hold with the recent trend. Again, economic uncertainty brings a level of uncertainty in our forecast.



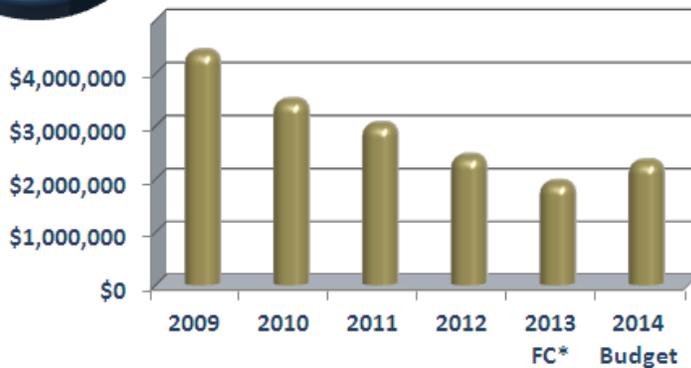
Intergovernmental



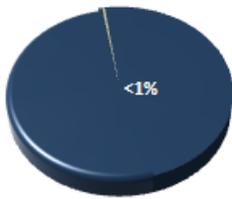
OUTLOOK - Major components are a variety of federal and state grants. The primary revenue components are related to social services allocations. Of the full intergovernmental revenue component, nearly 45% is the federal pass thru revenue "Food Assistance." This is an entitlement program available for all qualifying citizens. Since the 2008 economic downturn, this revenue has grown from \$36 million annually to \$98 million for 2014. There is virtually no net impact to the social services fund balance since this is a pass through item. Other grant funded social services items are comparatively stable and are budgeted to track with the recent three-year trend.



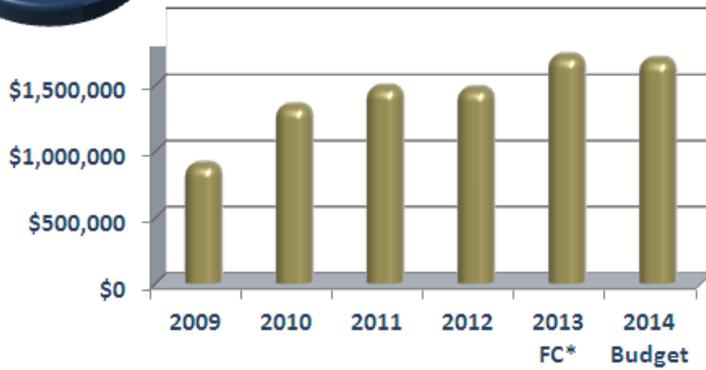
Investments & Interest



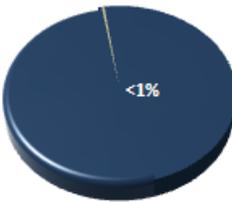
OUTLOOK - The major component is interest earnings on investments. This revenue has experienced a very significant and sustained decrease, particularly when compared to years prior to 2008. The economic downturn starting in 4Q 2008 directly impacted this revenue. For 2014, the budget indicates an increase of about 12.4%, though on a reduced scale.



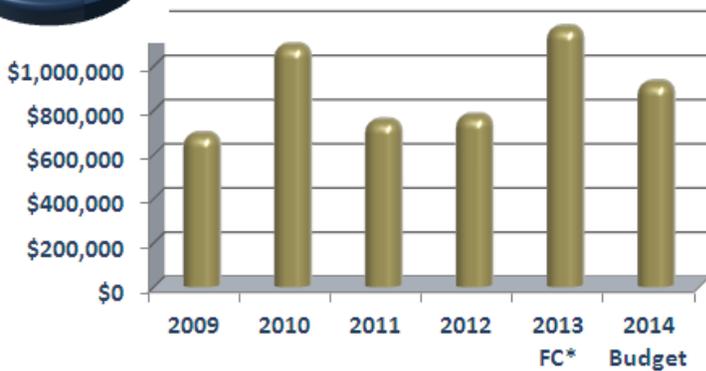
Fines & Forfeitures



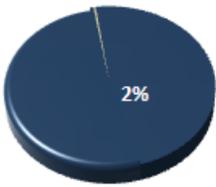
OUTLOOK - The major component is traffic fines originating from the Sheriff's Office. The addition of motorcycles to the patrol division has been responsible for increasing revenues. The 2014 budget is similar to the recent trend; however, an aging motorcycle fleet tends to lead to time out-of-service.



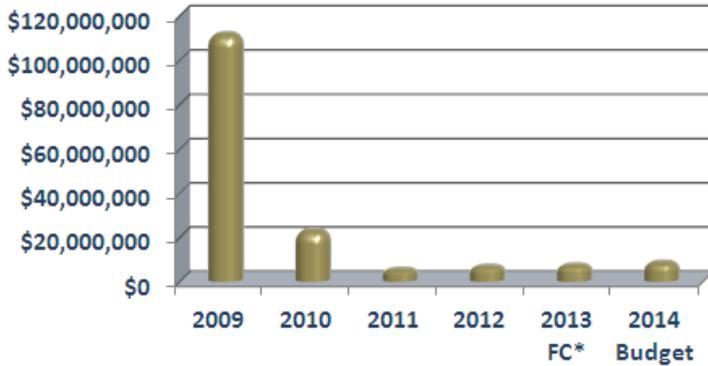
Licenses & Permits



OUTLOOK - Among the major components is building permits. This is typically tied to construction. Part of that is new construction, which is another revenue that corresponds with economic conditions.



Misc. Revenue

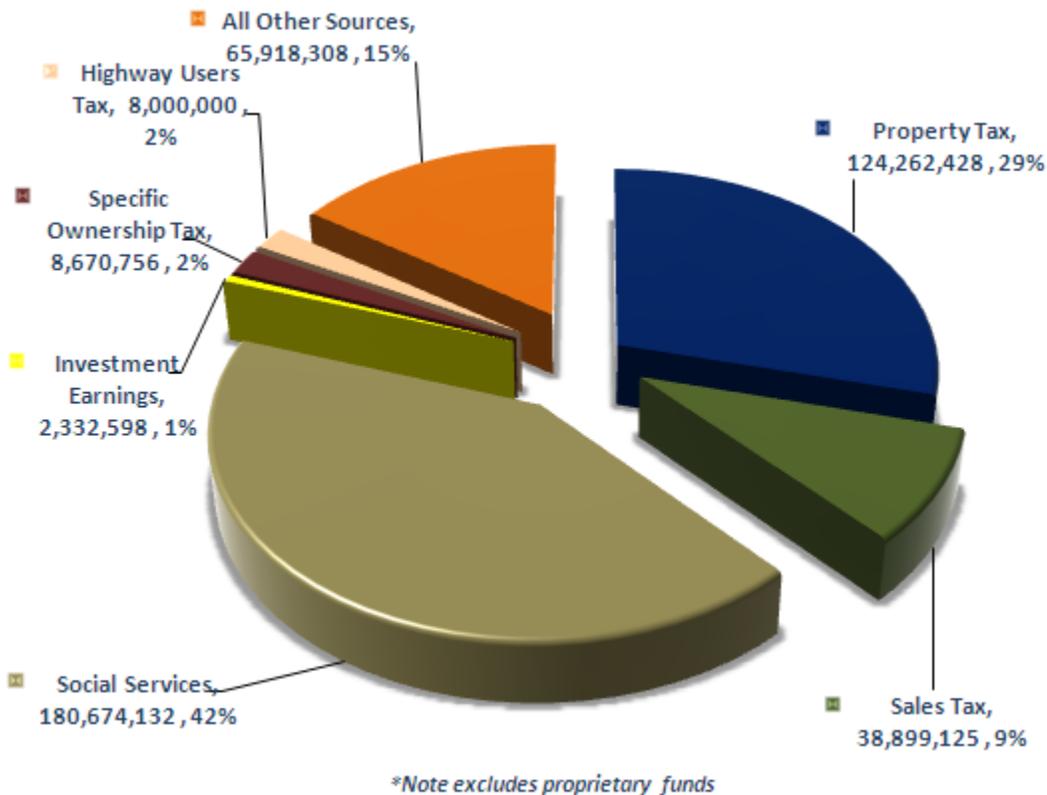


OUTLOOK - Misc. revenue for 2008 - 2010 included revenue related to the financing of the new government center building project; thus, those years are anomalies. For 2014 and the near horizon (three years), we anticipate this revenue will remain as forecasted/budgeted for the 2013 - 2014 period.

As indicated in the series labeled **Graph 1**, generally revenues are expected to increase through 2014. The total revenue decline from 2010 to 2012 is partially offset by increasing intergovernmental revenues in the human services department, a trend that is expected to continue in 2014. Taxes are also budgeted to increase mainly due to sustained growth trends in sales tax and a 2.79% increase in net assessed property valuation county-wide.



Graph 2: Sources of Revenue



Major Revenues

The top six major revenue categories in Adams County’s 2014 budget are property tax, federal and state funded social services benefits, sales tax, specific ownership tax, highway users’ tax and investment earnings. Each of these is discussed in detail below. The remaining revenue is made up of numerous smaller categories, including, but not limited to: building permits, community corrections grants, other state and federal grants, and charges for services.

Graph 2 above shows federal and state funding for social services programs is the primary source of revenue for the county; it makes up 42% of total revenue. This revenue is for specific use related to social services programs for qualifying citizens. It is followed by property tax revenue, which accounts for over 29% of total revenue.

Property Tax

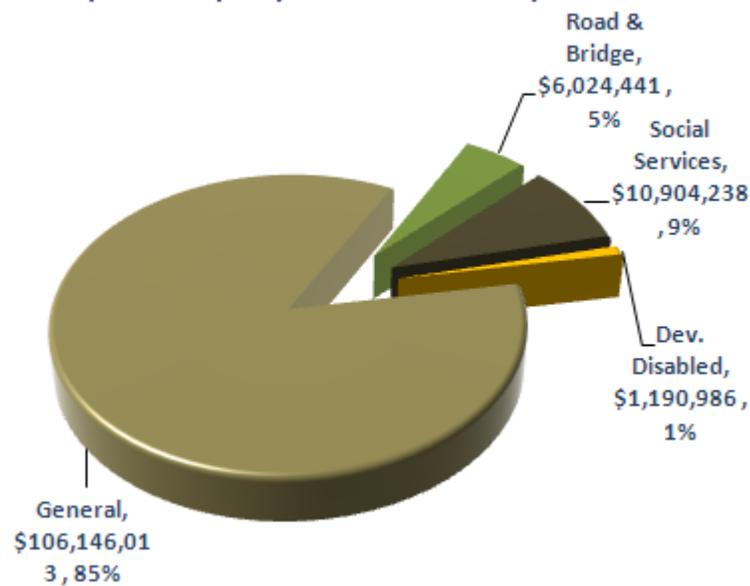
Property tax equals \$124,262,428 or 29.0% of the total 2014 budgeted revenue. It is increasing by \$3.0 million or 2.46% above the 2013 budgeted revenue. Property tax revenues are determined by applying the county mill levy of 26.815 mills to the assessed valuation of taxable property located within the boundaries of the county. Property tax revenues are deposited into the following funds: general, road and bridge, developmentally disabled, and social services. **Table 2** and **graph 3** below indicate the mill levies and resulting budgeted 2014 property tax revenues by fund.



Table 2

| Year Levy is Collected | Base Levy | Abatement Levy | Final Mill Levy |
|------------------------|-----------|----------------|-----------------|
| 2007 | 26.779 | 0.195 | 26.974 |
| 2008 | 26.779 | 0.120 | 26.899 |
| 2009 | 26.779 | 0.030 | 26.809 |
| 2010 | 26.779 | 0.045 | 26.824 |
| 2011 | 26.779 | 0.104 | 26.883 |
| 2012 | 26.779 | 0.027 | 26.806 |
| 2013 | 26.779 | 0.124 | 26.903 |
| 2014 | 26.779 | 0.036 | 26.815 |

Graph 3: Property Tax Distribution by Fund



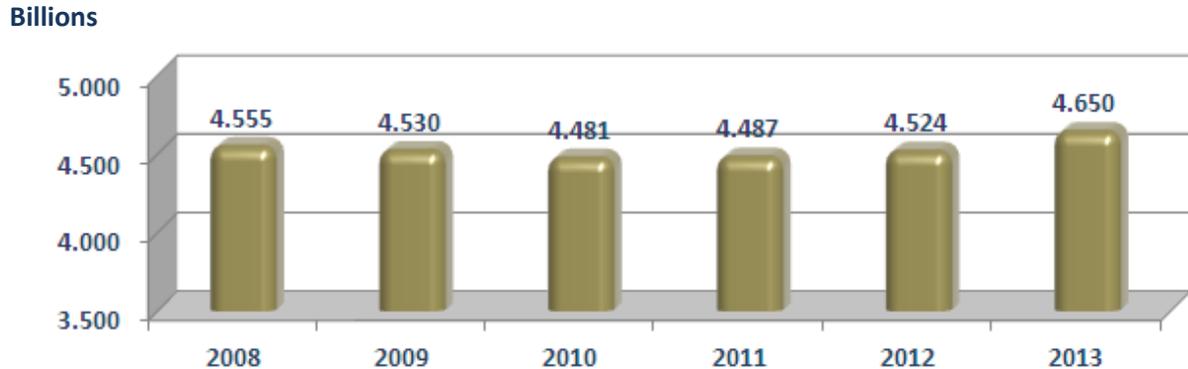
The general fund gets the largest portion of property taxes, over 85%, followed by the social services fund, road & bridge fund and developmentally disabled fund. These percentages are a direct result of the mill levy assigned to each cited fund. The general fund mill levy equals 22.905 mills, social services 2.353 mills, road & bridge 1.300 mills, and developmentally disabled 0.257 mills. The mill levy assigned to each fund can change each year as determined by the Board of County Commissioners. Excepting the abatement levy, the total county mill levy cannot exceed 26.779 without voter approval.



The county’s mill levy over the past years is shown in the table above. The county’s mill levy of 26.779 remains unchanged, but abatement mills vary each year resulting in the final mill levy hovering between 26.804 and 26.974.

The increase anticipated in 2014 property tax is directly attributable to the growth in the county’s assessed valuation, a result of slowly recovering real estate values. The current certified net assessed valuation is \$4,650,461,850, an increase of \$126.3 million or 2.79 % above 2013.

Graph 4: Assessed Value



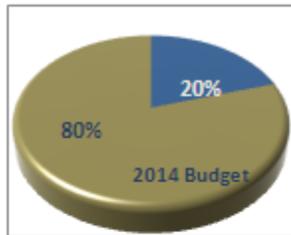
Graph 4 shows Adams County’s 2013 assessed valuation has surpassed the 2008 or pre-recession level. Adams County continues to be one of the fastest growing counties in the state. However, property taxes are expected to struggle in the next few years as residential housing and commercial properties indicate slow recovery from the economic downturn in 2008. The 2009 decline was the first assessed valuation decline since 1994.

Highway Users Tax (HUTF)

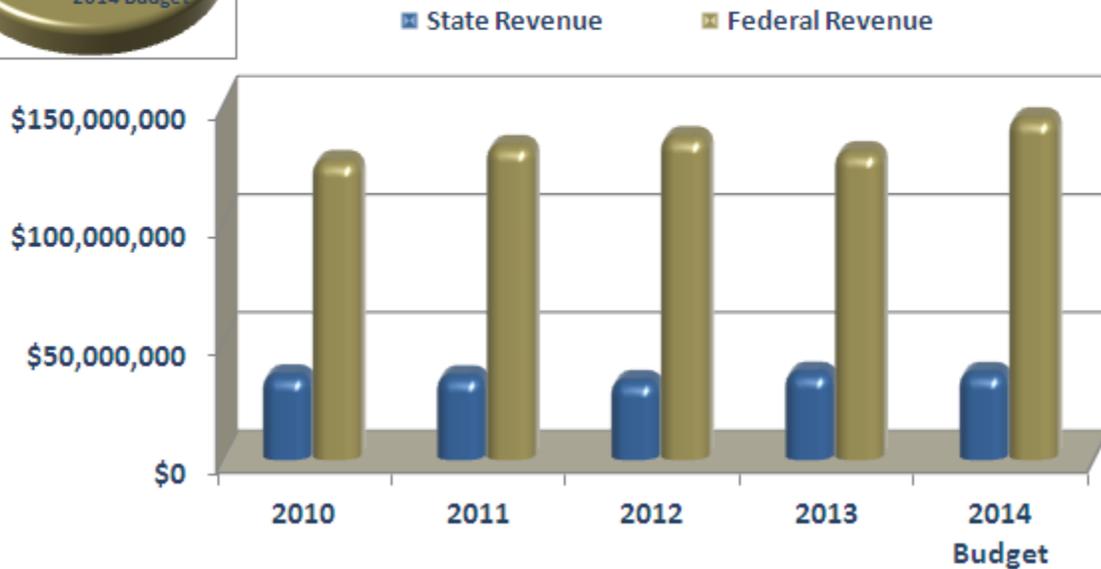
Highway users tax revenue collections are anticipated to total \$8,000,000 for 2014, which is no change when compared to the 2013 budget. HUTF is a statewide tax on fuel purchases collected by the state and distributed to the counties and municipalities based upon a statutory formula. At its discretion, Adams County deposits this revenue into the road and bridge fund for the purpose of maintaining county roads and bridges.

Human Services Assistance

For 2014, \$180,674,132 in state and federal funding is budgeted to provide human services assistance to eligible county residents. This accounts for 42.1% of the total county revenue budgeted for 2014, excluding proprietary funds. All monies related to human services assistance are deposited into the county social services fund, except for EBT card payments, which pass directly to eligible recipients. These payments are budgeted and recorded as funds received and funds spent by the county, since these funds require legal county spending authority.



Graph 5: Social Services Federal & State Revenue Trend



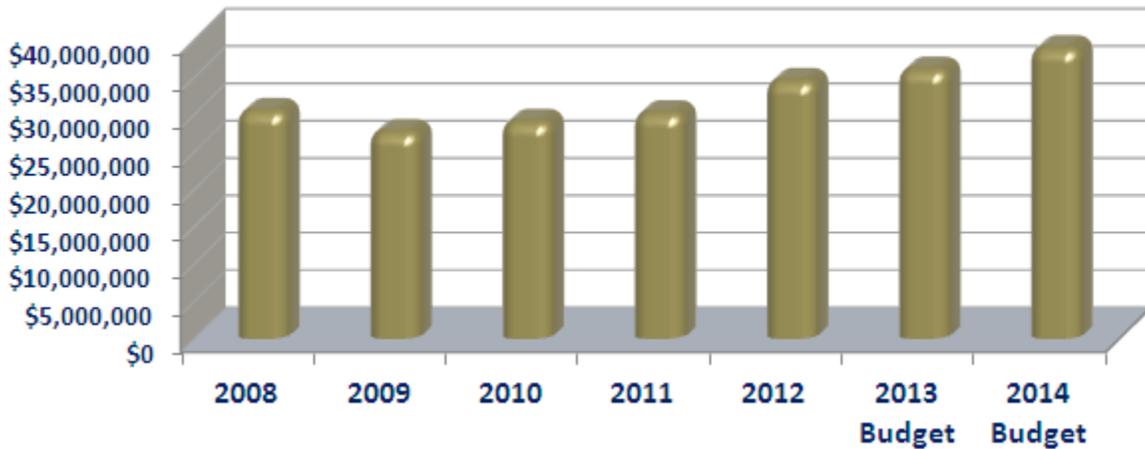
Graph 5 indicates federal revenue began a significant growth trend after the economic downturn in 2008. The growth in federal revenue is actually federal pass through funds that is 100% federal revenue related to the food assistance program. During 2008 to 2012 the food assistance program grew from \$3.0 million per month to \$7.8 million per month issued to eligible Adams County citizens. Total Human Services operations, also known as social services, are funded by federal, state and local tax dollars. Local mill levy-based tax funds are the remaining component of the full revenue base for social services programs, now known as Human Services. The local tax base is budgeted to contribute \$10.9 million to social services operations for 2014.

Sales Tax

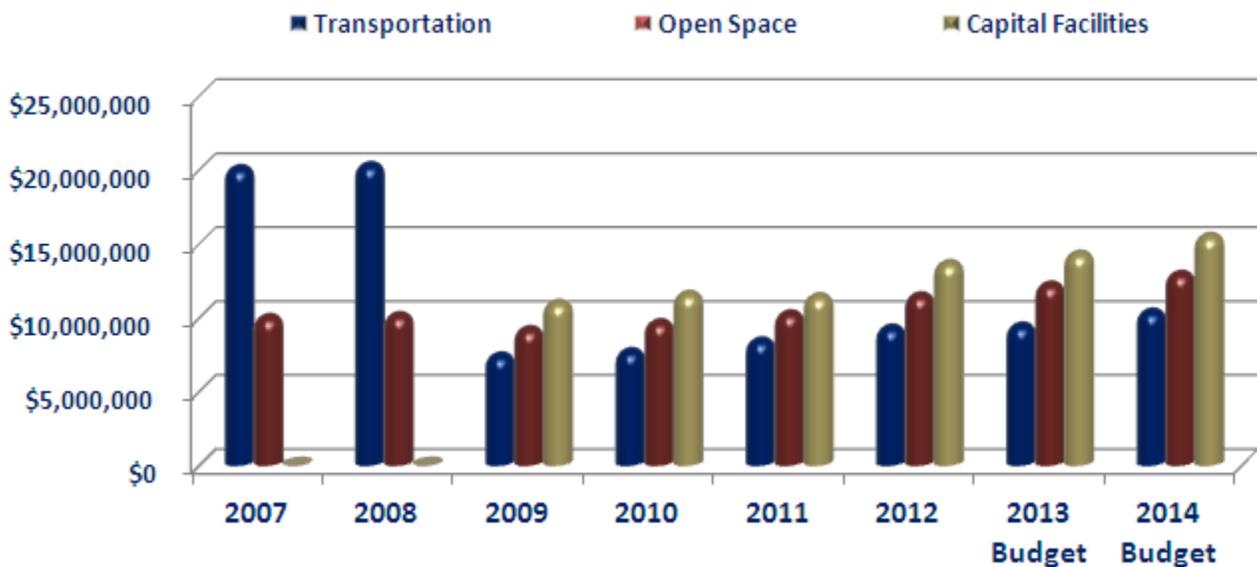
Graph 6 indicates sales taxes equal \$38,899,125, a 7.39% increase over 2013, or approximately 9.1% of the 2014 revenue budget. This voter-approved revenue is generated through a 0.75% county sales tax. The tax consists of three components: 0.2% funds transportation projects, 0.3% funds the county’s capital projects, and 0.25% funds the preservation of open space in the county. **See graph 7.** Please note that both the open space and transportation sales taxes have revenue sharing provisions with the cities and towns in the county. See the sales tax piece in both the road & bridge and open space sales tax fund sections for additional information on revenue sharing.



Graph 6: Total Sales Tax



Graph 7: Sales Tax Trend by Component



The sales tax budget is based on uncertain economic conditions and a conservative budgeting approach. The amount of retail sales in the county in 2014 is forecasted to show mild growth. This projection will be contingent on multiple economic factors.

All of the sales taxes have a limited life. The open space tax ends December 31, 2026. The transportation and capital facilities taxes end December 31, 2029.



Specific Ownership Tax

For 2014, specific ownership tax is anticipated to total \$8,670,756, or 2.0% of total revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment collected by the county. It is distributed among the county, municipalities and other districts located in the county based upon each districts' percentage of total property taxes collected in the county. The county allocates its share of the tax to the road and bridge fund to pay for road and bridge infrastructure projects.

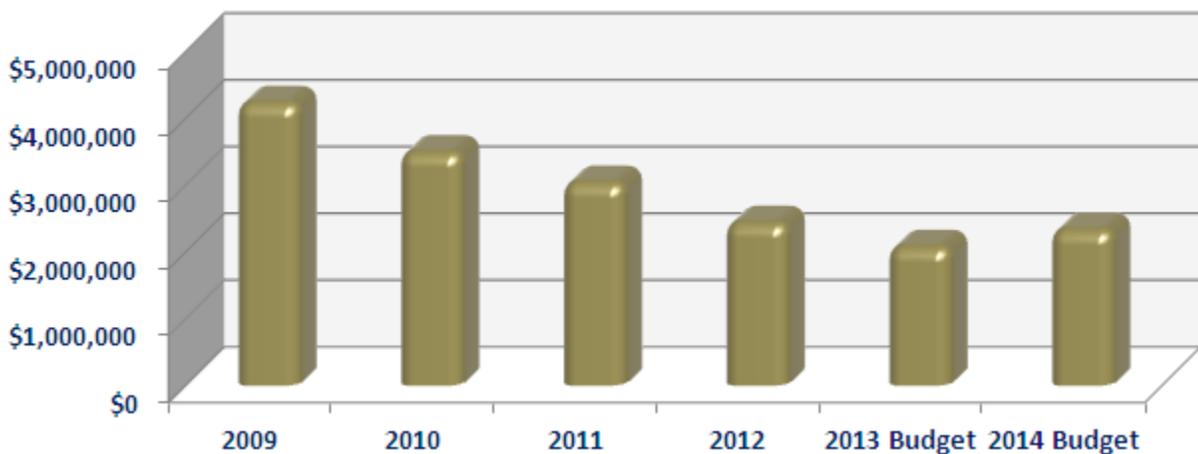
Due to the county's fast-paced growth, multiple new special districts have been added in the past few years. For example, between tax years 2006 and 2010, 94 new districts were added, a 51.1% increase. In addition, many of the school districts have been raising their mill levies to compensate for additional students and rising costs. As new districts are added and mill levies increase, the county's percentage of total property taxes decreases. This has a negative effect on the amount of specific ownership tax paid to the county. Furthermore, in 2010 and in 2011, assessed values decreased, thus reducing the amount of property taxes that will be collected. For 2014, revenue collected from specific ownership taxes is budgeted to increase by 5.7% compared to the 2013 budget.

Investment Earnings

For 2014, investment earnings are expected to total \$2,332,598 or less than 1.0% of the revenue budget. Investment earnings are the most volatile of the six major revenue sources. Changes in the country's monetary policy, specifically interest rates set by the Federal Reserve will directly affect this revenue. The chart below shows the change in investment earnings over the last six years.

The current federal funds rate, as of January 1, 2014, is a target rate between 0.00% and 0.25%. Interest earnings at the county have dropped by 88% since 2007. In 2007, interest rates were at a high of 5.25%. Many of the county's long-term investments that were earning interest in the 4 – 5% range have been called. The county expects to earn slightly more interest in 2014 as it did in 2013. See **Graph 8**.

Graph 8: Investment Income





Property Tax Revenue Analysis

All properties located within the county, except for those exempt by law, are subject to taxation. The amount of tax is based upon the assessed value, as determined by the County Assessor, and the mill levy set by the governing bodies of each taxing district (cities, schools, etc.).

The assessed value is determined by multiplying the market value of the property by the assessment rate. Currently, the assessment rate is set at 7.96% for residential property and 29% for all other types of property. The State of Colorado may adjust the assessment rate on residential property every two years. This “floating” assessment rate came into effect with the passage of the Gallagher Amendment in 1982, which was intended to restrict the total amount of property tax revenue collected from residential properties statewide to 45%. The assessment rate has dropped from 14% in 1991 to the current 7.96%. For local entities in counties with disproportionately large amounts of residential properties, this means that the lowering of the statewide ratio could negatively affect property taxes.

The Gallagher Amendment may have a compound effect that under certain economic conditions ratchets down the amount of property taxes the county can raise, thus making it very important for the county to identify alternate sources of funding.

On an annual basis, each taxing district within the county certifies the mills to be levied upon the properties within its boundaries and submits this certification to the county. This information is compiled into the “Certification of Levies and Revenue” report, which is certified by the Board of County Commissioners. Once the levies are certified, the County Treasurer is responsible for the preparation of tax notices, which are mailed out for all taxable properties. Each tax notice includes the total dollar amount of taxes due on the property and a listing of each district levying the tax along with their corresponding mill levy.

In addition to preparing tax notices, the County Treasurer collects the property tax revenue and distributes it to each district levying a tax. For total property tax collected within the county during 2014, school districts will receive 52.5%, Adams County Government will receive 24.60%, cities will receive 5.0% and all other districts, which include fire districts, metropolitan districts, and urban renewal authorities, receive 17.9%. For a residential property with a market value of \$229,100, the assessed value would be \$18,236. Using the countywide average of 110.689 mills, the total amount of taxes due in 2014 would equal \$2,018.56. Please note that the actual total mill levy and taxes due will vary depending upon the city and taxing districts in which the property is located.



Calculation of Property Tax:

Property tax based upon a single-family home with **Market Value of \$229,100**

Total Taxes paid = \$2,018.56

\$229,100 Market Value of Home
 x 7.96% Residential Assessment Rate
 \$18,236 Assessed Value
 x 0.110689 Mill Levy of 110.689 (County average)
\$2,018.56 Total Property Tax on Home

Revenue Limitations

Growth in revenues is limited for those Colorado governments subject to the provisions of the “5.5%” limit (Colorado Revised Statute 29-1-301), and the Taxpayer’s Bill Of Rights (TABOR) Amendment (Article X, Section 20, of the Colorado Constitution).

In order to increase revenues above the limitations, increase existing or create new taxes, increase the mill levy, increase bonded debt, or remove the restrictions the TABOR limitation imposes, a local government must obtain voter approval in an election held for such purposes. In 2002, the voters in Adams County passed a measure on the ballot asking voters to approve the removal of the revenue and expenditure limitations imposed by TABOR and the 5.5% limitation. Even though the removal of the revenue and expenditure limitations were approved, the remaining components of TABOR still require voter approval to raise taxes or issue bonded debt and the TABOR calculations still provide necessary information about the county’s fiscal year spending and for calculating the required 3% reserve.

In previous years, overall growth in county revenue was restricted by both the TABOR Amendment, which required two calculations and the “5.5%” limit, which required yet another calculation. In 2002, these restrictions were specifically removed by a voter approved ballot measure beginning in 2003. For historical purposes and to provide information to the reader, the budget document includes the following narrative describing the details surrounding these limitations.

Under both limits, growth is defined as inflation plus net new construction. Under both limits, new construction is similarly calculated. However, the inflation factor allowed under the 5.5% limit is equal to only 5.5% per year by definition. Under TABOR, inflation is defined as the Denver/Boulder Consumer Price Index (CPI) plus net new construction. Another difference in the calculations is that the 5.5% limit for property tax revenue is based upon gross certified collections (gross amount anticipated to be received without considering delinquent taxes and non-



payments). The 5.5% limit restricted the growth of county property tax revenues only, while TABOR's calculation for both tax revenue and total sources of revenue is based upon actual collections.

Although the language contained in TABOR uses the phrase "maximum fiscal year spending" to define the limit, TABOR is in fact a revenue limit based upon actual revenue collections. There are several sources of revenue, however, which were excluded from the calculation including: use of fund balance; federal funding; revenue generated from internal charges; collections for another government; property sales; voter approved sales tax; lottery funds; and gifts or donations.

Given that the growth rate and the maximum collection limit for property tax revenue may differ between the 5.5% limit and TABOR limit, the county was restricted in growth to the lesser of the two. By law, the county was not able to collect property tax revenue in excess of the 5.5% limitation; however, it was able to collect revenues in excess of the TABOR limit so long as it refunded excesses at a later date. The general provision of TABOR states, "Its preferred interpretation shall reasonably restrain most of the growth of government."

For county government, growth is limited to inflation in the prior calendar year plus annual local growth. The growth rate, expressed as a percentage change over/under the prior year's certified property tax revenue is defined as an inflation factor of the Denver-Boulder CPI of 1.7% plus net new construction.

Expenditure Summary

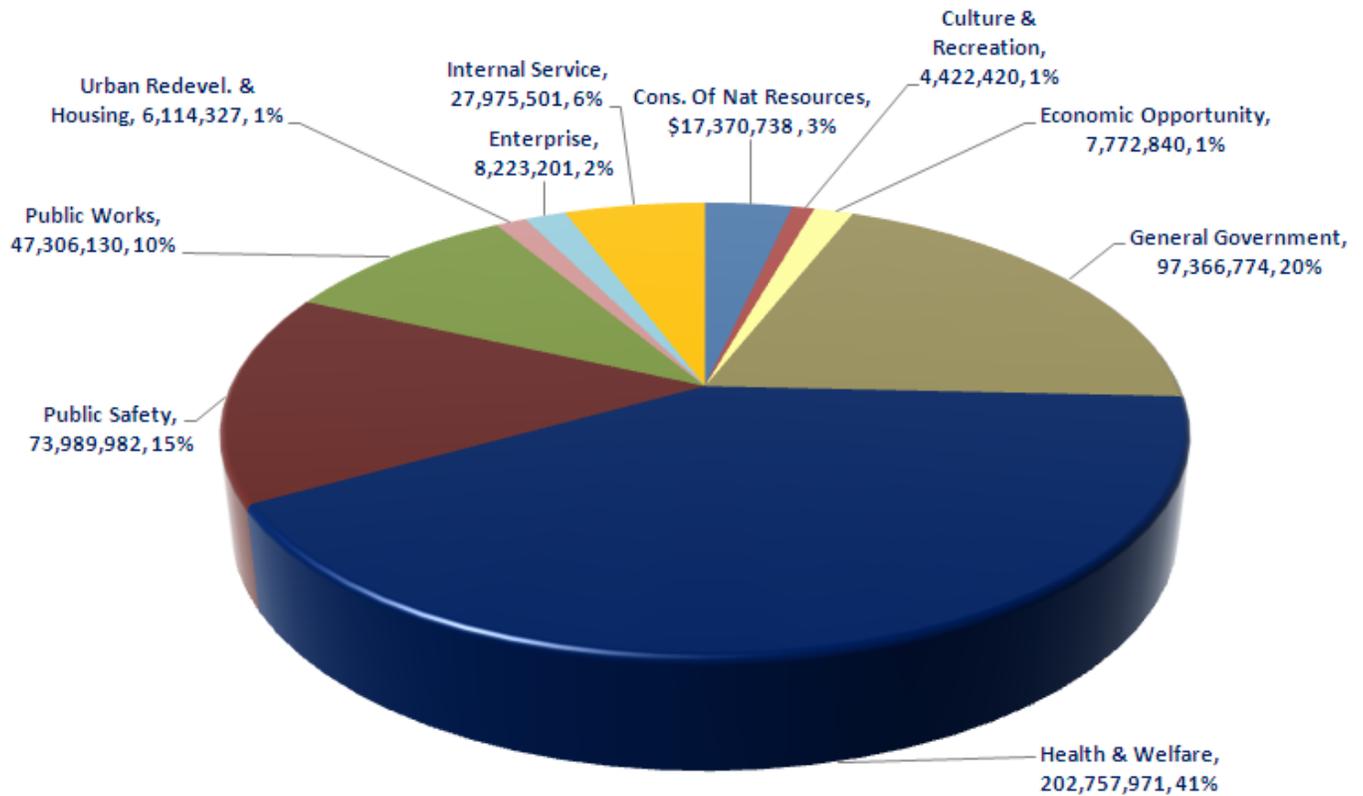
Adams County's adopted appropriations budget for 2014 totals \$494.1 million or 4.5% above the 2013 original expenditures budget and includes other financing uses. The 2014 total budget increase from the total 2013 original budget is primarily attributable to county-wide reform initiatives, the addition of several new positions and the 2014 salary plan. Other key drivers in the increase include growing entitlement programs in the social services fund and several multi-year projects budgeted in 2014. Please reference the *Expenditure Highlights* section beginning on page 79 for more details on specific county expenditures including personnel, operating and maintenance/charges for services, debt service, governmental services, capital and transfers.

Adams County Government's services, for financial reporting purposes, are divided into ten separate functions: general government, public safety, health & welfare, economic opportunity, culture & recreation, conservation of natural resources, public works, urban redevelopment & housing, enterprise and internal service. These ten functions are accounted for in 20 separate funds. Several county departments have budgets that extend beyond one fund and/or one functional area of government. **Table 3a and 3b** on pages 73-78 represents each spending agency's total expenditure budget and the allocation between each fund and functional area of government.

Graph 9 illustrates the distribution of the 2014 expenditures budget between the ten county functions. Health & welfare, which includes human services, Head Start and CSBG (Community Services Block Grant) among others, has the highest expenditures; followed by general government and public safety.



Graph 9: Expenditures by Governmental Function - Not Including Transfers, Except Social Services



Expenditures by Spending Agency and Function

As of December 31, 2014

| Total for All Functions | | | | | |
|--|--------------------|---------------------|---------------------------|----------------------------|-----------------------------|
| Conservation of Natural Resources | 494,101,290 | General Fund | Conservation Trust | Open Space Projects | Open Space Sales Tax |
| Transfers | - | - | - | - | 1,372,307 |
| CSU Extension | 594,107 | - | - | - | - |
| Parks & Community Resources | - | 1,629,716 | - | 2,554,800 | 11,219,808 |
| | 594,107 | 1,629,716 | - | 2,554,800 | 12,592,115 |



| | |
|--|-------------------|
| Total Conservation of Natural Resources | 17,370,738 |
|--|-------------------|

| | |
|-------------------------------|---------------------|
| Culture and Recreation | General Fund |
|-------------------------------|---------------------|

| | |
|-----------------------------|------------------|
| County Fair | 615,254 |
| Parks & Community Resources | <u>3,807,166</u> |
| | 4,422,420 |

| | |
|-------------------------------------|------------------|
| Total Culture and Recreation | 4,422,420 |
|-------------------------------------|------------------|

| | | |
|-----------------------------|---------------------|--|
| Economic Opportunity | General Fund | Workforce & Business Center |
|-----------------------------|---------------------|--|

| | | |
|----------------------------------|----------------|-----------|
| Community & Economic Opportunity | - | 7,622,208 |
| CSU Extension | <u>150,632</u> | - |
| | 150,632 | 7,622,208 |

| | |
|-----------------------------------|------------------|
| Total Economic Opportunity | 7,772,840 |
|-----------------------------------|------------------|

| | | | | |
|-------------------|-------------------------|---------------------------|----------------------------|-------------------------------|
| Enterprise | Golf Course Fund | Stormwater Utility | Front Range Airport | Water & Wastewater |
|-------------------|-------------------------|---------------------------|----------------------------|-------------------------------|

| | | | | |
|---------------------|-----------|---------|------------------|----------------|
| Golf Course | 2,747,780 | - | - | - |
| Utility | - | 375,409 | - | - |
| Front Range Airport | - | - | <u>4,827,307</u> | <u>272,705</u> |
| | 2,747,780 | 375,409 | 4,827,307 | 272,705 |

| | |
|-------------------------|------------------|
| Total Enterprise | 8,223,201 |
|-------------------------|------------------|

| | | | | |
|---------------------------|---------------------|---------------------------|-----------------------|-------------------------|
| General Government | General Fund | Capital Facilities | DIA Mitigation | Waste Management |
|---------------------------|---------------------|---------------------------|-----------------------|-------------------------|

| | | | | |
|---------------------------------------|-------------------|---|--------|---|
| Transfers | 3,002,685 | - | - | - |
| Judicial Commission | 118,419 | - | - | - |
| Admin/Organizational Support Assessor | <u>20,328,391</u> | - | 45,000 | - |
| | | | - | - |



| | | | | |
|----------------------------------|------------|------------|--------|---------|
| | 4,074,603 | - | | |
| Clerk & Recorder | 7,704,884 | - | - | - |
| Community & Economic Opportunity | 274,587 | - | - | - |
| Community Transit | 520,140 | - | - | - |
| County Administrator | 2,498,564 | - | - | - |
| County Attorney | 3,525,322 | - | - | - |
| County Commissioners | 705,849 | - | - | - |
| District Attorney | 15,869,661 | - | - | - |
| Economic Development Center | 565,268 | - | - | - |
| Economic Incentives | 788,648 | - | - | - |
| Facility Planning & Operations | 8,348,708 | 12,904,064 | - | - |
| Finance | 3,409,804 | - | - | - |
| Human Resources | 1,929,146 | - | - | - |
| Information Technology | 5,037,916 | - | - | - |
| Planning & Development | 1,212,533 | - | - | 680,579 |
| Public Trustee | 633,468 | - | - | - |
| Surveyor | 17,752 | - | - | - |
| Telecommunications | 1,865,772 | - | - | - |
| Treasurer | 1,236,804 | - | - | - |
| Veterans Service Office | 68,207 | - | - | - |
| | 83,737,131 | 12,904,064 | 45,000 | 680,579 |

Total General Government 97,366,774

| Health & Welfare | General Fund | Comm Services Block Grant | Developmentally Disabled | Headstart | Social Services |
|---------------------------|--------------|---------------------------|--------------------------|-----------|-----------------|
| Human Services | - | - | - | - | 176,542,478 |
| Aid to Needy Disabled | - | - | - | - | 338,700 |
| Child Support Enforcement | - | - | - | - | - |



| | | | | | |
|------------------------------|-----------|---------|-----------|-----------|-------------|
| | | - | | | 4,251,040 |
| Child Welfare | - | - | - | - | 971,239 |
| Community & Economic Opp | - | 385,020 | - | 4,327,496 | - |
| Disabilities Fund | - | - | 1,146,064 | - | - |
| Employment First | - | - | - | - | 448,800 |
| Food Assistance | - | - | - | - | 132,492 |
| General Administration | - | - | - | - | 5,740,013 |
| Human Service Agency Grants | 425,200 | - | - | - | - |
| LEAP Program | - | - | - | - | 373,388 |
| Medicaid | - | - | - | - | 457,441 |
| TANF Block | - | - | - | - | 3,774,948 |
| Tri-County Health Department | 3,342,085 | - | - | - | - |
| | 3,767,285 | 385,020 | 1,146,064 | 4,327,496 | 193,030,539 |

Total Health & Welfare 202,656,404

| Internal Service | Fleet Mgmt | Insurance |
|------------------|------------|------------|
| Human Resources | - | 19,030,942 |
| Fleet | 8,944,559 | - |
| | 8,944,559 | 19,030,942 |

Total Internal Service 27,975,501

| Public Safety | General Fund |
|--------------------------------|--------------|
| Animal Shelter/Adoption Center | 1,937,481 |
| Community Corrections | 6,123,336 |
| Coroner | 1,777,281 |
| Emergency Management | 355,788 |
| Facility Planning & Operations | |



| | |
|-------------------------|------------------|
| | 3,250,543 |
| Parks & Comm Resources | 272,183 |
| Sheriff - Correctional | 32,295,357 |
| Sheriff - Field/Admin | 26,691,390 |
| Sheriff - Special Funds | <u>1,286,623</u> |
| | 73,989,982 |

| | |
|----------------------------|-------------------|
| Total Public Safety | 73,989,982 |
|----------------------------|-------------------|

| Public Works | General Fund | Road & Bridge |
|----------------------------------|------------------|---------------|
| Admin/Organization Support | - | 10,743,745 |
| Transportation - CIP | - | 21,499,929 |
| Transportation - Code Enforc. | 1,286,299 | - |
| Transportation - Constr. Inspec. | - | 773,372 |
| Transportation - Highway | | 10,480,556 |
| Transportation - Trans. | | 1,271,059 |
| Transportation - Engineering | <u>1,251,170</u> | |
| | 2,537,469 | 44,768,661 |

| | |
|---------------------------|-------------------|
| Total Public Works | 47,306,130 |
|---------------------------|-------------------|

| Urban Redevelopment & Housing | Comm. Dev. Block Grant |
|-------------------------------|------------------------|
| Community & Economic Opp | <u>6,114,327</u> |
| | 6,114,327 |

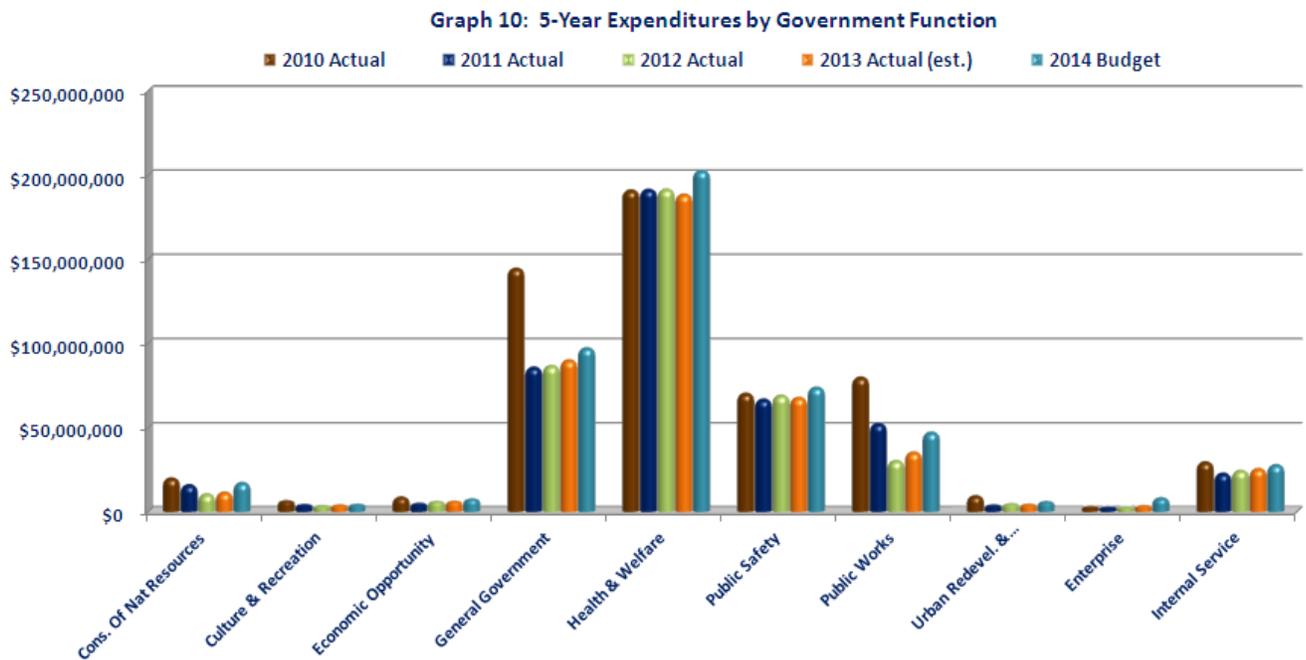
| | |
|--|------------------|
| Total Urban Redevelopment & Housing | 6,114,327 |
|--|------------------|

| Transfers | Social Services |
|-----------|-----------------|
| Transfers | <u>902,973</u> |



Total Transfers 902,973

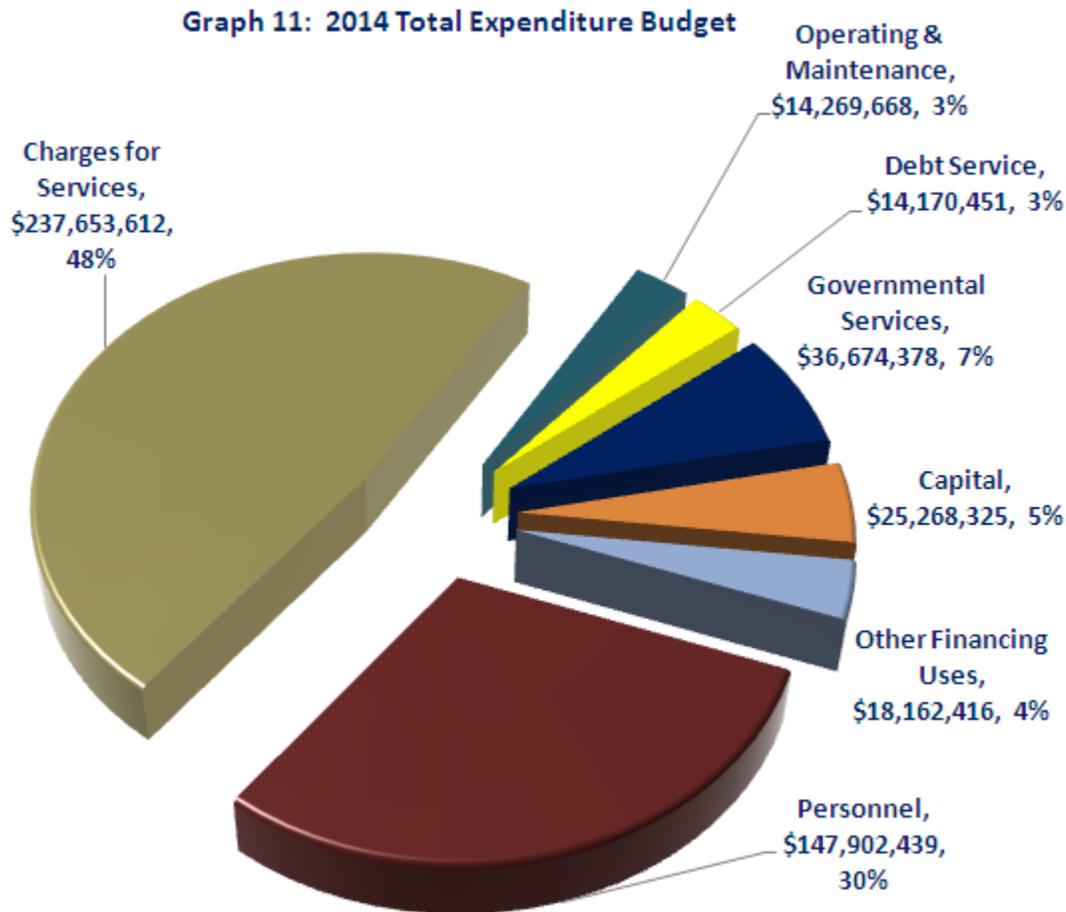
Graph 10 below presents a 5-year comparison of Adams County’s expenditures by governmental function. County expenditures over the period between 2010 and 2014 have decreased by 15.1%. Expenditures in general government in the five year view have decreased by \$47.3 million, a result of the lingering impact of the influx of federal funds into the county from the American Recovery and Reinvestment Act (ARRA) of 2009. When compared to 2013, 2014 expenditures in general government are increasing by \$7,170,864. The largest increase over the five year view is \$11.6 million in health and welfare primarily attributable to public assistance payments. The faltering economy directly correlates with public assistance caseloads and benefits payments to qualifying Adams County citizens. The Human Services Fund budget increased by \$6.0 million in 2014. The breakdown of the increase is as follows: \$2.0 million for personnel, \$3 million for Food Assistance Benefits and \$1.0 million for operations. Expenditures in internal service funds have decreased by \$1.6 million over the last 5 years. Expenditures in enterprise funds have increased by \$5.2 million over the past five years, with most of that growth occurring between 2012 and 2014 as a result of the county’s new storm water utility fund and the addition of two funds related to the operations at Front Range Airport.





Expenditure Highlights

Major changes in expenditures, which affect the 2014 budget, are summarized in the following categories: personnel, operating & maintenance, charges for services, debt service, governmental services, capital and other financing uses. The 2014 expenditure budget is shown by expenditure category on **graph 11**. Each of these categories is discussed in further detail below.



Personnel

The personnel budget, totaling \$147,902,439, incorporates two basic categories of expenditures and makes up 30% of the total budget. The first category is salaries, which includes salaries for full and part-time employees, temporary labor and overtime costs. The second category, fringe benefits, includes payments for life insurance, retirement, disability compensation, FICA contribution, workers' compensation, and medical, dental and vision insurance. Fringe benefits are supplemental personnel costs paid in addition to an employee's salary or wages, which are paid wholly, or in part, by the county. The 2014 personnel budget shows an increase of \$8,047,192 or 5.4% above the 2013 budget. The 2014 budget increase is a combined result of a county-wide salary plan, market adjustments made to specific job families, and the addition of 66.0 new FTEs.



Salary Plan

For 2014, the Board of County Commissioners approved a January 1, 2014 3.0% merit-based pool with a range of 0% - 5.0% available on individual anniversary months or common review date (where applicable).

Fringe Benefits

Fringe benefit rates are updated annually based upon changes in law, policy, third party rates, or review of pertinent criteria. The county offers three healthcare insurance choices to employees: United Healthcare POS (point of service), United Healthcare EPO (exclusive provider organization), and Kaiser.

The retirement plan, a separate entity from the county, received approval from the Board of County Commissioners in 2004 to gradually increase the employee and employer contribution rate from 6% to 8%. Each year the contribution rate increased 0.25% to achieve an 8% employer and employee contribution by 2011. In 2009, the Board of County Commissioners approved the continuance of these increases until 2015 when the contribution rate will be 9%. For 2014, the retirement contribution rate is 8.75%. These increases are necessary to help ensure the retirement plan's financial stability.

New Positions and Reclassifications

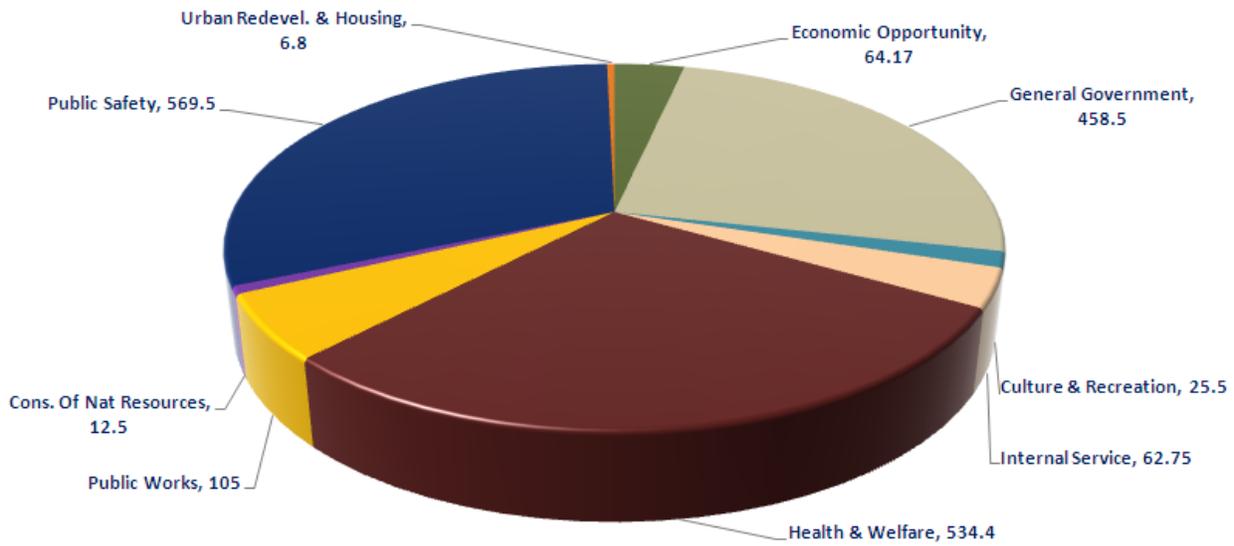
The county added 47.0 FTEs for the 2014 budget, with the exception of changes to Front Range Airport which included 19 new FTEs. Part of the total change in FTEs was related to converting 24 temporary staff to FTEs in the Human Services Department. This was a cost-effective enhancement as the net cost impact was limited to benefits added to the new FTEs and the full offset of temporary labor costs. In addition, 10 new FTEs were added to the Child Welfare Division of the Human Services Department for the formation of a family intervention unit. The new children and family services unit has a separate funding source to cover the county share of the 20% match to the state block allocation, thus no new staffing costs are associated with the new unit. Among the remaining 13 additional FTEs, several have offsetting costs, such as the new veterinarian in the Animal Shelter where new staffing costs come with an offset of \$33,000 formerly budgeted for contracted veterinarian services. Several other new FTEs are anticipated to drive net new revenues, such as electrical and building inspector (2 FTEs) added to the Neighborhood Services Department. A performance and innovation manager was added to the County Manager's Office as a key next-step in the county's performance management initiative. The additional nine new FTEs were as part of the county's effort to strategically address caseload changes and organizational restructuring. The 2014 budget impact resulting from the additional 47 FTEs is \$1.95 million. Also part of the 2014 budget was the dissolution of the former Front Range Airport Authority, a separate airport entity in Adams County. The Board of County Commissioners supported dissolution of the authority, thus making the Front Range Airport a county department. This resulted in the assumption of 19 airport employees as of January 1, 2014. The county is analyzing the net impact of this change. At this time, our analysis indicates any increase in staffing costs for the 19 FTEs would be nominal since the airport has supporting revenue. With the assumption of the 19 airport FTEs, the county has a grand total increase in FTEs of 66.

Full-time Equivalentents – Graph 12 illustrates the full-time equivalent (FTE) count by governmental function.

Table 4 illustrates the authorized FTE count by spending agency for the years 2009, 2010, 2011, 2012, 2013 and 2014. The FTE data does not include temporary or project designated staff.



Graph 12: FTES by Governmental Function



| Department/Office | Authorized 2009 | Authorized 2010 | Authorized 2011 | Authorized 2012 | Authorized 2013 | Authorized 2014 | Five Year FTE Change |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|
| Animal Shelter/Adoption Center | 28 | 28 | 28 | 25.5 | 26.5 | 27.5 | -0.5 |
| Board of County Commissioners | 5 | 5 | 5 | 5 | 6 | 6 | 1 |
| County Manager | 5 | 5 | 3 | 4 | 13 | 12 | 7 |
| Communications | 0 | 0 | 3 | 3 | 7 | 7 | 7 |
| County Assessor | 45 | 45 | 45 | 44 | 44 | 45 | 0 |
| Sustainability Program | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| County Attorney | 27 | 27 | 26 | 26 | 27 | 28 | 1 |
| County Clerk & Recorder | 98 | 92 | 92 | 85 | 85 | 85 | -13 |
| County Coroner | 14.5 | 13 | 11.75 | 12.5 | 12.67 | 12.67 | -1.83 |
| County Surveyor | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| County Treasurer | 15 | 15 | 15 | 13 | 12 | 11 | -4 |
| District Attorney | 151 | 151 | 150.5 | 155 | 160.75 | 161.75 | 10.75 |
| Judicial Commission | 0 | 0 | 0 | 1 | 1.5 | 1.5 | 1.5 |
| Emergency Management | 3.5 | 3.5 | 3 | 3 | 3 | 3 | -0.5 |
| Facility Operations | 48 | 48 | 52 | 51 | 51 | 52 | 4 |
| Neighborhood Services | 0 | 0 | 0 | 0 | 1 | 2 | 2 |
| Human Resources | 16 | 16 | 15 | 13.75 | 14 | 14 | -2 |
| Finance | 25.5 | 25.5 | 26.5 | 26.5 | 31 | 31 | 5.5 |
| Telecommunications | 10 | 10 | 8 | 7 | 8 | 7 | -3 |
| Information Technology | 0 | 0 | 0 | 0 | 24 | 26 | 26 |
| Parks & Community Res. | 26 | 25 | 25 | 28 | 24.5 | 24.5 | -1.5 |



| | | | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| County Fair & Rodeo | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| CSU-Cooperative Extension | 6 | 6 | 6 | 6 | 6 | 6 | 0 |
| Planning & Development | 17.4 | 17.4 | 16.4 | 14.4 | 12.4 | 12.4 | -5 |
| Transportation & Code Enforcement | 29 | 29 | 29 | 27 | 21 | 24.59 | -4.41 |
| Road & Bridge | 86 | 86 | 85 | 79 | 79 | 79 | -7 |
| Community Corrections | 2.5 | 2.5 | 2.5 | 2.5 | 3 | 3 | 0.5 |
| Sheriff-Corrections | 289.75 | 289.75 | 285.75 | 279.75 | 279.5 | 280.5 | -9.25 |
| Sheriff-Field/Admin | 238.25 | 238.25 | 239.75 | 236.25 | 238.25 | 238.25 | 0 |
| Sheriff-Special Funds | 3 | 3 | 5 | 5 | 7 | 7 | 4 |
| Veterans' Service Office | 2 | 1 | 1 | 1 | 1 | 1 | -1 |
| Fleet Management | 20 | 20 | 18 | 18 | 17 | 16 | -4 |
| Social Services | 453.75 | 457.25 | 457.25 | 438 | 455.5 | 511 | 57.25 |
| Insurance & Claims | 2 | 2 | 2 | 2 | 3.75 | 3.75 | 1.75 |
| Conservation Trust | 5 | 5 | 5 | 5 | 5 | 5 | 0 |
| Waste Management | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0 |
| Stormwater Utility | 0 | 0 | 0 | 0 | 3 | 3 | 3 |
| CDBG | 9.18 | 9.08 | 9.08 | 9.08 | 6.8 | 6.8 | -2.38 |
| CSBG | 6.18 | 6.08 | 6.08 | 6.08 | 2.2 | 2.2 | -3.98 |
| Head Start | 70.18 | 69.67 | 69.67 | 69.67 | 76.7 | 71 | 0.82 |
| Workforce and Business Services | 64.37 | 64.17 | 64.17 | 64.17 | 64.17 | 64.17 | -0.2 |
| Open Space Sales Tax | 1.75 | 1.75 | 1 | 1.5 | 1.5 | 1.5 | -0.25 |
| Total | 1,826.41 | 1,819.50 | 1,815.00 | 1,771.25 | 1,838.29 | 1,896.68 | 70.27 |

FTE's (Full Time Equivalents) are counted as follows:

Regular Full-Time Employees = 1.0 FTE

Part-Time Employees = 0.5 or 0.75 FTE, depending upon part-time classification

Temporary Employees are not included in the FTE count.

2014 FTE data source: Budget Authorized Staffing Report

Operating & Maintenance/Charges for Services

For 2014, the county's operating & maintenance/charges for services budget totals \$251,923,280 and comprises 51% of the county's total budget of \$494.1 million. This expenditure classification includes two types of expenses: funding to cover routine operating costs and non-capital one-time expenditures. The one-time operating & maintenance/charges for services expenditures are detailed under, *Non-Recurring (One-Time Expenditures)*.

Routine Operating Costs

The 2014 operating & maintenance/charges for services budget used to support routine operating costs totals \$287,460,450 or 58.18% of the county's total budget. This budget includes funding for consumable, tangible



materials such as operating supplies, books, and minor equipment, as well as payments for routine services including professional and consulting services, advertising, printing and employee training.

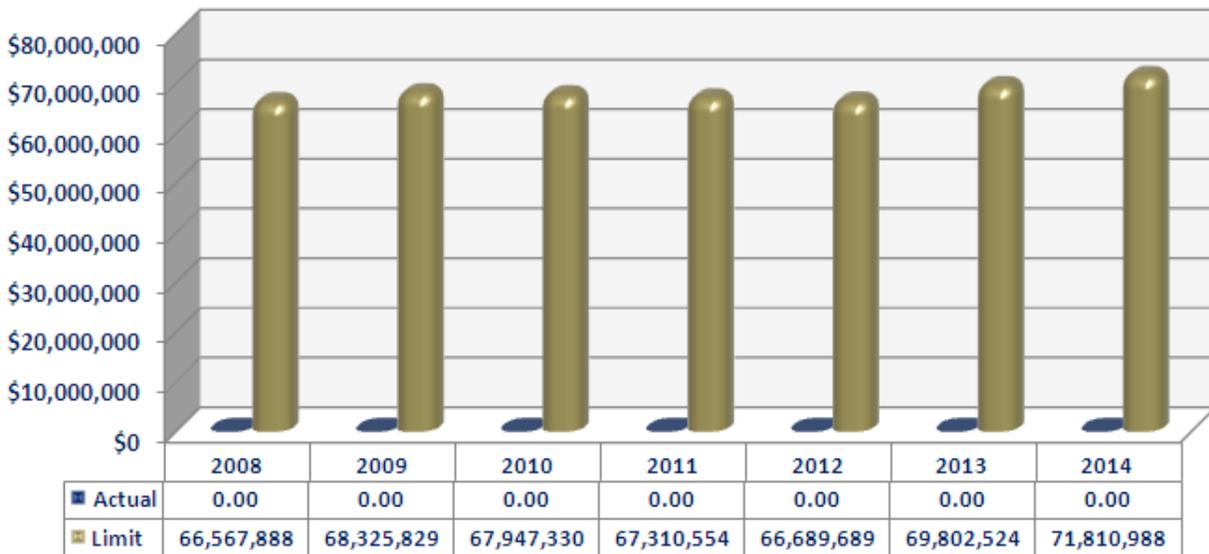
Debt Service

The 2014 budget includes \$14,170,451 for lease payments, which is 3.0% of the total budget. The county has entered into four sale-leaseback transactions and one lease-leaseback transaction to finance large capital facility projects. The 1999 transaction, refunded in 2009, resulted in the sale-leaseback of the Children and Family Services Building. The 2003 transaction resulted in the sale-leaseback of the Adams County Service Center. The 2008 transaction resulted in the sale-leaseback of four buildings: the Sheriff HQ/Coroner Building, the District Attorney’s Building, the Western Service Center, and the Development Building. The 2009 transaction resulted in the sale-leaseback of the Detention Facility. In 2010 the county entered into another transaction that resulted in the lease lease-back of a portion of the Justice Center. These transactions provided the financing for the construction and remodel of various county buildings. The 2014 budget includes the principal and interest payments on these capital leases. The County has funded all of its COP transactions for 2014. Under Colorado law, this is not considered debt because the payments are lease payments, not debt payments, and are subject to annual appropriation. Therefore, these payments are not counted towards the county’s legal debt limits.

Legal Debt Limit

Generally, the county has avoided debt through the preferred method of levying a temporary sales tax to fund large capital projects or utilizing certificates of participation, a popular sale-leaseback transaction, to raise needed capital. As a result, as illustrated in **graph 13**, the county has a large capacity for debt if needed. The statutory general obligation debt limit is 1.5% of total assessed valuation of the county (Colorado Revised Statutes 30-26-30(3)) or totals \$69.8 million for 2013.

Graph 13: Legal Debt Margin



In Colorado, issuance of general obligation or revenue bond debt requires voter approval. Adams County has no outstanding general obligation or revenue bond debt as of January 1, 2014, and has no intention or need of issuing such debt in the current budget year nor in the near future. As the county continues implementation of its



10-year facilities master plan in 2014 and evaluates necessary transportation projects, the county may investigate various methods to finance large projects in the future that could include the issuance of debt.

Governmental Services

For 2014, the county's governmental services budget totals \$36,674,378 and comprises 7% of the county's total expenditure budget. Governmental services includes expenses for sharing property taxes and sales taxes with the cities, economic incentives, and grants to other institutions including developmentally disabled services, Tri-County Health Department, sales tax grants to various jurisdictions and payments made by the grant programs to various governmental agencies.

Non-Recurring (One-Time Expenditures)

The portion of the 2014 budget for one-time expenditures totals \$3,617,860 or 0.73 % of the total planned appropriations of which \$25,268,325 is capitalized investments. The remaining amount is for non-capital non-recurring expenditures. This budget includes funding for large one-time non-recurring purchases over \$5,000. See **table 5a** and **table 5b** for a detailed listing of non-recurring expenditures planned for 2014. The county generally classifies non-recurring projects into two categories: ordinary and true one-time. The total for all 2014 non-recurring projects is \$40,363,242, which includes \$3,402,000 for the recently in-sourced Front Range Airport.

Ordinary

Includes items over the \$5,000 capital limit and occur on a regular basis. Most facility repair and maintenance, infrastructure repair and maintenance, and regular replacement of vehicles and equipment are in this category. The 2014 budget includes \$36,745,382 of ordinary non-recurring. See **table 5a** below for a description by project and **graph 14** for the distribution of non-recurring project budget by county governing principles.

Table 5a: 2014 Non-Recurring Project List - Ordinary

(a component of total non-recurring projects)

| Fund | Spending Agency | Project Title | 2014 Budget | Governing Principle |
|--------------|---|-------------------------------|-------------------|---------------------|
| General Fund | Admin/Organization Support | Chairs and Tables | \$ 55,000 | 1 |
| General Fund | Admin/Organization Support | Video and Sound System Maint | \$ 75,000 | 1 |
| | Admin/Organization Support Total | | \$ 130,000 | |
| General Fund | Assessor | Pictometry | \$ 82,000 | 3 |
| | Assessor Total | | \$ 82,000 | |
| General Fund | Clerk and Recorder | 2014 Primary/General Election | \$ 1,350,254 | 1 |



| | | | | | |
|---------------------------------|-------------------------------------|--|-----------|------------------|---|
| Clerk and Recorder Total | | | \$ | 1,350,254 | |
| General Fund | County Attorney | Outside Counsel Environ. Issue | \$ | 20,000 | 1 |
| General Fund | County Attorney | Outside Counsel Sheriff Issue | \$ | 200,000 | 1 |
| General Fund | County Attorney | Outside Counsel Emp. Issue | \$ | 100,000 | 1 |
| County Attorney Total | | | \$ | 320,000 | |
| General Fund | County Fair | Equipment Upgrades | \$ | 19,000 | 3 |
| County Fair Total | | | \$ | 19,000 | |
| General Fund | District Attorney | Replace Core Switches | \$ | 28,000 | 1 |
| District Attorney Total | | | \$ | 28,000 | |
| General Fund | Facility Planning and Operations | Carpet Replacement | \$ | 40,000 | 2 |
| General Fund | Facility Planning and Operations | Painting | \$ | 48,000 | 2 |
| General Fund | Facility Planning and Operations | Additional Fencing | \$ | 8,950 | 2 |
| General Fund | Facility Planning and Operations | Maintenance Painting | \$ | 9,250 | 2 |
| General Fund | Facility Planning and Operations | SHQ Conf Room Carpet Replacement | \$ | 8,500 | 2 |
| General Fund | Facility Planning and Operations | SHQ/COR Parking Repairs - Maintenance | \$ | 52,759 | 2 |
| General Fund | Facility Planning and Operations | Honeywell Bas Sequence of Ops | \$ | 4,960 | 2 |
| General Fund | Facility Planning and Operations | Painting | \$ | 25,000 | 2 |
| General Fund | Facility Planning and Operations | DF Replacement Carpet | \$ | 135,000 | 2 |
| General Fund | Facility Planning and Operations | Rolling Tool Carts Replacement | \$ | 12,500 | 2 |
| General Fund | Facility Planning and Operations | Facility Parking Repairs | \$ | 140,390 | 2 |



| | | | | |
|---|----------------------------------|--------------------------------|---------------------|---|
| General Fund | Facility Planning and Operations | Honeywell Bas Sequence of Ops | \$ 11,950 | 2 |
| Facility Planning and Operations Total | | | \$ 497,259 | |
| General Fund | Finance | JDE Application Consulting | \$ 75,000 | 1 |
| Finance Total | | | \$ 75,000 | |
| General Fund | Information Technology | Websense Web Security and V5K | \$ 59,448 | 1 |
| General Fund | Information Technology | Microsoft Office 2010 Upgrade | \$ 245,100 | 1 |
| General Fund | Information Technology | Application Consulting | \$ 85,000 | 1 |
| General Fund | Information Technology | JDE Benefit Self Service | \$ 90,000 | 1 |
| General Fund | Information Technology | Pictometry | \$ 189,765 | 1 |
| General Fund | Information Technology | GIS Training and Education | \$ 23,550 | 1 |
| General Fund | Information Technology | DRCOG Aerial Imagery and LIDAR | \$ 77,800 | 1 |
| General Fund | Information Technology | WAN Fiber | \$ 84,000 | 1 |
| General Fund | Information Technology | Infrastructure | \$ 284,634 | 1 |
| General Fund | Information Technology | SharePoint Upgrade | \$ 183,484 | 1 |
| General Fund | Information Technology | ESRI Software Licensing | \$ 83,970 | 1 |
| General Fund | Information Technology | Security Testing | \$ 25,000 | 1 |
| Information Technology Total | | | \$ 1,431,751 | |
| General Fund | Parks and Community Resources | RP Road/Parking Lot Repairs | \$ 136,918 | 1 |
| General Fund | Parks and Community Resources | Hydraulic Dump Trailer | \$ 9,000 | 1 |
| General Fund | Parks and Community Resources | Russian Olive Tree Removal | \$ 8,500 | 4 |



| | | | | | |
|--|------------------------|-------------------------------------|-----------|------------------|---|
| Parks and Community Resources Total | | | \$ | 154,418 | |
| General Fund | Planning & Development | Technology Update/Replacement | \$ | 3,000 | 1 |
| General Fund | Planning & Development | Boards - iPads | \$ | 1,600 | 1 |
| General Fund | Planning & Development | Recommended PC Replacement | \$ | 2,400 | 1 |
| Planning & Development Total | | | \$ | 7,000 | |
| General Fund | Sheriff - Field/Admin | Server Replace/Consolidate | \$ | 20,000 | 4 |
| General Fund | Sheriff - Field/Admin | Online Crime Reporting | \$ | 19,000 | 4 |
| General Fund | Sheriff - Field/Admin | IA Pro Software W/ Blue Team | \$ | 23,200 | 4 |
| General Fund | Sheriff - Field/Admin | Multi-Use K9 Dog | \$ | 9,000 | 4 |
| Sheriff - Field/Admin Total | | | \$ | 71,200 | |
| General Fund | Sustainability | Water Conservation Upgrades at Jail | \$ | 50,000 | 5 |
| Sustainability Total | | | \$ | 50,000 | |
| General Fund | Telecommunications | Cisco VOIP Rollout | \$ | 450,000 | 1 |
| Telecommunications Total | | | \$ | 450,000 | |
| General Fund Total | | | \$ | 4,665,882 | |
| Fleet Fund | Fleet | Tandem Axle Dump Trucks | \$ | 1,800,000 | 1 |
| Fleet Fund | Fleet | Motorgrader | \$ | 550,000 | 1 |
| Fleet Fund | Fleet | Animal Shelter | \$ | 100,000 | 1 |
| Fleet Fund | Fleet | Assessor Staff Sedan | \$ | 25,000 | 1 |
| Fleet Fund | Fleet | District Attorney | \$ | 175,000 | 1 |



| | | | | |
|------------|-------|---------------------------------|------------|---|
| Fleet Fund | Fleet | Parks Weed and Pest Control | \$ 32,000 | 1 |
| Fleet Fund | Fleet | Parks and Trails 3/4 Ton Crew | \$ 36,000 | 1 |
| Fleet Fund | Fleet | Parks and Trails 1/2 Ton | \$ 25,000 | 1 |
| Fleet Fund | Fleet | Parks and Trails 1 Ton | \$ 77,000 | 1 |
| Fleet Fund | Fleet | Neighborhood Services Code | \$ 50,000 | 1 |
| Fleet Fund | Fleet | PW Construction Inspection | \$ 26,000 | 1 |
| Fleet Fund | Fleet | PW Sweeper | \$ 280,000 | 1 |
| Fleet Fund | Fleet | PW Road and Bridge Supervisor | \$ 140,000 | 1 |
| Fleet Fund | Fleet | SO Administration | \$ 30,000 | 1 |
| Fleet Fund | Fleet | SO Civil | \$ 70,000 | 1 |
| Fleet Fund | Fleet | SO Investigations | \$ 100,000 | 1 |
| Fleet Fund | Fleet | SO Jail | \$ 250,000 | 1 |
| Fleet Fund | Fleet | SO Patrol Sedans | \$ 70,000 | 1 |
| Fleet Fund | Fleet | SO Patrol SUV | \$ 150,000 | 1 |
| Fleet Fund | Fleet | SO Off Road 4X4 | \$ 44,000 | 1 |
| Fleet Fund | Fleet | Human Services Sedan | \$ 25,000 | 1 |
| Fleet Fund | Fleet | SO Patrol Additional | \$ 40,000 | 1 |
| Fleet Fund | Fleet | SO Civil Additional | \$ 40,000 | 1 |
| Fleet Fund | Fleet | SO Jail Additional K9 | \$ 50,000 | 1 |
| Fleet Fund | Fleet | Parks Weed and Pest Control Add | \$ 35,000 | 1 |



| | | | | |
|--|----------------------------------|-----------------------------------|---------------------|---|
| Fleet Fund | Fleet | SO Jail Sedan Additional | \$ 30,000 | 1 |
| Fleet Fund | Fleet | Oil Filter Crusher | \$ 8,500 | 1 |
| Fleet Fund | Fleet | Portable Pressure Washer | \$ 8,500 | 1 |
| Fleet Fund | Fleet | Transmission Flush System | \$ 10,000 | 1 |
| Fleet Total | | | \$ 4,277,000 | |
| Fleet Fund Total | | | \$ 4,277,000 | |
| Golf Course Fund | Golf Course | Fairway Mower | \$ 52,000 | 3 |
| Golf Course Fund | Golf Course | Electric Utility Carts | \$ 28,500 | 3 |
| Golf Course Fund | Golf Course | #8 Tie Wall Repairs | \$ 15,000 | 3 |
| Golf Course Fund | Golf Course | Level Tees/Add Drainage | \$ 15,000 | 3 |
| Golf Course Total | | | \$ 110,500 | |
| Golf Course Fund Total | | | \$ 110,500 | |
| Open Space Projects Fund | Parks and Community Resources | Open Space Projects | \$ 2,500,000 | 5 |
| Parks and Community Resources Total | | | \$ 2,500,000 | |
| Open Space Projects Fund Total | | | \$ 2,500,000 | |
| Road & Bridge Fund | Transportation | Street Striping CIP | \$ 75,000 | 3 |
| Road & Bridge Fund | Transportation | Lowell Blvd. Clear Crk to 62nd | \$ 2,000,000 | 3 |
| Road & Bridge Fund | Transportation | Traffic Signal Improvements | \$ 150,000 | 3 |
| Road & Bridge Fund | Transportation | Miscellaneous Concrete | \$ 450,000 | 3 |
| Road & Bridge Fund | Transportation | 60th Ave - RTD Federal Station | \$ 2,200,000 | 3 |



| | | | | |
|--|-------------------------------|--------------------------------------|----------------------|---|
| Road & Bridge Fund | Transportation | Steele St. 86th to 88th | \$ 1,600,000 | 3 |
| Road & Bridge Fund | Transportation | Streets Program | \$ 5,500,000 | 3 |
| Road & Bridge Fund | Transportation | Creekside Dr and Ped Bridge | \$ 500,000 | 3 |
| Road & Bridge Fund | Transportation | Mjr/Mnr Brdg & Clv Repair or Replace | \$ 1,000,000 | 3 |
| Road & Bridge Fund | Transportation | Transp. Asset Mgmt Syst | \$ 85,000 | 3 |
| Road & Bridge Fund | Transportation | Crack Seal | \$ 100,000 | 3 |
| Road & Bridge Fund | Transportation | Street Seal | \$ 400,000 | 3 |
| Road & Bridge Fund | Transportation | Chip Seal | \$ 400,000 | 3 |
| Road & Bridge Fund | Transportation | Washington St. Phase IV | \$ 4,600,000 | 3 |
| Road & Bridge Fund | Transportation | I-25 Corridor | \$ 500,000 | 3 |
| Road & Bridge Fund | Transportation | Countywide Transp Priorities | \$ 25,000 | 3 |
| Road & Bridge Fund | Transportation | 104th Avenue (SH 44) Corridor | \$ 500,000 | 3 |
| Road & Bridge Fund | Transportation | 104th Avenue (SH 44) @ S Platte | \$ 500,000 | 3 |
| Transportation Total | | | \$ 20,585,000 | |
| Road & Bridge Fund Total | | | \$ 20,585,000 | |
| Conservation Trust Fund | Parks and Community Resources | Rotella Shelters & Parking Lot | \$ 1,205,000 | 5 |
| Parks and Community Resources Total | | | \$ 1,205,000 | |
| Conservation Trust Fund Total | | | \$ 1,205,000 | |
| Front Range Airport Fund | Front Range Airport | FRA Capital Expenses | \$ 3,402,000 | |
| Front Range Airport Total | | | \$ 3,402,000 | |



| | |
|---|----------------------|
| Front Range Airport Fund Total | \$ 3,402,000 |
| Grand Total | \$ 36,745,382 |

True One-Time

Includes new equipment, vehicles or projects that do not occur on a regular basis and may require a one-time funding source, such as a sales tax, debt or use of fund balance. Each project is evaluated by the Board of County Commissioners. The 2014 budget includes \$3,617,860 of true one-time non-recurring projects. See **table 5b** below for a description by project and **graph 14** for the distribution of non-recurring project budget by county governing principles.

| Table 5b: 2014 Non-Recurring Project List | | | | |
|--|----------------------------------|-----------------------------------|--------------------|----------------------------|
| (a component of total non-recurring projects) | | | | |
| Fund | Spending Agency | Project Title | 2014 Budget | Governing Principle |
| General Fund | Clerk and Recorder | Upgrade of Sec Sys for MV Offices | \$ 30,000 | 1 |
| Clerk and Recorder Total | | | \$ 30,000 | |
| General Fund | County Fair | Livestock Panels | \$ 70,000 | 3 |
| County Fair Total | | | \$ 70,000 | |
| General Fund | County Manager | Quality of Life Survey | \$ 40,000 | 1 |
| County Manager Total | | | \$ 40,000 | |
| General Fund | Facility Planning and Operations | Security Enhancements | \$ 15,400 | 2 |
| General Fund | Facility Planning and Operations | HVAC Upgrade | \$ 9,500 | 2 |
| General Fund | Facility Planning and Operations | RTU 9 Replacement | \$ 32,000 | 2 |
| General Fund | Facility Planning and Operations | Storage Mezzanine | \$ 67,500 | 2 |
| General Fund | Facility Planning and Operations | Courtroom Remodel | \$ 152,000 | 2 |



| | | | | |
|--------------|----------------------------------|---------------------------------|------------|---|
| General Fund | Facility Planning and Operations | HVAC Controls | \$ 44,850 | 2 |
| General Fund | Facility Planning and Operations | Landscaping Upgrade | \$ 108,000 | 2 |
| General Fund | Facility Planning and Operations | Sewer Line Replacement | \$ 31,200 | 2 |
| General Fund | Facility Planning and Operations | Building Automation Upgrade | \$ 16,200 | 2 |
| General Fund | Facility Planning and Operations | Strasburg Sanitary Sewer | \$ 68,000 | 2 |
| General Fund | Facility Planning and Operations | Strasburg Sand/Oil Interceptor | \$ 18,000 | 2 |
| General Fund | Facility Planning and Operations | Sewage Pump Station | \$ 20,000 | 2 |
| General Fund | Facility Planning and Operations | ACGC Water Softener | \$ 20,000 | 2 |
| General Fund | Facility Planning and Operations | Waymire Dome Boiler Replacement | \$ 25,500 | 2 |
| General Fund | Facility Planning and Operations | Coroner's Ship Ladder | \$ 5,000 | 2 |
| General Fund | Facility Planning and Operations | Probation Remodel | \$ 18,500 | 2 |
| General Fund | Facility Planning and Operations | Replace Heating Loop Glycol | \$ 60,000 | 2 |
| General Fund | Facility Planning and Operations | Laundry Fresh Air Damper | \$ 12,000 | 2 |
| General Fund | Facility Planning and Operations | Cooling Tower Walk Pads | \$ 48,000 | 2 |
| General Fund | Facility Planning and Operations | Muffin Monster | \$ 17,500 | 2 |
| General Fund | Facility Planning and Operations | Detention Sewer Realignment | \$ 400,000 | 2 |
| General Fund | Facility Planning and Operations | DF Exterior Security Lighting | \$ 15,000 | 2 |
| General Fund | Facility Planning and Operations | Recalled Sprinkler Heads | \$ 30,000 | 2 |
| General Fund | Facility Planning and Operations | Replace F Water Line | \$ 225,000 | 2 |
| General Fund | Facility Planning and Operations | Women's Work Release | \$ 45,000 | 4 |



| | | | | | |
|---|-------------------------------|-----------------------------------|-----------|------------------|---|
| Facility Planning and Operations Total | | | \$ | 1,504,150 | |
| General Fund | Human Resources | Employee Performance Management | \$ | 75,000 | 1 |
| Human Resources Total | | | \$ | 75,000 | |
| General Fund | Parks and Community Resources | Regional Park WiFi System | \$ | 65,000 | 1 |
| General Fund | Parks and Community Resources | RP Campus Electrical Upgrades | \$ | 250,000 | 1 |
| General Fund | Parks and Community Resources | Lift Station Rehabilitation | \$ | 350,000 | 4 |
| Parks and Community Resources Total | | | \$ | 665,000 | |
| General Fund | Planning & Development | Federal Blvd Corridor Plan | \$ | 150,000 | 3 |
| Planning & Development Total | | | \$ | 150,000 | |
| General Fund | Sheriff - Correctional | Digital Security Screening Sys | \$ | 250,000 | 4 |
| General Fund | Sheriff - Correctional | Module Offices Remodel | \$ | 30,000 | 4 |
| General Fund | Sheriff - Correctional | Supervised Release Office Remodel | \$ | 54,915 | 4 |
| Sheriff - Correctional Total | | | \$ | 334,915 | |
| General Fund | Sheriff - Field/Admin | Replacement Duplo Machine | \$ | 6,795 | 4 |
| Sheriff - Field/Admin Total | | | \$ | 6,795 | |
| General Fund Total | | | \$ | 2,875,860 | |
| Fleet Fund | Fleet | Fleet Facility Master Plan | \$ | 250,000 | 1 |
| Fleet Total | | | \$ | 250,000 | |
| Fleet Fund Total | | | \$ | 250,000 | |
| Road & Bridge Fund | Transportation | Liquid De-icer Storage Tank | \$ | 50,000 | 3 |



| | | | | |
|---|------------------------|------------------------------|---------------------|---|
| Road & Bridge Fund | Transportation | ADA Transition Plan | \$ 250,000 | 3 |
| Road & Bridge Fund | Transportation | Walk Behind Paint Striper | \$ 7,000 | 3 |
| Transportation Total | | | \$ 307,000 | |
| Road & Bridge Fund Total | | | \$ 307,000 | |
| Insurance Fund | Human Resources | Auto External Defibrillators | \$ 85,000 | 1 |
| Human Resources Total | | | \$ 85,000 | |
| Insurance Fund Total | | | \$ 85,000 | |
| Waste Management Fund | Planning & Development | Old Shooting Range Abatement | \$ 100,000 | 5 |
| Planning & Development Total | | | \$ 100,000 | |
| Waste Management Fund Total | | | \$ 100,000 | |
| Grand Total | | | \$ 3,617,860 | |

How do these purchases support Adams County’s Governing Principles?

1 – Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.

Total
\$9,009,923

2 – Create a safe and healthy workplace environment that demonstrates the County’s commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to provide compensation and benefits that will attract, retain, motivate, and reward a quality workforce.

Total
\$1,956,409

3 – Promote economic vitality and improved access to employment opportunities and quality life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.

Total
\$21,323,500



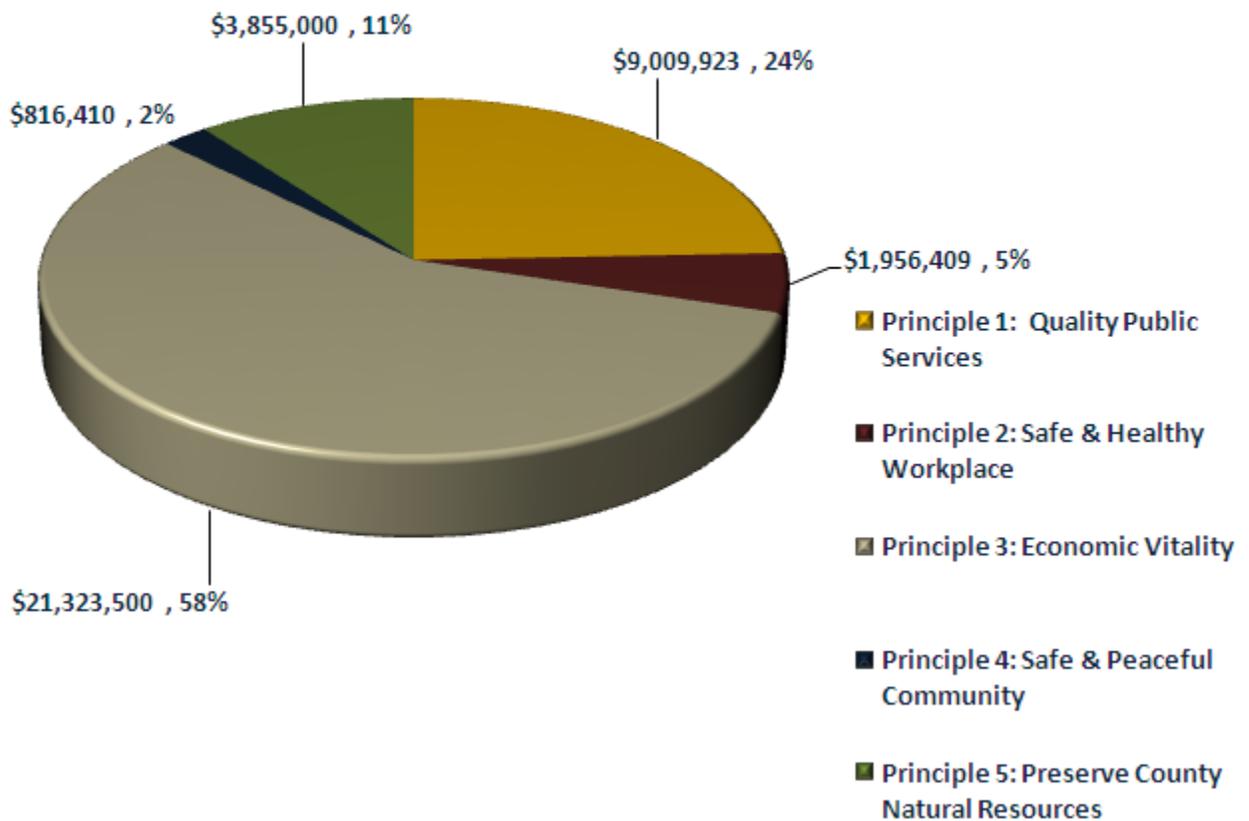
4 – Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.

Total
\$816,410

5 – Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agriculture lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scientific resources.

Total
\$3,855,000

Graph 14: Non-Recurring Projects by Governing Principle





Transfers Out and Other Financing Uses

Each year the county budgets other financing uses in addition to regular expenditures. With a few rare exceptions, other financing uses will be transfers out between county funds. Transfers out are internal transactions only and do not necessarily represent actual cash outflow from the county. Instead, they represent one fund sending cash to another fund. Transfers-in offset transfers-out in the annual budget. The table below summarizes budgeted transfers in/out. For 2014, the budgeted transfers out total \$18,162,416 or 4.0% of the budgeted appropriations.

2014 Budgeted Transfers

| Fund Originations/Fund Destination | Transfer Amount | Comments |
|---|-------------------------------------|--|
| In - Open Space Projects Fund Out - Open Space Sales Tax Fund | \$772,307 \$772,307 | Adams County's portion of the 30% open space sales tax, as determined by the ballot issue. |
| In - General Fund Out - Golf Course | \$340,000 \$340,000 | Annual transfer to pay for land. |
| In - General Fund Out - Capital Facilities | \$399,640 \$399,640 | Transfer to cover select FTE cost in general fund associated with work related to the new Government Center |
| In - General Fund Out - Capital Facilities | \$11,729,924 \$11,729,924 | Transfer COP lease payments for COP 2008; 2009; 2010. |
| Out - General Fund In - Social Services Fund | \$2,000,000 \$2,000,000 | One-time transfer from General Fund in order to stabilize the Social Services Fund. |
| In - General Fund Out - Capital Facilities | \$369,500 \$369,500 | Transfer for five non-recurring projects for government center/ justice center: Video & Sound System Maintenance, Chairs & Tables, Storage Mezzanine, ACGC Water Softener, Courtroom Remodel |
| In - General Fund Out - Capital Facilities | \$205,000 \$205,000 | Transfer from Capital Facilities Fund to cover expenses for select Government Center operating costs. |
| In - Conservation Trust Out - Open Space Sales Tax Fund | \$600,000 \$600,000 | Transfer from Open Space Sales Tax Fund to Conservation Trust Fund for Rotella Shelters |
| In - Water & Wastewater Fund Out - Front Range Airport Fund | \$743,360 \$743,360 | Transfer from Front Range Airport Fund to stabilize Water & Wastewater Fund, also at Front Range Airport |
| In - Water & Wastewater Fund Out - General Fund | \$304,125 \$304,125 | Transfer from General Fund to Water & Wastewater Fund for loan repayment and base operating assistance |
| In - Front Range Airport Fund Out - General Fund | \$698,560 \$698,560 | Transfer from General Fund to Front Range Airport Fund for base operating assistance and select capital grants |



Impacts on Future Operating Budgets

Frequently, budget decisions for the purchase of capital equipment or investment in additional infrastructure and public facilities affect operational costs. Forecasting future operating impacts, options for major repairs, replacements, acquisition and construction are thoroughly evaluated as priorities for projects are established.

Investment in new infrastructure, such as storm drainage systems, roads, or bridges, are approved based upon a positive future economic gain, service demands or future cost avoidance. Many of these projects, while initially increasing the operating costs associated with maintenance, also stimulate positive economic growth translating into additional revenue for the county and better service provided to the citizens.

Another factor to be considered in capital purchases are future cost avoidances, which occur as more efficient operations are implemented. An example would be a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs are high, savings is realized in later years when additional personnel are not needed even as service requirements increase. It is important to analyze the initial costs as well as future costs and benefits so that affordable and rational decisions are made.

Open Space Purchases

Occasionally land becomes available for the county to purchase as open space. Depending upon the type of open space purchases, which is undetermined at this time due to incomplete negotiations with landowners, there are potential future costs related to such purchases that can include: reclamation, weed control, trailhead development and maintenance of access roads and trails. For 2014, the county has not appropriated funds for open space purchases. The open space appropriation for the 2014 budget is not indicative of future appropriations. Open Space appropriation will be reviewed in subsequent budget years as an ongoing part of the budget development process.





Change in Fund Balance by Fund

The change in fund balance for each of the county's 20 individual funds is discussed on the following pages. The **consolidated view** includes an expenditure increase of \$20.9 for 2014 over the original 2013 budget, leaving a consolidated ending fund balance of \$165,997,127.

| CONSOLIDATED ALL FUNDS <i>(*excludes proprietary funds)</i> | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance budget | \$ Variance budget |
|---|-----------------------|-----------------------|-------------------------|-----------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$203,788,636 | \$211,511,081 | \$211,511,081 | \$178,725,997 | -\$32,785,084 | -15.5% |
| Revenue | | | | | | |
| Current Property Taxes | \$118,329,493 | \$121,286,569 | \$121,286,569 | \$124,265,678 | \$2,979,109 | 2.46% |
| Delinquent Property Taxes | \$139,513 | \$2,385 | -\$346,889 | -\$3,250 | -\$5,635 | -236.27% |
| Sales Taxes | \$34,520,050 | \$36,024,662 | \$36,369,860 | \$38,899,125 | \$2,874,463 | 7.98% |
| Other Taxes | \$8,390,103 | \$8,200,000 | \$7,406,256 | \$8,670,756 | \$470,756 | 5.74% |
| Licenses & Permits | \$777,016 | \$757,816 | \$1,175,803 | \$926,504 | \$168,688 | 22.26% |
| Intergovernmental | \$202,513,828 | \$215,491,645 | \$213,863,362 | \$220,139,059 | \$4,647,414 | 2.16% |
| Charges for Services | \$23,336,848 | \$22,625,274 | \$23,446,147 | \$23,324,832 | \$699,558 | 3.09% |
| Fines & Forfeitures | \$1,475,151 | \$1,552,050 | \$1,723,719 | \$1,696,000 | \$143,950 | 9.27% |
| Interest & Investments | \$2,437,223 | \$2,075,888 | \$1,940,789 | \$2,332,598 | \$256,710 | 12.37% |
| Miscellaneous | \$6,695,712 | \$6,653,379 | \$7,261,477 | \$8,506,045 | \$1,852,666 | 27.85% |
| Other Finance Sources | \$15,675,558 | \$18,512,532 | \$19,156,809 | \$16,416,371 | -\$2,096,161 | -11.32% |
| Total Revenues | \$414,290,495 | \$433,182,200 | \$433,283,902 | \$445,173,718 | \$11,991,518 | 2.77% |
| Expenditures | | | | | | |
| Personnel | \$124,094,246 | \$139,099,296 | \$138,984,039 | \$145,935,307 | \$6,836,011 | 4.91% |
| Operating & Maintenance | \$8,109,750 | \$11,323,458 | \$10,387,759 | \$10,972,763 | -\$350,695 | -3.10% |
| Charges for Services | \$201,625,926 | \$210,243,959 | \$198,670,316 | \$215,787,922 | \$5,543,963 | 2.64% |
| Debt Service | \$14,964,591 | \$13,960,011 | \$13,960,011 | \$13,959,436 | -\$575 | 0.00% |
| Governmental Services | \$28,501,191 | \$37,981,206 | \$36,693,768 | \$36,674,278 | -\$1,306,928 | -3.44% |
| Capital | \$13,936,789 | \$50,942,901 | \$50,356,284 | \$17,493,825 | -\$33,449,076 | -65.66% |
| Other Finance Uses | \$15,335,558 | \$17,332,171 | \$17,016,809 | \$17,079,056 | -\$253,115 | -1.46% |
| Total Operating Expenditures | \$406,568,051 | \$480,883,002 | \$466,068,986 | \$457,902,587 | -\$22,980,415 | -4.78% |
| Excess (Deficiency) | \$7,722,444 | -\$47,700,802 | -\$32,785,084 | -\$12,728,869 | \$34,971,933 | 73.32% |
| Ending Fund Balance | \$211,511,080 | \$163,810,279 | \$178,725,997 | \$165,997,128 | \$2,186,849 | 1.33% |

Note: The consolidated view excludes the county's six proprietary funds



General Fund

The adopted budget includes a spend-down of \$8.8 million to finance items such as one-time capital projects and related other non-recurring costs. The spend down comes from the county’s decision to fund one-time projects that address the county’s infrastructure needs, technical innovation that improves service delivery, and projects that tend to project cost savings in the future. At the end of 2014, the projected ending fund balance is \$95.0 million. Further, the county anticipates savings from the budgeted figures as the county has traditionally under spent the annual budget. The county will still maintain a healthy fund balance after making these investments. The projected ending fund balance is comprised of assigned and unassigned reserve funds.

| GENERAL FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$118,260,829 | \$117,649,481 | \$117,649,481 | \$103,806,602 | (\$13,842,879) | -11.77% |
| Revenue | | | | | | |
| Current Property Taxes | \$101,089,861 | \$103,659,149 | \$103,659,149 | \$106,146,013 | \$2,486,864 | 2.40% |
| Delinquent Property Taxes | \$119,264 | | (\$320,863) | | | |
| Licenses & Permits | \$744,476 | \$737,816 | \$1,033,793 | \$866,504 | \$128,688 | 17.44% |
| Intergovernmental | \$9,698,707 | 11,586,042 | \$10,974,396 | \$9,279,930 | (\$2,306,112) | -19.90% |
| Charges for Services | \$22,308,747 | \$21,881,527 | \$22,059,048 | \$22,288,069 | \$406,542 | 1.86% |
| Fines & Forfeitures | \$1,475,151 | \$1,552,050 | \$1,723,719 | \$1,696,000 | \$143,950 | 9.27% |
| Interest & Investments | \$2,336,734 | \$1,984,712 | \$1,860,803 | \$2,241,422 | \$256,710 | 12.93% |
| Miscellaneous | \$4,975,700 | \$3,487,057 | \$4,094,842 | \$4,875,706 | \$1,388,649 | 39.82% |
| Other Finance Sources | \$12,709,743 | 14,921,172 | \$14,414,441 | \$13,044,064 | (\$1,877,108) | -12.58% |
| Total Revenues | \$155,458,383 | \$159,809,525 | \$159,499,328 | \$160,437,708 | \$628,183 | 0.39% |
| Expenditures | | | | | | |
| Personnel | \$81,359,750 | \$91,665,406 | \$91,432,428 | \$96,387,722 | \$4,722,316 | 5.15% |
| Operating & Maintenance | \$5,234,131 | \$7,163,799 | \$6,515,083 | \$6,481,701 | (\$682,098) | -9.52% |
| Charges for Services | \$41,230,438 | \$45,128,014 | \$39,168,217 | \$41,523,664 | (\$3,604,350) | -7.99% |
| Debt Service | \$13,955,266 | \$13,960,011 | \$13,960,011 | \$13,959,436 | (\$575) | 0.00% |
| Governmental Services | \$5,863,240 | \$5,863,284 | \$5,769,961 | \$5,504,326 | (\$358,958) | -6.12% |
| Capital | \$6,576,908 | \$15,469,589 | \$14,882,972 | \$2,339,492 | (\$13,130,097) | -84.88% |
| Other Finance Uses | \$1,850,000 | \$1,613,535 | \$1,613,535 | \$3,002,685 | \$1,389,150 | 86.09% |
| Total Operating Expenditures | \$156,069,733 | \$180,863,638 | \$173,342,207 | \$169,199,026 | (\$11,664,612) | -6.45% |
| Excess (Deficiency) | (\$611,350) | (\$21,054,113) | (\$13,842,879) | (\$8,761,318) | \$12,292,795 | -58.39% |
| Ending Fund Balance | \$117,649,479 | \$96,595,368 | \$103,806,602 | \$95,045,284 | (\$1,550,084) | -1.60% |



Capital Facilities Fund

The 2014 budget includes an ending fund balance of \$11.6 million. The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. The expenditures in this fund are for the construction of the government center and related eligible items.

| CAPITAL FACILITIES FUND | 2012 Actual | 2013 Budget | 2013 Est. Actual | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$12,966,285 | \$15,219,474 | \$15,219,474 | \$8,977,618 | (\$6,241,856) | -41.0% |
| Revenue | | | | | | |
| Sales Taxes | \$13,685,632 | \$14,319,960 | \$14,536,568 | \$15,521,191 | \$1,201,231 | 8.4% |
| Interest & Investments | \$25,638 | \$25,376 | \$25,376 | \$25,376 | | |
| Miscellaneous | \$298,907 | \$190,253 | \$190,253 | \$0 | (\$190,253) | -100.0% |
| Other Finance Sources | \$501,674 | | | | | |
| Total Revenues | \$14,511,851 | \$14,535,589 | \$14,752,197 | \$15,546,567 | \$1,010,978 | 7.0% |
| Expenditures | | | | | | |
| Operating & Maintenance | \$25,871 | | | | | |
| Charges for Services | \$68,984 | | | \$200,000 | \$200,000 | |
| Governmental Services | | | | | | |
| Capital | \$104,709 | \$8,419,612 | \$8,419,612 | \$0 | (\$8,419,612) | -100.0% |
| Other Finance Uses | \$12,059,098 | \$12,889,803 | \$12,574,441 | \$12,704,064 | (\$185,739) | -1.4% |
| Total Operating Expenditures | \$12,258,662 | \$21,309,415 | \$20,994,053 | \$12,904,064 | (\$8,405,351) | -39.4% |
| Excess (Deficiency) | \$2,253,189 | (\$6,773,826) | (\$6,241,856) | \$2,642,503 | \$9,416,329 | -139.0% |
| Ending Fund Balance | \$15,219,474 | \$8,445,648 | \$8,977,618 | \$11,620,121 | \$3,174,473 | 37.6% |



Road & Bridge Fund

The 2014 budget includes an ending fund balance of \$10.1 million; a \$4.7 million decrease in fund balance compared to the 2013 budget. The 2014 budget includes regular maintenance of county roads, streets and bridges. The fund receives revenues primarily from property taxes, sales taxes, and highway users' tax funds. The change in fund balance from 2013 to 2014 is a blended outcome of the forecasted relationship between 2013 revenues and expenditures compared to the budgeted relationship between 2014 revenues and expenditures. Changes in fund balance from year to year in this fund can be uniquely impacted by the reality that projects are budgeted to fully expend in the year approved; however, larger projects tend to require more than one year to complete thus, unexpended project funds are carried over to the next year.

| ROAD & BRIDGE FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$20,231,722 | \$25,031,194 | \$25,031,194 | \$14,772,880 | -\$10,258,314 | -40.98% |
| Revenue | | | | | | |
| Current Property Taxes | \$5,739,729 | \$5,860,779 | \$5,860,779 | \$6,024,441 | \$163,662 | 2.79% |
| Delinquent Property Taxes | \$6,729 | \$600 | -\$21,482 | -\$5,000 | -\$5,600 | -933.33% |
| Sales Taxes | \$9,328,433 | \$9,466,914 | \$9,595,504 | \$10,412,016 | \$945,102 | 9.98% |
| Other Taxes | \$8,390,103 | \$8,200,000 | \$7,406,256 | \$8,670,756 | \$470,756 | 5.74% |
| Licenses & Permits | \$32,540 | \$20,000 | \$142,010 | \$60,000 | \$40,000 | 200.00% |
| Intergovernmental | \$8,819,673 | \$8,000,000 | \$8,278,538 | \$11,000,000 | \$3,000,000 | 37.50% |
| Charges for Services | \$557,585 | \$486,000 | \$779,690 | \$686,763 | \$200,763 | 41.31% |
| Interest & Investments | \$1,862 | \$2,400 | \$756 | \$2,400 | | |
| Miscellaneous | \$1,035,819 | \$2,283,594 | \$2,289,470 | \$3,200,000 | \$916,406 | 40.13% |
| Other Finance Sources | | \$648,992 | | | -\$648,992 | -100.00% |
| Total Revenues | \$33,912,473 | \$34,969,279 | \$34,331,521 | \$40,051,376 | \$5,082,097 | 14.53% |
| Expenditures | | | | | | |
| Personnel | \$5,112,732 | \$5,673,793 | \$5,791,505 | \$5,785,781 | \$111,988 | 1.97% |
| Operating & Maintenance | 820,344 | 1,809,600 | 1,539,452 | 1,908,900 | \$99,300 | 5.49% |
| Charges for Services | \$6,914,499 | \$8,067,098 | \$7,046,879 | \$14,065,094 | \$5,997,996 | 74.35% |
| Governmental Services | \$9,736,627 | \$9,809,763 | \$9,900,648 | \$11,601,886 | \$1,792,123 | 18.27% |
| Capital | 6,528,799 | 20,311,351 | 20,311,351 | 11,407,000 | -\$8,904,351 | -43.84% |
| Total Expenditures | \$29,113,001 | \$45,671,605 | \$44,589,835 | \$44,768,661 | -\$902,944 | -1.98% |
| Excess (Deficiency) | \$4,799,472 | -\$10,702,326 | -\$10,258,314 | -\$4,717,285 | \$5,985,041 | 55.92% |
| Ending Fund Balance | \$25,031,194 | \$14,328,868 | \$14,772,880 | \$10,055,595 | -\$4,273,273 | -29.82% |



Social Services Fund

The social services fund includes assigned funds (about \$3.9 million) and unassigned funds as part of the total fund balance. The beginning 2014 total fund balance projects to be \$11.5 million. Of that total fund balance, the assigned fund balance projects to be \$3.9 million. For 2014, the total ending budgeted fund balance is \$11.5 million; of that sum, \$3.9 million is committed, resulting in a budgeted 2014 ending unassigned fund balance of \$7.6 million. See note below the Social Services table for the calculation.

| SOCIAL SERVICES FUND | 2012 Actual | 2013 Budget | 2013 Actual | 2014 Budget | \$ Variance Budget | % Variance Budget |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$14,043,076 | \$11,096,307 | \$11,096,307 | \$11,537,069 | \$440,762 | 3.97% |
| Revenue | | | | | | |
| Current Property Taxes | \$10,365,202 | \$10,608,010 | \$10,547,718 | \$10,904,238 | \$296,228 | 2.79% |
| Delinquent Property Taxes | \$12,190 | | | | | |
| Intergovernmental | \$167,924,160 | \$174,204,769 | \$168,159,908 | \$180,674,132 | \$6,469,363 | 3.71% |
| Miscellaneous | \$3 | \$375,775 | \$424 | \$285,139 | (\$90,636) | -24.12% |
| Other Financing Sources | \$13,294 | \$1,613,535 | \$1,613,535 | \$2,000,000 | \$386,465 | 23.95% |
| Total Revenues | \$178,314,849 | \$186,802,089 | \$180,321,585 | \$193,863,509 | \$7,061,420 | 3.78% |
| Expenditures | | | | | | |
| Personnel | \$29,592,398 | \$33,470,940 | \$31,954,901 | \$35,408,826 | \$1,937,886 | 5.79% |
| Operating & Maintenance | \$1,352,651 | \$1,710,433 | \$1,710,433 | \$1,950,737 | \$240,304 | 14.05% |
| Charges for Services | \$150,068,831 | \$152,492,469 | \$146,019,125 | \$156,573,949 | \$4,081,480 | 2.68% |
| Governmental Services | \$247,738 | \$255,000 | \$169,144 | | (\$255,000) | -100.00% |
| Capital | \$0 | \$100,000 | \$27,220 | | (\$100,000) | -100.00% |
| Other Financing Uses | \$0 | | | | | |
| Total Expenditures | \$181,261,618 | \$188,028,842 | \$179,880,823 | \$193,933,512 | \$5,904,670 | 3.14% |
| Excess (Deficiency) | (\$2,946,769) | (\$1,226,753) | \$440,762 | (\$70,003) | \$1,156,750 | -94.29% |
| Ending Fund Balance | \$11,096,307 | \$9,869,554 | \$11,537,069 | \$11,467,066 | \$1,597,512 | 16.19% |
| NOTE on Calculation of Budgeted 2013 Unassigned Ending Fund Balance: | | | | | | |
| Ending Fund Balance | \$11,467,066 | | | | | |
| Committed Fund Balance | <u>\$3,901,032</u> | | | | | |
| Unassigned Ending Fund Balance | \$7,566,034 | | | | | |



Developmentally Disabled Fund

The 2014 adopted budget shows an increase in fund balance of \$40,345 compared to the 2013 budget. Most of the anticipated property taxes were appropriated to organizations in the county who help developmentally disabled citizens. In 2014, the fund will spend \$1.1 million to support local agencies such as the Children’s Outreach Project and North Metro Community Services. The remaining fund balance of \$159,336 will be used in the future to pay for developmentally disabled services for citizens.

| DEVELOPMENTALLY DISABLED FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$148,015 | \$154,781 | \$154,781 | \$162,806 | \$8,025 | 5.18% |
| Revenue | | | | | | |
| Current Property Taxes | \$1,134,702 | \$1,158,631 | \$1,158,631 | \$1,190,986 | \$32,355 | 2.79% |
| Delinquent Property Taxes | \$1,330 | \$1,785 | -\$4,544 | \$1,750 | (\$35) | -1.96% |
| Charges for Services | | | | | | |
| Miscellaneous | | | | | | |
| Other Financing Uses | | | | | | |
| Total Revenues | \$1,136,032 | \$1,160,416 | \$1,154,087 | \$1,192,736 | \$32,320 | 2.79% |
| Expenditures | | | | | | |
| Charges for Services | \$17,023 | \$17,321 | \$17,319 | \$17,321 | | |
| Governmental Services | \$1,112,243 | \$1,128,743 | \$1,128,743 | \$1,128,743 | | |
| Total Expenditures | \$1,129,266 | \$1,146,064 | \$1,146,062 | \$1,146,064 | | |
| Excess (Deficiency) | \$6,766 | \$14,352 | \$8,025 | \$46,672 | \$32,320 | 225.20% |
| Ending Fund Balance | \$154,781 | \$169,133 | \$162,806 | \$209,478 | \$40,345 | 23.85% |



Open Space Sales Tax Fund

This fund was created to receipt in sales tax revenues and distribute funds out to the cities. Appropriations may be budgeted higher than planned revenue due to the timing of the grants, which are applied for and awarded when the project starts or is in planning stages and are paid when the project is completed. The remaining fund balance at the end of 2014 is budgeted to be \$24.4 million.

| OPEN SPACE SALES TAX FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$25,134,601 | \$27,472,996 | \$27,472,996 | \$23,992,219 | (\$3,480,777) | -12.67% |
| Revenue | | | | | | |
| Sales Taxes | \$11,505,986 | \$12,237,788 | \$12,237,788 | \$12,965,918 | \$728,130 | 5.95% |
| Interest & Investments | \$59,132 | \$52,000 | \$43,629 | \$52,000 | | |
| Miscellaneous | \$107 | | | | | |
| Total Revenues | \$11,565,225 | \$12,289,788 | \$12,281,417 | \$13,017,918 | \$728,130 | 5.92% |
| Expenditures | | | | | | |
| Personnel | \$105,633 | \$104,919 | \$104,919 | \$105,835 | \$916 | 0.87% |
| Operating & Maintenance | \$4,054 | \$6,950 | \$4,071 | \$6,950 | | |
| Charges for Services | \$78,907 | \$91,990 | \$84,922 | \$88,032 | (\$3,958) | -4.30% |
| Governmental Services | \$7,625,071 | \$12,739,449 | \$12,739,449 | \$11,018,991 | (\$1,720,458) | -13.50% |
| Other Financing Uses | \$1,413,166 | \$2,828,833 | \$2,828,833 | \$1,372,307 | (\$1,456,526) | -51.49% |
| Total Expenditures | \$9,226,831 | \$15,772,141 | \$15,762,194 | \$12,592,115 | -\$3,180,026 | -20.16% |
| Excess (Deficiency) | \$2,338,394 | (\$3,482,353) | (\$3,480,777) | \$425,803 | \$3,908,156 | 112.23% |
| Ending Fund Balance | \$27,472,995 | \$23,990,643 | \$23,992,219 | \$24,418,022 | \$427,379 | 1.78% |



Conservation Trust Fund

This fund has a budgeted decrease in fund balance of \$298,694 for 2014. The county has one budgeted project using available funds in 2014: Rotella Shelters and Parking Lot for \$1,205,000. County policy is that only prior year lottery proceeds (primary funding source) can be spent. The remaining fund balance will be used in the future to construct, maintain and improve park facilities and trail systems within the county or to purchase land.

| CONSERVATION TRUST FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$1,661,814 | \$1,924,563 | \$1,924,563 | \$1,464,183 | (\$460,380) | -23.92% |
| Revenue | | | | | | |
| Intergovernmental | \$674,005 | \$711,726 | \$701,550 | \$720,192 | \$8,466 | 1.19% |
| Interest & Investments | \$4,046 | \$3,500 | \$3,227 | \$3,500 | | |
| Other Financing Uses | | | | \$600,000 | \$600,000 | |
| Total Revenues | \$678,051 | \$715,226 | \$704,777 | \$1,323,692 | \$608,466 | 85.07% |
| Expenditures | | | | | | |
| Personnel | \$305,463 | \$335,487 | \$335,490 | \$359,616 | \$24,129 | 7.19% |
| Operating & Maintenance | \$15,494 | \$32,500 | \$18,544 | \$22,500 | (\$10,000) | -30.77% |
| Charges for Services | \$27,453 | \$52,600 | \$48,774 | \$42,600 | (\$10,000) | -19.01% |
| Capital | \$66,893 | \$762,349 | \$762,349 | \$1,205,000 | \$442,651 | 58.06% |
| Total Expenditures | \$415,303 | \$1,182,936 | \$1,165,157 | \$1,629,716 | \$446,780 | 37.77% |
| Excess (Deficiency) | \$262,749 | (\$467,710) | (\$460,380) | (\$306,024) | \$161,686 | -34.57% |
| Ending Fund Balance | \$1,924,563 | \$1,456,853 | \$1,464,183 | \$1,158,159 | -\$298,694 | -20.50% |



Open Space Projects Fund

This fund is used to make major open space purchases from the county's 30% distribution of open space sales tax dollars. Other revenues may also be deposited into the fund to purchase open space. There is a \$176,671 increase in fund balance budgeted for 2014.

| OPEN SPACE PROJECTS FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$2,476,333 | \$2,897,153 | \$2,897,153 | \$3,479,150 | \$581,997 | 20.09% |
| Revenue | | | | | | |
| Intergovernmental | | \$2,200,000 | \$2,200,000 | | (\$2,200,000) | -100.00% |
| Interest & Investments | \$6,216 | \$5,000 | \$4,699 | \$5,000 | | |
| Miscellaneous | \$169,939 | \$145,200 | \$139,637 | \$145,200 | | |
| Other Finance Sources | \$600,847 | \$1,328,833 | \$3,128,833 | \$772,307 | (\$556,526) | -41.88% |
| Total Revenues | \$777,002 | \$3,679,033 | \$5,473,169 | \$922,507 | -\$2,756,526 | -74.93% |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| Operating & Maintenance | \$239 | \$5,000 | \$5,000 | \$3,000 | (\$2,000) | -40.00% |
| Charges for Services | \$126,562 | \$221,000 | \$206,172 | \$51,800 | (\$169,200) | -76.56% |
| Capital | \$229,381 | \$4,680,000 | \$4,680,000 | \$2,500,000 | (\$2,180,000) | -46.58% |
| Other Financing Uses | | | | | | |
| Total Expenditures | \$356,182 | \$4,906,000 | \$4,891,172 | \$2,554,800 | -\$2,351,200 | -47.92% |
| Excess (Deficiency) | \$420,820 | (\$1,226,967) | \$581,997 | (\$1,632,293) | (\$405,326) | -33.03% |
| Ending Fund Balance | \$2,897,153 | \$1,670,186 | \$3,479,150 | \$1,846,857 | \$176,671 | 10.58% |



Waste Management Fund

The fund balance of \$4.2 million will be used to monitor various waste sites located in the county. The budgeted spend down is primarily for contingency payments should they be needed to mitigate impacts of solid waste and hazardous waste programs in the County.

| WASTE MANAGEMENT | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$4,385,067 | \$5,490,299 | \$5,490,299 | \$4,540,765 | (\$949,534) | -17.29% |
| Revenue | | | | | | |
| Charges for Services | \$470,515 | \$257,747 | \$607,409 | \$350,000 | \$92,253 | 35.79% |
| Other Finance Sources | \$850,000 | | | | | |
| Total Revenues | \$1,320,515 | \$257,747 | \$607,409 | \$350,000 | \$92,253 | 35.79% |
| Expenditures | | | | | | |
| Personnel | \$54,908 | \$59,565 | \$59,563 | \$59,932 | \$367 | 0.62% |
| Operating & Maintenance | \$160,376 | \$420,647 | \$297,380 | \$620,647 | \$200,000 | 47.55% |
| Charges for Services | | \$1,200,000 | \$1,200,000 | \$0 | (\$1,200,000) | -100.00% |
| Total Expenditures | \$215,284 | \$1,680,212 | \$1,556,943 | \$680,579 | -\$999,633 | -59.49% |
| Excess (Deficiency) | \$1,105,232 | (\$1,422,465) | (\$949,534) | (\$330,579) | \$1,091,886 | 76.76% |
| Ending Fund Balance | \$5,490,299 | \$4,067,834 | \$4,540,765 | \$4,210,186 | \$142,352 | 3.50% |



DIA Noise Mitigation Fund

The adopted 2014 budget projects an ending fund balance of \$1.3 million. Any remaining fund balance at the end of 2013 will be added to the 2014 budget through the supplemental process. These funds are used to mitigate noise impacts from Denver International Airport on citizens in the county. The spend down of \$42,100 in Fund Balance is for expenses not budgeted in 2013.

| DIA MITIGATION FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$1,392,950 | \$1,364,985 | \$1,364,985 | \$1,331,980 | (\$33,005) | -2.42% |
| Revenue | | | | | | |
| Interest & Investments | \$3,126 | \$2,900 | \$2,299 | \$2,900 | | |
| Total Revenues | \$3,126 | \$2,900 | \$2,299 | \$2,900 | | |
| Expenditures | | | | | | |
| Charges for Services | \$31,092 | \$1,361,541 | \$35,304 | \$45,000 | (\$1,316,541) | -96.69% |
| Total Expenditures | \$31,092 | \$1,361,541 | \$35,304 | \$45,000 | -\$1,316,541 | -96.69% |
| Excess (Deficiency) | (\$27,965) | (\$1,358,641) | (\$33,005) | (\$42,100) | \$1,316,541 | 96.90% |
| Ending Fund Balance | \$1,364,985 | \$6,344 | \$1,331,980 | \$1,289,880 | \$1,283,536 | 20232.28% |



Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and Adams County Workforce and Business Center Funds

These special revenue funds, created to account for federal grants, do not as a rule, accumulate fund balances. Therefore, year-end fund balances are generally budgeted at or near \$0. For the Community Development Block Grant fund, the fund balance may reflect unspent prior year allocations.

| COMMUNITY DEVELOPMENT BLOCK GRANT FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|---|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$2,574,090 | \$2,708,921 | \$2,708,921 | \$2,708,921 | | |
| Revenue | | | | | | |
| Intergovernmental | \$4,687,728 | \$5,626,136 | \$4,626,136 | \$6,114,327 | \$488,191 | 8.68% |
| Interest & Investments | \$468 | | | | | |
| Miscellaneous | \$203,542 | \$157,500 | \$157,500 | | (\$157,500) | -100.00% |
| Other Financing Uses | \$1,000,000 | | | \$0 | \$0 | |
| Total Revenues | \$5,891,738 | \$5,783,636 | \$4,783,636 | \$6,114,327 | \$330,691 | 5.72% |
| Expenditures | | | | | | |
| Personnel | \$465,690 | \$419,290 | \$419,290 | \$376,159 | (\$43,131) | -10.29% |
| Operating & Maintenance | \$14,340 | \$26,900 | \$26,900 | \$14,005 | (\$12,895) | -47.94% |
| Charges for Services | \$55,322 | \$67,044 | \$67,044 | \$32,684 | (\$34,360) | -51.25% |
| Debt Service | \$1,009,325 | | | | | |
| Governmental Services | \$3,798,231 | \$5,270,402 | \$4,270,402 | \$5,691,479 | \$421,077 | 7.99% |
| Capital | \$414,000 | | | | \$0 | |
| Total Expenditures | \$5,756,908 | \$5,783,636 | \$4,783,636 | \$6,114,327 | \$330,691 | 5.72% |
| Excess (Deficiency) | \$134,830 | | | | | |
| Ending Fund Balance | \$2,708,920 | \$2,708,921 | \$2,708,921 | \$2,708,921 | | |



| HEADSTART | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$320,089 | \$316,378 | \$316,378 | \$320,378 | \$4,000 | 1.26% |
| Revenue | | | | | | |
| Intergovernmental | \$4,416,757 | \$4,582,226 | \$4,582,226 | \$4,343,250 | (\$238,976) | -5.22% |
| Interest & Investments | | | | | | |
| Miscellaneous | \$4,676 | \$14,000 | \$14,000 | | (\$14,000) | -100.00% |
| Other Financing Uses | | | | | | |
| Total Revenues | \$4,421,433 | \$4,596,226 | \$4,596,226 | \$4,343,250 | -\$252,976 | -5.50% |
| Expenditures | | | | | | |
| Personnel | \$3,163,743 | \$3,319,242 | \$3,319,242 | \$3,454,940 | \$135,698 | 4.09% |
| Operating & Maintenance | \$337,154 | \$381,665 | \$381,665 | \$367,375 | (\$14,290) | -3.74% |
| Charges for Services | \$908,147 | \$895,319 | \$891,319 | \$505,181 | (\$390,138) | -43.58% |
| Governmental Services | | | | | | |
| Capital | \$16,099 | | | | | |
| Total Expenditures | \$4,425,143 | \$4,596,226 | \$4,592,226 | \$4,327,496 | -\$268,730 | -5.85% |
| Excess (Deficiency) | (\$3,710) | | \$4,000 | \$15,754 | \$15,754 | |
| Ending Fund Balance | \$316,379 | \$316,378 | \$320,378 | \$336,132 | \$19,754 | 6.24% |

| COMMUNITY SERVICES BLOCK GRANT FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|--|------------------|------------------|------------------|------------------|-----------------------|----------------------|
| Beginning Fund Balance | | \$2,602 | \$2,602 | \$2,602 | | |
| Revenue | | | | | | |
| Intergovernmental | \$226,936 | \$699,884 | \$414,884 | \$385,020 | (\$314,864) | -44.99% |
| Total Revenues | \$226,936 | \$699,884 | \$414,884 | \$385,020 | -\$314,864 | -44.99% |
| Expenditures | | | | | | |
| Personnel | \$69,301 | \$117,294 | \$117,294 | \$83,177 | (\$34,117) | -29.09% |
| Operating & Maintenance | \$10,796 | \$21,884 | \$21,884 | \$27,980 | \$6,096 | 27.86% |
| Charges for Services | \$26,197 | \$55,700 | \$55,700 | \$42,851 | (\$12,849) | -23.07% |
| Governmental Services | \$118,041 | \$505,006 | \$220,006 | \$231,012 | (\$273,994) | -54.26% |
| Total Expenditures | \$224,335 | \$699,884 | \$414,884 | \$385,020 | -\$314,864 | -44.99% |
| Excess (Deficiency) | \$2,601 | | | | | |
| Ending Fund Balance | \$2,601 | \$2,602 | \$2,602 | \$2,602 | | |



| WORKFORCE & BUSINESS CENTER FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$168,881 | \$181,948 | \$181,948 | \$181,940 | (\$8) | |
| Revenue | | | | | | |
| Intergovernmental | \$6,033,933 | \$7,880,862 | \$7,880,863 | \$7,622,208 | (\$258,654) | -3.28% |
| Miscellaneous | \$2,018 | | | | | |
| Total Revenues | \$6,035,951 | \$7,880,862 | \$7,880,863 | \$7,622,208 | -\$258,654 | -3.28% |
| Expenditures | | | | | | |
| Personnel | \$3,844,234 | \$3,933,360 | \$3,933,368 | \$3,913,319 | (\$20,041) | -0.51% |
| Operating & Maintenance | \$266,691 | \$164,727 | \$164,727 | \$189,615 | \$24,888 | 15.11% |
| Charges for Services | \$1,911,959 | \$1,373,216 | \$1,373,217 | \$1,979,099 | \$605,883 | 44.12% |
| Governmental Services | | \$2,409,559 | \$2,409,559 | \$1,497,841 | (\$911,718) | -37.84% |
| Capital | | | | \$42,333 | \$42,333 | |
| Total Expenditures | \$6,022,884 | \$7,880,862 | \$7,880,871 | \$7,622,207 | -\$258,655 | -3.28% |
| Excess (Deficiency) | \$13,067 | | (\$8) | | | |
| Ending Fund Balance | \$181,948 | \$181,948 | \$181,940 | \$181,940 | -\$8 | |

Proprietary Funds – consolidated

The change in net working capital from 2013 estimated actual totals to the 2014 budget is related to the combined outcome of total revenues and total expenditures.

| CONSOLIDATED PROPRIETARY FUNDS | 2012 Actual | 2013 Budget | 2013 Est. Actual | 2014 Budget | \$ Variance budget | \$ Variance budget |
|---------------------------------------|------------------------|------------------------|-----------------------------|------------------------|-------------------------------|-------------------------------|
| Revenue | | | | | | |
| Current Property Taxes | | | | | | |
| Delinquent Property Taxes | | | | \$5,400 | \$5,400 | |
| Intergovernmental | \$5,670,139 | \$1,659,788 | | \$3,402,000 | \$1,742,212 | 104.97% |
| Charges for Services | \$19,476,825 | \$24,856,788 | \$21,320,079 | \$25,268,471 | \$411,683 | 1.66% |
| Interest & Investments | \$8,593 | \$3,000 | \$6,545 | \$3,000 | | |
| Miscellaneous | \$7,086,788 | \$7,735,616 | \$6,585,278 | \$7,260,244 | -\$475,372 | -6.15% |
| Gain (loss) - Sale | \$198,896 | \$200,000 | \$463,469 | \$200,000 | | |
| Other Finance Sources | -\$1,036,222 | -\$1,062,778 | \$0 | \$724,834 | \$1,787,612 | -168.20% |
| Total Revenues | \$31,405,019 | \$33,392,414 | \$28,375,371 | \$36,863,949 | \$3,471,535 | 10.40% |
| Expenditures | | | | | | |
| Personnel | \$2,701,010 | \$3,266,148 | \$4,323,954 | \$1,967,132 | -\$1,299,016 | -39.77% |
| Operating & Maintenance | \$3,217,212 | \$3,269,466 | \$3,227,093 | \$3,296,905 | \$27,439 | 0.84% |
| Charges for Services | \$24,892,808 | \$22,378,158 | \$24,453,389 | \$21,865,690 | -\$512,468 | -2.29% |
| Debt Service | \$36,073 | | \$30,088 | \$211,015 | \$211,015 | |
| Governmental Services | \$103 | \$100 | | \$100 | | |
| Capital | | \$6,661,494 | \$3,673,614 | \$7,774,500 | \$1,113,006 | 16.71% |
| Other Finance Uses | \$340,000 | \$1,180,361 | \$1,033,477 | \$1,083,360 | -\$97,001 | -8.22% |
| Total Operating Expenditures | \$31,187,206 | \$36,755,727 | \$36,741,615 | \$36,198,702 | -\$557,025 | -1.52% |
| Net Working Capital | \$28,600,165 | \$25,236,852 | \$24,491,690 | \$25,156,937 | -\$79,915 | -0.32% |



Golf Course Fund

The golf course fund currently has a projected working capital of \$1.6 million. Net working capital for the 2014 budget indicates an increase of \$14,350 during 2014. The golf course has \$95,500 in golf course related projects budgeted for 2014.

| GOLF COURSE FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|----------------------------|------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------------------|
| Revenue | | | | | | |
| Charges for Services | \$2,828,052 | \$2,733,200 | \$2,564,309 | \$2,578,500 | -\$154,700 | -5.66% |
| Interest & Investments | \$8,519 | \$3,000 | \$6,545 | \$3,000 | | |
| Miscellaneous | \$207,728 | \$185,000 | \$216,432 | \$185,000 | | |
| Gain(Loss) - Sale | -\$2,081 | | | | | |
| Total Revenues | \$3,042,218 | \$2,921,200 | \$2,787,286 | \$2,766,500 | (\$154,700) | -5.30% |
| Expenditures | | | | | | |
| Operating & Maintenance | \$406,435 | \$444,250 | \$403,982 | \$430,400 | -\$13,850 | -3.12% |
| Charges for Services | \$2,092,229 | \$1,856,380 | \$1,767,104 | \$1,881,880 | \$25,500 | 1.37% |
| Capital | | \$2,433,702 | \$2,433,702 | \$95,500 | -\$2,338,202 | -96.08% |
| Other Finance Uses | \$340,000 | \$340,000 | \$340,000 | \$340,000 | | |
| | \$2,838,664 | \$5,074,332 | \$4,944,788 | \$2,747,780 | (\$2,326,552) | -45.85% |
| Excess (Deficiency) | \$203,554 | (\$2,153,132) | (\$2,157,502) | \$18,720 | \$2,171,852 | 100.87% |
| Net Working Capital | \$3,755,499 | \$1,602,367 | \$1,597,997 | \$1,616,717 | \$14,350 | 0.90% |



Fleet Management Fund

The 2014 budgeted decrease in net working capital is \$1,455,170. Net working capital is designated for the future replacement of the county’s fleet. Other transfers in from the general and road and bridge funds are used to offset non-recovered inflation costs of replacement vehicles. The projected working capital at the end of 2014 is \$15.2 million. The revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over the long run. Fluctuation from forecast to actual total expenditures can be significant as factors influence the decision to replace vehicles can change mid-year. Economic pressures and policy changes have had recent impact on the timing and philosophy of these decisions. For example, after the 2013 forecast was made, the county adopted a new vehicle policy that reduced the number of vehicles to be purchased, and thus a reduction in the cost of vehicle replacement. Replacing vehicles with less costly vehicles has also been a recent goal of the county.

| FLEET FUND <i>(Internal Service)</i> | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|--|------------------------------|------------------------------|--------------------------------|------------------------------|-------------------------------------|------------------------------------|
| Revenue | | | | | | |
| Intergovernmental | | \$23,400 | | | -\$23,400 | -100.00% |
| Miscellaneous | \$6,815,997 | \$7,546,916 | \$6,363,095 | \$7,075,244 | -\$471,672 | -6.25% |
| Gain (Loss) - Sale | \$200,978 | \$200,000 | \$463,469 | \$200,000 | | |
| Total Revenues | \$7,016,975 | \$7,770,316 | \$6,826,564 | \$7,275,244 | -\$495,072 | -6.37% |
| Expenditures | | | | | | |
| Personnel | \$1,331,872 | \$1,468,802 | \$1,470,409 | \$1,396,009 | -\$72,793 | -4.96% |
| Operating & Maintenance | \$2,673,028 | \$2,676,333 | \$2,819,546 | \$2,739,600 | \$63,267 | 2.36% |
| Charges for Services | \$2,636,675 | \$323,941 | \$236,377 | \$531,950 | \$208,009 | 64.21% |
| Capital | | \$3,227,792 | \$2,853,000 | \$4,277,000 | \$1,049,208 | 32.51% |
| Other Financing Uses | | \$840,361 | | | -\$840,361 | -100.00% |
| Total Expenditures | \$6,641,575 | \$8,537,229 | \$7,379,332 | \$8,944,559 | \$407,330 | 4.77% |
| Excess (Deficiency) | \$375,400 | -\$766,913 | -\$552,768 | -\$1,669,315 | -\$902,402 | 117.67% |
| Net Working Capital | \$17,387,539 | \$16,620,626 | \$16,834,771 | \$15,165,456 | -\$1,455,170 | -8.76% |



Stormwater Utility Fund

Net working capital in the Stormwater Utility Fund is budgeted to increase by \$1,802,356 to \$2,292,152 for 2014. In 2012 the Adams County Board of County Commissioners approved the creation of this fund. Expenditures are related to planned drainage projects and supportive costs. The capital budget for 2014 is zero since at the time of budget development the Stormwater Utility was being re-evaluated. Mid-year 2014 budget supplemental appropriations may occur.

| Storm Water Utility Fund (Internal Service) | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|--|------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------------------|
| Revenue | | | | | | |
| Delinquent Property Taxes | | | | \$5,400 | \$5,400 | |
| Charges for Services | | \$2,200,000 | \$2,200,000 | \$2,200,000 | \$0 | |
| Miscellaneous | | \$3,700 | \$3,700 | \$0 | -\$3,700 | -100.00% |
| Total Revenues | | \$2,203,700 | \$2,203,700 | \$2,205,400 | \$1,700 | 0.00% |
| Expenditures | | | | | | |
| Personnel | | \$391,052 | \$391,052 | \$224,057 | -\$166,995 | -42.70% |
| Operating & Maintenance | | \$7,000 | \$7,000 | \$7,000 | \$0 | |
| Charges for Services | | \$315,852 | \$343,487 | \$144,352 | -\$171,500 | -49.93% |
| Capital | | \$1,000,000 | \$1,000,000 | \$0 | -\$1,000,000 | -100.00% |
| Total Expenditures | | \$1,713,904 | \$1,741,539 | \$375,409 | -\$1,338,495 | -76.86% |
| Excess (Deficiency) | | \$489,796 | \$462,161 | \$1,829,991 | \$1,340,195 | 273.62% |
| Net Working Capital | | \$489,796 | \$462,161 | \$2,292,152 | \$1,802,356 | 367.98% |



Insurance Fund

In the insurance fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated net working capital of \$5.2 million budgeted at year end for 2014.

| INSURANCE FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenue | | | | | | |
| Charges for Services | \$14,471,522 | \$17,566,726 | \$16,555,770 | \$18,409,679 | \$842,953 | 4.80% |
| Miscellaneous | \$29,356 | | \$2,051 | | | |
| Total Revenues | \$14,500,878 | \$17,566,726 | \$16,557,821 | \$18,409,679 | \$842,953 | 4.80% |
| Expenditures | | | | | | |
| Personnel | \$242,039 | \$317,447 | \$1,649,113 | \$347,066 | \$29,619 | 9.33% |
| Operating & Maintenance | \$2,396 | \$12,750 | \$13,428 | \$7,930 | (\$4,820) | -37.80% |
| Charges for Services | \$17,684,411 | \$18,395,240 | \$16,755,646 | \$18,675,946 | \$280,706 | 1.53% |
| Total Expenditures | \$17,928,846 | \$18,725,437 | \$18,418,187 | \$19,030,942 | \$305,505 | 1.63% |
| Excess (Deficiency) | (\$3,427,968) | (\$1,158,711) | (\$1,860,366) | (\$621,263) | \$537,448 | 46.38% |
| Net Working Capital | \$7,652,305 | \$6,493,594 | \$5,791,939 | \$5,170,646 | -\$1,322,948 | -20.37% |



Front Range Airport Fund:

One of two funds related to the Front Range Airport, the Front Range Airport Fund is reserved for the operations of the general aviation airport, and is inherited from the former Front Range Airport Authority.

| Front Range Airport Authority | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Revenue | | | | | | |
| Intergovernmental | \$5,382,124 | \$1,325,377 | \$1,838,423 | \$3,402,000 | \$2,076,623 | 156.68% |
| Charges for Services | \$2,145,436 | \$2,314,096 | \$2,083,973 | \$2,051,712 | (\$262,384) | -11.34% |
| Interest & Investments | \$74 | | \$73 | | | |
| Miscellaneous | \$33,707 | | \$27,243 | | | |
| Other Finance Sources | -\$1,036,222 | -\$1,062,778 | -\$925,447 | -\$322,651 | \$740,127 | 69.64% |
| Total Revenues | \$6,525,119 | \$2,576,695 | \$3,024,265 | \$5,131,061 | \$2,554,366 | 99.13% |
| Expenditures | | | | | | |
| Personnel | \$1,071,397 | \$1,028,847 | \$954,948 | | (\$1,028,847) | -100.00% |
| Operating & Maintenance | \$130,857 | \$107,746 | \$89,119 | \$98,791 | (\$8,955) | -8.31% |
| Charges for Services | \$2,387,254 | \$1,438,239 | \$2,859,575 | \$583,056 | (\$855,183) | -59.46% |
| Debt Service | \$3,910 | | \$1,096 | | | |
| Governmental Services | \$103 | \$100 | | \$100 | | |
| Capital | | | \$384,410 | \$3,402,000 | \$3,402,000 | |
| Other Finance Uses | | | | \$743,360 | \$743,360 | |
| Total Expenditures | \$3,593,521 | \$2,574,932 | \$4,289,148 | \$4,827,307 | \$2,252,375 | 87.47% |
| Excess (Deficiency) | \$2,931,598 | \$1,763 | (\$1,264,885) | \$303,754 | \$301,991 | |
| Net Working Capital | \$416,676 | \$418,439 | \$616,154 | \$720,430 | \$301,991 | 72.17% |



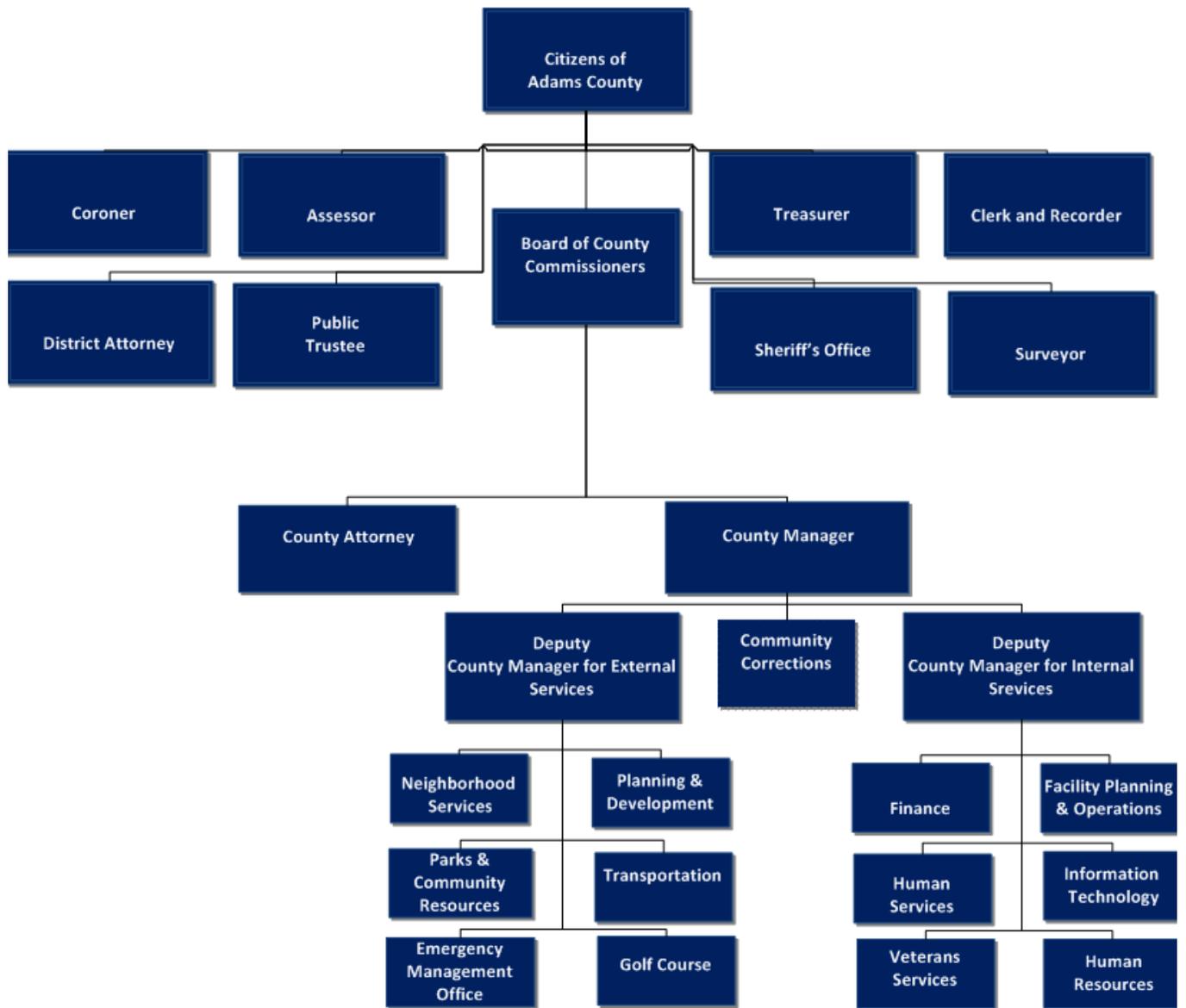
Water & Wastewater Fund

The Water and Wastewater Fund is reserved for the operation of the wastewater treatment plant at the Front Range Airport. The wastewater plant serves customers and tenants of the Front Range Airport. This fund is the second of two airport-related funds to be inherited from the former Front Range Airport Authority for 2014.

| Water & Wastewater | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | \$ Variance Budget | % Variance Budget |
|----------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------|----------------------|
| Revenue | | | | | | |
| Intergovernmental | \$288,015 | \$311,011 | \$288,015 | | (\$311,011) | -100.00% |
| Charges for Services | \$31,815 | \$42,766 | \$18,370 | \$28,580 | (\$14,186) | -33.17% |
| Other Finance Sources | | | | \$1,047,485 | \$1,047,485 | |
| Total Revenues | \$319,830 | \$353,777 | \$306,385 | \$1,076,065 | \$722,288 | 204.16% |
| Expenditures | | | | | | |
| Personnel | \$55,702 | \$60,000 | \$50,704 | | (\$60,000) | -100.00% |
| Operating & Maintenance | \$4,498 | \$21,387 | \$3,885 | \$13,184 | (\$8,203) | -38.36% |
| Charges for Services | \$92,239 | \$48,506 | \$101,884 | \$48,506 | | |
| Debt Service | \$32,163 | | \$28,992 | \$211,015 | | |
| Total Expenditures | \$184,602 | \$129,893 | \$185,465 | \$272,705 | \$142,812 | 109.95% |
| Excess (Deficiency) | \$135,228 | \$223,884 | \$120,920 | \$803,360 | \$579,476 | 258.83% |
| Net Working Capital | -\$611,854 | -\$387,970 | -\$442,198 | \$191,506 | \$579,476 | 149.36% |



Adams County Government - General Fund





Fund Category Description

The general fund is the major operational expenditure and revenue fund of the county and accounts for all financial resources that are not properly budgeted for in other funds. Ordinary operations of the county such as county administration, public safety, culture and recreation, and other activities financed from taxes and general revenues are reflected in this fund. The operational activities of all the departments and other activities in the general fund are classified into the following broad categories:

Conservation of Natural Resources

CSU Cooperative Extension

Culture & Recreation

Adams County Fair & Rodeo

Parks & Community Resources Department

Economic Opportunity

CSU Cooperative Extension

General Government

Admin/Organizational Support

Assessor's Office

Board of County Commissioners

Budget Office

Clerk & Recorder's Office

Community Transit

County Manager's Office

County Attorney's Office

Deputy County Managers' Office

Criminal Justice Committee

District Attorney's Office

Economic Development

Economic Incentives

Facility Planning & Operations

Finance

Human Resources Department

Information Technology

Planning & Development Department

Public Information Office

Public Trustee's Office

Surveyor's Office

Telecommunications

Treasurer's Office

Veterans Service Office

Health & Welfare

Tri-County Health Department

Public Safety

Animal Shelter/Adoption Center

Community Corrections Administration

Coroner's Office

Emergency Management

Sheriff's Office - Corrections

Sheriff's Office - Field/Administration

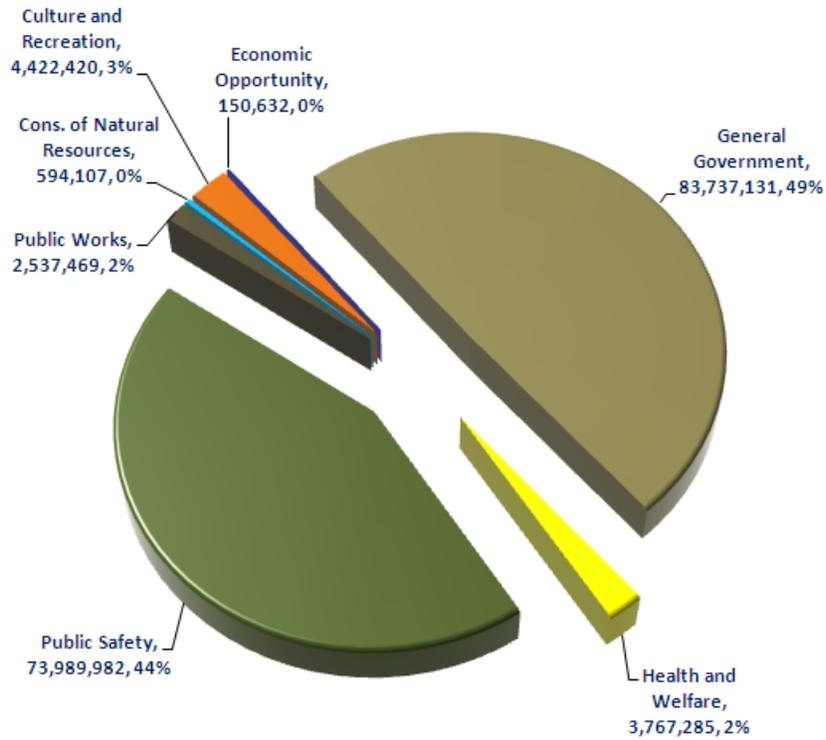
Sheriff's Office - Special Funds

Public Works

Transportation Department



Graph 15: 2014 General Fund Expenditure Budget



Graph 16: 2014 General Fund Revenue Budget

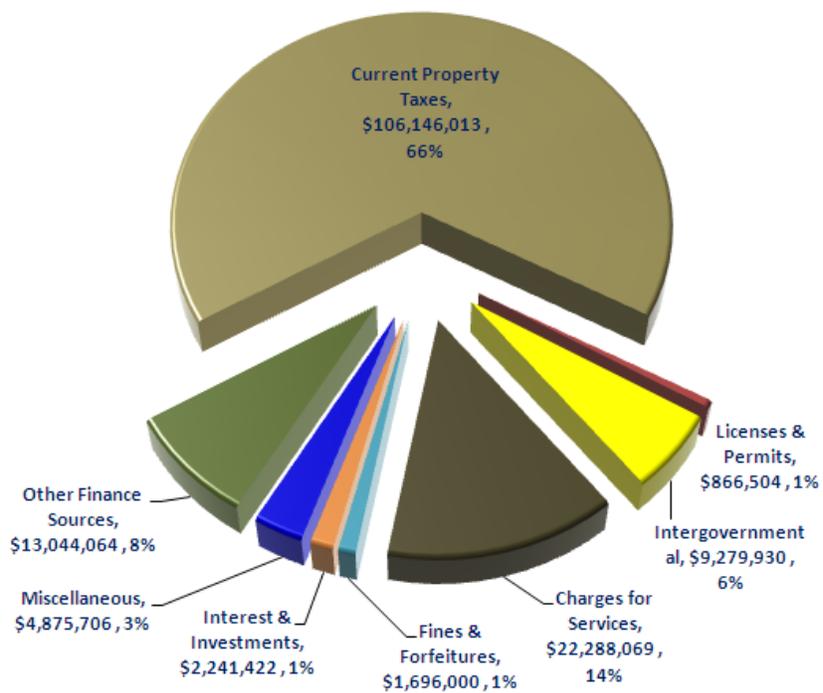




Table 6: 2014 REVENUE; General Fund Budget Comparison in Detail; 2012 - 2014

| GENERAL FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Current Property Taxes | \$101,089,861 | \$103,659,149 | \$103,659,149 | \$106,146,013 | \$2,486,864 | 2.40% |
| Delinquent Property Taxes | \$119,264 | \$0 | (\$320,863) | \$0 | \$0 | |
| Sales Taxes | \$0 | \$0 | \$1,033,793 | \$0 | \$0 | |
| Other Taxes | \$0 | \$0 | \$10,974,396 | \$0 | \$0 | |
| Licenses & Permits | \$744,476 | \$737,816 | \$22,059,048 | \$866,504 | \$128,688 | 17.44% |
| Intergovernmental | \$9,698,707 | 11,586,042 | \$1,723,719 | \$9,279,930 | (\$2,306,112) | -19.90% |
| Charges for Services | \$22,308,747 | \$21,881,527 | \$1,860,803 | \$22,288,069 | \$406,542 | 1.86% |
| Fines & Forfeitures | \$1,475,151 | \$1,552,050 | \$4,094,842 | \$1,696,000 | \$143,950 | 9.27% |
| Interest & Investments | \$2,336,734 | \$1,984,712 | \$14,414,441 | \$2,241,422 | \$256,710 | 12.93% |
| Miscellaneous | \$4,975,700 | \$3,487,057 | \$0 | \$4,875,706 | \$1,388,649 | 39.82% |
| Other Finance Sources | \$12,709,743 | 14,921,172 | \$0 | \$13,044,064 | (\$1,877,108) | -12.58% |
| Total Revenues | \$155,458,383 | \$159,809,525 | \$159,499,328 | \$160,437,708 | \$628,183 | 0.39% |

Table 7: 2014 Expenditures; General Fund Budget Comparison in Detail; 2012 - 2014

| GENERAL FUND | 2012 Actual | 2013 Budget | 2013 Forecast | 2014 Budget | \$ Variance Budget | % Variance Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Personnel | \$81,359,750 | \$91,665,406 | \$91,432,428 | \$96,387,722 | \$4,722,316 | 5.15% |
| Operating & Maintenance | \$5,234,131 | \$7,163,799 | \$6,515,083 | \$6,481,701 | (\$682,098) | -9.52% |
| Charges for Services | \$41,230,438 | \$45,128,014 | \$39,168,217 | \$41,523,664 | (\$3,604,350) | -7.99% |
| Debt Service | \$13,955,266 | \$13,960,011 | \$13,960,011 | \$13,959,436 | (\$575) | 0.00% |
| Governmental Services | \$5,863,240 | \$5,863,284 | \$5,769,961 | \$5,504,326 | (\$358,958) | -6.12% |
| Capital | \$6,576,908 | \$15,469,589 | \$14,882,972 | \$2,339,492 | (\$13,130,097) | -84.88% |
| Other Finance Uses | \$1,850,000 | \$1,613,535 | \$1,613,535 | \$3,002,685 | \$1,389,150 | 86.09% |
| Total Operating Expenditures | \$156,069,733 | \$180,863,638 | \$173,342,207 | \$169,199,026 | (\$11,664,612) | -6.45% |

*Compared to final 2013 budget – inclusive of carryover and supplemental budget appropriations.



Table 8: 2014 Revenue; General Fund Actuals & Budget Activity in Detail; 2012-2014

| | 2012 Actual | 2013 Budget | 2014 Budget | '13-'14 Delta \$ | '13-'14 Delta % |
|------------------------|--------------------|--------------------|--------------------|-------------------------|------------------------|
| Taxes | 101,209,125 | 103,659,149 | 106,146,013 | 2,486,864 | 2.40% |
| Licenses & Permits | 744,476 | 737,816 | 866,504 | 128,688 | 17.44% |
| Intergovernmental | 9,698,707 | 11,586,042 | 9,279,930 | (2,306,112) | -19.90% |
| Charges for Services | 22,308,747 | 21,881,527 | 22,288,069 | 406,542 | 1.86% |
| Fines & Forfeitures | 1,475,151 | 1,552,050 | 1,696,000 | 143,950 | 9.27% |
| Interest & Investments | 2,336,734 | 1,984,712 | 2,241,422 | 256,710 | 12.93% |
| Miscellaneous | 4,975,700 | 3,487,057 | 4,875,706 | 1,388,649 | 39.82% |
| Other Finance Sources | 12,709,743 | 14,921,172 | 13,044,064 | (1,877,108) | -12.58% |
| Total Revenue | 155,458,383 | 159,809,525 | 160,437,708 | 628,183 | 0.39% |

Table 9: General Fund Actuals & Budget Activity in Detail; 2012-2014

| | 2012 Actual | 2013 Budget | 2014 Budget | '13-'14 Delta \$ | '13-'14 Delta % |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------------|------------------------|
| Cons. Of Natural Resources | | | | | |
| CSU Extension | 613,141 | 587,866 | 594,107 | 6,241 | 1.06% |
| Cons. Of Natural Resources | 613,141 | 587,866 | 594,107 | 6,241 | 1.06% |
| Culture and Recreation | | | | | |
| County Fair | 452,962 | 492,107 | 615,254 | 123,147 | 25.02% |
| Parks & Comm. Resources | 3,095,525 | 3,877,191 | 3,807,166 | (70,025) | -1.81% |
| Culture and Recreation | 3,548,487 | 4,369,298 | 4,422,420 | 53,122 | 1.20% |
| Economic Opportunity | | | | | |
| CSU Extension | 210,539 | 147,085 | 150,632 | 3,547 | 2.41% |
| Culture and Recreation | 210,539 | 147,085 | 150,632 | 3,547 | 2.35% |

*This table continues on the next two pages.

**General Government**

| | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Transfers | 1,850,000 | 1,613,535 | 3,002,685 | 1,389,150 | 86.09% |
| Judicial Commission | 50,886 | 111,201 | 118,419 | 7,218 | 6.49% |
| Admin/Organization Support | 13,626,090 | 22,530,855 | 20,328,391 | (2,202,464) | -9.78% |
| Assessor | 3,426,099 | 4,138,964 | 4,074,603 | (64,361) | -1.56% |
| Clerk & Recorder | 6,351,132 | 6,252,948 | 7,704,884 | 1,451,936 | 23.22% |
| Community & Economic Opp | - | 290,659 | 274,587 | (16,072) | -5.53% |
| Community Transit | 449,914 | 513,140 | 520,140 | 7,000 | 1.36% |
| County Manager | 899,953 | 2,300,245 | 2,498,564 | 198,319 | 8.62% |
| County Attorney | 3,134,623 | 3,375,260 | 3,525,322 | 150,062 | 4.45% |
| County Commissioners | 612,084 | 751,700 | 705,849 | (45,851) | -6.10% |
| District Attorney | 14,564,683 | 15,522,021 | 15,869,661 | 347,640 | 2.24% |
| Economic Development Center | 554,608 | 554,608 | 565,268 | 10,660 | 1.92% |
| Economic Incentives | 120,233 | 260,000 | 788,648 | 528,648 | 203.33% |
| Facility Planning & Operations | 13,479,153 | 13,022,047 | 8,348,708 | (4,673,339) | -35.89% |
| Finance | 2,804,624 | 3,925,189 | 3,409,804 | (515,385) | -13.13% |
| Human Resources | 1,618,724 | 1,896,826 | 1,929,146 | 32,320 | 1.70% |
| Information Technology | 6,448,303 | 7,250,223 | 5,037,916 | (2,212,307) | -30.51% |
| Planning & Development | 1,336,105 | 1,137,130 | 1,212,533 | 75,403 | 6.63% |
| Public Trustee | 499,286 | 540,803 | 633,468 | 92,665 | 17.13% |
| Surveyor | 16,193 | 17,810 | 17,752 | (58) | -0.33% |
| Telecommunications | 1,323,351 | 2,062,853 | 1,865,772 | (197,081) | -9.55% |
| Treasurer | 1,130,950 | 1,617,454 | 1,236,804 | (380,650) | -23.53% |
| Veterans Service Office | 60,449 | 66,164 | 68,207 | 2,043 | 3.09% |
| General Government | 74,357,443 | 89,751,635 | 83,737,131 | (6,014,504) | -6.70% |

Health & Welfare

| | | | | | |
|-----------------------------|------------------|------------------|------------------|----------------|--------------|
| Human Service Agency Grants | 156,200 | 170,200 | 425,200 | 255,000 | 149.82% |
| Tri-County Health Dept. | 3,258,263 | 3,267,876 | 3,342,085 | 74,209 | 2.27% |
| Health & Welfare | 3,414,463 | 3,438,076 | 3,767,285 | 329,209 | 9.58% |

**Public Safety**

| | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Animal Shelter/Adoption Center | 1,769,086 | 1,992,126 | 1,937,481 | (54,645) | -2.74% |
| Community Corrections | 6,006,253 | 6,038,503 | 6,123,336 | 84,833 | 1.40% |
| Coroner | 1,662,813 | 1,787,002 | 1,777,281 | (9,721) | -0.54% |
| Emergency Management | 349,865 | 335,134 | 355,788 | 20,654 | 6.16% |
| Facility Planning & Operations | 2,695,879 | 2,452,154 | 3,250,543 | 798,389 | 32.56% |
| Parks & Comm. Resources | 274,498 | 268,948 | 272,183 | 3,235 | 1.20% |
| Sheriff - Correctional | 29,899,302 | 32,413,458 | 32,295,357 | (118,101) | -0.36% |
| Sheriff - Field/Admin. | 25,596,425 | 25,687,053 | 26,691,390 | 1,004,337 | 3.91% |
| Sheriff - Special Funds | 855,257 | 1,243,382 | 1,286,623 | 43,241 | 3.48% |
| Sheriff - Grants | 82,605 | 113,734 | | (113,734) | -100.00% |
| Public Safety | 69,191,983 | 72,331,494 | 73,989,982 | 1,658,488 | 2.29% |

Public Works

| | | | | | |
|-------------------------------|------------------|-------------------|------------------|--------------------|----------------|
| Transportation - CIP | (1,052,070) | 8,066,407 | - | (8,066,407) | -100.00% |
| Transportation - Code Enforc. | 769,856 | 1,038,588 | 1,286,299 | 247,711 | 23.85% |
| Transportation - Engineering | 1,465,080 | 1,133,189 | 1,251,170 | 117,981 | 10.41% |
| Public Works | 1,182,866 | 10,238,184 | 2,537,469 | (7,700,715) | -75.22% |

| | | | | | |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| Total Expenditures | 152,518,922 | 180,863,638 | 169,199,026 | (11,664,612) | -6.45% |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------|

Note: The 2013 column identifies the final budget, which is greater than the original 2013 budget. It includes all 2013 carryover projects from 2012 (unfinished projects) and supplemental impact to budgets approved for 2013.

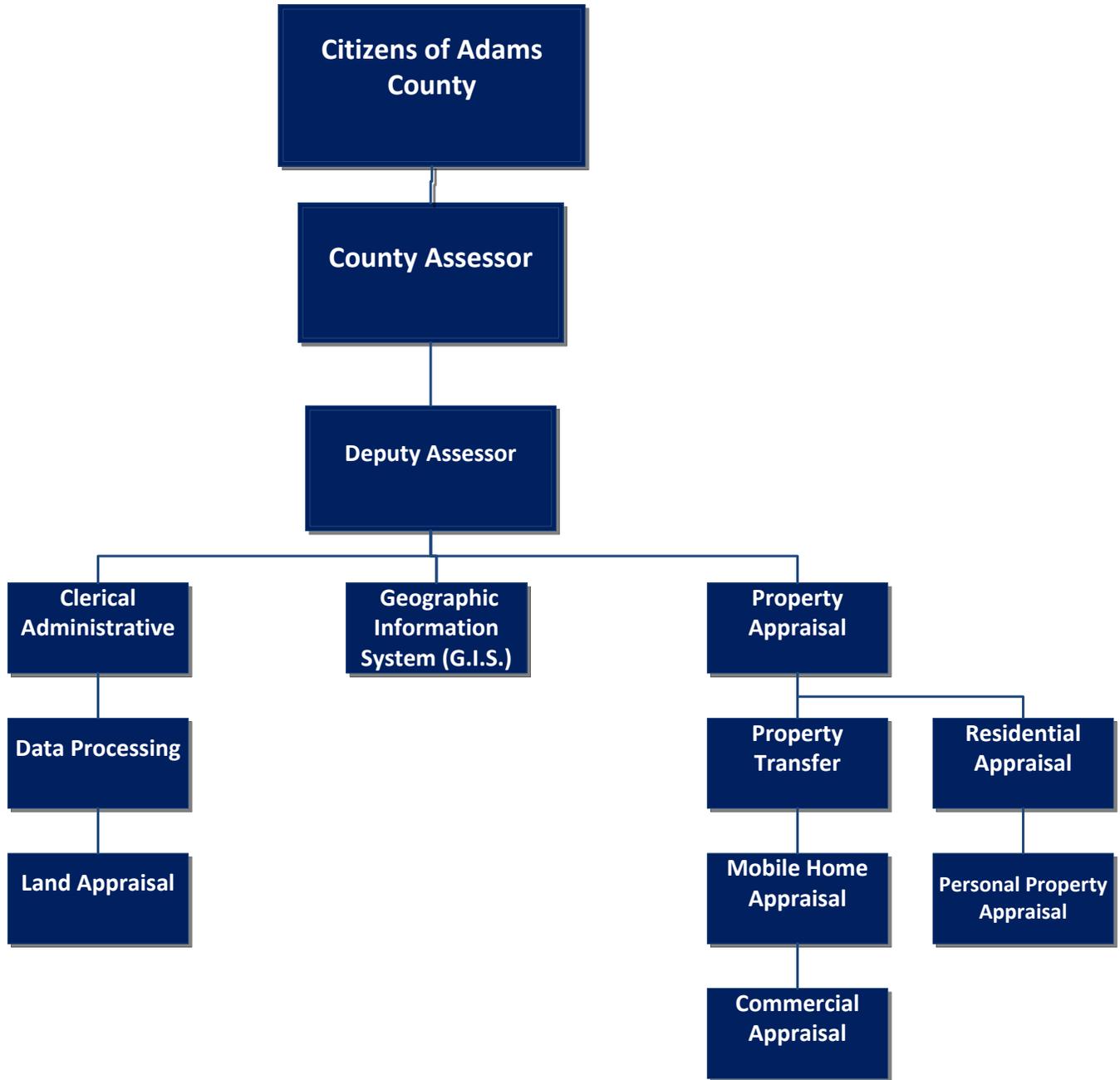
Spending Agency Components and Performance Measures

The Adams County Board of County Commissioners adopted a new Performance Management and Innovation initiative as part of the 2014 budget, including approval of a new FTE for a performance and innovation manager. Since then, and at the time of this writing, that position has been filled. The new performance manager is working in conjunction with the County Manager's Office to design, develop and implement a new performance management system that will replace the existing means of gathering and reporting performance measures. The 2014 budget book is planned to be the last year for use of the former system. For 2014, the county collected and reported all available KPIs and outcome/output measures. In a few cases, new data was not available at the time of this writing. **Where necessary, prior year data was carried over for 2014.**

The new performance manager is already working with county leadership in conceptualizing a performance management system and its component parts. We are excited to look forward to 2015 and beyond when a new and useful body of key performance measures will be reported in the spending agency sections (subsequent pages) of our budget book.



Assessor's Office





Assessor's Office - Mission Statement

To administer the Adams County Assessor's Office in a manner that assures public confidence in our accuracy, productivity, and fairness to provide just and equalized valuations of all real and personal property.

Assessor's Office - Primary Services

The County Assessor is a constitutional officer elected for a four-year term. The primary duty of the Assessor is to discover, list and value all real and taxable personal property located in Adams County, pursuant to Article X, Section 3, of the Colorado Constitution and general laws enacted there under, and to, thereafter, determine the valuation for assessment purposes of all such property. Article X, Section 3, establishes four classes of property for assessment purposes and, in general terms, prescribes the manner in which their actual, as well as valuation for assessment, is to be determined.

Under the direction of the County Assessor, the office also performs the following referenced services:

- Property Assessment of Residential Property, Commercial, Industrial, Mobile Home, Personal Property, Agricultural, Natural minerals, Vacant Land, Possessory Interest, Oil & Gas and Severed Mineral Interest Property
- Creation of Layers of Geographical Information System (GIS) data
- Data Processing of all Property information
- Creation of all maps for Multiple Jurisdiction Entities & Municipalities
- Customer service
- Compile and abstract of Assessed Values for all taxing entities
- Process and Compile all tax exempt properties
- Damage Assessment for emergency response for entire county
- Process and compile all Senior Property Tax Exemption Property
- Process all Property data requests from Private and Governmental sectors
- Process all GIS data requests from Private and Governmental sectors
- Compile inventory of all tax exempt buildings
- Compile and archive jurisdictional boundary maps of all taxing entities
- Process all Property Assessment Appeals at the Assessor level
- Process all Property Assessment Appeals at the County Board of Equalization (CBOE) level
- Process all Property Assessment Appeals at the Board of Assessment Appeal (BAA) level
- Process all Property Assessment Appeals at the Court of Appeals level
- Process all Property Assessment Appeals at the Colorado Supreme Court level

Assessor's Office - Long Term Goals

1. Provide fair and equitable values for all real and personal property through an automated valuation and administration system.
2. Total integration of geographic information, new construction permitting, abstract of assessment, tax authorities, levies, and other similar systems or program applications to operate and function as a single unit through the Computer Assisted Mass Appraisal System (CAMA) and the administrative system in the Assessor's office.
3. Provide assessment information through the CAMA and administrative system on an efficient and routine basis to taxpayers, private businesses, county officials, county departments, state officials, state departments, federal departments and other interested or concerned citizens.
4. Continue training for damage assessment responsibilities in the event of a natural or man-made disaster.



Assessor's Office - Current Year Objectives

1. Continue to refine assessment information and processes.
2. Continue the process of integrating the Geographic Information System (GIS) database, the Statistical Package for the Social Sciences (SPSS), the county permitting system, and other related systems and/or applications with the Computer Assisted Mass Appraisal (CAMA) and the Administration systems.
3. Integrate the Multiple Listing Service (MLS) data and the Assessor database.
4. Continue improvement of access via the Internet of Assessor data.
5. Insure compliance with the State Board of Equalization audit standards.
6. Continue implementation of the field appraisal devices with the addition of the GIS component.
7. Refine integration of the Pictometry system with the CAMA and GIS systems.

Assessor's Office - 2014 Budget Highlights

- \$92,000 was appropriated for computers and software in 2014.
- \$67,500 in revenue is budgeted for Assessor fees and copies, maps and plans charges.
- \$20,000 was budgeted for postage and freight

Assessor's Office - Performance/Activity Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|------------------------------------|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.94 | 0.94 | 0.96 |
| <i>Per Capita Spending</i> | \$7.59 | \$8.63 | \$9.03 |
| Number of Parcels Assessed | 195,000 | 195,000 | 195,000 |
| Number of Taxable Parcels Assessed | 180,000 | 180,000 | 180,000 |
| Taxpayers Protests | 10,000 | 10,000 | 10,000 |
| Protests/Taxable Parcel Assessed | 18 | 18 | 18 |
| Oil & Gas Production Wells | 1,000 | 1,000 | 1,000 |
| County Board of Equalization Cases | 2,000 | 2,000 | 2,000 |
| Parcels Assessed/FTE | 4,333 | 4,333 | 4,333 |
| Employees (FTE) | 44.0000 | 44.0000 | 45.0000 |

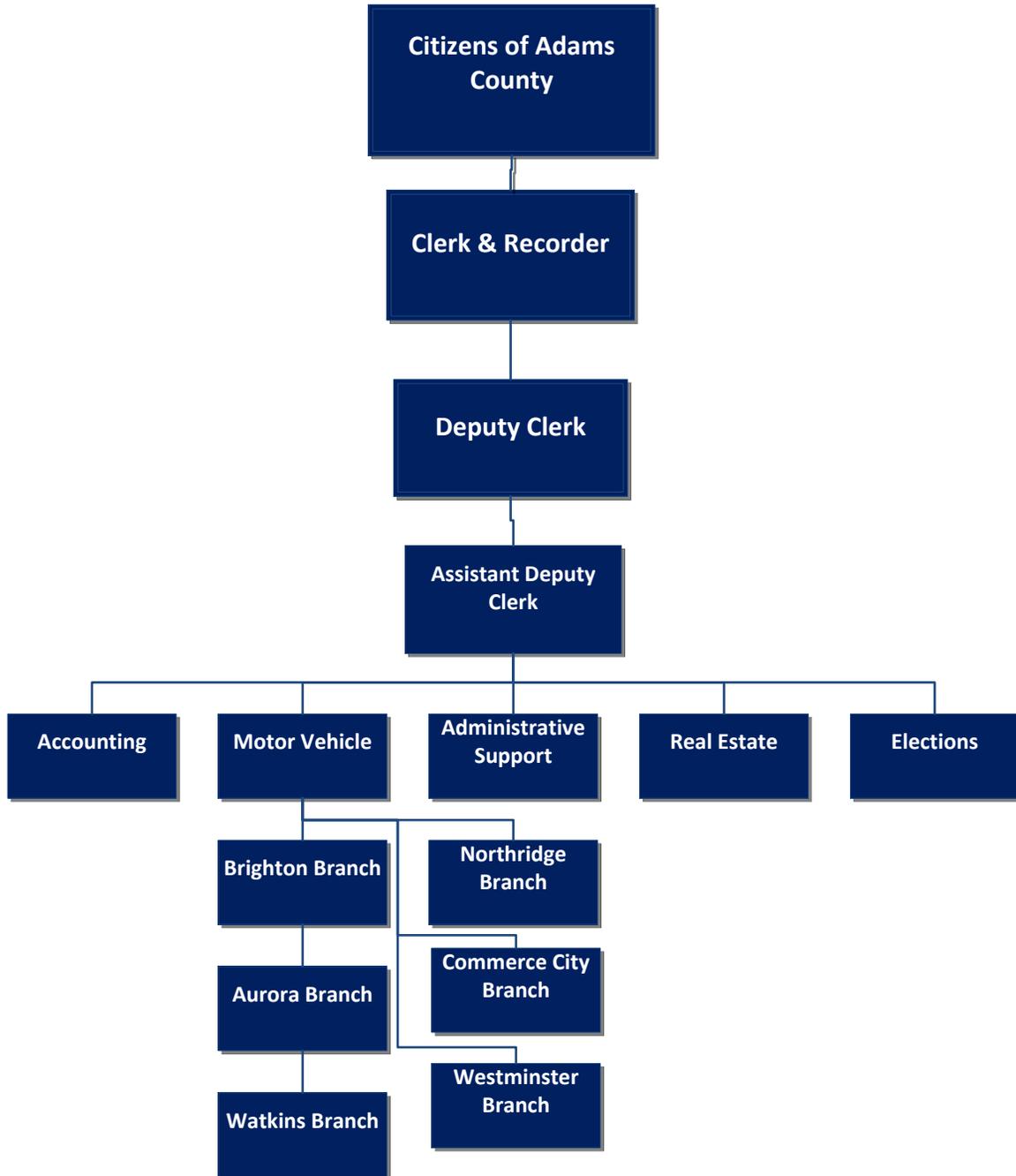


Assessor's Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|--------------------|--------------------|--------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 62,779 | \$ 80,301 | \$ 67,500 |
| Total Revenue | \$ 62,779 | \$ 80,301 | \$ 67,500 |
| Expenditures | | | |
| Personnel Services | \$3,037,064 | \$3,290,571 | \$3,555,011 |
| Operating & Maintenance | \$ 61,646 | \$ 77,739 | \$ 148,550 |
| Charges for Services | \$ 327,389 | \$ 527,028 | \$ 371,042 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$3,426,099 | \$3,895,338 | \$4,074,603 |



Clerk & Recorder's Office





Clerk & Recorder's Office - Activity Description/Purpose

The Clerk & Recorder, an elected official of Adams County, serves the public as set forth in Colorado State Statutes. Through offices located across the county, the Clerk & Recorder's Office records documents, files maps, issues marriage licenses, registers voters, conducts elections, and prepares and issues motor vehicle titles and license plates.

Clerk & Recorder's Office - Mission Statement

Real Estate

To professionally and accurately assist citizens and businesses requiring recording or research of Adams County public records.

Elections

To enfranchise eligible Adams County residents to participate in the voting process by:

- maintaining an accurate voter registration database
- ensuring fair and accurate elections are conducted, and
- delivering comprehensive public, media and voter information while following applicable federal and state law and Secretary of State rules, in a non-partisan, transparent manner.

Motor Vehicle

To professionally and accurately serve the Adams County citizens and businesses as authorized agents of the Department of Revenue relating to the titling and registration of motor vehicles.

Clerk & Recorder's Office - Primary Services

Under the direction of the Adams County Clerk and Recorder, the office operates the following functional programs:

Real Estate and Recording

- Recording of documents and over the counter services for the citizens and businesses of Adams County.
- Recording services include imaging and consistent indexing of various hardcopy and electronic documents.
- Over the counter services include recording requests, copy requests, public record searches, issuance of marriage licenses and civil union licenses and general inquiries.
- Provide Internet access to document indexes.
- Provide intranet access to document indexes and images for other Adams County departments.
- Provide images of recorded maps to the Assessor and Planning & Development departments.
- Remote on-line access to document indexes and images for commercial users.
- Provide recorded information to Colorado State Archives.
- Provide recorded marriage license information to the Colorado Department of Vital Statistics.



Elections

- Maintain the voter registration database
- Manage the conduct of elections
- Provide election related information.

Motor Vehicle

- Act as agent of the Colorado Department of Revenue for all motor vehicle transactions.
- Assure taxpayer compliance with all motor vehicle titling, lien filing and registration statutes, rules and regulations including enforcement of emissions, insurance, Secure and Verifiable ID and E-470 toll violations.
- Verify qualifications and issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute fees and taxes for Adams County and other governmental entities.
- Establish and maintain a countywide street locator system for taxing jurisdictions with Adams County.
- Issue marriage licenses and register eligible individuals to vote.

Clerk & Recorder's Office - Long Term Goals

Real Estate and Recording

1. Record documents according to statutory guidelines.
2. Implementation of software with credit card capabilities.
3. Provide digital backup of historical documents that currently exist in original form only.
4. Continue to provide quality customer service to the citizens and businesses of Adams County.

Elections

1. To maintain the Adams County portion of the statewide voter registration system in a cost-effective, accurate and efficient manner that protects the integrity of the process and ensures eligible, and only eligible voters, are on the rolls, following the National Voters Registration Act (NVRA), the Help America Vote Act (HAVA), Title 1 of the Colorado Revised Statutes, and the Secretary of State Rules.
2. To identify and implement processes, procedures and technology that promote the effective and cost conscience conduct of the 2014 Primary and General Elections.
3. To deliver comprehensive public, media, candidate and voter information.

Motor Vehicle

1. Provide service to our customers that exceed their expectations
2. Assure compliance with state statutes, rules and regulations
3. Work with the Department of Revenue for immediate sustainability and future enhancements to state provided motor vehicle computer system.

Clerk & Recorder's Office - Current Year Objectives

Real Estate and Recording

1. Work with Aptitude Solutions to meet goal of credit card acceptance.
2. Implement archiving project.



3. Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.

Elections

1. Key and proof all registration documents into SCORE within legal timeframes.
2. Track productivity and accuracy achievements of each Specialist against set benchmark standards.
3. Document all processes related to the conduct of the Primary and General Elections.
4. Prepare internal calendars defining responsibilities.
5. Cultivate top tier staff and election judges, ensuring two staff members fully trained in each election process and election judges attend mandatory training and pass on-line knowledge testing.
6. Encourage student participation in the election process through voter registration and serving as an election judge.
7. Maintain an accurate website with timely election related information added to and removed as necessary.
8. Expand outreach programs to high schools and health care facilities.
9. Ensure the Administrator completes Election Center classwork and becomes a Certified Elections/Registration Administrator and the Operations Manager and Warehouse Coordinator attend the required conference toward their certification.
10. Increase public education of the election processes, including registration and voting through outreach programs.

Motor Vehicle

1. Prompt completion of title transactions received in our offices from dealers and financial institutions.
2. Conduct regular staff meetings to support continued training.
3. Increase customer participation in the Online Voter Registration Renewal program.
4. Conduct regular staff meetings to support continued training.
5. Quality checks of processed title transactions.
6. Begin enforcement of E-470 toll violations.
7. Begin issuance of 3 additional new license plates, bringing the total number of license plate types in the county to 161, the majority with special requirements.
8. Continued participation on the CSTARs/CARS committees.

Clerk & Recorder's Office - 2014 Budget Highlights

- \$3,222,235 in revenue was budgeted for real estate and recording fee revenue.
- \$431,380 was budgeted in late fee revenue for vehicles registered past the deadline.
- \$1,927,525 in revenue was budgeted for hire fees.



Clerk & Recorder's Office - Activity and Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 1.82 | 1.82 | 1.82 |
| <i>Per Capita Spending</i> | \$13.58 | \$12.87 | \$16.48 |
| <i>Per Capita Spending - Administration/Real Estate</i> | \$1.52 | \$1.67 | \$2.06 |
| <i>Per Capita Spending - Elections</i> | \$4.53 | \$3.15 | \$5.53 |
| <i>Per Capital Spending - Motor Vehicle</i> | \$7.54 | \$8.04 | \$8.88 |
| Documents & Marriage Licenses Recorded | 102,027 | 95,760 | 115,231 |
| Marriage Licenses Issued | 2,141 | 2,014 | 1,956 |
| Walk-in Recording Customers Served | 14,716 | 15,042 | 15,724 |
| Recording Customer Calls Received | 15,713 | 16,352 | 16,008 |
| Total Registered Voters | 259,563 | 253,860 | 269,917 |
| Total Active Voters | 181,247 | 215,640 | 235,917 |
| Total In-active Voters | 78,316 | 38,220 | 34,000 |
| Permanent Mail-In Voters | 128,992 | - | - |
| Motor Vehicle Transaction Statistics | 744,648 | 762,546 | 781,600 |
| Customers Served | 350,140 | 340,450 | 350,000 |
| Telephone Calls Answered | 62,619 | 66,900 | 71,450 |
| Online Vehicle Registration Renewals | 33,779 | 41,426 | 49,700 |
| Employees (FTE) | 85.0000 | 85.0000 | 85.0000 |



Clerk & Recorder's Office - Revenue & Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|--------------------|--------------------|--------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Licenses & Permits | \$ 15,148 | \$ 17,773 | \$ 16,254 |
| Charges for Services | \$8,614,043 | \$8,992,866 | \$9,295,636 |
| Miscellaneous | \$ 103,716 | \$ 106,879 | \$ - |
| Total Revenue | \$8,732,907 | \$9,117,518 | \$9,311,890 |
| Expenditures | | | |
| Personnel Services | \$5,288,320 | \$5,043,058 | \$6,184,934 |
| Operating & Maintenance | \$ 189,227 | \$ 183,310 | \$ 271,387 |
| Charges for Services | \$ 873,585 | \$ 766,060 | \$1,218,563 |
| Capital Outlay | \$ - | \$ 24,997 | \$ 30,000 |
| Total Expenditures | \$6,351,132 | \$6,017,425 | \$7,704,884 |



Coroner's Office





Coroner’s Office - Mission Statement

Accurately determine the manner and cause of death of individuals that die within the statutory jurisdiction of the office; through a fair, ethical, and competent investigation of the death; performed by qualified and trained individuals, in accordance with the accepted medicolegal death investigation professional standards; ensuring the integrity of the investigation. Assist the bereaved in the loss of a loved one. Establish and maintain a professional partnership with law enforcement agencies, funeral home establishments, and other community members. Earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

Coroner’s Office - Primary Services

- Investigate all deaths that fall under the jurisdiction of the Coroner, in compliance with state law.
- Determine the manner and cause of death of individuals that the office has the authority and responsibility of investigating.
- Identify the deceased.
- Locate the decedent's legal next-of-kin and notify him/her of the death.
- Safe keep the decedent's property and return it to the decedent's legal next-of-kin.
- Assist the bereaved in the loss of a loved one.

Coroner’s Office - Long Term Goals

- Carry out the mission and primary services of the office with competence, compassion, and integrity.
- Operate efficiently and in accordance with national forensic standards of practice.
- Attract, hire, train, and maintain competent and experienced employees.
- Provide a work environment that fosters employee resiliency and demonstrates employee value.
- Keep the community informed. Increase and maintain community awareness and outreach.

Coroner’s Office - Activity and Performance Measures

| Activity | 2012 Actual Actual | 2013 Estimated Estimates | 2014 Budgeted Outcome |
|--|-------------------------------|-------------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.27 | 0.27 | 0.27 |
| <i>Per Capita Spending</i> | \$3.68 | \$3.63 | \$3.94 |
| Reported Deaths: Adams and Broomfield Counties | 3100 | 3165 | 3229 |
| Autopsies Performed | 447 | 445 | 452 |
| Employees (FTE) | 12.5000 | 12.6700 | 12.6700 |



Coroner's Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|--------------------|--------------------|--------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 293,574 | \$ 316,280 | \$ 271,225 |
| Misc. Revenues | \$ - | \$ 116 | \$ - |
| Total Revenue | \$ 293,574 | \$ 316,396 | \$ 271,225 |
| Expenditures | | | |
| Personnel Services | \$ 867,064 | \$ 866,965 | \$ 982,228 |
| Operating & Maintenance | \$ 94,332 | \$ 105,736 | \$ 86,395 |
| Charges for Services | \$ 701,417 | \$ 656,515 | \$ 708,658 |
| Capital Outlay | \$ - | \$ 9,642 | \$ - |
| Total Expenditures | \$1,662,813 | \$1,638,858 | \$1,777,281 |



Surveyor's Office

Surveyor's Office - Primary Services

According to Colorado Revised Statute 38-51-101, the Board of County Commissioners shall designate the County Surveyor, an elected official of the county, to maintain an index system for the plats. The Adams County Surveyor settles and resolves any boundary disputes, and reviews subdivisions and survey plats.

Surveyor's Office - 2014 Budget Highlights

- The increase is due to the cost of providing a statutory required salary of \$5,500 a year plus insurance elections and a higher mandatory retirement contribution.

Surveyor's Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-----------|-----------|-----------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Misc. Revenues | \$ - | | |
| Total Revenue | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Personnel Services | \$ 16,193 | \$ 16,662 | \$ 17,752 |
| Operating & Maintenance | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 16,193 | \$ 16,662 | \$ 17,752 |



Sheriff's Office - Corrections





Sheriff's Office – Corrections - Mission Statement

The Adams County Detention Facility shall be operated in accordance with applicable federal and state laws governing the custody of prisoners. Operate in accordance with legal based and professional best practices and the National Commission on Correctional Health Care (NCCHC) standards for adult local detention facilities as a model for the operations of the facility to ensure a safe and secure environment.

Sheriff's Office – Corrections - Primary Services

Jail Division

Adams County Sheriff's Office Detention Facility personnel are responsible for providing required security within the facility, transporting inmates to and from other facilities and court, accurate inmate account management, inmate booking/custody records, professional and consistent service to the public, meeting necessary nutritional requirements, providing necessary clothing and personal items, maintaining a clean/sanitary environment, and ensuring the safe humane custody of inmates. The medical unit is responsible for providing basic medical services, mental health and dental services in the most efficient and cost-effective manner.

Justice Center

The Adams County Sheriff's Office is responsible for providing a safe and secure environment for citizens, defendants, inmates and employees working within the Justice Center facility.

Sheriff's Office – Corrections - Long Term Goals

Jail Division

1. Manage equipment costs by replacing aging equipment.
2. Provide an efficient and safe work environment.
3. Provide a safe, secure and humane environment for inmates; maintain a clean and sanitary environment.
4. Provide a safe and secure environment for citizens, professionals and visitors to the facility.
5. Maintain adequate staffing levels for both certified commissioned and non-certified support positions in accordance with the volume of work and number of open housing units.

Justice Center

1. Provide for the safe, secure and humane custody of inmates and maintain a clean and sanitary environment.
2. Provide quality services, a safe and secure environment for citizens, court staff, judges and visitors to the Justice Center.
3. Maintain adequate staffing levels for both certified commissioned and non-certified support positions in accordance with the volume of work and number of open court rooms.

Sheriff's Office – Corrections - Current Year Objectives

Jail

1. Manage inmate population numbers to stay with the current open housing units.
2. Increase staffing levels in accordance with the Voorhis/Roberston Staffing Report.



3. Increase existing programs to reduce population through CJCC (Criminal Justice Coordinating Commission).
4. Enhance and maintain the digital security components of the jail.
5. Upgrade employee workspaces to meet the current workload demands.

Justice Center

1. Provide a safe and secure environment for citizens, professionals and visitors to the Justice Center.
2. Provide a secure controlled environment for those inmates transported and involved in the judicial process.
3. Work to reduce the span of control issues that exist with the number of courtrooms vs. security staffing levels.
4. Enhance and maintain the digital security components of the courthouse.

Sheriff's Office – Corrections - 2014 Budget Highlights

- \$250,000 appropriated for SecurePass Digital Screening System
- \$1,718,498 appropriated for corrections food services.
- \$349,031 appropriated for corrections laundry services.



Sheriff's Office – Corrections - Activity and Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--------------------------------------|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 5.98 | 5.98 | 6.00 |
| <i>Per Capita Spending</i> | \$66.23 | \$67.93 | \$71.54 |
| Full Time Equivalents (FTEs) | 277 | 286 | 286 |
| Visitors | 13,094 | 12,088 | 10,000 |
| Bonds | 9,926 | 9,280 | 9,500 |
| Telephone Calls | 94,370 | 120,000 | 122,000 |
| Medical Transports | 475 | 310 | 350 |
| Bookings/Releases | 16,027 | 15,964 | 16,000 |
| Doctor/Dental/Psych Nurse Sick Calls | 21,036 | 22,468 | 23,000 |
| Medical Unit Admissions | 57 | 54 | 50 |
| Counselor Contacts | 8,673 | 7,784 | 8,000 |
| Video Advisals | 5,934 | 7,552 | 7,000 |
| Pre-Trial Interviews | 7,694 | 9,556 | 8,000 |
| Meals Served | 1,206,200 | 1,186,072 | 1,200,000 |
| Full Time Equivalents (FTEs) | 277 | 286 | 286 |
| New Arrests | 1,554 | 1,520 | 1,500 |
| Inmate Transports to/from Courts | 16,494 | 16,588 | 16,700 |
| Entry Counts | 459,906 | 442,700 | 450,000 |
| Days in Trial | 203 | 250 | 225 |
| Public Contacts | 46,539 | 37,612 | 40,000 |
| Security Checks | 67,980 | 65,255 | 66,617 |
| Civil Stand bys | 876 | 1,262 | 1,350 |
| Court Ordered Fingerprints | 1,163 | 1,214 | 1,500 |
| Court Sheets | 18,082 | 18,341 | 18,525 |
| Employees (FTE) | 279.5000 | 279.5000 | 280.5000 |



Sheriff's Office – Corrections - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|----------------------|----------------------|----------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental | \$ 119,361 | \$ 170,884 | \$ 75,000 |
| Charges for Services | \$ 1,179,236 | \$ 1,307,839 | \$ 1,193,115 |
| Misc. Revenues | \$ 8,698 | \$ 9,449 | \$ 2,778 |
| Total Revenue | \$ 1,307,295 | \$ 1,488,172 | \$ 1,270,893 |
| Expenditures | | | |
| Personnel Services | \$ 20,496,947 | \$ 21,738,716 | \$ 22,363,624 |
| Operating & Maintenance | \$ 545,641 | \$ 650,342 | \$ 764,953 |
| Charges for Services | \$ 8,829,534 | \$ 7,962,508 | \$ 8,831,865 |
| Capital Outlay | \$ 27,181 | \$ 312,748 | \$ 334,915 |
| Total Expenditures | \$ 29,899,303 | \$ 30,664,314 | \$ 32,295,357 |



Sheriff's Office – Field & Administration

Sheriff's Office – Field & Administration - Mission Statement

Administrative Services assists all divisions of the Sheriff's Office in completing their assigned functions related to personnel, finance, purchasing, records, internal affairs, training, public information, civil services and information technology.

Sheriff's Office – Field & Administration - Primary Services

The Adams County Sheriff's Office acts on behalf of and along side of the community to create partnerships with citizens by responding to stated and anticipated needs; and through enforcement of county, state and federal laws. These needs are met by providing leadership, equal opportunity employment, training, service of civil documents, extradition of suspected criminals, records retention, processing of evidence, response to, and investigation of criminal incidents and by detaining and incarcerating suspected and convicted criminal offenders. Volunteer services such as those provided by Reserve deputies, Sheriff's Posse deputies, Chaplains, Victim Advocates and Explorers, provide opportunities for citizens to become directly involved in the law enforcement activities within their communities. County law enforcement services are organized into the following sections:

Training Academy

The Adams County Sheriff's Office Academy is a 21-week program designed to prepare graduates for a new career in law enforcement and provide a greater volume of highly trained/skilled officers. The Academy prepares graduates for a career in law enforcement, trains cadets through classroom instruction, skills training and hands on exercises. It provides the necessary facility, equipment and vehicles for the training of cadets according to Peace Officer Standards and Training (P.O.S.T) in the State of Colorado.

Administrative Services Division

Assists all divisions of the Sheriff's Office in completing their assigned functions related to personnel, finance, purchasing, records, internal affairs, training, public information, civil services and management information systems.

Management Information Systems Unit

Provide technology related services to all divisions of the Sheriff's Office including help desk and desktop support encompassing laptops, tablets and smart phones; server infrastructure and data management; backup and disaster recovery; records data extraction and report generation; technology training; and technology project management and support.

VALE Grant

The VALE Grant is coordinated by a paid staff of two employees who supervise trained volunteers. These individuals are on-call 24/7 to provide crime victims with on-scene crisis responses, referral and follow-up support through the criminal justice system. The program assists in returning personal property used as evidence and ensures victim's rights are upheld as directed by Colorado law. Victim advocates help promote partnerships with the community, maintain rights and freedom and assist in reducing fear of crime. The Victim Advocate Program is a volunteer-based program divided into East and West units.



Civil Section

The Civil Section is responsible for the service of all civil and criminal related paperwork that is delivered to the Sheriff's Office by citizens, attorneys, courts, and governmental agencies. This section provides for and conducts all Sheriff's sales evictions, orders of possession per court order, and oversees the annual service of distrains. The Civil Section is mandated to collect and process the Sheriff's fees for such services as determined by C.R.S. 30-1-104 and C.R.S. 30-10-515. The Sheriff's fees for civil process are collected and deposited into the County's general fund.

Detective Division

Initiates and follows up on investigations to determine if a crime has been committed by interviewing victims and witnesses.

Persons Crime Section determines if a crime against an individual has been committed, identify and arrest the people responsible and protect lives. Provide a thorough and complete investigation to the District Attorney's Office for a criminal prosecution. Maintain an accurate up to date list of registered sex offenders and juvenile runaways.

Property Crimes Section determines if a crime involving property has been committed, identify and arrest the people responsible, recover and return stolen property to the rightful owner, protect lives and property. Provide a thorough and complete investigation to the District Attorney's Office for a criminal prosecution. Maintain an accurate list of towed and impounded vehicles and of items pawned.

The Forensic Crime Laboratory/Property and Evidence Section - Provides many scientific disciplines into one relevant, concerted effort, under the State of Colorado rules of evidence, to establish circumstantially the innocence or guilt of the accused. Properly secures, stores, and retrieves items evidentiary in nature or found property through maintaining a chain of custody as stipulated by Federal, State and local laws.

Victim Advocate Section - Provide assistance to victims of crime and their families, provide crisis intervention and support with the Criminal Justice System. Protect the rights of victims.

North Metro Drug Task Force Section - Participate in a Regional Drug Task Force with other Law Enforcement agencies in Adams County. Enforce and investigate criminal activity involving the manufacture, transport and sale of illegal drugs.

Patrol Division

Responds to both emergency and non-emergency calls for service in unincorporated Adams County while enforcing the criminal, state, and local traffic laws of Colorado. Within the Patrol Division there are several specialized units that respond to extremely high risk situations, situations that require specialized training, and community events. These units include the SWAT Team, Bomb Unit, Mobile Field Force, K-9 Unit, Posse Unit, and the Reserve Unit. All are managed and operated out of the Patrol Division.



TAC Section

The TAC Unit of the Patrol Division consists of Community Resource Team, Traffic Enforcement, School Resource Officers, and Crime Prevention Unit.

CRT is a designated unit designed to address specific community concerns. They respond to concerns over gang activity, graffiti issues, neighborhood issues and concentrated criminal activities. The CRT attends community meetings, and conducts crime prevention surveys for county businesses and community members. The CRT is involved in the Life Track program designed to assist in locating lost or missing senior citizens. Aside from patrolling the streets of unincorporated Adams County, they patrol the parks trails, business parks and utilize covert equipment to identify criminal activity.

Specially trained School Resource Officers are assigned to three middle schools. In 2014 one middle school is making the transition back to a high school. The SROs are highly trained in all aspects of school based policing.

The Crime Prevention Unit assists the community by addressing ways to decrease the opportunity for crime. They perform residential and business crime prevention surveys, conduct community meetings, and address areas of concern from the citizens. The CPU assists with the "Life track" program designed to assist our elderly citizens. They conduct the Neighborhood Watch Program and are heavily involved in addressing community concerns.

Records/Warrants Section

Assists all Divisions in maintaining and retrieval of criminal and incident reports occurring in the unincorporated portions of Adams County.

Range Unit

Provides ACSO certified commissioned staff instruction on the legal requirements for use of force, maintenance, safety and use of a firearm both on and off duty. Prepare the Sheriff's Office certified staff for "do-or die" encounters with a higher standard than required by law. Provide each certified employee training that increases confidence, skills and the ability to protect themselves, other law enforcement officers and the community. Conduct and evaluate training in a realistic environment to increase proficiency. Repair and maintain all approved certified staff and agency owned weapons and conduct weapon transition, remedial training and weapon certification. Conduct two 108-hour courses for academy recruits, and one 52-hour firearms/skills class for AIMS Community College.

Volunteer Program

Victim Advocates respond to crime scenes to provide information and support to victims and witnesses.

Explorers are required to volunteer a minimum of ten hours each month to assist various areas of the agency as well as additional hours within the community. They participate in DUI checkpoints, traffic control, funerals, parades and agency activities.

Posse and Reserve deputies are responsible for assisting with stray animals, searches, parades and other agency or community functions, as well as being available for major incidents or situations requiring additional manpower.

Range volunteers assist at the firearms facility with shooting courses, weapon maintenance, record keeping and other special assignments.

Jail volunteers assist all areas of programs in the facility.



Sheriff's Office – Field & Administration - Long Term Goals

Training Academy

1. Provide a bi-annual, multi-jurisdictional law enforcement academy.
2. Begin operating from the Flatrock Training Facility and conduct the Academy and in-service training and in-service training (including, academic classes, firearms training, driver training and arrest control training.)
3. Provide a safe and successful training environment for Law Enforcement Officers.

Administrative Services Division

1. Attract and retain qualified paid and volunteer staff to meet authorized personnel allocations as approved by the Sheriff.
2. Continue the development of an equitable classification and compensation plan within budget allocations.
3. Continue a training academy to allow civilian and non-certified commissioned employees to become certified as law enforcement deputies (P.O.S.T.).
4. Review, plan and train in the area of emergency operations to better protect the county's citizens during critical incidents.
5. Continue a leadership/career development program to assist employees in preparing for the future and develop leaders for the Sheriff's Office.
6. Participate in community sponsored events to promote a partnership with the citizens of Adams County.
7. Continue the wellness/fitness program for Sheriff's Office employees.
8. Continue to provide timely and efficient services related to Concealed Handgun Permit regulations for citizens.

Management Information Systems Unit

1. Provide and support all law enforcement field operations and mobile personnel with technologies that ensure reliable communications for computer aided dispatching (CAD) and CBI access for warrants and warrants. Support officer protection and safety through GPS support, and CJIS compliance for secure communications.
2. Provide the agency with current, up to date technology equipment, enabling personnel to perform their services for the citizens of Adams County with the greatest efficiency possible.
3. Assist the agency with the innovation and implementation of technology solutions to meet a wide range of requirements that ensure the highest level of public service possible.
4. Actively seek smarter solutions to reduce overall technology costs while ensuring a high level of service to those who support the public. Such options will include virtual and cloud solutions where appropriate in order to improve productivity while reducing costs.
5. Refurbish and recycle older equipment for non-critical or emergency/temporary use purposes in order to prolong longevity and reduce new equipment acquisition costs.
6. Purchase and maintain software licenses as necessary to comply with legal requirements. Maintain support maintenance agreements to avoid higher procurement and repair costs, and ensure high availability for the systems used by agency personnel.
7. Support and improve the Sheriff's Office web presence to meet the growing need for online services. This includes the support of the Sheriff's public website, the website for the Regional Training Center, and social media resources.



VALE Grant

1. Develop a staff of paid victim advocates like other law enforcement agencies, reduce turnover and have constant recruiting/training of transient volunteers. Our goal is to have fourteen paid advocates on the West side and six on the East side.
2. Provide a vehicle assigned to all shifts for around-the-clock response.
3. Obtain National Organization for Victim Assistance (NOVA) or Mitchell Training for all victim advocate employees.
4. Continue to provide quality services to victims in Adams County through timely response, awareness, assistance and follow through.

Civil Section

The functioning of the courts is affected by the prompt service of court documents. Thus, the effectiveness and image of Adams County, the Sheriff's Office, and the Judicial System are dependent, in part, upon the effective and timely service of court documents.

1. To make the Civil Section more efficient through the use of computer technology, specifically to enhance record-keeping by initiating I-LEADS as the data collection and management program.
2. To increase the capabilities of the section through a commitment to customer service and training.
3. To increase customer service with providing up to date information on the Sheriff's Office website and attending more community events.
4. To continue to pursue technological alternatives to increase the effectiveness of the staff.
5. To review staffing levels to ensure the section effectively meets the increasing demands of citizens and the volume of incoming paperwork.

Detective Division

1. Staff and equip a Forensic DNA Laboratory
2. Staff and obtain equipment to be able to perform ballistic and tool mark examinations.
3. Expand the Special Investigation Section to investigate unsolved Cold murder investigations.
4. Create an Exploited Children's Investigation Unit.
5. Provide up-to-date training, technology and equipment to enhance services.
6. Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory.
7. Significantly reduce the amount of evidence stored in Property / Evidence Unit.
8. Support community partnerships
9. Maintain a manageable caseload to ensure timely and thorough investigations.

Patrol Division

1. To reduce the fear of crime and preserve the rights and enjoyment of its citizens by a law enforcement presence and its enforcement authority.
2. Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through citizen involvement in neighborhood problems.
3. Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.
4. Continue to reduce crime by monitoring problem areas, providing surveillance and proactive activity.
5. Obtain stability with Patrol Division staffing levels in an effort to increase and enhance proactive policing.
6. Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.
7. Advance C.P.T.E.D (Crime Prevention through Environmental Design) training & principles throughout the Patrol Division.



8. Expand C.I.T. (Crisis Intervention Training).
9. Foster a closer working relationship with other Adams County Departments, i.e. Planning, Zoning, Animal Control, and Public Works.

TAC Section

1. The TAC unit goal is to increase the safety of the motoring public and increase the confidence of the citizen's through the partnering of law enforcement and its citizens.
2. Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through citizen involvement in neighborhood problems.
3. Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.
4. Continue to reduce crime by monitoring problem areas, providing surveillance and proactive activity.
5. Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.
6. Advance C.P.T.E.D. (Crime Prevention through Environmental Design) training and principles throughout the Patrol Division.
7. Foster a closer working relationship with other Adams County Departments, i.e. Planning, Zoning, Animal Control and Public Works.

Records/Warrant Section

1. Assist the staff in the Records Section obtain Colorado Certified Records Network certification. Most of the staff has to renew their certification while others will need to be sent to all classes during this budget year.
2. Provide training to staff on areas of interest relating to their assignment in Records.
3. Provide assistance to the Adams County District Attorney's Office to implement the secure network between their office and the Sheriff's Office. This will provide more secure means to transfer criminal cases to their office for filings and court proceedings.
4. Work on providing CBI Secured Awareness training to users of CBI.
5. Continue process to reduce retention on old criminal cases.
6. Review and revamp training procedures for new hires.

Range Unit

1. Continue to pursue development of a multi-jurisdictional firearms training facility to include two indoor ranges, three outdoor handgun ranges, one rifle range, one shotgun range, a non-lethal training area, classrooms, shoot house, tactical obstacle course, driving course, computerized FATS system for handgun and rifle, PT course, gas house, K-9, bomb and posse training areas, PT training building, armory, equipment storage building and an E.O.D. training area.
2. Combine all use of force (firearms, taser, beanbag, ASP, PPCT, OC spray, ground fighting, edged weapon defense, and defensive chemical agent dispersal) training to be supervised and recorded by the Training Unit staff.
3. Continue to provide a safe environment for both the employees and the surrounding community.

Volunteer Programs

1. Provide quality assistance and knowledge of various options to victims of crime.
2. Increase the number of volunteer personnel and expand the services utilizing volunteers.
3. Provide continued training for victim advocates to assist citizens as needed.
4. Provide necessary equipment/training for volunteers to be effective in their specialized areas.
5. Actively recruit Explorer volunteers interested in pursuing a career in law enforcement.



6. Continue to recruit and retain quality individuals interested in assisting in various areas of law enforcement.
7. Increase proficiency levels within the Reserve/Posse Units and pursue higher recognition within the local, state and region.

Sheriff's Office – Field & Administration - Current Year Objectives

Training Academy

- To provide safe, quality training to our officers to ensure quality of living within Adams County.
- Continue to pursue a new Range facility and Training Center.
- Provide skills training for AIMS Community College students in the Peace Officer Training Program.

Administrative Services Division

- Continue to enhance leadership/career development.
- Continue to enhance the Wellness/Fitness Program for Sheriff's Office employees.
- Focus on the quality of service provided by the Sheriff's Office employees.
- Continue to develop a non-certified career development program.

MIS Unit

- Equip all field operations personnel with technologies that provide reliable communications with ADCOM and CBI, support officer protection and safety, and facilitate administrative and cyber-security requirements.
- Replace older, obsolete and failing workstations, peripherals, and outdated software to maintain system performance and reliability, support 24/7 operations, and positively affect employees' productivity.
- Refurbish and recycle older equipment for low/single use purposes, less critical applications or emergency/temporary use in order to prolong longevity and reduce new acquisitions costs.
- Purchase software licenses as applicable to comply with legal requirements. Renew software assurance licenses and maintenance agreements to avoid higher procurement costs and to ensure availability and support for the operating systems, applications, and administrative utilities.
- Enhance the Sheriff's website to meet the needs of our citizens, promote partnerships with the communities we serve, and allow the agency to better utilize its limited personnel resources.
- Implement SharePoint to facilitate internal communications, collaboration, and document management.

VALE Grant

- Provide 100% funding for the victim advocate position previously funded all and in part through the VALE grant for the previous four years.
- Continue providing crisis intervention to crime victims in Adams County.
- Support victims through the criminal justice process.
- Continue building the data base for V.I.N.E. system notifications.
- Submit successful VALE Grant application for operating and printing costs.

Civil Section

- To identify and implement efficiency enhancement measures (e.g. Return of Service Protocols, mail handling, team communication, and cross training).
- Endeavor to relocate the Civil Section to the Justice Center in order to enhance efficiency, improve customer service and establish enhanced communication with the courts.



- To establish a database of sorts intended to record, communicate and retain best practices and lessons learned.

Detective Division

- To bring the staffing up to the authorized level.
- Reduce the demand for additional law enforcement services.
- To obtain training regarding the latest technology.
- Continue to support the North Metro Drug Task Force by providing a supervisor and personnel to reduce the amount of illegal drugs being sold and used.
- Reduce the amount of evidence stored in Property Evidence.
- Be more proactive in arresting suspects wanted on felony warrants.

Patrol Division

- Monitor trends within communities regarding growth and calls for service.
- Provide professional, competent law enforcement services in a timely fashion.
- Deploy available staff in an effort to be consistent with growth and community needs.
- Provide the necessary equipment and training to enhance deputy safety and community needs.
- Continue to provide pro-active policing measures in conjunction with availability to citizen and community groups regarding quality of life issues.

TAC Section

- Continue to reduce the percentage of injury and fatal vehicle accidents in unincorporated Adams County - population growth and the amount of transient traffic make this our greatest challenge.
- Continue to cooperate with other agencies to enforce laws pertaining to seat belt enforcement, child safety seat enforcement, road rage, commercial vehicles, and provide aggressive/effective enforcement in school and construction zones.
- Maintain a high profile, zero tolerance towards individuals who choose to drink and drive.
- Participate in CDOT sponsored DUI checkpoints and saturation patrols.
- Continue to support L.E.A.F.s "Heat is On" campaign.
- Continue to train and certify Patrol deputies with different DUI certificates.
- Provide educational materials to the motoring public on the hazards and consequences of drunk/drugged driving.
- Provide trained DUI deputies to the Patrol Division on nights when DUI activities are higher.
- Continue to improve the effectiveness of the Community Policing Unit within the TAC Section by providing training and support to the officers.
- Aggressively investigate and take appropriate enforcement action against individuals who negatively impact the quality of life for citizens in unincorporated Adams County.
- Continue working with school safety issues in an on-going effort to provide a safer, more comfortable learning environment for the teachers and students.
- Participate with community groups to bring schools and communities together to reduce juvenile crime, violence, gang participation, and drug use.
- Provide necessary training to keep SROs current on juvenile issues and provide school staff information on drug/gang trends.
- Provide a positive law enforcement image to students and enforce local/state laws on school campus.



- Provide necessary tools/training for SROs to provide drug training, internet safety programs, and gang avoidance techniques, CPTED (Crime Prevention through Environmental Design) and law-related education.
- Promote a cooperative relationship between schools, parents, community, and law enforcement.

Records/Warrants Section

- Continue microfilm conversion project.
- Implementation of Intergraph JMS system.
- Obtain Colorado Certified Records Network certifications for Record Technicians.
- Complete Records Section continuity project for Records/Warrants/NIBRS/Crime Analyst.
- Maintain staffing levels to assure adequate coverage for 24/7 operation.

Range Unit

- Continue to provide meaningful, up-to-date training in firearms to ensure a safe workplace environment and a safe community.

Volunteer Programs

- Continue agency efforts to recruit and train volunteers to work alongside employees in the various divisions.
- Utilize volunteers to participate in various community events and assist during specific crime incidents to reduce the overall financial burden.
- Provide required uniform attire and mileage reimbursements to volunteers.
- Assist with funding participation in local competitions and training events.
- Maintain a quality volunteer base.

Sheriff's Office – Field & Administration - 2014 Budget Highlights

- \$19,000 appropriated for an online crime reporting system.
- \$9,000 appropriated for acquiring a multi-use K-9 dog.
- \$20,000 appropriated for server replacement.



Sheriff's Office – Field & Administration - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 5.05 | 5.10 | 5.10 |
| <i>Per Capita Spending</i> | \$52.32 | \$54.27 | \$59.12 |
| TAC Section | | | |
| Full-Time Equivalent (FTE's) | 124 | 124 | 124 |
| Total Traffic Tickets Written | 20,666 | 20,666 (+/- 5%) | 20,666 (+/- 5%) |
| Revenue Collected | \$1,349,927.57 | +/- \$1,349,927.57 | +/- \$1,349,927.57 |
| DUI Arrest | 927 | 927 (+/- 5%) | 927 (+/- 5%) |
| SRO Other Reports | 124 | 124 (+/- 5%) | 124 (+/- 5%) |
| SRO Criminal Reports | 122 | 122 (+/- 5%) | 122 (+/- 5%) |
| SRO Arrest | 63 | 63 (+/- 5%) | 63 (+/- 5%) |
| SRO Sight Actions | 1671 | 1671 (+/- 5%) | 1671 (+/- 5%) |
| Training Academy | | | |
| Academy Cadets Attended | 47 | 80 | 80 |
| Adams County Sheriff's Office Cadets | 9 | 29 | 30 |
| Other Agency Cadets | 38 | 51 | 50 |
| Total Cadets Successfully Completing Academy | 47 | 80 | 80 |
| Admin Services Division | | | |
| Full Time Equivalent (FTE's) Authorized/Actual | 514 | 522 | 539 |
| Concealed Weapon Permits Processed / Active | 1270 | 2316 | 3000 |
| Employment Applications / Hired | 4767/42 | 4860/57 | 4900/50 |



| | | | |
|--|-----------------|-----------------|-----------------|
| Civil Section | | | |
| Papers Processed | 8354 | 8756 | 8875 |
| Detective Division | | | |
| Total Assigned cases | 5520 | 5500 | 5560 |
| Avg Case Load per detective/mo (crimes against | 41 | 41 | 42 |
| Avg Case Load per detective/mo (crimes against | 15 | 15 | 16 |
| Sex Offenders Registered | 1045 | 1045 | 1055 |
| Crimes Reported | 18,786 | 18,000 | 18,300 |
| Pawn Slips Received | 30,688 | 30,000 | 32,000 |
| Patrol Division | | | |
| ADCOM Citizen CFS/Officer Initiated Events (Incl | 67709 | 67709 (+/- 5%) | 67709 (+/- 5%) |
| Officer Initiated Events (Includes TAC Unit) | 37657 | 37657 (+/- 5%) | 37657 (+/- 5%) |
| Criminal Reports (Includes TAC Unit) | 6609 | 6609 (+/- 5%) | 6609 (+/- 5%) |
| Other Reports (Includes TAC Unit) | 5282 | 5282 (+/- 5%) | 5282 (+/- 5%) |
| Field Contact Cards (Includes TAC Unit) | 4846 | 4846 (+/- 5%) | 4846 (+/- 5%) |
| Criminal Summonses (Includes TAC Unit) | 2831 | 2831 (+/- 5%) | 2831 (+/- 5%) |
| Juvenile Arrests (Includes TAC Unit) | 389 | 389 (+/- 5%) | 389 (+/- 5%) |
| Adult Arrests (Includes TAC Unit) | 6089 | 6089 (+/- 5%) | 6089 (+/- 5%) |
| Records/Warrents Section | | | |
| Warrants Processed - New | 13,250 | 13,700 | 14,000 |
| Warrants Processed - Cancelled | 15,587 | 16,000 | 16,500 |
| Warrants Extraditions | 251 | 400 | 425 |
| Traffic Citations | 20,687 | 24,000 | 26,000 |
| Case Reports Processed | 18,789 | 19,000 | 19,500 |
| Gang Intelligence Data | 557 | 600 | 650 |
| Employees (FTE) | 239.7500 | 238.2500 | 238.2500 |



Sheriff's Office – Field & Administration - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental | \$ 192,623 | \$ 222,531 | \$ 113,657 |
| Charges for Services | \$ 1,274,153 | \$ 1,538,949 | \$ 1,894,688 |
| Fines & Forfeitures | \$ 1,467,441 | \$ 1,529,492 | \$ 1,690,000 |
| Misc. Revenues | \$ 10,271 | \$ 15,506 | \$ 5,300 |
| Total Revenue | \$ 2,944,488 | \$ 3,306,478 | \$ 3,703,645 |
| Expenditures | | | |
| Personnel Services | \$19,070,710 | \$19,820,490 | \$21,541,315 |
| Operating & Maintenance | \$ 1,040,549 | \$ 1,086,755 | \$ 1,045,427 |
| Charges for Services | \$ 3,396,485 | \$ 3,501,562 | \$ 4,026,653 |
| Capital Outlay | \$ 113,313 | \$ 90,091 | \$ 77,995 |
| Total Expenditures | \$23,621,057 | \$24,498,898 | \$26,691,390 |

Sheriff's Office – Special Funds

Sheriff's Office – Special Funds - Mission Statement

Intelligence Fund

To provide a consistent method for tracking revenue and expenses related to monies received through court awarded seizures and the auction of property evidence items. Expenditure authority lies with the Sheriff and the established review board.

Commissary Fund

In the welfare interest of inmates, employees and citizens of Adams County, the jail provides rehabilitative and educational opportunities/programs for incarcerated individuals. The Programs Unit is responsible for maintaining law materials, legal access and religious programming for inmates to meet constitutional requirements. This fund also supports the re-socialization and recreational needs of inmates.

Flower Fund

To provide a consistent method for tracking revenue and expenses related to monies received from use of vending machines throughout the agency.



Donated Programs

To provide a consistent method for tracking revenues and expenditures related to donations received from local businesses or fundraising activities. Programs supported include Every 15 Minutes, Victim Advocates, Operation Free Bird, Funeral Committee and the Senior Fishing Festival.

Volunteer Groups

The Posse, Reserves and Explorers are volunteer groups of individuals who assist various areas of the agency with special events, patrol activities, corralling stray animals, security, community events and special fundraisers. Monies raised by these groups are committed to be used specifically for the group raising the funds.

Sheriff's Office – Special Funds - Primary Services

The Sheriff's Office maintains four self-supporting funds. These funds were established to provide for the recording of revenues and expenditures consistent with policies and procedures established by the Colorado State Statutes, Adams County and the Sheriff's Office.

Intelligence Fund

A county cost center was assigned to enable separate tracking of revenues and expenditures derived from forfeitures ordered through the court system and sale of evidence upon completion of legal proceedings. All forfeited proceeds expended from the Intelligence Fund must be first approved by the Sheriff and the established review board.

Commissary Fund

Revenues are derived from the operation of commissary sales, charges for inmate telephone usage and visitor lockers at the jail. Monies are used to assist inmates in re-socialization through self-help groups, education, recreation, religious programs and use of the law library. In addition, the funds provide hygiene products, mail services and barber services for indigent inmates.

Flower Fund

Revenues are derived from commissions on vending machine products in employee lounge areas of three facilities. Money expended from this fund is used to support employee activities approved by the Sheriff through the events committee.

Donated Programs

This program consists of a variety of activities including Victim Advocates, Senior Fishing Festival and Every 15 Minutes. Revenue to support volunteers or programs comes from donations from local businesses and/or fundraising activities.

- Senior Fishing Festival - This annual event is held at the Fairgrounds and is open to all Adams County senior citizens. 223 seniors attended the event in 2013. Donations are collected for food, prizes and costs related to hosting the all-day event. Due to the declining donations, the Sheriff's Office budgeted financial support for the 2014 event.



- Victim Advocates - The Sheriff's Office maintains between 20-25 victim advocate volunteers who assist the Victim Advocate staff in responding to crime scenes, supporting and helping victims, and participating in various activities. This group occasionally has a fund raiser or receives contributions to assist with victim services and support volunteer activities.
- Explorer Post - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- Reserves – Donations received are used to purchase items or to support activities of the reserve volunteers.
- Posse - Any money received through fund raisers or donations is deposited to this account and utilized specifically to support Posse activities.
- Funeral Committee - This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and used to purchase food for family meals or assist with a funeral dinner.
- Operation Free Bird - This annual event continues to grow. In November 2013, revenue supported the purchase of 5,417 gift cards for free turkeys (value \$12); King Soopers donated an additional 3% (162).
- Every 15 Minutes - This program is designed for high school students and involves a realistic scenario related to the consequences of drugs/alcohol. It is organized and utilized at different schools prior to prom each year. In 2014 one high school has shown an interest in trying to schedule it for their students.

Volunteer Groups

The Explorers are volunteer youth interested in a career in law enforcement. They organize several fund raising activities during the year to support participation in various competitions. Monies raised by the Explorers will be brought under the umbrella of the county and are committed to be used specifically for functions and training within the Explorer Post.

- **Explorer Post** - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They have created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- **Reserves** – Reserves apply for an annual grant of \$500 from Qwest to support purchase of specific approved items for the unit. Monies are used to support activities for the Reserves.
- **Posse** – Any money received through fund raisers or donations is deposited to this account and utilized specifically for Posse activities.
- **Funeral Committee** – This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and then purchases made for food and necessities to assist with a funeral dinner or meals prior to funeral.



- **Operation Free Bird** – This annual event continues to grow. In November 2013, certificates for 5,579 free turkeys were purchased with donations and were available for families of students on the school free lunch program. We anticipate at least that many again in 2014.

Sheriff's Office – Special Funds - Long Term Goals

Intelligence Fund

- Maintain accurate accounting and reporting for all incoming seizure revenue.
- Utilize revenue received for the most effective purchases according to federal regulations.
- Convene the mandatory committee prior to final determination of spending seizure revenue.

Commissary Fund

- Support the necessary awareness, training and materials for appropriate education and socialization. Provide religious and legal access for all inmates.

Flower Fund

- Maintain a source of revenue adequate to fund various employee functions.
- Maintain accurate accounting and reporting for all revenue and expenses.

Donated Monies

- Continue to seek contributions and organize fund raising activities to support these specialized programs
- Account for all incoming revenue/expenses via a consistent and accurate procedure as established by the county Finance Department.
- Continue to support the senior participants involved in the annual Fishing Festival through contributions of food, prizes and volunteers
- Continue to promote visibility within the community and local activities
- Continue to promote the success of the annual Operation Freebird by increasing the number of free turkeys provided to citizens in need

Sheriff's Office – Special Funds - Current Year Objectives

Intelligence

- Follow established processes for purchase of items requested during the fiscal year.

Commissary

- Provide quality instructors for classes in English as a Second Language (ESL), Life Skills, Cognitive (COG) skills, stress management, GED instructors and testers, and Facility Chaplains.
- Provide quality programming, religious services, recreational programs and equipment, library, law research, and indigent supplies/services such as hygiene products and barber services.
- Maintain video visitation system to include replacement of outdated monitors and cameras.
- Develop a discharge program for inmates to reduce recidivism and increase "re-socialization".

Flower

- Flower fund money is used to assist with employee events and provide flowers to employees.



Volunteer

- Provide food and prizes for participants in the Senior Fishing Festival.
- Seek donations from the business community to purchase certificates for 2,500 free turkeys through Operation Freebird.
- Continue to provide clothing to victims of rape if needed and stuffed animals for victims' children.
- Provide a financial means to assist with funeral meals for employee families.
- Continue supporting fund raising activities for Posse and Reserves.

Sheriff's Office – Special Funds - 2014 Budget Highlights

- \$84,500 anticipated in revenue from Donated Programs.

Sheriff's Office – Special Funds - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|----------------------------|-------------------------------|------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.11 | 0.15 | 0.15 |
| <i>Per Capita Spending</i> | \$1.89 | \$1.91 | \$2.85 |
| Substance Abuse Attendance (hours) | 1,715 | 1,862 | 1,900 |
| Law Library Attendance (hours) | 4,174 | 4,780 | 4,500 |
| Recreation Class Attendance (hours) | 1,350 | 2,094 | 2,000 |
| Religious Services Attended | 14,362 | 16,446 | 15,000 |
| Educational Classes Attended (hours) | 8,456 | 10,946 | 9,000 |
| Fishing Festival Participants | 201 | 223 | 225 |
| Victim Advocate Volunteers | 20 | 20 | 20 |
| Operation Free Bird Donations/Certificates Purch | 5,150 | 5,579 | 5,500 |
| Flower Fund Events Supported | 2 | 2 | 2 |
| Commissary GED Class Attendance | 4,684 | 4,701 | 4,500 |
| Employees (FTE) | 5.0000 | 7.0000 | 7.0000 |

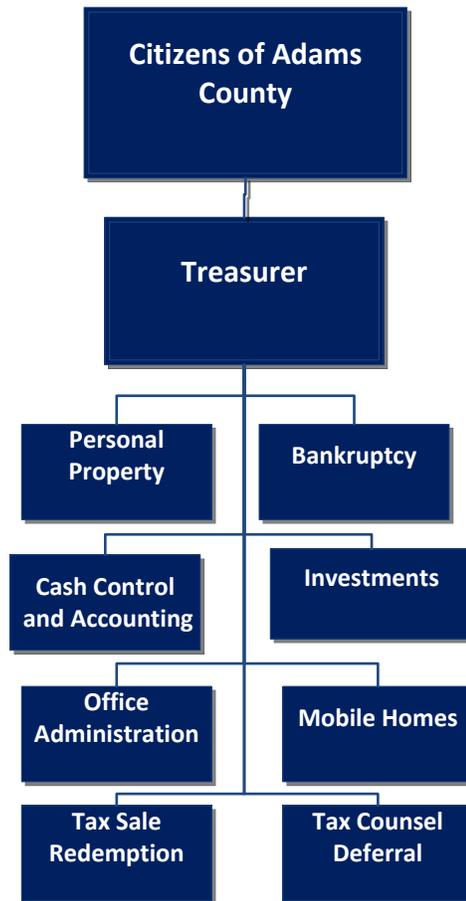


Sheriff's Office – Special Funds - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|-------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 926,222 | \$ 833,376 | \$ 864,132 |
| Misc. Revenues | \$ 83,642 | \$ 66,434 | \$ 84,500 |
| Total Revenue | \$ 1,009,864 | \$ 899,810 | \$ 948,632 |
| Expenditures | | | |
| Personnel Services | \$ 316,567 | \$ 355,686 | \$ 409,100 |
| Operating & Maintenance | \$ 209,973 | \$ 209,089 | \$ 454,523 |
| Charges for Services | \$ 296,060 | \$ 298,127 | \$ 423,000 |
| Capital Outlay | \$ 32,658 | \$ - | \$ - |
| Total Expenditures | \$ 855,258 | \$ 862,902 | \$ 1,286,623 |



Treasurer's Office





Treasurer's Office - Mission Statement

Serve to fulfill the statutory requirements of the County Treasurer's office with professional, ethical and transparent practices. Create process and policy that aligns with the needs of our citizens through innovative solutions.

Treasurer's Office - Primary Services

The Adams County Treasurer's office collects property taxes, distributes proceeds to the proper underlying authorities, and invests county assets that meet the statutory objectives of safety, liquidity, and yield.

Responsibilities include:

- Prepare and mail annual and delinquent tax notices.
- Collect and account for all current and delinquent taxes.
- Disburse monies to proper authorities.
- Oversee mobile home transfers.
- Honor county warrants.
- Issue Distraint warrants for unpaid taxes.
- Issue tax certificates.
- Issue Treasurer's deeds.
- Administer property redemptions.
- Supervise seizure and sale of property.
- Conduct annual online tax lien sale.
- Administer bankruptcy cases.
- Provide tax deferrals.
- Prepare free income tax returns for income qualifying individuals and families.
- Invest idle county funds.

Treasurer's Office - Current & Long Term Goals

1. Continue efforts to reduce the use of paper reporting.
2. Implement archiving solutions that meet the document retention requirements.
3. Facilitate additional locations (satellite offices) during deadline weeks to receive tax payments.
4. Identify affordable electronic payment options for taxpayers.
5. Improve professional development for staff through continued education and training seminars.
6. Continue efforts to improve interoffice communications with relevant departments.
7. Partner with local agencies to educate new homeowners and business owners on property tax assessments.
8. Implement semi-annual public meetings to educate citizens on property taxes.
9. Recruit additional volunteers for the free income tax volunteer program.
10. Identify additional convenient locations to administer the free income tax program.
11. Finalize the "Shadow" program that allows students of local schools to spend a day with the Treasurer.



Treasurer's Office - 2014 Budget Highlights

- \$2,100,000 in revenue has been budgeted for treasurer's fees.

Treasurer's Office - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.28 | 0.26 | 0.24 |
| <i>Per Capita Spending</i> | \$2.46 | \$2.49 | \$2.64 |
| Number of Tax Notices Per Budgeted FTE | 13,072 | 14,264 | 17,103 |
| Number of Tax Notices Per Actual FTE | 13,072 | 14,264 | 17,103 |
| Cost Per Tax Bill | \$7.82 | \$7.63 | \$7.24 |
| Annual Tax Notices | 169,942 | 171,168 | 171,034 |
| Delinquent Tax Notices | 12,164 | 11,590 | 15,000 |
| Tax Counseling for the Elderly | 5,206 | 5,101 | 5,100 |
| Annual Tax Lien Sale Number of Parcels | 1,959 | 1,298 | 3,000 |
| Annual Tax Lien Sale Amounts | \$3,565,331 | \$2,907,698 | \$3,500,000 |
| Tax Sale Premiums | \$204,331 | \$179,372 | \$180,000 |
| Treasurer's Checks Issued | 2,931 | 9,604 | 4,500 |
| Mortgage Payments (mass) | \$141,834,591 | \$146,290,239 | \$147,000,000 |
| Miscellaneous Receipts | 3,849 | 4,211 | 4,000 |
| Treasurer's Tax Certificates | 18,065 | 22,214 | 25,000 |
| Bankruptcy Cases | 500 | 375 | 300 |
| Property Tax Percent Collected | 99.90% | 99.00% | 99.90% |
| Employees (FTE) | 13 | 12 | 11 |

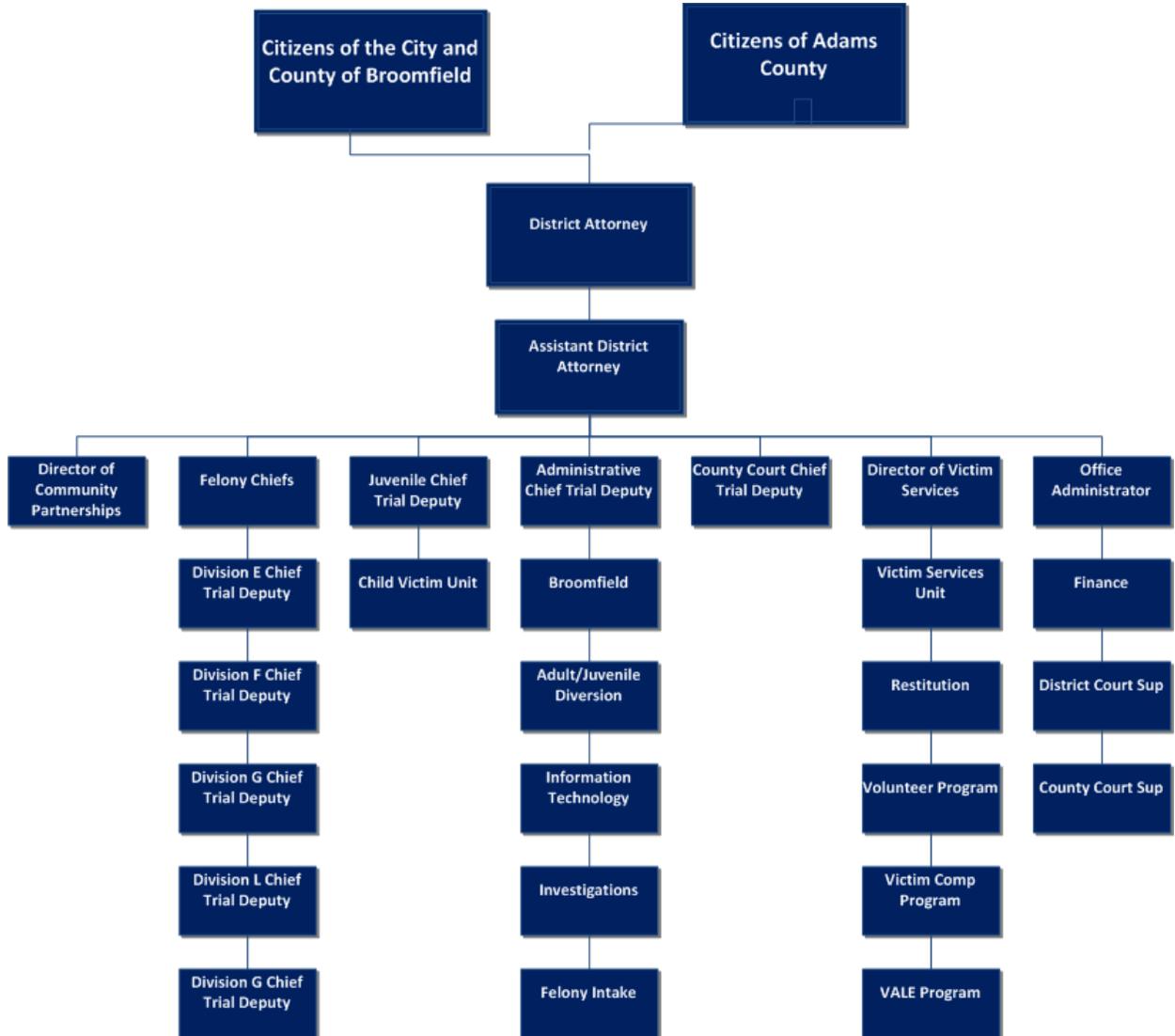


Treasurer's Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Licenses & Permits | \$ 880 | \$ 630 | \$ 2,000 |
| Charges for Services | \$ 2,518,631 | \$ 2,467,844 | \$ 2,521,050 |
| Misc. Revenues | \$ 206,431 | \$ 179,943 | \$ 165,000 |
| Total Revenue | \$ 2,725,942 | \$ 2,648,417 | \$ 2,688,050 |
| Expenditures | | | |
| Personnel Services | \$ 796,145 | \$ 697,102 | \$ 778,761 |
| Operating & Maintenance | \$ 15,308 | \$ 32,782 | \$ 43,700 |
| Charges for Services | \$ 306,792 | \$ 214,550 | \$ 414,343 |
| Capital Outlay | \$ 12,705 | \$ 218,847 | \$ - |
| Total Expenditures | \$ 1,130,950 | \$ 1,163,281 | \$ 1,236,804 |



District Attorney's Office





District Attorney's Office - Mission Statement

The mission of the District Attorney's Office is to pursue justice through the fair and ethical prosecution of criminal offenders, to seek justice for victims of crime, to create a safe community through positive partnerships with law enforcement and other community members, and to earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

District Attorney's Office - Primary Services

Under the direction of the elected District Attorney, funds budgeted are for reasonable and necessary expenses for running the office, following Colorado law.

The Office of the District Attorney is responsible for securing the public safety of the citizens of Adams and Broomfield Counties by prosecuting criminal offenders, responding to the concerns of victims and the public, working cooperatively with other members of the justice system, and providing supervision and counseling services to non-violent offenders in an effort to prevent recidivism.

The office also promotes community outreach through consumer fraud presentations, its Citizens Academy and community partnerships with the Adams County Youth Initiative and other groups.

District Attorney's Office - Long Term Goals

1. To utilize limited resources in the most cost effective ways to meet our prosecution and justice responsibilities.
2. To implement and utilize information technology to maximize staff productivity.
3. To use IT to also enhance information exchanges with law enforcement agencies and the District Attorney's Office.
4. To make our community safer through effective crime prevention efforts, which lower the direct and indirect costs of crime.
5. To support all items as listed in the Mission Statement.

District Attorney's Office - Current Year Objectives

While recognizing the current county revenue limitations:

- Establish an Economic Crime Unit.
- Partner with law enforcement agencies in the investigation and prosecution of human trafficking and cyber crimes.
- Conduct a second District Attorney Citizens Academy.
- Continue utilizing Open Text document management solution to maintain case related data.
- Update existing software and hardware infrastructure to meet current technology demands.
- Expand electronic report sharing with law enforcement agencies.
- Develop electronic discovery process to encompass scanning resulting in create efficiency and greater response time.

District Attorney's Office - 2014 Budget Highlights

- \$84,634 is budgeted for training and professional affiliations in 2014.
- \$1,543,883 of revenue is budgeted for providing DA services for Broomfield.



Criminal Prosecution – Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------|---------------------|------------------------|-----------------------|
| Felony Jury Trials | 127 | 140 | 134 |
| Felony Cases | 3,757 | 4,158 | 4,030 |
| Misdemeanor Cases | 6,391 | 5,866 | 6,200 |
| Domestic Violence Cases | 1,405 | 1,359 | 1,345 |
| Traffic Cases | 25,874 | 25,899 | 25,100 |
| JUV Filings | 629 | 589 | 500 |
| DUI/DWAI | 3,164 | 3,021 | 3,000 |

In addition to the prosecutorial services described above, the Office of District Attorney also administers the following related programs:

Victim Witness Services Unit

Started in 1978, information, support and assistance are provided to victim/witnesses of crimes in compliance with the Colorado Victim Bill of Rights, §24-4.1-301, C.R.S. The primary objective of the unit is to ensure that victims / witnesses are afforded their mandatory rights pursuant to statute. Statutory mandates include notification of critical court hearings in writing, by telephone and in person as well as providing practical information regarding courtroom procedures, the criminal justice process and court accompaniment. Practical assistance is provided to document restitution requests for consideration by the sentencing courts.

Unit personnel also provide efficient prosecutorial support services to Deputy District Attorneys throughout the court prosecution process. The unit, in partnership with the Colorado Division of Criminal Justice, continues to serve as host for the coordinator of the multi-disciplinary collaborative sexual assault response team created to address the comprehensive needs of adult survivors of sexual violence in the 17th Judicial District. The unit utilizes the services of trained volunteer advocates to assist with the heavy caseload prosecuted through the Domestic Violence Fast Track System. The use of volunteers is a cost-savings measure to the County. These volunteers perform duties equivalent to two full-time employees during the course of each work week. Finally, unit personnel provide statutorily mandated administrative assistance to the Crime Victim Compensation and VALE (Victim & Witness Assistance and Law Enforcement) Boards to facilitate the disbursement of over \$3,000,000 each year to victims / witnesses and victim service programs throughout the 17th Judicial District.



Victim Witness Services Unit – Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| Number of Volunteers | 9 | 6 | 12 |
| Volunteer Service Hours | 2,808 hrs | 1,664 hrs | 3,120 hrs |
| Number of Victims Served by Volunteers | 819 | 650 | 1,300 |
| Crime Victim Compensation Victims Served | 2,466 | 2,644 | 2,500 |
| Crime Victim Compensation Dollars Disbursed | \$ 1,670,639 | \$ 1,669,169 | \$ 1,800,000 |
| Victims Served by Restitution Division | 9,641 | 5,338 | 6,000 |
| Victims/Witnesses Served by Unit | 13,073 | 11,933 | 11,933 |
| VALE Funded Agencies | 33 | 35 | 35 |
| Vale Dollars Disbursed | \$ 1,350,462 | \$ 1,432,551 | \$ 1,416,505 |

Diversion Program

Initiated in the late 1970's, this program is designed as a counseling alternative to prosecuting first time, non-violent felony offenders at the District Court level, as well as some misdemeanor cases. All referrals are received from the District Attorney's Office and are technically provable cases, which would be filed in court if Diversion did not exist. By reducing the number of cases within the court system, as well as the future risk to recidivate, the program reduces the costs to the District Attorney's Office, the county, and thus the taxpayers of the Judicial District.

The office provides both adult and juvenile services. In support of the operation, goals and objectives of the District Attorney's Office, victim reparation and supervision services are provided as well as groups and resources dedicated to improving skills and pro-social behavior. To that end, the program conducts a variety of classes and groups in the areas of restorative justice, life skills, substance use, and mental health. The program views the collection of restitution for crime victims as a major objective and priority. Program participants complete numerous hours of community service as another form of reparation. Through counseling interventions, offenders are provided with a plethora of skills and experiences that foster a crime-free lifestyle and improved self-efficacy.

Diversion Long Term Goals

1. Lead Diversion into a model unit that other counties and states can emulate.
2. Train, implement and lead more culturally competent and linguistically appropriate services within a restorative community justice framework.
3. Increase family engagement by 25% as evidenced by client, family and stakeholder surveys.
4. Serve 40 more juvenile cases through pilot projects and community partnerships.
5. Expand truancy reduction and attendance support program through further grant funding.



Diversion – Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--------------------------|------------------------|---------------------------|--------------------------|
| Referrals | 437 | 396 | 425 |
| Acceptances | 298 | 257 | 300 |
| Number of Victims Served | 143 | 135 | 200 |
| Successful Terminations | 192 | 171 | 195 |
| Restitution Collected | \$ 87,772 | \$ 107,609 | \$ 105,000 |
| Employees (FTE) | 155 | 160.75 | 161.75 |

District Attorney’s Office - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|----------------------------|----------------|------------------|----------------|
| Revenue | | | |
| Federal Grants | \$ 911,303 | \$ 718,057 | \$ 668,452 |
| State Grants | \$ 362,976 | \$ 254,747 | \$ 405,252 |
| Other Governmental | \$ 551,808 | \$ 456,141 | \$ 559,148 |
| Charges for Services/Misc. | \$ 1,542,070 | \$ 1,567,475 | \$ 1,641,587 |
| Total Revenue | \$ 3,368,157 | \$ 2,996,420 | \$ 3,274,439 |
| Expenditures | | | |
| Personnel Services | \$ 12,705,662 | \$ 13,365,332 | \$ 13,993,205 |
| Operating & Maintenance | \$ 299,944 | \$ 404,834 | \$ 440,882 |
| Charges for Services | \$ 769,254 | \$ 585,811 | \$ 935,574 |
| Capital Outlay | \$ 54,823 | \$ - | \$ - |
| Governmental Services | \$ 735,000 | \$ 586,998 | \$ 500,000 |
| Total Expenditures | \$ 14,564,683 | \$ 14,942,975 | \$ 15,869,661 |



Criminal Justice Committee

Criminal Justice Committee - 2014 Budget Highlights

One Criminal Justice Planner position and one part-time Administrative Assistant position have been added to the Adams County authorized FTE count to work on coordinating efforts to help the judicial process become more efficient and less costly for the taxpayers.

Criminal Justice Committee - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-----------|-----------|------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ - | \$ - | \$ - |
| Total Revenue | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Personnel Services | \$ 20,245 | \$ 54,596 | \$ 98,119 |
| Operating & Maintenance | \$ 3,098 | \$ 42 | \$ 9,300 |
| Charges for Services | \$ 27,543 | \$ 70 | \$ 11,000 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 50,886 | \$ 54,708 | \$ 118,419 |



Commissioners' Office

2014 Board of County Commissioners

Eva Henry (District 1)

Charles "Chaz" Tedesco (District 2)

Erik Hansen (District 3)

Commissioner's Office - Mission Statement

Adams County is committed to being a leader and a partner in enhancing and protecting the quality of life and the future of our community.

Commissioner's Office - Primary Services

The Commissioners' Office is the governing body of Adams County, according to Colorado statutes. As the chief elected officials for the county, the commissioners establish policy and serve as the ultimate authority on matters of county appointments, vacancies in county offices, certification of mill levies, public hearings and adoption of the annual budget. In addition to general governance responsibilities, the Board of County Commissioners guides the operations of the county administrator and nine departments in the administrator's span of control. The board also holds public hearings at which official county business is conducted, considers applications for funding from community agencies, county departments and elected officials, represents the people of Adams County on other boards and governing bodies, and establishes personnel policies.

Commissioner's Office - Governing Principles

- Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity.
- Create a safe and healthy workplace environment that demonstrates the county's commitment to valuing and respecting employees.
- Promote economic vitality, improved access to employment opportunities and a high quality of life for all citizens.
- Ensure a safe, peaceful community.
- Preserve and protect county natural resources.
- Encourage participation in county government through regional and neighborhood partnerships, inclusionary decision-making and easily accessible services.
- Pursue revenue strategies to assure equitable taxation and provide a stable and diversified revenue base for addressing long-term capital, infrastructure and operational needs.

Commissioner's Office - 2014 Budget Highlights

- \$25,000 is budgeted for liquor license revenue.



Commissioner's Office - Activity/Performance Measures

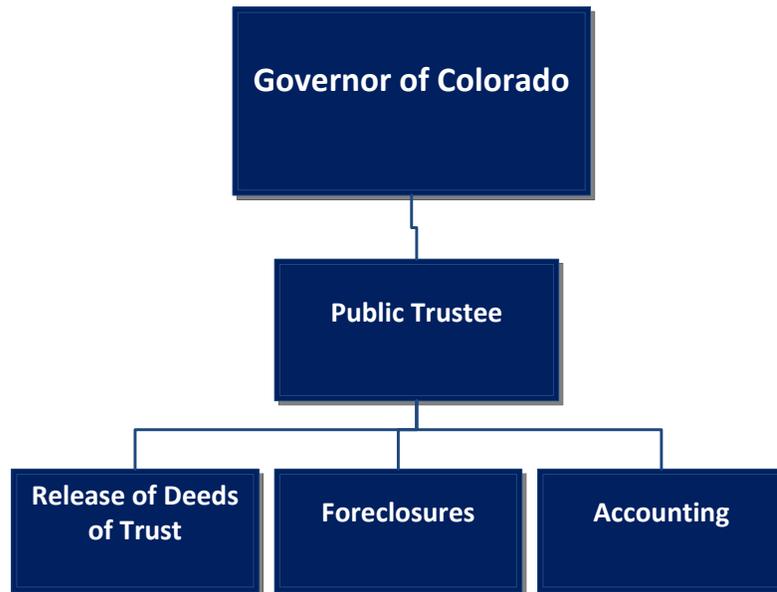
| Activity | 2012 Estimated Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|------------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.11 | 0.13 | 0.13 |
| <i>Per Capita Spending</i> | \$1.31 | \$1.60 | \$1.51 |
| Public Hearings | 90 | 90 | 90 |
| Land Use Hearings | 180 | 180 | 180 |
| Liquor License Renewals | 100 | 100 | 100 |
| | | | |
| Employees (FTE) | 5.0000 | 6.0000 | 6.0000 |

Commissioner's Office - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|-------------|---------------|-------------|
| Revenue | | | |
| Liquor Licenses | \$ 20,613 | \$ 25,910 | \$ 25,000 |
| Misc. Revenues | \$ - | \$ 3,000 | \$ 3,500 |
| Total Revenue | \$ 20,613 | \$ 28,910 | \$ 28,500 |
| | | | |
| Expenditures | | | |
| Personnel Services | \$ 484,098 | \$ 572,607 | \$ 555,549 |
| Operating & Maintenance | \$ 46,215 | \$ 93,430 | \$ 90,250 |
| Charges for Services | \$ 81,771 | \$ 80,999 | \$ 60,050 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 612,084 | \$ 747,036 | \$ 705,849 |



Public Trustee's Office





Public Trustee’s Office - Mission Statement

The Adams County Public Trustee's Office will provide accurate, prompt, and courteous service to the residents and businesses of Adams County.

Public Trustee’s Office - Primary Services

County Public Trustees in ten large counties in Colorado are appointed by the Governor of Colorado and perform public service duties as prescribed in Colorado Revised Statutes Title 38, Articles 37, 38 and 39. Documents processed by the Adams County Public Trustee's Office include releases and partial releases of deeds of trust (when mortgages are paid or partially paid off) and foreclosures. In foreclosure processing, the Public Trustee serves as a neutral third party to assure that foreclosures are processed according to Colorado law. The Public Trustee’s records are considered public records and, as such, are available for inspection by the general public and copies are available for purchase by the general public. The Adams County Public Trustee’s office is a “fee funded” office and is not supported by county general funds.

Public Trustee’s Office - 2014 Budget Highlights

The 2014 budget for the Public Trustee is \$633,468. No general fund budget was requested because there were enough operationally-generated fees to cover expenditures

Public Trustee’s Office - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------|----------------------------|-------------------------------|------------------------------|
| Released Deeds of Trust | 19,305 | 26,787 | 27,000 |
| Number of Foreclosures | 3,182 | 1,637 | 851 |
| | | | |
| Employees (FTE) | 7.0000 | 7.0000 | 9.0000 |



Public Trustee's Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Budget |
| Revenue | | | |
| Public Trustee Fees | \$ 811,660 | \$ 374,234 | \$ 435,080 |
| Total Revenue | \$ 811,660 | \$ 374,234 | \$ 435,080 |
| Expenditures | | | |
| Personnel Services | \$ 457,189 | \$ 410,876 | \$ 578,122 |
| Operating & Maintenance | \$ 506,692 | \$ 598 | \$ 10,450 |
| Charges for Services | \$ (464,595) | \$ (416,184) | \$ 44,896 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 499,286 | \$ (4,710) | \$ 633,468 |



County Manager's Office





County Manager's Office - Mission Statement

Adams County is committed to being a leader and a partner in enhancing and protecting the quality of life and the future of our community.

County Manager's Office - Primary Services

The County Administrator's Office manages and coordinates the functions of the departments and offices under the jurisdiction of the Board of County Commissioners. The office also assists the Board of County Commissioners in the formulation and implementation of county policies.

Specific responsibilities include:

- Coordinate the calendar of the Board of County Commissioners to include scheduling public hearings, study sessions and community meetings.
- Provide administrative support to the Board of County Commissioners to include records management and the issuance of liquor licenses.
- Represent the county in all aspects of public contact.

Two Deputy County Managers report director to the County Manager, the Deputy County Manager for External Services and the Deputy County Manager for Internal Services.

The Deputy County Manager for External Services oversees the following external facing departments: Neighborhood Services, Parks and Community Resources, Planning and Development, and Transportation. The Deputy County Manager of External Services is responsible for identifying innovative ways to engage Adams County residents in their government as well as improving the efficiency and efficacy of the services the county provides to its customers.

The Deputy County Manager of Internal Services oversees the county's Human Services Department, in addition to the county departments that support internal operations: Facility Planning and Operations, Information Technology, Finance and Human Resources. The Deputy County Manager of Internal Services is tasked with ensuring the county's day-to-day internal operations adequately support the needs of employees while doing so with maximum efficiency.

Together, these departments and offices provide basic services to the county and operational assistance to the Board of County Commissioners.

County Manager's Office - 2014 Budget Highlights

- \$41,000 is budgeted for postage and \$55,000 is budgeted for printing the annual report to the public.
- \$24,053 is budgeted in other professional services for sales tax accountability to the cities and citizens of Adams County, events such as the state of the county address and to cover a portion of the design costs for the annual report to the public.
- \$141,900 has been allocated for special events.



County Manager's Office - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.15 | 0.43 | 0.41 |
| <i>Per Capita Spending</i> | \$1.92 | \$3.73 | \$5.34 |
| Departments Supported | 9 | 9 | 9 |
| Public Hearings | 90 | 90 | 50 |
| Employees (FTE)** | 4.0000 | 20.0000 | 19.0000 |

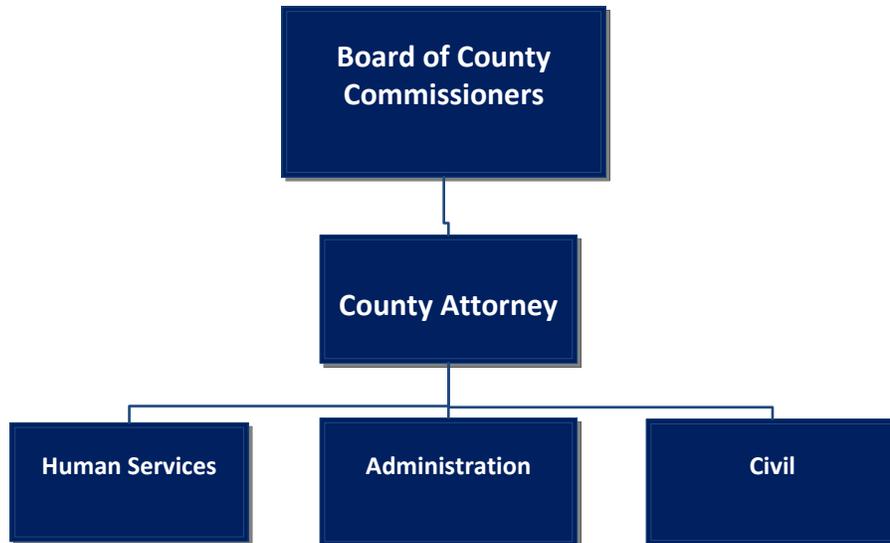
**For budgeting purposes, includes the Public Information Office

County Manager's Office - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|-------------|---------------|--------------|
| Revenue | | | |
| Misc Revenues | \$ 2,750 | \$ - | \$ 17,500 |
| Total Revenue | \$ 2,750 | \$ - | \$ 17,500 |
| Expenditures | | | |
| Personnel Services | \$ 618,052 | \$ 1,418,034 | \$ 2,024,767 |
| Operating & Maintenance | \$ 151,317 | \$ 215,172 | \$ 270,534 |
| Charges for Services | \$ 130,584 | \$ 110,600 | \$ 203,263 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 899,953 | \$ 1,743,806 | \$ 2,498,564 |



County Attorney's Office



County Attorney's Office - Mission Statement

The Adams County Attorney's Office is committed to providing the Board of County Commissioners, the elected officials of Adams County, the other Adams County boards and commissions, and the County departments with competent and professional legal services. The County Attorney's Office, through constructive dialogue, shall encourage new ideas, be progressive and foresighted, and always analyze the legal, social, fiscal, and political consequences of our opinions and actions. We shall treat every person with kindness, fairness, and respect. We shall work together as a team to serve and assist the County and our clients in achieving their goals.

County Attorney's Office - Primary Services

Service Inventory for County Attorney's Office - Civil

- Legal representation, advice, and counseling on day-to-day matters for Adams County Elected/Appointed Offices
 - Board of County Commissioners
 - Sheriff's Office
 - Coroner's Office
 - District Attorney's Office (employment and contracts)
 - Clerk and Recorder's Office
 - Assessor's Office
 - Treasurer's Office



- Public Trustee's Office
- Legal representation, advice, and counseling on day-to-day matters for Adams County Departments
 - County Administrator
 - Human Services
 - Public Works
 - Planning and Development
 - Facilities Management
 - Finance/IT
 - Office of Emergency Management
 - Human Resources
 - Parks and Community Resources
- Legal Representation of Adams County Boards and Commissions
 - Front Range Airport Authority
 - Board of County Commissioners
 - Board of Equalization
 - Planning Commission
 - Board of Adjustment
 - Open Space Advisory Board
- Transactional/contract services for County Departments and Elected Offices.
- Litigation of claims brought for or against the County, Elected Offices, and Boards/Commissions
- Preventative/proactive legal advice and training to Elected Offices, Departments, and Boards/Commissions
 - New Elected Official Orientation
 - Sheriff's Office Training
 - Employment Law
 - Open Records/CORA
 - Policies/procedures/codes
- Management of outside counsel for special legal matters
 - Clean Harbors
 - Quality Paving Litigation
 - Water Law
 - Denver International Airport (noise and development)
- Enforcement of Zoning and Building Code violations and Blight Ordinance
- State Legislation tracking and education
- County contact/liaison for Independent Ethics Officer and Internal Auditor

County Attorney's Office - Long Term Goals

1. Provide competent and professional legal advice to County clients.
2. Provide proactive and preventative legal advice to County clients.

County Attorney's Office - 2014 Budget Highlights

- \$20,000 was budgeted in 2014 to hire outside counsel to address environmental issues for the county.



County Attorney's Office - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.57 | 0.58 | 0.60 |
| <i>Per Capita Spending</i> | \$6.82 | \$5.78 | \$5.78 |
| New Inmate Cases | 5 | 5 | 5 |
| New EEO Matters | 2 | 2 | 2 |
| New Foreclosures | 60 | 60 | 60 |
| New Blight Enforcement | 200 | 200 | 200 |
| New Zoning Enforcement | 140 | 140 | 140 |
| Child Support Enforcement Money Collected | \$31,599,379 | \$31,663,915 | \$31,663,915 |
| Non-IVE Foster Care Money Collected | \$417,141 | \$340,247 | \$340,247 |
| Dependency & Neglect Cases Filed | 300 | 427 | 427 |
| Mental Health/Alcohol Commitment Files | 94 | 99 | 99 |
| Employees (FTE) | 26 | 27 | 28 |

County Attorney's Office - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|--------------|---------------|--------------|
| Revenue | | | |
| Charges for Services | \$ 1,587,125 | \$ 1,338,306 | \$ 1,557,712 |
| Total Revenue | \$ 1,587,125 | \$ 1,338,306 | \$ 1,557,712 |
| Expenditures | | | |
| Personnel Services | \$ 2,672,865 | \$ 2,467,831 | \$ 2,860,014 |
| Operating & Maintenance | \$ 115,771 | \$ 107,433 | \$ 173,845 |
| Charges for Services | \$ 345,986 | \$ 127,220 | \$ 491,463 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 3,134,622 | \$ 2,702,484 | \$ 3,525,322 |



Administrative/Organizational Support

Administrative/Organizational Support - Primary Services

The general fund's Administrative/Organizational Support expense program accounts for various expenditures of a general and/or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budget programs.

Administrative/Organizational Support - 2014 Budget Highlights

- \$500,000 was budgeted for termination pay, which provides for the estimated general fund termination pay liability for employees leaving county government service in 2014.
- \$225,000 was budgeted for annual memberships, primarily for Colorado Counties, Inc., Denver Regional Council of Governments, Regional Air Quality Council, Aurora Economic Development Council, and National Association of Counties.
- Principal and interest totaling \$13,959,436 are budgeted in 2014 for capital lease payments to be made according to five leaseback agreements between the county and its lessors. Specific terms of the first lease with Capital Asset Finance Corporation included the sale of two county-owned buildings, which took place in October 1999. Principal and interest payments were spread out over 15 years, at an interest rate that ranges from 3.75-5.40%. This financing transaction was refunded in 2009 due to the positive interest rate environment. The lease now uses only the Children and family Services Building as collateral freeing up the Human Services building. The lease matures in 2014 and interest rates range from 1.1%-3.0%. The second lease purchase agreement with the Adams County Public Facilities Leasing Trust 2003 includes the sale-leaseback of the Adams County Service Center for a 20-year period, at an interest rate that ranges from 3.0-6.0%. The third lease purchase agreement is with the Adams County Public Facilities Leasing Trust 2008 includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. Principal and interest payments are spread out over 10 years at an average interest rate of 4.01%. The fourth agreement is with the Adams County Detention Facility Leasing Trust 2009. Principal and interest are spread out over 20 years at an average interest of 4.85%. The fifth transaction is a lease-leaseback transaction called the Adams County Public Facilities Leasing Trust 2010 and includes a portion of the Justice Center for collateral and the interest rate is 4.24% for the life of the transaction. For all five agreements, total principal payable is \$7,043,300 and interest totals \$6,911,967.



Administrative/Organizational Support - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|----------------------|----------------------|----------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental | \$ 296,387 | \$ 155,000 | \$ 121,250 |
| Charges for Services | \$ - | \$ 100,035 | \$ - |
| Misc. Revenues | \$ 539,468 | \$ 71,919 | \$ 2,000 |
| Total Revenue | \$ 835,855 | \$ 326,954 | \$ 123,250 |
| Expenditures | | | |
| Personnel Services | \$ 644,303 | \$ 1,013,395 | \$ 1,676,955 |
| Operating & Maintenance | \$ 25,349 | \$ 42,984 | \$ 142,000 |
| Charges for Services | \$ 3,408,106 | \$ 4,080,175 | \$ 4,257,000 |
| Debt Service | \$ 13,955,266 | \$ 13,960,011 | \$ 13,959,436 |
| Governmental Services | \$ 1,343,811 | \$ 1,416,657 | \$ 188,000 |
| Capital Outlay | \$ 27,000 | \$ 82,000 | \$ 105,000 |
| Total Expenditures | \$ 19,403,835 | \$ 20,595,222 | \$ 20,328,391 |



Administrative/Organizational Support – COP Payments

| 2008 COP | | | |
|--|----------------------|---------------------|----------------------|
| DA Building, Sheriff/Coroner HQ, Development, Western Service | | | |
| Year | Principle | Interest | Total Payment |
| 2008 | | 612,659.79 | 612,659.79 |
| 2009 | 2,913,211.00 | 1,375,889.06 | 4,289,100.06 |
| 2010 | 3,030,143.00 | 1,257,830.30 | 4,287,973.30 |
| 2011 | 3,151,777.00 | 1,135,025.23 | 4,286,802.23 |
| 2012 | 3,278,300.00 | 1,007,282.69 | 4,285,582.69 |
| 2013 | 3,409,914.00 | 874,403.91 | 4,284,317.91 |
| 2014 | 3,546,819.00 | 736,181.89 | 4,283,000.89 |
| 2015 | 3,689,231.00 | 592,401.46 | 4,281,632.46 |
| 2016 | 3,837,370.00 | 442,838.70 | 4,280,208.70 |
| 2017 | 3,991,470.00 | 287,260.69 | 4,278,730.69 |
| 2018 | 4,151,765.00 | 125,425.00 | 4,277,190.00 |
| Total | 35,000,000.00 | 8,447,198.72 | 43,447,198.72 |

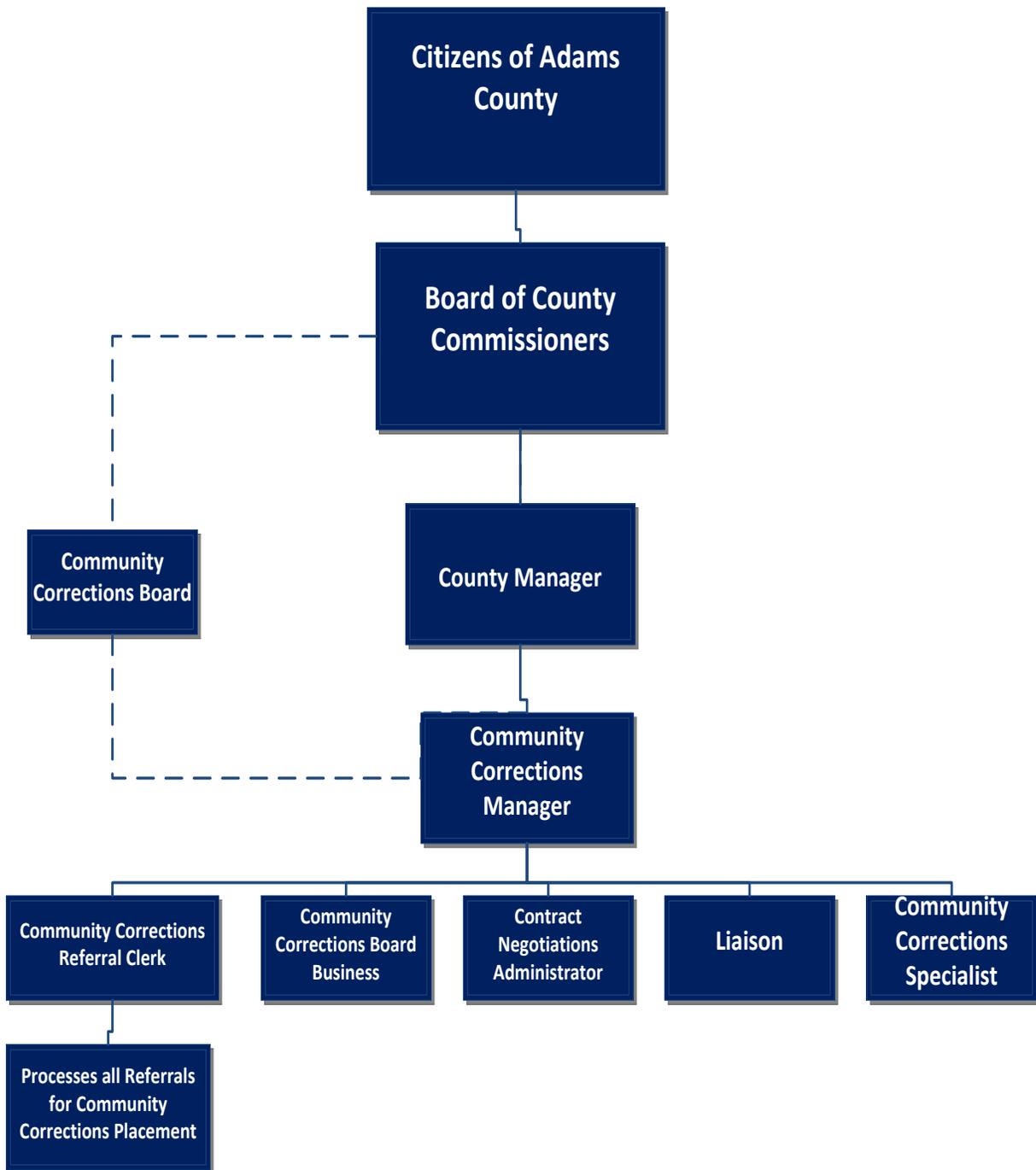
| 2009B COP | | | |
|--|---------------------|-------------------|----------------------|
| Children & Family Services Center | | | |
| Year | Principle | Interest | Total Payment |
| 2009 | 840,000.00 | 66,656.25 | 906,656.25 |
| 2010 | 905,000.00 | 144,150.00 | 1,049,150.00 |
| 2011 | 930,000.00 | 117,000.00 | 1,047,000.00 |
| 2012 | 960,000.00 | 89,100.00 | 1,049,100.00 |
| 2013 | 990,000.00 | 60,300.00 | 1,050,300.00 |
| 2014 | 1,020,000.00 | 30,600.00 | 1,050,600.00 |
| Total | 5,645,000.00 | 507,806.25 | 6,152,806.25 |



| Government Center - Construction | | | |
|--|----------------------|---------------------|----------------------|
| Certificates of Participation Series 2010 | | | |
| Year | Principal | Interest | Total Payment |
| 2010 | - | 399,796.67 | 399,796.67 |
| 2011 | 510,000.00 | 657,200.00 | 1,167,200.00 |
| 2012 | 530,000.00 | 635,576.00 | 1,165,576.00 |
| 2013 | 550,000.00 | 613,104.00 | 1,163,104.00 |
| 2014 | 575,000.00 | 589,784.00 | 1,164,784.00 |
| 2015 | 600,000.00 | 565,404.00 | 1,165,404.00 |
| 2016 | 625,000.00 | 539,964.00 | 1,164,964.00 |
| 2017 | 650,000.00 | 513,464.00 | 1,163,464.00 |
| 2018 | 680,000.00 | 485,904.00 | 1,165,904.00 |
| 2019 | 710,000.00 | 457,072.00 | 1,167,072.00 |
| 2020 | 740,000.00 | 426,968.00 | 1,166,968.00 |
| 2021 | 770,000.00 | 395,592.00 | 1,165,592.00 |
| 2022 | 800,000.00 | 362,944.00 | 1,162,944.00 |
| 2023 | 835,000.00 | 329,024.00 | 1,164,024.00 |
| 2024 | 870,000.00 | 293,620.00 | 1,163,620.00 |
| 2025 | 910,000.00 | 256,732.00 | 1,166,732.00 |
| 2026 | 945,000.00 | 218,148.00 | 1,163,148.00 |
| 2027 | 985,000.00 | 178,080.00 | 1,163,080.00 |
| 2028 | 1,030,000.00 | 136,316.00 | 1,166,316.00 |
| 2029 | 1,070,000.00 | 92,644.00 | 1,162,644.00 |
| 2030 | 1,115,000.00 | 47,276.00 | 1,162,276.00 |
| Total | 15,500,000.00 | 8,194,612.67 | 23,694,612.67 |



Community Corrections Administration





Community Corrections Administration - Mission Statement

The mission established by the legislature for Community Corrections in the State of Colorado is: 17-27-101. Legislative declaration. The general assembly hereby declares that it is the purpose of this article to establish and maintain community corrections programs which provide the courts, the department of corrections, and the state board of parole with more flexibility and a broader range of correctional options for offenders under the jurisdiction of such entities. It is the further purpose of this article to increase public safety and promote community-based correctional programming through collaboration between the state of Colorado and local units of government. It is also the purpose of this article to give local units of government the authority to designate the programs, boards, and networks established under this article to address local criminal justice needs with resources other than those appropriated pursuant to this article.

The mission of the Adams County Community Corrections Board is to promote and increase public safety, while protecting the right of local control, providing viable sentencing alternatives to the Court, and promoting effective treatment services. Further, to have oversight functions for all community corrections facilities and programs already established in Adams County, to investigate the desirability of creating, contracting with or participating in additional community corrections programs, and to advise the Commissioners on all pertinent information regarding community corrections business and related issues. Therefore, the mission of the Community Corrections Department is to assist in the mission of the Adams County Community Corrections Board.

Community Corrections Administration - Primary Services

The Community Corrections Administration Department negotiates, processes and monitors contracts and subcontracts with community corrections programs that provide community corrections program services; manages the financial resources allocated; provides financial reporting to the State, County and Community Corrections Board (Board); provides oversight on the operations of community corrections programs per the direction of the Board; conducts all Board and Screening Committee business; processes all diversion and transition referrals for review and coordinates placement of approved clients to the appropriate program; and serves as a liaison between criminal justice agencies, State agencies, County agencies and the Colorado Association of Community Corrections Boards. The services provided by the Community Corrections Administration Department are as follows:

Administration

This service is established to account for all expenditures made by the Community Corrections Board and the department's expenditures in conducting Board and Screening Committee business and all other expenditures necessary to administrate the programs and services of the department. Funding for the administration of community corrections is provided by State. Four percent of the total allocation awarded by the State is allowed to offset costs for the administration of community corrections.

This department's role in the following services is to facilitate the review, and upon approval, placement of the client in a community corrections facility. Clients must be accepted by the Adams County Community Corrections Board's Screening Committee and/or an Adams County community corrections program to be placed in a facility. Once placed this department is responsible for compensation to the program for the services they provide to the client. The State allocates funding for the provision of all of the following services.



Transition Residential

This program is established to provide services to "Transition clients". These people have been in a Colorado prison facility, are still under the supervision of the Colorado Department of Corrections, and are preparing for a gradual return to society by participating in a community corrections program. In such cases, community corrections serves as the step right after prison. One measure of success in the management of these clients is whether they remain crime-free, both during and after their transition from institutional life to freedom.

Diversion Residential

This program is established to provide services to "Diversion clients". These are people directly sentenced to community corrections by a district judge following a felony conviction. In such cases, community corrections serves as the step right before prison. One measure of success in the management of diversion clients is whether they can permanently demonstrate that they do not require time in prison to become safe and productive members of society.

Diversion Nonresidential

This program is established to continue services to those diversion clients who have successfully completed the residential phase of their sentence. These clients have "graduated" from the more structured part of their programs, and are permitted to live with some independence. They check in as often as every day, provide urine samples to detect any substance abuse, and are subject to monitoring at their jobs and elsewhere. Many nonresidential offenders continue classes begun while they were in residence at the program.

Outpatient Treatment Program

The funds for the Outpatient Treatment Program (OTP) from the Division of Criminal Justice are intended to be directed towards substance abuse and dual diagnosis treatment for offenders placed in community corrections. Specifically, this plan prioritizes outpatient substance abuse therapy, mental health evaluations, psychiatric care, mental health therapy, dual diagnosis therapy, psychotropic medication, and addiction medication for high-risk offenders in both residential and non-residential placement. The funds will be allocated to specific community corrections boards specifically those in jurisdictions with residential programs.

The funds will serve as treatment vouchers for qualifying treatment modalities for specific and qualifying offenders. The department's role in the program is to provide quarterly reports regarding the use and accountability of these funds to the DCJ in order to track the number and types of treatment that is being funded.

Community Corrections Administration - Long Term Goals

1. Support systems wide approach to criminal justice planning
2. Increase offender success and reduce recidivism.
3. Promote Public Safety
4. Improve program services and location for females
5. Continue to improve on efficiencies in providing timely and accurate referral system to the Courts, Department of Corrections, Probation and the Division of Criminal Justice.



Community Corrections Administration - Current Year Objectives

- Become an active participant representing Community Corrections in the newly established criminal justice planning effort.
- Serve on our local jurisdictions Drug Offender Treatment Board as the designee to represent Community Corrections.
- Continue to assess the implementation and use of evidence based principles in all of the community corrections programs in Adams County.
- In addition to assessing the use of evidence based principles, increase the frequency of performance measurement audits and follow through upon the results of DCJ audits and follow up audits. Increase staff to accomplish this.
- Continue to work with the Planning Department to establish the opportunity to site new facilities.
- Improve the current accommodations of females at the Phoenix Center.
- Improve the program services available to females at the Phoenix Center.
- Investigate the use of a secured website to post cases for screening review eliminating copying and mailing costs and improving timeliness of reviews.
- Use dual monitors to capture information from DOC websites to enter data on County database avoiding the need to copy case information from DOC.

Community Corrections Administration - 2014 Budget Highlights

- \$5,883,416 was appropriated in 2014 for Other Professional Services. The majority of these funds are used for contractual Community Corrections programs services including Diversion Residential, Transition Residential and Diversion Non-Residential.
- \$1,200 was appropriated in 2014 for membership dues for the Colorado Association of Community Corrections Boards (CACCB).



Community Corrections Administration - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.05 | 0.06 | 0.06 |
| <i>Per Capita Spending</i> | \$13.30 | \$13.04 | \$13.56 |
| Daily Cost Per Client - Residential | \$37.74 | \$37.74 | \$38.68 |
| Daily Cost Per Client - non-Residential | \$5.12 | 5.12 | 5.25 |
| Total Offenders Referred | 2,180 | 2,200 | 2,200 |
| Offenders Supervised/Day - Residential | 373 | 372 | 360 |
| Offenders Supervised/Day - non-Residential | 112 | 105 | 100 |
| Avg. Prison Cost Saved/Day - Residential | \$14,114 | 14,076 | 13,284 |
| Avg. Prison Cost Saved/Day - non-Residential | \$7,892 | 7,398 | 7,033 |
| % of Offenders Completing Residential Programs | 53% | 51% | 52% |
| % of Offenders Completing non-Residential Prog | 65% | 58% | 60% |
| Restitution Paid to Victims Per Year | \$324,227 | \$312,500 | \$315,000 |
| Employees (FTE) | 2.5000 | 3.0000 | 3.0000 |

Community Corrections Administration - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|-------------|---------------|-------------|
| Revenue | | | |
| Intergovernmental Revenue | \$5,950,507 | \$6,115,602 | \$6,118,273 |
| Total Revenue | \$5,950,507 | \$6,115,602 | \$6,118,273 |
| Expenditures | | | |
| Personnel Services | \$ 146,558 | \$ 171,362 | \$ 200,044 |
| Operating & Maintenance | \$ 15,197 | \$ 10,912 | \$ 19,020 |
| Charges for Services | \$5,844,498 | \$5,705,641 | \$5,904,272 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$6,006,253 | \$5,887,915 | \$6,123,336 |



Community Transit

Community Transit - Mission Statement

The mission of A-LIFT is to promote mobility and independence for older adults and disabled persons through a community partnership committed to accessible and affordable transportation in Adams County.

Community Transit - Primary Services

The A-LIFT Community Transit offers transportation to Adams County residents who are disabled regardless of age or who are 60 years of age and over.

Persons needing transportation to the following can qualify for this service:

- Medical Appointments
- Dental Appointments
- Grocery Stores
- Congregate Meal Sites
- Local Priority (5 mile radius)

Community Transit - Long Term Goals

- Increase funding resources and opportunities
- Increase delivery of service
- Increase marketing efforts

Community Transit - Current Year Objectives

1. Use services of a professional grant writer to expand revenue base by \$50,000 in additional grant funding.
2. Collect \$16,000 in rider and individual donations through such means as an online donation option and/or newsletter that is distributed on vehicles and at key locations, and possibly through direct mailings of the newsletter.
3. Provide up to 2,300 personal rides that promote independence and self sufficiency.
4. Maintain the level of ridership of minority population at no less than 15%.
5. Increase marketing activities and community outreach to increase the number of unduplicated riders and increase overall community awareness of the A-LIFT program by participating in at least 8 community events/resource fairs.
6. Provide a minimum of 24,000 rides.
7. Conduct an annual rider satisfaction survey and report.
8. Conduct an annual monitoring visit with the service provider.
9. Secure involvement of the City of Aurora in the A-LIFT Policy Council and the A-LIFT program.

Community Transit - 2014 Budget Highlights

- \$436,140 of revenue is budgeted in 2014 from Community Transit Grants.



Community Transit - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|-------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental Revenue | \$ 419,392 | \$ 396,228 | \$ 436,140 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 419,392 | \$ 396,228 | \$ 436,140 |
| Expenditures | | | |
| Personnel Services | \$ - | \$ - | \$ - |
| Operating & Maintenance | \$ 974 | \$ 257 | \$ 1,100 |
| Charges for Services | \$ 448,940 | \$ 500,168 | \$ 519,040 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 449,914 | \$ 500,425 | \$ 520,140 |



Economic Development – ACED, Inc.

Economic Development – ACED, Inc. - Mission Statement

The mission of Adams County Economic Development, Inc. (ACED) is to be a powerful, collaborative, dynamic, regional catalyst for building partnerships, and develop a climate that results in quality jobs, a strong tax base, and an enviable community of which we are proud.

ACED's Vision is to be:

- Innovative
- Respected
- Significant

Economic Development – ACED, Inc. - Primary Services

ACED was incorporated in 1982 as a Colorado non-profit corporation. Adams County and the Metro-North Chamber of Commerce jointly organized the corporation to expand the county's economic base and to promote business and industrial expansion within the County. The Board of Directors is composed of members of both public and private sectors, with a total membership of more than 120 entities.

ACED provides information and services to the development community, and to new and expanding primary businesses in the county. The emphasis is to identify and encourage investments by businesses, creating new "primary jobs". A primary employer is one who exports over half of their goods and/or services, thereby bringing new money into the county in the form of wages, expenditures, and profits. These new monies are then spent throughout the community and otherwise invested to create additional new wealth.

Services provided by ACED include: research, demographics & employer surveys; comprehensive site selection support & advice; marketing of the county via public relations, tradeshow, industry associations, aggressive retention programs; speeches and custom publications; regulatory coordination; management of comprehensive real estate & tracking databases; website administration of a first-class site with a real-time property search capability; Enterprise Zone administration; analysis of and recommendations on regional infrastructure challenges to economic development; tax incentive and regulatory policy; permit acquisitions; exports and reverse investments; locating new technologies and processes and; comprehensive workforce development programs and employee placement. Additionally, ACED works closely with the Adams County Education Consortium, Metro Denver Economic Development Corporation, the Colorado Office of Economic Development & International Trade, and numerous other regional and state partners focused on economic development.

Economic Development – ACED, Inc. - 2014 Budget Highlights

- Adams County's 2014 budgeted grant allocation to ACED, Inc. is \$565,268.
- \$32,000 has also been approved for another economic development organization, the I-70 Regional Economic Advancement Partnership (REAP).



Economic Development – ACED, Inc. - Revenue and Expenditures Summary

| | 2012 | 2013 | 2014 |
|---------------------------|------------|------------|------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental Revenue | \$ - | \$ - | \$ - |
| Total Revenue | | | |
| Expenditures | | | |
| Personnel Services | \$ - | \$ - | \$ - |
| Operating & Maintenance | \$ - | \$ - | \$ - |
| Charges for Services | \$ 554,608 | \$ 554,608 | \$ 565,268 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 554,608 | \$ 554,608 | \$ 565,268 |



Economic Development Incentives

Economic Development Incentives - Primary Services

The Economic Development Incentives Program was established to promote/encourage primary business growth in Adams County. The county has agreed to offer tax rebates to companies that will, in return, expand and/or move their businesses to the county, and ultimately generate new property tax revenue in the future. For additional information on economic incentives and enterprise zones, please visit <http://www.adamscountyed.com/> on the Internet.

Economic Development Incentives - 2014 Budget Highlights

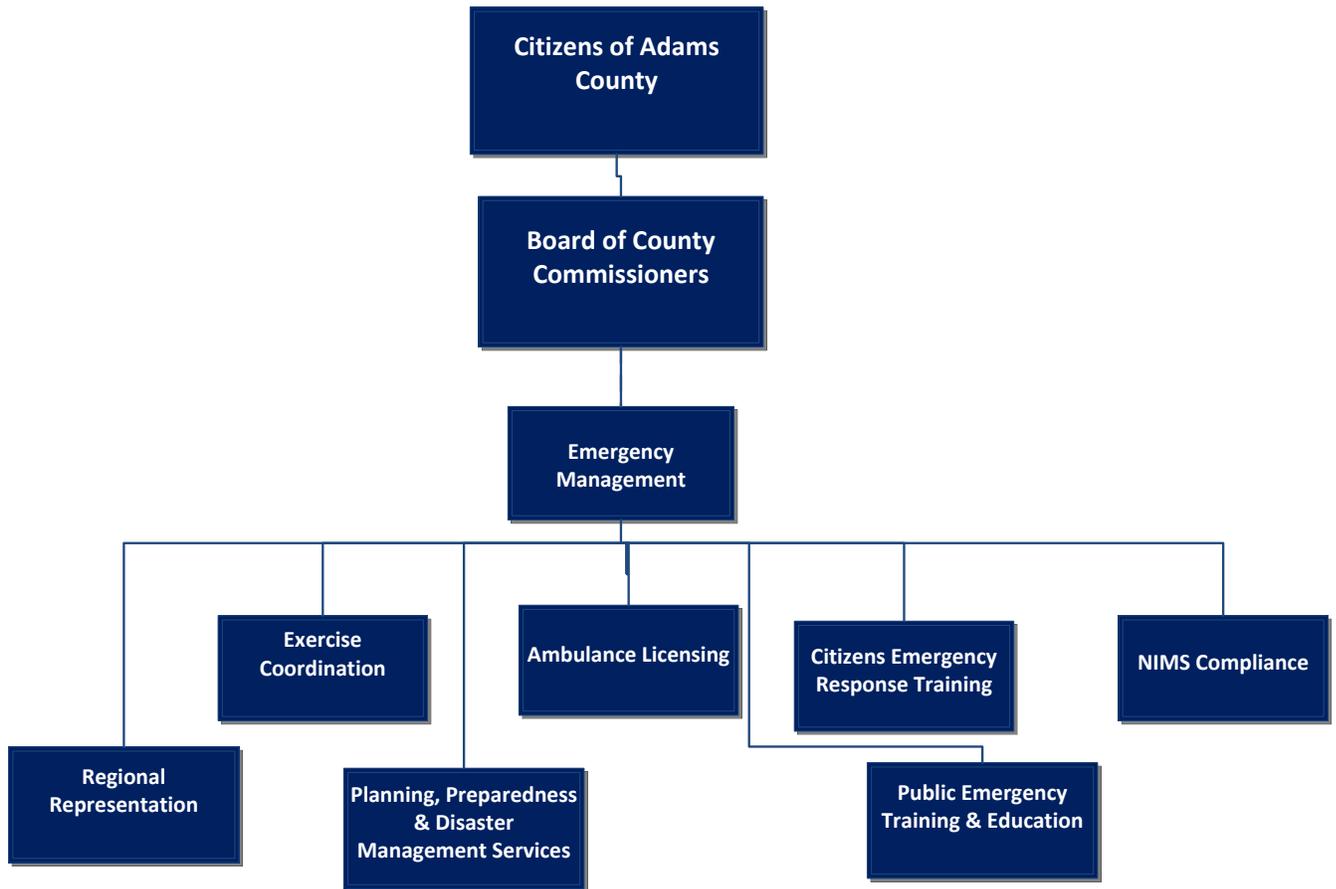
- Expenditures to be paid out in 2014 are budgeted at \$788,648.
- Current year budgeted incentive packages: Advance Circuits, Alpine Waste, Ascent Solar Technologies, Brannan Sand and Gravel Asphalt Storage Project, Colorado Petroleum, Cooper Lighting, Cummins Rocky Mountain, FedEx, Furniture Row, Global Machinery, Intrex Aerospace, Kwal Paint, MetalCraft, Niagara Bottling, Oneida Cold Storage, Precision Metals, Rogers and Sons, Sierra Detention Systems, Transwest, Trustile Doors, UE Compression, United Natural Foods, US Foodservice, and Utility Trailer.

Economic Development Incentives - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|----------------|------------------|----------------|
| Revenue | | | |
| Intergovernmental Revenue | \$ - | \$ - | \$ - |
| Total Revenue | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Personnel Services | \$ - | \$ - | \$ - |
| Operating & Maintenance | \$ - | \$ - | \$ - |
| Charges for Services | \$ 120,233 | \$ 113,258 | \$ 788,648 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 120,233 | \$ 113,258 | \$ 788,648 |



Office of Emergency Management





Office of Emergency Management - Mission Statement

It is the mission of our office to responsibly serve and provide for the safety of the Adams County community as a trusted leader and innovator in emergency management.

Office of Emergency Management - Primary Services

- Office of Emergency Management Administration
- Emergency Operations Center - Operations
- Emergency Operations Center - Activation & Staffing
- Emergency Operations Center - Training & Exercise
- Compliance with National Incident Management System
- Planning and Disaster Management
- Public Education & Outreach
- Regional Representation & Partnership
- Local Emergency Planning Commission
- Sara Title III - Tier II Reporting
- Continuity of Operations
- Ambulance Licensing

Office of Emergency Management - Long Term Goals

Office of Emergency Management Administration

- An identified planning team meets regularly and provides input to improve the planning process (EMAP 3.3.2)
- Adams County has practiced the fiscal and administrative procedures in place for use during and after an emergency or disaster (EMAP 4.1.1)
- Procedures exist to provide for maximum flexibility to expeditiously request, receive, manage, and apply funds in emergency situations to ensure timely delivery of assistance and cost recovery (EMAP 4.1.2)
- The Emergency Management Program has established and maintains a process for identifying and addressing proposed legislative and regulatory changes (EMAP 4.2.2)

Emergency Operations Center - Operations

- EOC needs and shortfalls are prioritized and addressed through a variety of initiatives, which include the budget process, executive process, mutual aid agreements, memoranda of understanding, contractual service agreements or business partnerships (EMAP 4.8.3, in part)
- Adams County has a primary and alternate facility capable of coordinating and supporting sustained response and recovery operations consistent with the risk assessment (EMAP 4.12.1)
- Emergency Management has a resource management system that addresses the identification, location, acquisition, timely distribution, and account for services and materials to address the hazards identified (EMAP 4.8.1)
- A system and a plan is maintained for obtaining internal and external resources (EMAP 4.8.5)
- Periodic gap analysis is conducted to determine future resource management objectives (EMAP 4.8.2)



Emergency Operations Center - Activation & Staffing

- Maintain capabilities and processes to activate the EOC in one hour or less and maintain staffing for activations lasting longer than 12 hours.

Emergency Operations Center - Training & Exercise

- The training needs assessment shall address all personnel with responsibilities in emergency operations plan, including key public officials (EMAP 4.13.1)
- EOC personnel maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2)
- Training is regularly scheduled and conducted in conjunction with the overall goals and objectives of the training program and is based on the training needs assessment, internal and external requirements and mandates (EMAP 4.13.3)
- Training addresses deficiencies identified in the corrective action process (EMAP 4.13.3)
- An exercise program is established that regularly tests the skills, abilities, and experience of emergency personnel, including the emergency operations center and joint information staff (EMAP 4.14.1)
- The exercise program regularly tests and evaluates the plans, policies, procedures, equipment, and facilities critical to the Adams County emergency management program (EMAP 4.14.1 and 4.14.2)
- A process for corrective actions shall be established and implemented to prioritize and track the resolution of the deficiencies identified in real world and exercise events (EMAP 4.14.3)

Compliance with National Incident Management System

- To be a leader in NIMS compliance

Planning and Disaster Management

- The Emergency Management Program conducts a consequence analysis for the identified hazards in conjunction with the Planning Department and other key partners to consider the impact on the public, responders, government operations, the environment, and the economic stability of the jurisdiction (EMAP 4.3.2)
- The Emergency Management Program works with the partners established in the County Comprehensive Plan to implement a process to monitor overall progress of the mitigation strategies, document complete initiatives, and resulting reduction or limitation of hazard impact (EMAP 4.4.4)
- Emergency Management, through a formal planning process, involving stakeholders, has developed and tested the following plans: Communications, Recovery, Continuity of Operations and Continuity of Government (EMAP 4.6.1)
- The formal planning process has a method for participation from stakeholders within the whole community (CPG 101, v.2)
- The recovery plan addresses short- and long-term recovery priorities and provides guidance for restoration of critical functions, services, vital resources, facilities, programs, and infrastructure to the affected area (EMAP 4.6.4)



- Department and Offices have developed Continuity of Operations Plans (COOP) that identify and describe how essential functions will be continued and recovered in an emergency or disaster (EMAP 4.6.5)
- There is a comprehensive Continuity of Government Plan that prioritizes the restoration of government functions and identifies how the jurisdiction's statutory responsibilities will be preserved, maintained or reconstituted. (EMAP 4.6.5)
- The recovery plan addresses short- and long-term recovery priorities and provides guidance for restoration of critical functions, services, vital resources, facilities, programs, and infrastructure to the affected area (EMAP 4.6.4)

Public Education & Outreach

- Emergency Management maintains a plan to initiate, receive, and/or relay warnings to alert key decision makers and emergency personnel (EMAP 4.10.3)
- Adams County has an public education plan and procedure (EMAP 4.15)
- The public information plan provides for timely and effective dissemination of information to protected public health and safety, including response to public inquiries and rumors (EMAP 4.15.1)
- Procedures include a process for obtaining and disseminating public information materials in alternative formats (EMAP 4.15.1)
- Adams County shall establish an emergency public information capability that includes: a central contact facility for the media; pre-scripted information bulletins; methods to coordinate and clear information for release; capability of communicating with special needs populations, and protective measure guidelines (EMAP 4.15.2)
- Procedures are in place and tested to support a joint information system and center (EMAP 4.15.3)

Local Emergency Planning Commission

- To build structure, policy and partnerships that create an effective and worthwhile Commission

Sara Title III - Tier II Reporting

- To be a leader and innovator in creating efficiencies in reporting and data management of Tier II Information

Continuity of Operations

- To maintain software and continuity of operations database for county continuity planning

Ambulance Licensing

- To provide timely, high quality and effective service to ambulance companies establishing and renewing ambulance licenses



Office of Emergency Management - Current Year Objectives

In order to achieve the long term goals, the Objectives for 2014 are as follows:

Office of Emergency Management Administration

- Objective: Demonstrate transparency
- Objective: Improve reputation of trust with organizational partners
- Objective: Organizational trust survey demonstrates employees have an 'A' rating in trust behaviors and the county cultural norms
- Objective: OEM Staff maintains and exceeds professional development standards within the industry

Emergency Operations Center – Operations

- Objective: Maintain and improve notification capabilities
- Objective: Maintain and improve EOC operational capabilities
- Objective: Development of systems/capabilities to support incident operations
- Objective: Maintain and improve resource supply capabilities
- Objective: Develop and maintain Alert & Warning Plans & Procedures

Emergency Operations Center - Activation & Staffing

- Objective: Maintain and improve notification capabilities

Emergency Operations Center - Training & Exercise

- Objective: County departments and lead agencies are knowledgeable and active in their roles during disaster and recovery
- Objective: Maintain and improve policy & EOC command staff

Compliance with National Incident Management System

- Objective: Maintain and improve County's NIMS compliance standings

Planning and Disaster Management

- Objective: Develop and maintain current and comprehensive plans for disaster management

Public Education & Outreach

- Objective: Develop diverse learning opportunities through website information, videos and social media
- Objective: Improve community and business education opportunities
- Objective: Provide general preparedness training opportunities for employees



Local Emergency Planning Commission

- Objective: Improve management and purpose of the Local Emergency Planning Committee

Sara Title III - Tier II Reporting

- Objective: Efficiencies are developed in management of Tier II data for hazardous materials facilities

Continuity of Operations

Ambulance Licensing

- Objective: Efficiencies are developed in Ambulance Licensing

Office of Emergency Management - 2014 Budget Highlights

- The budgeted revenue for the FEMA Emergency Management Performance Grant has increased in the past year from \$91,000 to \$132,000.
- Staffing numbers and budget have been reduced by approximately 25%.



Office of Emergency Management - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|-----------------------|---------------------------|---------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.07 | 0.06 | 0.06 |
| <i>Per Capita Spending</i> | \$0.76 | \$0.65 | \$0.65 |
| EOC needs and shortfalls are prioritized | Relocation & Training | Risk Based | Risk Based |
| Procedures are developed for incident report | Situation Reporting | Incident Support Planning | Incident Support Planning |
| Testing procedures for EOC operation | Position Specific | Trained Core | Trained Core |
| Plan to obtain internal and external resources | Resource Book | Field/Dispatch/EOC | Field/Dispatch/EOC |
| Implemented resource management process | Donations & Services | Personnel, Finance, Facil | Personnel, Finance, Facil |
| Explore mutual aid agreements or memoranda of understanding | Boulder/Denver | Additional resources | Additional resources |
| EOC personnel receive and maintain training | Position specific | Trained ESFs | Trained ESFs |
| OEM personnel receive and maintain training | Plans, logs, drills | Plans, logs, drills | Plans, logs, drills |
| Training is regularly scheduled and conducted | Monthly | Monthly | Monthly |
| Update and Maintain Emergency Operations & Recovery Plan and Annexes | EM tool & meetings | Planning team | Planning team |
| Regular review and update of COOP | COOP 6 month review | COOP 6 month review | COOP 6 month review |
| COOP plan development | Critical applications | Processes | Processes |
| Maintain capability to initiate, receive and/or relay warn | EMWIN | EMWIN & review | EMWIN & review |
| Communication and notification systems tested | Blackboard | Blackboard | Blackboard |
| Multi-year strategic plan | Plan improvement | Strategic Plan | Strategic Plan |
| Fiscal and administrative procedures in place | Continued development | Established procedures | Established procedures |
| Employees (FTE) | 3 | 3 | 3 |



Office of Emergency Management - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|-------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Licenses & Permits | \$ 9,200 | \$ 12,015 | \$ 10,000 |
| Intergovernmental Revenue | \$ 195,232 | \$ 80,812 | \$ 132,000 |
| Misc Revenues | \$ 2,500 | \$ 2,000 | \$ 36,000 |
| Total Revenue | \$ 206,932 | \$ 94,827 | \$ 178,000 |
| Expenditures | | | |
| Personnel Services | \$ 235,090 | \$ 273,890 | \$ 279,338 |
| Operating & Maintenance | \$ 15,078 | \$ 27,425 | \$ 32,380 |
| Charges for Services | \$ 21,966 | \$ 32,353 | \$ 44,070 |
| Capital Outlay | \$ 77,731 | \$ - | \$ - |
| Total Expenditures | \$ 349,865 | \$ 333,668 | \$ 355,788 |



Neighborhood Services





Neighborhood Services - Primary Services

The Neighborhood Services Department is responsible for many issues that affect individuals and their homes, neighborhoods and community. The department is organized into five divisions:

- Animal Shelter/Adoption Center
- Building Safety Division
- Code Compliance Division
- Community and Neighborhood Resources Division
- Stormwater Management Division

Animal Shelter/Adoption Center

The Adams County Animal Shelter/Adoption Center provides animals for adoption to the public. Within the shelter's operations, kennel services are provided for the cities of Commerce City, Federal Heights, Northglenn and Thornton, the town of Bennett, and unincorporated Adams County.

Shelter administration manages citizen inquiries and maintains records of adoptions, reclaims, summonses and billing records. Animal Control staff enforce the Adams County animal control regulations and dispatch officers, which necessary, to provide animal control services.

Building Safety Division

The Building Safety Division's mission is to safeguard public health, safety and welfare by effectively enforcing the minimum code requirements adopted by the Board of County Commissioners. The Building Safety Division seeks to provide timely, effective, consistent and competent plan review and inspections of structures in Adams County while ensuring safety and compliance with the building codes.

Building Safety primary services include:

- Plan review of construction documents for existing and new structures
- Inspections of new and existing structures
- Inspections of damaged structures from disasters such as fires, floods, wind and vehicle accidents

Code Compliance Division

The goal of the Adams County Code Compliance Division is to maintain and improve the safety and beauty of Adams County. To accomplish this, the Adams County Board of County Commissioners enacts ordinances and regulations to address issues that may be detrimental to the health, safety, economy and general welfare of citizens. Code Compliance enforces these ordinances and regulations to control the use of all zoned properties in unincorporated Adams County.

The following enforcement efforts were completed in 2012:



- Investigated 2,226 complaints
- Issued 1,225 blight violations
- Issued 933 zoning violations
- Issued 67 Sheriff letters
- Executed 79 blight warrants resulting in \$52,135 fees/fines

Community and Neighborhood Resources Division

The Community and Neighborhood Resources Division seeks to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental and cultural well-being of their communities. Community development is the planned evolution of all aspects of community well being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

- A benefit to the community
- A long-term endeavor
- Grounded in experience that leads to best practices
- Holistic and integrated into the bigger picture
- Inclusive and equitable
- Initiated and supported by community members
- Well-planned

Stormwater Management Division

Stormwater Management seeks to ensure that development in unincorporated Adams County conforms to the terms of the state-issued Colorado Discharge Permit System (CDPS) Municipal Separate Storm Sewer (MS4) Permit and County Ordinance 11 – to protect the waters of the State of Colorado from any pollution originating from construction development and citizen actions.

In support of the county's MS4 Permit and in conjunction with Ordinance 11 in the Adams County Development Standards and Regulations manual, Stormwater Management is committed to ensure the county's stormwater quality is clean and free of pollutants. Stormwater Manager:

- Monitors all construction activities within Adams County Municipal Separate Storm Sewer System (MS4) boundaries to protect the water of the state from pollutants due to construction activities
- Reports on all illicit discharges to the public
- Provides annual reports in support of MS4 Permit and Adams County Ordinance 11
- Responds to any and all citizen complaints/concerns
- Holds public education events to further public awareness regarding water quality

Stormwater is water from a rain or snowfall event that flows across the land and into rivers, creeks, lakes, ditches and canals resulting in debris, sediment, pollutants, bacteria and nutrients on sidewalks, streets and parking lots



washing into gutters, through storm drains, and eventually flowing, untreated, into the creeks and rivers. This includes over-irrigation, automobile wash water, etc. Fertilizers, paint, antifreeze, oil, plastic bottles and other materials harmful to wildlife and the environment may flow into the county’s waterways without being treated. Waters in the South Platte River, Big Dry Creek, Clear Creek and small ponds and lakes within the county’s urbanized areas by potentially be impacted by pollutants.

Neighborhood Services - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | | 0.02 | 0.04 |
| <i>Per Capita Spending</i> | | \$0.33 | \$0.59 |

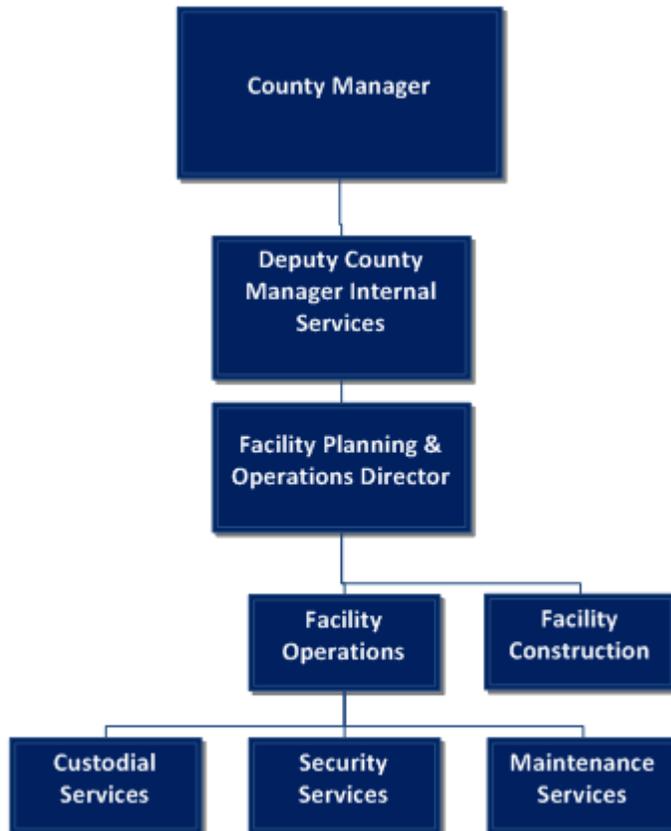
Employees (FTE) - 1.0000 2.0000

Neighborhood Services - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|-------------|---------------|-------------|
| Revenue | | | |
| Charges for Services | \$ - | \$ - | \$ - |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Personnel Services | \$ - | \$ 139,705 | \$ 237,337 |
| Operating & Maintenance | \$ - | \$ 9,424 | \$ 26,750 |
| Charges for Services | \$ - | \$ 3,591 | \$ 10,500 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 152,720 | \$ 274,587 |



Facility Planning & Operations





Facility Planning & Operations - Mission Statement

Facility Operations Mission:

Facility Operations Department is dedicated to providing the highest quality customer service which exceeds our customer's expectations.

Facility Operations Vision:

Facility Operations is a forward-thinking support unit to the physical development and maintenance of Adams County facilities. We are committed to supporting our customers, elected officials and staff, by delivering high quality services and providing safe, clean, functional, and well maintained facilities. Through managing resources responsibly and efficiently, and with accountability, we strive to create inviting facilities for our customers and staff.

Facility Planning & Operations - Primary Services

- Facility Operations & Planning is responsible for new construction & renovation, building repair and maintenance, environmental services, landscaping & snow removal, equipment repair, preventative maintenance, solid waste pick up and recycling.
- Five core values (SITES) that shape our strategic plan and guide the actions of all Facility Operations staff.
 - Service: We focus our efforts to best serve our customers
 - Integrity: We earn the trust of others through professional conduct that includes honesty, reliability, and competency.
 - Teamwork: We work together cooperatively in support of our mission. We value individuals and their contributions to the team and treat each other with respect and dignity.
 - Excellence: We deliver quality services to our customers while consistently seeking to improve those services through creativity and innovation.
 - Stewardship: We conduct our business in an environmentally, socially, and economically responsible manner that is reflective and protective of the public trust placed in us as stewards of the County's facility-related resources.

Facility Planning & Operations - Long Term Goals

1. Develop a system using the MaintStar Work Order program to verify a completion rate of 95% or better and show the annual labor cost to complete all Customer generated work orders on an annual basis's.
2. Develop a system using the MaintStar preventive maintenance program to verify a preventive maintenance work order completion rate of 98% or better on an annual basis's.
3. Develop a system to track labor hours and cost savings associated with using inmate labor.

Facility Planning & Operations - Current Year Objectives

- The Facility Operations Department will provide cost effective programs that will reduce the county's annual operating budget by:
- Continue implementing energy conservation measures and consumption reduction programs.
- Continuing technical and professional education.
- Using vendors and service suppliers that provide cost effective, quality products or services that keep the customer's and County's best interest in mind.
- Continually evaluate the services that our department provides and make appropriate changes when deemed necessary.



- Establish and maintain customer satisfaction of 90% based on the following:
 - Timeliness of response to work order requests.
 - Effectiveness of repairs and or services provided.
 - Professionalism of team members providing services.
 - Prompt clear notification of delays in service due to mitigating circumstances.
 - Clear and professional communications with the customer as to the status of requests that are to be completed within the specific time frame.
 - Provide facilities that customers and staff are proud to associate themselves with.
 - Provide customers a positive experience.
- Increase Facility Operations team member satisfaction with employment by:
 - Holding all team members accountable for performing at or above the standards set by the team.
 - Recognizing and celebrating good performance at department meetings.
 - Maintaining and upgrading facilities to assure a safe, clean environment for all Adams County residents and employees.

Facility Planning & Operations - 2014 Budget Highlights

Approved Capital Improvement Projects:

- Human Services: Carpet Replacement \$40,000.00
- Human Services: Painting \$48,000.00
- Animal Shelter: Security Enhancements \$15,400.00
- Animal Shelter: Sewage Pump Replacement \$120,000.00
- Fleet Mgmt/Probation: Rooftop Unit replacement \$32,000.00
- Justice Center: Metal Storage Mezzanine \$67,500.00
- Justice Center: Remodel four Court rooms \$152,000.00
- Justice Center: Upgrade Building Automation Software \$44,850.00
- Justice Center: Landscaping Upgrade \$108,000.00
- Western Service Center: Upgrade Building Automation Software \$16,200.00
- Western Service Center: Sewer Line replacement \$31,200.00
- Strasburg Facility: Upgrade sanitary sewer \$68,000.00
- Strasburg Facility: Replace oil/sand separator \$18,000.00
- Government Center: Water Softener \$20,000.00
- Waymire Dome: Boiler replacement \$25,500.00
- Children & Family Center: Painting \$25,000.00
- Detention Facility: Replace Heating Glycol Loop \$60,000.00
- Detention Facility: Replace Cooling Tower Walk Pads \$48,000.00
- Detention Facility: Sewer Realignment in 19th St: \$400,000.00
- Detention Facility: Carpet Replacement \$135,000.00
- Detention Facility: Women's Work Release-Sidewalk \$45,000.00
- Detention Facility: Parking Lot repair \$140,390.00
- Detention Facility: Replace Domestic Galvanized Water Line \$225,000.00



 Facility Planning & Operations - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---------------------------------|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 1.09 | 1.09 | 1.11 |
| <i>Per Capita Spending</i> | \$35.20 | \$25.69 | \$24.80 |
| Total Square Footage Maintained | 1,570,289 | 1,546,589 | 1,580,111 |
| Work Orders Issued | 32,237 | 25,337 | 35,000 |
| Work Orders Closed (12/31) | 32,222 | 24,759 | 35,000 |
| Work Order Hours | 53,184 | 55,413.39 | 54,000 |
| Work Order Labor | \$912,508 | \$1,022,722 | \$980,000 |
| Work Order Overtime Hours | 1,000 | 1,104.26 | 1,200 |
| Work Order Overtime Labor | \$30,415 | \$30,432.06 | \$35,000 |
| | | | |
| Employees (FTE) | 51 | 51 | 52 |



 Facilities as of 2013

| County Owned Facilities | Address | Square Feet |
|---|--|--------------------|
| Adams County Government Center | 4430 S. Adams Center Parkway, Brighton | 324,000 |
| Old Coroner's Office | 324-300 Walnut St., Brighton | 6,000 |
| Senior Hub | 2360 W. 90th, Federal Heights | 4,103 |
| Human Service Building | 7190 Colorado Blvd., Commerce City | 65,798 |
| Public Works Building | 4955 E. 74th Ave., Commerce City | 38,500 |
| Salt Dome | Commerce City | 14,400 |
| Honnen Building | 7111 E. 56th Ave., Commerce City | 16,000 |
| Children & Family Center | 7401 N. Broadway, Denver | 48,000 |
| Animal Shelter/Adoption Center | 10705 Fulton St., Commerce City | 40,000 |
| Motor Vehicle Warehouse | 7275 Birch, Commerce City | 11,800 |
| Adams County Service Center | 4201 E. 72nd, Commerce City | 100,000 |
| Justice Center | 1100 Judicial Center Drive, Brighton | 202,268 |
| Justice Center Phase II | 1100 Judicial Center Drive, Brighton | 102,500 |
| Detention Facility - Existing Jail | 150 N. 19th Ave., Brighton | 185,000 |
| Detention Facility - New F Module | 150 N. 19th Ave., Brighton | 157,107 |
| Sheriff's Headquarters/Coroner's Building | 330 N. 19th Ave., Brighton | 28,360 |
| Sheriff's Shooting Range | 14451 Riverdale Rd., Henderson | 6,000 |
| Flat Rock Regional Training Facility | 23600 E 128th., Commerce City | 30,000 |
| Facilities Management Storage Facility | 1927 Bridge St., Brighton | 16,000 |
| Strasburg Public Works Shops | 2550 Strasburg Mile Road, Strasburg | 9,800 |
| Western Service Center | 12200 N. Pecos ST., Westminster | 55,000 |
| Golf Course | 13300 Riverdale Rd., Brighton | 13,885 |
| District Attorney's Building | 1100 Judicial Center Drive, Brighton | 65,000 |
| Parks - Admin | 9755 Henderson Rd, Brighton | |
| Parks - Dome | 9755 Henderson Rd, Brighton | |
| Whittier Public Works Support Facility | 34400 E 152nd Ave, Brighton | 4,000 |
| | Subtotal | 1,543,521 |
| | | |
| Leased Facilities | | |
| Westminster Motor Vehicle | 8452 Federal Blvd., Westminster | 9,090 |
| Aurora Workforce Center | Gateway Plaza - 3508-3538-511 Peoria St., Aurora | 10,000 |
| Aurora Motor Vehicle | 3449 E. 33rd Place, Aurora | 4,500 |
| | Subtotal | 23,590 |

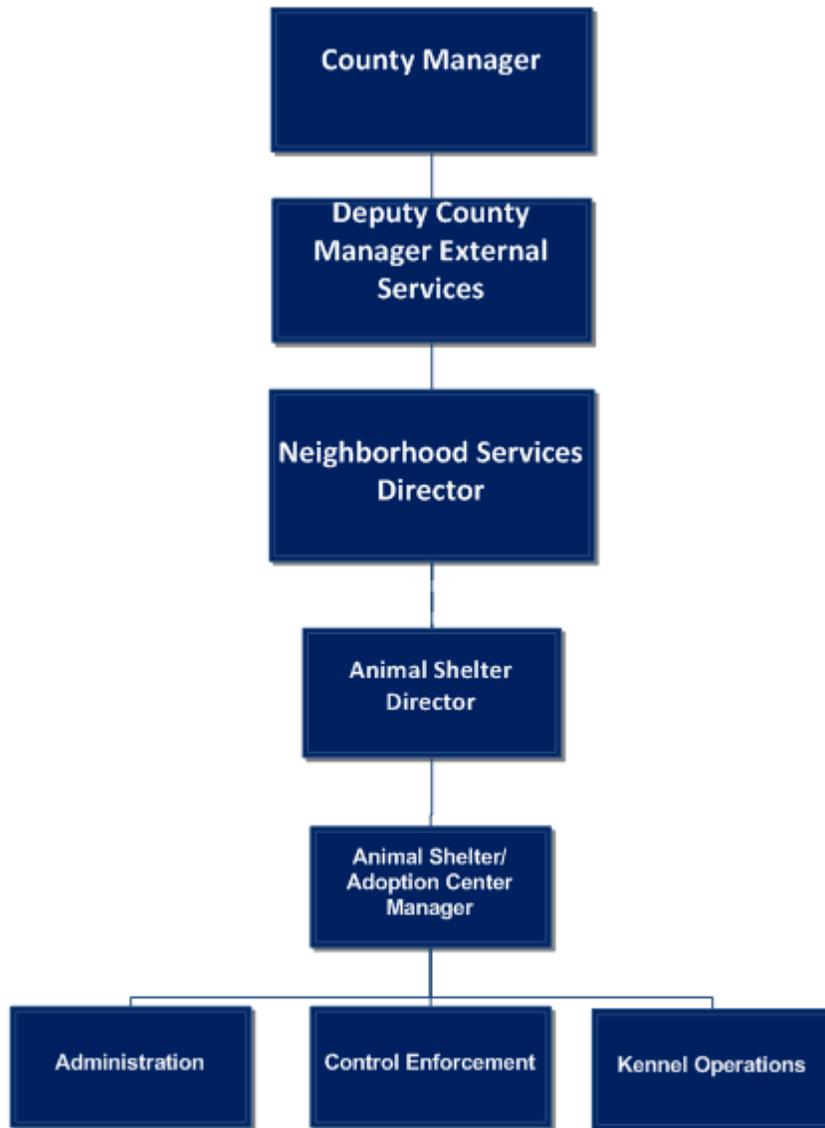


Facility Planning & Operations - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|----------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Misc. Revenue | \$ 64,516 | \$ 25,690 | \$ 33,550 |
| Total Revenue | \$ 49,723 | \$ 64,516 | \$ 33,550 |
| Expenditures | | | |
| Personnel Services | \$ 2,784,675 | \$ 2,696,283 | \$ 3,395,798 |
| Operating & Maintenance | \$ 591,432 | \$ 581,905 | \$ 761,128 |
| Charges for Services | \$ 5,638,857 | \$ 4,855,649 | \$ 7,101,325 |
| Capital Outlay | \$ 7,160,069 | \$ 3,880,961 | \$ 341,000 |
| Total Expenditures | \$ 16,175,033 | \$12,014,798 | \$11,599,251 |



Animal Shelter/Adoption Center





Animal Shelter/Adoption Center - Mission Statement

The Adams County Animal Shelter/Adoption Center is committed to advocating and promoting the cause of animal welfare in our community. We provide compassionate, humane care and shelter to each and every animal in our trust. We strive to find responsible and loving homes for all of our adoptable pets.

Animal Shelter/Adoption Center - Primary Services

Assisting the public with relinquishing owned animals that they can no longer keep. Taking stray animals from the public that finds them. Helping citizens find lost animals. Adopting out pets to the public. Phone calls to answer questions about lost/found pets, animal laws. Dispatching calls when needed to Animal Control Officers. Helping citizens to locate the correct animal control for their location. Care and Shelter for homeless and stray animals within Unincorporated Adams County, the Cities of Thornton, Federal Heights, Commerce City, Northglenn and the Town of Bennett.

Animal Shelter/Adoption Center - Long Term Goals

1. Excellent Customer Service for all patrons.
2. Successful Adoptions to as many citizens as possible to increase our live release rate.
3. The Adams County Animal Shelter/Adoption Center is dedicated to being a leader in the animal welfare community.
4. Increasing our presence in the community, recruiting and retaining excellent volunteers to help us achieve our vision and mission. Use volunteers to promote our shelter and our adoptable pets.

Animal Shelter/Adoption Center - Current Year Objectives

- Increase number of animals adopted.
- Increase number of animals reclaimed.
- Ensure that 100% of animals adopted are spayed/neutered.
- Continue to provide excellent customer service in a cost effective manner.
- Work with other organizations to generate more adoptions.
- Encourage people to put I.D. tags or chips on their animals so they can be returned to them.
- Continue the education of the public through school seminars, web site, newspaper and television regarding the spay/neuter process, ordinances, responsible pet ownership and overall shelter services.
- Update Chameleon software to allow better reporting.
- Improve professional qualifications of Animal Control officers through continued training.
- Recruit more volunteers to directly assist staff with cleaning and feeding.
- Develop and produce monthly volunteer newsletter.
- Participate in more high volume offsite adoption events staffed entirely by volunteers.
- Institute an annual recognition event for volunteers.
- Through staff participation, create a formal training program to increase quality of volunteers' service.
- Implement an adoption counseling and follow-up program to create better, more lasting adoptions.



Animal Shelter/Adoption Center - Activity/Performance Measures

| Activity | 2012 Estimated Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|-------------------------------|-------------------------------|------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.55 | 0.57 | 0.59 |
| <i>Per Capita Spending</i> | \$3.78 | \$3.92 | \$4.14 |
| Animal Adoptions | 1,700 | 1,700 | 1,700 |
| Animal Reclaims to Owners | 1,500 | 1,500 | 1,500 |
| Customers Entering Shelters for Service | 25,500 | 25,500 | 25,500 |
| Income Telephone Calls for Service | 32,000 | 32,000 | 32,000 |
| Animals Released to Shelter by Owners | 574 | 574 | 574 |
| Dogs Impounded | 2,950 | 2,950 | 2,950 |
| Cats Impounded | 2,950 | 2,950 | 2,950 |
| Other Animals Impounded | 160 | 160 | 160 |
| DOAs | 240 | 240 | 240 |
| Animals Receiving Veterinary Care | 160 | 160 | 160 |
| Field Services Provided | 7,400 | 7,400 | 7,400 |
| Investigation of Cruelty/Abuse | 850 | 850 | 850 |
| Investigation of Bite Cases | 140 | 140 | 140 |
| Animals Apprehended | 1,200 | 1,200 | 1,200 |
| Bite Injuries to Officers | - | - | - |
| Short Distance Reponse Time | <30 Minutes | <30 Minutes | <30 Minutes |
| Long Distance Reponse Time | <60 Minutes | <60 Minutes | <60 Minutes |
| Employees (FTE) | 25.5000 | 26.5000 | 27.5000 |

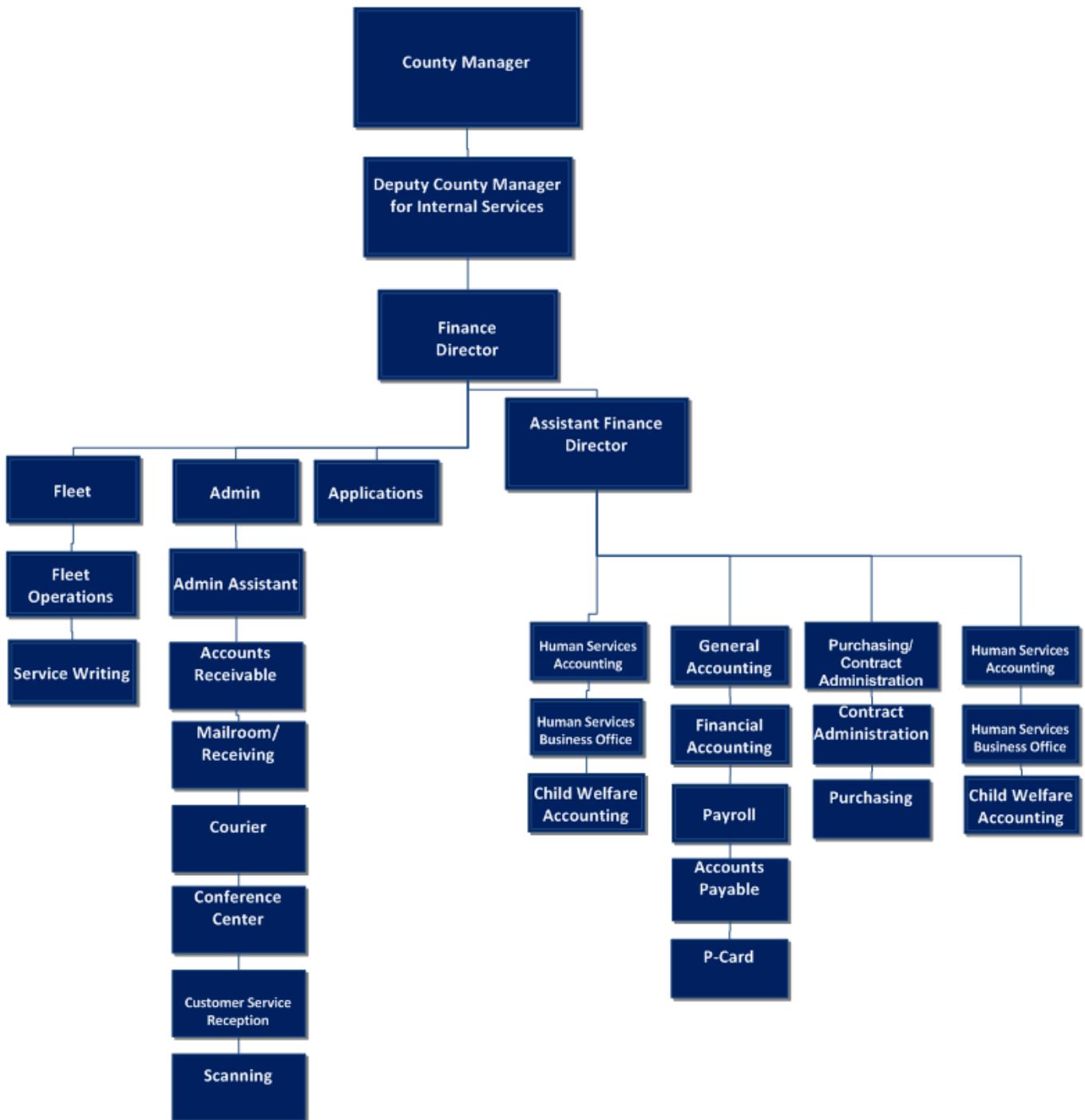


Animal Shelter/Adoption Center - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 531,058 | \$ 554,094 | \$ 616,236 |
| Fines & Forfeitures | \$ 2,917 | \$ 3,129 | \$ 3,500 |
| Misc Revenues | \$ 24,461 | \$ 32,192 | \$ 30,000 |
| Total Revenue | \$ 558,436 | \$ 589,415 | \$ 649,736 |
| Expenditures | | | |
| Personnel Services | \$ 1,375,215 | \$ 1,444,076 | \$ 1,573,912 |
| Operating & Maintenance | \$ 174,109 | \$ 166,117 | \$ 202,067 |
| Charges for Services | \$ 219,762 | \$ 225,153 | \$ 161,502 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,769,086 | \$ 1,835,346 | \$ 1,937,481 |



Finance





Finance - Mission Statement

To provide transparent and accountable information and support to the county with excellent customer service that is useful, timely, and accurate, and presented in a friendly manner.

Finance - Primary Services

Payroll

Pay employees monthly, prepare pay advances, pay withholding taxes by the statutory deadlines, pay benefits and all payroll related liabilities each month. Prepare and distributed W2s. Prepare quarterly payroll tax returns for state and federal agencies.

Purchasing

Procure goods and services for all county departments and offices in accordance with established county policies and procedures along with procurement best practices.

Accounts Payable

Weekly process and pay all accounts payable invoices for the county.

P-Card Administration

Order procurement cards, prepare monthly reports, review p-card statements for proper account coding and supporting documentation, train employees on p-card policies and procedures.

Social Services Accounting

Provide general accounting functions to the human services grant programs, reconcile and support state accounting systems interfaced with the JDE ERP system.

General Accounting

Provide general accounting functions to the county, reconcile accounts, prepare audited financial statements, prepare and distribute monthly financial reports, provide training and support to departments on the JDE ERP system.

Administration

Coordination of all finance department activities, employee reviews, staff meetings and department communication.



Debt Management

Issue and monitor long-term debt for the county which includes certificates of participation. Ensure IRS rules and regulations are followed, annual tax return preparation of leasing trusts and review of trustees and arbitrage compliance reporting.

Legislative Support & Analysis

Review state legislation when in session related to tax and finance issues. Report and make recommendations to the Board.

Receiving Dock

Receive merchandise and deliveries from UPS and Federal Express. Track and deliver to departments and offices in the government center.

Courier Services

Daily pickup and delivery of US mail and interoffice mail between county facilities.

Conference Center Coordination

Coordinate conference center room reservations and handle room preparation and clean up for all events in the conference center. Direct WBC customers to offices, orientation classes and training.

Accounts Receivable

Process miscellaneous receivables for the county, including COBRA insurance billings, waste management billings and miscellaneous cash receipts.

Applications Support

Provide JDE application support, troubleshoot problems and implement solutions. Implement system upgrades and enhancements, rollout new applications as needed.

Finance - Long Term Goals

1. Provide transparency and accountability through relevant financial statements and reports
2. To work effectively and efficiently
3. Seek honest and constructive feedback from Finance Department employees and customers to get better.

Finance - Current Year Objectives

- Produce and publish a Comprehensive Annual Financial Report (CAFR)
- Produce and publish an Annual Budget Book
- Close books by the 5th business day each month



Finance - 2014 Budget Highlights

- \$30,000 was appropriated for legal notices in 2014.
- \$175,264 was appropriated for maintenance contracts.

Finance - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.57 | 0.66 | 0.66 |
| <i>Per Capita Spending</i> | \$6.00 | \$6.22 | \$7.29 |
| Unqualified Audit Opinion | Yes | Yes | Yes |
| in Financial Reporting | Yes | Yes | Yes |
| Complete the CAFR by June 30th | Yes | Yes | Yes |
| Publish annual budget book by March 15th | Yes | Yes | Yes |
| Receive GFOA Distinguished Budget Award | Yes | Yes | Yes |
| Submit budget message and resolution by Jan 31 | Yes | Yes | Yes |
| Close books by 5th business day each month (excl. Dec) | 9/11 | 10/11 | 11/11 |
| Receive an overall 4 or higher on customer service survey | N/A | 4 | 4 |
| Employees (FTE) | 26.5000 | 31.0000 | 31.0000 |

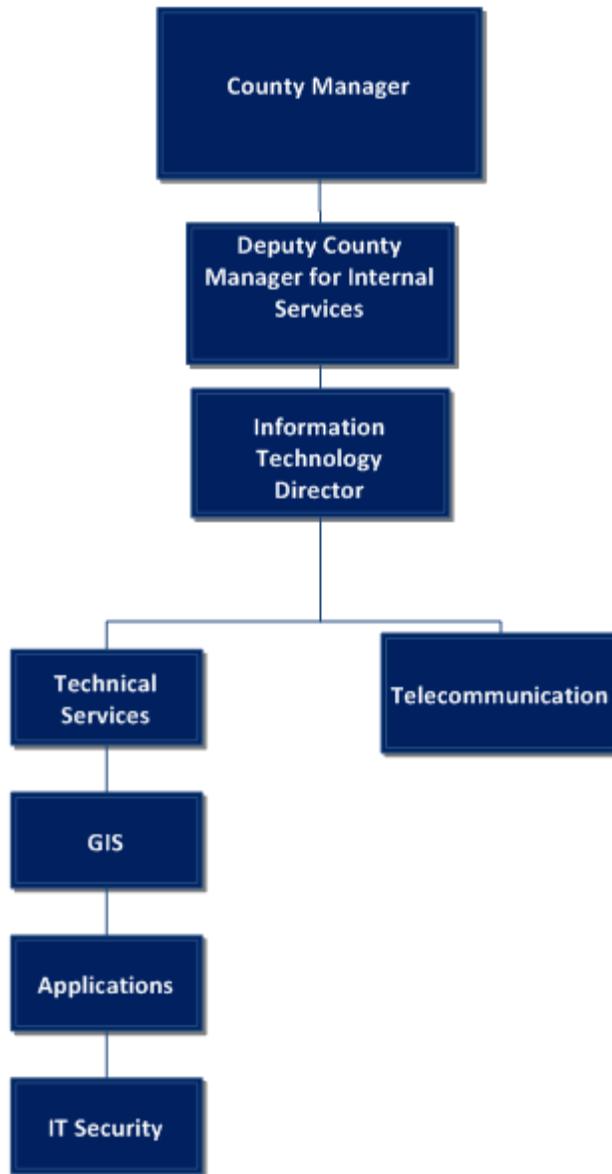


Finance - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 308,164 | \$ 207,552 | \$ 250,603 |
| Misc. Revenues | \$ 64,196 | \$ 78,496 | \$ 77,000 |
| Total Revenue | \$ 372,360 | \$ 286,048 | \$ 327,603 |
| Expenditures | | | |
| Personnel Services | \$ 2,318,978 | \$ 2,503,697 | \$ 2,927,240 |
| Operating & Maintenance | \$ 57,603 | \$ 93,165 | \$ 94,250 |
| Charges for Services | \$ 428,043 | \$ 305,768 | \$ 388,314 |
| Governmental Services | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ 5,174 | \$ - |
| Total Expenditures | \$ 2,804,624 | \$ 2,907,804 | \$ 3,409,804 |



Information Technology





Information Technology - Mission Statement

To provide transparent and accountable information and support to the county with excellent customer service that is useful, timely, accurate and presented in a friendly manner.

Information Technology - Primary Services

Provides IT services in the following areas: Network, PC support, Programming and Analysis, Computer operations and Geographic Information Services. Provide short and long-term information technology planning for support of IT services to Adams County.

Information Technology - Long Term Goals

1. Provide excellent customer service.
2. Work effectively and efficiently.
3. Provide accurate, useful, and timely information to our customers in a professional manner.
4. Utilize technologies to complete business processes efficiently.
5. Promote and provide educational opportunities for staff to enhance knowledge, skills, and abilities emphasizing current professional standards.
6. Internal control evaluations.
7. Establish performance benchmarks for programs and services.
8. Maximize revenues.

Information Technology - 2014 Budget Highlights

- \$245,100 is approved as a non-recurring expense to upgrade Microsoft Office 2010

Information Technology - Performance/Activity Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|----------------------------|-------------------------------|------------------------------|
| <i>FTEs Per 10,000/Capita</i> | - | 0.51 | 0.56 |
| <i>Per Capita Spending</i> | \$14.03 | \$9.93 | \$10.77 |
| Employees (FTE) | - | 24 | 26 |



Information Technology - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 1,381,702 | \$ - | \$ - |
| Misc. Revenues | \$ 78 | \$ 456 | \$ - |
| Total Revenue | \$ 1,381,780 | \$ 456 | \$ - |
| Expenditures | | | |
| Personnel Services | \$ - | \$ 2,036,740 | \$ 2,597,020 |
| Operating & Maintenance | \$ 419,471 | \$ 454,057 | \$ 379,454 |
| Charges for Services | \$ 5,615,888 | \$ 1,093,783 | \$ 1,432,260 |
| Capital Outlay | \$ 412,944 | \$ 1,059,264 | \$ 629,182 |
| Total Expenditures | \$ 6,448,303 | \$ 4,643,844 | \$ 5,037,916 |



Telecommunications

Telecommunications - Primary Services

Customer service for the government center front desk, handle customer questions and direct people to the department or office they request. Handle all incoming calls to the main county phone number and direct to the appropriate department or office.

Provide telecommunications system support and maintenance. Adds/ changes and deletes to phone numbers.

Telecommunications - Long Term Goals

1. Implement Cisco phone system in Sheriff's department.
2. Maintain current installed phone systems uptime of 99% during business hours.

Telecommunications - 2014 Budget Highlights

- \$450,000 is approved for a Cisco VOIP Rollout to county offices as a non-recurring expense.

Telecommunications - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.15 | 0.17 | 0.15 |
| <i>Per Capita Spending</i> | \$2.88 | \$2.60 | \$3.99 |
| Maintain Phone System uptime | 99.00% | 99.00% | 99.00% |
| | | | |
| Employees (FTE) | 7 | 8 | 7 |

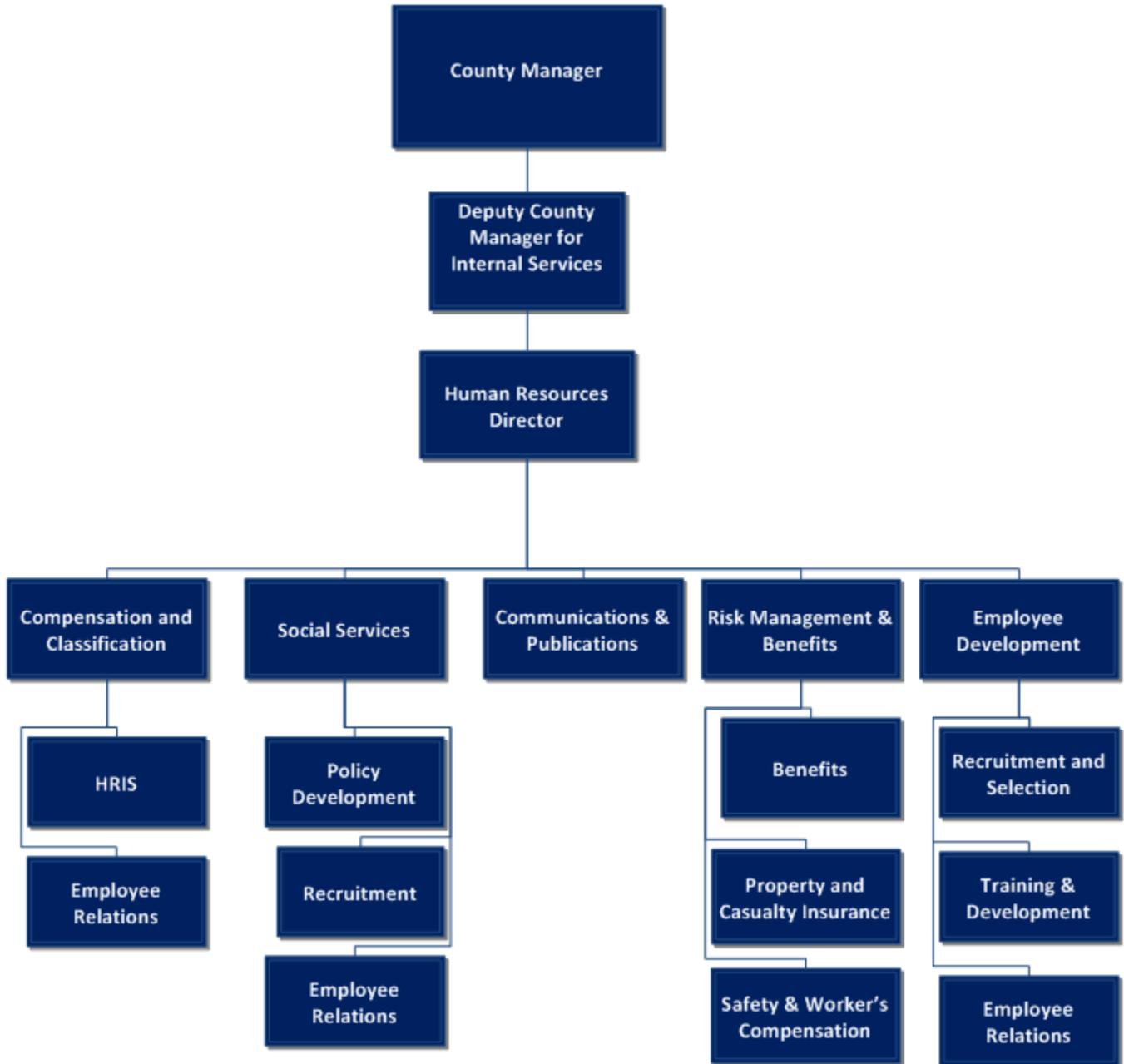


Telecommunications - Revenue and Expenditure Summary - Telecommunications

| | 2012 | 2013 | 2014 |
|---------------------------|--------------|--------------|--------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Misc. Revenues | \$ 270,455 | \$ 247,441 | \$ 277,000 |
| Total Revenue | \$ 270,455 | \$ 247,441 | \$ 277,000 |
| Expenditures | | | |
| Personnel Services | \$ 380,782 | \$ 341,486 | \$ 396,577 |
| Operating & Maintenance | \$ 15,857 | \$ 3,681 | \$ 240,125 |
| Charges for Services | \$ 926,711 | \$ 869,023 | \$ 1,229,070 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,323,350 | \$ 1,214,190 | \$ 1,865,772 |



Human Resources





Human Resources - Mission Statement

Mission: Creating trusted partnerships through guidance and service.

Vision: To be an integral partner serving with character and competence.

Human Resources - Primary Services

Tuition Reimbursement

Adams County is dedicated to providing Tuition Reimbursement assistance and is committed to helping employees discover and proceed with a goal-oriented career development path in order to provide the highest quality, professional, consistent, responsive, and cost-efficient services to the citizens of Adams County.

Employee of the Season

The new recognition program for nominating peers for accolades throughout the county is referred to as the Employee of the Season program and consists of Employees of the Season and one Employee of All Seasons. The Employee of the Season process allows county employees to recognize their co-workers in the following categories:

- Bright Idea/Creativity
- Collaboration/Helping and Mentoring
- Extra Effort
- Good Citizenship
- Making It Happen
- Success In Practice
- Sustainability Star
- Unsung Hero

One employee is selected for each category for a total of eight employees each quarter, voted upon by Adams County employees through an online survey and the Employee of the Season committee. The awards are on a quarterly basis coinciding with the seasons of the year: Winter, Spring, Summer, and Fall. By the end of the year, 32 employees are recognized for their contributions to Adams County.

Adams County Wellness Program

Adams County is committed to encouraging and supporting employees to be healthy, happy and to enjoy the highest possible quality of life. Our goal is to help you gain a greater appreciation of the value of good health and learn how to achieve and maintain a healthy lifestyle. The wellness program encourages regular physical activity, proper nutrition and smart daily health decisions. Our vision for the employee wellness program is to: **CONNECT** employees to each other for strength and support and to premier health care professionals for information and resources. **CONTRIBUTE** to our employees' health and well being by providing a variety of programs to promote a physically fit body, enable you to have more energy, better mental and emotional health, a sharper mind and an optimistic approach to life. **ACHIEVE** wellness in body, mind and spirit to help employees reach their full potential and happiness in their work and personal lives.



Employee Training Program

To help employees ACHIEVE at Adams County, we offer a wealth of opportunities for professional development.~ Our goal is to enhance the services provided throughout the community by fostering an environment that values and promotes training, thus achieving the mission and goals of the county.

Recruitment

The Recruitment and Selection program was implemented to assist County elected offices and departments to recruit, attract and retain the highest quality candidates for placement into the Adams County organization; and to provide professional, consistent, responsive, and cost-efficient services to the citizens of Adams County. The recruitment and selection process is the way potential employees are notified, interviewed, and selected for employment vacancies in the County.~ We currently use many different avenues of advertising our vacancies such as print media, job fairs, and the internet.~ We seek ways to find the “ best” candidate for the position while also balancing the extra workload demands of the department with the vacancy.~ Therefore, we use Neogov, an electronic data system, to automate the process and increase efficiency of all involved in this process.

Employee Relations

The general management and planning of activities related to developing, maintaining and improving employee relationships by communicating with employees, processing disputes, etc. Managing the communication between management and employees concerning workplace decisions, conflicts, and problem resolutions.

Compensation Analysis

To attract, develop, retain and motivate a workforce challenged by opportunity and applied potential. We endeavor to pay wages competitive with those paid by other employers in our business and within applicable labor markets to ensure that employees are rewarded in a meaningful manner consistent with their contribution to our business. Adams County is committed to compensating its employees fairly and equitably within economically feasible parameters which consider the following: the competitive job market, internal equity, and individual performance.

Retiree Healthcare Contribution

Administration of the county’s health and welfare plans for individuals who meet the eligibility rules of retirement. We strive to provide a benefits package with a variety of options to meet the individual needs of our early retiree and Medicare eligible retirees while controlling costs for the county and retiree.

Human Resources - Long Term Goals

1. Create capacity to reduce dependency
2. Build partnerships
3. Create efficiencies and maximize resources

Human Resources - 2014 Budget Highlights

- \$110,000 was approved for a new automated performance evaluation system.
- \$70,000 was appropriated for the employee tuition reimbursement program.



- \$71,200 was approved for the employee development program including Speed of Trust, Management 101, compliance training, and other training development needs.

Human Resources - Activity/Performance Measures

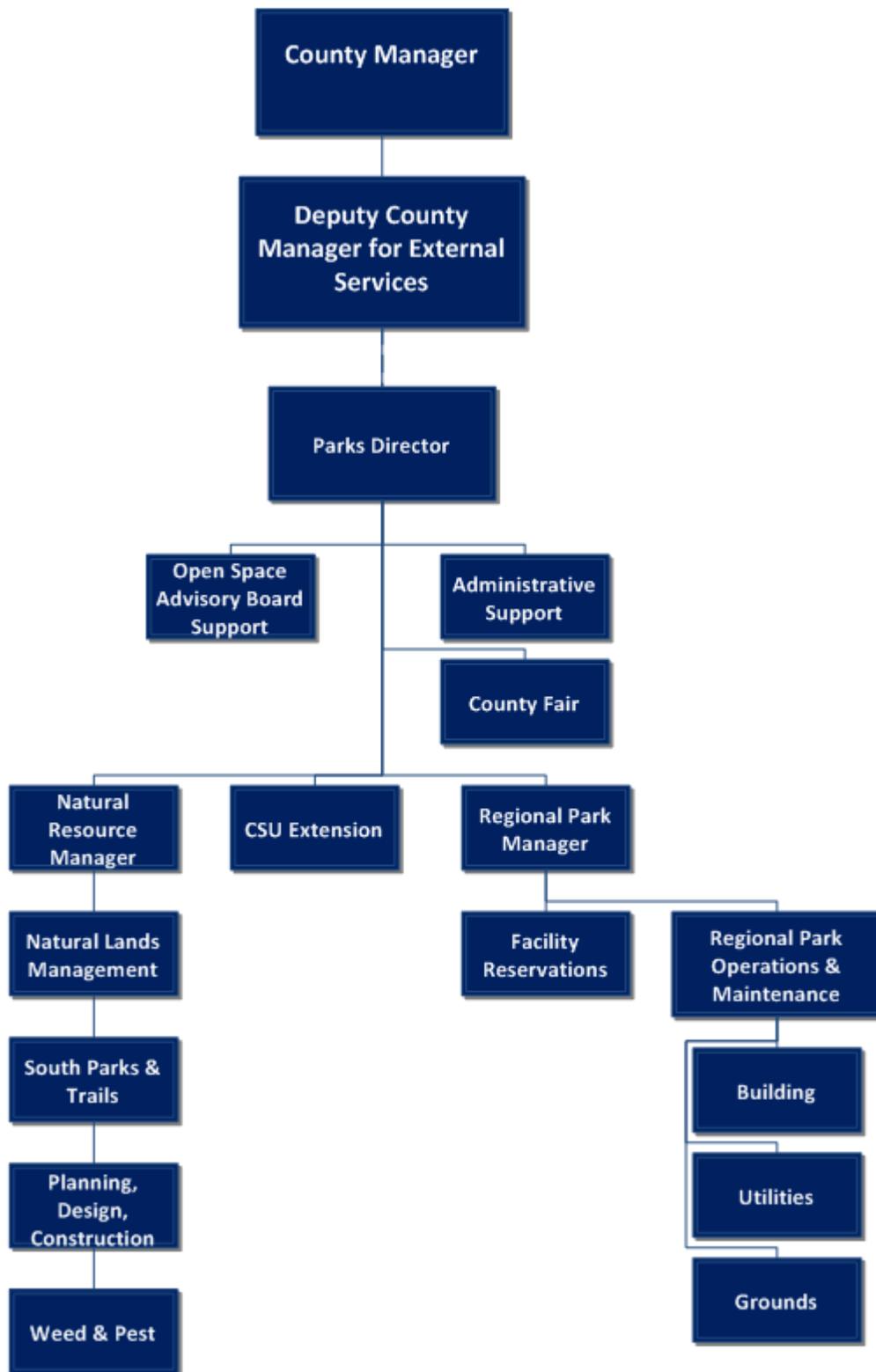
| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.30 | 0.30 | 0.30 |
| <i>Per Capita Spending</i> | \$3.52 | \$3.38 | \$4.13 |
| Turnover Rate | 10.58 | 9.43 | 9 |
| Recruitment (Avg. Days)*excluding Sheriff | 49 | 23.67 | 35 |
| Employee Participating in Training | 898 | 700 | 850 |
| FTEs/1,000 Employees | 8.27 | 7.79 | 7.79 |
| Tuition Reimbursement Participants | 48 | 36 | 50 |
| Employees (FTE) | 13.75 | 14 | 14 |

Human Resources - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Revenue | | | |
| Charges for Services | \$ 285,851 | \$ 307,387 | \$ 337,425 |
| Misc. Revenues | \$ 240 | \$ - | \$ - |
| Total Revenue | \$ 286,091 | \$ 307,387 | \$ 337,425 |
| Expenditures | | | |
| Personnel Services | \$ 1,067,231 | \$ 1,026,434 | \$ 1,227,336 |
| Operating & Maintenance | \$ 41,468 | \$ 60,691 | \$ 53,880 |
| Charges for Services | \$ 510,025 | \$ 494,761 | \$ 572,930 |
| Capital Outlay | \$ - | \$ - | \$ 75,000 |
| Total Expenditures | \$ 1,618,724 | \$ 1,581,886 | \$ 1,929,146 |



Parks & Community Resources





Parks & Community Resources - Mission Statement

To provide services consistent with Colorado State Statute 35-5.5-101 Colorado Noxious Weed Act for the purpose of public education, enforcement compliance, financial incentives, GIS analysis and herbicide application for the control of noxious weeds.

Parks & Community Resources - Primary Services

- Planning, management, and maintenance of the county parks system including the Regional Park/Fairgrounds, public park buildings, open space and lake areas, trails and developed parks.
- Planning and production of the Adams County Fair.
- Provide information and programs for the public through CSU Cooperative Extension in horticulture, agriculture, 4-H/youth, greenhouse and consumer & family education.
- Administrate the Adams County open space sales tax fund and provide administrative support to the Adams County Open Space Advisory Board.
- Administrate the open space projects fund, the conservation trust fund, and the capital projects and capital equipment budgets for the Parks Department.

Parks & Community Resources - Long Term Goals

1. Acquire and develop a system of open space and parks that provides natural resource protection and a high quality user experience.
2. Coordinate regional and local jurisdictions and agencies in regards to parks, trails, and open space, particularly in regards to master planning, project implementation and regulatory compliance.
3. Maintain parks, trails and open space facilities and resources consistent with best management practices and regulatory standards.
4. Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.
5. Maintain Regional Park facilities and resources consistent with best management practices and within the State of Colorado regulatory environment.
6. Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, gravel roads, gravel parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage detention facilities, fencing and 120th Avenue ROW from Quebec to Highway 85.
7. Market/lease the Regional Park and fairgrounds venues and park infrastructure.
8. Plan and produce the annual Adams County Fair.

Parks & Community Resources - Current Year Objectives

- Provide parkland, open space and trails programs to meet the needs and desires of Adams County residents.
- Develop short and long-range plans for expansion and upgrading of Adams County's passive parks, trails and the open space system.
- Coordinate with municipal stakeholders and others to provide amenities that address the needs of all age groups, young and old, active and passive, and in all socio economic categories.
- Acquire passive park, trail Right-of-way and open space before the existing available and vacant land is in its entirety dedicated to development.
- Provide an open space system which links other jurisdictions, open spaces, flood plains, and preserves the natural resources in Adams County.



- Develop and maintain an interconnected trail system throughout the County that will connect cities and un-incorporated areas that provide opportunities for recreation as well as alternative modes of transport e.g. cycling, skating, jogging and hiking.
- Participate in the development referral process with Planning, to comment on development proposals and support the acquisition and development of park, trail and open space through the exaction process.
- Coordinate with UDFCD, Adams County Public Works and others to acquire and preserve channels and floodplain areas as public open space and possible future trail corridors along the South Platte River and other drainage ways.
- Facilitate programs to monitor county park and open space assets including fee owned lands, lands preserve by conservation easements, tributary water rights, park, trail and open space infrastructure.
- Maintain Colorado Dept. of Real Estate State certification consistent with best management practices for public agencies holding conservation easements.
- Develop and implement programs to appropriately assign resources to meet department needs with consideration of what citizens are willing to pay.
- Provide additional operations and maintenance resources as new facilities are developed and added to the Adams County parks, trails and open space system.
- Improve the quality of operations and maintenance through: Continued evaluation of the department's current operations and the utilization of private resources where feasible and appropriate.
- Implement renovation/improvement master plans for facilities as they age over time - identify a tentative schedule for phasing in improvements.
- Develop other funding mechanisms to help supplement the County's limited funding resources.
- Identify alternative sources of funding from the Conservation Trust Fund and the 30% share back portion of the open space sales tax to provide relief to the general fund.
- Work to create partnerships with municipal partners and aggressively pursue grant funding from local, state and federal sources.
- Encourage private cooperation through the public land dedication process, and the use of volunteers.
- Include a citizen participation process in all ongoing park planning, design, and updating of the Parks & Open Space Master Plan.
- Periodically update the long-range plan and standards to reflect changing conditions in the County, e.g. demographics and to provide a forum for citizen input.
- Encourage and provide multiple opportunities for citizens to provide input in the development, maintenance, and operation of the county's parks, trails and open space system.
- Utilize citizen surveys, public meetings, workshops, regular meetings of the Board of County commissioners and other boards, and committees as appropriate and regular meetings with key user groups.
- Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.
- Provide services to CDOT Right-Of-Way spraying on State Highway 36 & State Highway 79 as a billable service.
- Provide staff resources to coordinate weed board meetings annually to facilitate public comment and policy development.
- Engage Adams County Public to provide land owner noxious weed consultation and promote the noxious weed cost-share program
- Monitor and control weeds on approximately 1600 acres of county owned open space properties (non-ag leased) 2x/year
- Monitor and control weeds on approximately 1200 miles of County roads a minimum of 1x/year



- Coordinate the dispersal of open space sales tax funds consistent with Resolution 99-1, the grants program & share back programs.
- Provide staff support to the OSAB by producing and distribution of meeting minutes, providing training opportunities for OSAB members, implementing a grant ranking system and touring project sites.
- Provide staff support to stakeholders by implementing a grant application process, development and interpretation of grant application policies and coordination of project presentations with the OSAB.
- Provide staff support to the BOCC by implementing County systems for study sessions and public hearings intended to communicate stakeholder project details, facilitate public input that results in contract approval between stakeholders and BOCC.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for active projects, available for passive projects, available for administration and share back funds.
- Develop and implement processes to audit completed projects, reimburse funds for completed projects, modify projects and reimburse funds to successful stakeholder projects.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for share back funds.
- Request and collect annual usage reports from entities receiving share back funds.
- Develop policy and processes to build capacity in the open space sales tax program that are financially sound, perpetual, and model best management practices for local governments holding conservation easements.
- Execute conservation easements and review due diligence documentation on all real estate transactions using county open space sales tax funds.
- Develop and implement record keeping processes to monitor annually and perpetually all conservation easements acquired from grantees of the open space sales tax.
- Draft policy and prepare BOCC study session identifying potential revenue sources that will sustain easement monitoring functions after the sales tax expiration date of 2026 that do not burden the general fund.
- Develop and coordinate public information and programs relative to implementation of the Adams County Open Space Sales Tax, green initiatives, successes of the Adams County open space program and public/environmental education.
- Provide detailed information and pictures for the annual report to the public that demonstrates how the open space tax was implemented.
- Prepare press releases consistent with grant awards by the BoCC.
- Plan and produce the annual "Open Space Forum" or a similar event for purposes of public recognition.
- Coordinate a minimum of one volunteer activity that demonstrates the County's commitment to open space preservation, park land development, greening of the county, agricultural or natural resource preservation.
- Participate as a team member on the revision of the P&CRD open space plan and the North East Greenway plan.
- Manage and maintain Fairgrounds buildings, infrastructure, equipment and water and sewage delivery systems consistent with best management practices.
- Maintain and implement emergency preparedness plans specific to the operation of the Regional Park facility and the Adams County Fair.
- Provide for the operation and the department of health sampling and testing specific to the domestic water supply and transmission system and wastewater treatment system.



- Maintain and operate the Regional Park equipment inventory of tables, chairs, refrigeration/ice units, kitchen equipment, janitorial equipment, mowers, tractors, powered equipment and related implements and tools.
- Provide funding and staff resources to maintain buildings and related infrastructure including painted surfaces, mechanical systems, widows, plumbing, electrical, parking lots, lighting systems, public address systems, bleachers, kitchen & bar equipment and minor construction.
- Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, roads, parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage & detention facilities, fencing and Right-Of-Ways.
- Manage and apply county resources used to maintain turf, ornamentals, planting beds, and natural areas.
- Service park picnic shelters, restrooms, san-o-lets, gravel roads, sweep trails, inspect playgrounds and remove trash.
- Repair and replace infrastructure by maintaining signs, by maintaining painted surfaces, by repairing playground equipment, replacing fencing and installing and maintaining ground covers and asphalt repair and replacement.
- Operate, monitor, repair and replace damage parts to irrigation systems, pump station(s), ditch diversion infrastructure and transmission systems associated with the park irrigation systems, ROW and the Lake sites.
- Provide snow removal of pedestrian trails, parking lots, building ingress/egress points and internal park roads.
- Market/lease the Regional Park and fairgrounds venues and park infrastructure.
- Develop and implement a marketing plan using the County web site, print media, phone reception and other forms of public outreach to CSU Extension and other public and private patrons.
- Provide in-house labor and financial resources to operate and maintain the Regional Park and fairgrounds facilities, set-up, and clean-up and monitor events at the Regional Park.
- Develop and manage controls and policies to schedule events, provide contract services, collect revenue, measure customer satisfaction, manage security, provide liquor service, provide catering services and staff scheduling.
- Develop and implement interim and long range strategies for reclamation and public use of the Public Works pit, Mann Nyholt Lakes and the Brantner Reservoirs consistent with the Regional Park Master Plan.
- Plan and produce the annual Adams County Fair.
- Provide financial and staffing resources to plan, market and continuously improve the Adams County fair for the benefit of the general public and 4-H youth.
- Develop systems and controls to schedule events, monitor vendors, collect and track revenue, monitor contract compliance, supply ice to vendors, manage public safety and provide parking services,
- Coordinate with risk management and staff to design an emergency management plan and train staff on the implementation of the plan should it become necessary; the emergency management plan to be applicable to both the County Fair as well as other contracted events at the Regional Park.
- Develop and implement strategies to attract cash/in-kind sponsors to provide diverse vendors, attract regional patronage, promote 4-H participation and minimize the impacts to the general fund.

Parks & Community Resources - 2014 Budget Highlights

- \$23,440 was budgeted for temporary labor for the Weed and Pest Program.



Parks & Community Resources - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.60 | 0.52 | 0.52 |
| <i>Per Capita Spending</i> | \$7.35 | \$8.28 | \$9.04 |
| Total revenue from Weddings/Quinceanera/Dinners | \$89,455 | \$95,070 | \$90,000 |
| Total revenue from auctions | \$72,275 | \$71,405 | \$70,000 |
| Total revenue from camping | \$14,705 | \$11,000 | \$12,000 |
| Total revenue from Stalling/Animal Events | \$54,511 | \$55,000 | \$55,000 |
| Total revenue from Trade Shows and Craft Shows | \$27,602 | \$25,000 | \$25,000 |
| Total revenue from Picnics | \$12,250 | \$13,000 | \$12,000 |
| Total revenue from business meetings and dinners | \$24,004 | \$20,000 | \$22,000 |
| Total revenue from concerts | \$0 | \$0 | \$5,000 |
| Total revenue from all misc events (all others) | \$21,408 | \$20,000 | \$20,000 |
| Total 4H Events (non paid) | 985 | 945 | 805 |
| Total CSU Events (non paid) | 191 | 125 | 109 |
| Total Adams County (non paid) | 264 | 165 | 179 |
| Total paid events including commercial and non profit | 794 | 725 | 750 |
| Total camping nights | 710 | 700 | 140 |
| Total events held at Regional Park | 3085 | 2800 | 700 |
| "Excellent" / "Above Average" rating from returned surveys | 95 | 95 | 2683 |
| Non-equestrian facilities maintained (sq. ft.) | 131,425 | 131,425 | 131,425 |
| Equestrian facilities maintained (sq. ft.) | 328,228 | 328,228 | 328,228 |
| Asphalt parking lots maintained (sq.ft.) | 869,186 | 869,186 | 919,186 |
| Dirt parking lots maintained (sq. ft.) | 1,314,776 | 1,314,776 | 1,314,776 |
| Equipment maintained | 96 | 104 | 107 |
| Annual events at Regional Park | 2918 | 2625 | 2700 |
| Restrooms maintained | 24 | 24 | 24 |
| Volume of trash collected (cubic yards) | | 3560 | 3000 |
| Volume of recyclables collected (cubic yards) | | 260 | 820 |
| Trustee hours; savings to general fund (\$-based on \$10/hour) | 57,600 | 63,360 | 57,000 |



| | | | |
|--|-------------------|-------------------|-------------------|
| Conduct monthly elevator fire safety inspections | 12 | 12 | 12 |
| Facility FTEs / sq. ft. indoor facilities maintained | | 18,775 | 18,775 |
| Bi-annual equipment inventory /inspections | 2 | 2 | 2 |
| Seasonal Staff | 3 | 3 | 4 |
| Acres of natural areas maintained | 506 | 506 | 506 |
| Surface acreage of lakes maintained | 96 | 96 | 96 |
| Acres of bluegrass maintained | 29 | 29 | 29 |
| Playground inspections completed | 12 | 12 | 12 |
| Acres of (on-line) fully automated sprinklers | 29 | 64.5 | 64.5 |
| Mandated CDPHE water quality testing | Monthly/Quarterly | Monthly/Quarterly | Monthly/Quarterly |
| Miles of trails maintained (concrete) | 6.5 | 6.5 | 6.5 |
| Miles of trails maintained (soft surface) | 1.5 | 2.5 | 2.5 |
| Acres of Irrigation per grounds FTE | 16.125 | 16.125 | 16.125 |
| Rotella Park Shelter rentals | 57 | 60 | 30 (cons proj.) |
| miles of trails maintained (concrete) | 21.6 | 21.6 | 21.6 |
| miles of trails maintained (crusher fines) | 3.1 | 3.1 | 3.1 |
| Acres of irrigated Bluegrass maintained | 34 | 34 | 34 |
| Number of parking lots maintained | 10 | 10 | 10 |
| Number of restrooms maintained (vault and plumbed) | 4 | 4 | 4 |
| Number of information kiosks maintained | 7 | 7 | 8 |
| Acres of open space maintained | 1100 | 1100 | 1100 |
| Number of playground equipment units maintained | 4 | 4 | 4 |
| Produce and submit all permitting involved with the site | 3 | 3 | 3 |
| Conduct monthly site inspections / audits | 12 | 12 | 12 |
| Formalize IGA with potential water storage partner(s) | 0 | 0 | 1 |
| Development reviews completed | 93 | 98 | 100 |
| Open Space acres preserved | 13 | 0 | 80 |
| Ditch Company meetings attended | 16 | 16 | 16 |
| Number of grant applications submitted | 3 | 5 | 5 |
| Percentage of grant applications resulting in award | 100 | 80 | 80 |
| Trail and utility easements granted or accepted | 2 | 4 | 3 |
| Planning & Design projects completed | 1 | 1 | 2 |
| Agricultural lease revenues collected | \$52,600 | \$54,850 | \$65,000 |
| Oil and gas lease revenues collected | \$63,612 | \$61,000 | \$60,000 |
| Residential lease revenues collected | \$25,200 | \$25,200 | \$25,800 |
| Capital projects managed | 1 | 1 | 3 |
| Conservation Easements monitored | 13 | 19 | 19 |
| Employees (FTE) | 28.0000 | 24.5000 | 24.5000 |



Parks & Community Resources - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 379,444 | \$ 360,221 | \$ 394,000 |
| Misc. Revenues | \$ 44,308 | \$ 103,579 | \$ 45,000 |
| Total Revenue | \$ 423,752 | \$ 463,800 | \$ 439,000 |
| Expenditures | | | |
| Personnel Services | \$ 2,040,154 | \$ 2,137,730 | \$ 2,192,854 |
| Operating & Maintenance | \$ 317,877 | \$ 333,932 | \$ 361,802 |
| Charges for Services | \$ 856,560 | \$ 838,019 | \$ 850,693 |
| Capital Outlay | \$ 103,868 | \$ 426,825 | \$ 674,000 |
| Total Expenditures | \$ 3,318,460 | \$ 3,736,506 | \$ 4,079,349 |

Adams County Fair & Rodeo

Adams County Fair & Rodeo - Mission Statement

Provide a quality event for our guests and to enhance educational opportunities with emphasis on youth and agriculture while uniting urban and rural communities in a time honored celebration.

Adams County Fair & Rodeo - Primary Services

The Adams County Fair & Rodeo is an annual, county-supported event, held in late summer at the Adams County Regional Park. Coordination and planning for each year's fair is the responsibility of the Co-Fair Managers, with the assistance of the Adams County Fair Advisory Board.

A traditional event designed to provide quality family entertainment, the fair is dedicated to the preservation of America's agricultural and livestock industry as well as providing activities for the many interests and age groups in Adams County.

Adams County Fair & Rodeo - Long Term Goals

1. Develop and implement strategies to attract businesses and other community interests to create partnerships for the mutual benefit of those partners and the Adams County Fair.
2. Produce the Adams County Fair with a variety of programs and activities that appeal to diverse populations while balancing the County's ability to fund fair activities and attractions



Adams County Fair & Rodeo - Current Year Objectives

- Procure cash sponsorships of \$45,000 for the 2014 event, and maintain current in-kind sponsorships of \$250,000 for 2013 event.
- Attend IAFE Conference to obtain current/relevant knowledge of industry trends and apply those trends to the Fair.
- Given the current state of economy and to stay within the historical approved budget, develop for consideration by the BOCC, an analysis of alternatives including elimination of Monster Truck Show, Fiesta Day Rodeo, reduction of VIP reception, eliminate Grandstand event staff, reduce parking staff to minimal people, increase “free” on grounds attractions, increase size of carnival and nightly specials.

Adams County Fair & Rodeo - 2014 Budget Highlights

- \$331,400 is anticipated in revenue for the 2014 county fair.
- \$34,000 has been budgeted for free stage entertainment.
- \$18,000 has been budgeted for the CPRA Rodeo event.
- \$18,000 has been budgeted for the Tractor Pull event.
- \$23,000 has been budgeted for the Demolition Derby event.

Adams County Fair & Rodeo - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-----------------------------------|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.02 | 0.02 | 0.02 |
| <i>Per Capita Spending</i> | \$1.00 | \$1.05 | \$1.36 |
| Estimated Attendance | 60,000 | 60,000 | 60,000 |
| Fair Revenues | \$376,399 | \$365,776 | \$331,400 |
| % of Expenses Covered by Revenues | 83.00% | 77.00% | 54.00% |
| Main Attraction/Events | 10 | 10 | 10 |
| Revenue From Grants | 0 | 0 | 0 |
| Employees (FTE) | 1.0000 | 1.0000 | 1.0000 |

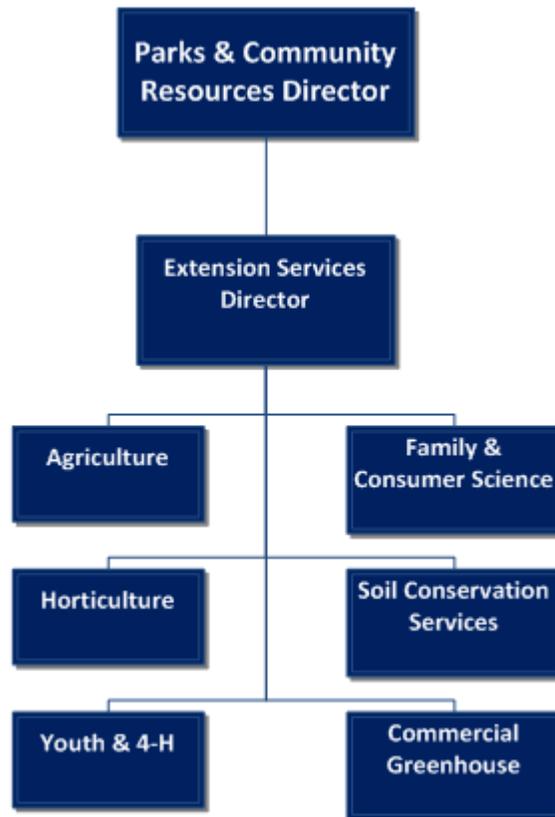


Adams County Fair & Rodeo - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|-------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Charges for Services | \$ 376,399 | \$ 365,776 | \$ 331,400 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 376,399 | \$ 365,776 | \$ 331,400 |
| Expenditures | | | |
| Personnel Services | \$ 82,825 | \$ 86,567 | \$ 103,712 |
| Operating & Maintenance | \$ 19,917 | \$ 22,619 | \$ 39,200 |
| Charges for Services | \$ 350,220 | \$ 363,335 | \$ 402,342 |
| Capital Outlay | \$ - | \$ - | \$ 70,000 |
| Total Expenditures | \$ 452,962 | \$ 472,521 | \$ 615,254 |



Colorado State University Extension



Colorado State University Extension - Mission Statement

To contribute to a safer, healthier, and more productive citizenry by delivering research and evidence-based information and educational programs with integrity and innovation.

Colorado State University Extension - Primary Services

- Provide research-based information through volunteer networks or by primary staff to contribute to a safer, healthier, and more productive citizenry via email, telephone, and face-to-face conversations on request.
- Provide current research-based information to contribute to a safer, healthier, and more productive citizenry via social media and web access.
- Deliver education programs information to contribute to a safer, healthier, and more productive citizenry at multiple locations throughout Adams County.
- Convene demographically representational take-holder meetings to identify emerging issues and gather suggestions about program additions or modifications to respond to those emerging issues.
- Develop and nurture relationships with governmental and non-governmental agencies to maximize resources and prevent unnecessary redundancy.



Colorado State University Extension - Long Term Goals

1. Contribute to Adams County prosperity by providing research-based information and education where people live, work, and attend school to help create a safer, healthier, and more productive citizenry.
2. Provide prompt, courteous, high quality, and cost effective customer service from volunteers and paid staff via social media, email, telephone, and face-to-face conversations, and web access.
3. Assist in the pursuit of high quality of life by convening demographically representational stake-holder meetings to identify emerging issues and gather suggestions about program additions or modifications to respond to those emerging issues and developing and nurturing relationships with governmental and non-governmental agencies to maximize resources and prevent unnecessary redundancy.

Colorado State University Extension - Current Year Objectives

Soil Conservation

1. Participant satisfaction with conference seminars, field visits and field demonstrations, face-to-face contact, and electronic correspondences. (95%)
2. Participant knowledge increase of agriculture issues. (90%)
3. Participant intent to change behavior. (75%)
4. Positive improvement in economic benefit from changes implemented. (70%)
5. Peer review of Extension agent performance by community partners. (Exceed Expectations)

Output Measures:

1. Number of Extension events and meetings (39).
2. Number of technology interactions (61,736).

CSU Horticulture

Outcome Measures:

1. Participant satisfaction with programs and willingness to refer others to similar programs. (95%)
2. Participant knowledge increase. (90%)
3. Number of participants that attend more than one program. (30%)

Output Measures:

1. Number of meetings and events (30).
2. Number of technology interactions (11,000).

Input Measures:

1. Number of hours of service given by Master Gardeners (1,100).

CSU Administration

Outcome Measures:

1. Participant satisfaction with programs and willingness to refer others to similar programs.
2. Participant knowledge increase.
3. Participant intent to change behavior.
4. Improvement in self-perceived status of participants (i.e. stress level, family functions, interpersonal competence, financial planning, health related quality of life, family conflict).
5. Peer review of Extension agent performance by agency partner staff.



6. Number of participants who attend more than one program.

Efficiency Measures:

1. Cost benefit analysis of prevention programming
2. Dollars per unit of output

CSU Agriculture

Outcome Measures:

1. Participant satisfaction with conference, seminars, field visits and field demonstrations, face-to-face contact, and electronic correspondences. (95%)
2. Participant knowledge increase of agriculture issues. (90%)
3. Participant intent to change behavior. (75%)
4. Positive improvement in economic benefit from changes implemented. (70%)
5. Peer review of Extension agent performance by community partners. (Exceed Expectations)

Output Measures:

1. Number of Extension events and meetings (75)
2. Number of technology interactions (372,162)

CSU Family & Consumer

Outcome Measures:

1. Participant satisfaction with programs and willingness to refer others to similar programs. (95%)
2. Participant knowledge increase. (90%)
3. Participant intent to change behavior. (75%)
4. Improvement in self-perceived status of participants. (80%)
5. Peer review of Extension agent performance by agency partner staff. (Exceeds Expectations)
6. Number of participants who attend more than one program. (30%)

Output Measures:

1. Number of meetings (20) and events (50).
2. Number of technology interactions (32,000).

CSU 4-H/Youth

1. Increase 4-H programming with emphasis on geographical areas not currently being served.
2. Provide 100 or more county sponsored training events or workshops, and involve Adams County members and leaders in nine or more state and national programs.
3. Publish six newsletters, provide weekly email updates, and maintain social media accounts.
4. Increase the number of schools served through short term special interest and school enrichment programs.
5. Increase programs offered to schools to include nutrition, manners, entomology, embryology, sewing, and hands on STEM activities.
6. Assign Extension personnel to committees to more effectively meet programming needs.
7. Continue to reach minority participation that is representative of our demographic area in 4-H/Youth programming by working specifically with these demographic areas.
8. Research and write grants to assist in reaching urban youth.
9. Continue the development of the Extension website for 4-H activities.
10. Continue the development of Cloverbud programming for 5 to 7 year olds.



11. Use retinal scanning technology on livestock. Expand program opportunities to include nutrition, health, livestock, and ethical animal care.
12. Increase the number of volunteer leader training opportunities.

Colorado State University Extension - 2014 Budget Highlights

- \$56,904 was budgeted for revenue for CSU Extension in 2014.
- \$411,351 was appropriated for personnel services in support of the CSU Extension office.

Colorado State University Extension - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.13 | 0.13 | 0.13 |
| <i>Per Capita Spending</i> | \$1.38 | \$1.39 | \$1.65 |
| Landowner Assistance Site Visits | 77 | 90 | 95 |
| Landowner Assistance Telephone/Emails (Ext. & Conserv. Dist.) | 3,448 | 2,900 | 2,950 |
| Small Acreage Landowner Education Seminars (Ext. & CD) | 15 | 9 | 10 |
| Conservation Tree Practices/Landowners (Ext. & Conserv. Dist.) | 147 | 100 | 150 |
| Conservation Trees Distributed (Ext. & Conserv. Dist.) | 15,400 | 12,000 | 12,500 |
| Demonstration Plot | 0 | 0 | 0 |
| IPM Weed Identification | 68 | 75 | 78 |
| Volunteer Master Gardeners | 32 | 32 | 37 |
| Commercial Horticulturists Attending Conference | 650 | 600 | 600 |
| Public Parks Employees Attending Workshops | 15 | 150 | 50 |
| Residents Receiving Home Horticulture Information | 7,000 | 7,000 | 7,000 |
| Residents Receiving Xeriscape Information | 5,000 | 5,000 | 5,000 |
| Program Held - Agriculture/Weed/Small Acreage | 39 | 35 | 35 |
| Program Held - C&FS | 72 | 25 | 50 |
| Program Held - Horticulture | 14 | 30 | 20 |
| Program Held - Youth | 380 | 75 | 300 |
| In-House Staff Training | 3 | 2 | 2 |
| Conduct Cooperative Programming with Other Counties | 20 | 20 | 20 |
| Full-Time Equivalent (FTE's) | 12 | 12 | 12 |
| Interns | 1 | 2 | 1 |
| Overall Advisory Committee Meetings Held | 2 | 2 | 2 |
| Meet with Municipalities/Interest Groups | 8 | 8 | 8 |
| Program Advisory Committee Meetings Held | 4 | 4 | 4 |
| Staff Meetings | 10 | 10 | 10 |
| Increase of CSU dryland wheat variety knowledge | 120 | 90 | 100 |
| IPM and crop science telephone and emails requests | 3,096 | 2,000 | 3,000 |
| IPM and crop science field visits and walk in clients | 140 | 90 | 100 |
| Participants in Pesticide Applicator License program | 30 | 25 | 25 |
| Number of volunteers assisting Extension programs | 19 | 15 | 15 |
| Number of volunteer hours donated assisting Ext. programs | 179 | 150 | 150 |
| Number of agriculture events/meetings | 75 | 60 | 70 |



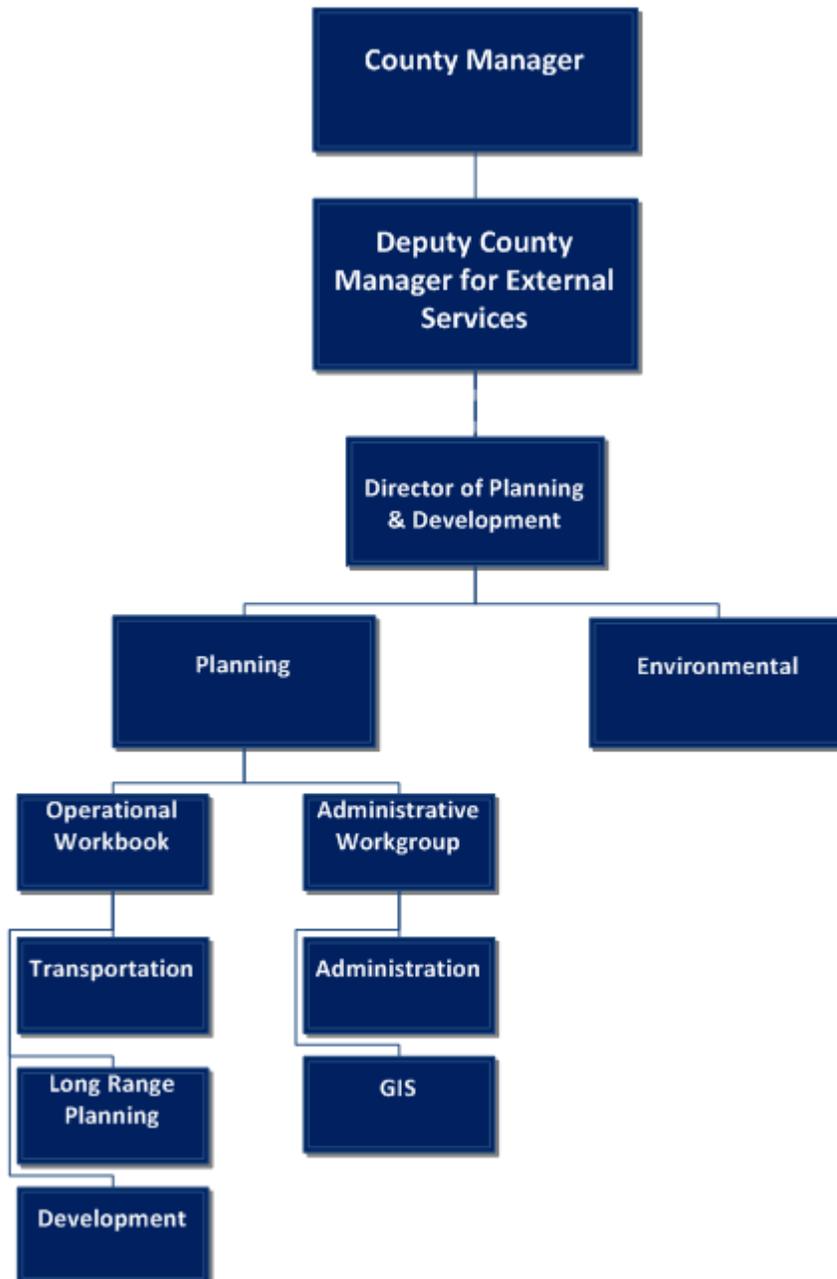
| | | | |
|---|---------------|---------------|---------------|
| Number of agriculture events/meetings participants | 739 | 450 | 700 |
| Grant and revenue funding for Ext. agriculture programs | 8,000 | 6,000 | 6,000 |
| Number of Participants with Increased Food Safety Knowledge | 18 | 20 | 25 |
| Number of Participants in Parenting Programs | 163 | 100 | 110 |
| Number of Participants in Financial Education Programs | 115 | 80 | 90 |
| Number of Participants in Nutrition Programs | 25 | 10 | 15 |
| Number of Participants in Life Skills Programs | 286 | 80 | 110 |
| Grant Funds | 2500 | 2500 | 2500 |
| Training Events Including Workshops | 500 | 500 | 500 |
| Committee Meetings | 140 | 140 | 140 |
| Clubs Organized (Traditional) | 24 | 25 | 28 |
| 4-H Leaders | 116 | 135 | 150 |
| Non-traditional Members | 6,439 | 7,000 | 8,000 |
| National Western Stock Show Programs (Schools) | 11,606 | 12,000 | 12,500 |
| Traditional Members and Cloverbud Members | 517 | 550 | 550 |
| Grants Received | 2 | 3 | 3 |
| Program Attendance at Training Programs | 5,000 | 5,000 | 5,000 |
| Mini Greenhouse and Earth Gardens School Programs | 2,553 | 3,000 | 3,200 |
| Employees (FTE) | 6.0000 | 6.0000 | 6.0000 |

Colorado State University Extension - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|-------------------|-------------------|-------------------|
| Revenue | | | |
| Charges for Services | \$ 70,825 | \$ 56,094 | \$ 56,904 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 70,825 | \$ 56,094 | \$ 56,904 |
| Expenditures | | | |
| Personnel Services | \$ 384,229 | \$ 390,308 | \$ 411,351 |
| Operating & Maintenance | \$ 123,378 | \$ 110,505 | \$ 179,583 |
| Charges for Services | \$ 116,069 | \$ 125,809 | \$ 153,805 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 623,675 | \$ 626,622 | \$ 744,739 |



Planning & Development





Planning & Development - Mission Statement

The Planning and Development Department provides support for externally oriented programs including Development Review, Long Range Planning and The Boards & Commissions. The Environmental Analyst function assures compliance by waste management and mining operations with the conditions and standards imposed as a part of their permitting. It also reviews superfund sites and remediation of the Rocky Mountain Arsenal for consistency with county interests.

Planning & Development - Primary Services

Maximize operational efficiency and effectiveness of the department by providing a high quality work environment. Perform annual inspections as necessary, of sand and gravel excavation operations and waste management facilities permitted in the unincorporated portions of the county. Conduct one monthly meeting, or more if necessary, with the operator of the Hwy-36 hazardous waste landfill to ensure operating consistency with the terms of their permit and state standards.

Planning Administration supports department operating programs of Development Review, Long Range Planning and Boards and Commissions. It provides office supplies, equipment and logistical support as well as overall departmental administrative policies. Planning Administration also provides land use, demographic, transportation and economic information as well as GIS design services to elected and appointed officials, staff and the public.

Development Review provides information, research, analysis, and recommendations regarding land development policies and regulations in the unincorporated portions of the county. Services are provided to the general public, Planning Commission, Board of County Commissioners, Board of Adjustment, Land Developers, and other governmental agencies. Development Review also reviews vending licenses for compliance with land use requirements.

Long Range Planning prepares updates and assists in implementation of the Adams County Comprehensive and Transportation Plans, which include a variety of special projects such as small area plans, economic development studies and transportation financing recommendations.

Board and Commissions program is designed to support the Planning Commission and the Board of Adjustment in conducting their duties. Both committees are composed of citizen volunteers. The Planning Commission normally conducts 14 public hearings per year and the Board of Adjustment normally conducts 16. The Planning Commission is both a legislative and quasi-judicial commission. It reviews and approves the County's comprehensive plan and reviews and makes recommendations on applications for rezoning, subdivision, conditional uses and certificates of designation. The Board of Adjustment is a quasi-judicial board which makes the final decisions on applications for special uses, variances, and appeal of administration decision applications.

Planning & Development - Long Term Goals

The Adams County Planning & Development Department provides a wide variety of professional services to citizens of Adams County. Between the ongoing work of providing development review services, developing and updating long range plans for growth and development within the County, maintaining and updating the County's Development Standards and Regulations, providing extensive coordination with internal and external agencies on development proposals, and a variety of special projects, the Department remained very busy throughout 2012, 2013 and will continue into 2014.



Comprehensive Plan

The County updated its comprehensive plan in 2012. The Adams County Comprehensive Plan (“the Plan”) is the official policy document of the Adams County Planning Commission and the Board of County Commissioners. The Plan provides a concise statement of the County’s objectives for future development within unincorporated areas of the County and in municipal growth areas. It establishes goals, policies and strategies to:

- Guide day-to-day decision making regarding future growth and public investment in the County over the next ten to twenty years;
- Promote intergovernmental coordination at a local and regional level;
- Guide future growth and promote public and private investment;
- Coordinate activities and investment with other County Plans including the Transportation Plan, Open Space, Parks and Trails Master Plan, Hazard Identification and Risk Assessment, and other neighborhood and subarea plans;
- Protect the health, safety and welfare of Adams County’s inhabitants; and
- Promote a more sustainability and resilient Adams County.

The Plan has been prepared in accordance with Section 31-23-206 of the Colorado Revised Statutes and will be used to assist the Planning Commission, Board of County Commissioners, and County staff in day-to-day decision making regarding land use applications, capital improvement planning, and regional coordination efforts with other jurisdictions and agencies. In addition, the Plan is intended to provide increased predictability for Adams County residents, property owners and business owners, school districts, and others regarding the County’s future. The Plan is meant to be a dynamic document that can evolve and respond to changing conditions.

Clean Harbors

In November of last year, Adams County concluded an amendment to the Clean Harbors Deer Trail facility. The application involved an Amended Certificate of Designation (CD) for the Clean Harbors Deer Trail Facility to allow for the continued treatment storage and disposal of hazardous waste and for the treatment, storage and disposal of low level radioactive waste. This ended years of negotiations and legal battles over what could and could not be accepted at the facility.

Midtown

The Planning & Development Department worked diligently to review and approve the first phase of the new Midtown Development in unincorporated Adams County. The new master planned community is located in western Adams County surrounding the intersection of Pecos Street and 68th Ave. The community is bounded by 68th Ave to the north, the Clear Creek to the east, 64th Ave to the south and Federal Blvd to the west.

Welby Subarea Plan

During the update of the Adams County Comprehensive Plan in 2012, the residents of Welby expressed a great deal of enthusiasm and asked Adams County to help the community complete a more detailed study of the Welby area. As a result, Welby was identified in the Comprehensive Plan as an area of opportunity for future strategic planning. Welby is an area with a diverse mix of uses that includes single and multifamily residences, commercial businesses, agriculture and industry. The diverse mix of uses and eclectic character is valued by area residents and reflects its unique history. That being said, as the diversity of uses in the area has increased over time,



conflicts between different uses, such as conflicts between the residential neighborhood and industrial operations, have emerged.

The purpose of the Subarea Plan is to:

- Complete a more detailed analysis of the area, which would include:
 - Inventory of agriculture, residential, commercial and industrial uses
 - Inventory of assets and constraints
 - Inventory of infrastructure (roads, sidewalks, water, sewer, etc.)
- Identification of development trends
- Preparation of a new land use plan which demonstrates which land uses should be allowed or permitted in certain areas.

This plan is anticipated to be a community driven plan with Adams County staff assistance. If you are interested in becoming involved in the Welby Subarea Plan, please submit your contact information (name, address, phone, and email) to the Welby email address: welbyplan@adcogov.org

Business Associations

Just as Adams County has encouraged and supported the formation of neighborhood groups in recent years, so it will embark on a new initiative to encourage and support the formation of business associations. Based on local area geographies within unincorporated Adams County, the idea is that organized business groups can develop partnerships with neighborhood groups for area visioning and establishing goals for neighborhood/business district revitalization, for collaborating on physical improvements and neighborhood/business district projects, and fostering local economic development. Adams County recognizes that neighborhood businesses provide local residents with goods and services, serve as venues for bringing together members of the local community, and sustain an area's quality of life. Active business associations plan an important role in a community's revitalization and in defining a community's character, identity and sense of place.

DIA

Adams County and its municipalities will continue to work with the City and County of Denver to promote regional planning and economic development in and around Denver International Airport. The goal of Adams County and its municipalities is:

- To find an integrated solution through outreach, coordination and cooperation;
- To be proactive in our strategy for attracting land uses that are complimentary to DIA;
- To coordinate with broader community objectives;
- To create synergies with ongoing economic development objectives; and
- To create sustainability through a diverse mix of businesses in the region, including key business clusters such as bio sciences, advanced manufacturing, aerospace, mixed-use development, logistics, and clean technology.

Through continued coordination and cooperation with the City and County of Denver, Adams County and its municipalities will continue to honor the 1988 Intergovernmental Agreement and explore strategies that can provide for sustainable, long-term economic development that benefits the entire region.



Health Impact Assessment

The Health Impact Assessment (HIA) will inform the proposed Federal Boulevard Framework Plan, with specific focus on the light rail stations at 60th Avenue and Federal Boulevard, and 71st Avenue and Irving Street. The planning area will include the Federal Boulevard Corridor in areas of Adams County, the City of Federal Heights and the City of Westminster. The goal of the Framework Plan is to provide guidance for future planning, transportation and economic development investments along this important north-south corridor, which has experienced disinvestment over several decades and is challenged by health and safety concerns for motorists, bicyclists and pedestrians alike. Policymakers, business owners and potential developers are eager to maximize the benefits that a major transportation investment like the two light rail stations can bring. Tri-County Health Department will work with Adams County and other local government planning and community partners to inform the planning process to provide recommendations for better health outcomes. The HIA, which is supported by Kaiser Permanente Colorado, will also seek to build regional capacity for conducting future health impact assessments in the greater Denver area.

Planning & Development - 2014 Year Objectives

Adams County Planning & Development, Adams County Parks & Community Resources, and the City of Brighton will jointly complete a Local Food Production District and Brighton South Sub-Area Plan (“the Plan”). This project was originally identified in the Imagine Adams County Comprehensive Plan, adopted in 2012, and at that time it was identified as an Agri-Tourism District. The Plan will address land use, transportation, natural resource conservation, sustainability (including but not limited to economic, environment, and social elements), open space, parks, and farmland conservation, corridor or area specific planning, public health, economic development, future growth and development, recreation and tourism, historic and cultural preservation, and capital improvements. This project is expected to start in 2014 and is projected to be adopted by the Adams County Planning Commission as an amendment to the Adams County Comprehensive Plan in 2015.

Adams County Planning & Development also plans to amend the portions of the Development Standards and Regulations that address Transfer of Development Rights (TDR). The amendments will include provisions that would implement portions of the Imagine Adams County Comprehensive Plan that address the County’s updated priority areas for growth and density, as well as new or innovative ways to use TDR to support economic growth.

Adams County Planning & Development commenced a neighborhood plan for the Welby neighborhood in February 2014. During the 2012 update to the Adams County Comprehensive Plan, residents from the Welby area asked Adams County to complete a more detailed study of the Welby area. The diverse mix of uses and eclectic character is valued by area residents and reflects its unique history; however, as the diversity of uses in the area has increased over time, conflicts between different uses, such as those between the residential neighborhood and industrial operations, have emerged. This project includes partnerships with the United of Colorado – Denver, Adams County Community Development, Adams County Parks & Community Resources, the Welby Heritage Foundation, Community Enterprise/Live Well South Adams County, and others. The staff anticipates that a draft plan will be completed in October 2013 and that the final plan will be adopted by the Adams County Planning Commission in the second quarter of 2014.

The Planning & Development Department is evaluating a number of potential amendments to the Adams County Development Standards and Regulations, including sections related to Conditional Use Permits, administrative approvals, permitted uses, new zone districts, and many other potential sections. The staff is currently working closely with the Board of County Commissioners on this process through a series of study sessions. It is anticipated that the changes may be drafted in late 2013 and adopted by the BOCC in 2014.



Additionally, the Planning & Development Department expects to propose the creation of several new zone districts, including mixed-use zone districts that commonly allow for properties to develop with a mix of residential and commercial uses. This process may also include the creation of new design guidelines or enhanced standards to encourage high quality development in the unincorporated areas of Adams County.

The Planning & Development Department managed the Quality of Life Survey of Adams County residents that was completed in 2012. As originally proposed, the survey is designed to be repeated every two years. The first update of this survey will take place in 2014. This process will include a request for proposal, selection of a consultant, outreach to departments and elected officials, finalization of the survey questions and process, frequent coordination with the consultant, and presentation of results to internal stakeholders and the public.

The Planning & Development Department has recently initiated a planning effort to evaluate the Federal Boulevard corridor, generally in the area from W. 52nd Avenue to W. 72nd Avenue. The goal of the Federal Boulevard Corridor Framework Plan is to provide guidance for future planning, transportation and economic development investments along this important north-south corridor, which has experienced disinvestment over several decades and is challenged by health and safety concerns for motorists, bicyclists and pedestrians alike. This segment of Federal Boulevard will be anchored at each end by two light rail stations – W. 60th Avenue and Federal Boulevard at the south end and W. 71st Avenue and Irving at the north end of the corridor. The County and various other stakeholders are eager to maximize the benefits that a major transportation investment like the two light rail stations can bring. The staff plans to select a consultant for this project in the fall of 2013 and adopt the plan in the summer of 2014. This project was recently awarded a grant to work in partnership with Tri-County Health Department to complete a Health Impact Assessment (HIA) concurrently with the Framework Plan, which can be used to inform planning decisions about the health-related issues including obesity and injuries related to traffic accidents.

The Planning & Development staff attends numerous meetings and events throughout the County and the metro area on a regular basis. These meetings include events hosted by Denver Regional Council of Governments (DRCOG), the Sustainable Communities Initiative (SCI) stakeholder meetings, Adams County Economic Development (ACED) events, updates related to the RTD FasTracks project, meetings hosted by neighborhood groups, and project meetings related to various ongoing projects hosted by Adams County or others on projects with regional significance such as station area planning. The department sets a goal of attending at least 50 such meetings per year in order to ensure that the staff is appropriately engaged in regional issues and projects.

Planning & Development - 2014 Budget Highlights

- \$50,000 was budgeted for zoning and subdivision revenues



Planning & Development - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---------------------------------|----------------------------|-------------------------------|------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.31 | 0.27 | 0.27 |
| <i>Per Capita Spending</i> | \$2.86 | \$2.12 | \$2.59 |
| Total Case Reviews | 290 | 290 | 290 |
| Excavation and Grading | 6 | 6 | 6 |
| Subdivision | 10 | 8 | 9 |
| Planned Unit Developments | 12 | 12 | 12 |
| Rezoning/Conditional Use | 24 | 24 | 24 |
| Vacation | 2 | 2 | 2 |
| Variance/Special Use | 74 | 75 | 75 |
| Site Plan/Change in Use Reviews | 3269 | 3300 | 3300 |
| Suspense Cases Closed | 192 | 200 | 200 |
| Sign Permits | 60 | 62 | 65 |
| Employees (FTE) | 14.4000 | 12.4000 | 12.4000 |

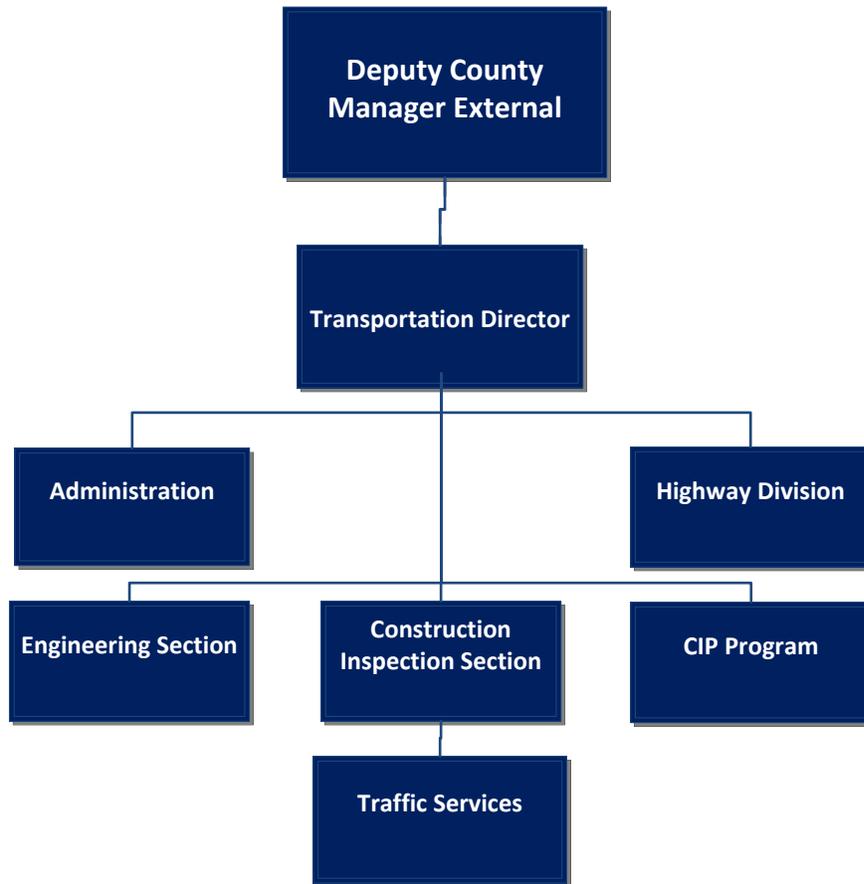


Planning & Development - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|-------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Licenses & Permits | \$ 30,677 | \$ 11,176 | \$ 12,250 |
| Intergovernmental | \$ 36,790 | \$ 10,710 | \$ 150,000 |
| Charges for Services | \$ 98,225 | \$ 173,970 | \$ 63,200 |
| Misc. Revenues | \$ 596 | \$ 125 | \$ 2,500 |
| Total Revenue | \$ 166,288 | \$ 195,981 | \$ 227,950 |
| Expenditures | | | |
| Personnel Services | \$ 907,539 | \$ 860,733 | \$ 933,922 |
| Operating & Maintenance | \$ 26,948 | \$ 46,351 | \$ 52,275 |
| Charges for Services | \$ 401,618 | \$ 82,189 | \$ 223,936 |
| Capital Outlay | \$ - | \$ - | \$ 2,400 |
| Total Expenditures | \$ 1,336,105 | \$ 989,273 | \$ 1,212,533 |



Transportation - General Fund





Transportation – General Fund - Mission Statement

To plan and design the county's infrastructure regarding roadways, bridges and drainageways.

Transportation – General Fund - Primary Services

1. Road & Bridge
2. Drainage
3. Development Review
4. Right-Of-Way (ROW)

Through these four units, the Engineering Section strives to protect the County's interests by: overseeing road, bridge and drainage capital improvement projects; administering the County's design requirements for development; regulating the County's floodplain and assisting in the administration of the County's stormwater quality program; and providing technical support to other County departments, outside agencies, elected officials, and the public on an as needed basis.

Transportation Engineering has the following programs:

1. Neighborhood Revitalization Projects (CIP, Streets Program and Miscellaneous Concrete)
2. Regional and County top priority transportation projects (e.g., RTD Goldline)
3. Roadway preventative maintenance projects (in conjunction with Highway and Construction)
 - a. Street asphalt overlay
 - b. Street seal program
 - c. Concrete repair and replacement
 - d. Crack seal project
4. Transportation infrastructure upgrade (street widening)
5. Routine maintenance (in conjunction with Highway)
 - a. Street sweeping
 - b. Street grading/graveling
 - c. Potholing
 - d. Emergency repairs
6. Bridge maintenance/replacement program (CIP)

Transportation – General Fund - Long Term Goals

1. Ensure County projects are functional, constructible and maintainable in accordance with federal, state, local agency and county standards through partnering with others to develop and implement environmentally sound solutions that will benefit the County.
2. Ensure that all projects provide for public safety as well as enhance the environment.
3. Ensure transparency concerning all projects.
4. Respond to citizen concerns with timeliness and professionalism.
5. Seek cost effective ways and solutions in anticipation of challenges.
6. Update and maintain current County standards that are consistent with current federal, state and local agency regulations.
7. Advance the professional and technical expertise of the County's engineering staff.



Transportation – General Fund - Current Year Objectives

1. To deploy science, engineering and best management practices to plan, design, maintain and manage the County’s infrastructure regarding roads, bridges and drainage.
2. To efficiently manage and allocate available resources to enhance the quality of life of Adams County citizens.
3. To enhance the department staff’s professionalism and improve processes through training and continuous improvement.
4. To provide good customer service, and to engage with the community to plan and provide for their needs regarding public infrastructure.

Transportation – General Fund - Activity/Performance Measures

| Activity | 2012 Estimated Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|---------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | <i>0.58</i> | <i>0.45</i> | <i>0.53</i> |
| <i>Per Capita Spending</i> | <i>\$8.75</i> | <i>\$9.19</i> | <i>\$5.43</i> |
| Estimated case review* | 143 | 143 | 143 |
| Engineering responses to service requests | 88 | 88 | 88 |
| Building permits issued | 2500 | 2500 | 2500 |
| Inspections completed (stormwater & construction) | 4505 | 4505 | 4505 |
| Zoning violation cases | 1200 | 1200 | 1200 |
| Environmental blight cases | 27 | 27 | 23 |
| *Case reviews include reviews for developments and reviews of Planning Dept. land use cases. | | | |
| Employees (FTE) | 27.0000 | 21.0000 | 24.5900 |

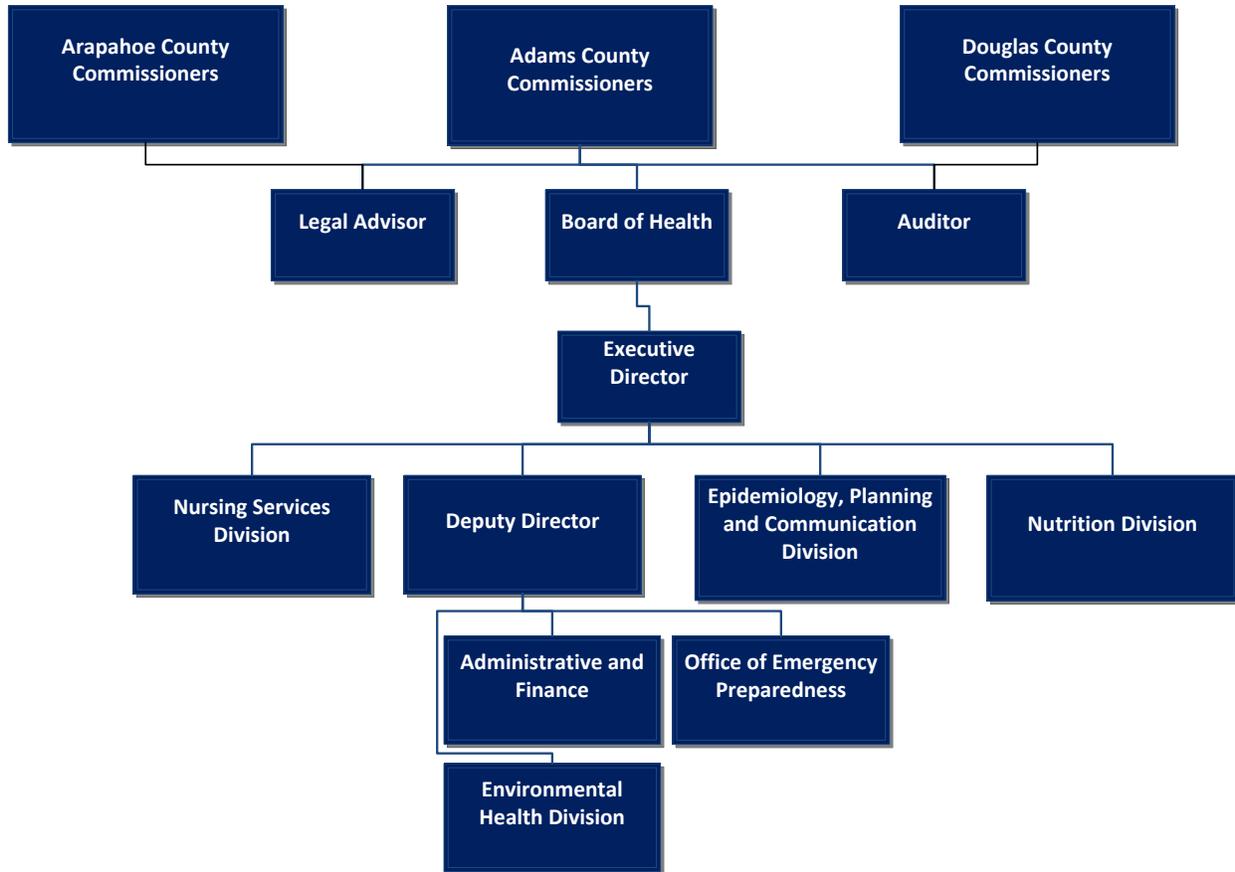


Transportation – General Fund - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Licenses and Permits | \$ 671,717 | \$ 1,203,641 | \$ 801,000 |
| Intergovernmental | \$ 102,980 | \$ - | \$ - |
| Charges for Services | \$ 42,244 | \$ 43,119 | \$ 290,000 |
| Misc. Revenues | \$ 7,071 | \$ 24,030 | \$ 5,800 |
| Total Revenue | \$ 824,012 | \$ 1,270,790 | \$ 1,096,800 |
| Expenditures | | | |
| Personnel Services | \$ 2,077,941 | \$ 1,685,287 | \$ 2,229,529 |
| Operating & Maintenance | \$ 35,511 | \$ 36,778 | \$ 83,280 |
| Charges for Services | \$ 503,796 | \$ 281,952 | \$ 224,660 |
| Capital Outlay | \$ 1,473,433 | \$ 2,293,203 | |
| Total Expenditures | \$ 4,090,681 | \$ 4,297,220 | \$ 2,537,469 |



Tri-County Health Department





Tri-County Health Department - Mission

To protect, promote and improve the health, environment and quality of life of the citizens of Adams, Arapahoe and Douglas counties.

Tri-County Health Department - Activity Description/Purpose

Tri-County Health Department (TCHD) is the official public health agency for Adams, Arapahoe, and Douglas counties. A nine-member Board of Health, appointed by the Board of County Commissioners of each of the three counties, is the policy-making body for the department.

The Department serves a diverse community of approximately 1,377,090 citizens covering nearly 3,000 square miles. Tri-County Health is the largest local health department in the State of Colorado. Office locations are maintained in leased or county-furnished facilities in Aurora, Brighton, Castle Rock, Commerce City, Englewood, Greenwood Village, Lone Tree, Northglenn and Unincorporated Adams County.

The Department conducts active health programs broken down into the following major service categories:

Emergency Preparedness

- Continuity of Operations
- Incident Planning and Response
- Public Health Incident Management Team
- Risk Communications/Health Alert Network
- Training and Exercises

Environmental Health

- Body Art
- Child Care Inspections
- Food Protection
- Geographic Information Systems
- Household Hazardous Waste
- Industrial Hygiene
- Land Use
- Meth Labs
- Onsite Wastewater Treatment (Individual Sewage Disposal Systems (ISDS))
- Pools, Spas and Spray Pads
- Rocky Mountain Arsenal
- Solid and Hazardous Waste
- Spills/Incidents
- Vector Control
- Water Quality

Public Health Nursing Services

- Adult and Childhood Immunizations
- Chronic Disease Screening and Referral
- Healthcare Program for Children with Special Needs (HCP)



HIV and Sexually Transmitted Diseases Screening, Referral and Outreach
International Travel Clinic
Medicaid and CHP+ Eligibility
Mothers First
Nurse Family Partnership
Reproductive Health
Women's Cancer Screening

Nutrition Services

Community Nutrition Education
Dietetic Internship
Early Childhood Nutrition Training and Education
Nutrition Programs for Older Adults
School Nutrition and Wellness
Worksite Wellness
Women Infants and Children (WIC) Supplemental Nutrition Program

Epidemiology, Planning & Communication & Vital Statistics

Aging Initiatives
Communication – media and public relations
Communities Putting Prevention to Work (CPPW)
Epidemiology and Planning
Infectious and chronic disease surveillance with notifiable disease investigation and control
Planning and Evaluation

Administration and Finance

Accounts Receivable and Payable
Agency Administrative Support
Facilities Management
Financial Reporting
General and Fixed Asset Accounting
Grants Administration
Information Technology
Payroll Services
Purchasing, Receiving and Shipping
Vital Records

Human Resources

Benefits
Compensation
Employee Relations
Health and Safety
Performance Management



Recruitment and Hiring
Standards of Employee Conduct
Training
Terminations

Tri-County Health Department - Long Term Goals

1. Increase access to healthcare for uninsured, under-insured and under-served residents of Adams, Arapahoe and Douglas counties.
 - Linkages to health insurance
 - Linkages to health care and other services
 - Case management
 - Some gap-filling direct services
2. Protect the residents of Adams, Arapahoe and Douglas counties from environmental threats to their health.
 - Enforcement of environmental health laws, rules and regulations
 - Response, investigation and control
 - Education and consultation
3. Detect and prevent infectious and chronic disease and injury in Adams, Arapahoe and Douglas counties.
4. Improve nutritional health and physical activity status of Adams, Arapahoe and Douglas county residents.
5. Provide good stewardship for public health funding for Adams, Arapahoe and Douglas counties.
6. Assure that TCHD has the capacity to identify and respond to disasters and infectious disease outbreaks in a coordinated manner with the larger healthcare system and other first responders.

Tri-County Health Department - 2014 Budget Highlights

- Adams County's 2014 budget contribution to the Tri-County Health Department is \$3,037,210.
- Though included in this section of the budget book due to its public health nature, the \$304,875 that has been budgeted for mosquito control to mitigate the spreading of West Nile Virus is not part of the Tri-County Health Department budget.



Tri-County Health Department - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| Total Appropriation to Health Department | \$2,953,388 | \$2,953,388 | \$3,037,210 |
| Per Capital Contribution to Health Department | \$6.54 | \$6.54 | \$6.73 |
| Restaurant Inspections | 3,977 | 3,600 | 3,600 |
| Women Infant Children Programs: Caseload | 15,678 | 15,678 | 15,678 |
| Children's Immunization Program (Total Clients) | 4,473 | 4,600 | 4,600 |
| Child Health Plan Plus (CHP+) and Medicaid Applications | 1,420 | 1,475 | 1,475 |
| Family Planning Program Clients | 3,225 | 3,225 | 3,225 |
| Employees (FTE) General Funded | 35 | 34 | 34 |
| Employees (FTE) Program Funded | 54 | 48 | 48 |
| Employees (FTE) Total | 89 | 82 | 82 |

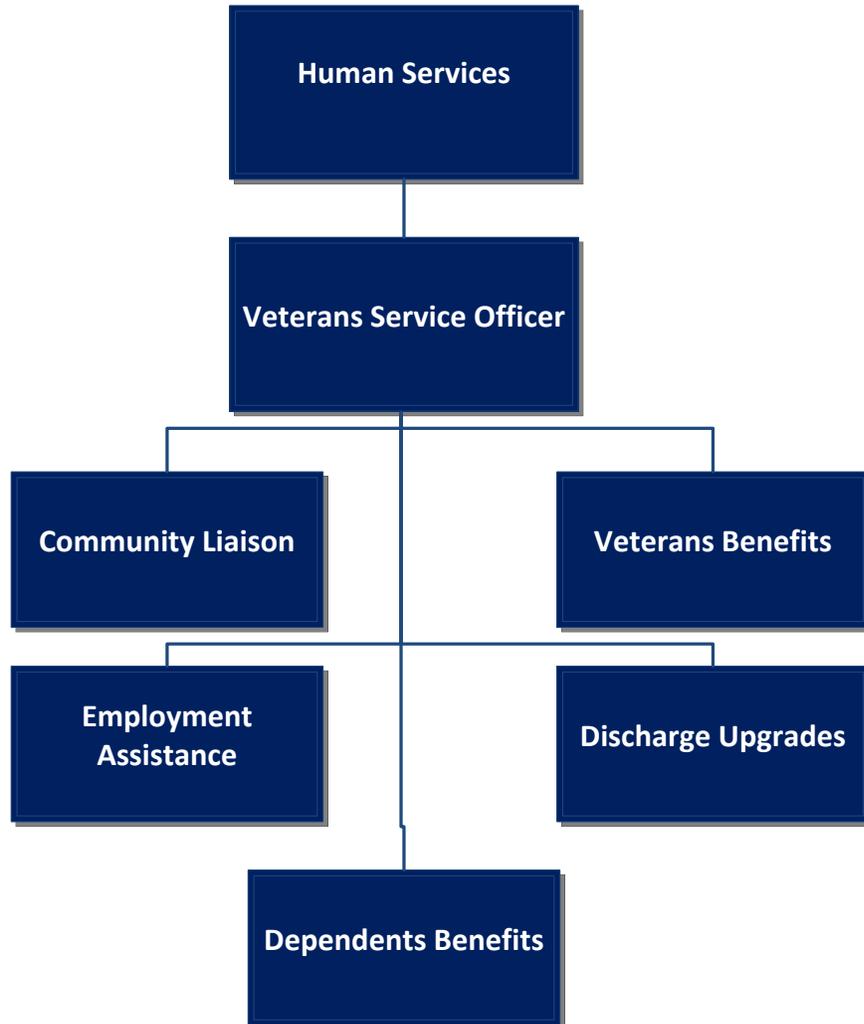
FTEs are estimates and are apportioned to various locations based on need. They are not necessarily assigned to any specific county.

Tri-County Health Department - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|--------------|---------------|--------------|
| Revenue | | | |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Charges for Services | \$ 2,953,388 | \$ 2,953,388 | \$ 3,037,210 |
| West Nile Mitigation | \$ 304,875 | \$ 239,498 | \$ 304,875 |
| Total Expenditures | \$ 3,258,263 | \$ 3,192,886 | \$ 3,342,085 |



Veterans Service Office





Veterans Service Office - Mission Statement

To assist veterans, widows and dependent children in filing claims through the Veterans' Administration.

Veterans Service Office - Primary Services

To assist the Adams County veteran community in obtaining VA benefits.

Veterans Service Office - Long Term Goals

The Adams County Veterans Service Office will continue to promote and protect the rights of veterans and their dependents through education, communication, and technology. We will also continue to assist incarcerated and homeless veterans.

Veterans Service Office - Current Year Objectives

The Adams County Veterans Office strategy is to provide compassionate, timely, and robust customer service to the veteran community in Adams County.

We do this through coordination of services with the following organizations, but are not limited to these organizations:

- Assist living and nursing home facilities (to include state veterans homes)
- All Veterans Administration entities (to include Regional Offices, Hospitals, etc)
- All forms of government (to include state Human Services, police, etc)
- Support groups in assisting the homeless and the incarcerated veterans in the community

Veterans Service Office - 2014 Budget Highlights

- \$2,400 in revenue is anticipated from the Colorado Department of Military Affairs.
- The Veterans Service Office will continue to provide timely service, and process claims through the Veterans Administration.

Veterans Service Office - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.02 | 0.02 | 0.02 |
| <i>Per Capita Spending</i> | \$0.13 | \$0.14 | \$0.15 |
| Payments to county veterans by the VA | \$ 6,301,001 | \$ 6,400,000 | \$ 6,500,000 |
| New claims filled with Colorado Veterans Affairs | 48 | 50 | 52 |
| Average number of phone calls | 3,725 | 3,750 | 3,775 |
| Average number of office visits | 455 | 465 | 475 |
| Employees (FTE) | 1.0000 | 1.0000 | 1.0000 |



Veterans Service Office - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|------------------|------------------|------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental | \$ 3,600 | \$ 2,400 | \$ 2,400 |
| Total Revenue | \$ 3,600 | \$ 2,400 | \$ 2,400 |
| Expenditures | | | |
| Personnel Services | \$ 56,109 | \$ 59,909 | \$ 62,296 |
| Operating & Maintenance | \$ 2,254 | \$ 1,727 | \$ 3,211 |
| Charges for Services | \$ 2,087 | \$ 2,232 | \$ 2,700 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 60,450 | \$ 63,868 | \$ 68,207 |



Special Revenue Funds

Fund Category Description

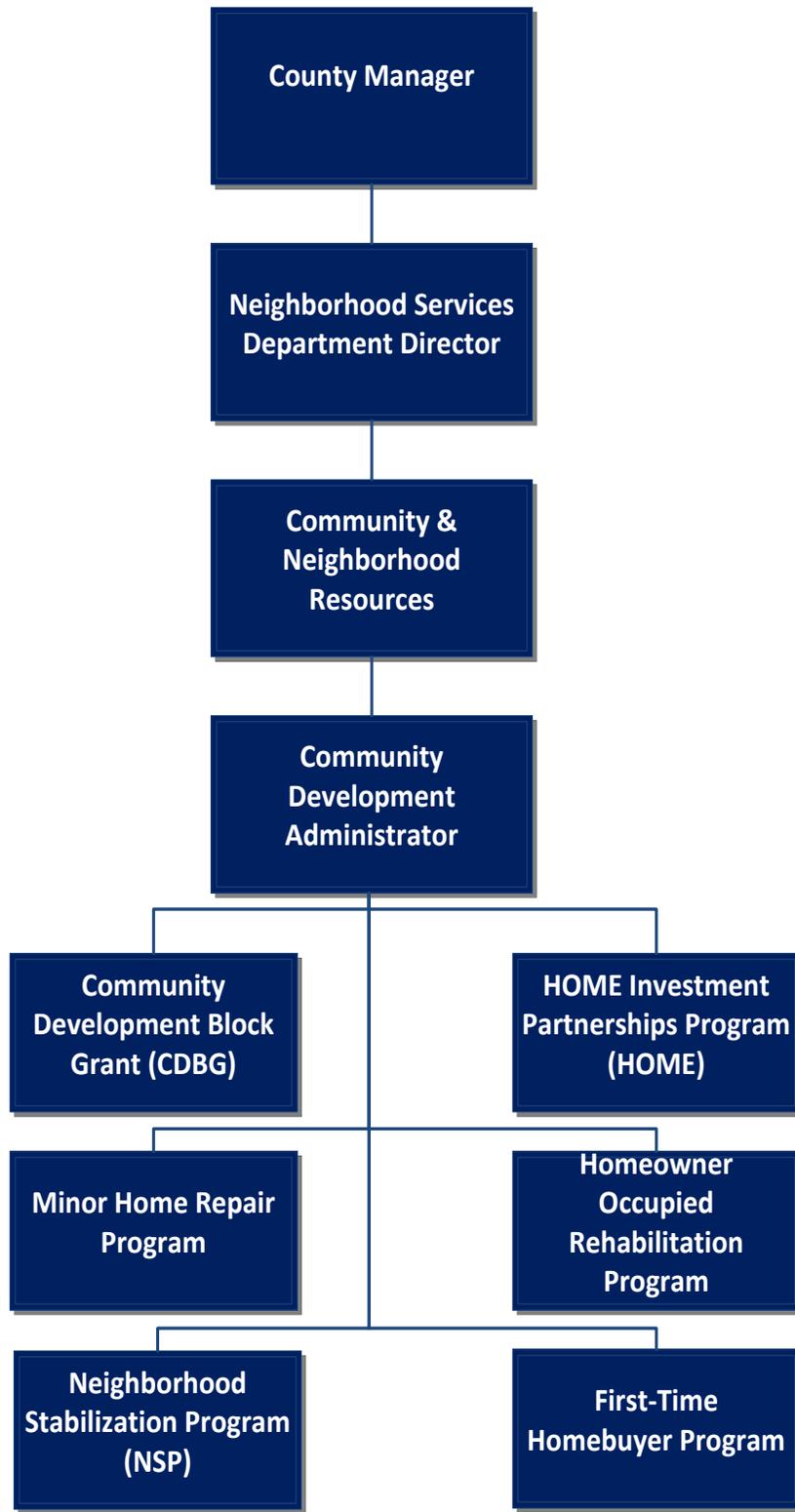
Special revenue funds account for revenue derived from specific taxes or other earmarked revenue sources. These funds legally restrict sources of revenue to be expended for specified purposes.

Funds

- Community Development Block Grant (CDBG)
- Community Services Block Grant (CSBG)
- Conservation Trust
- Developmentally Disabled
- DIA Noise Mitigation
- Head Start
- Open Space Projects
- Open Space Sales Tax
- Road & Bridge
- Social Services
- Waste Management
- Workforce & Business Services



Community Development Block Grant Fund





Community Development Block Grant - Description of Fund

The community development block grant (CDBG) fund, classified as a special revenue fund, accounts for grant expenditures relative to projects that enhance community development. Adams County Neighborhood Services administers the CDBG fund.

Community Development Block Grant - Mission Statement

The mission of Community Development is to stabilize communities and low and moderate-income individuals and families through effective partnerships, capacity building and management of funding to grow socio-economic vitality and maximize opportunities throughout Adams County.

Community Development Block Grant - Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

- A long-term endeavor;
- Well-planned;
- Inclusive and equitable;
- Holistic and integrated into the bigger picture;
- Initiated and supported by community members;
- A benefit to the community;
- Grounded in experience that leads to best practices; and

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefit and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters; the diversity of interests within a community and the relationship to building capacity.

Community development requires and helps build community capacity to address issues and take advantage of opportunities; and finds common ground by balancing competing interests. It does not "just happen" - it requires a conscious, concerted and conscientious effort among community partners to improve the community.

Community Development Block Grant - Primary Services

Adams County Neighborhood Services manages several federally-funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is the benefit to low and moderate-income residents of Adams County. There are over 24 non-profit organizations and 5 municipalities currently funded through Community Development programs, with the majority directly impacting the lives of low and moderate-income residents within Adams County.

Direct service activities provided by Community Development include:

- Minor Home Repair Program



- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- First-Time Homebuyer Program

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Act Program (HOME)
- Emergency Shelter Grants (ESG)

Community Service Block Grant (CSBG): Administers and provides financial assistance to community organizations and county departments who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Meals on Wheels, Emergency Utility, Senior Conference, In-Home Supportive Service.
- Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.
- Early childhood education during the summer for children with special needs.

Community Development Block Grant - Long Term Goals

- To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
- Increase community participation in the development process especially among informal community groups in low-income areas.
- Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
- Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county.
- Diversify and expand the type and amount of funds received from federal, state, and local funds.

The Five-Year Consolidated Plan (2010-2014) Priorities/Goals are:

HOUSING

Rental housing is available for the low and very low-income populations where rental housing rates are low;
Affordable housing is located in areas easily accessed by the low to moderate-income populations;
Affordable housing is available for low-income renters who want to buy;
Aging housing stock of low to moderate-income owner-occupied units is rehabilitated and/or repaired;
Homeownership increases in areas where the ownership rates are low.

SPECIAL NEEDS

The special needs population has housing options, especially those earning less than 40% AMI;
Facilitate services for at-risk children;
The special needs population is educated about housing and service options;



Transit options near housing and support services for special needs populations are enhanced;
The Special needs population is integrated into the community.

COMMUNITY DEVELOPMENT

More jobs are created for the County's residents;
Public facilities are created to support low to moderate-income populations;
Distressed neighborhoods are improved.
Current Year Objectives

Annually, Community Development leverages CSBG, CDBG, CDBG-R, ESG, NSP, and HOME funds to facilitate the goals outlined in the Five-Year Consolidated Plan. Although goals are addressed annually, not every goal/action item are satisfied each year; the ultimate goal is to satisfy the needs identified in the Five-Year Consolidated Plan through an annual, five-year process of funding allocation/leverage of resources available.

2014 GOALS AND OBJECTIVES - CSBG, ESG

SPECIAL NEEDS

Facilitate services for at-risk children;
Community Development will work with non-profit service providers to ensure at-risk children have affordable childcare options and families with at-risk children receive comprehensive case management services that support self-sufficiency.
The special needs population is educated about housing and service options;
Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.
The Special needs population is integrated into the community.
Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

COMMUNITY DEVELOPMENT

More jobs are created for the County's residents;
Community Development will work with non-profit service providers to increase employment skills, employment opportunities, and financial independence.
Distressed neighborhoods are improved.
Through the Minor Home Repair Program and Homeowner Rehabilitation Program, Community Development will identify areas with residential distress and provide home improvement services to increase the viability of residential neighborhoods throughout the County.
Community Development will work with area partners and participating cities to identify areas of distress and create opportunities for improved services, neighborhoods.

Community Development Block Grant - Current Year Objectives

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:



- A long-term endeavor;
- Well-planned;
- Inclusive and equitable;
- Holistic and integrated into the bigger picture;
- Initiated and supported by community members;
- A benefit to the community;
- Grounded in experience that leads to best practices; and

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefits and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters, as well as the diversity of interests within a community and those relationships to building capacity.

Community Development Block Grant - 2014 Budget Highlights

- \$4,783,636 in revenue has been anticipated to be received in the program year.

Community Development Block Grant - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.19 | 0.15 | 0.15 |
| <i>Per Capita Spending</i> | \$12.75 | \$9.82 | \$13.54 |
| Minor Home Repair Housing Units | 35 | 35 | 35 |
| Single Family Rehabilitation Housing Units | 30 | 30 | 30 |
| Homeownership Assistance Loans | 35 | 35 | 35 |
| CHDO Housing Units | 13 | 13 | 13 |
| Low and Moderate Persons Benefiting From Public Ser | 15,000 | 15,000 | 15,000 |
| Public Facility and Infrastructure Projects Completed | 16 | 16 | 16 |
| Household/Families | 6,700 | 6,700 | 6,700 |
| Community Agencies | 8 | 8 | 8 |
| Employees (FTE) | 9.0800 | 6.8000 | 6.8000 |

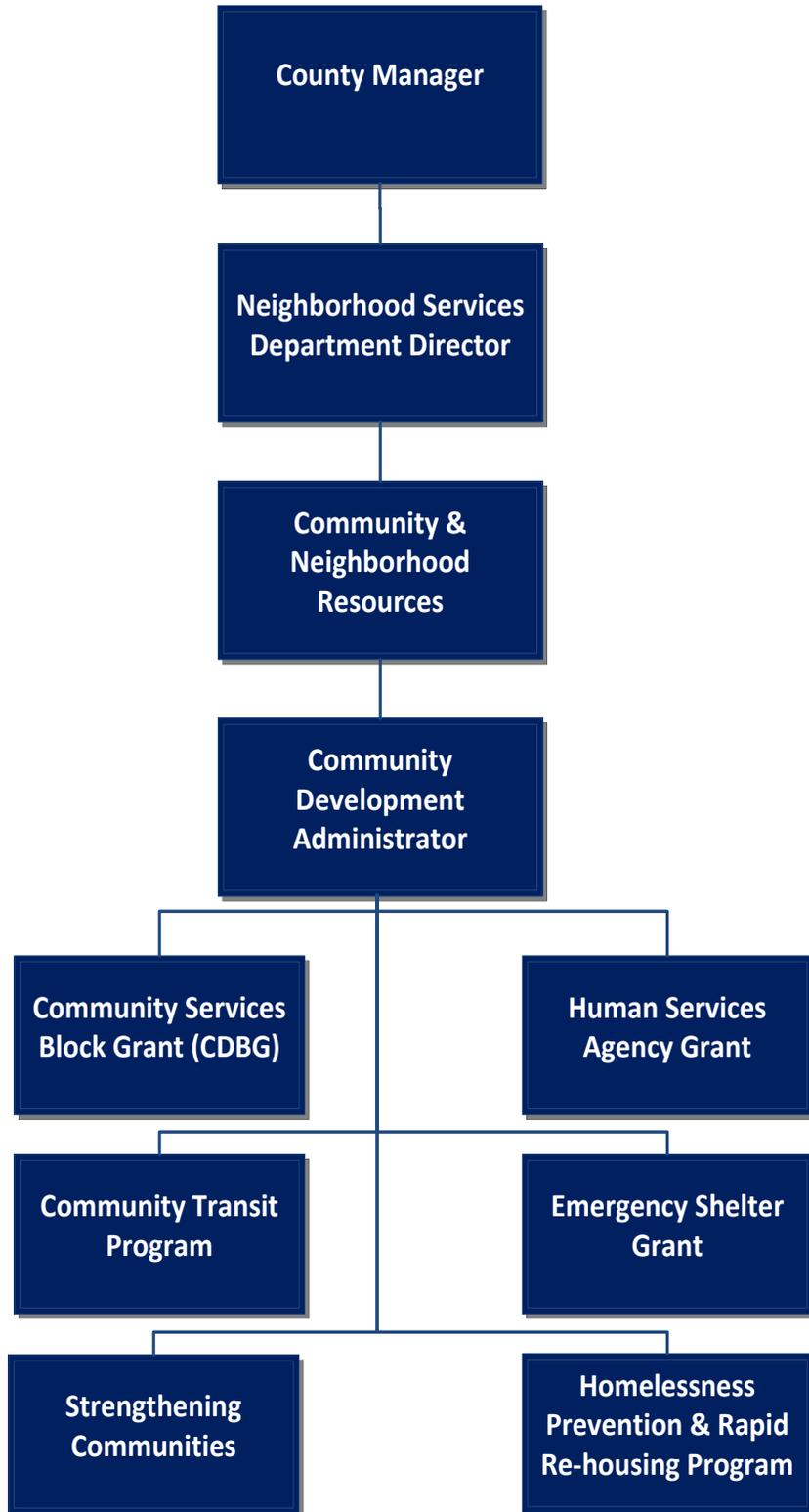


Community Development Block Grant - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Federal Grant | \$ 4,687,728 | \$ 3,294,073 | \$ 6,114,327 |
| Investment Income | \$ 468 | \$ 750 | |
| Misc. Revenues | \$ 203,542 | \$ 1,541,146 | \$ - |
| Other Finance Sources | \$ 1,000,000 | | \$ - |
| Total Revenue | \$ 5,891,738 | \$ 4,835,969 | \$ 6,114,327 |
| Expenditures | | | |
| Personnel Services | \$ 465,690 | \$ 361,948 | \$ 376,159 |
| Operating & Maintenance | \$ 14,340 | \$ 11,266 | \$ 14,005 |
| Charges for Services | \$ 55,322 | \$ 34,651 | \$ 32,684 |
| Governmental Services | \$ 3,798,231 | \$ 4,020,398 | \$ 5,691,479 |
| | \$ 1,009,325 | \$ 5,177 | |
| Capital Outlay | \$ 414,000 | | |
| Total Expenditures | \$ 5,756,908 | \$ 4,433,439 | \$ 6,114,327 |



Community Services Block Grant





Community Services Block Grant - Description of Fund

The Community Services Block Grant fund (CSBG), classified as a special revenue fund, accounts for grant revenues and expenditures relative to the federal grant received from the Department of Health & Human Services that assists in maintaining Adams County as a viable community. Adams County Neighborhood Services administers the CSBG fund.

Community Services Block Grant - Mission Statement

The mission of Adams County Human Services is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

The mission of Community Development is to stabilize communities and low and moderate-income individuals and families through effective partnerships, capacity building and management of funding to grow socio-economic vitality and maximize opportunities throughout Adams County.

Community Services Block Grant - Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

- A long-term endeavor;
- Well-planned;
- Inclusive and equitable;
- Holistic and integrated into the bigger picture;
- Initiated and supported by community members;
- A benefit to the community;
- Grounded in experience that leads to best practices; and

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefits and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters, as well as the diversity of interests within a community and those relationships to building capacity.

Community Services Block Grant - Primary Services

Adams County Neighborhood Services manages several federally-funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is the benefit to low and moderate-income residents of Adams County. There are over 24 non-profit organizations and 5 municipalities currently funded through Community Development programs, with the majority directly impacting the lives of low and moderate-income residents within Adams County.



Direct service activities provided by Community Development include:

- Minor Home Repair Program
- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- First-Time Homebuyer Program

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Act Program (HOME)
- Emergency Shelter Grants (ESG)

Community Service Block Grant (CSBG)

Administers and provides financial assistance to community organizations and county departments who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Meals on Wheels, Emergency Utility, Senior Conference, In-Home Supportive Service.
- Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.
- Early childhood education during the summer for children with special needs.

Emergency Shelter Grant (ESG)

Administers and provides financial assistance to community organizations who serve low-income homeless and at-risk persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.

Human Services Agency Grant (HSAG)

Facilitates application process for General Fund financial assistance to community organizations who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Senior Conference, In-Home Supportive Service and Tax Preparation.
- Self-Sufficiency Services - transitional programs for families recently homeless or near homeless, including financial, educational, and employment support.

Community Services Block Grant - Long Term Goals

1. To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
2. Increase community participation in the development process especially among informal community groups in low-income areas.



3. Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
4. Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county.
5. Diversify and expand the type and amount of funds received from federal, state, and local funds.

The Five-Year Consolidated Plan (2010-2014) Priorities/Goals are:

HOUSING:

1. Rental housing is available for the low and very low-income populations where rental housing rates are low;
2. Affordable housing is located in areas easily accessed by the low to moderate-income populations;
3. Affordable housing is available for low-income renters who want to buy;
4. Aging housing stock of low to moderate-income owner-occupied units is rehabilitated and/or repaired;
5. Homeownership increases in areas where the ownership rates are low.

SPECIAL NEEDS

1. The special needs population has housing options, especially those earning less than 40% AMI;
2. Facilitate services for at-risk children;
3. The special needs population is educated about housing and service options;
4. Transit options near housing and support services for special needs populations are enhanced;
5. The Special needs population is integrated into the community.

COMMUNITY DEVELOPMENT:

1. More jobs are created for the County's residents;
2. Public facilities are created to support low to moderate-income populations;
3. Distressed neighborhoods are improved.

Community Services Block Grant - Current Year Objectives

Annually, Community Development leverages CSBG, CDBG, CDBG-R, ESG, NSP, and HOME funds to facilitate the goals outlined in the Five-Year Consolidated Plan. Although goals are addressed annually, not every goal/action item are satisfied each year; the ultimate goal is to satisfy the needs identified in the Five-Year Consolidated Plan through an annual, five-year process of funding allocation/leverage of resources available.

SPECIAL NEEDS

- Facilitate services for at-risk children;
 - Community Development will work with non-profit service providers to ensure at-risk children have affordable childcare options and families with at-risk children receive comprehensive case management services that support self-sufficiency.
- The special needs population is educated about housing and service options;
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.



- The Special needs population is integrated into the community.
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

COMMUNITY DEVELOPMENT

- More jobs are created for the County's residents;
 - Community Development will work with non-profit service providers to increase employment skills, employment opportunities, and financial independence.
- Distressed neighborhoods are improved.
 - Through the Minor Home Repair Program and Homeowner Rehabilitation Program, Community Development will identify areas with residential distress and provide home improvement services to increase the viability of residential neighborhoods throughout the County.
 - Community Development will work with area partners and participating cities to identify areas of distress and create opportunities for improved services, neighborhoods.

Community Services Block Grant - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | <i>0.13</i> | <i>0.05</i> | <i>0.05</i> |
| <i>Per Capita Spending</i> | <i>\$0.50</i> | <i>\$0.93</i> | <i>\$0.85</i> |
| Employees (FTE) | 6.0800 | 2.2000 | 2.2000 |



Community Services Block Grant - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|-------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental Revenue | \$ 226,936 | \$ 421,825 | \$ 385,020 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 226,936 | \$ 421,825 | \$ 385,020 |
| Expenditures | | | |
| Personnel Services | \$ 69,301 | \$ 112,735 | \$ 83,177 |
| Operating & Maintenance | \$ 10,796 | \$ 9,940 | \$ 27,980 |
| Charges for Services | \$ 26,197 | \$ 46,088 | \$ 42,851 |
| Governmental Services | \$ 118,041 | \$ 253,012 | \$ 231,012 |
| Total Expenditures | \$ 224,334 | \$ 421,775 | \$ 385,020 |



Conservation Trust Fund

Conservation Trust - Description of Fund

The conservation trust fund, classified as a special revenue fund, accounts for expenditures and revenues received from the Colorado Lottery and other special grants designated for trails and open space in the county as set forth in Colorado Revised Statutes 29-21-101.

Conservation Trust - Mission Statement

Utilize the county's portion of the Conservation Trust Fund (CTF) within the statutory guidelines.

Conservation Trust - Primary Services

Core Service: The Colorado Constitution (Article XXVII, section3), as amended in 1992, directs 40% of the net proceeds of the Colorado Lottery to the Conservation Trust Fund for the distribution to municipalities and counties and other eligible entities for parks, recreation, and open space purchases.

Conservation Trust - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.11 | 0.11 | 0.11 |
| <i>Per Capita Spending</i> | \$0.92 | \$1.10 | \$3.61 |
| Total amount of capital projects funded | \$85,000 | \$285,000 | \$1,205,000 |
| Capital projects implemented | 4 | 1 | 2 |
| Pedestrian bridges maintained | 26 | 26 | 26 |
| Additional funds leveraged for capital projects by CTF | \$0 | \$5,000 | \$600,000 |
| Employees (FTE) | 5.0000 | 5.0000 | 5.0000 |



Conservation Trust - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|-------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental Revenue | \$ 674,005 | \$ 739,892 | \$ 720,192 |
| Investment Income | \$ 4,046 | \$ 2,606 | \$ 3,500 |
| Other Finance Sources | \$ - | \$ - | \$ 600,000 |
| Total Revenue | \$ 678,051 | \$ 742,498 | \$ 1,323,692 |
| Expenditures | | | |
| Personnel Services | \$ 305,463 | \$ 336,932 | \$ 359,616 |
| Operating & Maintenance | \$ 15,494 | \$ 22,722 | \$ 22,500 |
| Charges for Services | \$ 27,453 | \$ 49,783 | \$ 42,600 |
| Governmental Services | | \$ 39,995 | |
| Capital Outlay | \$ 66,893 | \$ 48,828 | \$ 1,205,000 |
| Total Expenditures | \$ 415,303 | \$ 498,260 | \$ 1,629,716 |



Developmentally Disabled Fund

Developmentally Disabled - Description of Fund

The developmentally disabled fund, classified as a special revenue fund, is used for the collection of general property taxes designed for aiding individuals with special needs. The fund is legally restricted to account for sources of revenue to be expended for specified programs helping the developmentally disabled.

Developmentally Disabled - Primary Services

Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the county. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2014 mill levy of 0.257 mills.

Developmentally Disabled - 2014 Budget Highlights

- **North Metro Community Services for the Developmentally Disabled, Inc.:** A non-profit corporation that serves over 1,700 developmentally disabled individuals in Adams County. Programs provided include residential services, supported living services, case management, and children services. (\$1,037,993)
- **Children's Outreach Project (Therapeutic Day Care Center):** Contributions provided by Adams County help fund programs that include early childhood special education, speech and motor therapies, peer integration and before/after school day care for 135 children between the ages of 2 ½ and 6 years. (\$90,750)

Developmentally Disabled - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Revenue | | | |
| Taxes | \$ 1,136,032 | \$ 1,152,050 | \$ 1,192,736 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 1,136,032 | \$ 1,152,050 | \$ 1,192,736 |
| Expenditures | | | |
| Personnel Services | \$ - | \$ - | \$ - |
| Operating & Maintenance | \$ - | \$ - | \$ - |
| Charges for Services | \$ 17,023 | \$ 17,281 | \$ 17,321 |
| Governmental Services | \$ 1,112,243 | \$ 1,128,743 | \$ 1,128,743 |
| Total Expenditures | \$ 1,129,266 | \$ 1,146,024 | \$ 1,146,064 |



DIA Noise Mitigation Fund

Fund Description

The DIA Noise Mitigation Fund, classified as a special revenue fund, was created in 2003 and accounts for revenues and expenditures related to noise mitigation. Revenues received from a settlement with DIA (Denver International Airport) for violations, including interest earned therefrom, were restricted by the District Court in Jefferson County, which required the creation of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible county residents.

Primary Services

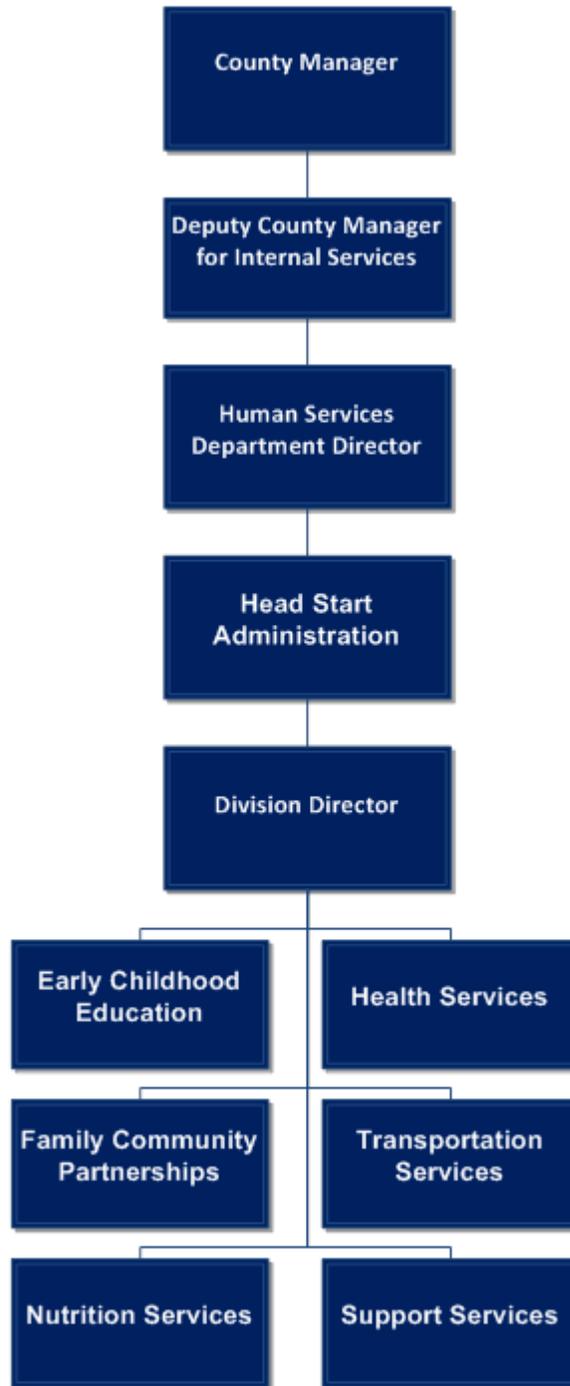
Adams County established a program to use DIA noise mitigation money to address noise issues for eligible affected parties. Eligibility for funding requires that homeowners must have lived in their homes continuously since DIA opened and that they live within the five-mile eligibility area from DIA. The amount of funding varies with proximity to DIA and decreases with distance. For homes within two miles of DIA, Adams County will pay up to \$20,000 for improvements. Between two and three miles, the maximum is \$17,000. Between three and four miles, the maximum is \$14,000; and between four and five miles, the maximum is \$11,000. The county's Planning and Development Department administers the program and applications.

Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|------------------|------------------|------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Investment Income | \$ 3,126 | \$ 1,993 | \$ 2,900 |
| Misc. Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ 3,126 | \$ 1,993 | \$ 2,900 |
| Expenditures | | | |
| Charges for Services | \$ 31,092 | \$ 17,261 | \$ 45,000 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 31,092 | \$ 17,261 | \$ 45,000 |



Head Start





Head Start - Description of Fund

The Head Start Fund, classified as a Special Revenue Fund, accounts for grant expenditures relative primarily to the federal grant received from the Department of Health & Human Services. Additional revenues are also received from the Colorado Preschool Program, miscellaneous grant funds and funds received from the Colorado Department of Public Health as reimbursements for meals served to children participating in the Colorado Adult and Child Food Program.

Head Start - Mission Statement

The mission of Adams County Head Start (ACHS) is to provide high-quality early education for children in partnership with their families and the community.

The philosophy of Adams County Head Start is that all children are born ready to learn therefore the quality of their earliest experiences is critical for later school success. Towards this effort ACHS is committed to providing:

- A highly qualified and educated staff;
- An outcome-focused curriculum;
- Comprehensive health and support services;
- Meaningful opportunities for parent involvement; and,
- Enhanced collaboration and coordination with other early childhood programs.

The vision of ACHS is that every child enrolled in Head Start will enter kindergarten with the competencies necessary to succeed in school and caregivers will be empowered to be their child's most important teacher.

Head Start - Primary Services

Early Care and Education

Highly qualified teachers implement an outcome based curriculum that supports the individual needs of each child. ACHS provides a high quality learning environment that helps establish a strong foundation for academic success. In collaboration with Adams County school districts, ACHS ensures children with special education needs receive the appropriate services they require.

Comprehensive Health and Mental Health Services

Children's health and developmental screenings and staff ensure children are up-to-date on immunizations and well-child check-ups. Children also receive a dental exam, cleaning and fluoride treatments annually. An early childhood mental health specialist provides on-site consultation and services for children and families.

Family Partnerships/Parent Involvement

Parents receive assistance and support in identifying and achieving personal and family goals. Parents are involved in all aspects of the program, including planning and decision-making. ACHS focuses on increasing the involvement of fathers and other male role models in their child's education.



Head Start - Long Term Goals

1. Help children develop their competencies for lifelong learning.
2. Provide holistic support to families through direct services and linkages so they can be successful.
3. Be the leading provider and advocate for quality early childhood services.
4. Achieve a high standard of workplace effectiveness.

Head Start - Current Year Objectives

- Individualize for each child's unique needs
- Utilization of the Home Based Program with fidelity.
- Collaboratively provide nutrition, health, mental health & dental referral and follow up services to families.
- Meet or exceed mandated performance standards.
- Provide fiscally responsible services in compliance with HS Performance Standards.
- Provide a workplace that helps employees succeed at work and yields positive organizational results.

Head Start - 2014 Budget Highlights

- \$4,327,496 is budgeted based on the minimum number of 545 children that Adams County Head Start expects to serve during the program year.

Head Start - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 1.49 | 1.64 | 1.52 |
| <i>Per Capita Spending</i> | \$9.80 | \$9.30 | \$10.12 |
| Percentage of Teacher Credentials BA | 10 | 10 | 11 |
| Percentage of Teacher Credentials AA | 11 | 11 | 12 |
| Percentage of Teacher Credentials CDA | 5 | 5 | 6 |
| Number of Families Referred to Community Services | 579 | 599 | 605 |
| Percent of Children Up-to-date on Preventive Health Care | 99% | 99% | 99% |
| Percentage of Children With Health Insurance | 95% | 96% | 97% |
| Employees (FTE) | 69.6700 | 76.7000 | 71.0000 |

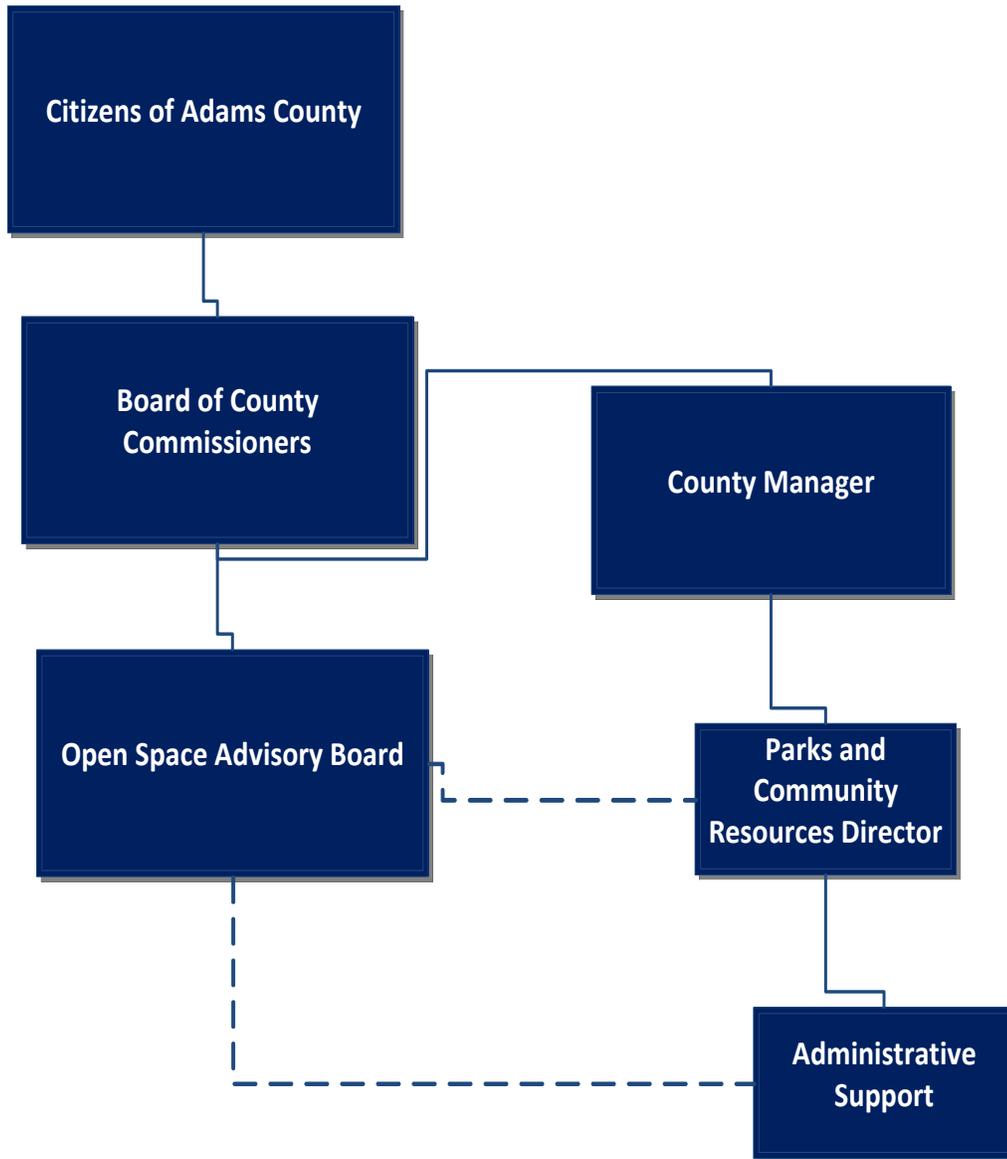


Head Start - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental Revenue | \$ 4,416,757 | \$ 3,965,631 | \$ 4,343,250 |
| Misc. Revenue | \$ 4,676 | \$ 4,747 | \$ - |
| Total Revenue | \$ 4,421,433 | \$ 3,970,378 | \$ 4,343,250 |
| Expenditures | | | |
| Personnel Services | \$ 3,163,743 | \$ 3,227,316 | \$ 3,641,973 |
| Operating & Maintenance | \$ 337,154 | \$ 295,234 | \$ 378,880 |
| Charges for Services | \$ 908,147 | \$ 674,463 | \$ 548,505 |
| Capital Outlay | \$ 16,099 | \$ - | \$ - |
| Total Expenditures | \$ 4,425,144 | \$ 4,197,013 | \$ 4,569,357 |



Open Space Sales Tax





Open Space Sales Tax - Description of Fund

On November 2, 1999, Adams County citizens voted in favor of a temporary sales tax of one-fifth of one percent (0.2 percent) on sales in the county, for the purpose of preserving open space, preserving wildlife habitat, parkland purchase and development, trail development and creating and maintaining parks and recreation facilities. In November 2004, Adams County citizens voted in favor of extending the tax from January 1, 2007 through December 31, 2026 and increasing it to one-quarter of one percent (0.25 percent).

Open Space Sales Tax - Mission Statement

To administer the tax according to the November 1999 open space sales tax issue passed by the voters.

Open Space Sales Tax - Primary Services

The proceeds of the sales tax shall be administered in the following manner:

- An Open Space Advisory Board, appointed by the Board of County Commissioners, shall consist of seven members, four of whom shall be residents of unincorporated Adams County and three of whom shall be residents of cities or towns located within the county. The advisory board shall meet quarterly and will make recommendations to the Board of County Commissioners regarding the distribution of proceeds from the collection of the sales tax.
- Two percent of the proceeds are used for administrative purposes.
- Thirty percent of the remaining proceeds shall be returned to the cities, towns, and unincorporated areas of the county in the same proportion as is the ratio of open space sales tax collected within the city, town, or unincorporated area to the total county sales tax collected.
- After payment of the administrative fee and distribution of the thirty percent, remaining monies will be available to be distributed through a grant process, in accordance with the guidelines of the adopted resolution, to jurisdictions with approved open space and/or recreation plans and other sponsored entities. No less than 40% shall be expended for passive uses and no more than 28% shall be expended for active uses. Interest generated by the fund will be distributed through the grant process.

Open Space Sales Tax - Long Term Goals

1. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the grants program.
2. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the share back program.
3. Develop policy and processes to build capacity in the open space sales tax program that are financially sound, perpetual and model best management practices for local governments holding conservation easements.
4. Develop and coordinate public information and programs relative to implementation of the Adams County Open Space Sales Tax, green initiatives, successes of the Adams County open space program and public/environmental education.

Open Space Sales Tax - Current Year Objectives

- Provide staff support to the OSAB by producing and distribution of meeting minutes, providing training opportunities for OSAB members, implementing a grant ranking system and touring project sites.
- Provide staff support to stakeholders by implementing a grant application process, development and interpretation of grant application policies and coordination of project presentations with the OSAB.



- Provide staff support to the BOCC by implementing County systems for study sessions and public hearings intended to communicate stakeholder project details, facilitate public input that results in contract approval between stakeholders and BOCC.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for active projects, available for passive projects, available for administration and share back funds.
- Develop and implement processes to audit completed projects, reimburse funds for completed projects, modify projects and reimburse funds to successful stakeholder projects.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for share back funds.
- Request and collect annual usage reports from entities receiving share back funds.
- Execute conservation easements and review due diligence documentation on all real estate transactions using county open space sales tax funds.
- Develop and implement record keeping processes to monitor annually and perpetually all conservation easements acquired from grantees of the open space sales tax.
- Draft policy and prepare BOCC study session identifying potential revenue sources that will sustain easement monitoring functions after the sales tax expiration date of 2026 that do not burden the general fund.
- Provide due diligence on County acquisitions.
- Provide detailed information and pictures for the annual report to the public that demonstrates how the open space tax was implemented.
- Prepare press releases consistent with grant awards by the BoCC.
- Plan and produce the annual "Open Space Forum".
- Coordinate a minimum of one volunteer activity that demonstrates the County's commitment to open space preservation, park land development, greening of the county, agricultural or natural resource preservation.
- Participate as a team member on the revision of the P&CRD open space plan and the North East Greenway plan.
- Oversee activities of the Head Start Community Garden including the assigning of plots, periodic communication with gardeners, coordinating solutions to any site issues with the garden.

Open Space Sales Tax - 2014 Budget Highlights

- Projected revenue generated from the open space sales tax is \$12,965,918.
- The 2014 appropriated budget includes \$200,817 for administrative purposes, \$2,718,991 for direct distribution to the cities, towns, and unincorporated Adams County, and \$8,300,000 for grants to those entities with approved open space and/or recreation plans.



Open Space Sales Tax - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.03 | 0.03 | 0.03 |
| <i>Per Capita Spending</i> | \$20.44 | \$23.25 | \$27.89 |
| Facilitate monthly OSAB meetings | 9 | 8 | 8 |
| Facilitate at least two OSAB trainings per year | 1 | 2 | 2 |
| Complete a one-on-one meeting with each applicant agen | 20 | 2 | 11 |
| Gather information for the annual Report to the Public | 1 | 1 | 1 |
| Organize the Open Space Forum annually | 1 | 1 | 1 |
| Organize 1 volunteer event on a tax funded park/open spa | 1 | 1 | 1 |
| Annual monitoring of grant program conservation easeme | 12 | 15 | 20 |
| Accept conservation easement on acquisitions w/passive 1 | 4 | 5 | 2 |
| Acres monitored each year | 170.86 | 284.6 | 446.26 |
| Garden plots assigned at Head Start Community Garden | 7 | 7 | 7 |
| Number of people attending Open Space Forum | 118 | 125 | 140 |
| Employees (FTE) | 1.5000 | 1.5000 | 1.5000 |



Open Space Sales Tax - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|----------------------|----------------------|----------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Taxes | \$ 11,505,986 | \$ 12,447,795 | \$ 12,965,918 |
| Interest Income | \$ 59,132 | \$ 36,990 | \$ 52,000 |
| Misc. Revenues | \$ 107 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - |
| Total Revenue | \$ 11,565,225 | \$ 12,484,785 | \$ 13,017,918 |
| Expenditures | | | |
| Personnel Services | \$ 105,633 | \$ 105,650 | \$ 105,835 |
| Operating & Maintenance | \$ 4,054 | \$ 4,015 | \$ 6,950 |
| Charges for Services | \$ 78,907 | \$ 32,863 | \$ 88,032 |
| Governmental Services | \$ 7,625,071 | \$ 7,837,015 | \$ 11,018,991 |
| Other Financing Uses | \$ 1,413,166 | \$ 2,518,216 | \$ 1,372,307 |
| Total Expenditures | \$ 9,226,830 | \$ 10,497,759 | \$ 12,592,115 |



Open Space Projects Fund

Open Space Projects - Description of Fund

The open space projects fund, classified as a special revenue fund, was established in 2002 for the purpose of consolidating the various sources of open space funding into one fund, and to designate and track expenditures solely for open space projects.

Open Space Projects - Mission Statement

The open space projects program provides open space properties in fee and by conservation easement, as well as some operations, maintenance and services on the same properties for resource protection and, when appropriate, public access.

Open Space Projects - Primary Services

- Acquire and maintain open space properties
- Purchase land in fee or conservation easement
- Capital project implementation
- Pay assessments for water rights
- Collection of oil/gas royalties and rental house lease payments

Open Space Projects - 2014 Budget Highlights

- \$3,100,000 is budgeted for the restoration and recreation development of the 88th Avenue open space area, a 220-acre property that was a former gravel mine site and that has been owned by the county since 2003.

Open Space Projects - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|------------------------|---------------------------|--------------------------|
| <i>Per Capita Spending</i> | \$0.79 | \$0.34 | \$5.66 |
| Total acres of open space preserved to date | 5,620 | 5,620 | 5,700 |
| Number of open space projects completed | 1 | 1 | 2 |
| Number of cons. easements granted by AC Parks | 4 | 1 | 2 |
| Acres of open space property purchased in fee | 13 | 35 | 80 |
| Number of capital projects implemented (in 610' | 1 | 2 | 2 |
| Residential rental properties maintained | 2 | 2 | 2 |



Open Space Projects - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|-------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Intergovernmental | \$ - | \$ - | \$ - |
| Interest Income | \$ 6,216 | \$ 4,923 | \$ 5,000 |
| Misc. Revenues | \$ 169,939 | \$ 148,658 | \$ 145,200 |
| Other Financing Sources | \$ 600,847 | \$ 2,472,715 | \$ 772,307 |
| Total Revenue | \$ 777,002 | \$ 2,626,296 | \$ 922,507 |
| Expenditures | | | |
| Personnel Services | \$ - | \$ - | \$ - |
| Operating & Maintenance | \$ 239 | \$ 1,871 | \$ 3,000 |
| Charges for Services | \$ 126,562 | \$ 50,198 | \$ 51,800 |
| Capital | \$ 229,381 | \$ 103,261 | \$ 2,500,000 |
| Other Financing Uses | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 356,182 | \$ 155,330 | \$ 2,554,800 |



Road & Bridge Fund

Road & Bridge - Description of Fund

Colorado Revised Statute 43-2-202, requires Colorado counties to establish a road and bridge fund to account for activities related to road and bridge construction, maintenance, and administration. The fund balance is comprised of unexpended property taxes, specific ownership taxes and a temporary sales tax of one-fifth percent. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Classified as a special revenue fund, all funds received for expenditures on roads and bridges must be accounted for in the road and bridge fund.

Road & Bridge - Mission Statement

Administration

To direct, plan, manage and oversee the activities and operations of the Department of Transportation, including Construction Management, Engineering (Right-of-Way, Development Review, Capital Improvement Projects, and Stormwater Design and Construction), Highway Division and Traffic Section programs and services.

To coordinate assigned activities with other county departments, other municipalities and outside agencies on issues that may affect or involve the county.

Highway

Dedicated to maintaining and improving the quality of our community through public safety and economically sound infrastructure preservation, while providing excellent customer service.

Construction Management & Inspection

To ensure that all transportation related infrastructure, including drainage, pedestrian, roads and bridges, is constructed and maintained in general conformance with all specifications, plans, contract documents, rules, guidelines and directives. Construction Management & Inspection strives to provide assistance and excellent service to all Adams County staff, elected officials, builders, contractors and the development community, and of utmost importance, the citizens of Adams County.

Traffic Services

Establish and maintain safe, uniform and reasonable traffic control devices throughout the county that comply with federal, state, and county laws and regulations. Respond to citizen complaints in a timely manner and maintain excellent customer service.

Road & Bridge - Primary Services

Administration

To provide a variety of services that include:

1. Employee management: establish and interpret departmental and county-wide policies; handle personnel issues; provide training and professional development opportunities to staff.
2. Manage the four sections within the department.
3. Prepare, submit for approval, and manage the department's annual budget.



4. Strategically plan for the department with section managers to ensure each section has 1-, 5-, 10- and 20-year plans.
5. Coordinate on mutually beneficial projects with other municipalities, including maintenance IGAs.
6. Manage the 5-year Capital Improvement Plan (CIP).
7. Interface with outside agencies: Urban Drainage and Flood Control District (UDFCD), Denver Regional Council of Governments (DRCOG), and Federal Emergency Management (FEMA) regarding changes in floodway/floodplain designations and county improvement projects, etc.
8. Provide strategic direction for the department in interfaces with other municipalities to better serve our citizens.
9. Propose, introduce, update, and interpolate county regulations and construction standards regarding county developments and CIP projects.
10. Direct the staff to work with the Office of Emergency Management to provide proper mitigation, preparedness, response and recovery before, during and after any emergencies.

Construction Management & Inspection

Provides construction project management, inspections and quality assurance materials testing of transportation-related projects in the county. Quality is assured by following the construction standards as set forth by various federal agencies, the Colorado Department of Transportation and the Adams County Board of County Commissioners. This section also provides transportation asset management recommendations and surveying needed in support of the Adams County business process. Specific programs include:

1. Safety Projects – Eliminate or reduce hazardous conditions
2. Regional Priorities
3. Countywide priorities
4. Maintenance Projects – Maintain existing infrastructure
5. Bridge Projects – Replacement and rehabilitation of existing bridges
6. Neighborhood Revitalization

Highway

Maintains the dedicated rights-of-way, and provides normal routine maintenance and emergency response for 114 Major Bridges with a span length larger than twenty (20) feet and over 65 Minor Bridges with span length under twenty (20) feet and approximately 1,300 lane miles of paved roadways and 700 lane miles of gravel roadways located in the county maintained system. Specific programs include:

1. Paving Program: Maintain 1,332 lane miles of paved and 1,687 lane miles of unpaved roadways to include pavement resurfacing, pothole repair and dig outs.



2. Street Patching Program: Repair/fill potholes, perform dig outs on all paved county roadways to keep traveling surface in a safe and travelable condition.
3. Crack Seal Program: Perform crack seal operations on 1,332 lane miles of paved roadways.
4. Bridge Maintenance Program: Maintain 85 major bridges with a span of greater than or equal to 20 feet and 65 minor bridges with a span of less than 20 feet.
5. Blight Execution Program: Execute blight warrants, removing junk/trash/debris from properties and mowing weeds/grass on properties.
6. Mowing Program: Mow and maintain roadside ditches and some county owned properties.
7. Infrastructure Program: Maintain the roadway infrastructure (culverts, pipes, manhole covers) within the public right-of way.
8. Sweeping Program: Perform sweeping operations on all paved county roadways on a routine basis, as well as after each snow storm.
9. Grading Program: Grade roadways and perform ditch maintenance with graders on gravel roadways.
10. Gravel Hauling and Screening Program: Use dump trucks to screen, mix and haul gravel to gravel roadways.
11. Emergency Response Program: Respond to all emergencies and disasters 24/7 as first point of contact for the police and fire departments. Clear and/or close roads for public safety in severe weather events (hail, floods, tornadoes and snow storms).

Traffic Services

Provide technical support for all traffic and transportation related issues. Install and maintain all traffic control device signs, signals and pavement markings within the county. Respond to public and private sectors regarding traffic development and safety issues. Enforce zoning regulations that relate to access and safety issues. Maintain and monitor accident history database. Design and coordinate street light installations. Monitor traffic conditions and initiate recommendations for improvements based on conditions.

The Traffic Section's active programs include:

1. Street Lighting: Install and maintain street lighting along public roadways to improve the safety of vehicle and traffic and pedestrian visibility. Estimated annual cost - \$363,000
2. Traffic Signal Maintenance: Monitor, maintain and program 35 intersections and 9 midblock traffic signals as per the Federal Highway Administration (FHWA) requirements. Estimated annual cost - \$150,000
3. School Zone Safety: Provide effective traffic control devices in and around school areas as per FHWA. Coordinate with school districts for programming requirements needed for 19 school speed zone flashers and the installation and maintenance of crosswalks and school signage. Estimated annual cost - \$15,500



4. Sign Retro-Reflectivity Replacement: Systematic replacement and upgrade of all traffic signs to meet FHWA retro-reflectivity standards by the required compliance date. Estimated annual cost - \$39,110
5. Underground Facility Locate: Membership and participation with the Utility Notification Center of Colorado to identify and mark all underground traffic signal or street lighting facilities as required by CRS 9-1.5-105. Estimated annual cost - \$20,000
6. Pavement Marking: Install and maintain pavement markings along county roadways to provide guidance, adequate night time visibility and lane delineation as per FHWA standards. Install all pavement markings at county parking lots and railroad crossings. Estimated annual cost - \$140,000

Road & Bridge - Long Term Goals

Administration

- Ensure that the department work plan and initiatives are executed
- Ensure departmental sections are prepared to provide good customer service
- Ensure proper planning, design, construction, and maintenance of the county's drainage, bridge and roadway infrastructure.

Highway

- Provide highest level of service in an efficient and economic fashion
- Be a professional, customer service oriented department with a trained staff
- Continue to use the most cost efficient methods and materials to perform the required road maintenance and to respond to related emergencies

Traffic Services

- Reduce traffic congestion and improve level of service for major roadways and signalized intersections.
- Reduce the accident rate on county's maintained roadways.
- Perform annual lane striping operations to ensure safe night time visibility and delineation on roadways, railroad crossings and crosswalks.
- Provide street light installations for all unlighted developed areas and locations with high night time accident rates.
- Continue traffic control device installations and maintenance in compliance with Federal Highway regulations.
- Comply with all federal and state regulations while providing prompt, courteous and knowledgeable customer service.
- Provide locations for all county owned underground traffic signal and street light facilities.

Construction Management & Inspection

- The Construction Management & Inspection Section will continue to provide project management, inspections, and quality assurance material testing of transportation related projects in the county. By providing these services, the Construction Management & Inspection Section secures public safety on our traveled graveled and paved roadways within Adams County.
- The Construction Management & Inspection Section will also continue to provide quality customer service, thus achieving customer satisfaction by:



- Expediting the procurement of various types of permits
- Maintaining the integrity of county infrastructure
- Using county funds efficiently and maintaining complete and accurate documentation
- The Section manages, tracks and recommends transportation infrastructure improvements.
- The Section uses the Transportation Asset Management System for tracking conditions and analyzing the entire network of assets.

Road & Bridge - Current Year Objectives

- Maintain accurate expenditure records, employee records, daily activities, project records, materials used, and snow and ice reports.
- Provide direction so that all employee, citizen, and elected official requests are handled in a timely manner.
- Provide direction and assistance to staff on all policies and procedures, as adopted by the Board of County Commissioners.
- Gravel, sweep, pave, and dust abate roadways.
- Provide safe and efficient flow of traffic within the county-maintained system by removing snow and applying sand and salt.
- Reduce the amount of sand used for snow and ice control by using more salt and alternative de-icers. This effort is to continue compliance with the Regional Air Quality Council's mandated reduction in particulate air pollution caused by sanding operations.
- Continue maintenance of traffic signals and systematic upgrade of signal timing, software, and control equipment. Continue street light installation in unlighted areas.
- Continue upgrade of signs to comply with updated Federal Manual on Uniform Traffic Control Devices, 2003 Edition.
- Continue upgrade of signs to include new county logo.
- Complete design and coordinate installation of new street lighting.
- Update traffic signals interconnect timing for two coordinated signal systems.
- Continue systematic upgrade of traffic signal detection from inductive loop to video type detection.
- Apply new GIS sign management system.
- Provide survey records and assisting the public with information requests.
- Protect the interests of the county relating to safety of public rights-of-way.
- Improve customer service and employee morale.
- Continue to implement the new Storm Water Quality Regulations for all construction that disturbs more than one acre within the county.

Road & Bridge - Capital Improvement Projects (CIP) Objectives

- Roadway improvements to Lowell from Clear Creek to 62nd Avenue.
- Design and construction for the realignment of West 60th Avenue from Federal Boulevard to the east.
- Design and construction of Steele Street from 86th Avenue to 88th Avenue.
- Design and construction of Creekside Drive and roadway drainage improvements.
- Inspect all minor bridges in the county that have a span opening less than twenty (20) feet.
- Continue to maintain county roadways by paving and reconstruction according to Pavement Management System.
- Continue to maintain county roadways after paving operations, by performing chip seal, crack seal and slurry seal.
- Improve neighborhoods with Community Development Block Grant (CDBG) funds.



- Repair, rebuild or replace county bridges that are structurally deficient or outdated.
- Work with the public to replace damaged sidewalks, crosspans, and inlets, by using the miscellaneous concrete budget.
- Design and construct street and intersection improvements for arterial and collector roadways.

Road & Bridge - Capital Improvement Program (CIP)

Constructs and preserves the needed infrastructure to insure public safety and encourage economic development in Adams County. These activities include road, bridge, safety and hazard elimination projects, paving, concrete replacement, and railroad crossing programs. The 2014 CIP provides \$20,892,000 for such projects. (See *Exhibit 52-1* for details of the 2014 CIP program.)

| Projects/Capital Equipment Description | Amount Budgeted |
|--|----------------------|
| Liquid De-icer Storage Tank | \$ 50,000 |
| Street Striping CIP | \$ 75,000 |
| Lowell Blvd Clear Crk to 62nd | \$ 2,000,000 |
| Traffic Signal Improvements | \$ 150,000 |
| Miscellaneous Concrete | \$ 450,000 |
| ADA Transition Plan | \$ 250,000 |
| 60th Ave - RTD Federal Station | \$ 2,200,000 |
| Steele St. 86th to 88th | \$ 1,600,000 |
| Streets Program | \$ 5,500,000 |
| Creekside Dr. and Ped Bridge | \$ 500,000 |
| Major/Minor Bridge and Culvert Repair or Replace | \$ 1,000,000 |
| Transportation Asset Management System | \$ 85,000 |
| Crack Seal | \$ 100,000 |
| Street Seal | \$ 400,000 |
| Chip Seal | \$ 400,000 |
| I-25 Corridor | \$ 500,000 |
| Countywide Transportation Priorities | \$ 25,000 |
| 104th Ave (SH 44) Corridor | \$ 500,000 |
| 104 Ave (SH 44) @ S Platte | \$ 500,000 |
| Washington St. Phase IV | \$ 4,600,000 |
| Walk Behind Paint Striper | \$ 7,000 |
| Total | \$ 20,892,000 |

Road & Bridge - Payment to Cities

- \$10,601,886 of road and bridge expenditures has been budgeted for payments to cities. These funds are not available to the county for road and bridge purposes.
- \$8,329,613 has been budgeted to anticipate payments to the cities and towns for the temporary sales tax of one-fifth percent. Sales tax collected within the county will be remitted to the cities and towns in the same proportion as is the ratio of sales tax collected within the city, town or unincorporated area of the county total sales tax collections, as computed from information provided by the Colorado Department of Revenue.



- \$2,272,273 has been budgeted to anticipate remittance of property taxes to municipalities. A certain percentage of the property taxes collected in the road and bridge fund must be transferred to municipalities within the county according to the following formula:

Formula:

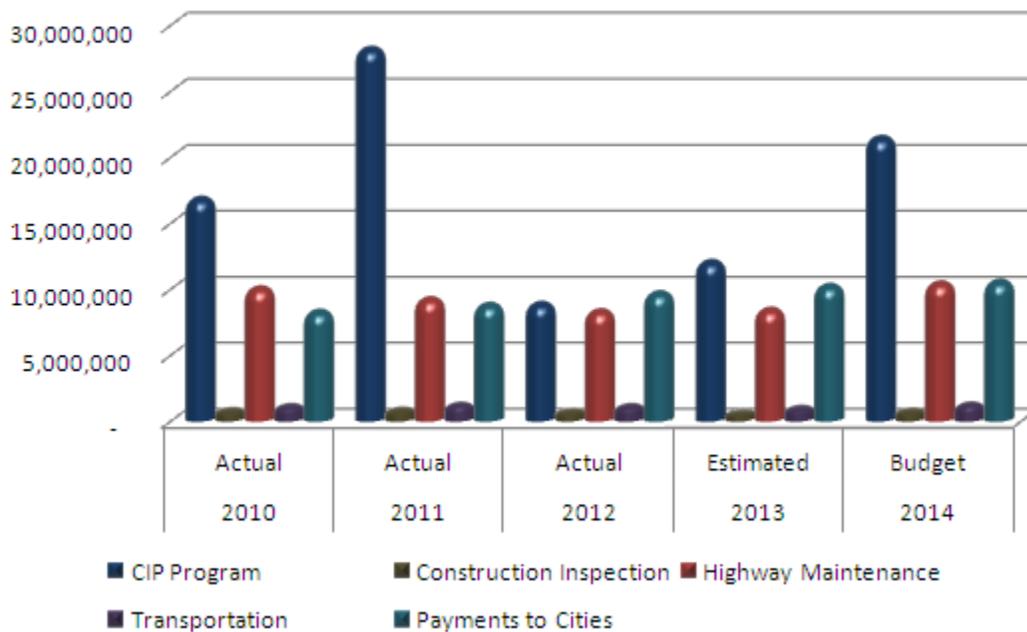
$$\frac{\text{Cities Assessed Valuation}}{\text{County Assessed Valuation}} \times \frac{\text{Property Tax Collected}}{2}$$

Based on this formula, for every \$1.00 of property tax collected in the road & bridge fund, approximately \$0.64 is available to the county for road and bridge expenditures.

Overall Road and Bridge Expenditures

A five-year history of Road & Bridge expenditures is provided.

5-Year Road & Bridge Expenditures



Road & Bridge - Revenues

Property Taxes

Net current property tax revenues for 2014 will be \$6,019,441 or 15.03% of total road & bridge revenue sources.



Highway User Tax

Monies from taxes on motor fuel, vehicle registrations, driver’s license fees, fines, and interest are collected by the State of Colorado and distributed to the cities and counties. Adams County’s share is expected to be \$8,000,000 or 19.97% of total road & bridge revenues.

Specific Ownership Tax

For 2014, the Specific Ownership Tax is anticipated to total \$8,670,756 or 21.65% of total road & bridge revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment, which is collected by the county and distributed among the county, municipalities and other districts in the county that levy property taxes based upon the percentage of total property taxes collected in the county. The county deposits its share of the tax in the road & bridge fund for funding roadway and bridge infrastructure projects.

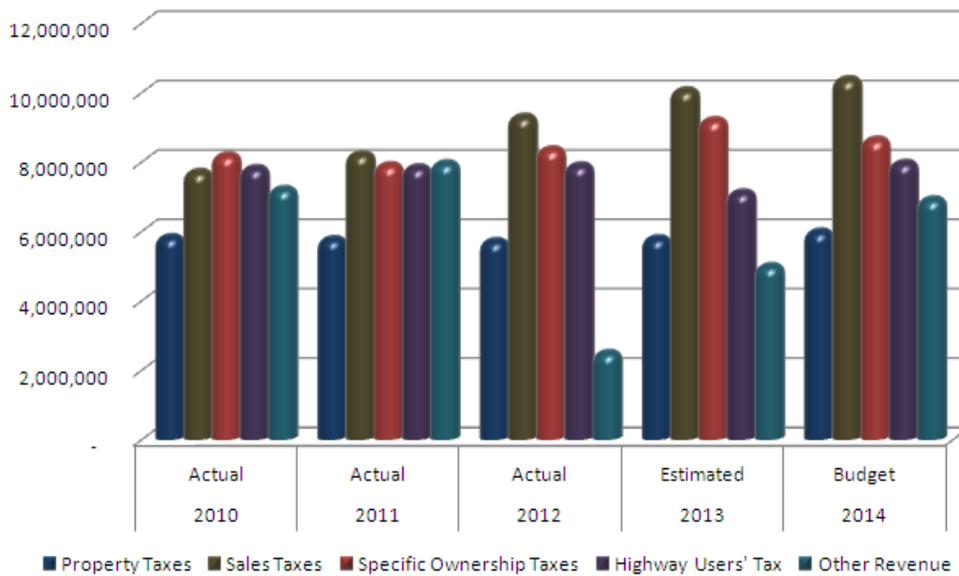
Sales Tax

A temporary sales tax of one-fifth percent, which is shared with cities and towns in the county. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Sales tax revenues are budgeted at \$10,412,016 or 26.0% of total road & bridge revenues.

Overall Road and Bridge Fund Revenues

A five-year history of Road and Bridge Revenues is provided.

5-Year Road & Bridge Revenues





Road & Bridge – Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 1.69 | 1.69 | 1.69 |
| <i>Per Capita Spending</i> | \$62.25 | \$69.74 | \$95.73 |
| at 70 or above | 72 | 71 | 71 |
| input | 4 | 4 | 4 |
| crossings | 100% | 100% | 100% |
| Graveling (lane miles) | 175 | 175 | 175 |
| Drainage/irrigation projects | 4 | 2 | 4 |
| Paving projects (lane miles) | 12 | 16 | 16 |
| Dust abatement (lane miles) | 51 | 55 | 65 |
| Crack seal (tons) | 32 | 40 | 40 |
| Sweeping (equipment hours) | 3,189 | 3,200 | 3,200 |
| Potholes filled (tons) | 698 | 700 | 700 |
| Snowstorms responded to | 14 | 18 | 18 |
| Case review, development & construction | 425 | 450 | 450 |
| Respond to service requests | 350 | 350 | 350 |
| Sign installation & maintenance | 1,890 | 2,000 | 2,500 |
| Lane miles of pavement markings | 140 | 115 | 140 |
| Street light design/installation | 25 | 15 | 15 |
| Traffic counts and speed studies | 41 | 100 | 110 |
| Traffic signal and multi-way stop warrant studies | 1 | 15 | 16 |
| Respond to emergency after hours repairs or road closures | 9 | 10 | 10 |
| Provide underground traffic signal utility locates | 100 | 300 | 300 |
| Oil and gas permits | 18 | 12 | 20 |
| Subdivision final acceptance | 3 | 2 | 2 |
| Overall condition index of street network | 72 | 72 | 72 |
| Employees (FTE) | 79.0000 | 79.0000 | 79.0000 |

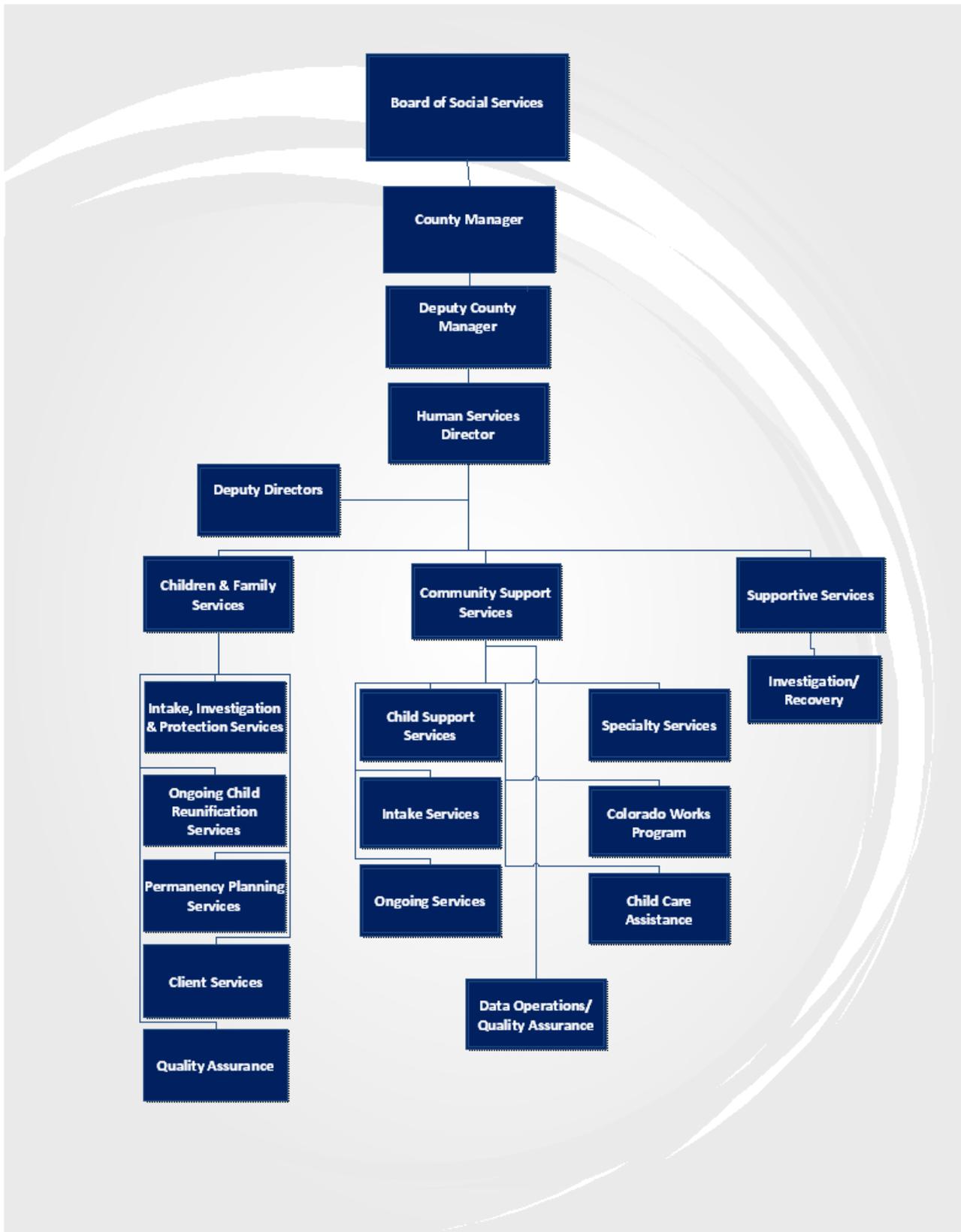


Road & Bridge - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|----------------------|----------------------|----------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Current Property Tax | \$ 5,746,457 | \$ 5,827,461 | \$ 6,019,441 |
| Sales Tax | \$ 9,328,433 | \$ 10,089,638 | \$ 10,412,016 |
| Specific Ownership Tax | \$ 8,390,103 | \$ 9,232,003 | \$ 8,670,756 |
| Highway User Tax | \$ 7,925,498 | \$ 7,148,722 | \$ 8,000,000 |
| Other/Misc. | \$ 2,521,980 | \$ 5,025,325 | \$ 6,949,163 |
| Total Revenue | \$ 33,912,471 | \$ 37,323,149 | \$ 40,051,376 |
| Expenditures | | | |
| Personnel Services | \$ 5,112,732 | \$ 4,735,003 | \$ 5,785,781 |
| Operating & Maintenance | \$ 820,344 | \$ 1,066,351 | \$ 1,908,900 |
| Charges for Services | \$ 6,914,499 | \$ 14,213,487 | \$ 14,065,094 |
| Governmental Services | \$ 9,736,627 | \$ 11,476,256 | \$ 11,601,886 |
| Capital Outlay | \$ 6,528,799 | \$ 1,124,286 | \$ 11,407,000 |
| Transfers Out | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 29,113,001 | \$ 32,615,383 | \$ 44,768,661 |



Human Services





Human Services - Description of Fund

The social services fund, classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of county social services programs.

Human Services - Mission Statement

To responsibly serve the Adams County community with integrity and innovation. We provide programs to residents of Adams County in partnership with community, state, and federal entities. Serve in the spirit of being good stewards of public funds, while promoting the dignity and betterment of individuals and families.

Human Services - Primary Services

Colorado statutes provide for the establishment in each county of the state, a county department of social services, now reorganized as the Adams County Human Services Department, which shall consist of a county board of social services, and such additional employees as may be necessary for the efficient performance of public assistance and welfare activities, including, but not limited to assistance payments, food and energy assistance payments and social services. The county department shall serve as agents for the state department and shall be charged with the administration of public assistance, welfare, and related activities in the county.

The Adams County Human Services Department continues to be successful supporting families so they can attain maximum independence or significantly reduce the time they receive governmental support. This is done through various programs, services and referrals by the department, with assistance from our community partners.

Human Services - Financial Resources

Colorado Revised Statute 26-1-122 states that each county shall annually appropriate such funds as shall be necessary to defray the departments' 20% share of the overall cost of providing the assistance payments, electronic benefit transfers (EBTs), and social services activities delivered to the county, including the costs allocated to the administration of each, and shall include in the tax levy for such county the sums appropriated for that purpose. All other funding for the Adams County Human Services Department is received through federal and state allocations.

The Adams County Human Services Department administers all public assistance and social service programs to the residents of the county, as well as delivering services through the Workforce and Business Center and the Adams County Head Start program. The department is mandated to provide financial assistance for the aged, for blind citizens and for dependent children, and family and child welfare services, employment assistance and early childhood development. These services are provided through several federal, state, and county-assisted programs and grants. A brief summary of the social services fund is as follows:

For Human Services, the total budget is \$193,933,512. County funding represents 5.6% of the total budget. Staff costs comprise 18.3% of the total budget, similar to previous years. The fund balance increase in 2013 was \$440,762; due to a \$1.6M transfer of funds from the general fund to the social services fund. For 2014, the projected spend-down is only \$70,003; due to a \$2 million transfer from the general fund. The mill levy for Human Services remains at 2.353 mills and has been so since 2005. The Human Services fund balance is projected to end 2014 at \$7.2 million. The department continues to streamline operations and thereby improve service delivery and manage expenses to align with allocations to the greatest degree possible. The only funding source in Human Services over-budget is County Administration. All others are budgeted within allocation.



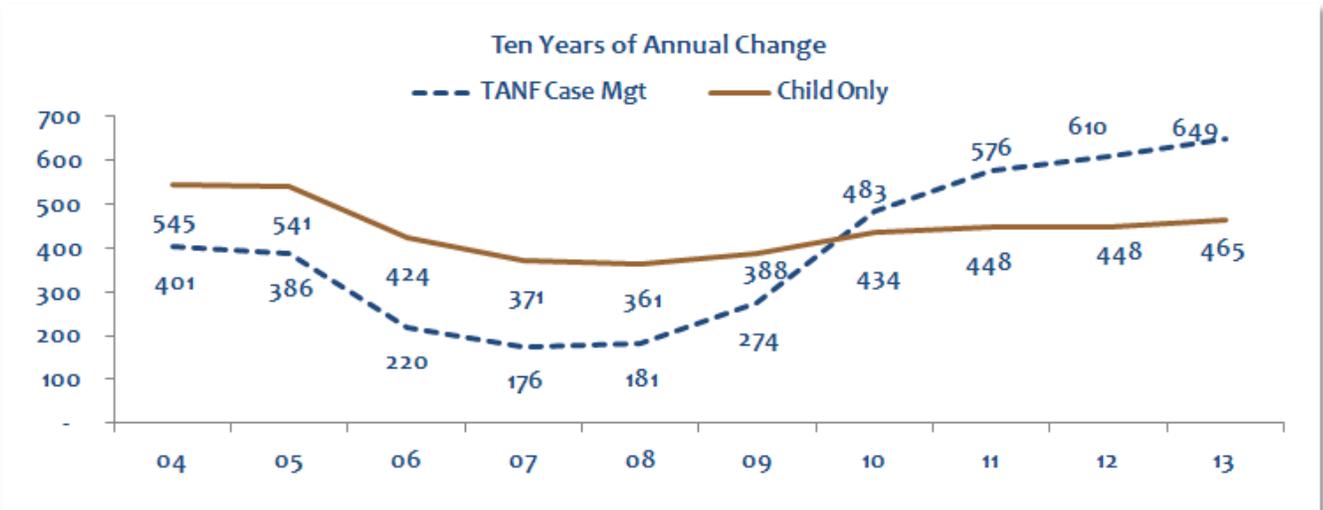
Caseloads in Medicaid and TANF continue to grow, although at a lesser rate than was experienced during the recent recession. Interestingly, caseloads in Old Age Pension, Aid to the Needy Disabled, Food Assistance, Child Care, and Child Welfare are all exhibiting trends of no growth or decline. Specific information on this can be seen in the following graphs of the Human Services programs.

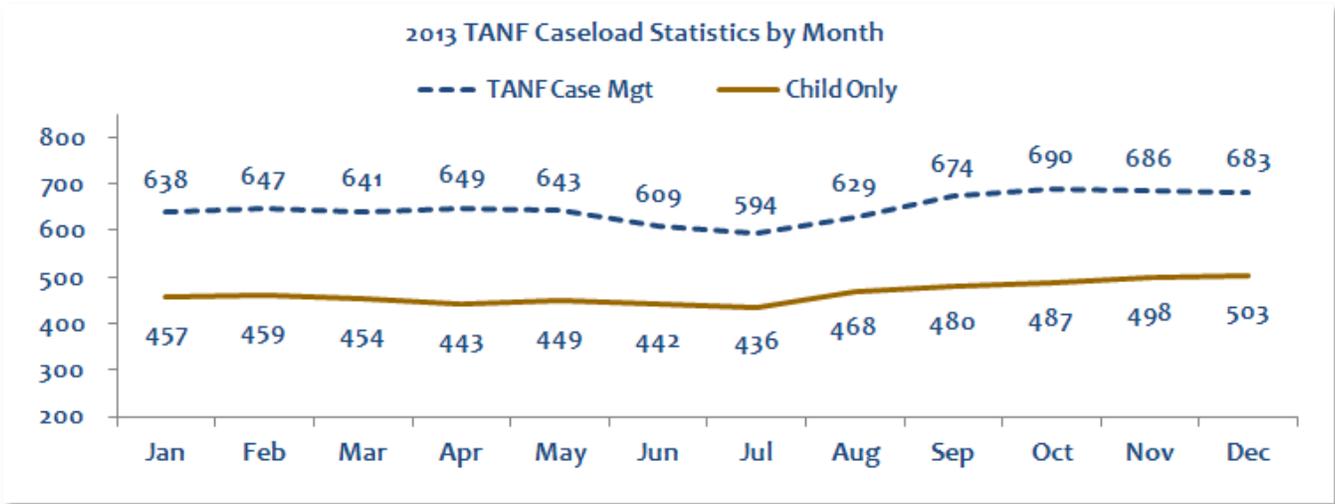
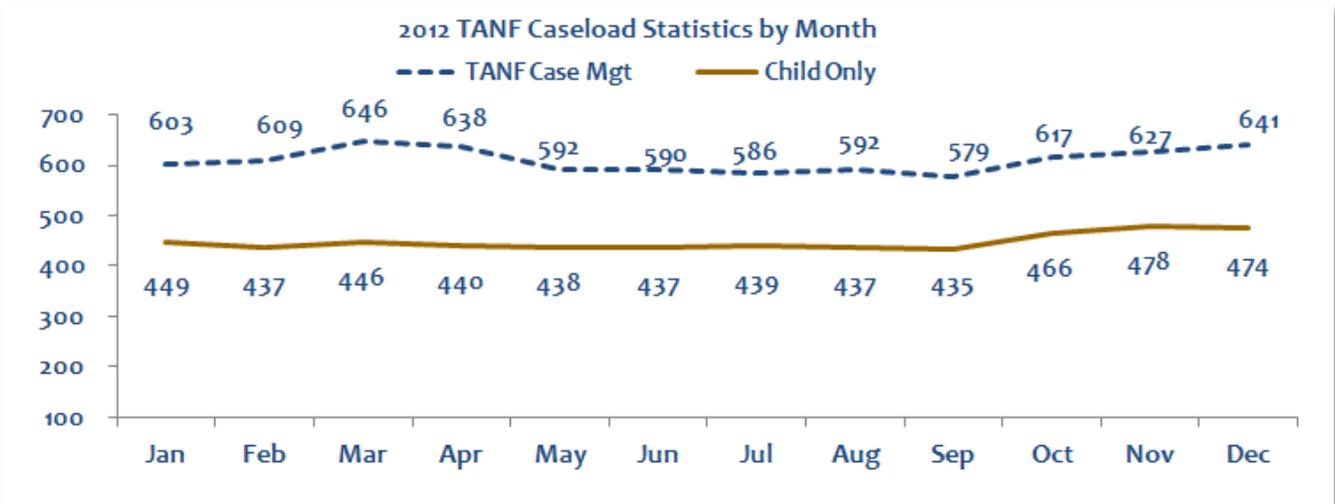
In summary, Human Services continues to address difficult challenges to manage expenses within allocated levels so that the fund balance spend-down is minimized. Statewide efforts are underway in Colorado to improve the state and federal funding available for county operations of public assistance programs. Caseloads are forecasted to continue the growth trend, and potentially increase more dramatically for Medicaid Eligibility Determination as a result of the implementation of the federal Affordable Care Act.

Colorado Works (TANF)

The Temporary Assistance to Needy Families (TANF) program, known in this state as the Colorado Works Program, provides cash assistance and social services to needy families with dependent children. Unlike its predecessor, Aid to Families with Dependent Children program (AFDC), TANF is not an entitlement program, has limits on the time persons can participate and imposes requirements on the participant. Below is a graphic look at TANF caseload activity.

Caseload Statistics - TANF





Aid to the Needy Disabled/Supplemental Security Income (AND/SSI)

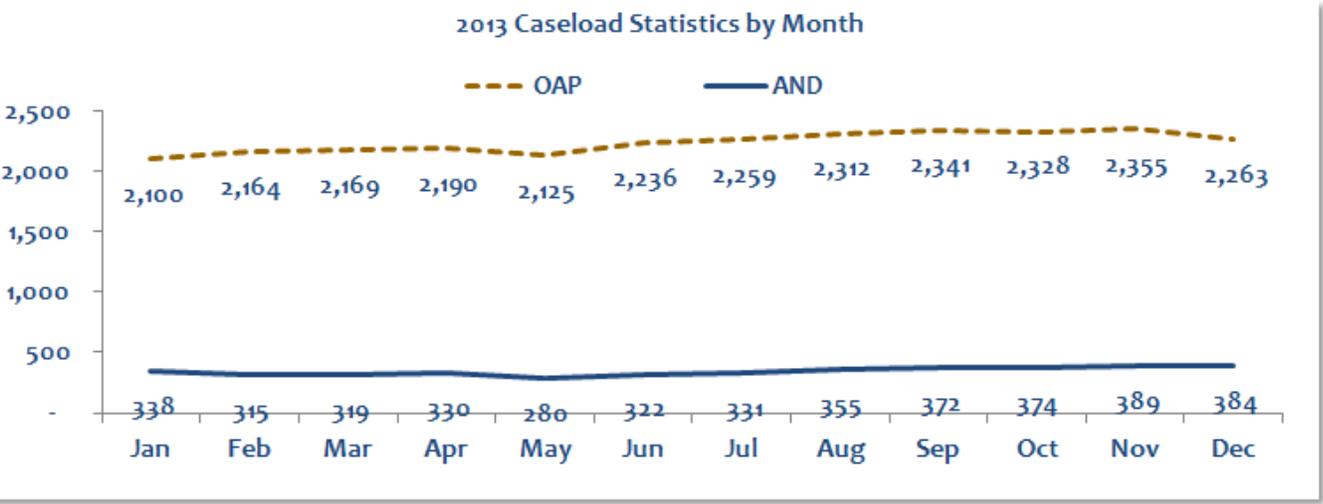
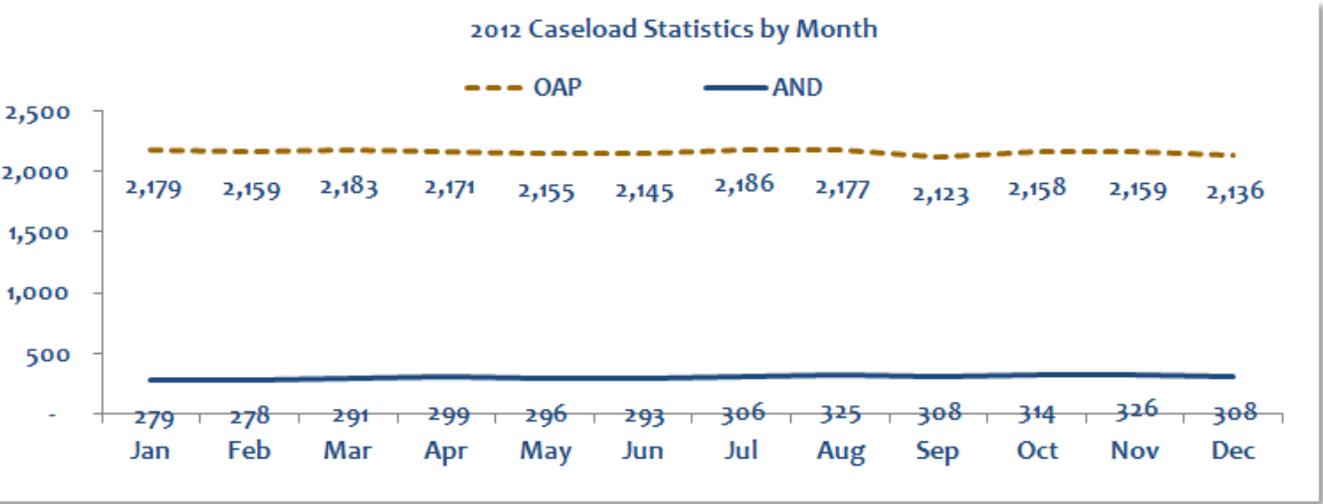
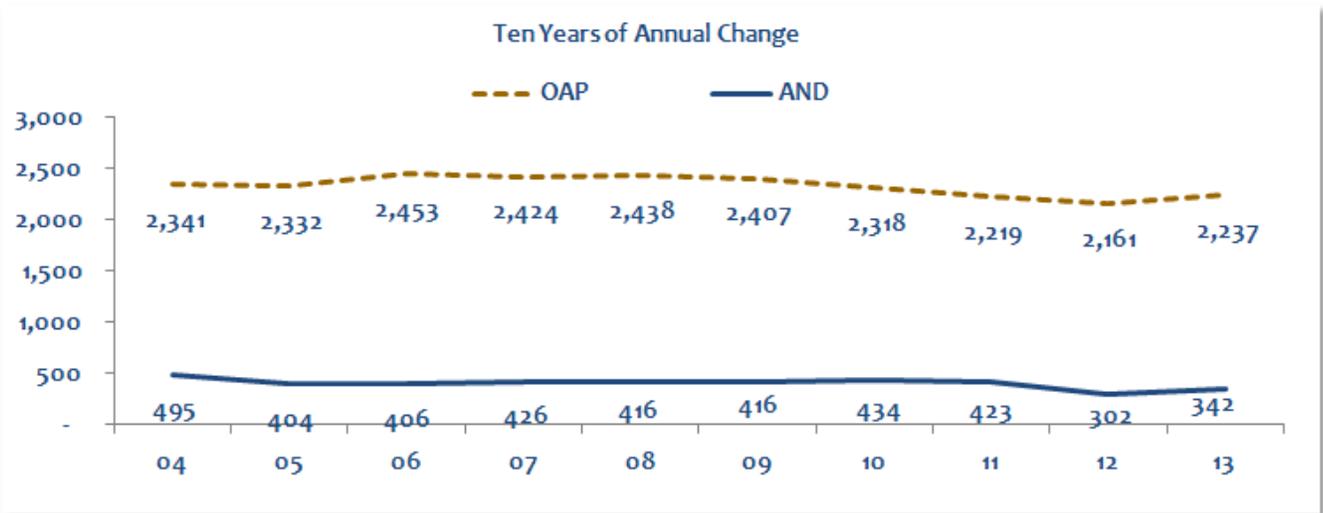
Two programs provide financial assistance to disabled citizens. One program, called the Colorado Supplement, provides financial assistance grants to recipients of benefits under the federal Supplemental Security Income (SSI) program. Our other program provides financial assistance grants to disabled citizens not eligible for the federal SSI program.

Old Age Pension (OAP)

Public assistance for county residents ages 60 or over, with limited resources. Below is a graphic look at caseload activity for AND and OAP.



Caseload Statistics - OAP/AND





Adult Protection Program

Receives and investigates reports of mistreatment and self-neglect of at-risk adults who are unable to protect themselves from abuse, neglect or exploitation. Those who report mistreatment of at-risk adults remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Guardianships and custody of adults are attained if it is necessary for Human Services to be the primary guardian. Federal and State funding for Adult Protective Services has been increased this year and will be increased again next year due to the implementation of mandatory reporting for certain persons who suspect abuse, neglect, self-neglect or exploitation of at-risk adults.

Low Income Energy Assistance Program (LEAP)

Provides financial assistance to county residents either ages 18 or older or emancipated, who pay heating costs directly to a utility company or as part of their rent, with incomes less than 185% of the federal poverty level for their household size. LEAP operates annually from November through April, and can also assist with heat system repairs.

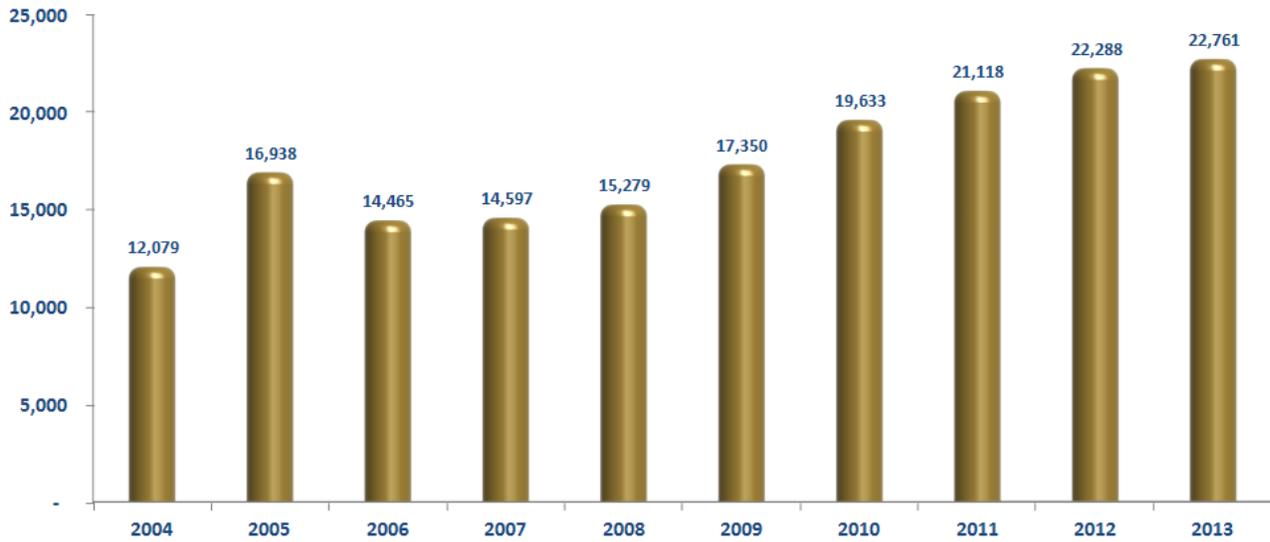
Medicaid Programs

- Medical assistance to needy families who would have been eligible for the former AFDC;
- Medical assistance for qualifying low-income individuals;
- Baby Care/Kids' Care for pregnant women who receive prenatal care, labor and delivery, and family planning during pregnancy and 60 days after delivery. Newborns receive full medical care up to age one;
- Nursing Home Program provides Medicaid to individuals institutionalized in Medicaid certified facilities;
- Spousal Impoverishment Protection Program provides protection to a spouse of an institutionalized member in order to prevent impoverishment;
- Home and community based alternatives to nursing home care provides Medicaid for individuals who can be appropriately cared for in their home, rather than a nursing home; and
- Other Medicaid Programs provide payment of Medicare premiums for qualified individuals.

Below is a graphic look at caseload activity for Medicaid.

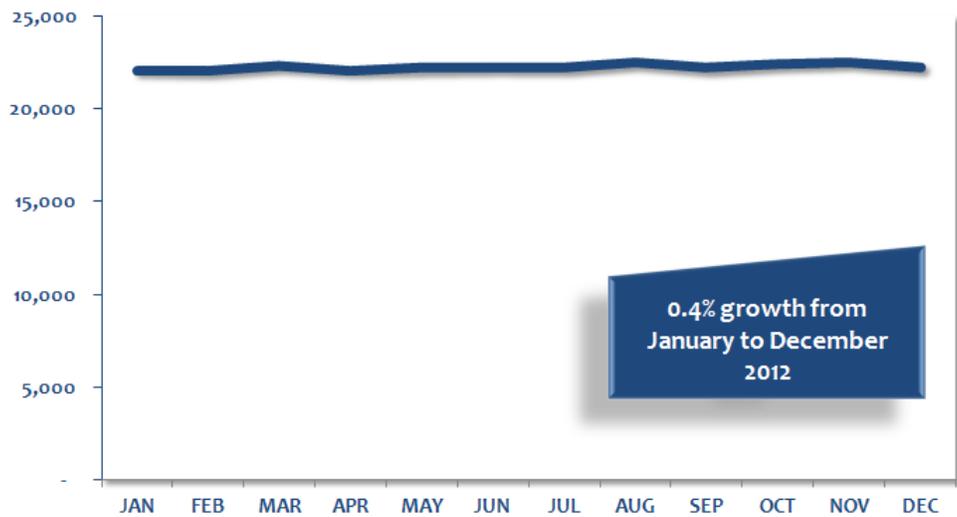


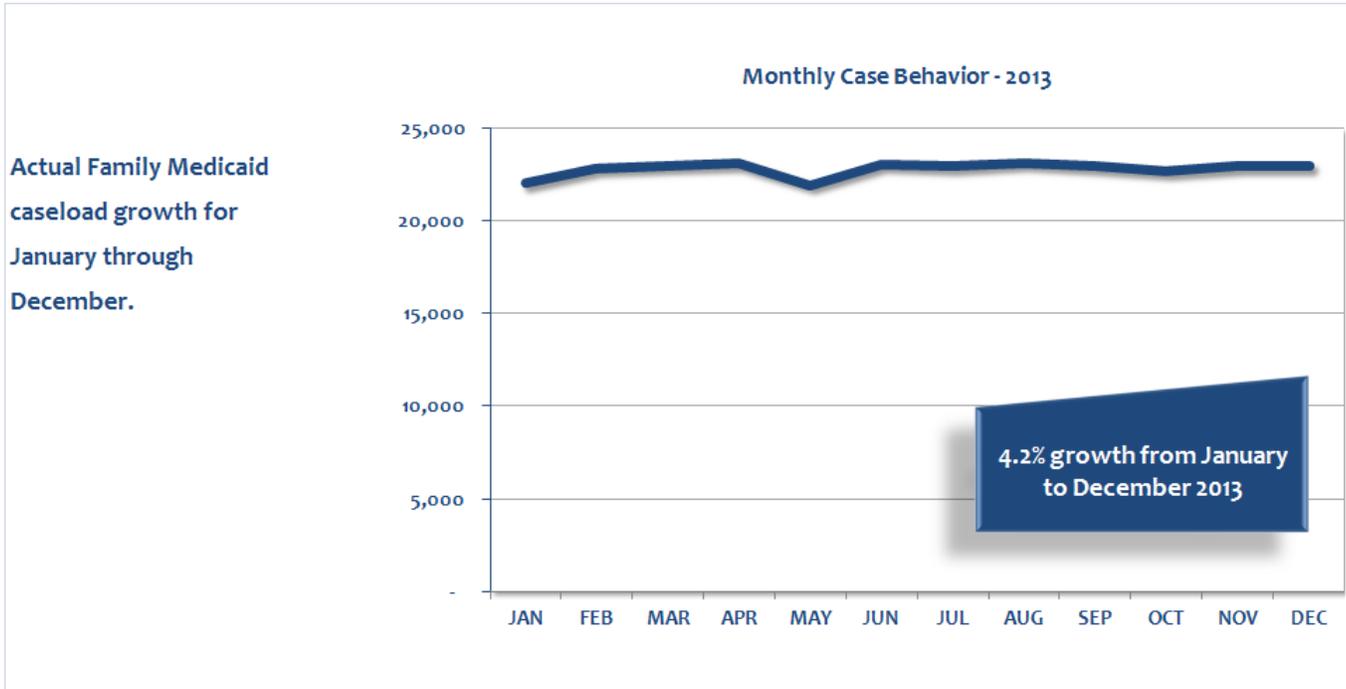
Avg. Monthly Medicaid Caseload: Ten Years of Growth; 2004 - 2013



Monthly Case Behavior - 2012

Actual Family Medicaid case behavior by month through 2012.





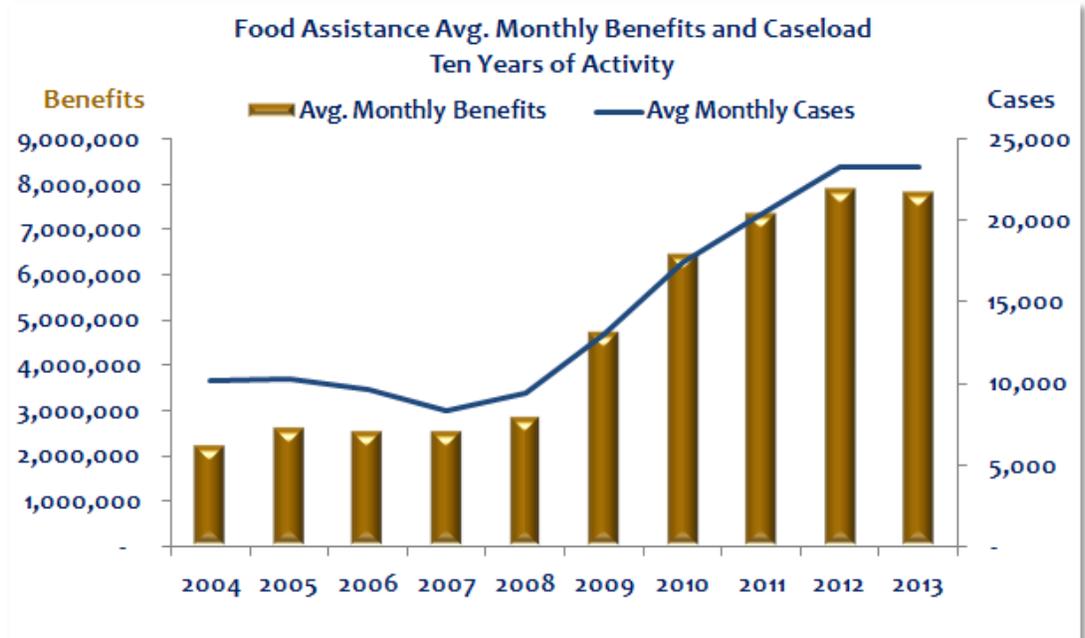
Supplemental Nutritional Assistance Program

Formerly known as the Food Assistance or Food Stamp Program, this program assists low-income households to purchase foods necessary for good health. Eligibility is based upon financial need determined by income, resources, household size, and shelter costs. Benefits are provided to eligible households through the Colorado Quest Card. Food assistance recipients who are able to work are referred to the Employment First Program for assistance in employment and training needs. See graphs below.

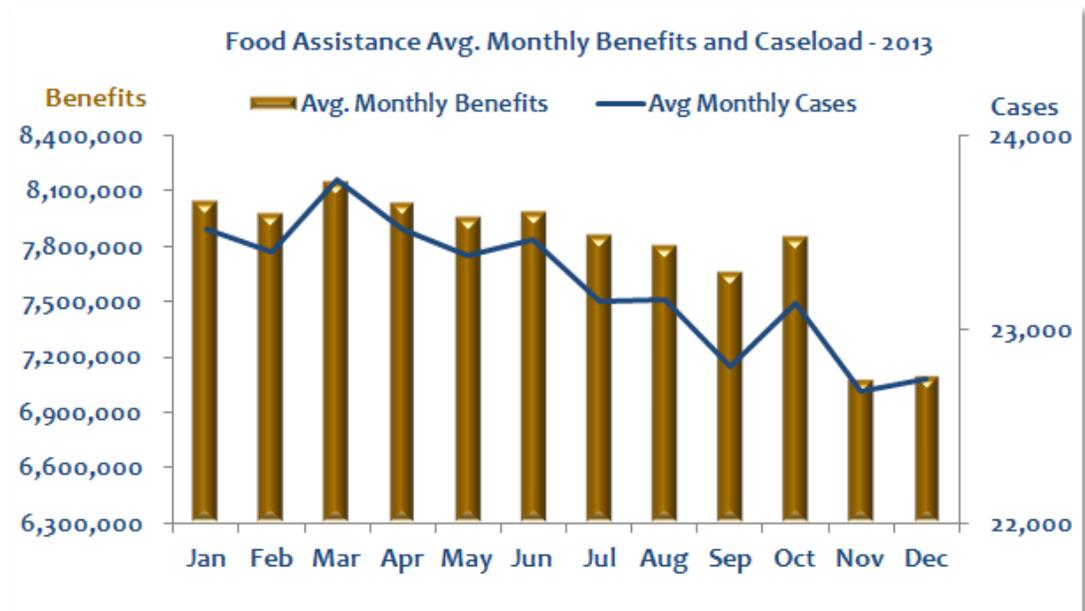


Food Assistance Benefits and Caseload

Food Assistance benefits & caseload began a recession driven growth trend in the early fall of 2008. Since 2009 monthly benefits have increased at an avg. of 0.7% per month to 2012. Starting in 2012, benefits & caseload have leveled off.



With the economy improving, benefits and caseload in 2013 have been on the decline.



Employment First

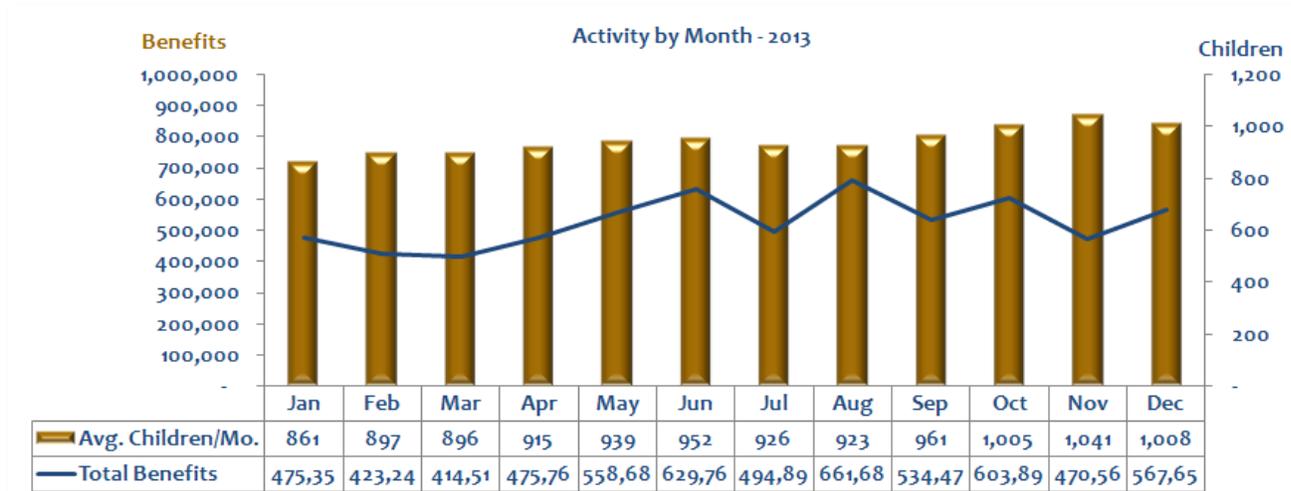
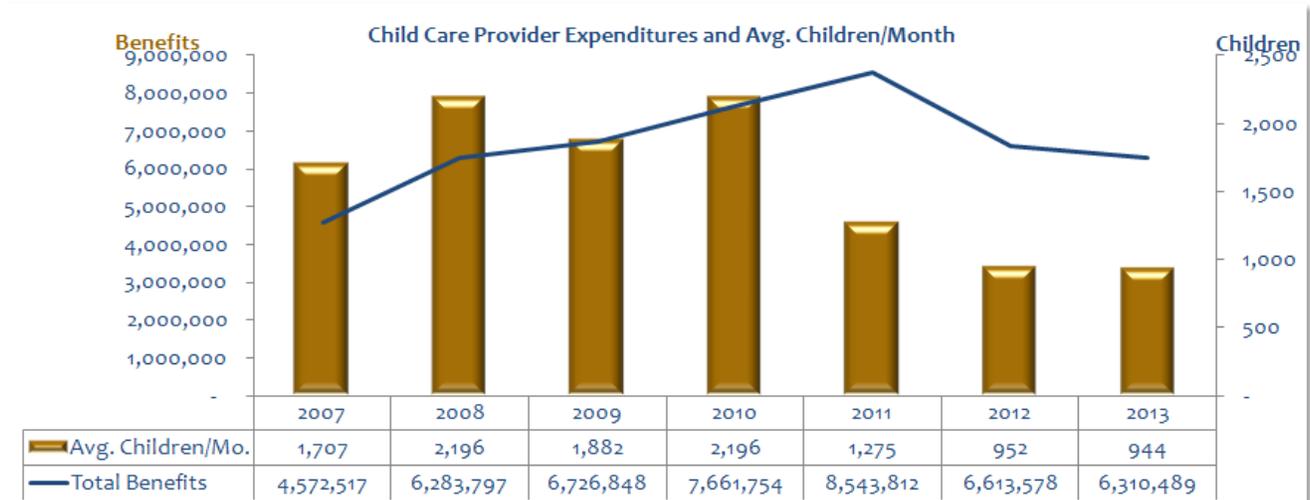
Helps food assistance work registrants in finding suitable employment through employment workshops.



Colorado Child Care Assistance Program (CCCAP)

Provides eligible families with financial assistance for child care of their choosing; to provide families with timely and efficient access to quality child care; and to assist families in meeting their self-sufficiency goals by providing referrals to needed support services.

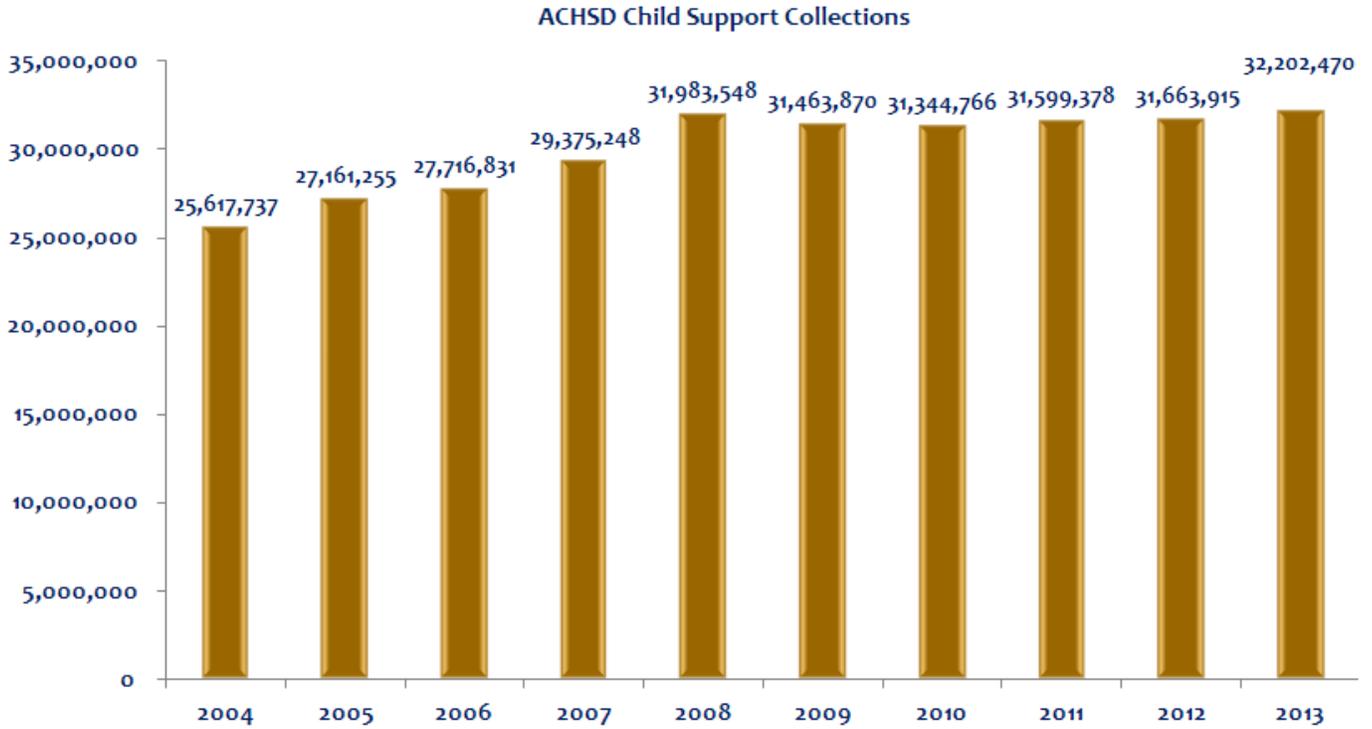
History of Child Care Provider Expenditures and Number of Children





Child Support Services Program

Establishes and enforces orders of the court to require non-custodial parents (parents who are out of the child's home) to help pay for financial and medical support of their children. See graphs below.





| Child Support Collections and Caseload | | | |
|--|--|---------------|-------------------|
| YEAR | PA & NPA Total Annual Collections | Auth. FTEs | Total Caseload |
| 2004 | 25,617,737 | 52 | 12,845 |
| 2005 | 27,161,255 | 52 | 12,908 |
| 2006 | 27,716,831 | 52 | 13,092 |
| 2007 | 29,375,248 | 52 | 13,426 |
| 2008 | 31,983,548 | 52 | 13,187 |
| 2009 | 31,463,870 | 52 | 13,345 |
| 2010 | 31,344,766 | 52 | 12,644 |
| 2011 | 31,599,378 | 52 | 13,438 |
| 2012 | 31,663,915 | 55 | 14,010 |
| 2013 | 32,202,470 | 55 | 13,847 |

Child Protection Program

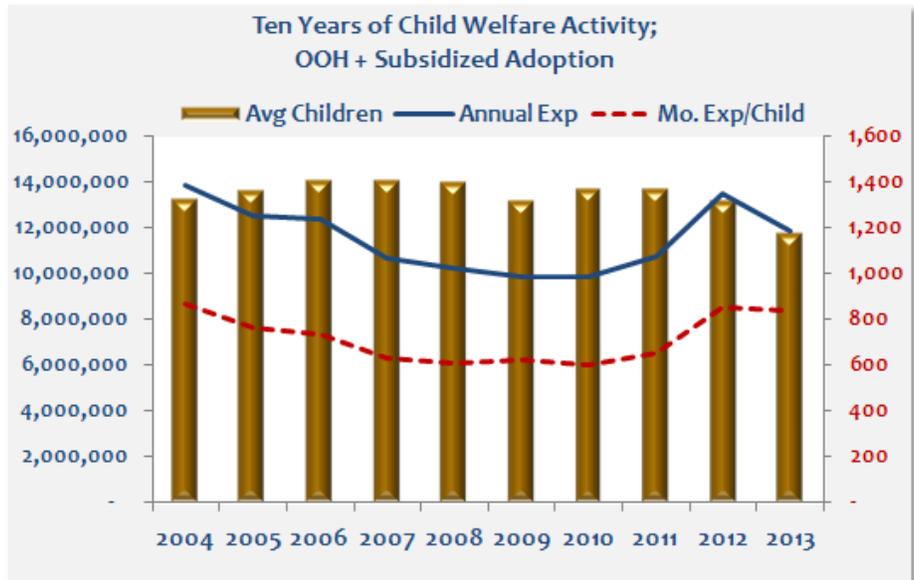
Responds to a variety of referrals and concerns about children and their families. These include: possible abuse or neglect, parents, who for reason of health, mental health, intellectual capacity, or poverty are unable to care for their children and youth whose special care needs are beyond the resources of their families. Those who report concerns about children may remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Conduct investigation and assessment to make decisions as to the substantiation of maltreatment, protection of the child, and services to the family. See graphs below.



Child Welfare - Children and Costs

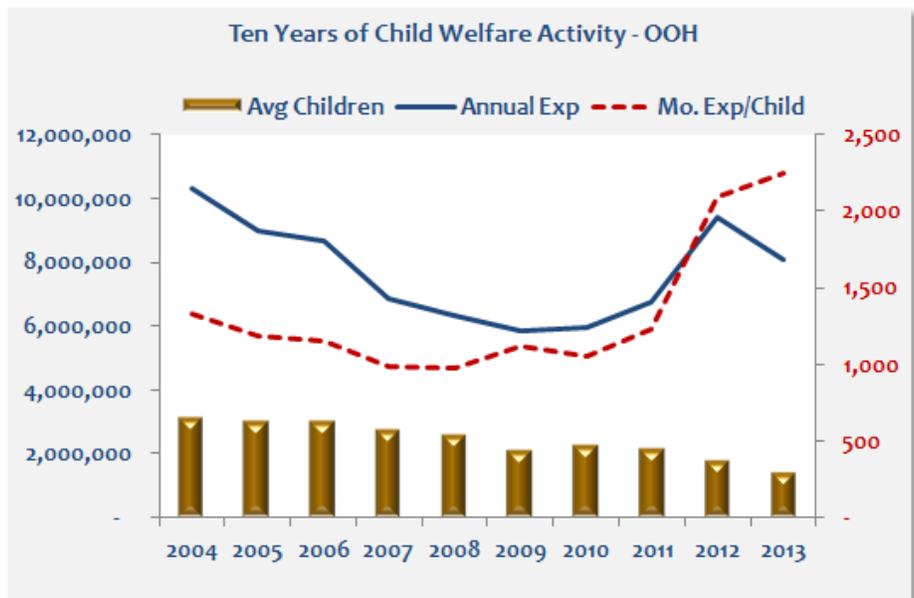
Analysis

In 2004 the avg. expense per child per month was \$871 and reached a ten year high of \$871 in 2004. From 2004 through 2010 the avg. expense per child per month continued to drop based on enhanced business practices and placement policies. These ongoing efficiencies drove the avg. expense per child per month from \$871 down to \$604 in 2010. That translates to \$4.0 million in reduced costs when comparing 2004 to 2010.



Analysis

OOH costs represent all costs shown in the graph above, less subsidized adoption. The OOH graph indicates an increasing cost per child from 2008 to 2013. As can be understood by the solid black line, overall OOH costs are recently falling. The main driver behind the increasing avg. cost per child is the fact that the count of children placed out of home is decreasing.



Foster Care Programs

Furnish a safe environment for children and adolescents on a temporary basis in family foster homes, shelter and receiving homes, group homes, and placements with child placement agencies or residential treatment facilities at any given time. Also, provide related supportive services to children and families.



Child Adoption Program

Facilitates and finalizes adoption for children in the custody of the county. During the most recent years, nearly 150 children have achieved permanency with their adoptive families. Recruits and provides training and support for adoptive families.

General Assistance

Provides financial assistance for burials when other forms of assistance are not available.

Human Services - Long Term Goals

1. Maintain the safety of Adams County children
2. Achieve Permanency for Children of Adams County in OOH Placement
3. Achieve Target Goals for the Federal Children and Family Services Review (CFSR)
4. Meet State and Local Process and Outcome Improvement Goals
5. Help Adams County households meet their nutritional needs and not go hungry
6. Assist Adams County families in obtaining medical treatment and assistance
7. Maximize the independence of older and disabled Adams County residents, including assisting them in obtaining medical treatment and assistance
8. Ensure that all low-income Adams County residents can meet their home energy needs
9. Support low income Adams County residents in becoming self-sufficient and increase family stability
10. Assure that all Adams County children receive financial support from each parent
11. To enhance the integrity of public assistance programs in Adams County
12. To conduct compensative and timely investigations
13. Enhance the Human Services operating environment to prevent and detect fraud
14. Operate as an accountable human services organization that is fiscally responsible and serves as a good steward of public resources

Human Services - Upcoming Changes and Impacts

With the ongoing implementation of the federal Affordable Care Act, we expect to continue to see growth in the Medicaid eligibility determination workload, driven primarily by the requirement for applicants to the Health Coverage Exchange to have been determined ineligible for Medicaid due to income level. At the same time, Colorado is expanding eligibility for Medicaid to new categories of low-income citizens, which also drives more applicants and more new cases to our county. To date, additional federal and state funding has been provided without requiring additional local match funding, and this is likely to continue during the “ramp-up” years of health care reform.



In the Child Welfare Services programs, Colorado is changing the service delivery model to better serve children and families, which requires additional resources along with shifts in the way existing staff conduct program activities. Sometimes summarized in the label “Child Welfare 2.0”, greater emphasis is placed on up-front and preventative services and less reliance on out-of-home placements. Currently, sufficient state and federal funding is provided to Adams County; however we will be using a greater portion of the allocated funds, which in turn, drives a slightly greater expenditure of budgeted local funds.

The Adult Protective Services program is being refined by the State, including implementation of a new data system, separation of the state-allocated funding, imposition of a staffing-to-client ratio expectation and, in January 2015, new mandatory reporting for certain community professionals. All of this represents increased workload and some increased expenditure for the County. At this time, we do not require additional staff, but that is likely to change next year. The State legislature’s provision of new funding to purchase services for low-income, at-risk adults created a new, albeit small funding burden for the local match dollars.

Because of slow economic recovery, magnified by new attention to public assistance programs through health care reform initiatives and state-level and national public outreach programs, we continue to manage elevated caseload levels for public assistance programs. At this time, these are being managed with existing resources and further enhanced through implementation of business process efficiency strategies. However, further sustained growth will require additional resources.

Human Services - 2014 Budget Highlights

\$14,388,392 has been budgeted for the Colorado Works (TANF) program. \$8,162,137 has been budgeted for the Child Care Assistance Program. \$37,946,936 has been budgeted for various child welfare programs, and \$98,000,000 has been budgeted for food assistance programs.

Human Services - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|-------------------------------|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 9.37 | 9.74 | 10.93 |
| <i>Per Capita Spending</i> | \$394.43 | \$384.64 | \$414.68 |
| TANF Caseload | 1,059 | 1,113 | 1,165 |
| Medicaid Caseload | 22,288 | 22,761 | 23,234 |
| Child Support Collections | \$ 31,663,915 | \$ 32,202,470 | \$ 32,741,025 |
| Child Care Provider Payments | \$ 6,613,578 | \$ 6,310,489 | \$ 7,400,000 |
| Child Care (Average Caseload) | 952 | 944 | 991 |
| Employees (FTE) | 438.0000 | 455.5000 | 511.0000 |



Human Services - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|------------------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Property Taxes | \$ 10,377,392 | \$ 10,547,718 | \$ 10,904,238 |
| Federal/State Earned Revenue | \$ 166,841,072 | \$ 168,159,908 | \$ 180,674,132 |
| Misc. Revenues | \$ 1,096,386 | \$ 1,613,959 | \$ 2,285,139 |
| Total Revenue | \$ 178,314,850 | \$ 180,321,585 | \$ 193,863,509 |
| Expenditures | | | |
| Personnel Services | \$ 29,592,398 | \$ 31,954,901 | \$ 35,408,826 |
| O&M and Services | \$ 151,421,482 | \$ 147,729,558 | \$ 158,524,686 |
| Capital Outlay | \$ - | \$ 27,220 | \$ - |
| Transfers Out | \$ 247,738 | \$ 169,144 | \$ - |
| Total Expenditures | \$ 181,261,618 | \$ 179,880,823 | \$ 193,933,512 |



Waste Management Fund

Waste Management - Fund Description

The Waste Management fund (full title: Adams County Solid Waste Disposal Site and Facility Fund), established in 1985 pursuant to Colorado Revised Statute 30-20-115, accounts for all revenues received from fees imposed on operators of waste disposal sites and facilities in the county. Classified as a special revenue fund, the use of such fees is restricted to monitoring and solving environmental problems associated with waste disposal site activities.

Waste Management - Primary Services

- Review of all applications for waste management activities in the unincorporated portions of the county.
- Monitor superfund sites and remedial action plans to meet the county's interests.
- Support a household chemical recycling/recovery program for county residents.
- Provide public/agency information concerning waste management issues.

Since inception, the scope of the fund has expanded to include two distinct waste management categories:

- Solid Waste Management
- Hazardous Waste Management

Wastes are collected at several different waste facility sites in the county.

Solid Waste Management

Solid waste operations were established to offset environmental impacts caused by solid waste facilities located in the county and to implement specific Comprehensive Plan objectives. Program objectives are to monitor and maintain the Bennett Landfill site, provide for permit reviews, promote waste minimization by encouragement of re-use, and recycling, and to update solid waste regulations as needed.

Included within the Solid Waste category is the household chemical roundup program. Created in 1991, the program provides a convenient and safe manner in which various leftover hazardous household chemicals, such as paint, paint thinners, pesticides, cleaners, solvents, antifreeze, waste oil, herbicides, etc., could be safely disposed of by county citizens.

These household products, if not properly disposed of, could leak out and contaminate groundwater supplies. Those poured down storm sewers may eventually discharge from sewer systems into public waters. To reduce the impact of improper disposal of household chemical wastes, the county, cities in the county, and other environmentally-concerned agencies sponsor one or more household chemical roundup days, where county residents can bring unwanted, leftover household chemicals to a designated site for eventual safe disposal.

Hazardous Waste Management

Pursuant to C.R.S. 25-15-214, hazardous waste funds can be used for the purpose of offsetting the estimated direct costs of increased state, county and municipal services created by the hazardous waste disposal site, including, but not limited to, the improvement and maintenance of roads and bridges, fire protection, law enforcement, monitoring by county or municipal health officials and emergency preparation and response.



Waste Management - Long Term Goals

To continue oversight of solid and liquid waste facilities to protect the health and welfare of Adams County citizens.

Waste Management - Budget Policy

Revenues collected in the waste management fund are collected for a specific purpose, with fees being earmarked for future costs related to waste management of that particular function. For this reason, fund balances are “restricted” for reporting purposes, stating that there are tentative plans for the use of these funds in a future period. All county administrative expenses (such as training, mileage, etc.) are charged to the Planning & Development Department in the general fund.

Waste Management - Current Year Objectives

- Oversight of construction of cells at solid waste landfills.
- Perform permit reviews.
- Perform landfill inspections.
- Promote waste minimization by encouragement for resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Facilitate household chemical collection programs for county residents.
- Review waste stream applications.
- Maintain a landfill liner construction oversight program to provide for permit and amendment reviews.
- Perform waste stream manifest audits.
- Perform landfill inspections.
- Promote waste minimization by encouragement of resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Maintain the Superfund Oversight Program.
- Provide for emergency response training and operating equipment for the Mutual Aid Fire system.

Waste Management - 2014 Budget Highlights

- 60% of the Environmental Analyst’s position is budgeted in the waste management fund. (The other 40% is budgeted in the Planning & Development Department within the general fund.)
- \$552,167 has been budgeted in other professional services for cell construction oversight, hazardous waste cleanup, other contingency inspections and cleanup, and post-closure maintenance of county owned landfills.



Waste Management - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--------------------------------------|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.01 | 0.01 | 0.01 |
| <i>Per Capita Spending</i> | \$0.46 | \$0.44 | \$1.46 |
| Landfill Inspections | 26 | 26 | 26 |
| Technical Permit Review | 22 | 22 | 22 |
| Review Environmental Data | 20 | 20 | 20 |
| Waste Management Programs (HCR) | 2 | 2 | 2 |
| Critical Incident | 0 | 0 | 1 |
| Disasters | 0 | 0 | 0 |
| Modification to Permit | 6 | 6 | 6 |
| Household Chemical Collection Events | 2 | 2 | 2 |
| CERCLA Oversight Reviews | 10 | 10 | 10 |
| Employees (FTE) | 0.6000 | 0.6000 | 0.6000 |

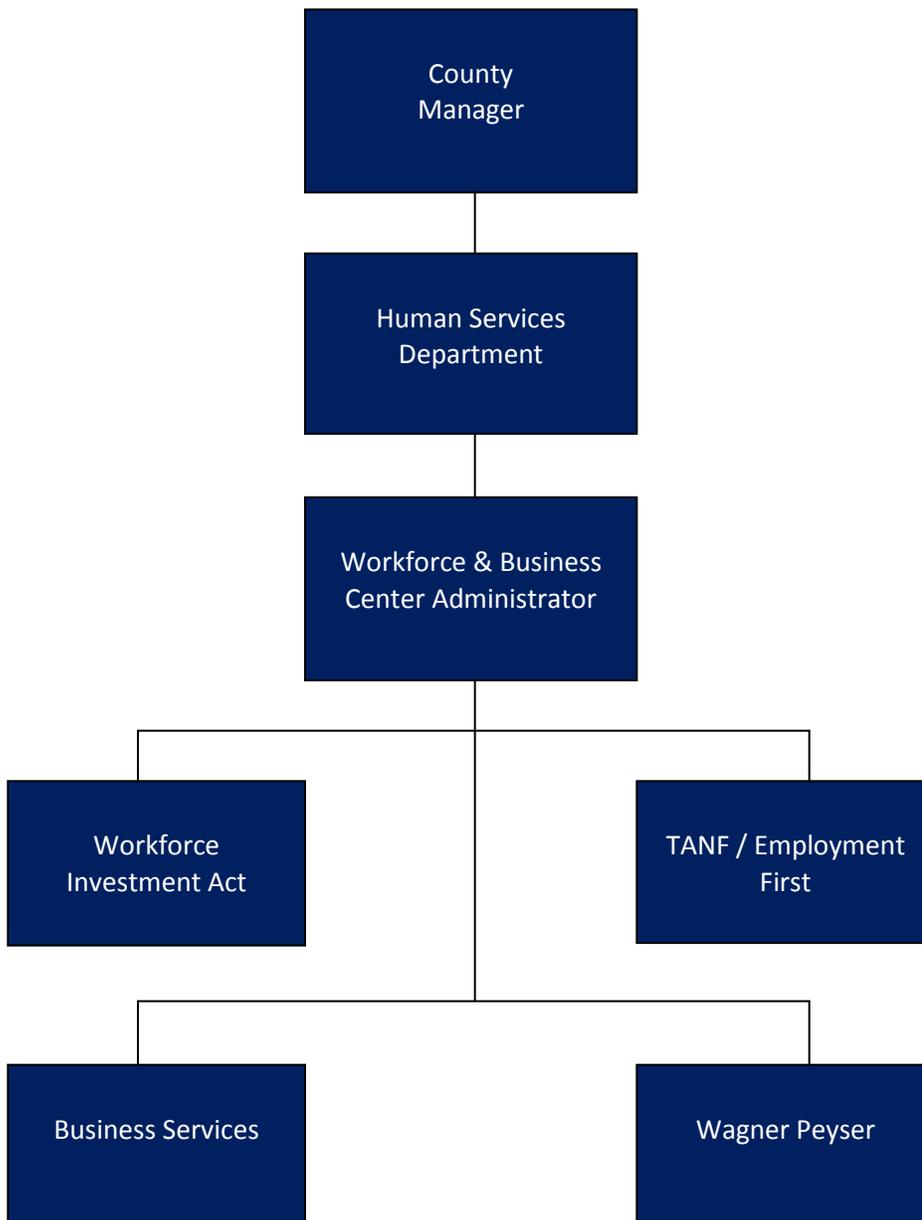
Waste Management - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|---------------------|-------------------|-------------------|
| Revenue | | | |
| State Grants | \$ - | \$ - | \$ - |
| Charges for Services | \$ 470,515 | \$ 486,926 | \$ 350,000 |
| Other Finance Sources | \$ 850,000 | \$ - | \$ - |
| Total Revenue | \$ 1,320,515 | \$ 486,926 | \$ 350,000 |
| Expenditures | | | |
| Personnel Services | \$ 54,908 | \$ 55,595 | \$ 59,932 |
| Charges for Services | \$ 160,376 | \$ 148,097 | \$ 620,647 |
| Total Expenditures | \$ 215,284 | \$ 203,692 | \$ 680,579 |



Workforce & Business Services

A Division of the Human Services Department





Workforce & Business Center - Description of Fund

The workforce & business center fund, classified as a Special Revenue Fund, accounts for grants received relative to career counseling, training and placement of eligible job seekers and a variety of employer services.

Workforce & Business Center - Mission & Vision Statement

Workforce & Business Center creates opportunities for success by connecting businesses to a quality workforce. Our vision is to be a leader in workforce development that maximizes opportunities and partnerships, promotes the economic growth of the community, and enhances the quality of life in Adams County.

Workforce & Business Center - Primary Services

Through federal and state grants, the Workforce and Business Center (WBC) utilizes taxpayer dollars by providing a myriad of workforce services for employers and job seekers through business partnerships, career development, training, job referrals and placement opportunities.

The WBC is a division within the Human Services Department and governed by the Adams County Board of County Commissioners. The WBC receives guidance and general oversight from the Workforce Investment Board (WIB). Funding is provided for the WBC through grant agreements with the Colorado Department of Labor and Employment (CDLE) to administer the programs established by the Workforce Investment Act of 1998 which provides business services, employment and training programs, and other workforce services to the citizens of Adams County. Other funding sources include state discretionary funding through the Colorado Workforce Development Council, Adams County Human Services and other partners.

There are three major focus areas for the WBC: Business Partnerships, Career Development and Employment.

Business Partnerships:

A partnership with the WBC provides valuable employer services designed to assist companies in the successful recruitment and subsequent hiring of highly trained and qualified job seekers. Businesses also have access to a diverse set of workforce development resources and expertise at the WBC that can be customized to fulfill their individual workforce needs.

Career Development:

The WBC staff provides individualized assistance to job seekers with career planning, career development and work transition needs. Career opportunities exist for job seekers from the age of 14 and up, and the WBC staff matches potential employees with area businesses for available job opportunities.

Employment:

The WBC provides job seekers with the basic resources and tools to gain and sustain long-term employment. Individualized and personal attention ensures that those seeking employment and/or training to identify appropriate career choices and select education/ training opportunities will excel in their chosen field and career.

Workforce & Business Center - Long Term Goals

1. Develop sector initiatives that are regional, industry-specific approaches to workforce and economic development challenges implemented by an employer-driven partnership of systems and stakeholders.



2. Provide services in a fiscally responsible manner to maintain compliance with government mandates.
3. Increase skills and provide educational opportunities for Adams County Residents.
4. Support business partnerships to increase the viability of small businesses
5. Focus on local, regional, state and national workforce development issues such as regional collaboration, employee recruitment, and retention and talent development.
6. Motivate and recognize team excellence to obtain organizational excellence.
7. Perform a standard of customer service excellence that exceeds customer expectations.

Workforce & Business Center - Current Year Objectives

- Assist all customers, job seekers and employers by meeting and/or exceeding the Federal and State workforce performance standards which are displayed in the “Activity/Performance Measures” chart.

Workforce & Business Center - 2014 Budget Highlights

- \$7,547,831 in revenue is anticipated for 2014 (\$6,157,677.63 reimbursement, \$1,392,120.88 Contractual Hold).

Workforce & Business Center - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|--------------------------------|-----------------------------------|----------------------------------|
| <i>FTEs Per 10,000/Capita</i> | 1.37 | 1.37 | 1.37 |
| <i>Per Capita Spending</i> | \$13.34 | \$13.78 | \$16.88 |
| Average Wage (Wagner-Peyser) | \$14,908 | \$14,851 | \$14,501 |
| Entered Employment Rate - Dislocated Worker | 85.14% | 84.34% | 77.90% |
| Entered Employment Rate - Adult | 78.79% | 92.00% | 75.50% |
| Retention Rate - Dislocated Worker | 90.00% | 96.64% | 89.90% |
| Retention Rate - Adult | 93.42% | 97.62% | 87.90% |

| | | | |
|------------------------|----------------|----------------|----------------|
| Employees (FTE) | 64.1700 | 64.1700 | 64.1700 |
|------------------------|----------------|----------------|----------------|



Workforce & Business Center - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|---------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Misc. Revenues | \$ 2,018 | \$ 889 | \$ - |
| Intergovernmental Revenue | \$ 6,033,933 | \$ 6,280,988 | \$ 7,622,208 |
| Total Revenue | \$ 6,035,951 | \$ 6,281,877 | \$ 7,622,208 |
| Expenditures | | | |
| Personnel Services | \$ 3,844,234 | \$ 3,953,797 | \$ 3,913,319 |
| Operating & Maintenance | \$ 266,691 | \$ 198,402 | \$ 189,615 |
| Charges for Services | \$ 1,911,959 | \$ 1,970,240 | \$ 1,979,099 |
| Governmental Services | | | \$ 1,497,841 |
| Capital Outlay | | \$ 97,797 | \$ 42,333 |
| Total Expenditures | \$ 6,022,884 | \$ 6,220,236 | \$ 7,622,208 |



Capital Project Funds

Fund Category Description

Capital project funds account for projects acquired or constructed through sources of revenue restricted for such acquisitions. The budget includes the following funds.

Funds

Capital Facilities



Capital Facilities Fund

Capital Facilities - Description of Fund

The capital facilities fund, classified as a capital project fund, accounts for revenues and expenditures associated with the county's construction and financing of the Justice Center expansion, Government Center, and Pre-Trial Holding Facility construction projects. Interest earned on the balance of the fund is entirely designated for capital improvements and future operating and maintenance costs.

Capital Facilities - Primary Services

On November 7, 2006, the citizens of Adams County voted in favor of extending a temporary sales tax of one-half of one percent on sales in the county. The sales tax began January 1, 2009 and will end on December 31, 2028. Of the 0.5% sales tax, 0.3% will be used for capital facilities projects including the Justice Center expansion, Government Center, and Pre-Trial Holding Facility. The remaining 0.2%, which is shared with cities and towns in the county, will be used to finance transportation projects and will be accounted for in the road & bridge fund. Fund balance remaining in the capital facilities fund and interest earned from the 0.3% sales tax can be used to help offset the incremental future operating and capital costs associated with the Justice Center, Government Center, and Pre-Trial Holding Facility.

Prior to 2008, this was the courthouse construction fund, which was a capital project fund established to account for revenue and expenditures associated with the county's Justice Center construction project. The project was completed in 1998 and remaining fund balance was designated for incremental operating and capital costs.

Capital Facilities - 2014 Budget Highlights

- \$15,521,191 in sales tax revenue is budgeted in 2014.
- \$11,727,861 has been budgeted to be transferred to the general fund to cover the lease payments used to finance the courthouse expansion and the building of the county's new government center.

Capital Facilities - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|----------------------|----------------------|----------------------|
| Revenue | | | |
| Taxes | \$ 13,685,632 | \$ 14,814,969 | \$ 15,521,191 |
| Investment Income | \$ 25,638 | \$ 22,169 | \$ 25,376 |
| Misc. Revenues | \$ 298,907 | \$ 200,822 | \$ - |
| Other Finance Sources | \$ 501,674 | \$ - | \$ - |
| Total Revenue | \$ 14,511,851 | \$ 15,037,960 | \$ 15,546,567 |
| Expenditures | | | |
| Charges for Services | \$ 94,855 | \$ 111,329 | \$ 200,000 |
| Capital | \$ 104,709 | \$ 501,841 | \$ - |
| Other Financing Uses | \$ 12,059,098 | \$ 12,266,195 | \$ 12,704,064 |
| Total Expenditures | \$ 12,258,662 | \$ 12,879,365 | \$ 12,904,064 |



Enterprise Funds

Fund Category Description

Enterprise Funds account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Budget Policy

For financial presentation, enterprise fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis

The enterprise fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

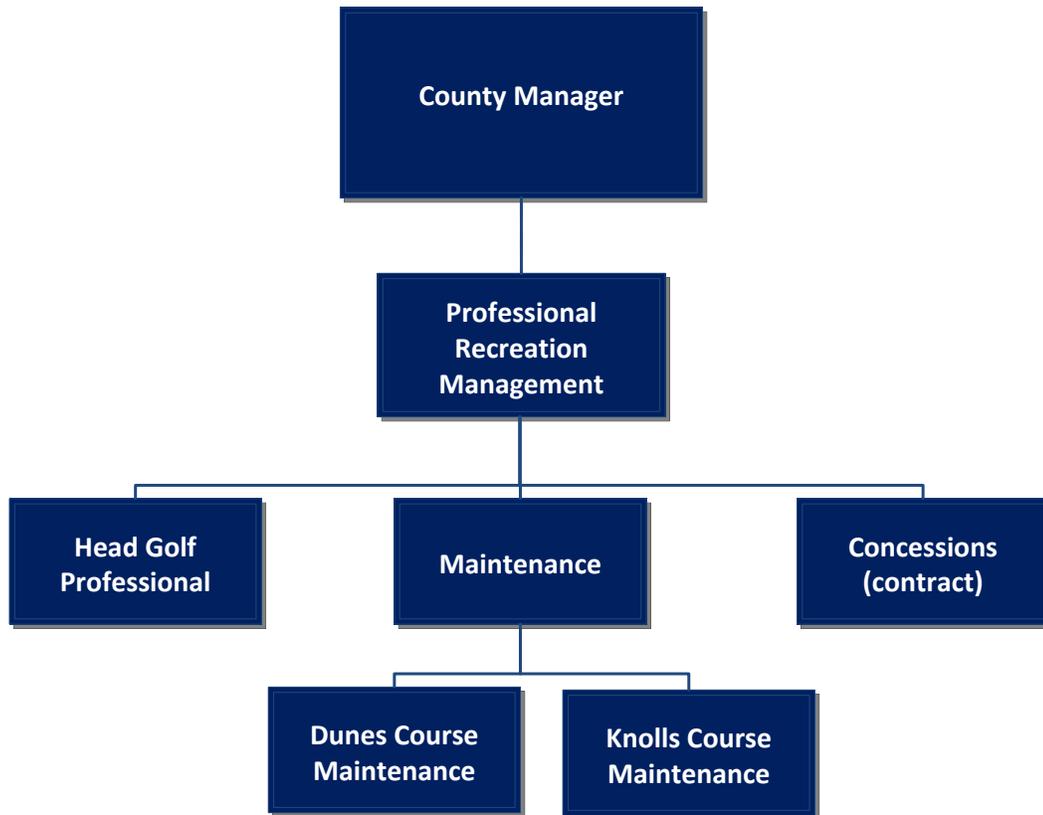
It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Funds

- Golf Course
- Storm Water Utility
- Front Range Airport
- Water and Wastewater



Golf Course





Golf Course - Description of Fund

The golf course fund is the county's only enterprise fund and accounts for revenues and expenditures associated with the operations of the county's two golf courses.

Golf Course - Mission Statement

To be the Premier Public Golf Facility in Colorado.

Golf Course - Primary Services

The golf course operations are centered around two county-owned, 18 hole golf courses (Riverdale Dunes and Knolls), and the operations involved with the patrons at the courses. The golf courses are conveniently located adjacent to the Adams County Regional Park Complex, near 133rd Avenue and Riverdale Road. The golf course aims to provide a consistently high level of golf recreation to the customers of the facility, and promotion of the game through a lesson program, junior golf programs, tournament golf, and through the local media. The scope of the operation includes ground maintenance, clubhouse/golf shop services, and restaurant coordination.

Golf Course - Long Term Goals

1. Offer outstanding customer service.
2. Continue to be recognized as the premier, high volume, public golf facility.
3. Continue to be the standard in Colorado public golf in the procedures and safety we enforce for the benefit of the county and our customers.
4. Continue equipment replacement plan that can provide optimum maintenance and operational standards.
5. Find innovative methods to hold market share in a very competitive and challenging time in our business.
6. Update cart fleet with new cart purchase.
7. Utilize current technology to help reach potential golfers.

Golf Course - Current Year Objectives

- Continue to expand our online and email marketing efforts to gain new customers.
- Continue equipment rotation.
- Continue to provide and improve turf quality and customer satisfaction.
- Introduce a new punch card to compete with Avid Golfer Passport which will bring additional revenue to the facility.
- Continue efforts to bring out of town customers to the course through local hotels, Visit Denver and Altitude T.V.

Golf Course - Budget Policy

The enterprise fund budget is prepared on a basis that differs from Generally Accepted Accounting Principles (GAAP). The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Golf Course - Fees

Fees are reviewed annually, and can only be changed with the approval of the Board of County Commissioners.



Golf Course - 2014 Budget Highlights

The 2014 capital equipment/non-recurring budget totals \$110,500. *Exhibit 60-1* details equipment/projects approved for 2014.

Golf Course - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|----------------------------|-------------------------------|------------------------------|
| Green Fee Revenue | \$1,795,000 | \$1,795,000 | \$1,698,000 |
| Cart Revenue | \$568,000 | \$573,000 | \$538,000 |
| Rounds of Golf | 75,000 | 75,000 | 75,000 |
| Employees (FTE)(Winter) (non-county employee) | 11 | 11 | 11 |
| Employees (FTE)(Summer) (non-county employe) | 29 | 29 | 29 |

Golf Course - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|---------------------|----------------------|---------------------|
| Revenue | | | |
| Charges for Services | \$ 2,828,052 | \$ 2,580,361 | \$ 2,578,500 |
| Investment Income | \$ 8,519 | \$ 4,977 | \$ 3,000 |
| Misc. Revenues | \$ 207,728 | \$ 233,873 | \$ 185,000 |
| Gain (Loss) On Sales | \$ (2,081) | \$ (15,219) | \$ - |
| Total Revenue | \$ 3,042,218 | \$ 2,803,992 | \$ 2,766,500 |
| Expenditures | | | |
| Operating & Maintenance | \$ 406,434 | \$ 478,727 | \$ 430,400 |
| Charges for Services | \$ 2,092,229 | \$ 2,159,409 | \$ 1,881,880 |
| Capital Outlay | \$ - | \$ - | \$ 95,500 |
| Transfers Out | \$ 340,000 | \$ 340,000 | \$ 340,000 |
| Total Expenditures | \$ 2,838,663 | \$ 2,978,136 | \$ 2,747,780 |



Golf Course - Capital Projects

| Projects/Capital Equipment | |
|-----------------------------------|------------------------|
| Description | Amount Budgeted |
| Fairway Mower | \$ 52,000 |
| Electric Utility Carts | \$ 28,500 |
| #8 Tie Wall Repairs | \$ 15,000 |
| Level Tees/Add Drainage | \$ 15,000 |
| Total | \$ 110,500 |



Stormwater Utility

Stormwater Utility - Mission Statement

To protect the health, safety and welfare of the citizens of Adams County through superior engineering services related to flood control and storm drainage facilities, and reduce the risk of loss of life, damage to infrastructure and property, and enhance environmental quality within Adams County.

Stormwater Utility - Primary Services

- Identify areas of Adams County prone to flooding from 1% annual chance flood events
- Identify storm sewer, water quality, and flood control infrastructure needs within Adams County

Stormwater Utility - Long Term Goals

- Identify all areas with habitable structures subject to flooding from 1% annual chance flood events
- Identify effective measures to remove habitable structures from areas subject to flooding from 1% annual chance flood events
- Identify effective measures to protect Adams County infrastructure in areas subject to flooding from 1% annual chance flood events
- Identify effective measures to improve surface water quality within Adams County

Stormwater Utility - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|----------------|------------------|----------------|
| Revenue | | | |
| Taxes | \$ - | \$ (2,189) | \$ 5,400 |
| Charges for Services | \$ - | \$ 2,032,626 | \$ 2,200,000 |
| Misc Revenues | \$ - | \$ - | \$ - |
| Total Revenue | \$ - | \$ 2,030,437 | \$ 2,205,400 |
| Expenditures | | | |
| Personnel Services | \$ - | \$ 338,259 | \$ 224,057 |
| Operating & Maintenance | \$ - | \$ 5,647 | \$ 7,000 |
| Charges for Services | | \$ 200,007 | \$ 144,352 |
| Capital | | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 543,913 | \$ 375,409 |

**Front Range Airport**Description of Fund

One of two funds related to the Front Range Airport, the Front Range Airport Fund is reserved for the operations of the general aviation airport, and is inherited from the former Front Range Airport Authority.

Front Range Airport - Revenue & Expenditure Summary

| Front Range Airport Authority | 2012 Actual | 2013 Estimate | 2014 Budget |
|--------------------------------------|------------------------|--------------------------|------------------------|
| Revenue | | | |
| Intergovernmental | \$5,382,124 | \$1,838,423 | \$3,402,000 |
| Charges for Services | \$2,145,436 | \$2,083,973 | \$2,051,712 |
| Interest & Investments | \$74 | \$73 | |
| Miscellaneous | \$33,707 | \$27,243 | |
| Other Finance Sources | -\$1,036,222 | -\$925,447 | -\$322,651 |
| Total Revenues | \$6,525,119 | \$3,024,265 | \$5,131,061 |
| Expenditures | | | |
| Personnel | \$1,071,397 | \$954,948 | |
| Operating & Maintenance | \$130,857 | \$89,119 | \$98,791 |
| Charges for Services | \$2,387,254 | \$2,859,575 | \$583,056 |
| Debt Service | \$3,910 | \$1,096 | |
| Governmental Services | \$103 | | \$100 |
| Capital | | \$384,410 | \$3,402,000 |
| Other Finance Uses | | | \$743,360 |
| Total Expenditures | \$3,593,521 | \$4,289,148 | \$4,827,307 |

**Water & Wastewater Fund**Description of Fund

The Water and Wastewater Fund is reserved for the operation of the wastewater treatment plant at the Front Range Airport. The wastewater plant serves customers and tenants of the Front Range Airport. This fund is the second of two airport-related funds to be inherited from the former Front Range Airport Authority for 2014.

Water & Wastewater - Revenue & Expenditure Summary

| Water & Wastewater | 2012 Actual | 2013 Estimate | 2014 Budget |
|-------------------------------|------------------------|--------------------------|------------------------|
| Revenue | | | |
| Intergovernmental | \$288,015 | \$288,015 | |
| Charges for Services | \$31,815 | \$18,370 | \$28,580 |
| Other Finance Sources | | | \$1,047,485 |
| Total Revenues | \$319,830 | \$306,385 | \$1,076,065 |
| Expenditures | | | |
| Personnel | \$55,702 | \$50,704 | |
| Operating & Maintenance | \$4,498 | \$3,885 | \$13,184 |
| Charges for Services | \$92,239 | \$101,884 | \$48,506 |
| Debt Service | \$32,163 | \$28,992 | \$211,015 |
| Total Expenditures | \$184,602 | \$185,465 | \$272,705 |



Internal Service Funds

Fund Category Description

Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.

Budget Policy

For financial presentation, internal service fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis

The internal service fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Funds

- Fleet Management
- Insurance Claims and Reserve



Fleet Management Fund

Fleet Management - Description of Fund

The fleet management fund, classified as an internal service fund, accounts for the allocation of county-owned vehicle costs as rental charges to other departments/agencies of the county. These costs include maintenance and replacement of county-owned vehicles and equipment.

Fleet Management - Vision Statement

To continue to be a leader among fleet maintenance organizations by encouraging creative and innovative ideas that will continuously improve customer and employee satisfaction.

Fleet Management - Mission Statement

To meet the fiscal budget requirements of Adams County while providing the highest quality service at the best possible cost.

Fleet Management - Primary Services

To procure, maintain, and dispose of all county vehicles/equipment.

Fleet Management - Budget Policy

Annually, the Public Works - Fleet Management division calculates the appropriate rental rate for each piece of equipment in the county fleet. The rate includes factors for the recovery of replacement, maintenance, and operational costs. A rental rate schedule, by department, is prepared showing all pieces of equipment or vehicles assigned to each department. Departments of this office use this schedule to prepare their fleet rental budgets. New fleet addition requests or the incremental cost of upgrades must be budgeted as capital expenditures by the department requesting the addition and are subject to Board of County Commissioner review and approval.

During the year, user departments receive monthly charges for fleet rentals. These charges are recorded as expenditures by the user departments. Charges for fleet rental are recorded as revenues to the fleet management fund. These revenues are used to cover both the replacement of fleet vehicles and operating expenditures for fleet maintenance and operations.

Fleet Management - Long Term Goals

1. Continuously improve customer service and employee satisfaction.
2. Provide experienced management support for all employees.
3. Obtain the necessary tools, equipment, and technology for employees to be able to perform their job assignments.
4. Encourage and promote an aggressive employee training/development program.
5. Recognize positive contributions by employees and emphasize accountability from all employees.
6. Maintain up-to-date, clean and safe work environments for all employees.

Fleet Management - Current Year Objectives

- Purchase and place into service approximately forty-two vehicles/equipment. Goal # 3.
- Maintain the "Blue Seal of Excellence" from ASE. Goal # 4.
- Dispose of, at auction, approximately forty-two vehicles/equipment at an estimated value of \$300,000. Goal # 1.



- Schedule at least 40 hours of training for each technician. Goal # 4.
- Achieve greater than 99% preventive maintenance inspections on county owned vehicles and equipment. Goal # 1 & #5.
- Establish procedures and develop the standard “Vehicle Replacement Policy” to support the Board of County Commissioners guidelines of vehicle and equipment replacement.

Fleet Management - 2014 Budget Highlights

The 2014 Fleet Management capital improvement/non-recurring projects budget is \$4,277,000. (See the *Consolidated Budget Summary* section, Exhibit 3-7 for a detailed listing of the budgeted capital/project items.) The approved 2014 budget is in accordance with the Board of County Commissioner guidelines to limit and/or curtail expansion of the county's fleet of vehicles and equipment.

Fleet Management - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|--|---------------------|------------------------|-----------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.38 | 0.36 | 0.34 |
| <i>Per Capita Spending</i> | \$14.20 | \$15.21 | \$19.13 |
| ASE Blue Seal of Excellence Recognition | Yes | Yes | Yes |
| Maintain Parts Rill Ratio of Minimum 80% (by NAPA) | 95% | 95% | 95% |
| Achieve >90% Preventive Maintenance Performance | 90% | 90% | 90% |
| Employees (FTE) | 18.0000 | 17.0000 | 16.0000 |



Fleet Management - Revenue and Expenditure Summary

| | 2012 | 2013 | 2014 |
|------------------------------|---------------------|---------------------|---------------------|
| | Actual | Estimate | Budget |
| Revenue | | | |
| Insurance Recovery of Losses | \$ 9,071 | \$ 16,442 | \$ - |
| Fleet Rental | \$ 6,740,561 | \$ 6,273,004 | \$ 6,825,244 |
| Misc. Revenues | \$ 66,365 | \$ 59,447 | \$ 250,000 |
| Sale of Assets | \$ 200,978 | \$ 257,191 | \$ 200,000 |
| Transfers In | \$ - | \$ - | \$ - |
| Total Revenue | \$ 7,016,975 | \$ 6,606,084 | \$ 7,275,244 |
| Expenditures | | | |
| Personnel | \$ 1,331,872 | \$ 1,334,754 | \$ 1,396,009 |
| Operating and Maintenance | \$ 2,673,028 | \$ 2,680,084 | \$ 2,739,600 |
| Charges for Services | \$ 2,636,675 | \$ 2,258,845 | \$ 531,950 |
| Capital Outlay | \$ - | \$ - | \$ 4,277,000 |
| Transfers Out | \$ - | \$ 840,361 | \$ - |
| Total Expenditures | \$ 6,641,575 | \$ 7,114,044 | \$ 8,944,559 |



Insurance Claims & Reserve Fund

Insurance Claims & Reserve - Description of Fund

The Insurance Claims & Reserve fund, classified as an internal service fund, accounts for premium revenues and expenditures for insurable losses, commercial insurance, and employee medical and dental coverage, pursuant to the county's insurance & self-insurance plan. Programs budgeted in the insurance fund are administered by the Human Resources Department.

Insurance Claims & Reserve - Primary Services

Risk Management Administration

Under the direction of the Human Resources Department, Risk Management provides administrative and technical assistance in the areas of workers' compensation, property insurance, loss control, and safety. Risk Management actively monitors claims and insurance programs assuring consistent administration and cost-effective services in accordance with program documents. In addition, Risk Management provides leadership in developing educational and training programs in loss prevention and employee safety for Adams County employees.

Property/Casualty Insurance

The county has a protected, self-insured program for its property exposures. Damage to county property is self-insured up to \$50,000 per occurrence. Additional insurance is purchased for losses in excess of \$50,000. The county's general liability exposures are self-insured up to \$250,000 per claim and \$250,000 per employment related claim. Insurance protection is maintained for liability in excess of the self-insured retention. This insurance provides protection for Federal Statutes (Civil Rights) violations. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

Workers' Compensation

The objective of workers' compensation is to minimize the economic impact of disability to injured county employees. The county self-insures its liability for workers' compensation. Administration of workers' compensation requires that specific forms and legal documents be filed with the State Division of Workers' Compensation. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

The Division of Workers' Compensation requires that the county maintain excess insurance coverage. This policy limits the county's exposure deductible to \$500,000 per claim. In addition, the division requires that the county post a surety bond in the amount of \$660,000 for payment of open claims should the county be unable to financially meet its workers' compensation obligation.

Unemployment Compensation

The purpose of the unemployment compensation program is to record the cost of claims arising from payments made to former employees in conformance with state requirements. The county has a direct reimbursement plan with the state that allows the county to only pay for those costs attributable to county employees.



Safety Program

This program was designed to promote the Board of County Commissioners' belief that the safety of its employees and the public they serve is vital. Continual emphasis on safety reduces injuries and property damage. The program consists of three components: education/training, awareness/incentives, and accountability.

Underground Storage Tank Liability

Effective October 26, 1991, the Environmental Protection Agency established rules and regulations that require owners and operators of underground storage tanks (USTs) for petroleum fuels to provide financial responsibility for third-party liability for bodily injury or property damage. Financial responsibility is accomplished by designating a budgetary line item in the amount specified for this purpose with a minimum of \$10,000 for remedial action and \$25,000 for third-party liability.

United Healthcare Self Insurance

Effective January 1, 2007, Adams County began to self-insure its medical insurance plans previously insured through United Healthcare. Two plan options are available to employees through the self-insurance program: Exclusive Provider Organization (EPO) and Preferred Provider Organization (PPO). The self-insurance plan continues to use the UnitedHealth network.

Insurance Claims & Reserve - Long Term Goals

1. Risk Management Administration – Promote and develop a safe workplace with a focus on employee accountability. Prevent, reduce severity and frequency of accidents and injuries
2. Medical/Dental Self Insurance – Renewal and administration of quality, affordable insurance.
3. Safety Program – Reduce frequency and severity of liability and workers' compensation claims

Insurance Claims & Reserve - Current Year Objectives

Create Capacity to Reduce Dependency

To provide the necessary coaching, training, support and resources to empower others to be self-sufficient and accomplish their goals and objectives.

- Develop manager resources page/consolidate HR forms and processes
- Integrate department mission/vision and County norms into day-to-day operation (services brochure, rebranding of core services, etc.)

Build Partnerships

Build open and positive relationships with all employees and the community to foster productivity and build trust, while working toward unified goals.

- Speed of Trust
- Department/Office visits
- Culture Enhancement Team support



Maximize Resources

Create, enhance, and utilize strengths and technology to provide timely, efficient, and cost effective processes, programs, and services.

- Implement performance management tool
- Cross training and documenting processes
- Automated online benefits/self-service
- Learning/Training consultant

Insurance Claims & Reserve - Budget Policy

Each year, the county reviews claims history and evaluates insurance plans to determine funding levels required to support each program. Another review is completed to establish the maximum liability allowed by the county for all self-insurance plans, and to purchase excess insurance policies against catastrophic losses exceeding the pre-determined liability amount. Essential analysis compares premium rates for the excess insurance versus the cost of self-insuring potential claims.

The insurance fund budget is prepared on a basis that differs from GAAP (generally accepted accounting principles). It is acceptable to budget on a basis that differs from GAAP as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis, and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Insurance Claims & Reserve - 2014 Budget Highlights

- \$101,900 has been budgeted in risk management under the safety line item. The purpose of the appropriation is to provide for a safety program, which will administer and promote the Board of County Commissioners' belief that the safety of employees and the public they serve is vital. The program will consist of three components - education and training, awareness, and accountability.
- \$345,000 is budgeted to cover the costs of the health assessments and flu shots offered to Adams County employees as well as to support the increased future demand for and utilization of current wellness programs by our employees. This will enable the county to increase the wellness opportunities for employees to include programs in weight reduction, smoking cessation, diabetes education and care, women's health education, cardiac health and aging well.
- \$13,831,903 is budgeted for self-insured claims.
- \$150,000 is budgeted for unemployment insurance claims.
- \$641,000 is budgeted for workers' compensation claims.



Insurance Claims & Reserve - Activity/Performance Measures

| Activity | 2012 Actual Outcome | 2013 Estimated Outcome | 2014 Budgeted Outcome |
|---|------------------------|---------------------------|--------------------------|
| <i>FTEs Per 10,000/Capita</i> | 0.04 | 0.08 | 0.08 |
| <i>Per Capita Spending</i> | \$38.34 | \$39.67 | \$40.69 |
| Workers' Compensation Claims | 211 | 200 | 220 |
| Workers' Compensation Modification Factor | 75 | 70 | 72 |
| Property/Casualty Claims | 215 | 212 | 225 |
| | | | |
| Employees (FTE) | 2.0000 | 3.7500 | 3.7500 |

Insurance Claims & Reserve - Revenue and Expenditure Summary

| | 2012 Actual | 2013 Estimate | 2014 Budget |
|---------------------------|----------------------|----------------------|----------------------|
| Revenue | | | |
| Charges for Services | \$ 14,471,522 | \$ 17,121,538 | \$ 18,409,679 |
| Misc. Revenues | \$ 29,356 | \$ 9,199 | \$ - |
| Total Revenue | \$ 14,500,878 | \$ 17,130,737 | \$ 18,409,679 |
| | | | |
| Expenditures | | | |
| Personnel | \$ 242,039 | \$ 1,681,200 | \$ 347,066 |
| Operating and Maintenance | \$ 2,396 | \$ 4,430 | \$ 7,930 |
| Charges for Services | \$ 17,684,412 | \$ 16,866,080 | \$ 18,675,946 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 17,928,847 | \$ 18,551,710 | \$ 19,030,942 |



Glossary

A

ACS: Affiliated Computer Services, Inc., a subsidiary of the Xerox Corporation, provides diversified business process outsourcing (BPO) and information technology (IT) services and solutions to commercial and government clients worldwide including Adams County.

ADCOM: Adams County Communication Center, Inc. (Adcom 911) is a Colorado non-profit corporation governed by thirteen governmental agencies in Adams County, Colorado. Adcom 911 serves thirteen police and fire emergency service agencies. Each agency contributes a representative to the Board of Directors where all operational and policy decisions are made.

ASE Blue Seal of Excellence: The mission of Automotive Service Excellence (ASE) is to improve the quality of vehicle repair and service through the testing and certification of repair and service professionals. The recognition is given when greater than 75% of the professionals are certified, at least one professional is certified in each area of service offered, and the credentials are current.

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies and special assessments.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual: An accounting method that reports income when earned and expenses when incurred.

Activity: A specific service performed by one or more units of government.

Ad Valorem: According to value.

Adopted Budget: Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

Agency: A governmental or community-based unit outside Adams County government receiving county funding.

Allocations: Distribution of costs.

Amendment 1: A constitutional amendment approved by voters in 1992 limiting revenues and expenditures of government, also known as the Taxpayers Bill of Rights (TABOR).

Annual Budget: A budget applicable to a single fiscal year.

Appropriated Budget: The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.

Appropriation: Legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.



Appropriation Ordinance: An ordinance by which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Assess: To establish an official property value for taxation.

Assessed Valuation: A valuation set upon real estate and/or other property as a basis for levying taxes.

Assigned Fund Balance: amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit: The examination of documents, records, reports, systems of internal control, accounting, and financial procedures by an independent accounting firm.

B

BTM: Budget Transfer Memos are used to move money between line items in a spending agency's budget.

Balanced Budget: A budget in which revenues are equal to or greater than base expenditures.

Base Budget: A guaranteed minimum funding level used as a starting point during budgeting.

Basis of Accounting: A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

Benchmarking: Comparing desired performance and results against a relative standard.

Board of County Commissioners (BOCC): In Adams County, the board is composed of a three-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing such expenditures.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget - GAAP Differences: Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting in conformity with generally accepted accounting principles (GAAP).

Budget Hearing: A publicly held meeting between the Board of County Commissioners and an office or department in which the requested budget is discussed.



Budget Preparation Manual: The set of instructions annually provided by the Finance/IT Department to all county offices, departments, and other spending agencies to assist in the preparation of budget requests for the upcoming year.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

Budgetary Control: The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

C

CCI: Colorado Counties, Incorporated. An organization of Colorado counties made up of professional groups to provide services to the counties.

CDBG: Community Development Block Grant.

CDOT: Colorado Department of Transportation.

CIP: Capital Improvement Program.

C.R.S.: Colorado Revised Statutes.

CSBG: Community Services Block Grant.

Capital Budget: The annual request for capital project appropriations. It sets forth each project and equipment purchases and specifies the resources estimated to be available to finance the projected expenditure.

Capital Expenditure Projects Fund: Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing county-owned buildings.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the county fixed asset inventory.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay: Those purchases of \$2,500 or more, which become a new fixed asset of the county.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities.



Charges for Services: One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (consulting services, auditing, telephone, advertising, legal, printing, rental, security, delivery, etc.).

Chart of Accounts: A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.

Colorado Local Government Budget Law: In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

Committed Fund Balance: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Component Unit: Legally separate organization for which the elected officials are financially accountable.

Comprehensive Annual Financial Report (CAFR): The official annual report stating the financial position and result of operations of Adams County for the fiscal year. It incorporates an opinion on the report's general purposed financial statements by an independent certified public accounting firm.

Contingency Fund: A budget specifically appropriated for unforeseen and unbudgeted emergency expenditures, such as fires, floods, or other special circumstances. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

Cost Allocation Plan: Identification, accumulation, and distribution of indirect costs (i.e.: support services such as Finance, Human Resources which provide services to a direct cost center such as Social Services).

Cost Center: A responsibility center within the government organization.

CPI: The Consumer Price Index, computed by the U.S Bureau of Labor Standards, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.

D

DIA: Denver International Airport.

DLG: Division of Local Government.

DRCOG: Denver Regional Council of Governments.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for accumulation of resources for, and the payment of, general long-term debt, principal, and interest.



Debt Service Requirements: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit: The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

Department: A unit of Adams County government that is under the direction of non-elected county management staff.

Department Director: Appointed by the Board of County Commissioners to manage a department and serving at the pleasure of the board.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

E

EPO: Exclusive Provider Organization is a type of preferred provider organization where individual members use particular preferred providers rather than having a choice of a variety of preferred providers. These organizations are characterized by a primary physician who monitors care and makes referrals to a network of providers.

Elected Official: Elected by citizens to manage a county office.

Emergency: An emergency is defined as an a.) act of God; b.) public enemy; and c.) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrances: Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises and in which it is intended that costs of providing goods or services to the general public be financed or recovered primarily through user charges (i.e.: the Adams County Golf Course Fund).

Expenditure: Any use of financial resources by Adams County, consistent with its basis of accounting for budget purposes, for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

F

FICA: Federal Insurance Contributions Act. This income tax is more commonly known as Social Security tax.

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and cannot be used to support the government's own programs.

Fiscal Year: The 12-month period (January 1 – December 31) to which the annual operating budget applies to Adams County.



Fixed Asset: As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.

Fringe Benefits: Personnel costs (social security taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to an employee's salary or wages, which are paid wholly or in part by the county.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position would be 1.0 FTE while a part-time position working a 20-hour week would be 0.5 FTE.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Functional Organizational Chart: An organizational chart depicting the primary activities performed by an office or department rather than indicating the number of personnel and positions in the organization.

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.

Fund Balance: The difference between fund assets and fund liabilities of funds.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

Gallagher Amendment: A Colorado constitutional amendment, which limits the total amount of property taxes, collected statewide from residential property to 45%.

General Fund: The fund used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

General Ledger: A set of financial accounts, which contain information needed to reflect the financial position and results of the county's operations in terms of finances. The debit balances equal the credit balances.

General Obligation Debt: Debt backed by the full faith and credit of a government (taxing and borrowing power of the issuer). General obligation debt is repaid with general revenue and borrowings.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.



Geographic Information Systems (GIS): Computerized-mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

Government Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Government Finance Officers Association (GFOA): An organization whose membership consists of government finance officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs, or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

Governmental Funds: Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Gross Bonded Debt: The total amount of direct debt of a government, represented by outstanding bonds before deductions of any assets, available and earmarked for their retirement.

Gross Property Tax: Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

Highway Users Tax (HUTF): Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.

HMO: HMO stands for health maintenance organization, a managed care plan where an insurance company negotiates pricing for healthcare services with participating providers and insured participants receive their healthcare from this list of network providers.

HVAC: Heating Ventilation Air Conditioning is a system that provides heating, ventilating, and/or cooling within or associated with a building.

I

Inflation: As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Insurance: The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insurer's behalf) an amount of money for economic losses sustained from specified events.



Intergovernmental Revenues: Revenues from other governments (federal, state & local) in the form of grants, entitlements, or shared revenues.

Internal Control: An organization's procedures that are designed to increase its efficiency, ensure its policies are implemented, and its assets are safeguarded.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments: Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.

L

LAN: Local Area Network, a computer networked system allowing for communications via personal computers.

Lease-Purchase Agreements: Contractual agreements that are termed leases, but those, which in substance, are purchase contracts.

Level of Service: Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy: To impose taxes, special assessments, or service charges for the support of government activities.

Line-Item Budget: The presentation of the county's budget in a form which lists each spending agency's approved budget by specific "line-item" of expense along with the dollar amount budgeted. Also known as an object account.

Local Government: Any authority, county, municipality, district, or other political subdivision of the State of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Local Growth: A TABOR definition for a non-school district where 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. Also referred to as net new construction.

Long-term Debt: Any obligation of the county with a remaining maturity term of more than one year.

M

Market Rate Adjustment: An annual adjustment to established salary ranges to compensate employees for variances between the current job market and the county's compensation structure.



Merit Rate Increase: A pool of dollars appropriated to compensate county employees annually based on their performance.

Mill: One one-thousandth of a dollar of assessed value.

Modified Accrual Basis: Governmental funds are accounted for by using the modified accrual basis. Under this approach, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available” to finance expenditures of the current period). “Available” means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.

N

NAPA Auto Parts: National Automotive Parts Associations is an auto parts supply company used by the Public Works-Fleet department.

Net Property Tax: The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

Net Working Capital: Current assets less current liabilities. At Adams County, net working capital amounts are modified to eliminate inventory to present available funds at a given point in time.

New Construction: See Local Growth.

Non-Recurring Expenditures: Capital purchases and “one-time” expenditures. Each spending agency’s “one-time” expenditure requests for the current year must stand on its own merits without consideration for the level of expenditures approved for the agency in the previous year’s budget.

Non-Recurring Revenues: Revenues accrued to the county that are unique and occur at one time only or follow a sporadic, unpredictable pattern.

O

Object Account: The numeric code, which uniquely distinguishes each account in the county’s chart of accounts, also known as line items.

Office: A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.

Open Space: Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, and natural area hiking trails.

Operating and Maintenance (O&M) Expenditures: The day-to-day operating and maintenance costs of a government. They include utility expenses (gas, electricity, water, and telephone), operating and office supplies, and materials, etc.

Operating Budget: The primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Colorado law requires the use of an annual operating budget.



Other Financing Sources: Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

Other Financing Uses: Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

P.O.S.T: Peace Officer Standards and Training was established by the Colorado Legislature in 1973 as a result of recommendations made by a national Presidential Commission studying crime in the United States. This commission recommended that states establish minimal performance, training, and employment standards for our nation's peace officers and establish a certification process to ensure basic compliance.

Personnel Expenditures: A category of line-item budget expenditures which includes all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.

PPO: Preferred Provider Organization – A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced [fee](#). This organization may also offer more flexibility by allowing for visits to out-of-network professionals at a greater expense to the policyholder. Visits within the network require only the payment of a small fee.

Program: Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on expenditure type or class.

Property Tax: Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

Proposed Budget: Next fiscal year's requested budgets, which are prepared by each county office, department, and spending agency in accordance with Budget Preparation Manual instructions and submitted to the Finance/IT Department for review and analysis and await appropriation by the Board of County Commissioners.

Public Hearing: A meeting to which citizens in the County are invited for purposes of providing input and comments.

R

RFT: Regular Full-Time employee, working 40 hours per week.

Rating: The credit worthiness of the county as evaluated by independent agencies.



Recommended Budget: After analysis and negotiation of proposed budgets with each department/office by the budget division, a balanced budget is submitted to the Board of County Commissioners for their consideration.

Resolution: A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

Restricted Fund Balance: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenues: Increases in the net current assets of a governmental fund type, other than expenditure refunds, operating transfers in, and residual equity transfers in.

Risk Management: Use of the various ways and means to avoid accidental loss or to reduce its consequences if it does occur.

S

SRO: School Resource Officer, which is an officer stationed at a school as part of their duties.

Special District: An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Agency: The office/department or other governmental unit in Adams County having ultimate budgetary responsibility for a unit, program, or fund budget.

Statutory Property Tax Revenue Limit: Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.

Supplemental Appropriation: Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR: Taxpayers Bill of Rights, revenue and tax limit amendment.

Tax Levy: The unit of measurement, stated in mills, which is applied to the assessed value of real and personal property to determine the amount of taxes due.



Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Taxpayer's Bill of Rights (TABOR): A Colorado constitutional amendment, which places limitation on the growth of government, and restricts when and how elections are to be held.

Transfers: The transfer of dollars from one fund to another. Treated as another financing source in the receiving fund and as another financing use in the originating fund.

U

Unassigned Fund Balance: amounts that are available for any purpose; these amounts are reported only in the general fund.

Unincorporated Adams County: Those portions of the county that are not part of an incorporated municipality.

V

Vacancy Savings: A "vacancy savings" in budgeted personnel costs occurs when a budgeted position becomes vacant during the year due to turnover, dismissal, early retirement, etc., or when a vacant position is filled at a salary lower than the budgeted salary.

W

Working Capital: also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.

X,Y,Z



Budget Resolutions

Legal confirmation of the budget process consists of preparing and adopting budget resolutions in accordance with Colorado Revised Statutes 29-1-106 thru 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolution (approval by a majority vote). The resolutions, which must be adopted, are:

- Adoption of the Budget
- Appropriation of the Budget
- Mill Levy Certification

Adopting the Budget

The Adams County Board of Commissioners holds a public hearing to consider the adoption of the proposed budget, at which time any objections to the county's budget will be considered. Adoption of the proposed budget will be effective only upon an affirmative vote by a majority of the commissioners.

Appropriating the Budget

After the resolution adopting the budget is approved, an appropriation resolution is required setting a legal spending limit authorizing those expenditures as set forth in the budget. The amounts appropriated for spending agencies shall not exceed the amounts established during budget adoption.

Mill Levy Certification

In order to levy a property tax, a resolution to certify the mill levy must be adopted. The mill levy is the rate or level of tax imposed upon the county's assessed value in order to collect taxes.

The following pages contain copies of the adopted resolutions in the order discussed.

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 16th day of December, 2013 there were present:

Eva J. Henry _____ Chair
Charles “Chaz” Tedesco _____ Commissioner
Erik Hansen _____ Commissioner
Heidi Miller _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2014 AND ENDING ON THE LAST DAY OF DECEMBER 2014

WHEREAS, the Board of County Commissioners of Adams County has appointed Todd Leopold, County Manager to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Todd Leopold, County Manager has submitted a proposed budget to this governing body on December 16th, 2013, for its consideration; and,

WHEREAS, upon due and proper notice, in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 2nd, 2013, and interested taxpayers were given the opportunity to file or register any comments regarding said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted, amended and summarized by fund on the attached Exhibit “A”, is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process.

EXHIBIT "A"

Section 1. Estimated Expenditures and Transfers-Out for Each Fund:

| | |
|--|----------------------|
| General Fund | \$169,199,026 |
| Capital Facilities Fund | \$12,904,064 |
| Golf Course Fund | \$2,747,780 |
| Stormwater Utility Fund | \$375,409 |
| Equipment Service Fund | \$8,944,559 |
| Road & Bridge Fund | \$44,768,661 |
| Social Services Fund | \$193,933,512 |
| Insurance Fund | \$19,030,942 |
| Developmentally Disabled Fund | \$1,146,064 |
| Conservation Trust Fund | \$1,629,716 |
| Waste Management Fund | \$680,579 |
| Open Space Projects Fund | \$2,554,800 |
| Open Space Sales Tax Fund | \$12,592,115 |
| DIA Noise Mitigation Fund | \$45,000 |
| Community Development Block Grant Fund | \$6,114,327 |
| Head Start Fund | \$4,327,496 |
| Community Services Block Grant Fund | \$385,020 |
| Workforce & Business Center Fund | \$7,622,208 |
| Airport Fund | \$4,827,307 |
| Waste Water Fund | \$272,705 |
| TOTAL ESTIMATED EXPENDITURES | \$494,101,290 |

Section 2. Estimated Revenues and Transfers-In For Each Fund:

GENERAL FUND:

| | |
|--|----------------------|
| From Unappropriated Fund Balance | \$8,761,318 |
| From Sources other than General Property Tax | \$41,247,631 |
| From General Property Tax Levy | \$106,146,013 |
| Transfers In | \$13,044,064 |
| TOTAL GENERAL FUND | \$169,199,026 |

CAPITAL FACILITIES FUND:

| | |
|--|---------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$12,904,064 |
| From General Property Tax Levy | \$0 |
| TOTAL CAPITAL FACILITIES FUND | \$12,904,064 |

GOLF COURSE FUND:

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$2,747,780 |
| Transfers In | \$0 |
| From General Property Tax Levy | \$0 |
| TOTAL GOLF COURSE FUND | \$2,747,780 |

EQUIPMENT SERVICE FUND:

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$1,669,315 |
| From Sources other than General Property Tax | \$7,275,244 |
| Transfers In | \$0 |
| TOTAL EQUIPMENT SERVICE FUND | \$8,944,559 |

STORMWATER UTILITY FUND:

| | |
|--|------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$375,409 |
| From General Property Tax Levy | \$0 |
| TOTAL STORMWATER UTILITY FUND | \$375,409 |

ROAD AND BRIDGE FUND:

| | |
|--|---------------------|
| From Unappropriated Fund Balance | \$4,717,285 |
| From Sources other than General Property Tax | \$34,026,935 |
| Transfers In | \$0 |
| From General Property Tax Levy | \$6,024,441 |
| TOTAL ROAD AND BRIDGE FUND | \$44,768,661 |

SOCIAL SERVICES FUND:

| | |
|--|----------------------|
| From Unappropriated Fund Balance | \$735,072 |
| From Sources other than General Property Tax | \$180,294,202 |
| Transfers In | \$2,000,000 |
| From General Property Tax Levy | \$10,904,238 |
| TOTAL SOCIAL SERVICES FUND | \$193,933,512 |

INSURANCE FUND:

| | |
|--|---------------------|
| From Unappropriated Fund Balance | \$621,263 |
| From Sources other than General Property Tax | \$18,409,679 |
| Transfers In | \$0 |
| TOTAL INSURANCE FUND | \$19,030,942 |

DEVELOPMENTALLY DISABLED FUND:

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$1,750 |
| From General Property Tax Levy | \$1,144,314 |
| TOTAL DEVELOPMENTALLY DISABLED FUND | \$1,146,064 |

CONSERVATION TRUST FUND:

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$306,024 |
| From Sources other than General Property Tax | \$723,692 |
| From General Property Tax Levy | \$0 |
| Transfers In | \$600,000 |
| TOTAL CONSERVATION TRUST FUND | \$1,629,716 |

WASTE MANAGEMENT FUND:

| | |
|--|------------------|
| From Unappropriated Fund Balance | \$330,579 |
| From Sources other than General Property Tax | \$350,000 |
| From General Property Tax Levy | \$0 |
| TOTAL WASTE MANAGEMENT FUND | \$680,579 |

OPEN SPACE PROJECTS FUND

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$1,632,293 |
| From Sources other than General Property Tax | \$150,200 |
| From General Property Tax Levy | \$0 |
| Transfers In | \$772,307 |
| TOTAL OPEN SPACE PROJECTS FUND | \$2,554,800 |

OPEN SPACE SALES TAX FUND:

| | |
|--|---------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$12,592,115 |
| From General Property Tax Levy | \$0 |
| TOTAL OPEN SPACE SALES TAX FUND | \$12,592,115 |

DIA NOISE MITIGATION FUND:

| | |
|--|-----------------|
| From Unappropriated Fund Balance | \$42,100 |
| From Sources other than General Property Tax | \$2,900 |
| From General Property Tax Levy | \$0 |
| TOTAL DIA NOISE MITIGATION FUND: | <u>\$45,000</u> |

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

| | |
|---|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$6,114,327 |
| From General Property Tax Levy | \$0 |
| TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND | <u>\$6,114,327</u> |

HEAD START FUND:

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$4,327,496 |
| From General Property Tax Levy | \$0 |
| Transfers In | \$0 |
| TOTAL HEAD START FUND | <u>\$4,327,496</u> |

COMMUNITY SERVICES BLOCK GRANT FUND:

| | |
|--|------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$385,020 |
| From General Property Tax Levy | \$0 |
| Transfers In | \$0 |
| TOTAL COMMUNITY SERVICES BLOCK GRANT FUND | <u>\$385,020</u> |

WORKFORCE & BUSINESS CENTER FUND

| | |
|---|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$7,622,208 |
| From General Property Tax Levy | \$0 |
| TOTAL WORKFORCE & BUSINESS CENTER FUND | <u>\$7,622,208</u> |

Airport Fund

| | |
|--|--------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$4,827,307 |
| From General Property Tax Levy | \$0 |
| TOTAL AIRPORT FUND | <u>\$4,827,307</u> |

Waste Water Fund

| | |
|--|------------------|
| From Unappropriated Fund Balance | \$0 |
| From Sources other than General Property Tax | \$272,705 |
| From General Property Tax Levy | \$0 |
| TOTAL WASTE WATER FUND | <u>\$272,705</u> |

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye
Tedesco _____ Aye
Hansen _____ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

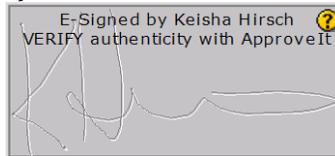
I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2013.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 16th day of December, 2013 there were present:

Eva J. Henry _____ Chair
Charles “Chaz” Tedesco _____ Commissioner
Erik Hansen _____ Commissioner
Heidi Miller _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE 2014 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the annual budget in accordance with the Local Government Budget Law, on the 16th day of December, 2013; and,

WHEREAS, the Board of County Commissioners, has made provision therein for the revenues in an amount equal to or greater than the total proposed expenditure as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described in the attached Exhibit “A”, so as not to impair the operations of the County.

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the revenues provided in the budget to and for the purposes described in the attached Exhibit “A”, are hereby approved.

EXHIBIT "A"

Section 1. That The Following Sums Are Hereby Appropriated From the Revenue of Each Fund, to Each Fund, for Purposes Stated:

GENERAL FUND:

| | |
|----------------------------|----------------------|
| Current Operating Expenses | \$163,856,849 |
| Capital Outlay | \$2,339,492 |
| Transfers Out | \$3,002,685 |
| Tabor Refund | \$0 |
| TOTAL GENERAL FUND | \$169,199,026 |

CAPITAL FACILITIES FUND:

| | |
|--------------------------------------|---------------------|
| Current Operating Expenses | \$200,000 |
| Transfers Out | \$12,704,064 |
| TOTAL CAPITAL FACILITIES FUND | \$12,904,064 |

GOLF COURSE FUND:

| | |
|-------------------------------|--------------------|
| Current Operating Expenses | \$2,312,280 |
| Capital Outlay | \$95,500 |
| Transfers Out | \$340,000 |
| TOTAL GOLF COURSE FUND | \$2,747,780 |

EQUIPMENT SERVICE FUND:

| | |
|-------------------------------------|--------------------|
| Current Operating Expenses | \$4,667,559 |
| Capital Outlay | \$4,277,000 |
| Transfers Out | \$0 |
| TOTAL EQUIPMENT SERVICE FUND | \$8,944,559 |

ROAD AND BRIDGE FUND:

| | |
|-----------------------------------|---------------------|
| Current Operating Expenses | \$33,361,661 |
| Capital Outlay | \$11,407,000 |
| Transfers Out | \$0 |
| Tabor Refund | \$0 |
| TOTAL ROAD AND BRIDGE FUND | \$44,768,661 |

SOCIAL SERVICES FUND:

| | |
|-----------------------------------|----------------------|
| Current Operating Expenses | \$193,933,512 |
| Capital Outlay | \$0 |
| Transfers Out | \$0 |
| TOTAL SOCIAL SERVICES FUND | \$193,933,512 |

| | |
|--|---------------------|
| INSURANCE FUND: | |
| Current Operating Expenses | <u>\$19,030,942</u> |
| TOTAL INSURANCE FUND | \$19,030,942 |
| | |
| DEVELOPMENTALLY DISABLED FUND: | |
| Current Operating Expenses | \$1,146,064 |
| Tabor Refund | <u>\$0</u> |
| TOTAL DEVELOPMENTALLY DISABLED FUND | \$1,146,064 |
| | |
| CONSERVATION TRUST FUND: | |
| Current Operating Expenses | \$424,716 |
| Capital Outlay | \$1,205,000 |
| Transfers Out | <u>\$0</u> |
| TOTAL CONSERVATION TRUST FUND | \$1,629,716 |
| | |
| WASTE MANAGEMENT FUND: | |
| Current Operating Expenses | <u>\$680,579</u> |
| TOTAL WASTE MANAGEMENT FUND | \$680,579 |
| | |
| OPEN SPACE PROJECTS FUND | |
| Current Operating Expenses | \$54,800 |
| Capital Outlay | \$2,500,000 |
| Transfers Out | <u>\$0</u> |
| TOTAL OPEN SPACE PROJECTS FUND | \$2,554,800 |
| | |
| OPEN SPACE SALES TAX FUND: | |
| Current Operating Expenses | \$11,219,808 |
| Capital Outlay | \$0 |
| Transfers Out | <u>\$1,372,307</u> |
| TOTAL OPEN SPACE SALES TAX FUND | \$12,592,115 |
| | |
| COMMUNITY DEVELOPMENT BLOCK GRANT FUND: | |
| Current Operating Expenses | <u>\$6,114,327</u> |
| TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT | \$6,114,327 |
| | |
| HEAD START FUND: | |
| Current Operating Expenses | <u>\$4,327,496</u> |
| TOTAL HEAD START FUND | \$4,327,496 |

COMMUNITY SERVICES BLOCK GRANT FUND:

| | |
|--|------------------|
| Current Operating Expenses | \$385,020 |
| Capital Outlay | \$0 |
| TOTAL COMMUNITY SERVICES BLOCK GRANT FUND | \$385,020 |

WORKFORCE & BUSINESS CENTER FUND

| | |
|---|--------------------|
| Current Operating Expenses | \$7,579,875 |
| Capital Outlay | \$42,333 |
| TOTAL WORKFORCE & BUSINESS CENTER FUND | \$7,622,208 |

DIA NOISE MITIGATION FUND

| | |
|--|-----------------|
| Current Operating Expenses | \$45,000 |
| TOTAL DIA NOISE MITIGATION FUND | \$45,000 |

STORMWATER UTILITY FUND

| | |
|--------------------------------------|------------------|
| Current Operating Expenses | \$375,409 |
| Capital Outlay | \$0 |
| Transfers Out | \$0 |
| TOTAL STORMWATER UTILITY FUND | \$375,409 |

AIRPORT FUND

| | |
|----------------------------|--------------------|
| Current Operating Expenses | \$681,947 |
| Capital Outlay | \$4,145,360 |
| Transfers Out | \$0 |
| TOTAL AIRPORT FUND | \$4,827,307 |

Waste Water Treatment Fund

| | |
|-----------------------------------|------------------|
| Current Operating Expenses | \$272,705 |
| Capital Outlay | \$0 |
| Transfers Out | \$0 |
| Waste Water Treatment Fund | \$272,705 |

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye
Tedesco _____ Aye
Hansen _____ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

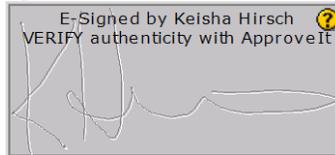
I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2013.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 16th day of December, 2013 there were present:

Eva J. Henry _____ Chair
Charles "Chaz" Tedesco _____ Commissioner
Erik Hansen _____ Commissioner
Heidi Miller _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION CERTIFYING OF MILL LEVIES FOR BUDGET YEAR 2014

WHEREAS, the Board of County Commissioners is required to levy against the valuation of all taxable property existing on the assessment date within the various taxing districts; and,

WHEREAS, the various taxing authorities submit certifications requesting the Board of County Commissioners to levy the requisite taxes for all purposes required by law in the amount set forth in the respective resolution; and,

WHEREAS, the Board of County Commissioners has received the requests to levy taxes of the various taxing districts within the County of Adams; and,

WHEREAS, the County itself desires to levy a tax of 26.815 mills, which includes an abatement levy of 0.036 mills, upon each dollar of the total assessed valuation of all taxable property within the county; and,

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and its corresponding mill levy for the calendar year commencing January 1, 2014:

| | |
|-------------------------------|---------------|
| County General Fund | 22.905 |
| Road & Bridge Fund | 1.300 |
| Social Services Fund | 2.353 |
| Developmentally Disabled Fund | 0.257 |
| Total | <u>26.815</u> |

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the above named funds and their corresponding mill levies are established for the calendar year 2014.

BE IT FURTHER RESOLVED, that the levies and revenues for each fund as set forth in the County Commissioners' Certificate of Levies and Revenue, Adams County, Colorado for the year 2014 be and hereby are approved and a copy of Commissioners' Certification of Levies and

Revenue is made a part hereof by reference and attached hereto and said taxes so levied and certified by the Board of County Commissioners and hereby and herewith certified to the County Assessor.

BE IT FURTHER RESOLVED, that the mill levies and revenue for the various taxing districts located within the County of Adams, State of Colorado, as set forth in the County Commissioners' Certification of Levies and Revenue, Adams County, Colorado, for the year 2014, a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

BE IT FURTHER RESOLVED, that the Board of County Commissioners of Adams County in certifying the mill levies of the above noted taxing districts is performing a ministerial and non-discretionary act to comply with the requirements of Sections 39-1-111 and 39-5-128, C.R.S.; that the Board of County Commissioners has no authority to modify the mill levies so certified to it; and therefore, that the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above noted taxing districts.

BE IT FURTHER RESOLVED that a copy of the County Commissioners' Certification of Levies and Revenue, certified to the Assessor, be mailed to the Division of Property Taxation, Division of Local Government, and Department of Education.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye
Tedesco _____ Aye
Hansen _____ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2013.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy