

2013

Annual Budget

Adams County Government

Board of County Commissioners

Eva J. Henry
District 1

Charles "Chaz" Tedesco
District 2

Erik Hansen
District 3

County Administrator
James D. Robinson
Deputy County Administrator
Todd Leopold

Department of Finance

Director
Budget Manager
Sr. Financial Analyst
Sr. Budget Analyst
Budget Analyst II
Budget Analyst I
Budget Analyst I

Richard C. Lemke
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Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for the Distinguished Budget Presentation to Adams County, Colorado for its annual budget for the fiscal year beginning January 1, 2012.

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

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



Preface

Reader's Guide to the 2013 Adopted Budget

The 2013 adopted budget document contains a wealth of information pertaining to Adams County Government. This reader's guide has been developed to make this book easier to navigate. Adams County, a political subdivision of the State of Colorado, is governed by a three member Board of County Commissioners who exercises budgetary authority over all the activities of the primary government. While Generally Accepted Accounting Principles (GAAP) require the county to include component units on annual financial reports, such requirement is not necessary for the annual budget document. Therefore, the annual budget includes budgetary information for the county's 18 funds, but does not include such information for the following component units: the Adams County Building Authority, the Adams County Retirement Plan, and the Front Range Airport Authority. These entities are either responsible to provide their own budget to the State of Colorado or are legally separate and not required to do so under state law. Further, because the scope of this budget is to communicate the allocation of the county's financial resources, all fiduciary funds held by the county on behalf of another entity are not included.

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

Preface

The preface includes this reader's guide, the table of contents and the 2013 budget message. The budget message formally presents the budget to the Board of County Commissioners and the citizens of Adams County. In addition, the budget message summarizes major initiatives for the budget year, plus the current and future economic outlook for the county.

General Information

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

Fiscal Policy and Budget Process

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

Consolidated Budget Summary

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



General Fund

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

Other Funds

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

Supplemental Information

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



2012 Board of County Commissioners and Budget Staff



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Budget Message

January 31, 2013

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

Dear Commissioners and Citizens:

The Finance Department is pleased to present Adams County's 2013 Annual Budget. The total county budget for 2013 is \$472,075,891, a 4.91% decrease compared to the 2012 final budget. The final 2012 budget includes appropriations for project carry-overs from the previous year in addition to any other necessary expenditures occurring last year. When comparing to the original 2012 budget, the 2013 total county budget indicates an increase of 5.94%. The 2013 total budget increase from the total 2012 original budget of 5.94% is primarily attributable to county-wide reform initiatives, storm water drainage projects and the 2013 salary plan.

Our "new economy" and its attendant "new norms," coupled with historic economic uncertainty continue to reinforce Adams County's migration to priority based budgeting within the context of performance based management. The associated goal is to maximize efficient allocation of current limited resources in a way that projects a sustainable future regarding services for our citizens. The 2013 budget includes foundational progress toward priority based budgeting, such as the newly developed inventory of programs and services. According to GFOA, a comprehensive inventory of programs and services is among the first and most significant achievements in the process of migrating from a continuation budgeting approach to the priority based budgeting approach. The 2013 budget development process included a robust analytical process using a newly developed interactive analytical model. The new budget analysis model analyzes requested budget against historic spending trends, current year budget directives from our commissioners, and numerous other criteria. The outcome has been the provision of global data-driven analytical findings to decision makers for the purpose of aligning budget allocation with Adams County's strategic direction.

Budget Mission Statement

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

Budget Objectives

Three primary objectives guide county policymakers during the annual budget process and remain constant over time. **The first objective is to comply with statutory requirements as outlined in the "Local Government Budget Law of Colorado."** Colorado Revised Statutes 29-1-101 et.seq. and 29-1-118, require the county, allowing for public input, to adopt an appropriation resolution establishing legal authority to expend public monies. The resulting legal authority is complemented by a detailed budget, which explains planned uses of funds. "Budget Law" requires the county to adopt a balanced budget and charges and Board of County Commissioners with the duty of enforcing limits established by the adopted appropriation and related budget policies. The annual Adams County budget process utilizes the modified accrual method as the budgetary basis of accounting. For a thorough discussion of "Budget Law," refer to the *Fiscal Policy and Budget Process* section of this document.



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

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

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

Efforts continue to carefully examine all service levels through documentation and demonstrated need. The departments and elected offices must ask themselves the question, "are we doing the right things" in addition to "are we doing things right."

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

Budget Policy Development

Strategic considerations influencing county budget policy development are based on several important themes. First, the budget must be responsive to the needs of county citizens. Second, the budget must achieve a reasonable balance between the services provided by the county and the resources necessary to pay for those services over a sustained period. Third, the budget aims to provide an equitable allocation of resources among the diverse services offered by county agencies.

The Board of County Commissioners has employed a variety of techniques such as surveys to ascertain the needs of the county citizenry. Members of the board also gather important information concerning essential public services over a sustained period. Third, the budget aims to provide an equitable allocation of resources among the diverse services offered by county agencies.

Primary interests brought up by the business community include regional transportation, reasonable development costs, and land use planning.

A survey of voting citizens taken in 2011 revealed economy/jobs, education, corruption, taxes, traffic/congestion, crime/violence, illegal immigration and growth rank highest among the major issues of Adams County responders. One of the most active and insistent forces in the government today is citizen resistance to tax increases. The Board of County Commissioners, constantly vigilant to eliminate waste, challenges county staff to create



efficiencies. Economic uncertainty and potential revenue constraint persists as forces that impact the ability to provide county services.

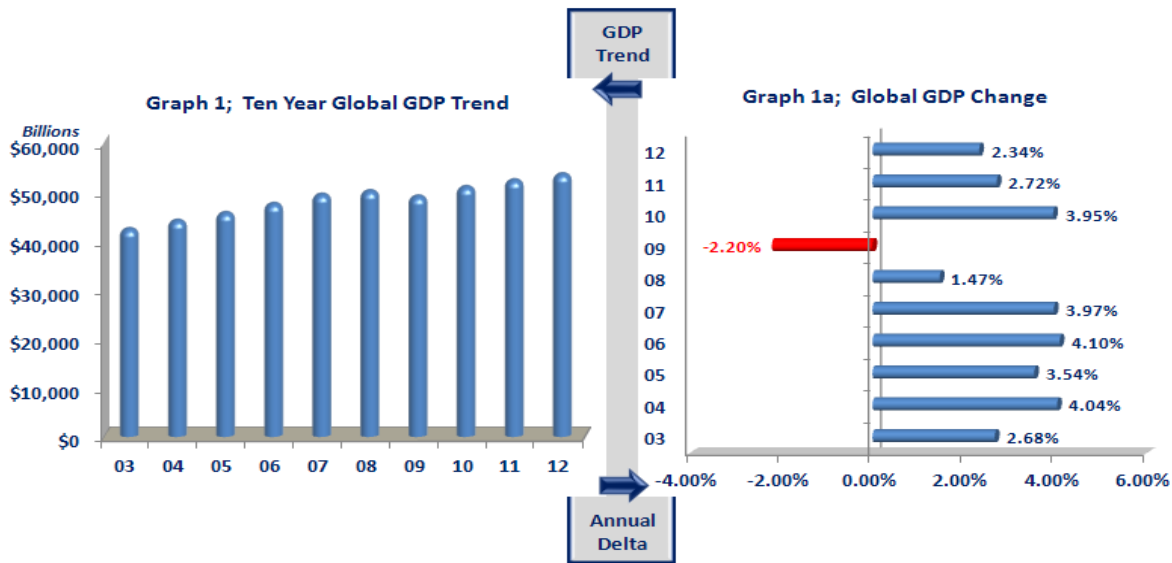
The array of services the county provides remains both extensive and diverse. Desired benefits such as recreational trails, open space and parks increasingly stand out as important elements in the quality of life of Adams County citizens. When the basic consumptive nature of services such as public safety,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

For developing the annual operating budget in the context of our strategic environment, the Board of County Commissioners identifies areas for special emphasis and articulates them in the form of governing principles. The adoption of the county's seven governing principles continues to provide guidance for the 2013 fiscal year. A complete list of these governing principles appears on page 27 of the budget document. In January of 2012, the Board of County Commissioners adopted a new strategic direction. The new strategic direction outlines the county's new mission, vision, values and goals. Below on the Strategic Direction graphic is the strategic direction and its components. This new strategic direction was used in the formation of the 2013 budget.

Economic Outlook

Global Economy

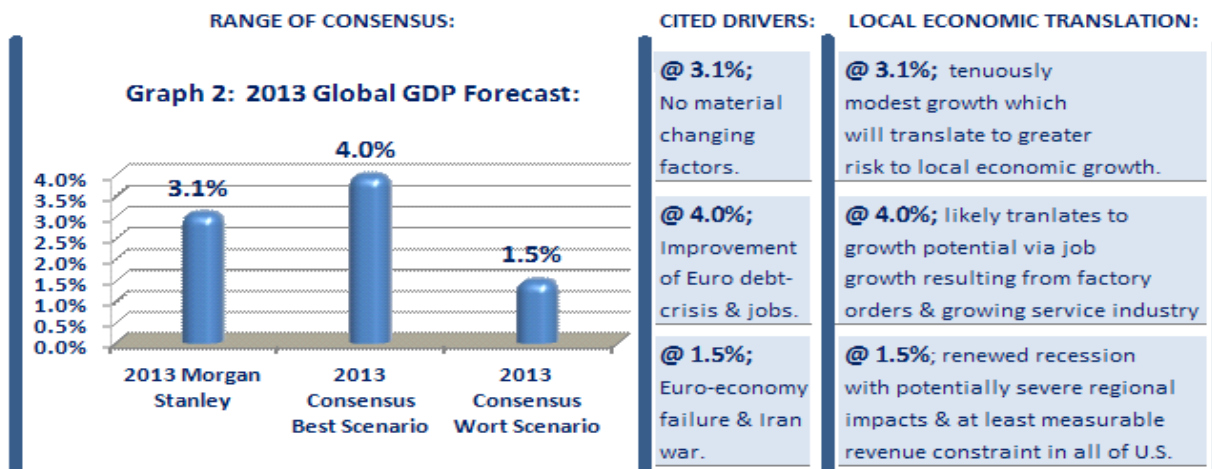
With each new year, it becomes more apparent that a discussion of economics in the United States necessarily requires discussion of global economics. Global economic interdependency is a growing factor in general economic analyses as capital and labor move across national borders. To understand the national and local impact that could result from projections for the 2013 global economy, Morgan Stanley's "The Global Macro Analyst" research paper is sourced, along with data from the U.S. Department of Agriculture. One of the key forecasting metrics in understanding the directional flow of the global economy is global GDP. Global GDP is aggregate global gross domestic product, which is the final real value of goods and services produced in one year, adjusted for price changes. The U.S. Department of Agriculture tracks global economic data such as GDP, see **Graph 1** for a ten year historical context of global GDP growth and **Graph 1a** for the annual growth deltas.



Morgan Stanley’s 2013 global outlook analysis and forecast is found in their research document known as “The Global Macro Analyst” dated November 19th, 2012. The title of Morgan Stanley’s research document is “2013 Outlook: Stuck in the Twilight Zone.” Per the Morgan Stanley 2013 global outlook,

“The global economy looks set to remain stuck in the Twilight Zone that divides sustainable expansion from renewed recession. We now forecast global GDP to grow by barely 3% in 2013, the same as this year and exactly halfway between the 2.5% recession threshold and the 3.7% long-term trend.”

Below is **Graph 2**, including the Morgan Stanley GDP forecast for 2013 and a consensus of best and worst scenarios based on a composite of forecasts such as The World Bank, Forbes, Business Insider, The United Nations (Dept. of Economic and Social Affairs) and forecasts by the U.S. federal government.



Graph 2 illustrates a general consensus of three possible global GDP outcomes, and the same forecasts indicate higher probability around the 3.0% growth rate, with decidedly less probability of the improved 4.0% growth rate and only a marginal probability of the lesser 1.5% growth rate. The range of consensus for 2013 global GDP growth



supports Morgan Stanley’s concept of 2013 being a continuation of an economic “Twilight Zone.” That is, tenuously perched between “sustainable expansion” and “renewed recession.”

Morgan Stanley’s “Night and Day” Global Economy Scenarios

According to Morgan Stanley, and supported in additional research, “without appropriate policy action, however, a renewed global recession would likely unfold.” Morgan Stanley’s “Night” scenario includes global GDP growth falling below 2.0% and full blown recession in the U.S., Europe and Japan... The “Day” scenario is predicated on “more decisive policy action in the major countries...” This is cited as a major unknown as the U.S. economy currently has pending policy developments.

Global Economy Summary – translating to local economies

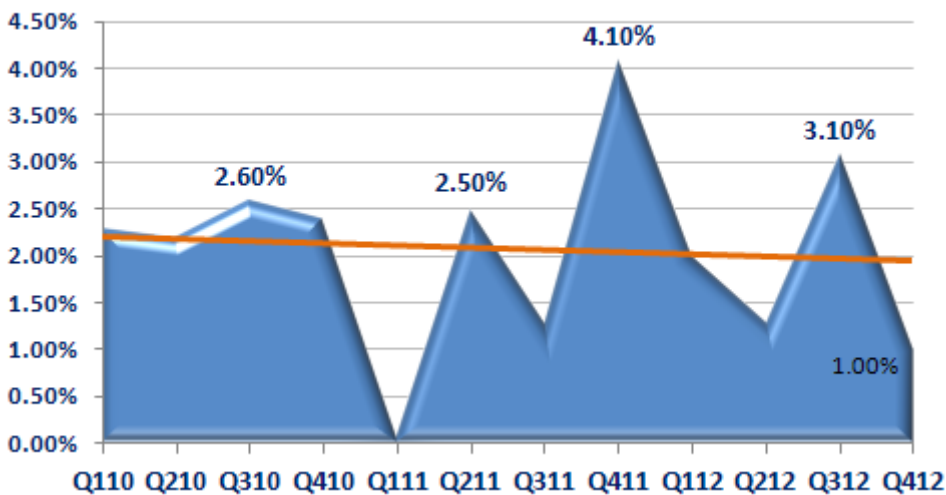
The bottom line from Morgan Stanley is “stay ready to switch between scenarios”. That is, with policy still pending and understanding there is current recession in Europe and Japan, and a sub 1% 4Q GDP for the U.S., the first quarter of 2013 may look more like the “Night” scenario. Decisive fiscal policy at the global level may not be realized until mid-2013. This reinforces Adams County’s intent to be ever-more adaptable in our budgeting approach, both philosophically and mechanically.

National Economy

The growth of the 2012 U.S. economy can be concisely demonstrated based on real GDP where gross domestic production is adjusted for inflation. The U.S. Dept. of Commerce - Bureau of Economic Analysis provides recent historic context with GDP growth on **Graph 3**. U.S. GDP growth is naturally cyclical, however, Q412 (est.) indicates a constricted growth rate of only 1%. This influences the trend line (orange) downward, however economists indicate the low Q412 estimate was based on consumer fears related to pending U.S. fiscal policy and the much speculated “fiscal cliff.” To further shape the potential continuation of the 2013 trend line for U.S. GDP, it is important to note Q312 growth of 3.1% is materially influenced by pre-election government spending. Economists estimate Q312 growth, net of pre-election government spending, would have ranged from 1.0% to 1.2%; which tends to connect to the Q412 estimate of only 1.0%. This trend would necessarily raise fears of a 2013 U.S.

recession. Not all economists agree with the trend line leading into recession. For example, The University of Colorado “Business Economic Outlook 2013” forecasts U.S. GDP growth for all of 2013 at 2.1%. The preponderance of economist’s forecasts do not tend to indicate more than nominal GDP growth throughout 2013, which tends to shape other vital metrics such as unemployment. U.S. rate of unemployment is commonly projected to modestly improve to as low as 7.9% by end of 2013.

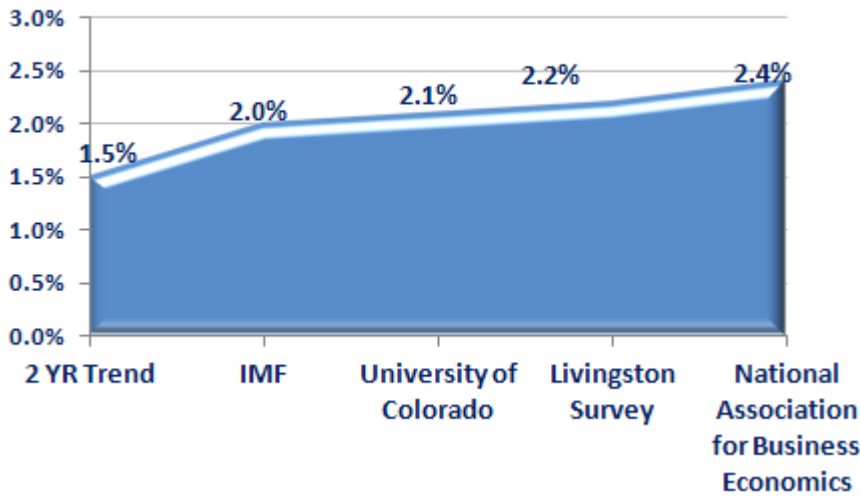
Graph 3: U.S. GDP 3 Year Trend



Looking at U.S. GDP growth for 2013, a simple trending from 2010 through 2012 would indicate 2013 GDP growth at only 1.5%. The Livingston Survey, a survey of nationally recognized economists conducted by the Federal



Graph 4: U.S. GDP 2013 Range of Forecasts



Reserve Bank of Philadelphia, projects 2.2% increasing GDP through 2013. The International Monetary Fund forecasts 2.0% for 2013. The University of Colorado projects U.S. GDP growth at 2.1% and the National Association for Business Economics projects growth at 2.4%. **Graph 4** compares the range of 2013 U.S. GDP growth. Clearly the outlier is the simple two year trend. This is thought to be least probable for 2013 as it is materially impacted by Q412, which was impacted by fears of a fiscal cliff. Thus, **Graph 4** supports the expectation of modest U.S. GDP growth of 2.0% - 2.4%. These forecasts are predicated on 2013 global GDP growth of

at least 3.0%, which would be supported by Morgan Stanley’s global GDP forecast.

National Economy Summary – A Tenuous Global GDP Linkage

The new economy, arguably one of uncertainty and countless variables, carries certain linkages from greater economies to lesser economies. The greater global economy carries the highest degree of uncertainty. For 2013, economists agree the global economic uncertainty is sufficient to possibly drive recession beyond Japan and Europe. Thus the global-U.S. economic linkage cannot be ignored. As with the global economy, summarizing 2013 U.S. GDP appears best handled by scenarios.

Scenario: Global Stability, Decisive Fiscal Policy Implementation and GDP of at Least 3%

Where the global economy is believed to be contingent on pending fiscal policy in several key regions, 2013 U.S. GDP, to a lesser degree, is also contingent on national and international pending fiscal policy. **Assuming the Morgan Stanley 2013 global model is directionally accurate, economists tend to agree on a U.S. GDP growth rate of 2.0% - 2.4%.** This is considered modest growth and is not commonly viewed as “recovery numbers.” Modest U.S. GDP growth would necessarily be associated with modest national unemployment recovery (estimated 7.9% by end of 2013) and a likely return to stagnant wage growth across most domestic industries. Overall, economists tend to view this scenario as somewhat more likely than the following scenario. Even in the “Global Stability” scenario, local governments are prompted to remain or become adaptive in their budgeting philosophies and mechanics.

Scenario: Global GDP Less Than 3.0%

Whether due to global instability, indecisive fiscal policy or numerous other factors, where global GDP is less than 3.0% (accepting that, in this case, global GDP would be ‘global GDP – U.S. GDP = Net Global GDP’), economists tend to agree the 2013 U.S. GDP growth will reach the outlier level (about 1.0% to 1.5%). **Though less probable, this scenario is thought to be possible for 2013. In this scenario, U.S. GDP of about 1.0% would reflect a general stagnation of the entire domestic economy, which would have impact on regional economies and local economies.** The primary impact would be increases to unemployment. The greatest challenge in this scenario is the propensity for a negative movement in GDP, as it nears zero, to be more difficult to correct. This is viewed as momentum of economic restriction, and would necessarily translate to county government in terms of greater dependency and demand on human services organizations. More so than the first scenario, this would necessitate



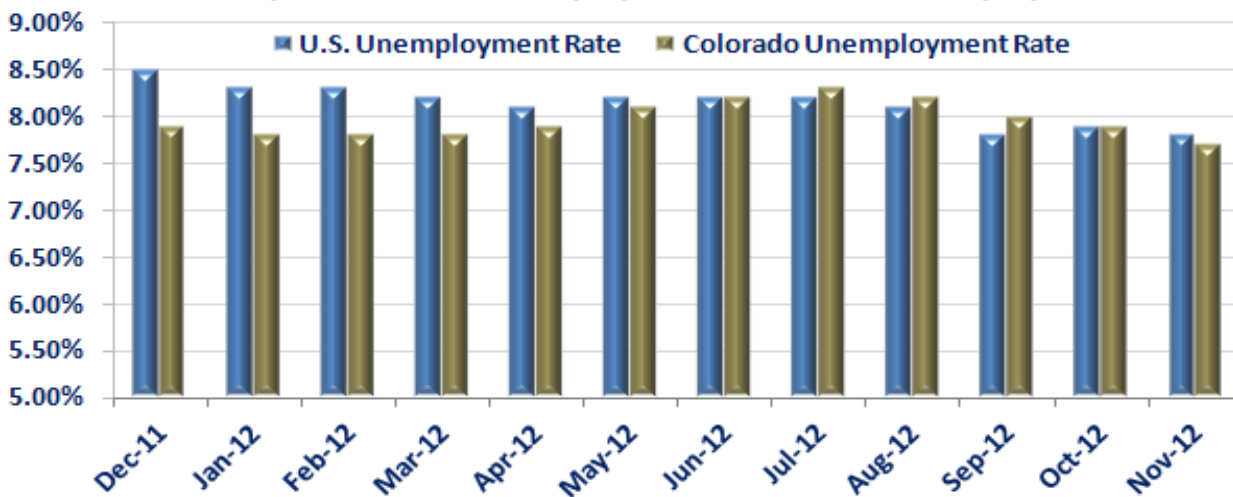
local governments to greater adaptability toward funding critical needs via annual budget philosophies and mechanics.

State Economy

Assuming the 2013 U.S. economy tracks with the “Global Stability” scenario above, regions of the U.S. will tend to respond in-kind, with varying degrees. Manufacturing-oriented regions tend to have a more positive correlation coefficient; that is, stronger national economic indicators tend to correspondingly drive regional economic indicators (unemployment, wage growth, new housing start-ups, etc.). U.S. regions described as tech regions, service regions or “non-manufacturing” tend to indicate a random correlation coefficient. That is, regions such as the southwest (including Colorado) are not classified as manufacturing, thus, there tends to be some degree of lag or insulation when considering affects from economic variability. Evidence of this is seen in the housing market, where the Colorado housing market did not experience the higher national level of decrease in volume (start-ups and sales) and price.

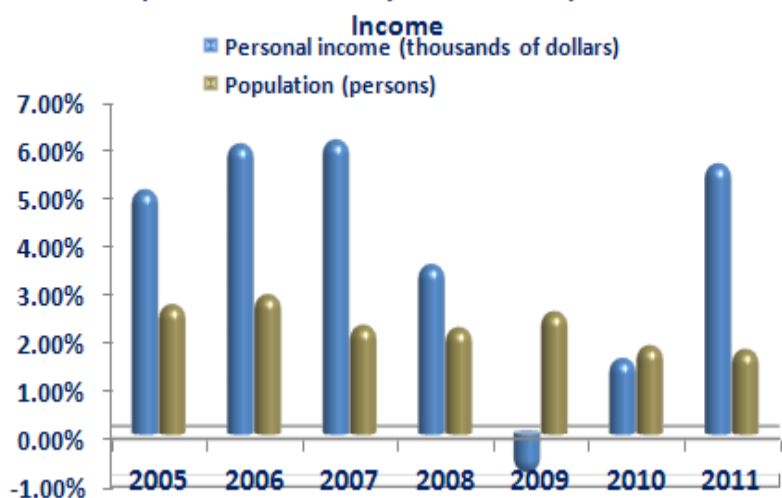
According to the U.S. Department of Labor – Bureau of Labor Statistics, 2012 unemployment in Colorado has generally, and with some exception, been marginally less severe than the national measure as reported in **Graph 5**.

Graph 5: 2012 U.S. Unemployment vs. Colorado Unemployment



The 2012 forecast for the Colorado economy is somewhat more optimistic than the national economic forecast according to The University of Colorado 2013 Economic Outlook. This is based primarily on stronger forecasted Colorado job creation compared to the national level. The University of Colorado 2013 Economic Outlook forecasts Colorado in the top ten states for 2013 jobs growth. The 2013 Outlook also forecasts near-record farm income due to the easing of drought conditions. Also part of the 2013 Economic Outlook from the University of Colorado is easing budget pressure at the local government level, increasing home prices, and sustained rates of

Graph 6: Adams County Growth in Population & Income





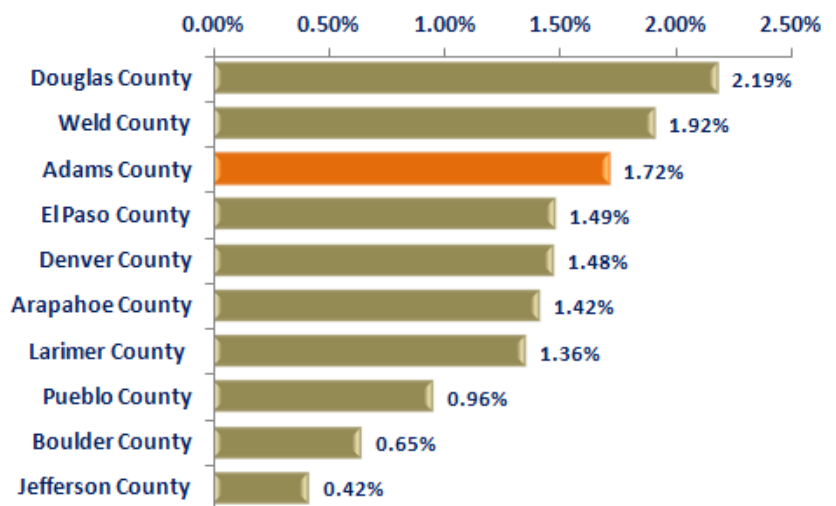
unemployment below 8.0% through 2013. Recognizing economic linkages, the nominally positive economic outlook for Colorado rests tenuously against a more unstable 2013 forecast for the national and global levels.

Local Economy

The Denver Metropolitan Area, or local economy, is comprised of seven counties: Adams, Arapahoe, Boulder, Denver, Douglas, Jefferson, and the City and County of Broomfield. Global, national and state economies ultimately color the local economy. As with the higher-level economies, the local economy can be measured by GDP growth. The U.S. Bureau of Economic Analysis measures local GDP for the Denver-Metro area, including Adams County. According to the U.S. Bureau of Economic Analysis, local historic GDP has generally and directionally reflected GDP at the state and national levels. This illustrates the national and state economic forecasts will continue to be generally reliable predictors for the local economy. **Graph 6** reveals the rates of growth for population and wages in Adams County. Unemployment is expected to remain flat or reduce marginally for 2013 while wages are anticipated to grow 3.0% to 5.0%. Adams County growth includes a developing trend of growth in persons at or below federal poverty level. Over the last five years the fastest growing socio-economic group are those at or below federal poverty, and particularly, young families with children. Impact is seen in enrollment in free and reduced lunch programs in Adams County, and also in monthly benefits issued in the Food Assistance program.

Adams County retains its perennial position as one of the Colorado counties with the highest rates of unemployment. Public assistance benefits paid to Adams County citizens remains at historic levels. Caseloads for programs such as Food Assistance indicate continued but slower growth into 2013. Rate of unemployment and food assistance benefits tend to share a positive correlation coefficient where one metric predicts the direction of the other. For example, Food Assistance benefits in Adams County have remained at elevated levels, with between \$7.8 million and \$8.2 million per month projected for 2013.

Graph 7: Ten Years of County Growth



Future Budget Issues

The following categories introduce potential issues critical to future budget years. While not an exhaustive list, these areas represent known challenges facing decision makers today and likely in the near future.

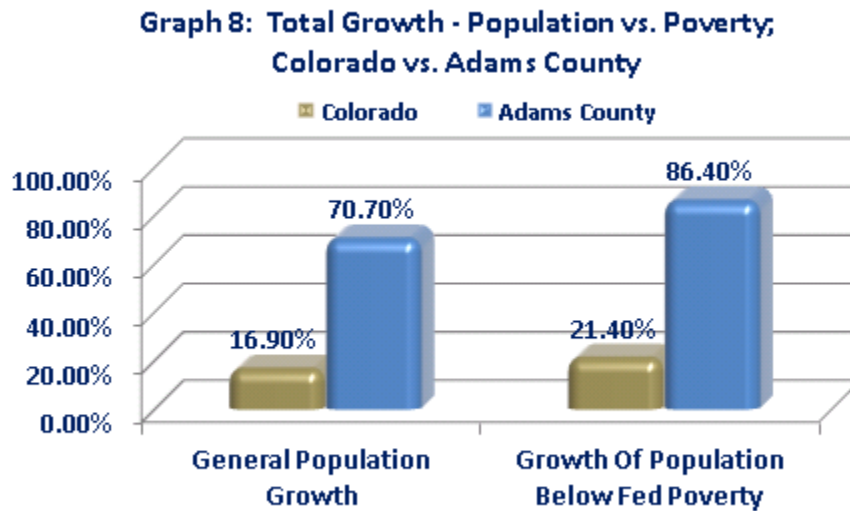
Growth

Adams County is growing faster than the State of Colorado. According to the U.S. Census Bureau, the rate of population growth from 2008 to 2010 in Colorado was 1.4 %, ranking 4th among states for rate of growth. The U.S. Census Bureau estimates Adams County’s general population growth rate may be accelerating. **Graph 7** illustrates Adams County’s growth rate compared to the other large Colorado counties.

The news of growth in Adams County includes facts regarding poverty that demand consideration and planning in the budget process. While Adams County is growing faster than most of the large counties and the state, its



population of persons below federal poverty level is growing as fast as its general population. On **Graph 8** the U.S. Census Bureau reports a decade of growth in state population versus the same metric for Adams County. Shown next to that metric is growth in persons below federal poverty level, which is plotted in the same state vs. Adams County structure. The data indicates an accelerating density of persons in poverty for the state, and a greater rate of acceleration in density of persons in poverty for Adams County.



Infrastructure

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

As demand for services grows, so will the need to provide areas to conduct that business. In early 2011, the county opened its new Government Center which is planned to function as a single point of service. Another recent project includes the expansion of the county justice center. A sales tax extension was approved by the voters in 2006 to pay for these county building facilities and countywide transportation projects.

Personnel Costs

Governments provide citizens with labor-intensive services and require a broadly efficient and effective workforce. Personnel costs make up approximately 56% of the county’s total 2013 general fund budget. The 2013 budget includes the addition of 58.5 new FTEs. Of the total, 42 FTEs represent the in-sourcing of the county’s information technology department, formally out-sourced. The in-sourcing of 42 information technology staff will save the county an estimated \$800,000 in 2013.

State and Federal Mandates

Adams County provides a broad variety of services as a political subdivision of the state and carries out many programs funded through federal and state grants. Furthermore, state law determines the amount of fees a county can charge for statutory services and can impose limitations on an entity’s ability to collect taxes and other revenues. Federal laws such as the Help America Vote Act require the county to address the mandates of such laws, sometimes with partial or no supportive funding.



County Finances

Conservative economic foresight with fiscal discipline and strategic adapting of budget policy has brought Adams County through this historically challenging recession. The recovery from the recession has not returned revenues to pre-recession levels. Instead, the projected recovery will occur in very small increments. This barely-perceptible recovery shapes a “new normal” in government finance. Nevertheless, Adams County emerges from a recession period in exceptionally good condition. The 2013 budget development and analysis cycle was conducted with a strategy toward sustainability and marks the county’s initial efforts to transition from a continuation type budget philosophy to a priority-based philosophy. County departments and spending agencies were instructed to submit budgets with “zero expenditure growth” compared to their original 2012 budgets. Certain exceptions must be granted; for example, the Human Services Department. Human Services programs contain federal entitlement programs where no county-sponsored restriction can be applied.

The county continues a disciplined adherence to fiscal policy ensuring maintenance of a reserve that equips decision makers with the resources to successfully adapt to varying economic pressures and opportunities. The 2013 county general fund is budgeted to spend down nearly \$4.7 million for the strategic purpose of funding select one-time capital and other critical nonrecurring projects as well as a salary plan for employees. Should county revenues further constrict in the coming years, the county will address any structural imbalance through adaptive and sustainable fiscal policy.

The county maintains the will and resources to fully honor its financial obligations. The county maintains a strong credit rating. The county is fiscally braced for further economic unknowns and potential revenue declines. Refer to the “Consolidated Budget Summary” section of this document for a thorough analysis of total county expenditures and uses of funds in conjunction with revenues and other sources of funding.

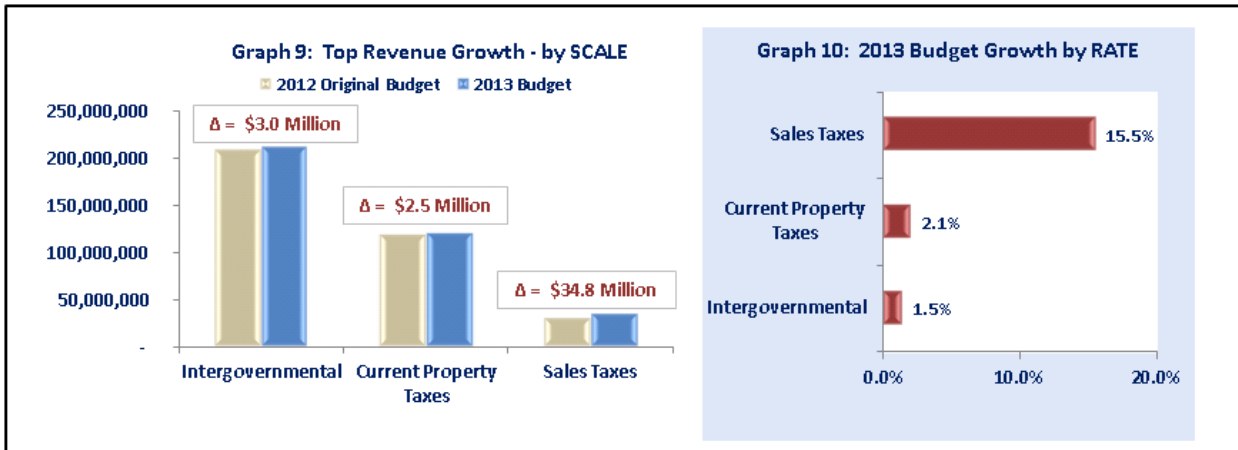
2013 Budgeted Revenues and Sources of Funding

Revenues and other financing sources for all funds increased 4.36% from the 2012 original budget. Contributing elements of the revenue increase begin with a monthly average increase in sales taxes of 10%. The increase in sales taxes throughout 2011 and 2012 drives 2013 budgeted increase of \$4.8 million which is 15.5% over the 2012 original budget.

Special note on sales taxes

Sales taxes showed a monthly increase of between 10% and 11% throughout 2012. However, the 2013 budget is 15.5% higher than the 2012 original budget. The discrepancy is related to the 2012 budget being somewhat conservative. We must note, the FICA payroll tax reduction of 2.0% is now restored to the full 6.2%. This was part of recent federal fiscal policy and carries the inevitable outcome of the removal of billions of dollars from the U.S. economy. Though it is believed Adams County’s sales tax revenue will continue to report average monthly increases compared to the same month (last year), the restoration of the full FICA payroll tax will likely constrain the rate of growth in sales tax revenue. Impact is extremely difficult to quantify, thus, Adams County acknowledges the potential for nominally less sales tax revenue than what is budgeted for 2013. The full sales tax budget from all funds for 2013 is \$36.0 million and supports the county’s road and bridge fund as well as the open spaces sales tax fund. Municipalities in Adams County will be more directly impacted by variability in sales tax revenues.

Other examples of projected increasing revenues are shown on **Graph 9** and **Graph 10** in a “top three” format, indicating both scale and rates of growth. The top budgeted rate of growth is sales tax at 15.5%, with intergovernmental revenue budgeted to grow at a rate of 1.5% and property tax budgeted to grow at a rate of 2.1%. Property tax is the county’s largest revenue and supports services across a variety of funds.



Intergovernmental revenue growth is related to growth in Food Assistance benefits. The county is not presently at risk of sudden deceleration or loss of the atypically high social services revenues since the bulk of the increases are federal monies made available to qualifying citizens through entitlement programs. Adams County’s current unemployment rate of 8.7% is a known correlative to Food Assistance benefits. Local unemployment is not forecasted to significantly decline, thus federally funded Food Assistance is equally unlikely to decrease. A three year comparison of revenues is shown on **Table 1**.

TABLE 1						
CONSOLIDATED ALL FUNDS	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance budget	\$ Variance budget
Beginning Fund Balance	\$211,470,380	\$203,788,636	\$203,788,636	\$163,545,638	-\$40,242,998	-19.7%
Revenue						
Current Property Taxes	\$120,022,998	\$118,773,845	\$118,761,802	\$121,286,569	\$2,512,724	2.1%
Delinquent Property Taxes	-\$22,346	-\$36,870	\$2,895	\$2,385	\$39,255	-106.5%
Sales Taxes	\$30,981,723	\$31,180,498	\$34,058,490	\$36,024,662	\$4,844,164	15.5%
Other Taxes	\$7,932,610	\$7,700,000	\$8,162,539	\$8,200,000	\$500,000	6.5%
Licenses & Permits	\$753,458	\$733,680	\$711,876	\$757,816	\$24,136	3.3%
Intergovernmental	\$208,704,859	\$208,878,835	\$209,702,272	\$211,969,703	\$3,090,868	1.5%
Charges for Services	\$21,786,616	\$22,616,866	\$21,881,328	\$22,497,612	-\$119,254	-0.5%
Fines & Forfeitures	\$1,487,391	\$1,501,800	\$1,693,066	\$1,552,050	\$50,250	3.3%
Interest & Investments	\$3,038,345	\$1,470,524	\$1,017,741	\$2,075,888	\$605,364	41.2%
Miscellaneous	\$5,301,205	\$4,900,298	\$5,124,145	\$6,653,379	\$1,753,081	35.8%
Other Finance Sources	\$24,194,119	\$16,061,863	\$15,836,863	\$15,856,809	-\$205,054	-1.3%
Total Revenues	\$424,180,979	\$413,781,339	\$416,953,017	\$426,876,873	\$13,095,534	3.2%

*Does not include proprietary funds; proprietary fund revenues for 2012 total \$32,588,542. Revenues for all funds totals \$459,465,415 in 2012

Property taxes are the county’s single largest source of income after intergovernmental revenues for social service programs. The standard mill levy of 26.779 mills remains the same as last year and does not include an abatement levy of .124 mills, which brings the total to 26.903 mills.



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

2012 Budgeted Expenditures and Uses

Budgeted 2013 county expenditures for all funds total \$472.1 million, or 5.94% above the 2012 original expenditures budget. The increase is related to the combined impact of growing entitlement programs in the social services fund, the 2013 salary plan, and a variety of other elements to be discussed later. The 2013 budget includes multiple year projects. The multiple year projects are budgeted to be completed in 2013. Project budgets not spent in 2012 will be carried over into 2013 as needed to complete projects. This will be done through the supplemental process in the spring of 2013.

The approved 2013 budget includes an increase of 58.5 FTEs compared to the approved 2012 budget. Of the total increase in FTEs, 42 are attributable to the termination of the county’s contract for information technology services, which necessitated in-sourcing 42 FTEs formerly employed by the contractor. Also among the 58.5 new FTEs, 7 were related to the county’s ongoing reform initiative and 9 new FTEs were added in conjunction with either IRS regulations or to address operational needs. In addition to the 58.5 new FTEs, 17.5 FTEs were also added in the social services fund to ensure delivery of services that were formerly handled via contract. This carried no additional cost impact to the 2013 social services budget.

Significant 2013 budget items include \$2.1 million for a modern irrigation system at the golf course; \$938,738 for facility projects such as parking lot repairs, various modernization efforts such as painting and carpet; \$529,015 for information and technology projects such as infrastructure, licensing and training; \$4.3 million for storm water drainage projects; \$2.9 million for Fleet Management vehicle and equipment replacements; and additional facility and equipment upgrades to various offices and departments. 2013 projects, including some standard maintenance projects, tend to have a future intent toward cost savings such as energy efficiencies.

Adams County’s 2013 General Fund budget is \$162.0 million. The 2013 budget includes a planned use of \$4.7 million in fund balance to finance a strategically limited one-time non-recurring project list and the 2013 salary plan. Any future spend down of the general fund will be evaluated against current fiscal policy and long-term sustainability.

Below on **Table 2** is a 5-year comparison of total county expenditures by category, including expenditures budgeted by category for 2013.



**TABLE 2. 5 Year Comparison of Expenditure Budgets by Function
(View: Total County Expenditures)**

Function	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Act.	2013 Budget
Cons. Of Nat Resources	\$9,765,395	\$12,280,649	\$20,073,109	\$12,679,376	\$9,076,455	\$17,517,761
Culture & Recreation	\$9,039,655	\$4,025,293	\$6,713,498	\$4,312,330	\$3,496,924	\$3,759,346
Economic Opportunity	\$5,273,599	\$8,202,897	\$8,695,184	\$5,042,006	\$6,156,425	\$8,024,574
General Government	\$105,218,513	\$229,908,214	\$144,666,784	\$73,947,312	\$78,698,292	\$77,586,319
Health & Welfare	\$130,760,035	\$163,476,508	\$191,110,259	\$191,536,026	\$177,206,298	\$196,873,856
Public Safety	\$85,426,554	\$85,307,015	\$70,421,847	\$66,912,659	\$67,001,267	\$71,266,917
Public Works	\$45,212,793	\$39,193,021	\$79,963,515	\$52,471,499	\$30,800,059	\$41,114,860
Urban Redevel. & Housing	\$2,884,456	\$3,425,125	\$9,512,276	\$3,973,799	\$6,181,804	\$4,783,636
Enterprise	\$2,484,609	\$2,407,548	\$3,062,069	\$2,472,748	\$2,872,011	\$9,450,534
Internal Service	\$21,377,098	\$21,954,144	\$29,623,560	\$22,291,250	\$23,563,613	\$25,297,513
Other Sources	\$9,428,016	\$29,408,679	\$17,836,963	\$21,943,702	\$16,664,729	\$16,400,575
Total	\$426,870,723	\$599,589,093	\$581,679,064	\$457,582,707	\$421,717,877	\$472,075,891

Acknowledgments

The preparation of the 2013 Adams County Budget was made possible through the collaborative efforts of the entire Finance Department and the Information & Technology Department. Special gratitude is extended to Tony Prete, Jenna Pratt and Kerilyn Johnson for their compilation and analysis and a very special thanks to all the staff in the elected offices and departments who contributed to this challenging endeavor.

It is our honor to submit this document to the Board of County Commissioners, Adams County and to the community in fulfillment of our expressed strategic direction.

Richard C. Lemke
Director of Finance

Bradley S. Boswell
Manager Budget & Financial Analyses



General Information

Governing Principles

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

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

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

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

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

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

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

Functions and Duties

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

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



- Plan, construct, and maintain county roads and bridges.
- Establish land use controls.
- Cause and enforce zoning regulations.
- Enforce building regulations and issue building permits.
- Issue certificates for solid waste disposal sites.
- Issue licenses such as: marriage, liquor, dance hall, and dog.
- Set and alter precinct boundaries.
- Register electors and conduct elections.
- Record and provide safekeeping of public records.
- Register motor vehicles.
- Provide veterans services.
- Promote agriculture research.
- Spray noxious weeds.
- Organizational Structure
- Elected Officials
- All elected officials serve four-year terms.

Board of County Commissioners: Elected at large with a residency requirement within a specified district represent the county as a whole. The Board holds regularly scheduled public hearings twice a week. 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) Commissioners Fischer, Nichol and Hansen adopted the 2013 budget.



W.R. "Skip" Fischer - District 1 (2009 - 2012): Commissioner Fischer was elected to the Board of County Commissioners in November 2004. Prior to his election as a County Commissioner, he served two terms as the Adams County

Assessor. His term ended at the end of 2012.



Alice J. Nichol - District 2 (2009 - 2012): Commissioner Nichol's term ended at the end of 2012.



Erik Hansen - District 3 (2011 - 2014): Commissioner Hansen was elected to the position of mayor of the city of Thornton in November 2007. Previous to that, he served as a council member, elected first in 2001. He was elected to the

position of Adams County commissioner in November 2010, and sworn into office on January 11, 2011.



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



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



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

Treasurer. (720-523-6160)



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



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

Broncucia-Jordon is in her first term as County Coroner. (303.659.1027)



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



2013 Board of County Commissioners

Commissioners Henry, Tedesco and Hansen will adopt the 2014 budget.



Eva J. Henry- District 1

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



Charles "Chaz" Tedesco- District 2

(2013 - 2016): Commissioner Tedesco was elected as Adams County Commissioner, District 2, in November 2012 and was sworn into office on Jan. 8, 2013. He currently serves as Vice Chair of the Board of Commissioners



Erik Hansen - District 3

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

**Appointed by the Governor of the State of Colorado**

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

Appointed by the Board of County Commissioners

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

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

Deputy County Administrator – Todd Leopold: oversees external facing departments, including: Neighborhood Services, Public Works, Animal Shelter, Parks & Community Resources and Planning & Development.

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

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

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

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

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

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

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

Public Works – Besharah Najjar: 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



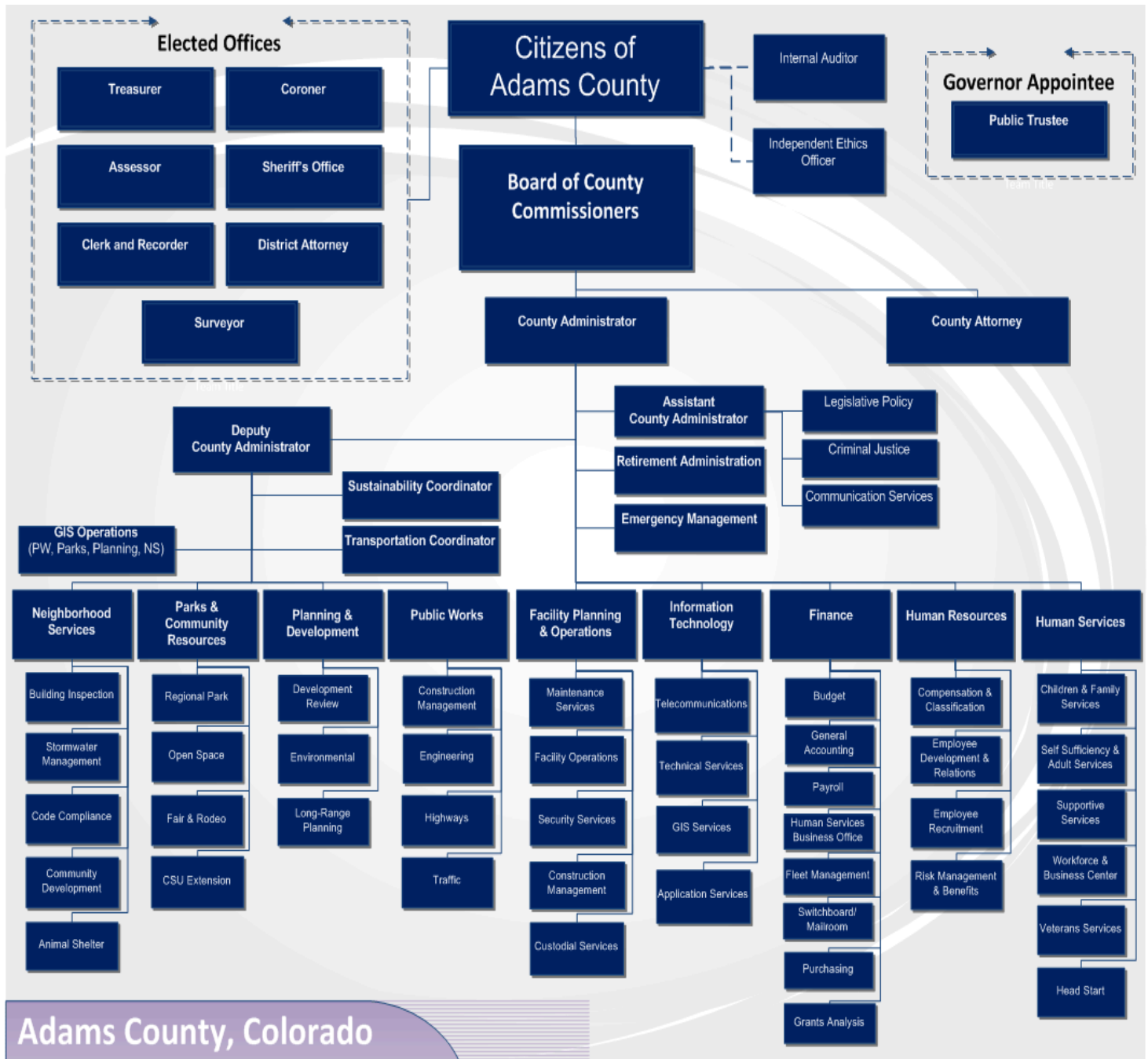
codes and standards for land use, building design and construction. Provides fleet maintenance and replacement of vehicles/equipment. (720.523.6880)

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



Adams County, Colorado



History of Adams County, Colorado

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

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

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

Forming the County

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

Industry

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

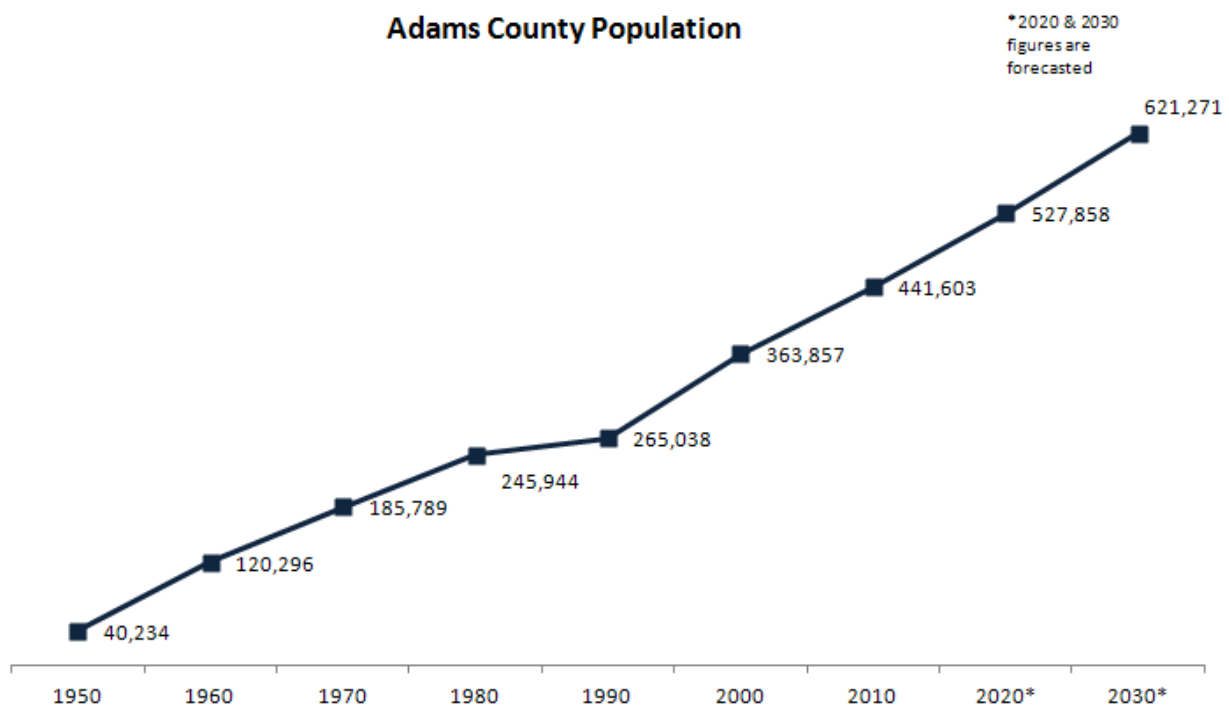
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930's. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the county's oil and gas reserves.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



Growth

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

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



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

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

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

Unpaved Road Miles	879
Median age	32.4

Source: 2008 American Community Survey

Climate

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

Population

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

2011 Colorado State demography office.

Ethnic Origin

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

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

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

Educational Achievement

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

Source: 2009 American Community Survey

*Population 25 years and over

Labor Force

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

Source: 2009 American Community Survey

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

Housing

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

2009 American community survey

Primary Employers

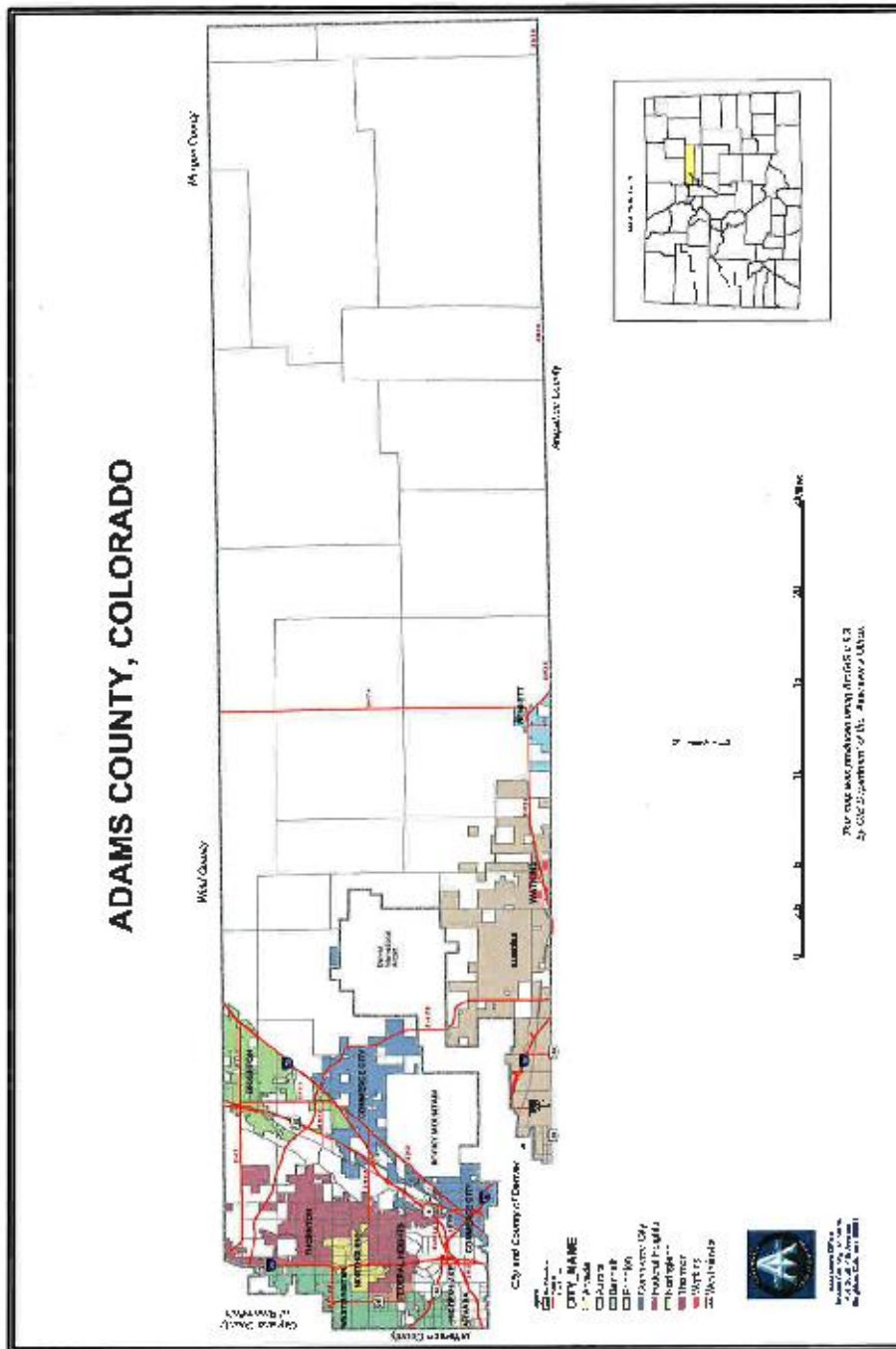
Univ. of Colo Denver Anschutz Medical	4,897
University of Colorado Hospital	3,954
The Children's Hospital	2,747
United Parcel Service	2,100
Echostar Communications Corp.	1,100
Avaya Communications	1,000
St. Anthony Hospital North	780
Western Distributing	750
Wagner Equipment Company	727
FedEx Ground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

Employment by Industry

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



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





Fiscal Policy and Budget Process

The following budget overview provides a summary of the significant elements of the adopted 2013 Adams County Budget, to include county goals and objectives, major comprehensive planning and policy initiatives, and the methodology utilized by the county to account for the services provided by Adams County Government.

Budget Mission Statement

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

Policy and Strategic Considerations

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

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

The following considerations provide foundations for preparing the county budget:

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

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

Revenue Policy

- The county will aggressively pursue revenue-raising strategies which will help to reduce dependence on property tax revenues.
- In the case of funds supported by property tax revenues (general, road & bridge, social services, and developmentally disabled) the objective will be to maximize all non-property tax revenue sources (intergovernmental, grant, user fees, other taxes) so that county residents will be burdened with no more than the minimum amount of property taxes required to support county services.
- Property tax revenue will be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payment.
- The county will maintain a diversified and stable revenue base, to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.



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

Investment Policy

Purpose and Scope

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

Investment Objectives

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

Authorized Investments

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

- A. Money market accounts and certificates of deposit issued by banks located in the county and collateralized under applicable Colorado statutes.



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

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

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

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

Eligible Securities Dealers

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

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

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

Competitive Bidding

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

**Safekeeping**

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

Investment Advisory Committee

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

Authorizations and Conflicts of Interest

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

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

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

Reports

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

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

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

- Invest its excess daily balances in a money market type of approved pooled investment trust (strive for ratings by Standard & Poor's or similar agencies of AAA or equivalent)



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

Debt Policy

- Debt will not be used to finance current operating expenses.
- The debt period shall not exceed the anticipated useful life of the project or improvement.
- The county will confine long-term borrowing to major capital purchases or projects that cannot be financed from current operating revenues.
- The Board of County Commissioners is authorized to execute lease agreements on behalf of the county.
- General obligation debt shall not exceed the statutory 1.5 percent of the assessed valuation of county property. The Finance Department monitors general obligation debt to ensure compliance with legal debt limitations.
- Only the Board of County Commissioners may issue general obligation bonds to provide funds for the acquisition, construction, reconstruction, or repair of major capital facilities.
- The registered qualified voters of the county must approve issuance of general obligation debt.
- General obligation debt issues will be limited to twenty years.
- General obligation funds must be registered by the county, bear the county seal and a serial number, and state face value.
- The Board of County Commissioners may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge a non-tax revenue to repay the debt.
- When appropriate, the county will work in conjunction with the Adams County Building Authority in financing major capital projects or improvements.
- The county will make every effort to obtain the best possible rating and to maintain a favorable rating through prudent financial management and adherence to a policy of full disclosure on financial reports.



Fund Balance Policy

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

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

Non-Discretionary Fund Balance: The county has established 18 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 18 fund balances containing a non-discretionary fund balance is outlined.

General Fund

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

- Non-Spendable, items such as inventory, long term receivables or intergovernmental loans, etc. as applicable.
- Restricted, items such as TABOR reserve, Debt Reserves, etc., that are constrained to specific purposes by their providers through constitutional provision or enabling legislation or other externally imposed criteria that qualifies or is required to be classified as restricted.
- Committed, those items that are constrained by the government for specific purposes by the government itself such as the strategic fund balance reserve. The strategic fund balance reserve is set at \$39,747,015 for 2012, 2013 and 2014. This amount is 33% of 2013's total property taxes collected by the county for its purposes. The strategic reserve can be used to accommodate expenditures needed in the event of an emergency as declared by the Board of County Commissioners, continued operations and for economic stabilization, which could be triggered if the county experienced a property tax revenue decline of 10% or more from the previous year. However, the strategic reserve will maintain at least \$7,000,000 for cash flow purposes. If used, the county shall specifically identify use of the strategic fund balance reserve by adopting and/or amending the budget by resolution. The funds must be replaced within 2 years of use. However, if necessary, the strategic reserve replacement period may be extended by resolution in one-year increments. This amount will be re-evaluated during the 2015 budget process.

Special Revenue Funds

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



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

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

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

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

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

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

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

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

Capital Project Funds

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

Enterprise Funds:

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



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

Internal Service Funds

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

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

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

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

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

Additionally, the county maintains a minimum level for discretionary fund balance in the unassigned category of fund balance. The level of minimum discretionary fund balance is currently set at \$6,022,275 for 2012, 2013 and 2014. The amount is 5% of 2013's total property taxes collected by the county for its purposes of net property tax collections in all funds. The Board of County Commissioners can adjust the minimum level at its discretion, based upon the general health of the local economy. Use of the minimum fund balance may be used for specific



desired projects and such use should be identified specifically in an original adoption or supplemental appropriation resolution as a use of the minimum discretionary fund balance. The funds must be replaced within 2 years of use. If necessary, the minimum discretionary fund balance replacement period may be extended by resolution in one-year increments. Accumulated discretionary fund balances in excess of the established minimum should not be budgeted for recurring, ongoing operating expenditures except as necessary and/or during recessionary periods when the county is experiencing decreasing revenues.

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

Capital Outlay/Infrastructure Policy

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

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

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

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

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

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

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

Personnel Budgets and Human Resources Policies

Adams County's pay plan for 2013 includes a 3.0% market based increase to base salary, as of January 1, 2013, for certified staff in the Sheriff's Office and 2.0% for all other county staff, with the exception of salaries set by statute. In addition, the 2013 budget includes a county-wide merit based pay plan with a range of 0% - 4.0%, with



the exception of salaries set by statute. The 2013 pay plan was a result of an extensive survey and strategic planning aimed at staff recruitment, recognition, and retention. See comments in the consolidated section for further information.

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

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

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

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

Use of "vacancy savings" is not permitted.

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

Long-Range Planning

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



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

Adams County is exploring priority based budgeting as part of its long-range planning. One of the underlying tenants of priority based budgeting is “living within your means.” This philosophy is helpful in long range planning where general fund balance is used for non recurring projects and not for operational costs.

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. See the governing principles on page 27. Future budgets will be built according to the new strategic direction.

Basis of Budgeting/Accounting

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

For all governmental funds (general, special revenue, debt service, permanent, and capital projects), Adams County utilizes the modified accrual basis for both budgeting and accounting/financial reporting purposes except on the government wide financial statement presentation where the accounting and financial reporting utilize the full accrual basis as prescribed by Governmental Accounting Standards Board’s (GASB) Statement #34. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. County-assessed taxes are considered measurable when in the hands of the collecting governments, and are recognized as revenue at that time. Those revenues susceptible to accrual are sales taxes, other intergovernmental, grants, rents and royalties, franchise fees, and charges for services.

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

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



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

Budgetary Fiscal Control

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

Levels of Control

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



Budget Amendments

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

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

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

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

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

Process:

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

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

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

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



- An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

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

Local Government Budget Law of Colorado

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

- The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- The budget must be separated into funds.
- The budget information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency).
- The expenditure data must show the objects of expenditure (what the money is spent on).
- The anticipated revenue data must show its different sources.
- The expenditure and revenue data must be shown for the corresponding figures for three years:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The proposed budget year.
- The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- The budget document must include a “budget message” which describes the important features of the budget.
- The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- On or before October 15, the budget division must submit the proposed budget to the Board of County Commissioners. Upon receipt of the proposed budget from the budget division, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county’s boundaries. The notice must state:



- The proposed budget is open for inspection at a designated place.
- The proposed budget will be considered for adoption on a specified time and date.
- Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- On the day of adoption of the budget, the Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- On or before December 22, the Board of County Commissioners must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The county budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- The adoption of the budget must be formalized and made official by the Board of County Commissioners through approval of the Appropriation Resolution.
- The Appropriation Resolution must outline the expenditures proposed in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- The income of the county must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.
- The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- The county may amend the budget during the course of the year through:
 - **Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.
 - **Supplemental Budgets:** A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.
 - Record of expenditures shall be maintained in the office of the person whose duty it is to issue orders for payment of money. This record shall show budgeted funds as compared with actual expenditures and shall also record any transfer of monies from one fund to another as authorized and implemented by budgetary transfers. This record shall show, at all times, the unexpended balance in each fund.

Fiscal Policy Under TABOR

In November 1992, the voters of the State of Colorado approved an amendment to Article X, Section 20, of the State Constitution. This amendment is popularly known as Amendment I or the TABOR (**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.

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

Budget Development

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

Adams County Budget Calendar – For budget year 2014

May

- Publication of annual budget calendar.
- Prepare preliminary revenue budget.
- Preliminary budget development.
- Define goals and objectives for upcoming budget year.
- Distribution of budget preparation material.
- Distribution of the Board of County Commissioners budget policy statement, mission, values, principles, and objectives.
- Update 5-year revenue and expenditure forecast.

June/July

- Preparation of proposed budgets by county offices and departments.

August/September

- Budget Division review and analysis of proposed budgets.

August 23rd

- Deadline for assessor to certify assessed valuations.

September 9th

- Elected officials - preliminary budget presentation.
- Department directors - preliminary budget presentation.



October 14th

- Deadline for budget division to submit the proposed budget to the Board of County Commissioners.

September-November

- Budget hearings - elected officials & county administration.

December 9th & 11th

- Public hearings on proposed county budget.
- Adoption and appropriation of county budget.

On or before December 20th

- Board of County Commissioners formally certifies tax levies to County Assessor and Division of Property Taxation.

January 31, 2014

- Deadline for filing certified budget with the state division of local government.

Revenue Budget Process

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

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

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

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

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

Expenditure Budget Process

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



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

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

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

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

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

Non-Recurring (One-Time) Expenditures Budget Process

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

Requests and supporting documentation are compiled and consolidated into a proposed non-recurring expenditure budget document, which is then presented to the Board of County Commissioners for detailed, line-item consideration and review. All requests for capital equipment and proposed one-time projects are reviewed on a "zero-based" budget basis. This means that each spending agency's "one-time" expenditure requests must stand on their own merits without consideration for the level of non-recurring expenditures approved for the agency in the previous year's budget.

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

Capital Review Criteria:

Priority Projects:

- Projects funded through external sources.
- Projects generating sufficient revenues to be self-supporting.
- Projects resulting in savings of operating costs.
- Projects correcting a condition that constitutes a threat to the health and/or safety of county employees and/or residents.
- Projects mandated by state and/or federal law.
- Projects required to maintain an existing level of services.



- Projects resulting in reduced energy consumption.
- Projects improving productivity.
- Projects replacing old, worn-out equipment.
- Projects replacing capital and infrastructure, which have deteriorated to the point of becoming hazardous, are incurring high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purpose.
- Projects that are an integral part of a multi-year capital/infrastructure program.

Non-Priority Projects:

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

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

Balancing the Budget

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



Consolidated Budget Summary

The *Consolidated Budget Summary* section provides information regarding revenues, expenditures and fund balance, see **Table 1** of the Consolidated Budget Summary, below. The 2013 countywide budget of \$472,075,891 is balanced with a planned net spend down of \$10,110,971 leaving a budgeted ending fund balance of \$153,434,668. The budgeted ending fund balance calculation does not include proprietary funds, which are projected to decrease their net working capital by \$4,864,595 in 2013. Overall, 2013 revenues are budgeted to increase from the 2012 original budget by 5.0% (3.2% over final 2012 budget) and expenditures are budgeted to increase by 5.9% (2.1% decrease compared to final 2012 budget). The increase is related to a variety of items, such as increases to storm water drainage projects, social services federal entitlement programs, a new golf course irrigation system, higher insurance premiums, several new positions and a pay plan for county employees. Operating and maintenance expenses are increasing by 15.9% in the 2013 budget when compared to the original 2012 budget. In addition, capital expenditures are budgeted to increase by 37.1% in 2013 compared to the original 2012 budget. The 2013 budget includes \$35.4 million in non-recurring projects, with \$15.4 million budgeted in the Road and Bridge fund. In addition, \$4.5 million is budgeted for drainage projects in the new Storm Water Utility fund.

In the proprietary funds, revenues are projected to increase by 23.0%, with expenditures increasing by 30.3%. Detailed revenues, expenditures and fund balances by individual fund begin on page 100. Net working capital is budgeted to decrease in 2013 by 17.2%. This decrease is mainly the result of a \$2.0 million irrigation renovation project in the Golf Course fund. Other major projects planned for 2013 are detailed in the *Expenditure Highlights* section beginning on page 80.

Fund balance policies remain rational and strategically linked to economic conditions. The county maintains reserves to withstand a further or accelerating downturn in the economy or an emergency. In the general fund, 7% of anticipated property tax collections are reserved for cash flow purposes and approximately 10% of total budgeted expenditures are reserved for an unexpected downturn in the economy. For 2013, this number is now fixed with GASB 54 implementation. The county currently has no outstanding general obligation debt; other debt service and payments are discussed in further detail on page 184. Allowing for uncertain economic events related to the current and near-term economy, the county's financial condition continues to be strong and sustainable.

Regarding Table 1, the data definitions are as follows:

- 2011 Actual: actual revenues + expenditures base on audited financial statements
- 2012 Forecast: forecast of revenue and expenditures completed in the summer of 2012. This is subject to changing economic pressures.
- 2012 Budget: final 2012 budget data, including all supplemental changes approved during 2012.
- 2013 Budget: original 2013 budget adopted budget, without reference to supplemental impact to date in 2013.



Table 1: Consolidated (all funds except proprietary funds)

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	Increase/Decrease	
Beginning Fund Balance	\$211,470,380	\$203,788,637	\$203,788,637	\$163,545,639	-\$40,242,998	-19.7%
Revenues	\$424,180,979	\$413,781,339	\$416,953,017	\$426,876,873	\$13,095,534	3.2%
Expenditures	\$410,624,519	\$453,717,425	\$441,448,665	\$421,471,035	-\$32,246,390	-7.1%
Other Sources/(Uses)	\$21,238,203	\$15,721,863	\$15,747,350	\$15,516,809	-\$205,054	-1.3%
Net Change in Fund Balance	-\$7,681,743	-\$55,657,949	-\$40,242,998	-\$10,110,971	\$45,546,978	-81.8%
Ending Fund Balance	\$203,788,637	\$148,130,688	\$163,545,639	\$153,434,668	\$5,303,980	3.6%

Table 1: Proprietary Funds

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	Increase/Decrease	
Revenues	\$25,642,182	\$26,500,761	\$26,453,404	\$32,588,542	\$6,087,781	23.0%
Expenditures	\$24,763,998	\$26,676,876	\$28,994,609	\$34,748,047	\$8,071,171	30.3%
Other Sources/(Uses)	\$955,986	\$340,000	\$340,000	\$340,000	\$0	0.0%
Net Working Capital	\$28,780,628	\$28,264,513	\$25,899,423	\$23,399,918	-\$4,864,595	-17.2%

**The increase/decrease is a comparison of the current budget vs. last year's budget amount.*

Revenues and Other Financing Sources

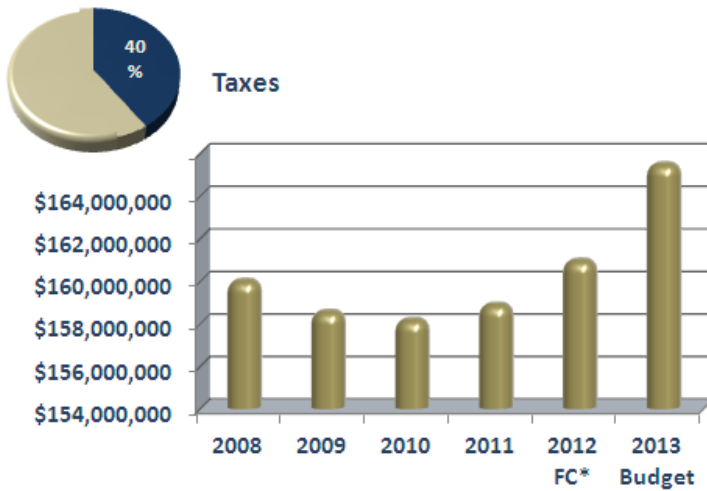
Revenues and other financing sources determine the county's capacity to provide services, programs and facilities to residents. Increases in revenue allow the county to respond to the increases in demand for county services and facilities. Likewise, decreases in revenue streams often require that county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

Overall, consolidated revenues less proprietary funds budgeted to be collected during 2013, excluding other financing sources, total \$411.0 million, an increase of \$9.7 million, or 2.4% above the 2012 forecasted revenue of \$401.1 million. The increase in 2013 revenues is partially related to expected increases in sales and property tax revenues. Other growing revenues include intergovernmental, with a budgeted increase of \$3.1 million or 1.5%, and interest on investments, with a budgeted increase of \$605,364 or 41.2%. Intergovernmental revenue is comprised of grants that the county receives including federal and state support for social services and state revenues. The 41.2% increase in interest on investments is a product of a very conservatively hedged 2012 budget rather than a true growth of 41.2%.

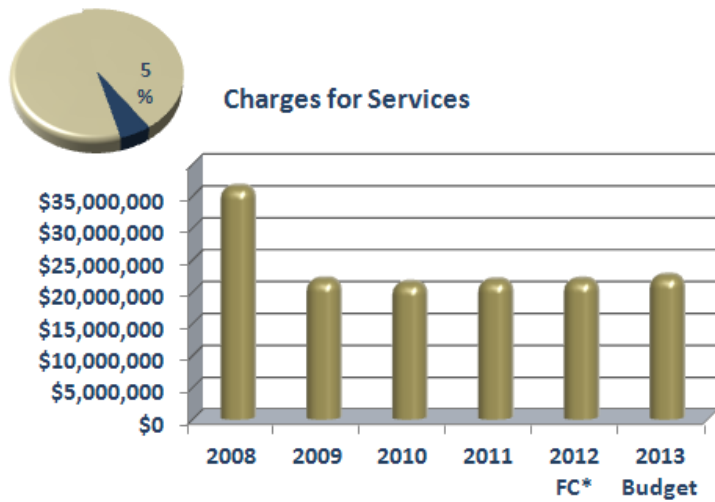
From **Graph 1**, components of consolidated revenue are segregated in a graph series. In the revenue graph series below, individual trends are identified from 2008 through 2013, including a concise "outlook" narrative.



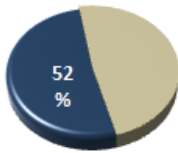
Graph 1



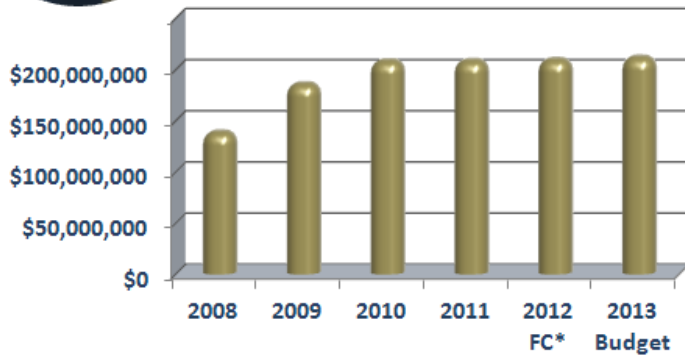
OUTLOOK - Major components are property taxes and sales taxes. Key to property taxes is assessed valuation, which is anticipated to increase by 1.76% during 2012. Significant economic uncertainty could impact this, and the probability for impact is largely negative. This impacts the general, social services, road & bridge and developmentally disabled funds. Sales taxes are indicating, as of December 2012, an 11.1% increase over the same period last year. Economic uncertainty can directly and immediately impact consumer spending which drives sales tax. The 2013 budget contemplates a lesser but ongoing growth trend.



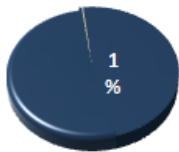
OUTLOOK - Major components are trustee fees, assessor fees, clerk for hire fees, real estate fees, insurance premiums and a broad variety of other lesser revenues received by the county. Fees related to real estate filings tend to be contingent on economics. The 2013 budget anticipates these revenues will hold with the recent trend. Again, economic uncertainty brings a level of uncertainty in our forecast.



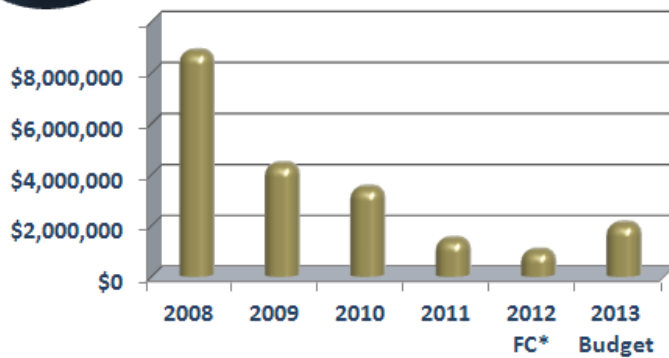
Intergovernmental



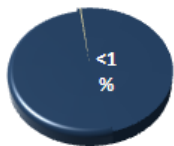
OUTLOOK - Major components are a variety of federal and state grants. The primary revenue components are related to social services allocations. Of the full intergovernmental revenue component, nearly 45% is the federal pass thru revenue "Food Assistance." This is an entitlement program available for all qualifying citizens. Since the 2008 economic downturn, this revenue has grown from \$36 million annually to \$95 million for 2013. There is virtually no net impact to the social services fund balance since this is a pass through item. Other grant funded social services items are comparatively stable and are budgeted to track with the recent three-year trend.



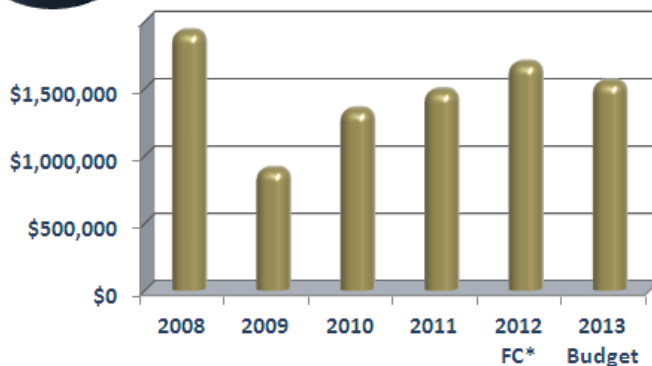
Investments & Interest



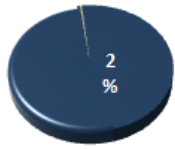
OUTLOOK - The major component is interest earnings on investments. This revenue has experienced a very significant and sustained decrease, particularly when compared to years prior to 2008. The economic downturn starting in 4Q 2008 directly impacted this revenue. For 2013, the budget indicates an increase of about 41.2%, though on a reduced scale. This increase is a reflection of a very low budget and forecast for 2012. Actual interest earnings shape the 2013 budget. We do not anticipate significant recovery of this revenue apart from economic recovery at the national and local levels.



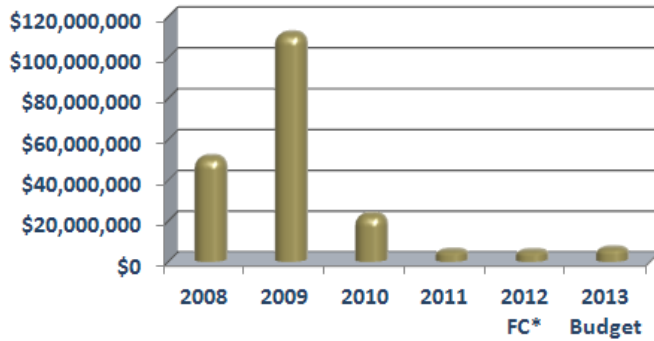
Fines & Forfeitures



OUTLOOK - The major component is traffic fines originating from the Sheriff's Office. The addition of motorcycles to the patrol division has been responsible for increasing revenues. The 2013 budget is similar to the recent trend; however, an aging motorcycle fleet tends to lead to time out-of-service.



Misc. Revenue

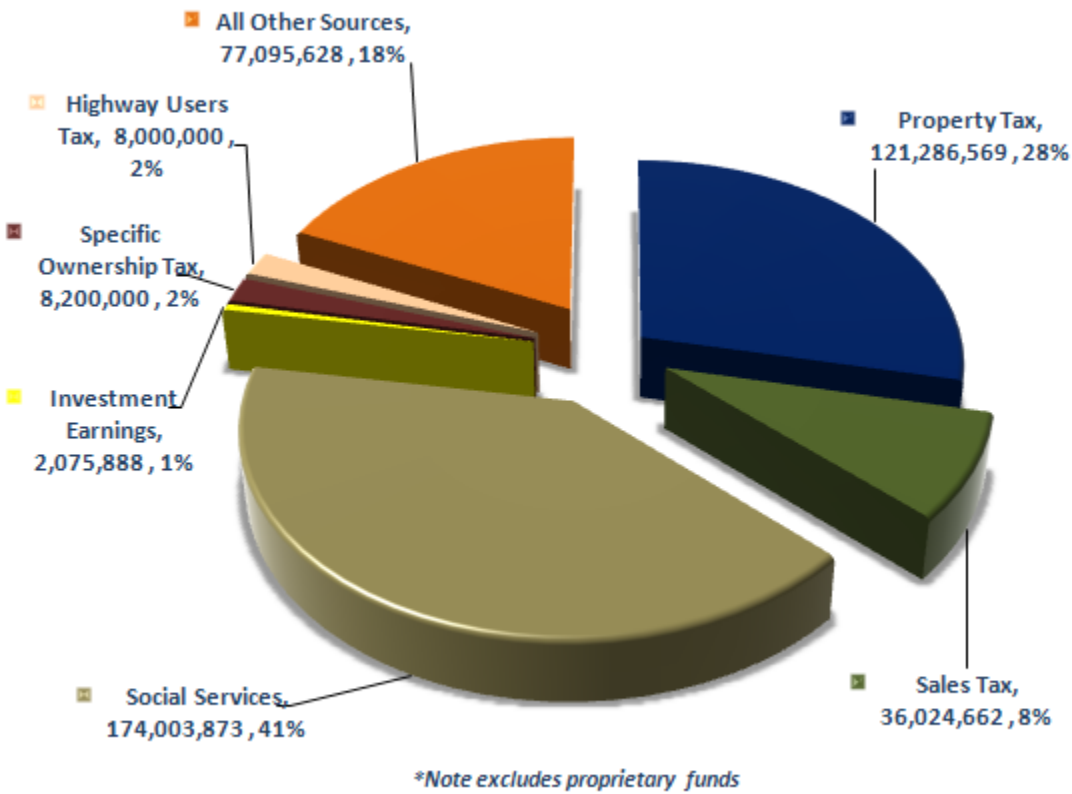


OUTLOOK - Misc. revenue for 2008 - 2010 included revenue related to the financing of the new government center building project; thus, those years are anomalies. For 2013 and the near horizon (three years), we anticipate this revenue will remain as forecasted/budgeted for the 2012 - 2013 period.

As indicated in the series labeled **Graph 1**, generally revenues are not expected to significantly increase through 2013. The total revenue decline from 2010 to 2012 is partially offset by increasing intergovernmental revenues in the human services department, a trend that is expected to continue in 2013. Taxes are also budgeted to increase mainly due to sustained growth trends in sales tax and a 1.76% increase in net assessed property valuation county-wide.



Graph 2: Sources of Revenue



Major Revenues

The top six major revenue categories in Adams County’s 2013 budget are property tax, federal and state funded social services benefits, sales tax, specific ownership tax, highway users’ tax and investment earnings. Each of these is discussed in detail below. The remaining revenue is made up of numerous smaller categories, including, but not limited to: building permits, community corrections grants, other state and federal grants, and charges for services.

Graph 2 above shows federal and state funding for social services programs is the primary source of revenue for the county; it makes up 41% of total revenue. This revenue is for specific use related to social services programs for qualifying citizens. It is followed by property tax revenue, which accounts for over 28% of total revenue.

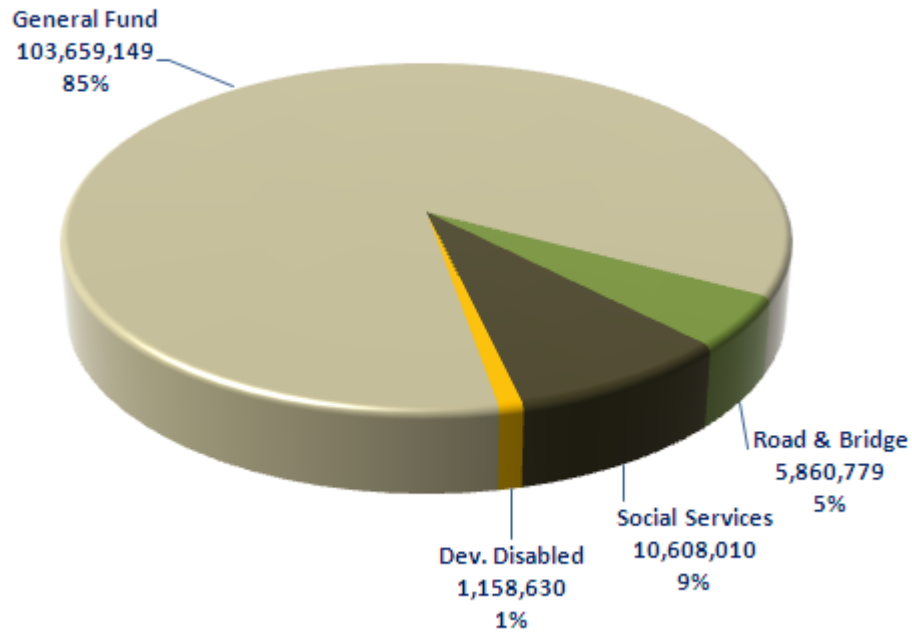
Property Tax: Property tax equals \$121,286,569 or 28.0% of the total 2013 budgeted revenue. It is increasing by \$2.5 million or 2.1% above the 2012 budgeted revenue. Property tax revenues are determined by applying the county mill levy of 26.903 mills to the assessed valuation of taxable property located within the boundaries of the county. Property tax revenues are deposited into the following funds: general, road and bridge, developmentally disabled, and social services. **Table 2** and **graph 3** below indicate the mill levies and resulting budgeted 2013 property tax revenues by fund.



Table 2

Year Levy is Collected	Base Levy	Abatement Levy	Final Mill Levy
2006	26.779	0.025	26.804
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

Graph 3: Property Tax Distribution by Fund



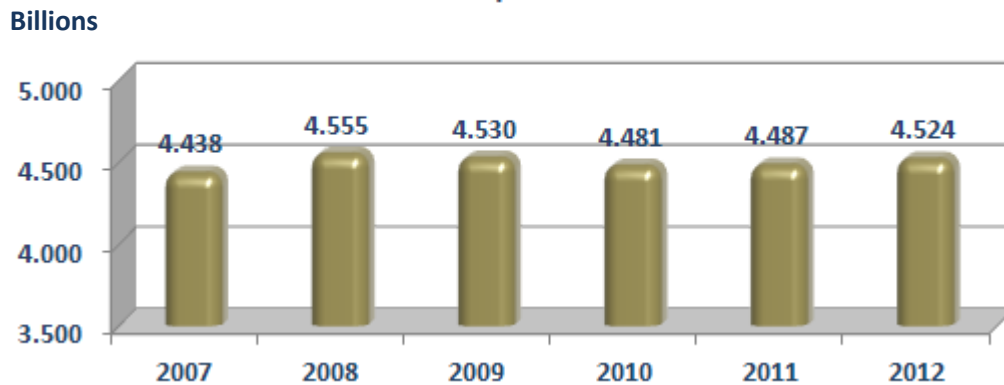
The general fund gets the largest portion of property taxes, over 85%, followed by the social services fund, road & bridge fund and developmentally disabled fund. These percentages are a direct result of the mill levy assigned to each cited fund. The general fund mill levy equals 22.993 mills, social services 2.353 mills, road & bridge 1.300 mills, and developmentally disabled 0.257 mills. The mill levy assigned to each fund can change each year as determined by the Board of County Commissioners. Excepting the abatement levy, the total county mill levy cannot exceed 26.779 without voter approval.



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

The increase anticipated in 2013 property tax is directly attributable to the growth in the county’s assessed valuation, a result of slowly recovering real estate values. The current certified net assessed valuation is \$4,524,126,060, an increase of \$36.8 million or 0.8 % above 2012. See property tax revenue analysis on page 69 for a discussion of property tax limitations.

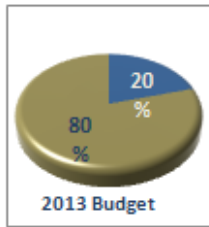
Graph 4: Assessed Value



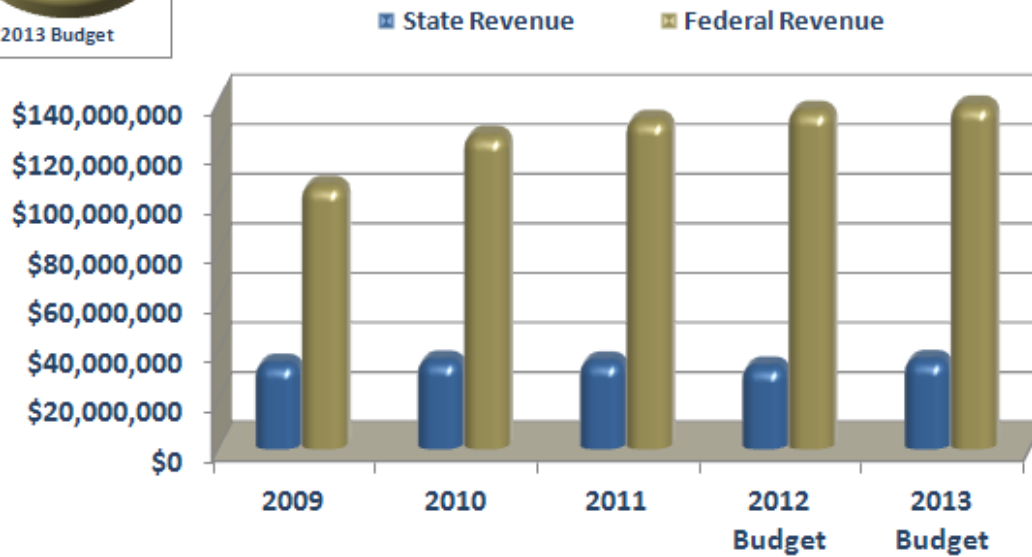
Graph 4 shows that Adams County’s 2012 assessed valuation is essentially at the 2008 or pre-recession level. Adams County continues to be one of the fastest growing counties in the state. However, property taxes are expected to struggle in the next few years as residential housing and commercial properties indicate slow or no recovery from the economic downturn in 2008. The 2009 decline was the first assessed valuation decline since 1994. Assessed valuation for 2012 indicates minimal growth of 0.8% over 2011 levels.

Highway Users Tax (HUTF): Highway users tax revenue collections are anticipated to total \$8,000,000 for 2013. The 2013 budget is 8.8% greater than the 2012 budget. The increased budget is based on actual HUTF revenue received in 2012. HUTF is a statewide tax on fuel purchases collected by the state and distributed to the counties and municipalities based upon a statutory formula. At its discretion, Adams County deposits this revenue into the road and bridge fund for the purpose of maintaining county roads and bridges.

Human Services Assistance: For 2013, \$174,003,873 in state and federal funding is budgeted to provide human services assistance to eligible county residents. This accounts for 40.8% of the total county revenue budgeted for 2013, excluding proprietary funds. All monies related to human services assistance are deposited into the county social services fund, except for EBT card payments, which pass directly to eligible recipients. These payments are budgeted and recorded as funds received and funds spent by the county, since these funds require legal county spending authority.



Graph 5: Social Services Federal & State Revenue Trend

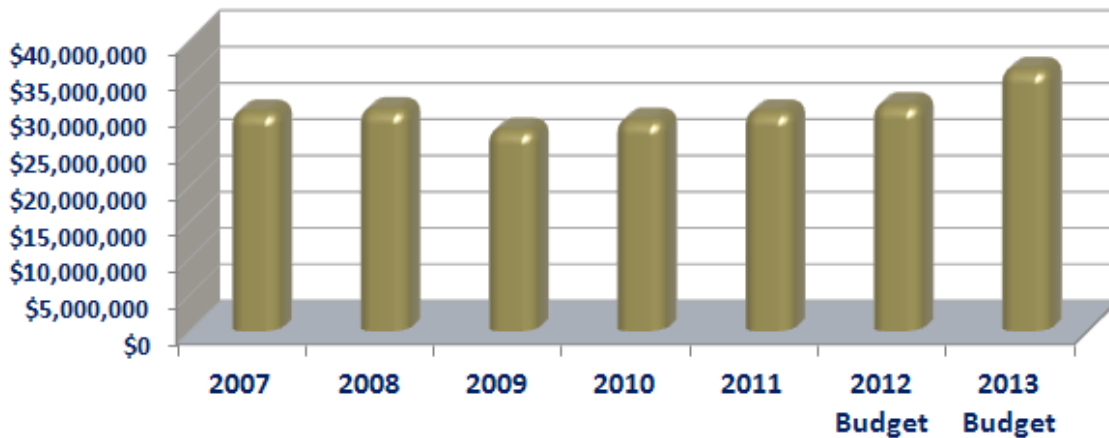


Graph 5 indicates federal revenue began a significant growth trend with the economic downturn in 2008. The growth in federal revenue is actually federal pass through funds that is 100% federal revenue related to the food assistance program. During 2008 to 2012 the food assistance program grew from \$3.0 million per month to \$7.8 million per month issued to eligible Adams County citizens. Total Human Services operations, also known as social services, are funded by federal, state and local tax dollars. Local mill levy-based tax funds are the remaining component of the full revenue base for social services programs, now known as Human Services. The local tax base is budgeted to contribute \$10.6 million to social services operations for 2013.

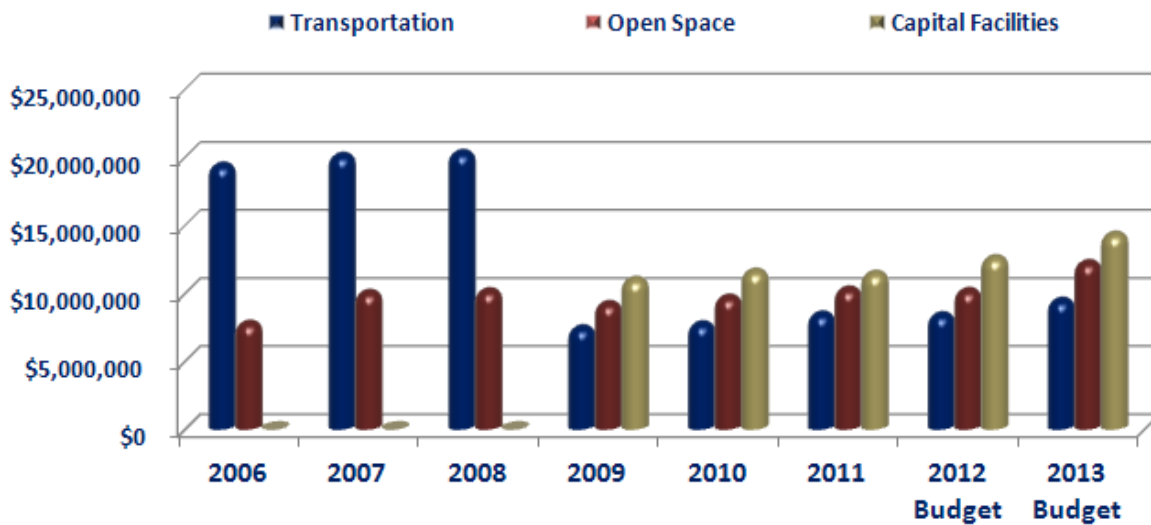
Sales Tax: **Graph 6** indicates sales taxes equal \$36,024,662, a 13.5% increase over 2012, or approximately 8% of the 2013 revenue budget. This voter-approved revenue is generated through a 0.75% county sales tax. The tax consists of three components: 0.2% funds transportation projects, 0.3% funds the county’s capital projects, and 0.25% funds the preservation of open space in the county. **See graph 7.** Please note that both the open space and transportation sales taxes have revenue sharing provisions with the cities and towns in the county. See the sales tax piece in both the road & bridge and open space sales tax fund sections for additional information on revenue sharing.



Graph 6: Total Sales Tax



Graph 7: Sales Tax Trend by Component



The sales tax budget is based on uncertain economic conditions and a conservative budgeting approach. The amount of retail sales in the county in 2013 is forecasted to show mild growth based on research conducted in January 2013. This projection will be contingent on multiple economic factors.

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

Specific Ownership Tax: For 2013, specific ownership tax is anticipated to total \$8,200,000, or 1.9% of total revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment collected by the county. It is distributed among the county, municipalities and other districts located in the county based upon each districts' percentage of total property taxes collected in the county. The county allocates its share of the tax to the road and bridge fund to pay for road and bridge infrastructure projects.

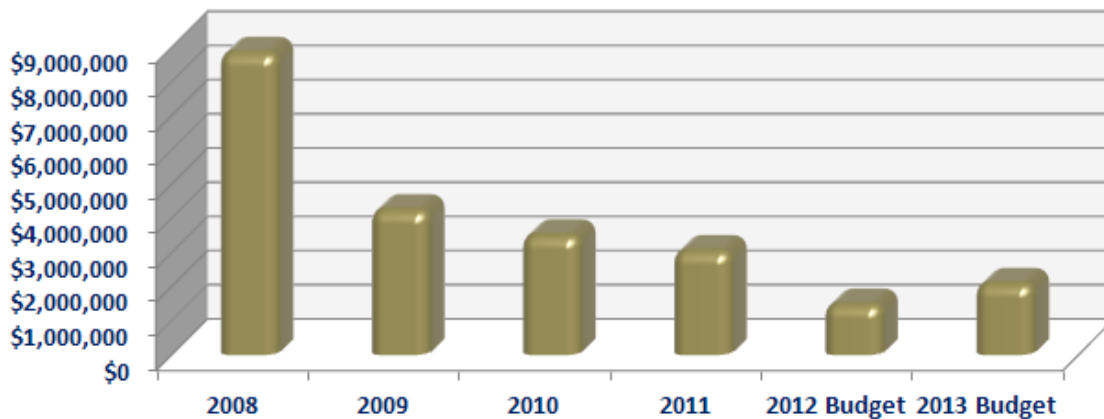


Due to the county’s fast-paced growth, multiple new special districts have been added in the past few years. For example, between tax years 2006 and 2010, 94 new districts were added, a 51.1% increase. In addition, many of the school districts have been raising their mill levies to compensate for additional students and rising costs. As new districts are added and mill levies increase, the county’s percentage of total property taxes decreases. This has a negative effect on the amount of specific ownership tax paid to the county. Furthermore, in 2010 and in 2011, assessed values decreased, thus reducing the amount of property taxes that will be collected. For 2013, revenue collected from specific ownership taxes is budgeted to increase by 6.1% compared to the 2012 budget. The increase is intended to align the 2013 budget with 2012 actual revenue and anticipated 2013 revenue.

Investment Earnings: For 2013, investment earnings are expected to total \$2,075,888 or less than 1.0% of the revenue budget. Investment earnings are the most volatile of the six major revenue sources. Changes in the country’s monetary policy, specifically interest rates set by the Federal Reserve will directly affect this revenue. The chart below shows the change in investment earnings over the last six years.

The current federal funds rate, as of January 1, 2013, is a target rate between 0.00% and 0.25%. Interest earnings at the county have dropped by 88% since 2007. In 2007, interest rates were at a high of 5.25%. Many of the county’s long-term investments that were earning interest in the 4 – 5% range have been called. The county expects to earn slightly more interest in 2013 as it did in 2012. See **Graph 8**.

Graph 8: Investment Income





Property Tax Revenue Analysis

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

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

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

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

In addition to preparing tax notices, the County Treasurer collects the property tax revenue and distributes it to each district levying a tax. For total property tax collected within the county during 2013, school districts will receive 53.05%, Adams County Government will receive 24.90%, cities will receive 5.04% and all other districts, which includes fire districts, metropolitan districts, and urban renewal authorities, receive 17.01%. For a residential property with a market value of \$229,100, the assessed value would be \$18,236. Using the countywide average of 110.689 mills, the total amount of taxes due in 2013 would equal \$2,018.56. Please note that the actual total mill levy and taxes due will vary depending upon the city and taxing districts in which the property is located.



Calculation of Property Tax

\$229,100 Market Value of Home (example)
 x7.96% Residential Assessment Rate

\$18,236 Assessed Value
 x0.110689 Mill Levy of 110.689 (County Average)

\$2,018.56 Total Property Tax on Home

Revenue Limitations

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

In order to increase revenues above the limitations, increase existing or create new taxes, increase the mill levy, increase bonded debt, or remove the restrictions the TABOR limitation imposes, a local government must obtain voter approval in an election held for such purposes. In 2002, the voters in Adams County passed a measure on



the ballot asking voters to approve the removal of the revenue and expenditure limitations imposed by TABOR and the 5.5% limitation. Even though the removal of the revenue and expenditure limitations were approved, the remaining components of TABOR still require voter approval to raise taxes or issue bonded debt and the TABOR calculations still provide necessary information about the county's fiscal year spending and for calculating the required 3% reserve.

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

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

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

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

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

Expenditure Summary

Adams County's adopted appropriations budget for 2013 totals \$472.1 million or 5.94% above the 2012 original expenditures budget and includes other financing uses. The 2013 total budget increase from the total 2012 original budget is primarily attributable to county-wide reform initiatives and the 2013 salary plan. Other key drivers in the increase include growing entitlement programs in the social services fund and several multi-year projects budgeted in 2013. Please reference the *Expenditure Highlights* section beginning on page 80 for more details on specific county expenditures including personnel, operating and maintenance/charges for services, debt service, governmental services, capital and transfers.

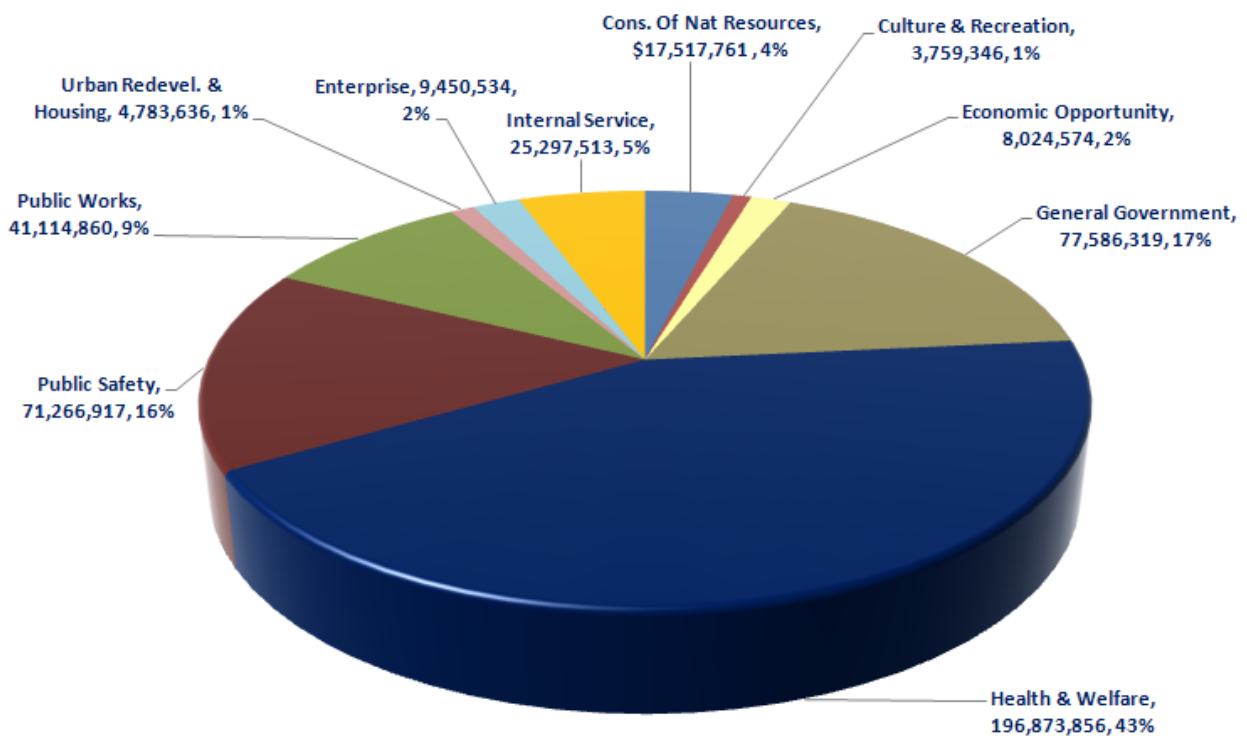
Adams County Government's services, for financial reporting purposes, are divided into ten separate functions:



general government, public safety, health & welfare, economic opportunity, culture & recreation, conservation of natural resources, public works, urban redevelopment & housing, enterprise and internal service. These ten functions are accounted for in 18 separate funds. Several county departments have budgets that extend beyond one fund and/or one functional area of government. **Table 3a and 3b** on pages 73-78 represents each spending agency's total expenditure budget and the allocation between each fund and functional area of government.

Graph 9 illustrates the distribution of the 2013 expenditures budget between the ten county functions. Health & welfare, which includes human services, Head Start and CSBG (Community Services Block Grant) among others, has the highest expenditures; followed by general government and public safety.

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





	Total	General Fund	Capital Facilities Fund	Comm Services Blk Grant Fund	Community Dev Block Grant Fund	Conservation Trust
Total All Functions	472,075,891	160,387,934	12,574,441	414,884	4,783,636	670,587
Cons. Of Natural Resources	17,517,761	587,866	-	-	-	670,587
CSU Extension	587,866	587,866	-	-	-	-
Parks & Comm. Resources	16,929,895	-	-	-	-	670,587
Culture and Recreation	3,759,346	3,759,346	-	-	-	-
County Fair	492,107	492,107	-	-	-	-
Parks & Comm. Resources	3,267,239	3,267,239	-	-	-	-
Economic Opportunity	8,024,574	143,712	-	-	-	-
Community & Economic Opp.	7,880,862	-	-	-	-	-
CSU Extension	143,712	143,712	-	-	-	-
Enterprise	9,450,534	-	-	-	-	-
Golf Course	4,436,630	-	-	-	-	-
Utility	5,013,904	-	-	-	-	-
General Government	77,586,319	77,061,107	-	-	-	-
17th Judicial District	111,201	111,201	-	-	-	-
Admin/Organization Support	20,384,629	20,339,629	-	-	-	-
Assessor	3,963,964	3,963,964	-	-	-	-
Clerk & Recorder	6,189,927	6,189,927	-	-	-	-
Community & Economic Opp.	183,428	183,428	-	-	-	-
Community Transit	513,140	513,140	-	-	-	-
County Administrator	1,300,167	1,300,167	-	-	-	-
County Attorney	3,375,260	3,375,260	-	-	-	-
County Commissioners	637,869	637,869	-	-	-	-
District Attorney	15,390,118	15,390,118	-	-	-	-
Economic Development Center	554,608	554,608	-	-	-	-
Economic Incentives	260,000	260,000	-	-	-	-
Facility Planning & Operations	9,065,568	9,065,568	-	-	-	-
Finance	3,557,347	3,557,347	-	-	-	-
Human Resources	1,890,526	1,890,526	-	-	-	-
Information Technology	4,680,157	4,680,157	-	-	-	-
Planning & Development	1,803,421	1,323,209	-	-	-	-
Public Trustee	540,803	540,803	-	-	-	-
Surveyor	17,810	17,810	-	-	-	-
Telecommunications	1,795,053	1,795,053	-	-	-	-
Treasurer	1,305,159	1,305,159	-	-	-	-
Veterans Service Office	66,164	66,164	-	-	-	-
Health and Welfare	196,873,856	3,438,076	-	414,884	-	-
Adult Services	557,388	-	-	-	-	-
Aid to Needy Disabled	2,085,064	-	-	-	-	-
Child Care Direct	1,228,373	-	-	-	-	-
Child Support Enforcement	8,070,971	-	-	-	-	-
Child Welfare	4,849,675	-	-	-	-	-
Community & Economic Opp.	32,954,412	-	-	-	-	-
CORE Services	5,011,110	-	-	414,884	-	-
CORE Services	3,386,174	-	-	-	-	-
County Administrator	1,236	-	-	-	-	-
Disabilities Fund	1,146,064	-	-	-	-	-
Employment First	450,860	-	-	-	-	-
Food Assistance	98,688,307	-	-	-	-	-
General Administration	5,803,745	-	-	-	-	-
General Assistance	50,000	-	-	-	-	-
Human Service Agency Grants	170,200	170,200	-	-	-	-
Independent Living	58,775	-	-	-	-	-
LEAP Program	5,189,800	-	-	-	-	-
Medicaid	1,042,939	-	-	-	-	-
Old Age Pension	10,471,350	-	-	-	-	-
Promoting Safe Stable Families	118,183	-	-	-	-	-
Social Services	(642,566)	-	-	-	-	-
TANF Block	12,913,920	-	-	-	-	-
Tri-County Health Dept.	3,267,876	3,267,876	-	-	-	-



	Total	General Fund	Capital Facilities Fund	Comm Services Blk Grant Fund	Community Dev Block Grant Fund	Conservation Trust
Old Age Pension	10,471,350	-	-	-	-	-
Promoting Safe Stable Families	118,183	-	-	-	-	-
Social Services	(642,566)	-	-	-	-	-
TANF Block	12,913,920	-	-	-	-	-
Tri-County Health Dept.	3,267,876	3,267,876	-	-	-	-
Internal Service	25,297,513	-	-	-	-	-
Human Resources	17,975,437	-	-	-	-	-
Public Works-Fleet Section	7,322,076	-	-	-	-	-
Public Safety	71,266,917	71,266,917	-	-	-	-
Animal Shelter/Adoption Center	1,972,126	1,972,126	-	-	-	-
Community Corrections	5,929,803	5,929,803	-	-	-	-
Coroner	1,706,178	1,706,178	-	-	-	-
Emergency Management	316,487	316,487	-	-	-	-
Facility Planning & Operations	2,242,005	2,242,005	-	-	-	-
Parks & Comm. Resources	274,448	274,448	-	-	-	-
Sheriff - Correctional	31,997,920	31,997,920	-	-	-	-
Sheriff - Field/Admin	25,584,568	25,584,568	-	-	-	-
Sheriff - Special Funds	1,243,382	1,243,382	-	-	-	-
Public Works	41,114,860	2,517,375	-	-	-	-
Admin/Organization Support	9,951,577	-	-	-	-	-
Public Works - C.I.P.	15,538,303	130,000	-	-	-	-
Public Works - Code Enforce	1,038,588	1,038,588	-	-	-	-
Public Works - Constr. Insp.	766,536	-	-	-	-	-
Public Works - Highway	11,201,587	-	-	-	-	-
Public Works - Transportation	1,269,482	-	-	-	-	-
Public Works - Engineering	1,348,787	1,348,787	-	-	-	-
Urban Redevelopment & Housing	4,783,636	-	-	-	4,783,636	-
Community & Economic Opp.	4,783,636	-	-	-	4,783,636	-
Transfers	16,400,575	1,613,535	12,574,441	-	-	-
Transfers	3,486,134	1,613,535	-	-	-	-
Facility Planning & Operations	12,574,441	-	12,574,441	-	-	-
Golf Course	340,000	-	-	-	-	-



	Dev. Disabled Fund	DIA Mitigation Fund	Fleet Mgmt. Fund (Internal Service)	Golf Course Fund (Enterprise)	Headstart Fund	Insurance Fund (Internal Service)
Total All Functions	1,146,064	45,000	7,322,076	4,776,630	4,596,226	17,975,437
Cons. Of Natural Resources	-	-	-	-	-	-
CSU Extension	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
County Fair	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	-	-
CSU Extension	-	-	-	-	-	-
Enterprise	-	-	-	4,436,630	-	-
Golf Course	-	-	-	4,436,630	-	-
Utility	-	-	-	-	-	-
General Government	-	45,000	-	-	-	-
17th Judicial District	-	-	-	-	-	-
Admin/Organization Support	-	45,000	-	-	-	-
Assessor	-	-	-	-	-	-
Clerk & Recorder	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	-	-
Community Transit	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
County Attorney	-	-	-	-	-	-
County Commissioners	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-
Economic Development Center	-	-	-	-	-	-
Economic Incentives	-	-	-	-	-	-
Facility Planning & Operations	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-
Public Trustee	-	-	-	-	-	-
Surveyor	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-
Veterans Service Office	-	-	-	-	-	-
Health and Welfare	1,146,064	-	-	-	4,596,226	-
Adult Services	-	-	-	-	-	-
Aid to Needy Disabled	-	-	-	-	-	-
Child Care Direct	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-
Child Welfare	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	4,596,226	-
CORE Services	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
Disabilities Fund	1,146,064	-	-	-	-	-
Employment First	-	-	-	-	-	-
Food Assistance	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
General Assistance	-	-	-	-	-	-
Human Service Agency Grants	-	-	-	-	-	-
Independent Living	-	-	-	-	-	-
LEAP Program	-	-	-	-	-	-
Medicaid	-	-	-	-	-	-



	Dev. Disabled Fund	DIA Mitigation Fund	Fleet Mgmt. Fund (Internal Service)	Golf Course Fund (Enterprise)	Headstart Fund	Insurance Fund (Internal Service)
Independent Living LEAP Program	-	-	-	-	-	-
Medicaid	-	-	-	-	-	-
Old Age Pension	-	-	-	-	-	-
Promoting Safe Stable Families	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
TANF Block	-	-	-	-	-	-
Tri-County Health Dept.	-	-	-	-	-	-
Internal Service	-	-	7,322,076	-	-	17,975,437
Human Resources	-	-	-	-	-	17,975,437
Public Works-Fleet Section	-	-	7,322,076	-	-	-
Public Safety	-	-	-	-	-	-
Animal Shelter/Adoption Center	-	-	-	-	-	-
Community Corrections	-	-	-	-	-	-
Coroner	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-
Facility Planning & Operations	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-
Sheriff - Correctional	-	-	-	-	-	-
Sheriff - Field/Admin	-	-	-	-	-	-
Sheriff - Special Funds	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Admin/Organization Support	-	-	-	-	-	-
Public Works - C.I.P.	-	-	-	-	-	-
Public Works - Code Enforce	-	-	-	-	-	-
Public Works - Constr. Insp.	-	-	-	-	-	-
Public Works - Highway	-	-	-	-	-	-
Public Works - Transportation	-	-	-	-	-	-
Public Works - Engineering	-	-	-	-	-	-
Urban Redevelopment & Housing	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	-	-
Transfers	-	-	-	340,000	-	-
Transfers	-	-	-	-	-	-
Facility Planning & Operations	-	-	-	-	-	-
Golf Course	-	-	-	340,000	-	-



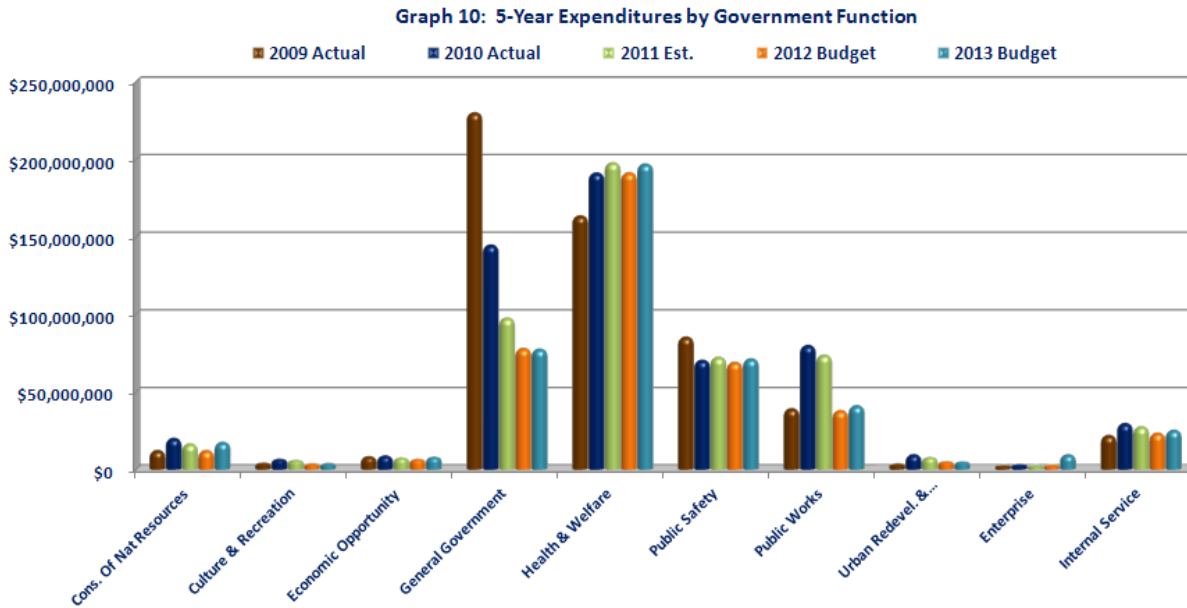
	Open Space Projects Fund	Open Space Sales Tax Fund	Pro Forma Stormwater Utility Fund	Road & Bridge Fund	Social Services Fund	Waste Management Fund	Workforce & Business Center Fund
Total All Functions	3,316,000	14,272,141	5,013,904	38,597,485	187,822,372	480,212	7,880,862
Cons. Of Natural Resources	3,316,000	12,943,308	-	-	-	-	-
CSU Extension	-	-	-	-	-	-	-
Parks & Comm. Resources	3,316,000	12,943,308	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
County Fair	-	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	-	-	7,880,862
Community & Economic Opp.	-	-	-	-	-	-	7,880,862
CSU Extension	-	-	-	-	-	-	-
Enterprise	-	-	5,013,904	-	-	-	-
Golf Course	-	-	-	-	-	-	-
Utility	-	-	5,013,904	-	-	-	-
General Government	-	-	-	-	-	480,212	-
17th Judicial District	-	-	-	-	-	-	-
Admin/Organization Support	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-
Clerk & Recorder	-	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	-	-	-
Community Transit	-	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-	-
County Attorney	-	-	-	-	-	-	-
County Commissioners	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Economic Development Center	-	-	-	-	-	-	-
Economic Incentives	-	-	-	-	-	-	-
Facility Planning & Operations	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	480,212	-
Public Trustee	-	-	-	-	-	-	-
Surveyor	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-
Veterans Service Office	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	187,278,606	-	-
Adult Services	-	-	-	-	557,388	-	-
Aid to Needy Disabled	-	-	-	-	2,085,064	-	-
Child Care Direct	-	-	-	-	1,228,373	-	-
Child Support Enforcement	-	-	-	-	8,070,971	-	-
Child Welfare	-	-	-	-	4,849,675	-	-
Community & Economic Opp.	-	-	-	-	32,954,412	-	-
CORE Services	-	-	-	-	-	-	-
County Administrator	-	-	-	-	3,386,174	-	-
Disabilities Fund	-	-	-	-	1,236	-	-
Employment First	-	-	-	-	-	-	-
Employment First	-	-	-	-	450,860	-	-
Food Assistance	-	-	-	-	98,688,307	-	-
General Administration	-	-	-	-	5,803,745	-	-
General Assistance	-	-	-	-	50,000	-	-
Human Service Agency Grants	-	-	-	-	-	-	-
Independent Living	-	-	-	-	58,775	-	-
LEAP Program	-	-	-	-	5,189,800	-	-
Medicaid	-	-	-	-	1,042,939	-	-



	Open Space Projects Fund	Open Space Sales Tax Fund	Pro Forma Stormwater Utility Fund	Road & Bridge Fund	Social Services Fund	Waste Management Fund	Workforce & Business Center Fund
Old Age Pension	-	-	-	-	10,471,350	-	-
Promoting Safe Stable Families	-	-	-	-	118,183	-	-
Social Services	-	-	-	-	(642,566)	-	-
TANF Block	-	-	-	-	12,913,920	-	-
Tri-County Health Dept.	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Public Works-Fleet Section	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Animal Shelter/Adoption Center	-	-	-	-	-	-	-
Community Corrections	-	-	-	-	-	-	-
Coroner	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-
Facility Planning & Operations	-	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-	-
Sheriff - Correctional	-	-	-	-	-	-	-
Sheriff - Field/Admin	-	-	-	-	-	-	-
Sheriff - Special Funds	-	-	-	-	-	-	-
Public Works	-	-	-	38,597,485	-	-	-
Admin/Organization Support	-	-	-	9,951,577	-	-	-
Public Works - C.I.P.	-	-	-	15,408,303	-	-	-
Public Works - Code Enforce	-	-	-	-	-	-	-
Public Works - Constr. Insp.	-	-	-	766,536	-	-	-
Public Works - Highway	-	-	-	11,201,587	-	-	-
Public Works - Transportation	-	-	-	1,269,482	-	-	-
Public Works - Engineering	-	-	-	-	-	-	-
Urban Redevelopment & Housing	-	-	-	-	-	-	-
Community & Economic Opp.	-	-	-	-	-	-	-
Transfers	-	1,328,833	-	-	543,766	-	-
Transfers	-	1,328,833	-	-	543,766	-	-
Facility Planning & Operations	-	-	-	-	-	-	-
Golf Course	-	-	-	-	-	-	-



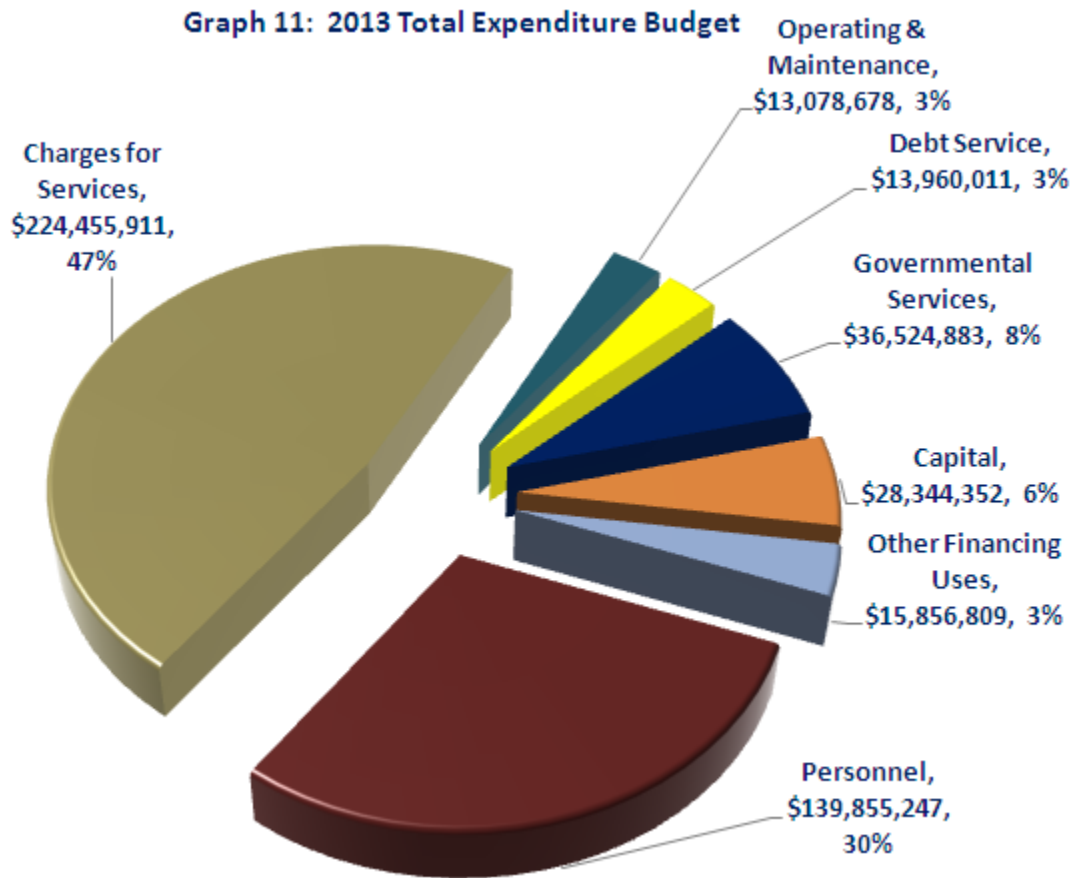
Graph 10 below presents a 5-year comparison of Adams County’s expenditures by governmental function. County expenditures over the period between 2009 and 2013 have decreased by 20.1%. Expenditures in general government in the five year view have decreased by \$152.3 million, a result of the influx of federal funds into the county from the American Recovery and Reinvestment Act (ARRA) of 2009. When compared to 2012, 2013 expenditures in general government are decreasing by \$438,566. The largest increase over the five year view is \$33.4 million in health and welfare primarily attributable to public assistance payments. The faltering economy directly correlates with public assistance caseloads and benefits payments to qualifying Adams County citizens. By far the largest contributor to the \$33.4 million increase is Food Assistance, a federal entitlement program. The county’s Food Assistance program is experiencing sustained .03% monthly gains in total benefits payments. 2013 is expected to begin with monthly Food Assistance benefits payments of \$7.9 million per month with an ongoing growth rate of approximately .06% per month. Expenditures in internal service have increased by \$3.3 million over the last 5 years. The increase in expenditures is partly due to the implementation of a self-insured health plan in 2007 and gas prices for the county fleet. Expenditures in enterprise have increased by \$7.0 million over the past five years, with most of that growth occurring between 2012 and 2013 as a result of the county’s new storm water utility fund.





Expenditure Highlights

Major changes in expenditures, which affect the 2013 budget, are summarized in the following categories: personnel, operating & maintenance, charges for services, debt service, governmental services, capital and other financing uses. The 2013 expenditure budget is shown by expenditure category on **graph 11**. Each of these categories is discussed in further detail below.



The personnel budget, totaling \$139,855,247, incorporates two basic categories of expenditures and makes up 30% of the total budget. The first category is salaries, which includes salaries for full and part-time employees, temporary labor and overtime costs. The second category, fringe benefits, includes payments for life insurance, retirement, disability compensation, FICA contribution, workers' compensation, and medical, dental and vision insurance. Fringe benefits are supplemental personnel costs paid in addition to an employee's salary or wages, which are paid wholly, or in part, by the county. The 2013 personnel budget shows an increase of \$10,108,715 or 7.2% above the 2012 budget. The 2013 budget increase is a combined result of a county-wide salary plan, market adjustments made to specific job families, and the addition of 58.5 new FTEs. Of the 58.5 new FTEs, 42 are related to the county's decision to amend its service agreement with ACS Government Systems Inc. (ACS), a Xerox subsidiary, and bring the ACS employees in-house. The county expects to achieve approximately \$800,000 in savings in the first year as the result of this change. Most of the increase to personnel as a result of the 58.5 new FTEs is offset by decreases in contract expenses.



Salary Plan: For 2013, the Board of County Commissioners approved a January 1, 2013 base pay increase of 3.0% for Sheriff's Office certified staff; other county employees will receive a 2.0 % base pay increase. The 2013 budget also includes a 2.5% merit-based pool with a range of 0% - 4.0% available on individual anniversary months or common review date (where applicable). It is the intent of the Board of County Commissioners to utilize a two year plan to bring the Sheriff's Office certified staff to par with the market. The first year of the two year plan is 2013, where the budget includes a 3.0% base increase on January 1, 2013. The second year is intended to be 2014 where the pay plan for Sheriff's Office certified staff will complete the adjustment to market level as determined in the 2013 budget development process.

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

The retirement plan, a separate entity from the county, received approval from the Board of County Commissioners in 2004 to gradually increase the employee and employer contribution rate from 6% to 8%. Each year the contribution rate increased 0.25% to achieve an 8% employer and employee contribution by 2011. In 2009, the Board of County Commissioners approved the continuance of these increases until 2015 when the contribution rate will be 9%. For 2013, the retirement contribution rate is 8.5%. These increases are necessary to help ensure the retirement plan's financial stability.

New Positions and Reclassifications: The county added 58.5 new FTEs for the 2013 budget. Of these new FTEs, 42 were the result of the county ending its service contract with ACS. Effective January 1, 2013, Adams County brought all outsourced information technology employees in-house. In public hearing on Oct. 3, 2012, the Adams County Board of Commissioners approved an amendment to the purchase of service agreement between Adams County and ACS Government Systems Inc. (ACS), a Xerox subsidiary, changing the terms of agreement to end Dec. 31, 2012. The decision to bring the ACS employees in-house is based on cost savings. A total of 42 FTEs will become county employees in January. The county expects to achieve approximately \$800,000 in savings in the first year with no loss of expertise or efficiencies. In addition to the ACS employees, the county added 2 new GED Instructor FTEs at the jail per IRS requirements. The cost of these positions comes from the commissary fund. These positions are needed because of an IRS determination that the county should treat these people as employees instead of contract labor. The budget is actually being reduced because the county had budgeted \$144,000 for instructors for the GED program. The cost of these FTEs is \$58,733 each or \$117,466. The net cost is a reduction of \$26,534.

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

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



Graph 12: FTES by Governmental Function

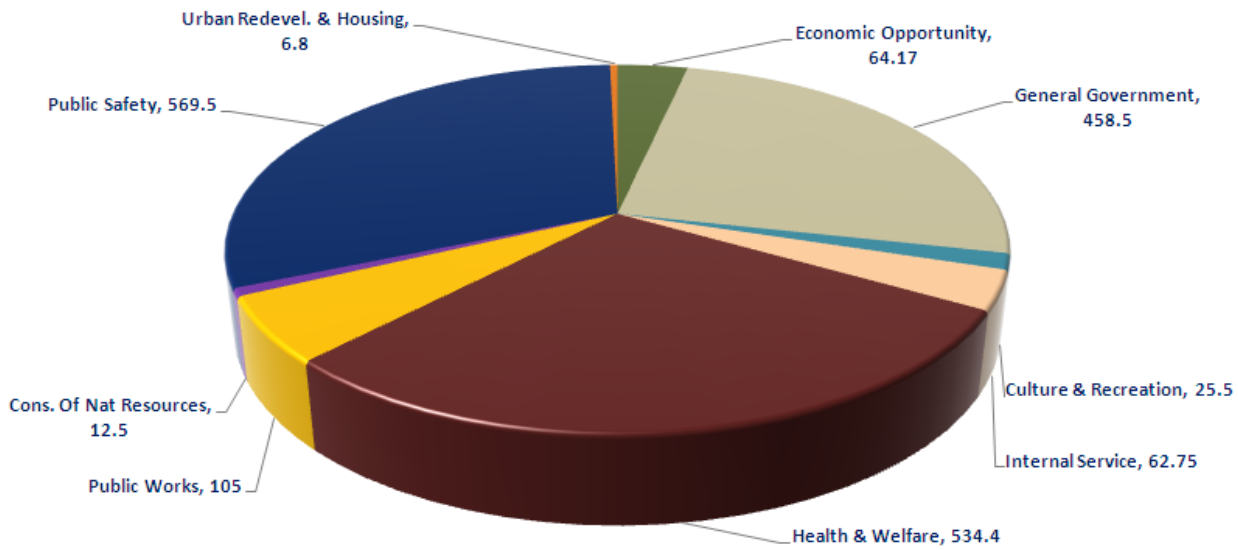


Table 4: Full-Time Equivalent Count by Department/Office

Department/Office	Authorized 2009	Authorized 2010	Authorized 2011	Authorized 2012	Authorized 2013	2012 - 2013 FTE Change
Animal Shelter/Adoption Center	28.00	28.00	28.00	25.50	27.50	-2
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00	0
County Administrator	5.00	5.00	3.00	4.00	5.00	-1
Communications	0.00	0.00	3.00	3.00	4.00	-1
County Assessor	45.00	45.00	45.00	44.00	44.00	0
Sustainability Program	0.00	0.00	1.00	1.00	1.00	0
County Attorney	27.00	27.00	26.00	26.00	26.00	0
County Clerk & Recorder	98.00	92.00	92.00	85.00	85.00	0
County Coroner	14.50	13.00	11.75	12.50	12.50	0
County Surveyor	1.00	1.00	1.00	1.00	1.00	0
County Treasurer	15.00	15.00	15.00	13.00	12.00	1
District Attorney	151.00	151.00	150.50	155.00	155.75	-0.75
Judicial Commission	0.00	0.00	0.00	1.00	1.50	-0.5
Emergency Management	3.50	3.50	3.00	3.00	3.00	0
Facility Operations	48.00	48.00	52.00	51.00	50.00	1
Neighborhood Services	0.00	0.00	0.00	0.00	1.00	-1
Human Resources	16.00	16.00	15.00	13.75	13.00	0.75
Finance	25.50	25.50	26.50	26.50	31.75	-5.25
Telecommunications	10.00	10.00	8.00	7.00	8.00	-1
Information Technology	0.00	0.00	0.00	0.00	42.00	-42
Parks & Community Res.	26.00	25.00	25.00	28.00	24.50	3.5
County Fair & Rodeo	1.00	1.00	1.00	1.00	1.00	0.00



CSU-Cooperative Extension	6.00	6.00	6.00	6.00	6.00	0
Planning & Development	17.40	17.40	16.40	14.40	15.40	-1
Public Works	29.00	29.00	29.00	27.00	23.00	4
Road & Bridge	86.00	86.00	85.00	79.00	78.00	1
Community Corrections	2.50	2.50	2.50	2.50	3.00	-0.5
Sheriff-Corrections	289.75	289.75	285.75	279.75	279.75	0
Sheriff-Field/Admin	238.25	238.25	239.75	236.25	235.75	0.5
Sheriff-Special Funds	3.00	3.00	5.00	5.00	7.00	-2
Veterans' Service Office	2.00	1.00	1.00	1.00	1.00	0
Fleet Management	20.00	20.00	18.00	18.00	17.00	1
Social Services	453.75	457.25	457.25	438.00	455.50	-17.5
Insurance & Claims	2.00	2.00	2.00	2.00	3.75	-1.75
Conservation Trust	5.00	5.00	5.00	5.00	5.00	0
Waste Management	0.60	0.60	0.60	0.60	0.60	0
Stormwater Utility	0.00	0.00	0.00	0.00	4.00	-4
CDBG	9.18	9.08	9.08	9.08	6.80	2.28
CSBG	6.18	6.08	6.08	6.08	2.20	3.88
Head Start	70.18	69.67	69.67	69.67	76.70	-7.03
Workforce and Business Services	64.37	64.17	64.17	64.17	64.17	0
Open Space Sales Tax	1.75	1.75	1.00	1.50	1.50	0
Total	1,826.41	1,819.50	1,815.00	1,771.25	1,840.62	(69.37)

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

Regular Full-Time Employees = 1.0 FTE

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

Temporary Employees are not included in the FTE count.

Operating & Maintenance/Charges for Services

For 2013, the county's operating & maintenance/charges for services budget totals \$237,534,589 and comprises 50.3% of the county's total budget of \$472.1 million. This expenditure classification includes two types of expenses: funding to cover routine operating costs and non-capital one-time expenditures. The one-time operating & maintenance/charges for services expenditures are detailed under, *Non-Recurring (One-Time Expenditures)*.

Routine Operating Costs: The portion of the 2013 operating & maintenance/charges for services budget that is used to support routine operating costs totals \$230,595,007 or 48.9% of the county's total budget. This budget includes funding for consumable, tangible materials such as operating supplies, books, and minor equipment, as well as payments for routine services including professional and consulting services, advertising, printing and employee training.

Debt Service

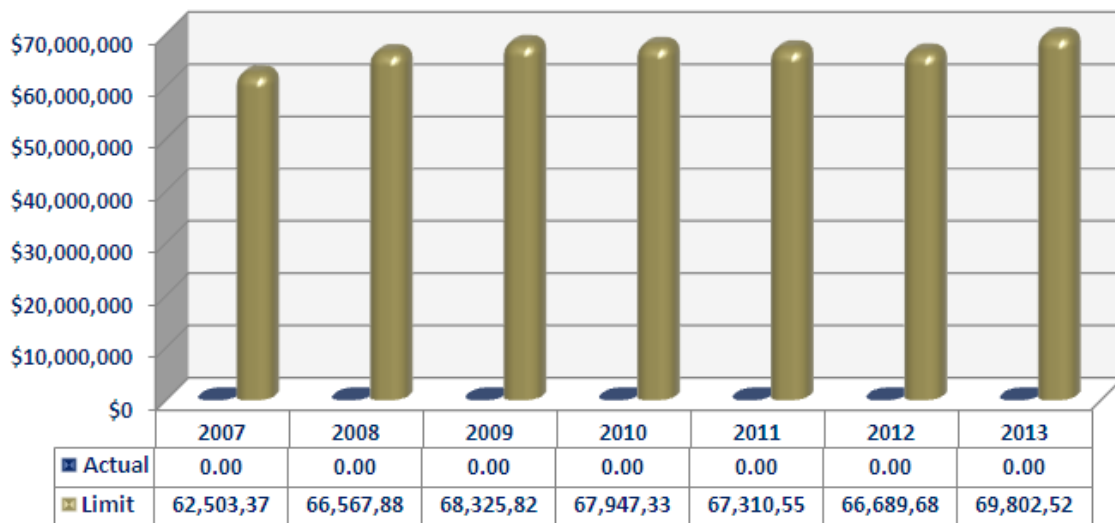
The 2013 budget includes \$13,960,011 for lease payments, which is 3.0% of the total budget. The county has entered into four sale-leaseback transactions and one lease-leaseback transaction to finance large capital facility projects. The 1999 transaction, refunded in 2009, resulted in the sale-leaseback of the Children and Family Services Building. The 2003 transaction resulted in the sale-leaseback of the Adams County Service Center. The 2008 transaction resulted in the sale-leaseback of four buildings: the Sheriff HQ/Coroner Building, the District



Attorney’s Building, the Western Service Center, and the Development Building. The 2009 transaction resulted in the sale-leaseback of the Detention Facility. In 2010 the county entered into another transaction that resulted in the lease lease-back of a portion of the Justice Center. These transactions provided the financing for the construction and remodel of various county buildings. The 2013 budget includes the principal and interest payments on these capital leases. The County has funded all of its COP transactions for 2013. Under Colorado law, this is not considered debt because the payments are lease payments, not debt payments, and are subject to annual appropriation. Therefore, these payments are not counted towards the county’s legal debt limits.

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

Graph 13: Legal Debt Margin



In Colorado, issuance of general obligation or revenue bond debt requires voter approval. Adams County has no outstanding general obligation or revenue bond debt as of January 1, 2013, and has no intention or need of issuing such debt in the current budget year nor in the near future. As the county continues implementation of its 10-year facilities master plan in 2013 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 2013, the county’s governmental services budget totals \$36,524,883 and comprises 7.7% of the county’s total expenditure budget. Governmental services includes expenses for sharing property taxes and sales taxes with the cities, economic incentives, and grants to other institutions including developmentally disabled services, Tri-County Health Department, sales tax grants to various jurisdictions and payments made by the grant programs to various governmental agencies.

Non-Recurring (One-Time Expenditures)

The portion of the 2013 budget for one-time expenditures totals \$35,378,931 or 7.5% of the total planned appropriations of which \$28,344,352 is capitalized investments. The remaining amount is for non-capital non-recurring expenditures. This budget includes funding for large one-time non-recurring purchases over \$5,000. See



table 5a and **table 5b** for a detailed listing of non-recurring expenditures planned for 2013. The county generally classifies non-recurring projects into two categories: ordinary and true one-time.

Ordinary: Includes items over the \$5,000 capital limit and occur on a regular basis. Most facility repair and maintenance, infrastructure repair and maintenance, and regular replacement of vehicles and equipment are in this category. The 2013 budget includes \$26,342,194 of ordinary non-recurring. See **table 5a** below for a description by project and **graph 14** for the distribution of non-recurring project budget by county governing principles.

Table 5a: 2013 Non-Recurring Project List Ordinary Projects				
(a component of total non-recurring projects)				
Fund	Spending Agency	Project Title	2013 Budget	Governing Principle
General Fund	County Attorney	Outside Counsel Environ. Issue	\$215,000	5
County Attorney Total			\$215,000	
General Fund	Facilities	Carpet Replacement	\$120,000	2
General Fund	Facilities	Painting	\$42,500	2
General Fund	Facilities	Parking Lot Maintenance - Honnen	\$69,460	2
General Fund	Facilities	Parking Lot Maintenance - PW	\$69,997	2
General Fund	Facilities	Painting at Honnen	\$7,000	2
General Fund	Facilities	Parking Lot Maintenance	\$44,326	2
General Fund	Facilities	Strasburg Parking Lot Repairs	\$83,875	2
General Fund	Facilities	Painting	\$66,150	2
General Fund	Facilities	Carpet Replacement	\$126,000	2
General Fund	Facilities	ACGC Parking Lot Rehabilitation	\$124,461	2
General Fund	Facilities	Parking Lot Maintenance	\$119,969	2
General Fund	Facilities	Painting	\$32,000	2



General Fund	Facilities	Clean Outs in Chases	\$33,000	2
	Facilities Total		\$938,738	
General Fund	Planning & Development	Neighborhood Planning	\$2,200	3
General Fund	Planning & Development	Fed Hts. Call-n-Ride	\$6,241	1
	Planning & Development Total		\$8,441	
General Fund	Information Technology	IT Infrastructure	\$549,400	1
General Fund	Information Technology	Pictometry	\$155,215	1
General Fund	Information Technology	GIS Training & Education	\$18,000	1
General Fund	Information Technology	GIS Application Development	\$60,000	1
General Fund	Information Technology	GIS ArcView Licenses	\$10,800	1
General Fund	Information Technology	Application Consulting	\$85,000	1
General Fund	Information Technology	WAN Fiber	\$100,000	1
General Fund	Information Technology	Contingency	\$100,000	1
	Information Technology Total		\$1,078,415	
General Fund	Parks	Parking Lot Repairs	\$48,000	5
	Parks Total		\$48,000	
General Fund	Public Works CIP	PW-Eng. Misc Drainage	\$30,000	3
General Fund	Public Works CIP	Strasburg - Master Drain Plan	\$50,000	3
General Fund	Public Works CIP	PW-Eng. Right of Way	\$50,000	3
	Public Works CIP Total		\$130,000	
General Fund	Clerk & Recorder	2013 Coordinated Election	\$310,500	1



	Clerk & Recorder Total		\$310,500	
General Fund	Sheriff - Correctional	Xycom Panels	\$182,618	4
General Fund	Sheriff - Correctional	Kitchen Equipment	\$165,835	4
General Fund	Sheriff - Correctional	Two Medical Gurneys	\$13,000	4
General Fund	Sheriff - Correctional	Nester Chairs for Training Rm	\$14,035	4
General Fund	Sheriff - Correctional	Clothes Dryer	\$9,100	4
	Sheriff - Correctional Total		\$384,588	
General Fund	Sheriff - Field/Admin	LiveScan Plus Workstations	\$37,113	4
General Fund	Sheriff - Field/Admin	Detective - Chairs for Comm Room	\$11,250	4
General Fund	Sheriff - Field/Admin	Multi-Use K9 Dog	\$9,000	4
	Sheriff - Field/Admin Total		\$57,363	
General Fund	Admin Org	Energy Upgrades Honnen Bldg	\$25,000	5
General Fund	Admin Org	Gas & Electric Submeters	\$20,000	5
General Fund	Admin Org	Energy Upgrades CFC	\$25,000	5
General Fund	Admin Org	WWTP Loan Subsidy	\$211,015	3
General Fund	Admin Org	WWTP Operating Shortfall	\$77,000	3
General Fund	Admin Org	Fuel Station Loan - Wells Fargo	\$50,377	3
General Fund	Admin Org	FRAA Capital Grants	\$105,760	3
General Fund	Admin Org	Strategic Planning	\$200,000	1
	Admin Org Total		\$714,152	
General Fund Total			\$3,885,197	



Golf Course Fund	Golf Course	Repair Tie Wall #15	\$30,000	1
Golf Course Fund	Golf Course	Reseal & Stripe Parking Lot	\$21,000	1
Golf Course Fund	Golf Course	Carpet Replacement	\$18,000	1
Golf Course Fund	Golf Course	Rough Mower	\$67,000	1
Golf Course Total			\$136,000	
Golf Course Fund Total			\$136,000	
Fleet Management Fund	Fleet	County Assessor	\$32,000	1
Fleet Management Fund	Fleet	Assessors Office	\$50,000	1
Fleet Management Fund	Fleet	District Attorney Office	\$125,000	1
Fleet Management Fund	Fleet	Parks 5012	\$37,000	1
Fleet Management Fund	Fleet	Parks 5015	\$30,000	1
Fleet Management Fund	Fleet	Parks 5016	\$30,000	1
Fleet Management Fund	Fleet	Parks 5016	\$37,000	1
Fleet Management Fund	Fleet	PW Administration	\$32,000	1
Fleet Management Fund	Fleet	PW Code Enforcement	\$60,000	1
Fleet Management Fund	Fleet	PW Construction Inspection	\$30,000	1
Fleet Management Fund	Fleet	PW Construction Inspection	\$32,000	1
Fleet Management Fund	Fleet	PW Highway	\$600,000	1
Fleet Management Fund	Fleet	PW Highway	\$270,000	1
Fleet Management Fund	Fleet	PW Highway	\$185,000	1
Fleet Management Fund	Fleet	PW Highway	\$37,000	1



Fleet Management Fund	Fleet	PW Highway	\$32,000	1
Fleet Management Fund	Fleet	Elected - Sheriff	\$32,000	1
Fleet Management Fund	Fleet	SO - Administration	\$42,000	1
Fleet Management Fund	Fleet	SO - Civil	\$140,000	1
Fleet Management Fund	Fleet	SO - Investigations	\$75,000	1
Fleet Management Fund	Fleet	SO - Jail	\$350,000	1
Fleet Management Fund	Fleet	SO - Patrol SUV	\$150,000	1
Fleet Management Fund	Fleet	SO - Patrol Sedan	\$350,000	1
Fleet Management Fund	Fleet	Human Services	\$25,000	1
Fleet Management Fund	Fleet	Treasurer	\$25,000	1
Fleet Management Fund	Fleet	Fleet Shop Concrete	\$13,000	1
Fleet Management Fund	Fleet	Fleet Floor Scrubbers	\$15,000	1
Fleet Management Fund	Fleet	Parks Weed Control	\$30,000	1
Fleet Total			\$2,866,000	
Fleet Management Fund			\$2,866,000	
Stormwater Utility Fund	Stormwater Utility	Telluride Drainage Improvement	\$50,000	3
Stormwater Utility Fund	Stormwater Utility	Irondale/Kenwood Pond Outfall	\$1,000,000	3
Stormwater Utility Fund	Stormwater Utility	Utah Junction - Clay St. Outfall	\$2,750,000	3
Stormwater Utility Fund	Stormwater Utility	Clear Crk - Fed to 1100 ft East	\$300,000	3
Stormwater Utility Fund	Stormwater Utility	Storm Sewer Assess, Maint, & Supp	\$200,000	3
Stormwater Utility Total			\$4,300,000	



Stormwater Utility Fund			\$4,300,000	
Road and Bridge Fund	Public Works CIP	Street Striping	\$150,000	3
Road and Bridge Fund	Public Works CIP	Misc ROW Acquisition	\$50,000	3
Road and Bridge Fund	Public Works CIP	Lowell Blvd. Clear Crk to 62nd	\$1,000,000	3
Road and Bridge Fund	Public Works CIP	Traff Signl, RR & Inter Impro	\$150,000	3
Road and Bridge Fund	Public Works CIP	R&B 56th Ave. Federal to Zuni	\$3,000,000	3
Road and Bridge Fund	Public Works CIP	Miscellaneous Concrete	\$275,000	3
Road and Bridge Fund	Public Works CIP	Streets Program	\$6,000,000	3
Road and Bridge Fund	Public Works CIP	Kenwood St & 76th Ave Resurf	\$400,000	3
Road and Bridge Fund	Public Works CIP	Schumaker Rd Imp 72nd to 88th	\$50,000	3
Road and Bridge Fund	Public Works CIP	60th Ave - RTD Federal Station	\$800,000	3
Road and Bridge Fund	Public Works CIP	Steele St. 86th to 88th	\$240,000	3
Road and Bridge Fund	Public Works CIP	Majr/Minr Bridge/Culv Repr/Repl	\$935,000	3
Road and Bridge Fund	Public Works CIP	TAMS	\$80,000	3
Road and Bridge Fund	Public Works CIP	Crack Seal	\$100,000	3
Road and Bridge Fund	Public Works CIP	Street Surface Seal	\$700,000	3
Road and Bridge Fund	Public Works CIP	R&B - 120th Ave Construction	\$50,000	3
Road and Bridge Fund	Public Works CIP	Countywide Transp Priorities	\$50,000	3
Road and Bridge Fund	Public Works CIP	I-25 Corridor	\$500,000	3
Road and Bridge Fund	Public Works CIP	104 Avenue (SH 44) Corridor	\$500,000	3
Road and Bridge Fund	Public Works CIP	US 85 Corridor	\$25,000	3



Public Works CIP				
Total			\$15,055,000	
Road and Bridge				
Fund Total			\$15,055,000	
Social Services		Miscellaneous		
Fund	Social Services	Capital Expenses	\$100,000	1
Social Services Total			\$100,000	
Social Services				
Fund Total			\$100,000	
Grand Total			\$26,342,197	

True One-Time: Includes new equipment, vehicles or projects that do not occur on a regular basis and may require a one-time funding source, such as a sales tax, debt or use of fund balance. Each project is evaluated by the Board of County Commissioners. The 2013 budget includes \$9,036,737 of true one-time non-recurring projects. See **table 5b** below for a description by project and **graph 14** for the distribution of non-recurring project budget by county governing principles.

Table 5b: 2013 Non-Recurring Project List True One-Time Projects

(a component of total non-recurring projects)

Fund	Spending Agency	Project Title	2013 Budget	Governing Principle
General Fund	Animal Shelter	New Radios	\$30,000	1
Animal Shelter Total			\$30,000	
General Fund	Finance	JDE Upgrade to 9.1	\$300,000	1
General Fund	Finance	High Volume Scanners	\$7,000	1
Finance Total			\$307,000	
General Fund	Facilities	John Deere Gator w/Snowplow	\$26,000	2
General Fund	Facilities	Water Pump Replacement	\$10,000	2
General Fund	Facilities	Upgrade Locks at Honnen	\$14,000	2



General Fund	Facilities	Upgrade Elevator System	\$65,000	2
General Fund	Facilities	Exterior Sign for Honnen	\$7,500	2
General Fund	Facilities	Gate Valve Replacement	\$45,000	2
General Fund	Facilities	Aurora Motor V. HVAC	\$7,975	2
General Fund	Facilities	John Deere Gator	\$23,118	2
General Fund	Facilities	John Deere X748 Tractor	\$16,059	2
General Fund	Facilities	Maintenance Shop Cooling Unit	\$5,000	2
General Fund	Facilities	Strasburg HVAC DDC	\$12,800	2
General Fund	Facilities	Strasburg Lawn Sprinkler System	\$16,500	2
General Fund	Facilities	Replace Sallyport doors	\$18,000	2
General Fund	Facilities	Replace Fire Alarm Smoke Heads	\$34,000	2
General Fund	Facilities	Prop Evidence Lighting Upgrade	\$12,000	2
General Fund	Facilities	Irrigation Air Compressor	\$27,500	2
General Fund	Facilities	Flatrock Facility	\$300,000	1
General Fund	Facilities	Lighting Upgrade	\$13,000	2
General Fund	Facilities	Access Panel	\$13,248	2
General Fund	Facilities	Muffin Monster Grinder	\$23,056	3
General Fund	Facilities	F-Side Driveway Entry	\$11,892	2
General Fund	Facilities	Sand/Salt Spreader	\$7,095	2
General Fund	Facilities	Lawn Equipment	\$47,633	2
General Fund	Facilities	Gator	\$23,175	2



General Fund	Facilities	Tractor	\$47,827	2
General Fund	Facilities	XL500 Controllers	\$14,300	2
Facilities Total			\$841,678	
General Fund	Human Resources	Employee Performance Mgmt	\$75,000	1
General Fund	Human Resources	Training Program Review	\$35,000	1
Human Resources Total			\$110,000	
General Fund	Planning & Development	Implementation of Comp Plan	\$100,000	3
General Fund	Planning & Development	Federal Blvd. Corridor Study	\$20,000	3
Planning & Development Total			\$120,000	
General Fund	Information Technology	Human-Adult Services Doc Mgmt	\$200,000	1
Information Technology Total			\$200,000	
General Fund	Telecommunications	Upgrade Sheriff Phone Systems	\$340,000	4
Telecommunications Total			\$340,000	
General Fund	County Fair	Web Site Design	\$10,000	3
County Fair Total			\$10,000	
General Fund	Parks	Scissor Lift Replacement	\$75,000	5
General Fund	Parks	Electric Utility Vehicle	\$19,500	5
General Fund	Parks	Exhibit Hall Lighting Upgrades	\$58,000	5
General Fund	Parks	Reg. Park Electrical Upgrades	\$75,000	5
General Fund	Parks	Utility Tractor	\$75,000	5
General Fund	Parks	Commercial Mower 48"	\$7,000	5



General Fund	Parks	Pull Behind Mower	\$7,500	5
Parks Total			\$317,000	
General Fund	Sheriff - Correctional	Jail Front Desk & Lobby Area	\$120,000	4
General Fund	Sheriff - Correctional	Sergeants Office Remodel	\$22,000	4
General Fund	Sheriff - Correctional	Booking Control Remodel	\$26,315	4
Sheriff - Correctional Total			\$168,315	
General Fund	Sheriff - Field/Admin	Lenel Camera Upgrade at HQ	\$16,500	4
General Fund	Sheriff - Field/Admin	CBI 2 - Factor Authentication	\$15,000	4
General Fund	Sheriff - Field/Admin	Cell Phone Data Recovery Tool	\$11,094	4
General Fund	Sheriff - Field/Admin	Remodel of OEM Space at Substation	\$135,000	4
Sheriff - Field/Admin Total			\$177,594	
General Fund	Admin Org	Space Port License	\$300,000	3
Admin Org Total			\$300,000	
General Fund Total			\$2,921,587	
Golf Course Fund	Golf Course	Building Automation Sys. Repla.	\$35,150	1
Golf Course Fund	Golf Course	Domestic Water Heater Replace	\$15,000	1
Golf Course Fund	Golf Course	Irrigation Renovations	\$2,000,000	1
Golf Course Total			\$2,050,150	
Golf Course Fund Total			\$2,050,150	
Stormwater Utility Fund	Stormwater Utility	Stormwater Regulatory Comp	\$60,000	3
Stormwater Utility Fund	Stormwater Utility	Kalcevik Gulch - MDP	\$90,000	3



Stormwater Utility Fund	Stormwater Utility	Grange Hall Creek - MDP FHAD	\$40,000	3
Stormwater Utility Total			\$190,000	
Stormwater Utility Fund Total			\$190,000	
Road and Bridge Fund	Public Works Highway	Shamrock Bldg Replacement	\$300,000	3
Road and Bridge Fund	Public Works Highway	Gate & Undercarriage Wash	\$40,000	3
Public Works Highway Total			\$340,000	
Road and Bridge Fund Total			\$340,000	
Conservation Trust Fund	Conservation Trust	Twin Lakes Park Renovations	\$250,000	5
Conservation Trust Fund	Conservation Trust	Oliver Ditch Repairs	\$25,000	5
Conservation Trust Fund	Conservation Trust	Trail Map Signs & Kiosk	\$10,000	5
Conservation Trust Total			\$285,000	
Conservation Trust Fund Total			\$285,000	
Open Space Projects Fund	Open Space Projects	Food Dist. Sub-Area Plan	\$150,000	5
Open Space Projects Fund	Open Space Projects	88th Ave OS Restoration	\$3,100,000	5
Open Space Projects Total			\$3,250,000	
Open Space Projects Fund Total			\$3,250,000	
Grand Total			\$9,036,737	

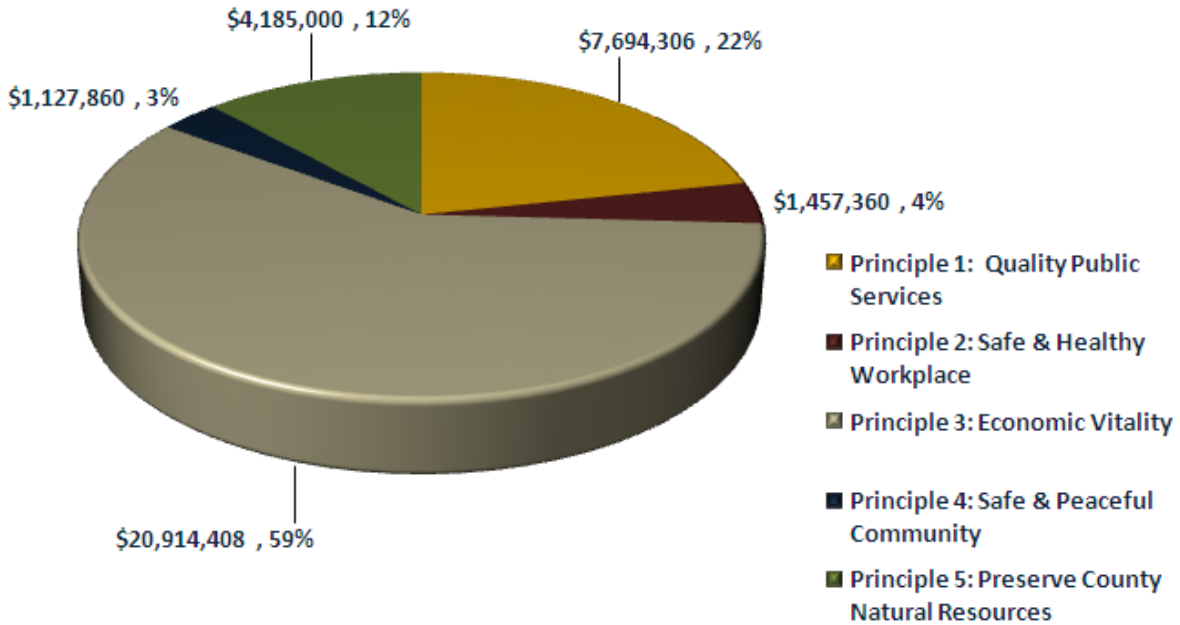


How do these purchases support Adams County’s Governing Principles?

<p>1 – Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.</p>	<p>Total \$7,694,306</p>
<p>2 – Create a safe and healthy workplace environment that demonstrates the County’s commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to provide compensation and benefits that will attract, retain, motivate, and reward a quality workforce.</p>	<p>Total \$1,457,360</p>
<p>3 – Promote economic vitality and improved access to employment opportunities and quality life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.</p>	<p>Total \$20,914,408</p>
<p>4 – Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.</p>	<p>Total \$1,127,860</p>
<p>5 – Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agriculture lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scientific resources.</p>	<p>Total \$4,185,000</p>



Graph 14: Non-Recurring Projects by Governing Principle



Transfers Out and Other Financing Uses

Each year the county budgets other financing uses in addition to regular expenditures. With a few rare exceptions, other financing uses will be transfers out between county funds. Transfers out are internal transactions only and do not necessarily represent actual cash outflow from the county. Instead, they represent one fund sending cash to another fund. Transfers-in offset transfers-out in the annual budget. The table below summarizes budgeted transfers in/out. For 2013, the budgeted transfers out total \$15,856,809 or 3.0% of the budgeted appropriations.

**2013 Transfers In/Out**

Fund Origination/		
Fund Destination	Transfer Amount	Comments
In - Open Space Projects Fund Out - Open Space Sales Tax Fund	\$1,328,833 \$1,328,833	Adams County's portion of the 30% open space sales tax, as determined by the ballot issue
In - General Fund Out - Golf Course	\$340,000 \$340,000	Annual transfer to pay for land
In - General Fund Out - Capital Facilities	\$494,419 \$494,419	Transfer to cover select FTE cost in general fund associated with work related to the new Government Center
In - General Fund Out - Capital Facilities	\$11,727,861 \$11,727,861	Transfer COP lease payments for COP 2008; 2009; 2010.
Out - General Fund In - Social Services Fund	\$1,613,535 \$1,613,535	Transfer to restore cash paid for land related to a future juvenile detention facility
In - General Fund Out - Capital Facilities	\$151,961 \$151,961	Transfer for two non-recurring projects: parking lot rehab and irrigation compressor for the Government Center
In - General Fund Out - Capital Facilities	\$200,200 \$200,200	Transfer from Capital Facilities Fund to cover expenses for select Government Center operating costs

Impacts on Future Operating Budgets

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

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

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



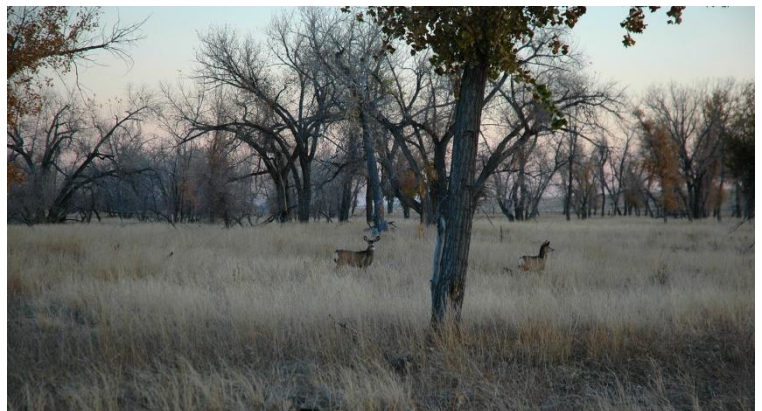
There are several projects included that could have an impact on the county's operating budget in 2013 and beyond. Below, several of the major projects are discussed individually.

Drainage Projects: Every year the county approves funding for a variety of drainage projects to mitigate the effects of storms and rectify other drainage related issues. For 2013, the county budgeted for the Utah Junction – Clay Street Outfall and the Irondale/Kenwood Pond Outfall. Beginning in 2013, these drainage projects are budgeted in the county's Stormwater Utility Fund.

The Utah Junction – Clay Street Outfall project carries a budget of \$2,750,000 for 2013. The purpose for the budget is to design and construct the Clay Street Drainage Outfall from Fisher Ditch to Clear Creek. The project will ultimately provide drainage and water/sewer facilities to address local drainage issues. A minimal amount of maintenance will be required by county staff to unplug drainage system inlets and related work, as necessary.

The Irondale/Kenwood Pond Outfall project carries a budget of \$1,000,000 for 2013. This project is designed to convey the stormwater from the Dupont neighborhood to the Dahlia Detention Pond located at the southwest corner of I-76 and US 85. The phase budgeted in 2013 will complete the storm sewer for the US 85 Frontage Road and the bore under US 85.

Open Space Purchases: Occasionally land becomes available for the county to purchase as open space. Depending upon the type of open space purchases, which is undetermined at this time due to incomplete negotiations with landowners, there are potential future costs related to such purchases that can include: reclamation, weed control, trailhead development and maintenance of access roads and trails. For 2013, the county has not appropriated funds for open space purchases. The open space appropriation for the 2013 budget is not indicative of future appropriations. Open Space appropriation will be reviewed in subsequent budget years as an ongoing part of the budget development process.





Change in Fund Balance by Fund

The change in fund balance for each of the county’s 18 individual funds is discussed on the following pages. The **consolidated view** includes a expenditure decrease of \$32.5 million for 2013, leaving a consolidated ending fund balance of \$153,434,667.

CONSOLIDATED ALL FUNDS <i>(*excludes proprietary funds)</i>	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance budget	\$ Variance budget
Beginning Fund Balance	\$211,470,380	\$203,788,636	\$203,788,636	\$163,545,638	-\$40,242,998	-19.7%
Revenue						
Current Property Taxes	\$120,022,998	\$118,773,845	\$118,761,802	\$121,286,569	\$2,512,724	2.12%
Delinquent Property Taxes	-\$22,346	-\$36,870	\$2,895	\$2,385	\$39,255	-106.47%
Sales Taxes	\$30,981,723	\$31,180,498	\$34,058,490	\$36,024,662	\$4,844,164	15.54%
Other Taxes	\$7,932,610	\$7,700,000	\$8,162,539	\$8,200,000	\$500,000	6.49%
Licenses & Permits	\$753,458	\$733,680	\$711,876	\$757,816	\$24,136	3.29%
Intergovernmental	\$208,704,859	\$208,878,835	\$209,702,272	\$211,969,703	\$3,090,868	1.48%
Charges for Services	\$21,786,616	\$22,616,866	\$21,881,328	\$22,497,612	-\$119,254	-0.53%
Fines & Forfeitures	\$1,487,391	\$1,501,800	\$1,693,066	\$1,552,050	\$50,250	3.35%
Interest & Investments	\$3,038,345	\$1,470,524	\$1,017,741	\$2,075,888	\$605,364	41.17%
Miscellaneous	\$5,301,205	\$4,900,298	\$5,124,145	\$6,653,379	\$1,753,081	35.77%
Other Finance Sources	\$24,194,119	\$16,061,863	\$15,836,863	\$15,856,809	-\$205,054	-1.28%
Total Revenues	\$424,180,979	\$413,781,339	\$416,953,017	\$426,876,873	\$13,095,534	3.16%
Expenditures						
Personnel	\$121,113,092	\$129,653,720	\$125,451,060	\$137,677,946	\$8,024,226	6.19%
Operating & Maintenance	\$9,068,649	\$9,498,067	\$7,985,511	\$9,938,345	\$440,278	4.64%
Charges for Services	\$199,297,826	\$214,431,379	\$207,202,436	\$204,314,498	-\$10,116,881	-4.72%
Debt Service	\$13,955,610	\$13,955,267	\$13,955,267	\$13,960,011	\$4,744	0.03%
Governmental Services	\$31,379,579	\$29,515,535	\$30,355,935	\$36,524,883	\$7,009,348	23.75%
Capital	\$35,809,763	\$56,663,456	\$56,498,456	\$19,055,352	-\$37,608,104	-66.37%
Other Finance Uses	\$21,238,203	\$15,721,863	\$15,747,350	\$15,516,809	-\$205,054	-1.30%
Total Operating Expenditures	\$431,862,722	\$469,439,287	\$457,196,015	\$436,987,844	-\$32,451,443	-6.91%
Excess (Deficiency)	-\$7,681,743	-\$55,657,948	-\$40,242,998	-\$10,110,971	\$45,546,977	-81.83%
Ending Fund Balance	\$203,788,636	\$148,130,688	\$163,545,638	\$153,434,667	\$5,303,979	3.58%



General Fund: The adopted budget includes a spend-down of \$4.7 million to finance items such as one-time capital projects and related other non-recurring costs. The spend down comes from the county’s decision to fund one-time projects that address the county’s infrastructure needs, technical innovation that improves service delivery, and projects that tend to project cost savings in the future. At the end of 2013, the projected ending fund balance is \$96.5 million. Further, the county anticipates savings from the budgeted figures as the county has traditionally under spent the annual budget. The county will still maintain a healthy fund balance after making these investments. The projected ending fund balance is comprised of assigned and unassigned reserve funds.

GENERAL FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$104,786,354	\$118,260,829	\$118,260,829	\$101,256,767	(\$17,004,062)	-14.38%
Revenue						
Current Property Taxes	\$102,566,248	\$101,438,858	\$101,438,858	\$103,659,149	\$2,220,291	2.19%
Delinquent Property Taxes	(\$18,590)	(\$30,000)	\$18,177	\$0	\$30,000	-100.00%
Licenses & Permits	\$729,941	\$713,680	\$705,605	\$737,816	\$24,136	3.38%
Intergovernmental	\$9,359,735	12,242,441	\$12,340,719	\$9,549,996	(\$2,692,445)	-21.99%
Charges for Services	\$20,856,030	\$21,929,966	\$21,120,453	\$21,753,865	(\$176,101)	-0.80%
Fines & Forfeitures	\$1,487,391	\$1,501,800	\$1,693,066	\$1,552,050	\$50,250	3.35%
Interest & Investments	\$2,981,916	\$1,400,400	\$922,866	\$1,984,712	\$584,312	41.72%
Miscellaneous	\$3,792,650	\$3,721,356	\$3,673,512	\$3,487,057	(\$234,299)	-6.30%
Other Finance Sources	\$20,402,903	13,949,103	\$13,899,103	\$12,914,441	(\$1,034,662)	-7.42%
Total Revenues	\$162,158,223	\$156,867,604	\$155,812,359	\$155,639,086	(\$1,228,518)	-0.78%
Expenditures						
Personnel	\$78,646,322	\$85,306,375	\$82,342,532	\$90,408,213	\$5,101,838	5.98%
Operating & Maintenance	\$5,681,097	\$6,539,652	\$5,664,027	\$5,793,096	(\$746,556)	-11.42%
Charges for Services	\$38,363,348	\$49,088,303	\$44,008,489	\$40,545,766	(\$8,542,537)	-17.40%
Debt Service	\$13,955,610	\$13,955,267	\$13,955,267	\$13,960,011	\$4,744	0.03%
Governmental Services	\$5,796,467	\$5,786,149	\$5,489,495	\$5,691,961	(\$94,188)	-1.63%
Capital	\$6,240,902	\$21,506,611	\$21,356,611	\$2,375,352	(\$19,131,259)	-88.96%
Other Finance Uses	\$0	\$0	\$0	\$1,613,535	\$1,613,535	0.00%
Total Operating Expenditures	\$148,683,747	\$182,182,357	\$172,816,421	\$160,387,934	(\$21,794,423)	-11.96%
Excess (Deficiency)	\$13,474,476	(\$25,314,753)	(\$17,004,062)	(\$4,748,848)	\$20,565,905	-81.24%
Ending Fund Balance	\$118,260,829	\$92,946,076	\$101,256,767	\$96,507,919	\$3,561,843	3.83%



Capital Facilities Fund: The 2013 budget includes an ending fund balance of \$7.6 million. The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. The expenditures in this fund are for the construction of the government center and related eligible items.

CAPITAL FACILITIES FUND	2011 Actual	2012 Budget	2012 Est. Actual	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$16,570,438	\$12,966,285	\$12,966,285	\$5,648,867	(\$7,317,418)	-56.4%
Revenue						
Sales Taxes	\$12,311,425	\$12,590,803	\$13,051,879	\$14,319,960	\$1,729,157	13.7%
Interest & Investments	\$19,335	\$20,592	\$25,376	\$25,376	\$4,784	23.2%
Miscellaneous			\$190,252	\$190,253	\$0	0.0%
Total Revenues	\$12,330,760	\$12,611,395	\$13,267,507	\$14,535,589	\$1,924,194	15.3%
Expenditures						
Operating & Maintenance	\$125,906		\$1,440		\$0	0.0%
Charges for Services	\$462,080				\$0	0.0%
Governmental Services	\$334,597				\$0	0.0%
Capital	\$3,026,487	\$8,539,382	\$8,524,382	\$0	(\$8,539,382)	-100.0%
Other Finance Uses	\$11,985,842	\$12,059,103	\$12,059,103	\$12,574,441	\$515,338	4.3%
Total Operating Expenditures	\$15,934,913	\$20,598,485	\$20,584,925	\$12,574,441	(\$8,024,044)	-39.0%
Excess (Deficiency)	(\$3,604,152)	(\$7,987,090)	(\$7,317,418)	\$1,961,148	\$9,948,238	-124.6%
Ending Fund Balance	\$12,966,285	\$4,979,195	\$5,648,867	\$7,610,015	\$2,630,820	52.8%



Road & Bridge Fund: The 2013 budget includes an ending fund balance of \$4.2 million; a \$699,307 decrease in fund balance compared to the 2012 budget. The 2013 budget includes regular maintenance of county roads, streets and bridges. The fund receives revenues primarily from property taxes, sales taxes, and highway users' tax funds. The change in fund balance from 2012 to 2013 is a blended outcome of the forecasted relationship between 2012 revenues and expenditures compared to the budgeted relationship between 2013 revenues and expenditures. Changes in fund balance from year to year in this fund can be uniquely impacted by the reality that projects are budgeted to fully expend in the year approved; however, larger projects tend to require more than one year to complete thus, unexpended project funds are carried over to the next year.

ROAD & BRIDGE FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$31,004,684	\$20,231,722	\$20,231,722	\$8,468,513	-\$11,763,209	-58.14%
Revenue						
Current Property Taxes	\$5,804,040	\$5,759,544	\$5,759,544	\$5,860,779	\$101,235	1.76%
Delinquent Property Taxes	-\$1,252	-\$1,500	\$1,015	\$600	\$2,100	-140.00%
Sales Taxes	\$8,248,774	\$8,404,371	\$9,373,183	\$9,466,914	\$1,062,543	12.64%
Other Taxes	\$7,932,610	\$7,700,000	\$8,162,539	\$8,200,000	\$500,000	6.49%
Licenses & Permits	\$23,517	\$20,000	\$6,271	\$20,000	\$0	0.00%
Intergovernmental	\$14,707,260	\$8,621,994	\$9,301,863	\$8,000,000	-\$621,994	-7.21%
Charges for Services	\$492,103	\$476,900	\$503,168	\$486,000	\$9,100	1.91%
Interest & Investments	\$1,108	\$1,000	\$2,128	\$2,400	\$1,400	140.00%
Miscellaneous	\$22,335	\$16,000	\$36,848	\$2,283,594	\$2,267,594	14172.46%
Other Finance Sources	\$609,743	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$37,840,239	\$30,998,309	\$33,146,559	\$34,320,287	\$3,321,978	10.72%
Expenditures						
Personnel	\$5,541,897	\$6,165,038	\$5,119,503	\$5,781,024	-\$384,014	-6.23%
Operating & Maintenance	1,077,222	1,565,396	926,151	1,819,600	\$254,204	16.24%
Charges for Services	\$8,470,028	\$8,435,294	\$7,694,747	\$7,957,098	-\$478,196	-5.67%
Governmental Services	\$8,853,452	\$8,910,571	\$9,906,257	\$9,809,763	\$899,192	10.09%
Capital	24,670,601	21,263,110	21,263,110	13,230,000	-\$8,033,110	-37.78%
Total Expenditures	\$48,613,201	\$46,339,409	\$44,909,768	\$38,597,485	-\$7,741,924	-16.71%
Excess (Deficiency)	-\$10,772,962	-\$15,341,100	-\$11,763,209	-\$4,277,198	\$11,063,902	-72.12%
Ending Fund Balance	\$20,231,722	\$4,890,622	\$8,468,513	\$4,191,315	-\$699,307	-14.30%



Social Services Fund: The social services fund includes assigned funds (about \$3.9 million) and unassigned funds as part of the total fund balance. The beginning 2013 total fund balance projects to be \$11.2 million. Of that total fund balance, the assigned fund balance projects to be \$3.9 million. For 2013, the total ending budgeted fund balance is \$9.9 million; of that sum, \$3.9 million is committed, resulting in a budgeted 2013 ending unassigned fund balance of \$6.0 million. See note below the Social Services table for the calculation.

SOCIAL SERVICES FUND	2011 Actual	2012 Budget	2012 YTD	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$16,111,921	\$14,043,076	\$14,043,076	\$11,213,424	(\$2,829,652)	-20.15%
Revenue						
Current Property Taxes	\$10,505,303	\$10,424,774	\$10,388,911	\$10,608,010	\$183,236	1.76%
Delinquent Property Taxes	-\$2,256	-\$3,999	\$12,189	\$0	\$3,999	-100.00%
Intergovernmental	\$169,358,108	\$174,849,630	\$167,774,477	\$174,003,873	(\$845,757)	-0.48%
Miscellaneous	-\$868	\$539,650	\$3	\$375,775	(\$163,875)	-30.37%
Other Financing Sources	\$0	\$0	\$31,928	\$1,613,535	\$1,613,535	
Total Revenues	\$179,860,287	\$185,810,055	\$178,207,508	\$186,601,193	\$791,138	0.43%
Expenditures						
Personnel	\$29,004,272	\$30,349,051	\$29,593,040	\$33,199,552	\$2,850,501	9.39%
Operating & Maintenance	\$1,494,016	\$457,622	\$1,352,651	\$1,686,023	\$1,228,401	268.43%
Charges for Services	\$150,611,757	\$156,426,328	\$149,866,376	\$152,581,797	(\$3,844,531)	-2.46%
Governmental Services	\$568,599	\$255,000	\$185,238	\$255,000	\$0	0.00%
Capital	\$0	\$100,000	\$0	\$100,000	\$0	0.00%
Other Financing Uses	\$250,487	\$39,855	\$39,855	\$0	(\$39,855)	-100.00%
Total Expenditures	\$181,929,132	\$187,627,856	\$181,037,160	\$187,822,372	\$194,516	0.10%
Excess (Deficiency)	(\$2,068,845)	(\$1,817,801)	(\$2,829,652)	(\$1,221,179)	\$596,622	-32.82%
Ending Fund Balance	\$14,043,076	\$11,767,653	\$11,213,424	\$9,992,245	-\$1,775,408	-15.09%

NOTE on Calculation of Budgeted 2013 Unassigned Ending Fund Balance:

Ending Fund Balance	\$9,992,245
Committed Fund Balance	<u>\$3,900,000</u>
Unassigned Ending Fund Balance	\$6,092,245



Developmentally Disabled Fund: The 2013 adopted budget shows a decrease in fund balance of \$8,610 compared to the 2012 budget. Most of the anticipated property taxes were appropriated to organizations in the county who help developmentally disabled citizens. In 2013, the fund will spend \$1.1 million to support local agencies such as the Children’s Outreach Project and North Metro Community Services. The remaining fund balance of \$159,336 will be used in the future to pay for developmentally disabled services for citizens.

DEVELOPMENTALLY DISABLED FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$162,395	\$148,015	\$148,015	\$144,984	(\$3,031)	-2.05%
Revenue						
Current Property Taxes	\$1,147,408	\$1,150,669	\$1,138,626	\$1,158,631	\$7,962	0.69%
Delinquent Property Taxes	-\$248	-\$1,371	-\$12,298	\$1,785	\$3,156	-230.20%
Charges for Services	-\$122	\$0	\$0	\$0	\$0	
Miscellaneous	\$0	\$0	\$0	\$0	\$0	
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$1,147,038	\$1,149,298	\$1,126,328	\$1,160,416	\$11,118	0.97%
Expenditures						
Charges for Services	\$17,072	\$17,124	\$17,116	\$17,321	\$197	1.15%
Governmental Services	\$1,144,346	\$1,112,243	\$1,112,243	\$1,128,743	\$16,500	1.48%
Total Expenditures	\$1,161,418	\$1,129,367	\$1,129,359	\$1,146,064	\$16,697	1.48%
Excess (Deficiency)	(\$14,380)	\$19,931	(\$3,031)	\$14,352	(\$5,579)	-27.99%
Ending Fund Balance	\$148,015	\$167,946	\$144,984	\$159,336	-\$8,610	-5.13%



Open Space Sales Tax Fund: This fund was created to receipt in sales tax revenues and distribute funds out to the cities. Appropriations may be budgeted higher than planned revenue due to the timing of the grants, which are applied for and awarded when the project starts or is in planning stages and are paid when the project is completed. The remaining fund balance at the end of 2013 is budgeted to be \$23.1 million. The spend down of \$1.9 million is for planned open space sales tax grants in 2013.

OPEN SPACE SALES TAX FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$26,829,259	\$25,134,601	\$25,134,601	\$25,128,820	(\$5,781)	-0.02%
Revenue						
Sales Taxes	\$10,421,523	\$10,185,324	\$11,633,428	\$12,237,788	\$2,052,464	20.15%
Interest & Investments	\$27,706	\$42,132	\$55,557	\$52,000	\$9,868	23.42%
Total Revenues	\$10,449,230	\$10,227,456	\$11,688,985	\$12,289,788	\$2,062,332	20.16%
Expenditures						
Personnel	\$91,364	\$112,745	\$111,118	\$104,919	(\$7,826)	-6.94%
Operating & Maintenance	\$4,166	\$8,650	\$8,503	\$6,950	(\$1,700)	-19.65%
Charges for Services	\$19,576	\$151,502	\$122,735	\$91,990	(\$59,512)	-39.28%
Governmental Services	\$11,034,530	\$7,873,282	\$8,014,650	\$12,739,449	\$4,866,167	61.81%
Other Financing Uses	\$994,251	\$3,662,760	\$3,437,760	\$1,328,833	(\$2,333,927)	-63.72%
Total Expenditures	\$12,143,887	\$11,808,939	\$11,694,766	\$14,272,141	\$2,463,202	20.86%
Excess (Deficiency)	(\$1,694,658)	(\$1,581,483)	(\$5,781)	(\$1,982,353)	(\$400,870)	25.35%
Ending Fund Balance	\$25,134,601	\$23,553,118	\$25,128,820	\$23,146,467	-\$406,651	-1.73%



Conservation Trust Fund: This fund has a budgeted increase in fund balance of \$44,639 for 2013. The county budgeted several one-time projects using available funds in 2013. These projects include: Twin Lakes Park Renovations; Oliver Ditch Repairs; and Trail Map Signs and Kiosk. 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	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$1,499,795	\$1,661,814	\$1,661,814	\$1,634,043	(\$27,771)	-1.67%
Revenue						
Intergovernmental	\$592,172	\$631,476	\$707,700	\$711,726	\$80,250	12.71%
Interest & Investments	\$2,240	\$2,100	\$3,779	\$3,500	\$1,400	66.67%
Other Financing Uses	\$0	\$195,000	\$195,000	\$0	(\$195,000)	-100.00%
Total Revenues	\$594,412	\$828,576	\$906,479	\$715,226	-\$113,350	-13.68%
Expenditures						
Personnel	\$305,643	\$293,882	\$292,638	\$335,487	\$41,605	14.16%
Operating & Maintenance	\$42,850	\$20,000	\$22,621	\$32,500	\$12,500	62.50%
Charges for Services	\$58,899	\$20,000	\$15,931	\$52,600	\$32,600	163.00%
Capital	\$25,000	\$603,060	\$603,060	\$250,000	(\$353,060)	-58.54%
Total Expenditures	\$432,392	\$936,942	\$934,250	\$670,587	-\$266,355	-28.43%
Excess (Deficiency)	\$162,020	(\$108,366)	(\$27,771)	\$44,639	\$153,005	-141.19%
Ending Fund Balance	\$1,661,814	\$1,553,448	\$1,634,043	\$1,678,682	\$125,234	8.06%



Open Space Projects Fund: This fund is used to make major open space purchases from the county’s 30% distribution of open space sales tax dollars. Other revenues may also be deposited into the fund to purchase open space. There is a \$363,033 increase in fund balance budgeted for 2013. The two 2013 projects are the 88th Ave. OS Restoration and the Food Distribution Sub-area Plan.

OPEN SPACE PROJECTS FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$1,713,107	\$2,476,333	\$2,476,333	\$264,215	(\$2,212,118)	-89.33%
Revenue						
Intergovernmental	\$1,152,000	\$575,000	\$575,000	\$2,200,000	\$1,625,000	282.61%
Interest & Investments	\$2,311	\$2,500	\$5,247	\$5,000	\$2,500	100.00%
Miscellaneous	\$119,996	\$99,500	\$160,091	\$145,200	\$45,700	45.93%
Other Finance Sources	\$994,251	\$1,917,760	\$1,742,760	\$1,328,833	(\$588,927)	-30.71%
Total Revenues	\$2,268,558	\$2,594,760	\$2,483,098	\$3,679,033	\$1,084,273	41.79%
Expenditures						
Personnel	\$0	\$9,540	\$0	\$0	(\$9,540)	-100.00%
Operating & Maintenance	\$42	\$5,000	\$5,000	\$5,000	\$0	0.00%
Charges for Services	\$47,719	\$61,000	\$54,923	\$61,000	\$0	0.00%
Capital	\$555,570	\$4,635,293	\$4,635,293	\$3,250,000	(\$1,385,293)	-29.89%
Other Financing Uses	\$902,000	\$0	\$0	\$0	\$0	
Total Expenditures	\$1,505,332	\$4,710,833	\$4,695,216	\$3,316,000	-\$1,394,833	-29.61%
Excess (Deficiency)	\$763,226	(\$2,116,073)	(\$2,212,118)	\$363,033	\$2,479,106	-117.16%
Ending Fund Balance	\$2,476,333	\$360,260	\$264,215	\$627,248	\$266,988	74.11%



Waste Management Fund: The fund balance of \$4.1 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	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$4,154,101	\$4,385,067	\$4,385,067	\$4,388,112	\$3,045	0.07%
Revenue						
Charges for Services	\$438,606	\$210,000	\$257,707	\$257,747	\$47,747	22.74%
Total Revenues	<u>\$438,606</u>	<u>\$210,000</u>	<u>\$257,707</u>	<u>\$257,747</u>	<u>\$47,747</u>	<u>22.74%</u>
Expenditures						
Personnel	\$56,638	\$59,521	\$56,745	\$59,565	\$44	0.07%
Operating & Maintenance	\$16,428	\$10,000	\$10,000	\$0	(\$10,000)	-100.00%
Charges for Services	\$134,573	\$420,647	\$187,917	\$420,647	\$0	0.00%
Total Expenditures	<u>\$207,640</u>	<u>\$490,168</u>	<u>\$254,662</u>	<u>\$480,212</u>	<u>-\$9,956</u>	<u>-2.03%</u>
Excess (Deficiency)	\$230,966	(\$280,168)	\$3,045	(\$222,465)	\$57,703	-20.60%
Ending Fund Balance	\$4,385,067	\$4,104,899	\$4,388,112	\$4,165,647	\$60,748	1.48%



DIA Noise Mitigation Fund: The adopted 2013 budget projects an ending fund balance of \$1.3 million. Any remaining fund balance at the end of 2013 will be added to the 2014 budget through the supplemental process. These funds are used to mitigate noise impacts from Denver International Airport on citizens in the county. The spend down of \$42,100 in Fund Balance is for expenses not budgeted in 2012.

DIA MITIGATION FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$1,429,111	\$1,392,950	\$1,392,950	\$1,342,290	(\$50,660)	-3.64%
Revenue						
Interest & Investments	\$1,557	\$1,800	\$2,788	\$2,900	\$1,100	61.11%
Total Revenues	\$1,557	\$1,800	\$2,788	\$2,900	\$1,100	61.11%
Expenditures						
Charges for Services	\$37,718	\$1,387,633	\$53,448	\$45,000	(\$1,342,633)	-96.76%
Total Expenditures	\$37,718	\$1,387,633	\$53,448	\$45,000	-\$1,342,633	-96.76%
Excess (Deficiency)	(\$36,161)	(\$1,385,833)	(\$50,660)	(\$42,100)	\$1,343,733	-96.96%
Ending Fund Balance	\$1,392,950	\$7,117	\$1,342,290	\$1,300,190	\$1,293,073	18168.10%



Community Development Block Grant (CDBG), Head Start, Other Human Services (Closed), Community Service Block Grant (CSBG), and Adams County Workforce and Business Center, Funds: These special revenue funds, created to account for federal grants, do not as a rule, accumulate fund balances. Therefore, year-end fund balances are generally budgeted at or near \$0.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$1,127	\$2,574,090	\$2,574,090	\$2,572,963	(\$1,127)	-0.04%
Revenue						
Intergovernmental	\$3,152,239	\$4,790,787	\$4,790,787	\$4,626,136	(\$164,651)	-3.44%
Interest & Investments	\$625	\$0	\$0	\$0	\$0	
Miscellaneous	\$1,393,968	\$157,500	\$157,500	\$157,500	\$0	0.00%
Other Financing Uses	\$1,999,930	\$0	\$0	\$0	\$0	
Total Revenues	\$6,546,762	\$4,948,287	\$4,948,287	\$4,783,636	-\$164,651	-3.33%
Expenditures						
Personnel	\$447,190	\$460,742	\$460,742	\$419,290	(\$41,452)	-9.00%
Operating & Maintenance	\$11,691	\$35,394	\$35,394	\$26,900	(\$8,494)	-24.00%
Charges for Services	\$53,561	\$67,465	\$67,465	\$67,044	(\$421)	-0.62%
Governmental Services	\$3,460,658	\$4,385,813	\$4,385,813	\$4,270,402	(\$115,411)	-2.63%
Capital	\$700	\$0	\$0	\$0	\$0	
Total Expenditures	\$3,973,799	\$4,949,414	\$4,949,414	\$4,783,636	-\$165,778	-3.35%
Excess (Deficiency)	\$2,572,963	(\$1,127)	(\$1,127)	\$0	\$1,127	-100.00%
Ending Fund Balance	\$2,574,090	\$2,572,963	\$2,572,963	\$2,572,963	\$0	0.00%



HEADSTART	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$0	\$320,089	\$320,089	\$320,089	\$0	0.00%
Revenue						
Intergovernmental	\$4,783,587	\$4,393,480	\$4,393,480	\$4,582,226	\$188,746	4.30%
Interest & Investments	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	\$6,515	\$101,000	\$101,000	\$14,000	(\$87,000)	-86.14%
Other Financing Uses	\$50,000	\$0	\$0	\$0	\$0	
Total Revenues	\$4,840,102	\$4,494,480	\$4,494,480	\$4,596,226	\$101,746	2.26%
Expenditures						
Personnel	\$3,190,663	\$3,184,970	\$3,184,970	\$3,319,242	\$134,272	4.22%
Operating & Maintenance	\$391,395	\$417,425	\$417,425	\$381,665	(\$35,760)	-8.57%
Charges for Services	\$937,955	\$876,085	\$876,085	\$895,319	\$19,234	2.20%
Governmental Services	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$16,000	\$16,000	\$0	(\$16,000)	-100.00%
Total Expenditures	\$4,520,013	\$4,494,480	\$4,494,480	\$4,596,226	\$101,746	2.26%
Excess (Deficiency)	\$320,089	\$0	\$0	\$0	\$0	
Ending Fund Balance	\$320,089	\$320,089	\$320,089	\$320,089	\$0	0.00%

COMMUNITY SERVICES BLOCK GRANT FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Revenue						
Intergovernmental	\$447,899	\$416,133	\$416,133	\$414,884	(\$1,249)	-0.30%
Total Revenues	\$447,899	\$416,133	\$416,133	\$414,884	-\$1,249	-0.30%
Expenditures						
Personnel	\$130,309	\$203,307	\$203,307	\$117,294	(\$86,013)	-42.31%
Operating & Maintenance	\$58,071	\$133,570	\$133,570	\$21,884	(\$111,686)	-83.62%
Charges for Services	\$72,590	\$22,436	\$22,436	\$55,700	\$33,264	148.26%
Governmental Services	\$186,929	\$56,820	\$56,820	\$220,006	\$163,186	287.20%
Total Expenditures	\$447,899	\$416,133	\$416,133	\$414,884	-\$1,249	-0.30%
Excess (Deficiency)	\$0	\$0	\$0	\$0	\$0	
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	#DIV/0!



WORKFORCE & BUSINESS CENTER FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Beginning Fund Balance	\$116,553	\$168,881	\$168,881	\$168,883	\$2	0.00%
Revenue						
Intergovernmental	\$5,063,181	\$6,481,894	\$6,481,894	\$7,880,862	\$1,398,968	21.58%
Miscellaneous	-\$78,129	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues	\$4,985,053	\$6,481,894	\$6,481,894	\$7,880,862	\$1,398,968	21.58%
Expenditures						
Personnel	\$3,572,956	\$3,396,806	\$3,396,804	\$3,933,360	\$536,554	15.80%
Operating & Maintenance	\$143,716	\$223,193	\$223,193	\$164,727	(\$58,466)	-26.20%
Charges for Services	\$1,216,053	\$1,726,238	\$1,726,238	\$1,373,216	(\$353,021)	-20.45%
Governmental Services	\$0	\$1,135,657	\$1,135,657	\$2,409,559	\$1,273,902	112.17%
Total Expenditures	\$4,932,724	\$6,481,894	\$6,481,892	\$7,880,862	\$1,398,968	21.58%
Excess (Deficiency)	\$52,328	\$0	\$2	\$0	\$0	#DIV/0!
Ending Fund Balance	\$168,881	\$168,881	\$168,883	\$168,883	\$2	0.00%

Other Human Services Fund: Closed as part of wrap-up of 2012 budget.



Proprietary Funds – consolidated: The change in net working capital from 2012 estimated actual totals to the 2013 budget is related to the combined outcome of total revenues and total expenditures.

CONSOLIDATED PROPRIETARY FUNDS	2011	2012	2012	2013	\$ Variance	\$ Variance
	Actual	Budget	Est. Actual	Budget	budget	budget
Revenue						
Charges for Services	\$17,290,030	\$18,640,544	\$18,840,703	\$24,649,926	\$6,009,382	32.24%
Interest & Investments	\$4,591	\$3,000	\$8,676	\$3,000	\$0	0.00%
Miscellaneous	\$8,347,561	\$7,857,217	\$7,604,025	\$7,935,616	\$78,399	1.00%
Total Revenues	\$25,642,182	\$26,500,761	\$26,453,404	\$32,588,542	\$6,087,781	22.97%
Expenditures						
Personnel	\$1,592,462	\$1,622,787	\$1,520,402	\$2,177,301	\$554,514	34.17%
Operating & Maintenance	\$3,092,994	\$3,082,683	\$2,948,301	\$3,140,333	\$57,650	1.87%
Charges for Services	\$20,078,542	\$18,069,493	\$21,415,600	\$20,141,413	\$2,071,920	11.47%
Capital	\$0	\$3,901,913	\$3,110,306	\$9,289,000	\$0	0.00%
Other Finance Uses	\$955,986	\$340,000	\$340,000	\$340,000	\$0	0.00%
Total Operating Expenditures	\$25,719,984	\$27,016,876	\$29,334,609	\$35,088,047	\$8,071,171	29.87%
Net Working Capital	\$28,780,628	\$28,264,513	\$25,899,426	\$23,399,918	-\$4,864,595	-17.21%



Golf Course Fund: The golf course fund currently has a projected working capital of \$1.2 million. Net working capital for the 2013 budget indicates a decrease of \$1,954,046 during 2013. The decrease is a result of the combination of total 2012 revenues and total 2012 expenditures and the approved 2013 modernization of the Knolls Golf Course irrigation system in the amount of \$2.0 million. In addition to the irrigation system replacement, the golf course has an additional \$186,150 in smaller golf course related projects for 2013.

GOLF COURSE FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Charges for Services	\$2,619,646	\$2,705,500	\$2,906,123	\$2,733,200	\$27,700	1.02%
Interest & Investments	\$4,591	\$3,000	\$8,676	\$3,000	\$0	0.00%
Miscellaneous	\$203,470	\$185,000	\$205,620	\$185,000	\$0	0.00%
Gain(Loss) - Sale		\$0	-\$2,081	\$0	\$0	
Total Revenues	\$2,827,707	\$2,893,500	\$3,118,338	\$2,921,200	\$27,700	0.96%
Expenditures						
Operating & Maintenance	\$634,048	\$413,600	\$370,698	\$444,250	\$30,650	7.41%
Charges for Services	\$1,838,700	\$1,859,380	\$2,225,736	\$1,856,380	-\$3,000	-0.16%
Capital	\$0	\$691,306	\$691,306	\$2,136,000	\$0	0.00%
Other Finance Uses	\$340,000	\$340,000	\$340,000	\$340,000	\$0	0.00%
	\$2,812,748	\$3,304,286	\$3,627,740	\$4,776,630	\$1,472,344	44.56%
Excess (Deficiency)	\$14,959	(\$410,786)	(\$509,402)	(\$1,855,430)	(\$1,444,644)	351.68%
Net Working Capital	\$3,578,692	\$3,167,906	\$3,069,290	\$1,213,860	-\$1,954,046	-61.68%



Fleet Management Fund: The 2013 budgeted increase in net working capital is \$424,840. Net working capital is designated for the future replacement of the county’s fleet. Other transfers in from the general and road and bridge funds are used to offset non-recovered inflation costs of replacement vehicles. The projected working capital at the end of 2013 is \$14.2 million. The revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over the long run. Fluctuation from forecast to actual total expenditures can be significant as factors influence the decision to replace vehicles can change mid-year. Economic pressures and policy changes have had recent impact on the timing and philosophy of these decisions. For example, after the 2013 forecast was made, the county adopted a new vehicle policy that reduced the number of vehicles to be purchased, and thus a reduction in the cost of vehicle replacement. Replacing vehicles with less costly vehicles has also been a recent goal of the county.

FLEET FUND <i>(Internal Service)</i>	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Miscellaneous	\$8,122,270	\$7,672,217	\$7,390,905	\$7,746,916	\$74,699	0.97%
Total Revenues	\$8,122,270	\$7,672,217	\$7,390,905	\$7,746,916	\$74,699	0.97%
Expenditures						
Personnel	\$1,408,267	\$1,440,005	\$1,337,621	\$1,468,802	\$28,797	2.00%
Operating & Maintenance	\$2,715,061	\$2,676,333	\$2,575,324	\$2,676,333	\$0	0.00%
Charges for Services	\$2,957,994	\$312,956	\$2,747,144	\$323,941	\$10,985	3.51%
Capital	\$0	\$3,210,607	\$2,419,000	\$2,853,000	-\$357,607	-11.14%
Other Financing Uses	\$615,986	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$7,697,307	\$7,639,901	\$9,079,089	\$7,322,076	-\$317,825	-4.16%
Excess (Deficiency)	\$424,963	\$32,316	-\$1,688,184	\$424,840	\$392,524	1214.64%
Net Working Capital	\$15,525,392	\$15,557,708	\$13,837,208	\$14,262,048	-\$1,295,660	-8.33%



Storm Water Utility Fund: In 2012 the Adams County Board of County Commissioners approved the creation of this fund. Fees are booked and projects are accounted for, as well as supportive costs, in this fund. Since the fund is new, revenues are pro forma-based. Expenditures are related to planned drainage projects and supportive costs.

Storm Water Utility Fund (Internal Service)	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Charges for Services				\$5,100,000	\$5,100,000	
Miscellaneous	\$0	\$0	\$0	\$3,700	\$3,700	
Total Revenues	\$0	\$0	\$0	\$5,103,700	\$5,103,700	0.00%
Expenditures						
Personnel	\$0	\$0	\$0	\$391,052	\$391,052	
Operating & Maintenance	\$0	\$0	\$0	\$7,000	\$7,000	
Charges for Services	\$0	\$0	\$0	\$315,852	\$315,852	
Capital	\$0	\$0	\$0	\$4,300,000	\$4,300,000	
Total Expenditures	\$0	\$0	\$0	\$5,013,904	\$5,013,904	0.00%
Excess (Deficiency)	\$0	\$0	\$0	\$89,796	\$89,796	0.00%
Net Working Capital	\$0	\$0	\$0	\$89,796	\$89,796	0.00%

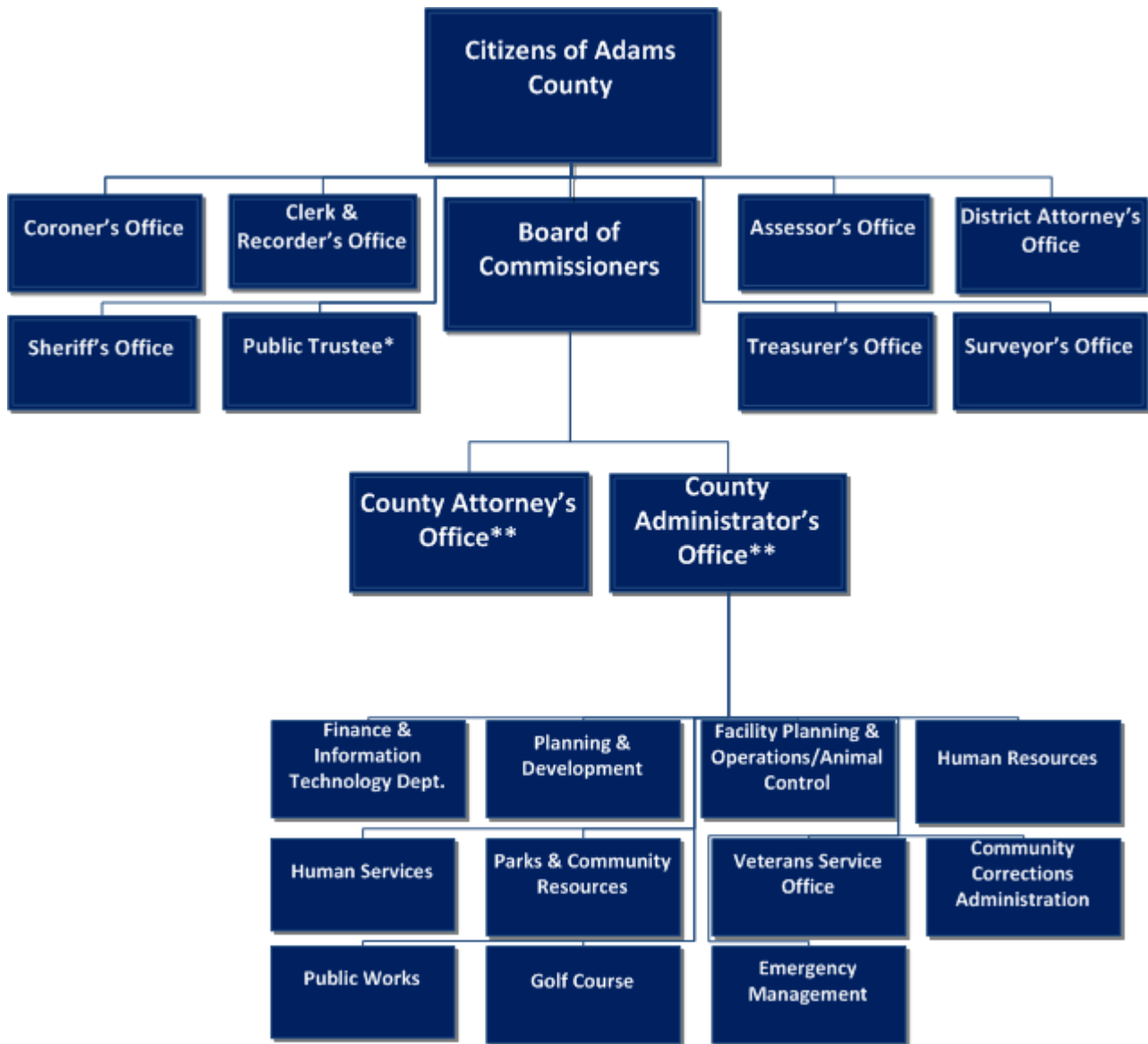


Insurance Fund: In the insurance fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated net working capital of \$7.8 million budgeted at year end.

INSURANCE FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Revenue						
Charges for Services	\$14,670,384	\$15,935,044	\$15,934,580	\$16,816,726	\$881,682	5.53%
Miscellaneous	\$21,820	\$0	\$9,581	\$0	\$0	
Total Revenues	\$14,692,204	\$15,935,044	\$15,944,161	\$16,816,726	\$881,682	5.53%
Expenditures						
Personnel	\$184,196	\$182,782	\$182,781	\$317,447	\$134,665	73.68%
Operating & Maintenance	\$2,659	\$2,750	\$2,279	\$12,750	\$10,000	363.64%
Charges for Services	\$15,023,074	\$15,887,157	\$16,442,720	\$17,645,240	\$1,758,083	11.07%
Total Expenditures	\$15,209,929	\$16,072,689	\$16,627,780	\$17,975,437	\$1,902,748	11.84%
Excess (Deficiency)	(\$517,724)	(\$137,645)	(\$683,619)	(\$1,158,711)	(\$1,021,066)	741.81%
Net Working Capital	\$9,676,545	\$9,538,900	\$8,992,926	\$7,834,215	-\$1,704,685	-17.87%



Adams County Government – General Fund



* Appointed by Governor

** Appointed by County Commissioners

Fund Category Description

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



Conservation of Natural Resources

CSU Cooperative Extension

Culture & Recreation

Adams County Fair & Rodeo
Parks & Community Resources Department

Economic Opportunity

CSU Cooperative Extension

General Government

Admin/Organizational Support
Assessor's Office
Board of County Commissioners
Clerk & Recorder's Office
Community Transit
County Administrator's Office
County Attorney's Office
Criminal Justice Committee
District Attorney's Office
Economic Development
Economic Incentives
Facility Planning & Operations
Finance & Information Technology Department
Human Resources Department
Planning & Development Department
Public Trustee's Office
Surveyor's Office
Treasurer's Office
Veterans Service Office

Health & Welfare

Tri-County Health Department

Public Safety

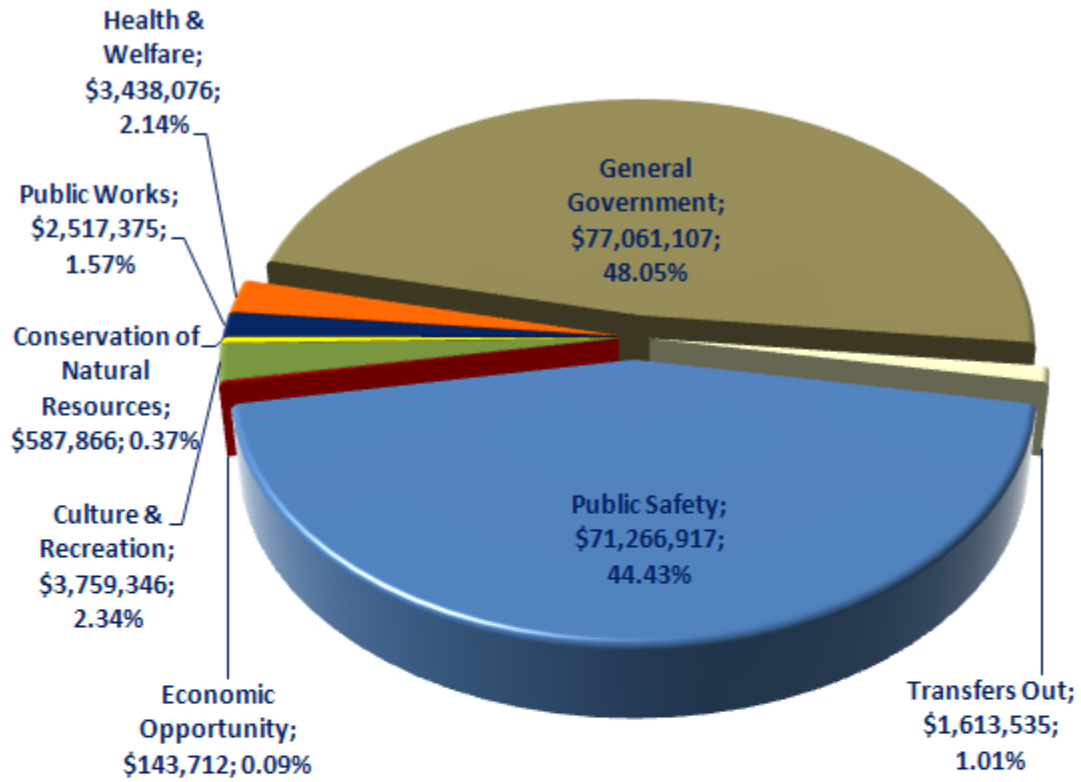
Animal Shelter/Adoption Center
Community Corrections Administration
Coroner's Office
Emergency Management
Sheriff's Office - Corrections
Sheriff's Office - Field/Administration
Sheriff's Office - Special Funds

Public Works

Public Works Department



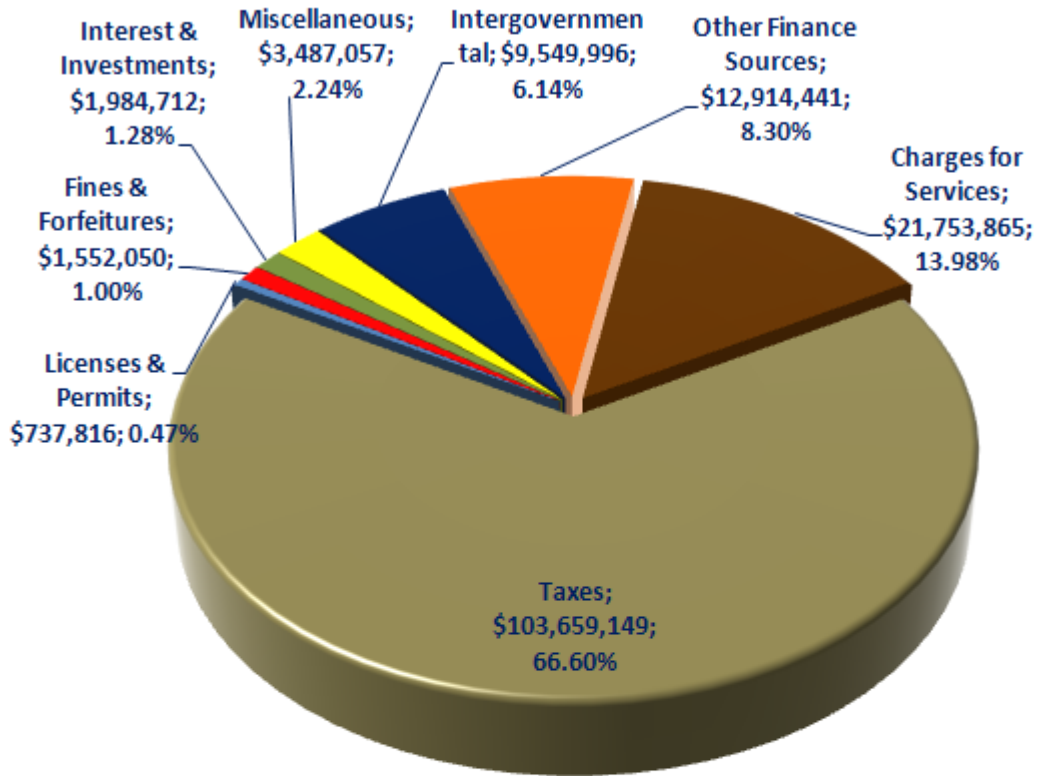
Graph 15: 2013 General Fund Expenditure Budget



Indexed by Rank; Small to Large		
	\$	%
Economic Opportunity	143,712	0.09%
Conservation of Natural Resources	587,866	0.37%
Transfers Out	1,613,535	1.01%
Public Works	2,517,375	1.57%
Health & Welfare	3,438,076	2.14%
Culture & Recreation	3,759,346	2.34%
Public Safety	71,266,917	44.43%
General Government	77,061,107	48.05%
Total	160,387,934	100.00%



Graph 16: 2013 General Fund Revenue Budget



Indexed by Rank; Small to Large		
	\$	%
Licenses & Permits	737,816	0.47%
Fines & Forfeitures	1,552,050	1.00%
Interest & Investments	1,984,712	1.28%
Miscellaneous	3,487,057	2.24%
Intergovernmental	9,549,996	6.14%
Other Finance Sources	12,914,441	8.30%
Charges for Services	21,753,865	13.98%
Taxes	103,659,149	66.60%
Total	155,639,086	100.00%



Table 6: 2013 REVENUE; General Fund Budget Comparison in Detail; 2011 - 2013

GENERAL FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Current Property Taxes	\$102,566,248	\$101,438,858	\$101,438,858	\$103,659,149	\$2,220,291	2.19%
Delinquent Property Taxes	(\$18,590)	(\$30,000)	\$18,177	\$0	\$30,000	-100.00%
Sales Taxes	\$0	\$0	\$0	\$0	\$0	0.00%
Other Taxes	\$0	\$0	\$0	\$0	\$0	0.00%
Licenses & Permits	\$729,941	\$713,680	\$705,605	\$737,816	\$24,136	3.38%
Intergovernmental	\$9,359,735	12,242,441	\$12,340,719	\$9,549,996	(\$2,692,445)	-21.99%
Charges for Services	\$20,856,030	\$21,929,966	\$21,120,453	\$21,753,865	(\$261,326)	-1.19%
Fines & Forfeitures	\$1,487,391	\$1,501,800	\$1,693,066	\$1,552,050	\$50,250	3.35%
Interest & Investments	\$2,981,916	\$1,400,400	\$922,866	\$1,984,712	\$584,312	41.72%
Miscellaneous	\$3,792,650	\$3,721,356	\$3,673,512	\$3,487,057	(\$234,299)	-6.30%
Other Finance Sources	\$20,402,903	13,949,103	\$13,899,103	\$12,914,441	(\$1,034,662)	-7.42%
Total Revenues	\$162,158,223	\$156,867,604	\$155,812,359	\$155,639,086	(\$1,313,743)	-0.84%

Table 7: 2013 Expenditures; General Fund Budget Comparison in Detail; 2011 - 2013

GENERAL FUND	2011 Actual	2012 Budget	2012 Forecast	2013 Budget	\$ Variance Budget	% Variance Budget
Personnel	\$78,646,322	\$85,306,375	\$82,342,532	\$90,408,213	\$5,101,838	5.98%
Operating & Maintenance	\$5,681,097	\$6,539,652	\$5,664,027	\$5,793,096	(\$746,556)	-11.42%
Charges for Services	\$38,363,348	\$49,088,303	\$44,008,489	\$40,545,766	(\$8,542,537)	-17.40%
Debt Service	\$13,955,610	\$13,955,267	\$13,955,267	\$13,960,011	\$4,744	0.03%
Governmental Services	\$5,796,467	\$5,786,149	\$5,489,495	\$5,691,961	(\$94,188)	-1.63%
Capital	\$6,240,902	\$21,506,611	\$21,356,611	\$2,375,352	(\$19,131,259)	-88.96%
Other Finance Uses	\$0	\$0	\$0	\$1,613,535	\$1,613,535	0.00%
Total Operating Expenditures	\$148,683,747	\$182,182,357	\$172,816,421	\$160,387,934	(\$21,794,423)	-11.96%



Table 8: 2013 REVENUE; General Fund Actuals and Budget Activity in Detail; 2011 - 2013

	2011 Actual	2012 Budget	2013 Budget	12 - '13 Delta \$	12 - '13 Delta %
Taxes	102,547,657	101,408,858	103,659,149	2,250,291	2.2%
Licenses & Permits	729,941	713,680	737,816	24,136	3.4%
Intergovernmental	9,359,735	12,242,441	9,549,996	(2,692,445)	-22.0%
Charges for Services	20,856,030	21,929,966	21,753,865	(176,101)	-0.8%
Fines & Forfeitures	1,487,391	1,501,800	1,552,050	50,250	3.3%
Interest & Investments	2,981,916	1,400,400	1,984,712	584,312	41.7%
Miscellaneous	3,792,650	3,721,356	3,487,057	(324,299)	-6.3%
Other Finance Sources	20,402,903	13,949,103	12,914,441	(1,034,662)	-7.4%
Total Revenue	162,158,223	156,867,604	155,639,086	-1,228,518	-0.8%

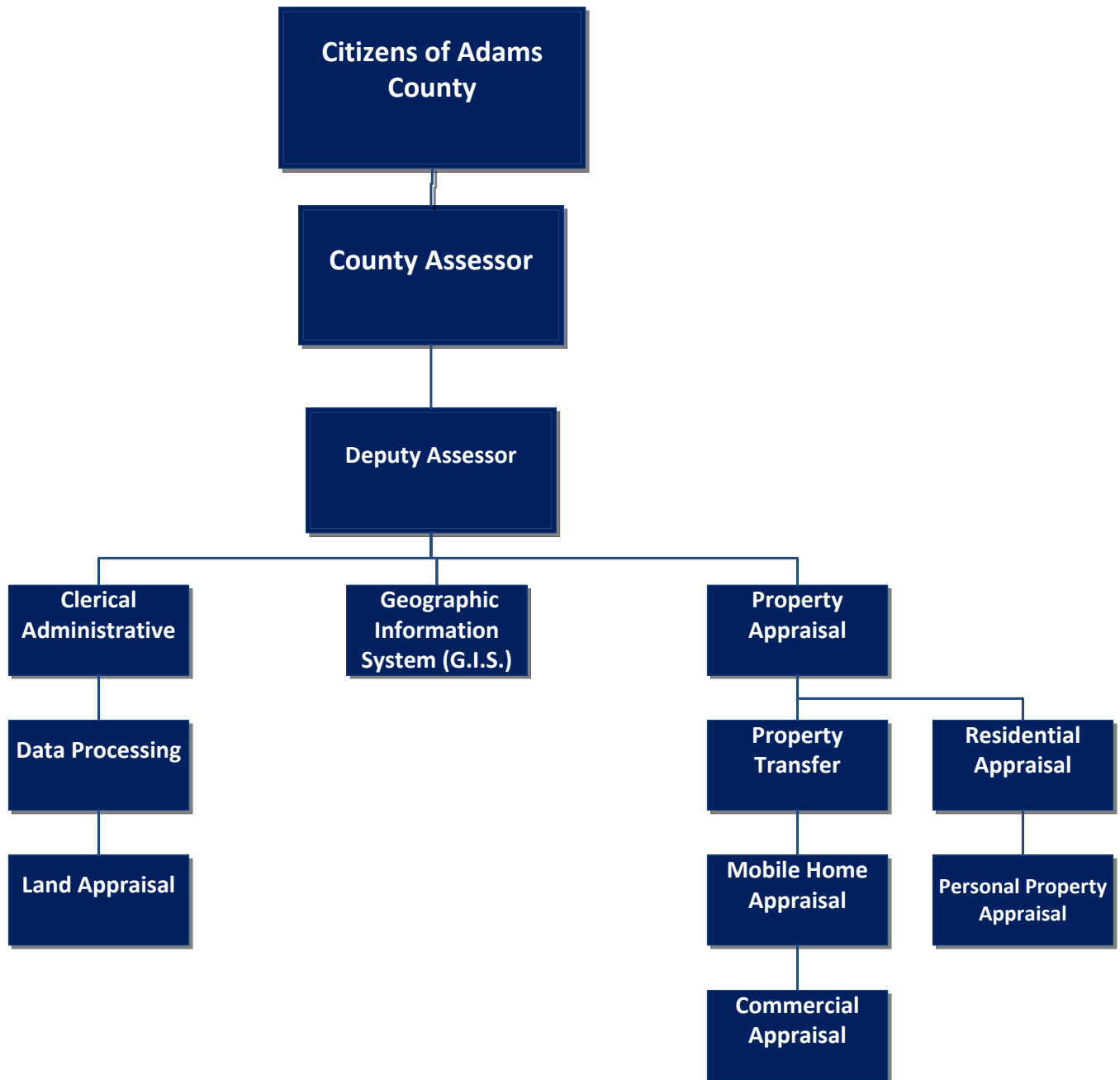
Table 9: General Fund Actuals and Budget Activity in Detail; 2011 - 2013

	2011 Actual	2012 Budget	2013 Budget	12 - '13 Delta \$	12 - '13 Delta %
Cons. of Natural Resources					
CSU Extension	494,015	574,159	587,866	13,707	2.4%
Parks & Comm. Resources	494,015	574,159	587,866	13,707	2.4%
Culture and Recreation					
County Fair	453,441	481,183.0	492,107	10,924	2.3%
Parks & Comm. Resources	3,858,888	3,991,021.6	3,267,239	(723,783)	-18.1%
Economic Opportunity	4,312,330	4,472,205	3,759,346	-712,859	-15.9%
Economic Opportunity					
CSU Extension	109,282	143,712	143,712	-	0.0%
Community & Economic Opp.	-	-	183,428	183,428	100.0%
Economic Opportunity	109,282	143,712	327,140	183,428	127.6%
General Government					
17th Judicial District	105,974	136,409	111,201	(25,208)	-18.5%
Admin/Organization Support	19,008,445	20,164,973	20,339,629	174,656	0.9%
Assessor	3,287,373	3,869,979	3,963,964	93,985	2.4%
Clerk & Recorder	5,540,979	7,933,748	6,189,927	(1,743,821)	-22.0%
Community Transit	453,132	560,780	513,140	(47,640)	-8.5%
County Administrator	882,152	1,032,457	1,300,167	267,710	25.9%
County Attorney	3,313,179	3,613,920	3,375,260	(238,660)	-6.6%
County Commissioners	740,331	647,111	637,869	(9,242)	-1.4%
District Attorney	13,905,581	15,174,837	15,390,118	215,281	1.4%
Economic Development Center	571,761	554,608	554,608	-	0.0%
Economic Incentives	479,648	600,000	260,000	(340,000)	-56.7%
Facility Planning & Operations	7,411,135	18,792,988	9,065,568	(9,727,420)	-51.8%
Finance	2,314,022	3,121,293	3,557,347	436,054	14.0%
Human Resources	1,549,105	1,801,988	1,890,526	88,538	4.9%
Information Technology	5,789,727	9,165,906	4,680,157	(4,485,749)	-48.9%
Planning & Development	1,084,622	1,542,828	1,323,209	(219,619)	-14.2%
Public Trustee	654,591	606,889	540,803	(66,086)	-10.9%
Surveyor	15,892	16,549	17,810	1,261	7.6%
Telecommunications	1,286,445	1,597,879	1,795,053	197,174	12.3%
Treasurer	1,302,235	1,658,511	1,305,159	(353,352)	-21.3%
Veterans Service Office	56,553	62,109	66,164	4,055	6.5%
General Government	69,752,883	92,655,762	76,877,679	-15,778,083	-17.0%
Health and Welfare					
Tri-County Health Dept.	3,244,279	3,258,263	3,267,876	9,613	0.3%
Human Service Agency Grants	-	170,200	170,200	-	0.0%
Health and Welfare	3,244,279	3,428,463	3,438,076	9,613	0.3%
Public Safety					
Animal Shelter/Adoption Center	1,679,964	1,828,027	1,972,126	144,099	7.9%
Community Corrections	5,780,063	6,040,555	5,929,803	(110,752)	-1.8%
Facility Planning & Operations	3,424,141	2,999,008	2,242,005	(757,003)	-25.2%
Parks & Comm. Resources	268,421	283,098	274,448	(8,650)	-3.1%
Coroner	1,555,137	1,701,996	1,706,178	4,182	0.2%
Emergency Management	283,259	397,055	316,487	(80,568)	-20.3%
Sheriff - Correctional	29,151,428	30,841,214	31,997,920	1,156,706	3.8%
Sheriff Grants	139,351	82,605	-	(82,605)	-100.0%
Sheriff - Field/Admin.	23,678,998	25,077,792	25,584,568	506,776	2.0%
Sheriff - Special Funds	951,897	1,370,642	1,243,382	(127,260)	-9.3%
Public Safety	66,912,659	70,621,992	71,266,917	644,925	0.9%
Public Works					
Public Works - Code Enforc.	812,299	885,291	1,038,588	153,297	17.3%
Public Works Engineering	1,494,206	1,511,948	1,348,787	(163,161)	-10.8%
Public Works - C.I.P.	1,551,793	9,249,419	130,000	(9,119,419)	-98.6%
Public Works - Constr. Insp.	3,858,298	11,646,658	2,517,375	-9,129,283	-78.4%
Transfers Out	-	1,850,000	1,613,535	(236,465)	-12.8%
Total Expenditures	148,683,747	185,392,951	160,387,934	(25,005,017)	-13.5%

NOTE: the 2012 column identifies the final budget which is greater than the original 2012 budget since it includes all 2012 carry-over projects from 2011 (unfinished projects) and supplemental impact to budgets approved for 2012. The original 2012 General Fund budget was \$162,036,040.



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.

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

Long Term Goals

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



Current Year Objectives

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

2013 Budget Highlights

- \$35,000 was appropriated for computers and software in 2013.
- \$67,500 in revenue is budgeted for Assessor fees and copies, maps and plans charges.
- \$70,000 was budgeted for postage and freight.

Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	1.01	1.01	1.01
Per Capita Spending	\$8.26	\$8.36	\$8.36
Number of Parcels Assessed	195,000	195,000	195,000
Number of Taxable Parcels Assessed	180,000	180,000	180,000
Taxpayers Protests	10,000	10,000	10,000
Protests/Taxable Parcel Assessed	18	18	18
Oil & Gas Production Wells	1,000	1,000	1,000
County Board of Equalization Cases	2,000	2,000	2,000
Parcels Assessed/FTE	4,333	4,333	4,333
Employees (FTE)	45	45	45

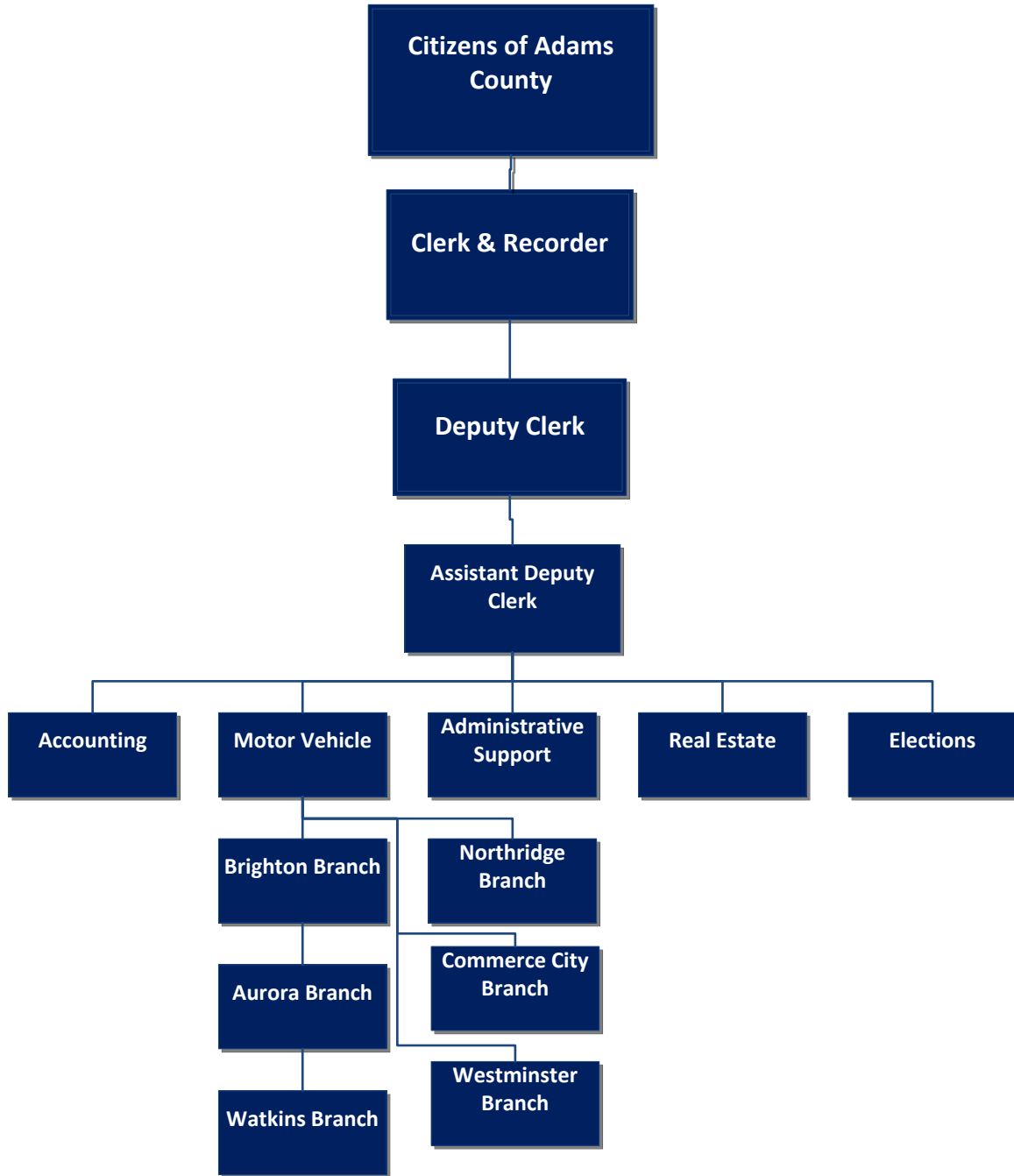


Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 66,416	\$ 73,296	\$ 67,500
Total Revenue	\$ 66,416	\$ 73,296	\$ 67,500
Expenditures			
Personnel Services	\$2,796,712	\$3,069,847	\$3,403,042
Operating & Maintenance	\$ 47,594	\$ 91,215	\$ 91,550
Charges for Services	\$ 443,067	\$ 484,764	\$ 469,372
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$3,287,373	\$3,645,826	\$3,963,964



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.

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.

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 general inquiries.
- Provide Internet access to document indexes.
- Provide intranet access to document indexes and images for other Adams County 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 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:
 - Compliance with emission statutes
 - Compliance with vehicle insurance statutes
 - Compliance with Secure and Verifiable ID statutes
- Verify qualifications and issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute fees and taxes for Adams County and other governmental entities.
- Establish and maintain a countywide street locator system for taxing jurisdictions with Adams County.
- Issue marriage licenses and register eligible individuals to vote.

Long Term Goals

Real Estate and Recording:

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

Elections:

1. To maintain a cost-effective, accurate and efficient registration system that protects the integrity of the process and ensures eligible and only eligible voters are on the rolls, following the National Voters Registration
2. Act (NVRA), the Help America Vote Act (HAVA), Title 1 of the Colorado Revised Statutes, and the Secretary of States Rules.
3. To identify and implement processes, procedures and technology that promote the effective and cost conscience conduct of elections; serve as the coordinated election official in odd year Coordinated Elections.
4. To offer world class customer service through the delivery of comprehensive public, media, candidate and voter information

Motor Vehicle:

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

Current Year Objectives

Real Estate and Recording:

1. Work with Aptitude Solutions to meet goal of credit card acceptance.
2. Work with county and participate in county wide archiving project.
3. Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.



Elections:

1. Develop a meaningful program of capturing productivity and accuracy data on each Elections staff to identify contribution, achievable benchmarks and needed training opportunities.
2. Increase the number of active voters choosing to permanently vote by mail
3. Develop and implement an on-line, inter-active training tool for election judges.
4. Increase student participation in the election process through voter registration and election judge participation
5. Ensure the Elections staff completes mandated Secretary of State certification and/or recertification.
6. Increase public education of the election process through the development of a comprehensive voter outreach program

Motor Vehicle:

1. Prompt completion of title transactions received in our offices from dealers and financial institutions
2. Conduct regular staff meetings to support continued training
3. Increase customer participation in the Online Voter Registration Renewal program.
4. Conduct regular staff meetings to support continued training
5. Quality checks of processed title transactions
6. Implement new process per CRS and Rules & Regulations regarding SMM per SB 12S-001
7. Begin issuance of seven additional new license plates, bringing the total number of license plate types in the county to 158; the majority with special requirements.
8. Continued participation on the CSTARs/CARS committees.

2013 Budget Highlights

- \$2,561,828 in revenue was budgeted for real estate and recording fee revenue.
- \$407,340 was budgeted in late fee revenue for vehicles registered past the deadline.
- \$1,875,348 in revenue was budgeted for hire fees.

**Activity/Performance Measures**

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	0.49	0.53	0.53
Per Capita Spending – Administration/Real Estate	\$12.27	\$17.64	\$13.71
Per Capita Spending - Elections	\$1.75	\$1.56	\$1.99
Per Capita Spending - Motor Vehicle	\$2.99	\$4.67	\$2.96
Documents and Marriage Licenses Recorded	88,941	85,000	95,760
Marriage Licenses Issued	2,187	2,000	2,014
Total Registered Voters	235,846	256,271	259,972
Active Registered Voters	131,248	130,698	144,544
In-Active Registered Voters	104,598	125,573	115,428
Motor Vehicle Transactions	718,169	742,538	750,000
Motor Vehicle Customers Served	353,433	362,546	365,000
Motor Vehicle Calls Answered	54,166	61,114	62,000
Recording Customer Calls Received	13,271	15,000	16,352
Recording Walk-in Customers Served	23,229	16,000	15,042
Employees (FTE)	92	85	85

**Revenue & Expenditure Summary**

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Licenses & Permits	\$ 15,015	\$ 14,217	\$ 12,236
Charges for Services	\$7,850,449	\$7,571,787	\$7,973,945
Charges for Services	\$ 73,144	\$ 5,363	\$ -
Total Revenue	\$7,938,608	\$7,591,367	\$7,986,181
Expenditures			
Personnel Services	\$4,545,650	\$6,017,743	\$5,332,620
Operating & Maintenance	\$ 93,339	\$ 329,762	\$ 166,039
Charges for Services	\$ 722,013	\$1,616,801	\$ 691,268
Capital Outlay	\$ 179,977	\$ -	\$ -
Total Expenditures	\$5,540,979	\$7,964,306	\$6,189,927



Coroner's Office





Mission Statement

To accurately determine the manner and cause of death of individuals that die within the statutory jurisdiction of the office; through a fair, ethical, competent, and complete 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. To assist the bereaved in the loss of a loved one. To establish and maintain a cooperative, professional partnership with law enforcement agencies, funeral home establishments, and other community members. To earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

Primary Services

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

Long Term Goals

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

Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	3.84	3.61	3.61
Per Capita Spending	\$3.44	\$3.58	\$3.78
Reported Deaths: Adams Count	2,908	3,757	3,767
Reported Deaths: Broomfield County	218	204	243
Autopsies Performed: Adams County	432	376	415
Autopsies Performed: Broomfield County	26	21	27
Forensic Pathologist Fee per Autopsy	\$800	\$900	\$900
Staffing (Including Benefitted, Non-Benefitted & Temporary)	12.75	13	13
Employees (FTE)	12.75	12.50	12.50



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 206,835	\$ 210,391	\$ 214,250
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 206,835	\$ 210,391	\$ 214,250
Expenditures			
Personnel Services	\$ 677,152	\$ 873,977	\$ 911,125
Operating & Maintenance	\$ 140,231	\$ 108,778	\$ 98,925
Charges for Services	\$ 728,226	\$ 633,381	\$ 696,128
Capital Outlay	\$ 9,528	\$ -	\$ -
Total Expenditures	\$1,555,137	\$1,616,136	\$1,706,178



Surveyor's Office

Primary Services

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

2013 Budget Highlights

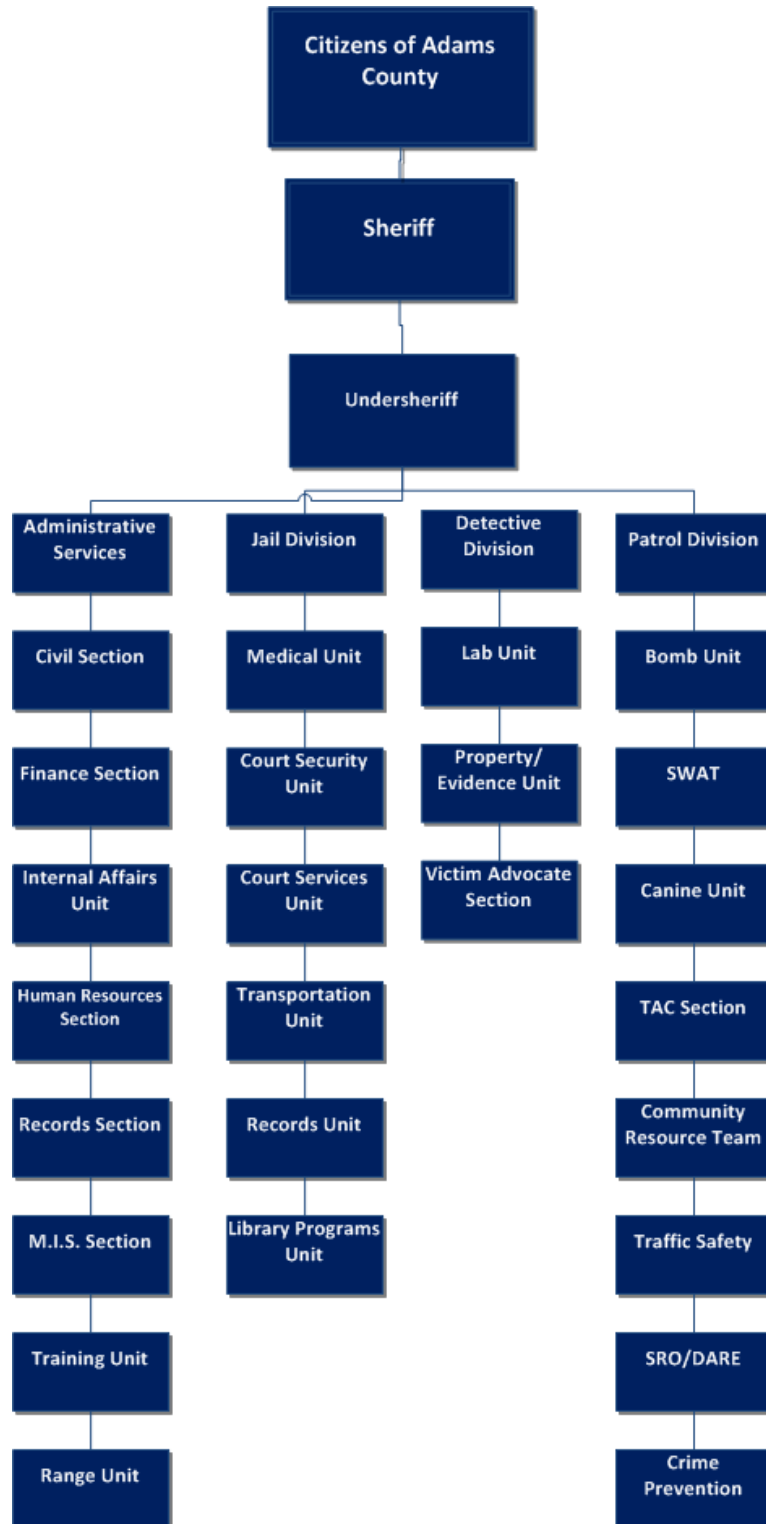
- The increase is due to the cost of providing a statutory required salary of \$5,500 a year plus insurance elections and a higher mandatory retirement contribution.

Revenue and Expenditure Summary

Account Type	2011 Actual	2012 Budget	2013 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 15,876	\$ 16,266	\$ 17,810
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,876	\$ 16,266	\$ 17,810



Sheriff's Office - Corrections





Mission Statement

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

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 and inmate booking/custody records; professional and consistent service to the public, both in person and by phone; meeting necessary nutritional/food requirements; providing necessary clothing and personal items; maintaining a clean/sanitary environment and ensuring the safe and humane custody of inmates. The medical unit is responsible for providing basic medical services, mental health and dental services in the most efficient and cost-effective manner.

Justice Center

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

Long Term Goals

Jail Division

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

Justice Center

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

Current Year Objectives

Jail

1. Budget for those upgrades or replacement equipment.
2. Maintain minimum staffing levels. Provide required training for all employees.
3. Maintain minimum staffing levels. Provide required training for all employees.
4. Upgrade video visitation system and remodel front lobby area.
5. Increase staffing levels in accordance with Voorhis/Robertson staffing report.



Justice Center

1. Provide adequate staffing and required training for employees.
2. Increase staffing levels in accordance with Voorhis/Robertson Staffing Report.

2013 Budget Highlights

- \$10,500 appropriated for new Taser replacements.
- \$1,665,527 appropriated for corrections food services.
- \$359,297 appropriated for corrections laundry services.

**Activity Performance Measures**

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	0.16	0.16	0.16
Per Capita Spending	\$64.57	\$66.46	\$70.88
<i>CORRECTIONS DIVISION</i>			
Visitors	22,381	27,725	19,572
Bonds	8,055	8,500	8,890
Telephone Calls	150,019	180,912	133,340
Medical Transports	701	765	1,305
Bookings/Releases	15,375/15,771	16,840/16,530	25,380
Doctor/Dental/Psych Nurse Sick Calls	22,438	29,644	26,332
Medical Unit Admissions	1,723	1,815	1,610
Counselor Contacts	8,992	7,500	8,466
Video Advisals	6,938	7,900	6,387
Pre-Trial Interviews	9,409	9,743	10,173
<i>JUSTICE CENTER</i>			
New Arrests	1,286	1,332	1,560
ADP	1,098		
Inmate Transports to/from Courts	15,854	17,510	16,825
Entry Counts	456,499	472,000	486,811
Criminal Histories	2,517	3,300	2,774
Public Contacts	33,632	56,000	48,541
Security Checks	52,243	64,930	71,540
Civil Standbys	440	1,800	1,300
Court Ordered Fingerprints	976	1,100	1,126
Court Sheets	16,909	18,000	18,000
Employees (FTE)	286.75	279.75	279.75

**Revenue and Expenditure Summary**

	2011	2012	2013
	Actual	Estimate	Budget
Revenue			
Intergovernmental	\$ 187,157	\$ 230,000	\$ 105,000
Charges for Services	\$ 1,168,722	\$ 1,048,680	\$ 1,012,949
Misc. Revenues	\$ 3,078	\$ 2,574	\$ 1,760
Total Revenue	\$ 1,358,957	\$ 1,281,254	\$ 1,119,709
Expenditures			
Personnel Services	\$ 20,029,912	\$ 20,410,554	\$ 21,620,722
Operating & Maintenance	\$ 628,100	\$ 538,872	\$ 723,664
Charges for Services	\$ 8,467,833	\$ 9,029,954	\$ 9,126,946
Capital Outlay	\$ 25,583	\$ 22,668	\$ 526,588
Total Expenditures	\$ 29,151,428	\$ 30,002,048	\$ 31,997,920



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.

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 provides the technical expertise to support the operations and administration of the agency's computer systems.

- **Systems Development:** Establish standards to maximize technology continuity and compatibility. Research computer technologies to satisfy business requirements. Anticipate, acquire, and manage technology-related financial resources. Manage the planning, development, and implementation of new technology solutions and major system enhancements.
- **Systems Administration:** Ensure connectivity to the Adams County Wide Area Network and external system interdependencies. Control system access, user profiles and file permissions. Monitor system performance, utilization, and data integrity. Serve as liaison with external system administrators and vendors to address issues pertaining to the interaction of computer processes and user procedures. Recommend and enforce policies and procedures intended to safeguard technology resources and ensure information reliability. Define data queries and interface programs to provide customized user outputs and facilitate data sharing between systems.
- **Systems Maintenance:** Oversee environmental conditions for adequate computer equipment operability. Inspect mainframe, server, and network equipment for proper working order. Schedule and coordinate the installation of system software fixes and upgrades. Troubleshoot and correct system hardware and software problems. Deploy utility programs to optimize hardware performance. Deploy applications and practices to safeguard assets from intrusions and misuse. Back



up systems and maintain secure off-site storage of media. Administer the agency's inventory of technology equipment. Administer hardware warranty and maintenance agreements. Administer software subscriptions and license agreements. Maintain the Sheriff's Internet and intranet web pages. Maintain a Disaster Recovery Plan. Maintain sufficient supplies, parts, and resources to support section activities.

- **User Support:** Provide 24/7 accessibility to users regarding problems or service needs. Write output queries and data processing scripts. Equip personnel with technologies, aptly configured, to facilitate assigned work. Instruct users to the proper and efficient use of technologies. Develop user documentation, job aids, and educational materials. Maintain a Critical Incident Response Plan.

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 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. Detectives prepare and execute search warrants and identify/arrest perpetrators of crime with the objective of preparing a complete and thorough investigation for a successful prosecution in a court of law.

The Forensic Laboratory processes crime scenes for evidence related to criminal investigations, which includes identification, documentation, collection, examination, testing and preservation of the evidence. The Property Evidence Unit catalogs and stores all evidence collected by the Sheriff's Office and the North Metro Drug Task Force.

The Detective Division also maintains an accurate list of registered sex offenders living in unincorporated Adams County, as well as a current inventory of towed vehicles. This division tracks and maintains an accurate list of names and items being pawned in unincorporated Adams County and provides liaison to assist elderly citizens living in unincorporated areas. The Detective Division conducts background investigations on all people applying for liquor licenses in unincorporated Adams County, as well as investigating all liquor code violations within those businesses. Victim Advocate staff respond to the needs of victims of crime, providing crisis intervention support and assistance with the Criminal Justice process. The Detective Division provides the majority of in-service training for other Sheriff's Office employees; staffs and maintains an on-call schedule for 24/7 coverage, 365 days/year to respond to all major crime scenes and to assist the other divisions within the Sheriff's Office.

Patrol Division provides law enforcement services to citizens and businesses in unincorporated Adams County through crime prevention, traffic enforcement, community policing and intervention programs.



TAC Section TAC Section includes DUI Enforcement, Traffic Safety Section, Crime Prevention, School Resource Officers and Community Resource Deputies. DUI provides pro-active enforcement in the detection and apprehension of suspected impaired drivers. Traffic Safety promotes compliance with County and State traffic laws in order to reduce the number of vehicle crashes. SROs work with School District 50 to assist in providing a safer learning environment through prevention of criminal mischief, alcohol/substance abuse and gang activity. Crime Prevention activities educate the public through various programs to reduce the chances of crime or the fear of crime through community partnership. Community Resource Deputies promote community partnerships through problem-oriented policing, crime prevention and other community policing duties.

Records/Warrants Section is responsible for compliance with statutory requirements for public service, investigative and administrative aid. The Records/Warrants Section is charged with maintaining the records, reports and arrest information for the Adams County Sheriff's Office. This section also provides criminal analysis for operations and command personnel to enable more strategic planning. In 2010, the Records Section took over the entry of traffic citations into the records management system (RMS) from the Patrol Division Traffic Section.

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.

Long Term Goals

Training Academy

1. Provide a bi-annual, multi-jurisdictional law enforcement academy.
2. Build and 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.
3. Provide a safe and successful training environment for Law Enforcement Officers.

**Administrative Services Division**

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

Management Information Systems Unit

1. Deploy technologies to reinforce the agency's community services and operational requirements.
2. Create an efficient, safe and enterprising work environment.
3. Maintain accurate and reliable management information systems.
4. Be a harmonious team of knowledgeable, proficient and responsible individuals.

VALE Grant

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

Civil Section

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

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

Detective Division

1. Increase essential personnel each year in relation to increasing case loads and mandated functions.
2. Expand the Special Investigation Section by developing Career Criminal and Cold Case Investigation Units.
3. Continue to provide complete and professional detective services through increased assets and reasonable response times to crime scenes.
4. Maintain a manageable caseload to ensure timely and thorough investigations.
5. Provide up-to-date training, technology, and equipment to enhance services.



6. Support community partnerships.
7. Enhance the division by having a Ballistics/Tool Mark Comparison Expert Detective
8. Support the North Regional Laboratory Project
9. Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory.
10. Significantly reduce the amount of evidence stored in Property/Evidence Unit.

Patrol Division

1. Reduce crime by increased pro-activity of assigned district deputies.
2. Expand cooperation and communication between the Community Resource Team and the Detective Division to identify areas of concern in the community.
3. Continue Citizens Academy to increase relationships between the community and the Sheriff's Office.
4. Advance C.P.T.E.D (Crime Prevention Through Environmental Design) through the use of recently obtained security/graffiti surveillance cameras.
5. Increase participation of other Adams County Departments (i.e. Planning, Zoning, Animal Control and Public Works) in C.P.T.E.D. efforts.
6. Create format through Crime Prevention to track progress of C.P.T.E.D. projects.
7. Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.
8. Continue to establish crime patterns and solutions through the efforts of the Crime Analyst and the Community Resource Team.
9. Ensure Patrol Division staffing levels are maintained to ensure the safety of the community and the deputies.

TAC Section

1. Promote a cooperative relationship between schools, parents, the community and law enforcement by decreasing actual and perceived criminal activity while increasing citizens' perception of personal safety and involvement with CRT deputies.
2. Reduce crime and violence within the schools and continue educating students on the hazards of drug/alcohol use through programs such as I-Safe America and law related education.
3. SROs developed and implemented a geographical curriculum to address safety in the home, neighborhood and school, drug education, internet safety and gang involvement. This was implemented in the 2010-2011 school year.
4. Continue involvement with Colorado Department of Transportation (CDOT) Safety Seatbelt, Child Safety Seat campaigns and Click-It or Ticket.
5. Identify hazardous traffic areas within Adams County and apply the appropriate amount of enforcement to obtain self-compliance.
6. Minimize the number of alcohol-related traffic crashes through pro-active enforcement, training of Patrol deputies, cooperation with other agencies, and public education.
7. Conduct DUI saturation patrols and DUI increased patrols. Work in conjunction with other agencies and provide pro-active DUI arrest operations.
8. Education the public through Crime Prevention activities and various programs to reduce the chances of crime or the fear of crime in the community.
9. Utilize the SROs to perform ACAMS threat assessments in all county schools.
10. Implement a county-wide school mapping system for all Patrol car computers.
11. Assist residential property owners with the removal of graffiti through the Graffiti Removal Program in areas of unincorporated Adams County.



Records/Warrant Section

1. Continue the usage of the Crime Analysis Unit to assist the Adams County Sheriff's Office and the citizens we serve.
2. Provide quality training for the staff assigned to the Records Section to maintain adequate staffing levels and retain people.
3. Continue to work closely with the Adcom Records Team to assure accurate data entry into the Adams County Combined Records Management System.
4. Assist the Patrol Division Traffic Section in implementation of the countywide e-citation project. The Records Section will continue entering traffic citations until the e-citation project is completed.

Range Unit

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

Volunteer Programs

1. Provide quality assistance and knowledge of various options to victims of crime.
2. Increase the number of volunteer personnel and expand the services utilizing volunteers.
3. Provide continued training for victim advocates to assist citizens as needed.
4. Provide necessary equipment/training for volunteers to be effective in their specialized areas.
5. Actively recruit Explorer volunteers interested in pursuing a career in law enforcement.
6. Continue to recruit and retain quality individuals interested in assisting in various areas of law enforcement.
7. Increase proficiency levels within the Reserve/Posse Units and pursue higher recognition within the local, state and region.

Current Year Objectives

Training Academy

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

Administrative Services Division

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

MIS Unit

- Equip all field operations personnel with technologies that provide reliable communications with ADCOM and CBI, support officer protection and safety, and facilitate administrative and cyber-security requirements.



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

VALE Grant

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

Civil Section

- To identify and implement efficiency enhancement measures (e.g. Return of Service Protocols, mail handling, team communication, and cross training).
- Endeavor to relocate the Civil Section to the Justice Center in order to enhance efficiency, improve customer service and establish enhanced communication with the courts.
- To establish a database of sorts intended to record, communicate and retain best practices and lessons learned.

Detective Division

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

Patrol Division

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

TAC Section

- Continue to reduce the percentage of injury and fatal vehicle accidents in unincorporated Adams County - population growth and the amount of transient traffic make this our greatest challenge.



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

Records/Warrants Section

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

Range Unit

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

Volunteer Programs

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



2013 Budget Highlights

- \$13,000 appropriated for five replacement tasers.
- \$12,029 appropriated for recruiting brochures.
- \$10,000 appropriated for a new Intoxilyzer 5000EN.

Activity/Performance Measures – Part 1

Description	2011 Actual	2012 Estimate	2013 Budget
Patrol Division (stats include TAC)			
ADCOM citizen CFS/officer initiated events	112,094	110,560	113,001
Officer initiated events	39,919	41,117	42,565
Criminal Reports	9,080	9,352	9,452
Other Reports	6,209	6,395	6,402
Field contact cards	4,399	4,531	4,610
Criminal summonses	2,494	2,569	2,644
Juvenile arrests	494	509	525
Adult arrests	5,788	5,962	6,108
Records/Warrants			
Warrants processed	13,250	13,500	14,000
Crime Analyst projects	1,150	0	0
Sex offenders processed			
Warrant extraditions	251	271	290
Case reports processed	17,450	17,871	18,000
Range			
Students attending 52/108-hour class	32/25		
Weapons maintained/repared	400	360	360

Activity/Performance Measures – Part 2

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	0.19	0.19	0.19
Per Capita Spending	\$52.45	\$52.72	\$56.67



TAC Section			
County Traffic Tickets Written	14,526	15,318	16,500
State Traffic Tickets Written	3,912	4,598	5,300
Fines Surcharges Written	1,354,399	1,563,210	1,653,200
Revenue Collected	1,374,091	1,430,221	1,476,002
DUI Requests	773	984	1023
SRO Calls For Service	2,322	2,412	2,550
SRO Patrol Visits	284	284	290
SRO Criminal Reports	280	280	290
SRO Arrests	50	54	60
SRO Teaching Hours	200	200	200
Training Academy			
Academy Cadets	53	46	50
Adams County Sheriff's Office Cadets	8	7	10
Other Agency Cadets	45	39	40
Cadets Successfully Completing Academy	53	46	50
MIS Section			
Workstations Supported	580	580	580
Employees Supported	515	525	525
Support Calls	2,470	2,500	2,500
Calls per IT Employee	352.86	357.14	357.14
Administrative Services Division			
Concealed Weapon Permits Processed/Active	1,196/6,397	1,604/7,494	1,604/7,494
Completed Background Investigations			
Employment Applications/Hired	1,883/41	1050/20	1050/20
Internal Affairs Investigations	52	60	60



VALE Grant			
Number of Cases Worked by Volunteers	1,510	1,600	1,600
Active Volunteers	35	37	37
Successful Advocate Academy Graduates	8	8	8
Civil Section			
Papers Processed	8,912	9,176	9,176
Detective Division			
Total Assigned Cases	5,201	5,308	5,440
Average Case Load per Detective (property)	41	42	42
Average Case Load per Detective (persons)	15	14	14
Liquor/Vice Cases	87	50	50
Crimes Reported	17,450	17,758	17,800
Pawn Slips Received	32,785	33,000	33,500

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental	\$ 133,271	\$ 285,314	\$ 125,432
Charges for Services	\$ 1,348,662	\$ 1,280,794	\$ 1,410,880
Fines & Forfeitures	\$ 1,481,321	\$ 1,561,225	\$ 1,547,750
Misc. Revenues	\$ 38,505	\$ 16,563	\$ 5,000
Total Revenue	\$ 3,001,759	\$ 3,143,896	\$ 3,089,062
Expenditures			
Personnel Services	\$ 19,009,817	\$ 19,031,436	\$ 20,396,381
Operating & Maintenance	\$ 976,501	\$ 1,014,877	\$ 1,070,180
Charges for Services	\$ 3,615,175	\$ 3,634,135	\$ 3,914,550
Capital Outlay	\$ 77,504	\$ 117,805	\$ 203,457
Total Expenditures	\$ 23,678,998	\$ 23,798,253	\$ 25,584,568



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.

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: The 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. 240 seniors attended the event in 2011. 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 2013 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 - Reserves usually apply for a grant from Qwest to support purchase of specific approved items specifically 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 2011, revenue supported the purchase of 5,500 gift cards for free turkeys (value \$10); King Soopers donated an additional 5% (275).
- Every 15 Minutes - This program is designed for high school students and involves a realistic scenario related to the consequences of drugs/alcohol. It is organized and utilized at different schools prior to prom each year. In 2013 Bennett High School has shown an interest in trying to schedule it for their students.

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

- **Explorer Post** - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They have created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- **Reserves** – Reserves apply for an annual grant of \$500 from Qwest to support purchase of specific approved items for the unit. Monies are used to support activities for the Reserves.
- **Posse** – Any money received through fund raisers or donations is deposited to this account and utilized specifically for Posse activities.



- **Funeral Committee** – This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and then purchases made for food and necessities to assist with a funeral dinner or meals prior to funeral.
- **Operation Free Bird** – This annual event continues to grow. In November 2011, certificates for 5,408 free turkeys were purchased with donations and were available for families of students on the school free lunch program. We anticipate at least that many again in 2013.

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

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 Chaplins.
- 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.

2013 Budget Highlights

- \$33,000 for the replacement of two televisions as needed (\$1,600.00); replacement of DVD/VCRs for inmate closed circuit TV systems as needed (\$400.00); replacement of water heaters (\$1,000.00); and video visitation monitors (\$30,000.00).

Activity/Performance Measures

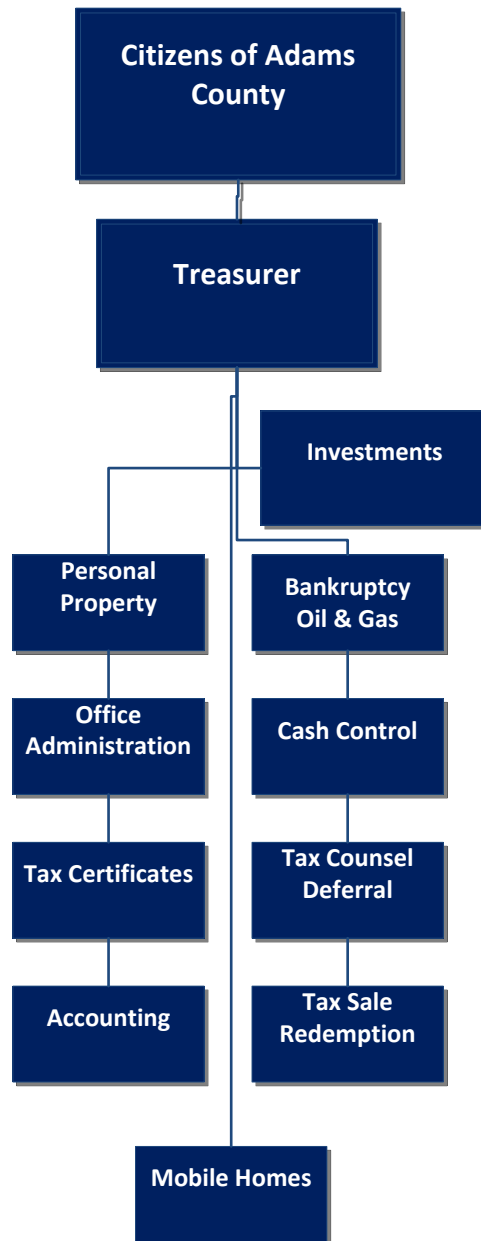
Description	2011 Actual	2012 Estimate	2013 Budget
COMMISSARY			
Chaplin's Visits	2,023	2,198	2,200
Religious Services Attendance	15,393	13,748	14,435
ESL Inmate Attendance	0	0	0
GED Class Attendance	4,604	4,578	4,670
Law Library Attendance	3,660	3,586	3,765

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 851,960	\$ 864,188	\$ 815,352
Misc. Revenues	\$ 73,895	\$ 83,642	\$ 79,150
Total Revenue	\$ 925,855	\$ 947,830	\$ 894,502
Expenditures			
Personnel Services	\$ 199,998	\$ 256,493	\$ 377,859
Operating & Maintenance	\$ 254,515	\$ 229,631	\$ 406,885
Charges for Services	\$ 436,409	\$ 477,529	\$ 458,638
Capital Outlay	\$ 60,975	\$ -	\$ -
Total Expenditures	\$ 951,897	\$ 963,653	\$ 1,243,382



Treasurer's Office





Mission Statement

Fulfill the statutory duties of the County Treasurer's office and serve its customers with speed and courtesy in the most cost-effective method possible.

Primary Services

The Adams County Treasurer's Office collects taxes, distributes proceeds to the proper authorities and invests the difference.

Responsibilities include:

- Preparation and distribution of annual and delinquent tax notices.
- Collect and account for taxes.
- Conduct annual tax lien sale.
- Oversee mobile home transfers.
- Issue distraint warrants for unpaid taxes.
- Supervise seizure and sale of property.
- Administer property redemptions.
- Issue Treasurer's deeds.
- Administer bankruptcy cases.
- Direct oil and gas collections.
- Provide tax deferrals.
- Provide tax counseling for the elderly and low- to moderate-income individuals.
- Act as paying agent for school district bonds.
- Disburse monies to proper authorities.
- Honor county warrants.
- Invest idle county funds.
- Collect insufficient fund checks.
- Issue tax certificates.

Long Term Goals

1. Reduce money transfer insurance costs.
2. Reduce the use of paper reports.
3. Cross-train all staff.
4. Aide the county in converting to ACH direct deposit payments for vendors.
5. Collect all monies via an electronic process.
7. Make available and accept credit card payments and aid other county offices in doing the same.
8. Increase professional development for all staff by finishing and getting education.
9. Increase both volunteers and filings for the income tax volunteer program
10. Increase the number of sites and volunteers to file the income tax forms for low income individuals
11. Replace the Treasurer's system software
12. To improve the communication between departments and the Treasurers office



Current Year Objectives

- Coordinate with Assessor's office to allow for the transfer of updated information more efficiently.
- Begin looking at and evaluating treasurer's programs to increase efficiency and drop costs.
- Reduce expenditures whenever possible to assist with budget constraints.

2013 Budget Highlights

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

Activity/Performance Measures

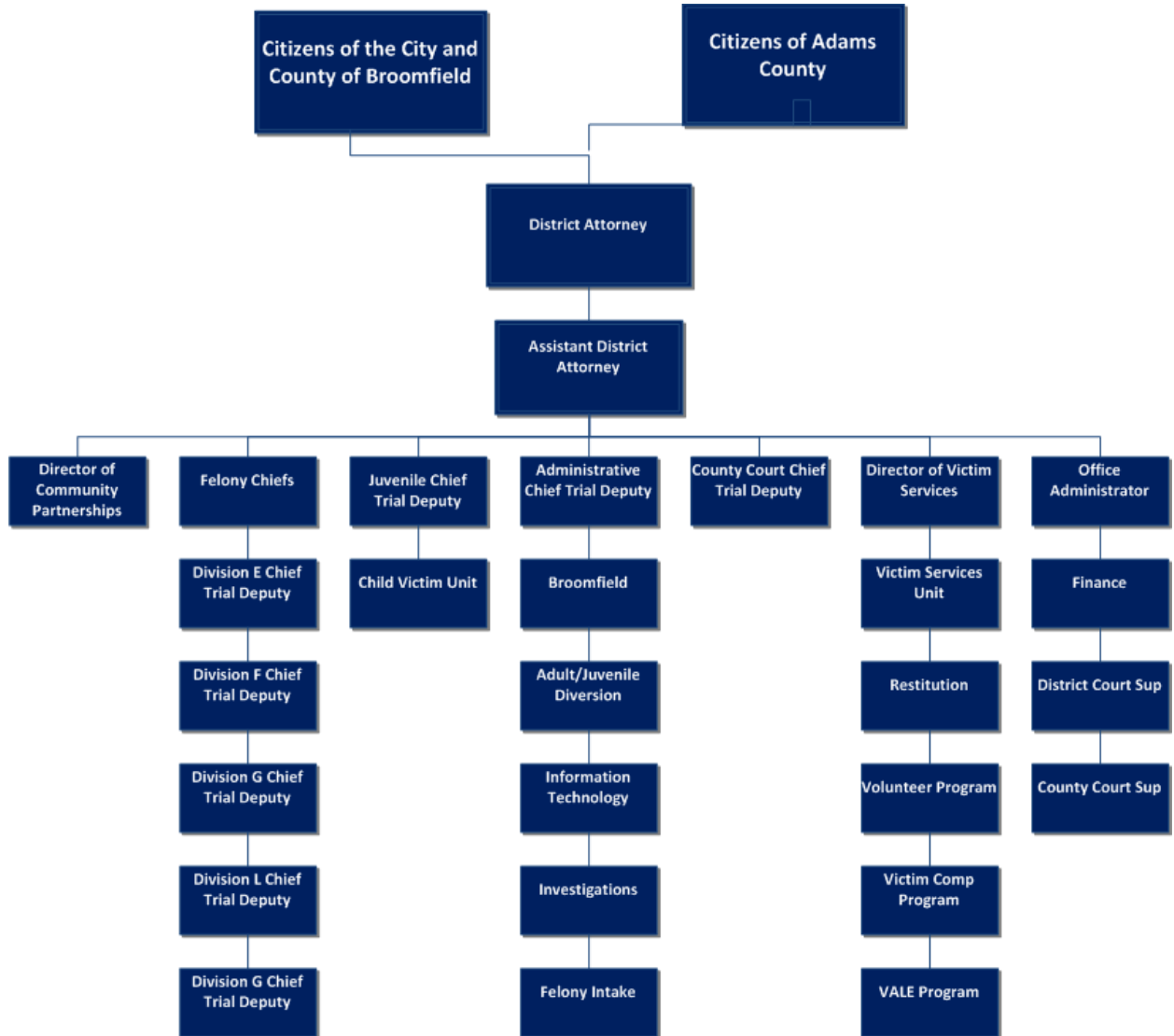
Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	3.01	3.47	3.76
Per Capita Spending	\$2.88	\$3.53	\$2.89
Number of Tax Notices Per Budgeted FTE	11,329	13,072	17,117
Number of Tax Notices Per Actual FTE	12,139	13,072	17,117
Cost Per Tax Bill	\$7.66	\$7.82	\$7.63
Annual Tax Notices	169,942	170,000	171,168
Delinquent Tax Notices	13,506	15,000	15,000
Tax Counseling for the Elderly	5,077	5,206	5,100
Annual Tax Lien Sale Number of Parcels	2,817	3,000	3,000
Annual Tax Lien Sale Amounts	\$4,700,165	3,565,331	4,500,000
Tax Sale Premiums	\$168,807	\$204,331	\$180,000
Treasurer's Checks Issued	4,515	4,500	4,500
Mortgage Payments (mass)	\$145,554,021	\$147,500,000	\$145,000,000
Miscellaneous Receipts	3,664	3,000	3,500
Treasurer's Tax Certificates	17,778	18,000	21,000
Bankruptcy Cases	428	500	375
Property Tax Percent Collected	99.90%	99.90%	99.90%
Employees (FTE) Budget	15	13	10
Employees (FTE) Actual	14	11	10

**Revenue and Expenditure Summary**

	2011	2012	2013
	Actual	Estimate	Budget
Revenue			
Charges for Services	\$ 2,537,332	\$ 2,554,640	\$ 2,523,050
Misc. Revenues	\$ 171,046	\$ 165,000	\$ 165,000
Total Revenue	\$ 2,708,378	\$ 2,719,640	\$ 2,688,050
Expenditures			
Personnel Services	\$ 948,567	\$ 898,798	\$ 843,756
Operating & Maintenance	\$ 19,944	\$ 29,225	\$ 43,700
Charges for Services	\$ 295,971	\$ 339,977	\$ 417,703
Capital Outlay	\$ 37,753	\$ 325,000	\$ -
Total Expenditures	\$ 1,302,235	\$ 1,593,000	\$ 1,305,159



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 offenses. To seek justice for victims of crime. To create a safe community through positive partnerships with law enforcement and other community members. To earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

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.

Diversion Program: This program is an alternative to prosecuting a case in the court system. In support of the operation, goals, and objectives of the District Attorney's Office, the Diversion Program provides early intervention counseling, victim reparation, and supervision services 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. 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.

Victim Witness Program: Information, support and assistance are provided to Victims and Witnesses of crimes in compliance with the Colorado Victim Bill of Rights, Colorado Revised Statute 24-4.1-301. Victims are notified of critical court hearings in writing, by telephone and in person as well as provided with practical information regarding courtroom procedures and the criminal justice process.

Criminal Prosecution/Activity Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
Felony Jury Trials	130	142	155
Felony Cases	3,797	3,913	4,030
Misdemeanor Cases	5,477	5770	6,058
Domestic Violence Cases	1,346	1,448	1,509
Traffic Cases	23,712	23,827	23,800
JUV Filings	651	754	750
DUI/DWAI	3,127	3,207	3,271



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

Victim Witness Services Unit: Started in 1978, information, support and assistance are provided to victim/witnesses of crimes in compliance with the Colorado Victim Bill of Rights, Colorado Revised Statute 24-4.1-301. The primary objective of the Unit is to ensure that victims / witnesses are afforded their mandatory rights pursuant to statute. Statutory mandates include notification of critical court hearings in writing, by telephone and in person as well as providing practical information regarding courtroom procedures, the criminal justice process and court accompaniment. Practical assistance is provided to document restitution requests for consideration by the sentencing courts. Unit personnel also provide efficient prosecutorial support services to Deputy District Attorneys throughout the court prosecution process. The Unit, in partnership with the Colorado Division of Criminal Justice, has created the first multi-disciplinary collaborative sexual assault response team for adult survivors of sexual violence in the 17th Judicial District. The Unit utilizes the services of trained volunteer advocates to assist with the heavy caseload prosecuted through the Domestic Violence Fast Track System. The use of volunteers is a cost-savings measure to the county. These volunteers perform duties equivalent to two full-time employees during the course of each work week. Finally, Unit personnel provide statutorily mandated administrative assistance to the Crime Victim Compensation and VALE (Victim & Witness Assistance and Law Enforcement) Boards to facilitate the disbursement of over \$2,500,000 each year to victims / witnesses and victim service programs throughout the 17th Judicial District.

Victim Witness Services Unit Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
Number of Volunteers	10	12	12
Volunteer Hours of Service	3,796 hrs	4,176 hrs	4,176 hrs
Number of Victims Served by Volunteers	1,112	1,223	1,223
Crime Victim Compensation Victims Served	2,686	2,713	2,713
Crime Victim Compensation Dollars Disbursed	1,600,000	1,700,000	1,700,000
Victims Served by Restitution Division	7,000	8,200	8,200
Victims/Witnesses Served by Unit	41,005	54,081	54,081
VALE Funded Agencies	35	33	33
VALE Dollars Disbursed	\$1,263,040	\$1,350,462	\$1,350,462

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



future risk to recidivate, the program reduces the costs to the District Attorney’s Office, the county, and thus the taxpayers of the Judicial District.

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

Diversion Long Term Goals:

1. Counseling - individual, family, couples and group
2. Groups - restorative justice and conflict resolution, cognitive restructuring and budgeting
3. Restitution - monetary repayment to victims for damages
4. Community Service - clients take responsibility for their crime by performing useful public service
5. Victim-Offender mediation - face-to-face meeting with the client and victim(s), facilitated by a trained mediator
6. Drug/Alcohol Component - on-site services provided including assessments and counseling; referrals are made for urine screens
7. Education/Employment - monitoring and supporting education, career development assistance, job skills training and monitoring employment.

Diversion Activity/Performance Measures

	2011	2012	2013
Description	Actual	Estimate	Budget
Referrals	409	437	430
Acceptances	293	298	300
Number of Victims Served	184	143	165
Successful Terminations	218	192	205
Restitution Collected	80,843	87,772	90,000

Long Term Goals

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



5. To support all items as listed in the Mission Statement.

Current Year Objectives

- While recognizing the current county revenue limitations:
- Utilize existing staff to effectively handle increasing caseloads, court rooms and trials.
- Implement new electronic case management system
- Use technology to also increase cost efficiency of our law enforcement partners.

2013 Budget Highlights

- \$83,434 is budgeted for training and professional affiliations in 2013.
- \$1,574,016 of revenue is budgeted for providing DA services for Broomfield.

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Federal Grants	\$ 776,368	\$ 789,822	\$ 624,050
State Grants	\$ 328,093	\$ 306,200	\$ 407,709
Other Governmental	\$ 539,357	\$ 500,479	\$ 549,572
Charges for Services/Misc.	\$ 1,613,560	\$ 1,576,859	\$ 1,678,621
Total Revenue	\$ 3,257,378	\$ 3,173,360	\$ 3,259,952
Expenditures			
Personnel Services	\$11,960,247	\$12,900,000	\$13,533,585
Operating & Maintenance	\$ 337,078	\$ 334,451	\$ 408,125
Charges for Services	\$ 1,474,949	\$ 1,273,757	\$ 1,448,408
Capital Outlay	\$ 133,308	\$ 8,764	\$ -
Total Expenditures	\$13,905,581	\$14,516,972	\$15,390,118



Criminal Justice Committee

2013 Budget Highlights

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

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ 53,206	\$ 90,901
Operating & Maintenance	\$ -	\$ -	\$ 9,300
Charges for Services	\$ 105,974	\$ 30,000	\$ 11,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 105,974	\$ 83,206	\$ 111,201



Commissioners' Office

2012 Board of County Commissioners

W. R. "Skip" Fischer (District 1)
Alice J. Nichol (District 2)
Erik Hansen (District 3)

2013 Board of County Commissioners

Eva Henry (District 1)
Charles "Chaz" Tedesco (District 2)
Erik Hansen (District 3)

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.

Primary Services

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

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.

Current Year Objectives

- Define a strategic plan that addresses employees, facilities, technology, infrastructure and financial resources.

2013 Budget Highlights

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

**Activity/Performance Measures**

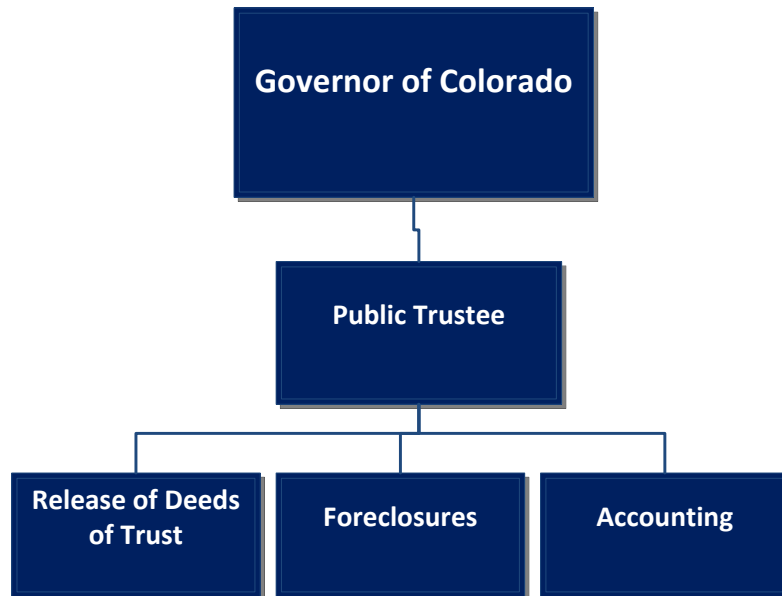
Description	2011 Actual	2012 Estimate	2013 Budget
FTE's Per 10,000/Capita	9.03	9.03	9.03
Per Capita Spending	\$1.64	\$1.36	\$1.41
Public Hearings	90	90	90
Land Use Hearings	180	180	180
Liquor License Renewals	100	100	100
Employees (FTE)	5	5	5

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Liquor Licenses	\$ 28,890	\$ 15,955	\$ 25,000
Misc. Revenues	\$ 12,925	\$ 3,500	\$ 3,500
Total Revenue	\$ 41,815	\$ 19,455	\$ 28,500
Expenditures			
Personnel Services	\$ 473,299	\$ 469,302	\$ 487,569
Operating & Maintenance	\$ 41,899	\$ 46,695	\$ 71,600
Charges for Services	\$ 225,134	\$ 97,804	\$ 78,700
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 740,331	\$ 613,801	\$ 637,869



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.

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.

2013 Budget Highlights

- The 2013 budget for the Public Trustee is \$541,789. No general fund budget was requested because there were enough operationally-generated fees to cover expenditures.

Activity/Performance Measures

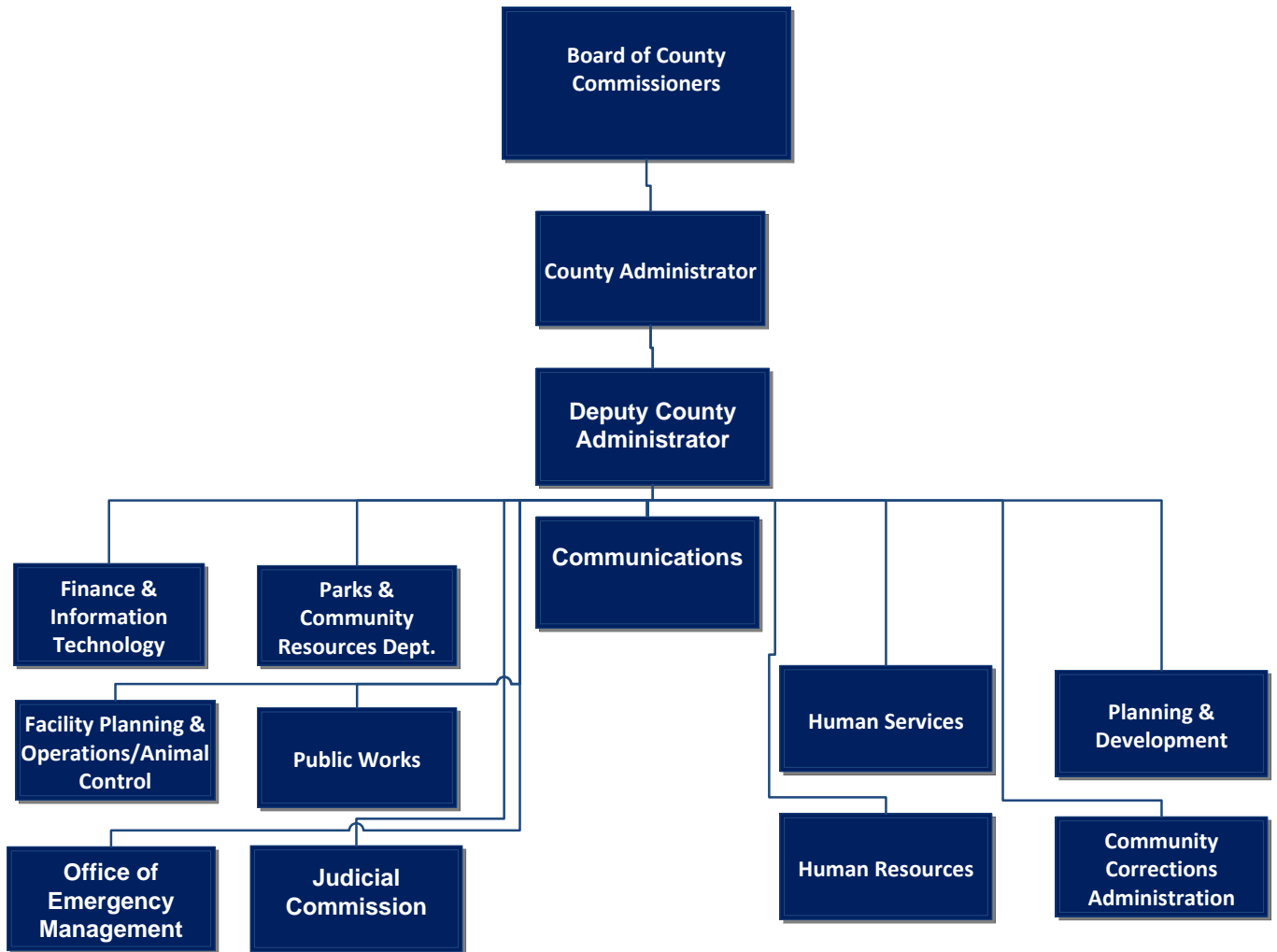
Description	2011 Actual	2012 Estimate	2013 Budget
Number of Releases of Deeds of Trust	15,089	18,000	18,000
Number of Foreclosures	3,553	2,900	2,900
Employees (FTE) (operating with 2 vacancies)	9	7	7

**Revenue and Expenditure Summary**

	2011 Actual	2012 Budget	2013 Budget
Revenue			
Public Trustee Fees	\$ 1,026,428	\$ 435,081	\$ 804,000
Total Revenue	\$ 1,026,428	\$ 435,081	\$ 804,000
Expenditures			
Personnel Services	\$ 540,423	\$ 531,293	\$ 472,007
Operating & Maintenance	\$ 655,397	\$ 20,550	\$ 13,400
Charges for Services	\$ (541,229)	\$ 55,046	\$ 55,396
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 654,591	\$ 606,889	\$ 540,803



County Administrator'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.

Primary Services

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

Specific responsibilities include:

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

The County Administrator's Office manages the following departments and offices:

- Community Corrections Administration
- Facility Planning & Operations Department/Animal Control
- Finance Department
- Information Technology Department
- Human Resources Department
- Parks & Community Resources Department
- Planning and Development Department
- Public Works Department
- Human Services Department
- Veterans Service Office

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

Long Term Goals

Communicate the plan of operations and policy directives to the county organization as articulated by the Board of County Commissioners.

Identify emerging issues in the county and focus resources in response to these issues.

Direct development of assessment tools to honestly and objectively measure organizational performance.

Ensure that the Board of County Commissioners has access to all necessary and relevant information for informed decision-making.

Current Year Objectives

Support legislative activity that benefits the county.

Adopt a process of assessment to effectively measure organizational performance.



Formalize the county resource plan consistent with near term economic realities.
Facilitate the continued implementation of the collaborative transportation plan.

2013 Budget Highlights

- \$41,000 is budgeted for postage and \$55,000 is budgeted for printing the annual report to the public.
- \$24,000 is budgeted in other professional services for sales tax accountability to the cities and citizens of Adams County, events such as the state of the county address and to cover a portion of the design costs for the annual report to the public.
- \$135,700 has been allocated for special events.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	15.05	15.05	11.29
Per Capita Spending	\$1.95	\$1.82	\$2.88
Departments Supported	9	9	9
Public Hearings	90	90	90
Employees (FTE)	5	3	4

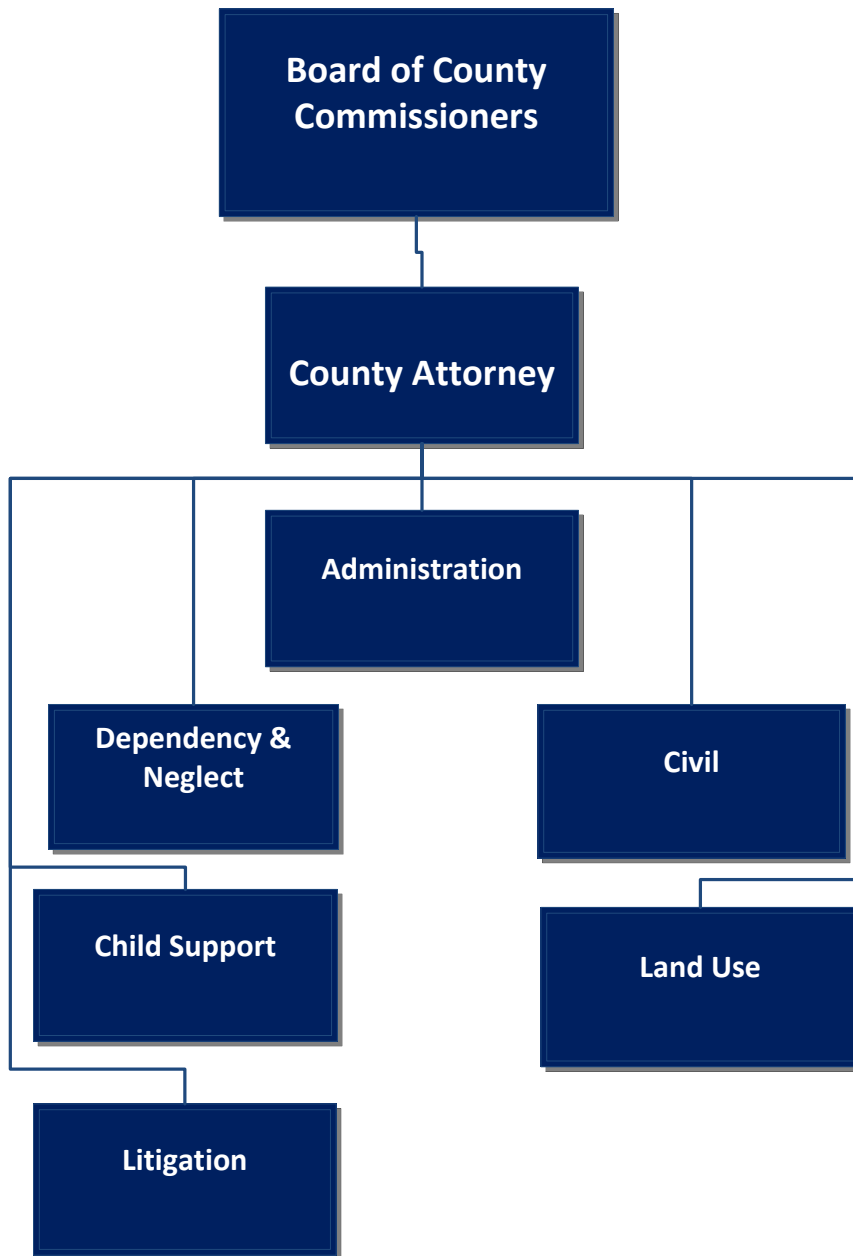


Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 601,742	\$ 577,270	\$ 986,467
Operating & Maintenance	\$ 140,711	\$ 100,210	\$ 184,500
Charges for Services	\$ 139,699	\$ 145,658	\$ 129,200
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 882,152	\$ 823,138	\$ 1,300,167



County Attorney's Office





Mission Statement

The Adams County Attorney's Office is committed to providing the Board of County Commissioners, the elected officials, and the department directors with competent and professional legal advice. 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 its opinions. We shall treat every person with kindness, fairness, and respect. We shall work together as a team to serve and assist the County and each department and elected office in achieving its goals.

Primary Services

Service Inventory for County Attorney's Office - Civil

- Legal representation, advice, and counseling on day-to-day matters for Adams County Elected/Appointed Offices
 - Board of County Commissioners
 - Sheriff's Office
 - Coroner's Office
 - District Attorney's Office (employment and contracts)
 - Clerk and Recorder's Office
 - Assessor's Office
 - Treasurer's Office
 - Public Trustee's Office
- Legal representation, advice, and counseling on day-to-day matters for Adams County Departments
 - County Administrator
 - Human Services
 - Public Works
 - Planning and Development
 - Facilities Management
 - Finance/IT
 - Office of Emergency Management
 - Human Resources
 - Parks and Community Resources
- Legal Representation of Adams County Boards and Commissions
 - Front Range Airport Authority
 - Board of County Commissioners
 - Board of Equalization
 - Planning Commission
 - Board of Adjustment
 - Open Space Advisory Board
- Transactional/contract services for County Departments and Elected Offices.
- Litigation of claims brought for or against the County, Elected Offices, and Boards/Commissions
- Preventative/proactive legal advice and training to Elected Offices, Departments, and Boards/Commissions
 - New Elected Official Orientation
 - Sheriff's Office Training
 - Employment Law
 - Open Records/CORA



 ·Policies/procedures/codes

- Management of outside counsel for special legal matters
 - Clean Harbors
 - Quality Paving Litigation
 - Water Law
 - Denver International Airport (noise and development)
- Enforcement of Zoning and Building Code violations and Blight Ordinance
- State Legislation tracking and education
- County contact/liaison for Independent Ethics Officer and Internal Auditor

Long Term Goals

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

2013 Budget Highlights

- \$150,000 was budgeted in 2013 to hire outside counsel.
- \$215,000 was budgeted in 2013 to hire outside counsel to address environmental issues for the county.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	1.74	1.74	1.74
Per Capita Spending	\$7.34	\$6.74	\$7.48
New Inmate Cases	6	5	5
New EEO Matters	12	2	2
New Foreclosures	67	60	60
New Blight Enforcement	195	200	200
New Zoning Enforcement	136	140	140
Child Support Enforcement Money Collected	\$31,599,379	\$31,599,379	\$31,663,915
Non-IVE Foster Care Money Collected	\$417,141	\$417,141	\$340,247
Dependency & Neglect Cases Filed	279	300	427
Mental Health/Alcohol Commitment Files	89	94	99
Employees (FTE)	26	26	26

**Revenue and Expenditure Summary**

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 1,311,731	\$ 1,520,379	\$ 1,540,320
Total Revenue	\$ 1,311,731	\$ 1,520,379	\$ 1,540,320
Expenditures			
Personnel Services	\$ 2,606,558	\$ 2,690,224	\$ 2,755,594
Operating & Maintenance	\$ 145,890	\$ 122,513	\$ 155,712
Charges for Services	\$ 560,731	\$ 227,880	\$ 463,954
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,313,179	\$ 3,040,617	\$ 3,375,260



Administrative/Organizational Support

Primary Services

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

2013 Budget Highlights

- \$400,000 was budgeted for termination pay, which provides for the estimated general fund termination pay liability for employees leaving county government service in 2013.
- \$220,000 was budgeted for annual memberships, primarily for Colorado Counties, Inc., Denver Regional Council of Governments, Regional Air Quality Council, Aurora Economic Development Council, and National Association of Counties.
- Principal and interest totaling \$13,960,011 are budgeted in 2013 for capital lease payments to be made according to five leaseback agreements between the county and its lessors. Specific terms of the first lease with Capital Asset Finance Corporation included the sale of two county-owned buildings, which took place in October 1999. Principal and interest payments were spread out over 15 years, at an interest rate that ranges from 3.75-5.40%. This financing transaction was refunded in 2009 due to the positive interest rate environment. The lease now uses only the Children and family Services Building as collateral freeing up the Human Services building. The lease matures in 2014 and interest rates range from 1.1%-3.0%. The second lease purchase agreement with the Adams County Public Facilities Leasing Trust 2003 includes the sale-leaseback of the Adams County Service Center for a 20-year period, at an interest rate that ranges from 3.0-6.0%. The third lease purchase agreement is with the Adams County Public Facilities Leasing Trust 2008 includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. Principal and interest payments are spread out over 10 years at an average interest rate of 4.01%. The fourth agreement is with the Adams County Detention Facility Leasing Trust 2009. Principal and interest are spread out over 20 years at an average interest of 4.85%. The fifth transaction is a lease-leaseback transaction called the Adams County Public Facilities Leasing Trust 2010 and includes a portion of the Justice Center for collateral and the interest rate is 4.24% for the life of the transaction. For all five agreements, total principal payable is \$7,043,300 and interest totals \$6,911,967.

**Revenue and Expenditure Summary**

	2011 Actual	2012 Estimate	2013 Budget
Expenditures			
Personnel Services	\$ 809,630	\$ 518,022	\$ 1,386,397
Operating & Maintenance	\$ 72,891	\$ 16,566	\$ 103,500
Charges for Services	\$ 2,338,968	\$ 3,023,405	\$ 3,645,569
Debt Service	\$ 13,955,610	\$13,955,267	\$13,960,011
Governmental Services	\$ 1,196,166	\$ 881,499	\$ 1,244,152
Capital Outlay	\$ 635,180	\$ 239,606	\$ -
Total Expenditures	\$ 19,008,445	\$18,634,365	\$20,339,629

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

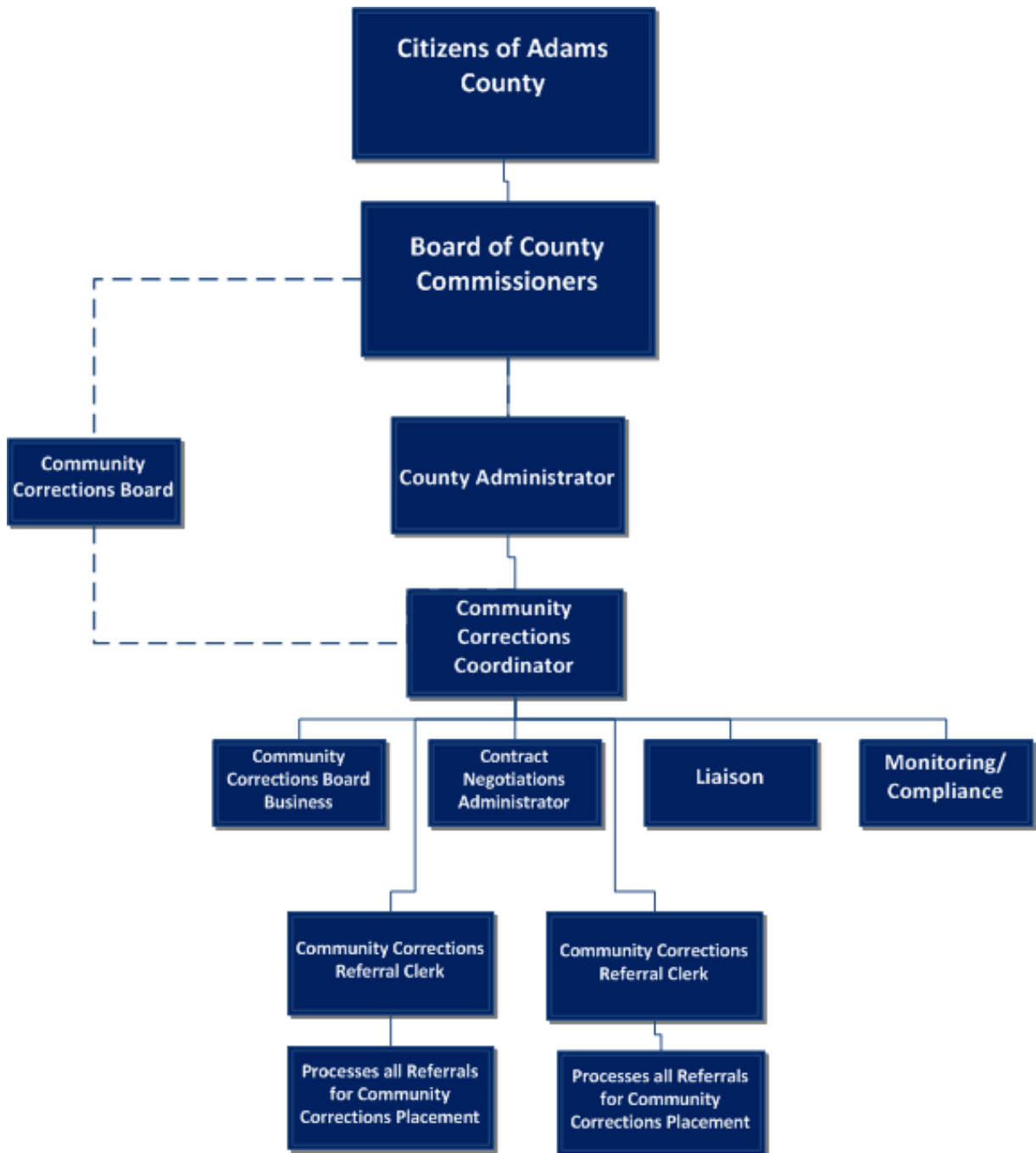


2009B COP			
Children & Family Services Center			
Year	Principle	Interest	Total Payment
2009	840,000.00	66,656.25	906,656.25
2010	905,000.00	144,150.00	1,049,150.00
2011	930,000.00	117,000.00	1,047,000.00
2012	960,000.00	89,100.00	1,049,100.00
2013	990,000.00	60,300.00	1,050,300.00
2014	1,020,000.00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

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



Community Corrections Administration





Mission Statement

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

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

Primary Services

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

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

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

TRANSITION RESIDENTIAL: This program is established to provide services to "Transition clients". These people have been in a Colorado prison facility, are still under the supervision of the Colorado Department of Corrections, and are preparing for a gradual return to society by participating in a community corrections program. In such cases, community corrections serves as the step right after prison. One measure of success in the management of



these clients is whether they remain crime-free, both during and after their transition from institutional life to freedom.

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

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

OUTPATIENT TREATMENT PROGRAM: The funds for the Outpatient Treatment Program (OTP) from the Division of Criminal Justice are intended to be directed towards substance abuse and dual diagnosis treatment for offenders placed in community corrections. Specifically, this plan prioritizes outpatient substance abuse therapy, mental health evaluations, psychiatric care, mental health therapy, dual diagnosis therapy, psychotropic medication, and addiction medication for high-risk offenders in both residential and non-residential placement. The funds will be allocated to specific community corrections boards specifically those in jurisdictions with residential programs. The funds will serve as treatment vouchers for qualifying treatment modalities for specific and qualifying offenders. The department's role in the program is to provide quarterly reports regarding the use and accountability of these funds to the DCJ in order to track the number and types of treatment that is being funded.

Long Term Goals

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

Current Year Objectives

- Become an active participant representing Community Corrections in the newly established criminal justice planning effort.
- Serve on our local jurisdictions Drug Offender Treatment Board as the designee to represent Community Corrections.
- Continue to assess the implementation and use of evidence based principles in all of the community corrections programs in Adams County.
- In addition to assessing the use of evidence based principles, increase the frequency of performance measurement audits and follow through upon the results of DCJ audits and follow up audits. Increase staff to accomplish this.
- Continue to work with the Planning Department to establish the opportunity to site new facilities.
- Improve the current accommodations of females at the Phoenix Center.
- Improve the program services available to females at the Phoenix Center.



- Investigate the use of a secured website to post cases for screening review eliminating copying and mailing costs and improving timeliness of reviews.
- Use dual monitors to capture information from DOC websites to enter data on County database avoiding the need to copy case information from DOC.

2013 Budget Highlights

- \$5,721,057 was appropriated in 2013 for Other Professional Services. The majority of these funds are used for contractual Community Corrections programs services including Diversion Residential, Transition Residential and Diversion Non-Residential.
- \$1,200 was appropriated in 2013 for membership dues for the Colorado Association of Community Corrections Boards (CACCB).

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	18.06	18.06	15.05
Per Capita Spending	\$12.80	\$13.00	\$13.14
Daily Cost Per Client - Residential	\$37.74	\$37.74	\$37.74
Daily Cost Per Client - non-Residential	\$5.12	5.12	5.12
Total Offenders Referred	2,263	2,275	2,300
Offenders Supervised/Day - Residential	387.00	390	397
Offenders Supervised/Day - non-Residential	115.00	120	125
Avg. Prison Cost Saved/Day - Residential	\$14,644.00	14,700	15,022
Avg. Prison Cost Saved/Day - non-Residential	8,126.00	8,500	8,807
% of Offenders Completing Residential Programs	50%	52%	55%
% of Offenders Completing non-Residential Programs	50%	55%	63%
Restitution Paid to Victims Per Year	\$300,000.00	\$300,000.00	\$300,000.00
Employees (FTE)	2.5	2.5	2.5



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Misc. Revenue	\$5,839,571	\$5,989,992	\$5,937,419
Total Revenue	<u>\$5,839,571</u>	<u>\$5,989,992</u>	<u>\$5,937,419</u>
Expenditures			
Personnel Services	\$ 152,951	\$ 173,459	\$ 167,655
Operating & Maintenance	\$ 14,971	\$ 15,748	\$ 20,469
Charges for Services	\$5,612,140	\$5,679,533	\$5,741,679
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	<u>\$5,780,063</u>	<u>\$5,868,740</u>	<u>\$5,929,803</u>



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.

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)

Long Term Goals

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

Current Year Objectives

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

2013 Budget Highlights

- \$429,140 of revenue is budgeted in 2013 from Community Transit Grants.



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ 370,097	\$ 426,780	\$ 429,140
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 370,097	\$ 426,780	\$ 429,140
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 2,263	\$ 3,500	\$ 1,100
Charges for Services	\$ 450,868	\$ 557,280	\$ 512,040
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 453,131	\$ 560,780	\$ 513,140



Economic Development – ACED, Inc.

Mission Statement

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

ACED's Vision is to be:

- Innovative
- Respected
- Significant

Primary Services

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

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

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

2013 Budget Highlights

- Adams County's 2013 budgeted grant allocation to ACED, Inc. is \$554,608.
- \$48,500 has been appropriated for community education
- \$21,340 has also been approved for another economic development organization, the I-70 Regional Economic Advancement Partnership (REAP).



Revenue and Expenditures Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 571,761	\$ 554,608	\$ 554,608
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 571,761	\$ 554,608	\$ 554,608



Economic Development Incentives

Primary Services

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

2013 Budget Highlights

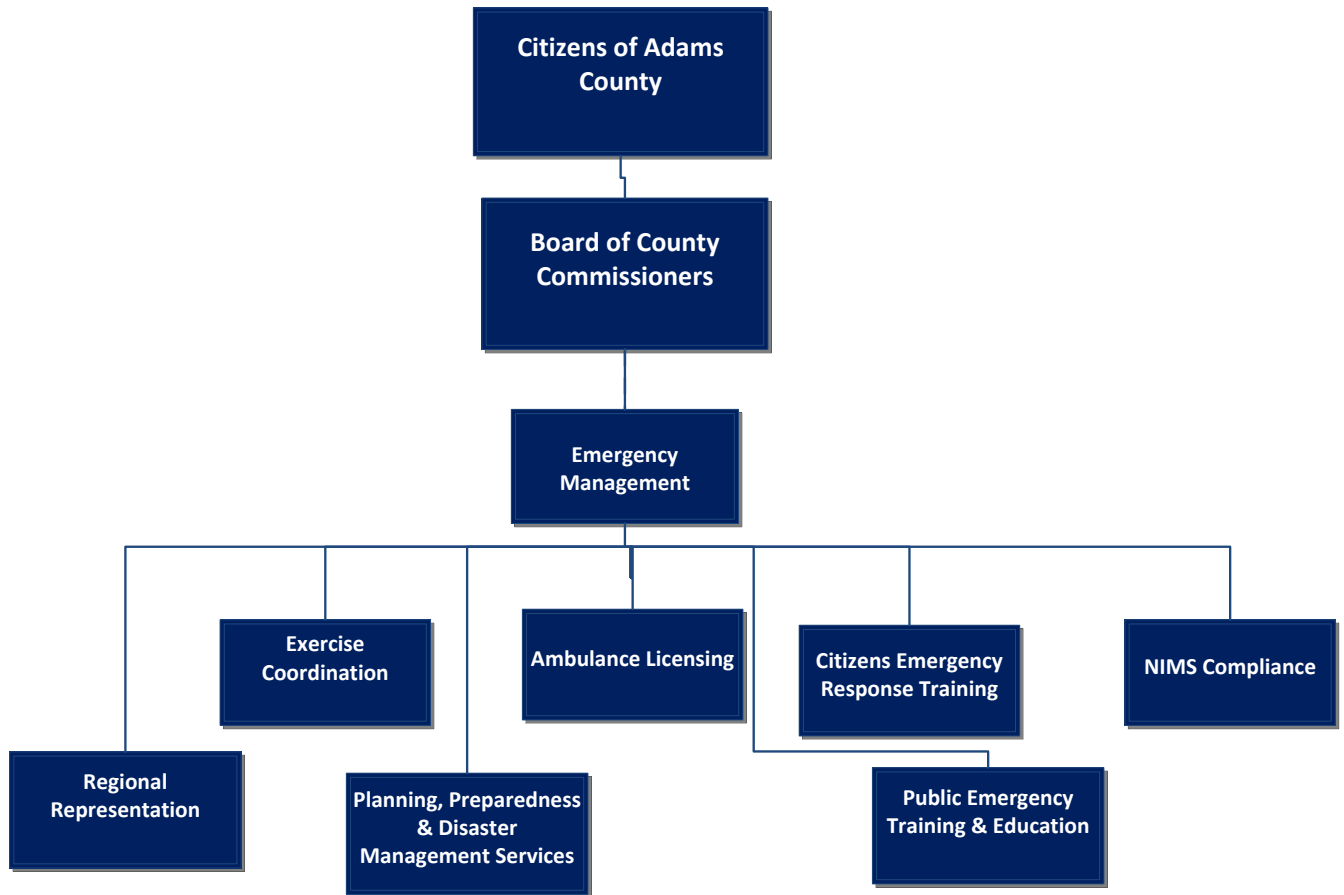
- Expenditures to be paid out in 2013 are budgeted at \$260,000.
- Current year budgeted incentive packages: Advance Circuits, Alpine Waste, Ascent Solar Technologies, Brannan Sand and Gravel Asphalt Storage Project, Colorado Petroleum, Cooper Lighting, Cummins Rocky Mountain, FedEx, Furniture Row, Intrex Aerospace, Kwal Paint, Rogers and Sons, Sierra Detention Systems, Trustile Doors, and Utility Trailer.

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 479,648	\$ 600,000	\$ 260,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 479,648	\$ 600,000	\$ 260,000



Office of Emergency Management





Mission Statement

To be a trusted leader and innovator in 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
- Emergency Managers Weather Information Network (EMWIN)

Long Term Goals

Office of Emergency Management Administration

Goal: Demonstrate leadership in the administration, coordination, and involvement of the Emergency Management program

Emergency Operations Center - Operations

Goal : To be trusted by our partners and municipalities as a leader and innovator in EOC operations

Emergency Operations Center - Activation & Staffing

Goal: 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

Goal: Create a trusted and credible training and exercise program

Compliance with National Incident Management System

Goal: To be a leader in NIMS compliance

Planning and Disaster Management

Goal: To develop and maintain up-to-date comprehensive and useful plans for disaster management and related support functions

Goal: To identify & implement integration goals identified in the county Risk & Hazard Assessment and County Comprehensive Plan



Public Education & Outreach

Goal: To build a trusted and credible outreach program

Regional Representation & Partnership

Goal: To be trusted by our municipalities and county partners as a leader in emergency management

Local Emergency Planning Commission

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

Sara Title III - Tier II Reporting

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

Continuity of Operations

Goal: To maintain software and continuity of operations database for county continuity planning

Ambulance Licensing

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

Emergency Managers Weather Information Network (EMWIN)

Goal: To maintain and house EMWIN equipment that provides warning notification to government agencies in 27 counties

Current Year Objectives

In order to achieve the long term goals, the Objectives for 2013 are as follows:

EOC Management

- Objective 1: EOC needs and shortfalls are prioritized and systematically addressed (EMAP 4.8.3)
- Objective 2: Procedures are developed to guide situation and damage assessment, situation reporting and incident support planning (EMAP 4.11.4, in part)
- Objective 3: There are established and tested procedures for operation of the primary EOC facility (EMAP 4.12.2)

Resource Management

- Objective 4: A system and a plan is developed and tested for obtaining internal and external resources (EMAP 4.8.5)
- Objective 5: There is an implemented resource management process allowing for acceptance, management, and distribution of donations, services, personnel, financial resources and facilities that are either solicited or unsolicited (EMAP 4.8.6)
- Objective 6: Emergency Management shall explore mutual aid agreements or memoranda of understanding, along with the State Emergency Management Agreement to provide alternate EOC facilities, additional equipment outside of traditional first response equipment, supplies, and/or personnel (EMAP 4.9.2)

**Training & Exercises**

- Objective 7: EOC personnel receive and maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2)
- Objective 8: Emergency Management personnel receive and maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2)
- Objective 9: Training is regularly scheduled and conducted in conjunction with the overall goals and objectives of the training program and is based on internal and external requirements and mandates (EMAP 4.13.3)

Plan Development

- Objective 10: Emergency Management, involving stakeholders, finalizes the Emergency Operations Plan, to include a formalized planning process. The formal planning process provides for regular review and update of the plans (EMAP 4.6.1)
- Objective 11: The formal planning process for COOP provides for regular review and update of the plans (EMAP 4.6.1)
- Objective 12: Review and update of COOP shall identify essential positions and lines of succession, and provide for the protection or safeguarding of critical applications, vital records/databases, process and functions that must be maintained during response activities (EMAP 4.6.5)

Communication & Information Management:

- Objective 13: Emergency Management maintains capability to initiate, receive, and/or relay warnings to alert key decision makers and emergency personnel (EMAP 4.10.3)
- Objective 14: Communication and notification systems owned by Emergency Management are tested on an established schedule under operational conditions and the results documented and addressed (EMAP 4.10.2 and 4.10.4)

Emergency Management Program Administration

- Objective 15: Emergency Management has a multi-year strategic plan that defines the mission, goals, objectives, milestones and implementation method for the Emergency Management Program (EMAP 3.1.1)
- Objective 16: Adams County has fiscal and administrative procedures in place for use during and after an emergency or disaster (EMAP 4.1.1)

2013 Budget Highlights

- \$91,000 is budgeted in revenue for the FEMA Emergency Management Performance Grant.
- \$3,000 is budgeted for education and training for ongoing and updated training on emergency management issues.



Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs per 10,000/Capita	3.01	3.47	3.76
Per Capital Spending	\$2.88	\$3.53	\$2.89
EOC needs and shortfalls are prioritized	Relocation & Training	Risk Based	Risk Based
Procedures are developed for incident report	Situation Reporting	Incident support planning	Incident support planning
Tested procedures for EOC operation	Position specific	Trained core	Trained core
Plan to obtain internal and external resources	Resource book	Field/Dispatch/EOC	Field/Dispatch/EOC
Implemented resource management process	Donations & services	Personnel, financial, facil	Personnel, financial, facil
Explore mutual aid agreements or memoranda of understanding	Boulder/Denver	Additional resources	Additional resources
EOC personnel receive and maintain training	Position specific	Trained ESFs	Trained ESFs
OEM personnel receive and maintain training	Plans, logs, drills	Plans, logs, drills	Plans, logs, drills
Training is regularly scheduled and conducted	Monthly	Monthly	Monthly
Finalize EOP	EM tool & meetings	Planning team	Planning team
Regular review and update of COOP	COOP 6 month review	COOP 6 month review	COOP 6 month review
COOP plan development	Critical applications	Processes	Processes
Maintain capability to initiate, receive and/or relay warn	EMWIN	EMWIN & review	EMWIN & review
Communication and notification systems tested	Blackboard	Blackboard	Blackboard
Multi-year strategic plan	Plan improvement	Strategic Plan	Strategic Plan
Fiscal and administrative procedures in place	Continued development	Established procedures	Established procedures

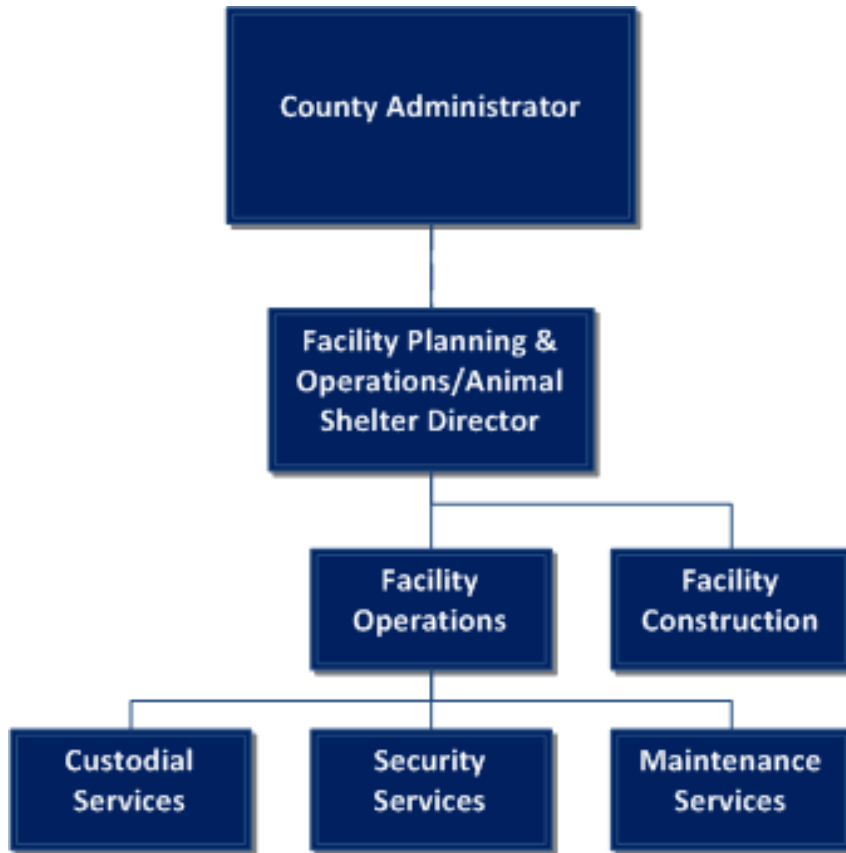


Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ 101,228	\$ 165,181	\$ 103,330
Total Revenue	\$ 101,228	\$ 165,181	\$ 103,330
Expenditures			
Personnel Services	\$ 242,672	\$ 246,610	\$ 247,337
Operating & Maintenance	\$ 4,951	\$ 16,051	\$ 25,630
Charges for Services	\$ 35,637	\$ 30,949	\$ 43,520
Capital Outlay	\$ -	\$ 63,600	\$ -
Total Expenditures	\$ 283,259	\$ 357,210	\$ 316,487



Facility Planning & Operations





Mission Statement

Facility Operations Mission:

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

Facility Operations Vision:

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

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.

Long Term Goals

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

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.

2013 Budget Highlights

- \$120,000 was appropriated for carpet replacement at the Human Services Building.
- \$512,088 was approved for the parking lot improvements, maintenance and restriping at various county facilities.
- \$7,095 was appropriated for a sand/salt spreader at the Detention Facility/Sheriff's Headquarters.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	0.87	0.89	0.90
FTEs Per 10,000/Sq Ft.	\$24.00	\$42.96	\$25.05
Per Capita Spending	\$20.59	\$23.91	\$23.91
Total Square Footage Maintained	1,570,289	1,546,589	1,580,111
Work Orders Issued	32,237	32,000	35,000
Work Orders Closed (12/31)	32,222	32,000	35,000
Work Order Hours	53,184	53,000	54,000
Work Order Labor	\$912,508	\$920,000	\$980,000
Employees (FTE)	52	51	51



Facilities as of 2013

County Owned Facilities	Address	Square Feet
Adams County Government Center	4430 S. Adams Center Parkway., Brighton	324,000
Old Coroner's Office	324-330 Walnut St., Brighton	6,000
Senior Hub	2360 W. 90th- Federal Heights	4,103
Human Service Building	7190 Colorado Blvd., Commerce City	65,798
Public Works Building	4955 E. 74th Ave., Commerce City	38,500
Salt Dome	Commerce City	14,400
Honnen Building	7111 E. 56th Ave., Commerce City	16,000
Children & Family Center	7401 N. Broadway, Denver	48,000
Animal Shelter/Adoption Center	10705 Fulton St., Commerce City	40,000
Motor Vehicle Warehouse	7275 Birch, Commerce City	11,800
Adams County Service Center	4201 E. 72nd, Commerce City	100,000
Justice Center	1100 Judicial Center Drive, Brighton	202,268
Justice Center Phase II	1100 Judicial Center Drive, Brighton	102,500
Detention Facility - Existing Jail	150 N. 19th Ave., Brighton	185,000
Detention Facility - New F Module	150 N. 19th Ave., Brighton	157,107
Sheriff's Headquarters/Coroner's Building	330 N. 19th Ave, Brighton	28,360
Sheriff's Shooting Range	14451 Riverdale Rd.- Henderson	6,000
Facilities Management Storage Facility	1927 Bridge St., Brighton	16,000
Strasburg Public Works Shops	2550 Strasburg Mile Road, Strasburg	9,800
Western Service Center	12200 N. Pecos St. Westminster	55,000
Golf Course	13300 Riverdale Rd., Brighton, CO 80601	13,885
District Attorney's Building	1100 Judicial Center Drive, Brighton	65,000
Parks - Admin	9755 Henderson Rd, Brighton, CO 80601	
Parks - Dome	9755 Henderson Rd, Brighton, CO 80601	
Whittier Public Works Support Facility	34400 E 152nd Ave, Brighton	4,000
Subtotal		1,513,521
Leased Facilities		
Westminster Motor Vehicle	8452 Federal Blvd. - Westminster	9,090
Aurora Service Center	Gateway Plaza-3508-3538-511 Peoria St., Aurora	19,478
Aurora Motor Vehicle	3449 E. 33rd. Place, Aurora	4,500
Subtotal		33,068



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ 49,723	\$ 64,516	\$ 33,550
Total Revenue	\$ 49,723	\$ 64,516	\$ 33,550
Expenditures			
Personnel Services	\$ 2,742,546	\$ 2,784,525	\$ 2,974,839
Operating & Maintenance	\$ 647,058	\$ 690,004	\$ 761,451
Charges for Services	\$ 5,298,623	\$ 5,648,319	\$ 7,052,876
Capital Outlay	\$ 2,147,049	\$10,270,587	\$ 518,407
Total Expenditures	\$ 10,835,277	\$19,393,435	\$11,307,573



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.

Primary Services

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

Long Term Goals

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

Current Year Objectives

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



Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	1.61	1.77	1.64
Per Capita Spending	\$3.72	\$3.95	\$4.37
Animal Adoptions	2,490	1,700	1,700
Animal Reclaims to Owners	1,500	1,500	1,500
Customers Entering Shelters For Service	25,000	25,500	25,500
Incoming Telephone Calls For Service	32,950	32,000	32,000
Animals Released to Shelter by Owners	710	574	574
Dogs Impounded	3,621	2,950	2,950
Cats Impounded	3,314	2,950	2,950
Other Animals Impounded	262	160	160
DOAs	0	240	240
Animals Receiving Veterinary Care	148	160	160
Field Services Provided	7,467	7,400	7,400
Investigation of Cruelty/Abuse	856	850	850
Investigation of Bite Cases	160	140	140
Animals Apprehended	1,525	1,200	1,200
Bite Injuries to Officers	2 bites out of 1,556	0	0
Short Distance Response Time	<30 Minutes	<30min	<30min
Long Distance Response Time	<45-60 Minutes	<60min	<60min
Employees (FTE)	28	25.5	27.5

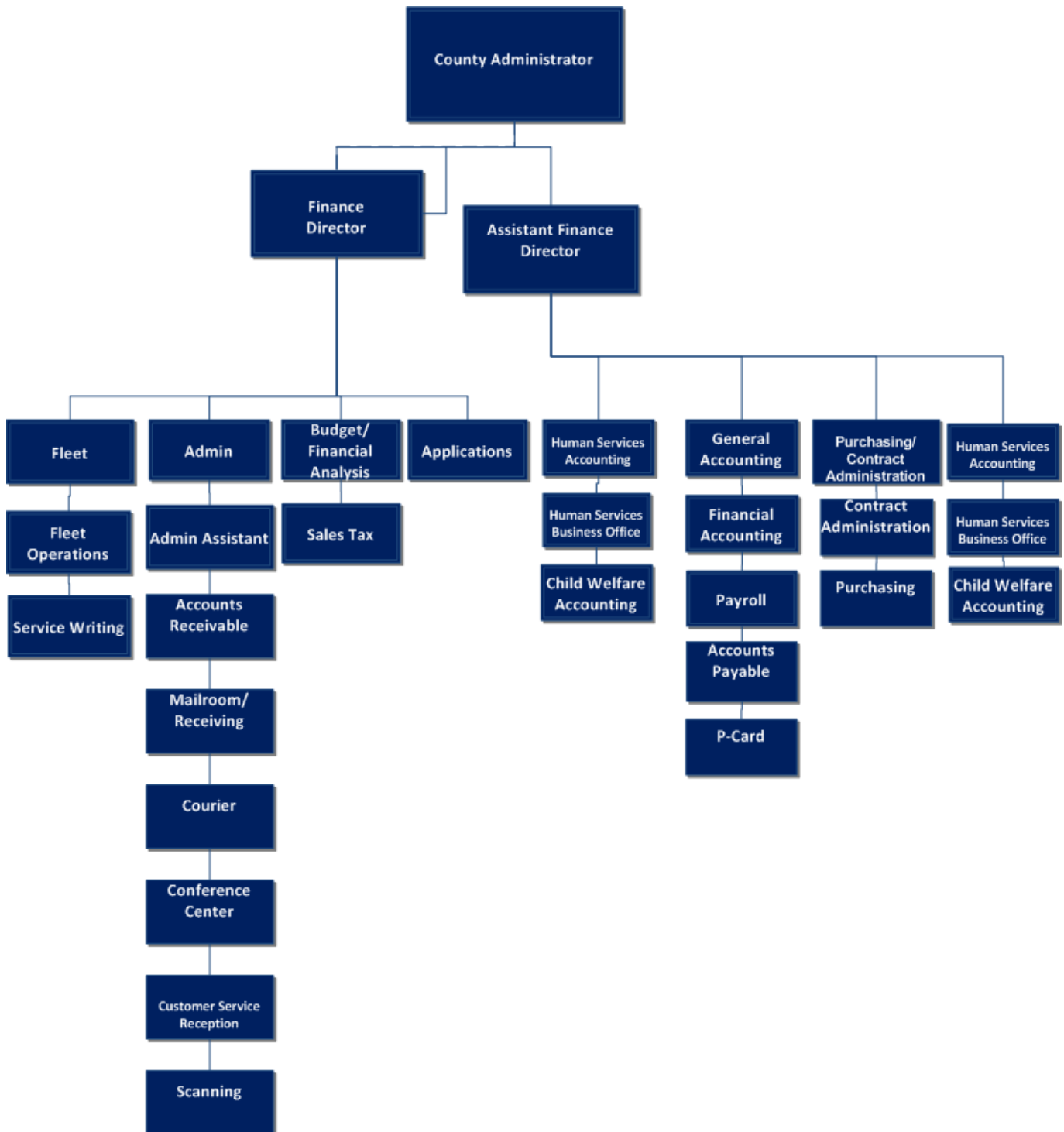


Revenue and Expenditure Summary

	2011	2012	2013
	Actual	Estimate	Budget
Revenue			
Intergovernmental Revenue	\$ 618,517	\$ 504,721	\$ 689,632
Total Revenue	\$ 618,517	\$ 504,721	\$ 689,632
Expenditures			
Personnel Services	\$ 1,283,069	\$ 1,366,628	\$ 1,513,023
Operating & Maintenance	\$ 158,247	\$ 179,047	\$ 218,138
Charges for Services	\$ 238,649	\$ 238,570	\$ 240,965
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,679,964	\$ 1,784,245	\$ 1,972,126



Finance





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.

Primary Services

Budget

Produce the budget, annual budget book, supplementals, periodic and adhoc analyses, financial planning, forecasting revenues and expenditures, variance analysis and customer service.

Budget Sales Tax Administration

Keep track of Sales Tax Allocations, Distributions and Trends for the Adams County Open Space, Capital Facilities and Transportation Sales Taxes. Also provide customer service related to sales taxes in Adams County.

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 W2' s. 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 procedure and procurement best practices.

AP

Weekly process and pay all accounts payable invoices for the county

P-card Administration

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

Social Services Accounting

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

General Accounting

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

Administration

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

Debt Management

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



Legislative Support and Analysis

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

Receiving Dock

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

Courier Services

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

Telecommunications Reception Services

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

Conference Center Coordination

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

Accounts Receivable

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

Long Term Goals

1. Provide transparency and accountability through relevant financial statements and reports
2. To work effectively and efficiently

Current Year Objectives

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

2013 Budget Highlights

- \$45,000 was appropriated for legal notices in 2013.
- \$300,000 was appropriated for an update of JD Edwards to release 9.1.



Activity/Performance Measures

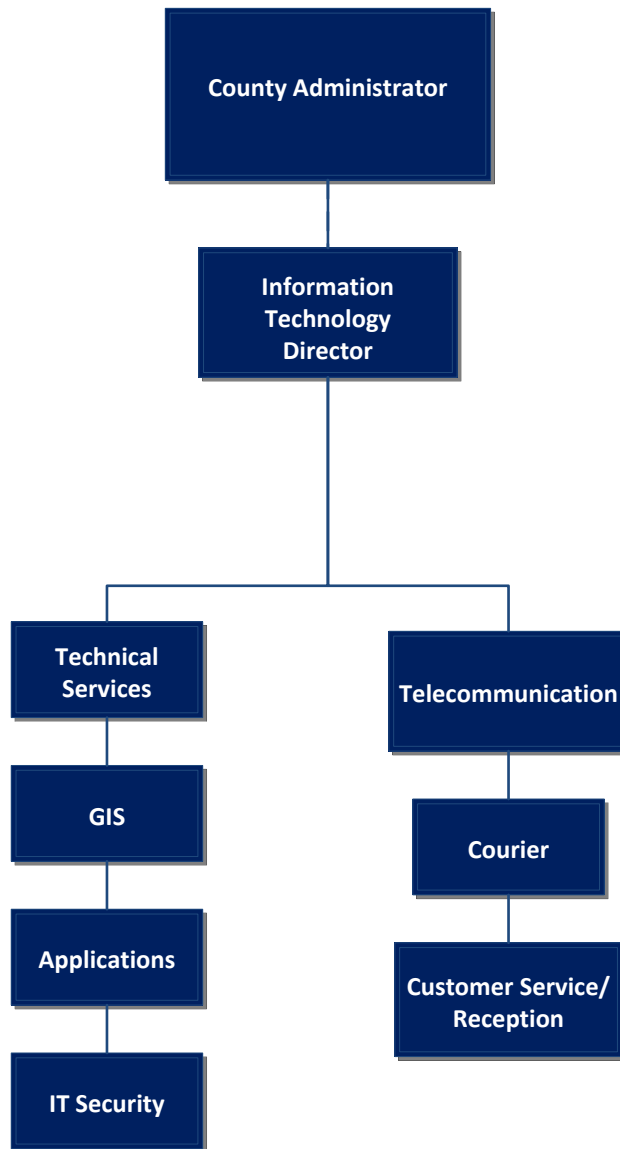
Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita – Finance	1.70	1.70	1.42
Per Capita Spending – Finance	\$5.13	\$6.52	\$7.88
GFOA Certificate Received - Budget	Yes	Yes	Yes
GFOA Certificate Received - CAFR	Yes	Yes	Yes
Auditor's Opinion on Financial Statements	Unqualified	Unqualified	Unqualified
Estimated % of Time Cards Input Without Error	95%	99%	99%
Reduce by 50% the number of Unreviewed Time Card by Supervisors	N/A	N/A	N/A
Estimated % of Time Cards Input Without Error	95%	99%	99%
Number of Payroll Checks Processed	3,933	5,500	5,500
Number of Direct Deposits Processed	19,400	19,860	20,000
Employees (FTE) - Finance	26.5	26.5	31.75

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 255,463	\$ 268,679	\$ 446,809
Misc. Revenues	\$ 56,409	\$ 66,000	\$ 70,000
Total Revenue	\$ 311,872	\$ 334,679	\$ 516,809
Expenditures			
Personnel Services	\$ 2,000,927	\$ 2,308,773	\$ 2,879,847
Operating & Maintenance	\$ 66,975	\$ 56,609	\$ 75,170
Charges for Services	\$ 246,119	\$ 579,060	\$ 595,330
Governmental Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 7,000
Total Expenditures	\$ 2,314,022	\$ 2,944,442	\$ 3,557,347



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.

Primary Services

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

Long Term Goals

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

2013 Budget Highlights

- Effective January 1, 2013, Adams County will bring outsourced information technology employees in-house. A total of 42 FTEs will become county employees in January of 2013, resulting in \$2,414,318 in personnel expenses. As a result of this change, the county expects to achieve approximately \$800,000 in savings in 2013.

Activity/Performance Measures

Description	2011	2012	2013
	Budget	Budget	Budget
FTEs Per 10,000/Capita	1.07	1.07	1.07
Per Capita Spending	\$12.82	\$20.11	\$10.37
Employees (FTE)	0	0	42

**Revenue and Expenditure Summary – Information Technology**

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 885,704	\$ 1,381,698	\$ -
Misc. Revenues	\$ -	\$ 94	\$ -
Total Revenue	\$ 885,704	\$ 1,381,792	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ 2,414,318
Operating & Maintenance	\$ 515,482	\$ 1,114,132	\$ 340,300
Charges for Services	\$ 4,924,913	\$ 6,990,153	\$ 1,409,639
Capital Outlay	\$ 349,332	\$ 973,990	\$ 515,900
Total Expenditures	\$ 5,789,727	\$ 9,078,275	\$ 4,680,157



Telecommunications

Primary Services

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

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

Long Term Goals

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

2013 Budget Highlights

- \$265,000 is budgeted for to upgrade the Sheriff's phone system in 2013.

Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	5.64	6.45	5.64
Per Capita Spending	2.85	3.16	3.98
Maintain phone system uptime	99.0%	99.0%	99.0%
Employees (FTE)	8	7	8

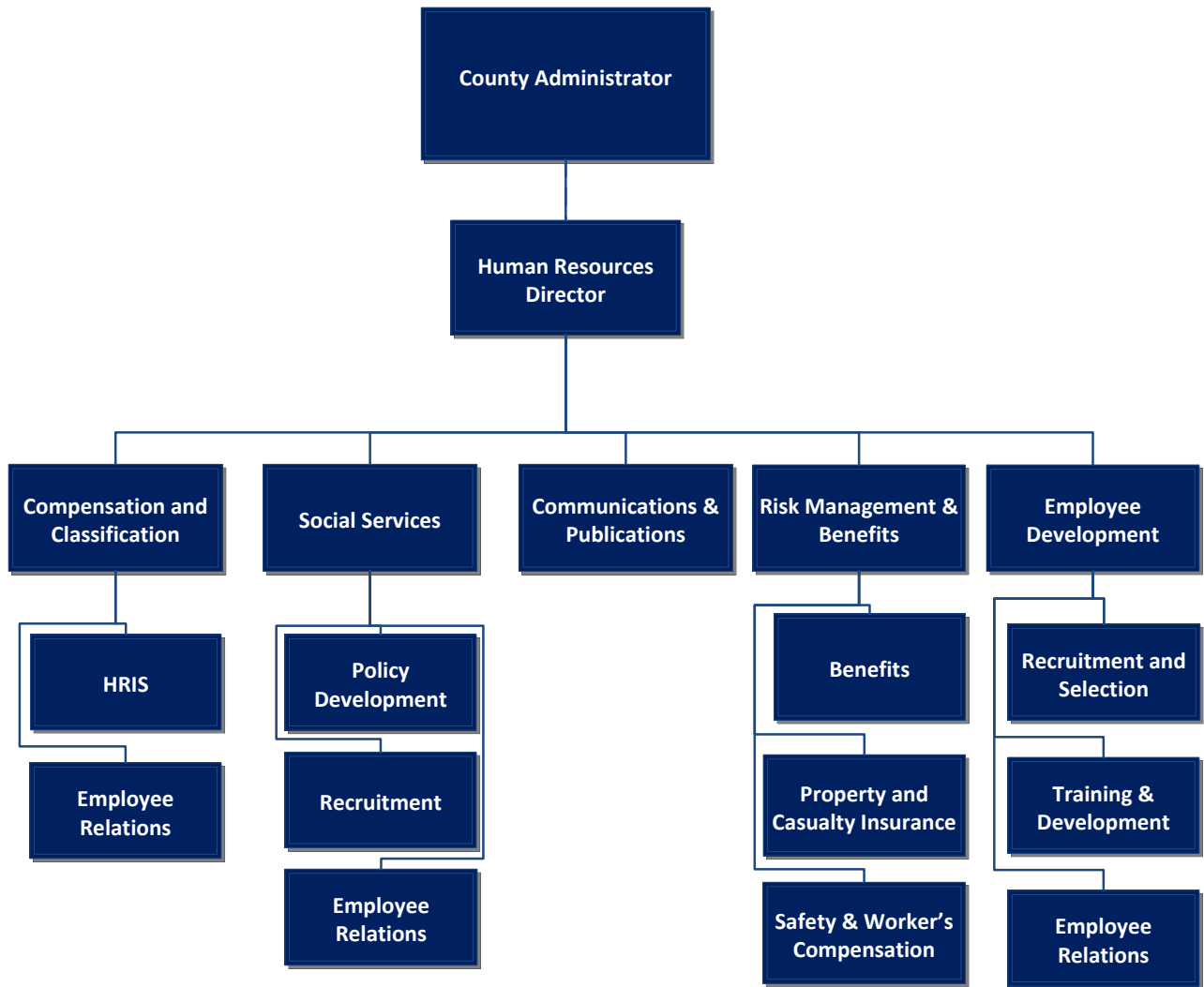


Revenue and Expenditure Summary – Telecommunications

	2011	2012	2013
	Actual	Estimate	Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ 262,107	\$ 278,777	\$ 307,000
Total Revenue	\$ 262,107	\$ 278,777	\$ 307,000
Expenditures			
Personnel Services	\$ 411,838	\$ 381,122	\$ 508,214
Operating & Maintenance	\$ 25,013	\$ 32,481	\$ 39,765
Charges for Services	\$ 849,594	\$ 943,273	\$ 982,074
Capital Outlay	\$ -	\$ 70,000	\$ 265,000
Total Expenditures	\$ 1,286,445	\$ 1,426,876	\$ 1,795,053



Human Resources





Mission Statement

Mission: Creating trusted partnerships through guidance and service.

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

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 Month/Year

The Adams County Employee of the Month Program was established to recognize and reward outstanding Adams County employees who are committed to excellence and to providing the highest quality, professional, consistent, responsive, and cost-efficient services to the citizens of Adams County and to the organization. The program has been in place since approximately 1980, which reinforces Adams County's commitment to the continued celebration and reward of the achievements of its most important asset: its employees.

Adams County Wellness Program

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

Employee Training Program

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

Recruitment

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



Employee Relations

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

Compensation Analysis

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

Retiree Healthcare Contribution

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

SCFD Cultural Council Staffing

Since 1989 SCFD has distributed funds from a 1/10 of 1% sales and use tax to cultural facilities throughout the seven county Denver metropolitan areas. These funds support the local cultural, scientific and educational organizations whose primary purpose is to enlighten and entertain the public and local communities through the production, presentation, exhibition, advancement and preservation of art, music, theatre, dance zoology, botany, natural history and cultural history. In November of 1988 voters in Denver approved a referendum establishing 1 cent on \$10.00 to support the organizations that facilitate these programs within the seven counties. The SCFD Act created the Metropolitan SCFD District. The Act sets forth criteria for eligibility and how the SCFD funds may be spent. It empowers an 11-member Board of Directors to establish policy for implementation of the Act. Proceeds from the tax currently provide over \$40 million per year for metro Denver's cultural community. In November of 2004, voters approved an extension of the SCFD until 2018. The statute divides beneficiaries of the SCFD tax revenue into three tiers. Each tier has its own set of statutory eligibility criteria. Adams County is a Tier III and is overseen by a 9-member Board, the Adams County Cultural Council, and the Adams County Board of County Commissioners. This Act has reshaped the communities on the Denver metro area and has become renowned nationally.

Long Term Goals

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

2013 Budget Highlights

- \$244,200 was budgeted in medical insurance premiums for the \$50 monthly contribution for retired Adams County employees.
- \$75,000 was appropriated for the employee tuition reimbursement program.
- \$119,000 was approved for the employee development program.
- \$24,552 was appropriated for special events, which includes sponsorship of the employee recognition luncheon, and employee night at the fair.

**Activity/Performance Measures**

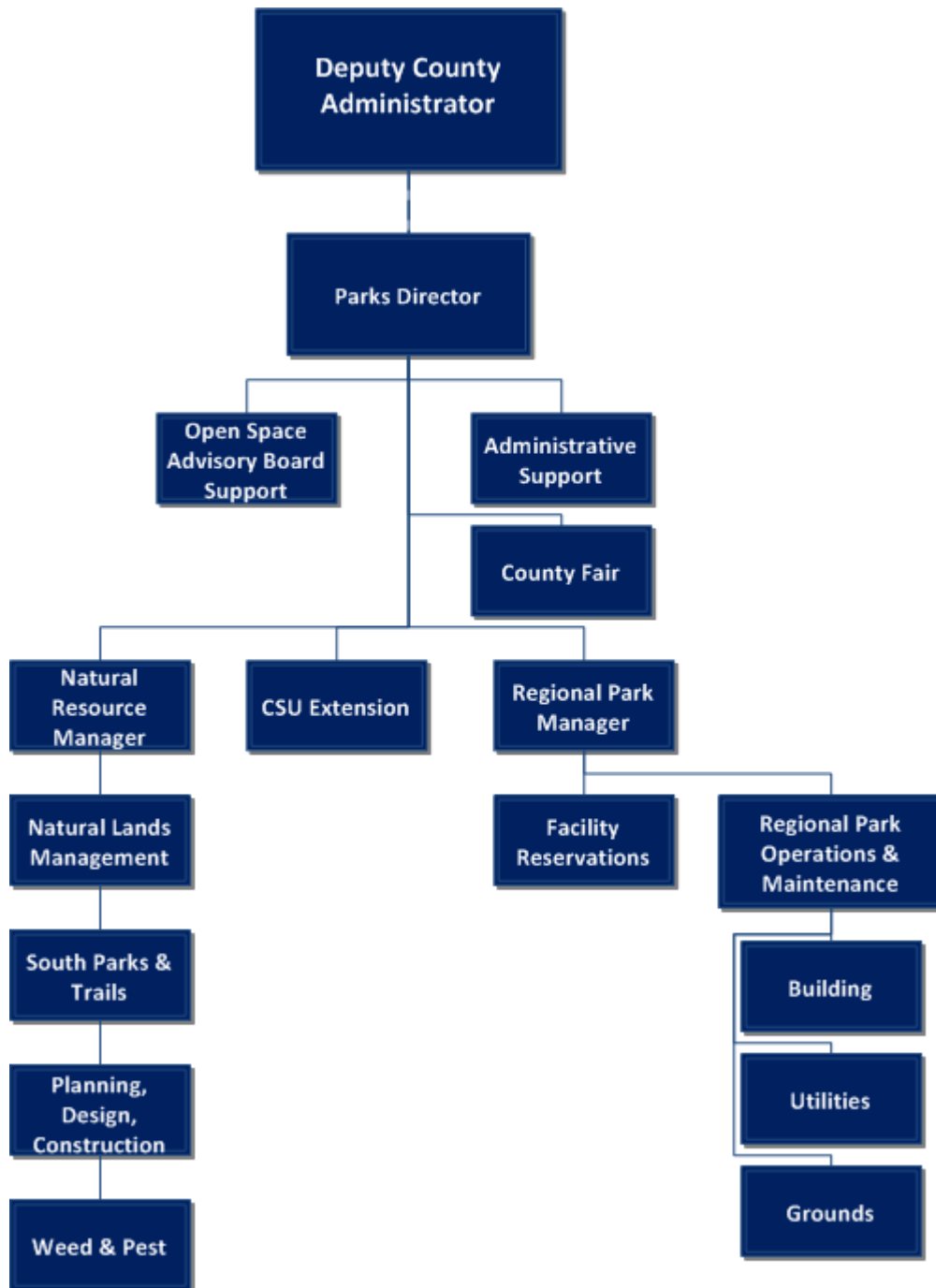
Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	3.01	3.28	3.47
Per Capita Spending	\$3.43	\$3.52	\$4.19
Turnover Rate	10.58	9.43	9.00
Recruitment (Avg. Days)	49.00	40.00	35.00
Employee Participating in Training	898	700	850
FTEs/1,000 Employees	8.27	7.79	7.79
Tuition Reimbursement Participants	48	48	50
Employees (FTE)	15	13.75	10.00

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 217,059	\$ 238,206	\$ 359,823
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 217,059	\$ 238,206	\$ 359,823
Expenditures			
Personnel Services	\$ 1,009,781	\$ 1,048,669	\$ 1,075,944
Operating & Maintenance	\$ 100,667	\$ 37,936	\$ 66,457
Charges for Services	\$ 438,658	\$ 503,283	\$ 673,125
Capital Outlay	\$ -	\$ -	\$ 75,000
Total Expenditures	\$ 1,549,105	\$ 1,589,888	\$ 1,890,526



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.

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.

Long Term Goals

1. Acquire and develop a system of open space and parks that provides natural resource protection and a high quality user experience.
2. Coordinate regional and local jurisdictions and agencies in regards to parks, trails, and open space, particularly in regards to master planning, project implementation and regulatory compliance.
3. Maintain parks, trails and open space facilities and resources consistent with best management practices and regulatory standards.
4. Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.
5. Maintain Regional Park facilities and resources consistent with best management practices and within the State of Colorado regulatory environment.
6. Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, gravel roads, gravel parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage detention facilities, fencing and 120th Avenue ROW from Quebec to Highway 85.
7. Market/lease the Regional Park and fairgrounds venues and park infrastructure.
8. Plan and produce the annual Adams County Fair.

Current Year Objectives

- Provide parkland, open space and trails programs to meet the needs and desires of Adams County residents.
- Develop short and long-range plans for expansion and upgrading of Adams County's passive parks, trails and the open space system.
- Coordinate with municipal stakeholders and others to provide amenities that address the needs of all age groups, young and old, active and passive, and in all socio economic categories.
- Acquire passive park, trail Right-of-way and open space before the existing available and vacant land is in its entirety dedicated to development.
- Provide an open space system which links other jurisdictions, open spaces, flood plains, and preserves the natural resources in Adams County.



- Develop and maintain an interconnected trail system throughout the County that will connect cities and un-incorporated areas that provide opportunities for recreation as well as alternative modes of transport e.g. cycling, skating, jogging and hiking.
- Participate in the development referral process with Planning, to comment on development proposals and support the acquisition and development of park, trail and open space through the exaction process.
- Coordinate with UDFCD, Adams County Public Works and others to acquire and preserve channels and floodplain areas as public open space and possible future trail corridors along the South Platte River and other drainage ways.
- Facilitate programs to monitor county park and open space assets including fee owned lands, lands preserve by conservation easements, tributary water rights, park, trail and open space infrastructure.
- Maintain Colorado Dept. of Real Estate State certification consistent with best management practices for public agencies holding conservation easements.
- Develop and implement programs to appropriately assign resources to meet department needs with consideration of what citizens are willing to pay.
- Provide additional operations and maintenance resources as new facilities are developed and added to the Adams County parks, trails and open space system.
- Improve the quality of operations and maintenance through: Continued evaluation of the department's current operations and the utilization of private resources where feasible and appropriate.
- Implement renovation/improvement master plans for facilities as they age over time - identify a tentative schedule for phasing in improvements.
- Develop other funding mechanisms to help supplement the County's limited funding resources.
- Identify alternative sources of funding from the Conservation Trust Fund and the 30% share back portion of the open space sales tax to provide relief to the general fund.
- Work to create partnerships with municipal partners and aggressively pursue grant funding from local, state and federal sources.
- Encourage private cooperation through the public land dedication process, and the use of volunteers.
- Include a citizen participation process in all ongoing park planning, design, and updating of the Parks & Open Space Master Plan.
- Periodically update the long-range plan and standards to reflect changing conditions in the County, e.g. demographics and to provide a forum for citizen input.
- Encourage and provide multiple opportunities for citizens to provide input in the development, maintenance, and operation of the county's parks, trails and open space system.
- Utilize citizen surveys, public meetings, workshops, regular meetings of the Board of County commissioners and other boards, and committees as appropriate and regular meetings with key user groups.
- Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.
- Provide services to CDOT Right-Of-Way spraying on State Highway 36 & State Highway 79 as a billable service.
- Provide staff resources to coordinate weed board meetings annually to facilitate public comment and policy development.
- Engage Adams County Public to provide land owner noxious weed consultation and promote the noxious weed cost-share program
- Monitor and control weeds on approximately 1600 acres of county owned open space properties (non-ag leased) 2x/year
- Monitor and control weeds on approximately 1200 miles of County roads a minimum of 1x/year



- Coordinate the dispersal of open space sales tax funds consistent with Resolution 99-1, the grants program & share back programs.
- Provide staff support to the OSAB by producing and distribution of meeting minutes, providing training opportunities for OSAB members, implementing a grant ranking system and touring project sites.
- Provide staff support to stakeholders by implementing a grant application process, development and interpretation of grant application policies and coordination of project presentations with the OSAB.
- Provide staff support to the BOCC by implementing County systems for study sessions and public hearings intended to communicate stakeholder project details, facilitate public input that results in contract approval between stakeholders and BOCC.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for active projects, available for passive projects, available for administration and share back funds.
- Develop and implement processes to audit completed projects, reimburse funds for completed projects, modify projects and reimburse funds to successful stakeholder projects.
- Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for share back funds.
- Request and collect annual usage reports from entities receiving share back funds.
- Develop policy and processes to build capacity in the open space sales tax program that are financially sound, perpetual, and model best management practices for local governments holding conservation easements.
- Execute conservation easements and review due diligence documentation on all real estate transactions using county open space sales tax funds.
- Develop and implement record keeping processes to monitor annually and perpetually all conservation easements acquired from grantees of the open space sales tax.
- Draft policy and prepare BOCC study session identifying potential revenue sources that will sustain easement monitoring functions after the sales tax expiration date of 2026 that do not burden the general fund.
- Develop and coordinate public information and programs relative to implementation of the Adams County Open Space Sales Tax, green initiatives, successes of the Adams County open space program and public/environmental education.
- Provide detailed information and pictures for the annual report to the public that demonstrates how the open space tax was implemented.
- Prepare press releases consistent with grant awards by the BoCC.
- Plan and produce the annual "Open Space Forum" or a similar event for purposes of public recognition.
- Coordinate a minimum of one volunteer activity that demonstrates the County's commitment to open space preservation, park land development, greening of the county, agricultural or natural resource preservation.
- Participate as a team member on the revision of the P&CRD open space plan and the North East Greenway plan.
- Manage and maintain Fairgrounds buildings, infrastructure, equipment and water and sewage delivery systems consistent with best management practices.
- Maintain and implement emergency preparedness plans specific to the operation of the Regional Park facility and the Adams County Fair.
- Provide for the operation and the department of health sampling and testing specific to the domestic water supply and transmission system and wastewater treatment system.



- Maintain and operate the Regional Park equipment inventory of tables, chairs, refrigeration/ice units, kitchen equipment, janitorial equipment, mowers, tractors, powered equipment and related implements and tools.
- Provide funding and staff resources to maintain buildings and related infrastructure including painted surfaces, mechanical systems, widows, plumbing, electrical, parking lots, lighting systems, public address systems, bleachers, kitchen & bar equipment and minor construction.
- Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, roads, parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage & detention facilities, fencing and Right-Of-Ways.
- Manage and apply county resources used to maintain turf, ornamentals, planting beds, and natural areas.
- Service park picnic shelters, restrooms, san-o-lets, gravel roads, sweep trails, inspect playgrounds and remove trash.
- Repair and replace infrastructure by maintaining signs, by maintaining painted surfaces, by repairing playground equipment, replacing fencing and installing and maintaining ground covers and asphalt repair and replacement.
- Operate, monitor, repair and replace damage parts to irrigation systems, pump station(s), ditch diversion infrastructure and transmission systems associated with the park irrigation systems, ROW and the Lake sites.
- Provide snow removal of pedestrian trails, parking lots, building ingress/egress points and internal park roads.
- Market/lease the Regional Park and fairgrounds venues and park infrastructure.
- Develop and implement a marketing plan using the County web site, print media, phone reception and other forms of public outreach to CSU Extension and other public and private patrons.
- Provide in-house labor and financial resources to operate and maintain the Regional Park and fairgrounds facilities, set-up, and clean-up and monitor events at the Regional Park.
- Develop and manage controls and policies to schedule events, provide contract services, collect revenue, measure customer satisfaction, manage security, provide liquor service, provide catering services and staff scheduling.
- Develop and implement interim and long range strategies for reclamation and public use of the Public Works pit, Mann Nyholt Lakes and the Brantner Reservoirs consistent with the Regional Park Master Plan.
- Plan and produce the annual Adams County Fair.
- Provide financial and staffing resources to plan, market and continuously improve the Adams County fair for the benefit of the general public and 4-H youth.
- Develop systems and controls to schedule events, monitor vendors, collect and track revenue, monitor contract compliance, supply ice to vendors, manage public safety and provide parking services,
- Coordinate with risk management and staff to design an emergency management plan and train staff on the implementation of the plan should it become necessary; the emergency management plan to be applicable to both the County Fair as well as other contracted events at the Regional Park.
- Develop and implement strategies to attract cash/in-kind sponsors to provide diverse vendors, attract regional patronage, promote 4-H participation and minimize the impacts to the general fund.

2013 Budget Highlights

- \$20,480 was budgeted for temporary labor for the Weed and Pest Program.
- \$20,000 was budgeted for security services at the Regional Park Facility.
- \$15,000 was budgeted for infrastructure repairs and maintenance in the Utilities Division.



- \$22,400 was budgeted to pay for consulting services for water rights issues as well as real estate appraisals, environmental assessments, and engineering services.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	1.81	1.61	1.84
Per Capita Spending	\$9.14	\$8.82	\$7.85
Miles Treated/Inspected for Noxious Weeds	1000	1000	1000
Miles of drainages inspected/treated for purple loosestrife	50	50	50
County Open Space Acres Managed for Noxious Weeds	1,100	1,100	1,100
Playground Inspections	12	12	12
Amount of grant awards reimbursed to Parks	\$3,927,000	\$675,000	\$675,000
Maintained Restrooms (Vault and Plumbing)	32	32	32
Open Space Acquired in Fee (Acres)	0	0	0
Agricultural, residential, and oil-gas lease revenue collected	\$155,850	\$160,000	\$160,000
Conservation Easements monitored	16	16	16
Development Reviews Completed	100	105	105
Acres of Open Space (Passive Use) Maintained	1050	1100	1100
Funds paid by CDOT for noxious weed spraying on hwys. 36 & 79	\$10,000	\$10,000	\$10,000
Acres of (on-line) Fully Automated Sprinklers	29	29	29
Rotella Park Shelter Rentals	70	65	65
Miles of Trails Maintained (concrete)	34	34.5	34.5
Miles of Trails Maintained (soft surface)	4.5	4.5	4.5
Acres of Irrigated Bluegrass Maintained	68.9	68.9	68.9
Equestrian Facilities Maintained (square feet)	328,228	328,228	328,228
Equipment maintained (units)	96	94	94
Gravel Parking Lot Maintained (square feet)	1,430,000	1,430,000	1,430,000
Annual Events	702	702	702
Asphalt Parking Lot Maintenance (square feet)	968,000	968,000	968,000
Rental Facilities maintained (square feet)	131,425	131,425	131,425



Surface acreage of Lakes Maintained (Regional Park)	90	90	93
Employees (FTE)	25	28	24.5

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 378,262	\$ 444,820	\$ 337,500
Misc. Revenues	\$ 4,264	\$ 46,957	\$ 45,000
Total Revenue	\$ 382,526	\$ 491,777	\$ 382,500
Expenditures			
Personnel Services	\$ 1,927,541	\$ 2,032,886	\$ 2,113,158
Operating & Maintenance	\$ 336,990	\$ 341,052	\$ 354,777
Charges for Services	\$ 771,225	\$ 905,777	\$ 889,752
Capital Outlay	\$ 1,091,553	\$ 701,724	\$ 184,000
Total Expenditures	\$ 4,127,309	\$ 3,981,439	\$ 3,541,687



Adams County Fair & Rodeo

Mission Statement

Provide a quality event for our guests and to enhance educational opportunities with emphasis on youth and agriculture while uniting urban and rural communities in a time honored celebration.

Primary Services

The Adams County Fair & Rodeo is an annual, county-supported event, held in late summer at the Adams County Regional Park. Coordination and planning for each year's fair is the responsibility of the Co-Fair Managers, with the assistance of the Adams County Fair Advisory Board.

A traditional event designed to provide quality family entertainment, the fair is dedicated to the preservation of America's agricultural and livestock industry as well as providing activities for the many interests and age groups in Adams County.

Long Term Goals

1. Develop and implement strategies to attract businesses and other community interests to create partnerships for the mutual benefit of those partners and the Adams County Fair.
2. Produce the Adams County Fair with a variety of programs and activities that appeal to diverse populations while balancing the County's ability to fund fair activities and attractions

Current Year Objectives

- Procure cash sponsorships of \$45,000 for the 2013 event, and maintain current in-kind sponsorships of \$250,000 for 2013 event.
- Attend IAFE Conference to obtain current/relevant knowledge of industry trends and apply those trends to the Fair.
- Given the current state of economy and to stay within the historical approved budget, develop for consideration by the BOCC, an analysis of alternatives including elimination of Monster Truck Show, Fiesta Day Rodeo, reduction of VIP reception, eliminate Grandstand event staff, reduce parking staff to minimal people, increase "free" on grounds attractions, increase size of carnival and nightly specials.

2013 Budget Highlights

- \$353,700 is anticipated in revenue for the 2013 county fair.
- \$34,000 has been budgeted for free stage entertainment.
- \$16,300 has been budgeted for the CPRA Rodeo event.
- \$16,000 has been budgeted for the Tractor Pull event.
- \$21,000 has been budgeted for the Demolition Derby event.



Activity/Performance Measures

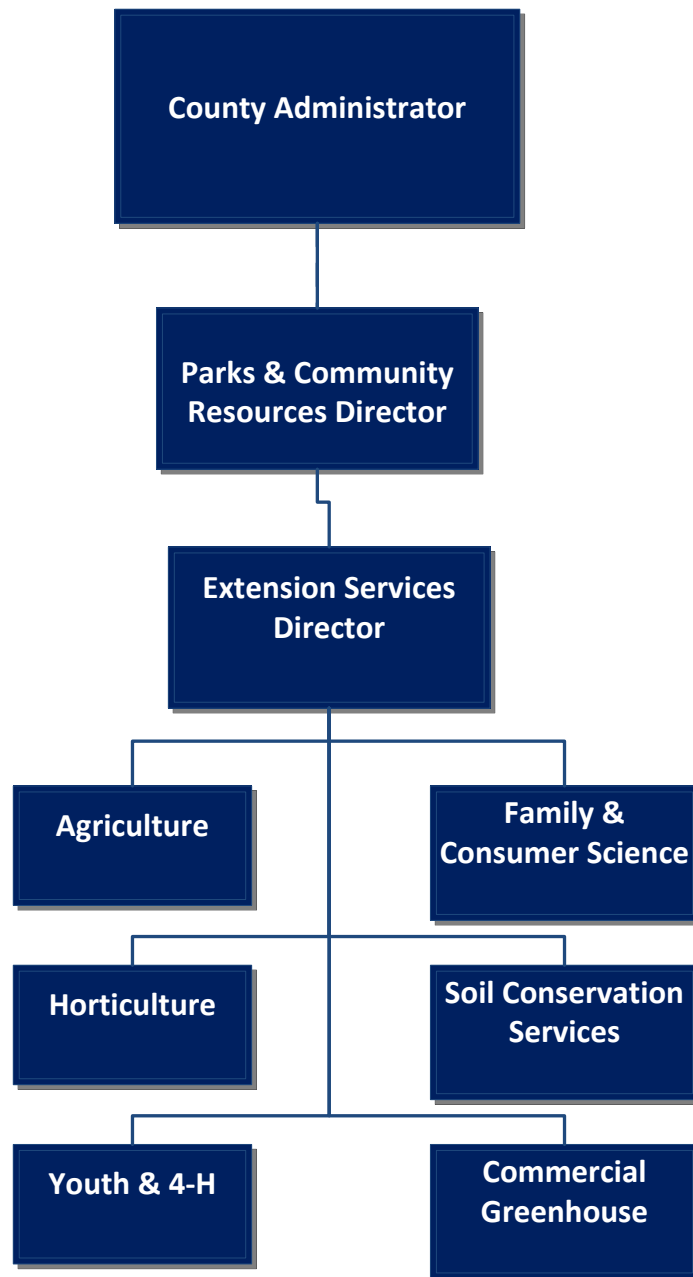
Description	2011 Budget	2012 Budget	2013 Budget
Estimated Attendance	60,000	60,000	60,000
Per Capita Spending	\$1.00	\$0.91	\$1.09
Fair Revenues	\$370,300	\$359,100	\$359,100
% of Expenses Covered by Revenues	75.0%	75.0%	75.0%
Main Attraction/Events	10.00	10.00	10.00
Revenue From Grants	0.00	0.00	0.00
Employees (FTE)	1	1	1

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 366,757	\$ 359,764	\$ 353,700
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 366,757	\$ 359,764	\$ 353,700
Expenditures			
Personnel Services	\$ 82,366	\$ 96,351	\$ 98,475
Operating & Maintenance	\$ 20,313	\$ 17,659	\$ 19,800
Charges for Services	\$ 350,762	\$ 296,491	\$ 373,832
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 453,441	\$ 410,501	\$ 492,107



Colorado State University Extension





Mission Statement

Provide information and education, and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

Primary Services

Colorado State University Extension is the off-campus education arm of Colorado State University. Major programs include Agriculture, Horticulture, Family and Consumer Science Education, and 4-H/Youth. The objective of Colorado State University Extension is to use grassroots input from local clientele to develop programs that meet the needs of county citizens. Programs are conducted to provide unbiased, research-generated information.

Long Term Goals

1. Sustainable and Profitable Agriculture.

- Conduct educational programs for farmers and ranchers that are designed to assist producers in maximizing profit potential and sustainability.
- Utilize organic as well as conventional production practices.
- Coordinate BioSecurity programs for ag producers.
- Utilize solar and wind energy.

2. Value - Added Agriculture.

- Work with producers to add value to currently grown crops and livestock by utilizing new production and/or marketing techniques.
- Utilize crop residues as a method of reducing costs.

3. 4-H/Youth Development.

- Conduct programs that attract all youth.
- Reach out to minority and at risk populations.
- Utilize a strong volunteer cadre to conduct these programs.
- Increase outreach beyond traditional audience programming.
- Locate clubs in geographical areas throughout the county.
- Develop outside funding sources to fund additional staff, 4H member unable to pay enrollment fees, and cover county and state 4-H user fees.
- Develop short-term projects such as robotics.

4. Family and Consumer Education.

- Coordinate and conduct programs in the area of strengthening families/parents, family financial planning, and food safety.
- Provide learning experiences for Adams County citizens including those who are traditionally underserved because of location, age, ethnicity or income.
- Provide learning experiences for underserved audiences.
- Strengthen existing partnerships with Adams County agencies and organizations.
- Provide learning experiences that contribute to measurable knowledge, skill, and behavior outcomes.
- Develop new and strengthen existing partnerships with Adams County agencies and organizations that serve families.

5. Environmental and Natural Resource Management.

- Develop programs for homeowners, horticulture enterprises, and full-time and part-time agricultural producers that protect the environment and sustain natural resources such as water, soil, and air.

**6. Weed Control.**

- Work cooperatively with the weed specialist in a manner that encourages producers to control all noxious weeds.
- Conduct educational programs that assist producers and landowners in identifying and managing noxious weeds.
- Utilize new technology such as GPS and GIS to assist in weed management and accountability.

7. Small Acreage Management.

- Develop and utilize a small acreage regional newsletter available on the web.
- Hold annual educational programs to assist small acreage producers in managing their resources.
- Assign the coordination of small acreage educational programming to the Small Acreage Coordinator.

8. Agland Preservation/County Open Space Program.

- Work with the Parks Department to assist the county Open Space Program to assure Agland Preservation and Open Space in the urban sections of Adams County.

9. Administration.

- Maintain a strong county budget, supplemented by appropriated program funds equivalent to 10% of the appropriated budget.
- Manage resources in the most efficient and effective manner.
- Develop funding sources throughout the Extension program to cover annual CSU user fee requirements.

10. Develop learning and innovation center with municipalities, private businesses and community colleges.**Current Year Objectives**

- Work with county emergency preparedness employee to develop specific plans for county and state employees.
- Encourage sustainable and profitable agriculture by conducting field research, and field demonstrations on alternative crops and production techniques on onion and wheat varieties.. Assist with an alternative Ag production for sustainable farms.
- Manage natural resources by working with urban homeowners to assist in water management and water quality issues.
- Assist agriculture producers and agencies involved in the management of natural resources with the utilization of GIS/GPS and other high tech information and processes to more effectively manage resources and increase profit opportunities when applicable.
- Work cooperatively with county weed specialist to conduct programs to educate residents about managing noxious weeds to reduce noxious weeds in Adams County. Utilize GPS equipment for accountability and management.
- Conduct programs with small acreage landowners to assist them with production concerns, natural resource management, water quality, and regulatory issues. Develop complete electronic mailing lists for rural small acreage landowners. Through the efforts of the small acreage coordinator, develop newsletter for all county based rural homeowners associations.
- Work with agencies and families in Adams County to conduct parenting, financial management, and senior oriented programs.
- Apply for and obtain grants and cooperative agreements, and conduct trials that generate revenue and reduce costs for operations of CSU Extension. Generate revenue equivalent to a minimum of 10% of appropriated budget. Make required user fee payment to Colorado State University.
- Work with municipalities and landowners on issues such as open space and agricultural land preservation.
- Continue to utilize and increase the number of volunteers involved in conducting education programs.



- Expand 4-H enrollments to all geographical areas of the county, increasing traditional enrollment to over 800 members and school enrichment programs to over 25,000.
- Continue to increase ethnic diversification by designing programs that reach minority populations in the county to increase parity.
- Continue development of the Adams County Extension website and document effectiveness of the site.
- Conduct a scientific needs assessment survey to assist in designing programs in Adams County for the next five years.
- Utilize interns to assist with programming efforts.
- Work administratively to manage staff and fiscal resources efficiently and in a productive manner.
- Utilize grant funding to assist producers with organic marketing and production techniques.
- Obtain equipment to make staff most effective and efficient.
- Conduct annual program to assist realtors that sell rural acreage to help educate their clientele and generate revenue.
- To more effectively utilize advisory committees in all program areas in assisting agents to better meet the needs of clientele.
- Conduct a legislative function to keep Legislators and Commissioners informed of Extension activities.
- Meet annually with municipalities to inform them of Extension programming.
- Assist in the coordination of a two-day program for produce growers, small acreage landowners, and organic producers.
- Utilize part-time 4-H staff to maximize programming efforts.
- Generate funding of over \$ 11,000 for 4-H/Open Class fair activities and \$12,350 in sponsorships.

2013 Budget Highlights

- \$62,866 was budgeted for revenue for CSU Extension in 2013.
- \$ 110,380 was appropriated for Adams County’s component of the formula funded CSU Agents and interns salaries for 2013.
- \$403,110 was appropriated for personnel services in support of the CSU Extension office.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
County Funded FTEs Per 10,000/Capita	7.52	7.52	7.52
Per Capita Spending	\$1.34	\$1.30	\$1.62
Revenues Generated as a % of Appropriated Budget	83,100	59,050	59,050
Soil Conservation Seminars	18	18	18
Attendance at Field Days and Seminars (soil conservation)	500	500	500
Seedling Trees Sold	12,000	12,000	12,000
Number of Samples Processed for Pest and Disease Analysis	150	100	100



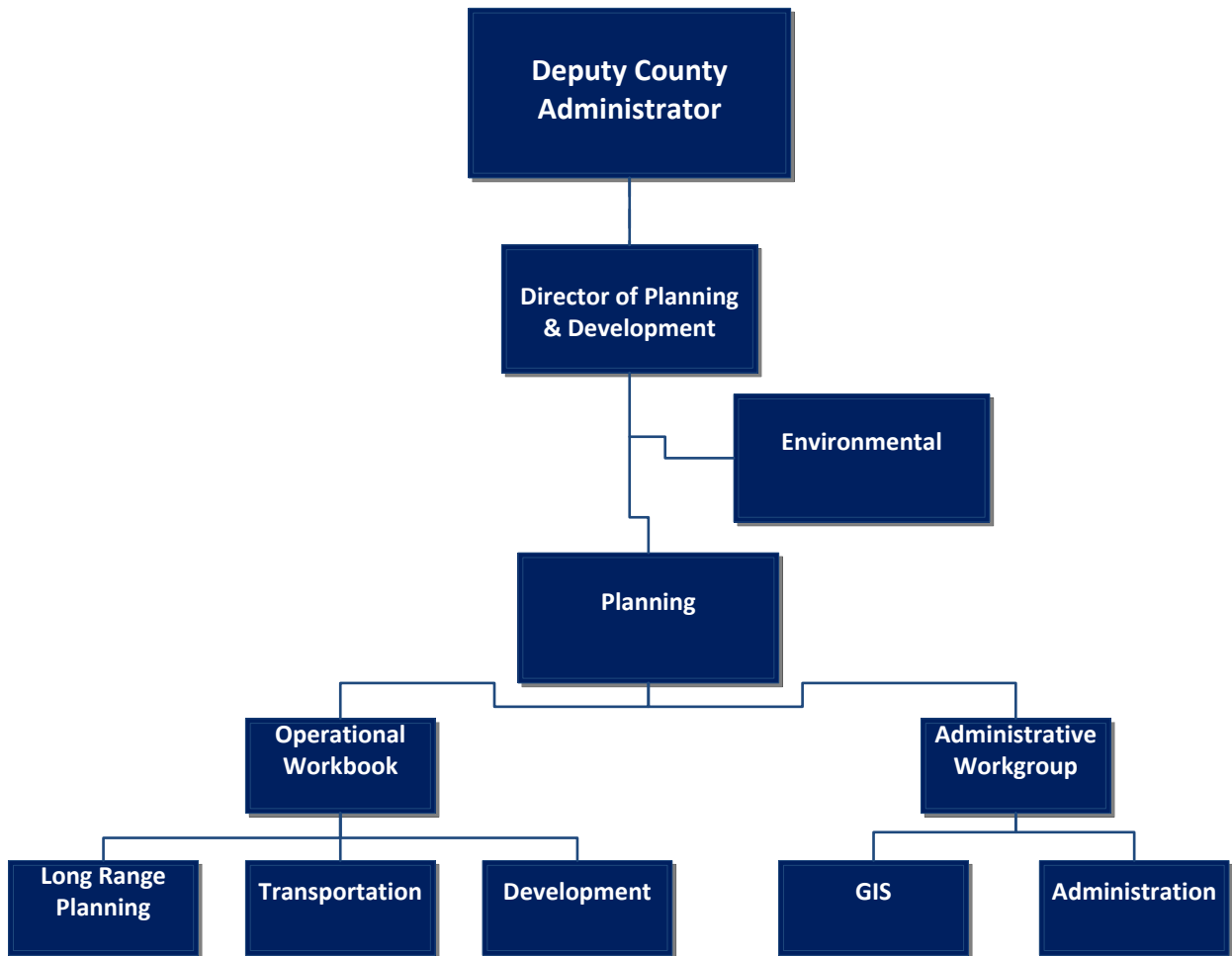
Workshop and Seminars Conducted	15	20	20
Attendance at Field Day and Seminars	700	200	200
Newsletter/News Releases	64	64	64
Volunteer Master Gardeners	35	35	35
Commercial Horticulturists Attending Conferences	650	600	600
Residents Receiving Home Horticulture Information	7,000	7,000	7,000
Residents Receiving Xeriscape Information	4,500	5,000	5,000
Number of Participants in Parenting, Financial Education edu, Nutrition, and Life Skills	425	245	245
Training Events Held, Including Workshops (4-H/Youth)	500	500	500
4-H Clubs Organized (Traditional)	25	25	28
Non-Traditional 4-H Clubs	0	0	0
4-H Leaders	160	175	180
National Western Stock Show Programs (Schools)	13,000	13,000	13,000
Traditional 4-H Members and Cloverbud Members	527	550	550
4-H School Enrichment Program Members	22,500	25,000	25,000
4-H Grants Received	3	3	3
Program Attendance at Training Programs	5,000	5,000	5,000
Meeting With Municipalities/Interest Groups	2	8	8
Programs Held - Agriculture/Weed/Small Acreage	30	35	40
Programs Held - Consumer and Family	25	25	25
Programs Held - Horticulture	25	30	35
Programs Held - Youth	75	75	75
Programs Held - Commercial Greenhouse	20	0	0
Employees (FTE)	6	6	6
CSU Formula Funded Agents	6	4	4
4-H Endowed Positions	1	1	1
Total	13	11	11

**Revenue and Expenditure Summary**

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 69,245	\$ 70,825	\$ 62,866
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 69,245	\$ 70,825	\$ 62,866
Expenditures			
Personnel Services	\$ 372,700	\$ 383,327	\$ 403,110
Operating & Maintenance	\$ 118,318	\$ 102,370	\$ 181,583
Charges for Services	\$ 112,280	\$ 101,312	\$ 146,885
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 603,297	\$ 587,009	\$ 731,578



Planning & Development





Mission Statement

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

Primary Services

Maximize operational efficiency and effectiveness of the department by providing a high quality work environment. Perform annual inspections as necessary, of sand and gravel excavation operations and waste management facilities permitted in the unincorporated portions of the county. Conduct one monthly meeting, or more if necessary, with the operator of the Hwy-36 hazardous waste landfill to ensure operating consistency with the terms of their permit and state standards.

Planning Administration supports department operating programs of Development Review, Long Range Planning and Boards and Commissions. It provides office supplies, equipment and logistical support as well as overall departmental administrative policies. Planning Administration also provides land use, demographic, transportation and economic information as well as GIS design services to elected and appointed officials, staff and the public.

Development Review provides information, research, analysis, and recommendations regarding land development policies and regulations in the unincorporated portions of the county. Services are provided to the general public, Planning Commission, Board of County Commissioners, Board of Adjustment, Land Developers, and other governmental agencies. Development Review also reviews vending licenses for compliance with land use requirements.

Long Range Planning prepares updates and assists in implementation of the Adams County Comprehensive and Transportation Plans, which include a variety of special projects such as small area plans, economic development studies and transportation financing recommendations.

Board and Commissions program is designed to support the Planning Commission and the Board of Adjustment in conducting their duties. Both committees are composed of citizen volunteers. The Planning Commission normally conducts 14 public hearings per year and the Board of Adjustment normally conducts 16. The Planning Commission is both a legislative and quasi-judicial commission. It reviews and approves the County's comprehensive plan and reviews and makes recommendations on applications for rezoning, subdivision, conditional uses and certificates of designation. The Board of Adjustment is a quasi-judicial board which makes the final decisions on applications for special uses, variances, and appeal of administration decision applications.

Long Term Goals

To conduct Public Hearings with the utmost decorum and professional decision making for the citizens of Adams County. Utilize technology to streamline the Development Review process including, but limited to the ACELLA system, Geographic Information Systems, Power Point and the Internet. Technology will also assist in the referral process, obtaining citizen comments, administrative permitting processes, and public hearing presentations.



Prepare, maintain and implement future land use and transportation plans, which reflect the vision of the elected and appointed officials and the citizens of Adams County. Maintain and enhance the County Planning and Development database using both cutting edge and traditional technology to insure accuracy and comprehensiveness and to distribute information to users.

Administrative Support

2013 Goals

- Embrace work duties and gain a understanding of the workplace
- Attend additional classes to enhance overall professionalism and growth as an employee to better the department

GIS

2013 Goals

- Maintain GIS data as necessary.
- Learn and Implement more web-based GIS solutions
- Attend GIS training, IT trainings and attending GIS Conferences.
- Continued work on ACCELA, Crystal reports and other non-GIS technology needs for the Department.
- Continue learning about new technology and keeping up to date with what other organizations and institutions are doing.
- Continued training of peers in all aspects of technology used in department and otherwise.
- Create and Adopt an Adams County Addressing and Street Naming Manual.
- Continue working with other departments on addressing standards and assigning addresses as needed.
- Continue depositing and maintaining the filing system for Land Survey Plats in the county.
- Scan and profile historical subdivision maps found in the black books.
- Continued projects for citizens, private companies, and county planners.
- Collecting and updating data as necessary.
- Acquire HOA boundary data.
- Inquire into better access of historical imagery.
- Take part in online classes offered by ESRI to improve upon skills and stay up-to-date on the latest techniques in GIS.

2012 Year Objectives

Administrative Support

- Create and mail all Board Packets (BOCC, PC, BOA)
- Upload all land use cases hearing packets and agendas on the internet for the public to view during land use cases using Granicus software.
- Create the BOA and BOCC agendas for hearings.
- Miscellaneous mailings
- Scan clean and close all land use cases.
- Update reports on Accella.
- Maintain and Update all land use applications
- Continue scanning of all documents, Close & track "Suspense Case List" report.

**GIS**

- Lead GIS liaison for Planning and Countywide GIS activities and projects, examples are DRCOG Urban Centers, Comprehensive Plan, database and server schema changes.
- Maintain currency of data and maps for internal and external use BoCC Redistricting
- Completed 100% of PLN land use case map updates: EXG, PLN (includes oil and gas applications), PRA, PRC, PRE, PUD, RCU, VSP, TVM, SGN
- Respond to GIS questions from Web Master.
- Fulfill large scale data requests to provide outside agencies with our GIS data. These include Comprehensive Plan, Storm water Fee project, Parks Open Space Master Plan and other requests on an as needed basis
- Oil and Gas case creation and website maintenance
- Continuous assistance to Planners for entering cases into Accela, research projects, letter writing, envelope stuffing, scanning, profiling, organizing and data gathering.
- Lead contact for Census/Demographic data. Keep Adams County Census and Profile Summary Updated regularly both internally and online.
- Lead technology liaison for Accela, Internet, Intranet, Hummingbird, Microsoft products, other countywide technology solutions
- Organize and analyze data collected from other jurisdictions community surveys, Planning Department structure research, assist with Community Survey
- Reorganized and maintaining Planning Department's webpage. Weekly updates of pending hearings.
- Learned and implemented use of Crystal Reports for extracting data from Accela. Created multiple reports for staff: Temporary Use Permits, Fireworks Letters and Memos and extract data "on the fly" as needed.
- Accela: Major case clean up - data in HST cases were added to facilitate search capabilities, continuous schema changes and workflow updates, Create and update reports to analyze Planning, Building and Code sections.
- Attended IT governance Committee when needed.

Other Department/Offices Projects

- Office of Emergency Management - Rapid Assessment Map updates and edits, attend EOC meetings and exercises, serve as GIS contact. EOC designated as back up position for Planning Section Chief, FEMA and Incident Management training
- Parks Department - Trust for Public Land, Open Space Grant mapping, Northeast Greenway mapping, Master Plan participation, and Trust for Public Land's Denver Green Space Study
- Sheriff's Office - map creation and data maintenance, Community Wildfire Protection Plan
- Adams County Economic Development - map creation, Enterprise Zone maintenance, Education Consortium mapping projects
- Fire Districts: Census data gathering and mapping.
- Green Team Co-Lead for the Government Center. Organize and Lead meetings and events - Earth Week event, Editor and Updater for Sustainability
- Program Intranet pages and volunteer for ways to promote initiatives.
- Volunteer for GIS in the Rockies Planning Committee
- Attend and participate in the Cultural Enhancement Team
- Attend and participate in the Safety Partners committee
- Participate in Public Works Storm Water project
- Participate in BUG committee- act as continued liaison for this group.
- Working closely with the Public, Building Department, Assessor's Office, Public Works, Planning, ADCOM 911, and USPS to provide accurate physical address to the residents of Unincorporated Adams County.



- Currently processed 130 address requests as of June 2011.
- Depositing and maintaining the filing system for Land Survey Plats in the county.
- Currently processed 47 Land Survey Plats as of January 2012.
- GIS Project Lead for the NATA-TMO Alternative Transportation Grant.
- GIS Project Lead for Commit to Commute Green Event which promotes Alternative Transportation Month.
- Producing maps and data for staff members, other county departments, neighboring government agencies, citizens, and private organizations.
- Reorganized folder structure and renamed scanned maps for easier location and retrieval.
- Updated Zoning Mapbooks for 2012.
- Researched and created Adams County Plans and Parks Plans Boundary data.
- Researched and created Electrical Service Provider data and uploaded it to Accela for use in the Referral process.
- Updated 2012 Maps For Sale in hardcopy format.
- Research project on Code Enforcement cases.
- Research project on how other jurisdictions manage, maintain, and acquire Parks and Open Space.
- Miscellaneous projects for citizens, private companies, and county planners.
- Obtained Geographic Information Systems Professional (GISP) Certificate.
- Scanned and color corrected 150 images which were used to create the ceramic tiles that are displayed on the Pecos St. Bridge.
- Attended the Pecos Bridge Dedication Event and my photographs from the event were recognized and displayed on MyAdams website and in the Adams County Communicator.
- Attended the Employee Recognition Luncheon and my photographs from the event were recognized and displayed on MyAdams website.
- My photograph of the Adams County Government Center is displayed on the counties Facebook page.
- Currently a Facility Champ for the Wellness Committee.

2013 Budget Highlights

- \$64,950 was budgeted for revenues, of which \$50,200 is sourced from planning and zoning activities and the balance of budgeted revenue coming from misc. fees such as sign permits and sludge permit fees.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
County Funded FTEs Per 10,000/Capita	2.75	3.14	2.93
Per Capita Spending	\$2.40	\$2.90	\$2.93
Cases Processed	286	290	290
Total Case Reviews	6	6	6
Excavation and Grading	6	6	6
Subdivision	10	10	10
Planned Unit Developments	12	12	12
Rezoning/Conditional Use	24	24	24



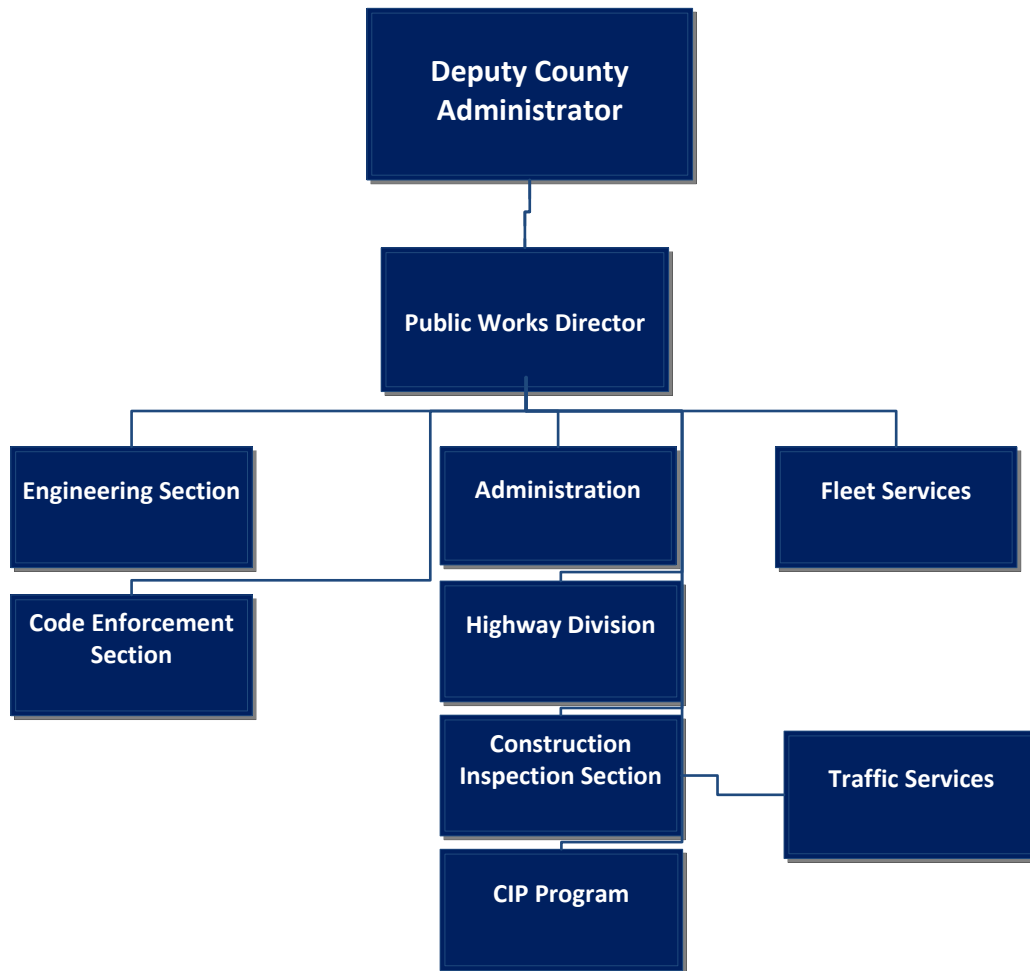
Variance/Special Use	74	74	74
Site/Plan Change in Use Reviews	3100	3269	3300
Suspense Cases Closed	192	192	200
Sign Permits	60	60	60
Employees (FTE)	16.4	14.4	15.4

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 73,922	\$ 62,076	\$ 62,450
Misc. Revenues	\$ 2,053	\$ 18	\$ 2,500
Total Revenue	\$ 75,975	\$ 62,094	\$ 64,950
Expenditures			
Personnel Services	\$ 997,985	\$ 936,614	\$ 1,061,957
Operating & Maintenance	\$ 24,653	\$ 36,574	\$ 58,875
Charges for Services	\$ 61,985	\$ 337,448	\$ 202,377
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,084,622	\$ 1,310,636	\$ 1,323,209



Public Works – General Fund





Mission Statement

To direct, plan, manage and oversee the activities and operations of the Department of Public Works, including Building Section, Code Enforcement, Construction Management, Engineering (right-of-way, Development Review, Capital Improvement Projects, Geographical Information System, and Stormwater Quality), Fleet Services, Highway Division and Traffic Section programs and services. To coordinate assigned activities with other county departments, other municipalities and outside agencies on issues that may affect or involve the county. To provide highly complex technical and administrative support to the County Administrator.

Primary Services

- Employee management: establish and interpret departmental and county-wide policies; handle personnel issues; provide training and professional development opportunities to the staff.
- Manage the seven sections within the department.
- Prepare, submit for approval and manage the department's annual budget.
- Strategically plan for the department with section managers, to ensure each section has a 1-, 5-, 10-, and 20-year plans.
- Coordinate on mutually beneficial projects with other municipalities, including maintenance IGA's.
- Manage the 5-year Capital Improvement Program (CIP.)
- Interface with outside agencies: Urban Drainage and Flood Control District (UDFCD), Denver Regional Council of Governments (DRCOG), and Federal Emergency Management (FEMA) regarding changes in floodway/floodplain designations and county improvement projects, etc.
- Provide the strategic direction for the department in interfaces with other municipalities to better serve our citizens.
- Propose, introduce, update, and interpolate county regulations and construction standards regarding county developments and CIP projects.
- Direct the staff to work with the Office of Emergency Management to provide proper mitigation, preparedness, response, and recovery before, during, and after any emergencies.

Long Term Goals

1. Plan for reduced revenue stream and impacts on the services the department provides.
2. Ensure departmental sections are prepared to provide good customer service.
3. Ensure proper maintenance and construction of the county's drainage and roadway infrastructure.
4. Ensure that the drainage program has sustainable revenue through successful implementation of the storm water utility.

Current Year Objectives

Engineering:

- Coordinate the CIP program for road, bridge, and drainage improvements.
- Coordinate and construct the Transportation Sales Tax Projects.
- Prepare and manage the five-year improvement plan.
- Obtain state and federal funds and coordinate inter-jurisdictional projects.
- Review and provide input to land development cases.
- Respond to citizens' requests.
- Continue work on the National Pollutant Discharge Elimination System regarding compliance with the mandated six minimum control measures for compliance with the county's storm water permit.



Code Enforcement:

- Continue to offer the best customer service possible to the citizens of Adams County, while enforcing all codes and regulations to assure that all properties in unincorporated Adams County meet current codes and regulations.
- Update fees charged for building permits, re-inspection, and implement contractor registration fees.

Capital Improvement Projects:

- Acquire properties for use as regional water detention facilities or floodplain preservation.
- Participate with other jurisdictions for drainage projects that cross mutual boundaries.

Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
County Funded FTEs Per 10,000/Capita	1.56	1.67	1.96
Per Capita Spending	\$8.55	\$25.09	\$5.58
Estimated Case Review*	130	143	143
Engineering Respond to Services Request	80	88	88
Building Permits Issued	2635	2500	2500
Inspections Completed (Storm water & Construction)	6,990	4505	4505
Zoning Violations Cases	1158	1200	1200
Environmental Blight Cases	1645	1700	1700
Employees (FTE)	29	27	23
Project designated full time employees, including 3 temps	10	8	8

*Case reviews include reviews for developments and reviews of Planning Dept. Land Use cases.

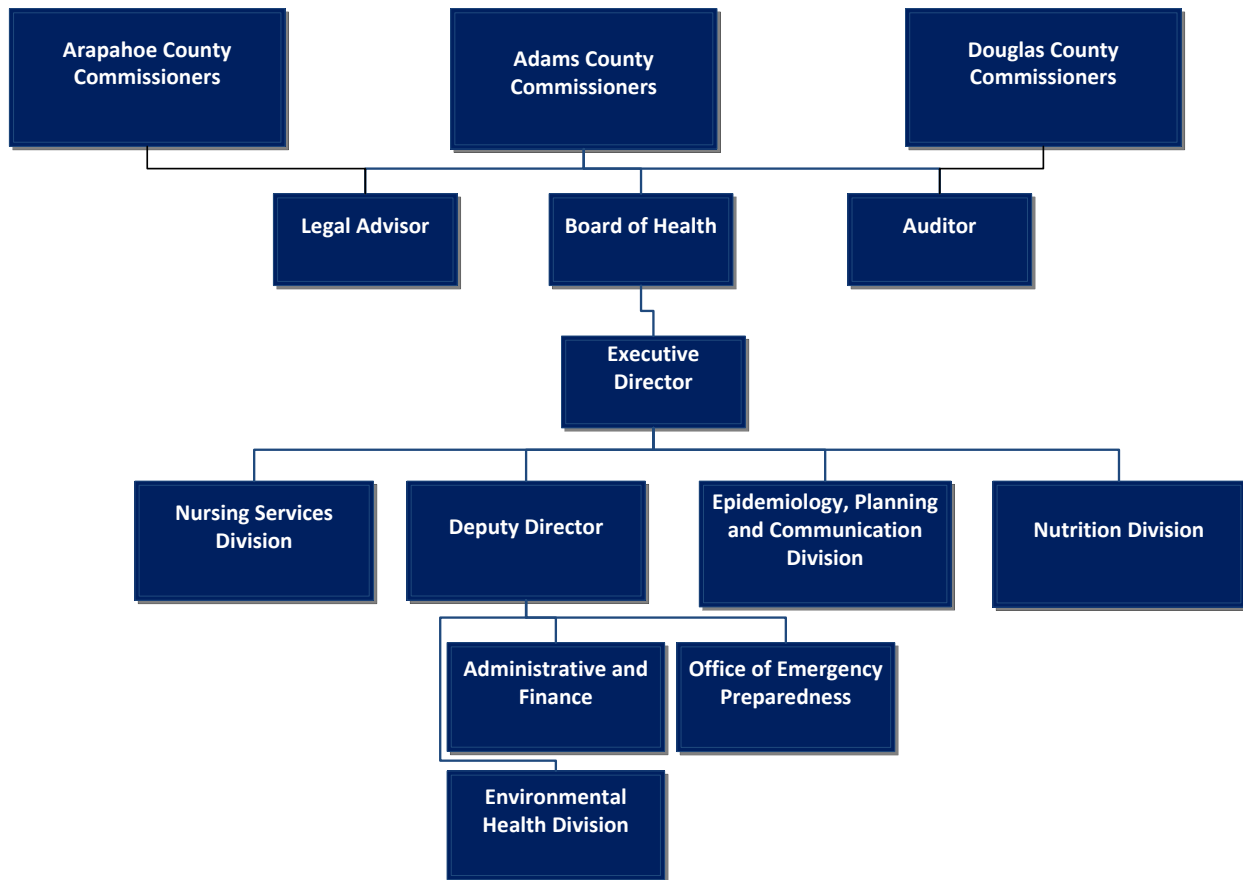


Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 692,570	\$ 4,004,398	\$ 1,294,455
Misc. Revenues	\$ 4,966	\$ 6,186	\$ 5,500
Total Revenue	\$ 697,536	\$ 4,010,584	\$ 1,299,955
Expenditures			
Personnel Services	\$ 2,153,540	\$ 2,235,975	\$ 2,123,070
Operating & Maintenance	\$ 48,318	\$ 27,558	\$ 52,540
Charges for Services	\$ 250,666	\$ 500,803	\$ 261,765
Capital Outlay	\$ 1,405,775	\$ 8,562,867	\$ 80,000
Total Expenditures	\$ 3,858,298	\$ 11,327,203	\$ 2,517,375



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.

Activity Description/Purpose

Tri-County Health Department (TCHD) is the official public health agency for Adams, Arapahoe, and Douglas counties. A nine-member Board of Health, appointed by the Board of County Commissioners of each of the three counties, is the policy-making body for the department.

The Department serves a diverse community of approximately 1,377,090 citizens covering nearly 3,000 square miles. Tri-County Health is the largest local health department in the State of Colorado. Office locations are maintained in leased or county-furnished facilities in Aurora, Brighton, Castle Rock, Commerce City, Englewood, Greenwood Village, Lone Tree, Northglenn and Unincorporated Adams County.

The Department conducts active health programs broken down into the following major service categories:

Emergency Preparedness

- Continuity of Operations
- Incident Planning and Response
- Public Health Incident Management Team
- Risk Communications/Health Alert Network
- Training and Exercises

Environmental Health:

- Body Art
- Child Care Inspections
- Food Protection
- Geographic Information Systems
- Household Hazardous Waste
- Industrial Hygiene
- Land Use
- Meth Labs
- Onsite Wastewater Treatment (Individual Sewage Disposal Systems (ISDS))
- Pools, Spas and Spray Pads
- Rocky Mountain Arsenal
- Solid and Hazardous Waste
- Spills/Incidents
- Vector Control
- Water Quality

Public Health Nursing Services:

- Adult and Childhood Immunizations
- Chronic Disease Screening and Referral
- Healthcare Program for Children with Special Needs (HCP)
- HIV and Sexually Transmitted Diseases Screening, Referral and Outreach
- International Travel Clinic
- Medicaid and CHP+ Eligibility



Mothers First
Nurse Family Partnership
Reproductive Health
Women's Cancer Screening

Nutrition Services:

Community Nutrition Education
Dietetic Internship
Early Childhood Nutrition Training and Education
Nutrition Programs for Older Adults
School Nutrition and Wellness
Worksite Wellness
Women Infants and Children (WIC) Supplemental Nutrition Program

Epidemiology, Planning & Communication & Vital Statistics:

Aging Initiatives
Communication – media and public relations
Communities Putting Prevention to Work (CPPW)
Epidemiology and Planning
Infectious and chronic disease surveillance with notifiable disease investigation and control
Planning and Evaluation

Administration and Finance:

Accounts Receivable and Payable
Agency Administrative Support
Facilities Management
Financial Reporting
General and Fixed Asset Accounting
Grants Administration
Information Technology
Payroll Services
Purchasing, Receiving and Shipping
Vital Records

Human Resources

Benefits
Compensation
Employee Relations
Health and Safety
Performance Management
Recruitment and Hiring
Standards of Employee Conduct
Training
Terminations



Long Term Goals

1. Increase access to healthcare for uninsured, under-insured and under-served residents of Adams, Arapahoe and Douglas counties.
 - Linkages to health insurance
 - Linkages to health care and other services
 - Case management
 - Some gap-filling direct services
2. Protect the residents of Adams, Arapahoe and Douglas counties from environmental threats to their health.
 - Enforcement of environmental health laws, rules and regulations
 - Response, investigation and control
 - Education and consultation
3. Detect and prevent infectious and chronic disease and injury in Adams, Arapahoe and Douglas counties.
4. Improve nutritional health and physical activity status of Adams, Arapahoe and Douglas county residents.
5. Provide good stewardship for public health funding for Adams, Arapahoe and Douglas counties.
6. Assure that TCHD has the capacity to identify and respond to disasters and infectious disease outbreaks in a coordinated manner with the larger healthcare system and other first responders.

2013 Budget Highlights

- Adams County's 2012 budget contribution to the Tri-County Health Department is \$2,963,001
- Though included in this section of the budget book due to its public health nature, the \$304,875 that has been budgeted for mosquito control to mitigate the spreading of West Nile Virus is not part of the Tri-County Health Department budget.

Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
Total Appropriation to Health Department	\$2,939,404	\$2,953,388	\$2,965,001
Per Capital Contribution to Health Department	\$6.43	\$6.29	\$6.29
Restaurant Inspections	3,977	3,600	3,600
Women Infant Children Programs: Caseload	15,678	15,678	15,678
Children's Immunization Program (Total Clients)	4,473	4,600	4,600
Child Health Plan Plus (CHP+) and Medicaid Applications	1,420	1,475	1,475
Family Planning Program Clients	3,225	3,225	3,225
Employees (FTE) General Funded (2)	35	34	34
Employees (FTE) Program Funded (2)	54	48	48
Employees (FTE) Total (2)	89	82	82



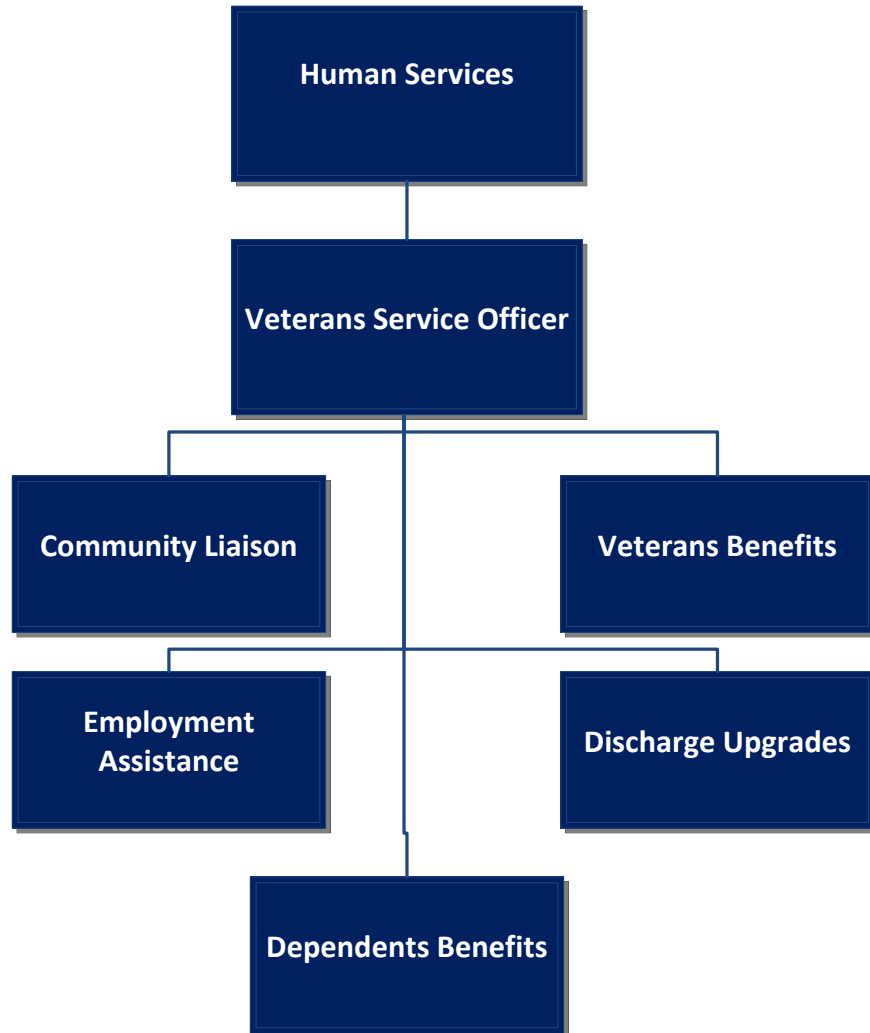
- (1) Adult and Children's Immunization Program
- (2) FTEs are estimates and are apportioned to various locations based on need. They are not necessarily assigned to any specific county.

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Charges for Services	\$ 2,939,404	\$ 2,953,388	\$ 2,963,001
West Nile Mitigation	\$ 304,875	\$ 305,801	\$ 304,875
Total Expenditures	\$ 3,244,279	\$ 3,259,189	\$ 3,267,876



Veterans Service Office





Mission Statement

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

Primary Services

To assist the Adams County veteran community in obtaining VA benefits.

Long Term Goals

The Adams County Veterans Service Office will continue to promote and protect the rights of veterans and their dependents through education, communication, and technology. We will also continue to assist incarcerated and homeless veterans.

Current Year Objectives

The Adams County Veterans Office strategy is to provide compassionate, timely, and robust customer service to the veteran community in Adams County.

We do this through coordination of services with the following organizations, but are not limited to these organizations:

- Assist living and nursing home facilities (to include state veterans homes)
- All Veterans Administration entities (to include Regional Offices, Hospitals, etc)
- All forms of government (to include state Human Services, police, etc)
- Support groups in assisting the homeless and the incarcerated veterans in the community

2013 Budget Highlights

- \$2,400 in revenue is anticipated from the Colorado Department of Military Affairs.
- The Veterans Service Office will continue to provide timely service, and process claims through the Veterans Administration.

Activity/Performance Measures

Description	2011 Estimate	2012 Budget	2013 Budget
FTEs Per 10,000/Capita	45.14	45.14	45.14
Per Capita Spending	\$0.13	\$0.13	\$0.15
Payments to County Vets by VA	5,632,117	5,700,000	5,700,000
Customers Served/Office Visits	4,800	4,800	4,800
Claims Filed With Colorado Veteran's Affairs	57	60	60
Employees (FTE)	1	1	1



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
State Grants	\$ 1,200	\$ 2,400	\$ 2,400
Total Revenue	\$ 1,200	\$ 2,400	\$ 2,400
Expenditures			
Personnel Services	\$ 52,807	\$ 53,499	\$ 60,253
Operating & Maintenance	\$ 1,872	\$ 1,491	\$ 3,211
Charges for Services	\$ 1,874	\$ 2,423	\$ 2,700
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 56,553	\$ 57,413	\$ 66,164



Special Revenue Funds

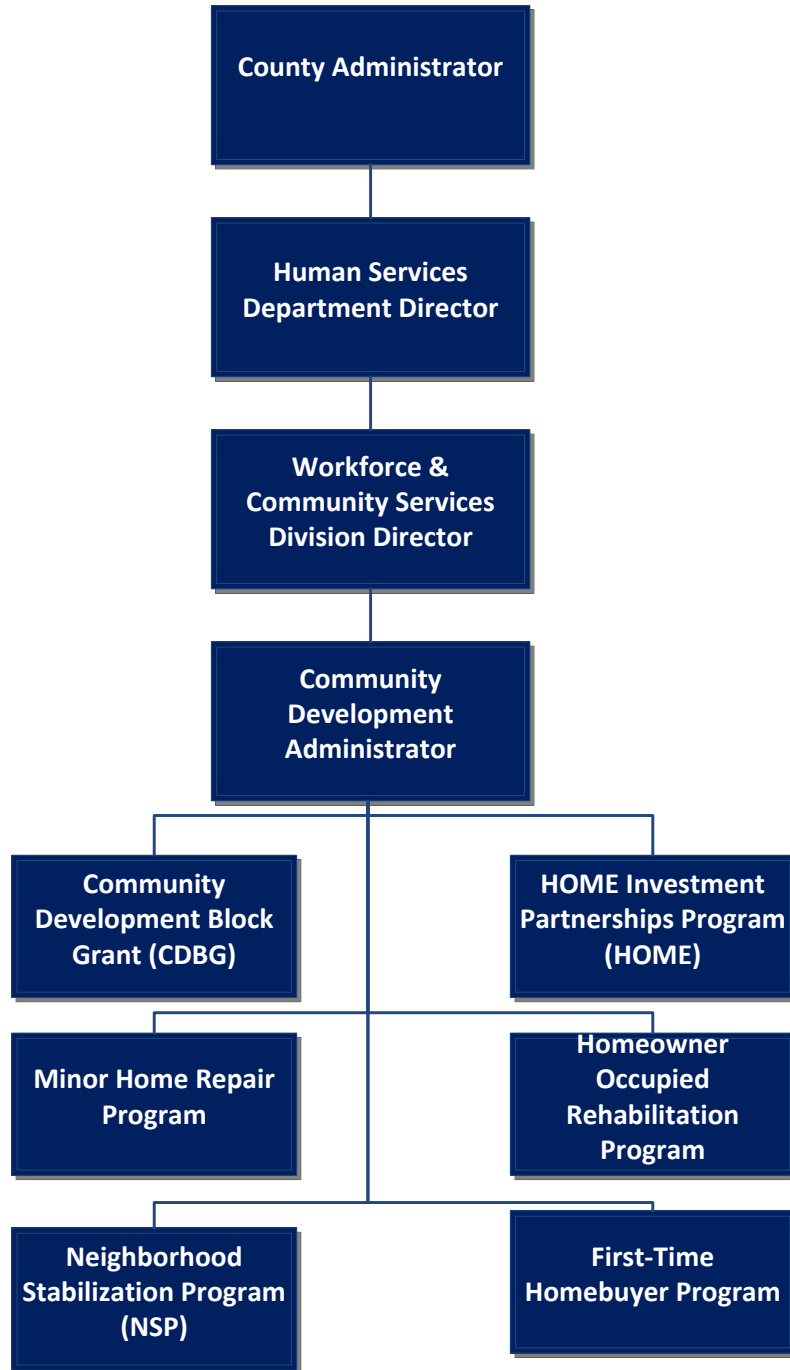
Fund Category Description

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.

- Community Development Block Grant (CDBG)
- Community Services Block Grant (CSBG)
- Conservation Trust
- Developmentally Disabled
- DIA Noise Mitigation
- Head Start
- Open Space Projects
- Open Space Sales Tax
- Road & Bridge
- Social Services
- Waste Management
- Workforce & Business Services



Community Development Block Grant Fund





Description of Fund

The community development block grant (CDBG) fund, classified as a special revenue fund, accounts for grant expenditures relative to projects that enhance community development. Adams County Neighborhood Services administers the CDBG fund.

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.

Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

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

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefit and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters; the diversity of interests within a community and the relationship to building capacity.

Community development requires and helps build community capacity to address issues and take advantage of opportunities; and finds common ground by balancing competing interests. It does not "just happen" - it requires a conscious, concerted and conscientious effort among community partners to improve the community.

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.

Long Term Goals

- To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
- Increase community participation in the development process especially among informal community groups in low-income areas.
- Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
- Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county.
- Diversify and expand the type and amount of funds received from federal, state, and local funds.

The Five-Year Consolidated Plan (2010-2014) Priorities/Goals are:

HOUSING:

Rental housing is available for the low and very low-income populations where rental housing rates are low;
Affordable housing is located in areas easily accessed by the low to moderate-income populations;
Affordable housing is available for low-income renters who want to buy;
Aging housing stock of low to moderate-income owner-occupied units is rehabilitated and/or repaired;
Homeownership increases in areas where the ownership rates are low.

SPECIAL NEEDS:

The special needs population has housing options, especially those earning less than 40% AMI;
Facilitate services for at-risk children;
The special needs population is educated about housing and service options;
Transit options near housing and support services for special needs populations are enhanced;
The Special needs population is integrated into the community.

**COMMUNITY DEVELOPMENT:**

More jobs are created for the County's residents;
Public facilities are created to support low to moderate-income populations;
Distressed neighborhoods are improved.

Current Year Objectives

Annually, Community Development leverages CSBG, CDBG, CDBG-R, ESG, NSP, and HOME funds to facilitate the goals outlined in the Five-Year Consolidated Plan. Although goals are addressed annually, not every goal/action item are satisfied each year; the ultimate goal is to satisfy the needs identified in the Five-Year Consolidated Plan through an annual, five-year process of funding allocation/leverage of resources available.

2013 GOALS AND OBJECTIVES - CSBG, ESG**SPECIAL NEEDS:**

Facilitate services for at-risk children;
Community Development will work with non-profit service providers to ensure at-risk children have affordable childcare options and families with at-risk children receive comprehensive case management services that support self-sufficiency.

The special needs population is educated about housing and service options;

Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

The Special needs population is integrated into the community.

Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

COMMUNITY DEVELOPMENT:

More jobs are created for the County's residents;
Community Development will work with non-profit service providers to increase employment skills, employment opportunities, and financial independence.
Distressed neighborhoods are improved.

Through the Minor Home Repair Program and Homeowner Rehabilitation Program, Community Development will identify areas with residential distress and provide home improvement services to increase the viability of residential neighborhoods throughout the County.

Community Development will work with area partners and participating cities to identify areas of distress and create opportunities for improved services, neighborhoods.

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.

2013 Budget Highlights

- \$4,783,636 in revenue has been anticipated to be received in the program year.

Activity/Performance Measures

Description	2011 Estimate	2012 Budget	2013 Budget
FTEs Per 10,000/Capita	4.97	4.97	6.64
Per Capita Spending	\$8.80	\$10.96	\$10.60
Minor Home Repair Housing Units	35	35	35
Single Family Rehabilitation Housing Units	30	30	30
Homeownership Assistance Loans	35	35	35
CHDO Housing Units	13	13	13
Low and Moderate Persons Benefiting From Public Service	15,000	15,000	15,000
Public Facility and Infrastructure Projects Completed	16	16	16
Household/Families	6,700	6,700	6,700
Community Agencies	8	8	8
Employees (FTE)	9.08	9.08	6.80

**Revenue and Expenditure Summary**

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Federal Grant	\$ 3,152,239	\$ 4,790,787	\$ 4,626,136
Misc. Revenues	\$ 3,393,898	\$ 157,500	\$ 157,500
Total Revenue	\$ 6,546,137	\$ 4,948,287	\$ 4,783,636
Expenditures			
Personnel Services	\$ 447,190	\$ 460,742	\$ 419,290
Operating & Maintenance	\$ 11,691	\$ 35,394	\$ 26,900
Charges for Services	\$ 3,514,218	\$ 4,453,278	\$ 4,337,446
Capital Outlay	\$ 700	\$ -	\$ -
Total Expenditures	\$ 3,973,799	\$ 4,949,414	\$ 4,783,636



Community Services Block Grant





Description of Fund

The Community Services Block Grant fund (CSBG), classified as a special revenue fund, accounts for grant revenues and expenditures relative to the federal grant received from the Department of Health & Human Services that assists in maintaining Adams County as a viable community. Adams County Neighborhood Services administers the CSBG fund.

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.

Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

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

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefits and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters, as well as the diversity of interests within a community and those relationships to building capacity.

Primary Services

Adams County Neighborhood Services manages several federally-funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is the benefit to low and moderate-income residents of Adams County. There are over 24 non-profit organizations and 5 municipalities currently funded through Community Development programs, with the majority directly impacting the lives of low and moderate-income residents within Adams County.

**Direct service activities provided by Community Development include:**

- Minor Home Repair Program
- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- First-Time Homebuyer Program

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Act Program (HOME)
- Emergency Shelter Grants (ESG)

Community Service Block Grant (CSBG): Administers and provides financial assistance to community organizations and county departments who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Meals on Wheels, Emergency Utility, Senior Conference, In-Home Supportive Service.
- Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.
- Early childhood education during the summer for children with special needs.

Emergency Shelter Grant (ESG): Administers and provides financial assistance to community organizations who serve low-income homeless and at-risk persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.

Human Services Agency Grant (HSAG): Facilitates application process for General Fund financial assistance to community organizations who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Senior Conference, In-Home Supportive Service and Tax Preparation.
- Self-Sufficiency Services - transitional programs for families recently homeless or near homeless, including financial, educational, and employment support.

Long Term Goals

1. To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
2. Increase community participation in the development process especially among informal community groups in low-income areas.
3. Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
4. Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county.
5. Diversify and expand the type and amount of funds received from federal, state, and local funds.

**The Five-Year Consolidated Plan (2010-2014) Priorities/Goals are:****1. HOUSING:**

- a. Rental housing is available for the low and very low-income populations where rental housing rates are low;
- b. Affordable housing is located in areas easily accessed by the low to moderate-income populations;
- c. Affordable housing is available for low-income renters who want to buy;
- d. Aging housing stock of low to moderate-income owner-occupied units is rehabilitated and/or repaired;
- e. Homeownership increases in areas where the ownership rates are low.

2. SPECIAL NEEDS:

- a. The special needs population has housing options, especially those earning less than 40% AMI;
- b. Facilitate services for at-risk children;
- c. The special needs population is educated about housing and service options;
- d. Transit options near housing and support services for special needs populations are enhanced;
- e. The Special needs population is integrated into the community.

3. COMMUNITY DEVELOPMENT:

- a. More jobs are created for the County's residents;
- b. Public facilities are created to support low to moderate-income populations;
- c. Distressed neighborhoods are improved.

Current Year Objectives

Annually, Community Development leverages CSBG, CDBG, CDBG-R, ESG, NSP, and HOME funds to facilitate the goals outlined in the Five-Year Consolidated Plan. Although goals are addressed annually, not every goal/action item are satisfied each year; the ultimate goal is to satisfy the needs identified in the Five-Year Consolidated Plan through an annual, five-year process of funding allocation/leverage of resources available.

2013 GOALS AND OBJECTIVES - CSBG, ESG

SPECIAL NEEDS:

- Facilitate services for at-risk children;
 - Community Development will work with non-profit service providers to ensure at-risk children have affordable childcare options and families with at-risk children receive comprehensive case management services that support self-sufficiency.
- The special needs population is educated about housing and service options;
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.
- The Special needs population is integrated into the community.
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

COMMUNITY DEVELOPMENT:

- More jobs are created for the County's residents;



- Community Development will work with non-profit service providers to increase employment skills, employment opportunities, and financial independence.
 - Distressed neighborhoods are improved.
 - Through the Minor Home Repair Program and Homeowner Rehabilitation Program, Community Development will identify areas with residential distress and provide home improvement services to increase the viability of residential neighborhoods throughout the County.
 - Community Development will work with area partners and participating cities to identify areas of distress and create opportunities for improved services, neighborhoods.

2013 Budget Highlights

- \$414,884 in revenue has been budgeted for the 2013 CSBG Program Year.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	7.43	7.43	20.52
Per Capita Spending	\$0.99	\$0.92	\$0.92
Employees (FTE)	6.08	6.08	2.20

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 447,899	\$ 416,133	\$ 414,884
Total Revenue	\$ 447,899	\$ 416,133	\$ 414,884
Expenditures			
Personnel Services	\$ 130,309	\$ 203,307	\$ 117,294
Operating & Maintenance	\$ 58,071	\$ 133,570	\$ 21,884
Charges for Services	\$ 259,519	\$ 79,256	\$ 275,706
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 447,899	\$ 416,133	\$ 414,884



Conservation Trust Fund

Description of Fund

The conservation trust fund, classified as a special revenue fund, accounts for expenditures and revenues received from the Colorado Lottery and other special grants designated for trails and open space in the county as set forth in Colorado Revised Statutes 29-21-101.

Mission Statement

Utilize the county’s portion of the Conservation Trust Fund (CTF) within the statutory guidelines.

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.

2013 Budget Highlights

- \$250,000 was budgeted for the renovation of Twin Lakes Park.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	9.03	9.03	9.03
Per Capita Spending	\$0.96	\$2.07	\$1.49
Total amount of capital projects funded	\$340,550	\$142,060	\$260,000
Capital projects implemented	4	3	2
Employees (FTE)	5	5	5



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental	\$ 592,172	\$ 707,700	\$ 711,726
Misc. Revenues	\$ 2,240	\$ 3,779	\$ 3,500
Total Revenue	\$ 594,412	\$ 711,479	\$ 715,226
Expenditures			
Personnel Services	\$ 305,643	\$ 292,638	\$ 335,487
Operating & Maintenance	\$ 42,850	\$ 22,621	\$ 32,500
Charges for Services	\$ 58,899	\$ 15,931	\$ 52,600
Capital Outlay	\$ 25,000	\$ 603,060	\$ 250,000
Total Expenditures	\$ 432,392	\$ 934,250	\$ 670,587



Developmentally Disabled Fund

Description of Fund

The developmentally disabled fund, classified as a special revenue fund, is used for the collection of general property taxes designed for aiding individuals with special needs. The fund is legally restricted to account for sources of revenue to be expended for specified programs helping the developmentally disabled.

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 2013 mill levy of 0.257 mills.

2013 Budget Highlights

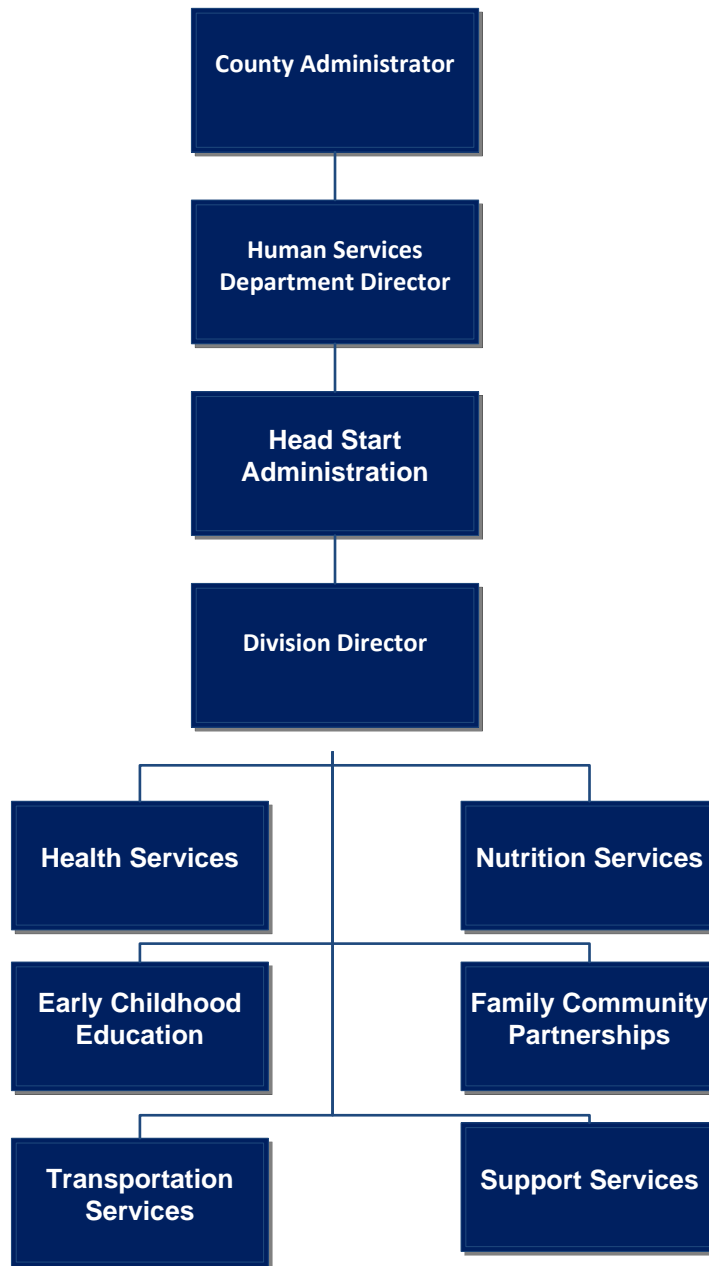
- **North Metro Community Services for the Developmentally Disabled, Inc.:** A non-profit corporation that serves over 1,700 developmentally disabled individuals in Adams County. Programs provided include residential services, supported living services, case management, and children services. (\$1,037,993)
- **Children's Outreach Project (Therapeutic Day Care Center):** Contributions provided by Adams County help fund programs that include early childhood special education, speech and motor therapies, peer integration and before/after school day care for 135 children between the ages of 2 ½ and 6 years. (\$90,750)

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Taxes	\$ 1,147,038	\$ 1,126,328	\$ 1,160,416
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 1,147,038	\$ 1,126,328	\$ 1,160,416
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 1,161,418	\$ 1,129,359	\$ 1,146,064
Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,161,418	\$ 1,129,359	\$ 1,146,064



Head Start





Description of Fund

The Head Start Fund, classified as a Special Revenue Fund, accounts for grant expenditures relative primarily to the federal grant received from the Department of Health & Human Services. Additional revenues are also received from the Colorado Preschool Program, miscellaneous grant funds and funds received from the Colorado Department of Public Health as reimbursements for meals served to children participating in the Colorado Adult and Child Food Program.

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.

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.



Long Term Goals

1. Help children develop their competencies for lifelong learning.
2. Provide holistic support to families through direct services and linkages so they can be successful.
3. Be the leading provider and advocate for quality early childhood services.
4. Achieve a high standard of workplace effectiveness.

Current Year Objectives

- Children will have individualized goals and strategies.
- Continued use of Incredible Years Curriculum in the classrooms with fidelity.
- Utilization of the Home Based Program with fidelity.
- Provide educational opportunities for parent involvement.
- Provide opportunities for fathers (and other involved males) in program governance and other program activities.
- Collaboratively provide nutrition, health, mental health and dental referrals 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.

2013 Budget Highlights

- \$4,596,226 is budgeted based on the minimum number of 545 children that Adams County Head Start expects to serve during the program year.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	0.65	0.65	0.59
Per Capita Spending	\$10.01	\$9.96	\$10.18
Percentage of Teacher Credentials BA	35.71%	35.71%	40.91%
Percentage of Teacher Credentials AA	39.28%	39.28%	40.91%
Percentage of Teacher Credentials CDA	7.14%	7.14%	4.55%
Number of Families Receiving Referrals to Community Services	586	600	603
Percent of Children Up-to-date on Preventive Health Care	98.50%	99%	97%
Percentage of Children With Health Insurance	93.50%	99%	98%



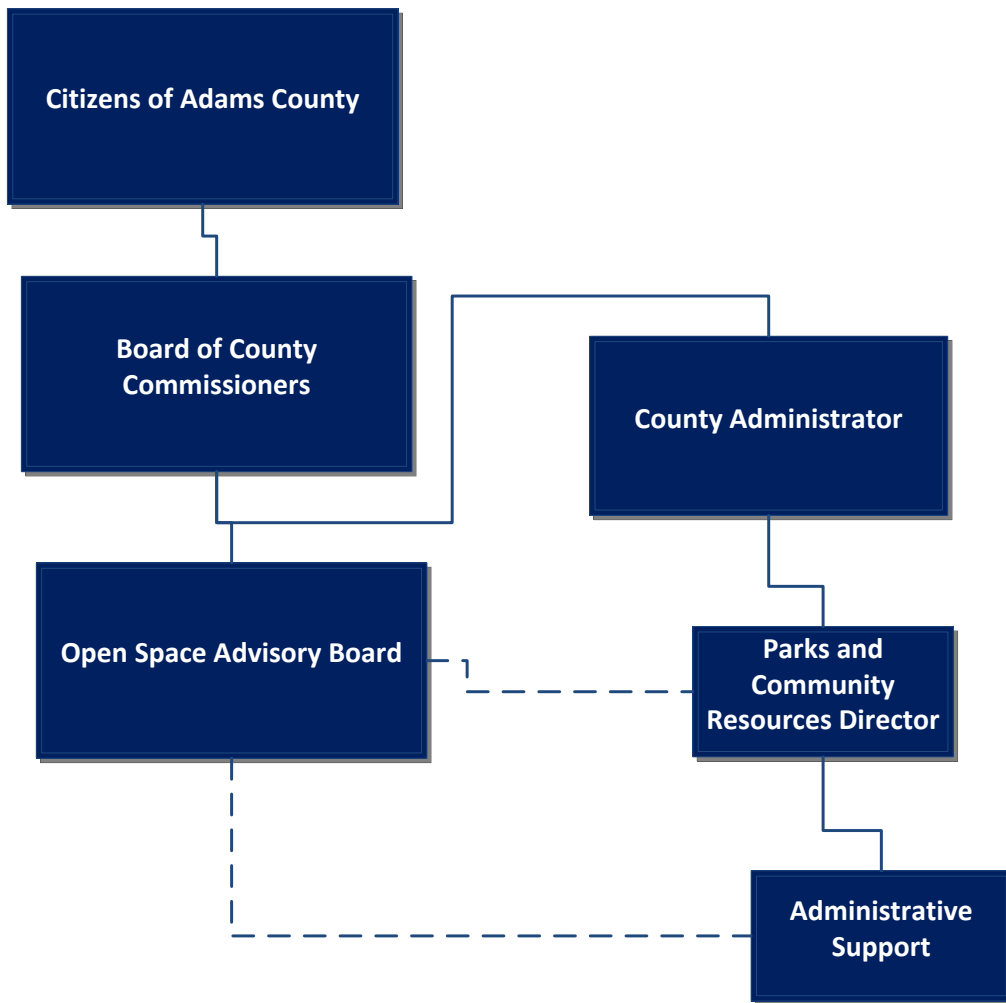
Employees (FTE)	69.67	69.67	76.70
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Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental Revenue	\$ 4,783,586	\$ 4,021,930	\$ 4,582,226
Misc. Revenue	\$ 56,515	\$ 101,000	\$ 14,000
Total Revenue	\$ 4,840,101	\$ 4,122,930	\$ 4,596,226
Expenditures			
Personnel Services	\$ 3,190,663	\$ 3,184,970	\$ 3,319,242
Operating & Maintenance	\$ 391,395	\$ 417,425	\$ 381,665
Charges for Services	\$ 937,955	\$ 876,085	\$ 895,319
Capital Outlay	\$ -	\$ 16,000	\$ -
Total Expenditures	\$ 4,520,013	\$ 4,494,480	\$ 4,596,226



Open Space Sales Tax





Description of Fund

On November 2, 1999, Adams County citizens voted in favor of a temporary sales tax of one-fifth of one percent (0.2 percent) on sales in the county, for the purpose of preserving open space, preserving wildlife habitat, parkland purchase and development, trail development and creating and maintaining parks and recreation facilities. In November 2004, Adams County citizens voted in favor of extending the tax from January 1, 2007 through December 31, 2026 and increasing it to one-quarter of one percent (0.25 percent).

Mission Statement

To administer the tax according to the November 1999 open space sales tax issue passed by the voters.

Primary Services

The proceeds of the sales tax shall be administered in the following manner:

- An Open Space Advisory Board, appointed by the Board of County Commissioners, shall consist of seven members, four of whom shall be residents of unincorporated Adams County and three of whom shall be residents of cities or towns located within the county. The advisory board shall meet quarterly and will make recommendations to the Board of County Commissioners regarding the distribution of proceeds from the collection of the sales tax.
- Two percent of the proceeds are used for administrative purposes.
- Thirty percent of the remaining proceeds shall be returned to the cities, towns, and unincorporated areas of the county in the same proportion as is the ratio of open space sales tax collected within the city, town, or unincorporated area to the total county sales tax collected.
- After payment of the administrative fee and distribution of the thirty percent, remaining monies will be available to be distributed through a grant process, in accordance with the guidelines of the adopted resolution, to jurisdictions with approved open space and/or recreation plans and other sponsored entities. No less than 40% shall be expended for passive uses and no more than 28% shall be expended for active uses. Interest generated by the fund will be distributed through the grant process.

Long Term Goals

1. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the grants program.
2. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the share back program.
3. Develop policy and processes to build capacity in the open space sales tax program that are financially sound, perpetual and model best management practices for local governments holding conservation easements.
4. Develop and coordinate public information and programs relative to implementation of the Adams County Open Space Sales Tax, green initiatives, successes of the Adams County open space program and public/environmental education.

Current Year Objectives

- Provide staff support to the OSAB by producing and distribution of meeting minutes, providing training opportunities for OSAB members, implementing a grant ranking system and touring project sites.
- Provide staff support to stakeholders by implementing a grant application process, development and interpretation of grant application policies and coordination of project presentations with the OSAB.



- Provide staff support to the BOCC by implementing County systems for study sessions and public hearings intended to communicate stakeholder project details, facilitate public input that results in contract approval between stakeholders and BOCC.
- Provide detailed accounting and reconciliation with Finance & Treasurer’s Office of sales tax revenues collected, available for active projects, available for passive projects, available for administration and share back funds.
- Develop and implement processes to audit completed projects, reimburse funds for completed projects, modify projects and reimburse funds to successful stakeholder projects.
- Provide detailed accounting and reconciliation with Finance & Treasurer’s Office of sales tax revenues collected, available for share back funds.
- Request and collect annual usage reports from entities receiving share back funds.
- Execute conservation easements and review due diligence documentation on all real estate transactions using county open space sales tax funds.
- Develop and implement record keeping processes to monitor annually and perpetually all conservation easements acquired from grantees of the open space sales tax.
- Draft policy and prepare BOCC study session identifying potential revenue sources that will sustain easement monitoring functions after the sales tax expiration date of 2026 that do not burden the general fund.
- Provide due diligence on County acquisitions.
- Provide detailed information and pictures for the annual report to the public that demonstrates how the open space tax was implemented.
- Prepare press releases consistent with grant awards by the BoCC.
- Plan and produce the annual “Open Space Forum”.
- Coordinate a minimum of one volunteer activity that demonstrates the County’s commitment to open space preservation, park land development, greening of the county, agricultural or natural resource preservation.
- Participate as a team member on the revision of the P&CRD open space plan and the North East Greenway plan.
- Oversee activities of the Head Start Community Garden including the assigning of plots, periodic communication with gardeners, coordinating solutions to any site issues with the garden.

2013 Budget Highlights

- Projected revenue generated from the open space sales tax is \$12,237,788.
- The 2013 appropriated budget includes \$203,859 for administrative purposes, \$2,468,249 for direct distribution to the cities, towns, and unincorporated Adams County, and \$10,271,200 for grants to those entities with approved open space and/or recreation plans.

Activity/Performance Measures

Description	2011 Estimated	2012 Budget	2013 Budget
Facilitate two open space grant cycles	2	2	2
Facilitate OSAB meetings	7	7	7
Facilitate at least two OSAB trainings per year	2	2	2



Facilitate 2 grant writing trainings for the applicants	2	2	2
Complete a one-on-one meeting with each applicant agency	9	10	10
Facilitate grant modification and extension requests	19	15	15
Audit grant close out documentation	25	25	25
Gather information for the annual Report to the Public	1	1	1
Organize the Open Space Forum annually	0	1	1
Organize 1 volunteer event on a tax funded park/open space	1	1	1
Annual monitoring of grant program conservation easements	11	16	16
Distribute shareback funds twice yearly	2	2	2
Cost of program per citizen (Grant Program)	\$15.22	\$15.03	\$15.03
Benefit of Program per citizen (Grant Program)	\$39.77	\$34.49	\$34.49
Contribution to projects (overall)	42%	53%	53%
Request and collect usage reports annually	10	10	10
Cost of program per citizen (30% Distribution)	\$6.52	\$6.45	\$6.45
Grant applications using 30% funds	38%	40%	40%
Accept conservation easement on acquisitions with passive funds	8	3	3
Funds saved by grouping monitoring visits	\$251.97	\$475.59	\$475.59
Potential violations noted	4	6	6
Acres monitored each year	155	304	304
Assign garden plots	2	8	8
Program cost/citizen for environmental education	\$0.20	\$0.29	\$0.29
Sign cost savings by purchasing signs of recycled materials	6%	6%	6%
Number of addresses receiving Report to the Public	167,500	169,175	169,175
Number of people attending Open Space Forum	0	350	350
Number of special events attended	2	5	5



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental	\$ 10,421,523	\$ 11,633,428	\$ 12,237,788
Interest Income	\$ 27,706	\$ 55,557	\$ 52,000
Misc. Revenues	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -
Total Revenue	\$ 10,449,229	\$ 11,688,985	\$ 12,289,788
Expenditures			
Personnel Services	\$ 91,364	\$ 111,118	\$ 104,919
Operating & Maintenance	\$ 4,166	\$ 8,503	\$ 6,950
Charges for Services	\$ 11,054,106	\$ 8,137,385	\$ 12,831,439
Capital	\$ -	\$ -	\$ -
Other Financing Uses	\$ 994,251	\$ 3,437,760	\$ 1,328,833
Total Expenditures	\$ 12,143,887	\$ 11,694,766	\$ 14,272,141



Open Space Projects Fund

Description of Fund

The open space projects fund, classified as a special revenue fund, was established in 2002 for the purpose of consolidating the various sources of open space funding into one fund, and to designate and track expenditures solely for open space projects.

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.

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

2013 Budget Highlights

- \$3,100,000 is budgeted for the restoration and recreation development of the 88th Avenue open space area, a 220-acre property that was a former gravel mine site and that has been owned by the county since 2003.

Activity/Performance Measures

Description	2011 Actual	2012 Estimated	2013 Budget
Per Capita Spending	\$3.33	\$10.40	\$7.35
Total acres of open space preserved to date	5500	5513	5550
Number of open space projects completed	0	1	2
Number of cons. Easements granted by AC parks	0	4	2
Acres of open space property purchased in fee	0	13	37
Number of capital projects implemented	1	1	1



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Intergovernmental	\$ 1,152,000	\$ 575,000	\$ 2,200,000
Interest Income	\$ 2,311	\$ 5,247	\$ 5,000
Misc. Revenues	\$ 119,422	\$ 158,572	\$ 145,200
Other Financing Sources	\$ 994,825	\$ 1,744,279	\$ 1,328,833
Total Revenue	\$ 2,268,558	\$ 2,483,098	\$ 3,679,033
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 42	\$ 5,000	\$ 5,000
Charges for Services	\$ 68,207	\$ 54,923	\$ 211,000
Capital	\$ 535,082	\$ 4,635,293	\$ 3,100,000
Other Financing Uses	\$ 902,000	\$ -	\$ -
Total Expenditures	\$ 1,505,332	\$ 4,695,216	\$ 3,316,000



Road & Bridge Fund

Description of Fund

Colorado Revised Statute 43-2-202, requires Colorado counties to establish a road and bridge fund to account for activities related to road and bridge construction, maintenance, and administration. The fund balance is comprised of unexpended property taxes, specific ownership taxes and a temporary sales tax of one-fifth percent. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Classified as a special revenue fund, all funds received for expenditures on roads and bridges must be accounted for in the road and bridge fund.

Mission Statement

Administration/Highway: Provide services to the taxpayers of Adams County in a timely, economical, and professional manner.

Construction Inspection: Provide assistance and excellent service to the public works staff, elected officials, development community, builders and contractors, engineering and technical assistance, the citizens of Adams County, and quality assurance of all constructed roadway and drainage systems within the right-of-way. The Construction Management Section also secures public safety on our traveled graveled or paved roadways within Adams County by following construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

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. Conduct input and traffic studies used to determine the need and type of roadway improvements that are necessary to relieve traffic congestion and improve safety.

Primary Services

Administration: Provides clerical and management support for Public Works employees, as well as acts as department liaison role when responding to county citizen concerns.

Construction Inspection: The Construction Management Section provides quality assurance to all constructed roadways and drainage systems within the right-of-way. Quality is assured by following the construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

Highway: Maintains the dedicated rights-of-way, and provides normal routine maintenance and emergency response for 114 Major Bridges with a span length larger than twenty (20) feet and over 65 Minor Bridges with span length under twenty (20) feet and approximately 1,300 lane miles of paved roadways and 700 lane miles of gravel roadways located in the county maintained system.

Traffic Services: Provides technical support for all traffic and transportation issues; installs and maintains traffic control devices and pavement markings within the county; responds to public and private sector traffic development and safety issues; enforces zoning regulations that relate to access and safety issues; maintains and monitors an accident history computer data base; designs and coordinates street light installations; and monitors traffic conditions and initiates or makes recommendations for changes based on these conditions.



Long Term Goals

Traffic Services:

- Reduce traffic congestion and improve level of service for major roadways and signalized intersections.
- Reduce the accident rate on county's maintained roadways.
- Complete street light installations for all unlighted developed areas and locations with high night accident rates.
- Continue to provide quality assurance to all constructed roadways and drainage systems in the right of way.
- Complete goals with little or no funding increases.
- Continue traffic control device installation and maintenance.

Construction Inspection:

- Provide quality assurance to all constructed roadways and drainage systems within the public right-of-way. By maintaining quality assurance, the Construction Management Section secures public safety on the County's traveled graveled or paved roadways within Adams County.
- Provide customer satisfaction by allowing the procurement of various types of permits expeditiously.

Current Year Objectives

- Maintain accurate expenditure records, employee records, daily activities, project records, materials used, and snow and ice reports.
- Provide direction so that all employee, citizen, and elected official requests are handled in a timely manner.
- Provide direction and assistance to staff on all policies and procedures, as adopted by the Board of County Commissioners.
- Gravel, sweep, pave, and dust abate roadways.
- Provide safe and efficient flow of traffic within the county-maintained system by removing snow and applying sand and salt.
- Reduce the amount of sand used for snow and ice control by using more salt and alternative de-icers. This effort is to continue compliance with the Regional Air Quality Council's mandated reduction in particulate air pollution caused by sanding operations.
- Continue maintenance of traffic signals and systematic upgrade of signal timing, software, and control equipment. Continue street light installation in unlighted areas.
- Continue upgrade of signs to comply with updated Federal Manual on Uniform Traffic Control Devices, 2003 Edition.
- Continue upgrade of signs to include new county logo.
- Complete design and coordinate installation of new street lighting.
- Update traffic signals interconnect timing for two coordinated signal systems.
- Continue systematic upgrade of traffic signal detection from inductive loop to video type detection.
- Apply new GIS sign management system.
- Provide survey records and assisting the public with information requests.
- Protect the interests of the county relating to safety of public rights-of-way.
- Improve customer service and employee morale.
- Continue to implement the new Storm Water Quality Regulations for all construction that disturbs more than one acre within the county.

**Capital Improvement Projects (CIP) Objectives:**

- Continue the construction of the Pecos Street Railroad Grade Separation project.
- Continue the street design and drainage improvements in the Goat Hill Area, Phase I.
- Complete construction of 62nd Parkway from Pecos Street to Huron Street.
- Begin Construction of Washington Street Phase III from Highway 224 to Union Pacific Railroad north of 58th Avenue.
- Inspect all minor bridges in the county that have a span opening less than twenty (20) feet.
- Continue to maintain county roadways by paving and reconstruction according to Pavement Management System.
- Continue to maintain county roadways after paving operations, by performing chip seal, crack seal and slurry seal.
- Improve neighborhoods with Community Development Block Grant (CDBG) funds.
- Repair, rebuild or replace county bridges that are structurally deficient or outdated.
- Work with the public to replace damaged sidewalks, crosspans, and inlets, by using the miscellaneous concrete budget.
- Design and construct street and intersection improvements for arterial and collector roadways.

2013 Budget Highlights

Capital Improvement Program (CIP)

Constructs and preserves the needed infrastructure to insure public safety and encourage economic development in Adams County. These activities include road, bridge, safety and hazard elimination projects, paving, concrete replacement, and railroad crossing programs. The 2013 CIP provides \$15,395,000 for such projects. (See *Exhibit 52-1* for details of the 2013 CIP program.)



Projects/Capital Equipment	
Description	Amount Budgeted
Shamrock Building Replacement	\$ 300,000
Gate and Undercarriage Wash Upgrade	\$ 40,000
Street Striping	\$ 150,000
Miscellaneous Right-Of-Way Acquisition	\$ 50,000
Lowell Blvd. Clear Creek to 62nd	\$ 1,000,000
Traffic Signal, RR and Intersection Improvement	\$ 150,000
56th Ave. Federal to Zuni	\$ 3,000,000
Miscellaneous Concrete	\$ 275,000
Streets Program	\$ 6,000,000
Kenwood St. & 76th Ave Resurface	\$ 400,000
Schumaker Road Improvement 72nd to 88th	\$ 50,000
60th Ave. RTD Federal Station	\$ 800,000
Steele Street 86th to 88th	\$ 240,000
Major/Minor Bridge/Culvert Repair/Replacement	\$ 935,000
Transportation Asset Management System	\$ 80,000
Crack Seal	\$ 100,000
Street Surface Seal	\$ 700,000
120th Avenue Construction	\$ 50,000
Countywide Transportation Priorities	\$ 50,000
I-25 Corridor	\$ 500,000
104th Avenue (SH 44) Corridor	\$ 500,000
US 85 Corridor	\$ 25,000
Total	\$ 15,395,000

Payment to Cities

- \$9,809,763 of road and bridge expenditures has been budgeted for payments to cities. These funds are not available to the county for road and bridge purposes.
- \$7,573,531 has been budgeted to anticipate payments to the cities and towns for the temporary sales tax of one-fifth percent. Sales tax collected within the county will be remitted to the cities and towns in the same proportion as is the ratio of sales tax collected within the city, town or unincorporated area of the county total sales tax collections, as computed from information provided by the Colorado Department of Revenue.
- \$2,236,232 has been budgeted to anticipate remittance of property taxes to municipalities. A certain percentage of the property taxes collected in the road and bridge fund must be transferred to municipalities within the county according to the following formula:



Formula:

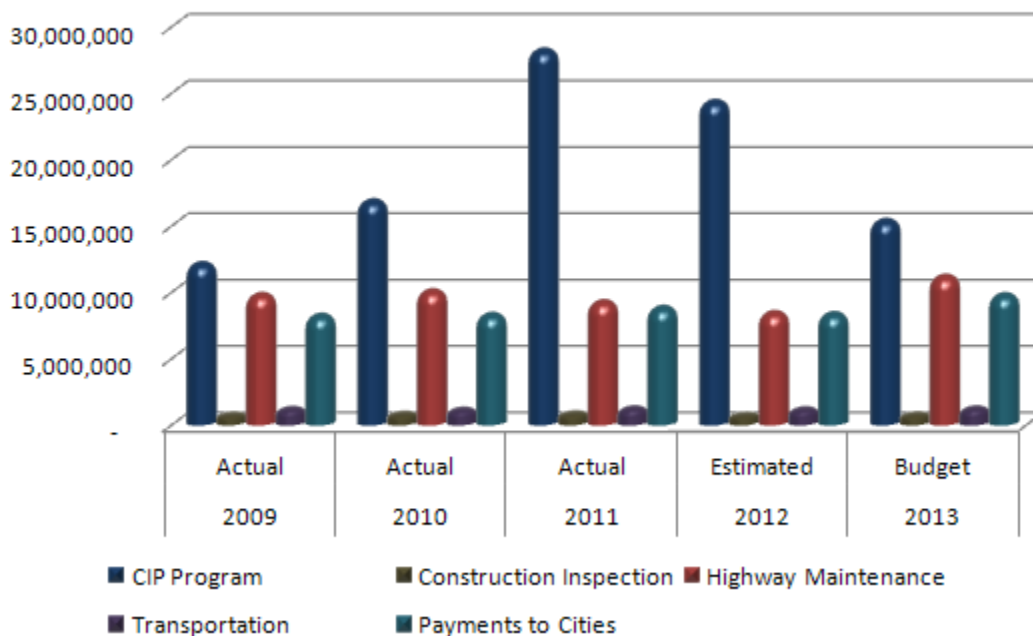
$$\frac{\text{Cities Assessed Valuation}}{\text{County Assessed Valuation}} \times \frac{\text{Property Tax Collected}}{2}$$

Based on this formula, for every \$1.00 of property tax collected in the road & bridge fund, approximately \$0.64 is available to the county for road and bridge expenditures.

Overall Road and Bridge Expenditures

A five-year history of Road & Bridge expenditures is provided.

5-Year Road & Bridge Expenditures



Revenues

Property Taxes: Net current property tax revenues for 2013 will be \$5,860,779 or 17.8% of total road & bridge revenue sources.

Highway User Tax: Monies from taxes on motor fuel, vehicle registrations, driver’s license fees, fines, and interest are collected by the State of Colorado and distributed to the cities and counties. Adams County’s share is expected to be \$8,000,000 or 23.3% of total road & bridge revenues.

Specific Ownership Tax: For 2013, the Specific Ownership Tax is anticipated to total \$8,200,000 or 23.9% of total road & bridge revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment, which is collected by the county and distributed among the county, municipalities and other districts in the county that

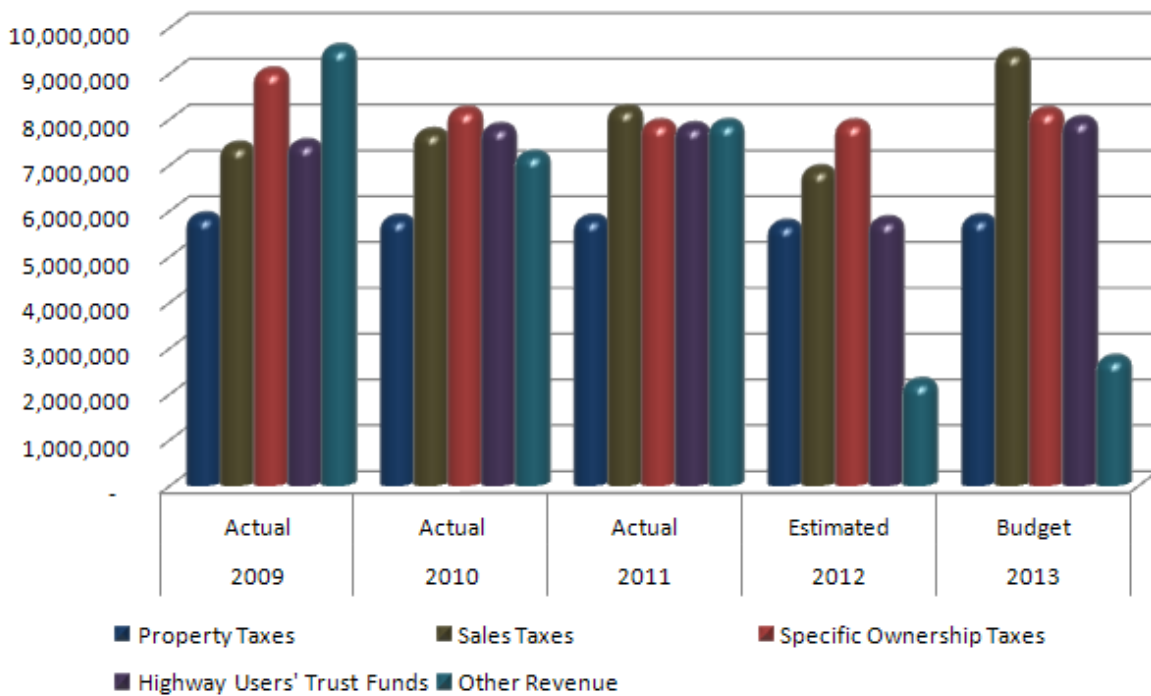


levy property taxes based upon the percentage of total property taxes collected in the county. The county deposits its share of the tax in the road & bridge fund for funding roadway and bridge infrastructure projects.

Sales Tax: A temporary sales tax of one-fifth percent, which is shared with cities and towns in the county. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Sales tax revenues are budgeted at \$9,466,914 or 27.6% of total road & bridge revenues.

Overall Road and Bridge Fund Revenues: A five-year history of Road and Bridge Revenues is provided.

5-Year Road & Bridge Revenues



Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	0.53	0.57	0.58
Per Capita Spending	\$107.68	\$99.48	\$85.50
Miles of Roadway Swept	9,600	9,650	7,500
*Average Cost Per Mile of Street Overlay	\$196,000	\$196,000	\$196,000
Dust Abatement	50	50	50
Construction Plan Review	400	400	50



Subdivision Final Acceptance	2	2	0
Traffic Counts	325	325	325
Accident Reports Processed	1500	1,500	1,500
Material Test Analysis	400	400	300
Snow Storms Responded To	16	16	16
Traffic Signs Installed/Design	1,850	1,850	2,250
Street Light Installation/Design	100	100	25
Ave. Cost Per Lane Mile of Hwy Maintenance	\$6,909.97	\$6,909.97	6,909.97
Employees (FTE)	85	79	78

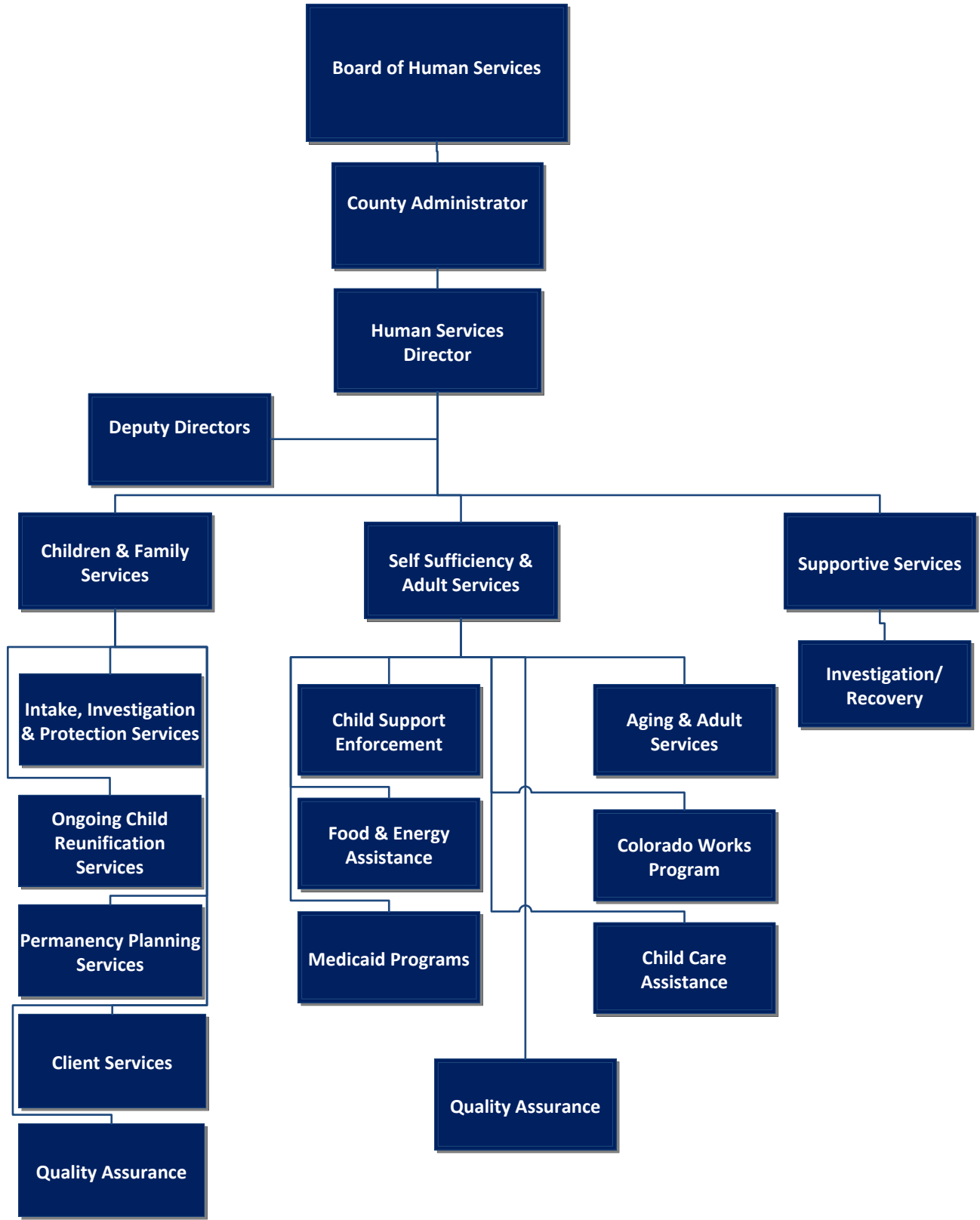
*No chip seal/slurry seal work performed for 2010; overlay costs captured separately.

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Current Property Tax	\$ 5,802,787	\$ 5,760,559	\$ 5,861,379
Sales Tax	\$ 8,248,774	\$ 9,373,183	\$ 9,466,914
Specific Ownership Tax	\$ 7,932,610	\$ 8,162,539	\$ 8,200,000
Highway User Tax	\$ 9,578,096	\$ 9,301,863	\$ 8,000,000
Other/Misc.	\$ 6,277,970	\$ 1,565,067	\$ 2,751,994
Total Revenue	\$ 37,840,238	\$ 34,163,211	\$ 34,280,287
Expenditures			
Personnel Services	\$ 5,541,897	\$ 5,119,503	\$ 5,781,024
Operating & Maintenance	\$ 1,016,486	\$ 926,151	\$ 1,819,600
Charges for Services	\$ 7,219,774	\$ 7,694,747	\$ 7,957,098
Governmental Services	\$ 8,853,452	\$ 9,906,257	\$ 9,809,763
Capital Outlay	\$ 25,981,591	\$ 21,263,110	\$ 13,230,000
Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 48,613,201	\$ 44,909,768	\$ 38,597,485



Human Services





Description of Fund

The social services fund, classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of county social services programs.

Mission Statement

Provide programs with integrity and innovation 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.

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.

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 Social Services Department is received through federal and state grants.

The Adams County Human Services Department administers all public assistance and social service programs to the residents of the county, as well as Community Development, Workforce Business Center and Head Start. The department is mandated to provide financial assistance for the aged, blind and dependent children, and family and child welfare services as well as grants management, 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 \$187,567,372. County funding represents 5.7% of the total budget. Staff costs comprise 17.7% of the total budget, similar to previous years. Fund balance spend-down in 2012 was \$3 million. For 2013, the projected spend-down would normally be similar; however a \$1.6 million revenue transfer to Human Services for the juvenile detention center (purchased in 2009) from the county brings the projected spend-down to \$1.2 million. Human Services will again provide \$255,000 for Human Services Agency Grants. 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 2013 at \$6 million. The fund balance has been decreasing at a rate of \$2-\$3 million a year for three consecutive years. An extensive effort is being made to streamline operations and thus reduce employees in order to bring expenses in line with allocations. This effort is estimated to take approximately two years to



bring the spend-down to zero. The only program in Human Services over-budget is County Administration. All others are budgeted within allocation.

Caseloads in Medicaid, TANF, Food Assistance, and Child Support Enforcement continue to grow, although at a decreasing rate as the local economy improves from the recent recession. Interestingly, caseloads in Old Age Pension, Aid to the Needy Disabled, Child Care, and Child Welfare are all exhibiting trends of no growth or declining. Specific information on this can be seen in the following graphs of the Human Services programs.

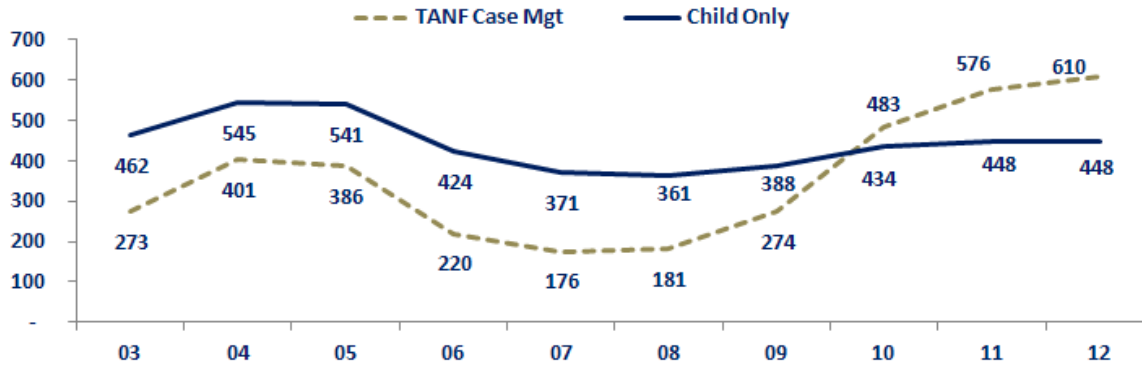
In summary, Human Services faces immediate and difficult challenges to bring expenses down to allocated levels so that the fund balance spend-down will reach zero. These changes primarily result in reducing employees, which will require more efficient processes as caseloads are forecasted to remain close to current levels. No increase in the mill levy for Human Services is expected for the foreseeable future.

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. States may also provide assistance to two-parent families if the primary wage earner is unemployed. 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.

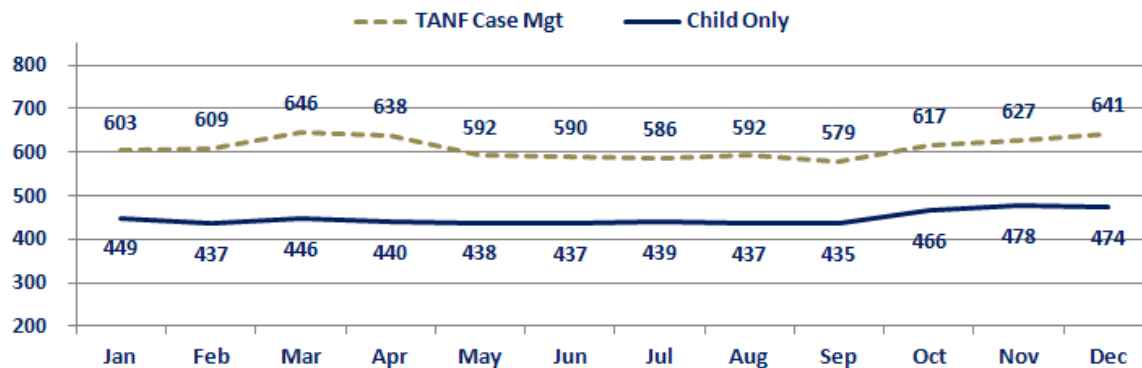


TANF - Caseload Statistics

Human Services Graph 1: Ten Years of Annual Change



Human Services Graph 2: 2012 TANF Caseload Statistics by Month



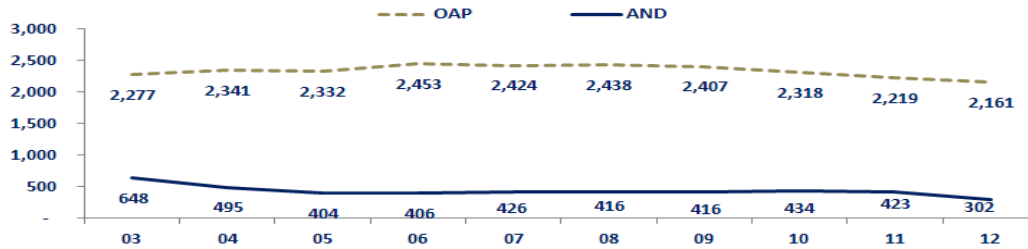
Aid to the Needy Disabled/Supplemental Security Income (AND/SSI): Two programs provide financial assistance to disabled citizens. One program, called the Colorado Supplement, provides financial assistance grants to recipients of benefits under the federal Supplemental Security Income (SSI) program. Our 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.

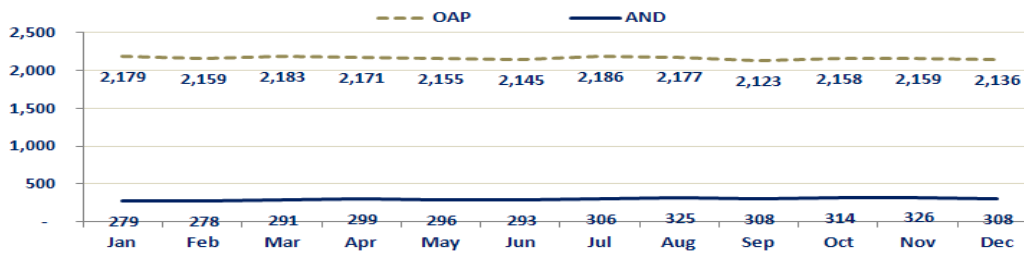


OAP/AND - Caseload Statistics

Human Services Graph 3: Ten Years of Annual Change



Human Services Graph 4: 2012 Caseload Statistics by Month



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 Social Services to be the primary guardian.

Low Income Energy Assistance Program (LEAP): Provides financial assistance to county residents either ages 18 or older or emancipated, who pay heating costs directly to a utility company or as part of their rent, with incomes less than 185% of the federal poverty level for their household size. LEAP operates annually from November through April, and can also assist with heat system repairs.

Medicaid Programs:

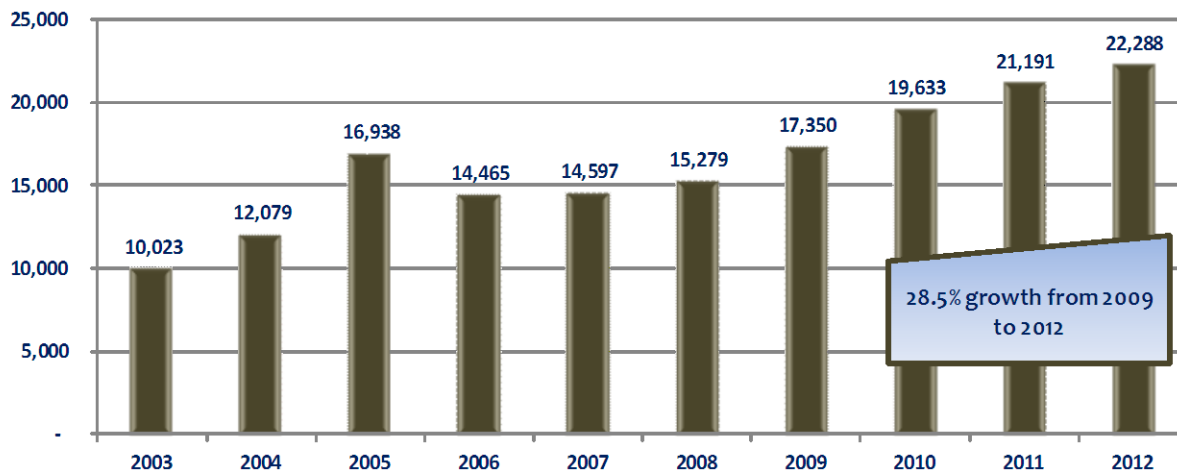
- Medical assistance to needy families who would have been eligible for the former AFDC;
- Baby Care/Kids' Care for pregnant women who receive prenatal care, labor and delivery, and family planning during pregnancy and 60 days after delivery. Newborns receive full medical care up to age one;
- Nursing Home Program provides Medicaid to individuals institutionalized in Medicaid certified facilities;
- Spousal Impoverishment Protection Program provides protection to a spouse of an institutionalized member in order to prevent impoverishment;
- Home and community based alternatives to nursing home care provides Medicaid for individuals who can be appropriately cared for in their home, rather than a nursing home; and
- Other Medicaid Programs provide payment of Medicare premiums for qualified individuals.

Below is a graphic look at caseload activity for Medicaid.



Family Medicaid - Caseload Statistics

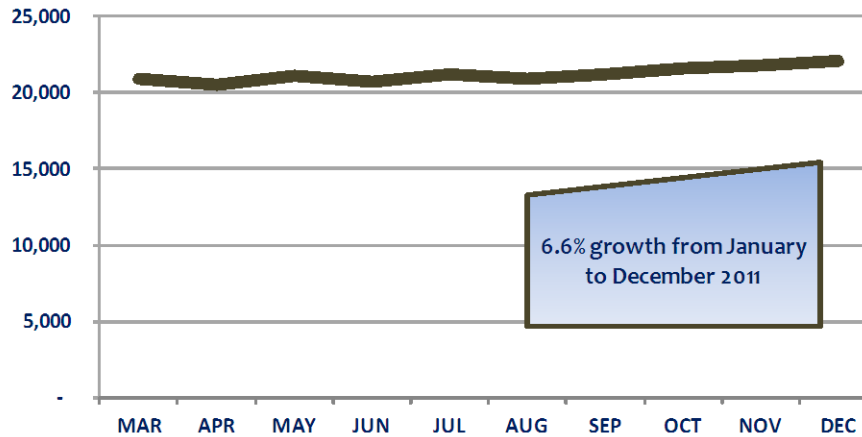
Human Services Graph 5: Avg. Monthly Medicaid Caseload - Ten Years of Growth; 2003 - 2012



ANALYSIS

Actual Family Medicaid case behavior by month through 2013. Growth in caseload is not matched by growth in staff required to handle the associated work load. This marks an intensified caseload assigned to staff.

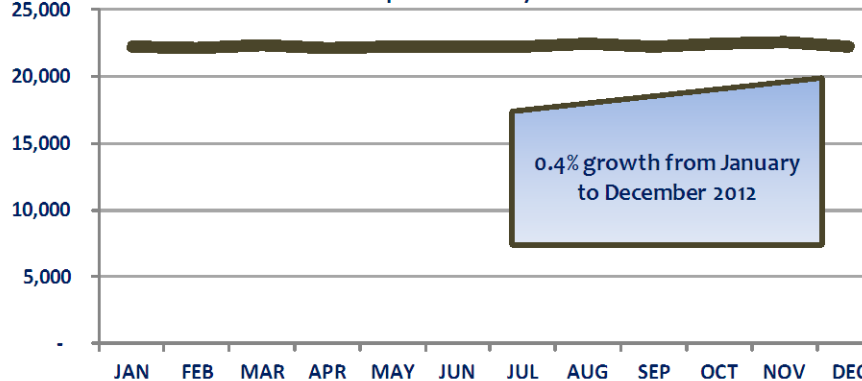
Human Services Graph 6: Monthly Case Behavior - 2012



ANALYSIS

Actual Family Medicaid caseload growth for January through December.

Human Services Graph 7: Monthly Case Behavior - 2012





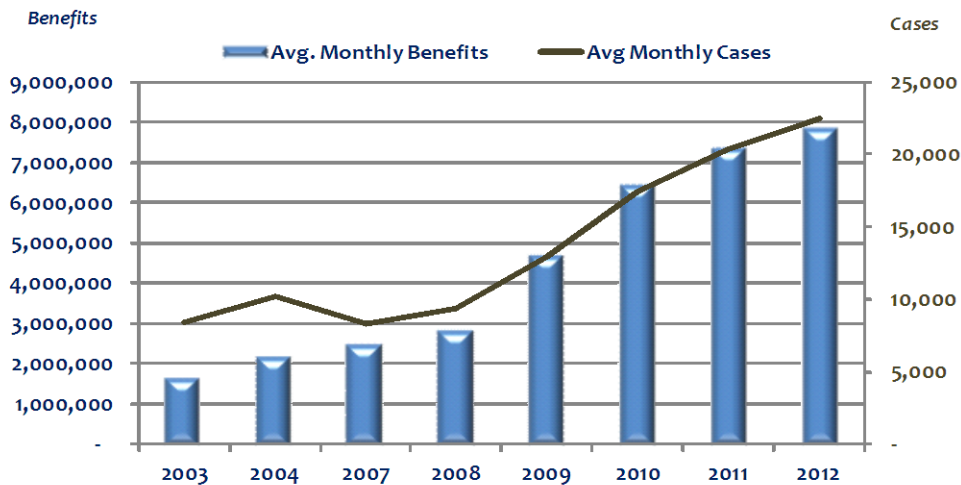
Food Assistance Program: Formerly known as the Food Stamp Program, this program assists low-income households to purchase foods necessary for good health. Eligibility is based upon financial need determined by income, resources, household size, and shelter costs. Benefits are given to eligible households through the Colorado Quest Card. Mandatory food assistance recipients are referred to the Employment First Program for assistance in employment and training needs. See graphs below.

Food Assistance Benefits and Caseload

Human Services Graph 8: Food Assistance Avg. Monthly Benefits and Caseload - Ten Years of Activity

ANALYSIS

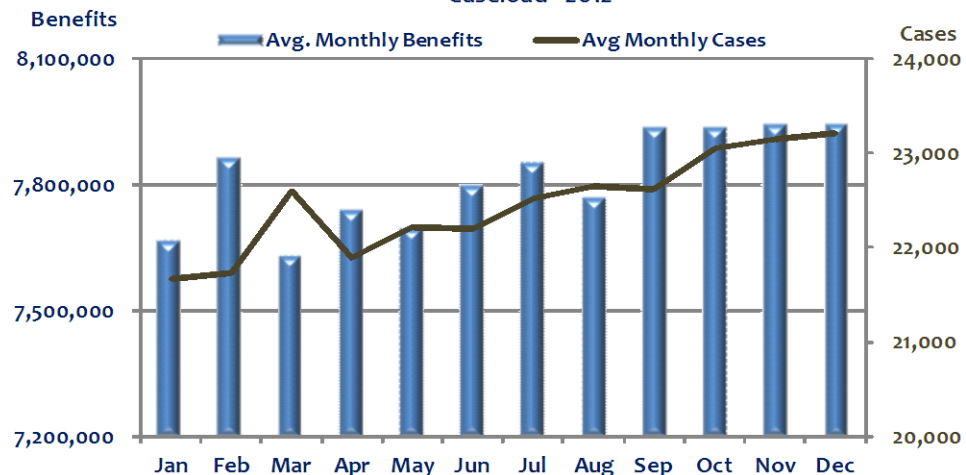
Food Assistance benefits & caseload began a recession driven growth trend in the early fall of 2008. Since 2009 monthly benefits have increased at a avg. of 0.7% per month.



Human Services Graph 9: Food Assistance Avg. Monthly Benefits and Caseload - 2012

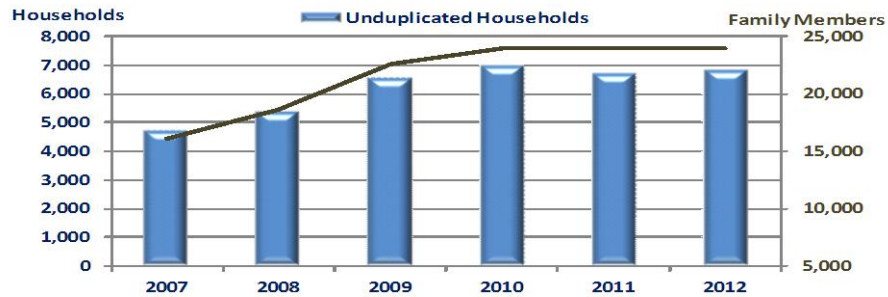
ANALYSIS

Average monthly growth in Food Assistance benefits expense is 0.6% from January 2012 to December 2012. The rate of growth could increase as certain clients become ineligible for Unemployment benefits due to reaching the time limitation.





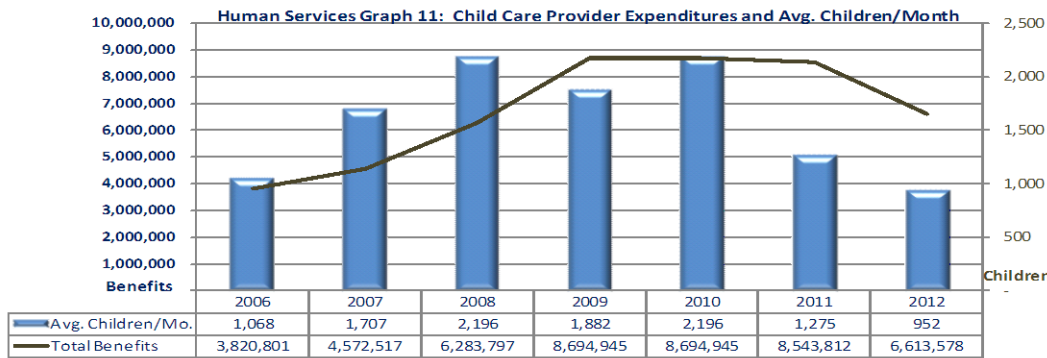
Human Services Graph 10: Food Distribution Visits Since 2007



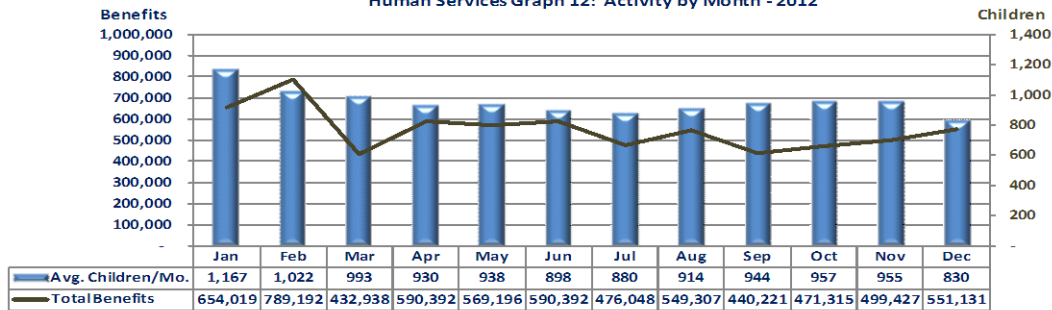
Employment First: Helps food assistance work registrants in finding suitable employment through employment workshops.

Colorado Child Care Assistance Program (CCCAP): Provides eligible families with financial assistance for child care of their choosing; to provide families with timely and efficient access to quality child care; and to assist families in meeting their self-sufficiency goals by providing referrals to needed support services.

History of Child Care Provider Expenditures and Number of Children



Human Services Graph 12: Activity by Month - 2012



Child Support Enforcement 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



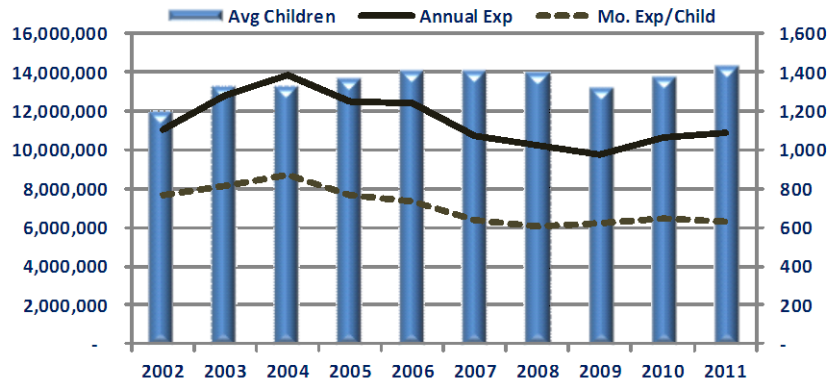
their families. Those who report concerns about children remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Conduct investigation and assessment to make decisions as to the substantiation of maltreatment, protection of the child, and services to the family. See Graphs below.

Child Welfare - Children and Costs

Analysis

In 2002 the avg. expense per child per month was \$769 and reached a ten year high of \$871 in 2004. From 2004 through 2011 the avg. expense per child per month continued to drop based on enhanced business practices and placement policies. These ongoing efficiencies drove the avg. expense per child per month from \$871 down to \$634 in 2011. That translates to \$3.0 million in reduced costs when comparing 2004 to 2011.

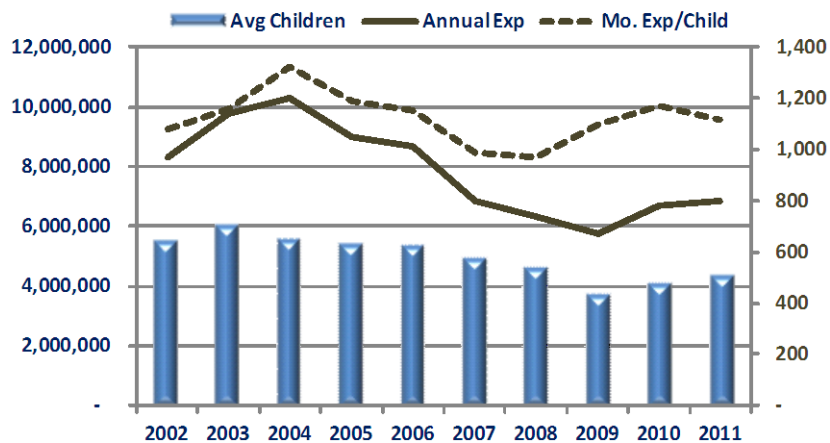
Human Services Graph 13: Ten Years of Child Welfare Activity; OOH + Subsidized Adoption



Analysis

OOH costs represent all costs shown in the graph above, less subsidized adoption. The OOH graph indicates a decreasing cost per child in 2010 and 2011. As can be understood by the bars, overall OOH costs are increasing, the driver behind the decreasing avg. cost per child is the fact that the count of children placed out of home is increasing.

Human Services Graph 14: Ten Years of Child Welfare Activity - OOH



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 critical, emergency needs assistance in such areas as food, shelter, medical needs, and utilities when other forms of assistance are not available.



Long Term Goals

1. Provide and ensure timely and effective customer service.
2. Administer outcome-based assessment processes to measure effectiveness and efficiency for all programs.
3. Develop and administer programs that reduce and prevent dependency on government assistance and meet the needs of citizens.
4. Develop and administer programs that enhance the quality of the citizen experience in Adams County.
5. Provide effective child, adult and family programs and services that are integrated, community-based, and cost effective.
6. Maintain and enhance partnerships and resources for effective service delivery to the citizens of Adams County.
7. Ensure effective intradepartmental communication and interconnectedness.
8. Maximize financial resources and accountability for all programs.
9. Maintain a highly motivated, well trained, educated, and competent workforce that is appropriately recognized.
10. Assess and implement, as appropriate, technologies and systems that improve and support department programs.

2013 Budget Highlights

- \$13,744,193 has been budgeted for the Colorado Works (TANF) program. \$8,181,103 has been budgeted for the Child Care Assistance Program. \$37,759,791 has been budgeted for various child welfare programs, and \$98,137,083 has been budgeted for food assistance programs.



Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	9.94	9.47	10.08
Per Capita Spending	\$407.38	\$394.14	\$401.59
TANF Caseload	960	1,059	1,024
Medicaid Caseload	21,850	22,316	22,288
Child Support Collections	\$ 31,175,454	\$ 33,285,260	\$ 31,663,915
Child Care Provider Payments	\$ 7,375,746	\$ 7,523,039	\$ 7,554,016
Child Care (Average Caseload)	1,833	2,244	952
Employees (FTE)	457.25	438	471.25

Revenue and Expenditure Summary

Account Type	2011 Actual	2012 Actual	2013 Budget
Revenue			
Property Taxes	\$ 10,503,046	\$ 10,401,101	\$ 10,608,010
Federal/State Earned Revenue	\$ 169,176,889	\$ 167,581,253	\$ 174,003,873
Misc. Revenues	\$ 180,351	\$ 225,153	\$ 1,989,310
Total Revenue	\$ 179,860,286	\$ 178,207,507	\$ 186,601,193
Expenditures			
Personnel Services	\$ 29,004,272	\$ 29,593,040	\$ 33,199,552
O & M/Services	\$ 152,105,774	\$ 151,308,122	\$ 154,267,820
Capital Outlay	\$ 0	\$ 0	\$ 100,000
Transfers Out	\$ 819,086	\$ 185,238	\$ 255,000
Total Expenditures	\$ 181,929,132	\$ 181,086,400	\$ 187,822,372



Waste Management Fund

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.

Primary Services

- Review of all applications for waste management activities in the unincorporated portions of the county.
- Monitor superfund sites and remedial action plans to meet the county's interests.
- Support a household chemical recycling/recovery program for county residents.
- Provide public/agency information concerning waste management issues.

Since inception, the scope of the fund has expanded to include two distinct waste management categories:

- Solid Waste Management
- Hazardous Waste Management

Wastes are collected at several different waste facility sites in the county.

Solid Waste Management: Solid waste operations were established to offset environmental impacts caused by solid waste facilities located in the county and to implement specific Comprehensive Plan objectives. Program objectives are to monitor and maintain the Bennett Landfill site, provide for permit reviews, promote waste minimization by encouragement of re-use, and recycling, and to update solid waste regulations as needed.

Included within the Solid Waste category is the household chemical roundup program. Created in 1991, the program provides a convenient and safe manner in which various leftover hazardous household chemicals, such as paint, paint thinners, pesticides, cleaners, solvents, antifreeze, waste oil, herbicides, etc., could be safely disposed of by county citizens.

These household products, if not properly disposed of, could leak out and contaminate groundwater supplies. Those poured down storm sewers may eventually discharge from sewer systems into public waters. To reduce the impact of improper disposal of household chemical wastes, the county, cities in the county, and other environmentally-concerned agencies sponsor one or more household chemical roundup days, where county residents can bring unwanted, leftover household chemicals to a designated site for eventual safe disposal.

Hazardous Waste Management: Pursuant to C.R.S. 25-15-214, hazardous waste funds can be used for the purpose of offsetting the estimated direct costs of increased state, county and municipal services created by the hazardous waste disposal site, including, but not limited to, the improvement and maintenance of roads and bridges, fire protection, law enforcement, monitoring by county or municipal health officials and emergency preparation and response.

Long Term Goals

To continue oversight of solid and liquid waste facilities to protect the health and welfare of Adams County citizens.



Budget Policy

Revenues collected in the waste management fund are collected for a specific purpose, with fees being earmarked for future costs related to waste management of that particular function. For this reason, fund balances are “restricted” for reporting purposes, stating that there are tentative plans for the use of these funds in a future period. All county administrative expenses (such as training, mileage, etc.) are charged to the Planning & Development Department in the general fund.

Current Year Objectives

- Oversight of construction of cells at solid waste landfills.
- Perform permit reviews.
- Perform landfill inspections.
- Promote waste minimization by encouragement for resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Facilitate household chemical collection programs for county residents.
- Review waste stream applications.
- Maintain a landfill liner construction oversight program to provide for permit and amendment reviews.
- Perform waste stream manifest audits.
- Perform landfill inspections.
- Promote waste minimization by encouragement of resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Maintain the Superfund Oversight Program.
- Provide for emergency response training and operating equipment for the Mutual Aid Fire system.

2013 Budget Highlights

- 60% of the Environmental Analyst’s position is budgeted in the waste management fund. (The other 40% is budgeted in the Planning & Development Department within the general fund.)
- \$352,167 has been budgeted in other professional services for cell construction oversight, hazardous waste cleanup, other contingency inspections and cleanup, and post-closure maintenance of county owned landfills.

Activity/Performance Measures

Description	2011 Estimate	2012 Budget	2013 Budget
FTEs Per 10,000/Capita	75.24	75.24	75.24
Per Capita Spending	\$0.46	\$0.56	\$1.06
Landfill Inspections	6	6	6
Technical Permit Review	12	20	20
Modification to Permits	2	6	6
CERCLA Oversight Reviews	10	10	10



Household Chemical Collection Events	2	2	2
Disasters/Critical Incidents	0	0	0
Employees (FTE)	.60	.60	.60

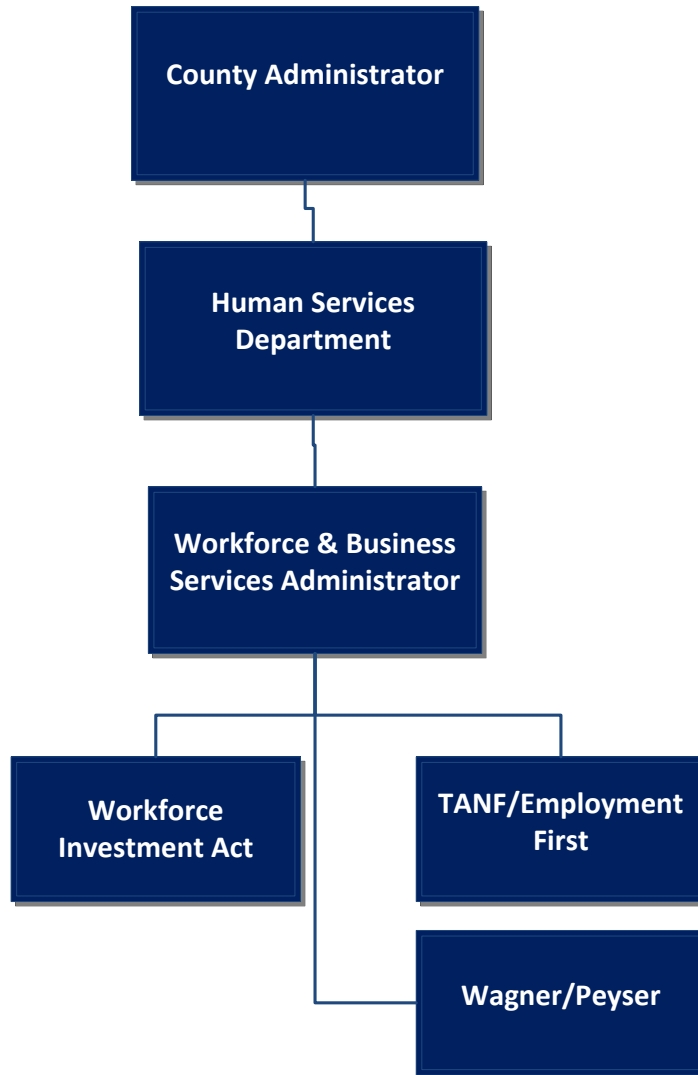
Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
State Grants	\$ -	\$ -	\$ -
Charges for Services	\$ 438,606	\$ 257,707	\$ 257,747
Total Revenue	\$ 438,606	\$ 257,707	\$ 257,747
Expenditures			
Personnel Services	\$ 56,638	\$ 56,745	\$ 59,565
Charges for Services	\$ 151,002	\$ 197,917	\$ 420,647
Total Expenditures	\$ 207,640	\$ 254,662	\$ 480,212



Workforce & Business Services

A Division of the Human Services Department





Description of Fund

The workforce & business center fund, classified as a Special Revenue Fund, accounts for grants received relative to career counseling, training and placement of eligible job seekers and a variety of employer services.

Mission & Vision Statement

Workforce & Business Services division creates opportunities for success by connecting businesses to a quality workforce. Our vision is to be a leader in workforce development that maximizes opportunities and partnerships, promotes the economic growth of the community, and enhances the quality of life in Adams County.

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, job referrals and placement opportunities.

WBC is in the division of Workforce and Early Childhood Services within the Human Services Department and governed by the Adams County Board of County Commissioners. WBC receives guidance and general oversight from the Workforce Investment Board. Funding is provided for WBC through grant agreements with the Colorado Department of Labor and Employment (CDLE) to administer the programs established by Workforce Investment Act of 1998 which provides business services, employment and training programs, and other workforce services to the citizens of Adams County. Other funding sources include state discretionary funding through the Colorado Workforce Development Council, Adams County Human Services and other partners.

There are three major focus areas for WBC: Business Partnerships, Career Development and Employment.

Business Partnerships: A partnership with WBC provides valuable employer services designed to assist companies in the successful recruitment and subsequent hiring of highly trained and qualified job seekers. Businesses also have access to a diverse set of workforce development resources and expertise at WBC that can be customized to fulfill their individual workforce needs.

Career Development: WBC staff provides individualized assistance to job seekers with career planning, career development and work transition needs. Career opportunities exist for job seekers from the age of 14 and up, and WBC staff matches potential employees with area businesses for available job opportunities.

Employment: The third primary focus of WBC is to provide job seekers with the basic resources and tools to gain and sustain long-term employment. Individualized and personal attention ensures that those seeking employment and/or training to identify appropriate career choices and select education/ training opportunities that will assist them in excelling in their chosen field and career.

Long Term Goals

1. Collaborate to extend the scope of services in order to meet the needs of our customers.
2. Provide services in a fiscally responsible manner to maintain compliance with government mandates.
3. Match talent development opportunities that will fulfill the needs of our businesses and job seeker customers.
4. Successfully fulfill the obligations of the ARRA funding.
5. Motivate and recognize team excellence to obtain organizational excellence.
6. Perform a standard of customer service excellence that exceeds customer expectations.



Current Year Objectives

- Assist all customers, job seekers and employers by meeting and/or exceeding the Federal and State workforce performance standards which are displayed in the “Activity/Performance Measures” chart.

2013 Budget Highlights

- \$7,880,862 in revenue is anticipated for 2013.

Activity/Performance Measures	2011	2012	2013
Description	Actual	Estimate	Budget
FTEs Per 10,000/Capita	0.70	0.70	0.70
Per Capita Spending	\$10.93	\$14.36	\$17.46
Six Month Earning Change	13,863.00	13,000.00	13,000.00
Entered Employment Rate - Dislocated Worker	88.24%	83.00%	83.00%
Entered Employment Rate - Adult	86.05%	76.00%	76.00%
6 Month Retention Rate - Dislocated Worker	100.00%	86.00%	86.00%
6 Month Retention Rate - Adult	93.42%	81.00%	81.00%
Employees (FTE)	64.17	64.17	64.17

Revenue and Expenditure Summary

	2011	2012	2013
	Actual	Estimate	Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 4,985,053	\$ 6,481,894	\$ 7,880,862
Total Revenue	\$ 4,985,053	\$ 6,481,894	\$ 7,880,862
Expenditures			
Personnel Services	\$ 3,572,956	\$ 3,396,804	\$ 3,933,360
Operating & Maintenance	\$ 143,716	\$ 223,193	\$ 164,727
Charges for Services	\$ 1,216,053	\$ 2,861,895	\$ 3,782,775
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,932,724	\$ 6,481,892	\$ 7,880,862



Capital Project Funds

Fund Category Description

Capital project funds account for projects acquired or constructed through sources of revenue restricted for such acquisitions. The budget includes the following funds.

Funds

Capital Facilities



Capital Facilities Fund

Description of Fund

The capital facilities fund, classified as a capital project fund, accounts for revenues and expenditures associated with the county's construction and financing of the Justice Center expansion, Government Center, and Pre-Trial Holding Facility construction projects. Interest earned on the balance of the fund is entirely designated for capital improvements and future operating and maintenance costs.

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.

2013 Budget Highlights

- \$14,319,960 in sales tax revenue is budgeted in 2013.
- \$12,574,441 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.



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Sales Tax-County	\$ 12,311,425	\$ 13,051,879	\$ 14,319,960
Investment Income	\$ 19,335	\$ 25,376	\$ 25,376
Other Finance Sources	\$ -	\$ 190,252	\$ 190,253
Total Revenue	\$ 12,330,760	\$ 13,267,507	\$ 14,535,589
Expenditures			
O&M Services	\$ 587,986	\$ 77,765	\$ -
Governmental Services	\$ 334,597	\$ -	\$ -
Land	\$ 652,878	\$ -	\$ -
Buildings	\$ 31,257	\$ 8,524,382	\$ -
Improvement-Non Buildings	\$ 222,672	\$ -	\$ -
Other Capital Outlay	\$ 2,119,681	\$ -	\$ -
Transfers Out	\$ 11,985,842	\$ 12,059,103	\$ 12,574,441
Total Expenditures	\$ 15,934,912	\$ 20,661,250	\$ 12,574,441



Enterprise Funds

Fund Category Description

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

Budget Policy

For financial presentation, enterprise fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The enterprise fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

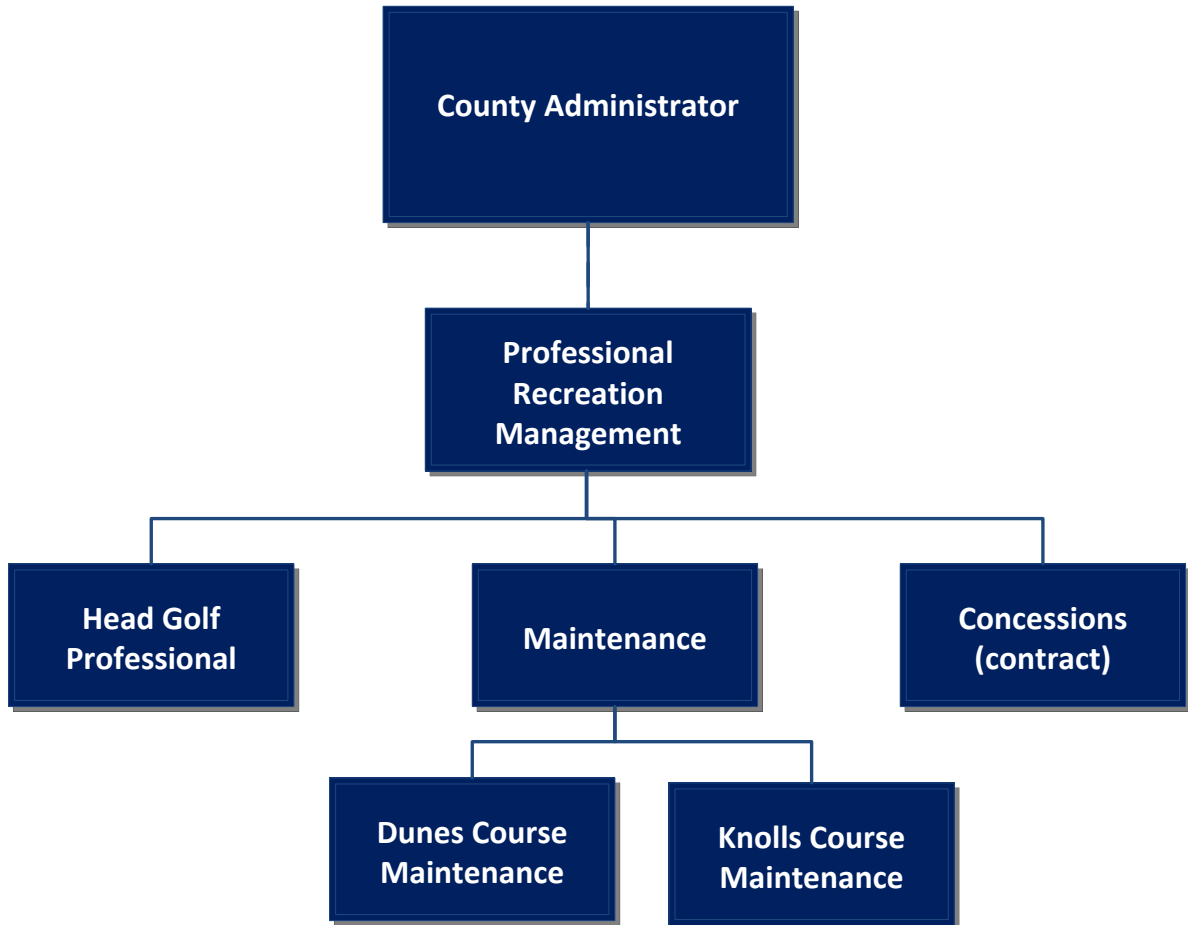
It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

The budget includes the following fund:

- Golf Course
- Storm Water Utility



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.

Mission Statement

To be the Premier Public Golf Facility in Colorado.

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.

Long Term Goals

1. Offer outstanding customer service.
2. Continue to be recognized as the premier, high volume, public golf facility.
3. Continue to be the standard in Colorado public golf in the procedures and safety we enforce for the benefit of the county and our customers.
4. Continue equipment replacement plan that can provide optimum maintenance and operational standards.
5. Find innovative methods to hold market share in a very competitive and challenging time in our business.
6. Update cart fleet with new cart purchase.
7. Utilize current technology to help reach potential golfers.

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.

Budget Policy

The enterprise fund budget is prepared on a basis that differs from Generally Accepted Accounting Principles (GAAP). The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Golf Course Fees

Fees are reviewed annually, and can only be changed with the approval of the Board of County Commissioners.



2013 Budget Highlights

The 2013 capital equipment/non-recurring budget totals \$2,136,000. *Exhibit 60-1* details equipment/projects approved for 2013.

Activity/Performance Measures

Description	2011	2012	2013
	Estimate	Budget	Budget
Green Fee Revenue	\$1,795,000	\$1,795,000	\$1,795,000
Cart Revenue	\$568,000	\$568,000	\$573,000
Rounds of Golf	75,000	75,000	75,000
Employees (FTE)(Winter) (non-county employees)	11	11	11
Employees (FTE) (Summer) (non-county employees)	29	29	29

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 2,619,646	\$ 2,906,123	\$ 2,733,200
Investment Income	\$ 4,591	\$ 8,676	\$ 3,000
Misc. Revenues	\$ 203,470	\$ 203,539	\$ 185,000
Total Revenue	\$ 2,827,707	\$ 3,118,338	\$ 2,921,200
Expenditures			
Operating & Maintenance	\$ 375,275	\$ 370,698	\$ 444,250
Charges for Services	\$ 2,097,474	\$ 2,225,736	\$ 1,856,380
Capital Outlay	\$ (0)	\$ 691,306	\$ 2,136,000
Transfers Out	\$ 340,000	\$ 340,000	\$ 340,000
Total Expenditures	\$ 2,812,748	\$ 3,627,740	\$ 4,776,630



Projects/Capital Equipment	
Description	Amount Budgeted
Building Automation System Replacement	\$ 35,150
Domestic Water Heater Replacement	\$ 15,000
Repair Tie Wall #15	\$ 30,000
Reseal & Stripe Parking Lot	\$ 21,000
Carpet Replacement	\$ 18,000
Rough Mower	\$ 67,000
Irrigation Renovations	\$ 2,000,000
Total	\$ 2,186,150



Stormwater Utility

Mission Statement

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

Primary Services

The stormwater utility will be responsible for executing the required management activities. The stormwater utility will also have authority to secure public financing to address stormwater program cost.

Long Term Goals

- In support of the County's MS4 Permit and in conjunction with Ordinance 11 in the Adams County Development
- Standards and Regulations manual, we are committed to ensure the county's stormwater quality is clean and free of pollutants. We monitor all construction activities within Adams County Municipal Separate Storm Sewer System (MS4) boundaries to protect the waters of the state from pollutants due to construction activities
- Report on all illicit discharges by the public
- Provide annual reports in support of MS4 Permit and Adams County Ordinance 11
- Respond to any and all citizen complaints/concerns
- Hold public education events to further public awareness regarding water quality

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ 5,100,000
Misc. Revenues	\$ -	\$ -	\$ 3,700
Total Revenue	\$ -	\$ -	\$ 5,103,700
Expenditures			
Personnel Services	\$ -	\$ -	\$ 391,052
Operating & Maintenance	\$ -	\$ -	\$ 7,000
Charges for Services	\$ -	\$ -	\$ 315,852
Capital	\$ -	\$ -	\$ 4,300,000
Total Expenditures	\$ -	\$ -	\$ 5,013,904



Internal Service Funds

Fund Category Description

Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.

Budget Policy

For financial presentation, internal service fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The internal service fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

- Funds
- Fleet Management
- Insurance Claims and Reserve



Fleet Management Fund

Description of Fund

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

Vision Statement

To continue to be a leader among fleet maintenance organizations by encouraging creative and innovative ideas that will continuously improve customer and employee satisfaction.

Mission Statement

To meet the fiscal budget requirements of Adams County while providing the highest quality service at the best possible cost.

Primary Services

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

Budget Policy

Annually, the Public Works - Fleet Management division calculates the appropriate rental rate for each piece of equipment in the county fleet. The rate includes factors for the recovery of replacement, maintenance, and operational costs. A rental rate schedule, by department, is prepared showing all pieces of equipment or vehicles assigned to each department. Departments of this office use this schedule to prepare their fleet rental budgets. New fleet addition requests or the incremental cost of upgrades must be budgeted as capital expenditures by the department requesting the addition and are subject to Board of County Commissioner review and approval.

During the year, user departments receive monthly charges for fleet rentals. These charges are recorded as expenditures by the user departments. Charges for fleet rental are recorded as revenues to the fleet management fund. These revenues are used to cover both the replacement of fleet vehicles and operating expenditures for fleet maintenance and operations.

Long Term Goals

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

Current Year Objectives

- Purchase and place into service approximately forty-two vehicles/equipment. Goal # 3.
- Maintain the "Blue Seal of Excellence" from ASE. Goal # 4.
- Dispose of, at auction, approximately forty-two vehicles/equipment at an estimated value of \$300,000. Goal # 1.



- Schedule at least 40 hours of training for each technician. Goal # 4.
- Achieve greater than 99% preventive maintenance inspections on county owned vehicles and equipment. Goal # 1 & #5.
- Establish procedures and develop the standard “Vehicle Replacement Policy” to support the Board of County Commissioners guidelines of vehicle and equipment replacement.

2013 Budget Highlights

The 2013 Fleet Management capital improvement/non-recurring projects budget is \$2,853,000. (See the *Consolidated Budget Summary* section, Exhibit 3-7 for a detailed listing of the budgeted capital/project items.)

The approved 2013 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.

Activity/Performance Measures

Description	2011 Actual	2012 Estimate	2013 Budget
FTEs Per 10,000/Capita	2.51	2.51	2.66
Per Capita Spending Excluding Depreciation	\$17.05	\$20.11	\$16.22
ASE Blue Seal of Excellence Recognition	YES	YES	YES
Maintain Parts Fill Ratio of Minimum 80% (by NAPA)	95%	95%	95%
Achieve > 90% Preventive Maintenance Performance	90%	90%	90%
Employees (FTE)	18	18	17



Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Insurance Recovery of Losses	\$ 34,814	\$ -	\$ -
Fleet Rental	\$ 7,703,876	\$ 6,854,601	\$ 7,496,916
Misc. Revenues	\$ 64,636	\$ 64,548	\$ 50,000
Sale of Assets	\$ 318,944	\$ 471,756	\$ 200,000
Transfers In	\$ -	\$ -	\$ -
Total Revenue	\$ 8,122,270	\$ 7,390,905	\$ 7,746,916
Expenditures			
Personnel	\$ 1,408,267	\$ 1,337,621	\$ 1,468,802
Operating and Maintenance	\$ 2,715,061	\$ 2,575,324	\$ 2,676,333
Charges for Services	\$ 2,957,994	\$ 2,747,144	\$ 323,941
Capital Outlay	\$ 0	\$ 2,419,000	\$ 2,853,000
Transfers Out	\$ 615,986	\$ -	\$ -
Total Expenditures	\$ 7,697,307	\$ 9,079,089	\$ 7,322,076



Insurance Claims & Reserve Fund

Description of Fund

The Insurance Claims & Reserve fund, classified as an internal service fund, accounts for premium revenues and expenditures for insurable losses, commercial insurance, and employee medical and dental coverage, pursuant to the county's insurance & self-insurance plan. Programs budgeted in the insurance fund are administered by the Human Resources Department.

Primary Services

Risk Management Administration: Under the direction of the Human Resources Department, Risk Management provides administrative and technical assistance in the areas of workers' compensation, property insurance, loss control, and safety. Risk Management actively monitors claims and insurance programs assuring consistent administration and cost-effective services in accordance with program documents. In addition, Risk Management provides leadership in developing educational and training programs in loss prevention and employee safety for Adams County employees.

Property/Casualty Insurance: The county has a protected, self-insured program for its property exposures. Damage to county property is self-insured up to \$50,000 per occurrence. Additional insurance is purchased for losses in excess of \$50,000. The county's general liability exposures are self-insured up to \$250,000 per claim and \$250,000 per employment related claim. Insurance protection is maintained for liability in excess of the self-insured retention. This insurance provides protection for Federal Statutes (Civil Rights) violations. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

Workers' Compensation: The objective of workers' compensation is to minimize the economic impact of disability to injured county employees. The county self-insures its liability for workers' compensation. Administration of workers' compensation requires that specific forms and legal documents be filed with the State Division of Workers' Compensation. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

The Division of Workers' Compensation requires that the county maintain excess insurance coverage. This policy limits the county's exposure deductible to \$500,000 per claim. In addition, the division requires that the county post a surety bond in the amount of \$660,000 for payment of open claims should the county be unable to financially meet its workers' compensation obligation.

Unemployment Compensation: The purpose of the unemployment compensation program is to record the cost of claims arising from payments made to former employees in conformance with state requirements. The county has a direct reimbursement plan with the state that allows the county to only pay for those costs attributable to county employees.

Safety Program: This program was designed to promote the Board of County Commissioners' belief that the safety of its employees and the public they serve is vital. Continual emphasis on safety reduces injuries and property damage. The program consists of three components: education/training, awareness/incentives, and accountability.



Underground Storage Tank Liability: Effective October 26, 1991, the Environmental Protection Agency established rules and regulations that require owners and operators of underground storage tanks (USTs) for petroleum fuels to provide financial responsibility for third-party liability for bodily injury or property damage. Financial responsibility is accomplished by designating a budgetary line item in the amount specified for this purpose with a minimum of \$10,000 for remedial action and \$25,000 for third-party liability.

United Healthcare Self Insurance: Effective January 1, 2007, Adams County began to self-insure its medical insurance plans previously insured through United Healthcare. Two plan options are available to employees through the self-insurance program: Exclusive Provider Organization (EPO) and Preferred Provider Organization (PPO). The self-insurance plan continues to use the UnitedHealth network.

Long Term Goals

1. Ensure financial protection.

Current Year Objectives

- Obtain highest, broadest form of insurance at an economic price.

Budget Policy

Each year, the county reviews claims history and evaluates insurance plans to determine funding levels required to support each program. Another review is completed to establish the maximum liability allowed by the county for all self-insurance plans, and to purchase excess insurance policies against catastrophic losses exceeding the pre-determined liability amount. Essential analysis compares premium rates for the excess insurance versus the cost of self-insuring potential claims.

The insurance fund budget is prepared on a basis that differs from GAAP (generally accepted accounting principles). It is acceptable to budget on a basis that differs from GAAP as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis, and GAAP-basis financial statements, and the reconciliation between the two, are provided.

2013 Budget Highlights

- \$10,900 has been budgeted in risk management under the safety line item. The purpose of the appropriation is to provide for a safety program, which will administer and promote the Board of County Commissioners' belief that the safety of employees and the public they serve is vital. The program will consist of three components - education and training, awareness, and accountability.
- \$237,000 is budgeted to cover the costs of the health assessments and flu shots offered to Adams County employees as well as to support the increased future demand for and utilization of current wellness programs by our employees. This will enable the county to increase the wellness opportunities for employees to include programs in weight reduction, smoking cessation, diabetes education and care, women's health education, cardiac health and aging well.
- \$12,128,184 is budgeted for self-insured claims.
- \$150,000 is budgeted for unemployment insurance claims.
- \$641,000 is budgeted for workers' compensation claims.



Activity/Performance Measures

Description	2011	2012	2013
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	22.57	22.57	12.04
Per Capita Spending	\$33.69	\$36.83	\$39.82
Workers' Comp Claims	191	212	212
Workers' Comp Modification Factor	.66	.64	.64
Property/Casualty Claims	212	207	207
Employees (FTE)	2	2	3.75

Revenue and Expenditure Summary

	2011 Actual	2012 Estimate	2013 Budget
Revenue			
Charges for Services	\$ 14,670,384	\$ 13,356,801	\$ 16,816,726
Misc. Revenues	\$ 21,820	\$ 31,638	\$ -
Total Revenue	\$ 14,692,204	\$ 13,388,439	\$ 16,816,726
Expenditures			
Personnel	\$ 184,196	\$ 182,781	\$ 317,447
Operating and Maintenance	\$ 2,659	\$ 2,279	\$ 12,750
Charges for Services	\$ 15,023,074	\$ 16,442,720	\$ 17,645,240
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,209,929	\$ 16,627,780	\$ 17,975,437



Glossary

A

ACS: Affiliated Computer Services, Inc., a subsidiary of the Xerox Corporation, provides diversified business process outsourcing (BPO) and information technology (IT) services and solutions to commercial and government clients worldwide including Adams County.

ADCOM: Adams County Communication Center, Inc. (Adcom 911) is a Colorado non-profit corporation governed by thirteen governmental agencies in Adams County, Colorado. Adcom 911 serves thirteen police and fire emergency service agencies. Each agency contributes a representative to the Board of Directors where all operational and policy decisions are made.

ASE Blue Seal of Excellence: The mission of Automotive Service Excellence (ASE) is to improve the quality of vehicle repair and service through the testing and certification of repair and service professionals. The recognition is given when greater than 75% of the professionals are certified, at least one professional is certified in each area of service offered, and the credentials are current.

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies and special assessments.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual: An accounting method that reports income when earned and expenses when incurred.

Activity: A specific service performed by one or more units of government.

Ad Valorem: According to value.

Adopted Budget: Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

Agency: A governmental or community-based unit outside Adams County government receiving county funding.

Allocations: Distribution of costs.

Amendment 1: A constitutional amendment approved by voters in 1992 limiting revenues and expenditures of government, also known as the Taxpayers Bill of Rights (TABOR).

Annual Budget: A budget applicable to a single fiscal year.

Appropriated Budget: The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.

Appropriation: Legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.



Appropriation Ordinance: An ordinance by which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Assess: To establish an official property value for taxation.

Assessed Valuation: A valuation set upon real estate and/or other property as a basis for levying taxes.

Assigned Fund Balance: amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit: The examination of documents, records, reports, systems of internal control, accounting, and financial procedures by an independent accounting firm.

B

BTM: Budget Transfer Memos are used to move money between line items in a spending agency's budget.

Balanced Budget: A budget in which revenues are equal to or greater than base expenditures.

Base Budget: A guaranteed minimum funding level used as a starting point during budgeting.

Basis of Accounting: A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

Benchmarking: Comparing desired performance and results against a relative standard.

Board of County Commissioners (BOCC): In Adams County, the board is composed of a three-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing such expenditures.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget - GAAP Differences: Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting in conformity with generally accepted accounting principles (GAAP).

Budget Hearing: A publicly held meeting between the Board of County Commissioners and an office or department in which the requested budget is discussed.



Budget Preparation Manual: The set of instructions annually provided by the Finance/IT Department to all county offices, departments, and other spending agencies to assist in the preparation of budget requests for the upcoming year.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

Budgetary Control: The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

C

CCI: Colorado Counties, Incorporated. An organization of Colorado counties made up of professional groups to provide services to the counties.

CDBG: Community Development Block Grant.

CDOT: Colorado Department of Transportation.

CIP: Capital Improvement Program.

C.R.S.: Colorado Revised Statutes.

CSBG: Community Services Block Grant.

Capital Budget: The annual request for capital project appropriations. It sets forth each project and equipment purchases and specifies the resources estimated to be available to finance the projected expenditure.

Capital Expenditure Projects Fund: Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing county-owned buildings.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the county fixed asset inventory.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay: Those purchases of \$2,500 or more, which become a new fixed asset of the county.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities.



Charges for Services: One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (consulting services, auditing, telephone, advertising, legal, printing, rental, security, delivery, etc.).

Chart of Accounts: A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.

Colorado Local Government Budget Law: In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

Committed Fund Balance: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Component Unit: Legally separate organization for which the elected officials are financially accountable.

Comprehensive Annual Financial Report (CAFR): The official annual report stating the financial position and result of operations of Adams County for the fiscal year. It incorporates an opinion on the report's general purposed financial statements by an independent certified public accounting firm.

Contingency Fund: A budget specifically appropriated for unforeseen and unbudgeted emergency expenditures, such as fires, floods, or other special circumstances. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

Cost Allocation Plan: Identification, accumulation, and distribution of indirect costs (i.e.: support services such as Finance, Human Resources which provide services to a direct cost center such as Social Services).

Cost Center: A responsibility center within the government organization.

CPI: The Consumer Price Index, computed by the U.S Bureau of Labor Standards, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.

D

DIA: Denver International Airport.

DLG: Division of Local Government.

DRCOG: Denver Regional Council of Governments.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for accumulation of resources for, and the payment of, general long-term debt, principal, and interest.



Debt Service Requirements: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit: The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

Department: A unit of Adams County government that is under the direction of non-elected county management staff.

Department Director: Appointed by the Board of County Commissioners to manage a department and serving at the pleasure of the board.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

E

EPO: Exclusive Provider Organization is a type of preferred provider organization where individual members use particular preferred providers rather than having a choice of a variety of preferred providers. These organizations are characterized by a primary physician who monitors care and makes referrals to a network of providers.

Elected Official: Elected by citizens to manage a county office.

Emergency: An emergency is defined as an a.) act of God; b.) public enemy; and c.) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrances: Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises and in which it is intended that costs of providing goods or services to the general public be financed or recovered primarily through user charges (i.e.: the Adams County Golf Course Fund).

Expenditure: Any use of financial resources by Adams County, consistent with its basis of accounting for budget purposes, for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

F

FICA: Federal Insurance Contributions Act. This income tax is more commonly known as Social Security tax.

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and cannot be used to support the government's own programs.

Fiscal Year: The 12-month period (January 1 – December 31) to which the annual operating budget applies to Adams County.



Fixed Asset: As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.

Fringe Benefits: Personnel costs (social security taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to an employee's salary or wages, which are paid wholly or in part by the county.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position would be 1.0 FTE while a part-time position working a 20-hour week would be 0.5 FTE.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Functional Organizational Chart: An organizational chart depicting the primary activities performed by an office or department rather than indicating the number of personnel and positions in the organization.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of funds.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

Gallagher Amendment: A Colorado constitutional amendment, which limits the total amount of property taxes, collected statewide from residential property to 45%.

General Fund: The fund used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

General Ledger: A set of financial accounts, which contain information needed to reflect the financial position and results of the county's operations in terms of finances. The debit balances equal the credit balances.

General Obligation Debt: Debt backed by the full faith and credit of a government (taxing and borrowing power of the issuer). General obligation debt is repaid with general revenue and borrowings.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.



Geographic Information Systems (GIS): Computerized-mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

Government Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Government Finance Officers Association (GFOA): An organization whose membership consists of government finance officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs, or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

Governmental Funds: Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Gross Bonded Debt: The total amount of direct debt of a government, represented by outstanding bonds before deductions of any assets, available and earmarked for their retirement.

Gross Property Tax: Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

Highway Users Tax (HUTF): Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.

HMO: HMO stands for health maintenance organization, a managed care plan where an insurance company negotiates pricing for healthcare services with participating providers and insured participants receive their healthcare from this list of network providers.

HVAC: Heating Ventilation Air Conditioning is a system that provides heating, ventilating, and/or cooling within or associated with a building.

I

Inflation: As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Insurance: The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insurer's behalf) an amount of money for economic losses sustained from specified events.



Intergovernmental Revenues: Revenues from other governments (federal, state & local) in the form of grants, entitlements, or shared revenues.

Internal Control: An organization's procedures that are designed to increase its efficiency, ensure its policies are implemented, and its assets are safeguarded.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments: Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.

L

LAN: Local Area Network, a computer networked system allowing for communications via personal computers.

Lease-Purchase Agreements: Contractual agreements that are termed leases, but those, which in substance, are purchase contracts.

Level of Service: Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy: To impose taxes, special assessments, or service charges for the support of government activities.

Line-Item Budget: The presentation of the county's budget in a form which lists each spending agency's approved budget by specific "line-item" of expense along with the dollar amount budgeted. Also known as an object account.

Local Government: Any authority, county, municipality, district, or other political subdivision of the State of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Local Growth: A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. Also referred to as net new construction.

Long-term Debt: Any obligation of the county with a remaining maturity term of more than one year.

M

Market Rate Adjustment: An annual adjustment to established salary ranges to compensate employees for variances between the current job market and the county's compensation structure.



Merit Rate Increase: A pool of dollars appropriated to compensate county employees annually based on their performance.

Mill: One one-thousandth of a dollar of assessed value.

Modified Accrual Basis: Governmental funds are accounted for by using the modified accrual basis. Under this approach, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available” to finance expenditures of the current period). “Available” means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.

N

NAPA Auto Parts: National Automotive Parts Associations is an auto parts supply company used by the Public Works-Fleet department.

Net Property Tax: The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

Net Working Capital: Current assets less current liabilities. At Adams County, net working capital amounts are modified to eliminate inventory to present available funds at a given point in time.

New Construction: See Local Growth.

Non-Recurring Expenditures: Capital purchases and “one-time” expenditures. Each spending agency’s “one-time” expenditure requests for the current year must stand on its own merits without consideration for the level of expenditures approved for the agency in the previous year’s budget.

Non-Recurring Revenues: Revenues accrued to the county that are unique and occur at one time only or follow a sporadic, unpredictable pattern.

O

Object Account: The numeric code, which uniquely distinguishes each account in the county’s chart of accounts, also known as line items.

Office: A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.

Open Space: Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, and natural area hiking trails.

Operating and Maintenance (O&M) Expenditures: The day-to-day operating and maintenance costs of a government. They include utility expenses (gas, electricity, water, and telephone), operating and office supplies, and materials, etc.

Operating Budget: The primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Colorado law requires the use of an annual operating budget.



Other Financing Sources: Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

Other Financing Uses: Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

P.O.S.T: Peace Officer Standards and Training was established by the Colorado Legislature in 1973 as a result of recommendations made by a national Presidential Commission studying crime in the United States. This commission recommended that states establish minimal performance, training, and employment standards for our nation's peace officers and establish a certification process to ensure basic compliance.

Personnel Expenditures: A category of line-item budget expenditures which includes all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.

PPO: Preferred Provider Organization – A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced [fee](#). This organization may also offer more flexibility by allowing for visits to out-of-network professionals at a greater expense to the policyholder. Visits within the network require only the payment of a small fee.

Program: Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on expenditure type or class.

Property Tax: Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

Proposed Budget: Next fiscal years requested budgets, which are prepared by each county office, department, and spending agency in accordance with Budget Preparation Manual instructions and submitted to the Finance/IT Department for review and analysis and await appropriation by the Board of County Commissioners.

Public Hearing: A meeting to which citizens in the County are invited for purposes of providing input and comments.

R

RFT: Regular Full-Time employee, working 40 hours per week.

Rating: The credit worthiness of the county as evaluated by independent agencies.



Recommended Budget: After analysis and negotiation of proposed budgets with each department/office by the budget division, a balanced budget is submitted to the Board of County Commissioners for their consideration.

Resolution: A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

Restricted Fund Balance: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenues: Increases in the net current assets of a governmental fund type, other than expenditure refunds, operating transfers in, and residual equity transfers in.

Risk Management: Use of the various ways and means to avoid accidental loss or to reduce its consequences if it does occur.

S

SRO: School Resource Officer, which is an officer stationed at a school as part of their duties.

Special District: An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Agency: The office/department or other governmental unit in Adams County having ultimate budgetary responsibility for a unit, program, or fund budget.

Statutory Property Tax Revenue Limit: Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.

Supplemental Appropriation: Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR: Taxpayers Bill of Rights, revenue and tax limit amendment.

Tax Levy: The unit of measurement, stated in mills, which is applied to the assessed value of real and personal property to determine the amount of taxes due.



Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Taxpayer's Bill of Rights (TABOR): A Colorado constitutional amendment, which places limitation on the growth of government, and restricts when and how elections are to be held.

Transfers: The transfer of dollars from one fund to another. Treated as another financing source in the receiving fund and as another financing use in the originating fund.

U

Unassigned Fund Balance: amounts that are available for any purpose; these amounts are reported only in the general fund.

Unincorporated Adams County: Those portions of the county that are not part of an incorporated municipality.

V

Vacancy Savings: A "vacancy savings" in budgeted personnel costs occurs when a budgeted position becomes vacant during the year due to turnover, dismissal, early retirement, etc., or when a vacant position is filled at a salary lower than the budgeted salary.

W

Working Capital: also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.

X,Y,Z



Budget Resolutions

Legal confirmation of the budget process consists of preparing and adopting budget resolutions in accordance with Colorado Revised Statutes 29-1-106 thru 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolution (approval by a majority vote). The resolutions, which must be adopted, are:

- Adoption of the Budget
- Appropriation of the Budget
- Mill Levy Certification

Adopting the Budget

The Adams County Board of Commissioners holds a public hearing to consider the adoption of the proposed budget, at which time any objections to the county's budget will be considered. Adoption of the proposed budget will be effective only upon an affirmative vote by a majority of the commissioners.

Appropriating the Budget

After the resolution adopting the budget is approved, an appropriation resolution is required setting a legal spending limit authorizing those expenditures as set forth in the budget. The amounts appropriated for spending agencies shall not exceed the amounts established during budget adoption.

Mill Levy Certification

In order to levy a property tax, a resolution to certify the mill levy must be adopted. The mill levy is the rate or level of tax imposed upon the county's assessed value in order to collect taxes.

The following pages contain copies of the adopted resolutions in the order discussed.

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 12th day of December, 2012 there were present:

W.R. "Skip" Fischer _____ Chairman
Alice J. Nichol _____ Commissioner
Erik Hansen _____ Commissioner
Jen Wascak _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE 2013 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the annual budget in accordance with the Local Government Budget Law, on the 12th day of December, 2012; 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 purposes described in the attached Exhibit "A", so as not to impair the operations of the County.

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", are hereby approved.

Exhibit A

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:	
Current Operating Expenses	\$ 156,399,047
Capital Outlay	2,375,352
Transfers Out	1,613,535
Tabor Refund	0
TOTAL GENERAL FUND	<u>\$ 160,387,934</u>

CAPITAL FACILITIES FUND:	
Capital Outlay	\$ 0
Transfers Out	12,574,441
TOTAL CAPITAL FACILITIES FUND	<u>\$ 12,574,441</u>
GOLF COURSE FUND:	
Current Operating Expenses	\$ 2,300,630
Capital Outlay	2,136,000
Transfers Out	340,000
TOTAL GOLF COURSE FUND	<u>\$ 4,776,630</u>
FLEET MANAGEMENT FUND:	
Current Operating Expenses	\$ 4,469,076
Capital Outlay	2,853,000
Transfers Out	0
TOTAL EQUIPMENT SERVICE FUND	<u>\$ 7,322,076</u>
STORMWATER UTILITY FUND:	
Current Operating Expenses	\$ 713,904
Capital Outlay	4,300,000
Transfers Out	0
Tabor Refund	0
TOTAL STORMWATER UTILITY FUND	<u>\$ 5,013,904</u>
ROAD & BRIDGE FUND:	
Current Operating Expenses	\$ 25,367,485
Capital Outlay	13,230,000
Transfers Out	0
TOTAL ROAD & BRIDGE FUND	<u>\$ 38,597,485</u>
SOCIAL SERVICES FUND:	
Current Operating Expenses	\$ 187,722,372
Capital Outlay	100,000
TOTAL SOCIAL SERVICES FUND	<u>\$ 187,822,372</u>
INSURANCE FUND:	
Current Operating Expenses	\$ 17,975,437
TOTAL INSURANCE FUND	<u>\$ 17,975,437</u>
DEVELOPMENTALY DISABLED FUND:	
Current Operating Expenses	\$ 1,146,064
Tabor Refund	0
	<u>0</u>

TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,146,064
OPEN SPACE FUND:	
Current Operating Expenses	\$ 0
TOTAL OPEN SPACE FUND	\$ 0
CONSERVATION TRUST FUND:	
Current Operating Expenses	\$ 420,587
Capital Outlay	250,000
Transfers Out	0
TOTAL CONSERVATION TRUST FUND	\$ 670,587
WASTE MANAGEMENT FUND:	
Current Operating Expenses	\$ 480,212
TOTAL WASTE MANAGEMENT FUND	\$ 480,212
OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$ 216,000
Capital Outlay	3,100,000
Transfers Out	0
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,316,000
OPEN SPACE SALES TAX FUND:	
Current Operating Expenses	\$ 12,943,308
Capital Outlay	0
Transfers Out	1,328,833
TOTAL OPEN SPACE SALES TAX FUND	\$ 14,272,141
COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	
Current Operating Expenses	\$ 4,783,636
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 4,783,636
HEAD START FUND:	
Current Operating Expenses	\$ 4,596,226
TOTAL HEAD START FUND	\$ 4,596,226
OTHER HUMAN SERVICES FUND:	
Current Operating Expenses	\$ 0
Capital Outlay	0
TOTAL OTHER HUMAN SERVICES FUND	\$ 0
COMMUNITY SERVICES BLOCK GRANT FUND:	

Current Operating Expenses	\$	414,884
Capital Outlay		0
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$	414,884

WORKFORCE & BUSINESS CENTER FUND		
Current Operating Expenses	\$	7,880,862
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$	7,880,862

DIA NOISE MITIGATION FUND		
Current Operating Expenses	\$	45,000
TOTAL DIA NOISE MITIGATION FUND	\$	45,000

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

Fischer___ Aye
Nichol___ Aye
Hansen___ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2012.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:

By:



Deputy

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 12th day of December, 2012 there were present:

W.R. "Skip" Fischer _____ Chairman
Alice J. Nichol _____ Commissioner
Erik Hansen _____ Commissioner
Jen Wascak _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013 AND ENDING ON THE LAST DAY OF DECEMBER 2013

WHEREAS, the Board of County Commissioners of Adams County has appointed Richard Lemke, Director of Finance & Information Technology to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Richard Lemke, Director of Finance & Information Technology has submitted a proposed budget to this governing body on December 12th, 2012, 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 10th, 2012, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted, amended and summarized by fund on the attached Exhibit "A", is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process, and Adams County Finance & Information Technology/Expenditures Policy and Procedure Manual, adopted by previous resolution, for the year 2013 and, hereby incorporated into and made part of this Resolution.

Exhibit "A"

Section 1. Estimated expenditures and transfers-out for each fund are as follows:

General Fund	\$160,387,934
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Capital Facilities Fund	\$ 12,574,441
Golf Course Fund	\$ 4,776,630
Fleet Management Fund	\$ 7,322,076
Stormwater Utility Fund	\$ 5,013,904
Road & Bridge Fund	\$ 38,597,485
Social Services Fund	\$187,822,372
Contingent Fund	\$ -
Insurance Fund	\$ 17,975,437
Developmentally Disabled Fund	\$ 1,146,064
Open Space Fund	\$ -
Conservation Trust Fund	\$ 670,587
Waste Management Fund	\$ 480,212
Open Space Projects Fund	\$ 3,316,000
Open Space Sales Tax Fund	\$ 14,272,141
DIA Noise Mitigation Fund	\$ 45,000
Community Development Block Grant Fund	\$ 4,783,636
Head Start Fund	\$ 4,596,226
Other Human Services Fund	\$ -
Community Services Block Grant Fund	\$ 414,884
Workforce & Business Center Fund	\$ 7,880,862
TOTAL ESTIMATED EXPENDITURES	<u>\$472,075,891</u>

Section 2. Estimated revenues and transfers-in for each fund are as follows:

GENERAL FUND:

From Unappropriated Fund Balance	\$ 4,748,848
From Sources other than General Property Tax	\$ 39,065,496
From General Property Tax Levy	\$103,659,149
Transfers In	\$ 12,914,441
TOTAL GENERAL FUND	<u>\$160,387,934</u>

CAPITAL FACILITIES FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 12,574,441
From General Property Tax Levy	\$ -
TOTAL CAPITAL FACILITIES FUND	<u>\$ 12,574,441</u>

GOLF COURSE FUND:

From Unappropriated Fund Balance	\$ 2,921,200
From Sources other than General Property Tax	\$ 1,855,430
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL GOLF COURSE FUND	<u>\$ 4,776,630</u>

FLEET MANAGEMENT FUND:

From Unappropriated Fund Balance	\$ -
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From Sources other than General Property Tax	\$ 7,322,076
Transfers In	\$ -
TOTAL FLEET MANAGEMENT FUND	<u>\$ 7,322,076</u>
STORMWATER UTILITY FUND:	
From Unappropriated Fund Balance:	\$ -
From Sources other than General Property Tax	\$ 5,013,904
Transfers In	\$ -
TOTAL STORMWATER UTILITY FUND	<u>\$ 5,013,904</u>
ROAD AND BRIDGE FUND:	
From Unappropriated Fund Balance	\$ 4,277,198
From Sources other than General Property Tax	\$ 28,459,508
Transfers In	\$ -
From General Property Tax Levy	\$ 5,860,779
TOTAL ROAD AND BRIDGE FUND	<u>\$ 38,597,485</u>
SOCIAL SERVICES FUND:	
From Unappropriated Fund Balance	\$ 1,221,179
From Sources other than General Property Tax	\$174,379,648
Transfers In	\$ 1,613,535
From General Property Tax Levy	\$ 10,608,010
TOTAL SOCIAL SERVICES FUND	<u>\$187,822,372</u>
CONTINGENT FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL CONTINGENT FUND	<u>\$ -</u>
INSURANCE FUND:	
From Unappropriated Fund Balance	\$ 1,158,711
From Sources other than General Property Tax	\$ 16,816,726
Transfers In	\$ -
TOTAL INSURANCE FUND	<u>\$ 17,975,437</u>
DEVELOPMENTALLY DISABLED FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 1,785
From General Property Tax Levy	\$ 1,144,279
TOTAL DEVELOPMENTALLY DISABLED FUND	<u>\$ 1,146,064</u>
OPEN SPACE FUND:	
From Unappropriated Fund Balance	\$ -

From Sources other than General Property Tax	\$ -
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE FUND	<u>\$ -</u>
CONSERVATION TRUST FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 670,587
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL CONSERVATION TRUST FUND	<u>\$ 670,587</u>
WASTE MANAGEMENT FUND:	
From Unappropriated Fund Balance	\$ 222,465
From Sources other than General Property Tax	\$ 257,747
From General Property Tax Levy	\$ -
TOTAL WASTE MANAGEMENT FUND	<u>\$ 480,212</u>
OPEN SPACE PROJECTS FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 1,987,167
From General Property Tax Levy	\$ -
Transfers In	\$ 1,328,833
TOTAL OPEN SPACE PROJECTS FUND	<u>\$ 3,316,000</u>
OPEN SPACE SALES TAX FUND:	
From Unappropriated Fund Balance	\$ 1,982,353
From Sources other than General Property Tax	\$ 12,289,788
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE SALES TAX FUND	<u>\$ 14,272,141</u>
DIA NOISE MITIGATION FUND:	
From Unappropriated Fund Balance	\$ 42,100
From Sources other than General Property Tax	\$ 2,900
From General Property Tax Levy	\$ -
TOTAL DIA NOISE MITIGATION FUND:	<u>\$ 45,000</u>
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 4,783,636
From General Property Tax Levy	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	<u>\$ 4,783,636</u>
HEAD START FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 4,596,226

From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL HEAD START FUND	\$ 4,596,226
OTHER HUMAN SERVICES FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
Transfers In	\$ -
TOTAL HUMAN SERVICES FUND	\$ -
COMMUNITY SERVICES BLOCK GRANT FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 414,884
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 414,884
WORKFORCE & BUSINESS CENTER FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 7,880,862
From General Property Tax Levy	\$ -
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 7,880,862

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

Fischer___ Aye
Nichol___ Aye
Hansen___ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2012.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:

By:



Deputy

STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 12th day of December 2012, there were present:

W.R. "Skip" Fischer _____ Chairman
Alice J. Nichol _____ Commissioner
Erik Hansen _____ Commissioner
Jen Wascak _____ County Attorney
Keisha Hirsch, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION OF CERTIFICATION OF MILL LEVIES FOR BUDGET YEAR 2013

WHEREAS, the Board of County Commissioners is required to levy against the valuation of all taxable property existing on the assessment date within the various taxing districts; and,

WHEREAS, the various taxing authorities submit certifications requesting the Board of County Commissioners to levy the requisite taxes for all purposes required by law in the amount set forth in the respective resolution; and,

WHEREAS, the Board of County Commissioners has received the requests to levy taxes of the various taxing districts within the County of Adams; and,

WHEREAS, the County itself desires to levy a tax of 26.993 mills, which includes an abatement levy of 0.124 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 it's corresponding mill levy for the calendar year commencing January 1, 2013:

County General Fund	22.993
Road & Bridge Fund	1.300
Social Services Fund	2.353
Developmentally Disabled Fund	0.257
Total	<u>26.903</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 be and hereby are established for the calendar year 2013.

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 2013 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 2013, 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:

Fischer _____ Aye
Nichol _____ Aye
Hansen _____ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2012.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:

By:



Deputy