

2015

Annual

Budget

Adams County
Government



ADAMS COUNTY
COLORADO



Board of County Commissioners

Eva J. Henry
District 1

Charles "Chaz" Tedesco
District 2

Erik Hansen
District 3

County Administration

Todd Leopold
County Manager

Ed Finger
Deputy County Manager

Ray Gonzales
Deputy County Manager

Department of Finance

Benjamin Dahlman
Interim Finance Director

Budget Office

Brad Boswell
Budget Manager

Nancy Duncan
Senior Budget Analyst

Theresa Wilson
Senior Budget Analyst

Pernell Olson
Budget Analyst II



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Adams County, Colorado** for its annual budget for the fiscal year beginning **January 1, 2014**. 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.

This 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.



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Budget Message

January 27, 2015

Dear Board of County Commissioners and Adams County Residents:

The County Manager's Office is pleased to present Adams County's 2015 Adopted Budget. This Adopted Budget represents the county's financial plan for the fiscal year beginning January 1, 2015 through December 31, 2015. This budget is balanced, fiscally sound, sustainable, and was prepared in accordance with applicable Colorado State Statutes and Adams County budget and fiscal policies. The county's total 2015 expenditure budget for all funds is \$399,935,776, a 1.0% increase compared to the 2014 Adopted Budget. Below is a summary of organizational priorities, an Adams County economic overview, county-wide revenue and expenditure overview, and a discussion regarding how the 2015 Adopted Budget meets organizational priorities.

Organizational Priorities

The budget serves as the reporting and implementing policy document that integrates the county's Strategic Plan with operational objectives. The Adams County Strategic Plan encompasses five primary goals that the Board of County Commissioners (BOCC) is committed to addressing that reflect the core Mission and Vision for Adams County:

1. Education and Economic Prosperity
2. High Performing, Fiscally Sustainable Government
3. Quality of Life
4. Safe and Reliable Infrastructure
5. Supportive Human Services

Economic Prosperity

Adams County supports economic prosperity by attracting new businesses, retaining existing businesses, and supporting the growth and development of small businesses. Adams County does that by creating programs that facilitate a highly-skilled and well-educated workforce; support a positive image and brand for Adams County, and foster an environment to meet these goals.

High Performing, Fiscally Sustainable Government

Adams County considers the sustainability of services and service delivery in all areas of government operations. Adams County strives to have the right employees in the right jobs and aligns resources with priorities. The county implements best practices and empowers employees with collaboration, adaptability, and teamwork.

Quality of Life

Adams County's neighborhoods will be clean and safe. The communities will be visually attractive and have outstanding park, recreational, open space, and cultural amenities. Residents will be engaged in their community. Sustainability of development and natural resource preservation will be an integral part of the county's growth and redevelopment.



Safe and Reliable Infrastructure

Adams County will provide an appropriate, sustainable, public infrastructure that supports the quality of life of our residents and employees, meets the needs of businesses and supports economic development, and is maintained at the level of service residents and employees need.

Supportive Human Services

We will provide a human services network that protects the vulnerable in our community. It improves lives through integral community partnerships.

Adams County Economic Overview

The National Association of Counties (NACo) released an in-depth study of county level economic data on January 12, 2015. NACo's study, *County Economic Tracker 2014: Progress through Adversity*, reviewed four key economic performance indicators for each of the 3,069 counties across the nation to assess economic recovery. According to the NACo press release, "2014 was a year of significant growth for county economies, yet most have not completely recovered – including 95 percent of county economies that have not returned to their pre-recession unemployment rates." General conclusions of the study are that 2014 was a year of growth with economic recovery starting to spread, recovery remains sluggish and growth is uneven. The four economic indicators reviewed in the study are: 1) economic output, also known as gross domestic product (GDP), 2) Jobs, 3) unemployment, and home prices. Adams County was found to have recovered to pre-recession levels in all but one of these four categories. According to the NACo study, the county's unemployment rate has decreased, but the county had not yet recovered to the pre-recession level for unemployment. Below is an overview of these four economic indicators as they pertain to Adams County.

Economic Output

Gross Domestic Product (GDP) is a common measure of economic output. GDP is defined as the total monetary value of goods and services produced within a government's borders. Global, national, state, and regional economies are inter-related and inter-dependent to some degree. The US Department of Commerce's Bureau of Economic Analysis provides GDP data on both a quarterly and annual basis. See table below for a comparison of Colorado and Denver Metro Area GDP data for 2007 through 2013. At both the state and metro area levels, GDP has been increasing at a higher rate in recent years.

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Denver-Aurora-Lakewood Metro Area	
	GDP (in millions)	% Change	GDP (in millions)	% Change
2007	\$244,349	N/A	\$146,792	N/A
2008	\$254,760	4.26%	\$154,135	5.00%
2009	\$248,177	-2.58%	\$148,993	-3.34%
2010	\$256,628	3.41%	\$154,629	3.78%
2011	\$266,243	3.75%	\$160,665	3.90%
2012	\$278,551	4.62%	\$168,747	5.03%
2013	\$294,443	5.71%	\$178,860	5.99%

Data Source: US Bureau of Economic Analysis (current dollars)



Jobs

Adams County experienced more significant jobs growth in 2013 than in 2008 through 2012. See table below for comparison of population and jobs growth for 2007 through 2013.

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2007	415,915	N/A	189,860	N/A
2008	425,138	2.22%	194,292	2.33%
2009	436,323	2.63%	189,931	-2.24%
2010	443,711	1.69%	188,023	-1.00%
2011	451,625	1.78%	191,697	1.95%
2012	459,737	1.80%	197,035	2.78%
2013	468,688	1.95%	212,597	7.90%

Data Source: Colorado Department of Local Affairs - State Demography Office

Currently, jobs growth is keeping more than sufficient pace with population growth within the county. Per the US Census Bureau, the median household income for Adams County in 2013 was \$56,270 and the per capita income was \$24,195. Both of these figures are reported in 2013 inflation adjusted dollars.

Unemployment

More recent economic data than that used in the NACo study shows that Adams County has very recently dipped below the pre-recession level unemployment rate. The great recession began in December 2007 and ended in June 2009. Per Bureau of Labor Statistics (BLS) data for the Denver-Aurora-Broomfield metropolitan area, the unemployment rate in November 2007 was 4.0% versus 3.7% and 3.9% in October and November 2014. October and November 2014 are the first months that unemployment rates have been below 4.0% for the Denver-Aurora-Broomfield metropolitan area since the start of the Great Recession.

Home Prices

Per the Adams County Assessor’s Office, the average single family home price in Adams County was \$266,077 for the sales period of July 1, 2012 through June 30, 2014, used for the 2015 assessment year. This is an increase of 20% over the average single family home price for the sales data period used for the 2013 assessment year. The average condominium/townhome price for the same sales period was \$146,473, which is an increase of 26% over the average price used for the 2013 assessment year.

Although it has taken longer than after any other recession in history, Adams County has recovered from the Great Recession of December 2007 to June 2009. Below is an overview of county-wide revenue and expenditures for the 2015 Adopted Budget.

County-wide Revenue and Expenditure Overview

The 2015 Adopted Budget for Adams County is \$399,935,776. This includes an operating budget of \$353,646,483 and \$30,461,846 in Capital and non-recurring expenditures. Also included in the budget are interfund transfers of \$15,827,363, which allow monies to be moved between funds segregated for accounting purposes, but do not represent actual cash outflows from the county.



Adams County is required by Colorado Revised Statutes 29-1-101 et seq. and 29-1-118, 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. This is a requirement of 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.

Below is an overview of revenues and expenditures related to the 2015 Adopted Budget.

Revenues

Forecasted revenues for 2015 are estimated to be \$370,659,990, excluding interfund transfers of \$15.8 million. This represents a 3.6% decrease from the 2014 forecast. To balance the budget, the county anticipates using \$13.4 million in unrestricted fund balance. Generally, the use of fund balance represents a one-time funding source to be appropriated only to pay for one-time capital costs, cyclical operating costs, the purchase or replacement of equipment, and projects in the county's Five Year Capital Improvement Plan. Key revenue streams are detailed below.

Property Tax: Property Tax represents the single largest revenue source for Adams County. Estimated collections for 2015 are \$126.0 million, an increase of 1% over 2014. Property valuations are reassessed on a bi-annual basis. A property reassessment will occur in 2015 for the 2016 fiscal year.

Sales Tax: Sales taxes collected within the county are anticipated to increase by \$3,524,554 or 9.1% in 2015 compared to the 2014 Forecast. The county sales tax rate is 0.75% and is dedicated to the following purposes:

- 0.3% is dedicated to Capital Facilities
- 0.25% is dedicated to Open Space, with a small portion of the amount generated (2%) earmarked for administration of the Open Space Sales Tax Program and the remainder split between the county (20%) and cities within the county (80%)
- 0.2% is dedicated to Transportation Projects, with the amount generated split between the county (20%) and cities within the county (80%)

Human Services Assistance: For 2015, human services assistance is budgeted to decrease by \$342,408 or 0.4%. Benefit transfers for eligible food assistance recipients are no longer included in this revenue line item due to a change in budgeting practice to align Adams County's treatment of this item with other local jurisdictions. These transfers were previously included as a pass-thru from the Federal Government to the benefits recipients living in Adams County, with equal amounts budgeted for associated revenues and expenditures, so this change in practice is budget neutral (neither revenues nor associated expenditures are included in the 2015 Adopted Budget). The 2014 Forecast has been adjusted to account for this change for comparability purposes.

Investment Earnings: As the Federal Reserve Bank's financial strategy results in historically low interest rates, the county has seen a significant decline in overall investment interest income over prior years. As such, Interest earnings have decreased significantly from approximately \$8.9 million in 2008 to a budgetary projection for 2015 of just under \$1.5 million. It is anticipated that interest rates in the bond market and on bank deposits will remain low through the remainder of the year which will continue to create bond yield constraints on the county's investment portfolio.



Specific Ownership Tax: Specific ownership tax is a property or ad valorem tax levied in addition to sales tax on a motorized vehicle which is paid annually when a vehicle is registered within the county. Specific ownership taxes are budgeted to conservatively decrease by \$114,000 or 1.2% in 2015 when compared to the 2014 Forecast.

Highway Users Tax: The Highway Users Tax Fund (HUTF) was statutorily created by the State of Colorado in 1953. The HUTF accounts for state highway revenue, which is distributed to counties and cities via a complex revenue sharing formula. Beginning in 2009 a new fee was implemented by the State of Colorado on all motor vehicles registrations. A portion of the revenue generated from the Funding Advancements for Surface Transportation and Economic Recovery (F.A.S.T.E.R) funds contributed to the HUTF and are distributed to counties for transportation projects. HUTF funding is budgeted to decrease from \$8,495,000 in the 2014 Forecast to \$8,388,000 in 2015, a decrease of \$107,000 or 1.3%.

Intergovernmental and Grant Funds: This revenue category is comprised of intergovernmental revenue and grant funds received from the Federal and State governments and other jurisdictions for designated purposes. Purposes include head start, housing and urban development, workforce investment, community corrections, and others. Intergovernmental and grant funds are budgeted to decrease by \$11,754,285 or 39.4% compared to the 2014 Forecast. This decrease is due largely to a grant funded transportation project and a Section 108 Housing project of \$8 million that were budgeted in 2014, but not in 2015.

All Other Sources: This revenue category includes licensing and permitting fees, charges for services, fines and forfeitures, and miscellaneous revenue. These sources are budgeted to increase by \$458,887 or 0.7% in 2015 compared to the 2014 Forecast.

The table below provides a comparison of 2014 Forecast vs. 2015 Adopted Budget revenues.

Revenue Comparison: 2014 Forecast vs. 2015 Adopted Budget					
Revenue Type	2014 Forecast	2015 Adopted	Increase/ (Decrease)	% Change	
Property Tax	\$ 124,853,987	\$ 126,089,253	\$ 1,235,266	1.0%	
Sales Tax	42,497,000	42,193,391	(303,609)	-0.7%	
Social Services	95,945,203	95,602,795	(342,408)	-0.4%	
Investment Earnings	4,368,494	1,494,841	(2,873,653)	-65.8%	
Specific Ownership Tax	9,714,000	9,600,000	(114,000)	-1.2%	
Highway Users Tax	8,495,000	8,388,000	(107,000)	-1.3%	
Intergovernmental and Grant Funds	29,823,960	18,069,675	(11,754,285)	-39.4%	
All Other Sources	68,763,148	69,222,035	458,887	0.7%	
Total Gross Revenue	384,460,792	370,659,990	(13,800,802)	-3.6%	
Transfers In	17,507,845	15,827,363	(1,680,482)	-9.6%	
Total Revenue Including Transfers	\$ 401,968,637	\$ 386,487,353	\$ (15,481,284)	-3.9%	

Note: The 2014 Forecast has been adjusted to exclude \$98,000,000 for Food Assistance Benefits not included in the 2015 Adopted Budget for comparability purposes (due to policy change in how pass-through benefits are handled).

**Expenditures**

The 2015 Adopted Budget's expenditures total \$399,935,776, a decrease of \$27,171,591 or 6.4% compared to the 2014 forecast. The 2014 Adopted Budget was \$396,101,290. The 2014 forecast includes projects that were carried forward into 2014 and budget amendments processed through the year. Key expenditure categories and detailed below.

Personnel: In 2014, the County added 47.0 new positions in addition to 19.0 positions at Front Range Airport. Human Services added 10.0 new positions while also converting 24.0 temporary staff to Full-time equivalent employees (FTEs). The 19 positions for the airport have supporting revenue. The 2015 Adopted Budget includes a net increase of 5.25 FTEs, including two new county commissioners to accommodate the transition from a three member to a five member board beginning January 2015. Personnel costs rose \$6.1 million or 4.2% from the 2014 forecast due to rising health care costs and a 3% merit pool included for 2015. Also included is a base off-set to account for annual vacancy savings traditionally achieved in the course of the year.

Base Operating & Maintenance/Charges for Services: Consolidated base operating and maintenance (O&M) and charges for services in the 2015 Adopted Budget are increasing by \$11.2 million or 8.1% compared to 2014 forecast. Increased funding for open space projects within the Open Space Sales Tax Fund and increased Community Development Block Grant funding are the key drivers of this increase. Also included is a base O&M off-set to account for annual operating savings traditionally achieved in the course of the year.

Transfers In/Out: 2015 interfund transfers total \$15,827,363, which is a slight decrease from the 2014 Original Budget amount of \$18,162,416. These transfers allow monies to be moved between funds segregated for accounting purposes, but do not represent actual cash outflows from the county.

Debt Service: Debt Service was reduced by \$1.0 million in the 2015 Adopted Budget due to a reduction in debt obligation.

Capital & Non-Recurring O&M

Capital projects, at \$30.4 million, represent 7% of the total 2015 Adopted Budget. Infrastructure improvement projects account for the largest portion of the county's capital investments. A detailed log of capital projects can be found in the capital section of this document. Some highlights include:

- \$1,000,000 for Open Space Land Acquisitions
- \$9,000 for a multi-use K-9 in the Sheriff's Office
- \$543,750 for architectural and engineering services related to the 17th Judicial District Building



The table below provides a comparison of 2014 Forecast vs. 2015 Adopted Budget revenues.

Expenditure Comparison: 2014 Forecast vs. 2015 Adopted Budget					
Expenditure Type	2014 Forecast	2015 Adopted	Increase/ (Decrease)	% Change	
Personnel	\$ 147,206,463	\$ 153,339,827	\$ 6,133,364	4.2%	
O&M/Charges for Services	136,909,961	148,121,433	11,211,472	8.2%	
Governmental Services	34,525,154	39,060,757	4,535,603	13.1%	
Debt Service	14,170,451	13,124,466	(1,045,985)	-7.4%	
Transfers Out	18,529,056	15,827,363	(2,701,693)	-14.6%	
Total Base Expenditures	351,341,085	369,473,846	18,132,761	5.2%	
Non-Recurring					
Capital and O&M	75,766,282	30,461,930	(45,304,352)	-59.8%	
Total Expenditures	\$ 427,107,367	\$ 399,935,776	\$ (27,171,591)	-6.4%	
<i>Note: The 2014 Forecast has been adjusted to exclude \$98,000,000 for Food Assistance Benefits not included in the 2015 Adopted Budget for comparability purposes (due to policy change in how pass-through benefits are handled).</i>					

How the 2015 Budget Meets Organizational Priorities

Below is a list of key initiatives and items included within the 2015 Adopted Budget that support the BOCC's five primary goals by goal area.

1. Education and Economic Prosperity
 - \$80,500 for a talent development specialist (off-set by expenditure reductions in other areas).
2. High Performing, Fiscally Sustainable Government
 - \$75,000 for project support for performance, innovation, and sustainability projects.
 - \$300,000 for a community corrections database system and the development of an evidence based decision making tool.
 - \$47,138 for an Animal Care Technician.
 - \$75,000 for GIS application development.
 - \$125,000 for key performance indicator (KPI) and dashboard reporting.
 - \$600,000 for voice over internet protocol (VOIP) system rollout.
 - \$64,600 for an administrative coordinator in the Coroner's Office.
 - \$182,500 for a deputy district attorney and a victim advocate (partially off-set by a \$33,100 decrease due to the deletion of a part-time victim advocate assistant).
 - \$230,800 for two new commissioner positions, which includes salaries and benefits. The BOCC is transitioning from a three member to a five member board beginning in January 2015.



3. Quality of Life

- \$250,000 for mosquito control to mitigate the spreading of West Nile Virus.
- \$1,000,000 for the purchase of open space properties consistent with the 2012 Open Space Master Plan.
- \$400,000 for design and construction to improve the Clear Creek Trailhead.
- \$50,000 for design and feasibility study for a new amphitheater stage at the Regional Park.

4. Safe and Reliable Infrastructure

- \$100,000 for design and build-out of the employee health clinic in the Government Center.
- \$362,650 for carpet replacement in the District Attorney's Office Building.
- \$137,350 for courtroom carpet and paint.
- \$124,000 for re-striping of parking lots.
- \$87,528 to recondition the south parking lot at the Regional Park.
- \$15,749,101 for new transportation projects, including the following:
 - Design and construction for Creekside Drive
 - Design and construction for Lowell Boulevard from Clear Creek to 62nd Avenue
 - Roadway extension of Steel Street from 86th to 88th Avenue (Welby Area)
 - Realignment of 60th Avenue around Federal Boulevard
 - Construction of 56th Avenue from Federal Boulevard to Zuni Street
- \$750,000 for Fleet Building Study.

5. Supportive Human Services

- \$125,000 for Human Services' Assure Project Phase II, which is budgeted in Information Technology, but off-set by a transfer in from the Social Services Fund.
- \$14,324,571 for Colorado Works (TANF) program.
- \$8,598,823 for the Child Care Assistance Program.
- \$39,071,982 for various child welfare programs.

Acknowledgements

I would like to acknowledge all of the officials and staff members that assisted with the preparation and development of the 2015 Budget. The success of the 2015 budget process would not have been achieved without the dedication of the Board of County Commissioners, other elected officials, department directors, County Manager's Office staff, and Budget Office staff. The efforts, expertise, and professionalism of these many individuals are greatly appreciated.

Respectfully,

Todd Leopold
County Manager



General Information

Organizational Mission Statement

To responsibly serve the Adams County community with integrity and innovation.

Organizational Vision Statement

To provide our community with a safe, healthy environment in which to work, raise families and build businesses.

Strategic Organizational Goals

- **Education and Prosperity:** Adams County supports economic prosperity by attracting new businesses, retaining existing businesses, and supporting the growth and development of small businesses. We do that by creating programs that facilitate a highly-skilled and well-educated workforce; support a positive image and brand for Adams County, and foster an environment to meet these goals.
- **High Performing, Fiscally Sustainable Government:** A high performing government knows and delivers what its citizens want, is customer centric, has an innovative culture, and uses the best technology. We consider the sustainability of our services and service delivery in all areas of government operations. We have the right people in the right jobs and align our resources with our priorities. We implement best practices and empower our people with collaboration, adaptability, and teamwork.
- **Quality of Life:** Our neighborhoods will be clean and safe. Our communities will be visually attractive and have outstanding park, recreational, open space, and cultural amenities. Our citizens will be engaged in their community. Sustainability of development and natural resource preservation will be an integral part of our growth and redevelopment.
- **Safe, Reliable Infrastructure:** Adams County will provide an appropriate, sustainable, public infrastructure that supports the quality of life of our citizens and employees, meets the needs of our businesses and supports economic development, and is maintained at the level of service our citizens and employees need.
- **Supportive Human Services:** We will provide a human services network that protects the vulnerable in our community. It improves lives through integral community partnerships.



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 November 2007 and re-elected in 2011. She was elected as Adams County Commissioner in November 2012 and was sworn into office on January 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 January 8, 2013.



Erik Hansen - District 3

(2011-2018): 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 re-elected in November 2014.



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 in in her second term as Clerk & Recorder. (720.523.6020)



County Coroner -Monica Broncucia-Jordan (2011-

2018): Certifies all deaths falling under Adams County jurisdiction and investigates all unattended deaths or those not occurring from natural causes. Ms. Broncucia-Jordan was elected in November 2010 and re-elected in November 2014.



District Attorney - Dave Young (2013-2016):

Prosecutes all criminal action 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 dispute and maintains an index of survey plats. (303.853.7119)



County Treasurer - Brigitte Grimm (2011-2018):

Collects and distributes property taxes levies, conducts all banking activity and provides accountability, and makes investments on behalf of the county. Ms. Grimm was elected in November 2010 and re-elected in November 2014. (720.523.6160)



County Leadership Team

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

County Manager – Todd Leopold: Coordinates the efforts of all departments reporting directly to the Board of County Commissioners. The county manager 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 of County Commissioners. (720.523.6100)

Deputy County Manager – External Services – Ray Gonzales: Oversees external facing departments, including: Neighborhood Services, Transportation, Parks & Open Space, and Planning & Development. (720.523.6100)

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. (720.523.6100)

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 – Ben Dahlman (interim): 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. (720.523.6066)

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 Open Space – Shannon McDowell (interim): 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)



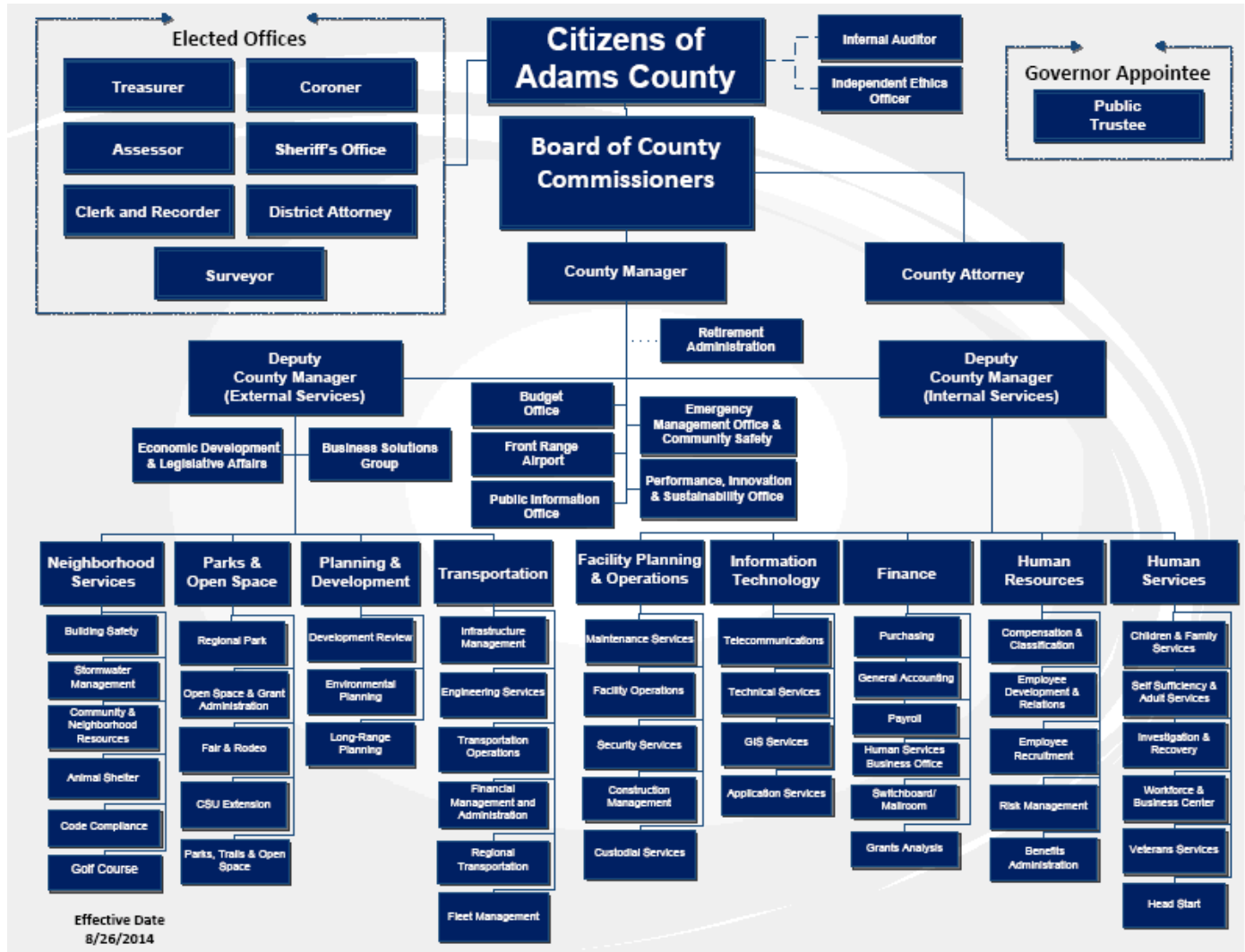
Transportation – Jeffrey Maxwell: Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the county. Plans and provides county road, bridge, drainage, and traffic facilities, which ensure public safety and the infrastructure for economic 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, "Longs 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 this building for its city government 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 1900s. 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.

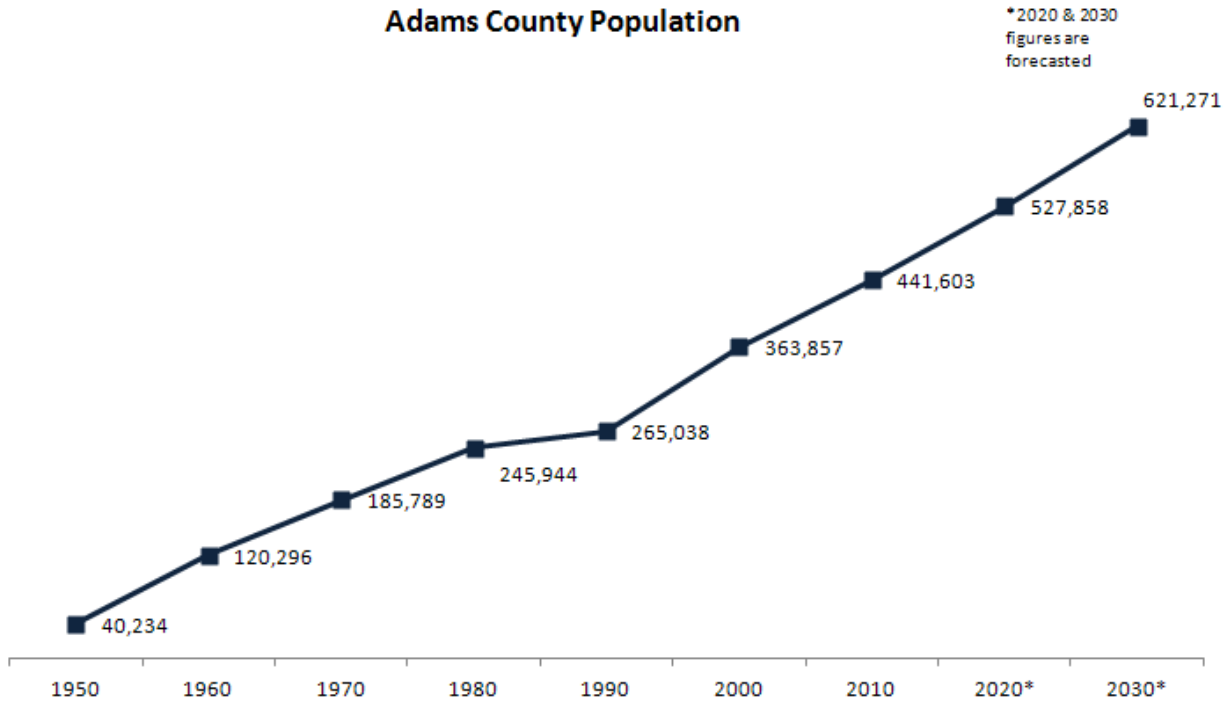
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the county's oil and gas reserves. Even today, the county ranks sixth in the state for oil production, 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, 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 2013, the population is projected to have increased to approximately 468,688 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)	2,977
Aurora (part)	42,251
Bennett (part)	2,042
Brighton (part)	35,857
Commerce City	49,623
Federal Heights	12,012
Lochbuie (part)	2
Northglenn (part)	37,359
Thornton (part)	127,107
Westminster (part)	66,704
Unincorporated	92,754
Total Adams County	468,688

Colorado State Demography Office, July 2013.

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 Colorado Health	5,750
The Children's Hospital	5,650
United Parcel Service	2,040
Sturgeon Electric	930
HealthONE: N Suburban Med Center	800
Centura: St. Anthony Hospital North	710
Steven Roberts Original Desserts	690
Shamrock Foods	640
Staples	620
DISH Network	610

Source Metro Denver Economic Development Corporation, May 2014.



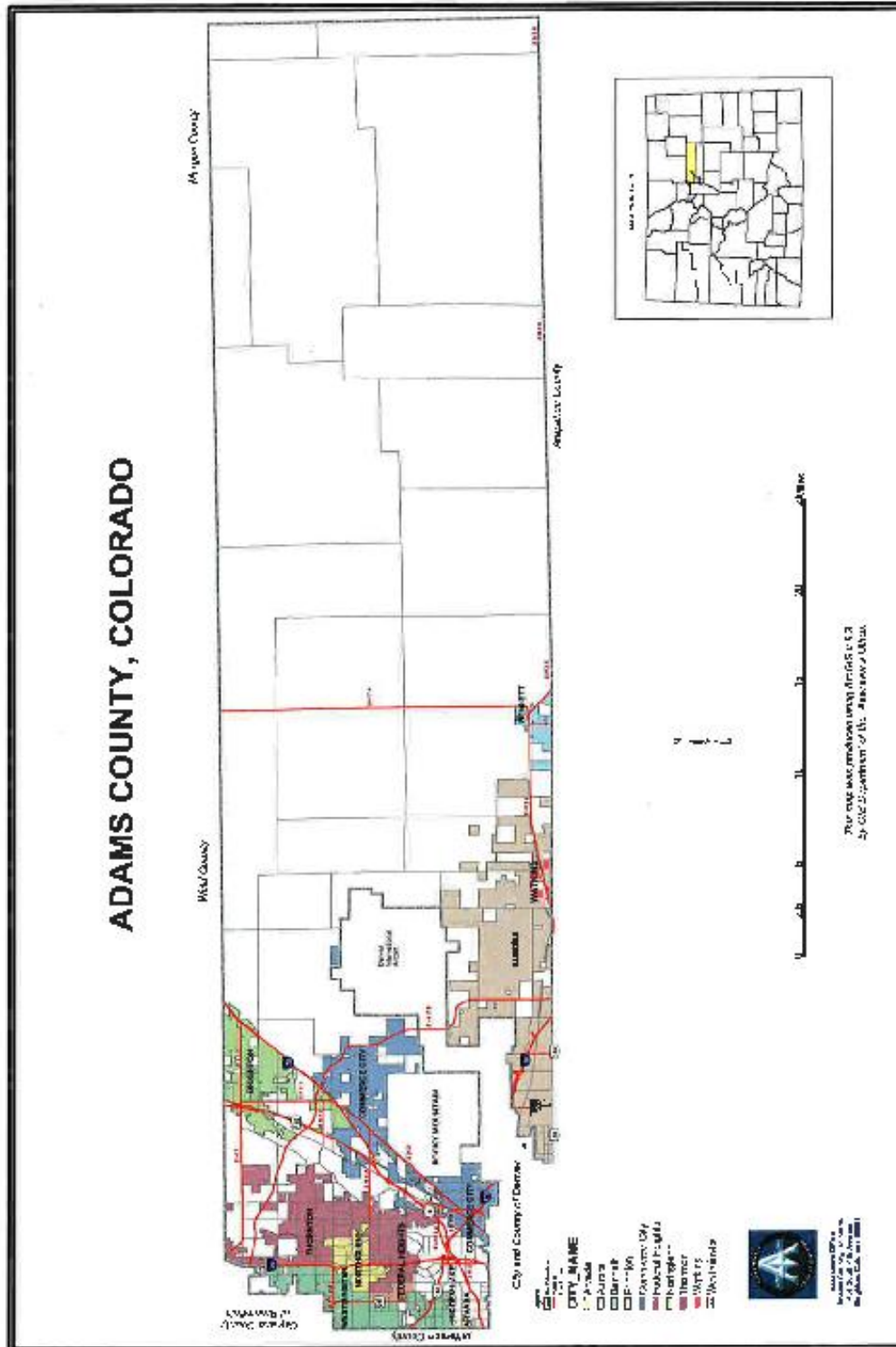
Employment by Industry

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 administration	4.2%
Other services	4.6%

2009 American Community Survey



Adams County Map





Fiscal Policy and Budget Process

This overview provides a summary of Adams County's fiscal policies and budget process, including county goals and objectives, major comprehensive planning and policy initiatives, and the methodology utilized by the county to plan for the services provided by Adams County Government.

Budget Mission Statement

The budget process mission statement is to develop a financial plan that 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 laws in response to desired outcomes and community needs; and promote an organizational culture that fosters residents' access to information and awareness about the county.

Policy and Strategic Considerations

Strategic considerations influencing budget development policy for the county are:

- Adopting a budget responsive to the needs of county residents.
- Providing service levels that conform to the public's desires and willingness and ability to pay.
- Achieving a balance between the basic services provided by the county and the resources necessary to pay for those services over a sustained period of time.
- Providing an equitable allocation of resources among the diverse services provided by county offices and departments.

The following considerations provide the foundation for county budget preparation:

- Developing the annual budget in a collaborative and transparent fashion.
- Identifying linkages within the budget between the county's strategic plan and funding objects.
- Ensuring good stewardship of taxpayer funding and being accountable to the community.
- Providing the best delivery of services possible within available resources.
- Addressing economic realities (recessionary impacts, inflation, etc.).
- Striving to measure performance and ultimately promoting data-driven decision making.

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, and 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-payments.
- 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 having users appropriately charged for those "fee for services" types of activities (golf course fees, building permit and inspection fees, and animal sheltering fees) and as a way 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.
- Grant funding 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 providing 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, an 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 a percentage of the 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 Adams County's (the County's) Investment Policy (the Policy) is to establish guidelines for the purchase and sale of securities with County funds. This Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the County's funds. This policy also serves to organize and formalize the County's investment-related activities, while complying with all applicable statutes governing the investment of public funds. This Policy is effective as of the 1st day of November, 2014, and replaces any previous versions.

Investment Objectives

The County's overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return. Therefore, the County's primary investment objectives, in order of priority, are safety, liquidity, and yield.



Authorized Investments

All investments shall be denominated in U.S. dollars and made in accordance with the Colorado Revised Statutes as follows: C.R.S. 11-10.5-101, et seq. Public Deposit Protection Act; C.R.S. 24-75-601, et seq. Funds – Legal Investments; C.R.S. 24-75-603, Depositories; and C.R.S. 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Policy immediately upon being enacted.

This Policy further restricts the investment of County funds to the following types of securities and transactions:

- U.S. Treasury Obligations
- Federal Instrumentality Securities
- Repurchase Agreements
- Corporate or Bank Debt
- Supra-national Debt
- Non-negotiable Certificates of Deposit
- Municipal Obligations
- Local Government Investment Pools

Eligible Securities Dealers

The Treasurer shall maintain a list of broker/dealers approved by the County's Board of Commissioners for investment purposes. It shall be the policy of the County to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

- Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure,
- Report voluntarily to the Federal Reserve Bank of New York, or
- Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected on the basis of their expertise in public cash management and their ability to provide service to the County's account. In the event that an external investment advisor is not used in the process of recommending a particular transaction in the County's portfolio, authorized broker/dealers shall acknowledge receipt of and understanding of the County's investment policy and the requirements of C.R.S. 24-75-601.5 – Liability for sale of unlawful investments to public entities by signing a certification.

The County may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as the commercial paper meets the criteria outlined in the Section, "Authorized Investments" of this Investment Policy.

Selection of broker/dealers used by an external investment adviser retained by the County will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, the investment adviser shall make their best efforts to document quotations for comparable or alternative securities.



Competitive Bidding

All investment transactions shall be executed competitively with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid or offering prices shall be recorded. If the County is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

Safekeeping

To protect against potential losses due to failure of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all cash and securities in the County's portfolio shall be held in safekeeping in the County's name by a third party custodian, acting as agent for the County under the terms of a custody agreement executed by the bank and the County. All investment transactions will require a safekeeping receipt or acknowledgment generated from the trade. A monthly report will be received by the County from the custodian listing all securities held in safekeeping with current market data and other information.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools, and Money Market Mutual Funds, purchased by the County will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the County approved custodian bank, its correspondent bank, the Depository Trust Company (DTC), or at an eligible security dealer.

Investment Advisory Committee

An investment advisory committee of three or more people may be appointed by the Treasurer to advise the Treasurer on the County's investment program. As determined by the Treasurer, the committee may consist of a County Official or other knowledgeable person from inside or outside the County's 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 depositories, and portfolio performance.

Authorizations and Conflicts of Interest

Elected officials and County employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the County's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Treasurer any material financial interest they have in financial institutions that conduct business with the County, and they shall subordinate their personal investment transactions to those of the County.

Reports

On a monthly basis, the portfolio shall be marked-to-market. Then, on at least a quarterly basis, the Treasurer may submit to the Investment Advisory Committee a report listing the investments held by the County. The report shall be submitted within 20 days following the end of each calendar quarter and contain the following information:

- A summary of portfolio characteristics, balances, risk diversification and performance.
- A list of individual securities held at the end of the reporting period by investment descriptions.
- Maturity date and purchase date of all investments held.
- Coupon and yield.
- Par value, amortized book value and market value.
- Percentage of the portfolio represented by each investment category.



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% of the assessed valuation of county property. The Finance Department will monitor 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 non-tax revenue for debt repayment.
- 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 bond 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 that is compliant with the Governmental Accounting Standards Board's Statement No. 54 (GASB 54). Adams County further classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum amount 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 level of fund balance.

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 below.

- 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 the Tax Payer Bill of Rights (TABOR) reserve, debt reserves, etc., that are constrained to specific purposes by their providers through constitutional provision, enabling legislation, or other externally imposed criteria that qualifies or is required to be classified as restricted.
- Committed – 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 through 2015. This amount is 33% of 2013's total property taxes collected by the county for its purposes. The strategic reserve may be used to accommodate expenditures needed in the event of an emergency as declared by the Board of County Commissioners to continue 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 shall maintain a minimum balance of \$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 2016 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 for purposes 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 remitted 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 there from, 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 two 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% 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.
 - Wastewater Treatment 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 self funded insurance programs. 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. 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 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 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 through 2015. 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 two 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 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, and (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.

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

Each year, the county analyzes pay plan needs, conducts pay surveys, and implements strategies aimed at staff recruitment, recognition, and retention. See the *Consolidated Budget* section for pay plan information specific to the current budget year.

In addition to annual pay plan practices, 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.
- 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 for 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 annual budget by the Board of County Commissioners.
- Reclassifications will be considered by the Board of County Commissioners as part of the annual budget process.



- Bonuses are not authorized.
- Merit increases must be supported by a performance appraisal for salary change processing to occur by the Human Resources Department.
- Departments and elected offices shall not exceed authorized staffing levels.
- No pay in lieu of leave is authorized.
- Use of “vacancy savings” for non-personnel expenditures is not authorized.
- New employees are usually appointed to a position at the minimum of the pay grade. Department Directors and Elected Officials have the authority to hire a new employee up to 15% into the pay range. When doing so, directors shall consult with Human Resources and an internal equity study shall be completed. A new employee can be appointed at more than 15% into the range with commensurate experience through written approval from the County Manager.
- If an employee is appointed to a position that has a pay grade higher than their current position, the employee’s salary may be adjusted 6% or to the minimum of the new pay grade whichever is greater. The County Manager shall have discretion to provide a greater increase in unique circumstances. The current pay plan, market value, and internal equity with similarly situated current employees may serve as a guide to the promotional increase, in consultation with Human Resources and at the discretion of the County Manager.
- Departments and elected offices shall follow policies and procedures regarding employee time entry, including the use of the county’s automated time entry system.

Long-Range Planning

Adams County’s long-range strategic planning environment includes the following areas of special emphasis, which 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 toward 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. Annual budgets are built according to strategic direction received from the Board of County Commissioners.

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 generally accepted accounting principles (GAAP).



For all governmental fund types (general, special revenue, debt service, permanent, and capital project), 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 the Governmental Accounting Standards Board's (GASB) Statement no. 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. 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 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 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 fiscal plan, and as such, modifications are made to the original budget during the year. The two methods available for amending the budget are budget transfers and supplemental appropriations.

Budget Transfers

Budget transfers can be made 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 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 \$100,000. 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 \$100,000 and under may be approved by the County Manager. 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 office.
- The budget office shall review 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 office shall schedule the date and time of the meeting and 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's 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 associated expenditures.

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 office and approved by the Board of County Commissioners.
- An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

- All supplemental appropriation requests shall be submitted in writing to the budget office using the supplemental appropriation request form.
- Office/department shall identify the criteria justifying the supplemental appropriation request.
- An analysis of the entire office/department appropriation shall be conducted to determine if supplemental funding is truly warranted or whether there will be savings in other line items that could meet additional expenditure needs.
- If sufficient savings exists, a request for budget transfer will be processed in lieu of a request for supplemental appropriation.
- The request shall include the expenditure amounts and any offsetting revenues. The request shall also include future anticipated budget impacts.
- The budget office 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 office shall schedule the date and time of the meeting and 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 Colorado counties. The following provisions of the budget law are incorporated in the county's 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 expenditures and the revenues must be classified by the agency that is authorized to spend money (the spending agency).
- Expenditure data must show the objects of expenditure (what the money is spent on).
- Anticipated revenue data must show its different sources.
- Expenditure and revenue data must be shown for the following:
 - 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 County Manager must submit the proposed budget to the Board of County Commissioners. Upon receipt of the proposed budget, the Board of County Commissioners must publish a public notice, one time, in a newspaper having general circulation within the county’s boundaries. The public 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, include an expenditure total no greater than the anticipated resources, and 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 or supplemental appropriations.

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 (**T**axpayer's **B**ill **O**f **R**ights) 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.

Adams County's policy of is to consider provisions of the TABOR Amendment and develop a budget strategy and procedure that fully complies with the amendment and assures the county is able to continue providing cost-effective delivery of services to county residents. In 2002, the county obtained voter approval to retain and spend all revenues received 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 maintain a 3% TABOR reserve of fiscal year spending as required by law.

Budget Development

Adams County prepares a budget for the forthcoming fiscal year as required by Colorado State Statutes. The budget office begins the annual budget preparation process in April by establishing and distributing the budget calendar. The calendar associated with the 2015 annual budget process is detailed below.



Adams County Budget Calendar – for 2015 Budget Year

Timeframe	Activities
January – Early February	<ul style="list-style-type: none"> • Preliminary budget planning
February 15th – March 30th	<ul style="list-style-type: none"> • Priority-based budgeting
April 21st	<ul style="list-style-type: none"> • Budget prioritization model discussion with Board of County Commissioners (BOCC)
Week of April 28th	<ul style="list-style-type: none"> • Prepare revenue estimates for Budget Strategy Meeting with BOCC based upon preliminary Assessor property tax projection and sales tax trend data
May 12th	<ul style="list-style-type: none"> • 2015 BOCC Budget Strategy Meeting (BSM) • Preliminary revenue estimates with BOCC • Fund balance review/recommended fund balance reserves • Preliminary Compensation Options/Impact – HR lead discussion • City Recommend Budget Development Guidelines for BOCC concurrence • Discuss recommended preliminary target budgets for 2015 • Outline key message for budget letter to the organization
Week of May 12th	<ul style="list-style-type: none"> • Complete budget letter based on 2015 BSM
May 22nd	<ul style="list-style-type: none"> • Study Session – review of 2015 budget process and budget letter
July 1st	<ul style="list-style-type: none"> • Capital and operating budgets Due to Budget Office • Elected Offices and departments provide the budget description information (mission, department/program description, performance metrics, etc.) in JDEdwards
July 1st – August 11th	<ul style="list-style-type: none"> • Budget Office prepares budget analyses for County Manager review
August 14th – 15th	<ul style="list-style-type: none"> • Budget Office meets with County Manager (CM) and Deputy County Managers (DCMs) to review the budget submittals and fund balance projections • Review “business cases” (requests for additional funding above target provided) • Review impact to each of the Fund Balances – current FY and next four FY years
August 18th – September 5th	<ul style="list-style-type: none"> • Department budget request presentations to County Manager and Elected Official budget request presentations to BOCC
September 11th – 15th	<ul style="list-style-type: none"> • Budget Office meets with CM and DCMs to review budget presentations and discuss recommendations
September 17th – 19th	<ul style="list-style-type: none"> • Ten Large County Budget Conference
September 22nd – 25th	<ul style="list-style-type: none"> • Budget Office prepares final budget recommendations for inclusion in CM’s Recommended Budget
September 22nd – 10th	<ul style="list-style-type: none"> • Budget Office prepares Recommended Budget letter for CM review and presentation for 2015 CM Budget Presentation
October 14th	<ul style="list-style-type: none"> • CM’s Recommended Budget Presentation to the BOCC
October 15th	<ul style="list-style-type: none"> • CM’s Recommended Budget due to Department of Local Affairs (DOLA)
November 4th & 11th	<ul style="list-style-type: none"> • BOCC budget review and wrap-up meeting(s) with the Budget Office and CM
November 20th – 28th	<ul style="list-style-type: none"> • Finalize 2015 budget and budget resolutions • Prepare the final budget presentation to the BOCC
December 3rd	<ul style="list-style-type: none"> • Public Hearing and First Reading
December 10th	<ul style="list-style-type: none"> • Second Reading
December 16th	<ul style="list-style-type: none"> • Present the final budget document to the BOCC
December 16th	<ul style="list-style-type: none"> • CM letter sent to each Elected Official and Department Director notifying them of what their specific Operating and Capital Budgets will be for 2015 by Fund, and what Business Cases were approved for the 2015 Fiscal Year
December 22nd	<ul style="list-style-type: none"> • Mill levies certified to the State Department of Revenue
December 31st	<ul style="list-style-type: none"> • File budget detail and resolutions with DOLA
January 31st, 2015	<ul style="list-style-type: none"> • File budget message with DOLA and budget document (when complete)
90 days after budget adoption	<ul style="list-style-type: none"> • Budget document complete/submitted to Government Finance Officers Association



Revenue Budget Process

Revenue budget forms are completed by each applicable spending agency. These forms are used by the budget office to accumulate information on revenues anticipated to be collected and/or generated (excluding tax revenues) by the various offices and departments.

It is important for departments and offices to forecast all potential revenue sources and provide information regarding forecasting assumptions and calculation methods. 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.

Revenue data is 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 through an interactive process of combining fund balance information with expenditure and revenue scenario analysis and blending that with overall budget objectives.

This is a complex and dynamic process. A prudent revenue budget development benefits taxpayers by having minimum levels of property taxes imposed upon them while being the beneficiaries of county services provided at an adequate level, to insure their health, safety, and welfare.

Expenditure Budget Process

The budget process continues with an 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 policies, goals, and objectives, which are used by spending agencies during the annual budget development process. Budget instructions and funding request forms are also sent to non-profit human service agencies that annually request county general fund dollars.

Spending agencies have approximately eight weeks to prepare their annual budget submittals. Spending agencies submit budget requests and backup information to the budget office by the deadline included in the budget manual.

The budget office reviews and analyzes all spending agency budget submittals and prepares a consolidated preliminary county-wide budget model. Budget scenarios are then developed using various revenue, expenditure, and fund balance assumptions in conjunction with the Board of County Commissioners' budget policies, goals, and objectives.

Budget hearings are scheduled with the Board of County Commissioners 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 and or the Board of County Commissioners to discuss submitted budgets in detail. The Board of County Commissioners makes final decisions based on budget recommendations from the County Manager. It is then the responsibility of the budget office to incorporate any modifications into the proposed budget.

Non-Recurring (One-Time) Expenditures Budget Process

Non-recurring expenditures include expenses that are not ongoing operating expenditures, but that are generally one-time capital equipment purchases, 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, county-wide 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, 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.



Performance Measurement

Performance Measures in Adams County

In 2014, Adams County made a commitment to thoroughly review and improve its performance measures and associated data collection and reporting activities. The county hired its first dedicated staff member to manage the development of organization-wide metrics, and began an iterative process to align performance measures with the Board of County Commissioners' (BOCC's) strategic plan. This process began in July 2014 and has involved months of meetings, education, and discussion. Many meaningful measures have been developed and measures continue to evolve. As such, there is a strong departure from the previous method of annual submission of metrics during the budget process to a monthly, quarterly, semi-annual, or annual update of metrics, which are being used to inform managerial decision-making and will be aligned with budgetary priorities in the coming years.

Performance measurement is important to drive organizational behavior and requires careful planning, implementation, review, and rewards to incentivize the right kinds of behaviors. Adams County is committed to meaningful measurement of key activities that drive organizational behavior, with a goal of meaningful strategic alignment with the BOCC's five goals. These five goals are:

1. Education and Economic Prosperity
2. High Performing, Fiscally Sustainable Government
3. Quality of Life
4. Safe and Reliable Infrastructure
5. Supportive Human Services

The challenge with this performance measurement overhaul is that many metrics that were previously reported through the budget process were annual "output" measures, were inaccurate, did not align with the BOCC's goals, or did not provide meaningful direction to county leadership and informative data to the community. As such, we will not be including these "outdated" measurements in this year's budget book and are making a clean break. The outdated measurements would not be reflective of where the organization is going. Performance measurement will be a much larger part of the organization in future years.

Additionally, there have been significant changes to multiple elected offices entering 2015 and this performance measurement effort has yet to be undertaken with elected officials. The County's goal is to engage them through the coming year and help prioritize performance reporting in the organization to help improve transparency, accountability, and responsiveness to residents.

Performance measurements that have been developed since July 2014 are included in the tables below. There are currently annual, semi-annual, quarterly and monthly measurements being reported and in some cases, departments are in the process of creating mechanisms to measure, for the first time, new performance measures. This effort will be expanded in 2015, and an increasing emphasis will be placed on measuring performance and goal-setting moving forward. There needs to be a sharp departure from previous reporting efforts as we continue to transition, refine, and define meaningful measures, goals and metrics that will drive more successful service delivery to our residents in the future.



Performance Measures – Education and Economic Prosperity

Performance measures related to the BOCC’s strategic goal of Education and Economic Prosperity are listed below.

Department	Division	Measure	2013	2014
Community Corrections Administration	Community Corrections Administration	Percent of community corrections clients that are employed while in the program	N/A	N/A
Economic Development	Economic Development	Number of competitive grant applications	53,804,175	In progress
Economic Development	Economic Development	Number of business outreach events held (6	0	0 YTD
Economic Development	Economic Development	Number of development projects that OED provided review assistance	0	0 YTD
Economic Development	Economic Development	Number of business retention visits by ACED (100 is goal)	113	51 YTD
Economic Development	Economic Development	Percent of total competitive requested grant awards received	N/A	N/A
Economic Development	Economic Development	Incentive (business personal property tax rebates) per year	N/A	N/A
Economic Development	Economic Development	Total commercial assessed property value	N/A	N/A
Economic Development	Economic Development	Business personal property tax collected	N/A	N/A
Economic Development	Economic Development	Number of primary jobs created	N/A	N/A
Economic Development	Economic Development	SBDC hours of business counseling	N/A	N/A
Human Services	Child Support Services	Percentage of children with paternity established	N/A	N/A
Human Services	Child Support Services	Percentage of Iv-D cases with an arrears payment in the month	N/A	N/A
Human Services	Child Support Services	Percentage of Iv-D cases with support orders	N/A	N/A
Human Services	Child Support Services	Percentage of current support paid on Iv-D cases	N/A	N/A
Human Services	Child Support Services	Percentage of Iv-D arrears cases with a payment on arrears (ytd)	N/A	N/A
Human Services	Community Support Services	Colorado works application timeliness	N/A	N/A
Human Services	Community Support Services	Colorado works redetermination timeliness	N/A	N/A
Human Services	Community Support Services	Colorado works accuracy rate	N/A	N/A
Human Services	Head Start	Three and four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and	N/A	N/A
Human Services	Head Start	Three and four year old children will receive developmental screenings to determine individual educational needs	N/A	N/A
Human Services	Head Start	Follow up on absences and offer support to families to reach 85% attendance in program	N/A	N/A
Human Services	Head Start	Maintain full enrollment every month	N/A	N/A
Human Services	Workforce & Business Center	Overall work participation rate	N/A	N/A
Human Services	Workforce & Business Center	SSI placement success rate	N/A	N/A
Human Services	Workforce & Business Center	Employment placement success rate (for "work ready" TANF participants)	N/A	N/A
Human Services	Workforce & Business Center	Percentage of increase in household income for choices training program participants over an 18 month period	N/A	N/A
Human Services	Workforce & Business Center	Percentage of JSP clients who at program exit: maintained employment, earned an income increase, or improved employment while in the program	N/A	N/A
Human Services	Workforce & Business Center	Penetration rate with businesses in adams county	N/A	N/A
Human Services	Workforce & Business Center	Delta increase in wages due to a business service	N/A	N/A
Human Services	Workforce & Business Center	Workforce intelligence provided to prospective employers	N/A	N/A
Human Services	Workforce & Business Center	WIA adult program entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	WIA adult program retention rate	N/A	N/A
Human Services	Workforce & Business Center	WIA adult program average earnings	N/A	N/A
Human Services	Workforce & Business Center	WIA adult program participants served	N/A	N/A



Department	Division	Measure	2013	2014
Human Services	Workforce & Business Center	WIA dislocated worker program entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	WIA dislocated worker program retention rate	N/A	N/A
Human Services	Workforce & Business Center	WIA dislocated worker program average earnings	N/A	N/A
Human Services	Workforce & Business Center	WIA dislocated worker program participants served	N/A	N/A
Human Services	Workforce & Business Center	WIA youth program entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	WIA youth program retention rate	N/A	N/A
Human Services	Workforce & Business Center	WIA youth program average earnings	N/A	N/A
Human Services	Workforce & Business Center	WIA youth program participants served	N/A	N/A
Human Services	Workforce & Business Center	Wagner-Peyser program entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	Wagner-Peyser program retention rate	N/A	N/A
Human Services	Workforce & Business Center	Wagner-Peyser program average earnings	N/A	N/A
Human Services	Workforce & Business Center	Wagner-Peyser program referred to support	N/A	N/A
Human Services	Workforce & Business Center	Veterans' entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	Veterans' employment retention rate	N/A	N/A
Human Services	Workforce & Business Center	Veterans' average earnings	N/A	N/A
Human Services	Workforce & Business Center	Disabled veterans' entered employment rate	N/A	N/A
Human Services	Workforce & Business Center	Disabled veterans' retention rate	N/A	N/A
Human Services	Workforce & Business Center	Disabled veterans' average earnings	N/A	N/A
Human Services	Workforce & Business Center	Employment First enhanced funding earned	N/A	N/A
Human Services	Workforce & Business Center	WIA adult/dislocated worker participants who obtain employment in an occupation related to training received	N/A	N/A
Neighborhood Services	Building Safety	Total building permits and type of building permits by quarter	2,201	2,428
Neighborhood Services	Building Safety	Total building inspections by quarter	N/A	6203
Neighborhood Services	Stormwater	Number of education events regarding stormwater issues	5	22
Parks & Community Resources	Adams County Extension	Total number of website hits for Adams County Extension Office	1,084,443	1,272,594
Parks & Community Resources	Adams County Extension	Number of events where Adams County Extension services are provided	551	455
Parks & Community Resources	Adams County Extension	Total number of clients served in Agriculture, Horticulture, Administration, and Small Acreage Programs	25,767	28,747
Parks & Community Resources	Adams County Extension	Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail, and Snow Network Volunteers	1,209	3,095
Parks & Community Resources	Adams County Extension	Total number of trees and plants distributed with the help of Adams County Extension in Adams	12,780	13,401
Parks & Community Resources	Adams County Extension	Percent increase of Adams County wheat production based on following Adams County Extension recommendations via survey instrument	5% (\$3.25 million)	7% (\$3 million)
Parks & Community Resources	Adams County Extension	Percent of "above average or excellent" ratings from all Adams County Extension program	80	80
Planning & Development	Development Review	Percent of notifications concerning expired permits occurring within 6 months of expiration	N/A	N/A
Planning & Development	Long Range Planning	Number of neighborhood meetings and other outreach meetings attended by Planning staff	N/A	N/A
Planning & Development	Long Range Planning	Number of DRCOG meetings attended	N/A	10
Planning & Development	Long Range Planning	Number of Regional Economic Advancement Partnership (REAP) meetings attended	N/A	9



Performance Measures – High Performing, Fiscally Sustainable Government

Performance measures related to the BOCC’s strategic goal of High Performing, Fiscally Sustainable Government are listed below.

Department	Division	Measure	2013	2014
Community Corrections Administration	Community Corrections Administration	Cost avoidance to taxpayers per day based on average daily populations as compared to the cost of incarceration in jail or prison	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Amount of court costs and restitution paid by community corrections clients to the court and victims	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Community Corrections program staff turnover rate	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Number of referrals processed for community corrections review	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Number of program audits/trainings/incidents or complaints addressed	N/A	N/A
County Attorney	County Attorney	Number of CORA requests	N/A	N/A
County Attorney	County Attorney	Improve the retrieval timeframe of documents for CORA requests and operational needs	N/A	N/A
County Attorney	County Attorney	Number of fraud recovery hearings	N/A	N/A
County Attorney	County Attorney	Number of administrative hearings	N/A	N/A
County Manager	County Manager	Speed of Trust county-wide trust index	N/A	N/A
County Manager's Office	Budget	Revenue forecasting accuracy	N/A	N/A
County Manager's Office	Budget	Expenditure forecasting accuracy	N/A	N/A
County Manager's Office	Budget	Variance analysis	N/A	N/A
County Manager's Office	Business Solutions Group	Number of attendees in training classes provided	N/A	N/A
County Manager's Office	Business Solutions Group	Survey results provide a satisfaction rating of above average	N/A	92.1
County Manager's Office	Communications	Percentage of work completed within the requested timeline	N/A	N/A
County Manager's Office	Communications	Percentage of customer satisfaction ratings of very good or excellent	N/A	N/A
County Manager's Office	Communications	Number of requests completed	N/A	N/A
County Manager's Office	Communications	Number of social media followers (Facebook plus Twitter)	N/A	N/A
County Manager's Office	Communications	Number of unique website visitors	N/A	N/A
County Manager's Office	Communications	Number of unique intranet requests	N/A	N/A
County Manager's Office	Communications	Number of financial transactions performed	N/A	N/A
County Manager's Office	Communications	Number of town hall participants	N/A	N/A
County Manager's Office	Performance Innovation & Sustainability	Percent of reporting on organizational performance metrics within 30 days of end of	N/A	N/A
County Manager's Office	Performance Innovation & Sustainability	County waste diversion rate	N/A	N/A
Facility Planning & Operations	Administration	Utilizing the work order program to track inmate hours worked	8,323.59	N/A
Facility Planning & Operations	Administration	Total kWh of county facilities	N/A	N/A
Facility Planning & Operations	Administration	Total gallons of water used in county facilities	N/A	N/A
Facility Planning & Operations	Administration	Total therms of gas used in County facilities	N/A	N/A
Finance	General Accounting	Dollar P-card spend	N/A	N/A
Finance	General Accounting	Dollar PO spend	N/A	N/A
Finance	General Accounting	Dollar voucher spend	N/A	N/A
Finance	General Accounting	Percentage of P-card spend to total AP spend	N/A	N/A
Finance	General Accounting	Percentage of PO spend to total AP spend	N/A	N/A
Finance	General Accounting	Percentage of voucher spend to total AP spend	N/A	N/A
Finance	General Accounting	Number of AP checks	N/A	N/A
Finance	General Accounting	Dollar AP Spend	N/A	N/A
Finance	General Accounting	Number of ACH transactions	N/A	N/A
Finance	General Accounting	Dollar ACH spend	N/A	N/A



Department	Division	Measure	2013	2014
Finance	Payroll	Number of payroll direct deposit	N/A	N/A
Finance	Payroll	Number of payroll paychecks	N/A	N/A
Finance	Purchasing	Number of formal solicitations posted (RMEPs)	N/A	N/A
Front Range Airport	Front Range Airport	Takeoffs/landings	N/A	N/A
Front Range Airport	Front Range Airport	Fuel sales in gallons	N/A	N/A
Front Range Airport	Front Range Airport	Fuel sales revenue	N/A	N/A
Front Range Airport	Front Range Airport	Ground lease revenue	N/A	N/A
Human Resources	Human Resources	Percent of jobs benchmarked	N/A	N/A
Human Resources	Human Resources	Turnover rate: overall	N/A	N/A
Human Resources	Human Resources	Turnover rate: voluntary	N/A	N/A
Human Resources	Human Resources	Turnover cost	N/A	N/A
Human Resources	Human Resources	Average performance rating and percent increase	N/A	N/A
Human Services	Investigation & Recovery	Annual collection of recovery payments	N/A	N/A
Human Services	Investigation & Recovery	Complete investigation within sixty days	N/A	N/A
Human Services	Investigation & Recovery	Verified appropriate investigation documentations through random sampling	N/A	N/A
Information Technology	Application Services	Percent availability of key IT applications and services, up-time (excludes planned maintenance)	N/A	99%
Information Technology	Application Services	IT training average customer ratings (5 being	N/A	4.773
Information Technology	Application Services	Tier II application calls	N/A	N/A
Information Technology	Information Technology	IT customer satisfaction survey ratings (scale TBD)	N/A	0
Information Technology	Technical Services	Percent of servers running in a virtualized environment	N/A	75%
Information Technology	Technical Services	Total calls and emails to the Help Desk	N/A	9,872
Information Technology	Technical Services	Tier 1 Help Desk ticket time	N/A	N/A
Information Technology	Technical Services	Tier 2 Help Desk ticket time	N/A	N/A
Information Technology	Technical Services	Tier 3 Help Desk ticket time	N/A	N/A
Information Technology	Technical Services	Percent of network uptime	N/A	9815.75%
Neighborhood Services	Administration	Rating for customer satisfaction based on client survey	N/A	TBD Dec 31st
Neighborhood Services	Administration	Number of projects, by quarter, completed from the department workplan	N/A	33
Neighborhood Services	Administration	Bi-annual results of cultural climate survey	N/A	TBD
Neighborhood Services	Building Safety	Average review time per application	47	37.6
Neighborhood Services	Building Safety	Total building inspections per inspector	N/A	136.4
Neighborhood Services	Building Safety	Net revenue of division	N/A	\$709,923
Neighborhood Services	Building Safety	Percent of building permits that are completed in 2 weeks	N/A	20%
Neighborhood Services	Code Compliance	Number of violations escalated to trial	N/A	161
Neighborhood Services	Code Compliance	Response time for complaints	N/A	5.21 days
Neighborhood Services	Code Compliance	Number of multiple violation cases	N/A	48
Neighborhood Services	Code Compliance	Proactive rate (number of cases found during regular inspections, not complaints)	N/A	29%
Neighborhood Services	Community & Neighborhood	Level of compliance with all grant agreements	N/A	Compliant
Neighborhood Services	Community & Neighborhood	Number of town halls	N/A	29
Neighborhood Services	Golf Course	Net revenues compared to last year	N/A	TBD Dec 31st
Neighborhood Services	Golf Course	Net revenues for the Riverdale Golf Course	N/A	\$1,045,722
Neighborhood Services	Stormwater	Number of stormwater quality permits issued	N/A	6
Neighborhood Services	Stormwater	Percentage of projected stormwater fee revenue collected	97%	84%
Parks & Community Resources	Adams County Fair	Cost of the Adams County Fair per household	\$0.90	\$1.55
Parks & Community Resources	Adams County Fair	Percentage of Adams County Fair funded through revenue	81%	71%
Parks & Community Resources	Natural Resources	Revenues from agricultural leases	\$54,850	\$68,575
Parks & Community Resources	Natural Resources	Revenues from oil and gas leases	\$59,091	\$57,456
Parks & Community Resources	Natural Resources	Revenues from residential leases	\$25,200	\$25,200
Parks & Community Resources	Open Space Sales Tax	Percentage of grant project costs provided by applicants/partners	62%	62%
Parks & Community Resources	Open Space Sales Tax	Total open space sales tax collected	N/A	N/A



Department	Division	Measure	2013	2014
Parks & Community Resources	Open Space Sales Tax	Total number of grant applications processed	N/A	N/A
Parks & Community Resources	Open Space Sales Tax	Total dollars awarded in open space grants	N/A	N/A
Parks & Community Resources	Open Space Sales Tax	Percent of projects completed within two years	N/A	N/A
Parks & Community Resources	Parks	Total amount awarded through competitive grants		
Parks & Community Resources	Parks	Percent of project costs leveraged by grants		
Parks & Community Resources	Regional Park	Total revenue generate through rentals	\$334,692	\$345,559
Parks & Community Resources	Regional Park	Number of total events held at the Regional Park and Fairgrounds	3,422	3,390
Parks & Community Resources	Regional Park	Savings to general fund by using trustees as	\$49,600	\$4,200
Planning & Development	Administration	Planning web site content is updated weekly	N/A	N/A
Planning & Development	Development Review	Total hours of contact with citizens at front	N/A	N/A
Planning & Development	Development Review	Average length of contact with citizens at front counter	N/A	N/A
Planning & Development	Development Review	Building Permits reviewed within 3 days	N/A	91.19%
Planning & Development	Development Review	Building Permits reviewed within 5 days	N/A	91.19%
Planning & Development	Development Review	BOCC land use cases completed within 90 days	N/A	0%
Planning & Development	Development Review	BOCC land use cases completed within 110 days	N/A	0%
Planning & Development	Development Review	BOA land use cases completed within 6 weeks	N/A	0%
Planning & Development	Development Review	BOA land use cases completed within 8 weeks	N/A	0%
Planning & Development	Development Review	Administrative cases completed within 3 weeks	N/A	N/A
Planning & Development	Development Review	Administrative cases completed within 5 weeks	N/A	N/A
Planning & Development	Long Range Planning	Number of community meetings/open houses organized	N/A	N/A
Planning & Development	Long Range Planning	Development review process	N/A	N/A
Transportation	Fleet	Ensure we have a robust preventative maintenance & safety program to ensure that at least 95% of county vehicles do not require unscheduled	N/A	N/A
Transportation	Fleet	Improve the cumulative fuel efficiency of light duty county vehicles.	N/A	N/A
Transportation	Fleet	Ensure that 80% of service requests are completed within 3 days	N/A	N/A
Transportation	Fleet	Number of fuel gallons used	N/A	N/A

Performance Measures – Quality of Life

Performance measures related to the BOCC’s strategic goal of Quality of Life are listed below.

Department	Division	Measure	2013	2014
Community Corrections Administration	Community Corrections Administration	Average Daily Population of residential and non-residential clients being served by Community Corrections programs	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Percent of clients who are participating in treatment	N/A	N/A
Community Corrections Administration	Community Corrections Administration	Risk informed completion program rate in context to state averages with like populations	N/A	N/A
County Attorney	County Attorney	Number of child support enforcement cases filed	N/A	N/A
County Attorney	County Attorney	Number of zoning violation cases successfully litigated (either compliance achieved or fines collected)	N/A	N/A
Economic Development	Economic Development	Capital investment by primary employers (ACED)	\$857,095,000	\$241,621,393
Facility Planning & Operations	Administration	Average annual energy cost per square foot of county facilities	\$1.78	\$1.88
Neighborhood Services	Animal Shelter	Total volunteer base for the animal shelter	N/A	200
Neighborhood Services	Animal Shelter	Total donations to the Animal Shelter	N/A	N/A
Neighborhood Services	Animal Shelter	Total number of public animals vaccinated	N/A	327
Neighborhood Services	Animal Shelter	Total length of stay for animals at the shelter	N/A	4.5 days
Neighborhood Services	Animal Shelter	Total revenue from animal adoptions at the shelter	N/A	\$24,750
Neighborhood Services	Animal Shelter	Live rate	N/A	N/A



Department	Division	Measure	2013	2014
Neighborhood Services	Code Compliance	Percentage of compliance cases that are taken on a reactive basis	N/A	28.20%
Neighborhood Services	Code Compliance	Number of blight cases that are abated	N/A	12
Neighborhood Services	Code Compliance	Total citizen complaint cases	N/A	723
Neighborhood Services	Code Compliance	Total blight cases	N/A	1221
Neighborhood Services	Code Compliance	Total zoning cases	N/A	1261
Neighborhood Services	Code Compliance	Number of cases resolved	N/A	N/A
Neighborhood Services	Code Compliance	Number of graffiti cases	N/A	N/A
Neighborhood Services	Code Compliance	Percent of graffiti cases resolved in 24 hours	N/A	N/A
Neighborhood Services	Golf Course	Rounds of golf per quarter at the Riverdale Golf Course	N/A	68,148
Neighborhood Services	Golf Course	Rounds of golf per quarter at the Riverdale Golf Course compared to previous year	N/A	up 3,879
Neighborhood Services	Stormwater	Number of illicit discharge inspections	N/A	4
Parks & Community Resources	Adams County Fair	Increase attendees at the Adams County Fair	64,000	70,000
Parks & Community Resources	Adams County Fair	Cost per attendee at the Adams County Fair	\$1.38	\$2.23
Parks & Community Resources	Natural Resources and Parks	Acres of open space maintained	1,100	1,100
Parks & Community Resources	Natural Resources and Parks	Conservation easements monitored	31	35
Parks & Community Resources	Natural Resources and Parks	Acres of open space preserved	5,830	5,890
Parks & Community Resources	Parks	Number of gallons used at Regional Park	Begin in 2015	Begin in 2015
Planning & Development	Development Review	Results of customer service survey rating of staff and process	N/A	N/A
Planning & Development	Development Review	Percentage of counter customer service survey that rated service as excellent	N/A	N/A

Performance Measures – Safe and Reliable Infrastructure

Performance measures related to the BOCC’s strategic goal of Safe and Reliable Infrastructure are listed below.

Department	Division	Measure	2013	2014
County Manager’s Office	Business Solutions Group	Number of completed work tasks in Cartegraph	N/A	N/A
County Manager’s Office	Emergency Management	Data is analyzed annually in conjunction with the assessors office to identify non-reporting facilities	N/A	N/A
County Manager’s Office	Emergency Management	The LEPC engages one Tier II facility in joint emergency planning, training and community outreach	N/A	N/A
County Manager’s Office	Emergency Management	Increase number of employees trained to provide plans and logistic support in the EOC by 10%	6	12
County Manager’s Office	Emergency Management	80% of Directors and elected officials participate in an annual review of the County’s Emergency Operations & Recovery Plan	94%	N/A
County Manager’s Office	Emergency Management	80% of employees identified as EOC liaisons are trained annually on NIMS through an e-learning	61%	N/A
Facility Planning & Operations	Administration	Utilizing the work order program verify the number of work orders issued	13,873	33,965
Facility Planning & Operations	Administration	Utilizing the work order program verify the number of work orders completed	13,451	33,178
Facility Planning & Operations	Administration	Utilizing the work order program verify the work order completion rate of 95% or greater	96.96%	5
Facility Planning & Operations	Administration	Utilizing the preventive maintenance program track number of PM work orders issued	7,316	14,425
Facility Planning & Operations	Administration	Utilizing the preventive maintenance program track number of PM work orders completed	7,162	14,133
Facility Planning & Operations	Administration	Utilizing the preventive maintenance program verify the completion rate of 98% or greater	97.90%	97.42%
Neighborhood Services	Community & Neighborhood	Annual level of funding for capital improvements	N/A	\$546,356
Neighborhood Services	Stormwater	Number of enforcement actions for construction violations	0	0
Neighborhood Services	Stormwater	Number of storm drain markers placed	N/A	TBD Dec 31st



Department	Division	Measure	2013	2014
Parks & Community Resources	Natural Resources and Parks	Miles of trails maintained	40	40
Parks & Community Resources	Natural Resources/Trails	Total number of South Platte River Trail users	Track in 2015	Track in 2015
Parks & Community Resources	Parks	Number of information kiosks, restrooms, playground equipment maintained	20	20
Parks & Community Resources	Parks	Number of pedestrian bridges maintained	26	26
Parks & Community Resources	Parks	Total dollars capital projects managed		
Parks & Community Resources	Parks	Acres of irrigated turf grass maintained	47	47
Parks & Community Resources	Regional Park	Total number of visits to the Regional Park and Fairgrounds	Track in 2015	Track in 2015
Parks & Community Resources	Weed and Pest	Miles of county roads inspected/treated for noxious weeds	1,200	1,200
Parks & Community Resources	Weed and Pest	Number of citizen contacts for technical assistance for noxious weed control	N/A	N/A
Transportation	Construction	Resurfacing approximately 60 lane miles of the county's roadways	N/A	N/A
Transportation	Construction	Manage contractors to ensure construction projects completed within allotted contract time 100% of time	N/A	N/A
Transportation	Engineering	Complete review of building permits with comments and/or approval in 3 business days	N/A	N/A
Transportation	Engineering	Issuance of 80% of all permits and/or review comment packages within 3 weeks	N/A	N/A
Transportation	Engineering/Construction	Number of miles of new bike lanes and multi-use paths created within the public rights-of-way	N/A	N/A
Transportation	Engineering/Construction	Analyze and update the overall paved roadway network to ensure it meets drivability and quality standards in a cost effective manner	N/A	N/A
Transportation	Operations	100% of all Priority 1 snow routes shall receive snow and ice control within 24 hours of each Category 3 Event (4-6 inches)	N/A	N/A
Transportation	Operations	80% of potholes addressed within 1 week of request	N/A	N/A

Performance Measures – Supportive Human Services

Performance measures related to the BOCC's strategic goal of Supportive Human Services are listed below.

Department	Division	Measure	2013	2014
County Attorney	County Attorney	Number of mental health filings	N/A	N/A
County Attorney	County Attorney	Number of adult protective services hearings	N/A	N/A
County Attorney	County Attorney	Number of dependency & neglect filings	N/A	N/A
Human Services	Children & Family Services	Absence of A/N recurrence	N/A	N/A
Human Services	Children & Family Services	Absence of subsequent A/N assessment within 12 months	N/A	N/A
Human Services	Children & Family Services	Absence of new A/N during case involvement-closed cases	N/A	N/A
Human Services	Children & Family Services	Children remain home safely	N/A	N/A
Human Services	Children & Family Services	Case Re-Involvement	N/A	N/A
Human Services	Children & Family Services	Accuracy of safety assessment	N/A	N/A
Human Services	Children & Family Services	Timely assessment completion	N/A	N/A
Human Services	Children & Family Services	Timeliness of initial response	N/A	N/A
Human Services	Children & Family Services	Timeliness of reunification	N/A	N/A
Human Services	Children & Family Services	Median LOS for reunifications	N/A	N/A
Human Services	Children & Family Services	Absence of re-entry into OOH	N/A	N/A
Human Services	Children & Family Services	Discharges to permanent placement for legally freed children	N/A	N/A
Human Services	Children & Family Services	Children in care 24+ months	N/A	N/A
Human Services	Children & Family Services	Decrease congregate care placement	N/A	N/A



Department	Division	Measure	2013	2014
Human Services	Children & Family Services	Caseworker visits with child out-of-home	N/A	N/A
Human Services	Children & Family Services	Caseworker visits with child in-home	N/A	N/A
Human Services	Children & Family Services	Caseworker visits with parent out-of-home	N/A	N/A
Human Services	Children & Family Services	Caseworker visits with parent in-home	N/A	N/A
Human Services	Community Support Services	Food assistance regular application timeliness	N/A	N/A
Human Services	Community Support Services	Food assistance expedited application timeliness	N/A	N/A
Human Services	Community Support Services	Food assistance redetermination timeliness	N/A	N/A
Human Services	Community Support Services	Food assistance application processing accuracy	N/A	N/A
Human Services	Community Support Services	Medical assistance application timeliness	N/A	N/A
Human Services	Community Support Services	Medical assistance redetermination timeliness	N/A	N/A
Human Services	Community Support Services	Medical assistance accuracy rate	N/A	N/A
Human Services	Community Support Services	Adult financial application timeliness	N/A	N/A
Human Services	Community Support Services	Adult financial redetermination timeliness	N/A	N/A
Human Services	Community Support Services	Adult program accuracy rate	N/A	N/A
Human Services	Community Support Services	Adult protection inquiry timeliness	N/A	N/A
Human Services	Community Support Services	LEAP application timeliness	N/A	N/A
Human Services	Community Support Services	LEAP technician accuracy rate	N/A	N/A
Human Services	Head Start	Receive/complete sensory treatments by the end of the program year (enrolled children)	N/A	N/A
Human Services	Head Start	Receive/complete dental treatment by the end of the program year (enrolled children)	N/A	N/A
Human Services	Head Start	Number of children on wait list	N/A	N/A
Neighborhood Services	Community & Neighborhood	Number of programs delivered to target	N/A	15
Neighborhood Services	Community & Neighborhood Resources	Amount of annual funding delivered to county and non-profit organizations	\$907,673	\$972,445
Neighborhood Services	Community & Neighborhood Resources	Annual level of funding for programs, and/or services (measured in breakdowns of each)	CDBG \$1,631,744 HOME \$864,944 CSBG \$414,884 ESG \$117,589 HSAG \$375,200	CDBG \$1,615,680 HOME \$910,655 CSBG \$414,884 ESG \$132,561 HSAG \$425,000
Parks & Community Resources	Adams County Extension	Total number of volunteer hours donated by Adams County 4-H Youth and Family and Consumer Science Volunteers	10,539	13,731
Parks & Community Resources	Adams County Extension	Total number of hours of Life Skill Training performed by 4-H and Family and Consumer	2,079	1,954
Parks & Community Resources	Adams County Extension	Total number of clients served in Family and Consumer Science and 4-H Youth	79,114	79,087



Consolidated Budget Summary

The Consolidated Budget Summary section provides information regarding revenues, expenditures, and fund balance for the county-wide 2015 Adopted Budget (all 20 funds combined). The table below summarizes the county-wide 2015 Adopted Budget. The 2015 Adopted Budget of \$399,935,776 is balanced with a planned net spend down of \$13,448,423, leaving a budgeted ending fund balance of \$179,945,831. Compared to the 2014 Budget (inclusive of three amendments), 2015 total county revenues are budgeted to decrease by 3.64% and expenditures are budgeted to decrease by 12.80%.

County-wide Consolidated View <i>All Funds</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	\$211,511,081	\$218,532,743	\$218,532,743	\$193,394,013	(\$25,138,730)	(11.50%)
Revenue						
Current Property Taxes	\$120,703,544	\$124,265,678	\$124,265,678	\$126,087,103	\$1,821,425	1.47%
Delinquent Property Taxes	(99,413)	2,150	588,309	2,150	-	-
Sales Taxes	37,352,402	39,924,125	42,497,000	42,193,391	2,269,266	5.68%
Other Taxes	9,232,003	8,670,756	9,714,000	9,600,000	929,244	10.72%
Licenses & Permits	1,412,564	926,504	1,677,110	1,847,638	921,134	99.42%
Intergovernmental ²	105,009,129	133,055,557	134,264,163	123,175,470	(9,880,087)	(7.43%)
Charges for Services	44,725,419	49,210,925	49,096,562	51,391,774	2,180,849	4.43%
Fines & Forfeitures	1,825,533	1,696,000	1,144,578	1,538,509	(157,491)	(9.29%)
Interest & Investments	(1,623,648)	2,335,598	4,368,494	1,494,841	(840,757)	(36.00%)
Miscellaneous	13,530,490	17,426,299	16,844,898	13,329,114	(4,097,185)	(23.51%)
Other Finance Sources	17,960,497	23,573,249	17,507,845	15,827,363	(7,745,886)	(32.86%)
Total Revenues	\$350,028,520	\$401,086,841	\$401,968,637	\$386,487,353	(\$14,599,488)	(3.64%)
Expenditures						
Personnel	\$135,644,032	\$150,727,910	\$147,206,463	\$153,339,827	\$2,611,918	1.73%
Operating & Maintenance	11,998,517	14,810,275	14,437,193	14,388,359	(421,916)	(2.85%)
Charges for Services ²	122,513,943	145,974,142	141,930,529	139,172,605	(6,801,538)	(4.66%)
Debt Service	13,950,685	14,170,451	14,170,451	13,124,466	(1,045,985)	(7.38%)
Governmental Services	30,660,992	45,998,558	34,525,154	39,060,757	(6,937,801)	(15.08%)
Capital	10,278,191	70,278,529	56,308,521	25,022,399	(45,256,130)	(64.40%)
Other Finance Uses	17,960,497	16,697,960	18,529,056	15,827,363	(870,597)	(5.21%)
Total Operating Expenditures	\$343,006,858	\$458,657,825	\$427,107,367	\$399,935,776	(\$58,722,049)	(12.80%)
Excess/(Deficiency)	\$7,021,661	(\$57,570,984)	(\$25,138,730)	(\$13,448,423)	\$44,122,561	(76.64%)
Ending Fund Balance³	\$218,532,743	\$160,961,759	\$193,394,013	\$179,945,590	\$18,983,831	11.79%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.

² For 2015, federal pass-through dollars for food assistance revenue and expenditures are no longer booked. For consistency of comparison, the federal pass-through revenue and expenditures have been excluded in prior years also (\$98,000,000).

³ Inclusive of Ending Fund Balance (for non-proprietary funds) and Ending Net Working Capital (for proprietary funds).



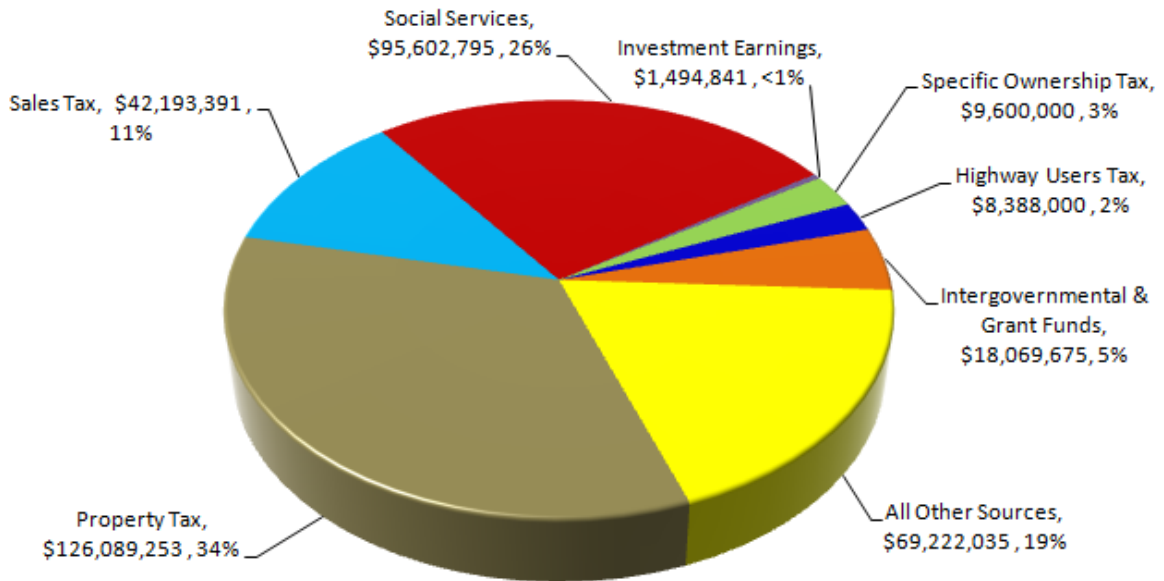
Revenues and Other Financing Sources

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 increases in demand for county services and facilities. Likewise, decreases in revenue streams may require county services be adjusted 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 and sustain services during the budget year.

Overall, consolidated revenues, excluding interfund transfers, total \$370.7 million, an increase of 1.0% above the 2014 Adopted Budget. The increase in 2015 revenues is partially related to expected increases in sales and property tax revenues.

Consolidated revenue components are segregated in the graph below. Generally, revenues are expected to decrease during 2015, but are anticipated to increase in the near-term based on continued improving economic conditions. One exception to the generally improving forecast is investment earnings, which is expected to remain low.

2015 Total Sources of Revenue (excluding interfund transfers)



Major Revenues

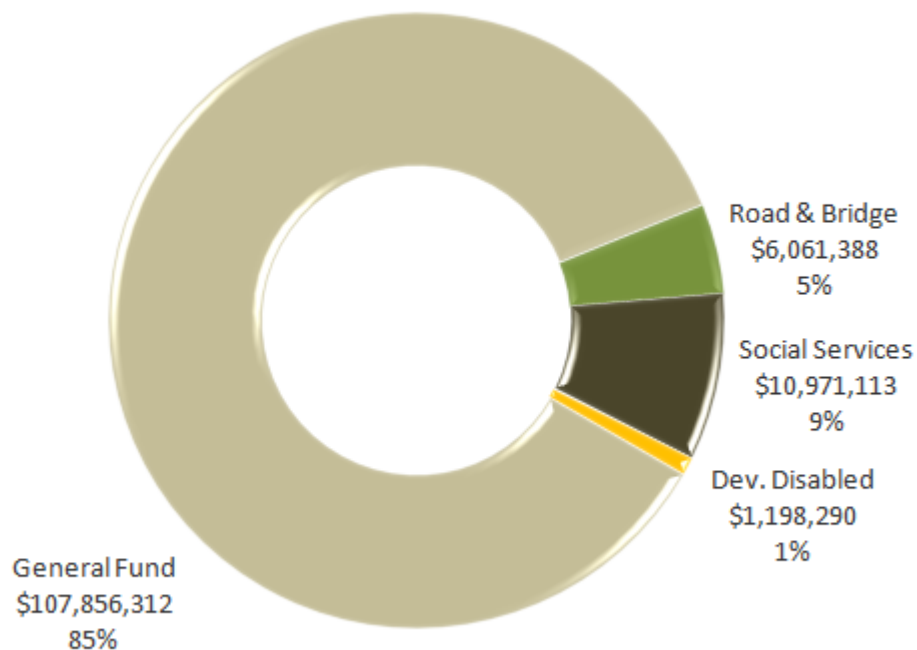
The top five individual revenue categories in Adams County’s 2015 budget are property tax at 34% of total revenue, federal and state funded social services programs at 26%, sales tax at 11%, specific ownership tax at 3%, and highway users tax at 2%. These are shown in the above graph. The remaining revenue is comprised of numerous smaller categories, including, but not limited to: building permits, community corrections grants, other state and federal grants, and charges for services.



Property Tax: Property tax equals \$126,089,253 or 34% of the total 2015 revenue. This includes actual mill levy driven property taxes collectable in 2015 plus delinquent property tax revenue. Property Tax revenue is increasing 1.5% compared to the 2014 Adopted Budget. Property tax revenues are determined by applying the county mill levy of 27.042 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 & Bridge, Developmentally Disabled, and Social Services. The following table and graph below indicate the mill levies and resulting 2015 budgeted property tax revenues by fund.

Year Levy is Collected	Base Levy	Abatement Levy	Total 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
2015	26.779	0.263	27.042

Property Tax Distribution by Fund





The General Fund receives the largest portion of property taxes, over 85%, followed by the Social Services Fund at 9%, Road & Bridge Fund at 5%, and the Developmentally Disabled Fund at 1%. These percentages are a direct result of the mill levy assigned to each cited fund and do not include delinquent property tax revenue. The General Fund mill levy equals 23.132 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 base mill levy of 26.779 remains unchanged, but abatement mills vary each year. The abatement mill is based upon the collection of prior year abatement refunds in the current budget year. This causes the total mill levy to fluctuate. The abatement mill levy for 2015 is 0.263. When added to the base mill levy of 26.779, the county's total 2015 mill levy is 27.042.

The increase anticipated in 2015 property tax is directly attributable to the growth in the county's assessed valuation, a result of slowly recovering real estate values and new construction. The current certified net assessed valuation is \$4,678,982,760; an increase of \$28,520,910 or 0.61% over the 2014 Adopted Budget. See the property tax revenue analysis on the following page for a discussion of property tax limitations.

Highway Users Tax Fund (HUTF): HUTF revenue collections are anticipated to total \$8,388,000 for 2015, a 4.9% increase compared to the 2014 Adopted Budget of \$8,000,000. HUTF is a state tax on fuel purchases collected by the state and distributed to counties and municipalities based upon a statutory formula. At its discretion, Adams County deposits this revenue into the Road & Bridge fund for the purpose of maintaining county roads and bridges.

Social Services Funding: For 2015, \$95,602,795 in state and federal funding is budgeted to provide human services assistance to eligible county residents. All monies related to human services assistance are deposited into the county social services fund, except for electronic benefit transfer (EBT) card payments, which pass directly to eligible recipients.

Sales Tax: Sales taxes equal \$42,193,391 or an 8.4% increase over the 2014 Adopted Budget. This voter-approved revenue is generated through a 0.75% county sales tax. Both the open space and transportation sales taxes have revenue sharing provisions with the cities and towns in the county. Each of the three sales taxes has a limited life – the open space tax sunsets December 2026 and the transportation and capital facilities taxes sunset December 2029. Sales tax revenue is based on uncertain economic conditions and a conservative budgeting approach.

The county sales tax rate of 0.75% is dedicated to the following purposes:

- 0.3% is dedicated to Capital Facilities – In November 2014, Adams County voters passed a ballot measure to expand the scope for allowable use of this 0.3% tax to all capital facilities effective in January 2015. Prior to this vote, the use of this funding was restricted to the Government Center, the Justice Center expansion, and the pre-trial holding facility.
- 0.25% is dedicated to Open Space – A small portion of the amount generated (2%) is earmarked for administration of the Open Space Sales Tax Program. The remainder is split 70/30, with 70% dedicated to funding a competitive open space grant program and 30% remitted to the county and cities within the county proportionately based upon where the tax was generated geographically.
- 0.2% is dedicated to Transportation Projects, with the amount generated remitted to the county and cities within the county proportionately based upon where the tax was generated geographically.



Specific Ownership Tax (SOT): For 2015, SOT is anticipated to total \$9,600,000. 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 jurisdiction's percentage of total property taxes collected in the county. The county allocates its share of the tax to the Road & 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. Some 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. For 2015, SOT revenue is expected to increase primarily due to an increase in vehicle purchases.

Investment Earnings: For 2015, investment earnings are expected to total \$1,494,841. As the Federal Reserve Bank's financial strategy results in historically low interest rates, the county has seen a significant decline in overall investment interest income over prior years. As such, interest earnings have decreased significantly from approximately \$8.9 million in 2008 to a budgetary projection for 2015 of just under \$1.5 million. It is anticipated that interest rates in the bond market and on bank deposits will remain low through the remainder of the year which will continue to create bond yield constraints on the county's investment portfolio.

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 (county, cities, schools, and special districts).

The assessed value is determined by multiplying the market value of the property by the assessment rate. Currently, assessment rates are set at the following:

- 7.96% for residential property
- 75% or 87.5% for oil and gas (depending on the definition of primary or secondary use)
- 29% for all other personal 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 has a compounding effect in that certain economic conditions ratchet down the amount of property taxes the county can raise, making it important for the county to identify alternative funding sources.

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 2015, school districts will receive 52.5%, Adams County Government will receive 24.6%, cities will receive 5.0% and all other districts (fire districts, metropolitan districts, and urban renewal authorities) receive 17.9%. For a residential property with a market value of \$266,077, the assessed value would be \$21,179 using a residential assessment rate of 7.96%. Using the county-wide average of 119.681 mills, the total amount of taxes due in 2015 would equal \$2,534.72. 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.

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."

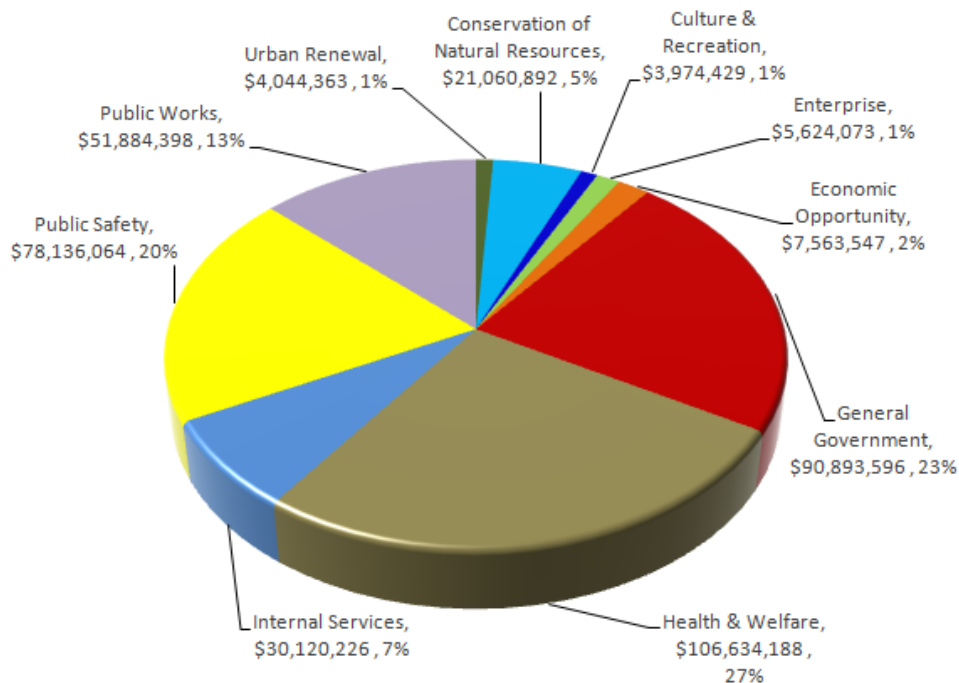
For county government, growth is limited to inflation in the prior calendar year plus annual local growth. The growth rate, expressed as a percentage change over/under the prior year's certified property tax revenue is defined as an inflation factor of the Denver-Boulder CPI of 2.7% (per the Department of Local Affairs (DOLA) as of December 2014) plus net new construction.

Expenditure Summary

Adams County's adopted appropriations budget for 2015 totals \$399,935,776 or 1.0% above the 2014 Adopted Budget and includes other financing uses. The 2015 increase is primarily attributable to the approved salary plan, as well as lesser items such as the addition of 5.25 net new positions.

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. The graph below illustrates the distribution of expenditures among the ten county functions. Health & Welfare has the highest expenditures, followed by General Government and Public Safety.

2015 Total Expenditures by Governmental Function

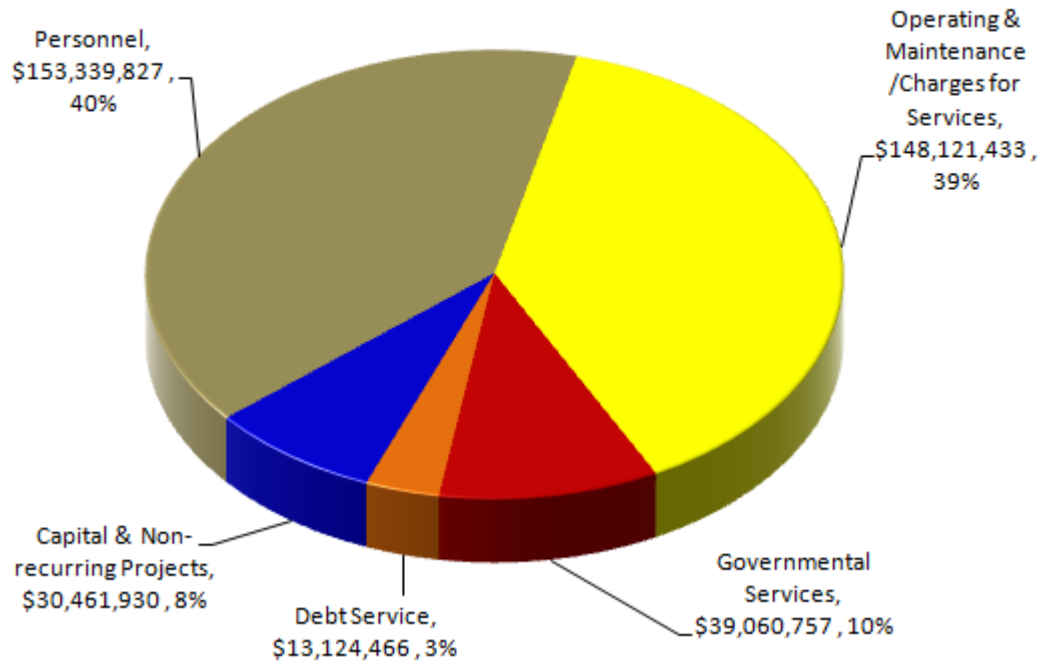




Expenditure Highlights

Overall, consolidated expenditures, excluding interfund transfers, total \$384,108,413, an increase of 1.6% over the 2014 Adopted Budget. Changes in expenditures which impact the 2015 budget are summarized in the following categories: personnel, operating & maintenance, charges for services, debt service, governmental services, capital, and other financing uses. The 2015 expenditure budget is shown by expenditure category in the graph below and each of the categories is discussed in further detail following the graph.

2015 Total Expenditure Budget (excluding interfund transfers)



Personnel: Totaling \$153.3 million, incorporates two basic categories of expenditures and makes up 40% of the total expenditure budget, excluding interfund transfers. 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, Federal Insurance Contributions Act (FICA) contributions for Social Security Medicare, 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 2015 personnel budget is increasing \$5.4 million or 3.6% above the 2014 Adopted 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 5.25 net new full-time equivalent employees (FTEs), 9.75 added FTEs and 4.5 deleted FTEs.

For 2015, the Board of County Commissioners approved a salary plan comprised of a 3.0% merit pool with individual merit adjustments administered within a range of 0% - 5.0%. The merit pool is allocated and awarded to employees as recognition of their contribution and evaluation of performance on meeting the respective goals and objectives to the office/department. In addition to the merit pool, the budget includes the following market adjustments effective January 1, 2015:

- Labor job family – 2.0%



- Professional job family – 1.0%
- Law enforcement job family – 4.0%

The above market adjustments are a result of an annual market review and analysis of the county's entire compensation structure to ensure market competitiveness. The 2015 combined cost of the market-based increases is \$2.3 million and approximately \$3.7 million for the merit-based salary plan.

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 point of service (POS), United Healthcare exclusive provider organization (EPO), and Kaiser. For the United Healthcare POS and EPO plans, the county is self-insured, but contracts with United Healthcare for use of its provider network.

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%. These increases were necessary to ensure the retirement plan's financial stability.

The county added 9.75 new FTEs for the 2015 budget which brings an added expense of approximately \$717,000 for 2015. This cost is partially offset by the deletion of 4.5 FTEs, which reduces expenditures by approximately \$359,000. The combined impact of these position changes is a net increase of 5.25 FTEs and approximately \$342,000 for 2015.

Below is an FTE schedule detailing the number of FTEs by functional area. A total of 1,971.50 FTEs are authorized for 2015, which is an increase of 5.25 FTEs over the authorized amount of 1,965.25 for 2014.

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Animal Shelter/Adoption Center	27.50	27.50	27.50
Assessor's Office	44.00	45.00	45.00
Commissioners' Office	5.00	6.00	7.00
Clerk & Recorder's Office	85.00	89.00	89.00
Community Corrections Administration	3.00	3.00	3.00
Coroner's Office	13.00	13.00	14.00
County Attorney's Office	26.00	27.00	27.00
County Manager's Office	22.00	24.00	24.00
Criminal Justice Coordinating Committee	1.50	1.50	1.50
Colorado State University Extension	6.00	6.00	6.00
District Attorney's Office	161.25	166.50	168.00
Office of Emergency Management	3.00	3.00	3.00
Facilities Planning & Operations	50.00	52.00	51.00
Finance	32.00	32.00	32.00
Human Resources	13.00	13.00	14.00
Information Technology	26.00	27.00	27.00



Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Neighborhood Services	15.00	18.00	18.00
Parks & Community Resources	25.50	25.50	25.50
Planning & Development	11.40	11.40	11.40
Public Trustee's Office	7.00	9.00	9.00
Sheriff's Office - Field & Administration	238.25	238.25	239.00
Sheriff's Office - Corrections	279.25	284.50	284.50
Sheriff's Office - Special Funds	7.00	7.00	7.00
Transportation - General Fund	11.50	11.50	11.50
Surveyor's Office	1.00	1.00	1.00
Treasurer's Office	12.00	11.00	11.00
Veterans Service Office	1.00	1.00	1.00
Fleet Management Fund	17.00	16.00	15.00
Road & Bridge Fund	79.00	77.00	77.00
Human Services	455.50	542.50	544.50
Insurance Claims & Reserve Fund	3.75	4.00	4.00
Conservation Trust Fund	5.00	5.00	5.00
Open Space	1.50	1.50	1.50
Front Range Airport	0.00	18.50	18.50
Water & Wastewater Fund	1.00	1.00	1.00
Waste Management Fund	0.60	0.60	0.60
Community Development Block Grant	7.00	7.00	7.00
Community Services Block Grant	4.00	4.00	4.00
Head Start	71.00	71.00	71.00
Workforce & Business Center	64.50	64.50	64.50
TOTAL FTEs	1,837.00	1,966.25	1,971.50

Operating & Maintenance/Charges for Services: For 2015, the county's operating & maintenance/charges for services budget totals \$148.1 million and comprises 39% of the county's total expenditure budget of \$384.1 million, which does not include interfund transfers. 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 Projects*.

Debt Service: The 2015 budget includes \$13.1 million for lease payments, which is 3% of the total budget. The county has entered into four leaseback transactions to finance large capital facility projects. The 2015 budget includes the principal and interest payments for these capital leases. Under Colorado law, these transactions are not considered debt because they are subject to annual appropriation. Therefore, these payments are not counted towards the county's legal debt limits. See the Administrative/Organizational Support section of this document for more details regarding the four leaseback transactions.



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, 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 \$72.4 million for 2015.

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, 2015, and has no intention or need of issuing such debt neither in the current budget year nor in the near future. As the county continues implementation of its 10-year facilities master plan in 2015 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 2015, the county's governmental services budget totals \$39.1 and comprises 10% of the county's total expenditure budget, excluding interfund transfers. This is significantly less than reported in 2014. The reason for the difference is a change in accounting practice. Beginning with the 2015 budget, the county no longer books pass-through expenditures and revenues as part of the annual budget. This is primarily related to the federal Food Assistance program which is a \$98.0 million federal entitlement program in Adams County. By removing the federal pass-through expense and associated revenue amount, which is also \$98.0 million, the county's entire expenditure budget was reduced by nearly 21.0% which drives the increase in the calculated share of general government when compared to the whole county. 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.

Capital and Non-Recurring Projects: The capital and non-recurring projects budget totals \$30.5 and comprises 8% of the county's total expenditure budget, excluding interfund transfers. The county generally classifies non-recurring projects into two categories: one-time and ordinary. The portion of the 2015 budget for one-time expenditures totals \$25.0 million. This includes funding for large one-time non-recurring purchases over \$5,000. Ordinary items include anything over the \$5,000 capital limit which occurs on a regular or semi-regular basis. Most facility repair and maintenance, infrastructure repair and maintenance, and regular replacement of vehicles and equipment fall in this category. The 2015 budget includes \$5.4 million for ordinary non-recurring projects. The total for 2015 non-recurring projects, both one-time and ordinary, is \$30.4 million. See table below for a list of projects funded in 2015.



2015 Adopted Non-Recurring Expenditures				
Department/Division	Description	Capital	O&M	Total
Community Corrections	Community Corrections Database	\$ 300,000	\$ -	\$ 300,000
Facility Planning & Operations	Update HVAC Server (HSB)	-	13,200	13,200
	Upgrade HVAC Control System (PW)	-	18,500	18,500
	Courtroom Carpet and Paint	-	137,350	137,350
	Upgrade HVAC Server (PW and Honnen)	-	47,500	47,500
	Maintenance Painting (Parks)	-	26,500	26,500
	Security Upgrade (Parks)	-	8,100	8,100
	Parking Lot Repair (Parks)	-	60,000	60,000
	Parking Lot Repair (Facilities)	-	15,000	15,000
	Carpet Replacement (DA Building)	-	362,650	362,650
	Parking Lot Maintenance (DA Building)	-	7,000	7,000
	Replacement of Stormwater Drain	-	6,400	6,400
	Replacement of Cooling Tower Fill Media (SO)	-	25,000	25,000
	Installation of Kitchen Solid Food Strainers (SO)	-	15,000	15,000
	HVAC-DDC Program Upgrade (SO)	-	6,150	6,150
	Parking Lot Repair (SO)	-	40,000	40,000
	Range Cover Design	25,000	-	25,000
	Storm Water Study	-	13,800	13,800
	Parking Lot Maintenance (Animal Shelter)	-	5,000	5,000
	Heat Recovery System (Animal Shelter)	-	8,400	8,400
	Upgrade HVAC Controls (Honnen)	-	14,400	14,400
	Caulk Joint Maintenance (Justice Center)	-	32,000	32,000
	Painting Maintenance (Justice Center)	-	20,000	20,000
	Parking Lot Maintenance (Justice Center)	-	15,000	15,000
	Painting Maintenance (Other)	-	3,800	3,800
	Seal and Restripe Parking Lot (ACSC)	-	54,000	54,000
	Asphalt Replacement-Impound Lot	-	21,500	21,500
	Replace Kitchen Hot Water Heaters (SO)	-	35,000	35,000
	Seal Parking Lot (Flatrock)	15,000	-	15,000
	Maintenance Painting (Animal Shelter)	-	9,500	9,500
	Restripe Parking Lot (West Service Center)	10,000	-	10,000
	Replace South Gate Opener (ACSC)	-	32,000	32,000
	Seal and Restripe Parking Lot (Government Center)	124,000	-	124,000
Emergency Power to Elevators (SO)	-	65,000	65,000	
Auxiliary Tractor Equipment	16,925	-	16,925	
Planning & Development	Comprehensive Plan-2nd Stage	-	43,446	43,446
	Neighborhood Plans	-	27,000	27,000
Information Technology	Server Infrastructure	-	362,000	362,000
	KPI and Dashboard Reporting	-	125,000	125,000
	Assure Project Phase II (Human Services)	-	125,000	125,000
	JDE Application Consulting	-	100,000	100,000
	Cisco VOIP Rollout	-	600,000	600,000
	GIS Application Development	-	75,000	75,000
	Backup Tapes	-	20,000	20,000
	Application Consulting	-	50,000	50,000
	Fiber from Human Services to WSC	-	50,000	50,000
Parks & Open Space	Phase 3 Electrical Upgrades (Regional Complex)	160,000	-	160,000
	Hot Water Pressure Washer	8,000	-	8,000
	Recondition South Parking Lot (Regional Complex)	87,528	-	87,528
	Russian Olive Tree Removal	-	9,000	9,000
	Facility Door Replacement/Repair (Regional Complex)	35,000	-	35,000
Clerk & Recorder	Coordinated Election	-	344,000	344,000
District Attorney	Training Room Technology	40,000	-	40,000
	Scanner Replacement	25,000	-	25,000
Sheriff-Correctional	Digital Video Recording Equipment	486,000	-	486,000
	Security Screening Equipment	100,100	-	100,100



2015 Adopted Non-Recurring Expenditures				
Department/Division	Description	Capital	O&M	Total
Sheriff-Field/Admin	Server Virtualization	117,000	-	117,000
	Multi Use K-9 Replacement	9,000	-	9,000
	Digital Photo Manager Capture	18,579	-	18,579
	Replacement of Academy Laptops	-	57,000	57,000
	Website Redesign	-	30,000	30,000
Admin/Organization Support	Legal Services for Airport	-	1,000,000	1,000,000
Total General Fund		\$ 1,577,132	\$ 4,135,196	\$ 5,712,328
Facility Planning & Operations	Planning Services Regarding Additional Courtroom	\$ 543,750	\$ -	\$ 543,750
	Clinic Build-out at Government Center	100,000	-	100,000
Total Capital Facilities Fund		\$ 643,750	\$ -	\$ 643,750
Golf Course	Range Tractor	\$ 13,000	\$ -	\$ 13,000
	HVAC Unit for Cart Barn	18,000	-	18,000
	Seal and Restripe Parking Lot	20,000	-	20,000
	Paint Interior Spaces in Customer Areas	28,000	-	28,000
	Bunker Renovation-Phase I	20,000	-	20,000
Total Golf Course Fund		\$ 99,000	\$ -	\$ 99,000
Transportation-Fleet Division	Fleet Replacement	\$ 3,612,000	\$ 66,000	\$ 3,678,000
	Vacuum Truck	375,000	-	375,000
	Fleet Facility Design Study	750,000	-	750,000
	Aqueous Parts Washer	10,000	-	10,000
Total Fleet Fund		\$ 4,747,000	\$ 66,000	\$ 4,813,000
Stormwater	Little Dry Creek Flood Control	\$ 456,611	\$ -	\$ 456,611
	Kenwood-Dahlia Outfall	524,615	-	524,615
	Storm Sewer Collection System	-	80,000	80,000
	Third Creek Major Drainage Plan Study	-	50,000	50,000
Total Stormwater Utility Fund		\$ 981,226	\$ 130,000	\$ 1,111,226
Transportation	Riverdale Structure Replacement	\$ 400,000	\$ -	\$ 400,000
	Creekside Design and Construction	1,811,190	-	1,811,190
	Lowell Blvd Clear Creek to 62nd	3,600,000	-	3,600,000
	Welby Road (Steele St)	1,400,000	-	1,400,000
	I-25 Corridor	-	500,000	500,000
	York St Hwy 224 to 88th Ave	500,000	-	500,000
	Huron at W 62nd Ave	455,000	-	455,000
	Carol Way, E 77th Ave & Locust	500,000	-	500,000
	W 60th Ave Realignment	3,000,000	-	3,000,000
	56th Ave Federal to Zuni	2,400,000	-	2,400,000
	Kenwood-Dahlia Outfall	494,101	-	494,101
	Monaco to McKay Traffic Study	-	100,000	100,000
Bus Shelter Bench Program	400,000	-	400,000	
Total Road & Bridge Fund		\$ 14,960,291	\$ 600,000	\$ 15,560,291
Parks & Open Space	Asset Management Software	\$ 40,000	\$ -	\$ 40,000
	Solar Lake Aeration Device	60,000	-	60,000
	Commercial Mowers	85,000	-	85,000
	Self Contained Spray Unit	85,000	-	85,000
Total Conservation Trust Fund		\$ 270,000	\$ -	\$ 270,000
Parks & Open Space	Open Space Projects	1,000,000	-	1,000,000
	Clear Creek Trailhead	400,000	-	400,000
	Regional Park Active Recreation Area	200,000	-	200,000
	Amphitheater Feasibility Study	50,000	-	50,000
Total Open Space Projects Fund		\$ 1,650,000	\$ -	\$ 1,650,000
Front Range Airport	FOG Seal Terminal Ramp	\$ -	\$ 175,000	\$ 175,000
	Airport Master Plan	-	333,335	333,335
	Roof Replacement for Snow Equipment Building	80,000	-	80,000
	Replace Backup Battery for Tower Control System	14,000	-	14,000
Total Front Range Airport Fund		\$ 94,000	\$ 508,335	\$ 602,335
Total County-wide		\$ 25,022,399	\$ 5,439,531	\$ 30,461,930



Interfund Transfers 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 are comprised of transfers between county funds. Interfund transfers 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 interfund transfers (in and out). For 2015, the budgeted transfers out total \$15,827,363 or 4.0% of the total budgeted appropriations.

2015 Adopted Budget Interfund Transfers			
To	From	Amount	Justification
Open Space Sales Project Fund	Open Space Sales Tax Fund	\$826,990	Transfer of Adams County portion of the 30% open space sales tax
General Fund	Golf Course Fund	340,000	Transfer for annual repayment for Dunes
Front Range Airport	General Fund	560,000	Transfer for Base Operations support from General Fund
Waste Water Fund	General Fund	304,125	Transfer for Waste Water Treatment Plant (WWTP)
General Fund	Capital Facilities Fund	304,552	Transfer for personnel costs of 5 FTEs and overtime costs
General Fund	Capital Facilities Fund	11,729,375	Transfer for Certificates of Participation (COP) lease payments
Open Space Sales Project Fund	Open Space Sales Tax Fund	675,000	Transfer for Open Space Grant for 120th Ave Pedestrian Bridge
General Fund	Capital Facilities Fund	206,396	Transfer for janitorial
Open Space Sales Project Fund	Open Space Sales Tax Fund	240,000	Transfer for Open Space Grant for Clear Creek Trailhead Project
Fleet Fund	Road & Bridge Fund	375,000	Transfer for cost of Vacuum Truck
General Fund	Capital Facilities Fund	140,925	Transfer for Government Center maintenance projects
General Fund	Social Services Fund	125,000	Transfer for Phase II Human Services Assure Project
Total Interfund Transfers		\$15,827,363	



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, and bridges, are approved based upon a positive future economic gain, service demands, and future cost avoidance. Many of these projects, while initially increasing the operating costs associated with maintenance, also stimulate economic growth translating into additional revenue for the county and better service provision to residents.

Another factor considered in capital purchases is future cost avoidance, which occurs as more efficient operations are implemented. An example is a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs can be high, savings is realized in later years when additional personnel are not needed to maintain service levels, even as demand for services increase. It is important to analyze initial costs as well as future costs and benefits so that affordable and rational decisions are made. There are multiple projects included in the 2015 budget that could have an impact on the county's operating budget beginning in 2015 and beyond. A sampling of projects is listed below.

- Little Dry Creek Flood Control – the project carries a budget of \$456,611 in the Stormwater Fund and \$494,101 in the Road & Bridge Fund for 2015. The purpose for the Stormwater Fund budget is to cover the first installment of the 10-year payback of Adams County's share of the earthwork and stream stabilization portion of the Little Dry Creek Park project. The purpose of the Road & Bridge Fund budget is to fund the storm sewer phase from US-85 to the Union Pacific Station.
- The Kenwood Dahlia Outfall – project carries a budget of \$524,615 for 2015. This project is designed to complete the phase of the storm sewer from U.S. Highway 85 to the Union Pacific Railroad.
- Open Space Purchases – occasionally land becomes available for the county to purchase as open space. Potential future costs related to such purchases can include: reclamation, weed control, trailhead development and maintenance of access roads and trails. The open space appropriation for the 2015 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.
- Employee Health Clinic - \$100,000 is budgeted for the design and build-out of an employee health clinic located in the Government Center.
- Community Corrections Database – \$300,000 is budgeted for a community corrections database system and the development of an evidence based decision making tool.
- Voice over Internet Protocol (VOIP) System - \$600,000 is budgeted for VOIP system roll-out and standardization of the county's phone system.
- Fleet Building Study – \$750,000 is budgeted for a fleet building study and design of a future fleet facility in a location that meets the needs of county operations.



Change in Fund Balance by Fund

The change in fund balance for each of the county's 20 individual funds is detailed on the following pages. Below, the county-wide consolidated view, excluding proprietary funds, includes an expenditure decrease of 13.09% for 2015 over the 2014 budget, leaving a consolidated ending fund balance of \$185.6 million. Unspent capital projects from 2013 were carried over to 2014 by a budget amendment, thus adding to the 2014 appropriation and causing the 2014-2015 comparison to indicate a decrease.

CONSOLIDATED VIEW <i>(*excludes proprietary funds)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	\$211,511,081	\$219,479,704	\$219,479,704	\$197,825,419	\$ (21,654,285)	(9.87%)
Revenue						
Current Property Taxes	\$120,703,544	\$124,265,678	\$124,265,678	\$126,087,103	\$ 1,821,425	1.47%
Delinquent Property Taxes	\$ (97,133)	\$ (3,250)	\$ 582,909	\$ (3,250)	\$ -	-
Sales Taxes	\$ 37,352,402	\$ 39,924,125	\$ 42,497,000	\$ 42,193,391	\$ 2,269,266	5.68%
Other Taxes	\$ 9,232,003	\$ 8,670,756	\$ 9,714,000	\$ 9,600,000	\$ 929,244	10.72%
Licenses & Permits	\$ 1,412,564	\$ 926,504	\$ 1,677,110	\$ 1,847,638	\$ 921,134	99.42%
Intergovernmental ²	\$105,009,129	\$128,152,477	\$129,623,583	\$122,701,303	\$ (5,451,174)	(4.25%)
Charges for Services	\$ 22,990,802	\$ 23,324,832	\$ 23,744,898	\$ 24,905,116	\$ 1,580,284	6.78%
Fines & Forfeitures	\$ 1,825,533	\$ 1,696,000	\$ 1,144,578	\$ 1,538,509	\$ (157,491)	(9.29%)
Interest & Investments	\$ (1,628,625)	\$ 2,332,598	\$ 4,366,190	\$ 1,491,841	\$ (840,757)	(36.04%)
Miscellaneous	\$ 6,696,553	\$ 8,521,045	\$ 8,856,410	\$ 5,545,743	\$ (2,975,302)	(34.92%)
Other Finance Sources	\$ 17,960,497	\$ 23,546,975	\$ 17,476,371	\$ 14,588,238	\$ (8,958,737)	(38.05%)
Total Revenues	\$321,457,268	\$361,357,740	\$363,948,727	\$350,495,632	\$ (10,862,108)	(3.01%)
Expenditures						
Personnel	\$132,283,317	\$147,752,558	\$144,208,372	\$150,193,858	\$ 2,441,301	1.65%
Operating & Maintenance	\$ 8,829,630	\$ 11,446,370	\$ 10,828,860	\$ 11,005,094	\$ (441,276)	(3.86%)
Charges for Services ²	\$100,705,693	\$121,782,310	\$117,432,733	\$114,962,718	\$ (6,819,593)	(5.60%)
Debt Service	\$ 13,950,685	\$ 13,959,436	\$ 13,959,436	\$ 12,913,451	\$ (1,045,985)	(7.49%)
Governmental Services	\$ 30,660,992	\$ 45,998,458	\$ 34,525,054	\$ 39,060,757	\$ (6,937,701)	(15.08%)
Capital	\$ 10,278,191	\$ 60,094,509	\$ 46,509,501	\$ 19,101,173	\$ (40,993,336)	(68.21%)
Other Finance Uses	\$ 16,780,136	\$ 16,313,160	\$ 18,139,056	\$ 15,487,363	\$ (825,797)	(5.06%)
Total Operating Expenditures	\$313,488,646	\$417,346,801	\$385,603,012	\$362,724,414	\$ (54,622,387)	(13.09%)
Excess/(Deficiency)	\$ 7,968,623	\$ (55,989,061)	\$ (21,654,285)	\$ (12,228,782)	\$ 43,760,279	(78.16%)
Ending Fund Balance	\$219,479,704	\$163,490,643	\$197,825,419	\$185,596,637	\$ 22,105,994	13.52%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.

² For 2015, federal pass-through dollars for food assistance revenue and expenditures are no longer booked. For consistency of comparison, the federal pass-through revenue and expenditures have been excluded in prior years also (\$98,000,000).



General Fund

The 2015 Annual Budget includes a spend-down of \$2.5 million to finance items such as non-recurring capital projects. The spend down is a result of the county’s decision to fund one-time projects that address infrastructure needs, technical innovation that improves service delivery, and other one-time projects. At the end of 2015, the projected ending fund balance is \$100.6 million. The projected ending fund balance is comprised of assigned and unassigned reserve funds. The 2014 budget includes carry-over of unspent capital projects from the prior year as well as the impact of three budget amendments.

GENERAL FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 117,649,481	\$ 112,522,612	\$ 112,522,612	\$ 103,093,242	\$ (9,429,370)	(8.38%)
Revenue						
Current Property Taxes	\$ 103,162,083	\$ 106,146,013	\$ 106,146,013	\$ 107,856,312	\$ 1,710,299	1.61%
Delinquent Property Taxes	\$ (82,901)	\$ -	\$ 545,554	\$ -	\$ -	
Licenses & Permits	\$ 1,271,145	\$ 866,504	\$ 1,597,127	\$ 1,767,638	\$ 901,134	104.00%
Intergovernmental	\$ 9,273,222	\$ 12,840,492	\$ 12,290,390	\$ 10,167,074	\$ (2,673,418)	(20.82%)
Charges for Services	\$ 21,749,192	\$ 22,288,069	\$ 22,456,935	\$ 23,728,976	\$ 1,440,907	6.46%
Fines & Forfeitures	\$ 1,533,321	\$ 1,696,000	\$ 1,040,051	\$ 1,521,000	\$ (175,000)	(10.32%)
Interest & Investments	\$ (1,698,925)	\$ 2,241,422	\$ 4,306,590	\$ 1,430,341	\$ (811,081)	(36.19%)
Miscellaneous	\$ 4,464,132	\$ 4,890,706	\$ 5,252,477	\$ 3,972,543	\$ (918,163)	(18.77%)
Other Finance Sources	\$ 13,225,255	\$ 13,044,064	\$ 13,044,064	\$ 12,846,248	\$ (197,816)	(1.52%)
Total Revenues	\$ 152,896,523	\$ 164,013,270	\$ 166,679,201	\$ 163,290,132	\$ (723,138)	(0.44%)
Expenditures						
Personnel	\$ 87,439,442	\$ 97,585,349	\$ 94,777,246	\$ 98,325,486	\$ 740,137	0.76%
Operating & Maintenance	\$ 5,721,426	\$ 6,892,826	\$ 6,289,866	\$ 7,065,530	\$ 172,704	2.51%
Charges for Services	\$ 35,108,797	\$ 45,671,889	\$ 41,952,018	\$ 39,979,280	\$ (5,692,609)	(12.46%)
Debt Service	\$ 13,960,011	\$ 13,959,436	\$ 13,959,436	\$ 12,913,451	\$ (1,045,985)	(7.49%)
Governmental Services	\$ 5,805,222	\$ 5,613,779	\$ 5,048,353	\$ 5,020,242	\$ (593,537)	(10.57%)
Capital	\$ 8,374,958	\$ 21,614,717	\$ 11,078,967	\$ 1,577,132	\$ (20,037,585)	(92.70%)
Other Finance Uses	\$ 1,613,535	\$ 1,002,685	\$ 3,002,685	\$ 864,125	\$ (138,560)	(13.82%)
Total Operating Expenditures	\$ 158,023,392	\$ 192,340,681	\$ 176,108,571	\$ 165,745,246	\$ (26,595,435)	(13.83%)
Excess/(Deficiency)	\$ (5,126,869)	\$ (28,327,411)	\$ (9,429,370)	\$ (2,455,114)	\$ 25,872,297	(91.33%)
Ending Fund Balance	\$ 112,522,612	\$ 84,195,201	\$ 103,093,242	\$ 100,638,128	\$ 16,442,927	19.53%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Capital Facilities Fund

The 2015 Annual Budget includes an ending fund balance of \$17.6 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. The 2014 budget includes carry-over of unspent capital projects from the prior year as well as the impact of three budget amendments.

CAPITAL FACILITIES FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 15,219,474	\$ 16,995,878	\$ 16,995,878	\$ 13,689,804	\$ (3,306,074)	(19.45%)
Revenue						
Sales Taxes	\$ 14,814,969	\$ 15,521,191	\$ 17,000,000	\$ 16,877,356	\$ 1,356,165	8.74%
Interest & Investments	\$ 22,169	\$ 25,376	\$ 15,000	\$ 20,000	\$ (5,376)	(21.19%)
Miscellaneous	\$ 200,822	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 15,037,959	\$ 15,546,567	\$ 17,015,000	\$ 16,897,356	\$ 1,350,789	8.69%
Expenditures						
Operating & Maintenance	\$ 76,404	\$ -	\$ -	\$ -	\$ -	
Charges for Services	\$ 34,925	\$ 200,000	\$ -	\$ -	\$ (200,000)	(100.00%)
Governmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital	\$ 501,841	\$ 8,017,010	\$ 7,617,010	\$ 643,750	\$ (7,373,260)	(91.97%)
Other Finance Uses	\$ 12,648,385	\$ 12,704,064	\$ 12,704,064	\$ 12,381,248	\$ (322,816)	(2.54%)
Total Operating Expenditures	\$ 13,261,555	\$ 20,921,074	\$ 20,321,074	\$ 13,024,998	\$ (7,896,076)	(37.74%)
Excess/(Deficiency)	\$ 1,776,404	\$ (5,374,507)	\$ (3,306,074)	\$ 3,872,358	\$ 9,246,865	(172.05%)
Ending Fund Balance	\$ 16,995,878	\$ 11,621,371	\$ 13,689,804	\$ 17,562,162	\$ 5,940,791	51.12%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Road & Bridge Fund

The 2015 Annual Budget includes an ending fund balance of \$15.9 million. The 2015 budget includes regular maintenance of county roads, streets and bridges. This fund receives revenues primarily from property taxes, sales taxes, and highway users' tax funds. 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	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 25,031,194	\$ 30,612,416	\$ 30,612,416	\$ 25,228,737	\$ (5,383,679)	(17.59%)
Revenue						
Current Property Taxes	\$ 5,832,194	\$ 6,024,441	\$ 6,024,441	\$ 6,061,388	\$ 36,947	0.61%
Delinquent Property Taxes	\$ (4,733)	\$ (5,000)	\$ 30,278	\$ (5,000)	\$ -	-
Sales Taxes	\$ 10,089,638	\$ 11,152,016	\$ 11,333,333	\$ 11,251,571	\$ 99,555	0.89%
Other Taxes	\$ 9,232,003	\$ 8,670,756	\$ 9,714,000	\$ 9,600,000	\$ 929,244	10.72%
Licenses & Permits	\$ 141,419	\$ 60,000	\$ 79,983	\$ 80,000	\$ 20,000	33.33%
Intergovernmental	\$ 10,905,418	\$ 11,281,100	\$ 13,654,200	\$ 11,388,000	\$ 106,900	0.95%
Charges for Services	\$ 754,684	\$ 686,763	\$ 837,963	\$ 756,140	\$ 69,377	10.10%
Interest & Investments	\$ 869	\$ 2,400	\$ 815	\$ 2,000	\$ (400)	(16.67%)
Miscellaneous	\$ 303,909	\$ 3,200,000	\$ 3,191,809	\$ 16,000	\$ (3,184,000)	(99.50%)
Other Finance Sources	\$ 648,992	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 38,196,605	\$ 41,072,476	\$ 44,971,349	\$ 39,167,608	\$ (1,904,868)	(4.64%)
Expenditures						
Personnel	\$ 4,735,003	\$ 5,785,781	\$ 5,289,592	\$ 5,657,500	\$ (128,281)	(2.22%)
Operating & Maintenance	\$ 1,066,351	\$ 1,908,900	\$ 1,880,922	\$ 1,293,150	\$ (615,750)	(32.26%)
Charges for Services	\$ 14,213,487	\$ 14,099,895	\$ 13,924,682	\$ 14,468,550	\$ 368,655	2.61%
Governmental Services	\$ 11,476,256	\$ 12,341,886	\$ 11,779,785	\$ 11,790,754	\$ (551,132)	(4.47%)
Capital	\$ 1,124,286	\$ 18,780,047	\$ 17,480,047	\$ 14,960,291	\$ (3,819,756)	(20.34%)
Other Finance Uses	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	
Total Expenditures	\$ 32,615,383	\$ 52,916,509	\$ 50,355,028	\$ 48,545,245	\$ (4,371,264)	(8.26%)
Excess/(Deficiency)	\$ 5,581,222	\$ (11,844,033)	\$ (5,383,679)	\$ (9,377,637)	\$ 2,466,396	(20.82%)
Ending Fund Balance	\$ 30,612,416	\$ 18,768,383	\$ 25,228,737	\$ 15,851,100	\$ (2,917,283)	(15.54%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Social Services Fund

The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. The beginning 2015 total fund balance is projected to be \$9.6 million. For 2015, the total ending budgeted fund balance is \$8.5 million; of that sum, \$3.9 million is assigned, resulting in a budgeted 2015 ending unassigned fund balance of \$4.6 million. See note below the Social Services table for the calculation. The original 2014 budget and 2014 forecast included a \$2.0 million interfund transfer from the General Fund to the Social Services Fund. That transfer was de-appropriated as part of the third amendment to the 2014 budget.

SOCIAL SERVICES FUND	2013	2014	2014	2015	\$ Variance	% Variance
	Actual	Budget¹	Forecast	Budget	Budget	Budget
Beginning Fund Balance	\$ 11,096,307	\$ 11,537,069	\$ 11,537,069	\$ 11,552,710	\$ 15,641	0.14%
Revenue						
Current Property Taxes	\$ 10,556,281	\$ 10,904,238	\$ 10,904,238	\$ 10,971,113	\$ 66,875	0.61%
Delinquent Property Taxes	\$ (8,563)	\$ -	\$ -	\$ -	\$ -	
Intergovernmental ²	\$ 70,159,908	\$ 82,802,575	\$ 82,755,826	\$ 84,630,046	\$ 1,827,471	2.21%
Miscellaneous	\$ 423	\$ 285,139	\$ 285,139	\$ -	\$ (285,139)	(100.00%)
Other Finance Sources	\$ 1,613,535	\$ -	\$ 2,000,000	\$ -	\$ -	
Total Revenues	\$ 82,321,585	\$ 93,991,952	\$ 95,945,203	\$ 95,601,159	\$ 1,609,207	1.71%
Expenditures						
Personnel	\$ 31,954,900	\$ 35,879,543	\$ 35,788,546	\$ 36,972,593	\$ 1,093,050	3.05%
Operating & Maintenance	\$ 1,422,000	\$ 2,003,219	\$ 1,983,219	\$ 2,037,760	\$ 34,541	1.72%
Charges for Services ²	\$ 48,307,559	\$ 58,235,881	\$ 58,114,047	\$ 57,511,645	\$ (724,236)	(1.24%)
Debt Service	\$ 169,144	\$ 43,750	\$ 43,750	\$ -	\$ (43,750)	(100.00%)
Capital	\$ 27,220	\$ -	\$ -	\$ -	\$ -	
Other Finance Uses	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	
Total Expenditures	\$ 81,880,823	\$ 96,162,393	\$ 95,929,562	\$ 96,646,998	\$ 484,605	0.50%
Excess/(Deficiency)	\$ 440,762	\$ (2,170,441)	\$ 15,641	\$ (1,045,839)	\$ 1,124,602	(51.81%)
Ending Fund Balance	\$ 11,537,069	\$ 9,366,628	\$ 11,552,710	\$ 10,506,871	\$ 1,140,243	12.17%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.

² For 2015, federal pass-through dollars for food assistance revenue and expenditures are no longer booked. For consistency of comparison, the federal pass-through revenue and expenditures have been excluded in prior years also (\$98,000,000).

NOTE on Calculation of Budgeted 2015 Unassigned Ending Fund Balance:

Ending Fund Balance	\$ 10,506,871
Assigned Fund Balance	\$ 3,900,000
Unassigned Ending Fund Balance	\$ 6,606,871



Developmentally Disabled Fund

The 2015 adopted budget shows a year-end fund balance of \$232,889. Most of the anticipated property taxes were appropriated to organizations in the county who serve developmentally disabled citizens. In 2015, the fund will spend \$1.2 million to support local agencies such as the Children’s Outreach Project and North Metro Community Services. The remaining fund balance will be used in the future to pay for developmentally disabled services for citizens.

DEVELOPMENTALLY DISABLED FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 154,781	\$ 160,807	\$ 160,807	\$ 211,735	\$ 50,928	31.67%
Revenue						
Current Property Taxes	\$ 1,152,985	\$ 1,190,986	\$ 1,190,986	\$ 1,198,290	\$ 7,304	0.61%
Delinquent Property Taxes	\$ (936)	\$ 1,750	\$ 7,077	\$ 1,750	\$ -	-
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Finance Uses	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 1,152,050	\$ 1,192,736	\$ 1,198,063	\$ 1,200,040	\$ 7,304	0.61%
Expenditures						
Charges for Services	\$ 17,281	\$ 18,321	\$ 18,392	\$ 18,040	\$ (281)	(1.53%)
Governmental Services	\$ 1,128,743	\$ 1,128,743	\$ 1,128,743	\$ 1,160,846	\$ 32,103	2.84%
Total Expenditures	\$ 1,146,024	\$ 1,147,064	\$ 1,147,135	\$ 1,178,886	\$ 31,822	2.77%
Excess/(Deficiency)	\$ 6,026	\$ 45,672	\$ 50,928	\$ 21,154	\$ (24,518)	(53.68%)
Ending Fund Balance	\$ 160,807	\$ 206,479	\$ 211,735	\$ 232,889	\$ 26,410	12.79%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



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 grants, which are applied for and awarded when the projects start but are not paid out until projects are complete. The remaining fund balance at the end of 2015 is budgeted to be \$28.0 million.

OPEN SPACE SALES TAX FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 27,472,996	\$ 29,460,023	\$ 29,460,023	\$ 31,943,605	\$ 2,483,582	8.43%
Revenue						
Sales Taxes	\$ 12,447,795	\$ 13,250,918	\$ 14,163,667	\$ 14,064,464	\$ 813,546	6.14%
Interest & Investments	\$ 36,990	\$ 52,000	\$ 32,611	\$ 30,000	\$ (22,000)	(42.31%)
Total Revenues	\$ 12,484,785	\$ 13,302,918	\$ 14,196,278	\$ 14,094,464	\$ 791,546	5.95%
Expenditures						
Personnel	\$ 105,650	\$ 105,835	\$ 105,835	\$ 135,811	\$ 29,976	28.32%
Operating & Maintenance	\$ 4,015	\$ 6,950	\$ 3,926	\$ 6,270	\$ (680)	(9.78%)
Charges for Services	\$ 32,863	\$ 88,032	\$ 66,537	\$ 89,112	\$ 1,080	1.23%
Governmental Services	\$ 7,837,014	\$ 11,303,991	\$ 9,104,091	\$ 16,075,044	\$ 4,771,053	42.21%
Other Finance Uses	\$ 2,518,216	\$ 2,606,411	\$ 2,432,307	\$ 1,741,990	\$ (864,421)	(33.17%)
Total Expenditures	\$ 10,497,758	\$ 14,111,219	\$ 11,712,696	\$ 18,048,227	\$ 3,937,008	27.90%
Excess/(Deficiency)	\$ 1,987,027	\$ (808,301)	\$ 2,483,582	\$ (3,953,763)	\$ (3,145,462)	389.14%
Ending Fund Balance	\$ 29,460,023	\$ 28,651,722	\$ 31,943,605	\$ 27,989,842	\$ (661,880)	(2.31%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Conservation Trust Fund

This fund is budgeted to end 2015 with a fund balance of \$1.3 million. 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	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 1,924,563	\$ 2,168,802	\$ 2,168,802	\$ 1,273,417	\$ (895,385)	(41.28%)
Revenue						
Intergovernmental	\$ 739,892	\$ 720,192	\$ 708,361	\$ 697,878	\$ (22,314)	(3.10%)
Interest & Investments	\$ 2,606	\$ 3,500	\$ 2,552	\$ 2,500	\$ (1,000)	(28.57%)
Other Finance Uses	\$ -	\$ 605,000	\$ 605,000	\$ -	\$ (605,000)	(100.00%)
Total Revenues	\$ 742,498	\$ 1,328,692	\$ 1,315,913	\$ 700,378	\$ (628,314)	(47.29%)
Expenditures						
Personnel	\$ 336,932	\$ 359,616	\$ 359,625	\$ 360,465	\$ 849	0.24%
Operating & Maintenance	\$ 22,722	\$ 32,500	\$ 25,639	\$ 22,500	\$ (10,000)	(30.77%)
Charges for Services	\$ 49,783	\$ 42,600	\$ 42,513	\$ 42,600	\$ -	-
Governmental Services	\$ 39,995	\$ -	\$ -	\$ -	\$ -	-
Capital	\$ 48,828	\$ 1,933,521	\$ 1,783,521	\$ 270,000	\$ (1,663,521)	(86.04%)
Total Expenditures	\$ 498,259	\$ 2,368,237	\$ 2,211,298	\$ 695,565	\$ (1,672,672)	(70.63%)
Excess/(Deficiency)	\$ 244,239	\$ (1,039,545)	\$ (895,385)	\$ 4,813	\$ 1,044,358	(100.46%)
Ending Fund Balance	\$ 2,168,802	\$ 1,129,257	\$ 1,273,417	\$ 1,278,230	\$ 148,973	13.19%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Open Space Projects Fund

This fund is used to make open space purchases from the county's 30% distribution of open space sales tax dollars. The fund is budgeted to end 2015 with fund balance in the amount of \$2.5 million. Other revenues may also be deposited into the fund to purchase open space.

OPEN SPACE PROJECTS FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 2,897,153	\$ 5,368,118	\$ 5,368,118	\$ 1,577,525	\$ (3,790,593)	(70.61%)
Revenue						
Intergovernmental	\$ -	\$ 1,750,000	\$ 1,750,000	\$ 750,000	\$ (1,000,000)	(57.14%)
Interest & Investments	\$ 4,923	\$ 5,000	\$ 7,073	\$ 5,000	\$ -	-
Miscellaneous	\$ 148,658	\$ 145,200	\$ 126,985	\$ 126,200	\$ (19,000)	(13.09%)
Other Finance Sources	\$ 2,472,715	\$ 2,001,411	\$ 1,827,307	\$ 1,741,990	\$ (259,421)	(12.96%)
Total Revenues	\$ 2,626,296	\$ 3,901,611	\$ 3,711,365	\$ 2,623,190	\$ (1,278,421)	(32.77%)
Expenditures						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating & Maintenance	\$ 1,871	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,000	100.00%
Charges for Services	\$ 32,822	\$ 51,800	\$ 190,355	\$ 56,800	\$ 5,000	9.65%
Capital	\$ 120,637	\$ 7,958,603	\$ 7,308,603	\$ 1,650,000	\$ (6,308,603)	(79.27%)
Other Finance Uses	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 155,330	\$ 8,013,403	\$ 7,501,958	\$ 1,712,800	\$ (6,300,603)	(78.63%)
Excess/(Deficiency)	\$ 2,470,966	\$ (4,111,792)	\$ (3,790,593)	\$ 910,390	\$ 5,022,182	(122.14%)
Ending Fund Balance	\$ 5,368,118	\$ 1,256,326	\$ 1,577,525	\$ 2,487,915	\$ 1,231,589	98.03%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Waste Management Fund

The 2015 ending fund balance of \$4.3 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	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 5,490,299	\$ 5,773,533	\$ 5,773,533	\$ 4,444,380	\$ (1,329,153)	(23.02%)
Revenue						
Charges for Services	\$ 486,926	\$ 350,000	\$ 450,000	\$ 420,000	\$ 70,000	20.00%
Total Revenues	\$ 486,926	\$ 350,000	\$ 450,000	\$ 420,000	\$ 70,000	20.00%
Expenditures						
Personnel	\$ 55,595	\$ 59,932	\$ 59,929	\$ 61,497	\$ 1,565	2.61%
Operating & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charges for Services	\$ 148,097	\$ 620,647	\$ 519,224	\$ 520,647	\$ (100,000)	(16.11%)
Capital	\$ -	\$ 1,898,278	\$ 1,200,000	\$ -	\$ (1,898,278)	(100.00%)
Total Expenditures	\$ 203,692	\$ 2,578,857	\$ 1,779,153	\$ 582,144	\$ (1,996,713)	(77.43%)
Excess/(Deficiency)	\$ 283,233	\$ (2,228,857)	\$ (1,329,153)	\$ (162,144)	\$ 2,066,713	(92.73%)
Ending Fund Balance	\$ 5,773,533	\$ 3,544,676	\$ 4,444,380	\$ 4,282,236	\$ 737,560	20.81%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



DIA Noise Mitigation Fund

The adopted 2015 budget projects an ending fund balance of \$1.3 million. These funds are used to mitigate noise impacts from Denver International Airport on county residents. The expenditure budget of \$45,000 is included to ensure there is a reasonable amount of appropriation available for applicable noise mitigation payments to residents. The full \$45,000 may or may not be spent and results in the planned spend down of \$43,000 in fund balance that is detailed below.

DIA NOISE MITIGATION FUND	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 1,364,985	\$ 1,349,716	\$ 1,349,716	\$ 1,306,265	\$ (43,451)	(3.22%)
Revenue						
Interest & Investments	\$ 1,993	\$ 2,900	\$ 1,549	\$ 2,000	\$ (900)	(31.03%)
Total Revenues	\$ 1,993	\$ 2,900	\$ 1,549	\$ 2,000	\$ (900)	(31.03%)
Expenditures						
Charges for Services	\$ 17,261	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	-
Total Expenditures	\$ 17,261	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	-
Excess/(Deficiency)	\$ (15,269)	\$ (42,100)	\$ (43,451)	\$ (43,000)	\$ (900)	2.14%
Ending Fund Balance	\$ 1,349,716	\$ 1,307,616	\$ 1,306,265	\$ 1,263,265	\$ (44,351)	(3.39%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



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 excess/(deficiency) is 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	2013 Actual	2014 Budget¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 2,708,921	\$ 3,194,745	\$ 3,194,745	\$ 3,194,745	\$ -	-
Revenue						
Intergovernmental	\$ 3,294,073	\$ 6,114,327	\$ 6,114,327	\$ 2,613,363	\$ (3,500,964)	(57.26%)
Interest & Investments	\$ 750	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous	\$ 1,541,146	\$ -	\$ -	\$ 1,431,000	\$ 1,431,000	-
Other Finance Sources	\$ -	\$ 8,000,000	\$ -	\$ -	\$ (8,000,000)	(100.00%)
Total Revenues	\$ 4,835,969	\$ 14,114,327	\$ 6,114,327	\$ 4,044,363	\$ (10,069,964)	(71.35%)
Expenditures						
Personnel	\$ 361,948	\$ 376,159	\$ 376,159	\$ 561,603	\$ 185,444	49.30%
Operating & Maintenance	\$ 11,266	\$ 14,005	\$ 14,005	\$ 27,184	\$ 13,179	94.10%
Charges for Services	\$ 34,651	\$ 32,684	\$ 32,684	\$ 45,754	\$ 13,070	39.99%
Governmental Services	\$ 3,942,280	\$ 13,691,479	\$ 5,691,479	\$ 3,409,822	\$ (10,281,657)	(75.10%)
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 4,350,145	\$ 14,114,327	\$ 6,114,327	\$ 4,044,363	\$ (10,069,964)	(71.35%)
Excess/(Deficiency)	\$ 485,824	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 3,194,745	\$ 3,194,745	\$ 3,194,745	\$ 3,194,745	\$ -	-

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



HEADSTART	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 316,378	\$ 89,743	\$ 89,743	\$ 105,497	\$ 15,754	17.55%
Revenue						
Intergovernmental	\$ 3,933,803	\$ 4,343,250	\$ 4,343,250	\$ 4,631,181	\$ 287,931	6.63%
Interest & Investments	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous	\$ 36,575	\$ -	\$ -	\$ -	\$ -	-
Other Finance Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 3,970,378	\$ 4,343,250	\$ 4,343,250	\$ 4,631,181	\$ 287,931	6.63%
Expenditures						
Personnel	\$ 3,227,316	\$ 3,454,940	\$ 3,454,940	\$ 3,620,069	\$ 165,129	4.78%
Operating & Maintenance	\$ 295,234	\$ 367,375	\$ 367,375	\$ 303,511	\$ (63,864)	(17.38%)
Charges for Services	\$ 674,463	\$ 505,181	\$ 505,181	\$ 507,865	\$ 2,684	0.53%
Governmental Services	\$ -	\$ -	\$ -	\$ 199,736	\$ 199,736	-
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 4,197,013	\$ 4,327,496	\$ 4,327,496	\$ 4,631,181	\$ 303,685	7.02%
Excess (Deficiency)	\$ (226,635)	\$ 15,754	\$ 15,754	\$ -	\$ (15,754)	(100.00%)
Ending Fund Balance	\$ 89,743	\$ 105,497	\$ 105,497	\$ 105,497	\$ -	-

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.

COMMUNITY SERVICES <i>BLOCK GRANT FUND</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 2,602	\$ 2,652	\$ 2,652	\$ 2,652	\$ -	-
Revenue						
Intergovernmental	\$ 421,825	\$ 685,020	\$ 385,020	\$ 409,846	\$ (275,174)	(40.17%)
Total Revenues	\$ 421,825	\$ 685,020	\$ 385,020	\$ 409,846	\$ (275,174)	(40.17%)
Expenditures						
Personnel	\$ 112,735	\$ 233,177	\$ 83,177	\$ 178,446	\$ (54,731)	(23.47%)
Operating & Maintenance	\$ 9,940	\$ 27,980	\$ 27,980	\$ 6,500	\$ (21,480)	(76.77%)
Charges for Services	\$ 46,088	\$ 42,851	\$ 42,851	\$ 11,851	\$ (31,000)	(72.34%)
Governmental Services	\$ 253,012	\$ 381,012	\$ 231,012	\$ 213,049	\$ (167,963)	(44.08%)
Total Expenditures	\$ 421,775	\$ 685,020	\$ 385,020	\$ 409,846	\$ (275,174)	(40.17%)
Excess (Deficiency)	\$ 50	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652	\$ -	-

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



WORKFORCE & BUSINESS <i>CENTER FUND</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$ 181,948	\$ 243,590	\$ 243,590	\$ 201,105	\$ (42,485)	(17.44%)
Revenue						
Intergovernmental	\$ 6,280,988	\$ 7,615,521	\$ 7,622,209	\$ 7,413,915	\$ (201,606)	(2.65%)
Miscellaneous	\$ 889	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 6,281,877	\$ 7,615,521	\$ 7,622,209	\$ 7,413,915	\$ (201,606)	(2.65%)
Expenditures						
Personnel	\$ 3,953,797	\$ 3,912,226	\$ 3,913,323	\$ 4,320,388	\$ 408,163	10.43%
Operating & Maintenance	\$ 198,401	\$ 189,615	\$ 232,928	\$ 236,689	\$ 47,074	24.83%
Charges for Services	\$ 1,970,240	\$ 1,977,529	\$ 1,979,249	\$ 1,665,574	\$ (311,956)	(15.78%)
Governmental Services	\$ -	\$ 1,493,818	\$ 1,497,841	\$ 1,191,264	\$ (302,554)	(20.25%)
Capital	\$ 97,797	\$ 42,333	\$ 41,353	\$ -	\$ (42,333)	(100.00%)
Total Expenditures	\$ 6,220,235	\$ 7,615,521	\$ 7,664,694	\$ 7,413,915	\$ (201,606)	(2.65%)
Excess (Deficiency)	\$ 61,642	\$ -	\$ (42,485)	\$ -	\$ -	-
Ending Fund Balance	\$ 243,590	\$ 243,590	\$ 201,105	\$ 201,105	\$ (42,485)	(17.44%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Proprietary Funds – Consolidated

The change in net working capital from the 2014 budget to the 2015 budget is a reduction of \$3.1 million and is driven by the combined impact of change in net working capital across all six proprietary funds.

CONSOLIDATED PROPRIETARY FUNDS	2013	2014	2014	2015	\$ Variance	% Variance
	Actual	Budget¹	Forecast	Budget	budget	budget
Revenue						
Delinquent Property Taxes	\$ (2,280)	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	-
Intergovernmental	\$ -	\$ 4,903,080	\$ 4,640,580	\$ 474,167	\$ (4,428,913)	(90.33%)
Charges for Services	\$ 21,734,617	\$ 25,886,093	\$ 25,351,664	\$ 27,601,658	\$ 1,715,565	6.63%
Interest & Investments	\$ 4,977	\$ 3,000	\$ 2,304	\$ 3,000	\$ -	-
Miscellaneous	\$ 6,833,937	\$ 8,905,254	\$ 7,988,488	\$ 7,783,371	\$ (1,121,883)	(12.60%)
Total Revenues	\$ 28,571,252	\$ 39,729,101	\$ 38,019,910	\$ 35,991,721	\$ (3,737,380)	(9.41%)
Expenditures						
Personnel	\$ 3,360,715	\$ 2,975,352	\$ 2,998,091	\$ 3,145,969	\$ 170,617	5.73%
Operating & Maintenance	\$ 3,168,887	\$ 3,363,905	\$ 3,608,333	\$ 3,383,265	\$ 19,360	0.58%
Charges for Services	\$ 21,808,250	\$ 24,191,832	\$ 24,497,796	\$ 24,209,887	\$ 18,055	0.07%
Debt Service	\$ -	\$ 211,015	\$ 211,015	\$ 211,015	\$ -	-
Governmental Services	\$ -	\$ 100	\$ 100	\$ -	\$ (100)	(100.00%)
Capital	\$ -	\$ 10,184,020	\$ 9,799,020	\$ 5,921,226	\$ (4,262,794)	(41.86%)
Other Finance Uses	\$ 1,180,361	\$ 384,800	\$ 390,000	\$ 340,000	\$ (44,800)	(11.64%)
Total Operating Expenditures	\$ 29,518,213	\$ 41,311,024	\$ 41,504,355	\$ 37,211,362	\$ (4,099,662)	(9.92%)
Net Working Capital	\$ 27,293,213	\$ 25,711,290	\$ 23,808,768	\$ 22,589,127	\$ (3,122,163)	(12.14%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Golf Course Fund

For 2015 the golf course fund has a projected working capital of \$1.9 million. Net working capital for the 2015 Annual Budget indicates an increase of \$500,623 during 2015. Other Finance Uses is an annual payback of a loan for the original purchase of the land used for the golf course. This is an interfund transfer from the Golf Course Fund to the General Fund.

GOLF COURSE FUND <i>(Enterprise)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Intergovernmental	\$ -	\$ 262,500	\$ -	\$ -	\$ (262,500)	(100.00%)
Charges for Services	\$ 2,580,361	\$ 2,578,500	\$ 2,653,774	\$ 2,843,500	\$ 265,000	10.28%
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest & Investments	\$ 4,977	\$ 3,000	\$ 2,304	\$ 3,000	\$ -	-
Miscellaneous	\$ 218,654	\$ 1,475,000	\$ 1,475,122	\$ 200,000	\$ (1,275,000)	(86.44%)
Gain(Loss) - Sale	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 2,803,993	\$ 4,319,000	\$ 4,131,200	\$ 3,046,500	\$ (1,272,500)	(29.46%)
Expenditures						
Operating & Maintenance	\$ 478,727	\$ 490,400	\$ 745,968	\$ 445,275	\$ (45,125)	(9.20%)
Charges for Services	\$ 2,159,409	\$ 2,181,880	\$ 1,804,578	\$ 1,910,536	\$ (271,344)	(12.44%)
Capital	\$ (0)	\$ 1,972,500	\$ 1,657,500	\$ 99,000	\$ -	-
Other Finance Uses	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ -	-
Total Expenditures	\$ 2,978,136	\$ 4,984,780	\$ 4,548,046	\$ 2,794,811	\$ (2,189,969)	(43.93%)
Excess (Deficiency)	\$ (174,143)	\$ (665,780)	\$ (416,846)	\$ 251,689	\$ 917,469	(137.80%)
Net Working Capital	\$ 2,036,619	\$ 1,370,839	\$ 1,619,773	\$ 1,871,462	\$ 500,623	36.52%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Fleet Management Fund

The 2015 budgeted decrease in net working capital is \$2.1 million. Net working capital is designated for the future replacement of the county’s fleet. Other transfers in from the General and Road & Bridge funds are used to offset non-recovered inflation costs of replacement vehicles. The projected working capital at the end of 2015 is \$13.7 million. Revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over time. Fluctuation from forecast to actual total expenditures can be significant as factors influence the decision to replace vehicles can change mid-year. Replacing vehicles with less costly vehicles is a goal of the county.

FLEET FUND <i>(Internal Service)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Miscellaneous	\$ 6,606,084	\$ 7,430,254	\$ 6,500,941	\$ 7,578,371	\$ 148,117	1.99%
Other Finance Sources	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	
Total Revenues	\$ 6,606,084	\$ 7,430,254	\$ 6,500,941	\$ 7,953,371	\$ 523,117	7.04%
Expenditures						
Personnel	\$ 1,334,754	\$ 1,396,009	\$ 1,418,750	\$ 1,358,362	\$ (37,647)	(2.70%)
Operating & Maintenance	\$ 2,680,083	\$ 2,739,600	\$ 2,716,530	\$ 2,763,600	\$ 24,000	0.88%
Charges for Services	\$ 2,258,845	\$ 531,950	\$ 504,578	\$ 337,950	\$ (194,000)	(36.47%)
Capital	\$ (0)	\$ 4,769,520	\$ 4,739,520	\$ 4,747,000	\$ (22,520)	(0.47%)
Other Finance Uses	\$ 840,361	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 7,114,044	\$ 9,437,079	\$ 9,379,378	\$ 9,206,912	\$ (230,167)	(2.44%)
Excess (Deficiency)	\$ (507,960)	\$ (2,006,825)	\$ (2,878,437)	\$ (1,253,541)	\$ 753,284	(37.54%)
Net Working Capital	\$ 17,852,384	\$ 15,845,559	\$ 14,973,947	\$ 13,720,406	\$ (2,125,153)	(13.41%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Stormwater Utility Fund

Net working capital in the Stormwater Utility Fund is budgeted to increase by \$113,839 to \$3.4 million for 2015. In 2012 the Adams County Board of County Commissioners approved the creation of the Stormwater Utility Fund. Expenditures are related to planned drainage projects and support costs. The capital budget for 2015 is \$981,226.

STORMWATER UTILITY FUND <i>(Enterprise)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Delinquent Property Taxes	\$ (2,280)	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	-
Charges for Services	\$ 2,032,718	\$ 2,200,000	\$ 1,696,039	\$ 2,200,000	\$ -	-
Total Revenues	\$ 2,030,438	\$ 2,205,400	\$ 1,701,439	\$ 2,205,400	\$ -	-
Expenditures						
Personnel	\$ 344,761	\$ 224,057	\$ 224,057	\$ 236,855	\$ 12,798	5.71%
Operating & Maintenance	\$ 5,647	\$ 7,000	\$ 19,447	\$ 7,000	\$ -	-
Charges for Services	\$ 200,007	\$ 144,352	\$ 164,442	\$ 329,982	\$ 185,630	128.60%
Capital	\$ -	\$ -	\$ -	\$ 981,226	\$ 981,226	
Total Expenditures	\$ 550,415	\$ 375,409	\$ 407,946	\$ 1,555,063	\$ 1,179,654	314.23%
Excess (Deficiency)	\$ 1,480,023	\$ 1,829,991	\$ 1,293,493	\$ 650,337	\$ (1,179,654)	(64.46%)
Net Working Capital	\$ 1,480,023	\$ 3,310,014	\$ 2,773,516	\$ 3,423,853	\$ 113,839	3.44%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



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 \$3.2 million budgeted at year end for 2015.

INSURANCE FUND <i>(Internal Service)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Intergovernmental	\$ -	\$ 1,238,580	\$ 1,238,580	\$ -	\$ (1,238,580)	(100.00%)
Charges for Services	\$ 17,121,538	\$ 19,027,301	\$ 18,450,341	\$ 20,273,442	\$ 1,246,141	6.55%
Miscellaneous	\$ 9,199	\$ -	\$ 12,425	\$ -	\$ -	
Total Revenues	\$ 17,130,737	\$ 20,265,881	\$ 19,701,346	\$ 20,273,442	\$ 7,561	0.04%
Expenditures						
Personnel	\$ 1,681,200	\$ 347,066	\$ 347,064	\$ 374,162	\$ 27,096	7.81%
Operating & Maintenance	\$ 4,430	\$ 7,930	\$ 7,413	\$ 7,930	\$ -	-
Charges for Services	\$ 17,189,989	\$ 20,709,088	\$ 21,399,636	\$ 20,531,222	\$ (177,866)	(0.86%)
Total Expenditures	\$ 18,875,618	\$ 21,064,084	\$ 21,754,113	\$ 20,913,314	\$ (150,770)	(0.72%)
Excess (Deficiency)	\$ (1,744,881)	\$ (798,203)	\$ (2,052,767)	\$ (639,872)	\$ 158,331	(19.84%)
Net Working Capital	\$ 5,924,187	\$ 5,125,984	\$ 3,871,420	\$ 3,231,548	\$ (1,894,436)	(36.96%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



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, which was inherited from the former Front Range Airport Authority. There is no reported data relating to Adams County managing the Front Range Airport in 2013 since the airport was managed by the Airport Authority at that time. The Airport Authority was dissolved as part of the in-sourcing in 2013. For 2015, net working capital is budgeted to end the year at \$325,582.

FRONT RANGE AIRPORT FUND <i>(Enterprise)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	\$ -	\$ 3,402,000	\$ 3,402,000	\$ 474,167	\$ (2,927,833)	(86.06%)
Charges for Services	\$ -	\$ 2,051,712	\$ 2,522,930	\$ 2,255,316	\$ 203,604	9.92%
Miscellaneous	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
Total Revenues	\$ -	\$ 5,131,061	\$ 5,602,279	\$ 2,179,483	\$ (2,951,578)	(57.52%)
Expenditures						
Personnel	\$ -	\$ 939,095	\$ 939,095	\$ 1,089,881	\$ 150,786	16.06%
Operating & Maintenance	\$ -	\$ 105,791	\$ 105,791	\$ 149,860	\$ 44,069	41.66%
Charges for Services	\$ -	\$ 576,056	\$ 576,056	\$ 1,049,397	\$ 473,341	82.17%
Governmental Services	\$ -	\$ 100	\$ 100	\$ -	\$ (100)	(100.00%)
Capital	\$ -	\$ 3,442,000	\$ 3,402,000	\$ 94,000	\$ (3,348,000)	(97.27%)
Other Finance Uses	\$ -	\$ 44,800	\$ 50,000	\$ -	\$ (44,800)	(100.00%)
Total Operating Expenditures	\$ -	\$ 5,107,842	\$ 5,073,042	\$ 2,383,138	\$ (2,724,704)	(53.34%)
Excess (Deficiency)	\$ -	\$ 23,219	\$ 529,237	\$ (203,655)	\$ (226,874)	(977.10%)
Net Working Capital	\$ -	\$ 23,219	\$ 529,237	\$ 325,582	\$ 302,363	1,302.22%

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Wastewater Treatment Fund

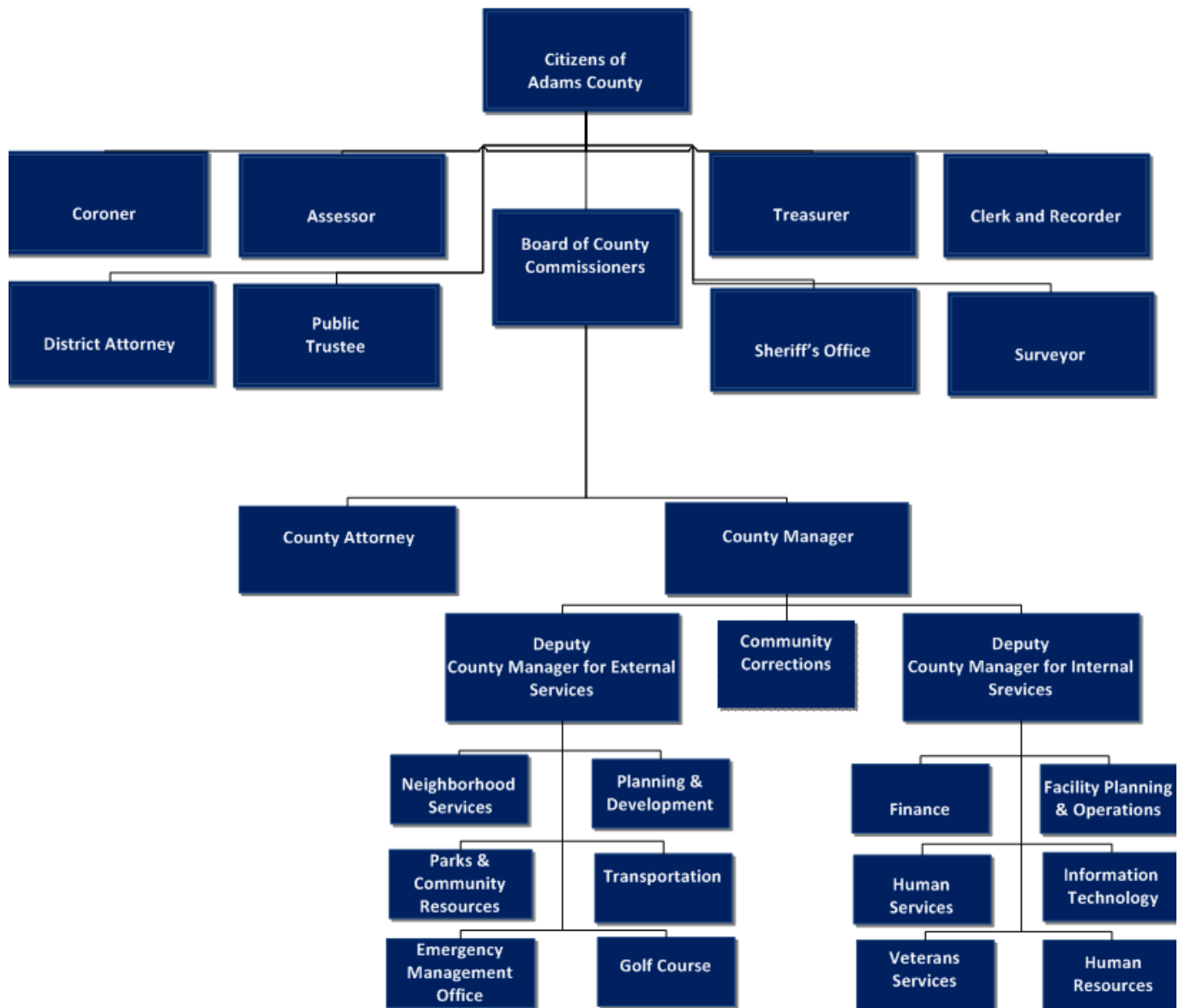
The Wastewater Treatment Fund is reserved for the operation of the wastewater treatment plant at the Front Range Airport. The wastewater plant serves customers and tenants of the Front Range Airport. This fund is the second of two airport related funds in-sourced from the former Front Range Airport Authority in 2013. The fund is budgeted to end 2015 with net working capital in the amount of \$16,276.

WASTEWATER TREATMENT FUND <i>(Enterprise)</i>	2013 Actual	2014 Budget ¹	2014 Forecast	2015 Budget	\$ Variance budget	% Variance budget
Revenue						
Charges for Services	\$ -	\$ 28,580	\$ 28,580	\$ 29,400	\$ 820	2.87%
Other Finance Sources	\$ -	\$ 348,925	\$ 354,125	\$ 304,125	\$ (44,800)	(12.84%)
Total Revenues	\$ -	\$ 377,505	\$ 382,705	\$ 333,525	\$ (43,980)	(11.65%)
Expenditures						
Personnel	\$ -	\$ 69,125	\$ 69,125	\$ 86,709	\$ 17,584	25.44%
Operating & Maintenance	\$ -	\$ 13,184	\$ 13,184	\$ 9,600	\$ (3,584)	(27.18%)
Charges for Services	\$ -	\$ 48,506	\$ 48,506	\$ 50,800	\$ 2,294	4.73%
Total Operating Expenditures	\$ -	\$ 341,830	\$ 341,830	\$ 358,124	\$ 16,294	4.77%
Excess (Deficiency)	\$ -	\$ 35,675	\$ 40,875	\$ (24,599)	\$ (60,274)	(168.95%)
Net Working Capital	\$ -	\$ 35,675	\$ 40,875	\$ 16,276	\$ (19,399)	(54.38%)

¹ 2014 Budget is inclusive of the 2014 Adopted Budget plus three subsequent amendments.



Adams County Government – General Fund





Fund Category Description

The General Fund is the major operating fund of the county and accounts for all revenues and expenditures that are not 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. General Fund departments and activities are classified into the following 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

Administrative/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 Services Office

Health & Welfare

Tri-County Health Department

Public Safety

Animal Shelter/Adoption Center
Community Correction Administration
Coroner's Office
Emergency Management
Sheriff's Office Corrections
Sheriff's Office – Field/Administration
Sheriff's Office – Special Funds

Public Works

Transportation Department

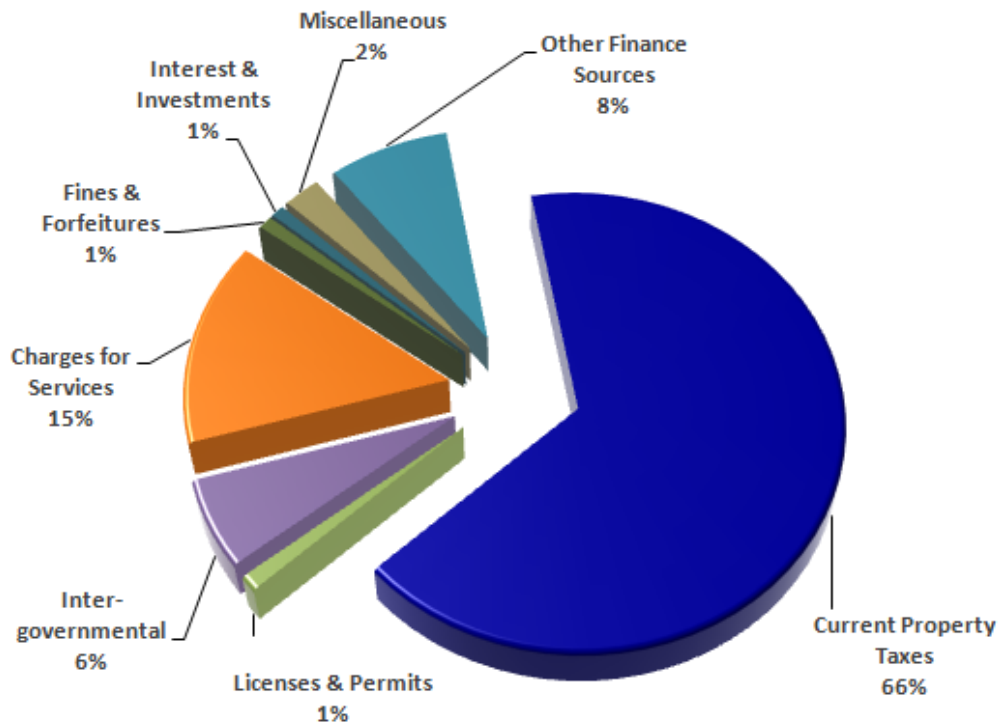


2015 Revenues - General Fund Budget Comparison in Detail

GENERAL FUND	2013 Actual	2014 Budget	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Current Property Taxes	\$103,162,083	\$106,146,013	\$106,146,013	\$107,856,312	\$1,710,299	1.6%
Delinquent Property Taxes	(\$82,901)	\$0	\$545,554	\$0	\$0	
Licenses & Permits	\$1,271,145	\$866,504	\$1,597,127	\$1,767,638	\$901,134	104.0%
Intergovernmental	\$9,273,222	12,840,492	\$12,290,390	\$10,167,074	(\$2,673,418)	(20.8%)
Charges for Services	\$21,749,192	\$21,929,966	\$22,456,935	\$23,728,976	\$1,440,907	6.5%
Fines & Forfeitures	\$1,533,321	\$1,696,000	\$1,040,051	\$1,521,000	(\$175,000)	(10.3%)
Interest & Investments	(\$1,698,925)	\$2,241,422	\$4,306,590	\$1,430,341	(\$811,081)	(36.2%)
Miscellaneous	\$4,464,132	\$4,890,706	\$5,252,477	\$3,972,543	(\$918,163)	(18.8%)
Other Finance Sources	\$13,225,255	13,044,064	\$13,044,064	\$12,846,248	(\$197,816)	(1.5%)
Total Revenues	\$152,896,523	\$163,655,167	\$166,679,201	\$163,290,132	(\$723,138)	(0.4%)

Note: Budget variance compares 2015 budget to 2014 budget, which is inclusive of carryover and supplemental budget appropriations.

2015 General Fund Revenue Budget



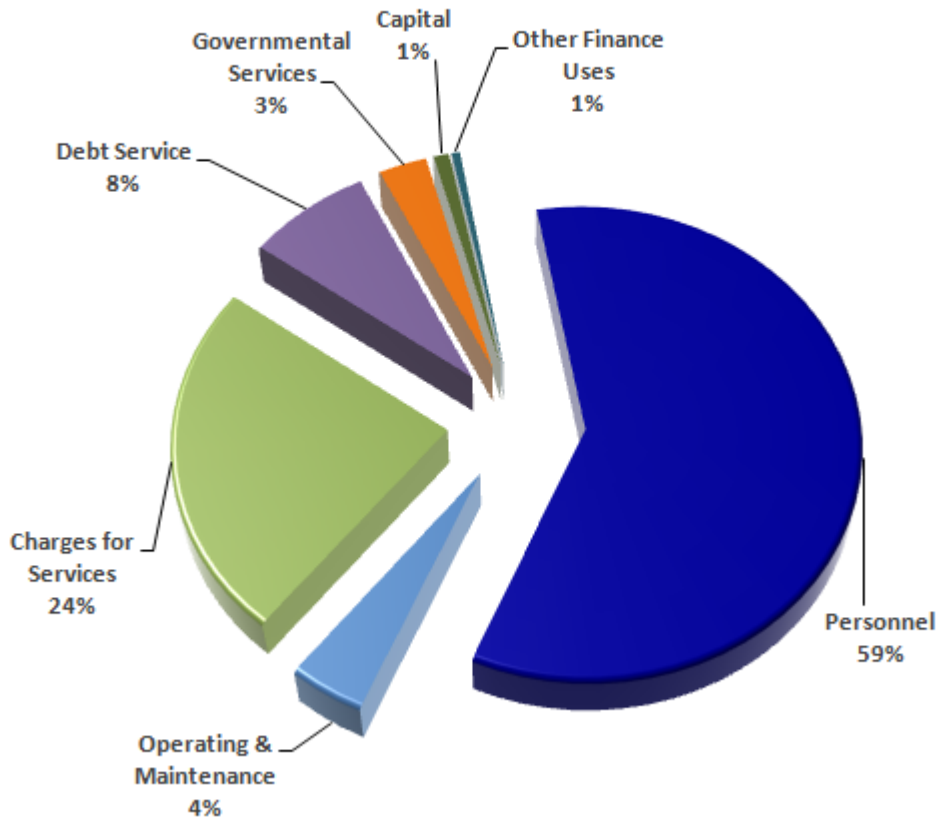


2015 Expenditures - General Fund Budget Comparison in Detail

GENERAL FUND	2013 Actual	2014 Budget	2014 Forecast	2015 Budget	\$ Variance Budget	% Variance Budget
Personnel	\$87,439,442	\$97,585,349	\$94,777,246	\$98,325,486	\$740,137	0.8%
Operating & Maintenance	\$5,721,426	\$6,892,826	\$6,289,866	\$7,065,530	\$172,704	2.5%
Charges for Services	\$35,108,797	\$45,671,889	\$41,952,018	\$39,979,280	(\$5,692,609)	(12.5%)
Debt Service	\$13,960,011	\$13,959,436	\$13,959,436	\$12,913,451	(\$1,045,985)	(7.5%)
Governmental Services	\$5,805,222	\$5,613,779	\$5,048,353	\$5,020,242	(\$593,537)	(10.6%)
Capital	\$8,374,958	\$21,614,717	\$11,078,967	\$1,577,132	(\$20,037,585)	(92.7%)
Other Finance Uses	\$1,613,535	\$1,002,685	\$3,002,685	\$864,125	(\$138,560)	(13.8%)
Total Operating Expenditures	\$158,023,392	\$192,340,681	\$176,108,571	\$165,745,246	(\$26,595,435)	(13.8%)

Note: Budget variance compares 2015 budget to 2014 budget, which is inclusive of carryover and supplemental budget appropriations.

2015 General Fund Expenditure Budget



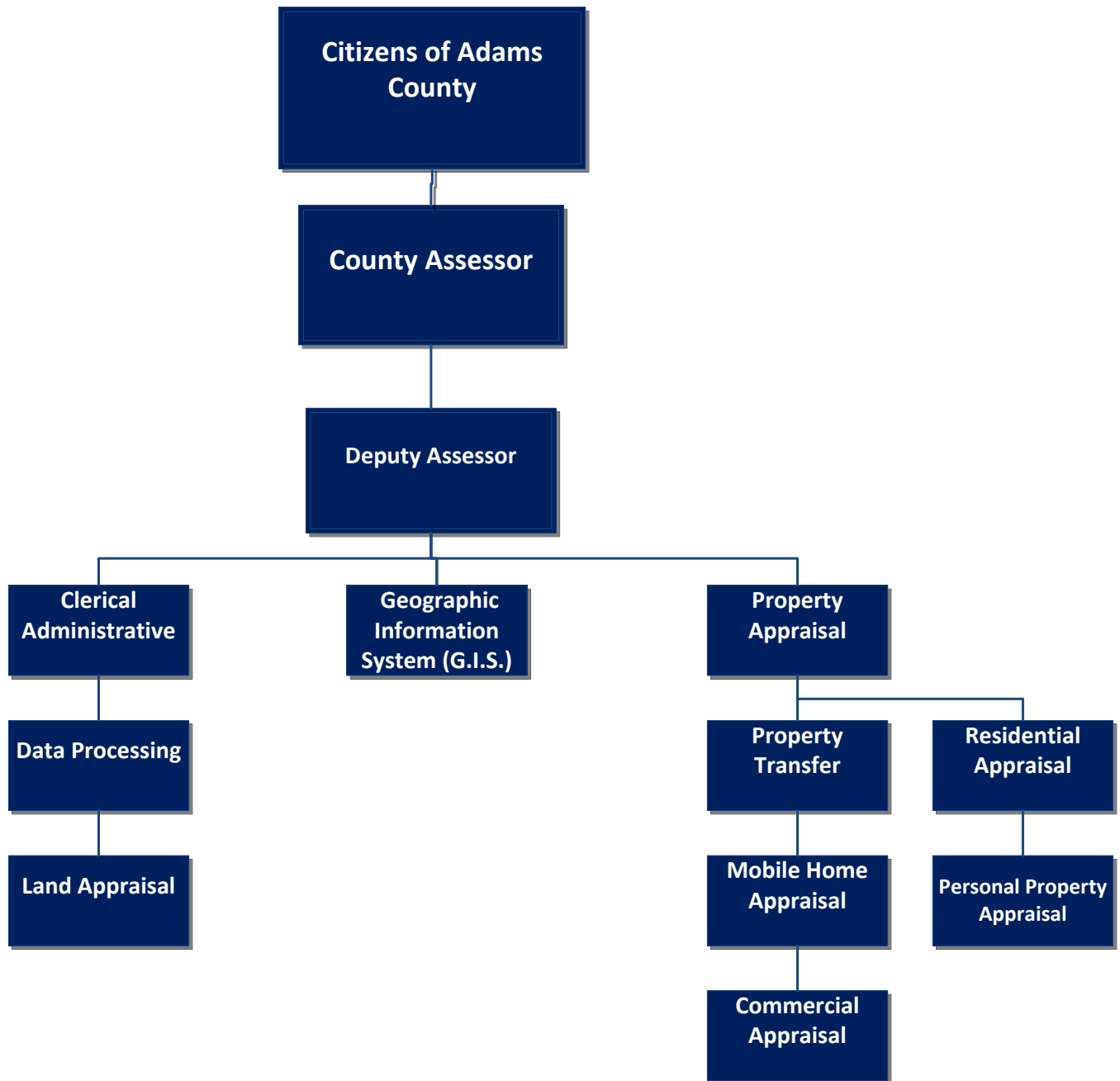


2015 Revenues - General Fund Activity in Detail				
Activity	2014 Budget	2015 Budget	\$ Variance	% Variance
Taxes	\$106,146,013	\$107,856,312	\$1,710,299	1.6%
Licenses & Permits	\$866,504	\$1,767,638	\$901,134	104.0%
Intergovernmental	\$12,840,492	\$10,167,074	(\$2,673,418)	-20.8%
Charges for Services	\$21,929,966	\$23,728,976	\$1,799,010	8.2%
Fines & Forfeitures	\$1,696,000	\$1,521,000	(\$175,000)	-10.3%
Interest & Investments	\$2,241,422	\$1,430,341	(\$811,081)	-36.2%
Miscellaneous	\$4,890,706	\$3,972,543	(\$918,163)	-18.8%
Other Finance Sources	\$13,044,064	\$12,846,248	(\$197,816)	-1.5%
Total Revenue	\$163,655,167	\$163,290,132	(\$365,035)	-0.2%

2015 Expenditures - General Fund Activity in Detail				
Activity	2014 Budget	2015 Budget	\$ Variance	% Variance
CSU Extension	\$744,739	\$753,932	\$9,193	1.2%
County Fair	\$615,254	\$763,864	\$148,610	24.2%
Judicial Commission	\$118,419	\$110,378	(\$8,041)	-6.8%
Admin/Organizational Support	\$32,252,045	\$15,006,362	(\$17,245,683)	-53.5%
Assessor	\$4,017,603	\$4,285,818	\$268,215	6.7%
Clerk & Recorder	\$8,272,696	\$7,401,775	(\$870,921)	-10.5%
Community Transit	\$520,140	\$608,600	\$88,460	17.0%
County Manager	\$3,315,921	\$2,813,535	(\$502,386)	-15.2%
County Attorney	\$3,525,322	\$3,476,525	(\$48,797)	-1.4%
County Commissioners	\$720,849	\$936,150	\$215,301	29.9%
District Attorney	\$16,209,488	\$16,791,293	\$581,805	3.6%
Economic Development Center	\$565,268	\$904,525	\$339,257	60.0%
Economic Incentives	\$788,648	\$360,197	(\$428,451)	-54.3%
Facilities	\$12,342,859	\$11,350,160	(\$992,699)	-8.0%
Finance	\$3,329,118	\$3,351,889	\$22,771	0.7%
Human Resources	\$2,004,146	\$1,956,501	(\$47,645)	-2.4%
Information Technology	\$8,969,253	\$6,055,709	(\$2,913,544)	-32.5%
Planning	\$1,332,533	\$1,141,505	(\$191,028)	-14.3%
Public Trustee	\$633,468	\$631,611	(\$1,857)	-0.3%
Surveyor	\$17,752	\$18,410	\$658	3.7%
Treasurer	\$1,330,252	\$1,253,488	(\$76,764)	-5.8%
Tri-County Health	\$3,342,085	\$3,342,077	(\$8)	0.0%
Human Services Agency Grants	\$425,200	\$425,200	\$0	0.0%
Animal Shelter	\$2,001,481	\$2,093,135	\$91,654	4.6%
Community Corrections	\$6,336,485	\$6,872,099	\$535,614	8.5%
Coroner	\$1,800,381	\$1,890,008	\$89,627	5.0%
Emergency Management	\$355,788	\$400,131	\$44,343	12.5%
Sheriff Corrections	\$32,753,311	\$33,812,727	\$1,059,416	3.2%
Sheriff Field Administration	\$26,836,245	\$28,010,069	\$1,173,824	4.4%
Sheriff Special Funds	\$1,286,623	\$1,287,895	\$1,272	0.1%
Neighborhood Services	\$3,562,367	\$1,028,483	(\$2,533,884)	-71.1%
Transportation General Fund	\$6,564,658	\$2,153,394	(\$4,411,264)	-67.2%
Transfers	\$1,002,685	\$864,125	(\$138,560)	-13.8%
Parks	\$6,142,793	\$3,516,835	(\$2,625,958)	-42.7%
Veterans Services	\$68,207	\$76,841	\$8,634	12.7%
Total Expenditures	\$194,104,082	\$165,745,246	(\$28,358,836)	-14.6%



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

- Provide fair and equitable values for all real and personal property through an automated valuation and administration system.
- 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.



- 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.
- Continue training for damage assessment responsibilities in the event of a natural or man-made disaster.

Assessor's Office – Current Year Objectives

- Continue to refine assessment information and processes.
- 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.
- Integrate the Multiple Listing Service (MLS) data and the Assessor database.
- Continue improvement of access via the Internet of Assessor data.
- Insure compliance with the State Board of Equalization audit standards.
- Continue implementation of the field appraisal devices with the addition of the GIS component.
- Refine integration of the Pictometry system with the CAMA and GIS systems.

Assessor's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Assessor's Office – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 80,301	\$ 60,207	\$ 67,500
Total Revenue	\$ 80,301	\$ 60,207	\$ 67,500
	\$ -	\$ -	
Expenditures			
Personnel Services	\$ 3,290,571	\$ 3,579,000	\$ 3,741,659
Operating & Maintenance	\$ 77,739	\$ 71,597	\$ 91,550
Charges for Services	\$ 527,028	\$ 407,022	\$ 452,609
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,895,339	\$ 4,057,619	\$ 4,285,818



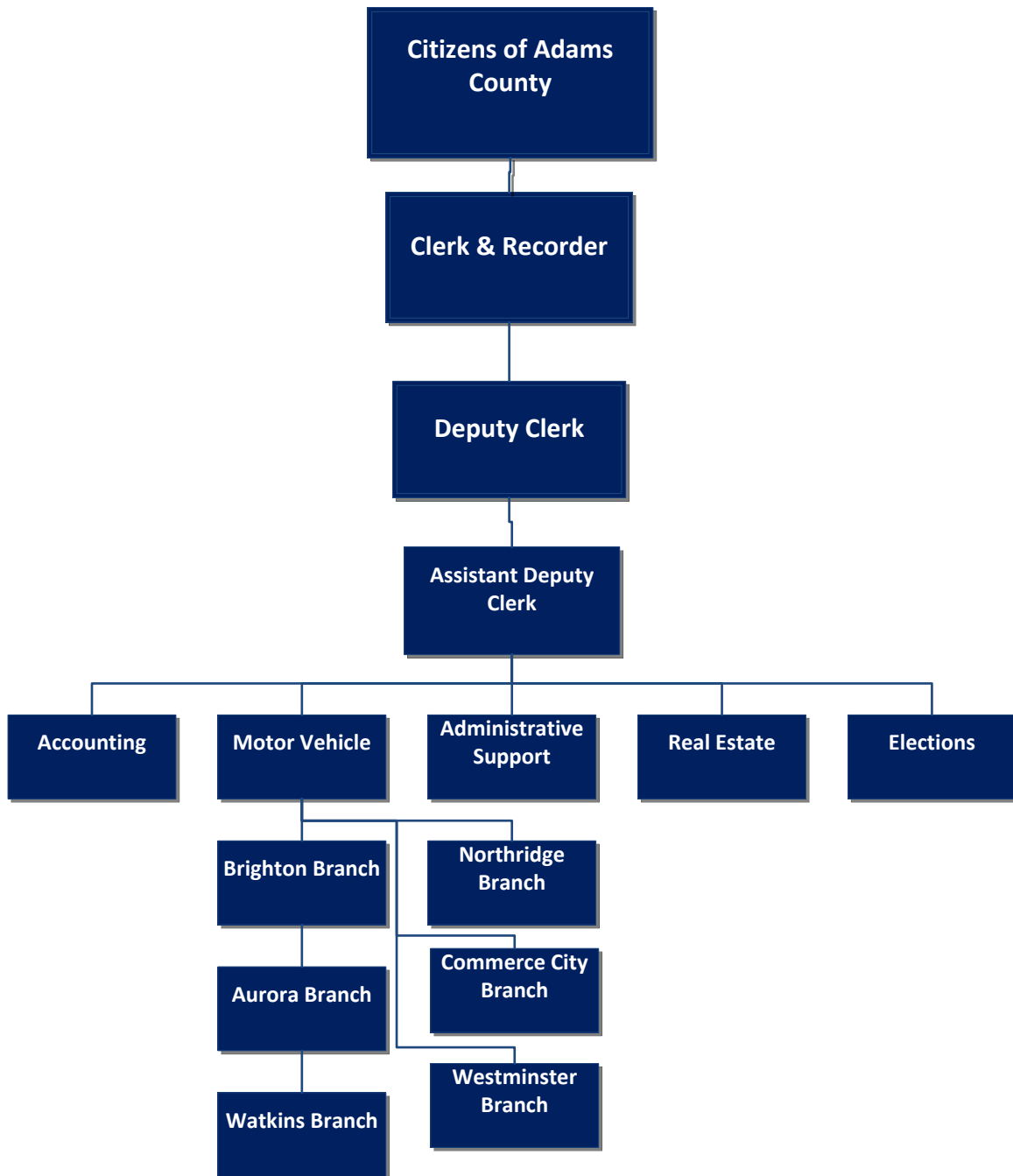
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Assessor's Office	44.00	45.00	45.00

Assessor's Office – 2015 Budget Highlights

- \$25,000 budgeted for temporary labor increase.
- \$12,000 budgeted for overtime wages increase.
- \$20,000 apportioned in Computers & Software for mobile units for appraisal field staff.



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 county-wide 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

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

Elections

- 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.
- To deliver comprehensive public, media, candidate and voter information.

Motor Vehicle

- Provide service to our customers that exceed their expectations
- Assure compliance with state statutes, rules and regulations
- 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

- Work with Aptitude Solutions to meet goal of credit card acceptance.
- Implement archiving project.
- Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.

Elections

- Key and proof all registration documents into SCORE within legal timeframes.
- Track productivity and accuracy achievements of each Specialist against set benchmark standards.
- Document all processes related to the conduct of the Primary and General Elections.
- Prepare internal calendars defining responsibilities.



- 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.
- Encourage student participation in the election process through voter registration and serving as an election judge.
- Maintain an accurate website with timely election related information added to and removed as necessary.
- Expand outreach programs to high schools and health care facilities.
- 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.
- Increase public education of the election processes, including registration and voting through outreach programs.

Motor Vehicle

- Prompt completion of title transactions received in our offices from dealers and financial institutions.
- Conduct regular staff meetings to support continued training.
- Increase customer participation in the Online Voter Registration Renewal program.
- Conduct regular staff meetings to support continued training.
- Quality checks of processed title transactions.
- Begin enforcement of E-470 toll violations.
- 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.
- Continued participation on the CSTARS/CARS committees.

Clerk & Recorder's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Clerk & Recorder's Office – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Licenses & Permits	\$ -	\$ -	\$ -
Charges for Services	\$ 9,237,040	\$ 9,267,883	\$ 8,904,610
Charges for Services	\$ 106,879	\$ 10,000	\$ 2,000
Total Revenue	\$ 9,343,919	\$ 9,277,883	\$ 8,906,610
Expenditures			
Personnel Services	\$ 5,043,058	\$ 5,841,200	\$ 5,964,354
Operating & Maintenance	\$ 183,310	\$ 267,548	\$ 306,549
Charges for Services	\$ 766,060	\$ 1,143,124	\$ 1,130,872
Capital Outlay	\$ 24,997	\$ 225,000	\$ -
Total Expenditures	\$ 6,017,424	\$ 7,476,872	\$ 7,401,775

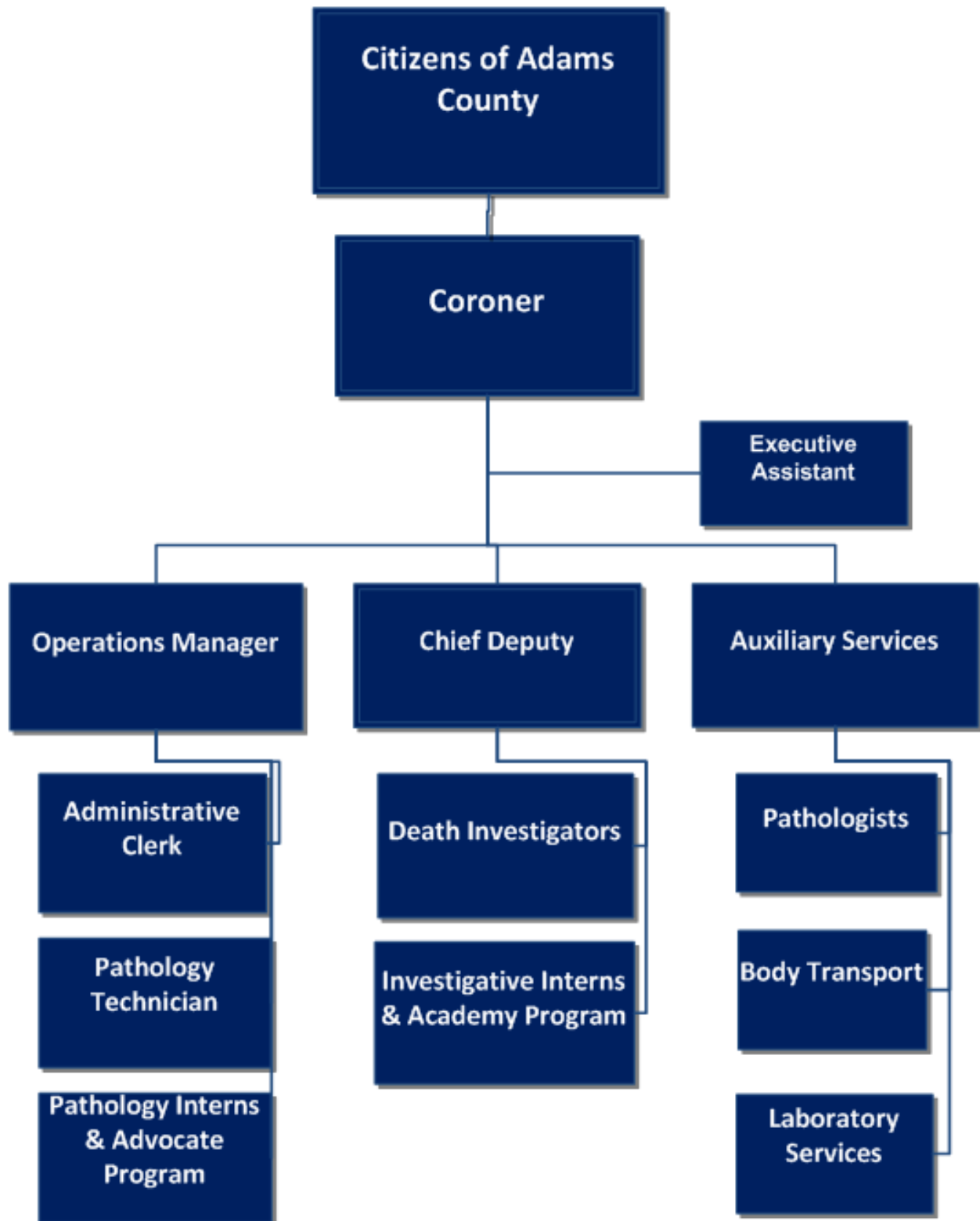
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Clerk & Recorder's Office	85.00	89.00	89.00

Clerk & Recorder's Office – 2015 Budget Highlights

- \$400,000 net decrease in Charges for Services compared to 2014 Budget.
- \$515,600 decrease in election related costs in Non-Recurring Salaries expense compared to 2014 Budget.
- \$226,500 decrease in election related costs in Advertising, Printing & Postage compared to 2014 Budget.
- \$225,000 decrease in Capital Outlay compared to 2014 Budget.



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 community members and agencies. Earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

Coroner's Office – Primary Services

The Office of the Coroner is mandated by Colorado Revised Statute (state law) with a primary obligation of establishing the cause and manner of death of individuals that die within the statutory jurisdiction of the Office. The Office of the Coroner is also responsible for positively identifying the deceased and notifying the deceased's legal next-of-kin that the death has occurred. Additionally, the Office of the Coroner works to improve the life and longevity of citizens by providing the community with information on death trends, and deaths related to safety issues, institutional errors or abuse, and communicable diseases. The office also acts as a monitor of care for at risk populations, such as children, the elderly, and the disabled.

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.
- Maintain community awareness and outreach.

Coroner's Office – Current Year Objectives

- Ensure continued compliance with national and international accepted forensic standards of practice.
- Seek office accreditation from recognized accrediting forensic organizations.

Coroner's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Coroner's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 316,280	\$ 279,328	\$ 270,000
Misc. Revenues	\$ 116	\$ -	\$ -
Total Revenue	\$ 316,396	\$ 279,328	\$ 270,000
Expenditures			
Personnel Services	\$ 866,965	\$ 941,724	\$ 1,053,395
Operating & Maintenance	\$ 105,736	\$ 108,842	\$ 99,695
Charges for Services	\$ 656,515	\$ 733,248	\$ 736,918
Capital Outlay	\$ 9,642	\$ -	\$ -
Total Expenditures	\$ 1,638,857	\$ 1,783,814	\$ 1,890,008

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Coroner's Office	13.00	13.00	14.00

Coroner's Office – 2015 Budget Highlights

- \$64,600 added for an administrative coordinator.
- \$7,200 increase for medical services to keep pace with anticipated service level demands and costs.
- \$4,900 increase for other professional services to keep pace with anticipated service level demands and costs.



Surveyor's Office

Surveyor's Office – Mission Statement

To maintain a detailed view of the county's land and help settle boundary disputes.

Surveyor's Office – Primary Services

According to §38-51-101, C.R.S., the County Surveyor, an elected official of the county, shall maintain an index system for the plats. The Adams County Surveyor settles and resolves any boundary disputes, and reviews subdivisions and survey plats. The traditional surveyor duties of measuring, mapping, and determining boundaries are largely aided by technology.

Surveyor's Office – Revenue, Expenditure, and Full-time Equivalent Employees (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 16,662	\$ 17,752	\$ 18,410
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 16,662	\$ 17,752	\$ 18,410

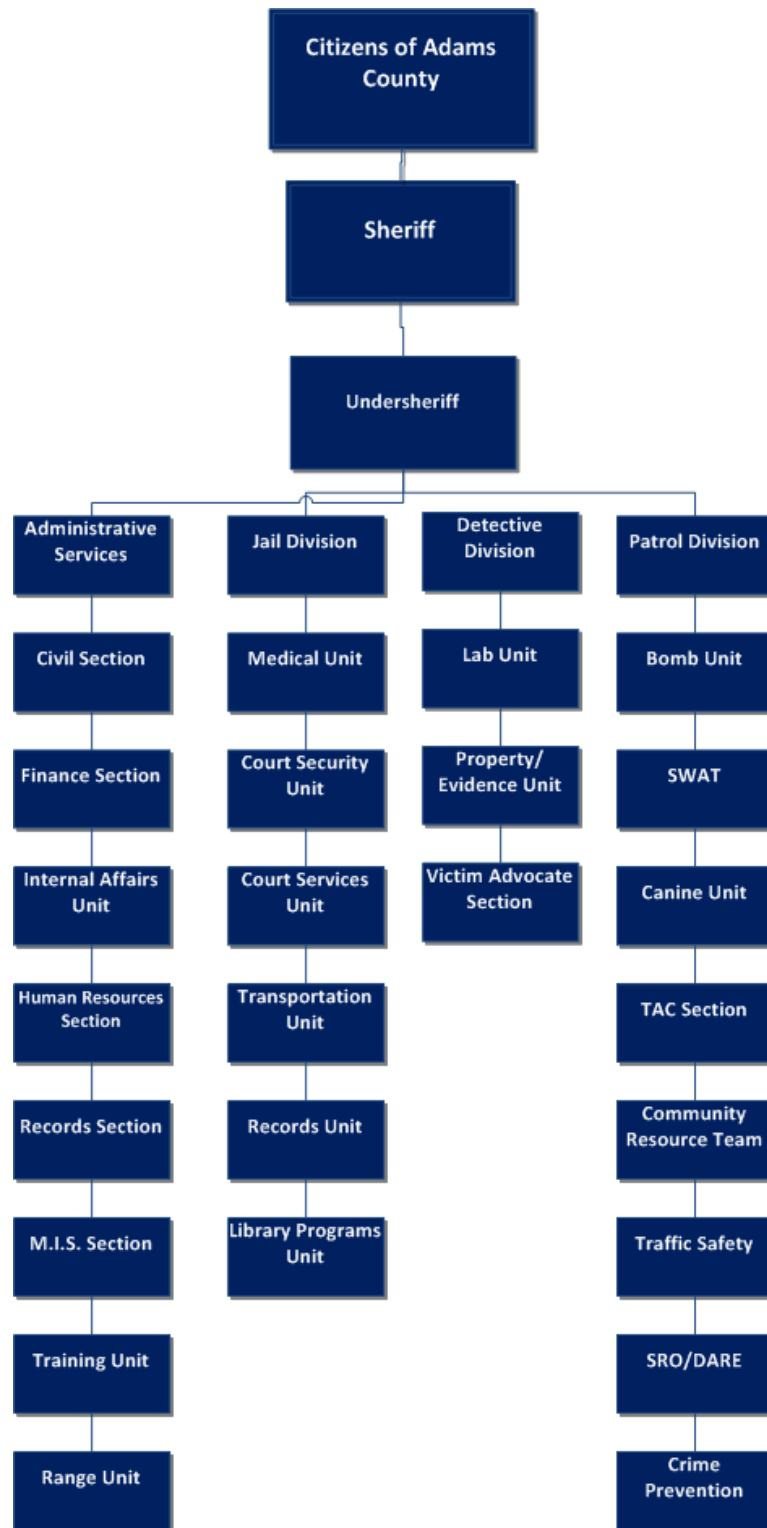
Full Time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Surveyor's Office	1.00	1.00	1.00

Surveyor's Office – 2015 Budget Highlights

- The county provides for the statutorily required salary amount and associated benefits for the surveyor.
- No operating costs are budgeted for the Surveyor's Office.



Sheriff's Office





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 (ACSO) 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

- Manage equipment costs by replacing aging equipment.
- Provide an efficient and safe work environment.
- Provide a safe, secure and humane environment for inmates; maintain a clean and sanitary environment.
- Provide a safe and secure environment for citizens, professionals and visitors to the facility.
- 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

- Provide for the safe, secure and humane custody of inmates and maintain a clean and sanitary environment.
- Provide quality services, a safe and secure environment for citizens, court staff, judges and visitors to the Justice Center.
- 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

- Manage inmate population numbers to stay with the current open housing units.
- Increase staffing levels in accordance with the Voorhis/Roberston Staffing Report.
- Increase existing programs to reduce population through CJCC (Criminal Justice Coordinating Commission).
- Enhance and maintain the digital security components of the jail.



- Upgrade employee workspaces to meet the current workload demands.

Justice Center

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

Sheriff's Office – Corrections - Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Sheriff's Office – Corrections - Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$ 170,884	\$ 430,845	\$ 100,000
Charges for Services	\$ 1,307,839	\$ 1,525,224	\$ 1,371,982
Misc. Revenues	\$ 9,449	\$ 5,550	\$ 5,438
Total Revenue	\$ 1,488,172	\$ 1,961,619	\$ 1,477,420
Expenditures			
Personnel Services	\$21,738,716	\$22,450,023	\$23,580,337
Operating & Maintenance	\$ 650,342	\$ 683,867	\$ 742,958
Charges for Services	\$ 7,962,508	\$ 9,051,010	\$ 8,903,332
Capital Outlay	\$ 312,748	\$ 385,309	\$ 586,100
Total Expenditures	\$30,664,313	\$32,570,209	\$33,812,727

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Sheriff's Office - Corrections	279.25	284.50	284.50



Sheriff's Office – Corrections - 2015 Budget Highlights

- \$486,000 appropriated for replacement of video recording equipment in the jail.



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.

Community Resources Team (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 (SRO) 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 (CPU) 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

- Provide a bi-annual, multi-jurisdictional law enforcement academy.
- Begin operating from the Flatrock Training Facility and conduct the Academy and in-service training (including, academic classes, firearms training, driver training and arrest control training.)



- Provide a safe and successful training environment for Law Enforcement Officers.

Administrative Services Division

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

Management Information Systems Unit

- 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 subpoenas. Support officer protection and safety through GPS support, and CJIS compliance for secure communications.
- 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.
- 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.
- 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.
- Refurbish and recycle older equipment for non-critical or emergency/temporary use purposes in order to prolong longevity and reduce new equipment acquisition costs.
- 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.
- 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

- 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.
- Provide a vehicle assigned to all shifts for around-the-clock response.
- Obtain National Organization for Victim Assistance (NOVA) or Mitchell Training for all victim advocate employees.
- Continue to provide quality services to victims in Adams County through timely response, awareness, assistance and follow through.



Civil Section

- Increase efficiency through the use of computer technology, specifically to enhance record-keeping by initiating I-LEADS as the data collection and management program.
- Increase the capabilities of the section through a commitment to customer service and training.
- Increase customer service with providing up to date information on the Sheriff's Office website and attending more community events.
- Continue to pursue technological alternatives to increase the effectiveness of the staff.
- Review staffing levels to ensure the section effectively meets the increasing demands of citizens and the volume of incoming paperwork.

Detective Division

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

Patrol Division

- Reduce the fear of crime and preserve the rights and enjoyment of its citizens by a law enforcement presence and its enforcement authority.
- Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through citizen involvement in neighborhood problems.
- Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.
- Continue to reduce crime by monitoring problem areas, providing surveillance and proactive activity.
- Obtain stability with Patrol Division staffing levels in an effort to increase and enhance proactive policing.
- Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.
- Advance Crime Prevention through Environmental Design (C.P.T.E.D) training & principles throughout the Patrol Division.
- Expand Crisis Intervention Training (C.I.T).
- Foster a closer working relationship with other Adams County Departments, i.e. Planning, Zoning, Animal Control, and Public Works.

TAC Section

- Increase the safety of the motoring public and increase the confidence of the citizen's through the partnering of law enforcement and its citizens.
- Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through citizen involvement in neighborhood problems.
- Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.
- Continue to reduce crime by monitoring problem areas, providing surveillance and proactive activity.
- Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.



- Advance Crime Prevention through Environmental Design (C.P.T.E.D.) training and principles throughout the Patrol Division.
- Foster a closer working relationship with other Adams County Departments, i.e. Planning, Zoning, Animal Control and Public Works.

Records/Warrant Section

- 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.
- Provide training to staff on areas of interest relating to their assignment in Records.
- 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.
- Work on providing CBI Secured Awareness training to users of CBI.
- Continue process to reduce retention on old criminal cases.
- Review and revamp training procedures for new hires.

Range Unit

- 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.
- 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.
- Continue to provide a safe environment for both the employees and the surrounding community.

Volunteer Programs

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

- 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

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

Detective Division

- Bring the staffing up to the authorized level.
- Reduce the demand for additional law enforcement services.
- 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.
- Implement 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 - Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Sheriff's Office – Field & Administration - Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$ 222,531	\$ 184,155	\$ 126,267
Charges for Services	\$ 1,538,949	\$ 1,626,111	\$ 1,787,566
Fines & Forfeitures	\$ 1,529,492	\$ 1,035,000	\$ 1,515,000
Misc. Revenues	\$ 15,506	\$ 10,271	\$ 10,250
Total Revenue	\$ 3,306,477	\$ 2,855,537	\$ 3,439,083
Expenditures			
Personnel Services	\$19,820,490	\$21,256,584	\$22,246,612
Operating & Maintenance	\$ 1,086,755	\$ 1,151,215	\$ 1,148,356
Charges for Services	\$ 3,501,562	\$ 3,809,467	\$ 4,470,522
Capital Outlay	\$ 90,091	\$ 87,995	\$ 144,579
Total Expenditures	\$24,498,899	\$26,305,261	\$28,010,069

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Sheriff's Office - Field & Administration	238.25	238.25	239.00

Sheriff's Office – Field & Administration - 2015 Budget Highlights

- \$117,000 appropriated for server virtualization.
- \$18,579 appropriated for photo capture stations replacement.
- \$57,000 appropriated for replacement of academy laptops.



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.

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.

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 - Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

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

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 833,376	\$ 1,144,340	\$ 868,100
Misc. Revenues	\$ 66,434	\$ 92,650	\$ 79,000
Total Revenue	\$ 899,809	\$ 1,236,990	\$ 947,100
Expenditures			
Personnel Services	\$ 355,686	\$ 409,100	\$ 415,872
Operating & Maintenance	\$ 209,089	\$ 343,991	\$ 444,355
Charges for Services	\$ 298,127	\$ 395,469	\$ 427,668
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 862,902	\$ 1,148,560	\$ 1,287,895

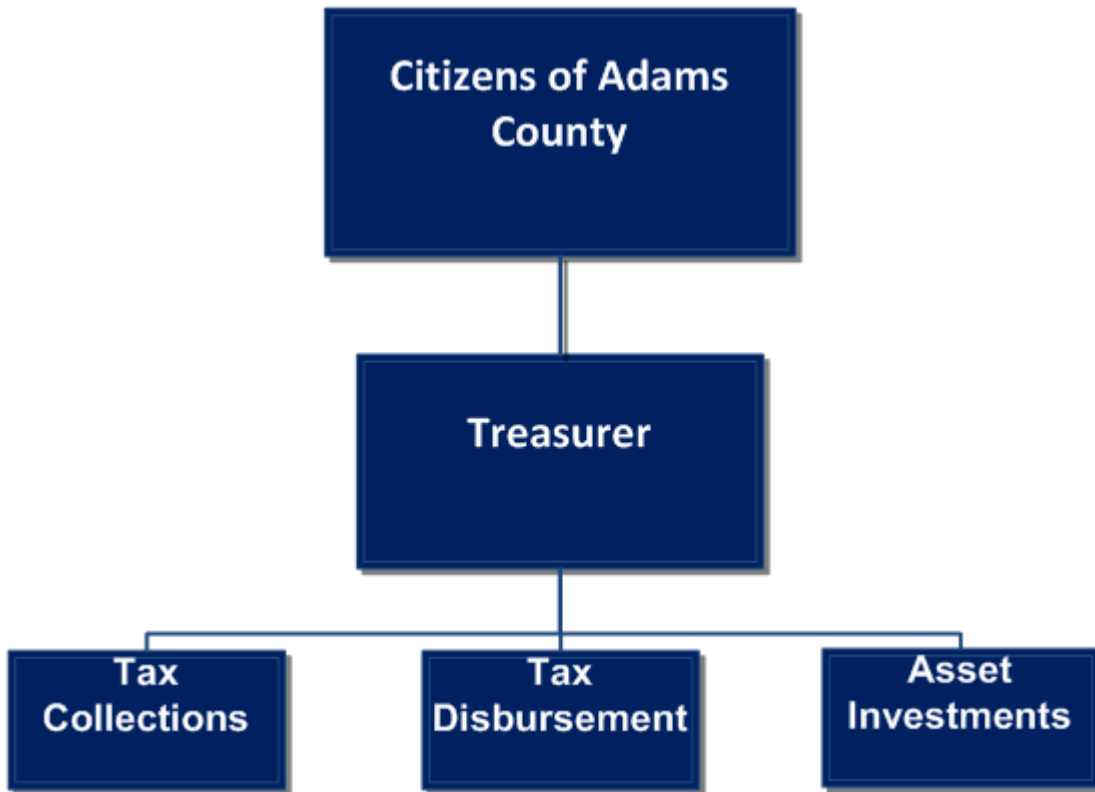
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Sheriff's Office - Special Funds	7.00	7.00	7.00

Sheriff's Office – Special Funds - 2015 Budget Highlights

- There are no significant items to highlight for 2015.



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, mail, and collect current and delinquent tax notices.
- Disburse monies to proper authorities.
- Prepare free income tax returns for income qualifying individuals and families.
- Invest idle county funds.

Treasurer's Office – Current & Long Term Goals

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

Treasurer's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Treasurer's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 2,468,474	\$ 2,478,362	\$ 2,784,284
Misc. Revenues	\$ 179,943	\$ 159,992	\$ 165,000
Total Revenue	\$ 2,648,417	\$ 2,638,354	\$ 2,949,284
Expenditures			
Personnel Services	\$ 697,102	\$ 664,575	\$ 798,288
Operating & Maintenance	\$ 32,782	\$ 30,200	\$ 43,700
Charges for Services	\$ 214,550	\$ 406,928	\$ 411,500
Capital Outlay	\$ 218,847	\$ 93,448	\$ -
Total Expenditures	\$ 1,163,281	\$ 1,195,151	\$ 1,253,488

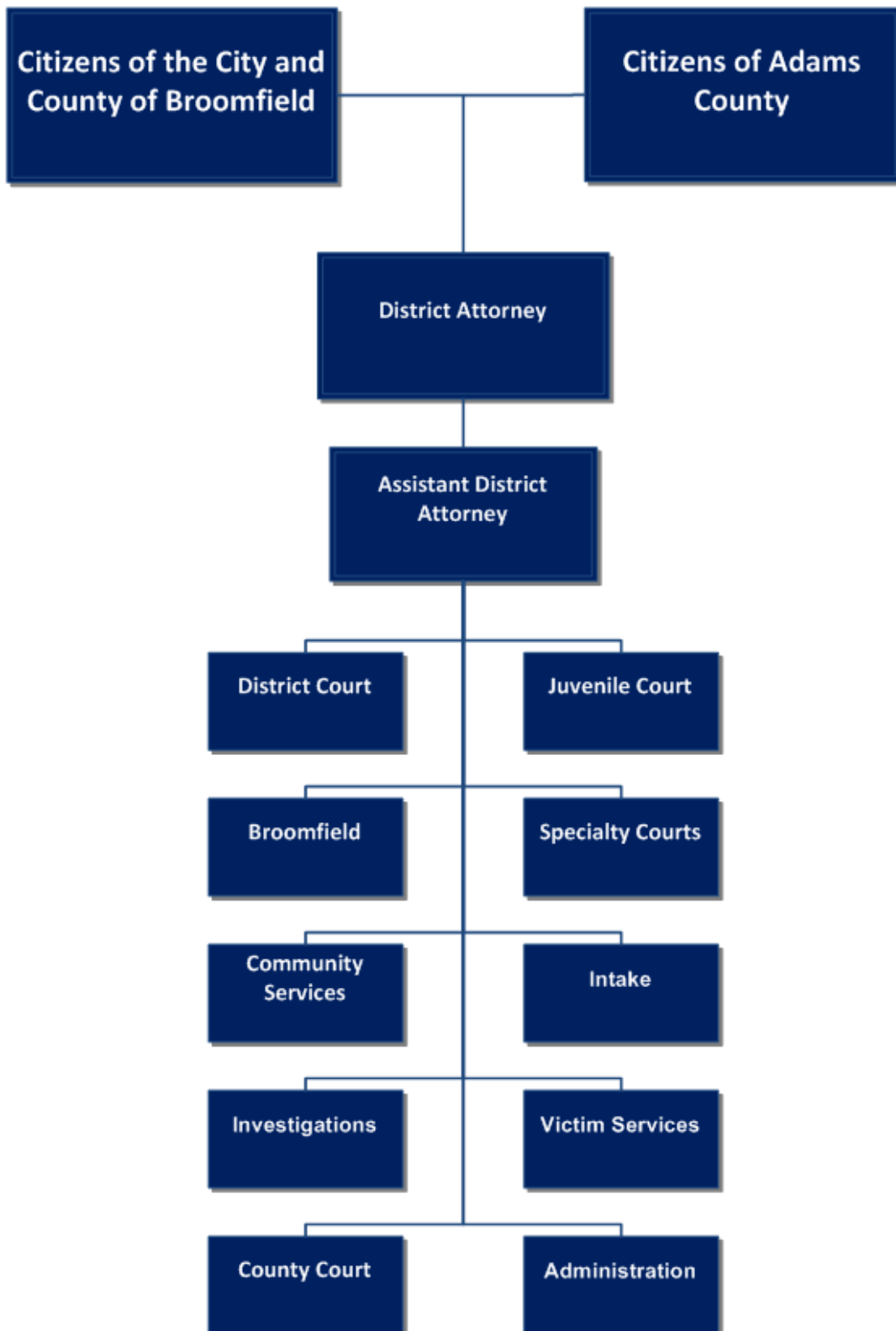
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Treasurer's Office	12.00	11.00	11.00

Treasurer's Office – 2015 Budget Highlights

- Treasurer's Fee budgeted revenue was increased an additional \$100,000 for 2015 due to higher assessed values within the county.



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, a Citizens Academy and community partnerships with the Adams County Youth Initiative and other groups.

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 victims and 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 and 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 provide efficient prosecutorial support services to Deputy District Attorneys throughout the prosecution process. The unit, in partnership with the Colorado Division of Criminal Justice, hosts 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 caseload prosecuted through the Domestic Violence Fast Track System. Use of volunteers is a cost-savings measure to the County. Volunteers perform duties equivalent to two full-time employees each work week. Finally, unit personnel provide statutorily mandated administrative assistance to the Crime Victim Compensation and Victim & Witness Assistance and Law Enforcement (VALE) Boards to facilitate the disbursement of over \$3,000,000 each year to victims, witnesses, and victim service programs throughout the 17th Judicial District.



- Diversion Program

In support of the operation, goals, and objectives of the District Attorney's Office, the Diversion Program has existed for 37 years as an alternative to a District Court prosecution that provides early intervention supervision, case management, and structure for first-time felony offenders and second-time misdemeanor offenders who would otherwise be the object of charges filed in the court. All referrals are received from the District Attorney's Office and are technically provable cases, which would be filed if Diversion did not exist. Participants receive evidenced based risk assessments to determine their individual needs, which may include counseling, educational support, restitution, community service, community restorative justice, substance use disorder services, and employment assistance. By reducing the number of cases within the court system, as well as the future risk to recidivate, the program reduces costs to the District Attorney's Office, the Judicial District, and thus, to the taxpayers of the Judicial District.

Documentation shows early intervention in an offender's criminal life greatly reduces the likelihood of future prosecution and the resulting costs of court actions. The program views the collection of restitution for crime victims as a major objective and priority of its functioning and responsibilities. Through early intervention, Diversion Program counselors attempt to provide the offender with the necessary skills, knowledge, and guidance to lead a crime-free life.

District Attorney's Office – Long Term Goals

- Utilize limited resources in the most cost effective ways to meet our prosecution and justice responsibilities.
- Implement and utilize information technology (IT) to maximize staff productivity.
- Use IT to enhance information exchanges with law enforcement agencies and the District Attorney's Office.
- Make the community safer through effective crime prevention efforts, which lower the direct and indirect costs of crime.
- Support all items as listed in the Mission Statement.
- Establish a model diversion program that other counties and states can emulate.
- Train, implement, and lead more culturally competent and linguistically appropriate services within a restorative community justice framework.
- Expand truancy reduction and attendance support program through further grant funding.

District Attorney's Office – Current Year Objectives

- Utilize Economic Crime Unit to increase awareness of financial exploitation, common scams, identity theft, and prosecution of financial crimes.
- Partner with law enforcement agencies in the investigation and prosecution of human trafficking and cyber crimes.
- Conduct a third District Attorney Citizens Academy.
- Continue utilizing an 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 an electronic discovery process to encompass scanning resulting in improved efficiency and response time.



District Attorney's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

District Attorney's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Federal Grants	\$ 760,889	\$ 668,452	\$ 677,218
State Grants	\$ 339,173	\$ 411,188	\$ 478,051
Other Governmental	\$ 509,198	\$ 559,148	\$ 550,084
Charges for Services/Misc.	\$ 1,570,665	\$ 1,617,491	\$ 1,815,691
Total Revenue	\$ 3,179,926	\$ 3,256,279	\$ 3,521,044
Expenditures			
Personnel Services	\$13,350,254	\$14,300,141	\$14,956,515
Operating & Maintenance	\$ 451,347	\$ 299,818	\$ 318,295
Charges for Services	\$ 1,222,488	\$ 1,348,765	\$ 1,451,483
Capital Outlay	\$ -	\$ 75,000	\$ 65,000
Total Expenditures	\$15,024,090	\$16,023,724	\$16,791,293

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
District Attorney's Office	161.25	166.50	168.00

District Attorney's Office – 2015 Budget Highlights

- 182,500 for two new positions (a Deputy District Attorney and a Victim Advocate), which is partially offset by a \$33,100 expenditure decrease due to deletion of a part-time Victim Advocate Assistant.
- \$40,000 for training room technology.
- \$25,000 for scanner replacement.
- \$1,717,500 in revenue for providing DA services to the City and County of Broomfield.



Criminal Justice Coordinating Committee

Criminal Justice Coordinating Committee's – Mission Statement

To provide an ongoing forum for leaders from the criminal justice agencies, general governments, and communities in Adams County to discuss and prioritize public safety and criminal justice issues and coordinate resources to address issues in the most evidence-based, cost-effective, and equitable way possible.

Criminal Justice Coordinating Committee's – Primary Services

Criminal Justice Coordinating Committee (CJCC) members commit themselves to identifying issues and their solutions, proposing actions, and facilitating cooperation that will improve public safety, align resources, and coordinate criminal justice services. As an independent planning advisory body, they can address system wide goals impacting community safety and offender accountability. By leveraging the resources and expertise from participating agencies, the CJCC can address systemic issues that no one agency can do alone.

Criminal Justice Coordinating Committee's – Long Term Goals

- Work within the framework of evidence-based decision making which embodies the utilization of data, research, and evidence-based practices to improve the Adams County criminal justice system.
- Enhance public safety.
- Reduce the number of victims.
- Improve offender accountability
- Ensure the best utilization of resources through the application of proven practices at all key decision points of the criminal justice process.

Criminal Justice Coordinating Committee's – Current Year Objectives

- Increase effective interagency communication, collaboration and planning.
- Improve criminal justice systems operations requiring interagency justice information sharing.
- Identify opportunities for diversion from initial and continued criminal justice system involvement.
- Identify gaps and barriers to improve continuum of care for individuals with behavioral health disorders.
- Identify opportunities for state, federal, and private sector funding.
- Educate the public and membership agencies of all possible offender and victim services as well as the key decision points within the criminal justice system.

Criminal Justice Coordinating Committee's – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Criminal Justice Coordinating Committee’s – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 54,596	\$ 83,464	\$ 108,882
Operating & Maintenance	\$ 42	\$ 13,946	\$ 9,800
Charges for Services	\$ 70	\$ 11,000	\$ 10,500
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 54,708	\$ 108,410	\$ 129,182

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Criminal Justice Coordinating Committee	1.50	1.50	1.50

Criminal Justice Coordinating Committee’s – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



Commissioners' Office

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 manager. 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Commissioner's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Liquor Licenses	\$ 25,910	\$ 21,987	\$ 25,000
Misc. Revenues	\$ 3,000	\$ 3,500	\$ 2,000
Total Revenue	\$ 28,910	\$ 25,487	\$ 27,000
Expenditures			
Personnel Services	\$ 572,607	\$ 555,549	\$ 732,350
Operating & Maintenance	\$ 93,430	\$ 98,672	\$ 158,500
Charges for Services	\$ 80,999	\$ 60,161	\$ 45,300
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 747,036	\$ 714,382	\$ 936,150

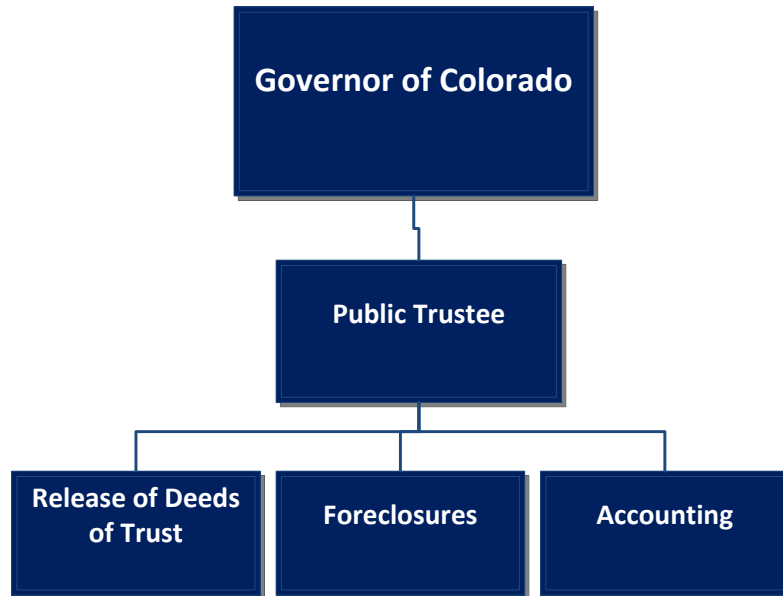
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Commissioners' Office	5.00	6.00	7.00

Commissioners' Office – 2015 Budget Highlights

- \$230,800 for two new commissioner positions, which includes salaries and benefits. The Adams County Board of County Commissioners is transitioning from a three member to a five member board beginning in January 2015.
- \$14,000 increase for mileage reimbursement for total of \$36,000 - \$7,200 for each commissioner.
- \$15,000 increase for travel and transportation to provide for total of \$40,000 - \$8,000 for each commissioner.
- \$12,000 increase for special events base to provide for total of \$30,000 to be managed by full Board of County Commissioners.
- \$25,000 additional for special events to provide \$5,000 for discretionary use of each commissioner.



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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Public Trustee's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Public Trustee Fees	\$ 719,083	\$ 435,080	\$ 631,611
Total Revenue	\$ 719,083	\$ 435,080	\$ 631,611
Expenditures			
Personnel Services	\$ 410,876	\$ 442,948	\$ 563,735
Operating & Maintenance	\$ 413,140	\$ 10,450	\$ 20,580
Charges for Services	\$ (416,184)	\$ (290,289)	\$ 47,296
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 407,832	\$ 163,109	\$ 631,611



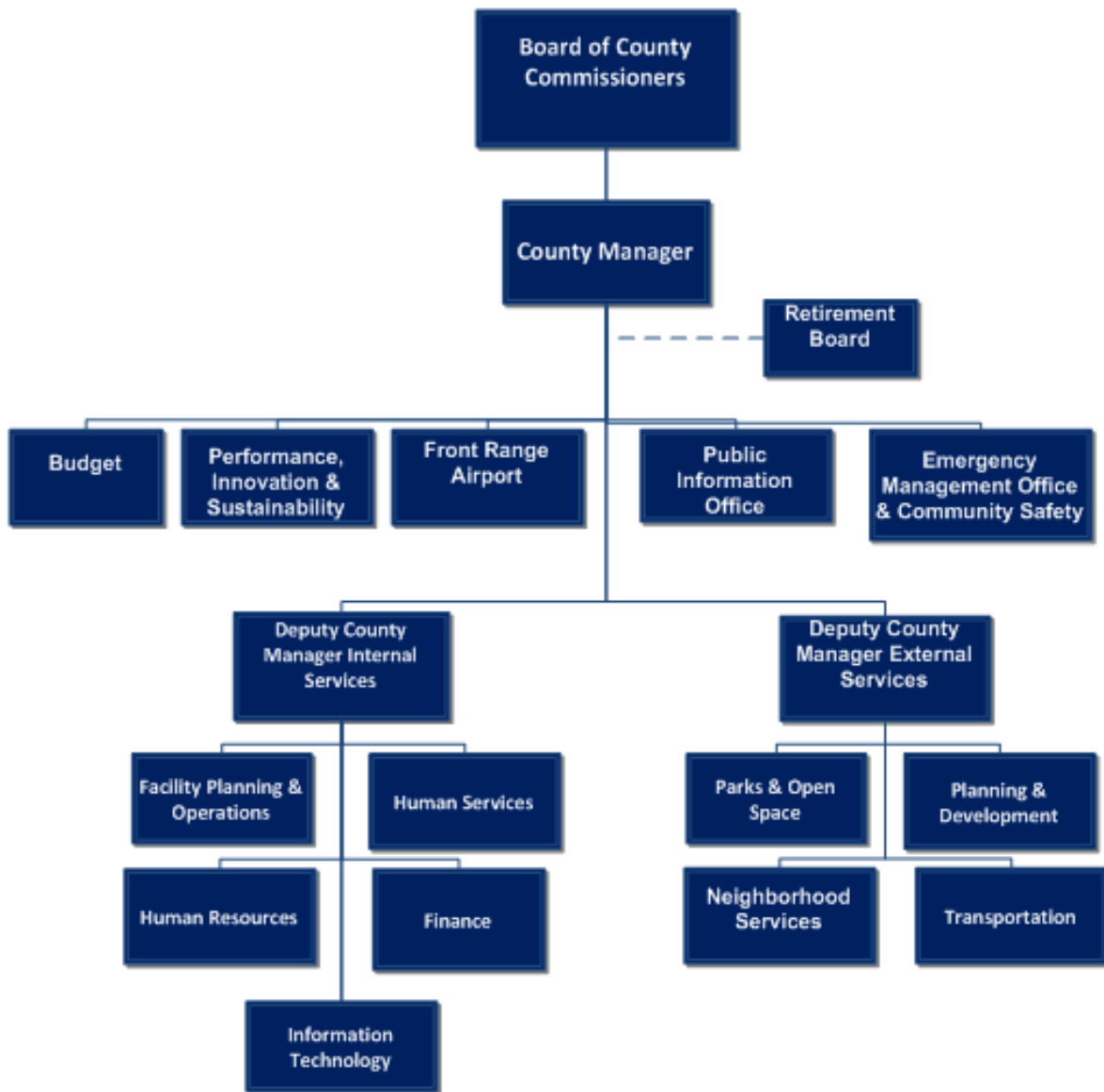
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Public Trustee's Office	7.00	9.00	9.00

Public Trustee's Office - 2015 Budget Highlights

- The 2015 budget for the Public Trustee is \$631,611. No general fund budget was requested because sufficient operationally-generated fees are anticipated to cover expenditures.



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 Managers' Office directs the day-to-day functions of the departments and offices under the jurisdiction of the Board of County Commissioners. The Office assists the Board of County Commissioners in the formulation and implementation of county goals and policies.

Specific responsibilities include:

- Coordinate all public meetings of the Board of County Commissioners.
- Provide strategic operational support in the areas of board packet management and department oversight.
- Represent the county in all aspects of citizen contact and inter-agency representation..

Two Deputy County Managers report directly 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 provides strategic guidance to the departments and 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, 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 all 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



County Manager's Office – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 1,119	\$ 23,376	\$ 17,500
Total Revenue	\$ 1,119	\$ 23,376	\$ 17,500
Expenditures			
Personnel Services	\$1,424,724	\$2,536,162	\$2,416,257
Operating & Maintenance	\$ 220,088	\$ 306,432	\$ 168,875
Charges for Services	\$ 177,605	\$ 252,357	\$ 228,403
Capital Outlay	\$ -	\$ 50,000	\$ -
Total Expenditures	\$1,822,417	\$3,144,951	\$2,813,535

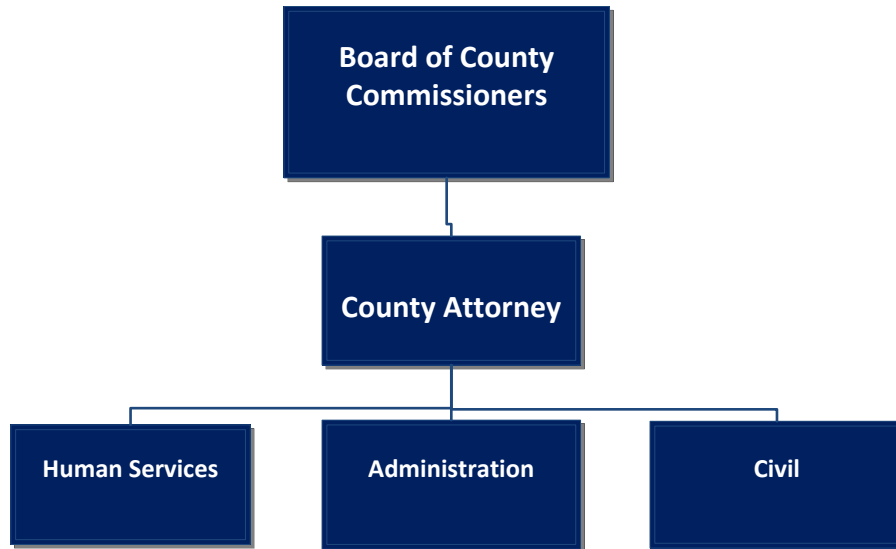
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
County Manager's Office	21.00	23.00	23.00

County Manager's Office – 2015 Budget Highlights

- The Budget Office reports directly to the County Manager's Office, a change since the adoption of the 2014 Budget.
- \$75,000 budgeted for project support for performance, innovation, and sustainability projects.



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

Civil Office

This office provides legal services to Adams County's Board of County Commissioners, Elected Officials, Departments, and various boards and commissions. Legal services include: day-to-day advice on legal matters; review and drafting of contracts, resolutions, policies, and other legal documents; representation in public hearings, trials, administrative hearings, and other legal proceedings; review and drafting of legislation; advice regarding employment matters; and defense of civil litigation. This office also enforces the County's development standards and regulations through civil actions, provides oversight and staffing to the County's Liquor Authority, provides oversight and staffing for the County's Board of Equalization process, and oversees responses to public records requests. This office also provides training to County employees regarding legal compliance and liability issues.

Human Services IV-D

This office provides legal services to the Department of Human Services related to collection of child support and enforcement of child support orders through court action. This office also provides legal services to the Fraud Recovery Unit of Human Services to assist with collections.

Human Services Dependency/Neglect

This office provides legal services to the Department of Human Services in the areas of dependency and neglect, adoption, mental health commitments, alcohol commitments, adult guardianships, and truancy through court action.

County Attorney's Office – Long Term Goals

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

County Attorney's Office – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



County Attorney's Office – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 1,463,886	\$ 1,558,614	\$ 1,605,233
Total Revenue	\$ -	\$ -	\$ 1,605,233
Expenditures			
Personnel Services	\$ 2,684,321	\$ 2,641,748	\$ 2,993,567
Operating & Maintenance	\$ 118,243	\$ 139,971	\$ 185,652
Charges for Services	\$ 135,122	\$ 235,149	\$ 297,306
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,937,686	\$ 3,016,868	\$ 3,476,525

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
County Attorney's Office	26.00	27.00	27.00

County Attorney's Office – 2015 Budget Highlights

- Increase of \$100,000 in Base Operating Consultant Services. This is offset by a \$320,000 decrease in Non-Recurring cost in Consulting Services in the 2014 budget. Net decrease in Total Consulting Services is \$220,000.



Administrative/Organizational Support

Administrative/Organizational Support – Primary Services

The general fund's Administrative/Organizational Support function accounts for various expenditures of a general or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budgets. Expenditures include termination pay, county-wide memberships, general liability insurance premiums, and debt service payments.

Administrative/Organizational Support – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 255,035	\$ 242,500	\$ 680,000
Misc. Revenues	\$ 70,800	\$ 27,432	\$ 9,000
Total Revenue	\$ 325,834	\$ 269,932	\$ 689,000
Expenditures			
Personnel Services	\$ 38,067	\$ 141,130	\$ 62,600
Operating & Maintenance	\$ 4,013,170	\$ 4,807,467	\$ 2,370,971
Charges for Services	\$ 13,960,011	\$ 13,959,436	\$ 12,913,451
Debt Service	\$ 1,416,657	\$ 188,000	\$ -
Governmental Services	\$ 82,000	\$ 323,088	\$ -
Total Expenditures	\$ 20,516,610	\$ 21,018,681	\$ 15,006,362

Administrative/Organizational Support – 2015 Budget Highlights

- \$650,000 budgeted for termination pay, which provides the estimated general fund termination pay for employees leaving county government service in 2015.
- \$192,500 budgeted for annual memberships, primarily for Colorado Counties, Inc., Denver Regional Council of Governments, Regional Air Quality Council, and National Association of Counties.
- \$3,447,339 budgeted for general liability insurance premiums paid to the county's insurance fund, based upon settlement history over the past several years.
- A negative expenditure amount of \$1,939,970 budgeted for vacancy savings. This represents an anticipated savings amount of 2% (based upon 2014 personnel budget).
- A negative expenditure amount of \$3,151,368 budgeted for operational savings. This represents an anticipated savings amount of 5% (based upon 2014 operating and maintenance budget).
- \$12,913,451 budgeted for debt service payments (principal and interest) associated with 2015 capital lease payments for four leaseback agreements between the county and its lessors. The four leaseback agreements the county has are:



1. The Adams County Public Facilities Leasing Trust 2003 agreement, which includes the sale-leaseback of the Adams County Service Center for a 20-year period, at an interest rate ranging from 3.0 to 6.0%. At the time the 2015 budget was developed the county intended to refund this financing transaction. The county has maintained an appropriation for this transaction (or its refunded lease, anticipated to be a 2014 lease transaction) in 2015. The county will meet all payments related to financed transactions and has budgeted accordingly.
2. The Adams County Public Facilities Leasing Trust 2008 agreement, which includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. This agreement has a 10 year term with an average interest rate of 4.01%.
3. The Adams County Detention Facility Leasing Trust 2009 agreement. This agreement has a 20 year term with an average interest rate of 4.85%.
4. The Adams County Public Facilities Leasing Trust 2010 agreement, which includes a portion of the Justice Center for collateral. The interest rate associated with this agreement is 4.24% for the life of the transaction.

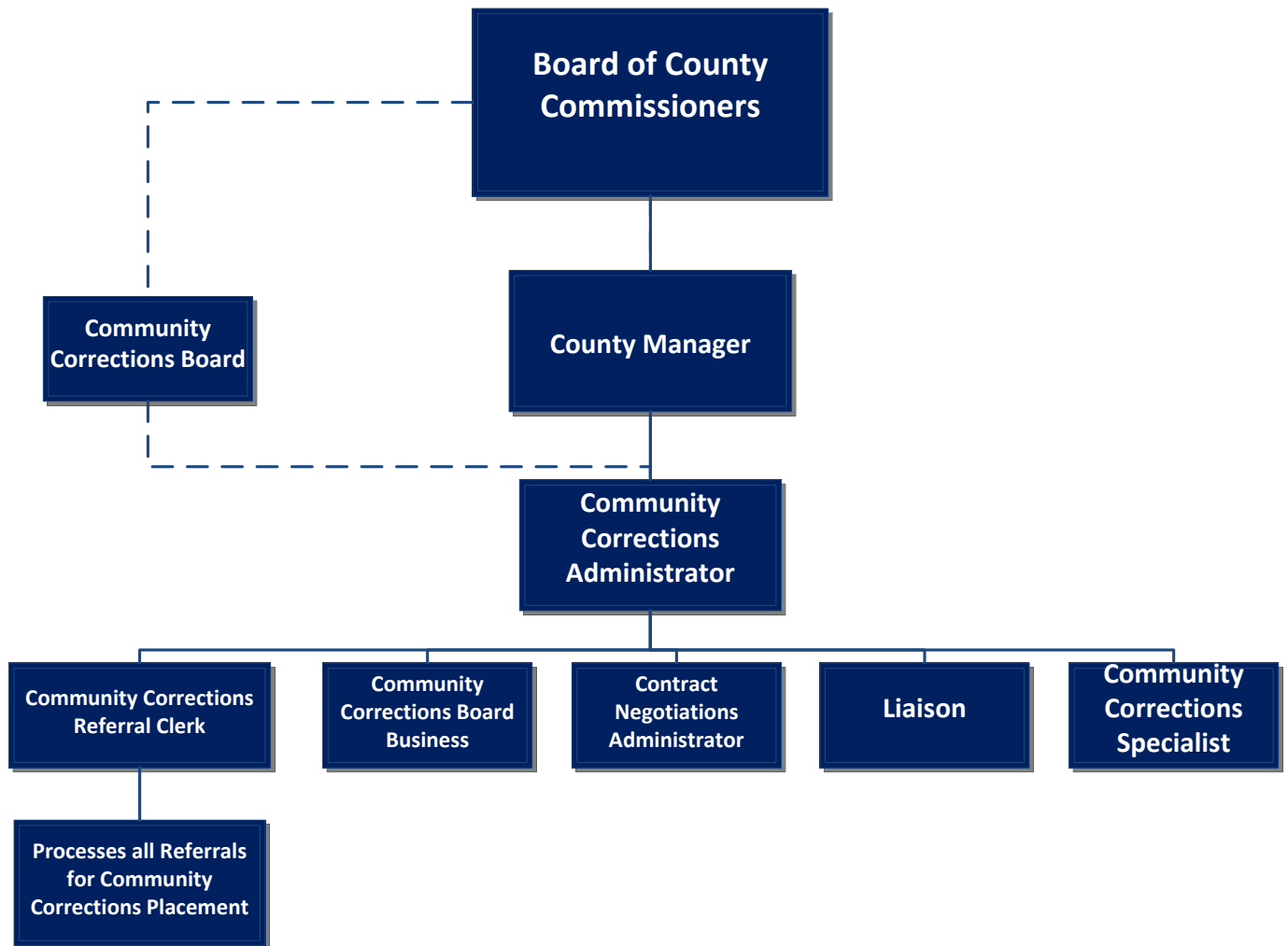
Administrative/Organizational Support – Certificates of Participation (COP) Lease Payments

Year	2008 COP	2009 COP	2010 COP	2014 COP	Total
	Total Payment	Total Payment	Total Payment	Total Payment	All COP Payments
2008	\$ 612,659.79	\$ -	\$ -	\$ -	\$ 612,659.79
2009	4,289,100.06	6,273,786.06	-	-	10,562,886.12
2010	4,287,973.30	6,276,788.76	399,796.67	-	10,964,558.73
2011	4,286,802.23	6,277,688.76	1,167,200.00	-	11,731,690.99
2012	4,285,582.69	6,277,238.76	1,165,576.00	-	11,728,397.45
2013	4,284,317.91	6,280,438.76	1,163,104.00	-	11,727,860.67
2014	4,283,000.89	6,282,138.76	1,164,784.00	-	11,729,923.65
2015	4,281,632.46	6,282,338.76	1,165,404.00	1,065,963.40	12,795,338.62
2016	4,280,208.70	6,286,763.76	1,164,964.00	1,066,874.00	12,798,810.46
2017	4,278,730.69	6,284,813.76	1,163,464.00	1,068,140.50	12,795,148.95
2018	4,277,190.00	6,286,188.76	1,165,904.00	1,068,993.00	12,798,275.76
2019	-	10,564,938.76	1,167,072.00	1,069,431.50	12,801,442.26
2020	-	10,562,438.76	1,166,968.00	1,069,456.00	12,798,862.76
2021	-	10,564,438.76	1,165,592.00	1,074,066.50	12,804,097.26
2022	-	10,566,613.76	1,162,944.00	1,078,159.50	12,807,717.26
2023	-	10,563,288.76	1,164,024.00	1,071,735.00	12,799,047.76
2024	-	10,566,182.50	1,163,620.00	-	11,729,802.50
2025	-	10,566,287.50	1,166,732.00	-	11,733,019.50
2026	-	10,564,287.50	1,163,148.00	-	11,727,435.50
2027	-	10,561,787.50	1,163,080.00	-	11,724,867.50
2028	-	10,566,437.50	1,166,316.00	-	11,732,753.50
2029	-	10,565,062.50	1,162,644.00	-	11,727,706.50
2030	-	-	1,162,276.00	-	1,162,276.00
Total	\$ 43,447,198.72	\$ 179,019,948.70	\$ 23,694,612.67	\$ 9,632,819.40	\$ 255,794,579.49

Note: Total Payments include principal and interest.



Community Corrections Administration





Community Corrections Administration – Mission Statement

Community Correction's mission is established by the state legislature in the State of Colorado is §17-27-101, C.R.S. The General Assembly declares the purpose of this article to establish and maintain community corrections programs which provide the courts, the Colorado Department of Corrections (DOC), and the State Board of Parole with more flexibility and a broader range of correctional options for offenders. 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 (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 Community Corrections Administration is to assist in the mission of the Board.

Community Corrections Administration – Primary Services

Community Corrections Administration negotiates, processes, and monitors contracts and subcontracts with community corrections service providers; manages the financial resources allocated; provides financial reporting to the State, County, and 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 Community Corrections are as follows:

Administration

This service is established to account for all expenditures made in support of the Board, Screening Committee, and administration of programs and services provided by Community Corrections. Funding for community corrections is provided by the State. 4% of the total allocation awarded by the State is allowed to offset costs for the administration of community corrections.

Community Correction Administration's role in the following services is to facilitate the review, and upon approval, placement of clients in community corrections facilities. Clients must be accepted by the Screening Committee and an Adams County community corrections program to be placed in a facility. Once placed, Community Corrections is responsible for compensating facilities for services provided to clients. The State allocates funding for the provision of all of the following services.

Transition Residential

This program provides services to "transition clients". These clients have been in a state prison facility, are still under the supervision of the DOC, 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 provides services to "diversion clients". These clients have been 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 managing 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 provides services to 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 clients continue classes begun while they were in a residential program.

Outpatient Treatment Program

Funds allocated for the Outpatient Treatment Program (OTP) from the Division of Criminal Justice (DCJ) are intended to be directed towards substance abuse and dual diagnosis treatment for offenders placed in community corrections. Specifically, this program coordinates 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. Funds provide treatment vouchers for qualifying treatment modalities for qualifying offenders. Community Corrections provides quarterly reports regarding the use of these funds to the DCJ to track the number of clients and types of treatment being funded.

Community Corrections Administration – Long Term Goals

- Support a systems wide approach to criminal justice planning.
- Increase offender success and reduce recidivism.
- Promote public safety.
- Improve program services, provide additional treatment options, and explore locations for a female facility.
- Continue to improve efficiencies in providing a timely and accurate referral and placement system to the court, DOC, State Probation Board, and the DCJ.

Community Corrections Administration – Current Year Objectives

- Become an active participant representing Community Corrections in the newly established criminal justice planning effort.
- Serve on the Drug Offender Treatment Board as a designee representing Community Corrections.
- Continue to assess the implementation and use of evidence based principles in all of the community corrections programs in Adams County.
- Increase the frequency of performance measurement audits and follow through on the results of DCJ audits and follow up audits.
- Continue to work with the Planning Department to establish the opportunity to site new facilities.
- Improve the current accommodations and 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.



Community Corrections Administration – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Community Corrections Administration – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Misc. Revenue	\$ 6,115,602	\$ 6,118,273	\$ 6,550,454
Total Revenue	\$ -	\$ -	\$ 6,550,454
	\$ 6,115,602	\$ 6,118,273	
Expenditures			
Personnel Services	\$ 152,951	\$ 146,558	\$ 213,577
Operating & Maintenance	\$ 14,971	\$ 15,197	\$ 22,719
Charges for Services	\$ 5,612,140	\$ 5,844,498	\$ 6,335,803
Capital Outlay	\$ -	\$ -	\$ 300,000
Total Expenditures	\$ 5,780,063	\$ 6,006,253	\$ 6,872,099

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Community Corrections Administration	3.00	3.00	3.00

Community Corrections Administration – 2015 Budget Highlights

- \$6,315,143 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.
- \$300,000 for a community corrections database system and the development of an evidence based decision making tool.



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

- Use services of a professional grant writer to expand revenue base by \$50,000 in additional grant funding.
- 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.
- Provide up to 2,300 personal rides that promote independence and self sufficiency.
- Maintain the level of ridership of minority population at no less than 15%.
- 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.
- Provide a minimum of 24,000 rides.
- Conduct an annual rider satisfaction survey and report.
- Conduct an annual monitoring visit with the service provider.
- Secure involvement of the City of Aurora in the A-LIFT Policy Council and the A-LIFT program.



Community Transit – Revenue and Expenditure Summary

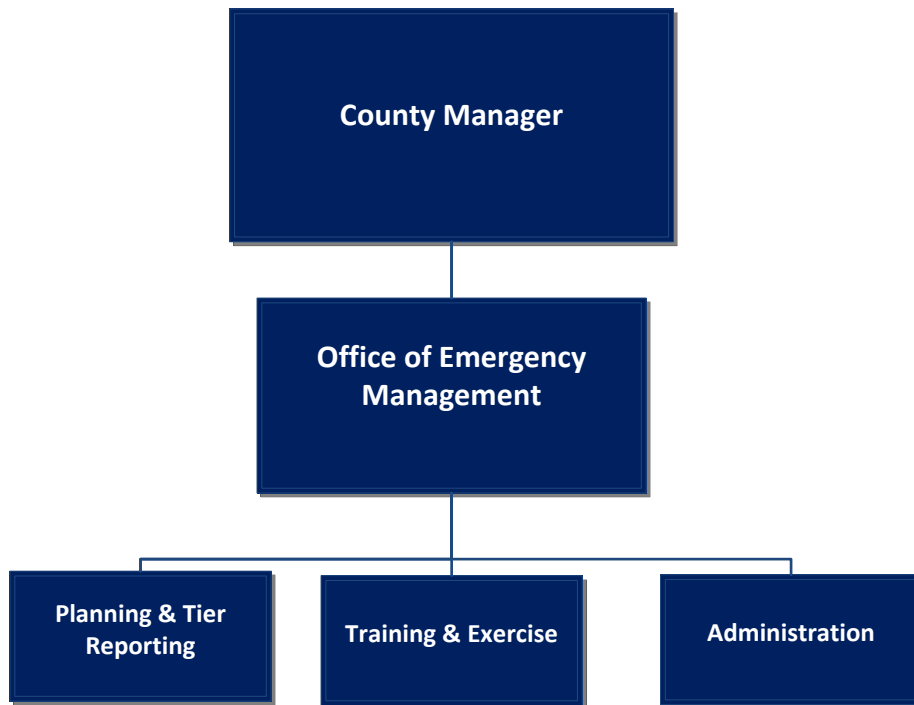
Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$ 396,228	\$ 436,140	\$ 524,600
Total Revenue	\$ 396,228	\$ 436,140	\$ 524,600
Expenditures			
Operating & Maintenance	\$ 257	\$ 1,107	\$ 1,100
Charges for Services	\$ 500,168	\$ 523,733	\$ 607,500
Total Expenditures	\$ 500,426	\$ 524,840	\$ 608,600

Community Transit – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



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

- Meet regularly and provides input to improve the planning process.
- Practice the fiscal and administrative procedures in place for use during and after an emergency or disaster.
- Continue to improve and follow procedures 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.
- Establish and maintain a process for identifying and addressing proposed legislative and regulatory changes.

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).
- Maintain a primary and alternate facility capable of coordinating and supporting sustained response and recovery operations consistent with the risk assessment.
- Maintain resource management system that addresses the identification, location, acquisition, timely distribution, and account for services and materials to address the hazards identified.
- Maintain current system and plan for obtaining internal and external resources.
- Perform periodic gap analysis to determine future resource management objectives.

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

- Conduct a training needs assessment to address all personnel with responsibilities in emergency operations plan, including key public officials.
- Maintain training consistent with current and potential responsibilities and the risks confronting the County for all EOC personnel.
- Schedule and conduct training in conjunction with the overall goals and objectives of the training program and based on the training needs assessment, internal and external requirements and mandates.
- Use training to address deficiencies identified in the corrective action process.
- Test the skills, abilities, and experience of emergency personnel, including the emergency operations center and joint information.
- Conduct exercise programs to regularly test and evaluate the plans, policies, procedures, equipment, and facilities critical to the Adams County emergency management program.
- Establish and implement a process for corrective actions to prioritize and track the resolution of the deficiencies identified in real world and exercise events.

Compliance with National Incident Management System

- Accomplish NIMS compliance effectively & efficiently.
- Train all managers in NIMS compliance.

Planning and Disaster Management

- Conduct 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.
- Work 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.
- Identify and describe how essential functions will be continued and recovered in an emergency or disaster.
- Prioritize the restoration of government functions and identify how the jurisdiction's statutory responsibilities will be preserved, maintained or reconstituted.
- Address short- and long-term recovery priorities and provide guidance for restoration of critical functions, services, vital resources, facilities, programs, and infrastructure to the affected area.
- Maintain a plan to initiate, receive, and/or relay warnings to alert key decision makers and emergency personnel.

Public Education & Outreach

- Provide for timely and effective dissemination of information to protect public health and safety, including response to public inquiries and rumors.
- 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.
- Improve and test existing procedures to support a joint information system and center.

Local Emergency Planning Commission

- Build structure, policy and partnerships that create an effective and worthwhile Commission.
- Structure planning initiatives around those priorities identified by the Planning Commission.

Sara Title III - Tier II Reporting

- Create efficiencies in reporting and data management of Tier II Information.

Continuity of Operations

- Maintain software and continuity of operations database for county continuity planning.



Ambulance Licensing

- Provide timely, high quality and effective service to ambulance companies establishing and renewing ambulance licenses.

Office of Emergency Management – Current Year Objectives

Office of Emergency Management Administration

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

Emergency Operations Center – Operations

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

Emergency Operations Center - Activation & Staffing

- Maintain and improve notification capabilities.

Emergency Operations Center - Training & Exercise

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

Compliance with National Incident Management System

- Maintain and improve County’s NIMS compliance standings.

Planning and Disaster Management

- Develop and maintain current and comprehensive plans for disaster management.

Public Education & Outreach

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

Local Emergency Planning Commission

- Improve management and purpose of the Local Emergency Planning Committee

Sara Title III - Tier II Reporting

- Develop efficiencies in management of Tier II data for hazardous materials facilities.

Continuity of Operations

- Implement building-centric approach with Facilities.

Ambulance Licensing

- Develop efficiencies in Ambulance Licensing.



Office of Emergency Management – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Office of Emergency Management – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental Revenue	\$ 94,827	\$ 178,000	\$ 142,000
Total Revenue	\$ 94,827	\$ 178,000	\$ 142,000
Expenditures			
Personnel Services	\$ 273,890	\$ 279,338	\$ 322,531
Operating & Maintenance	\$ 27,425	\$ 39,795	\$ 29,530
Charges for Services	\$ 32,353	\$ 31,538	\$ 48,070
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 333,669	\$ 350,671	\$ 400,131

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Office of Emergency Management	3.00	3.00	3.00

Office of Emergency Management – 2015 Budget Highlights

- 7% overall increase in Expenditures mainly related to increases in Salaries and Benefits.
- \$36,000 Decrease in Miscellaneous Revenue compared to 2014 Budget.



Neighborhood Services





Neighborhood Services – Mission Statement

To improve the quality of life for current and future residents of Adams County through education and guidance related to building safety regulations and code compliance and development of infrastructure.

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

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 enforces 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

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.

Community and Neighborhood Resources Division

The Community and Neighborhood Resources Division support 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. 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.



Stormwater Management Division

In support of the county's Municipal Separate Storm Sewer System (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 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 – Current and Long Term Goals

- Provide timely, effective, consistent, and competent plan review and inspection of structures in Adams County.
- Maintain and improve the safety and beauty of Adams County.
- Monitor all construction activities within Adams County Municipal Separate Storm Sewer System boundaries to protect the waters of the state from pollutants due to construction activities.
- Hold public education events to further public awareness regarding water quality.

Neighborhood Services – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Neighborhood Services – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
State Grants	\$ 1,800,855	\$ 2,292,768	\$ 788,706
Total Revenue	\$ 1,800,855	\$ 2,292,768	\$ 788,706
	\$ -	\$ -	
Expenditures			
Personnel Services	\$ 2,264,274	\$ 2,802,180	\$ 2,525,005
Operating & Maintenance	\$ 196,411	\$ 313,647	\$ 258,850
Charges for Services	\$ 296,016	\$ 271,018	\$ 337,763
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,756,701	\$ 3,386,845	\$ 3,121,618

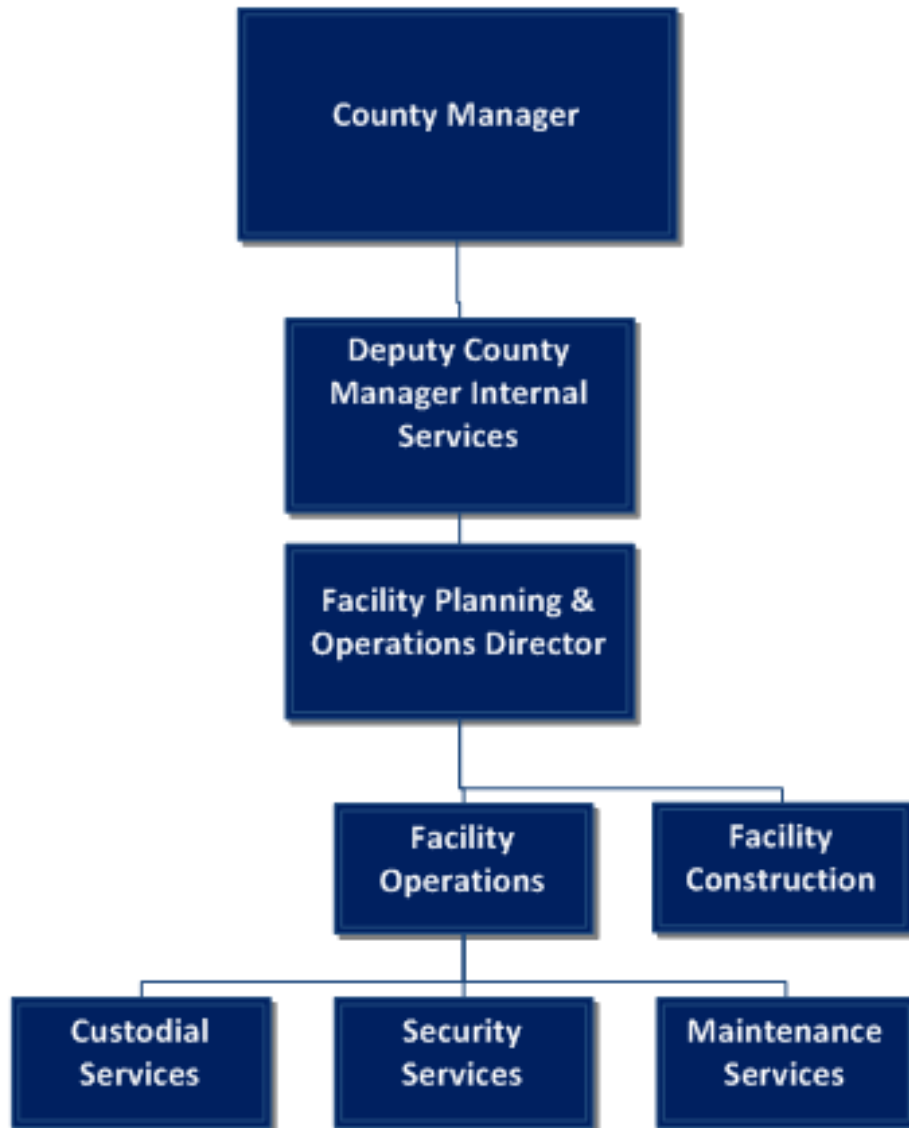
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Neighborhood Services	15.00	18.00	18.00

Neighborhood Services – 2015 Budget Highlights

- \$12,000 increase in fleet charges for Graffiti Truck/Trailer.



Facility Planning & Operations





Facility Planning & Operations – Mission Statement

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

- 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.
- 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.
- 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Facility Planning & Operations – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental Revenue	\$ 26,951	\$ 23,276	\$ 33,550
Total Revenue	\$ -	\$ -	\$ 33,550
Expenditures			
Personnel Services	\$ 2,948,181	\$ 3,151,613	\$ 3,375,020
Operating & Maintenance	\$ 663,604	\$ 806,768	\$ 846,151
Charges for Services	\$ 5,374,794	\$ 7,173,298	\$ 6,938,064
Capital Outlay	\$ 3,852,168	\$ 624,193	\$ 190,925
Total Expenditures	\$ 12,838,747	\$ 11,755,872	\$ 11,350,160

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Facilities Planning & Operations	50.00	52.00	51.00



Facility Planning & Operations – 2015 Budget Highlights

- \$100,000 for design and build-out of employee health clinic in the Government Center.
- \$362,650 for carpet replacement in the District Attorney’s Office Building.
- \$137,350 for courtroom carpet and paint.
- \$124,000 for re-stripping of parking lots.
- \$32,000 for several caulking repair projects.



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, the Town of Bennett, and Lochbuie.

Animal Shelter/Adoption Center – Long Term Goals

- Provide excellent Customer Service for all patrons.
- Support successful adoptions to as many citizens as possible to increase our live release rate.
- Dedicated to being a leader in the animal welfare community.
- 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 and chips on their animals so they can be returned to them.
- Update Chameleon software to allow better reporting.
- Recruit more volunteers to directly assist staff with cleaning and feeding.
- Participate in more high volume offsite adoption events.
- Continue 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.
- Produce a bi-weekly volunteer newsletter.



Animal Shelter/Adoption Center – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Animal Shelter/Adoption Center – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental Revenue	\$ 589,415	\$ 535,769	\$ 792,206
Total Revenue	\$ -	\$ -	\$ 792,206
	\$ 589,415	\$ 535,769	
Expenditures			
Personnel Services	\$ 1,444,076	\$ 1,643,697	\$ 1,676,793
Operating & Maintenance	\$ 166,117	\$ 254,372	\$ 224,750
Charges for Services	\$ 225,153	\$ 167,310	\$ 191,592
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,835,346	\$ 2,065,379	\$ 2,093,135

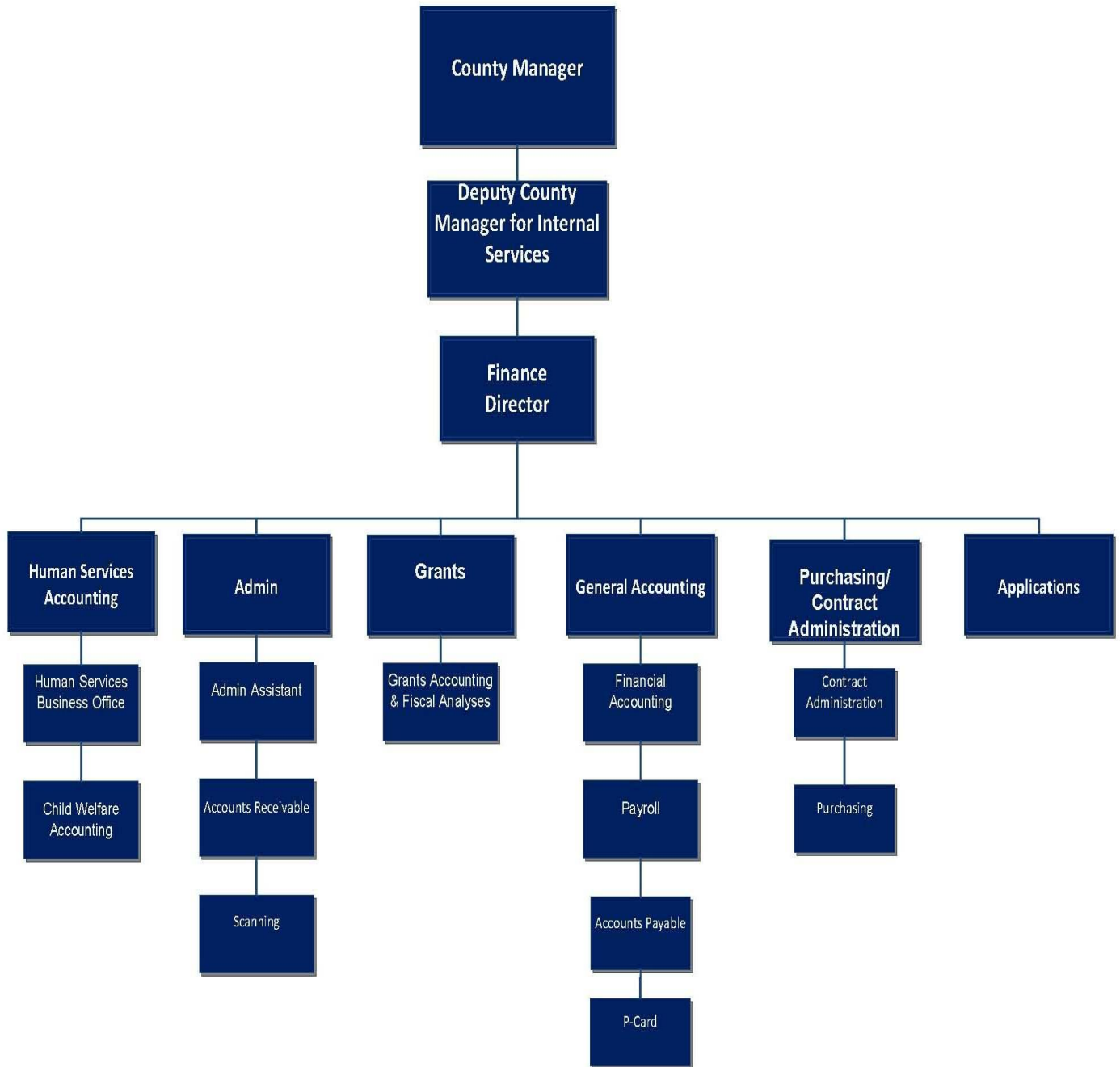
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Animal Shelter/Adoption Center	27.50	27.50	27.50

Animal Shelter/Adoption Center – 2015 Budget Highlights

- \$47,138 for an Animal Care Technician.



Finance





Finance – Mission Statement

Provide transparent and accountable information and support to the county with excellent customer service that is useful, timely, and accurate, and presented in a professional 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 distribute 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

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. Audit each cardholder's account annually.

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

Coordinate all Finance Department activities, employee reviews, staff meetings and department communication.

Management of Debt and Financing Transactions

Issue and monitor long-term debt for the county which includes certificates of participation. Ensure IRS rules and regulations are followed, prepare annual tax returns of leasing trusts as appropriate 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, Federal Express and other carriers. 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 application functionality as needed to be more efficient and effective.

Finance – Long Term Goals

1. Provide transparency and accountability through relevant financial statements and reports
2. 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)
- Close books by the 5th business day each month
- File all regulatory and statutory reports and forms by required deadlines
- Continue with the implementation of the centralized purchasing process
- Post Finance Department information timely on the County's website
- Reduce the number of items paid by Voucher where requisitions and p-cards should be used
- Audit p-card holder's accounts at least annually

Finance – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Finance – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 207,552	\$ 250,603	\$ 218,264
Misc. Revenues	\$ 78,496	\$ 95,547	\$ 185,000
Total Revenue	\$ 286,048	\$ 346,150	\$ 403,264
Expenditures			
Personnel Services	\$ 2,503,697	\$ 2,391,028	\$ 2,723,960
Operating & Maintenance	\$ 93,165	\$ 62,959	\$ 92,050
Charges for Services	\$ 305,768	\$ 805,598	\$ 535,879
Governmental Services	\$ -	\$ -	\$ -
Capital Outlay	\$ 5,174	\$ -	\$ -
Total Expenditures	\$ 2,907,804	\$ 3,259,585	\$ 3,351,889

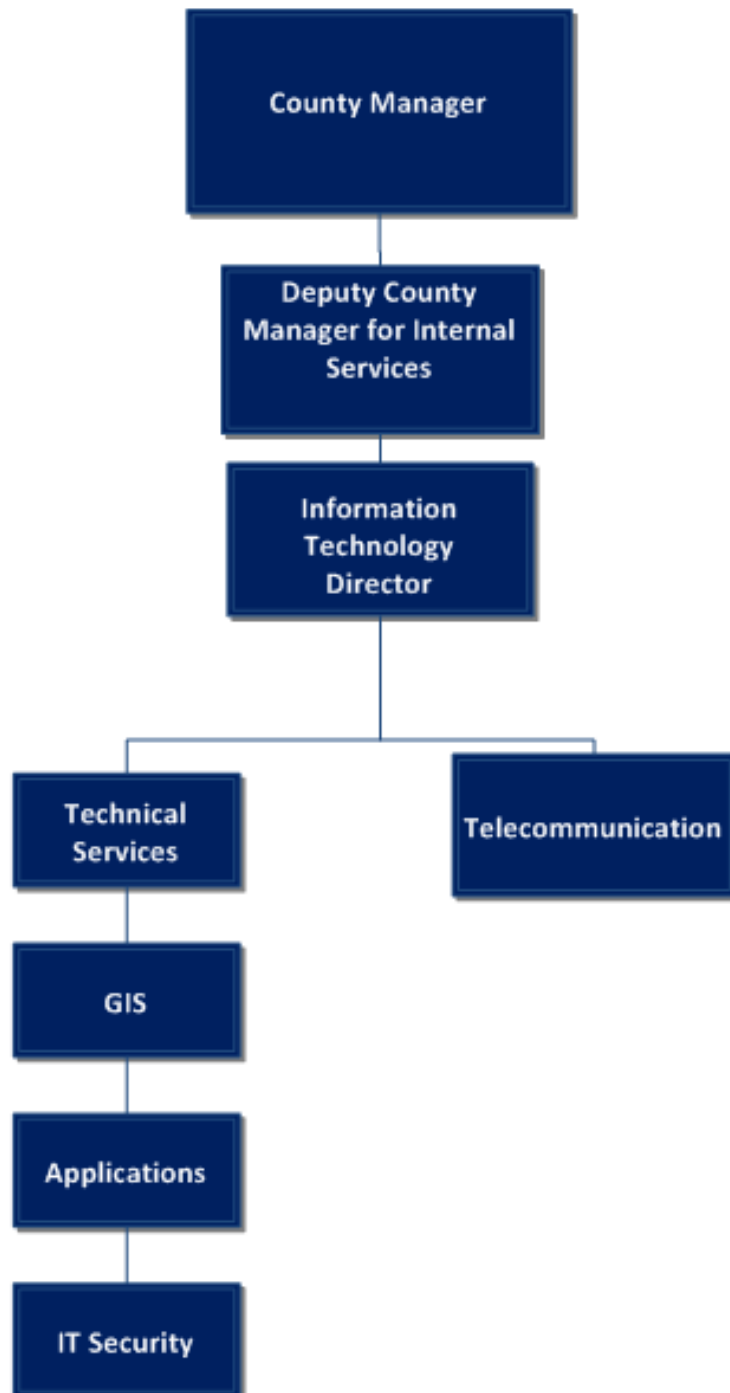
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Finance	32.00	32.00	32.00

Finance – 2015 Budget Highlights

- \$544,276 decrease in Non-Recurring costs in Professional Services compared to 2014.
- \$182,500 increase in Postage & Freight compared to 2014 budget due to the realignment of the County's organizational structure. These costs were formerly in the Telecommunication Spending Agency's budget.
- Personnel Services increase due to restructuring of Communications personnel being moved to Finance Department.



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

Information Technology (IT) provides services in the following areas: Network, PC support, programming and analysis, computer operations and geographic information systems (GIS) services. IT also provides short and long-term information technology planning for support of IT services to Adams County and telecommunications system support and maintenance, including additions, changes, and deletions of phone numbers.

Information Technology – Long Term Goals

- Provide excellent customer service.
- Work effectively and efficiently.
- Provide accurate, useful, and timely information to our customers in a professional manner.
- Utilize technologies to complete business processes efficiently.
- Promote and provide educational opportunities for staff to enhance knowledge, skills, and abilities emphasizing current professional standards.
- Evaluate internal controls.
- Establish performance benchmarks for programs and services.
- Maximize revenues.
- Implement Cisco phone system in Sheriff's department.
- Maintain current installed phone systems uptime of 99% during business hours.

Information Technology – Current Year Objectives

- Conduct security audit through external vendor.
- Replace Community Corrections database.
- Upgrade Coroner application.
- Replace phone system in the Jail.
- Complete fiber run to main Parks building.
- Install wireless Wi-Fi within the Fair Grounds.
- Consolidate and upgrade SharePoint servers.
- Implement automatic document classification and data extraction capabilities (Kofax Transformation Modules) within Human Services to reduce data entry.



Information Technology – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Information Technology – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ 247,897	\$ 213,886	\$ 140,000
Total Revenue	\$ 247,897	\$ 213,886	\$ 140,000
Expenditures			
Personnel Services	\$ 2,378,226	\$ 2,676,096	\$ 2,691,063
Operating & Maintenance	\$ 455,140	\$ 687,852	\$ 934,975
Charges for Services	\$ 1,965,404	\$ 2,505,508	\$ 2,429,671
Capital Outlay	\$ 1,059,264	\$ 1,686,135	\$ -
Total Expenditures	\$ 5,858,034	\$ 7,555,591	\$ 6,055,709

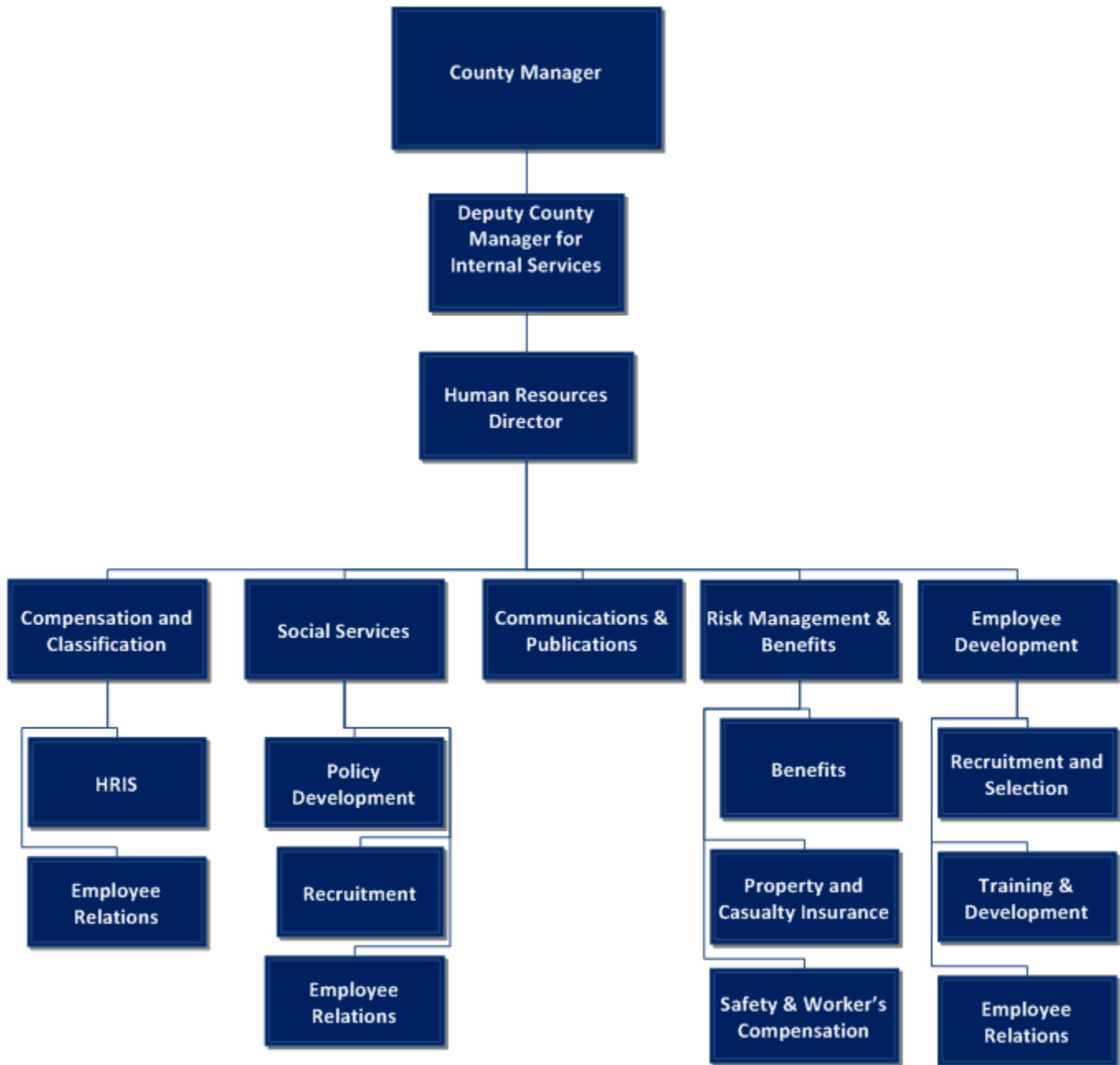
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Information Technology	26.00	27.00	27.00

Information Technology – 2015 Budget Highlights

- \$75,000 for GIS application development.
- \$125,000 for key performance indicator (KPI) and dashboard reporting.
- \$100,000 for application consulting.
- \$125,000 for Human Services’ Assure Project Phase II, which is off-set by a transfer in from the Social Services Fund.
- \$600,000 for voice over internet protocol (VOIP) system rollout.
- \$50,000 for fiber.
- \$20,000 for backup tapes.



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 program 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. The program goal is to help employees 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. The program vision is:

- To CONNECT employees to each other for strength and support and to premier health care professionals for information and resources.
- To CONTRIBUTE to employees' health and well being by providing a variety of programs to promote a physically fit body, enable employees to have more energy, better mental and emotional health, a sharper mind, and an optimistic approach to life.
- To 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, the county offers a wealth of opportunities for professional development. The program 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 assists 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 residents of Adams County. The recruitment and selection process is the way potential employees are notified, interviewed, and selected for employment vacancies in the County. Multiple avenues of advertising vacancies are used, such as print media, job fairs, and the internet.

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 supervisors 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. The county endeavors to pay competitive wages. Adams County is committed to compensating employees fairly and equitably within economically feasible parameters considering 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. The county strives to provide a benefits package with a variety of options to meet the individual needs of early retirees and Medicare eligible retirees while controlling costs for the county and retiree.

Human Resources – Long Term Goals

- Create capacity to reduce dependency.
- Build partnerships.
- Create efficiencies and maximize resources.

Human Resources – Current Year Objectives

- Implement online employee performance management tool.
- Implement onsite employee fitness/wellness center.
- Implement employee health clinic.



Human Resources – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Human Resources – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 307,387	\$ 337,425	\$ 393,287
Misc. Revenues	\$ 389	\$ -	\$ -
Total Revenue	\$ 307,776	\$ 337,425	\$ 393,287
Expenditures			
Personnel Services	\$ 1,026,434	\$ 1,194,605	\$ 1,291,564
Operating & Maintenance	\$ 60,691	\$ 48,866	\$ 160,927
Charges for Services	\$ 494,761	\$ 530,163	\$ 504,010
Capital Outlay	\$ -	\$ 150,000	\$ -
Total Expenditures	\$ 1,581,885	\$ 1,923,634	\$ 1,956,501

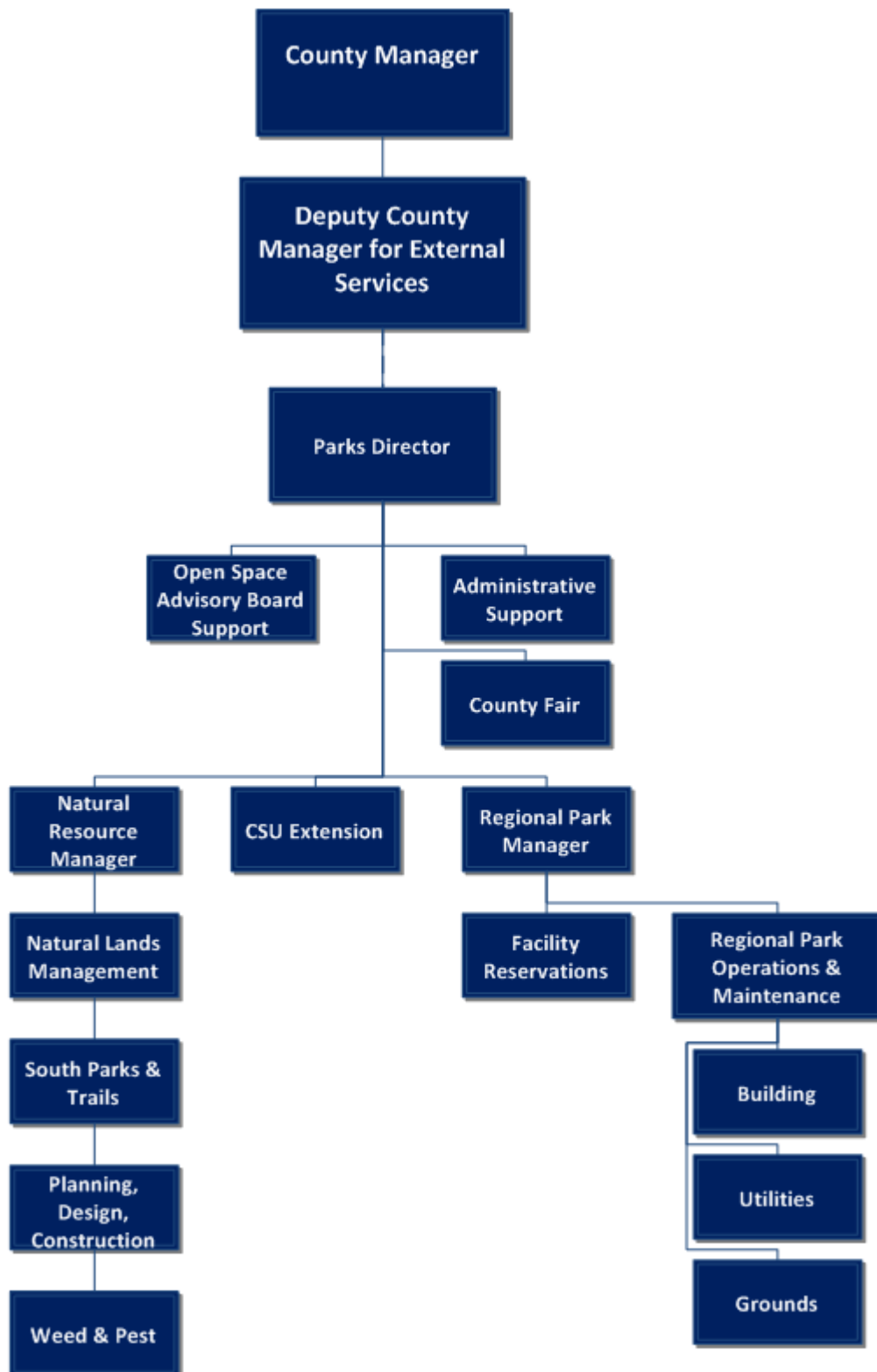
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Human Resources	13.00	13.00	14.00

Human Resources – 2015 Budget Highlights

- \$80,500 for a talent development specialist. This was off-set by expenditure reductions in other areas.
- \$100,000 for Employee Appreciation Lunch and Employee Night at the Fair. These items were previously budgeted in the Administrative/Organizational Support budget.



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

- Acquire and develop a system of open space and parks that provides natural resource protection and a high quality user experience.
- 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.
- Maintain parks, trails and open space facilities and resources consistent with best management practices and regulatory standards.
- 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.
- Maintain Regional Park facilities and resources consistent with best management practices and within the State of Colorado regulatory environment.
- 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.
- Market/lease the Regional Park and fairgrounds venues and park infrastructure.
- 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.
- Provide an open space system which links other jurisdictions, open spaces, floodplains, and preserves natural resources in Adams County.
- Develop and implement programs to appropriately assign resources to meet department needs with consideration of what citizens are willing to pay for.
- Develop other funding mechanisms to help supplement the county's limited funding resources.



- Include a citizen participation process in all ongoing park planning, design, and updated of the parks, open space, and other plans.
- 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.
- Coordinate the dispersal of open space sales tax funds consistent with Resolution 99-1, the grants program, and share back programs.
- 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.
- 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.
- Manage and maintain Fairgrounds buildings, infrastructure, equipment, water and waste water delivery systems consistent with best management practices.
- Maintain landscape elements, picnic shelters, playgrounds, roads, parking lots, restroom facilities, lake areas, trail surfaces, drainage & detention facilities, fencing and certain road right-of-ways.
- Market/lease the Regional Park and Fairgrounds venues and park infrastructure.
- Plan and produce the annual Adams County Fair.

Parks & Community Resources – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Parks & Community Resources – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 405,221	\$ 918,510	\$ 411,500
Misc. Revenues	\$ 103,579	\$ 43,004	\$ 45,000
Total Revenue	\$ 508,800	\$ 961,514	\$ 456,500
Expenditures			
Personnel Services	\$ 2,137,730	\$ 2,195,096	\$ 2,338,373
Operating & Maintenance	\$ 333,932	\$ 338,746	\$ 356,447
Charges for Services	\$ 838,019	\$ 911,920	\$ 531,487
Capital Outlay	\$ 426,825	\$ 2,110,684	\$ 290,528
Total Expenditures	\$ 3,736,507	\$ 5,556,446	\$ 3,516,835

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Parks & Community Resources	25.50	25.50	25.50

Parks & Community Resources – 2015 Budget Highlights

- \$87,528 was budgeted to recondition the south parking lot at the Regional Park.
- \$9,000 was budgeted for Russian Olive Tree removal.



Adams County Fair

Adams County Fair – 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 – Primary Services

The Adams County Fair 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 – Long Term Goals

- 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.
- 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 – Current Year Objectives

- Increase attendance 5% over 2014.
- Increase cash sponsorships 15% over 2014 and increase in-kind sponsorship 10% over 2014.
- Implement off-site parking and shuttles to the Fair.
- Implement concert series including free concert on opening night at the Grandstands, Concert with the Bull Riding event on Thursday night at the Grandstands and Amphitheater Park Concert on Saturday.
- Redesign Children's Pavilion activities and secure new sponsor.

Adams County Fair – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Adams County Fair – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 363,926	\$ 337,638	\$ 651,900
Misc. Revenues	\$ 1,850	\$ -	\$ -
Total Revenue	\$ 365,776	\$ 337,638	\$ 651,900
Expenditures			
Personnel Services	\$ 86,567	\$ 103,712	\$ 105,597
Operating & Maintenance	\$ 22,691	\$ 52,840	\$ 215,550
Charges for Services	\$ 363,335	\$ 400,873	\$ 442,717
Capital Outlay	\$ -	\$ 70,000	\$ -
Total Expenditures	\$ 472,593	\$ 627,425	\$ 763,864

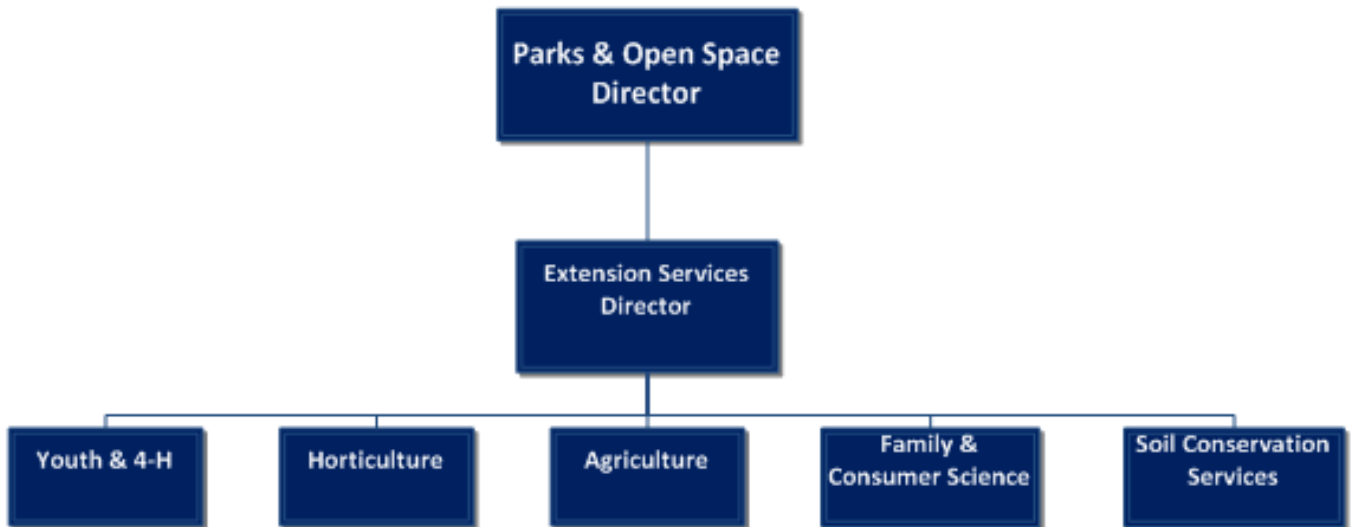
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Fair & Rodeo	1.00	1.00	1.00

Adams County Fair – 2015 Budget Highlights

- An additional \$240,000 is anticipated in concert revenues.
- An additional \$11,920 has been budgeted for the Children’s Pavilion.
- An additional \$17,000 has been budgeted for the professional bull riding event.



Colorado State University Extension





Colorado State University Extension – Mission Statement

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 outreach and research-based education programs in the areas of Agriculture, Horticulture, 4-H Youth Development, and Family & Consumer Science to residents, businesses, and the community of Adams County.
- Practice a customer-focused approach that provides prompt, courteous, high quality, and cost-effective customer service from staff and trained volunteers.
- Be involved in the community and partner with other agencies to protect and preserve natural resources, which contributes to a safer, healthier, and more productive citizenry across Adams County.
- Support community economic development and outreach that improves the quality of life for residents throughout the County.
- Collaborate with existing human service agencies to improve the quality of life for all citizens throughout the County.

Colorado State University Extension – Long Term Goals

- 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.
- 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.
- 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

- Participant satisfaction with conference, seminars, field visits, and field demonstrations, face-to-face contact, and electronic correspondences. (90%)
- Participant knowledge increase. (80%)
- Number of Extension events and meetings. (30)
- Number of technology interactions. (67,766)

CSU Horticulture

- Participant satisfaction with programs and willingness to refer others to similar programs. (90%)
- Participant knowledge increase. (80%)
- Number of meetings and events. (30)
- Number of technology interactions. (29,000)
- Number of hours of service given by Master Gardeners. (1,100)



CSU Administration

- Participant satisfaction with programs and willingness to refer others to similar programs.
- Participant knowledge increase.
- Participant intent to change behavior.
- Improvement in self-perceived status of participants (i.e. stress level, family functions, interpersonal competence, financial planning, health related quality of life, family conflict).
- Increase in customer satisfaction with Extension services.
- Cost-benefit analysis of prevention programming.
- Increase in economic impact.

CSU Agriculture

- Participants in Pesticide Applicator License program. (25)
- Number of agriculture events/meetings. (25)
- Clientele served via telephone, email, and face to face. (5,000)
- Agriculture website hits. (775,000)
- Increase participants at CSU dryland wheat variety field day. (100)
- Grant and revenue funding for Extension agriculture programs. (\$8,000)
- Impact of Extension on Wheat Production. (\$3.25 million)
- Impact of Extension on Onion Production. (\$210,000)

CSU Family & Consumer

- Participant satisfaction with programs and willingness to refer others to similar programs. (95%)
- Participant knowledge increase. (90%)
- Participant intent to change behavior. (75%)
- Improvement in self-perceived status of participants. (80%)
- Peer review of Extension agent performance by agency partner staff. (Exceeds Expectations)
- Number of participants who attend more than one program. (30%)
- Number of meetings (360) and events. (50)
- Number of website hits. (34,208)
- Clients served via telephone, email, or face to face. (15,000)

CSU 4-H/Youth

- Increase 4-H programming with emphasis on geographical area not currently being served.
- 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.
- Publish six newsletters, provide weekly email updates, and maintain social media accounts.
- Increase the number of schools served through short term special interest and school enrichment programs.
- Continue offering program to schools to include nutrition, manners, entomology, embryology, and hands on STEM activities, Mini Greenhouse, and Earth Gardens.
- Continue to reach minority participation that is representative of our demographic area in 4-H/Youth programming by working specifically with these demographic areas.
- Research and write grants to assist in reaching urban youth.
- Continue the development of the Extension website for 4-H activities.
- Continue the development of Cloverbud programming for 5 to 7 year olds.
- Use retinal scanning technology on livestock. Expand program opportunities to include nutrition, health, livestock, ethical animal care, and biosecurity.
- Increase the number of volunteer leader training opportunities.



Colorado State University Extension – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Colorado State University Extension – Revenue, Expenditure and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 56,094	\$ 53,961	\$ 57,760
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 56,094	\$ 53,961	\$ 57,760
Expenditures			
Personnel Services	\$ 390,308	\$ 411,351	\$ 420,194
Operating & Maintenance	\$ 110,505	\$ 131,550	\$ 179,680
Charges for Services	\$ 125,809	\$ 134,869	\$ 154,058
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 626,622	\$ 677,770	\$ 753,932

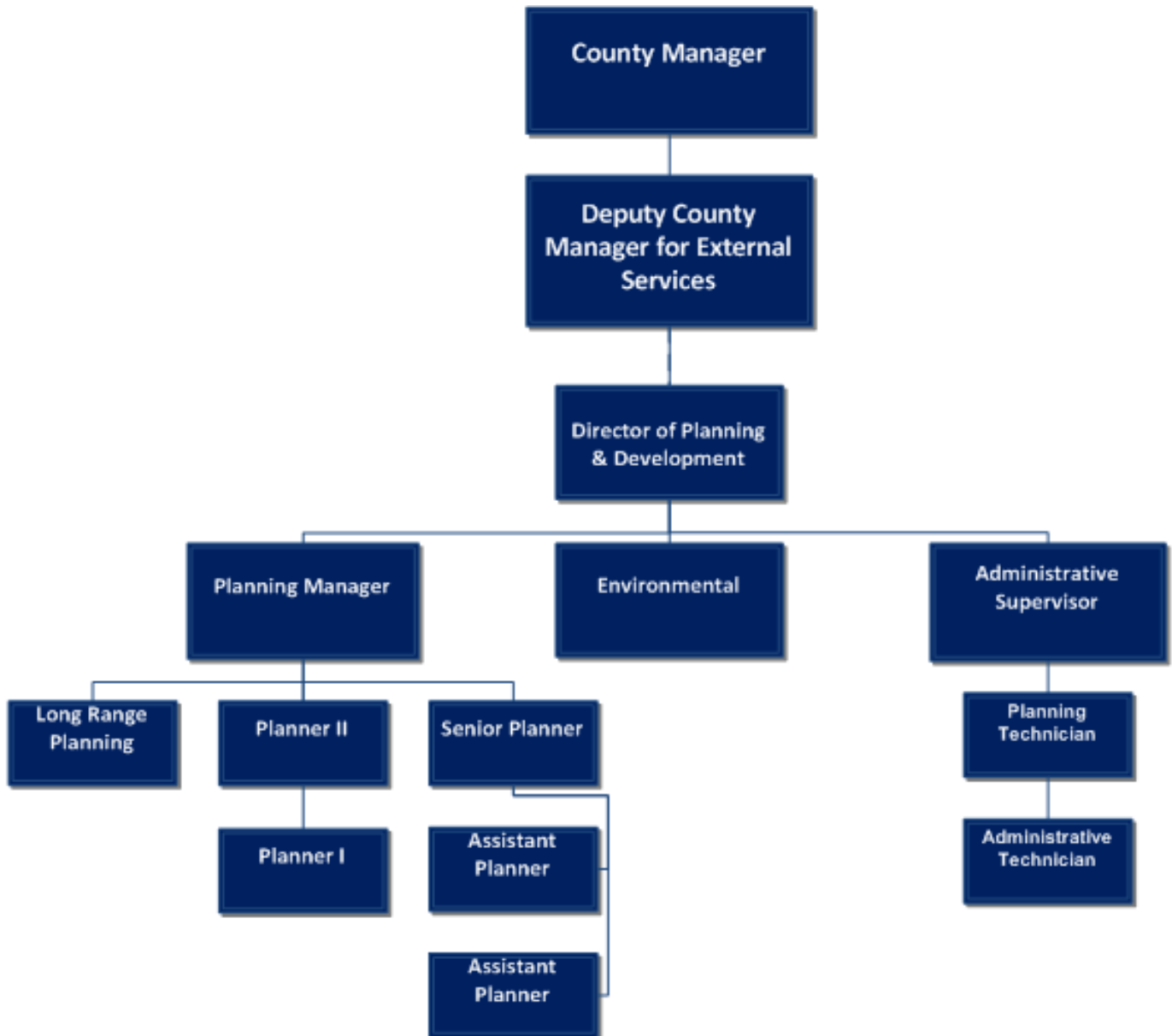
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Colorado State University Extension	6.00	6.00	6.00

Colorado State University Extension – 2015 Budget Highlights

- \$8,843 increase in Personnel Services due to pay plan increases in Salary and higher costs for Benefits.



Planning & Development





Planning & Development – Mission Statement

The Planning and Development Department provides support for externally oriented programs including Development Review, Long Range Planning, and Boards and Commissions. The Environmental Analyst function assures compliance by waste management and mining operations with the conditions and standards imposed as a part of the permitting. This function also reviews superfund sites and remediation of the Rocky Mountain Arsenal for consistency with county interests.

Planning & Development – Primary Services

Planning Administration oversees and supports all operations of the department. 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 geographic information systems (GIS) design services to elected and appointed officials, staff members, 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 the 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.

The Boards and Commissions program is designed to support the Planning Commission and the Board of Adjustment in conducting their duties. Both bodies are composed of resident 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 appeals of administration decision applications.

Additionally, the Department does the following:

- Performs annual inspections as necessary of sand and gravel excavation operations and waste management facilities permitted in the unincorporated portions of the county.
- Conducts one monthly meeting, or more if necessary, with the operator of the US Highway 36 hazardous waste landfill to ensure operating consistency with terms of the permit and state standards.

Planning & Development – Long Term Goals

- Implement the County's Comprehensive Plan to:
 1. Guide day-to-day decision making regarding future growth and public investment in the County over the next ten to twenty years;
 2. Promote intergovernmental coordination at a local and regional level;
 3. Guide future growth and promote public and private investment;



4. 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;
 5. Protect the health, safety and welfare of Adams County's inhabitants; and
 6. Promote a more sustainability and resilient Adams County.
- Implement other plans (master plans, subarea plans, etc.) as they are completed, such as the following:
 1. Midtown Development, a master planned community 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.
 2. Welby Subarea Plan, 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.
 - 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.
 - Continue to work with the City and County of Denver to promote regional planning and economic development in and around Denver International Airport and explore strategies that can provide for sustainable, long-term economic development that benefits the entire region.
 - Support and integrate a Health Impact Assessment (HIA). The Health Impact Assessment (HIA) will inform the proposed Federal Boulevard Framework Plan, with specific focus on the rail stations at 60th Avenue and Federal Boulevard, and 71st Avenue and Irving Street. The planning area includes a larger area plan for the Federal Boulevard Corridor in areas of Adams County, the City of Federal Heights and the City of Westminster.

Planning & Development – Current Year Objectives

- Complete a Local Food Production District and Brighton South Sub-Area Plan in conjunction with the Parks & Community Resources Department and the City of Brighton.
- Amend the portions of the Development Standards and Regulations that address Transfer of Development Rights (TDR). This includes 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.
- Evaluate 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 other sections.
- 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.
- Initiate an area-wide plan in southwest Adams County.



- Continue to collaborate with partners to serve community interests and needs. This includes attending meetings and events hosted by Denver Regional Council of Governments (DRCOG), the Sustainable Communities Initiative (SCI) stakeholder meetings, Adams County Economic Development (ACED), the Regional Transportation District (RTD), neighborhood groups, and project groups.

Planning & Development – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Planning & Development – Revenue, Expenditure, and Full-time Equivalent Employees (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 195,856	\$ 300,131	\$ 446,520
Misc. Revenues	\$ 125	\$ 304	\$ 2,500
Total Revenue	\$ 195,981	\$ 300,435	\$ 449,020
Expenditures			
Personnel Services	\$ 860,733	\$ 887,724	\$ 946,248
Operating & Maintenance	\$ 46,351	\$ 44,683	\$ 50,875
Charges for Services	\$ 82,189	\$ 340,571	\$ 144,382
Capital Outlay	\$ -	\$ 2,400	\$ -
Total Expenditures	\$ 989,274	\$ 1,275,378	\$ 1,141,505

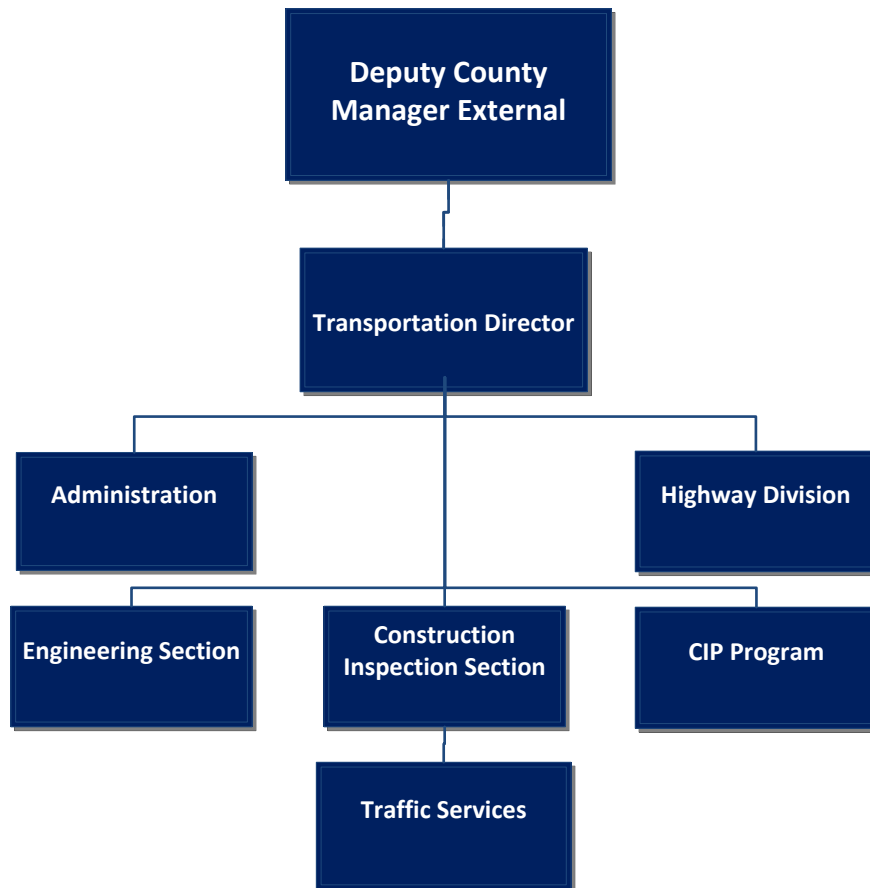
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Planning & Development	11.40	11.40	11.40

Planning & Development – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



Transportation – General Fund





Transportation – General Fund – Mission Statement

To ensure a safe and adequate transportation infrastructure through short- and long-term planning and design of county roadways, bridges and drainageways.

Transportation – General Fund – Primary Services

The Transportation Engineering Section includes Development Review, Road & Bridge Engineering, Drainage Engineering, and Right-of-Way. Primary services include overseeing road, bridge and drainage capital improvement projects, administering the County's design requirements for development, regulating the County's floodplain and assisting 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 – General Fund – Long Term Goals

- 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.
- Deploy science, engineering, and best management practices to plan, design, maintain, and manage the County's infrastructure of roads, bridges, and drainage facilities.
- Ensure that all projects provide for public safety as well as enhance the environment.
- Ensure transparency concerning all projects.
- Respond to citizen concerns with timeliness and professionalism.
- Seek cost effective solutions to engineering challenges.
- Update and maintain current County standards to ensure consistency with current federal, state, and local agency regulations.

Transportation – General Fund – Current Year Objectives

- Manage and implement neighborhood revitalization projects including the Streets Program and Miscellaneous Concrete program.
- Manage and allocate available resources to enhance the quality of life of Adams County residents.
- Enhance the department staff's professionalism and improve processes through training and participation in continuous improvement programs.
- Provide excellent customer service and engage with the community to plan and provide for future public infrastructure needs.

Transportation – General Fund – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Transportation – General Fund – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 55	\$ 1,815,300	\$ 2,201,300
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 55	\$ 1,815,300	\$ 2,201,300
Expenditures			
Personnel Services	\$ 1,004,794	\$ 1,102,668	\$ 1,860,298
Operating & Maintenance	\$ 14,483	\$ 51,865	\$ 72,700
Charges for Services	\$ 215,230	\$ 190,624	\$ 220,396
Capital Outlay	\$ 2,293,203	\$ 5,159,365	\$ -
Total Expenditures	\$ 3,527,710	\$ 6,504,522	\$ 2,153,394

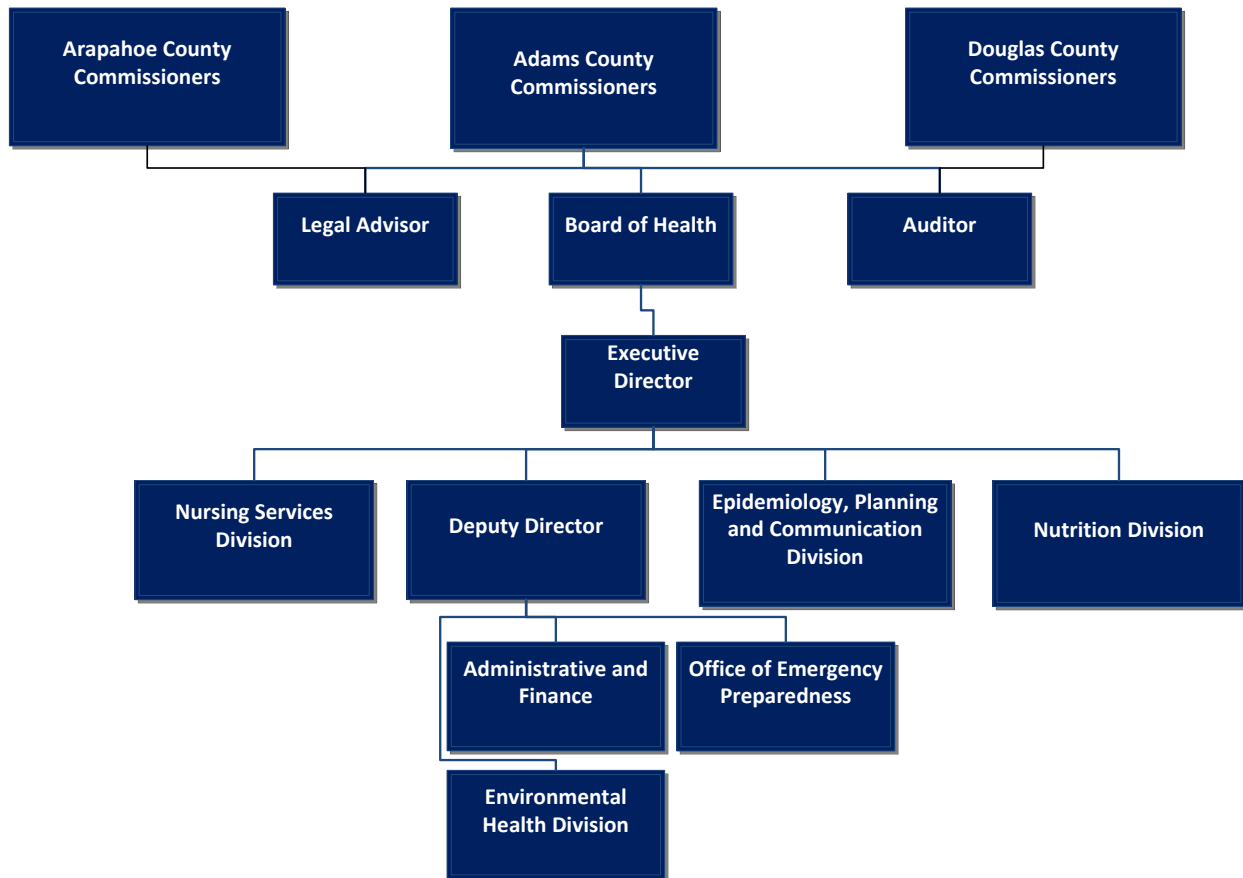
Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Transportation - General Fund	11.50	11.50	11.50

Transportation – General Fund – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



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 within 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

- 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
- 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
- Detect and prevent infectious and chronic disease and injury in Adams, Arapahoe and Douglas counties.
- Improve nutritional health and physical activity status of Adams, Arapahoe and Douglas county residents.
- Provide good stewardship for public health funding for Adams, Arapahoe and Douglas counties.
- 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Tri-County Health Department – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Charges for Services	\$ 2,963,001	\$ 3,037,210	\$ 3,092,077
West Nile Mitigation	\$ 239,498	\$ 304,875	\$ 250,000
Total Expenditures	\$ 3,202,499	\$ 3,342,085	\$ 3,342,077

Tri-County Health Department – 2015 Budget Highlights

- Adams County's 2015 budget contribution to the Tri-County Health Department is \$3,092,077.



- Though included in this section of the budget book due to its public health nature, the \$250,000 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.



Veterans Service Office





Veterans Service Office – Mission Statement

Assist veterans, widows and dependent children in filing claims through the Veterans' Administration.

Veterans Service Office – Primary Services

Assist the Adams County veteran community in obtaining VA benefits.

Veterans Service Office – Long Term Goals

- Promote and protect the rights of veterans and their dependents through education, communication, and technology.
- Assist incarcerated and homeless veterans.

Veterans Service Office – Current Year Objectives

- Provide compassionate, timely, and robust customer service to the veteran community in Adams County.
- Coordinate services with the following organizations:
 - Assisted 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Veterans Service Office – Revenue, Expenditure and Full-time Positions Employees (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
State Grants	\$ 2,400	\$ 2,400	\$ 2,400
Total Revenue	\$ 2,400	\$ 2,400	\$ 2,400
Expenditures			
Personnel Services	\$ 59,909	\$ 62,304	\$ 70,930
Operating & Maintenance	\$ 1,727	\$ 3,637	\$ 3,211
Charges for Services	\$ 2,232	\$ 2,296	\$ 2,700
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 63,869	\$ 68,237	\$ 76,841

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Veterans Service Office	1.00	1.00	1.00

Veterans Service Office – 2015 Budget Highlights

- \$2,400 in revenue is anticipated from the Colorado Department of Military Affairs.
- \$6,800 Salary increase as a result of a market value survey.



Special Revenue Funds

Fund Category Description

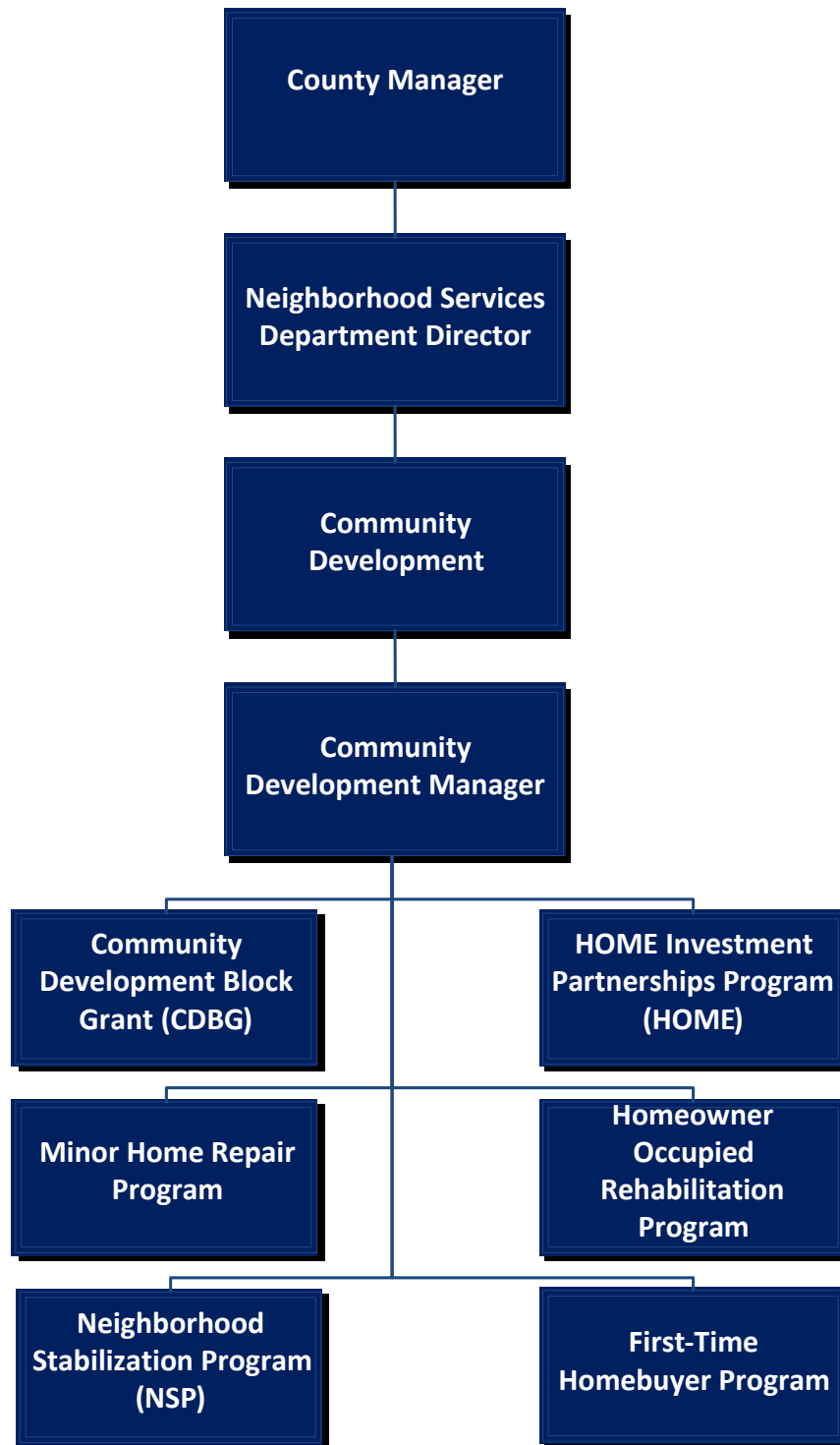
Special revenue funds account for revenue derived from specific taxes or other earmarked revenue sources. These funds legally restrict sources of revenue to be expended for specified purposes.

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
- Human Services
- Waste Management
- Workforce & Business Center



Community Development Block Grant Fund





Community Development Block Grant – Fund Description

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 – 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.

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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Community Development Block Grant – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Federal Grant	\$ 3,294,073	\$ 6,114,327	\$ 2,613,363
Misc. Revenues	\$ 1,541,896	\$ -	\$ 1,431,000
Total Revenue	\$ 4,835,969	\$ 6,114,327	\$ 4,044,363
Expenditures			
Personnel Services	\$ 361,948	\$ 376,159	\$ 561,603
Operating & Maintenance	\$ 11,266	\$ 14,005	\$ 27,184
Charges for Services	\$ 3,976,931	\$ 5,724,163	\$ 3,455,576
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,350,145	\$ 6,114,327	\$ 4,044,363

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Community Development Block Grant	7.00	7.00	7.00

Community Development Block Grant – 2015 Budget Highlights

- \$4,044,363 in revenue has been anticipated to be received in the program year.



Community Services Block Grant





Community Services Block Grant – Fund Description

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 – 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.

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

- 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.

Community Services Block Grant – Current Year Objectives

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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Community Services Block Grant – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 421,825	\$ 385,020	\$ 409,846
Total Revenue	\$ 421,825	\$ 385,020	\$ 409,846
Expenditures			
Personnel Services	\$ 112,735	\$ 83,177	\$ 178,446
Operating & Maintenance	\$ 9,940	\$ 27,980	\$ 6,500
Charges for Services	\$ 299,100	\$ 273,863	\$ 224,900
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 421,775	\$ 385,020	\$ 409,846

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Community Services Block Grant	4.00	4.00	4.00

Community Services Block Grant – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



Conservation Trust Fund

Conservation Trust – Fund Description

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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Conservation Trust – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$ 739,892	\$ 708,361	\$ 697,878
Misc. Revenues	\$ 2,606	\$ 607,552	\$ 2,500
Total Revenue	\$ 742,498	\$ 1,315,913	\$ 700,378
Expenditures			
Personnel Services	\$ 305,643	\$ 305,463	\$ 360,465
Operating & Maintenance	\$ 42,850	\$ 15,494	\$ 22,500
Charges for Services	\$ 58,899	\$ 27,453	\$ 42,600
Capital Outlay	\$ 25,000	\$ 66,893	\$ 270,000
Total Expenditures	\$ 432,392	\$ 415,303	\$ 695,565



Conservation Trust – 2015 Budget Highlights

- \$40,000 for asset management software.



Developmentally Disabled Fund

Developmentally Disabled – Fund Description

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 2015 mill levy of 0.257 mills.

Developmentally Disabled – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Taxes	\$ 1,152,050	\$ 1,198,063	\$ 1,200,040
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 1,152,050	\$ 1,198,063	\$ 1,200,040
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 1,161,418	\$ 1,129,266	\$ 1,178,886
Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,161,418	\$ 1,129,266	\$ 1,178,886

Developmentally Disabled – 2015 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. (\$1,070,096)
- *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 – same as 2014)



DIA Noise Mitigation Fund

DIA Noise Mitigation – 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 the Denver International Airport (DIA) for violations, including interest earned there from, 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 residences.

DIA Noise Mitigation – Primary Services

Adams County established a program to use DIA noise mitigation funding 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 greater 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 & Development Department administers the program.

DIA Noise Mitigation – Revenue and Expenditure Summary

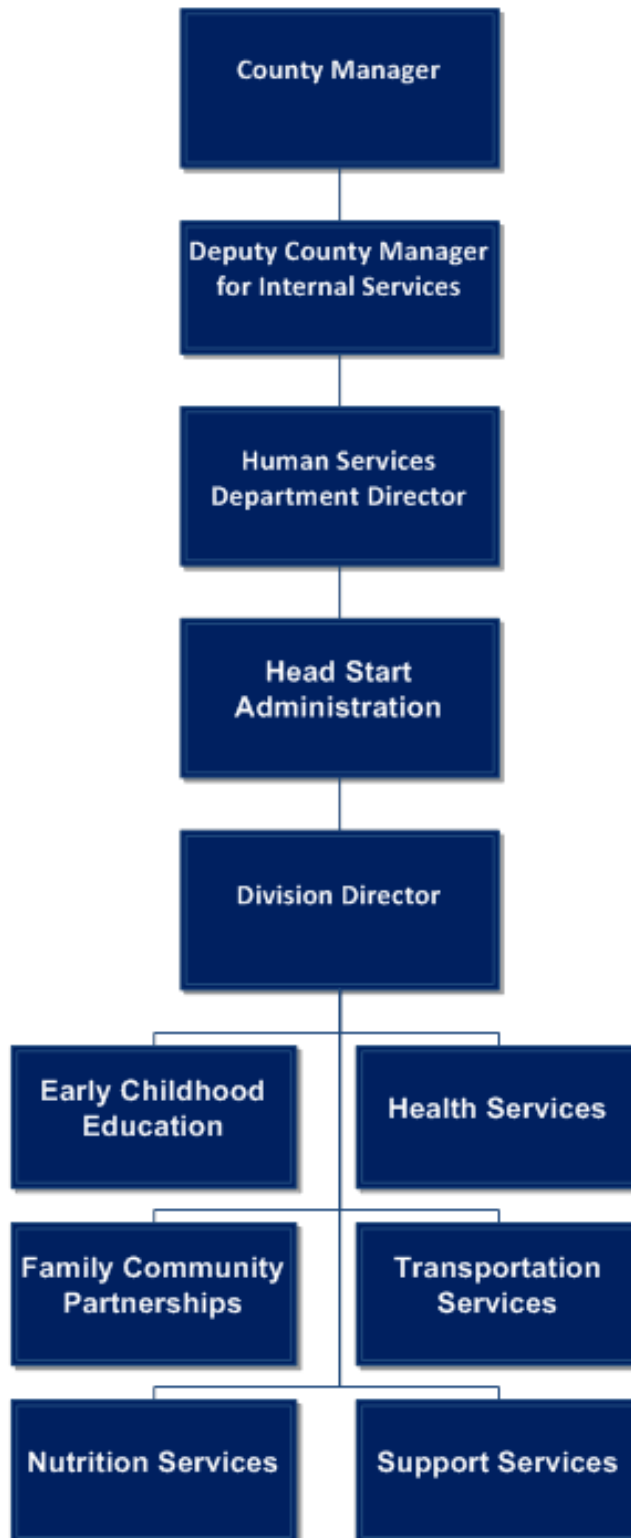
Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Investment Income	\$ 1,993	\$ 1,549	\$ 2,000
Total Revenue	\$ 1,993	\$ 1,549	\$ 2,000
Expenditures			
Transfers Out	\$ 37,718	\$ 31,092	\$ 45,000
Total Expenditures	\$ 37,718	\$ 31,092	\$ 45,000

DIA Noise Mitigation – 2015 Budget Highlights

- There are no significant items to highlight for 2015.



Head Start





Head Start – Fund Description

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

- Help children develop their competencies for lifelong learning.
- Provide holistic support to families through direct services and linkages so they can be successful.



- Be the leading provider and advocate for quality early childhood services.
- 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Head Start – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental Revenue	\$ 3,933,803	\$ 4,343,250	\$ 4,631,181
Misc. Revenue	\$ 36,575	\$ -	\$ -
Total Revenue	\$ 3,970,378	\$ 4,343,250	\$ 4,631,181
Expenditures			
Personnel Services	\$ 3,227,316	\$ 3,454,940	\$ 3,620,069
Operating & Maintenance	\$ 295,234	\$ 367,375	\$ 303,511
Charges for Services	\$ 674,463	\$ 505,181	\$ 707,601
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,197,013	\$ 4,327,496	\$ 4,631,181
Full-time Equivalent Positions (FTEs)			
	2013 Authorized	2014 Authorized	2015 Authorized
Head Start	71.00	71.00	71.00

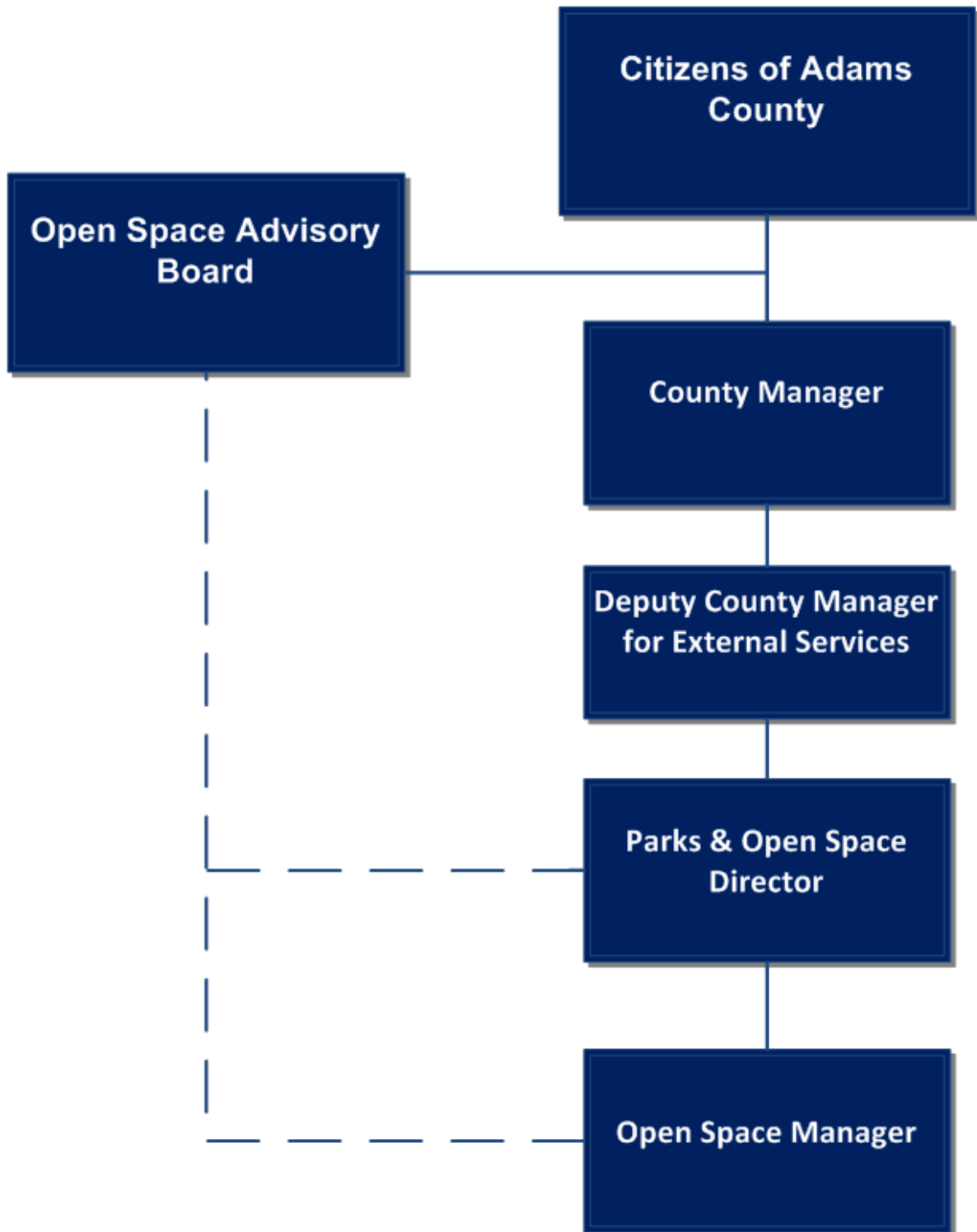


Head Start – 2015 Budget Highlights

- The ACHS budget of \$4,631,181 is based on the minimum number of 515 Adams County expects to serve during the program year.



Open Space Sales Tax





Open Space Sales Tax – Fund Description

On November 2, 1999, Adams County citizens voted in favor of a temporary sales tax of one-fifth of one percent (0.2%) 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 0.25%.

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.
- 2% of the proceeds are used for administrative purposes.
- 30% 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 30%, 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

- Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the grants program.
- Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the share back program.
- 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.
- 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 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.
- Create an annual report to the public that demonstrates how the open space tax was implemented.
- Prepare press releases consistent with grant awards by the BOCC.
- 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.
- 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Open Space Sales Tax – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$12,447,795	\$14,163,667	\$14,064,464
Interest Income	\$ 36,990	\$ 32,611	\$ 30,000
Misc. Revenues	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 107	\$ -
Total Revenue	\$12,484,785	\$14,196,385	\$14,094,464
Expenditures			
Personnel Services	\$ 105,650	\$ 105,835	\$ 135,811
Operating & Maintenance	\$ 4,015	\$ 3,926	\$ 6,270
Charges for Services	\$ 7,869,877	\$ 9,170,628	\$16,164,156
Capital	\$ -	\$ -	\$ -
Other Financing Uses	\$ 2,518,216	\$ 2,432,307	\$ 1,741,990
Total Expenditures	\$10,497,758	\$11,712,696	\$18,048,227

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
TOTAL OPEN SPACE FUND FTEs	1.50	1.50	1.50

Open Space Sales Tax – 2015 Budget Highlights

- Projected revenue generated from the open space sales tax is \$14,094,464.



Open Space Projects Fund

Open Space Projects – Fund Description

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. Revenues from the 30% share back of the Open Space Sales Tax and payments from grants for projects budgeted in the open space projects fund are major contributors to this funding.

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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Open Space Projects – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Intergovernmental	\$ -	\$ 1,750,000	\$ 750,000
Interest Income	\$ 4,923	\$ 7,073	\$ 5,000
Misc. Revenues	\$ 145,459	\$ 126,702	\$ 125,200
Other Financing Sources	\$ 2,475,914	\$ 1,827,590	\$ 1,742,990
Total Revenue	\$ 2,626,296	\$ 3,711,365	\$ 2,623,190
Expenditures			
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 1,871	\$ 3,000	\$ 6,000
Capital	\$ 50,198	\$ 190,355	\$ 56,800
Other Financing Uses	\$ 103,261	\$ 7,308,603	\$ 1,650,000
Total Expenditures	\$ 155,330	\$ 7,501,958	\$ 1,712,800

Open Space Projects – 2015 Budget Highlights

- \$1,000,000 is budgeted for the purchase of open space properties consistent with the 2012 Open Space Master Plan.
- \$400,000 is budgeted for design and construction costs to improve the Clear Creek Trailhead.
- \$50,000 is budgeted for design and feasibility study for a new amphitheater stage at the Regional Park.



Road & Bridge Fund

Road & Bridge – Fund Description

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 & Bridge fund.

Road & Bridge – Mission Statement

Administration

Efficiently 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), Highway Division, and Traffic Section programs and services.

Highway

Maintain and improve the existing County transportation infrastructure through economically sound infrastructure preservation.

Construction Management & Inspection

Ensure transportation related infrastructure is constructed and maintained in general conformance with all applicable County specifications, plans, contract documents, rules, guidelines, and directives.

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 in a courteous, efficient and timely manner to citizen concerns.

Road & Bridge – Primary Services

Administration

- Oversee staff and implement departmental and county-wide policies.
- Prepare, submit for approval and manage the department's annual budget.
- Coordinate with other municipalities and develop mutually beneficial Intergovernmental Agreements.
- Manage the County's Capital Improvement Plan (CIP).
- Propose, update, and interpret county regulations and construction standards regarding infrastructure improvements.
- Work with the Office of Emergency Management to provide proper mitigation, preparedness, and response to emergencies.

Construction Management & Inspection

Provide construction project management, inspections, and quality assurance/materials testing for transportation related projects in the county.



Highway

Maintain County dedicated rights-of-way including over 1,300 lane miles of paved roadways and 1,600 lane miles of unpaved roadways. Specific programs include:

1. Street Patching Program
2. Roadway Seal Program
3. Bridge Maintenance Program
4. Blight Execution Program
5. Roadside Mowing Program
6. Street Sweeping Program
7. Gravel Roadway Grading Program
8. Snow Removal/Emergency Response Program

Traffic Services

Provide technical support for traffic and transportation related issues. Install and maintain 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.

Road & Bridge – Long Term Goals

Administration

- Ensure that the department work plan and initiatives are executed.
- Ensure departmental sections are prepared to provide excellent customer service.
- Ensure proper planning, design, construction, and maintenance of the county's transportation infrastructure.

Highway

- Provide exceptional maintenance levels of service in an efficient and economic fashion.
- Provide professional and responsive customer service.
- Continue to use the most cost efficient means and methods in maintaining public rights-of-way and emergency event response.

Traffic Services

- Maintain and improve intersection operations and roadway levels of service throughout the County.
- Ensure the availability of safe and adequate traffic related infrastructure on County maintained thoroughfares.

Construction Management & Inspection

- Provide project management, inspections, and quality assurance/material testing of transportation related projects in the county in an effort to ensure the safety of the travelling public.

Road & Bridge – Current Year Objectives

- Coordinate with the City of Westminster on the construction of Creekside Drive as part of the overall improvements for the Little Dry Creek project.
- Construct roadway improvements to Lowell Boulevard from Clear Creek to 62nd Avenue.
- Design and acquire right-of-way for the re-alignment of Welby Road/Steele Street from 86th Avenue to 88th Avenue.



- Design widening improvements for York Street from Highway 224 to 88th Avenue.
- Design and acquire right-of-way for intersection improvements at Huron and 62nd Avenue.
- Construct improvements to Carol Way, Locust, and 77th Avenue.
- Construct the re-alignment of west 60th Avenue east of Federal Boulevard.
- Construct improvements to 56th Avenue between Federal Boulevard and Zuni.
- Construct improvements to Washington Street Phase IV.

Road & Bridge – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Road & Bridge – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Current Property Tax	\$ 5,829,228	\$ 6,054,719	\$ 6,056,388
Sales Tax	\$10,087,871	\$11,333,333	\$11,251,571
Specific Ownership Tax	\$ 9,232,003	\$ 9,714,000	\$ 9,600,000
Highway User Tax	\$11,046,837	\$13,734,183	\$11,468,000
Other/Misc.	\$ 2,000,666	\$ 4,135,114	\$ 791,649
Total Revenue	\$38,196,605	\$44,971,349	\$39,167,608
Expenditures			
Personnel Services	\$ 4,735,003	\$ 5,289,592	\$ 5,657,500
Operating & Maintenance	\$ 1,066,351	\$ 1,880,922	\$ 1,293,150
Charges for Services	\$14,213,487	\$13,924,682	\$14,468,550
Capital	\$11,476,256	\$11,779,785	\$11,790,754
Other Financing Uses	\$ 1,124,286	\$17,480,047	\$14,960,291
Transfers Out	\$ -	\$ -	\$ 375,000
Total Expenditures	\$32,615,383	\$50,355,028	\$48,545,245

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Road & Bridge Fund	79.00	77.00	77.00

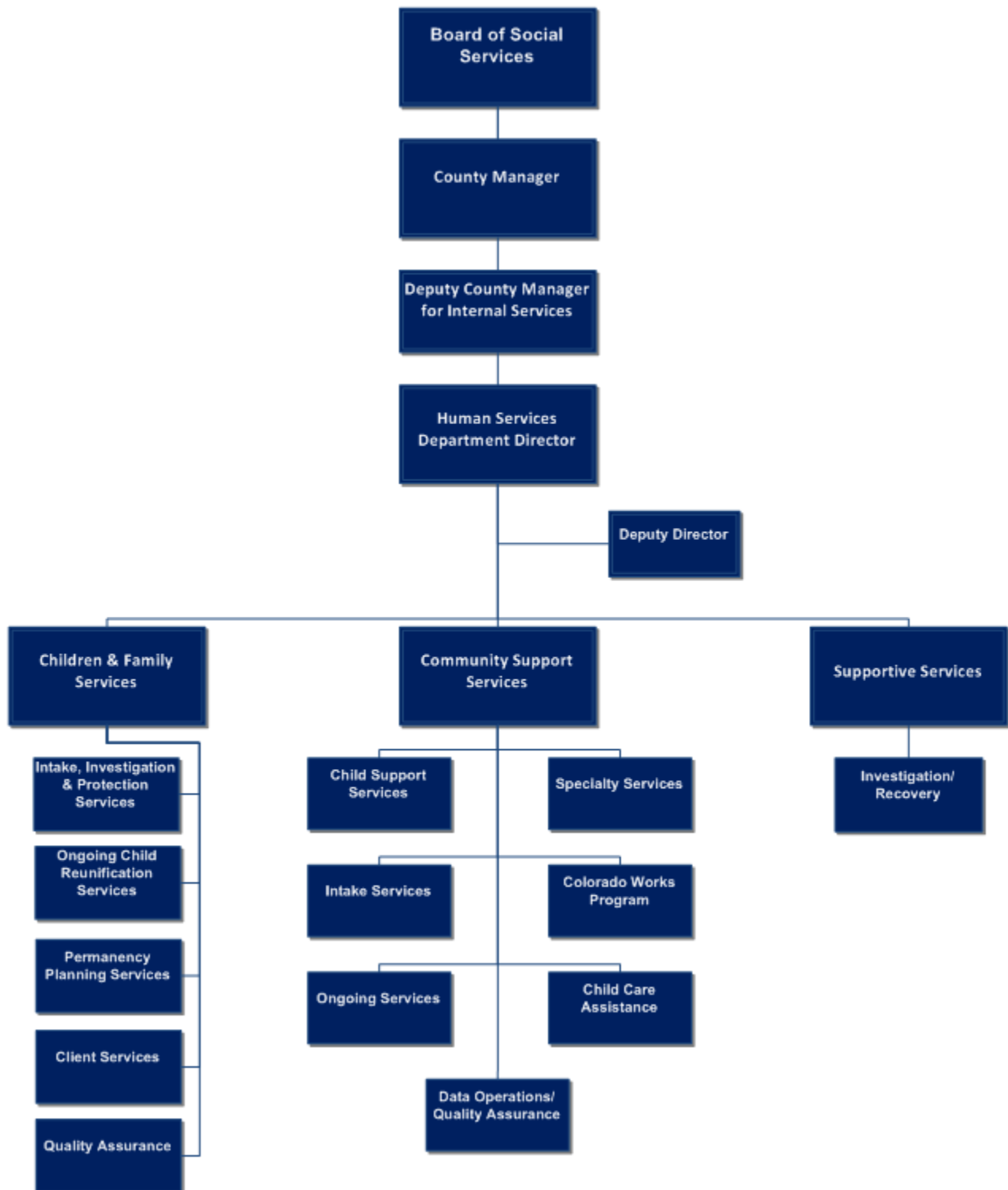


Road & Bridge – 2015 Budget Highlights

- \$15,749,101 budgeted for new transportation projects to begin in 2015.
- \$9,001,257 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. These funds are not available to the county for road and bridge purposes.
- \$2,289,497 budgeted for anticipated 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 a set formula. Based on the 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. These funds are not available to the county for road and bridge purposes.



Human Services





Human Services – Fund Description

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.

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.

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.

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-Includes medical assistance to needy families who would have been eligible for the former Aid for Families with Dependent Children. Also includes medical assistance for qualifying low-income individuals. The Spousal Impoverishment Protection Program provides protection to a spouse of an institutionalized member in order to prevent impoverishment. Another service included under this program is home and community based alternatives to nursing home care.

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.

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.

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 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.

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 – 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 \$96,646,998; corrected for Food Assistance Benefits. County funding represents 11.4% of the total budget. Staff costs comprise 38.2% of the total budget, similar to previous years. The fund balance decrease in 2014 is projected to be \$2M. For 2015, the projected spend-down is \$1,045,839. 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 2015 at \$4.7 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.

Human Services – Long Term Goals

- Maintain the safety of Adams County children
- Achieve Permanency for Children of Adams County in OOH Placement
- Achieve Target Goals for the Federal Children and Family Services Review (CFSR)
- Meet State and Local Process and Outcome Improvement Goals
- Help Adams County households meet their nutritional needs and not go hungry
- Assist Adams County families in obtaining medical treatment and assistance
- Maximize the independence of older and disabled Adams County residents, including assisting them in obtaining medical treatment and assistance
- Ensure that all low-income Adams County residents can meet their home energy needs



- Support low income Adams County residents in becoming self-sufficient and increase family stability
- Assure that all Adams County children receive financial support from each parent
- To enhance the integrity of public assistance programs in Adams County
- To conduct compensative and timely investigations
- Enhance the Human Services operating environment to prevent and detect fraud
- Operate as an accountable human services organization that is fiscally responsible and serves as a good steward of public resources

Human Services – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county’s strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Human Services – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Property Taxes	\$ 10,550,898	\$ 10,904,238	\$ 10,971,113
Federal/State Earned Revenue	\$ 168,156,729	\$ 180,755,826	\$ 84,630,046
Misc. Revenues	\$ 1,613,958	\$ 2,285,139	\$ -
Total Revenue	\$ 180,321,585	\$ 193,945,203	\$ 95,601,159
Expenditures			
Personnel Services	\$ 31,954,900	\$ 35,788,546	\$ 36,972,593
O & M/Services	\$ 147,898,703	\$ 158,141,016	\$ 59,549,405
Capital Outlay	\$ 27,220	\$ -	\$ -
Transfers Out	\$ 1	\$ -	\$ 125,000
Total Expenditures	\$ 179,880,823	\$ 193,929,562	\$ 96,646,998

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Human Services	455.50	542.50	544.50



Human Services – 2015 Budget Highlights

- \$14,324,571 has been budgeted for the Colorado Works (TANF) program.
- \$8,598,823 has been budgeted for the Child Care Assistance Program.
- \$39,071,982 has been budgeted for various child welfare programs.
- Food assistance programs are no longer being budgeted, as this is a federal pass-through program.



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 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.

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 – Current Year Objectives

- Oversee 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Waste Management – Revenue, Expenditure, Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
State Grants	\$ -	\$ -	\$ -
Charges for Services	\$ 486,926	\$ 450,000	\$ 420,000
Total Revenue	\$ 486,926	\$ 450,000	\$ 420,000
Expenditures			
Personnel Services	\$ 55,595	\$ 59,929	\$ 61,497
Charges for Services	\$ 148,097	\$ 519,224	\$ 520,647
Total Expenditures	\$ 203,692	\$ 579,153	\$ 582,144

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Water & Wastewater Fund	1.00	1.00	1.00

Waste Management – 2014 Budget Highlights

- There are no significant items to highlight for 2015.



Workforce & Business Center

A Division of the Human Services Department





Workforce & Business Center – Fund Description

The workforce & business center fund, classified as a Special Revenue Fund, accounts for funding received for workforce and business services. Services are primarily funded through federal funds with some state funding, provided through grants from the Colorado Department of Labor and Employment. Services provided include career counseling, training, education placement of eligible job seekers and a variety of employer services.

Workforce & Business Center – Mission Statement

The Workforce & Business Center (WBC) creates opportunities for success by connecting businesses to a quality workforce. The WBC's 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 WBC utilizes taxpayer dollars by providing a myriad of workforce services for employers and job seekers through business partnerships, career development, training, education, and employment.

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). Federal 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, to be superseded in July 2015 by the Workforce Innovations and Opportunity Act (WIOA). WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. Other funding sources include state discretionary funding through the Colorado Workforce Development Council, Adams County Human Services, and other partners.

The major focus areas of the WBC are business partnerships, career development, training, education, and employment.

Business Partnerships

The WBC contributes to economic growth and business expansion by ensuring the workforce system is job-driven – matching employers with skilled individuals. The WBC:

- Promotes the use of industry and sector partnerships to address the workforce needs of multiple employers within an industry.
- Utilizes federal and state funds for demonstrated effective strategies that meet employers' workforce needs, including incumbent worker training, registered apprenticeship, transitional jobs, on-the-job training, and customized training.



Career Development & Training

The WBC helps job seekers acquire industry-recognized credentials for in-demand jobs. This is accomplished by sponsoring training that leads to industry recognized post-secondary credentials. In addition, career pathways are utilized to provide education, employment, and training assistance to accelerate job seekers' educational and career advancement. Unemployment insurance claimants can receive eligibility assessments and referrals to an array of training and education resources through the Wagner-Peyser Employment Service program.

Education & Employment

The WBC staff prepares vulnerable youth for successful employment through foundational education and increasing the use of proven service models. 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 training identify appropriate career choices and select education and training opportunities that will enable them to excel in their chosen field and career.

Workforce & Business Center – Long Term Goals

- 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.
- Provide services in a fiscally responsible manner to maintain compliance with government mandates.
- Increase skills and provide educational opportunities.
- Support business partnerships to increase the viability of small businesses.
- Focus on local, regional, state, and national workforce development issues such as regional collaboration, employee recruitment, retention, and talent development.
- Motivate and recognize team excellence to obtain organizational excellence.
- 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 or exceeding Federal and State workforce performance standards.

Workforce & Business Center – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Workforce & Business Center – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 6,281,877	\$ 7,622,209	\$ 7,413,915
Total Revenue	\$ 6,281,877	\$ 7,622,209	\$ 7,413,915
Expenditures			
Personnel Services	\$ 3,953,797	\$ 3,913,323	\$ 4,320,388
Operating & Maintenance	\$ 198,401	\$ 232,928	\$ 236,689
Charges for Services	\$ 1,970,240	\$ 3,477,090	\$ 2,856,838
Capital Outlay	\$ 97,797	\$ 41,353	\$ -
Total Expenditures	\$ 6,220,235	\$ 7,664,694	\$ 7,413,915
Full-time Equivalent Positions (FTEs)			
Workforce & Business Center	64.50	64.50	64.50

Workforce & Business Center – 2015 Budget Highlights

- \$7,413,915 in revenue is anticipated for 2015 (includes \$6,222,652 reimbursement and \$1,191,263 contractual hold).



Capital Facilities Fund

Capital Facilities – Fund Description

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 – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Sales Tax-County	\$ 14,814,969	\$ 17,000,000	\$ 16,877,356
Investment Income	\$ 22,169	\$ 15,000	\$ 20,000
Other Finance Sources	\$ 200,822	\$ -	\$ -
Total Revenue	\$ 15,037,959	\$ 17,015,000	\$ 16,897,356
Expenditures			
O&M Services	\$ 76,404	\$ -	\$ -
Governmental Services	\$ 34,925	\$ -	\$ -
Land	\$ -	\$ -	\$ -
Buildings	\$ 441,179	\$ 7,617,010	\$ 643,750
Improvement-non building	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ 12,648,385	\$ 12,704,064	\$ 12,381,248
Total Expenditures	\$ 13,200,893	\$ 20,321,074	\$ 13,024,998



Capital Facilities – 2015 Budget Highlights

- \$16,877,356 in sales tax revenue is budgeted in 2015.
- \$12,381,248 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.



Enterprise Funds

Fund Category Description

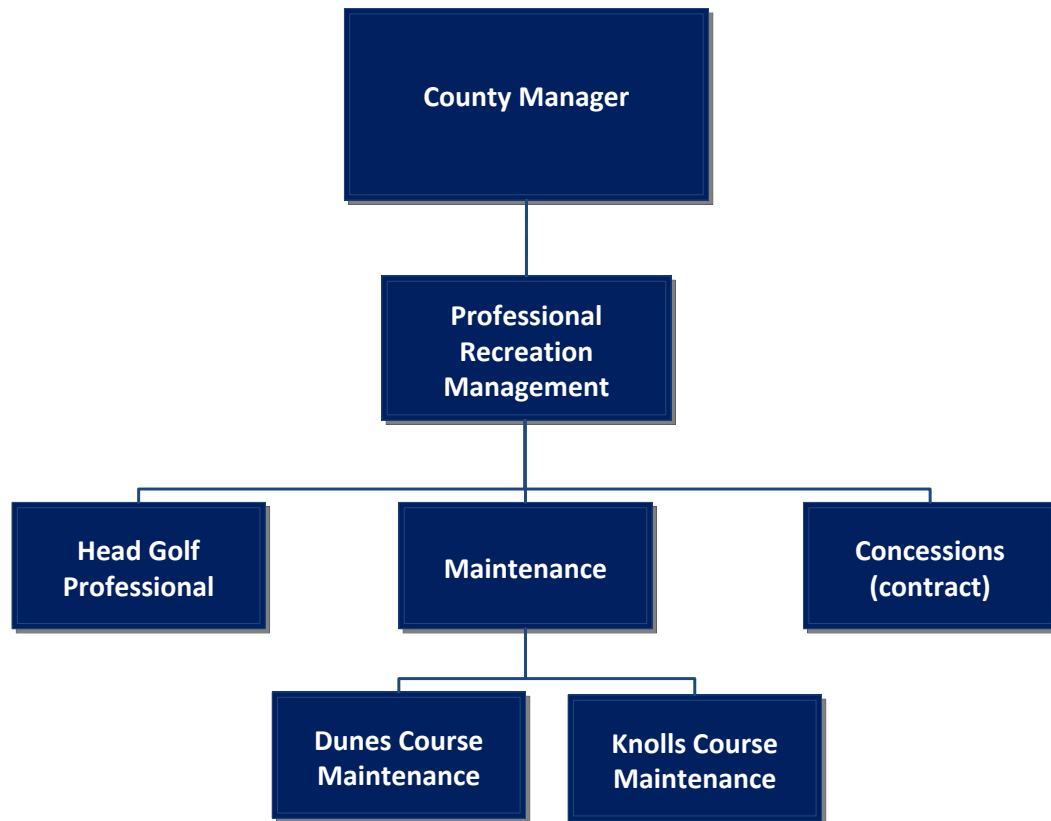
Enterprise Funds account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered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

Funds

- Golf Course
- Stormwater Utility
- Front Range Airport
- Wastewater Treatment Fund



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

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

- Offer outstanding customer service.
- Continue to be recognized as the premier, high volume, public golf facility.
- 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.
- Continue equipment replacement plan that can provide optimum maintenance and operational standards.
- Find innovative methods to hold market share in a very competitive and challenging time in our business.
- Update cart fleet with new cart purchase.
- 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 – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Golf Course – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 2,580,361	\$ 2,653,774	\$ 2,843,500
Investment Income	\$ 4,977	\$ 2,304	\$ 3,000
Misc. Revenues	\$ 208,873	\$ 185,122	\$ 200,000
Total Revenue	\$ 2,794,211	\$ 2,841,200	\$ 3,046,500
Expenditures			
Operating & Maintenance	\$ 375,275	\$ 406,434	\$ 445,275
Charges for Services	\$ 2,097,474	\$ 2,092,229	\$ 1,910,536
Capital Outlay	\$ (0)	\$ 0	\$ 99,000
Transfers Out	\$ 340,000	\$ 340,000	\$ 340,000
Total Expenditures	\$ 2,812,748	\$ 2,838,664	\$ 2,794,811

Golf Course – 2015 Budget Highlights

- \$99,000 for capital/non-recurring projects budgeted in 2015.
- \$32,070 increase in contract employment associated with pay plan increase of 3%.
- \$35,000 in minor equipment associated with GPS units for golf carts.



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.
- Identify effective measures to improve surface water quality 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

Stormwater Utility – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 2,030,438	\$ 1,701,439	\$ 2,205,400
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 2,030,438	\$ 1,701,439	\$ 2,205,400
Expenditures			
Personnel Services	\$ 344,761	\$ 224,057	\$ 236,855
Operating & Maintenance	\$ 205,654	\$ 183,889	\$ 336,982
Capital	\$ -	\$ -	\$ 981,226
Total Expenditures	\$ 550,415	\$ 407,946	\$ 1,555,063

Stormwater Utility – 2015 Budget Highlights

- \$524,615 for Kenwood Dahlia Outfall Project.
- \$456,611 for Adams County's first installment of Little Dry Creek Project payback.



Front Range Airport

Front Range Airport – Fund Description

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. The other related fund is the Wastewater Treatment Fund. Prior to 2014, the Front Range Airport and water and wastewater treatment functions operated under the Front Range Airport Authority, which was dissolved and in sourced within Adams County in January 2014.

Front Range Airport – Mission Statement

Front Range Airport was developed to:

- Become an economic engine for Adams County and surrounding areas, providing jobs, revenue, and viable aviation services for a growing market.
- Serve as a model airport for aircraft operations, efficiency, and safety.
- Provide its tenants, users, business community and travelers a professional experience.

Front Range Airport – Primary Services

The Front Range Airport is an outstanding example of a growing and vibrant airport. Built in 1984 with the vision of driving the economy in eastern Adams County by supplying an increase in air cargo and general aviation business, the vision was supplemented by the addition of two 8,000 foot runways, three full precision instrument landing systems(ILS), and ramps on the east side and west side of the airport. Front Range Airport was proud to establish controlled airspace after the opening of the tallest general aviation air traffic control tower in North America in 2005.

Front Range Airport offers an excellent opportunity for expansion on its 3,100 acre property and supports both local and state governments with a Colorado National Guard armory, the Colorado Department of Transportation Aeronautical Division, and Colorado State Patrol office. Front Range Airport stands at the fore front of the future and maintains a foothold in the technological development of sub-orbital flight and aerospace research and development with a Space Port License project.

The Front Range Airport provides the following services:

- Full Service Fixed Base Operation (FBO)
- Fuel Jet A, 100LL
- Restaurant/Aircraft Catering
- Engine Repair Service Major
- Airframe Repair Service Major
- Flight Schools
- Aircraft Maintenance School

Front Range Airport - Long Term Goals

- Complete the Space Port Licensing process.



- Strengthen Taxiway D7 and portions of the East Apron to allow full weight capability utilization of Runway 17/35.
- Strengthen the entire East Apron, Taxiway D, and all associated connectors.
- Install lights on Taxiway A and associated connector taxiways.
- Construct additional large hangars for aircraft storage.
- Pursue growth opportunities and expand airport business.

Front Range Airport – Current Year Objectives

- Repair terminal and maintenance building roofs.
- Restripe all taxi lanes.
- Repave the airport entrance roadway.
- Replace the airport entry sign.
- Establish initial airport rescue and fire fighting (ARFF) capability at the airport.
- Begin master plan update.

Front Range Airport – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Front Range Airport – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
State Grants	\$ -	\$ 5,924,930	\$ 2,729,483
Total Revenue	\$ -	\$ 5,924,930	\$ 2,729,483
Expenditures			
Personnel Services	\$ -	\$ 939,095	\$ 1,089,881
Operating & Maintenance	\$ -	\$ 105,791	\$ 149,860
Charges for Services	\$ -	\$ 576,156	\$ 1,049,397
Capital Outlay	\$ -	\$ 3,402,000	\$ 94,000
Total Expenditures	\$ -	\$ 5,023,042	\$ 2,383,138



Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Front Range Airport	0.00	18.50	18.50

Front Range Airport – 2015 Budget Highlights

- \$175,000 for FOG seal terminal ramp (partially funded by CDOT).
- \$333,335 for Airport Master Plan (partially funded by FAA and CDOT).
- \$80,000 for replacement of snow equipment building roof.
- \$14,000 for replacement of backup battery at control tower.
- \$60,000 for facility maintenance needs.
- \$500,000 transfer from General Fund for base airport operations support.
- \$96,667 transfer from General Fund for capital projects.



Wastewater Treatment Fund

Wastewater Treatment – Fund Description

The Wastewater Treatment 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 and is an integral part of airport operations. This fund is the second of two airport-related funds to be inherited from the former Front Range Airport Authority in January 2014.

Wastewater Treatment – Mission Statement

To provide water and wastewater services to the Front Range Airport and its customers.

Wastewater Treatment – Primary Services

Sanitary water and wastewater services.

Wastewater Treatment – Long Term Goals

- Expand capacity to 20,000 GDP.
- Add customers both internal and external to Front Range Airport to make plan self sufficient.

Wastewater Treatment – Current Year Objectives

- Pay off plant associated debt.
- Maintain certifications for plan and operator.

Wastewater Treatment – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Wastewater Treatment – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs)
Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
State Grants	\$ -	\$ 28,580	\$ 29,400
Total Revenue	\$ -	\$ 28,580	\$ 29,400
Expenditures			
Personnel Services	\$ -	\$ 69,125	\$ 86,709
Operating & Maintenance	\$ -	\$ 13,184	\$ 9,600
Charges for Services	\$ -	\$ 259,521	\$ 261,815
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 341,830	\$ 358,124

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Water & Wastewater Fund	1.00	1.00	1.00

Wastewater Treatment – 2015 Budget Highlights

- \$93,100 transfer from General Fund for base operations of the waste water treatment plant.
- \$211,015 transfer from the General Fund for loan repayment of the waste water treatment plan facility.



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.

Funds

- Fleet Management
- Insurance Claims & Reserve



Fleet Management Fund

Fleet Management – Fund Description

The fleet management fund, classified as an internal service fund, accounts for the allocation of county-owned vehicle costs as rental charges to other county departments and agencies. These costs include maintenance and replacement of county-owned vehicles and equipment.

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's vision is 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 – Primary Services

To procure, maintain, and dispose of all county vehicles/equipment.

Fleet Management – Long Term Goals

- Continuously improve customer service and employee satisfaction.
- Provide experienced management support for all employees.
- Obtain the necessary tools, equipment, and technology for employees to perform their job assignments.
- Encourage and promote an aggressive employee training/development program.
- Recognize positive contributions by employees and emphasize accountability from all employees.
- Maintain up-to-date, clean, and safe work environments for all employees.

Fleet Management – Current Year Objectives

- Purchase and place into service approximately 62 vehicles and equipment items.
- Maintain the "Blue Seal of Excellence" from ASE.
- Dispose of approximately 62 vehicles and equipment items at auction for an estimated value of \$300,000.
- Schedule at least 40 hours of training for each technician.

Fleet Management – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.



Fleet Management – Revenue, Expenditure, and Full-time Equivalent Positions (FTEs) Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Insurance Recovery	\$ 16,442	\$ 155,010	\$ 29,490
Fleet Rental	\$ 6,273,004	\$ 5,989,555	\$ 7,098,881
Misc. Revenues	\$ 59,447	\$ 253,130	\$ 250,000
Sale of Assets	\$ 257,191	\$ 103,246	\$ 200,000
Transfers In	\$ -	\$ -	\$ 375,000
Total Revenue	\$ 6,606,084	\$ 6,500,941	\$ 7,953,371
Expenditures			
Personnel	\$ 1,334,754	\$ 1,418,750	\$ 1,358,362
Operating & Maintenance	\$ 2,680,083	\$ 2,716,530	\$ 2,763,600
Charges for Services	\$ 2,258,845	\$ 504,578	\$ 337,950
Capital Outlay	\$ (0)	\$ 4,739,520	\$ 4,747,000
Transfers Out	\$ 840,361	\$ -	\$ -
Total Expenditures	\$ 7,114,044	\$ 9,379,378	\$ 9,206,912

Full-time Equivalent Positions (FTEs)	2013 Authorized	2014 Authorized	2015 Authorized
Fleet Management Fund	17.00	16.00	15.00

Fleet Management – 2015 Budget Highlights

- The 2015 Fleet Management capital improvement/non-recurring projects budget is \$4,813,000. The approved 2015 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.
- \$750,000 for Fleet Building Study.
- \$42,800 for replacement of Fleet Shop heaters.
- \$13,200 for replacement of Fleet Shop sink.



Insurance Claims & Reserve Fund

Insurance Claims & Reserve – Fund Description

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 and 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 and provides 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.

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. 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 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 permits the county to pay only 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. If the county incurred any financial obligations related to USTs, the county would make the appropriate amount of funding available to cover those costs.

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

- Promote and develop a safe workplace with a focus on employee accountability. Prevent, reduce severity and frequency of accidents and injuries
- Renew and administer quality, affordable insurance.
- Reduce frequency and severity of liability and workers' compensation claims.

Insurance Claims & Reserve – Current Year Objectives

- Create Capacity to Reduce Dependency
 - 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 and consolidate HR forms and processes.
 - Integrate department mission/vision and county norms into day-to-day operation (services brochure and rebranding of core services).
- 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, and 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 train and document processes.
 - Automate online benefits/self-service.
 - Provide learning/training consultant.



Insurance Claims & Reserve – Performance Measures

Performance measures are being removed from the spending agency sections of the 2015 Annual Budget. In 2014, a new and improved emphasis was placed on developing clear and relevant performance measures. The county is in the midst of developing performance measures at the program level and aligning those measures with the county's strategic planning goals and initiatives. Performance measures developed by the time this document was produced are included in the Performance Measurement section of this document beginning on page 50. Performance measures will once again be included in the department sections of the Annual Budget in 2016.

Insurance Claims & Reserve – Revenue and Expenditure Summary

Revenue & Expenditure Summary	2013 Actual	2014 Estimate	2015 Budget
Revenue			
Charges for Services	\$ 1,587	\$ 1,811	\$ -
Misc. Revenues	\$ 17,129,151	\$ 18,460,955	\$ 20,273,442
Total Revenue	\$ 17,130,737	\$ 18,462,766	\$ 20,273,442
Expenditures			
Personnel	\$ 184,196	\$ 242,039	\$ 374,162
Operating & Maintenance	\$ 2,659	\$ 2,396	\$ 7,930
Charges for Services	\$ 15,023,074	\$ 17,684,411	\$ 20,531,222
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,209,929	\$ 17,928,846	\$ 20,913,314

Insurance Claims & Reserve – 2015 Budget Highlights

The county has the following budgeted for various self funded insurance programs:

- \$15,570,840 for medical insurance.
- \$847,600 for dental insurance.
- \$1,838,206 for property/casualty/liability insurance.
- \$150,000 for unemployment insurance.
- \$1,028,316 for workers' compensation.



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 five-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 1) an act of God, 2) public enemy, or 3) 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 adopted by Colorado voters in 1982, which limits the residential share of property taxes. The State Legislature adjusts the residential assessment rate each reappraisal year, although the rate has remained at its current 7.96% level since 2004.

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

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

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 that controls the amount of revenue that local governments and taxing entities can collect and spend.

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: 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.



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 – 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.
- Appropriation of 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.
- Adoption of the Fee Schedule – The Adams County Board of Commissioners also adopts a fee schedule for fees collected by the county. These include but are not limited to building permits, animal adoption fees, conference center rental fees, golf course fees, etc.
- 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.



BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

Resolution 2014-362

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 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015

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, 2014, 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 9nd, 2014, 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 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, and Adams County Purchasing Policy and Procedure Manual, adopted by previous resolution, for the year 2015 and, hereby incorporated into and made part of this Resolution.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye
Tedesco _____ Aye
Hansen _____ Nay
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.

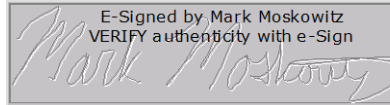


IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2014.

County Clerk and ex-officio Clerk of the Board of County Commissioners

Karen Long:

By:



Deputy

EXHIBIT "A"

2015 Annual Budget for the Calendar Year Beginning on the First Day of January 2015 and Ending on the Last Day of December 2015

Section 1. Adopted Expenditures and Transfers-Out for Each Fund:

General Fund	\$165,745,246
Capital Facilities Fund	\$13,024,998
Golf Course Fund	\$2,794,811
Fleet Management Fund	\$9,206,912
Stormwater Utility Fund	\$1,555,063
Road & Bridge Fund	\$48,545,245
Social Services Fund	\$96,646,998
Insurance Fund	\$20,913,314
Developmentally Disabled Fund	\$1,178,886
Conservation Trust Fund	\$695,565
Waste Management Fund	\$582,144
Open Space Projects Fund	\$1,712,800
Open Space Sales Tax Fund	\$18,048,227
DIA Noise Mitigation Fund	\$45,000
Community Development Block Grant Fund	\$4,044,363
Head Start Fund	\$4,631,181
Community Services Block Grant Fund	\$409,846
Workforce & Business Center Fund	\$7,413,915
Airport Fund	\$2,383,138
Waste Water Treatment Fund	\$358,124
TOTAL ESTIMATED EXPENDITURES	\$399,935,776

**Section 2. Adopted Revenues and Transfers-In For Each Fund:****GENERAL FUND**

From Unappropriated Fund Balance	\$2,455,114
From Sources other than General Property Tax	\$42,587,572
From General Property Tax Levy	\$107,856,312
Transfers In	\$12,846,248
TOTAL GENERAL FUND	\$165,745,246

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$13,024,998
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL CAPITAL FACILITIES FUND	\$13,024,998

GOLF COURSE FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$2,794,811
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL GOLF COURSE FUND	\$2,794,811

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$1,253,541
From Sources other than General Property Tax	\$7,578,371
From General Property Tax Levy	\$0
Transfers In	\$375,000
TOTAL EQUIPMENT SERVICE FUND	\$9,206,912

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$1,555,063
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL STORMWATER UTILITY FUND	\$1,555,063

**ROAD AND BRIDGE FUND**

From Unappropriated Fund Balance	\$9,377,637
From Sources other than General Property Tax	\$33,106,220
From General Property Tax Levy	\$6,061,388
Transfers In	\$0
TOTAL ROAD AND BRIDGE FUND	\$48,545,245

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$1,045,839
From Sources other than General Property Tax	\$84,630,046
From General Property Tax Levy	\$10,971,113
Transfers In	\$0
TOTAL SOCIAL SERVICES FUND	\$96,646,998

INSURANCE FUND:

From Unappropriated Fund Balance	\$639,872
From Sources other than General Property Tax	\$20,273,442
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL INSURANCE FUND	\$20,913,314

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$1,750
From General Property Tax Levy	\$1,177,136
Transfers In	\$0
TOTAL DEVELOPMENTALLY DISABLED FUND	\$1,178,886

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$695,565
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL CONSERVATION TRUST FUND	\$695,565

WASTE MANAGEMENT FUND

From Unappropriated Fund Balance	\$162,144
From Sources other than General Property Tax	\$420,000
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL WASTE MANAGEMENT FUND	\$582,144

**OPEN SPACE PROJECTS FUND**

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$881,200
From General Property Tax Levy	\$0
Transfers In	\$831,600
TOTAL OPEN SPACE PROJECTS FUND	\$1,712,800

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$3,953,763
From Sources other than General Property Tax	\$14,094,464
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL OPEN SPACE SALES TAX FUND	\$18,048,227

DIA NOISE MITIGATION FUND

From Unappropriated Fund Balance	\$43,000
From Sources other than General Property Tax	\$2,000
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL DIA NOISE MITIGATION FUND:	\$45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$4,044,363
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$4,044,363

HEAD START FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$4,631,181
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL HEAD START FUND	\$4,631,181

COMMUNITY SERVICES BLOCK GRANT FUND

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$409,846
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$409,846

**WORKFORCE & BUSINESS CENTER FUND**

From Unappropriated Fund Balance	\$0
From Sources other than General Property Tax	\$7,413,915
From General Property Tax Levy	\$0
Transfers In	\$0
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$7,413,915

FRONT RANGE AIRPORT FUND

From Unappropriated Fund Balance	\$203,655
From Sources other than General Property Tax	\$1,619,483
From General Property Tax Levy	\$0
Transfers In	\$560,000
TOTAL FRONT RANGE AIRPORT FUND	\$2,383,138

WASTE WATER TREATMENT FUND

From Unappropriated Fund Balance	\$24,599
From Sources other than General Property Tax	\$29,400
From General Property Tax Levy	\$0
Transfers In	\$304,125
TOTAL WASTE WATER TREATMENT FUND	\$358,124



BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

Resolution 2014-363

**RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND
SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH
BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE CALENDAR
YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST
DAY OF DECEMBER 2015**

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, 2014; 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"****2015 Annual Budget for the Calendar Year Beginning on the First Day
of January 2015 and Ending on the Last Day of December 2015****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	\$163,303,989
Capital Outlay	\$1,577,132
Transfers Out	\$864,125
TOTAL GENERAL FUND	\$165,745,246

CAPITAL FACILITIES FUND:

Current Operating Expenses	\$0
Capital Outlay	\$643,750
Transfers Out	\$12,381,248
TOTAL CAPITAL FACILITIES FUND	\$13,024,998

GOLF COURSE FUND:

Current Operating Expenses	\$2,355,811
Capital Outlay	\$99,000
Transfers Out	\$340,000
TOTAL GOLF COURSE FUND	\$2,794,811

FLEET MANAGEMENT FUND:

Current Operating Expenses	\$4,459,912
Capital Outlay	\$4,747,000
Transfers Out	\$0
TOTAL EQUIPMENT SERVICE FUND	\$9,206,912

STORMWATER UTILITY FUND

Current Operating Expenses	\$573,837
Capital Outlay	\$981,226
Transfers Out	\$0
TOTAL STORMWATER UTILITY FUND	\$1,555,063



ROAD AND BRIDGE FUND:	
Current Operating Expenses	\$33,209,954
Capital Outlay	\$14,960,291
Transfers Out	\$375,000
TOTAL ROAD AND BRIDGE FUND	\$48,545,245
SOCIAL SERVICES FUND:	
Current Operating Expenses	\$96,521,998
Capital Outlay	\$0
Transfers Out	\$125,000
TOTAL SOCIAL SERVICES FUND	\$96,646,998
INSURANCE FUND:	
Current Operating Expenses	\$20,913,314
Capital Outlay	\$0
Transfers Out	\$0
TOTAL INSURANCE FUND	\$20,913,314
DEVELOPMENTALLY DISABLED FUND:	
Current Operating Expenses	\$1,178,886
Capital Outlay	\$0
Transfers Out	\$0
TOTAL DEVELOPMENTALLY DISABLED FUND	\$1,178,886
CONSERVATION TRUST FUND:	
Current Operating Expenses	\$425,565
Capital Outlay	\$270,000
Transfers Out	\$0
TOTAL CONSERVATION TRUST FUND	\$695,565
WASTE MANAGEMENT FUND:	
Current Operating Expenses	\$582,144
Capital Outlay	\$0
Transfers Out	\$0
TOTAL WASTE MANAGEMENT FUND	\$582,144
OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$62,800
Capital Outlay	\$1,650,000
Transfers Out	\$0
TOTAL OPEN SPACE PROJECTS FUND	\$1,712,800

**OPEN SPACE SALES TAX FUND:**

Current Operating Expenses	\$16,306,237
Capital Outlay	\$0
Transfers Out	\$1,741,990
TOTAL OPEN SPACE SALES TAX FUND	\$18,048,227

DIA NOISE MITIGATION FUND

Current Operating Expenses	\$45,000
Capital Outlay	\$0
Transfers Out	\$0
TOTAL DIA NOISE MITIGATION FUND	\$45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND:

Current Operating Expenses	\$4,044,363
Capital Outlay	\$0
Transfers Out	\$0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT	\$4,044,363

HEAD START FUND:

Current Operating Expenses	\$4,631,181
Capital Outlay	\$0
Transfers Out	\$0
TOTAL HEAD START FUND	\$4,631,181

COMMUNITY SERVICES BLOCK GRANT FUND:

Current Operating Expenses	\$409,846
Capital Outlay	\$0
Transfers Out	\$0
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$409,846

WORKFORCE & BUSINESS CENTER FUND

Current Operating Expenses	\$7,413,915
Capital Outlay	\$0
Transfers Out	\$0
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$7,413,915



AIRPORT FUND

Current Operating Expenses	\$2,289,138
Capital Outlay	\$94,000
Transfers Out	\$0
TOTAL AIRPORT FUND	\$2,383,138

WASTE WATER TREATMENT FUND

Current Operating Expenses	\$358,124
Capital Outlay	\$0
Transfers Out	\$0
WASTE WATER TREATMENT FUND	\$358,124

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye
 Tedesco _____ Aye
 Hansen _____ Nay
 Commissioners

STATE OF COLORADO)
 County of Adams)

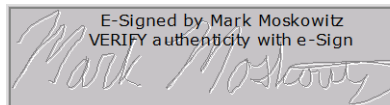
I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in 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. 2014.

County Clerk and ex-officio Clerk of the Board of County Commissioners

Karen Long:

By:



Deputy



BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

Resolution 2014-364

**RESOLUTION SUMMARIZING 2015 FEES FOR ADAMS COUNTY, STATE OF COLORADO,
FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND
ENDING ON THE LAST DAY OF DECEMBER 2015**

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has determined that it is prudent to create a Fee Schedule to provide efficiency, economy, and uniformity in establishing and adjusting fees charged by Adams County into one abbreviated schedule, and

WHEREAS, the fees set forth in the Fee Schedule are reasonably calculated to compensate Adams County for services provided to individuals paying said fees; and

WHEREAS, fees set forth in the Fee Schedule may be added to or amended periodically by adoption of a Resolution, and

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, shall review the Fee Schedule on at least an annual basis for the purposes of adjusting and updating fees charged by Adams County, State of Colorado, and any amendments or additions thereto may be made by Resolution, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, approves the following 2015 Fee Schedule as defined in the attached Exhibit "A".



EXHIBIT "A"

Section 1. Building Permit Fees

VALUATION	PERMIT FEE	PLAN REVIEW	VALUATION	PERMIT FEE	PLAN REVIEW	VALUATION	PERMIT FEE	PLAN REVIEW
\$1-\$500	\$24.00	\$16.00	\$26,000	\$333.00	\$216.00	\$65,000	\$712.00	\$463.00
\$600	\$27.00	\$18.00	\$27,000	\$344.00	\$224.00	\$66,000	\$721.00	\$469.00
\$700	\$30.00	\$20.00	\$28,000	\$355.00	\$231.00	\$67,000	\$730.00	\$475.00
\$800	\$33.00	\$21.00	\$29,000	\$366.00	\$238.00	\$68,000	\$739.00	\$480.00
\$900	\$36.00	\$23.00	\$30,000	\$377.00	\$245.00	\$69,000	\$748.00	\$486.00
\$1,000	\$39.00	\$25.00	\$31,000	\$388.00	\$252.00	\$70,000	\$757.00	\$492.00
\$1,100	\$42.00	\$27.00	\$32,000	\$399.00	\$259.00	\$71,000	\$766.00	\$498.00
\$1,200	\$45.00	\$29.00	\$33,000	\$410.00	\$267.00	\$72,000	\$775.00	\$504.00
\$1,300	\$48.00	\$31.00	\$34,000	\$421.00	\$274.00	\$73,000	\$784.00	\$510.00
\$1,400	\$51.00	\$33.00	\$35,000	\$432.00	\$281.00	\$74,000	\$793.00	\$515.00
\$1,500	\$54.00	\$35.00	\$36,000	\$443.00	\$288.00	\$75,000	\$802.00	\$521.00
\$1,600	\$57.00	\$37.00	\$37,000	\$454.00	\$295.00	\$76,000	\$811.00	\$527.00
\$1,700	\$60.00	\$39.00	\$38,000	\$465.00	\$302.00	\$77,000	\$820.00	\$533.00
\$1,800	\$63.00	\$41.00	\$39,000	\$476.00	\$309.00	\$78,000	\$829.00	\$539.00
\$1,900	\$66.00	\$43.00	\$40,000	\$487.00	\$317.00	\$79,000	\$838.00	\$545.00
\$2,000	\$69.00	\$45.00	\$41,000	\$496.00	\$322.00	\$80,000	\$847.00	\$551.00
\$3,000	\$80.00	\$52.00	\$42,000	\$505.00	\$328.00	\$81,000	\$856.00	\$556.00
\$4,000	\$91.00	\$59.00	\$43,000	\$514.00	\$334.00	\$82,000	\$865.00	\$562.00
\$5,000	\$102.00	\$66.00	\$44,000	\$523.00	\$340.00	\$83,000	\$874.00	\$568.00
\$6,000	\$113.00	\$73.00	\$45,000	\$532.00	\$346.00	\$84,000	\$883.00	\$574.00
\$7,000	\$124.00	\$81.00	\$46,000	\$541.00	\$352.00	\$85,000	\$892.00	\$580.00
\$8,000	\$135.00	\$88.00	\$47,000	\$550.00	\$358.00	\$86,000	\$901.00	\$586.00
\$9,000	\$146.00	\$95.00	\$48,000	\$559.00	\$363.00	\$87,000	\$910.00	\$592.00
\$10,000	\$157.00	\$102.00	\$49,000	\$568.00	\$369.00	\$88,000	\$919.00	\$597.00
\$11,000	\$168.00	\$109.00	\$50,000	\$577.00	\$375.00	\$89,000	\$928.00	\$603.00
\$12,000	\$179.00	\$116.00	\$51,000	\$586.00	\$381.00	\$90,000	\$937.00	\$609.00
\$13,000	\$190.00	\$124.00	\$52,000	\$595.00	\$387.00	\$91,000	\$946.00	\$615.00
\$14,000	\$201.00	\$131.00	\$53,000	\$604.00	\$393.00	\$92,000	\$955.00	\$621.00
\$15,000	\$212.00	\$138.00	\$54,000	\$613.00	\$398.00	\$93,000	\$964.00	\$627.00
\$16,000	\$223.00	\$145.00	\$55,000	\$622.00	\$404.00	\$94,000	\$973.00	\$632.00
\$17,000	\$234.00	\$152.00	\$56,000	\$631.00	\$410.00	\$95,000	\$982.00	\$638.00
\$18,000	\$245.00	\$159.00	\$57,000	\$640.00	\$416.00	\$96,000	\$991.00	\$644.00
\$19,000	\$256.00	\$166.00	\$58,000	\$649.00	\$422.00	\$97,000	\$1,000.00	\$650.00
\$20,000	\$267.00	\$174.00	\$59,000	\$658.00	\$428.00	\$98,000	\$1,009.00	\$656.00
\$21,000	\$278.00	\$181.00	\$60,000	\$667.00	\$434.00	\$99,000	\$1,018.00	\$662.00
\$22,000	\$289.00	\$188.00	\$61,000	\$676.00	\$439.00	\$100,000	\$1,027.00	\$668.00
\$23,000	\$300.00	\$195.00	\$62,000	\$685.00	\$445.00			
\$24,000	\$311.00	\$202.00	\$63,000	\$694.00	\$451.00			
\$25,000	\$322.00	\$209.00	\$64,000	\$703.00	\$457.00			

For fees \$100,001 and over see below



Total Valuation	Fee
\$100,001 to \$500,000	\$1,027 for the first \$100,000; plus \$7.00 for each additional \$1,000 or fraction thereof, to and including \$500,000, plus 65% of permit fee for plan review
\$500,001 to 1,000,000	\$3,827 for the first \$500,000; plus \$5.00 for each additional \$1,000 or fraction thereof, to and including \$1,000,000, plus 65% of permit fee for plan review
\$1,000,001 to 5,000,000	\$6,327 for the first \$1,000,000; plus \$3.00 for each additional \$1,000 or fraction thereof, to and including \$5,000,000, plus 65% of permit fee for plan review
\$5,000,001 and over	\$18,327 for the first \$5,000,000; plus \$1.00 for each additional \$1,000 or fraction thereof, plus 65% of permit fee for plan review

OTHER FEES

Inspections outside of normal business hours = \$100 per hour¹, with a minimum two-hour charge

Re-inspection fees = \$75.00

Inspection for which no fee is specifically indicated = \$100 per hour¹

Additional plan review required by changes, additions or revisions to plans = \$100 per hour¹

For use of outside consultants for plan checking and inspections, or both = actual cost²

Plan review fee, residential = see below³

Plan review fee, commercial = see below⁴

¹ Or the total hourly cost to the jurisdiction, whichever is greater. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

² Actual costs include administrative and overhead costs.

³ R108.6 Plan review fee. When submittal documents are required by section 106.1, a plan review fee equal to 65 percent of the permit fee shall be charged on all permits. This fee may be required at time of submittal of the documents for plan review.

⁴ 108.5.1 Plan review fee. When documents are required by Section 106.1, a plan review fee shall be charged on all permits. This fee may be required at time of submittal of the documents for plan review. Said plan review fee shall be 65 % of the building fee.

Section 2. Electrical Permitting Fees

Valuation of Installation (based on the total cost of the electrical project for labor, materials, and items)

(1) Not more than \$2,000 in value	\$100.00
(2) \$2,001 in value and above	\$10 per thousand or fraction thereof, plus \$100.00



Manufactured/modular home and travel trailer parks, per space \$100.00

Trim permit. If a permit expires *after* the rough-in inspection has been completed, inspected, and approved by the electrical inspector, but *before* the final inspection is approved, a trim permit must be obtained. The fee is based on the valuation of the remaining electrical work to be inspected. \$100.00

Section 3. Stormwater Fees

Residential: Total site square footage X 0.02004, or \$83.00, whichever is less
 Commercial: Total site square footage X 0.02004, or \$746.00, whichever is less
 Exempt: Total site square footage X 0.02004, or \$446.00, whichever is less
 Industrial: Total site square footage X 0.02004, or \$886.00, whichever is less
 Agricultural: Total site square footage X 0.02004, or \$131.00, whichever is less
 State-Assessed: Total site square footage X 0.02004, or \$886.00, whichever is less
 Mine: Total site square footage X 0.02004, or \$68.00, whichever is less

Section 4. Parks Fees

Waymire Events Complex

		Kitchen	Deposits/ attendees	
<u>Peak Season (April-October)</u>				
Monday-Thursday	\$1,600.00	\$255.00	1-300	\$300.00
Friday	\$2,400.00	\$400.00	301-600	\$500.00
Saturday Full Day	\$2,850.00	\$500.00	601-1000	\$700.00
Sunday Full Day	\$2,000.00	\$340.00		
<u>Off-Peak Season (November-March)</u>				
Monday-Thursday	\$1,280.00	\$200.00		
Friday	\$2,250.00	\$350.00		
Saturday Full Day	\$2,500.00	\$400.00		
Sunday Full Day	\$1,800.00	\$300.00		
<u>Meeting Room Facilities (When Dome is not in use)</u>				
Full Meeting Room	\$300.00	Per Section	\$100.00	
Exhibit Hall (south end only)	\$1,315.00	Add'l Hours	\$20.00	
North End of Exhibit Hall - 6 hours	\$135.00			
Al Lesser	\$565.00			
Red Cross (non-profit)	\$25.00			



Picnics

Attendees	Deposits: ACRP & Rotella		Rental Fees:				
	Private	Non-Res/Comm	Attendees	ACRP Private	ACRP Non-Res/Comm	Rotella Resident	Rotella Non-Res/Comm
1-099	\$75.00	\$100.00	1-200	\$100.00	\$150.00	\$50.00	\$75.00
100-199	\$100.00	\$150.00	201-400	\$200.00	\$300.00		
200-499	\$200.00	\$350.00	401-600	\$300.00	\$450.00	50 ppl per shelter	
500-999	\$350.00	\$500.00	601-800	\$400.00	\$600.00		
1500+	\$700.00	\$850.00	800-1000	\$500.00	\$750.00		

ADULT NON-PROFIT RENTAL RATES*

	Mo-Th	Fr-Su
Waymire Events Complex	\$540.00	\$770.00
Kitchen	\$170.00	\$205.00
Meeting Room Facility		
Entire Facility	\$150.00	\$170.00
Per Section	\$50.00	\$56.00
Exhibit Hall	\$385.00	\$740.00
All Lesser	\$145.00	\$230.00
Indoor Arena	\$230.00	\$480.00
Arena Grandstands	\$200.00	\$330.00
Sale Barn	\$200.00	\$300.00
4H Arena	\$175.00	\$175.00

YOUTH NON-PROFIT RENTAL RATES*

	Mo-Th	Fr-Su
Waymire Events Complex	\$240.00	\$620.00
Kitchen	\$95.00	\$160.00
Meeting Room Facility		
Entire Facility	\$150.00	\$170.00
Per Section	\$50.00	\$56.00
Exhibit Hall	\$230.00	\$615.00
All Lesser	\$100.00	\$195.00
Indoor Arena	\$170.00	\$440.00
Arena Grandstands	\$105.00	\$190.00
Sale Barn	\$115.00	\$180.00
4H Arena	\$110.00	\$100.00

*To qualify for a non-profit rate, the organization must be registered with the Secretary of State's Office as a non-profit organization

**MEETING/SEMINAR HALF DAY RENTAL RATES**

	Mo-Th Only
Exhibit Hall	\$650.00
All Lesser	\$280.00

OTHER FACILITIES AND RATES

	Mo-Th Only
Arena Grandstands Daytime Fee	\$775.00
Arena Grandstands Nighttime Fee	\$910.00
Indoor Arena	\$925.00
Hourly Rate	\$120.00
4H Horse Arena	\$250.00 w/ \$100 refundable deposit
Sale Barn	\$565.00
North Parking Lot	\$825.00
South Dome Parking Lot	\$350.00
Arena, swine barn	\$120.00
Stalls (each)	\$15.00
Show rate	\$15.00
Multi-Day rate	\$15.00
Rough stock pens	\$55.00
Concession area, indoor arena	\$175.00
Concession area, outdoor arena	\$175.00
Vendor's Permit (1 day permit)	\$50.00
Camper hook-up, complete	\$20.00
Overnight vehicle permit (without Event)	\$10.00
Overnight vehicle permit (with Event)	\$5.00
Dirt Unpaved west of Indoor Arena	\$585.00
Unpaved South Parking Lot (Office Bldg)	\$350.00
Parking Lot South of Sale Barn	\$150.00
Additional Chairs (based on availability from other bldgs)	\$0.50
Conference Room	\$100.00
Labor per man hour	\$50.00
Facility Admission Surcharge	Call for pricing



EQUIPMENT (hourly rate)

Skid Steer Loader	\$50.00
Backhoe	\$75.00
1.5 cubic yard loader	\$75.00
Forklift	\$50.00
Scissors lift	\$50.00
Water Truck	\$150.00
Portable Announcers Booth	\$50.00

CANCELLATIONS

Written Notice	
90+ days	1/2 deposit & all rental fees
89-60 days	1/2 deposit & 1/2 rental fees
<59 days	1/2 deposit & no fees

Section 5. Golf Course Fees

Dunes Weekday Resident Rate	\$36.00		
Dunes Weekday Non Resident Rate	\$39.00		
Dunes Weekend Resident Rate	\$44.00		
Dunes Weekend Non Resident Rate	\$48.00		
Dunes Twi-Lite Rate	\$31.00		
Dunes 9 Hole Rate	\$23.00		
Knolls Weekday Rate	\$26.00		
Knolls Weekend Rate	\$29.00		
Knolls 9 Hole Rate	\$16.00		
18 Golf Cart Fees	\$30	\$15.00	Per Rider
Twi-Lite Cart Fees	\$24	\$12.00	Per Rider



Section 6. Conference Center Fees

Room	Seating	Conference Center rental prices		
		Set-up	Half Day	Whole Day
Platte River A	56	Class room seating / Projector/Screen	\$200	\$400
Platte River B	48	Class room seating / Projector/Screen	\$200	\$400
Platte River C	48	Class room seating / Projector/Screen	\$200	\$400
Platte River D		No Furniture		
Brantner Gulch A	32	Class room seating / Projector/Screen	\$100	\$200
Brantner Bulch C	24	Class room seating / Projector/Screen	\$100	\$200
Clear Creek F	26	U shape seating	\$100	\$200
Clear Creek A	6	Conference Table / 52" TV	\$50	\$100
Clear Creek B	8	U shape seating / 52" TV	\$50	\$100
Clear Creek C	12	U shape seating / 52" TV	\$50	\$100
Clear Creek D		No Furniture		
Clear Creek E		No Furniture		
Platte River B/C	96	Class room seating	\$400	\$800
Platte River C/D	48		\$400	\$800
Platte River B/C/D	96		\$600	\$1,200
Platte River A/B/C/D	152		\$800	\$1,600
Kitchen		Microwave/Coffee maker/Fridge	\$30	\$50

Damage Deposit
\$300
Refundable after Event review

Section 7. Animal Shelter Fees

DOGS

Over 6 months old \$150-250
6 months old and younger \$200-250+

CATS

Over 6 months old \$50-150
6 months old and younger \$100-150+

OTHER PETS

\$20-100 based on species, breed and age



Section 8. Sheriff's Fees

FLATROCK Training Center - Potential Agencies

Range 1

\$200.00 for 4 hours
\$400.00 for 8 hours

Defensive Tactics Room

\$200.00 for 4 hours
\$400.00 for 8 hours

Range 2

\$200.00 for 4 hours
\$400.00 for 8 hours

Classroom

\$ 75.00 for 4 hours
\$125.00 for 8 hours

Highway Course

\$200.00 for 4 hours
\$400.00 all 8 hours

Skills Pad

\$200.00 for 4 hours
\$400.00 for 8 hours

Force Option Simulator

\$100.00 for 4 hours
\$200.00 for 8 hours

FLATROCK Training Center - Current Agencies

Range 1

\$150.00 for 4 hours
\$300.00 for 8 hours

Defensive Tactics Room

\$150.00 for 4 hours
\$300.00 for 8 hours

Range 2

\$150.00 for 4 hours
\$300.00 for 8 hours

Classroom

\$ 75.00 for 4 hours
\$125.00 for 8 hours

Highway Course

\$150.00 for 4 hours
\$300.00 for 8 hours

Skills Pad

\$150.00 for 4 hours
\$300.00 for 8 hours

Force Option Simulator

\$75.00 for 4 hours
\$150.00 for 8 hours



Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____	Aye
Tedesco _____	Aye
Hansen _____	Nay
	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.

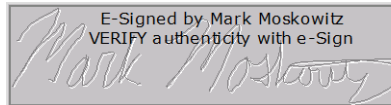
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2014.

County Clerk and ex-officio Clerk of the Board of County Commissioners

Karen Long:



By:



Deputy



BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

Resolution 2014-366

**RESOLUTION SUMMARIZING THE CERTIFICATION OF MILL LEVIES FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON
THE LAST DAY OF DECEMBER 2015**

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 27.042 mills, which includes an abatement levy of 0.263 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, 2015:

County General Fund	23.132
Road & Bridge Fund	1.300
Social Services Fund	2.353
Developmentally Disabled Fund	0.257
Total	<u>27.042</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 2015.

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 2015 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 2015 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 _____	Nay
	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.

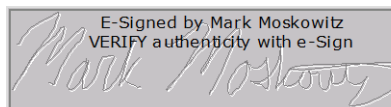
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2014.

County Clerk and ex-officio Clerk of the Board of County Commissioners

Karen Long:



By:



Deputy