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# ADAMS COUNTY

COLORADO

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## 2011 Annual Budget

*Board of County Commissioners*

**W.R. "Skip" Fischer**

**Alice J. Nichol**

**Erik Hansen**

*District 1*

*District 2*

*District 3*

County Administrator

**James D. Robinson**

Department of Finance & Information Technology

**Director**

**Budget Manager**

**Sr. Financial Analyst**

**Budget Technician**

**Richard C. Lemke**

**Benjamin J. Dahlman**

**Brad Boswell**

**Kerilyn Johnson**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Adams County  
Colorado**

For the Fiscal Year Beginning

**January 1, 2010**

President

Executive Director

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for the Distinguished Budget Presentation to Adams County, Colorado for its annual budget for the fiscal year beginning January 1, 2010.

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

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### Reader's Guide to the 2011 Adopted Budget

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**T**he 2011 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 require the county to include component units on annual financial reports, such requirement is not necessary for the annual budget document. Therefore, the annual budget includes budgetary information for the county's 20 funds, but does not include such information for the following component units: the Adams County Building Authority, 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 2011 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**

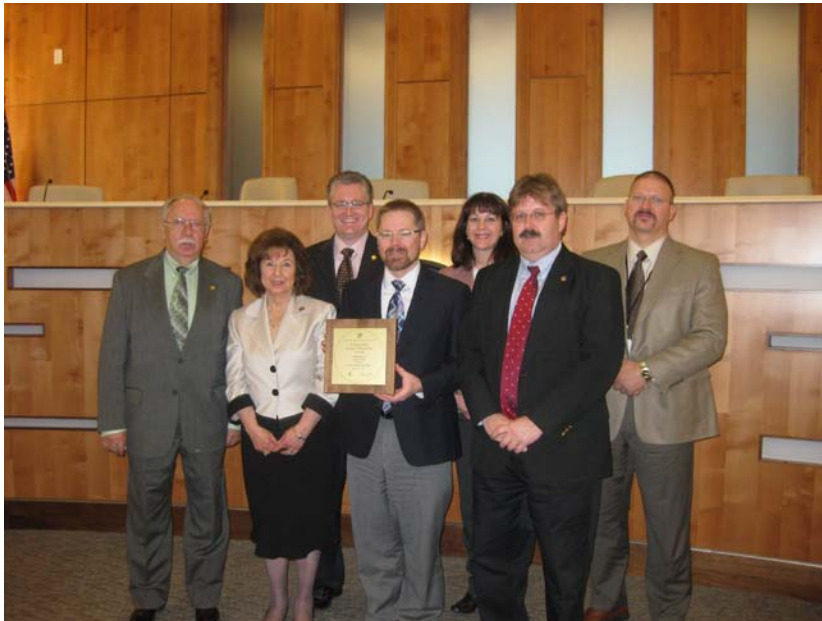
Each general fund spending agency's financial overview presents and outlines revenues and expenditures for the past two years and the current budget. The narrative describes the spending agency's mission statement, services provided, goals, objectives, staffing summary, current year budget highlights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



*2011 Board of County Commissioners and Budget Staff*



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## Budget Message

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January 29, 2011

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 2011 Annual Budget. The total county budget for 2011 is \$447,883,473; a 7.6 percent decrease below the original 2010 budget. The final 2010 budget includes appropriations for project carry-overs from the previous year in addition to any other necessary expenditures occurring last year. The 2011 total budget decrease of 7.6 percent is primarily attributable to fewer large projects budgeted for 2011 (for discussion of county projects see page ). The 7.6 percent decline is also related to the significant decrease in federal stimulus funding previously received by the county through the American Reinvestment and Recovery Act. The 2011 overall county budget decrease of 7.6 percent is partially offset by a \$37 million increase in the social services fund over the original 2010 social services budget. The massive increase in the 2011 social services fund budget is directly related to sustained caseload/benefit increases for the federally funded Food Assistance Program. Adams County Food Assistance benefit payments have increased from a monthly average of \$2.8 million during early 2008 to projected \$7.0 million per month during the first quarter of 2011. Growth in Food Assistance benefits payments to Adams County citizens from late 2008 to present is indicative of economic pressures impacting our budget planning for 2011 and beyond.

Development of a comprehensive budget of this magnitude during an historic economic downturn is a daunting challenge. The 2011 budget development process was a true and complex demonstration of the county's will to collaboratively coordinate requests from elected officials, county administration, and operating departments with the budget division. Collaboration of all county officials and administration was essential in adhering to critical 2011 budget guidelines for the purpose of equitable allocation of constrained resources. Constrained resources have become part of the county's budget strategy with 2010 and 2011 both indicating consecutive years of declining property tax revenue. This is significant because property tax is the county's single largest source of revenue for general operations of the county (excluding federal and state revenues for social services programs). The county is preparing for a greater decrease in 2012 property tax revenue, compared to 2010 and 2011. The 2012 property tax decrease will reflect current economic realities and will likely mark the third consecutive year for decreasing property tax revenue. Unyielding reference to the following mission statement and supporting policies continue to provide constructive focus and guidance toward production of an economically sound and forward thinking budget in a revenue-constrained time.

### **Budget Mission Statement**

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

### **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 outcomes.

Acting in conjunction with a system of internal controls, policies and procedures and an annual audit, the third objective is to demonstrate accountability to the citizens of the county. Promoting 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 rewards 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

Several other 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. Neighborhood action groups have also been active in communicating opposition to commercial development perceived as creating adverse impact on the family or the natural environment. In developing this budget, great care has been taken to address the concerns of all constituents while achieving the best possible balance of diverse needs.

A survey of voting citizens taken in August of 2006 revealed education, growth, public works and public safety rank highest among the major issues of 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. Inflation persists as another force that impacts the ability to provide county services. Despite continued increases in wages, health care and gas prices, relatively low inflation may offset an entire revenue gain in any given year.

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 2011 fiscal year. A complete list of these governing principles appears on page 1 of the budget document. Combined with the county's customer service initiative, the seven government principles inspire staff to offer outstanding service to our citizens.

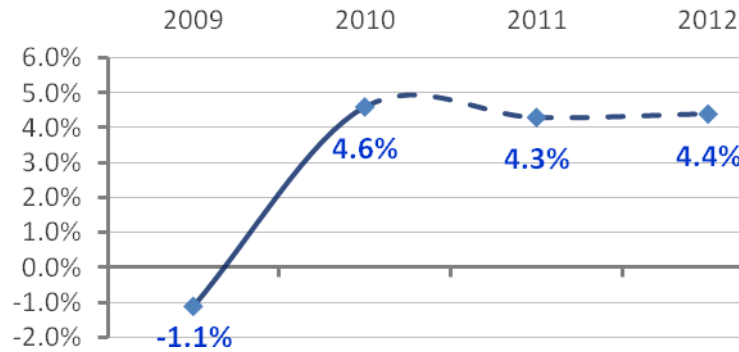
## **Economic Outlook**

### **Global Economy**

Discussion of economics in the United States necessarily requires discussion of global economics. Global economic interdependency is becoming ever more apparent as capital and labor move across national borders. The U.S. economy is directly and indirectly impacted by transoceanic factors such as, foreign currency valuation or exchange rate, foreign investment in US industry, foreign trade, natural resource production, etc. According to the Peterson Institute for International Economics, the global economy is rebounding from global GDP of -1.1% in 2009. 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. Based on data from the Peterson Institute of International Economics, the outlook for global GDP is reported/projected on Graph 1.



Graph 1. - Global GDP Growth

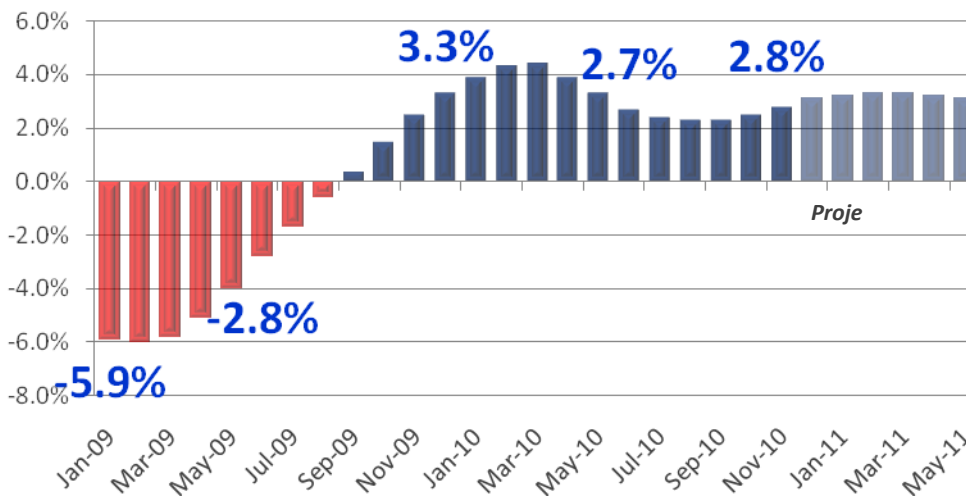


General risks in projecting global GDP in any era include political instability, pandemic disease and natural disaster. Specific current risks to projected GDP tend to be currency valuations and trade accounts (surplus/deficit), particularly with China. China continues to lead economic growth in the far-east as well as all industrialized nations with GDP of 10% in 2010. Additional threats to projected global GDP include lagging recoveries in GDP in the US and Western Europe, which were hit particularly hard during the 2008-2009 recession. GDP dropped by “5% in the euro area and 6% in the United Kingdom versus 3.6% in the U.S.” according to a report from the Peterson Institute of International Economics. Global economics with its projected growth and attendant risks reaches home to Colorado and Adams County as foreign businesses provide corporations located in Colorado and the Denver metro area driving over \$7 billion in annual exports to foreign markets.

**National Economy**

The growth of the 2010 U.S. economy can be concisely demonstrated based on real GDP where gross domestic production is adjusted for inflation. Through Q1 2010 GDP represented a continuation of the slow recovery from 2009 negative GDP. However, the U.S. economy generally constricted through Q2 and Q3. The Livingston Survey, a survey of nationally recognized economists conducted by the Federal Reserve Bank of Philadelphia, projects nominally increasing GDP through May of 2011 as shown on Graph 2.

Graph 2. - Real GDP - Jan 2009 to May 2011



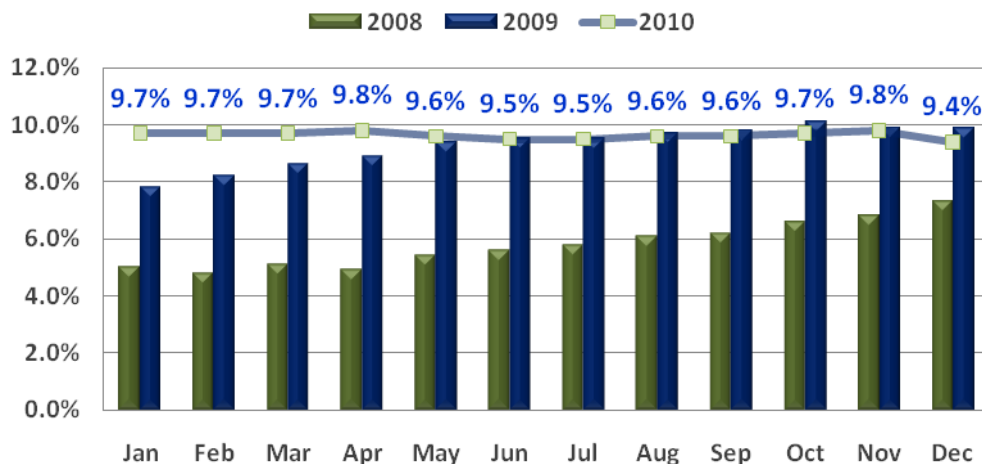


The U.S. Department of Commerce - Bureau of Economic Analysis reported in its Q3 2010 revised estimate that the GDP acceleration in Q3 and (projected) Q4 is based on reduced imports. Economists are generally projecting nominal growth for the 2011 U.S. economy. Economist's projections generally vary from slightly negative GDP growth to mild growth through 2011. GDP projections are based on estimated production contributions from personal consumption expenditures, private inventory investment, non-residential fixed investment, imports/exports and government spending.

2011 is beginning the year with a federal funds rate of .17% against the target rate of 2.5%. The federal funds rate is the rate of interest at which private depository institutions (banks, brokers, insurance funds, etc.) lend balances at the Federal Reserve to other depository institutions, usually overnight. Banks borrow funds in this way to meet their reserve requirements. According to the Board of Governors of the Federal Reserve System, today's federal funds rate of .17% is down from 3.5% in early 2008. Federal monetary policy during the recent recession has been to reduce the interest rate to stimulate the economy by opening the credit markets. Available credit impacts the economy in a variety of ways. For example, greater access to credit allows small businesses across the country to make payrolls, purchase inventory, and enter into expansion projects where, otherwise, their cash flow would not sustain business operations. This has the impact of sustaining jobs or re-creating jobs lost when the credit market was substantially harder to access.

In other key measures of the U.S. economy, 2010 wrapped up with accelerated manufacturing based on new orders in December, as reported by the Institute for Supply Management. In the December 2010 ISM report on manufacturing, U.S. manufacturing "saw significant recovery for much of the U.S. manufacturing sector in 2010. The recovery centered on strength in autos, metals, food, machinery, computers and electronics, while those industries tied primarily to housing continue to struggle. Additionally, manufacturers that export have benefitted from both global demand and the weaker dollar. December's strong readings in new orders and production, combined with positive comments from the panel, should create momentum as we go into the first quarter of 2011" This news figures significantly in economist's guarded projection for GDP acceleration through 2011. Manufacturing is closely connected to employment, which is another key measure of the U.S. economy. Increasing manufacturing activity in late 2010 is related to the inverse outcome on Graph 3 below. If manufacturing continues to increase with new orders, we can anticipate a partial (acknowledging other contributing factors) inverse outcome to the national unemployment rate.

Graph 3. - Unemployment Rate by Month; 2008, 2009, 2010







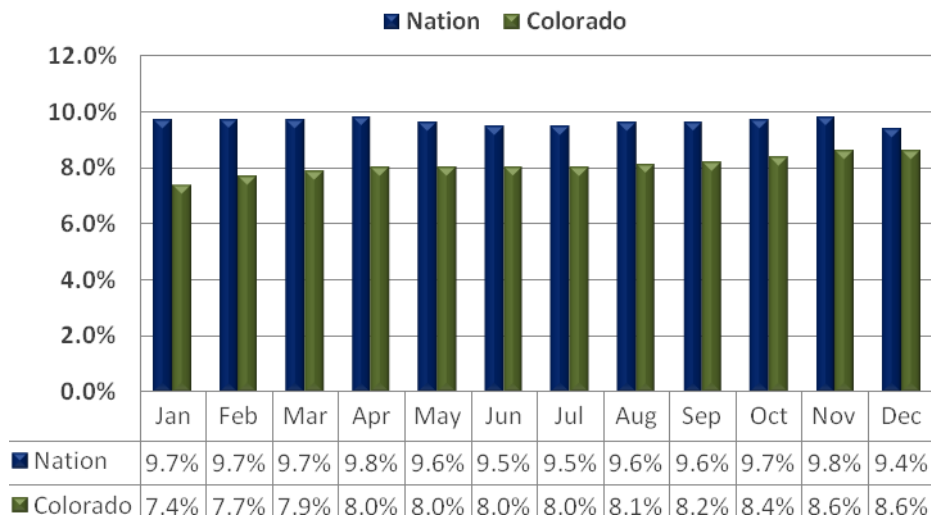
Consumer spending is the primary driver of the U.S. economy, accounting for more than two-thirds of the national economy. Americans generally increased spending through the second half of 2010, driving new orders in the manufacturing sector. Late 2010 consumer spending outpaced forecasts. This would also indicate potential for economic growth in 2011, particularly as growth correlates to consumer confidence. Various surveys such as the Thomson Reuters/University of Michigan final index of consumer sentiment rose at the close of 2010 in contrast to the lowest confidence experienced in the first half of 2010. One risk to continued growth in 2011 is that consumer spending outpaced personal income growth. Continuance of the growth in the spending-to-income ratio trend is not likely given that Americans are generally reducing personal debt.

In summary, economic indicators for the U.S. economy indicate growth potential in 2011 with the exception of the housing market which will continue to struggle. Economists offer guarded optimism while citing risks to growth such as increasing oil prices and the attendant increase in prices for consumer goods due to higher refined fuel prices. Additional risks are international political instability, terrorist events and natural disasters.

**State Economy**

According to the U.S. Department of Labor – Bureau of Labor Statistics, 2010 unemployment in Colorado has generally been less severe than the national measure as reported in Graph 4.

**Graph 4. - U.S vs. Colorado; Rate of Unemployment**



The 2011 outlook for the Colorado economy is “slow and steady” according to economist Richard Wobbekind of the University of Colorado at Boulder’s Leeds School of Business. Dr. Wobbekind forecasts a gain of 10,100 jobs in 2011. This prediction is in contrast to the loss of approximately 140,000 jobs the state experienced from 2009-2010. Most employment sectors project a return to growth in 2011, at varying and sometimes nominal rates. However the housing construction and government sectors may lose jobs. The strongest sector for Colorado economic growth in 2011 is expected to be the professional and business services sector which correlates to many high-paying jobs. Although Dr. Wobbekind projects slow and steady economic growth for the state in 2011. He adds perspective, saying “all the job growth in these sectors is still subpar in historical context.” He further adds “it will not be enough to bring down the unemployment rate in any meaningful way or to create great momentum in the state economy, but at least it is moving in the right direction.” As mentioned above, the two sectors projecting

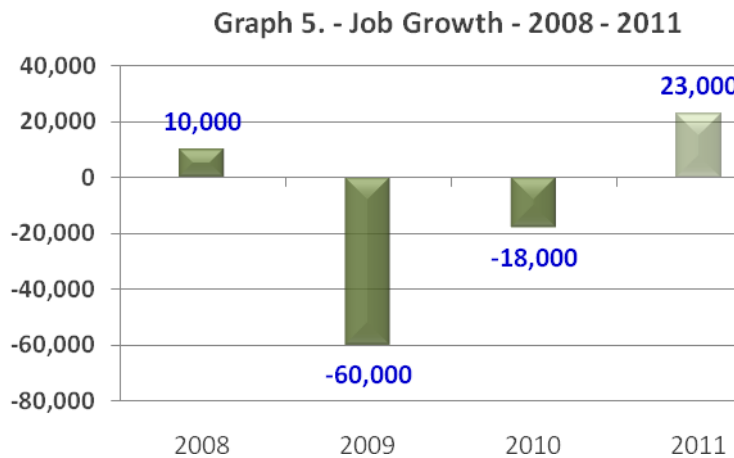


job loss in 2011 is the construction sector, projected to lose 7,000 jobs in 2011; and the government sector, projected to lose 1,800 jobs in 2011, marking the first net job loss in this sector in 20 years of detailed statistical information.

The state economy is linked to the national economy, although the state’s economic recovery has lagged behind national recovery. Colorado tourism is in recovery mode and will continue through 2011 with a projected increases in hotel occupancy, room rates, casino revenues and skier visits, according to Wobbekind. Risks to sustained tourism recovery are security concerns with flying and rising ticket costs. Marginal projected gains in the mining industry and oil and gas production are also expected. The state’s rate of unemployment is expected to increase, though not significantly, to 8.8% from the current rate of 8.6%.

**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. The local economy is projected to experience slow and steady growth in the same way the state is projected to grow. Slow growth is projected, mostly related to the professional and business services sector, hospitality and tourism and strengthening consumer spending. Local recovery from job loss continues. About 60,000 jobs were lost in 2009 compared to about 18,000 in 2010. A variety of economic forecasts, including the Transwestern Outlook, a market report for commercial real estate executives predict the return of local job growth in 2011. The Transwestern Outlook forecasts local job growth in 2011 at 23,000. Job growth is linked to growth in professional/business services and tourism. This growth may be marginally offset by contraction in construction employment.



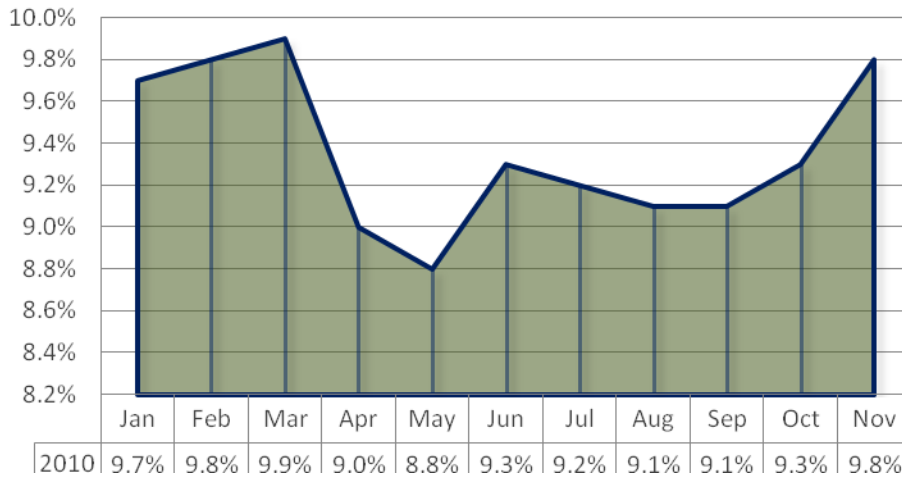
The Transwestern Outlook reports the Denver Metro economy is positively impacted by the office (space) market, stating “moderate leasing activity maintained positive absorption (of vacant space), while vacancy declined and asking rents held relatively steady.” This was fueled by significant Q4 2010 leases by Catholic Health Initiatives in Inverness Business Park and U.S. Bureau of Prisons in Aurora. The Denver Metro overall office vacancy rate will likely decline gradually from 14.5% in early 2011 to the mid-12% range by late 2011 or 2012, per the Transwestern Outlook. New office space under construction in the Denver Metro area include; Fitzsimons Village in Aurora and Red Rocks Medical Center in West Denver.

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 growth into 2011. 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, between \$6.5 million and \$7.0 million projected for December 2010. This would reflect the rate of unemployment in Adams County as shown in Graph 6.

Graph 6. - 2010 Adams County Unemployment Rate



Overall, economists agree the Denver Metro economy is likely to share the state’s “slow and steady” recovery with declining foreclosure filings, reduced office space vacancy, increase in sales tax revenues for some counties, and projected growth in jobs. This may indicate a lagging deceleration in public assistance payments and caseloads. However, economists warn the housing market continues to be a concern, and the local economy shares similar risks to recovery as the state.

**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 2009 in Colorado was 1.81 %, ranking 4<sup>th</sup> among states for rate of growth. The U.S. Census Bureau estimates Adams County’s general population will grow at a rate of 2.4% in 2011, ranking 4<sup>th</sup> in rate of growth as depicted on Table 1. However, counties growing at a higher percentage rate are smaller in population, with Douglas County projected to grow at the fastest rate while ranking 7<sup>th</sup> in current population; Broomfield ranks 2<sup>nd</sup> in rate of growth but ranks 10<sup>th</sup> in current population; and Weld County ranks 3<sup>rd</sup> in rate of growth while ranking 8<sup>th</sup> in current population.

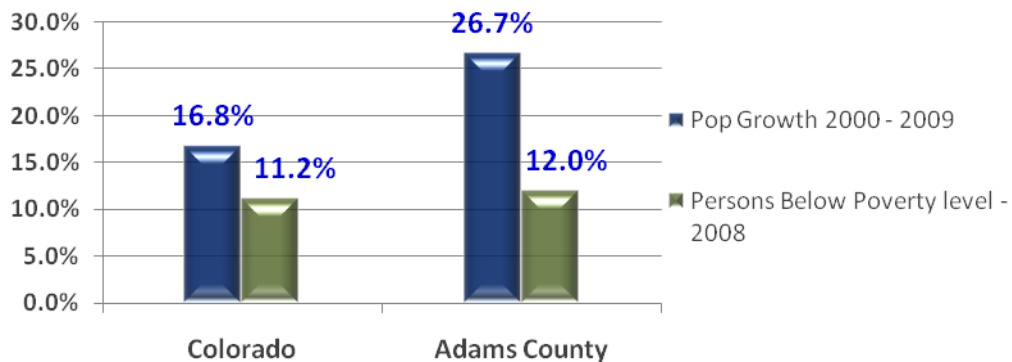


Table 1.

2011 Population Growth Rate		Rank	Projected 2011 Population	Rank
Douglas County	3.5%	1	311,688	7
Broomfield County	3.1%	2	60,226	10
Weld County	2.7%	3	270,129	8
<b>Adams County</b>	<b>2.4%</b>	<b>4</b>	<b>462,289</b>	<b>5</b>
Denver County	2.0%	5	631,422	1
Arapahoe County	1.8%	6	585,021	3
El Paso County	1.5%	7	622,657	2
Boulder County	1.4%	8	312,675	6
Pueblo County	1.2%	9	161,530	9
Jefferson County	0.7%	10	544,473	4

The news of growth in Adams County includes facts regarding poverty that demand consideration and planning. 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 at a higher rate than its general population. On Graph 7 the U.S. Census Bureau estimates a decade of growth in state population versus the same metric for Adams County. 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.

Growth in Population and Poverty; Colorado vs. 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 55% of the county's total 2011 general fund budget. From 2003 – 2008 the county averaged 30 new positions per year; however, since the economic downturn beginning in late 2008 the county has shifted away from annually adding a significant number of new positions. For example, the 2011 budget includes adding on only four new positions to the facilities staff for the newly opened Government Center. These positions can be paid with sales taxes collected for the Government Center project. No base pay raises were budgeted in 2010 or in 2011.

The Board of County Commissioners (BOCC) imposed a general hiring freeze for 2011. Hiring may be permitted only after evaluation by the vacancy review process which will meet quarterly through 2011. The BOCC is focused on achieving a challenging balance amid economic pressures which restrict earnings growth and the unwavering commitment to maintain a motivated, efficient and effective workforce.

**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. The state also added 6 more county and district judges in 2010. In 2011, we anticipate the addition of more judges. The addition of judges has caused the county to expand the courthouse and for every new criminal court judge there is pressure for additional budget for the District Attorney's Office to accommodate the expanded caseloads of the new judges' dockets. County leaders continue to work with representatives from the area to voice concerns and mitigate impacts seen at this particular level of local government.

**County Finances**

Foresight with fiscal discipline and adept shifting of budget policy has brought Adams County through this historically challenging two years of recession and post-recession economies. 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 2011 budget cycle was conducted with extra scrutiny with regard to budget development guidance. County departments and spending agencies were instructed to submit "flat" budgets, where no overall budget increase occurs. This coordinated effort was countywide and resulted in a total budget decrease of 7.6% below the 2010 budget. In addition to strategic cost containment, other factors significantly contributed to the budget reduction for 2011. One key contributor is the new Government Center, which was included in the 2010 budget and had the impact of temporarily inflating the overall budget in 2010. With the elimination of the new Government Center construction budget in 2011, and the "flat budget" guidance for all spending agencies, the overall budget was reduced. The significance of the budget reduction is partially masked by increases in the 2011 social services fund budget, specifically the Food Assistance budget. Symptomatic of the economic downturn, Food Assistance benefits paid to qualifying Adams County residents is at an all-time high. Though part of the county budget, Food Assistance benefits are federally funded although county funds can be impacted by the cost of eligibility determination.

The county continues a disciplined adherence to fiscal policy ensuring maintenance of a reserve that equips decision makers with the resources to successfully navigate the current economic downturn and anticipated "new normal" economic condition. The 2011 county general fund is budgeted to spend down nearly \$5.6 million for the



strategic purpose of funding select one-time capital and other critical recurring projects as well as a 0% - 2% one-time lump sum merit-based 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's 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.

### 2011 Budgeted Revenues and Sources of Funding

Comparing county revenues and other financing sources for all funds from the 2010 forecasted actual to 2011 budget, there is a net decrease of 7.5%. Contributing elements of the revenue decrease begin with reduced property taxes driven primarily by devaluation of real estate and a significant slowdown of new construction in the county. Investment earnings are also among the crucial revenue sources in decline. For 2011, the greatest single funding source in decline is grant funding. This is solely related to wrap-up of ARRA funds, which served as a temporary, but significant revenue. To establish an accurate context, the decrease in overall county revenue is partially offset by historic increases to social services programs. For example, property tax will decline by \$890,000; investment earnings by \$1.0 million; grant funds by \$5.3 million, etc. Conversely, social services programs report revenue increases of \$9.9 million (at least 95% of the increase is federal funding). 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 as an entitlement program. Adams County's current unemployment rate of 9.8% 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 ebb. A five year comparison of revenues is shown on Table 2.

**Table 2. 5-Year Comparison of Revenues & Other Financing Sources by Category**

	2007 Actual	2008 Actual	2009 Actual	2010 Est./Actual	2011 Budget
Taxes	\$151,171,346	\$160,034,823	\$158,579,236	\$156,108,942	\$157,021,027
Licenses & Permits	1,153,654	680,464	692,532	1,059,318	868,638
Intergovernmental	132,419,800	138,781,126	185,977,606	216,185,783	208,471,014
Charges for Services	34,526,549	36,449,614	21,927,773	20,150,863	19,714,013
Fines & Forfeitures	2,878,045	1,926,921	903,812	1,337,908	956,800
Investments & Interest	12,387,327	8,833,956	4,411,277	3,486,951	2,431,600
Misc. Revenues	11,719,124	51,083,255	111,835,382	6,850,256	3,543,404
Other Financing Sources	7,149,065	44,605,440	135,098,233	33,974,255	13,600,731
<b>Total</b>	<b>353,404,910</b>	<b>442,395,599</b>	<b>619,425,851</b>	<b>439,154,276</b>	<b>406,607,227</b>

*\*Does not include proprietary funds; proprietary fund revenues for 2011 total \$26,998,560. Revenues for all funds totals \$433,605,787 in 2011*

Property taxes, the county's single largest source of income after intergovernmental revenues for social service programs, faces the greatest degree of uncertainty, particularly in 2012. Various counties in the Denver Metro area are forecasting property tax reduction as high as 14%. This is a particularly challenging scenario as an immediate bounce-back would be highly improbable. This could mean the county may see a loss of property tax revenues for



several years. The county has this outcome among possible near-term scenarios and is planning accordingly. The standard mill levy of 26.779 mills remains the same as last year and does not include an abatement levy of .0120 mills, which brings the total to 26.899 mills.

One of the most significant changes for Adams County finances in recent years 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.

### **2011 Budgeted Expenditures and Uses**

Budgeted 2011 county expenditures for all funds total \$447.9 million, or 7.6% below the 2010 expenditures budget. The 2011 budget includes multiple year projects. The multiple year projects are decreased in number and total cost compared to prior years and are assumed to be completed in 2011. Project budgets not spent in 2010 will be carried over into 2011 as needed to complete projects. This will be done through the supplemental process in the spring of 2011. The decrease in expenditures is attributable to fewer large non-recurring projects. In addition, last year’s budget included funding and corresponding expenditures for the new Government Center and the Pecos Street Grade separation project. The 2011 budget also reflects the significant decrease in federal stimulus funding and corresponding expenditures through the American Recovery and Reinvestment Act. As with revenues, the total expenditure decrease is partially masked by increases in social services benefits paid to qualifying Adams County citizens.

The approved 2011 budget includes a net reduction of 2.25 positions compared to the approved 2010 budget. All the positions that were eliminated were vacant. Even though there was a net reduction of positions, four new positions were added for maintenance of the new government center, which will be paid for with the county’s sales tax. The district attorney’s office will also upgrade a part time position to full time with a VALE grant. The county approved a one time merit based employee allocation to help keep up with the increasing costs of medical insurance and retirement contributions and keep employees motivated as the county addresses lower revenues by doing more with less.

Significant budget items include \$1.7 million in Facility Operations projects including; parking lot maintenance, lighting retrofits and \$876,000 for a remodel of the Western Service Center. The remodel project will occur to accommodate the consolidation of several operations in Westminster that currently use leased space. Nearly \$1.3 million was budgeted for information technology projects. \$7.65 million has been budgeted for Road and Bridge projects including another \$2.2 million for the Pecos Street grade separation project. The biggest increase to the budget is the result of a \$32 million increase in the Social Services budget primarily due to higher food assistance payments.

Road and bridge projects for 2011 include nearly \$4.7 million in regular maintenance of county roads, streets and bridges. The county also budgeted \$2.2 million in additional funding for Pecos Street from 52nd Avenue to I-76 mentioned above.

The county also budgeted \$5.6 million in the contingent fund. However, the county does not expect to expend any of the contingent fund budget in 2011, which was appropriated in case the county was to need emergency funds quickly. These funds could only be used with Board of County Commissioner’s approval in a declared emergency



where specific emergency purchasing policies and procedures would be in force. Table 3 shows a 5 year comparison of expenditures and other financing uses by category.

**Table 3. 5-Year Comparison of Expenditures & Other Financing Uses by Category**

	2007 Actual	2008 Actual	2009 Actual	2010 Est./Actual	2011 Budget
Cons. Of Natural Resources	\$ 4,472,631	\$ 9,765,395	\$ 12,280,649	\$ 12,435,842	\$ 10,421,422
Culture and Recreation	4,066,273	9,039,655	4,025,293	3,870,062	3,733,564
Enterprise	2,300,913	2,484,609	2,407,548	2,572,875	2,407,780
Economic Opportunity	5,531,615	5,273,599	8,202,897	8,236,209	7,485,352
General Government	56,883,189	105,218,513	229,908,214	113,799,805	79,493,198
Health & Welfare	121,133,914	130,760,035	163,476,508	171,340,703	197,524,524
Internal Service	19,867,646	21,377,098	21,954,144	24,561,452	24,901,151
Public Safety	61,742,647	85,426,554	85,307,015	66,627,655	69,789,664
Public Works	44,533,032	45,212,793	39,193,021	43,373,359	33,619,956
Urban Redev. & Housing	4,517,205	2,884,456	3,425,125	6,925,700	5,156,618
Other Financing Uses	6,623,150	9,428,016	29,408,679	11,745,022	13,350,244
<b>Total</b>	<b>331,672,215</b>	<b>426,870,723</b>	<b>599,589,093</b>	<b>465,488,684</b>	<b>447,883,473</b>

Adams County's General Fund budget is \$155.7 million. The 2011 budget includes a planned use of \$5.6 million in fund balance to finance a strategically limited one-time non-recurring project list including; the parking lot maintenance, information technology, drainage and Western Service Center remodel projects mentioned above. Any future spend down of the general fund will be evaluated against current fiscal policy and long-term sustainability.

#### **Acknowledgments**

The preparation of the 2011 Adams County Budget was made possible through the collaborative efforts of the entire Finance & Information Technology Department staff. Special gratitude is extended to Brad Boswell, Kerilyn Johnson, and Marc Osborne 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 in a particularly difficult economy.

It is with Great Pleasure that we submit this document to the Board of County Commissioners, Adams County and to the community in fulfillment of our expressed mission and objectives.

Richard C. Lemke  
Director of Finance & Information Technology

Benjamin J. Dahlman  
Manager Budget & Financial Analyses





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## General Information

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### Mission

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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.

### Values

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*Service:* Provide prompt, courteous, high quality, cost-effective services to all.

*Teamwork:* Continuously improve service delivery systems through partnerships within and outside the organization.

*Credibility:* Generate a greater trust and confidence in government by demonstrating high ethical standards and accountability when providing customer service.

### Governing Principles

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**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 provide 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)



**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. He will serve as Chairman of the Board for 2011.



**Alice J. Nichol - District 2 (2009 - 2012):** Commissioner Nichol is in her second term on the Board of County Commissioners.



**Erik Hansen - District 3 (2011 - 2014):** Commissioner Hansen is in his first term on the Board of County Commissioners.



**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 - Don Quick (2008 - 2011):** Prosecutes all criminal actions in the 17<sup>th</sup> Judicial District. (303.659.7720)

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

**Public Trustee - Carol Snyder (2007 - 2014):** 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)

**County Attorney - Hal Warren:** Provides legal services to the commissioners, elected officials, and county departments. (720.523.6116)

**Facility Planning & Operations/Animal Control - William P. Myers:** Provides maintenance, construction, custodial, and security services for county buildings, and oversees animal control services for the county. (720.523.6003)

**Finance/Information Technology - Richard Lemke:** Administers and directs general accounting, expenditures, budget/fiscal analyses, information systems, and telecommunications functions for the county. (720.523.6050)

**Human Resources - Jane Viehr:** 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, 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)

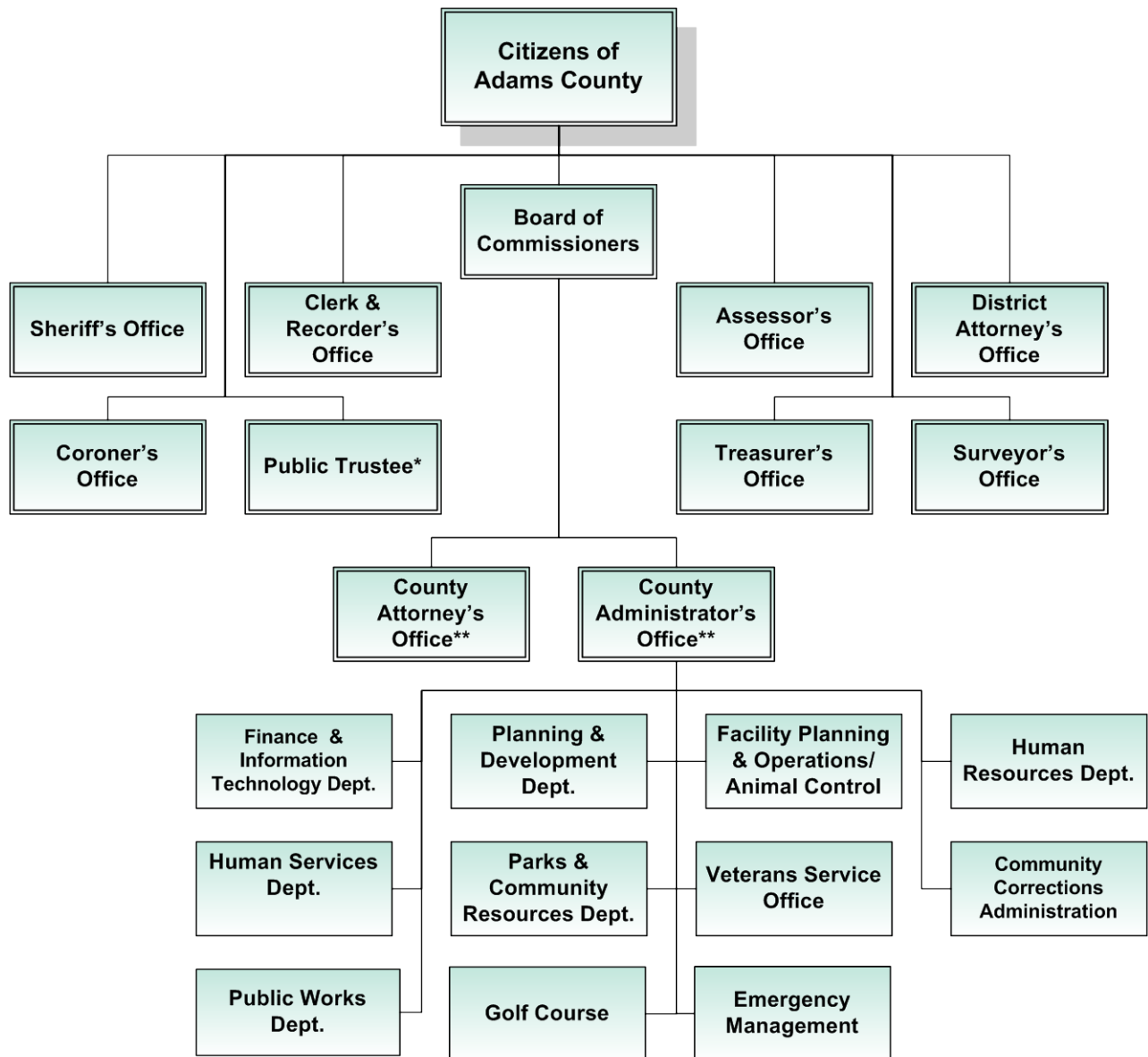
**Public Works – Besharah Najjar:** Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the county. Plans and provides county road, bridge, drainage, and traffic facilities, which ensure public safety and the infrastructure for economic 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 - Dr. Donald M. Cassata:** 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**



\* Appointed by Governor  
 \*\* Appointed by County Commissioners



## History of Adams County, Colorado

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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

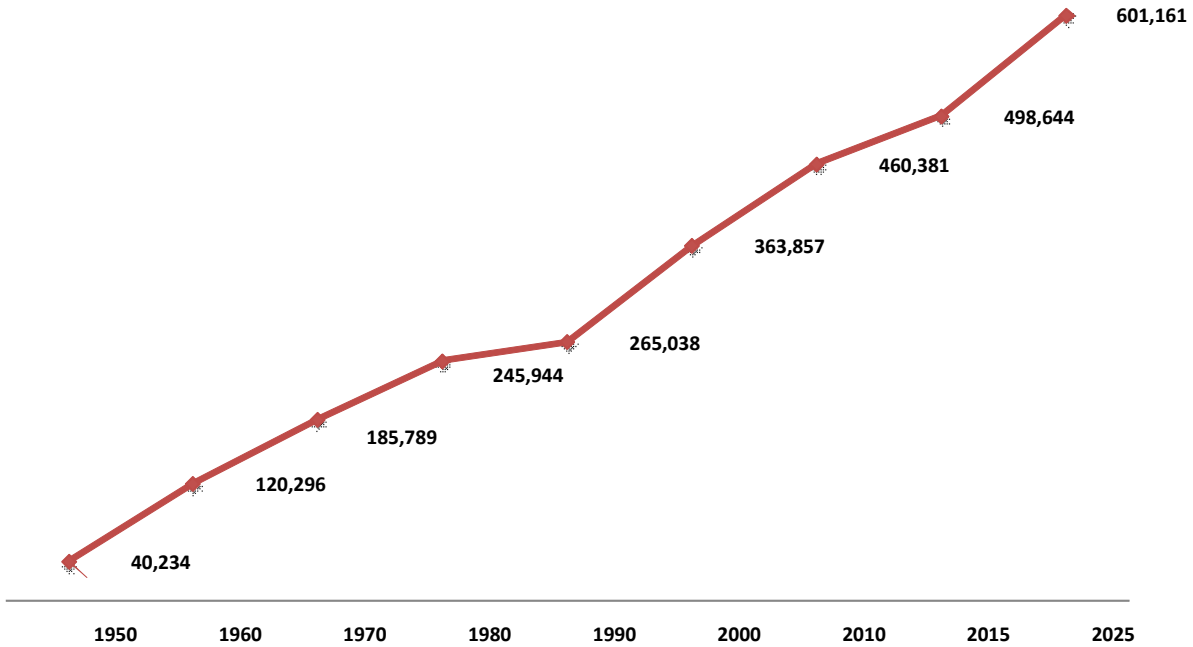
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As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the county. Several canneries operated factories here in the early 1900's. One of the most famous of these canneries was "Kuner." 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.



Adams County Population



### 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 2011, the population is projected to have increased to approximately 460,381 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.

\*2010, 2015 & 2025 figures are forecasted

### 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)	2,884
Aurora (part)	43,958
Bennett (part)	2,082
Brighton (part)	32,204
Commerce City	39,249
Lochbuie (part)	0
Northglenn (part)	36,445
Federal Heights	12,109
Thornton (part)	115,619
Westminster (part)	62,939
Unincorporated	87,273
Total Adams County	434,762

2008 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 <sup>th</sup> 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

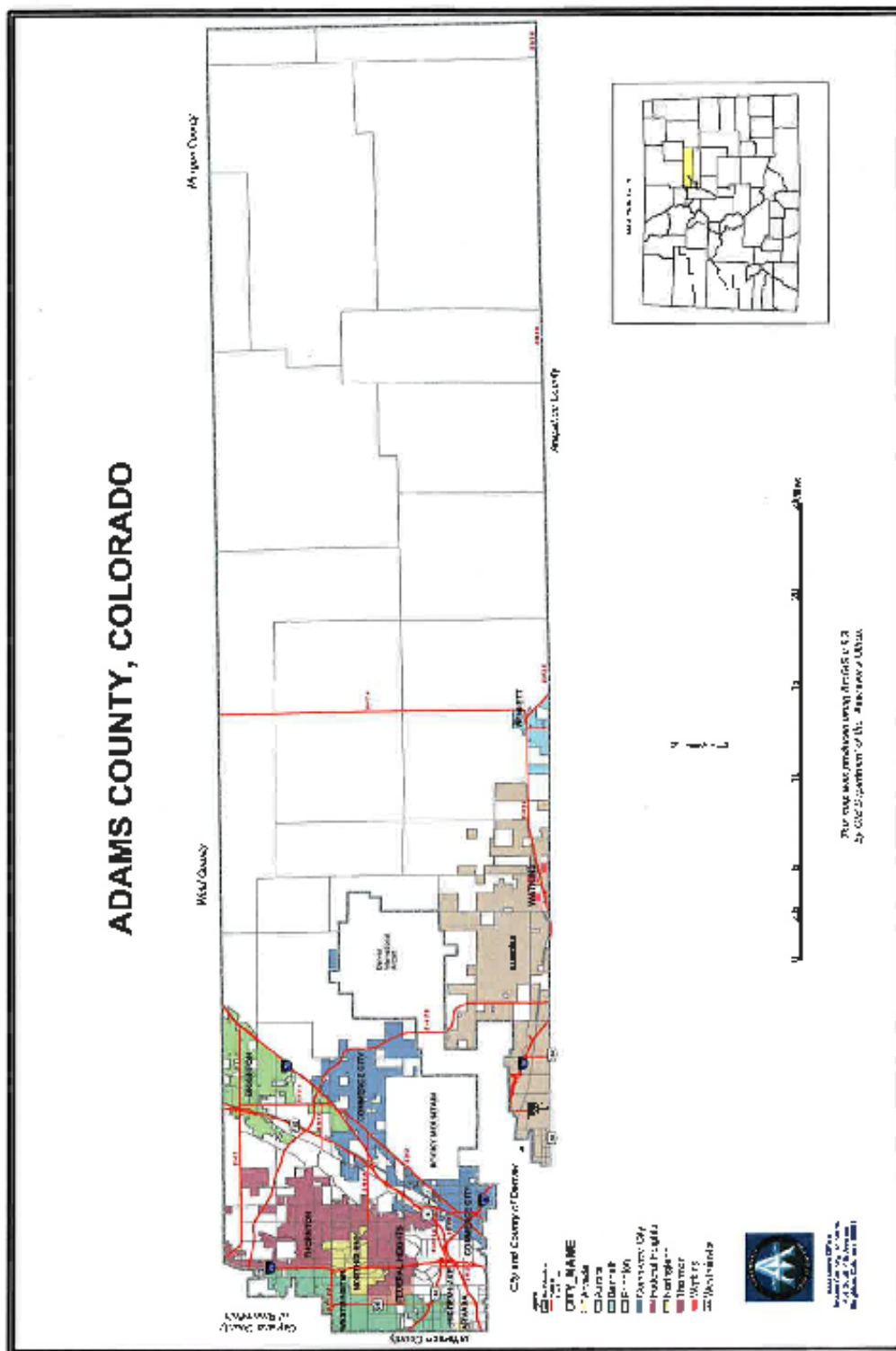
**Primary Employers**

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	.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%







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## Fiscal Policy and Budget Process

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The following budget overview provides a summary of the significant elements of the adopted 2011 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.

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### Budget Mission Statement

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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.

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### Policy and Strategic Considerations

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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:** Even though inflation levels remain at very low rates, 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.

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### Revenue Policy

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- 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

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### **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 advanced 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 & Information Technology Department.

### Debt Policy

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- 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 & Information Technology 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

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As a part of financial policy, local governments should have a formal policy regarding the level of unreserved/undesignated fund balance that they wish to maintain for contingencies and other purposes. An important reason for developing such a policy is to provide the taxpayer 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 has established a specific fund balance policy, which 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.

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

### General Fund

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

- **Cash reserve:** Approximately 7% of the general fund's anticipated property tax collections for the current year are reserved for cash flow and 10% of expenditures plus \$2.4 million from DIA legal fees are reserved to allow the county flexibility during a serious economic downturn. The cash flow component is utilized for meeting the county's operational needs during the first quarter of the year prior to the receipt of current property tax collections.
- **Employee vacation & sick accrual:** 100% of the accumulated balance based upon the current dollar value.
- **Other miscellaneous designations:** Unexpended sources of revenue earmarked for specific programs and future events to include:
  - Sheriff's inmate commissary.
  - Sheriff's intelligence operations.
  - Fees collected for the Sheriff's shooting range enhancements.
  - Royalties collected for future relining of sand and gravel pits.
  - Public land and dedication fees for future regional park enhancements.
  - Airport noise mitigation monies the county received as fines and legal fee reimbursements for the violation of noise agreements between the City and County of Denver and Adams County, which will be used to mitigate the impact of aircraft noise on Adams County residences.

### Special Revenue Funds

**Federal Grant Funds (5):** 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, Head Start and other smaller miscellaneous human service grants. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized specifically for which they 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.

**Contingent Fund (TABOR Reserve):** In accordance with the TABOR Amendment, the contingent fund's fund balance must equal 3% of annual fiscal year spending, excluding bonded debt service (as calculated per the TABOR amendment). The entire fund balance will be appropriated at the time of budget adoption so that the



county may have immediate spending authority to respond to emergencies. Expenditures must be limited to events that are declared an emergency.

**Open Space Fund:** This fund was created to receive revenues reserved for purchasing open space as deemed appropriate by the Board of County Commissioners. Revenues are derived primarily from the sales of surplus real estate assets owned by the county and other revenues as directed by the Board of County Commissioners. Fund balance policy for the open space fund intends to spend only the interest earnings of the fund on open space purchases. There are no other specific restrictions; therefore, it does not meet the qualifications of a permanent fund.

**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. Most of the fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs however, there are several designations for specific social services programs.

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

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

**Road & Bridge Fund:** The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The county has traditionally maintained a \$1,000,000 fund balance for cash flow and the value of vacation and sick accruals for road and bridge fund employees.

**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.

### Enterprise Fund:

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



**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. 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 provide temporary operational funding of county programs and services during a recessionary period, and 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 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.

Additionally, the county has established a minimum level for discretionary fund balance. This level is currently set using a formula of 5% of net property tax collections in all funds for slight fluctuations in the economy; however, the Board of County Commissioners can adjust the minimum level at its discretion, based upon the general health of the local economy. Accumulated discretionary fund balances in excess of the established minimum will not be budgeted for recurring, ongoing operating expenditures except during recessionary periods when the county is experiencing decreasing property values and property tax revenues.

The county will be working on developing an updated fund balance policy that incorporates the changes prescribed by GASB statement #54 in 2011. Fund balance policy may be adjusted during 2011 for the current and future years.

### Capital Outlay/Infrastructure Policy

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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 18.

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

The county adopted a budget that included no layoffs or furloughs. However, there is a general hiring freeze for 2011. If exigent circumstances exist, those positions will be reviewed quarterly and may be filled. This includes temporary and seasonal positions. Before each quarterly meeting, spending agencies' department director or elected official must submit requests that demonstrate their exigent circumstances and document how they would address a 10% decline in 2012 property tax revenues, should that occur. The first quarterly review will occur in mid-March. For positions that are 100% federally funded, the spending agency's department director or elected official must send a memo to the Human Resources Department requesting to fill the 100% federally funded position. Human Resources will work with the Finance Department to verify that the position is indeed 100% federally funded. If approved, the job announcement will first be posted internally. If the job is not filled internally, the job will be posted for external recruitment.

Adams County's pay plan for 2011 does not include increases to employees' base salary, but there will be opportunity for lump sum payments to employees based on performance. Such payments will occur in the March 2011 payroll and must be based on a current performance appraisal. If the employee's performance review was performed on or after August 1<sup>st</sup>, 2010 and the employee's performance has not changed since the time of the evaluation, that performance evaluation may be used. The manager may attach that evaluation to a personnel data action form (PDA) and state that there has been no change in performance since the last evaluation. Otherwise, a new performance review must be completed. PDAs are due to Human Resources on March 1, 2011. No other evaluations will be necessary in 2011. Merit based lump sums may range from 0 – 2% of annual salary not to exceed \$1,500.



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.

**Salary Structure Market Adjustment:** Due to the economic environment, we were not able to fund market increases for 2011.

**Merit Increase:** Due to the economic environment, we were not able to fund base merit increases for 2011. As described above, only a merit based lump sum payment was funded for 2011.

- Except as explained above, other lump sum payments 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.

**The practice of over-hiring vacant positions is not allowed.**

**Reclassifications will require prior written approval from the Board of County Commissioners.**

Use of "vacancy savings" is not permitted.

**The recruiting and hiring for all vacant positions shall require prior written approval from the Board of County Commissioners before any steps are taken to fill the vacancy and follow the policy mentioned above.**

- 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.



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## Long-Range Planning

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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.

Continue the implementation of the 10-year facilities master plan the county funded in 2002. The study determined that the county should add 94,830 square feet of space to meet current needs and by 2012 the county will need an additional 69,585 square feet. In order to meet this plan, the county added two projects in 2003 that added approximately 118,000 square feet of office space. In 2006, the new Sheriff Headquarters/Coroner's Office building and parks maintenance shop were completed adding approximately 35,500 square feet of space. In 2009, the expansion of the Justice Center was completed which added 85,000 square feet.

In 2004, the county purchased 91 acres of land, near the intersection of Sable Boulevard and E-470, for the future construction of a consolidated county government center. In April of 2009, the ground breaking ceremony was held to begin construction of the new government center, which will be completed in the 4<sup>th</sup> quarter of 2010 totaling 330,000 square feet. The county will begin moving operations into this new facility in January of 2011. Implement the completed parks and open space master plan for the county to serve as a guide for planning and managing future needs, and develop a master plan for the Regional Park and Fairgrounds Complex.

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.

The county is studying the use of drainage utility fees to assist with funding the long term drainage needs of the county.

Refine the long-range financial plan encompassing the above individual long range planning tools to assist in decision making and prioritizing specific funding needs while reflecting the wishes of the citizens of the county and its leaders.

Reduce expenditures, where possible, by providing programs and services in the most cost-effective manner and invest in efficiencies that will save the county money over the long term.

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## Budget Goals and Objectives

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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 plan. 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 25.

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## Basis of Budgeting/Accounting

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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

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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**

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- 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 \$5,000.
- 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.
- 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.

**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.



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.

#### **2011 Adams County Budget Calendar**

##### ***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 25<sup>th</sup>**

- Deadline for assessor to certify assessed valuations.

**September 8<sup>th</sup>**

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

**October 15<sup>th</sup>**

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

**September-November**

- Budget hearings - elected officials & county administration.

**December**

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

**On or before December 22<sup>nd</sup>**

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

**January 31, 2011**

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

**Revenue Budget Process**

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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, 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 Board of County Commissioners to discuss each submitted budget in further detail. The Board of County Commissioners makes final decisions after the discussion of significant changes in expenditures, or changes in the scope of spending. 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

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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. The 2011 countywide budget of \$447,883,473 is balanced with a planned net spend down of \$14,277,686 leaving a budgeted ending fund balance of \$198,350,461. The budgeted ending fund balance calculation does not include the proprietary funds, which are projected to increase their net working capital by \$2,765,757. Overall, revenues are decreasing by 5.4% and expenditures are decreasing by 23.4%, not including other sources, uses or transfers. The reason for the large decrease in expenditures from the 2010 budget to the 2011 budget is that the 2010 county budget included significant capital budget for construction of the government center and the Pecos Street Grade Separation Project. Also, the 2011 budget has a significant decrease in other non-recurring projects. The overall expenditure decrease of \$124.0 million was partially offset by an expenditure increase of 20.8% in Human Services. As cited in the budget message, the Human Services budget growth is primarily due to sustained increases in Food Assistance benefits, a federally funded entitlement program for qualifying Adams County citizens.

In the proprietary funds, revenues are projected to decrease by 7.5% and expenditures will decrease by 16.2%. Detailed revenues, expenditures and fund balances by individual fund begin on page 67. The projected increase in net working capital is related to reduced capital expenditures, primarily attributable to Fleet Management. Major projects planned for 2011 are detailed in the *Expenditure Highlights* section beginning on page 53. 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 10% of total budgeted expenditures are reserved for an unexpected downturn in the economy. For 2011, the 10% economic downturn reserve factor was augmented by \$2.4 million in recognition of anticipated economic pressures, including a very slow recovery rate. Furthermore, in the contingency fund, the county maintains the 3% emergency reserve required by TABOR. The county currently has no outstanding general obligation debt; other debt service and payments are discussed in further detail on page 57. Allowing for uncertain economic events related to the current and near-term economy, the county's financial condition continues to be very good.

### Consolidated (all funds except proprietary funds)

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	Increase/Decrease	
<b>Beginning Fund Balance</b>	\$195,307,738	\$239,846,187	\$239,846,187	\$211,966,576	(\$27,879,610)	-11.6%
Revenues	484,327,617	415,287,981	414,802,279	393,006,496	(\$22,281,485)	-5.4%
Expenditures	545,818,723	530,969,180	443,021,889	406,973,811	(\$123,995,369)	-23.4%
Other Sources/(Uses)	106,029,555	16,290,000	340,000	351,200	(\$15,938,800)	-97.8%
Net Change in Fund Balance	44,538,449	(99,391,199)	(27,879,610)	(13,616,115)	\$85,775,084	-86.3%
<b>Ending Fund Balance</b>	<b>\$239,846,187</b>	<b>\$140,454,988</b>	<b>\$211,966,576</b>	<b>\$198,350,461</b>	<b>\$57,895,474</b>	<b>41.2%</b>

### Proprietary funds

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	Increase/Decrease	
Revenues	\$26,451,853	\$29,186,391	\$27,320,988	\$26,998,560	(\$2,187,831)	-7.5%
Expenditures	24,701,692	\$33,025,629	\$27,732,898	\$27,660,131	(\$5,365,498)	-16.2%
Other Sources/(Uses)	340,000	340,000	340,000	351,200	\$11,200	3.3%
Net Change in Working Capital	1,750,161	(3,839,238)	(411,910)	(661,571)	\$3,177,667	-82.8%
<b>Net Working Capital</b>	<b>\$21,713,390</b>	<b>\$17,874,152</b>	<b>\$21,301,479</b>	<b>\$20,639,908</b>	<b>\$2,765,757</b>	<b>15.5%</b>



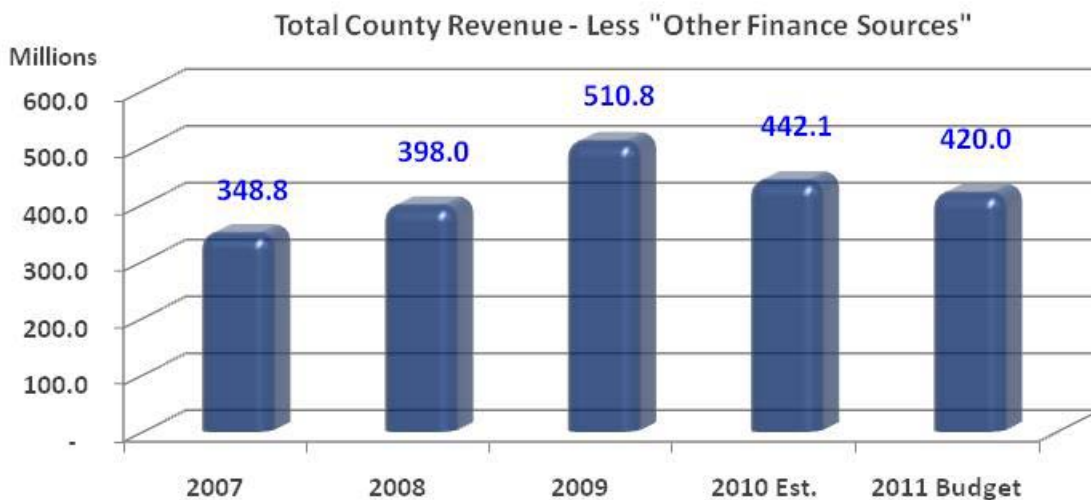
\*The Increase/Decrease column represents the 2011 budget compared to the 2010 budget.

## 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.

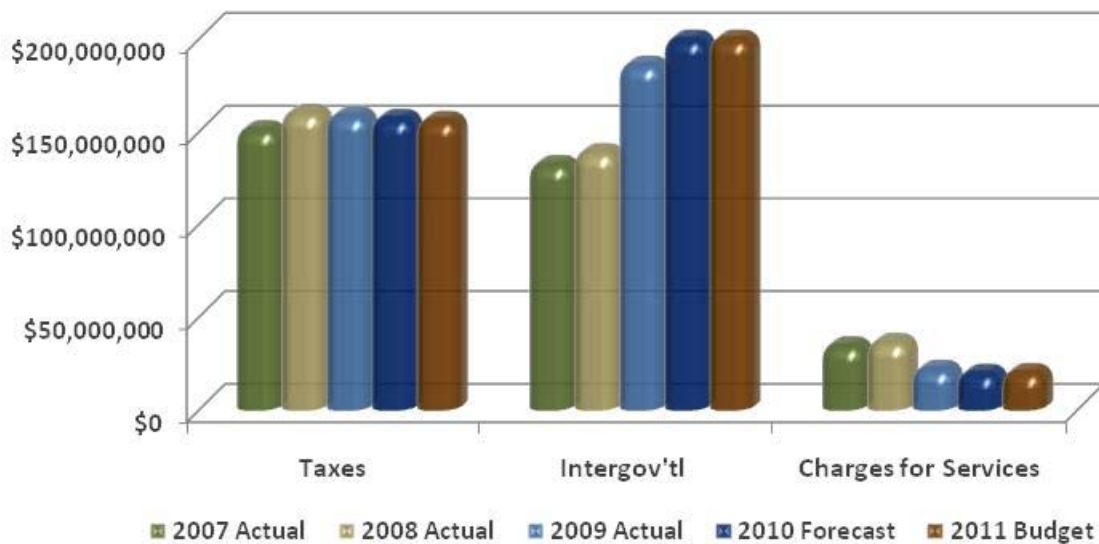
Overall, county revenues budgeted to be collected during 2011, excluding other financing sources, total \$420.0 million, a decrease of \$24.4 million, or 5.5% below the 2010 estimated revenue of \$442.1 million. The decline in revenues is primarily due to termination of federal stimulus funding received in 2010 through the American Recovery and Reinvestment act, and also a decrease in investment income expected in 2011. In addition, 2011 property tax revenue is projected to decrease by \$445,634 or 0.37% below the 2010 budgeted revenue. The magnitude of the overall decrease in total revenues is masked by the \$10.0 million increase in (2010 estimated revenue to 2011 budgeted revenue) federal funds to cover historic increases in the Food Assistance program, a federal entitlement program for qualifying Adams County citizens. See the *Major Revenues* section for a more detailed discussion on individual revenues.

Revenue in Adams County increased from 2007 – 2009. Factors attributable to the generally increasing revenue trend for that period include taxes, the county's single largest non-social services revenue category. Within the tax revenue category, property taxes have been the key driver for increases prior to 2010. Another key growth factor is intergovernmental revenue. Intergovernmental revenue is comprised of grants that the county receives including federal and state support for social services and state revenues. The growth in this category, particularly in 2009, is due primarily to federal revenues for the Food Assistance program and money received for the American Recovery and Reinvestment Act (ARRA). Projected revenues for 2010 and budget revenues for 2011 reveal a decrease compared to 2009.

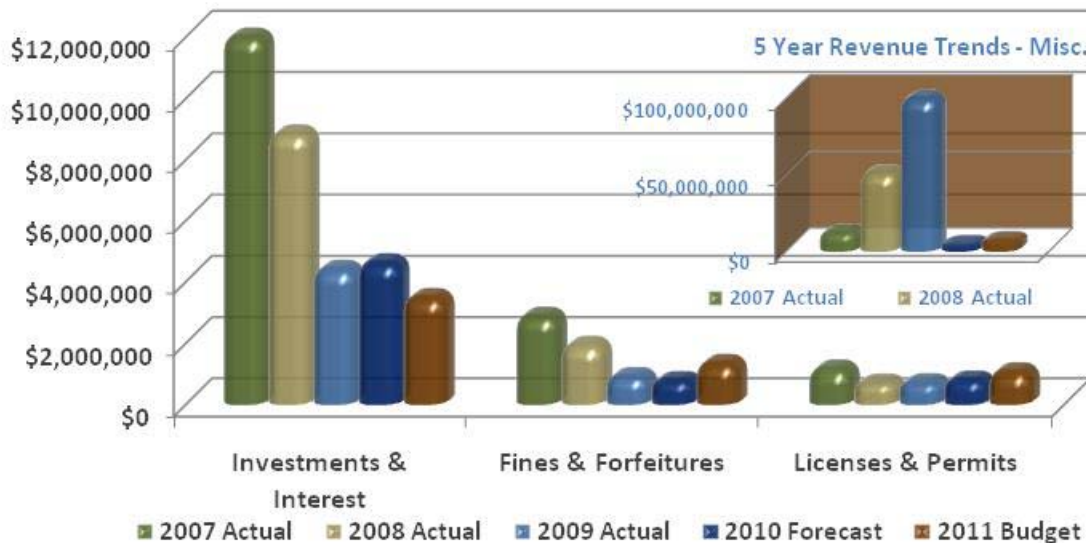




### 5 Year Revenue Trends - Large Items Part 1



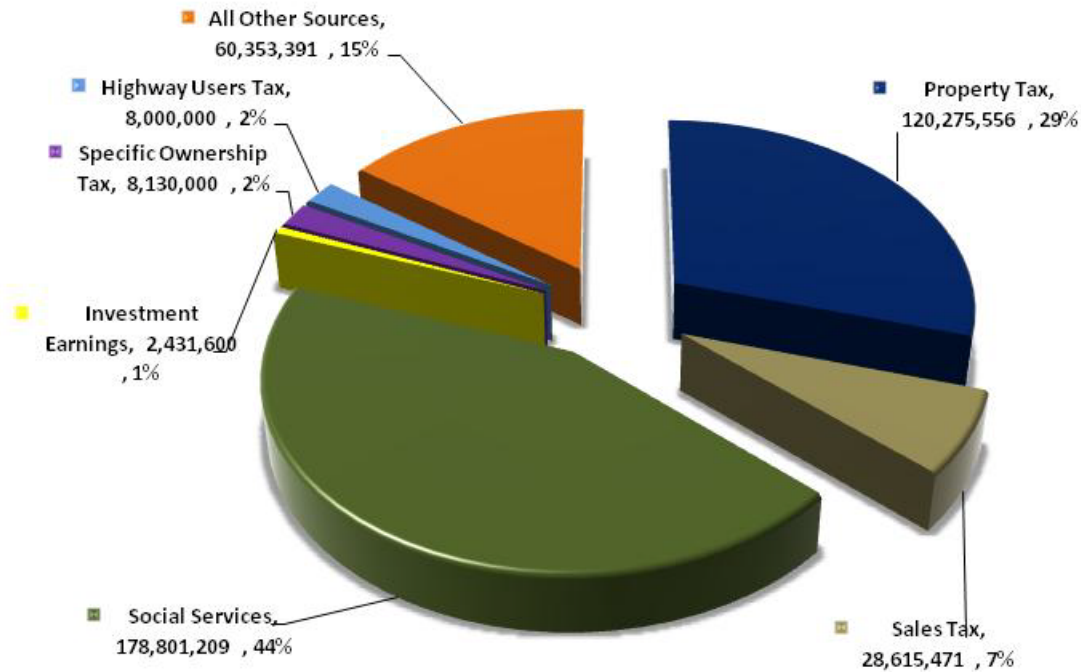
### 5 Year Revenue Trends - Large Items Part 2



From the total revenue graph on the previous page, the declining total revenue trend begins with 2010. The following two 5 year trend graphs indicate revenue changes by category. Intergovernmental revenues are declining due to terminating ARRA funding. Investments and interest revenue reports a sharp decline from \$12.4 million in 2007 to \$4.4 million in 2009 and budgeted \$2.4 million in 2011 due to market reaction related to the federal reserve's monetary policy. Miscellaneous revenues vary from year to year due to the inconsistent nature of many of the revenues included in this category including contributions, donations and prior year expense recovery. The large miscellaneous revenue increases in 2008 and 2009 were due to sale-leaseback transactions in support of capital construction projects. Revenue from fines and forfeitures is generally decreasing. Most of the revenue in 2007 – 2008 was from settlements with DIA (Denver International Airport) for noise violations.



### 2011 Sources of Revenue\*



*\*Not including proprietary funds*

### Major Revenues

The top six major revenue categories in Adams County’s 2011 budget are property tax, social services assistance, sales tax, specific ownership tax, highway users’ tax and investment earnings. Each of these is discussed in detail below. The remaining of revenue is made up of numerous smaller types of revenues, including, but not limited to: building permits, community corrections grants, other state and federal grants and charges for services.

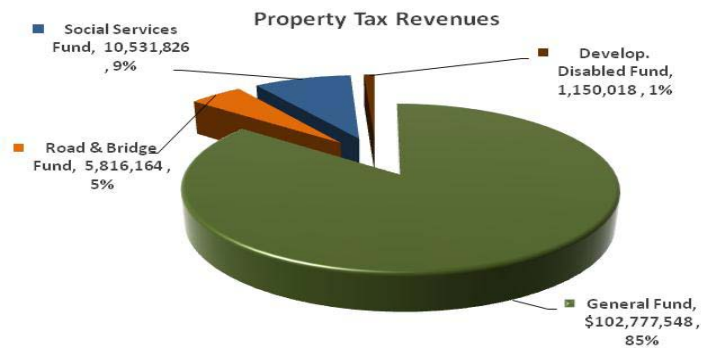
The graph above shows federal and state funding for social services programs is the primary source of revenue for the county; it makes up 44% of total revenue. This revenue is reserved for specific social services programs. It is followed by property tax revenue, which accounts for over 29% of the total revenue.

**Property Tax:** Property tax equals \$120,275,556 or 29.5% of the total 2011-budgeted revenue. It is decreasing by \$445,634 or 0.37% under the 2010-budgeted revenue. Property tax revenues are determined by applying the county mill levy of 26.883 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. The table and graph below shows the mill levies and resulting budgeted 2011 property tax revenues by fund.





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



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 22.973 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 5 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 decrease anticipated in property tax is directly attributable to the decline in the county’s assessed valuation; a result of falling residential real estate values. The reason property taxes are not declining as much as assessed value is due to a 2011 change in the uncollectable amount which changed from .7% to .35% based on recent experience. The current certified net assessed valuation is \$4,487,370,260, a decrease of \$42.45 million or 0.9 % below 2010. See property tax revenue analysis on page 47 for a discussion of property tax limitations.



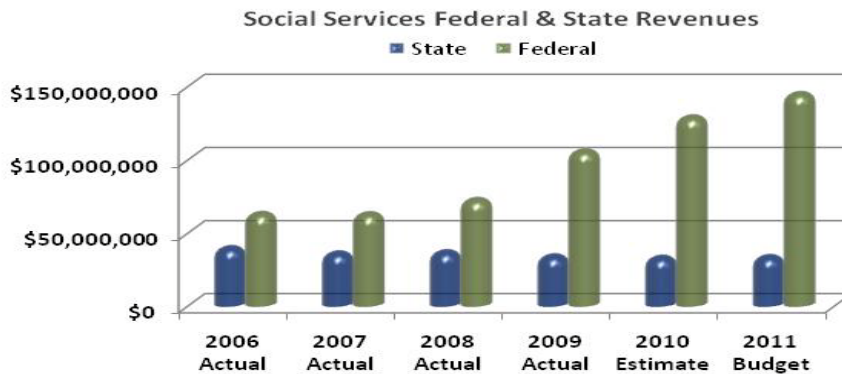
The chart above shows that Adams County’s assessed valuation has grown by 13.3% since 2006. Since 1999, the county’s total assessed valuation has almost doubled; a result of increasing home prices, new construction and population growth within the county. This increase had a corresponding positive effect on property tax revenue. 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 slowly recover from the economic downturn. The 2010 decline was the first assessed valuation decline since 1994. 2010 assessed value declined at a rate of 0.5%. The assessed value is again decreasing in 2011. This year’s decrease represents a 0.9% lower valuation. However, assessed values still remain above 2008 levels. The overall decrease is partially offset by change in the annual uncollectable rate from 0.7% to 0.35% based on recent collections experience.



**Highway Users Tax (HUTF):** Highway users tax revenue collections are anticipated to total \$8,000,000 or 2% of total revenue for 2011. 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.

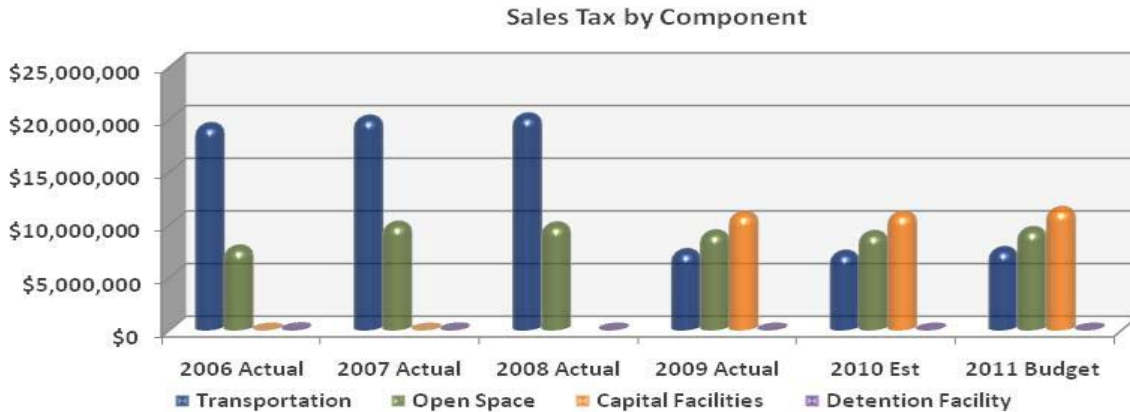
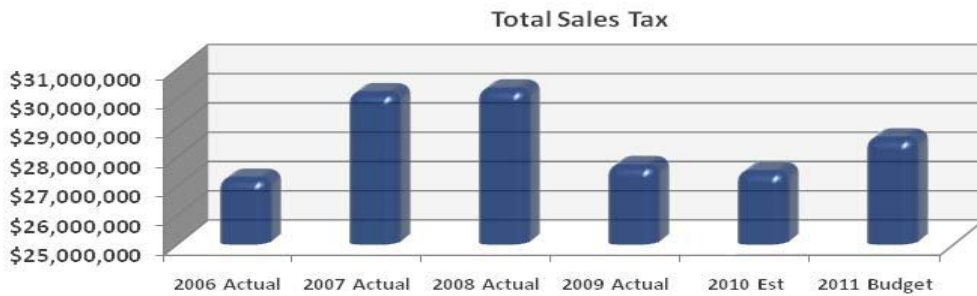
The 2011 HUTF budget is the same as the 2010 budget, based on the state’s estimate of HUTF revenues. The state runs on a fiscal year of July 1 – June 30. 2011 revenues are predicted to be at the 2010 level. 2010 HUTF revenue reported a 19.8% over 2009, primarily due to the FASTER bill.

**Human Services Assistance:** For 2011, \$178,809,201 in state and federal funding is budgeted to provide various levels of human services assistance to county residents. This accounts for 44% of the total county revenue budgeted for 2011, excluding proprietary funds. All monies related to human services assistance are deposited into the county social services fund, except for debit card payments, which pass directly to assistance recipients. These payments are budgeted and recorded as funds received and funds spent by the county since these funds require legal county spending authority.



State and federal revenue increased in the 2011 budget primarily due to a rapid growth in the food assistance program, which is 100% federally funded. Food assistance caseloads have increased as the economy has constricted and job losses have increased. The graph above shows the trends in social services federal and state revenue for the last 5-years. 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 \$10.5 million to social services operations for 2011.

**Sales Tax:** Sales taxes equal \$28,615,471, or approximately 7% of the 2011 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. 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.



The sales tax budget is based on uncertain economic conditions and a conservative budgeting approach. The amount of retail sales in the county in 2011 is forecasted to show moderate growth based on data researched through November 2010. Retail sales indicated a late 2010 rally; however, overall the recovery of the nearly 10% sales tax decrease in 2009 is expected to be “slow and steady”.

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 2011, specific ownership tax is anticipated to total \$8,130,000, or 2.0% of total revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment collected by the county. It is distributed among the county, municipalities and other districts located in the county based upon each districts’ percentage of total property taxes collected in the county. The county allocates its share of the tax to the road and bridge fund to pay for road and bridge infrastructure projects.

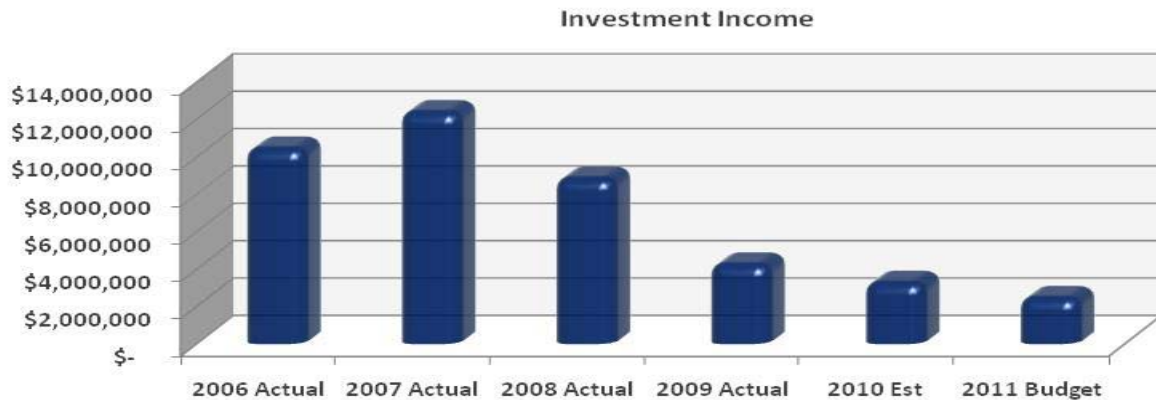
Due to the county’s fast-paced growth, multiple new special districts have been added in the past few years. Between tax years 2006 and 2010, 94 new districts were added; a 51.1% increase. In addition, many of the school districts have been raising their mill levies to compensate for additional students 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, assessed values decreased by 0.9% reducing the amount of property taxes that will be collected. For 2011, revenue collected from specific ownership taxes is budgeted to increase by 1.63% compared to the 2010 estimate. A mild but measureable increase in vehicle sales thus far supports the conservative increase in budgeted specific ownership tax for 2011.

**Investment Earnings:** For 2011, investment earnings are expected to total \$2,431,600 or 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 five years.

The current federal funds rate, as of January 1, 2011, is a target rate between 0.00% and 0.25%. Interest earnings at the county have dropped by 62% 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 less interest in 2011 as it did in 2010. It is hoped that interest rates will begin to go back up in 2012, allowing this revenue to begin to recover in 2012.



### 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. As the exhibit below illustrates, for total property tax collected within the county during 2011, school districts will receive 52.8%, Adams County Government will receive 25.3%, cities will receive 5.2% and all other districts, which includes fire districts, metropolitan districts, and urban renewal authorities, receive 16.7%. 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 2011 would equal \$2,018.56. Please note that the actual total mill levy and taxes due will vary depending upon the city and taxing districts in which the property is located.



Calculation of Property Tax:

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

*Total Taxes paid = \$2,018.56*

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

### Revenue Limitations

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

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

In previous years, overall growth in county revenue was restricted by both the TABOR Amendment, which required two calculations and the “5.5%” limit, which required yet another calculation. In 2002, these restrictions were specifically removed by a voter approved ballot measure beginning in 2003. For historical purposes and to



provide information to the reader, the budget document includes the following narrative describing the details surrounding these limitations.

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

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

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

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

### Expenditure Summary

Adams County's adopted appropriations budget for 2011 totals \$447.9 million or 7.6% below the 2010 original expenditures budget and includes other financing uses. The decrease in expenditures is primarily attributable to fewer large projects. Last year's budget included funding for the new Government Center and the Pecos Street grade separation project. The 2011 budget also reflects the significant decrease in federal stimulus funding that the county received through the American Recovery and Reinvestment Act. The decrease in the total expenditure budget is partially offset by historic increases in social services programs such as the federally funded Food Assistance program. The *Change in Fund Balance by Fund* section starting on page 67 illustrates changes in expenditures by fund between the 2009 actual expenditures, 2010 estimated expenditures and 2011 budgeted expenditures.

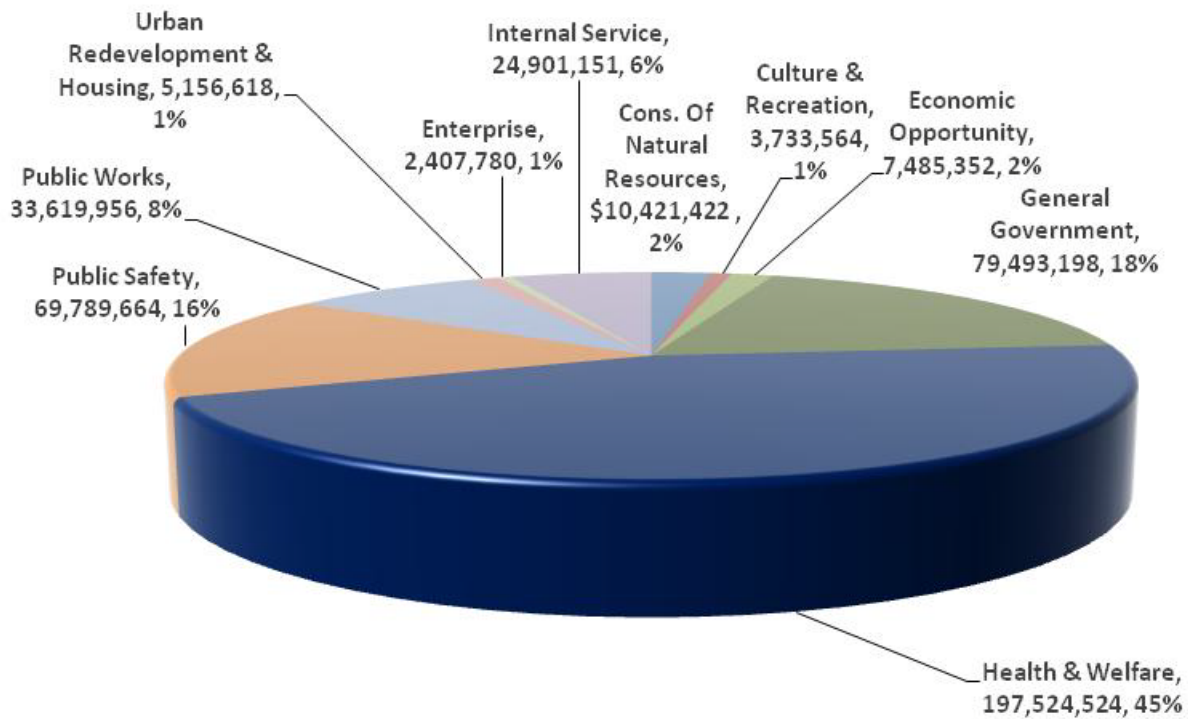
Please reference the *Expenditure Highlights* section beginning on page 53 for more details on specific county expenditures including personnel, operating and maintenance/charges for services, debt service, governmental services, capital and transfers.

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 twenty separate funds. Several county departments have budgets that extend beyond one fund and/or one functional area of government. The table on pages 51-52 represents each spending agency's total expenditure budget and the allocation between each fund and functional area of government.



The chart below illustrates the distribution of the 2011 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.

**Expenditures by Governmental Function - Not Including Transfers, Except Social Services**





Expenditures by Spending Agency and Function

	Expenditures by Spending Agency and Function										
	Total	General	Capital Facilities Fund	Comm Services Blk Grant Fund	Community Dev Block Grant Fund	Conservation Trust	Contingent	Developmentally Disabled Fund	DIA Mitigation Fund	Fleet Mgmt. (Internal Service)	
<b>Total for All Functions:</b>	<b>447,883,473</b>	<b>155,745,437</b>	<b>11,985,842</b>	<b>528,333</b>	<b>5,156,618</b>	<b>670,592</b>	<b>5,349,069</b>	<b>1,161,645</b>	<b>45,000</b>	<b>8,743,012</b>	
<b>Cons. of Natural</b>	<b>10,421,422</b>	<b>631,068</b>	-	-	-	<b>670,592</b>	-	-	-	-	
CSU Extension	631,068	631,068	-	-	-	-	-	-	-	-	
Parks & Comm.	9,790,354	-	-	-	-	670,592	-	-	-	-	
<b>Culture and Recreation</b>	<b>3,733,564</b>	<b>3,733,564</b>	-	-	-	-	-	-	-	-	
County Fair	493,788	493,788	-	-	-	-	-	-	-	-	
Parks & Comm.	3,239,776	3,239,776	-	-	-	-	-	-	-	-	
<b>Economic Opportunity</b>	<b>7,485,352</b>	<b>133,960</b>	-	-	-	-	-	-	-	-	
Community & Economic	7,351,392	-	-	-	-	-	-	-	-	-	
CSU Extension	133,960	133,960	-	-	-	-	-	-	-	-	
<b>Enterprise</b>	<b>2,407,780</b>	-	-	-	-	-	-	-	-	-	
Golf Course	2,407,780	-	-	-	-	-	-	-	-	-	
<b>General Government</b>	<b>79,493,198</b>	<b>74,005,193</b>	-	-	-	-	<b>4,953,627</b>	-	<b>45,000</b>	-	
17th Judicial District	317,747	317,747	-	-	-	-	-	-	-	-	
Admin/Organization	18,600,928	18,555,928	-	-	-	-	-	-	45,000	-	
Assessor	3,850,767	3,850,767	-	-	-	-	-	-	-	-	
Clerk & Recorder	6,522,453	6,522,453	-	-	-	-	-	-	-	-	
Community Transit	507,000	507,000	-	-	-	-	-	-	-	-	
County Administrator	1,006,313	1,006,313	-	-	-	-	-	-	-	-	
County Attorney	3,564,124	3,564,124	-	-	-	-	-	-	-	-	
County Commissioners	715,222	715,222	-	-	-	-	-	-	-	-	
District Attorney	14,832,790	14,832,790	-	-	-	-	-	-	-	-	
Economic Development	571,761	571,761	-	-	-	-	-	-	-	-	
Economic Incentives	600,000	600,000	-	-	-	-	-	-	-	-	
Emergency Reserve	4,953,627	-	-	-	-	-	4,953,627	-	-	-	
Facility Planning &	9,114,918	9,114,918	-	-	-	-	-	-	-	-	
Finance	2,684,919	2,684,919	-	-	-	-	-	-	-	-	
Human Resources	1,732,263	1,732,263	-	-	-	-	-	-	-	-	
Information Technology	5,218,086	5,218,086	-	-	-	-	-	-	-	-	
Planning & Development	1,862,793	1,373,415	-	-	-	-	-	-	-	-	
Surveyor	16,266	16,266	-	-	-	-	-	-	-	-	
Telecommunications	1,385,590	1,385,590	-	-	-	-	-	-	-	-	
Treasurer	1,373,550	1,373,550	-	-	-	-	-	-	-	-	
Veterans Service Office	62,081	62,081	-	-	-	-	-	-	-	-	
<b>Health and Welfare</b>	<b>197,524,524</b>	<b>3,244,279</b>	-	<b>528,333</b>	-	-	-	<b>1,161,645</b>	-	-	
Community & Economic	5,569,702	-	-	528,333	-	-	-	-	-	-	
Disabilities Fund	1,161,645	-	-	-	-	-	-	1,161,645	-	-	
Social Services	187,548,898	-	-	-	-	-	-	-	-	-	
Tri-County Health Dept.	3,244,279	3,244,279	-	-	-	-	-	-	-	-	
<b>Internal Service</b>	<b>24,901,151</b>	-	-	-	-	-	-	-	-	<b>8,731,812</b>	
Human Resources	16,169,339	-	-	-	-	-	-	-	-	-	
Public Works - Fleet	8,731,812	-	-	-	-	-	-	-	-	8,731,812	
<b>Public Safety</b>	<b>69,789,664</b>	<b>69,789,664</b>	-	-	-	-	-	-	-	-	
Animal Shelter/Adoption	1,888,514	1,888,514	-	-	-	-	-	-	-	-	
Community Corrections	5,744,785	5,744,785	-	-	-	-	-	-	-	-	
Coroner	1,395,509	1,395,509	-	-	-	-	-	-	-	-	
Emergency Management	313,724	313,724	-	-	-	-	-	-	-	-	
Facility Planning &	2,255,107	2,255,107	-	-	-	-	-	-	-	-	
Parks & Comm.	284,515	284,515	-	-	-	-	-	-	-	-	
Sheriff - Correctional	31,164,275	31,164,275	-	-	-	-	-	-	-	-	
Sheriff - Field/Admin.	25,408,743	25,408,743	-	-	-	-	-	-	-	-	
Sheriff - Special Funds	1,334,492	1,334,492	-	-	-	-	-	-	-	-	
<b>Public Works</b>	<b>33,619,956</b>	<b>4,207,709</b>	-	-	-	-	-	-	-	-	
Admin/Organization	8,097,913	-	-	-	-	-	-	-	-	-	
Public Works - C.I.P.	9,687,532	1,675,000	-	-	-	-	-	-	-	-	
Public Works - Code	922,903	922,903	-	-	-	-	-	-	-	-	
Public Works - Constr.	955,071	-	-	-	-	-	-	-	-	-	
Public Works - Highway	11,118,091	-	-	-	-	-	-	-	-	-	
Public Works -	1,228,640	-	-	-	-	-	-	-	-	-	
Public Works Engineering	1,609,806	1,609,806	-	-	-	-	-	-	-	-	
<b>Urban Redevelopment &amp;</b>	<b>5,156,618</b>	-	-	-	<b>5,156,618</b>	-	-	-	-	-	
Community & Economic	5,156,618	-	-	-	5,156,618	-	-	-	-	-	
<b>Transfers</b>	<b>13,350,244</b>	-	<b>11,985,842</b>	-	-	-	<b>395,442</b>	-	-	<b>11,200</b>	
Transfers	1,024,402	-	-	-	-	-	395,442	-	-	11,200	
Facility Planning &	11,985,842	-	11,985,842	-	-	-	-	-	-	-	
Golf Course	340,000	-	-	-	-	-	-	-	-	-	





Expenditures by Spending Agency and Function

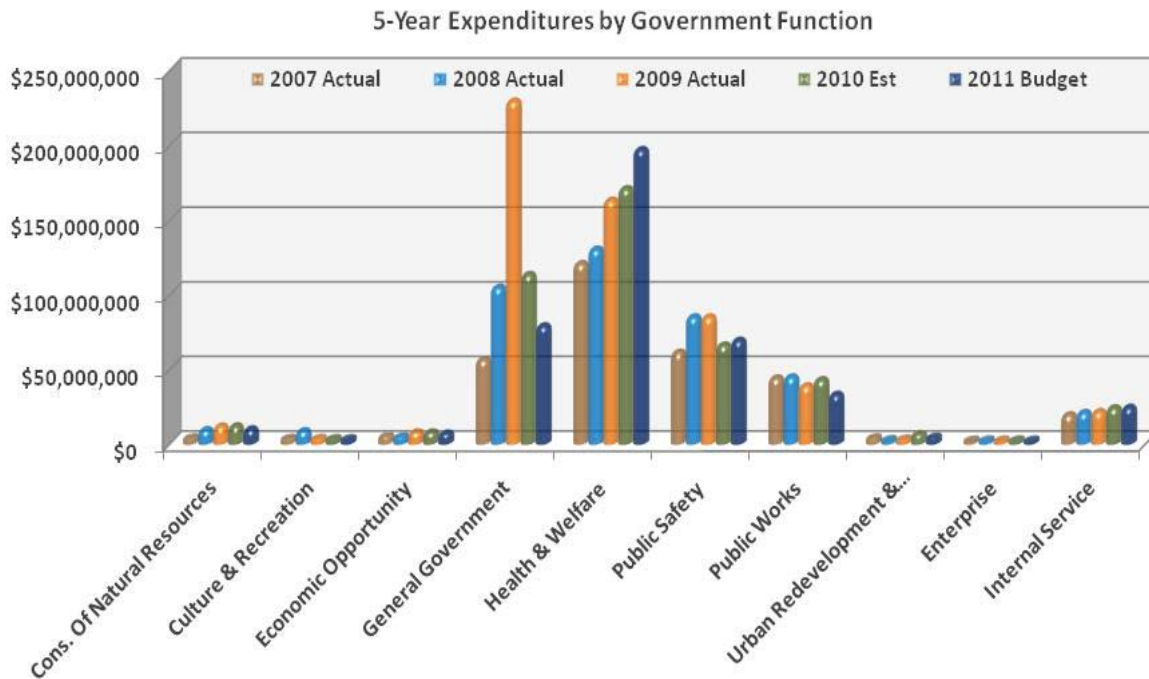
	Golf Course Fund (Enterprise)	Headstart Fund	Insurance (Internal Service)	Open Space Projects Fund	Open Space Sales Tax Fund	Other Human Services Fund	Road & Bridge	Social Services	Waste Manage ment	Workforce & Business Center
<b>Total for All Functions</b>	2,747,780	4,709,269	16,169,339	126,000	9,611,522	332,100	29,412,247	187,548,898	489,378	7,351,392
<b>Cons. of Natural Resources</b>	-	-	-	126,000	8,993,762	-	-	-	-	-
CSU Extension	-	-	-	-	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	126,000	8,993,762	-	-	-	-	-
<b>Culture and Recreation</b>	-	-	-	-	-	-	-	-	-	-
County Fair	-	-	-	-	-	-	-	-	-	-
Parks & Comm. Resources	-	-	-	-	-	-	-	-	-	-
<b>Economic Opportunity</b>	-	-	-	-	-	-	-	-	-	7,351,392
Community & Economic	-	-	-	-	-	-	-	-	-	7,351,392
CSU Extension	-	-	-	-	-	-	-	-	-	-
<b>Enterprise</b>	2,407,780	-	-	-	-	-	-	-	-	-
Golf Course	2,407,780	-	-	-	-	-	-	-	-	-
<b>General Government</b>	-	-	-	-	-	-	-	-	489,378	-
17th Judicial District	-	-	-	-	-	-	-	-	-	-
Admin/Organization Support	-	-	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-	-	-
Clerk & Recorder	-	-	-	-	-	-	-	-	-	-
Community Transit	-	-	-	-	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-	-	-	-	-
County Attorney	-	-	-	-	-	-	-	-	-	-
County Commissioners	-	-	-	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Economic Incentives	-	-	-	-	-	-	-	-	-	-
Emergency Reserve	-	-	-	-	-	-	-	-	-	-
Facility Planning & Finance	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	489,378	-
Surveyor	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-
Veterans Service Office	-	-	-	-	-	-	-	-	-	-
<b>Health and Welfare</b>	-	4,709,269	-	-	-	332,100	-	187,548,898	-	-
Community & Economic	-	4,709,269	-	-	-	332,100	-	-	-	-
Disabilities Fund	-	-	-	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	-	187,548,898	-	-
Tri-County Health Dept.	-	-	-	-	-	-	-	-	-	-
<b>Internal Service</b>	-	-	16,169,339	-	-	-	-	-	-	-
Human Resources	-	-	16,169,339	-	-	-	-	-	-	-
Public Works - Fleet Section	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Animal Shelter/Adoption	-	-	-	-	-	-	-	-	-	-
Community Corrections	-	-	-	-	-	-	-	-	-	-
Coroner	-	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-	-
Facility Planning & Parks & Comm. Resources	-	-	-	-	-	-	-	-	-	-
Sheriff - Correctional	-	-	-	-	-	-	-	-	-	-
Sheriff - Field/Admin.	-	-	-	-	-	-	-	-	-	-
Sheriff - Special Funds	-	-	-	-	-	-	-	-	-	-
<b>Public Works</b>	-	-	-	-	-	-	29,412,247	-	-	-
Admin/Organization Support	-	-	-	-	-	-	8,097,913	-	-	-
Public Works - C.I.P.	-	-	-	-	-	-	8,012,532	-	-	-
Public Works - Code Enforc.	-	-	-	-	-	-	-	-	-	-
Public Works - Constr. Insp.	-	-	-	-	-	-	955,071	-	-	-
Public Works - Highway	-	-	-	-	-	-	11,118,091	-	-	-
Public Works - Public Works Engineering	-	-	-	-	-	-	1,228,640	-	-	-
<b>Urban Redevelopment &amp;   Community &amp; Economic</b>	-	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	340,000	-	-	-	617,760	-	-	-	-	-
Transfers	-	-	-	-	617,760	-	-	-	-	-
Facility Planning & Golf Course	-	-	-	-	-	-	-	-	-	-
	340,000	-	-	-	-	-	-	-	-	-



The graph below presents a 5-year comparison of Adams County’s expenditures by governmental function. County expenditures over the period between 2007 and 2011 have increased by 33.7%. Expenditures in general government in the five year view have grown by \$22.6 million: the second largest increase of the ten county functions. Over the last two years this category has shown significant increase due primarily to the construction of the government center.

The largest increase over the five year view is \$76.3 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 \$76.3 million increase is Food Assistance; a federal entitlement program. The county’s Food Assistance program is experiencing sustained 1.5%-2.0% monthly gains in total benefits payments. 2011 is expected to begin with monthly Food Assistance benefits payments of \$7.0 million per month with an ongoing growth rate of approximately 1.8% per month.

Expenditures in internal service have increased by \$5.0 million over the last 5 years. The increase in expenditures is partly due to higher costs in our self-insured health plan in 2007 and gas prices for the county fleet.



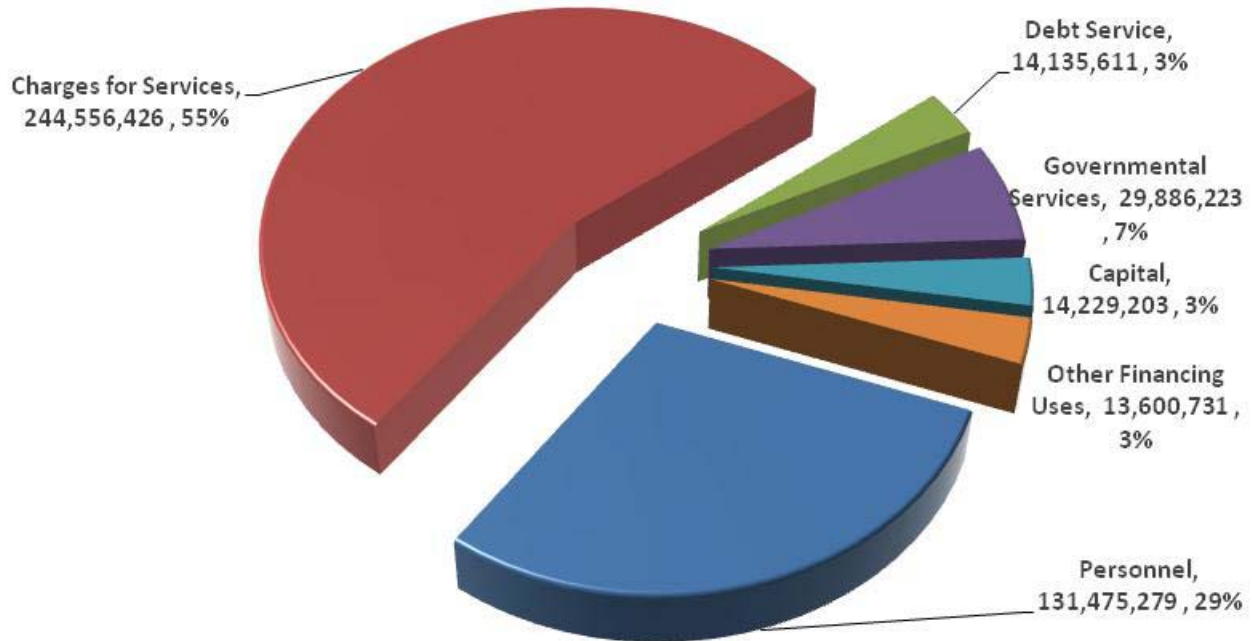
### Expenditure Highlights

Major changes in expenditures, which affect the 2011 budget, are summarized in the following categories: personnel, operating & maintenance/charges for services, debt service, governmental services, non-recurring and other financing uses.

The chart on page 54 illustrates that 55.0% of the 2011 expenditures budget is for charges for services and 29.0% is for personnel costs. Each of these categories is discussed in further detail below.



2011 Expenditure Budget



**Personnel**

For 2011, the county’s personnel budget totals \$131,475,279 and comprises 29.4% of the total planned appropriations. The personnel budget incorporates two basic categories of expenditures. 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 2011 personnel budget shows a decrease of \$667,833 or 0.5% below the 2010 budget. The decrease reflects the county’s holding vacant positions open and restricting new FTEs and reclassification of existing FTEs. New FTEs and reclassification of existing FTEs will be subjected to a vacancy review process which will be held quarterly through 2011.

**Salary Plan:** For 2011, the Board of County Commissioners approved a one time merit-based lump sum salary plan. The one time lump sum payout carries a maximum of 2% and is capped at \$1,500. This is a creative salary plan that will not permanently impact the base budget that is purposed to fit within a constrained revenue budget and yet recognize our employees’ dedication and service. Potential future salary plans will be addressed in light of corresponding economic conditions and overall sustainability.

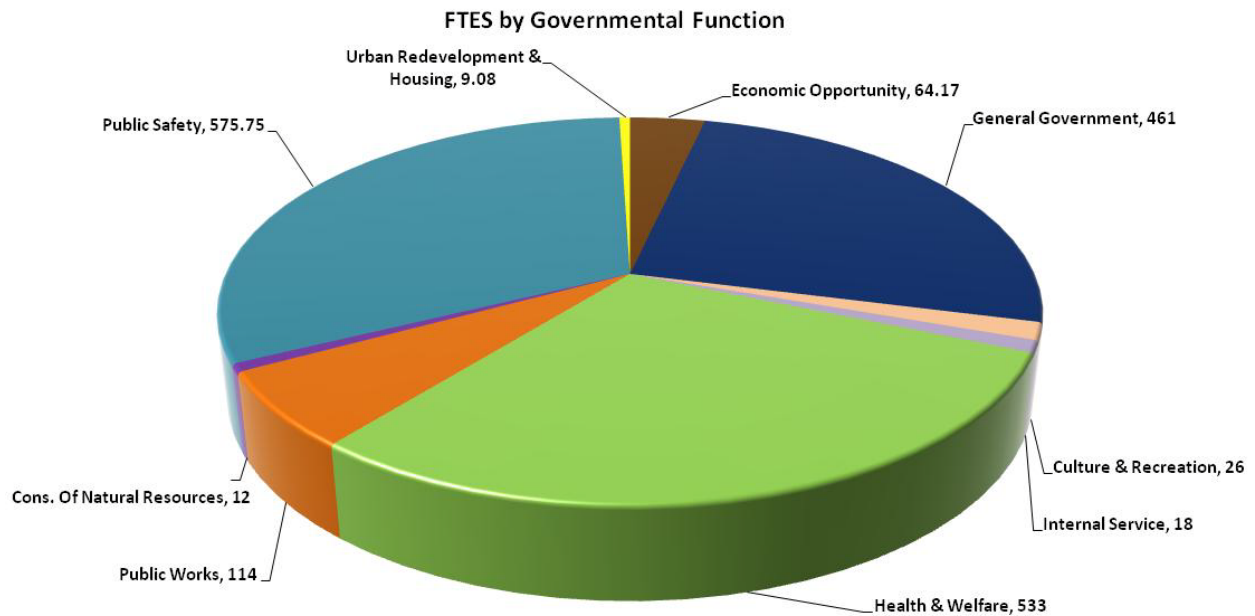
**Fringe Benefits:** Fringe benefit rates are updated annually based upon changes in law, policy, third party rates, or review of pertinent criteria. The county offers three healthcare insurance choices to employees: United Healthcare POS (point of service), United Healthcare EPO (exclusive provider organization), and Kaiser. In 2011, there was an overall cost increase of 1.1%. The increase impacted costs to the county and employees through the contribution split. The county/employee contribution split was revised from 79%/21% in 2010 to 78%/22% in 2011. The result is a projected increase in total 2011 employee contributions of \$201,404 and a decrease in 2011 county contributions of 29,406.



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 2011, the retirement contribution rate is 8.00%. These increases are necessary to ensure the retirement plan’s financial stability.

**New Positions and Reclassifications:** The county is under a general hiring freeze for 2011. Any proposed exceptions would be evaluated through the vacancy review process. Vacancy review takes place on a quarterly basis through 2011. The county added 4.5 new positions in 2011 in the Facilities Operations Department, and the District Attorney’s Office, but these position increases were more than offset by reductions elsewhere.

**Full-time Equivalents** – The chart below illustrates the full-time equivalent (FTE) count by governmental function. It shows that public safety has the most FTEs, 576.75 followed by health & welfare with 526.50. Health and welfare FTEs are mostly funded through grants. General government has the third highest number of FTEs with 460.5 while urban redevelopment and housing has the fewest with 6.10.



The following table illustrates the authorized FTE count by spending agency for the years 2007, 2008, 2009, 2010, and 2011. The FTE data does include temporary or project designated positions.

The table on the next page also shows a net reduction of FTEs in 2011 compared to 2010. This occurred despite the increase of 4 FTEs in the Facility Operation Department and a grant funded 0.5 FTE position in the District Attorney’s Office. Offsetting these increases were reductions in other areas. The County reduced a position in the County Attorney’s Office, the District Attorney’s Office, the Telecommunications division, the Sheriff’s and Office of Emergency Management Office and 3 FTEs in Fleet Operations. There were a few other minor adjustment and the reductions are not anticipated to materially impact levels of service.



Department/Office	Authorized 2011	Authorized 2010	Authorized 2009	Authorized 2008	Authorized 2007	5 Year Change
Animal Shelter/Adoption Center	28.00	28.00	28.00	28.00	22.50	5.50
County Administrator	3.00	5.00	5.00	5.00	5.00	(2.00)
Community Corrections	2.50	2.50	2.50	2.50	2.25	0.25
County Attorney	26.00	27.00	27.00	27.00	27.00	(1.00)
Finance	26.50	26.50	26.50	26.50	25.50	1.00
Facility Operations	52.00	48.00	48.00	47.00	47.00	5.00
Community & Economic Opp.	-	-	4.59	4.59	4.59	(4.59)
Human Resources	15.00	16.00	16.00	16.00	16.00	(1.00)
Planning & Development	16.40	16.40	17.40	17.40	16.40	-
Telecommunications	8.00	9.00	10.00	10.00	10.00	(2.00)
Parks & Community Res.	25.00	25.00	26.00	26.00	26.00	(1.00)
CSU-Cooperative Extension	6.00	6.00	6.00	6.00	6.00	-
County Fair & Rodeo	1.00	1.00	1.00	1.00	1.00	-
Veterans' Service Office	1.00	1.00	2.00	2.00	2.00	(1.00)
Public Works	29.00	29.00	29.00	29.00	29.00	-
County Assessor	45.00	45.00	45.00	45.00	45.00	-
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00	-
Communications	3.00	-	-	-	-	3.00
EECBG	1.00	-	-	-	-	1.00
County Coroner	11.75	11.75	14.50	14.50	13.25	(1.50)
County Clerk & Recorder	92.00	92.00	98.00	98.00	92.00	-
District Attorney	150.50	151.00	151.00	149.50	137.50	13.00
Emergency Management	3.00	3.50	3.50	3.50	3.50	(0.50)
Sheriff-Corrections	285.75	287.75	287.75	286.75	280.75	5.00
Sheriff-Field/Admin	239.75	240.25	240.25	237.25	235.25	4.50
Sheriff-Special Funds	5.00	3.00	3.00	3.00	3.00	2.00
County Treasurer	15.00	15.00	15.00	15.00	15.00	-
County Surveyor	1.00	1.00	1.00	1.00	1.00	-
<b>GENERAL FUND TOTAL</b>	<b>1,097.15</b>	<b>1,095.65</b>	<b>1,112.99</b>	<b>1,106.49</b>	<b>1,071.49</b>	<b>25.66</b>
Public Works - Fleet Management	16	19	20	20	19	-3
Road & Bridge	85	85	85	85	86	-1
Social Services	457.25	457.25	453.75	436.25	433.75	23.5
Insurance & Claims	2	2	2	2	2	-
Conservation Trust	5	5	5	5	5	-
Waste Management	0.6	0.6	0.6	0.6	0.6	-
CDBG	9.08	9.08	9.18	9.18	9.18	-0.1
Head Start	69.67	69.67	70.18	70.18	70.18	-0.51
CSBG	6.08	6.08	6.18	6.18	6.18	-0.1
Workforce & Business Center	64.17	64.17	64.37	64.37	64.37	-0.2
Open Space Sales Tax	1	1.75	1.75	1.75	1.75	-0.75
<b>ALL OTHER FUNDS TOTAL</b>	<b>715.85</b>	<b>719.60</b>	<b>718.01</b>	<b>700.51</b>	<b>698.01</b>	<b>17.84</b>
<b>Total</b>	<b>1,813.00</b>	<b>1,815.25</b>	<b>1,831.00</b>	<b>1,807.00</b>	<b>1,769.50</b>	<b>43.5</b>



**Operating & Maintenance/Charges for Services**

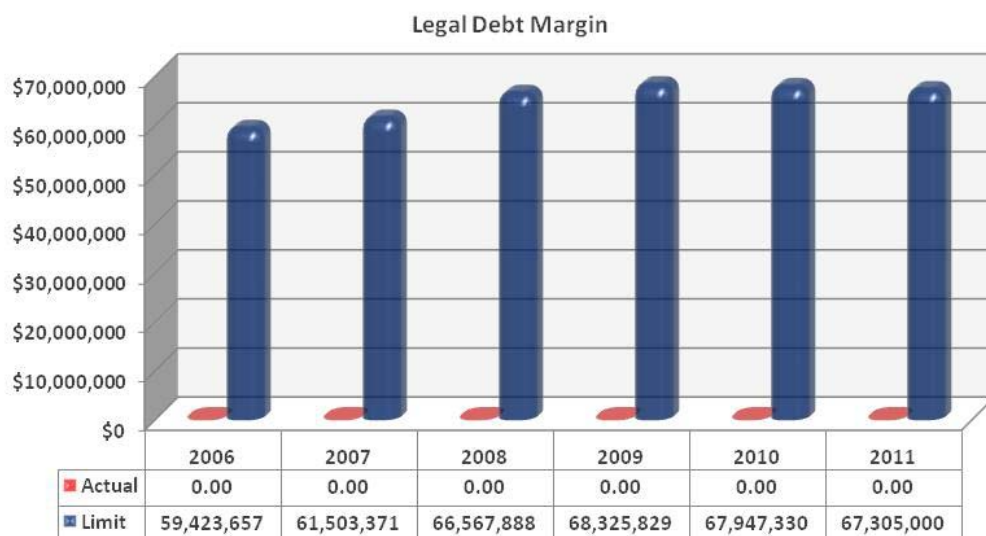
For 2011, the county’s operating & maintenance/charges for services budget totals \$244,556,426, and comprises 54.6% of the county’s total budget of \$447.9 million. This expenditure classification includes two types of expenses: funding to cover routine operating costs and non-capital one-time expenditures. The one-time operating & maintenance/charges for services expenditures are detailed under, *Non-Recurring (One-Time Expenditures)*.

**Routine Operating Costs:** The portion of the 2011 operating & maintenance/charges for services budget that is used to support routine operating costs totals \$240,679,012, or 53.7% 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 2011 budget includes \$14,135,611 for lease payments, which is 3.2% of the total budget. The county has entered into five sale-leaseback transactions for the sale and subsequent repurchase of several existing county properties. The 1999 transaction, refunded in 2009, resulted in the sale-leaseback of the Human Services Building, and 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 2011 budget includes the principal and interest payments on these capital leases. 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 the chart on the right, the county has a large capacity for debt if needed. The statutory general obligation debt limit of 1.5% of total assessed valuation of the county (Colorado Revised Statutes 30-26-30(3)) now totals \$69.1 million for 2011.





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, 2011, 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 2011 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 2011, the county’s governmental services budget totals \$29,886,223 and comprises 6.7% 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 2011 budget for one-time expenditures totals \$18,702,783 or 4.18% of the total planned appropriations. This budget includes funding for large one-time non-recurring purchases over \$5,000. See *Exhibit 3-7* for a detailed listing of non-recurring expenditures planned for 2011. 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 & maintenance, infrastructure repair & maintenance and regular replacement of vehicles and equipment are in this category. The 2011 budget includes \$15,582,201 of ordinary non-recurring. See the tables below for a description of evaluation criteria.

**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 2011 budget includes \$3,120,582 of true one-time non-recurring. See the tables below for a description of evaluation criteria.

Exhibit 3-7

**Non-Recurring Projects 2011**

**Ordinary**

Spending Agency	Project	2011 Budget	Governing Principle
Admin/Organization Sup	Lease Payments - WWTP	211,015	3
	Lease Payments - Other Capital	213,739	3
	Waste Water Treatment Plant	91,588	1
Facility Planning & Oper	Parking lot Rehab	121,353	2
	Parking Lot O&M	5,000	2
	Parking lot O&M	5,000	2



	WSC Parking Lot Repairs	1
	3,500	
	Senior Hub & Strasburg lot rep	1
	27,635	
	Parking Lot O&M	1
	3,500	
	Parking Lot Maintenance SO/COR	1
	3,500	
	Parking Lot Maintenance Jail	1
	3,500	
	Parking Lot Maintenance Range	1
	8,512	
<b>Golf Course</b>	15 - New Golf Carts	1
	42,000	
	Patio Awning	1
	5,000	
	Tie Wall Replace/Repair	1
	20,000	
	Add. Irrigation/Drainage	1
	25,000	
	Continue Deeptining	1
	30,000	
	Stone Wall Replace/Repair	1
	5,000	
	Rough Mower	1
	54,000	
	Utility Carts (2)	1
	11,000	
	Groomers	1
	8,500	
<b>Information Technology</b>	IT Infrastructure	1
	544,139	
	Contingency	1
	100,000	
	Pictometry	1
	144,000	
	Document Management	1
	25,000	
	AS/400 replacement	1
	300,000	
	GIS Training and Education	1
	15,000	
	GIS Application Development	1
	60,000	
	VOIP roll-out	1
	23,500	
<b>Parks &amp; Comm. Res</b>	Patch and seal parking lots	2
	75,000	
	Twin Lakes Bridge Replacement	4
	25,000	
	Fence Replacement on 124th	5





	Ave	37,050	
<b>Public Works - C.I.P.</b>	Stormwater Regulatory		4
	Complan	25,000	
	Irondale/Kenwood Pond Alt		4
	Outf	1,650,000	
	Street Striping		1
		150,000	
	Traffic Signal & Intersection		1
		100,000	
	Miscellaneous Concrete		1
		275,000	
	Streets Program		1
		3,115,000	
	Bridge Repair		1
		300,000	
	Crack Seal		1
		60,000	
	Street Seal		1
		380,000	
	Chip Seal		1
		320,000	
Pecos St. - I-76 to 52nd Ave.		1	
	2,200,000		
144th Ave - Huron to Zuni		1	
	400,000		
Misc. Culvert Replacement		4	
	100,000		
Monaco and McKay		4	
	100,000		
Misc. Right-of-Way		1	
Acquisition	50,000		
Construction Eng. Services		1	
	50,000		
Countywide Trans Priorities		3	
	50,000		
<b>Public Works - Fleet</b>	Animal Shelter		1
		100,000	
	Elected Official-Assessor		1
		32,000	
	Extension Weed Spray		1
	Vehicle	37,000	
	Extension Weed Spray		1
	System	30,000	
	Management Information		1
	Service	25,000	
Parks - 3/4 ton truck		1	
	40,000		
Parks - Tandem Axle Truck		1	
	165,000		
PW - Tandem Axle Trucks		1	
	990,000		



	PW - Graders		1
		600,000	
	PW - Wheel Loaders		1
		600,000	
	PW - Spreader Box Paver		1
		50,000	
	PW - 1/2 Ton Trucks		1
		140,000	
	SO - Administration		1
		29,000	
	Elected Official - Sheriff		1
		32,000	
	SO - Jail Bus		1
		90,000	
	SO - Jail SUV		1
		50,000	
	SO - Jail Large Sedan		1
		39,000	
	SO - Jail Staff Sedan		1
		25,000	
	SO - Patrol Large Sedans		1
		117,000	
	SO - Patrol SUV's		1
		500,000	
	SO - Patrol Motorcycle		1
		60,000	
	Human Services		1
		75,000	
	Elected Official - Treasurer		1
		32,000	
	PW- Gator with plow		1
		25,000	
	Elected Official-Commissioner		1
		32,000	
	Elected Official-Coroner		1
		32,000	
	Elected Official-Clerk		1
		32,000	
<b>Sheriff - Correctional</b>	Bi-Directional Paging Upgrade		1
		11,720	
<b>Sheriff - Field/Admin.</b>	Multi-Use K-9 Dog		2
		9,000	
	Mobile Command Post Upgrade		1
		10,450	
<b>Total Ordinary</b>			
		<b>15,582,201</b>	

**Non-Recurring Projects 2011**  
*True One-Time*



Spending Agency	Project	2011 Budget	Governing Principle
<b>Admin/Organization Sup</b>	FAA Grant Projects Match	179,824	1
<b>County Administrator</b>	Website Redesign	70,000	1
<b>County Attorney</b>	Outside Counsel Environ. Issue	400,000	1
<b>District Attorney</b>	Case Management Scanners	19,500	1
	Discovery Replacement Copier	8,900	1
	Broomfield Replacement Copier	6,900	1
	Furniture for P/T area	65,000	1
	Computer Firewall	10,000	1
<b>Facility Planning &amp; Ops</b>	Lighting Upgrade	22,500	1
	PW parking lot rehabilitation	63,195	1
	Fleet Shop Lighting Upgrade	11,200	1
	Justice Center Parking Lot	87,429	1
	Remodel Western Service Center	876,000	1
	Parking lot rehab at Svc Ctr	90,942	1
	Parks Admin HVAC Upgrade	45,000	1
	Carpet Repair	8,000	1
	Parking drainage improvement	45,914	1
	Parking lot maintenance	3,500	1
	Floor Surfacing Kitchen Repair	12,863	1
	Kitchen Ventilator Control	14,249	1
	Upgrade chiller controls	8,000	2
	Demo Old Sheriff's HQ	250,000	2
<b>Information Technology</b>	Accela Consulting	72,000	2
	Nintex Workflow Software	11,813	3



	SharePoint Admin Tools		3
		2,596	
<b>Parks &amp; Comm. Res</b>	Open Space Master Plan		1
		50,000	
	replace transformer switchgear		1
		110,000	
	Mower Deck Replacement		1
		7,000	
	Irrigate & Landscape Brantner		1
		47,269	
	Admin Office interior painting		4
		14,500	
	Floor Scrubber Replacement		5
	32,000		
Reg. Park Shelter Replacement		1	
	28,500		
Indoor Arena		3	
	250,000		
Riverdale Bluffs Fencing		1	
	60,000		
<b>Planning &amp; Develop</b>	Green Team - Bins		1
		10,000	
<b>Public Works - Fleet</b>	PC replacements		1
		4,900	
<b>Sheriff - Correctional</b>	Morse Watchmans Key Systems		2
		10,201	
<b>Sheriff - Field/Admin.</b>	Lexipol Services Policy Manual		1
		23,950	
	Uniform Pants		2
	57,000		
<b>Sheriff - Special Funds</b>	Video Visitation System Backup		1
		29,937	
<b>Total True One-Time</b>		<b>3,120,582</b>	

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

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

**Total  
\$15,367,516**

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

**Total  
\$612,554**

3 – Promote economic vitality and improved access to employment opportunities and quality of life for all citizens. Continue developing, updating, and implementing long range planning

**Total  
\$739,163**



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.

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

**Total**  
\$1,914,500

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

**Total**  
\$69,050

**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 2011, the budgeted transfers out total \$13,526,338 or 3.0% of the budgeted appropriations.

**Exhibit 3-3**  
**2011 Budget Transfers In/Out**

Fund	Transfer Amount	Description
In - General	\$395,442	Transfer excess TABOR reserve funds Out of Contingency Fund and return back to General Fund
Out - Contingency		
In - General	\$254,150	Operating Transfer to the general fund to cover personnel costs for 1 new FTE for 2009 associated with the Justice Center expansion. The FTE is budgeted in the General Fund (FMJ3125).
Out - Capital Facilities Fund		
In - General	\$340,000	Transfer of contributed capital.
Out - Golf Course		
In - Open Space Projects Fund	\$617,760	Adams County's portion of the 30% open space sales tax, as determined by the ballot issue.
Out - Open Space Sales Tax Fund		
In - Head Start	\$50,000	Support for Head Start for the increased cost of medical and retirement benefits.
Out - Social Services		
In - General	\$11,731,692	Transfer of funds from the Capital Facilities Fund to the General Fund to make the 2008, 2009, 2010 COP lease payments.
Out - Capital Facilities		
In - Other Human Services	\$137,292	Transfer from Social Services Fund to Other Human Services Fund for Food Distribution costs.
Out - Social Services		
In- General Fund	\$11,200	For fleet shop lighting upgrade project to reimburse the general fund.
Out - Capital Facilities		
In - Other Human Services	\$63,195	For parking lot rehabilitation at the Human Services Building.
Out - Social Services		
<b>Net Transfers In/Out</b>	<b>\$13,600,731</b>	



## 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 2011 and beyond. Below, several of the major projects are discussed individually.

**Government Center:** Although primarily related to the 2009 and 2010 budgets, the newly occupied government center will impact 2011 operating costs. The government center will consolidate most of the county's operations into one location. Many services have been at leased locations, the county has paid annual operating leases. Many of these will be avoided once they are moved to county owned facilities. The new facility occupies approximately 91 acres and is expected to be the center of Adams County government for many years to come. The 2010 budget included \$35 million to finish the construction. This is in addition to the \$100 million approved in the 2009 budget. Operating costs include janitorial services, utilities and other miscellaneous costs associated with the building. Based on the cost per square foot of maintaining current county buildings maintenance will cost \$6.74 per square foot. The government center is 330,000 square feet. Based on a cost per square foot analysis the operating costs will be just over \$2.2 million. In the 2011 budget, the Board of County Commissioners approved four new FTEs to help maintain the new facility. These necessary new positions will keep the new facility properly maintained. Offsetting these costs are here savings in leases that are being paid for county offices to occupy rented space. The estimated savings in leases will be \$932,883.



**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 2011, the county budgeted for two significant projects, the Irondale/Kenwood Pond Outfall, and the Pecos Street.

The Irondale/Kenwood Pond Outfall project is \$1,650,000 for 2011 and will include a storm sewer system to convey storm water near the DuPont area to the Dahlia Street detention pond located at the southwest corner of I-76 and U.S. Hwy 85. A total of \$8.5 million was budgeted in 2004-2010 for this project. The annual maintenance of the core infrastructure will be provided by the Urban Drainage and Flood Control District with property taxes levied by that district. A minimal amount of maintenance will be required by county staff to unplug drainage system inlets as necessary.

**Pecos Street** – This is a multi-year project which will widen Pecos Street to a minor arterial standard from I-76 to 52nd Avenue, including two railroad overpasses at the Union Pacific and Burlington Northern Railroads. The project will improve traffic safety, increase the level-of-service to an acceptable level and will build a drainage outfall system to drain the roadway. In 2011, \$2.2 million has been approved for construction. Expenditures



from 2005 to 2010, plus the 2011 approved budget, total \$16.9 million for this project. Since this is an existing road in the county the maintenance costs are already included in the annual streets program budget.

**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 2011, the county has not appropriated funds for open space purchases. The open space appropriation for the 2011 budget is not indicative of future appropriations. Open Space appropriation will be reviewed in subsequent budget years as an ongoing part of the budget development process.

### Change in Fund Balance by Fund

The change in fund balance for each of the county's 20 individual funds is discussed on the following pages. The 2011 countywide budget has a decrease of \$13.6 million leaving a collective ending fund balance of \$202,385,301. The presentation below does not include the proprietary funds, which are summarized on page 83.

### Consolidated Funds (except proprietary funds)

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	\$ Variance budget
<b>Beginning Fund Balance</b>	<b>195,307,738</b>	<b>239,846,187</b>	<b>239,846,187</b>	<b>216,001,416</b>	<b>(23,844,771)</b>	<b>-9.94%</b>
<b>Revenue</b>						
Current Property Taxes	121,686,715	120,657,389	120,756,092	120,211,756	(445,633)	-0.37%
Delinquent Property Taxes	155,615	49,528	192,053	63,800	14,272	28.82%
Sales Taxes	27,672,357	28,141,876	29,037,709	28,615,471	473,595	1.68%
Other Taxes	9,064,549	9,000,000	8,211,138	8,130,000	(870,000)	-9.67%
Licenses & Permits	692,532	785,638	1,094,570	868,638	83,000	10.56%
Intergovernmental	185,977,606	227,799,030	208,488,778	208,471,014	(19,328,016)	-8.48%
Charges for Services	21,927,773	19,703,432	20,760,200	19,714,013	10,581	0.05%
Fines & Forfeitures	903,812	766,563	1,345,690	956,800	190,237	24.82%
Interest & Investments	4,411,277	4,624,664	2,184,790	2,431,600	(2,193,064)	-47.42%
Miscellaneous	111,835,382	3,759,861	26,808,223	3,543,404	(216,457)	-5.76%
Other Finance Sources	135,098,233	33,974,255	12,800,102	13,600,731	(20,373,524)	-59.97%
<b>Total Revenues</b>	<b>619,425,850</b>	<b>449,262,236</b>	<b>431,679,346</b>	<b>406,607,227</b>	<b>(42,655,009)</b>	<b>-9.49%</b>
<b>Expenditures</b>						
Personnel	125,357,925	129,065,132	124,050,436	129,897,719	832,587	0.65%
Operating & Maintenance	9,761,299	13,412,947	8,142,310	13,208,263	(204,685)	-1.53%
Charges for Services	175,452,823	214,884,935	196,238,340	209,796,292	(5,088,643)	-2.37%
Debt Service	12,784,811	13,192,405	13,192,403	14,135,611	943,206	7.15%
Governmental Services	30,469,758	35,858,137	31,946,359	29,886,223	(5,971,914)	-16.65%
Capital	191,992,106	124,555,624	69,494,167	10,049,703	(114,505,921)	-91.93%
Other Financing Sources	29,068,679	17,684,255	12,460,102	13,249,531	(4,434,724)	-25.08%
<b>Total Expenditures</b>	<b>574,887,401</b>	<b>548,653,435</b>	<b>455,524,117</b>	<b>420,223,342</b>	<b>(128,430,093)</b>	<b>-23.41%</b>
Excess (Deficiency)	44,538,449	(99,391,199)	(23,844,771)	(13,616,115)	85,775,084	-86.30%
<b>Ending Fund Balance</b>	<b>239,846,187</b>	<b>140,454,988</b>	<b>216,001,416</b>	<b>202,385,301</b>	<b>61,930,313</b>	<b>44.09%</b>





**General Fund:** The adopted budget includes a spend-down of \$5.6 million to finance one-time capital and other non-recurring as well as a 0 – 2% one-time lump sum merit-based salary plan. The spend down comes from the county’s decision to fund one-time projects such as \$1.6 million in drainage projects, \$1.3 million in information technology projects, and improvement to the regional park and maintenance on the county’s buildings and infrastructure. At the end of 2011, the projected ending fund balance is \$97.8 million. The county will still maintain a healthy fund balance after making these investments.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>94,243,940</b>	<b>104,432,451</b>	<b>104,432,451</b>	<b>103,427,301</b>	<b>(1,005,150)</b>	<b>-0.96%</b>
<b>Revenue</b>						
Current Property Taxes	103,939,136	103,069,767	103,153,989	102,727,548	(342,219)	-0.33%
Delinquent Property Taxes	134,254	50,000	166,916	50,000	-	0.00%
Sales Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses & Permits	665,669	755,638	1,037,188	808,638	53,000	7.01%
Intergovernmental	9,674,350	9,587,616	9,360,276	8,325,878	(1,261,738)	-13.16%
Charges for Services	21,111,577	18,933,432	19,872,940	18,959,013	25,581	0.14%
Fines & Forfeitures	903,812	766,563	1,345,690	956,800	190,237	24.82%
Interest & Investments	3,889,685	3,787,823	1,584,454	2,350,400	(1,437,423)	-37.95%
Miscellaneous	4,971,270	3,293,831	6,556,404	3,201,601	(92,230)	-2.80%
Other Finance Sources	132,477,469	12,281,349	9,188,357	12,795,679	514,330	4.19%
<b>Total Revenues</b>	<b>277,767,222</b>	<b>152,526,019</b>	<b>152,266,214</b>	<b>150,175,557</b>	<b>(2,350,462)</b>	<b>-1.54%</b>
<b>Expenditures</b>						
Personnel	82,930,588	84,509,586	80,697,262	84,964,340	454,754	0.54%
Operating & Maintenance	6,227,446	6,027,013	4,428,251	5,463,035	(563,978)	-9.36%
Charges for Services	41,982,494	49,004,864	40,412,501	41,765,967	(7,238,897)	-14.77%
Debt Service	12,784,811	13,192,405	13,192,403	14,135,611	943,206	7.15%
Governmental Services	5,815,076	6,316,241	7,890,901	5,807,331	(508,910)	-8.06%
Capital	112,082,153	9,869,465	4,998,160	3,609,153	(6,260,312)	-63.43%
Other Financing Sources	5,756,142	1,801,887	1,651,887	-	(1,801,887)	-100.00%
<b>Total Expenditures</b>	<b>267,578,710</b>	<b>170,721,461</b>	<b>153,271,364</b>	<b>155,745,437</b>	<b>(14,976,024)</b>	<b>-8.77%</b>
Excess (Deficiency)	10,188,511	(18,195,442)	(1,005,150)	(5,569,880)	12,625,562	-69.39%
<b>Ending Fund Balance</b>	<b>104,432,451</b>	<b>86,237,009</b>	<b>103,427,301</b>	<b>97,857,421</b>	<b>11,620,412</b>	<b>13.47%</b>



**Capital Facilities Fund:** The 2011 projected ending fund balance is \$20.2 million. The 0.3% sales tax that was approved for the construction of capital facilities is deposited into this fund. The expenses in this fund are for the construction of the government center.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>17,427,501</b>	<b>44,727,126</b>	<b>44,727,126</b>	<b>20,725,743</b>	<b>(24,001,382)</b>	<b>-53.66%</b>
<b>Revenue</b>						
Sales Taxes	11,001,322	11,005,947	11,602,488	11,446,185	440,238	4.00%
Interest & Investments	412,787	724,495	537,000	15,000	(709,495)	-97.93%
Miscellaneous	105,000,004	-	19,298,712	-	-	-
Other Finance Sources	544,381	15,500,000	-	-	(15,500,000)	-100.00%
<b>Total Revenues</b>	<b>116,958,494</b>	<b>27,230,442</b>	<b>31,438,200</b>	<b>11,461,185</b>	<b>(15,769,257)</b>	<b>-57.91%</b>
<b>Expenditures</b>						
Operating & Maintenance	-	-	92,799	-	-	-
Charges for Services	6,294	-	306,697	-	-	-
Governmental Services	3,988,388	-	1,202,558	-	-	-
Capital	64,551,077	59,719,098	45,223,171	-	(59,719,098)	-100.00%
Other Financing Sources	21,113,110	11,443,349	8,614,357	11,985,842	542,493	4.74%
<b>Total Expenditures</b>	<b>89,658,870</b>	<b>71,162,447</b>	<b>55,439,582</b>	<b>11,985,842</b>	<b>(59,176,605)</b>	<b>-83.16%</b>
Excess (Deficiency)	27,299,625	(43,932,005)	(24,001,382)	(524,657)	43,407,348	-98.81%
<b>Ending Fund Balance</b>	<b>44,727,126</b>	<b>795,121</b>	<b>20,725,743</b>	<b>20,201,086</b>	<b>19,405,966</b>	<b>2441%</b>



**Road & Bridge Fund:** The adopted budget forecasts the 2011 ending fund balance to be \$31.1 million; a \$21.3 million increase in fund balance over the 2010 budget. The reason for the difference in budgeted 2010 and actual 2010 fund balance is the continuation of multiple year projects that were not completed in 2010. The majority of unspent funds from the 2010 budget will be carried over in 2011. The budget also 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 fund balance increase in 2011 is due to less projects being budgeted in 2011 compared to available sources of revenue.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>24,836,803</b>	<b>31,980,698</b>	<b>31,980,698</b>	<b>30,359,923</b>	<b>(1,620,775)</b>	<b>-5.07%</b>
<b>Revenue</b>						
Current Property Taxes	5,900,733	5,847,547	5,852,364	5,813,164	(34,383)	-0.59%
Delinquent Property Taxes	7,563	3,000	8,339	3,000	-	0.00%
Sales Taxes	7,445,431	7,896,479	6,933,709	7,640,338	(256,141)	-3.24%
Other Taxes	9,064,549	9,000,000	8,211,138	8,130,000	(870,000)	-9.67%
Licenses & Permits	26,863	30,000	57,382	60,000	30,000	100.00%
Intergovernmental	16,477,903	24,668,678	13,646,321	8,000,000	(16,668,678)	-67.57%
Charges for Services	531,903	515,000	493,855	495,000	(20,000)	-3.88%
Fines & Forfeitures	-	-	-	-	-	0.00%
Interest & Investments	5,328	6,413	1,139	1,300	(5,113)	-79.73%
Miscellaneous	25,410	16,000	27,063	16,000	-	0.00%
Other Finance Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>39,485,681</b>	<b>47,983,117</b>	<b>35,231,310</b>	<b>30,158,802</b>	<b>(17,824,315)</b>	<b>-37.15%</b>
<b>Expenditures</b>						
Personnel	5,462,098	5,986,509	5,794,868	6,279,871	293,362	4.90%
Operating & Maintenance	590,380	1,622,678	1,158,659	1,575,659	(47,019)	-2.90%
Charges for Services	7,451,758	9,405,728	8,447,390	7,660,508	(1,745,220)	-18.55%
Other Financing Sources	15,696	400,000	-	-	(400,000)	-100.00%
Governmental Services	8,259,936	8,254,345	7,684,355	7,956,209	(298,136)	-3.61%
Capital	10,561,919	44,569,594	13,766,813	5,940,000	(38,629,594)	-
<b>Total Expenditures</b>	<b>32,341,786</b>	<b>70,238,854</b>	<b>36,852,085</b>	<b>29,412,247</b>	<b>(40,826,607)</b>	<b>-58.13%</b>
<b>Excess (Deficiency)</b>	<b>7,143,895</b>	<b>(22,255,737)</b>	<b>(1,620,775)</b>	<b>746,555</b>	<b>23,002,292</b>	<b>-103.35%</b>
<b>Ending Fund Balance</b>	<b>31,980,698</b>	<b>9,724,961</b>	<b>30,359,923</b>	<b>31,106,478</b>	<b>21,381,517</b>	<b>219.86%</b>



**Social Services Fund:** At the end of 2011, this fund is projected to have an ending fund balance of less than \$13.8 million, which is approximately 19% lower than the beginning fund balance. The social services fund will have additional reductions to its fund balance after the close of state fiscal year 2011, which is June 30<sup>th</sup>, 2011. The additional reductions are a result of the county allocating funds to delegate agencies such as Head Start, Human Services Agency Grants and the Food Distribution program. The fund is also absorbing certain costs where program allocations were exceeded or will be exceeded due to strategic policy, unfunded mandates, and economic conditions. The county will revise strategic spending in support of social services as the fund balance declines. This fund is dependent on both the federal and state government budget situations and the number of clients seeking social services aid. The current economic downturn is driving a direct and substantial increase on the demand of social services support in Adams County as well as the state and national levels.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>20,100,964</b>	<b>17,501,369</b>	<b>17,501,369</b>	<b>16,909,457</b>	<b>(591,911)</b>	<b>-3.38%</b>
<b>Revenue</b>						
Current Property Taxes	10,680,329	10,584,060	10,592,769	10,521,826	(62,234)	-0.59%
Delinquent Property Taxes	12,301	(4,472)	15,150	10,000	14,472	-323.61%
Intergovernmental	140,112,986	165,272,958	161,964,466	173,860,019	8,587,061	5.20%
Miscellaneous	414	-	(830)	-	-	-
<b>Total Revenues</b>	<b>150,806,030</b>	<b>175,852,546</b>	<b>172,571,555</b>	<b>184,391,845</b>	<b>8,539,299</b>	<b>4.86%</b>
<b>Expenditures</b>						
Personnel	28,773,070	29,399,642	29,200,966	30,114,325	714,683	2.43%
Operating & Maintenance	2,009,856	5,009,646	1,590,842	5,193,816	184,170	3.68%
Charges for Services	120,956,378	144,484,232	141,551,513	151,890,270	7,406,038	5.13%
Governmental Services	1,613,058	-	552,128	-	-	-
Capital	53,263	100,000	11,017	100,000	-	-
Other Financing Sources	-	187,292	257,000	250,487	63,195	33.74%
<b>Total Expenditures</b>	<b>153,405,624</b>	<b>179,180,812</b>	<b>173,163,466</b>	<b>187,548,898</b>	<b>8,368,086</b>	<b>4.67%</b>
Excess (Deficiency)	(2,599,595)	(3,328,266)	(591,911)	(3,157,053)	171,213	-5.14%
<b>Ending Fund Balance</b>	<b>17,501,369</b>	<b>14,173,103</b>	<b>16,909,457</b>	<b>13,752,404</b>	<b>(420,698)</b>	<b>-2.97%</b>



**Contingent Fund (TABOR Reserve):** This fund was established in response to the passage of the TABOR amendment, which requires each local government to set aside emergency reserves equal to 3.0% or more of its fiscal year spending. For 2011, \$395,442 is budgeted to be transferred back to the general fund because it is no longer needed to meet the 3% TABOR reserve. The county appropriated \$5,349,069 of fund balance at the time of budget adoption so that the county will have spending authority to respond immediately to a declared disaster. It is not anticipated that the county will use this money in 2011.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>5,225,047</b>	<b>5,349,069</b>	<b>5,349,069</b>	<b>5,473,091</b>	<b>124,022</b>	<b>2.32%</b>
<b>Revenue</b>						
Other Finance Sources	124,022	229,887	124,022	-	(229,887)	-100%
<b>Total Revenues</b>	<b>124,022</b>	<b>229,887</b>	<b>124,022</b>	<b>-</b>	<b>(229,887)</b>	<b>-100.00%</b>
<b>Expenditures</b>						
Charges for Services	-	5,578,956	-	4,953,627	(625,329)	-11.21%
Debt Service	-	-	-	-	-	-
Other Financing Sources	-	-	-	395,442	395,442	-
<b>Total Expenditures</b>	<b>-</b>	<b>5,578,956</b>	<b>-</b>	<b>5,349,069</b>	<b>(229,887)</b>	<b>-4.12%</b>
Excess (Deficiency)	124,022	(5,349,069)	124,022	(5,349,069)	-	0.00%
<b>Ending Fund Balance</b>	<b>5,349,069</b>	<b>-</b>	<b>5,473,091</b>	<b>124,022</b>	<b>124,022</b>	<b>0.00%</b>



**Developmentally Disabled Fund:** The 2011 adopted budget shows a decrease of \$678 compared to the 2010 budget. Most of the anticipated property taxes were appropriated to organizations in the county who help developmentally disabled citizens. In 2011, the fund will spend \$1.16 million including a slight spend down of \$11,627 in fund balance to support local agencies such as the Children’s Outreach Project and North Metro Community Services. The remaining fund balance of \$150,768 will be used in the future to pay for developmentally disabled services for citizens.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>159,317</b>	<b>165,484</b>	<b>165,484</b>	<b>162,395</b>	<b>(3,089)</b>	<b>-1.87%</b>
<b>Revenue</b>						
Current Property Taxes	1,166,517	1,156,015	1,156,969	1,149,218	(6,797)	-0.59%
Delinquent Property Taxes	1,496	1,000	1,648	800	(200)	-20.00%
<b>Total Revenues</b>	<b>1,168,013</b>	<b>1,157,015</b>	<b>1,158,617</b>	<b>1,150,018</b>	<b>(6,997)</b>	<b>-0.60%</b>
<b>Expenditures</b>						
Charges for Services	17,500	17,977	17,360	17,299	(678)	-3.77%
Governmental Services	1,144,346	1,144,346	1,144,346	1,144,346	-	0.00%
<b>Total Expenditures</b>	<b>1,161,846</b>	<b>1,162,323</b>	<b>1,161,706</b>	<b>1,161,645</b>	<b>(678)</b>	<b>-0.06%</b>
Excess (Deficiency)	6,167	(5,308)	(3,089)	(11,627)	(6,319)	119.05%
<b>Ending Fund Balance</b>	<b>165,484</b>	<b>160,176</b>	<b>162,395</b>	<b>150,768</b>	<b>(9,408)</b>	<b>-5.87%</b>



**Open Space Fund:** The 2011 budgeted ending fund balance is \$1.53 million. The county commissioners intend to use the money in this fund to make future open space purchases at their discretion.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>1,388,707</b>	<b>1,440,903</b>	<b>1,440,903</b>	<b>1,482,594</b>	<b>41,692</b>	<b>2.89%</b>
<b>Revenue</b>						
Interest & Investments	4,489	5,221	2,411	2,500	(2,721)	-52.12%
Miscellaneous	47,707	45,257	39,281	45,000	(257)	-0.57%
<b>Total Revenues</b>	<b>52,196</b>	<b>50,478</b>	<b>41,692</b>	<b>47,500</b>	<b>(2,978)</b>	<b>-5.90%</b>
<b>Expenditures</b>						
Personnel	-	-	-	-	-	-
Operating & Maintenance	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (Deficiency)	52,196	50,478	41,692	47,500	(2,978)	-5.90%
<b>Ending Fund Balance</b>	<b>1,440,903</b>	<b>1,491,381</b>	<b>1,482,594</b>	<b>1,530,094</b>	<b>38,714</b>	<b>2.60%</b>



**Open Space Sales Tax Fund:** This fund was created to receipt in sales tax revenues and distribute funds out to the cities, the county and provide grants as outlined in the resolution that approved the sales tax for the ballot. Appropriations are 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 2011 is budgeted to be \$26.7 million.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>24,741,023</b>	<b>24,891,745</b>	<b>24,891,745</b>	<b>26,821,090</b>	<b>1,929,346</b>	<b>7.75%</b>
<b>Revenue</b>						
Sales Taxes	9,225,604	9,239,450	9,694,997	9,528,948	289,498	3.13%
Interest & Investments	78,687	85,896	49,813	52,000	(33,896)	-39.46%
Miscellaneous	661	-	38,149	-	-	-
<b>Total Revenues</b>	<b>9,304,952</b>	<b>9,325,346</b>	<b>9,782,959</b>	<b>9,580,948</b>	<b>255,602</b>	<b>2.74%</b>
<b>Expenditures</b>						
Personnel	139,607	135,288	79,760	113,801	(21,487)	-15.88%
Operating & Maintenance	3,245	7,850	2,839	7,850	-	0.00%
Charges for Services	120,076	120,577	10,184	151,502	30,925	25.65%
Governmental Services	6,734,039	8,558,236	5,973,974	8,720,609	162,373	1.90%
Other Financing Sources	2,157,264	3,851,727	1,786,857	617,760	(3,233,967)	-83.96%
<b>Total Expenditures</b>	<b>9,154,230</b>	<b>12,673,678</b>	<b>7,853,614</b>	<b>9,611,522</b>	<b>(3,062,156)</b>	<b>-24.16%</b>
Excess (Deficiency)	150,722	(3,348,332)	1,929,346	(30,574)	3,317,758	-99.09%
<b>Ending Fund Balance</b>	<b>24,891,745</b>	<b>21,543,413</b>	<b>26,821,090</b>	<b>26,790,516</b>	<b>5,247,104</b>	<b>24.36%</b>





**Conservation Trust Fund:** This fund has a decrease in its fund balance of \$75,692 for 2011. The county budgeted several one-time projects using available funds in 2011. These projects include: a replacement shelter at the regional park; a bridge replacement; fencing along 124<sup>th</sup> Avenue and improvements to the indoor arena. County policy is that only prior year lottery proceeds can be spent. The remaining \$1.4 million of 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.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>1,056,939</b>	<b>1,369,421</b>	<b>1,369,421</b>	<b>1,498,302</b>	<b>128,881</b>	<b>9.41%</b>
<b>Revenue</b>						
Intergovernmental	597,485	702,000	567,395	592,000	(110,000)	-15.67%
Interest & Investments	4,371	5,373	2,860	2,900	(2,473)	-46.03%
<b>Total Revenues</b>	<b>601,856</b>	<b>707,373</b>	<b>570,255</b>	<b>594,900</b>	<b>(112,473)</b>	<b>-15.90%</b>
<b>Expenditures</b>						
Personnel	272,940	285,449	292,478	290,042	4,593	1.61%
Operating & Maintenance	10,650	19,800	37,495	19,800	-	0.00%
Charges for Services	5,785	45,200	111,401	20,200	(25,000)	-55.31%
<b>Total Expenditures</b>	<b>289,374</b>	<b>350,449</b>	<b>441,374</b>	<b>330,042</b>	<b>(20,407)</b>	<b>-5.82%</b>
Capital Non-Recurring	-	465,800	-	340,550	(125,250)	-26.89%
<b>Total Expenditures</b>	<b>289,374</b>	<b>816,249</b>	<b>441,374</b>	<b>670,592</b>	<b>(145,657)</b>	<b>-17.84%</b>
Excess (Deficiency)	312,482	(108,876)	128,881	(75,692)	33,184	-30.48%
<b>Ending Fund Balance</b>	<b>1,369,421</b>	<b>1,260,545</b>	<b>1,498,302</b>	<b>1,422,610</b>	<b>162,065</b>	<b>12.86%</b>



**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 \$579,760 increase in fund balance in 2011 due to fewer planned projects in 2011.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>737,487</b>	<b>2,568,054</b>	<b>2,568,054</b>	<b>1,574,894</b>	<b>(993,160)</b>	<b>-38.67%</b>
<b>Revenue</b>						
Intergovernmental	2,938,000	2,550,000	849,000	-	(2,550,000)	-100.00%
Interest & Investments	9,107	9,443	3,657	4,500	(4,943)	-52.35%
Miscellaneous	1,440,049	228,492	477,960	83,500	(144,992)	-63.46%
Other Finance Sources	1,901,414	5,775,727	3,208,857	617,760	(5,157,967)	-89.30%
<b>Total Revenues</b>	<b>6,288,569</b>	<b>8,563,662</b>	<b>4,539,474</b>	<b>705,760</b>	<b>(7,857,902)</b>	<b>-91.76%</b>
<b>Expenditures</b>						
Charges for Services	28,677	59,000	94,554	66,000	7,000	11.86%
Capital	4,408,412	9,739,111	5,288,080	60,000	(9,679,111)	-
Other Financing Sources	20,914	-	150,000	-	-	-
<b>Total Expenditures</b>	<b>4,458,003</b>	<b>9,798,111</b>	<b>5,532,634</b>	<b>126,000</b>	<b>(9,672,111)</b>	<b>-98.71%</b>
Excess (Deficiency)	1,830,567	(1,234,449)	(993,160)	579,760	1,814,209	-146.97%
<b>Ending Fund Balance</b>	<b>2,568,054</b>	<b>1,333,605</b>	<b>1,574,894</b>	<b>2,154,654</b>	<b>821,049</b>	<b>61.57%</b>



**Waste Management Fund:** The fund balance of \$3.8 million will be used to monitor various waste sites located in the county.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>3,884,860</b>	<b>3,960,061</b>	<b>3,960,061</b>	<b>4,157,972</b>	<b>197,911</b>	<b>5.00%</b>
<b>Revenue</b>						
Intergovernmental	68,895	-	-	-	-	0.00%
Charges for Services	284,293	255,000	393,405	260,000	5,000	1.96%
<b>Total Revenues</b>	<b>353,188</b>	<b>255,000</b>	<b>393,405</b>	<b>260,000</b>	<b>5,000</b>	<b>1.96%</b>
<b>Expenditures</b>						
Personnel	59,268	59,171	57,384	58,731	(440)	-0.74%
Charges for Services	218,719	432,066	138,110	420,647	(11,419)	-2.64%
<b>Total Operating Expenditures</b>	<b>277,987</b>	<b>491,237</b>	<b>195,494</b>	<b>489,378</b>	<b>(1,859)</b>	<b>-0.38%</b>
Excess (Deficiency)	75,201	(236,237)	197,911	(229,378)	6,859	-2.90%
<b>Ending Fund Balance</b>	<b>3,960,061</b>	<b>3,723,824</b>	<b>4,157,972</b>	<b>3,928,594</b>	<b>204,770</b>	<b>5.50%</b>



**DIA Noise Mitigation Fund:** The adopted 2011 budget projects an ending fund balance of \$1.38 million. Any remaining fund balance at the end of 2011 will be added to the 2012 budget through the supplemental process. These funds are used to mitigate noise impacts from Denver International Airport on citizens in the county.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>1,485,534</b>	<b>1,447,957</b>	<b>1,447,957</b>	<b>1,428,873</b>	<b>(19,084)</b>	<b>-1.32%</b>
<b>Revenue</b>						
Interest & Investments	6,289	-	2,906	3,000	3,000	-
<b>Total Revenues</b>	<b>6,289</b>	<b>-</b>	<b>2,906</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>Expenditures</b>						
Charges for Services	43,866	1,447,956	21,990	45,000	(1,402,956)	-96.89%
<b>Total Expenditures</b>	<b>43,866</b>	<b>1,447,956</b>	<b>21,990</b>	<b>45,000</b>	<b>(1,402,956)</b>	<b>-96.89%</b>
Excess (Deficiency)	(37,577)	(1,447,956)	(19,084)	(42,000)	1,405,956	-97.10%
<b>Ending Fund Balance</b>	<b>1,447,957</b>	<b>0.81</b>	<b>1,428,873</b>	<b>1,386,873</b>	<b>1,386,872</b>	<b>171218732.09%</b>



Community Development Block Grant (CDBG), Head Start, Other Human Services, 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 budgeted at \$0. The only exception is the Other Human Services Fund.

**Community Development Block Grant Fund**

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Intergovernmental	3,256,287	9,362,276	6,928,778	4,999,118	(4,363,158)	-46.60%
Interest & Investments	535	-	551	-	-	-
Miscellaneous	174,392	150,000	305,922	157,500	7,500	5.00%
Other Finance Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,431,214</b>	<b>9,512,276</b>	<b>7,235,251</b>	<b>5,156,618</b>	<b>(4,355,658)</b>	<b>-45.79%</b>
<b>Expenditures</b>						
Personnel	500,246	599,919	425,380	490,453	(109,466)	-18.25%
Operating & Maintenance	25,372	31,133	15,402	28,272	(2,861)	-9.19%
Charges for Services	54,150	65,045	57,236	67,465	2,420	3.72%
Debt Service	-	-	-	-	-	-
Governmental Services	2,845,357	8,816,179	6,714,052	4,570,428	(4,245,751)	-48.16%
Other Financing Sources	5,553	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,430,679</b>	<b>9,512,276</b>	<b>7,212,070</b>	<b>5,156,618</b>	<b>(4,355,658)</b>	<b>-45.79%</b>

**HeadStart**

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Intergovernmental	4,128,457	4,953,989	4,457,937	4,622,466	(331,523)	-6.69%
Miscellaneous	154,263	26,281	56,741	36,803	10,522	40.04%
Other Finance Sources	50,000	50,000	50,000	50,000	-	0.00%
<b>Total Revenues</b>	<b>4,332,721</b>	<b>5,030,270</b>	<b>4,564,678</b>	<b>4,709,269</b>	<b>(321,001)</b>	<b>-6.38%</b>
<b>Expenditures</b>						
Personnel	3,022,356	3,605,580	3,175,277	3,322,924	(282,656)	-7.84%
Operating & Maintenance	528,157	390,252	386,268	460,187	69,935	17.92%
Charges for Services	782,207	1,034,438	950,062	926,158	(108,280)	-10.47%
<b>Total Expenditures</b>	<b>4,332,721</b>	<b>5,030,270</b>	<b>4,565,343</b>	<b>4,709,269</b>	<b>(321,001)</b>	<b>-6.38%</b>

**Community Services Block Grant Fund**

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Intergovernmental	611,485	2,093,152	1,374,517	528,333	(1,564,819)	-74.76%
Miscellaneous	18,124	-	678	-	-	-
<b>Total Revenues</b>	<b>630,557</b>	<b>2,093,152</b>	<b>1,375,195</b>	<b>528,333</b>	<b>(1,564,819)</b>	<b>-74.76%</b>
<b>Expenditures</b>						
Personnel	197,201	253,817	206,717	215,977	(37,840)	-14.91%
Operating & Maintenance	46,864	59,372	233,313	142,570	83,198	140.13%
Charges for Services	26,174	24,600	61,101	79,786	55,186	224.33%
Governmental Services	69,558	1,662,807	784,045	90,000	(1,572,807)	-94.59%
Capital	290,761	92,556	92,556	-	(92,556)	-100.00%
<b>Total Expenditures</b>	<b>630,557</b>	<b>2,093,152</b>	<b>1,377,731</b>	<b>528,333</b>	<b>(1,564,819)</b>	<b>-74.76%</b>



**Workforce and Business Center**

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Intergovernmental	8,017,831	8,499,986	8,341,348	7,351,392	(1,148,594)	-13.51%
Miscellaneous	1,667	-	5,892	-	-	-
<b>Total Revenues</b>	<b>8,019,498</b>	<b>8,499,986</b>	<b>8,347,240</b>	<b>7,351,392</b>	<b>(1,148,594)</b>	<b>-13.51%</b>
<b>Expenditures</b>						
Personnel	3,998,618	4,122,171	4,038,210	3,871,860	(250,311)	-6.07%
Operating & Maintenance	262,579	141,428	210,505	188,396	46,968	33.21%
Charges for Services	3,758,302	3,130,404	3,999,585	1,693,836	(1,436,568)	-45.89%
Governmental Services	-	1,105,983	-	1,597,300	491,317	44.42%
<b>Total Expenditures</b>	<b>8,019,498</b>	<b>8,499,986</b>	<b>8,248,300</b>	<b>7,351,392</b>	<b>(1,148,594)</b>	<b>-13.51%</b>

**Other Human Services Fund:** Fund balance is intended to pay for items related to the county food distribution program.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Beginning Fund Balance</b>	<b>19,616</b>	<b>55,837</b>	<b>55,837</b>	<b>110,388</b>	<b>54,551</b>	<b>97.70%</b>
<b>Revenue</b>						
Intergovernmental	93,926	108,375	112,808	191,808	83,433	76.99%
Miscellaneous	1,422	-	2,252	3,000	3,000	-
Other Finance Sources	-	137,292	123,000	137,292	-	0.00%
<b>Total Revenues</b>	<b>95,348</b>	<b>245,667</b>	<b>238,060</b>	<b>332,100</b>	<b>86,433</b>	<b>35.18%</b>
<b>Expenditures</b>						
Personnel	1,933	108,000	82,137	175,395	67,395	-
Operating & Maintenance	56,750	103,775	63,505	118,678	14,903	14.36%
Charges for Services	444	33,892	37,869	38,027	4,135	12.20%
<b>Total Expenditures</b>	<b>59,128</b>	<b>245,667</b>	<b>183,510</b>	<b>332,100</b>	<b>86,433</b>	<b>35.18%</b>
Excess (Deficiency)	36,221	-	54,551	-	-	0.00%
<b>Ending Fund Balance</b>	<b>55,837</b>	<b>55,837</b>	<b>110,388</b>	<b>110,388</b>	<b>54,551</b>	<b>0.00%</b>



**Proprietary Funds – consolidated:** The decrease in net working capital from 2010 estimated actual totals to the 2011 budget is related to the combined outcome of total revenues and total expenditures. The 2011 budget indicates total expenditures exceeding total revenue by \$661,571 which results in the reduction in net working capital.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	\$ Variance budget
<b>Revenue</b>						
Charges for Services	16,930,373	19,099,003	17,803,785	17,952,868	(1,146,135)	-6.00%
Interest & Investments	10,022	8,921	6,747	6,000	(2,921)	-32.74%
Miscellaneous	9,495,763	9,528,467	9,510,456	9,039,692	(488,775)	-5.13%
Other Finance Sources	15,696	550,000	-	-	(550,000)	-100.00%
<b>Total Revenues</b>	<b>26,451,853</b>	<b>29,186,391</b>	<b>27,320,988</b>	<b>26,998,560</b>	<b>(2,187,831)</b>	<b>-7.50%</b>
<b>Expenditures</b>						
Personnel	1,833,470	1,837,814	1,677,240	1,597,560	(240,254)	-13.07%
Operating & Maintenance	2,368,197	3,793,285	2,866,670	3,251,640	(541,645)	-14.28%
Charges for Services	20,160,026	19,389,668	19,141,125	18,251,836	(1,137,832)	-5.87%
Capital	-	7,664,862	3,707,863	4,207,895	(3,456,967)	-45.10%
Other Financing Sources	340,000	340,000	340,000	351,200	11,200	3.29%
<b>Total Expenditures</b>	<b>24,701,692</b>	<b>33,025,629</b>	<b>27,732,898</b>	<b>27,660,131</b>	<b>(5,365,498)</b>	<b>-16.25%</b>
Excess (Deficiency)	1,750,161	(3,839,238)	(411,910)	(661,571)	3,177,667	-82.77%
<b>Net Working Capital</b>	<b>21,713,390</b>	<b>17,874,152</b>	<b>21,301,479</b>	<b>20,639,908</b>	<b>2,765,757</b>	<b>15.47%</b>





**Golf Course Fund:** The golf course fund currently has a projected working capital of \$3.1 million. Net working capital for the 2011 budget indicates an increase of \$148,720 during 2011. The increase is a result of the combination of total 2011 revenues and total 2011 expenditures. The 2011 budget includes revenues exceeding expenditures by \$148,720 which is added to net working capital.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Charges for Services	2,664,636	2,730,500	2,632,565	2,705,500	(25,000)	-0.92%
Interest & Investments	10,022	8,921	6,747	6,000	(2,921)	-32.74%
Miscellaneous	187,484	180,000	187,889	185,000	5,000	2.78%
<b>Total Revenues</b>	<b>2,862,141</b>	<b>2,919,421</b>	<b>2,827,201</b>	<b>2,896,500</b>	<b>(22,921)</b>	<b>-0.79%</b>
<b>Expenditures</b>						
Operating & Maintenance	319,193	358,600	332,764	360,600	2,000	0.56%
Charges for Services	2,088,355	1,907,793	2,054,004	1,846,680	(61,113)	-3.20%
Capital	0	795,676	240,090	200,500	(595,176)	-
Other Financing Sources	340,000	340,000	340,000	340,000	-	0.00%
<b>Total Expenditures</b>	<b>2,747,548</b>	<b>3,402,069</b>	<b>2,966,858</b>	<b>2,747,780</b>	<b>(654,289)</b>	<b>-19.23%</b>
Excess (Deficiency)	114,593	(482,648)	(139,657)	148,720	631,368	-130.81%
<b>Net Working Capital</b>	<b>3,119,722</b>	<b>2,637,074</b>	<b>2,980,066</b>	<b>3,128,786</b>	<b>491,711</b>	<b>18.65%</b>



**Fleet Management Fund:** The budgeted increase in retained earnings totaling \$111,680. Retained earnings are 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 2011 is \$10.4 million. A spend down does not occur in this fund every year; some years the amount and cost of the equipment replaced is higher than in other years. The revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over the long run.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Miscellaneous	9,258,826	9,348,467	9,004,311	8,854,692	(493,775)	-5.28%
Other Finance Sources	15,696	550,000	-	-	(550,000)	-100.00%
<b>Total Revenues</b>	<b>9,274,522</b>	<b>9,898,467</b>	<b>9,004,311</b>	<b>8,854,692</b>	<b>(1,043,775)</b>	<b>-10.54%</b>
<b>Expenditures</b>						
Personnel	1,642,901	1,654,505	1,519,245	1,421,673	(232,832)	-14.07%
Operating & Maintenance	2,042,840	3,429,255	2,530,289	2,885,610	(543,645)	-15.85%
Charges for Services	3,290,763	468,111	3,236,262	417,134	(50,977)	-10.89%
Capital	-	6,869,186	3,467,773	4,007,395	(2,861,791)	-41.66%
Other Financing Uses	-	-	-	11,200	11,200	0.00%
<b>Total Expenditures</b>	<b>6,976,504</b>	<b>12,421,057</b>	<b>10,753,569</b>	<b>8,743,012</b>	<b>(3,678,045)</b>	<b>-29.61%</b>
Excess (Deficiency)	2,298,018	(2,522,590)	(1,749,258)	111,680	2,634,270	-104.43%
<b>Net Working Capital</b>	<b>12,102,390</b>	<b>9,579,800</b>	<b>10,353,132</b>	<b>10,464,812</b>	<b>885,012</b>	<b>9.24%</b>

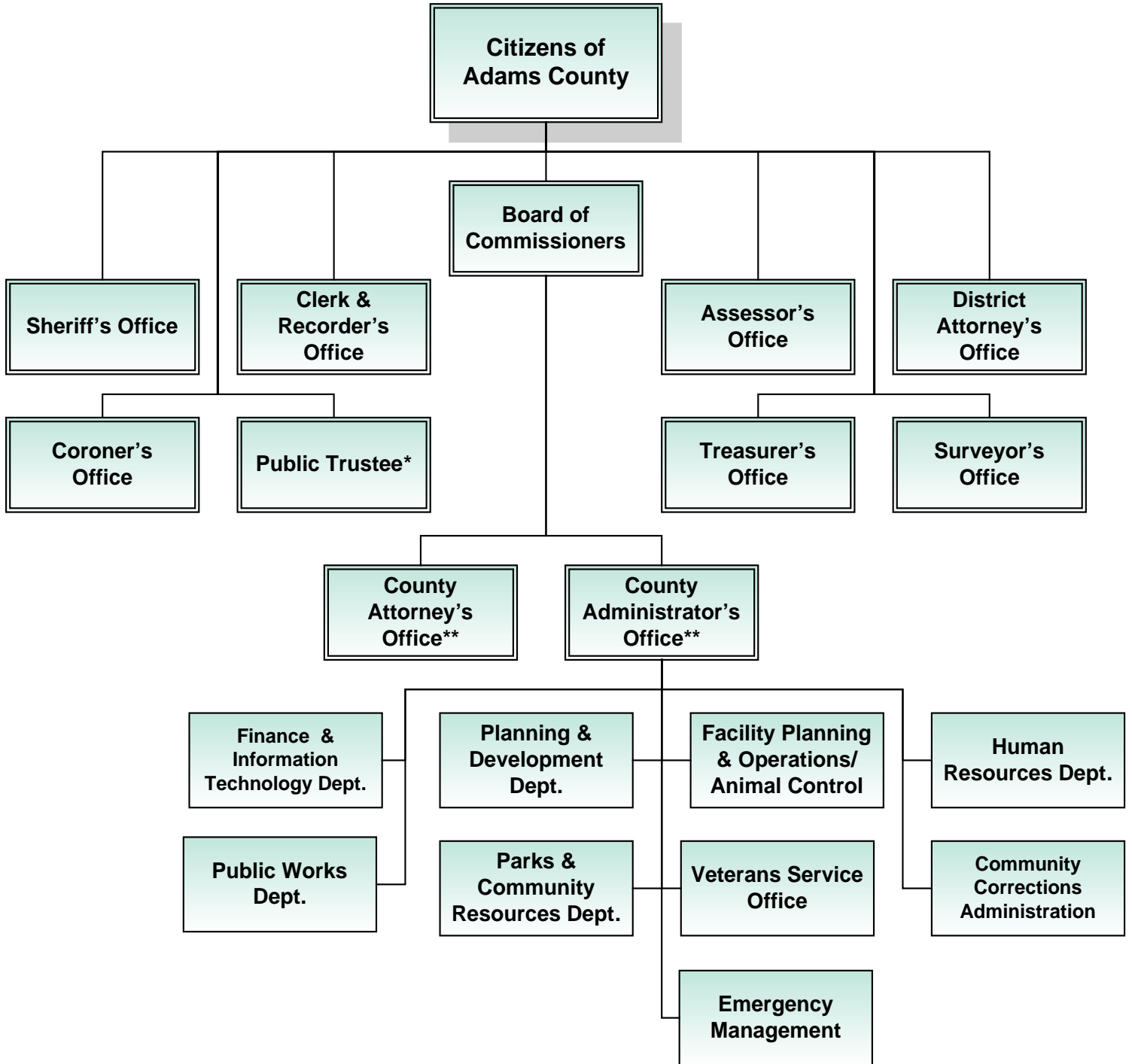


**Insurance Fund:** In the insurance fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated net working capital of \$9.1 million budgeted at year end. The budgeted decrease in working capital for 2011 is due to a planned spend down due to a better than expected actual claims experience in past years. This planned spend down allows lower medical insurance premiums paid by other funds for 2011.

	2009 Actual	2010 Budget	2010 Est. Actual	2011 Budget	\$ Variance budget	% Variance budget
<b>Revenue</b>						
Charges for Services	14,265,737	16,368,503	15,171,220	15,247,368	(1,121,135)	-6.85%
Miscellaneous	49,453	-	318,256	-	-	-
<b>Total Revenues</b>	<b>14,315,191</b>	<b>16,368,503</b>	<b>15,489,476</b>	<b>15,247,368</b>	<b>(1,121,135)</b>	<b>-6.85%</b>
<b>Expenditures</b>						
Personnel	190,569	183,309	157,995	175,887	(7,422)	-4.05%
Operating & Maintenance	6,164	5,430	3,617	5,430	-	0.00%
Charges for Services	14,780,907	17,013,764	13,850,860	15,988,022	(1,025,742)	-6.03%
<b>Total Expenditures</b>	<b>14,977,640</b>	<b>17,202,503</b>	<b>14,012,472</b>	<b>16,169,339</b>	<b>(1,033,164)</b>	<b>-6.01%</b>
<b>Net Working Capital</b>	<b>8,592,724</b>	<b>7,758,724</b>	<b>10,069,728</b>	<b>9,147,757</b>	<b>1,389,033</b>	<b>17.90%</b>



**Adams County Government - General Fund**



\* Appointed by Governor

\*\* Appointed by County Commissioners



## Fund Category Description

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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 &amp; Rodeo

Parks &amp; Community Resources Department

**Economic Opportunity**

CSU Cooperative Extension

**General Government**17<sup>th</sup> Judicial District

Admin/Organizational Support

Assessor's Office

Board of County Commissioners

Clerk &amp; Recorder's Office

County Administrator's Office

County Attorney's Office

District Attorney's Office

Economic Development

Economic Incentives

Facility Planning &amp; Operations

Finance &amp; Information Technology Department

Human Resources Department

Planning &amp; Development Department

Public Trustee's Office

Special Transportation

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

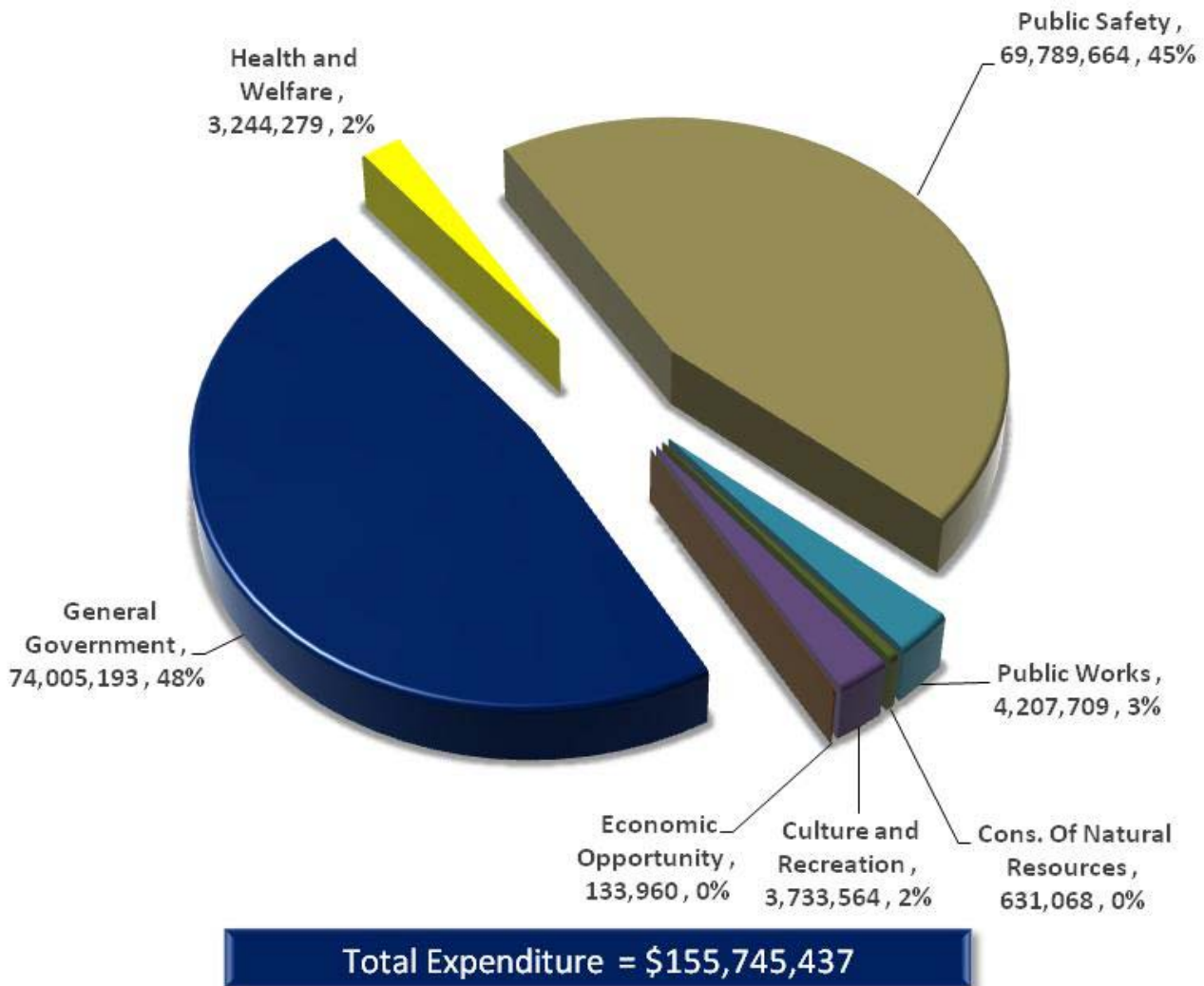
Sheriff's Office - Special Funds

**Public Works**

Public Works Department

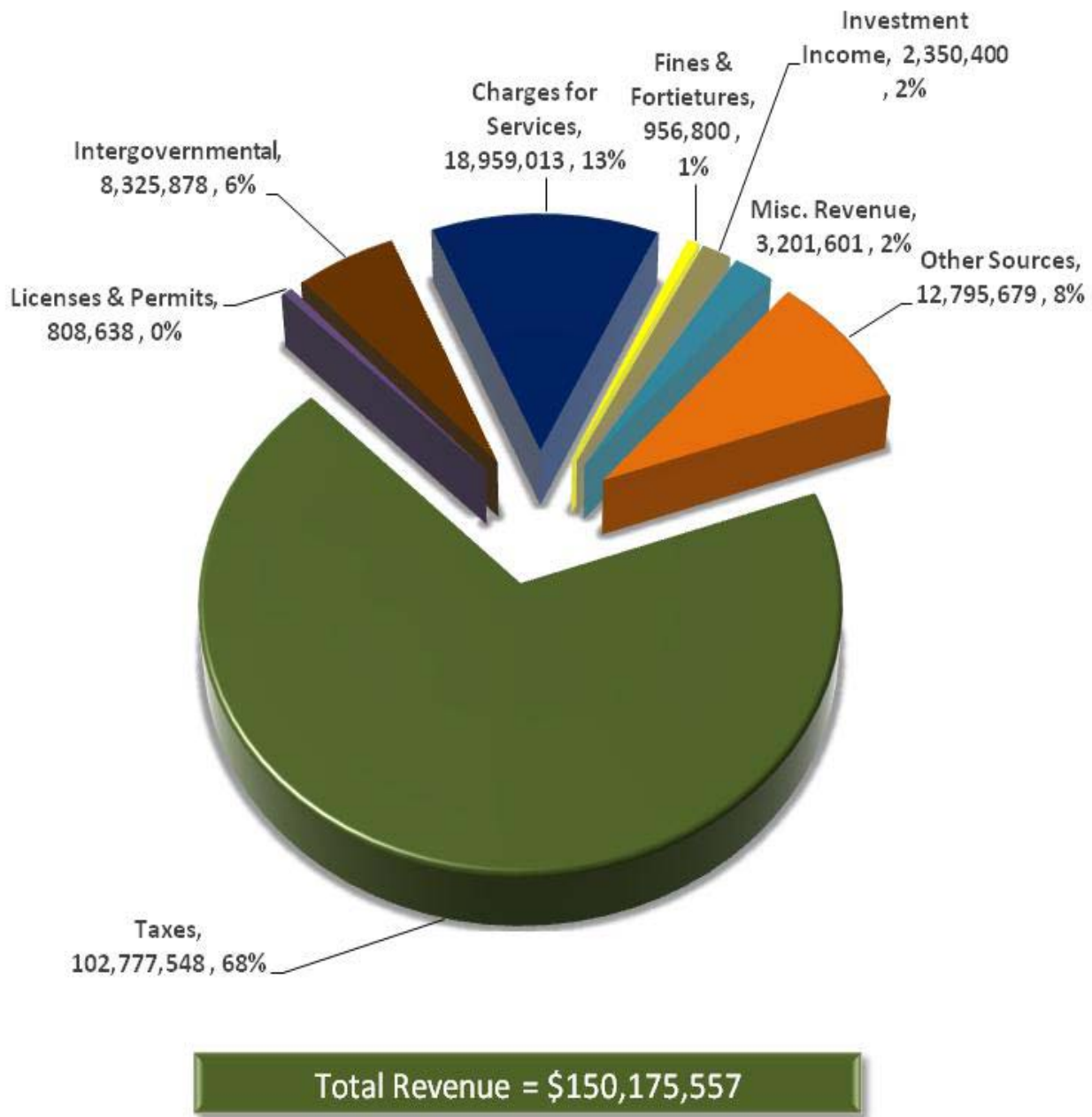


### 2011 General Fund Expenditures





### 2011 General Fund Revenue





**2011 General Fund Budget**

	2009 Budget	2010 Budget	2010 Forecast	2011 Budget	Increase/ Decrease (\$)	Change (%)
<b>Beginning Fund Balance</b>	<b>94,243,940</b>	<b>104,432,450</b>	<b>104,432,450</b>	<b>103,427,301</b>	(1,005,149)	-0.96%
<b>Revenues</b>						
Taxes	104,073,390	103,119,767	103,320,905	102,777,548	(342,219)	-0.33%
Licenses & Permits	665,669	755,638	1,037,188	808,638	53,000	7.01%
Intergovernmental	9,674,350	9,587,616	9,360,276	8,325,878	(1,261,738)	-13.16%
Charges for Services	21,111,577	18,933,432	19,872,940	18,959,013	25,581	0.14%
Fines & Forfeitures	903,812	766,563	1,345,690	956,800	190,237	24.82%
Investment Income	3,889,685	3,787,823	1,584,454	2,350,400	(1,437,423)	-37.95%
Misc. Revenue	4,971,270	3,293,831	6,556,404	3,201,601	(92,230)	-2.80%
Other Sources	132,477,469	12,281,349	9,188,357	12,795,679	514,330	4.19%
<b>Total Revenue</b>	<b>277,767,222</b>	<b>152,526,019</b>	<b>152,266,214</b>	<b>150,175,557</b>	<b>(2,350,462)</b>	<b>-1.54%</b>
<b>Expenditures</b>						
<i>Cons. Of Natural Resources</i>						
CSU Extension	557,220	636,798	551,576	631,068	(5,730)	-0.90%
Cons. Of Natural Resources	557,220	636,798	551,576	631,068	(5,730)	-0.90%
<i>Culture and Recreation</i>						
County Fair	483,872	487,775	449,809	493,788	6,013	1.23%
Parks & Comm. Resources	3,541,421	6,225,723	3,506,284	3,239,776	(2,985,947)	-47.96%
Culture and Recreation	4,025,293	6,713,498	3,956,093	3,733,564	(2,979,934)	-44.39%
<i>Economic Opportunity</i>						
CSU Extension	183,398	195,198	93,928	133,960	(61,238)	-31.37%
Economic Opportunity	183,398	195,198	93,928	133,960	(61,238)	-31.37%
<i>General Government</i>						
County Administrator	667,851	684,201	658,580	1,006,313	322,112	47.08%





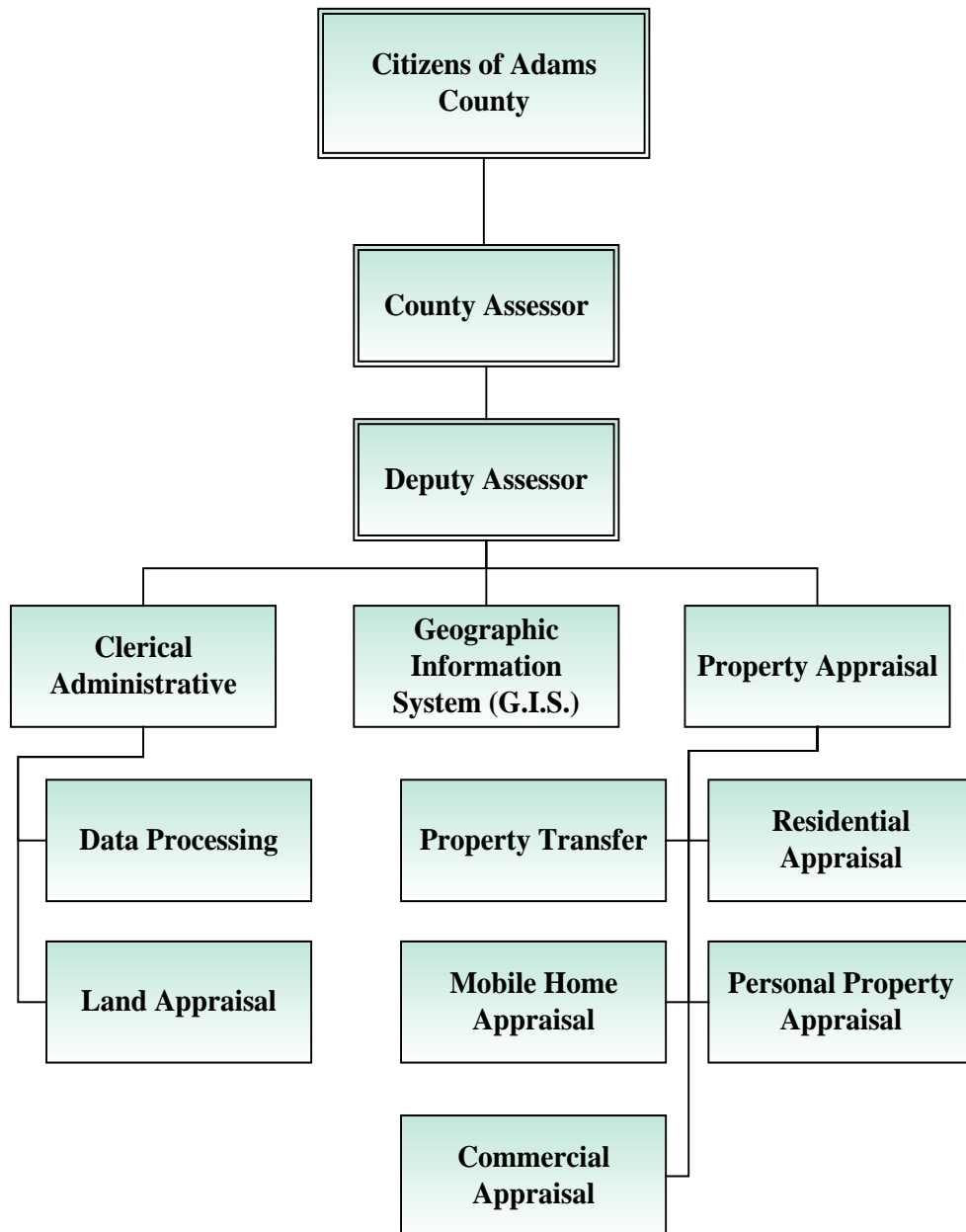
County Attorney	3,273,901	3,765,643	3,184,250	3,564,124	(201,519)	-5.35%
Finance	2,553,094	2,929,991	2,475,844	2,684,919	(245,072)	-8.36%
Facility Planning & Operations	7,889,728	7,455,115	7,112,271	9,114,918	1,659,803	22.26%
Community & Economic Opp.	322,888	-	-	-	-	0.00%
Human Resources	1,902,699	2,050,047	1,882,608	1,732,263	(317,784)	-15.50%
17th Judicial District	311,349	327,747	323,798	317,747	(10,000)	-3.05%
Planning & Development	1,374,457	1,432,074	1,126,182	1,373,415	(58,659)	-4.10%
Information Technology	5,012,026	7,164,964	4,670,961	5,218,086	(1,946,878)	-27.17%
Telecommunications	1,511,187	1,602,059	1,425,581	1,385,590	(216,469)	-13.51%
Community Transit	670,474	517,000	532,173	507,000	(10,000)	-1.93%
Veterans Service Office	66,470	69,257	61,804	62,081	(7,176)	-10.36%
Assessor	3,646,241	3,697,334	3,572,710	3,850,767	153,433	4.15%
County Commissioners	744,016	750,083	733,304	715,222	(34,861)	-4.65%
Clerk & Recorder	6,088,881	7,926,843	6,414,323	6,522,453	(1,404,390)	-17.72%
Surveyor	15,594	16,110	15,876	16,266	156	0.97%
District Attorney	14,560,105	14,986,045	14,256,394	14,832,790	(153,255)	-1.02%
Public Trustee	643,837	10,000	4,983	-	(10,000)	100.00%
Treasurer	1,311,549	1,406,798	1,264,434	1,373,550	(33,248)	-2.36%
Economic Development Center	598,064	598,064	598,064	571,761	(26,303)	-4.40%
Economic Incentives	575,999	650,000	567,716	600,000	(50,000)	-7.69%
Admin/Organization Support	121,285,521	19,710,162	17,873,065	18,555,928	(1,154,234)	-5.86%
General Government	175,025,931	77,749,537	68,754,921	74,005,193	(3,744,344)	-4.82%
<i>Health and Welfare</i>						
Human Service Agency Grants	548,019	-	-	-	-	0.00%



Tri-County Health Dept.	3,294,091	3,398,035	3,398,031	3,244,279	(153,756)	-4.52%
Health and Welfare	3,842,110	3,398,035	3,398,031	3,244,279	(153,756)	-4.52%
<i>Public Safety</i>						
Animal Shelter/Adoption Center	1,843,828	1,890,096	1,746,818	1,888,514	(1,582)	-0.08%
Community Corrections	5,726,810	5,798,471	5,635,778	5,744,785	(53,686)	-0.93%
Facility Planning & Operations	2,184,524	1,907,494	2,081,451	2,255,107	347,613	18.22%
Parks & Comm. Resources	246,961	286,676	271,480	284,515	(2,161)	-0.75%
Coroner	1,581,666	1,654,453	1,414,121	1,395,509	(258,944)	-15.65%
Emergency Management	368,239	400,750	335,092	313,724	(87,026)	-21.72%
Sheriff - Correctional	30,668,054	31,225,100	30,433,250	31,164,275	(60,825)	-0.19%
Sheriff - Grants	840,927	136,381	13,660	-	(136,381)	100.00%
Sheriff - Field/Admin.	26,738,803	25,495,167	24,355,897	25,408,743	(86,424)	-0.34%
Sheriff - Special Funds	1,121,876	1,310,259	927,463	1,334,492	24,233	1.85%
Public Safety	71,321,688	70,104,847	67,215,010	69,789,664	(315,183)	-0.45%
<i>Public Works</i>						
Public Works - Code Enforce.	824,795	869,170	752,621	922,903	53,733	6.18%
Public Works - Engineering	1,325,749	1,555,839	1,399,028	1,609,806	53,967	3.47%
Public Works - C.I.P.	4,716,386	7,696,652	5,498,268	1,675,000	(6,021,652)	-78.24%
Public Works	6,866,930	10,121,661	7,649,917	4,207,709	(5,913,952)	-58.43%
Transfers Out	5,756,142	1,801,887	1,651,887	-	(1,801,887)	100.00%
<b>Total Expenditures</b>	<b>267,578,712</b>	<b>170,721,461</b>	<b>153,271,363</b>	<b>155,745,437</b>	<b>(14,976,024)</b>	<b>-8.77%</b>
Surplus/(Deficit)	<b>10,188,510</b>	<b>(18,195,442)</b>	<b>(1,005,149)</b>	<b>(5,569,880)</b>	12,625,562	-69.39%
<b>Ending Fund Balance</b>	<b>104,432,450</b>	<b>86,237,008</b>	<b>103,427,301</b>	<b>97,857,421</b>	<b>11,620,413</b>	<b>13.47%</b>



**Assessor's Office**





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## Mission Statement

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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

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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:

- Maintenance of full, accurate, and complete maps.
- Respond to taxpayer issues and complaints.
- Compile an abstract of assessed values for all taxing authorities and the State of Colorado.
- Act as a repository for assessment information and data on all taxable and non-taxable real estate located within the county for use by individuals, county agencies, and other interested parties.
- Damage assessment for emergency response.

## Long Term Goals

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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, county officials, county departments, and other interested or concerned citizens.
4. Continue training for damage assessment responsibilities in the event of a disaster.

## Current Year Objectives

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- Continue the process of integrating the Geographic Information System (GIS) database, Statistical Package for the Social Sciences (SPSS), the county permitting system, and other related systems and/or application programs to the Computer Assisted Mass Appraisal (CAMA) and Administration systems. Goal #2
- Integrate the Multiple Listing Service data into the Assessor database. Goal #1
- Continue improvement of access via the Internet of Assessor data. Goal #3
- Insure compliance with the State Board of Equalization audit standards. Goal #1
- Continue implementation of the field appraisal devices with the addition of the GIS component. Goal #2
- Implementation and integration of the Pictometry system with the CAMA and GIS systems. Goal #2

## 2011 Budget Highlights

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- \$20,000 was appropriated for computers and software in 2011.
- \$68,100 in revenue is budgeted for Assessor fees and copies, maps and plans charges.



**Activity/Performance Measures**

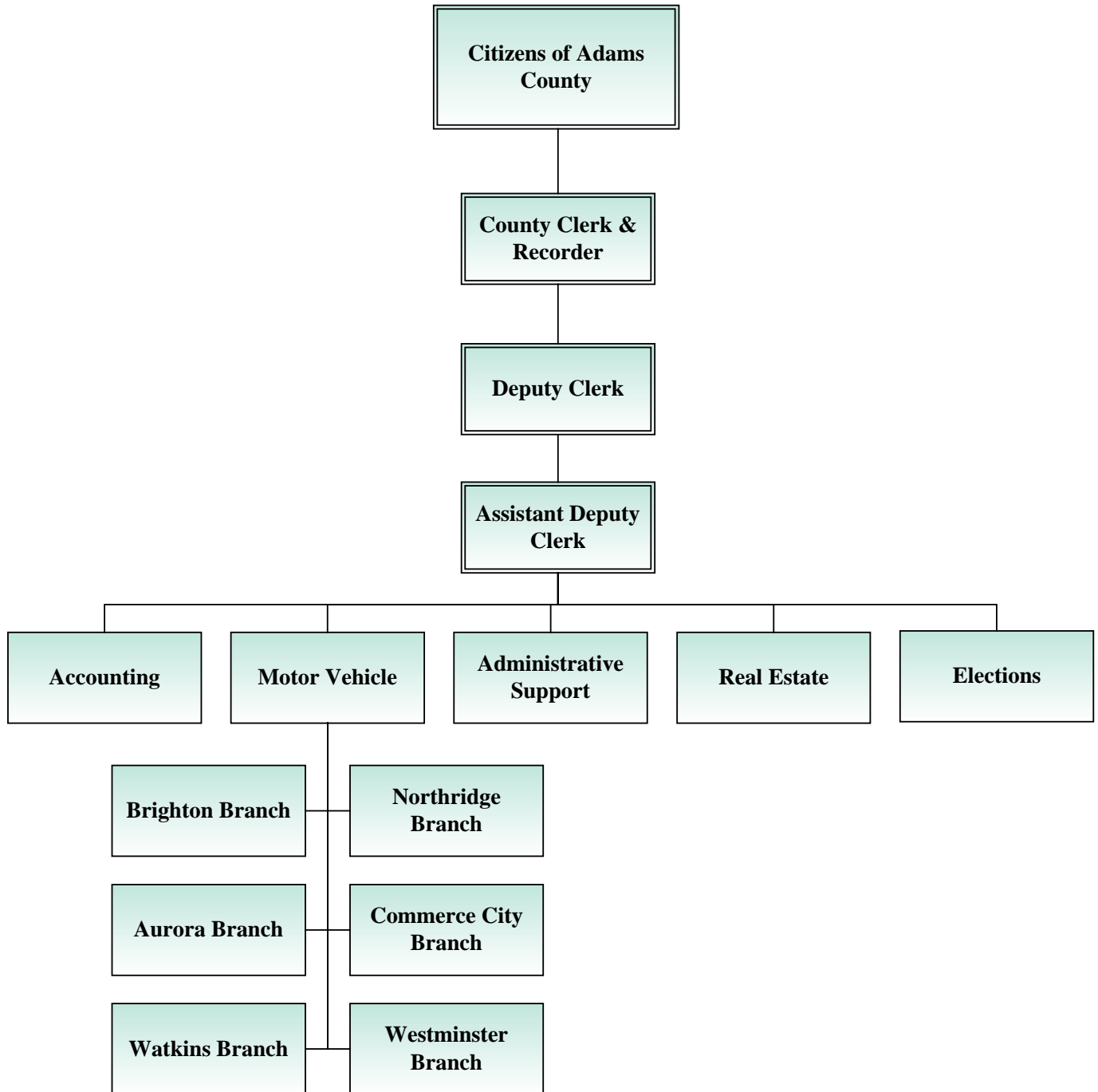
Description	2009	2010	2011
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	1.02	1.01	1.01
Per Capita Spending	\$8.21	\$8.26	\$8.36
Number of Parcels Assessed	195,000	195,000	195,000
Number of Taxable Parcels Assessed	180,000	180,000	180,000
Taxpayers Protests	6,777	10,000	10,000
Protests/Taxable Parcel Assessed	27	18	18
Oil & Gas Production Wells	850	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**

Account Type	2009	2010	2011
	Actual	Estimate	Budget
<b>Revenue</b>			
Charges for Services	\$ 65,442	\$ 80,808	\$ 68,100
<b>Total Revenue</b>	\$ 65,442	\$ 80,808	\$ 68,100
<b>Expenditures</b>			
Personnel Services	\$ 3,070,908	\$ 3,109,097	\$ 3,261,641
Operating & Maintenance	76,998	64,544	57,550
Charges for Services	498,334	399,069	531,576
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,646,241	\$ 3,572,710	\$ 3,850,767



**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:**

Provide accurate and timely document recording and information to the residents and businesses of Adams County. Provide real estate research information and images to title companies, realtors and other related businesses. Issue marriage licenses, record real estate documents and maps, and provide e-recording capabilities.

**Elections:**

Provide accurate, courteous election service to the residents, electors, political parties, elected officials and candidates in Adams County. Manage the Adams County election processes in a professional, non-partisan manner according to law. Provide access to the election process to all eligible voters. Protect and maintain the integrity of the election process.

**Motor Vehicle:**

Provide prompt and accurate customer service while assisting the residents and businesses of Adams County with motor vehicle title, chattel mortgage and registration transactions. Assure compliance with all applicable statutes, rules and regulations. Distribute all applicable fees and taxes collected to the proper authorities.

### Primary Services

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

**Real Estate and Recording:**

- Real estate document recording, imaging, indexing and retrieval services.
- Recording, imaging, indexing and retrieval of maps, plats, planned unit developments (PUDs) and surveys.
- Issuance and recording of marriage licenses.
- Provide remote on-line access to document images and indexes for commercial users.
- Provide Internet access to document indexes.
- Provide Intranet access to document images and indexes for other Adams County Departments.
- Over-the-counter services to customers for inquiries, copies and recording.
- Supply information to state archives.
- Assist customers in searching public records.
- E-recording of real estate documents.

**Elections:**

- Election management and execution.
- Voter registration and information pursuant to the National Voters Registration Act and the Help America Vote Act (HAVA) per Federal mandates.
- Provide election assistance to local jurisdictions.
- Serve as the coordinated election official for major elections.



- Provide reports and statistical information to the public, press and other media.
- Train election personnel and election judges and provide voter education to the general public.
- Establish and maintain a countywide street locator file for all governmental entities and special districts.

**Motor Vehicle:**

- 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 within Adams County.
- Report and account to the Colorado Department of Revenue all motor vehicle transactions.
- Issue marriage licenses and register eligible individuals to vote.

**Long Term Goals**

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**Real Estate and Recording:**

- Increase number of electronically recorded documents filed.
- Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.
- Complete the electronic imaging and storage of all historical documents (paper documents that have no microfilm or digital backup) and provide a secure and safe storage area for the historical documents at the completion of the project.
- Continue to provide quality customer service to the citizens of Adams County.

**Elections:**

- Continue to conduct successful elections as mandated by the Help America Vote Act (H.A.V.A.) and state statutes and rules, regarding accessible polling places and voting equipment, improve poll worker and voter training and education and provide more comprehensive staff training.
- Continue implementing the various components of SCOREII, the statewide voter registration system mandated by H.A.V.A.
- Provide quality service and conduct elections per mandated statutory requirements.

**Motor Vehicle:**

- Motor Vehicle titling and registration per statute.
- Emissions enforcement.
- Auto insurance enforcement.
- Tax collections and distributions.
- Internet registration and renewal.
- Electronic transmission of filed (processed) titles to lien holders.
- Scan and electronically transmit title document images to the Department of Revenue.
- Compliance with requirements for secure and verifiable IDs.
- Maintain high performance and customer service standards.





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## Current Year Objectives

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### ***Real Estate and Recording:***

- Successful move to Government Center
- Implement newer version 3.77 Oncore software
- Possible implementation of Acclaim software
- Increase the number of electronically recorded documents
- Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.

### ***Elections:***

- Successful move of Election office and warehouse to new Government Center
- Successfully conduct the 2011 Coordinated Election
- Implementation of 2010 election legislation:
  - HB10-1116 - revisions to election code
  - HB10-1210 - concerning redistricting
  - HB10-1271 - concerning registration date for eligibility as a candidate
  - HB10-1362 - concerning the inactive status of a special district
  - HB10-1370 - statewide ballot measure requirements
  - SB10-041 - modifications to campaign finance
  - SB10-070 - DA term limits
  - SB10-216 - order in which statewide ballot measures appear on ballot

### ***Motor Vehicle:***

- Begin issuance of five new license plates. This brings the total number of license plate types issued in the county to 144; the majority with special requirements and fees.
- Continue implementation of 2nd of 3 incremental fee increases associated with SB09-108; begin implementation of 3rd and final fee increase associated with SB09-108.
- Continue the ongoing training process with new and current employees regarding changes in statutes, rules and regulations governing the titling and registration processes for motor vehicles.
- Properly collect all fees and taxes associated with motor vehicle and to distribute these to the appropriate entities.
- Increase participation in the Online Vehicle Registration Renewal program.

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## 2011 Budget Highlights

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- \$2,258,800 in revenue was budgeted for real estate and recording fees.
- \$450,000 was budgeted in late fees for vehicles registered past the deadline.
- \$1,795,875 in revenue was budgeted for hire fees.



### Activity/Performance Measures

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.45	.49	.50
Per Capita Spending - Administration	\$1.98	\$2.29	\$2.25
Per Capita Spending - Elections	\$ 3.28	\$6.35	\$3.22
Per Capita Spending - Motor Vehicle	\$8.33	\$8.88	\$8.69
Documents and Marriage Licenses Recorded	97,004	98,000	90,000
Marriage Licenses Issued	1,904	2,000	1,760
Total Registered Voters	225,280	223,500	227,000
Active Registered Voters	162,059	170,000	170,000
In-Active Registered Voters	63,221	53,500	57,000
Motor Vehicle Transactions	702,098	696,482	695,000
Motor Vehicle Customers Served	370,764	373,730	382,000
Real Estate Customer Calls Received	11,358	12,000	12,000
Real Estate Walk-in Customers Served	11,644	12,000	10,050
Employees (FTE)	98	92	92

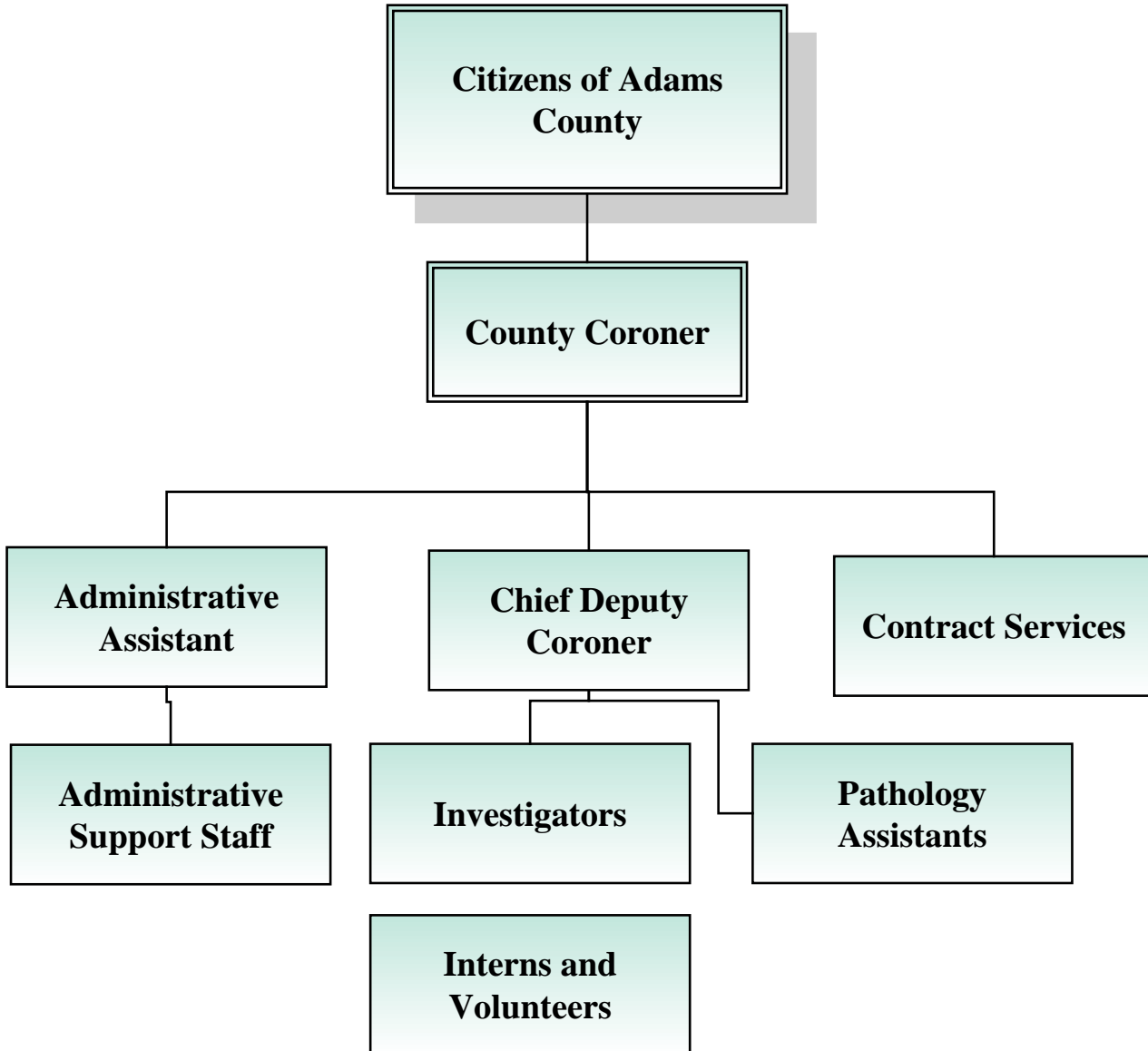
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
License & Permits	\$ 15,897	\$ 14,840	\$ 11,928
Charges for Services	7,511,677	7,255,187	7,084,877
Misc. Revenues	75,684	2,847	-
<b>Total Revenue</b>	<b>\$ 7,603,258</b>	<b>\$ 7,272,874</b>	<b>\$ 7,096,805</b>
<b>Expenditures</b>			
Personnel Services	\$ 4,964,778	\$ 5,078,542	\$ 5,493,803
Operating & Maintenance	132,277	138,588	134,859
Charges for Services	991,826	1,126,281	893,791
Capital Outlay	-	\$ 70,913	\$ -
<b>Total Expenditures</b>	<b>\$ 6,088,881</b>	<b>\$ 6,414,323</b>	<b>\$ 6,522,453</b>



**Coroner's Office**

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## 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

The Adams County Coroner's Office provides a vital public service to the community. The Coroner's Office takes reports of deaths, investigates deaths, and responds to death scenes, 24 hours a day, 365 days of the year. The Coroner's Office is responsible for determining the cause and manner of death, identifying the deceased, and making notification of the death to the deceased's next-of-kin.

Through an intergovernmental agreement, the Adams County Coroner's Office also serves the City and County of Broomfield.

## Long Term Goals

- Strong, cooperative relationships with outside agencies.
- Improved individual and organizational competence.
- Utilizing economies of scale provide services to external counties to generate income for the Adams County general fund.
- Promotion of educational opportunities for students at local Colleges and Universities.

## Activity/Performance Measures

Description	2009	2010	2011
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.30	.26	.28
Per Capita Spending	\$3.09	\$3.27	\$3.03
Death Cases Investigated	2,901	3,026	2,800
Death Cases Investigated Per FTE	207	233	215
Autopsies Performed	234	245	200
Employees (FTE)	14	13	13

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 202,999	\$ 188,518	\$ 4,000
Misc. Revenues	1,688	1,498	2,000
<b>Total Revenue</b>	<b>\$ 204,687</b>	<b>\$ 190,015</b>	<b>\$ 6,000</b>
<b>Expenditures</b>			
Personnel Services	\$ 899,253	\$ 780,716	\$ 732,021
Operating & Maintenance	115,971	58,659	76,950
Charges for Services	566,442	574,746	585,638
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,581,666</b>	<b>\$ 1,414,121</b>	<b>\$ 1,394,609</b>

**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.

**2011 Budget Highlights**

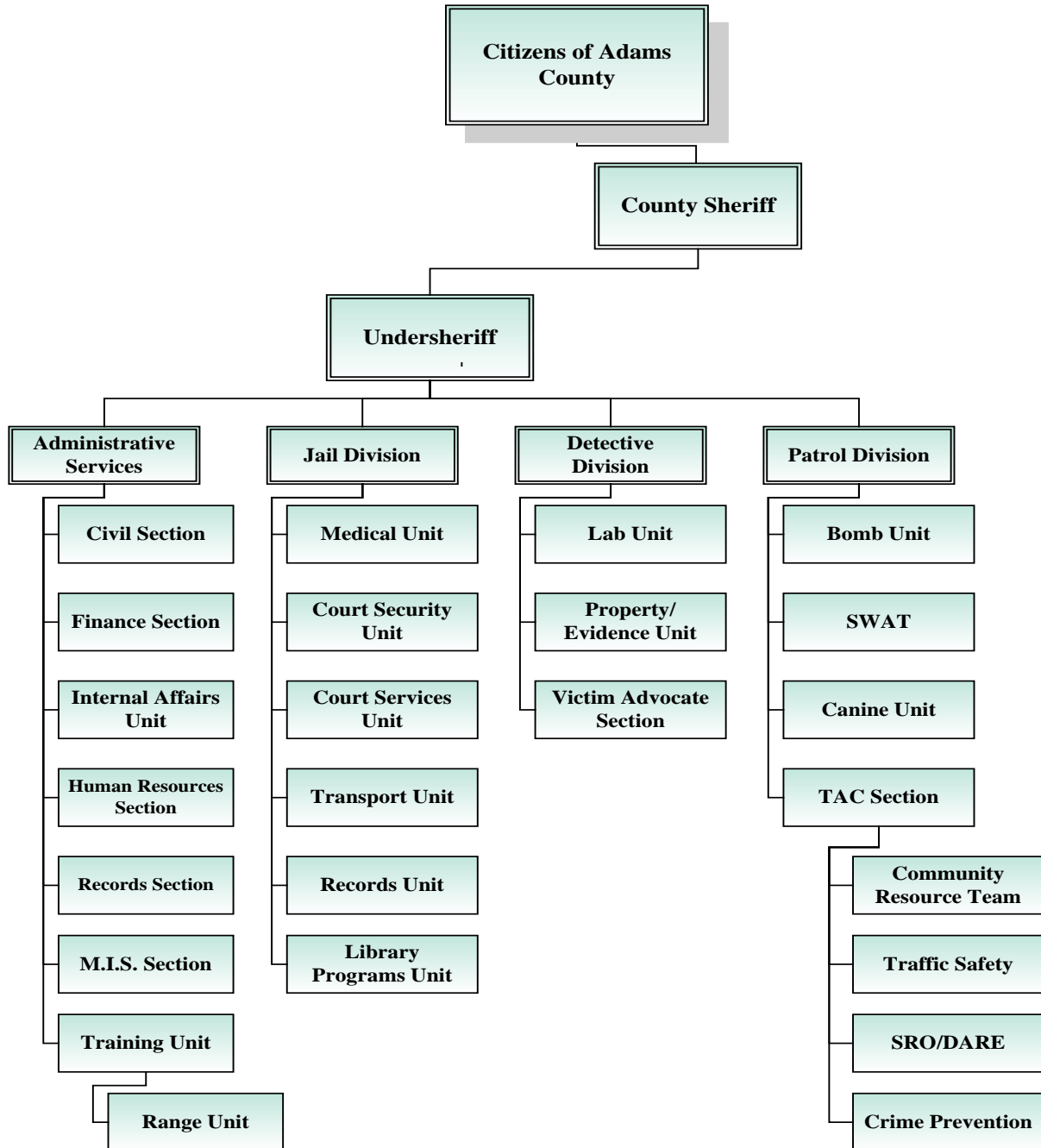
- The increase is due to the cost of providing a statutory required salary of \$5,500 a year to the elected Surveyor and insurance elections.

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
Personnel Services	\$ 15,594	\$ 15,876	\$ 16,266
Operating & Maintenance	-	-	-
Charges for Services	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,594</b>	<b>\$ 15,876</b>	<b>\$ 16,266</b>



**Sheriff's Office - Corrections**





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## 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.

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## Primary Services

**Jail Division:** Sheriff's Office Detention Facility personnel are responsible for: providing adequate security within the facility; transporting inmates to and from other agencies and court; providing accurate inmate account management and inmate booking/custody records; professional and consistent service to the public both in person and by phone; providing adequate food, clothing and a clean/sanitary environment; ensuring the safe and humane custody of inmates. The medical unit is responsible for providing basic medical, mental health and dental services in the most efficient and cost-effective manner.

**Court Security Services:** The Sheriff's Office's responsibilities are to provide a safe and secure environment for citizens, defendants, inmates and judges while in the Justice Center.

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## Long Term Goals

### Jail Division

- Manage equipment costs by replacing aging equipment and providing an efficient and safe work environment.
- Provide for the safe, secure and humane custody of inmates and maintain a clean and sanitary environment.
- Purchase upgraded and additional technological equipment in accordance with the county-wide master plan.
- Provide a safe and secure environment for citizens and professional visitors to the jail.
- Maintain adequate staffing levels for both certified commissioned and non-certified support posts.

### Justice Center

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

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## Current Year Objectives

### Jail

- Maintain or reduce expenditures. Goal #1.
- Replace aging ice maker in kitchen. Goal #1.
- Install bi-directional antennas and compatible equipment to fix the current 800 MHz radio communication problems existing within the Jail. Goals #1 and 3.
- Continue the phased purchase of ADORE licenses for FTO program. Goals #1 and 3.
- Achieve American Correctional Association re-accreditation. Goals #2 and 4.

### Justice Center

- Maintain quality facility services with minimal resources and no new projects in order to meet the proposed budget reductions. Goals #6 and 7.





**2011 Budget Highlights**

- \$11,720 appropriated for an upgrade to the correctional facility intercom and paging/speaker system. The upgrade allows for bi-directional audio in the housing units from the corrections towers.
- \$1,415,886 appropriated for corrections food services.
- \$370,699 appropriated for corrections laundry services.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	6.59	6.47	6.21
Per Capita Spending	\$69.46	\$69.45	\$67.69
<b><i>CORRECTIONS DIVISION</i></b>			
Visitors	25,000	26,918	28,250
Bonds	8,100	14,677	14,500
Telephone Calls	195,735	175,643	192,000
Medical Transports	950	934	1,100
Bookings/Releases	16,447/16,926	16,604/16,016	17,000/17,000
Doctor/Dental/Psych Sick Calls	16,850	21,360	23,000
Medical Unit Admissions	1,100	1,763	1,810
Counselor Contacts	8,800	7,267	9,000
Video Avisals	7,860	7,681	8,500
Pre-Trial Interviews	9,995	9,460	10,000
ADORE Software FTO program software locations	10	10	0
<b><i>JUSTICE CENTER</i></b>			
New Arrests	1,350	1,279	1,325
ADP	1,288	1,289	1,100-1,300
Inmate Transports to/from Courts	17,250	17,000	17,750
Entry Counts	458,200	458,698	459,250
Criminal Histories	2,490	3,296	3,100
Public Contacts	45,825	54,349	57,750
Security Checks	51,000	63,040	65,000



Civil Standbys	2,250	1,754	2,325
Court Ordered Fingerprints	950	1,079	1,200
Court Sheets	17,750	9,332	17,000
Employees (FTE)	287.75	287.75	285.75

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ 238,932	\$ 220,386	\$ 238,932
Charges for Services	956,414	1,037,551	990,500
Misc. Revenues	3,609	10,623	3,000
<b>Total Revenue</b>	<b>\$ 1,198,954</b>	<b>\$ 1,268,560</b>	<b>\$ 1,232,432</b>
<b>Expenditures</b>			
Personnel Services	\$ 20,814,836	\$ 20,512,540	\$ 21,476,097
Operating & Maintenance	989,283	664,570	768,432
Charges for Services	8,822,072	9,061,904	8,897,825
Capital Outlay	41,863	194,236	21,921
<b>Total Expenditures</b>	<b>\$ 30,668,054</b>	<b>\$ 30,433,250</b>	<b>\$ 31,164,275</b>



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## Sheriff's Office – Field & Administration

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### Mission Statement

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To ensure the quality of life in Adams County by reducing crime, fear of crime and disorder; and by working with all citizens to preserve life, maintain rights and freedoms, protect property and to promote partnership with the community.

### Primary Services

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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 20-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 through 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 Administration:** Monitor hardware performance, software performance, systems security and data integrity. Manage the development and installation of software modifications and system enhancements. Administer software subscriptions and license agreements. Control user profiles and security authorities. Oversee connectivity to the Federal National Crime Information Center (NCIC) system, the State Colorado Crime Information Center (CCIC), Judicial systems and the ADCOM 911 Center. Serve as liaison between clients, external system administrators and vendors to address issues regarding the interaction of computer processes and user procedures. Safeguard the agency's computer assets by managing the technology equipment inventory and conducting routine inspections.
- **Software Programming:** Design and code software applications for data extract, data inquiry, system interfaces and data conversions. Maintain the civil and work release programs.
- **Computer Operations:** Ensure that the Sheriff's primary systems (Jail Management, Records Management, Livescan and Mug Shot) and the network servers (domain, terminal, exchange and internet security) are operational 24/7. Back up systems daily and store off-site for data recovery purposes.



- **Hardware Maintenance:** Troubleshoot and resolve equipment failures - servers, desktop computers, laptop computers, mobile data computers, thin clients, printers and scanners. Administer hardware warranty and maintenance agreements.
- **User Support:** Instruct clients in the use of hardware and software. Develop training materials and curriculums. Assist clients in resolving immediate user problems.

**VALE Grant** is coordinated by a paid staff of two employees who supervise the 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 from citizens, attorneys, courts, and governmental agencies. This section conducts and provides for all Sheriff's sales, evictions, foreclosures, and orders of possession per court order.

**Detective Division** initiates and follows up on investigations to determine if a crime has been committed by interviewing victims and witnesses. Preparing and executing search warrants and identifying and arresting perpetrators of crime with 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 identification, documentation, collection and preservation. The Property Evidence Unit catalogs and stores all evidence collected by the Sheriff's Office.

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 enters 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 all 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** includes DUI enforcement, traffic safety, crime prevention and School Resource Officers (SRO). DUI provides aggressive enforcement in detection and apprehension of suspected drunk/drugged drivers. Traffic safety promotes compliance with county and state traffic laws in order to reduce the number of vehicle accidents. 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. TAC 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. The section also provides criminal analysis for operations personnel to enable more strategic planning.

**Range Unit** provides 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.

**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

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### Training Academy

1. Provide a bi-annual, multi-jurisdictional law enforcement academy.
2. Build a state-of-the-art training facility to 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.

**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**

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. Increase deputy visibility and further the Community Oriented Policing philosophy through citizen involvement in neighborhood problems.
2. Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.
3. Attempt to reduce crime by monitoring problem areas and by providing surveillance and proactive activity.
4. Obtain stability with the Patrol Division staffing levels in an effort to increase and enhance proactive policing.
5. Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.



6. Maximize the efficiency of platoon training opportunities.

**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 TAC deputies.
2. Reduce crime and violence within the schools and continue educating students on the hazards of drug/alcohol use through programs such as DARE, and I-safe America and law related education.
3. Continue involvement with Colorado Department of Transportation (CDOT) Safety Seatbelt and Child Occupancy campaigns and participate in the Denver Metro Wide Road Rage Task Force.
4. Identify hazardous traffic areas within Adams County and apply the appropriate amount of enforcement to gain self-compliance.
5. Minimize the number of alcohol/related traffic accidents through aggressive enforcement, training of patrol deputies, cooperation with other agencies and public education.
6. Conduct several DUI saturation patrols with other agencies and provide other aggressive DUI arrest operations.
7. Educate the public through Crime Prevention activities and various programs to reduce the chances of crime or the fear of crime in the community.
8. Utilize the SROs to perform ACAMS threat assessments in all county schools.
9. Implement a county-wide school mapping system for all patrol car computers.

**Records/Warrant Section**

1. Implement the county-wide Intergraph Public Safety Jail Management System.
2. Embrace current technology by converting cases that are on 16mm microfilm cassettes into a digital imaging system.
3. Continue the usage of the Crime Analysis Unit to assist the Adams County Sheriff's Office and the citizens we serve.
4. Work towards increasing staffing levels to manage increasing work load in multiple units.

**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 the various areas.
5. Provide explorer volunteers with opportunities and training regarding 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

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### Training Academy

- Conduct one basic P.O.S.T. Academies with 25 cadets in each class. Goal #1.
- Develop Phase three of the strategic plan to build a regional training facility. Goal #2.

### Administrative Services Division

- Continue to enhance leadership/career development. Goals #6 and 8.
- Continue to enhance the Wellness/Fitness Program for Sheriff's Office employees. Goal #10.
- Focus on the quality of service provided by the Sheriff's Office employees. Goals #4, 7, and 10.
- Pursue training in job task analysis. Goal #8.
- Develop a non-certified career development program. Goal #8.

### 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 requirements. Goal #11.
- 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 acquisition costs. Goal #12.
- 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. Goals #12, 13.
- Educate users to increase the return on technology investments and minimize the impact of growth on the MIS Section, facilitate in-depth initial training and on-going remedial training on the agency's core systems. Goal #14.
- Expand STARS functionalities and deploy new technologies and systems as identified by the Divisions. Goal #11.
- Implement SharePoint and expand Hummingbird to facilitate internal communications and document management. Goal #11.
- Safeguard computer assets by ensuring facilities are adequately equipped to maintain proper equipment operability and to prevent irreparable damage to computer equipment and loss of invaluable data resources. Goal #13.

### 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. Goal #15.
- Continue providing crisis intervention to crime victims in Adams County. Goals #15 and 18.
- Support victims through the criminal justice process. Goals #15 – 18.
- Continue building the data base for V.I.N.E. system notifications. Goal #18.
- Submit successful VALE Grant application for operating and printing costs. Goal #18.

### Civil Section

- To continue the effort to keep the processing of papers to a minimum of two weeks without additional staff. Goals #19–22.
- Continue training and education of team members. Goals #20-21.





- Train all clerks on the use of and entry of data into the I-LEADS records management computer system. Goals #19–22.
- Reduce the cost of distraint service by developing new staffing methods to accomplish the task. Goal #21.
- To enhance and improve customer satisfaction levels in the timely service/execution of civil, criminal, and court papers/documents. Goal #21.
- To train all deputies in the use and application of the I-LEADS records management system. Goals #19 and 21.
- To introduce Civil Deputies to the COPLINK system to enhance document service potential. Goal #21.

#### **Detective Division**

- To maintain current staffing levels and reduce the demand for additional law enforcement services. Goal #23.
- To obtain equipment and training regarding the latest technology advancements available to ensure successful investigation and prosecution of criminal cases. Goal #27.
- Continue to support the North Metro Drug Task Force by providing a supervisor and personnel for the continued war against drugs and increasing number of meth labs. Goal #28.
- Make every effort to operate the Detective Division with a 20% reduction in operating/services funding. Goals #26 and 27.

#### **Patrol Division**

- Monitor trends within communities regarding growth and calls for service. Goal #34.
- Provide professional, competent law enforcement services in a timely fashion. Goals #33-37.
- Deploy available staff in an effort to be consistent with growth and community needs. Goals #33-35.
- Provide the necessary equipment and training to enhance deputy safety and community security. Goal #34.
- Continue to provide pro-active policing measures in conjunction with being available to citizen and community groups regarding quality of life issues. Goals #34-36.

#### **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. Goals #41-44.
- 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. Goals #41-44.
- Maintain a high profile, zero tolerance towards individuals who choose to drink and drive. Goals #43, 44.
- Participate in CDOT sponsored DUI checkpoints and saturation patrols. Goal #44.
- Continue to support L.E.A.F.s "Heat is On" campaign. Goals #43, 44.
- Continue to train and certify Patrol deputies with different DUI certificates. Goal #43.
- Provide educational materials to the motoring public on the hazards and consequences of drunk/drugged driving. Goals #40, 43.
- Provide trained DUI deputies to the Patrol Division on nights when DUI activities are higher. Goal #44.
- Continue to improve the effectiveness of the Community Policing Unit within the TAC Section by providing training and support to the officers. Goal #43.
- Aggressively investigate and take appropriate enforcement action against individuals who negatively impact the quality of life for citizens in unincorporated Adams County. Goals #39, 45.
- Continue working with school safety issues in an on-going effort to provide a safer, more comfortable learning environment for the teachers and students. Goal #39.



- Participate with community groups to bring schools and communities together to combat juvenile crime, violence, gang participation, and drug use. Goals #39, 40.
- Provide necessary training to keep SROs up-to-date on juvenile issues and provide school staff information on drug/gang trends. Goals #39, 40.
- Continue to provide the new D.A.R.E. program in schools, provide a positive law enforcement image to students and enforce local/state laws on school campus. Goal #39, 40.
- Provide necessary tools/training for SROs to provide drug training through the D.A.R.E. program, internet safety programs, and gang avoidance techniques, CPTED (Crime Prevention through Environmental Design), and law related education. Goal #46.

**Records/Warrants Section**

- Continue microfilm conversion project. Goal #49.
- Implementation of Intergraph JMS system. Goal #48.
- Obtain Colorado Certified Records Network certifications for Record Technicians.
- Complete Records Section continuity project for Records/Warrants/NIBRS/Crime Analyst. Goal #50.
- Maintain staffing levels to assure adequate coverage for 24/7 operation. Goal #51.

**Range Unit**

- Expand the training program with Simunition/Simulation training. Goal #54.
- Continue to replace the current rifle inventory with new weapons. Goal #54.
- Assist with the planning of a new range facility. Goal #52.
- Provide ammo and training for two 108-hour courses for academy recruits. Goal #53.

**Volunteer Programs**

- Continue efforts to recruit and train additional volunteer personnel to assist with various areas within the agency. Goal #56.
- Reduce the individual case load numbers for victim advocates by trying to increase the number of trained volunteers. Goals #55-57.
- Continue to solicit youth to participate in the Explorer program and promote careers in law enforcement. Goals #59, 60.
- Provide funding for volunteer groups to participate in local competitions, training and events.
- Provide necessary uniform attire to all volunteer personnel. Goal #60.
- Seek ways to purchase needed replacement equipment for Posse volunteers. Goal #59.

**2011 Budget Highlights**

- \$9,000 appropriated for rotational replacement of a multi-use K-9 Dog.
- \$10,450 appropriated for upgrade of the Mobile Command Post for Year-around all-season use.
- \$57,000 appropriated for more cost-effective uniform pants for all sworn staff. The replacement pants do not require special cleaning and are about half the cost of the current wool blend pants.

**Activity/Performance Measures – Part 1**

	2009	2010	2011
Description	Actual	Estimate	Budget
<b>Patrol Division (stats include TAC)</b>			



ADCOM citizen CFS/officer initiated events	110,493	102,597	105,674
Officer initiated events	39,016	34,494	35,529
Criminal Reports	8,279	8,816	9,105
Other Reports	6,413	6,028	6,326
Field contact cards	940	2,521	2,597
Criminal summonses	1,796	2,421	2,159
Juvenile arrests	461	480	381
Adult arrests	4,915	5,619	5,543
<b>Records/Warrants</b>			
Warrants processed	15,200	16,971	17,000
Crime Analyst projects	575	350	400
Sex offenders processed	1,280	Did not track in 2010	N/A
Warrant extraditions	345	312	400
Case reports processed	21,000	18,368	22,000
<b>Range</b>			
Students attending 52/108-hour class	90	26/36	32/25
Weapons maintained/repared	650	282	400
Wrongful death incident/law suits	0	0	0

### Activity/Performance Measures – Part 2

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	5.42	5.32	5.21
Per Capita Spending	\$59.86	\$56.42	\$55.19
<b>TAC Section</b>			
County Traffic Tickets Written	10,000	10,500	10,500
State Traffic Tickets Written	3,300	4,000	4,000



Fines Surcharges Written	1,257,408	1,300,000	1,300,000
Revenue Collected	851,088	900,000	900,000
DUI Requests	790	820	820
SRO Calls For Service	1,070	1,000	1,000
SRO Patrol Visits	100	50	50
SRO Criminal Reports	150	145	145
SRO Arrests	75	30	30
SRO Teaching Hours	300	300	300
<b>Training Academy</b>			
Academy Cadets	50	37	25
Adams County Sheriff's Office Cadets	15	8	2
Other Agency Cadets	35	29	23
Cadets Successfully Completing Academy	48	36	25
<b>MIS Section</b>			
Workstations Supported	560	577	580
Employees Supported	545	543	543
Support Calls	2,500	2,730	2700
Calls per Employee	336	341.25	337.5
<b>Administrative Services Division</b>			
Concealed Weapon Permits Processed/Active	1,649/4,583	1,191/5,663	1,155/6,796
Completed Background Investigations			
Employment Applications/Hired	1,470/25	820/14	950/8
Internal Affairs Investigations	88	65	65
<b>VALE Grant</b>			
Number of Cases Worked by Volunteers	2,390	2,021	2,100
Active Volunteers	21	26	30



Successful Advocate Academy Graduates	8	8	8
<b>Civil Section</b>			
Papers Processed	9,148	9,442	9,500
<b>Detective Division</b>			
Total Assigned Cases	6,350	6,132	6,200
Average Case Load per Detective (property)	35	42	43
Average Case Load per Detective (persons)	14	12	12
Liquor/Vice Cases	208	241	245
Crimes Reported	19,628	19,500	19,700
Pawn Slips Received	19,680	26,988	27,000

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ 113,598	\$ 65,716	\$ 117,627
Charges for Services	1,210,724	1,222,697	1,176,236
Fines & Forfeitures	888,307	1,339,378	950,000
Misc. Revenues	8,559	7,212	2,850
<b>Total Revenue</b>	<b>\$ 2,221,189</b>	<b>\$ 2,635,003</b>	<b>\$ 2,246,713</b>
<b>Expenditures</b>			
Personnel Services	\$ 20,533,885	\$ 19,477,704	\$ 20,304,175
Operating & Maintenance	1,200,998	847,254	992,850
Charges for Services	4,872,650	4,024,439	4,092,268
Capital Outlay	131,271	6,500	19,450
<b>Total Expenditures</b>	<b>\$ 26,738,803</b>	<b>\$ 24,355,897</b>	<b>\$ 25,408,743</b>



## Sheriff's Office – Special Funds

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### Mission Statement

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**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

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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.

- **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 2010, this program will be conducted in Strasburg.
- **Senior Fishing Festival** - This annual event is held at the Fairgrounds and is open to all Adams County senior citizens. Donations are collected for food, prizes and costs related to hosting the all-day event. Due to the declining donations, the Sheriff's Office began budgeting financial support for the 2009 event
- **Victim Advocates** - The Sheriff's Office maintains between 15-20 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.

**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 2009, certificates for over 2,400 free turkeys were given out to families of students on the school free lunch program and we anticipate at least that many in 2010.

## Long Term Goals

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### 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. Goals #1-3.

**Commissary**

- Upgrade the inmate television system to be compliant and compatible with new digital signals. Goal #4.
- Provide quality instructors for classes in ESL, Life Skills, COG Skills, stress management, GED instructors and testers, and facility chaplains. Goal #4.
- Provide quality programming, religious services, recreational programs and equipment, library and law research, and indigent supplies/services such as hygiene products, barber services, bus tokens, and "Ready to Work" training series software. Goal #4.
- Increase discharge planning for inmates to reduce recidivism. Goal #4.

**Flower**

- Purchase cards/flowers for employees and their families. Goal #7.
- Provide partial funding for specific employee events.

**Volunteer**

- Provide food and prizes for participants in the Senior Fishing Festival. Goal #7.
- Seek donations from the business community to purchase certificates for 2,500 free turkeys through Operation Freebird. Goal #11.
- Continue to provide clothing to victims of rape if needed and stuffed animals for victims' children. Goal #7.
- Provide a financial means to assist with funeral meals for employee families. Goal #7.
- Continue supporting fund raising activities for Posse and Reserves. Goal #7.

**2011 Budget Highlights**

- \$29,937 appropriated for back-up parts for the video visitation system. Acquisition of back-up parts act as insurance against potential system failure.

**Activity/Performance Measures**

	2009	2010	2011
Description	Actual	Estimate	Budget
<b>COMMISSARY</b>			
Chaplin's Visits	2,200	1,812	2,000
Religious Services Attendance	27,400	15,225	20,000





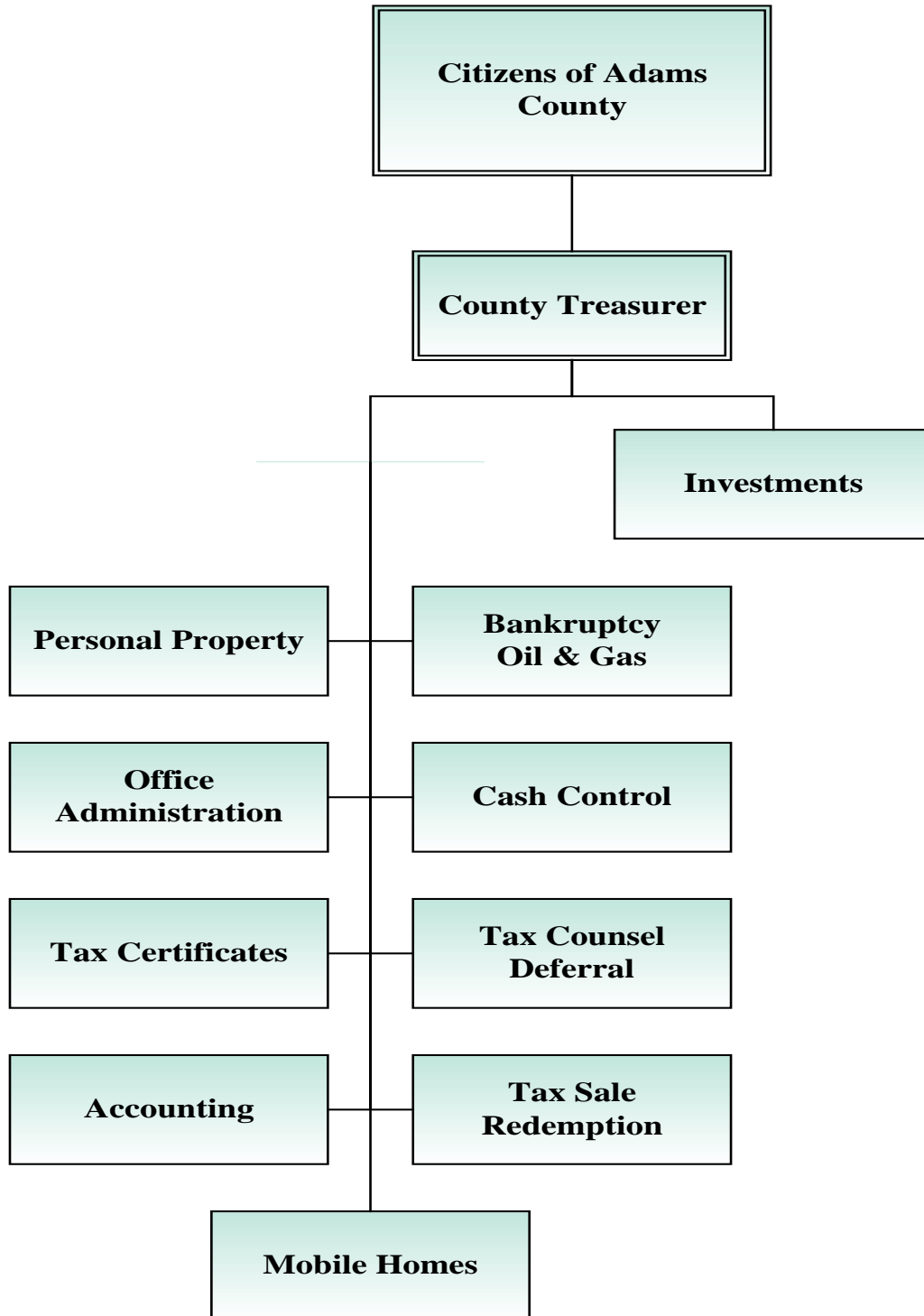
ESL Inmate Attendance	1,200	945	500
GED Class Attendance	3,425	15,390	15,000
Law Library Attendance	4,550	5,240	5,000

## Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 990,653	\$ 1,035,120	\$ 947,205
Misc. Revenues	-	-	28,150
<b>Total Revenue</b>	\$ 990,653	\$ 1,035,120	\$ 975,355
<b>Expenditures</b>			
Personnel Services	\$ 131,265	\$ 118,861	\$ 262,029
Operating & Maintenance	308,443	223,145	418,844
Charges for Services	501,769	511,901	653,619
Capital Outlay	180,400	73,556	-
<b>Total Expenditures</b>	\$ 1,121,876	\$ 927,463	\$ 1,334,492



**Treasurer's Office**





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## Mission Statement

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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

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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.
- Monitor and maintain all county held bank accounts

## Long Term Goals

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- Reduce money transfer insurance costs.
- Aide the county in converting to ACH direct deposit payments for vendors.
- Collect all monies via an electronic process.
- Pay all checks via journal entries with financial institutions or by electronic funds transfer.
- Cross-train all staff.
- Reduce the use of paper reports.
- Assist other offices in implementing a credit card acceptance system and enhance efficiency of online payments.
- Increase professional development for all staff through education and training.
- Increase number of volunteer counselors and total filings for the income tax assistance program.
- Replace the Treasurer's system software.
- Improve communication between Treasurer's office and other departments.



**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.

**2011 Budget Highlights**

- \$2,051,458 in revenue has been budgeted for treasurer’s fees.

**Activity/Performance Measures**

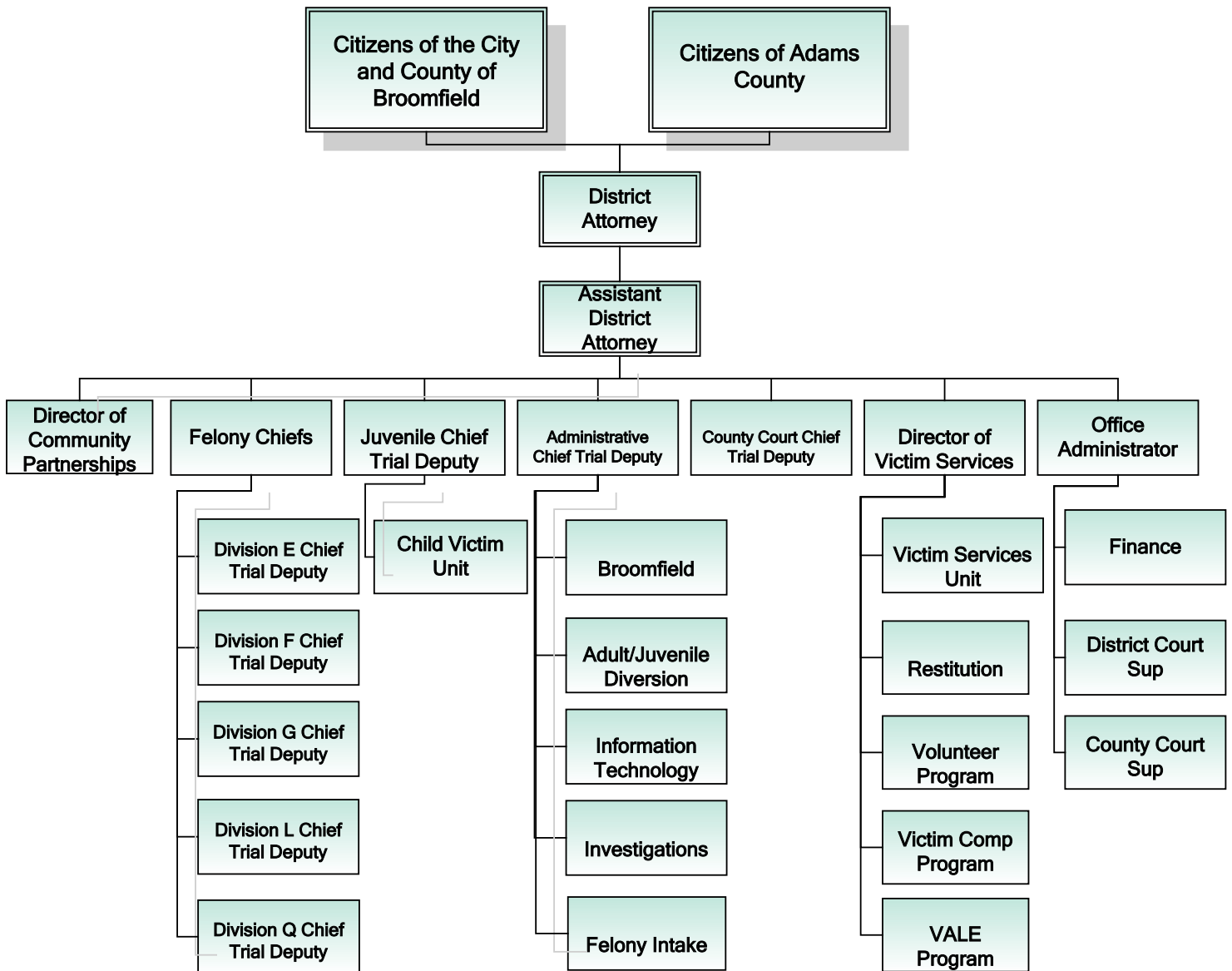
Description	2009 Actual	2010 Actual	2011 Budget
FTE's Per 10,000/Capita	.35	.34	.30
Per Capita Spending	\$2.95	\$3.13	\$2.98
Number of Tax Notices Per Budgeted FTE	11,501	11,425	11,667
Number of Tax Notices Per Actual FTE	12,323	12,241	12,500
Cost Per Tax Bill	7.96	8.01	7.85
Annual Tax Notices	172,520	171,380	175,000
Delinquent Tax Notices	15,825	15,227	15,500
Tax Counseling for the Elderly	5,000	5,100	5,500
Annual Tax Lien Sale Number of Parcels	5,123	3,363	3,500
Annual Tax Lien Sale Amounts	\$5,876,498	\$6,114,548	\$6,000,000
Tax Sale Premiums	\$73,562	\$177,011	\$125,000
Treasurer's Checks Issued	4,454	4,561	5,000
Mortgage Payments (mass)	\$143,478,514	\$150,000,000	\$150,000,000
Miscellaneous Receipts	3850	4,061	4,500
Treasurer's Tax Certificates	19,527	20,055	22,000
Bankruptcy Cases	1,100	897	750
Investment Interest Percent Earned	1.332%	1.092%	1.139%
Checking Interest Percent Earned	1.410%	1.380%	1.380%
Property Tax Percent Collected	99.70%	99.90%	99.90%
Employees (FTE) Budget	15	15	15
Employees (FTE) Actual	14	14	14

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 2,517,174	\$ 2,544,821	\$ 2,585,508
Misc. Revenues	75,166	180,616	87,300
<b>Total Revenue</b>	<b>\$ 2,592,339</b>	<b>\$ 2,725,437</b>	<b>\$ 2,672,808</b>
<b>Expenditures</b>			
Personnel Services	\$ 933,914	\$ 955,291	\$ 976,194
Operating & Maintenance	32,059	24,596	42,300
Charges for Services	345,576	284,548	355,056
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,311,549</b>	<b>\$ 1,264,434</b>	<b>\$ 1,373,550</b>



**District Attorney's Office**





Mission Statement

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

The 17<sup>th</sup> Judicial District includes both Adams County and the City and County of Broomfield.

Primary Services

**Criminal Prosecutions:** The District Attorney's Office is assigned the responsibility to prosecute crimes occurring in the district. This includes everything from traffic to murder cases. In 2010, the office prosecuted over 40,000 cases including 4,078 felonies. The District Attorney's Office handled 421 jury trials in 2010 (148 felonies and 273 misdemeanors/traffic). **The office has led the State with the most jury trials over the last three years.** Prosecutors plead the cases that should be pled and tried the cases that should go to trial.

Criminal Prosecution/Activity Performance Measures

Description	2009 Actual	2010 Estimate	2011 Budget
Felony Jury Trials	147	148	148
Felony Cases	3,863	4,078	4,078
Misdemeanor Cases	6,489	6,832	6,500
Domestic Violence Cases	1,511	1,481	1,500
Traffic Cases	23,861	23,909	23,900
JUV Filings	800	811	800
DUI/DWAI	3,226	3,268	3,200

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 opening of new courtrooms and 150 trials held in 2010, the majority of which involved cases requiring statutorily mandated services have significantly increased the duties and responsibilities of the finite personnel assigned to the Unit. 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 are 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	2009 Actual	2010 Estimate	2011 Budget
Number of Volunteers	12	10	10
Volunteer Hours of Service	3,536 hrs	3,451 hrs	3,796 hrs
Number of Victims Served by Volunteers	1,021	1,010	1,112
Crime Victim Compensation Victims Served	2,442	2,651	2,686
Crime Victim Compensation Dollars Disbursed	1,438,160	1,917,961	1,600,000
Victims Served by Restitution Division	7,000	6,676	7,000
Victims/Witnesses Served by Unit	37,030	39,095	41,005
VALE Funded Agencies	31	33	35
VALE Dollars Disbursed	1,024,370	1,244,638	\$1,263,040

**Diversion Program:** Started in 1983, this program is a case effective alternative to prosecuting criminal cases in the court system. Our office has both adult and juvenile diversion programs. In support of the operation, goals and objectives of the District Attorney's Office, victim reparation and supervision services are provided for first-time felony offenders and second-time misdemeanor offenders who would otherwise be subject to having charges filed against them in the court. To impact long term positive change, the program also supports early intervention counseling relevant to the offenders' issues and needs. 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 costs to the District Attorney's Office, the county, and thus, to the taxpayers of the Judicial District. It costs Adams County taxpayers \$77.17 a day to house an inmate in the jail (and those are only the short term costs).

Validated research shows early intervention in an offender's criminal life greatly reduces the likelihood of future prosecution and the resulting costs of prosecutions. The program views the collection of restitution for county crime victims as a major objective and priority. Through early intervention, diversion program counselors attempt to provide the offender with the necessary skills, knowledge, and guidance to lead a crime-free life. A major focus is addressing substance abuse and mental health needs of the Diversion clients.





## 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 lowers 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 room and trials.
- Implement new electronic case management system
- Use technology to also increase cost efficiency of our law enforcement partners (video case filings, etc.)
- The 2011 conversion to electronic case management will result in long term savings to Adams County. However, it needs to also be recognized that the demands on staff will increase during the period of transition to electronic case management.

## 2011 Budget Highlights

- Copier - \$6,900
- Furniture for the previous Public Trustee area (now vacant) for conversion to District Attorney I.T./Learning Center/Training Area totaling \$65,000

## Diversion Activity/Performance Measures

Description	2009	2010	2011
	Actual	Estimate	Budget
Referrals	431	451	475
Acceptances	307	296	320
Number of Victims Served	141	162	190
Successful Terminations	192	206	220
Restitution Collected	110,984	95,590	105,000



## Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 283,460	\$ 550,000	\$ 624,050
Federal Grants	35,620	41,954	306,141
State Grants/Other Governmental	457,186	489,151	420,617
Fines & Forfeitures/Misc.	1,166,028	1,333,383	1,579,845
<b>Total Revenue</b>	<b>\$ 1,942,294</b>	<b>\$ 2,414,488</b>	<b>\$ 2,930,653</b>
<b>Expenditures</b>			
Personnel Services	\$ 12,088,849	\$ 11,918,584	\$ 12,796,558
Operating & Maintenance	350,314	366,095	397,924
Charges for Services	1,739,236	1,934,578	1,528,008
Capital Outlay	381,706	37,137	110,300
<b>Total Expenditures</b>	<b>\$ 14,560,105</b>	<b>\$ 14,256,394</b>	<b>\$ 14,832,790</b>

### Possible Supplements

As discussed with the Board of County Commissioners meeting with Chief Judge Vincent Phelps indicated there will be significant additions to operations of the criminal justice system in the 17<sup>th</sup> Judicial District. These include:

- 3 new judges
- 5 new public defenders
- 15 new probation officers

Judge Phelps also informed the Commissioners that there would be one or more new criminal divisions added in 2012. The District Attorney's office was unable to fully staff for the courtrooms/divisions that were added in 2006 and 2007.

As instructed by the Board of County Commissioners, the District Attorney's office will provide a report in March 2011 that will provide information concerning the impact of these additional staff for these other offices as well as a projection for 2012 needs when full time criminal courts are added.



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## Commissioners' Office

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

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### 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.

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### 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.

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### 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.

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### Current Year Objectives

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

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### 2011 Budget Highlights

- \$40,000 is budgeted for special events such as opening ceremonies and dedications.



**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTE's Per 10,000/Capita	.11	.11	.11
Per Capita Spending	\$1.67	\$1.68	\$1.55
Public Hearings	90	90	90
Land Use Hearings	180	180	180
Liquor License Renewals	100	100	100
Employees (FTE)	5	5	5

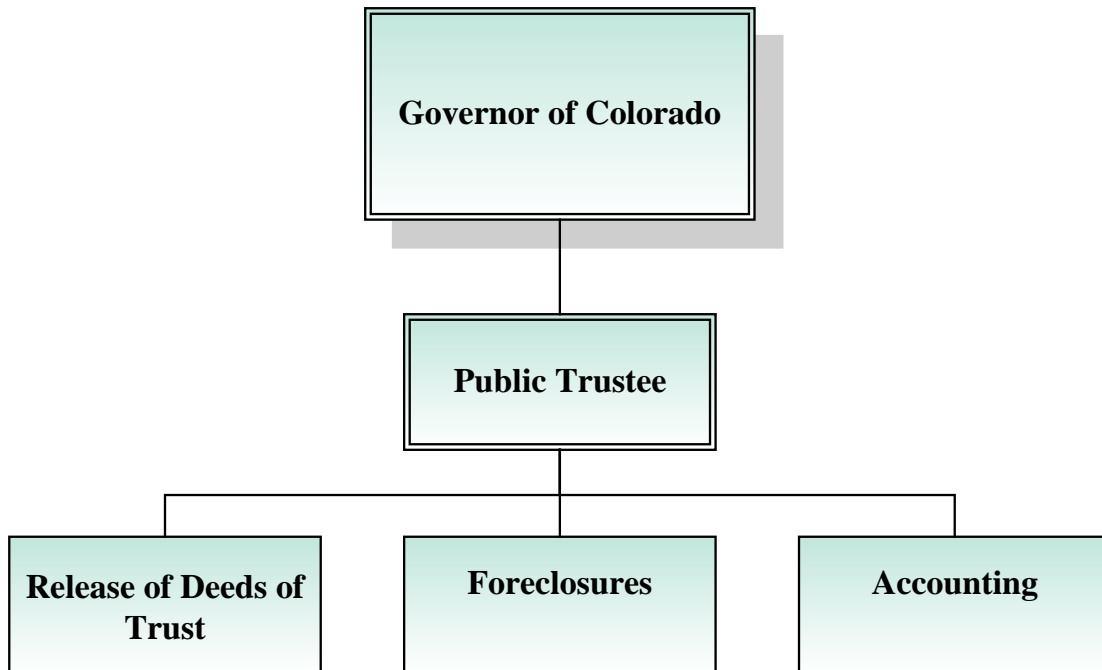
**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Liquor Licenses	\$ 21,083	\$ 23,270	\$ 25,000
Misc. Revenues	4,562	2,820	3,500
<b>Total Revenue</b>	<b>\$ 25,645</b>	<b>\$ 26,090</b>	<b>\$ 28,500</b>
<b>Expenditures</b>			
Personnel Services	\$ 446,721	\$ 461,742	\$ 468,700
Operating & Maintenance	89,231	54,169	28,350
Charges for Services	208,064	217,393	218,172
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 744,016</b>	<b>\$ 733,304</b>	<b>\$ 715,222</b>



**Public Trustee's Office**

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## 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.

## 2011 Budget Highlights

- Anticipated 2011 excess revenues from the Public Trustee's Office are \$550,000, which represents revenues (fees for services) collected above and beyond the expenses required to operate the office (personnel, rent, equipment, etc.) according to the Public Trustee's operating budget. This excess revenue is paid over to the County Treasurer's office quarterly during each year and ultimately goes into the county's general fund. 2010 excess revenues deposited into the general fund total \$597,942.
- The 2011 budget for the Public Trustee for operating supplies is \$0. No budget was requested because there was enough operationally generated fees to cover expenditures.

## Activity/Performance Measures

Description	2009	2010	2011
	Actual	Estimate	Budget
Number of Liens	16,893	17,753	19,500
Number of Foreclosures	5,646	4,761	4,500
Employees (FTE)	9	9	9



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**Revenue and Expenditure Summary**

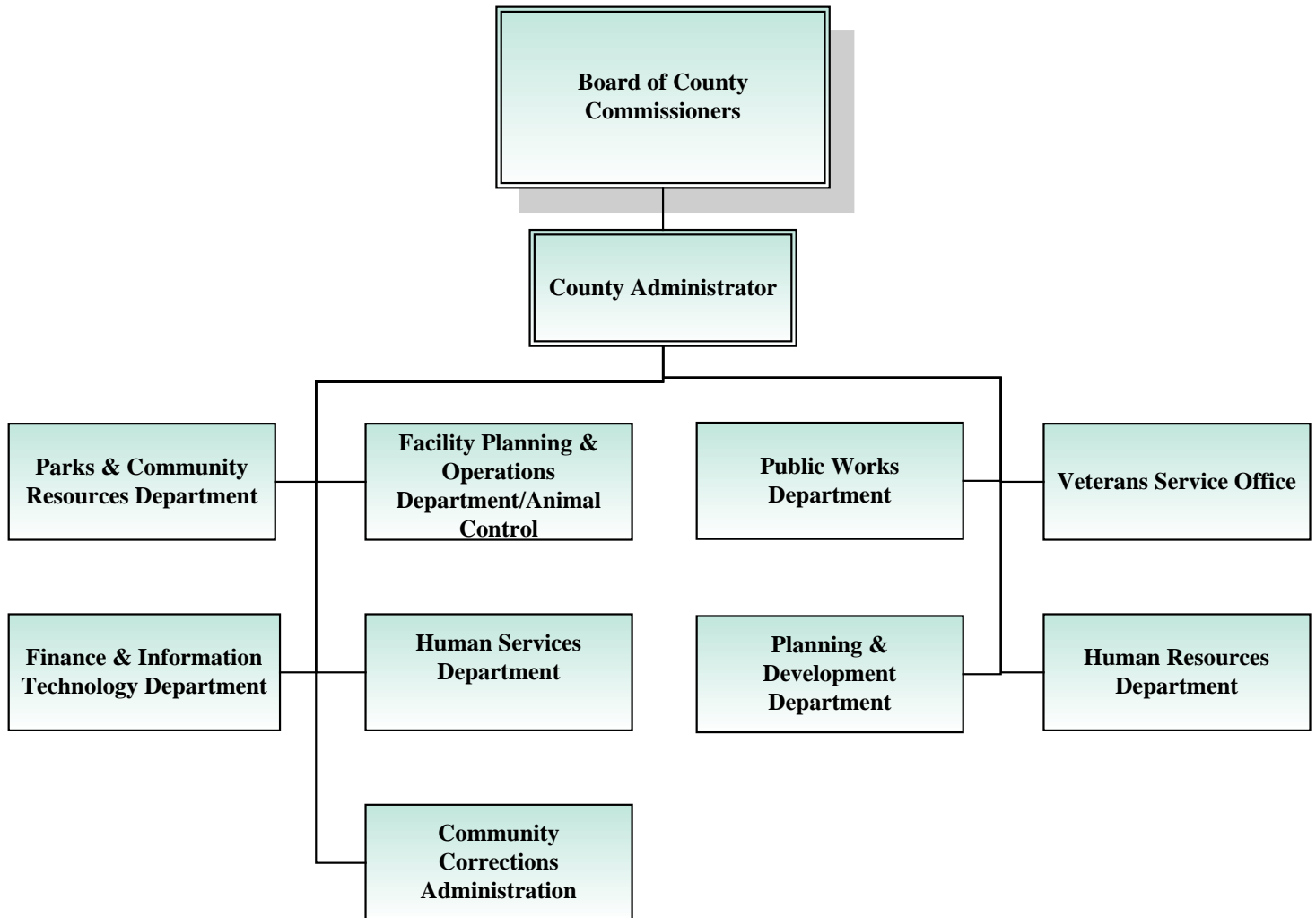
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<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Public Trustee Fees	\$ 2,547,818	\$ 694,105	\$ -
<b>Total Revenue</b>	<b>\$ 2,547,818</b>	<b>\$ 694,105</b>	<b>\$ -</b>
<b>Expenditures</b>			
Operating & Maintenance	\$ 646,781	\$ 33,679	\$ -
Charges for Services	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 646,781</b>	<b>\$ 33,679</b>	<b>\$ -</b>



**County Administrator's Office**

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## Mission Statement

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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

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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 & 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

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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

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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.



**2011 Budget Highlights**

- \$30,000 is budgeted for postage and \$45,000 is budgeted for printing the annual report to the public.
- \$36,671 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.
- \$547,047 has been allocated for a comprehensive strategy to enhance internal and external communications for the division of the County Administrator’s Office.

**Activity/Performance Measures**

Description	2009	2010	2011
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.11	.11	.07
Per Capita Spending	\$1.51	\$1.53	\$2.19
Departments Supported	9	9	9
Public Hearings	90	90	90
Employees (FTE)	5	5	3

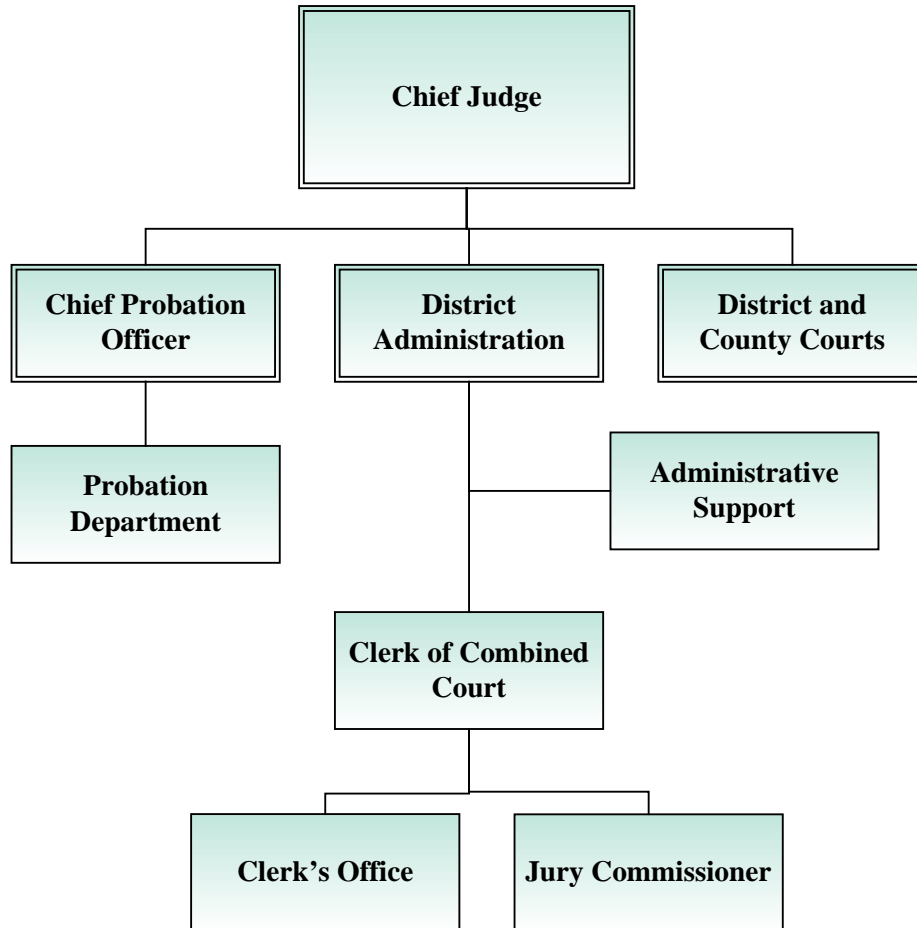
**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Personnel Services	\$ 531,082	\$ 524,993	\$ 612,154
Operating & Maintenance	18,483	18,303	179,000
Charges for Services	118,287	115,284	215,159
Capital Outlay	-	-	-
<b>Total Expenditures</b>	\$ 667,851	\$ 658,580	\$ 1,006,313



**17th Judicial District**

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### Mission Statement

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The 17<sup>th</sup> Judicial District consists of Adams County and the City and County of Broomfield. The mission of the Combined Courts is to provide a fair, impartial, and prompt resolution of disputes. The mission of the Probation Department is to provide the courts with pre-sentence investigation reports and standardized assessment of offenders, and to provide supervision to adult and juvenile offenders who are granted probation by the courts.

### Primary Services

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County Courts handle traffic cases and minor criminal matters as well as civil actions involving no more than \$15,000. The district court has jurisdiction over divorces, civil claims, juvenile matters, estates, mental health, and criminal cases. The Probation Department is responsible for supervising adult and juvenile offenders, and providing pre-sentence information to the courts. The services provided by the courts and probation are statutorily required.

### Long Term Goals

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1. To improve the courts' compliance with statutory time requirements.
2. To serve the public through prompt case resolution.
3. To provide a continuum of programs that balance offender accountability and restorative justice principles.
4. To provide specialized units serving all violent offenders and highest risk drug offenders.

### Current Year Objectives

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- To continue to develop the high-risk mental health offender unit and to continue to explore restorative justice programs to bring our offenders, victim and community together in resolving the effects of crime on our communities.
- To maintain a constant level of dispositions to filings.
- To provide information and assistance to pro se litigants.
- To expand the mediation programs and other educational programs for pro se litigants.
- Successful termination rates that meet or exceed the established state probation rates.

### 2011 Budget Highlights

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- \$317,747 has been budgeted for operating and maintenance of the 17<sup>th</sup> Judicial District probation office located at 12421 Washington Street, Unit H, Thornton, Colorado, 80241. This office will be moving to the county owned Western Services Center in 2011. Eventually saving the cost of the lease. This was made possible by consolidating other county operating into the new government center.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
Per Capita Spending	.71	.71	.69
Number of Cases Terminated	65,000	65,000	65,000
Number of Jurors Called	91,000	91,000	91,000
Number of Probation Clients (ISP)	110	110	110
Number of A/J Probation Clients*	8,040	8,040	8,040
Successful Termination Rate-adult	62%	64%	64%
Successful Termination Rate-juv.	71%	74%	74%

\*Number of clients now includes those supervised by private probation

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	311,349	323,798	317,747
Capital Outlay	-	-	-
<b>Total Expenditures</b>	\$ 311,349	\$ 323,798	\$ 317,747



## 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.

### 2011 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 2011.
- \$200,000 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.
- \$40,000 is budgeted for the Adams County Visual Arts Commission.
- Principal and interest totaling \$14,135,611 are budgeted in 2011 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 \$6,796,777 and interest totals \$7,158,832.52.

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Expenditures</b>			
Personnel Services	\$ 769,022	\$ 620,011	\$ 818,984
Operating & Maintenance	101	4,027	40,000
Charges for Services	2,086,251	2,799,814	2,365,167
Debt Service	12,784,811	13,192,403	14,135,611
Governmental Services	500,000	1,144,815	1,196,166
Capital Outlay	105,145,336	108,995	-
<b>Total Expenditures</b>	<b>\$ 121,285,521</b>	<b>\$ 17,870,065</b>	<b>\$ 18,555,928</b>



**WSC, DA, Sheriff HQ/Coroner, Development  
Building Lease  
Payment Schedule**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
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
<b>Total</b>	<b>35,000,000.00</b>	<b>8,447,198.72</b>	<b>43,447,198.72</b>

**Children and Family Services Building Lease  
Payment Schedule**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
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
<b>Total</b>	<b>\$ 5,645,000.00</b>	<b>\$ 507,806.25</b>	<b>\$ 6,152,806.25</b>

\*2009B refunding of 1999 CAFCO Lease

**Adams County Detention Facility Lease  
Payment Schedule**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2009	2,160,000.00	4,113,786.06	6,273,786.06
2010	1,470,000.00	4,806,788.76	6,276,788.76
2011	1,515,000.00	4,762,688.76	6,277,688.76
2012	1,560,000.00	4,717,238.76	6,277,238.76
2013	1,610,000.00	4,670,438.76	6,280,438.76
2014	1,660,000.00	4,622,138.76	6,282,138.76
2015	1,710,000.00	4,572,338.76	6,282,338.76
2016	1,770,000.00	4,516,763.76	6,286,763.76
2017	1,830,000.00	4,454,813.76	6,284,813.76
2018	1,900,000.00	4,386,188.76	6,286,188.76
2019	6,250,000.00	4,314,938.76	10,564,938.76
2020	6,560,000.00	4,002,438.76	10,562,438.76
2021	6,890,000.00	3,674,438.76	10,564,438.76
2022	7,185,000.00	3,381,613.76	10,566,613.76
2023	7,505,000.00	3,058,288.76	10,563,288.76
2024	7,855,000.00	2,711,182.50	10,566,182.50
2025	8,240,000.00	2,326,287.50	10,566,287.50
2026	8,650,000.00	1,914,287.50	10,564,287.50
2027	9,080,000.00	1,481,787.50	10,561,787.50
2028	9,550,000.00	1,016,437.50	10,566,437.50
2029	10,050,000.00	515,062.50	10,565,062.50
<b>Total</b>	<b>105,000,000.00</b>	<b>74,019,948.70</b>	<b>179,019,948.70</b>

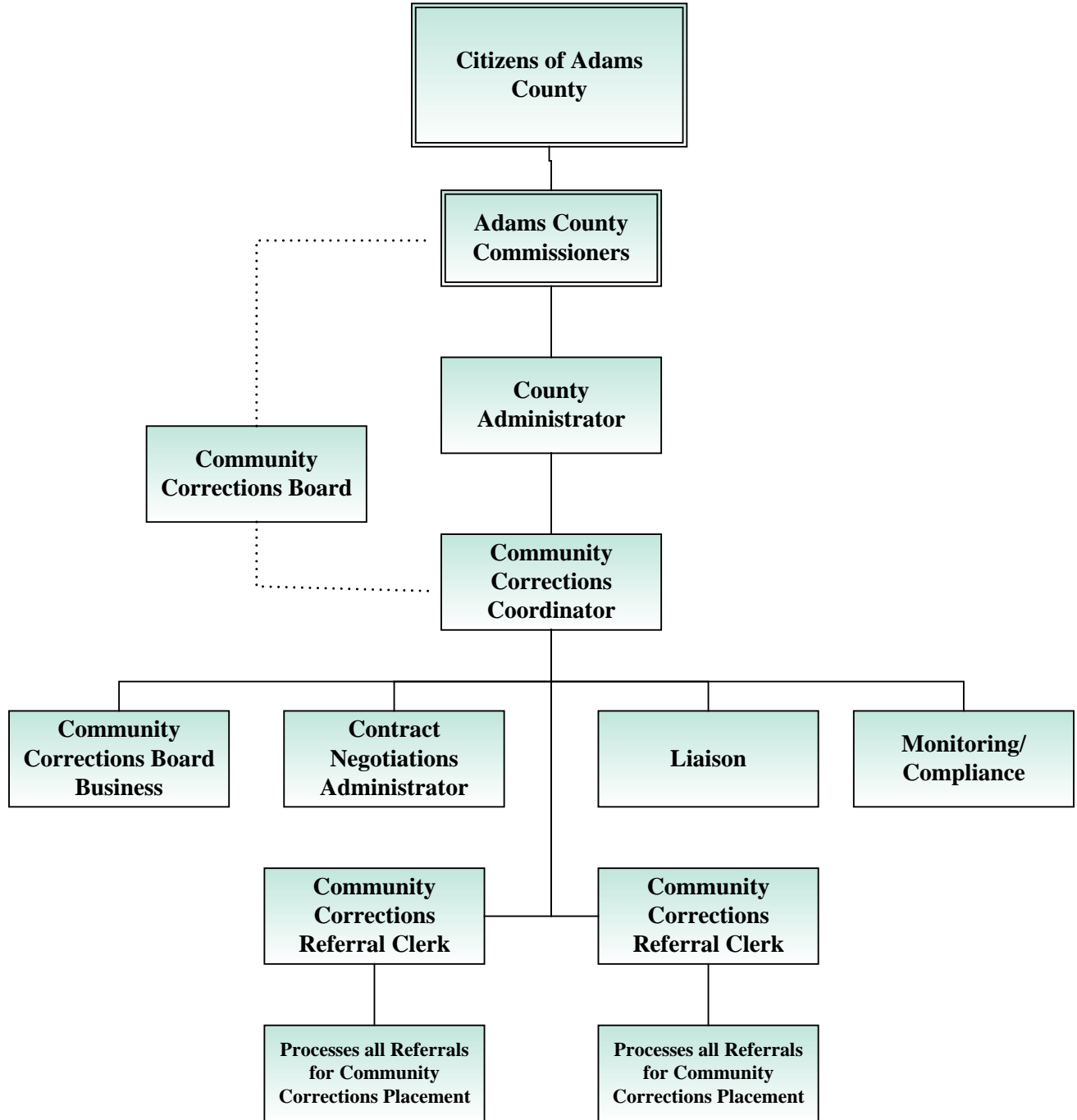


**Government Center - Construction**Certificates of Participation  
Series 2010

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
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
<b>Total</b>	<b>15,500,000.00</b>	<b>8,194,612.67</b>	<b>23,694,612.67</b>



**Community Corrections Administration**





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## Mission Statement

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To aid in accomplishing the mission of the Adams County Community Corrections Board by promoting and increasing public safety while protecting the right of local control; providing viable sentencing alternatives to the Court and alternative placement options to the Department of Corrections (DOC); promoting effective treatment services to offenders in a cost effective manner; providing oversight functions for all community corrections facilities and programs already established; and investigating the desirability of creating, contracting with, or participating in additional programs. Further, it is the mission of this department to advise the Board of County Commissioners by presenting recommendations made by the Community Corrections Board.

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## Primary Services

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Community Corrections negotiates, processes, and monitors contracts and subcontracts that provide for community corrections services; manages the financial resources allocated; provides financial reporting to the state, county and Community Corrections Board; provides oversight function of community corrections programs per the direction of the Community Corrections Board including performance audits; conducts all Community Corrections Board and Screening Committee business; processes all diversion and transition referrals for community corrections placement; coordinates the placement of approved offenders to the appropriate program; and serves as a liaison between criminal justice agencies, the state agencies, county agencies and the Colorado Association of Community Corrections Boards.

**Administration:** The Administrative Expenditure Program is established to account for all expenditures made by the Community Corrections Board and the Community Corrections Coordinator in conducting Board business, Screening Committee business, and all other expenditures necessary to administrate the activities of the Community Corrections Administration Department. Funding for administration is based on a percentage of total program allocations.

**Transition Residential:** Per a contract with the Division of Criminal Justice and pursuant to community corrections legislation, this program compensates approved service providers for residential community correction services to Transition Residential offenders. "Transition" is a highly structured residential program, which allows DOC inmates to work into the community gradually before being completely released from custody. Clients must be accepted by the Adams County Community Corrections Board's Screening Committee and/or an Adams County service provider to be placed in the program. Services include emphasis on individual treatment plans (may include drug/alcohol treatment, domestic violence, anger management, offense specific treatment, individual psychological counseling, etc.). Community resources for employment and education services are utilized. The program also offers drug/alcohol, antabuse testing/monitoring. Successful clients may complete their sentence or progress to Intensive Supervision Inmate (ISPI) status, ISP Parole (ISPP) or regular Parole status. Unsuccessful clients return to the Department of Corrections for incarceration.

**Diversion Residential Program:** Per a contract with the Division of Criminal Justice and pursuant to the community corrections legislation, this program compensates approved service providers for residential community correction services to Diversion Residential offenders. "Diversion" is a highly structured program for clients, which "diverts" offenders from prison. Clients must be accepted by the Adams County Community Corrections Board's Screening Committee and/or an Adams County service provider and sentenced by the Court to be placed in the diversion program. Services include emphasis on individual treatment plans (may include drug/alcohol treatment, domestic violence, anger management, offense specific treatment, individual psychological counseling, et. seq.). Community resources for employment and education services are utilized. The program also offers drug/alcohol, antabuse testing/monitoring. The program is responsible for monitoring



court ordered conditions and reporting outcomes to the Probation Officer and the Court. Successful clients usually move to the non-residential program, unsuccessful clients are usually sent to the Department of Corrections.

***Diversion Non-Residential Program:*** Per contract with the Division of Criminal Justice and pursuant to community corrections legislation, this program compensates approved service providers for non-residential community correction services to Diversion Non-residential clients. "Diversion" (diverted from prison), also termed "Direct Sentenced", offenders who have successfully completed the residential phase are eligible for the non-residential program. There are four levels of non-residential supervision. Clients can earn privileges and less supervision as they progress through the system. Upon violations they can be regressed back to a higher level of supervision. Services include telephone contacts, submission of weekly schedules, drug/alcohol testing, continued monitoring of treatment programs, court-ordered conditions, and employment verifications.

### Long Term Goals

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1. Support a systems-wide approach to planning for all criminal justice agencies.
2. Obtain additional state funding to pay for offenders' placement in all available beds.
3. Research methods to reduce the rate of walk aways from programs.
4. Provide additional services to offenders not currently available within our jurisdiction.
5. Improve the quality of all services provided to clients to increase success and decrease offender recidivism.
6. Provide an efficient and accurate referral system to the Courts, Department of Corrections, Probation, and the Department of Criminal Justice.
7. Establish additional audit and audit follow-up procedures to assess program effectiveness.
8. Analyze all populations to ensure appropriate placements are being made.
9. Explore the use of technological tools to enhance the capabilities for supervision of offenders.

### Current Year Objectives

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- Be prepared to adjust to the State funding levels, whether that includes increases or decreases. State budget reductions will likely target prison spending, thus the need to reduce prison populations, community corrections may actually see an increase in funding from the State.
- Assist new management at the Phoenix Center to stabilize. Since the movement of females into the Phoenix Center, there are now 4 different populations to deal with. 1) females, 2) community corrections males, 3) sex offenders and 4) community return to custody (parole violators). Each population presents their individual challenges and specialized needs.
- Continue to engage in long term planning, one objective is to find a suitable location for a separate female facility. A second objective is to meet with Judges, District Attorneys, Public Defenders and Probation to keep them abreast of the changes and additions community corrections has made.
- Continue to keep the number of offenders waiting in jail for placement to community corrections to a minimum.
- Create (with the help of the Information Technology department) a range of statistical reports that compare information from year-to-year, i.e. walkaways and rates of recapture, etc.
- Manage the reduction in the number of male beds available for use (50) with the closing of the Loft House and trying to maintain the low number of offenders in jail waiting for placement.
- Continue with policy and procedure updates.
- Continue with Phase II of an operations manual.



**2011 Budget Highlights**

- \$5,096,179 was appropriated for other professional services in 2011. The majority of these funds are used for contractual Community Corrections program services as follows: Diversion Residential - \$2,644,819; Transition Residential - \$2,176,466; Diversion Non-Residential - \$257,894.
- \$218,868 was approved for the administration of the various community correction programs.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.05	.05	.05
Per Capita Spending	\$10.62	\$10.53	\$12.48
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	2,496.00	2,246.00	2,500.00
Offenders Supervised/Day - Residential	371.00	379.00	387.00
Offenders Supervised/Day - non-Residential	106.00	110.00	115.00
Avg. Prison Cost Saved/Day - Residential	\$14,039.00	\$14,341.00	\$14,644.00
Avg. Prison Cost Saved/Day - non-Residential	\$7,490.00	\$7,773.00	8,126.00
% of Offenders Completing Residential Programs	58%	50%	50%
% of Offenders Completing non-Residential Programs	59%	62%	50%
Restitution Paid to Victims Per Year	\$281,836.00	\$290,000.00	\$300,000.00
Employees (FTE)	2.5	2.5	2.5

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Misc. Revenue	\$ 5,600,603	\$ 5,791,861	\$ 5,755,107
<b>Total Revenue</b>	<b>\$ 5,600,603</b>	<b>\$ 5,791,861</b>	<b>\$ 5,755,107</b>
<b>Expenditures</b>			
Personnel Services	\$ 164,014	\$ 162,904	\$ 153,032
Operating & Maintenance	15,558	10,613	22,160
Charges for Services	5,547,237	5,462,261	5,569,593
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,726,810</b>	<b>\$ 5,635,778</b>	<b>\$ 5,744,785</b>



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## Economic Development – ACED, Inc.

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### Mission Statement

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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

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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.

### 2011 Budget Highlights

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- Adams County's 2011 budgeted grant allocation to ACED, Inc. is \$576,064. \$50,000 is for community education
- \$22,000 has also been approved for another economic development organization, the I-70 Regional Economic Advancement Partnership (REAP).

**Activity/Performance Measures**

Description	2009	2010	2011
	Actual	Estimate	Budget
New Jobs	316	3,702	N/A
Retained Jobs	N/A	N/A	N/A
Square Footage Absorbed	N/A	N/A	N/A
Capital Investment	\$89,000,000	\$146,800,000	N/A
Prospects	151	93	N/A

**Revenue and Expenditures Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental Revenue	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	598,064	598,064	571,761
Capital Outlay	-	-	-
<b>Total Expenditures</b>	\$ 598,064	\$ 598,064	\$ 571,761





## 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.

### 2011 Budget Highlights

- Expenditures to be paid out in 2011 are budgeted at \$600,000.
- Current year budgeted incentive packages: Alpine Waste, American Down and Feather, Ascent Solar Technologies, Colorado Petroleum, Comasco International Holdings, Corporate Express, CPS Distributors, Degussa Construction Chemicals, Denver Newspaper Agency, Douglas Roofing, FedEx Freight, FedEx Ground, Furniture Row, Industrial Labs, Iron Woman Construction & Environmental, Komar Family Partnership, Kwal Paint, Lynx Aviation, Neway Packaging, Oneida Cold Storage, Precast Concepts, Rocky Mountain Natural Meats, Shamrock Foods, Sierra Detention Systems, Trustile Doors, Utility Trailer, Voyager Express and Whirlpool.

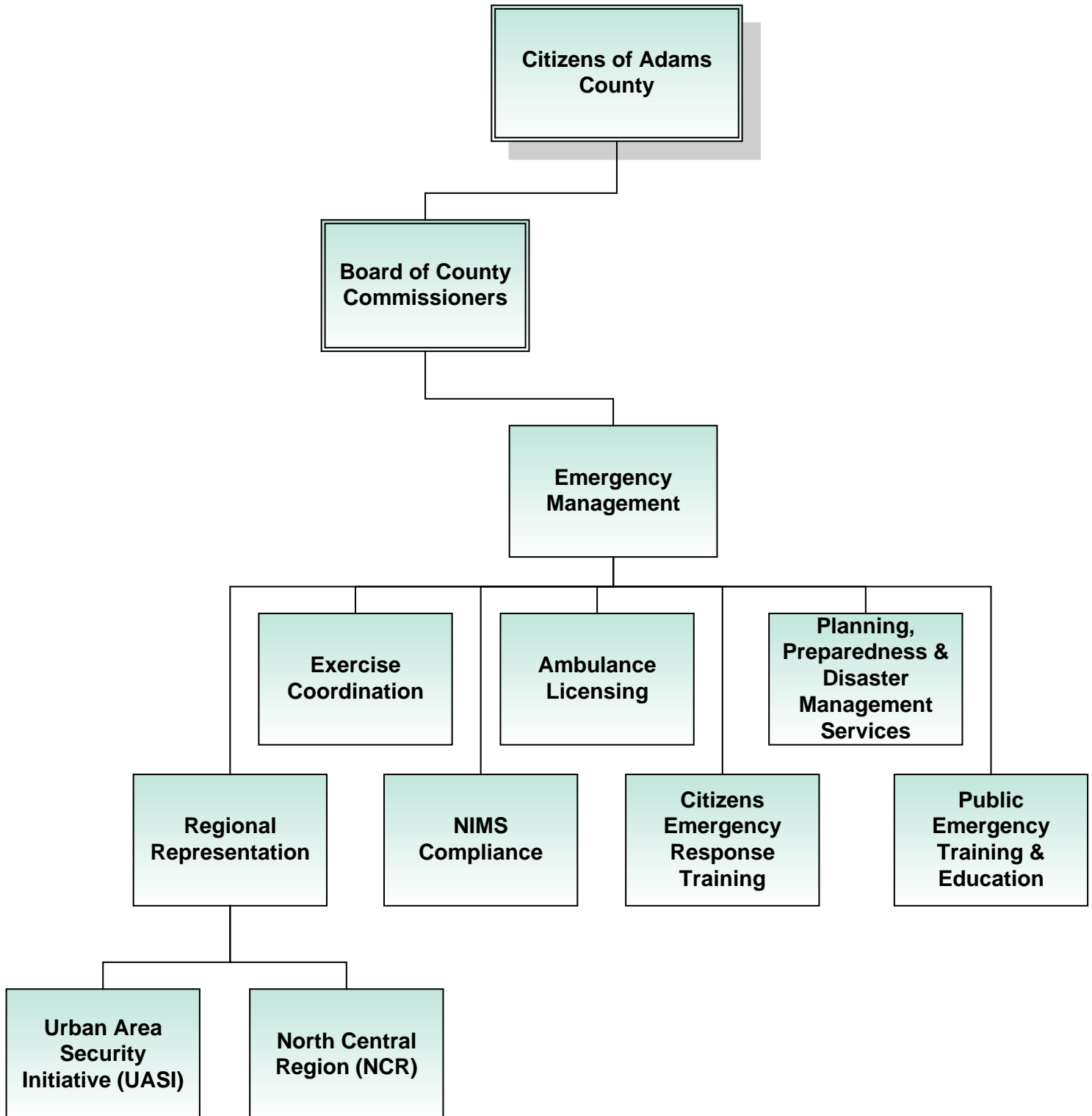
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental Revenue	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	598,064	598,064	571,761
Capital Outlay	-	-	-
<b>Total Expenditures</b>	\$ 598,064	\$ 598,064	\$ 571,761



**Office of Emergency Management**

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## Mission Statement

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To promote a prepared and more disaster resistant community by coordinating the government planning for, response to and recovery from disasters that may occur. This collaborative process includes shared responsibilities with local governments, emergency response agencies, private organizations, and the general public.

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## Primary Services

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- Coordinate the efforts of county government and disaster relief agencies in preparing for and responding to emergencies and disasters occurring within Adams County.
- Provide logistical support to first responders by managing an Emergency Operations Center (EOC) in times of emergency or disaster.
- Maintain an updated and accurate county Emergency Operations Plan while working with the various entities to maintain a solid understanding of their individual responsibilities.
- Satisfy requirements mandated by county, state and federal governments pertaining to preparedness, response, and recovery and mitigation programs.
- Provide public education on disaster awareness and preparedness topics.
- Develop program papers and reports for the State Division of Emergency Management to remain eligible for federal funding.
- Serve as a resource for local municipalities, all residents and all businesses within the county for information and/or assistance.
- Serve as the liaison between the local municipalities within the county and the state.
- Represents the county in the North Central Region planning processes.
- Develop volunteer service groups that are able to assist the county and city governments in the event of a disaster/emergency.
- Enforce the county and state ambulance regulations while licensing ambulances operating in the county.

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## Long Term Goals

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- Provide ongoing and updated training on emergency management issues to enhance effectiveness within County Government and the citizen population.
- Coordinate with volunteer groups to better meet the needs of the community in an emergency or disaster.
- Work with the metro area counties involved in the North Central Region to create a cohesive league of volunteers through the five Citizen Corps programs in the event of an emergency or disaster.
- Continue working with cities in the county as well as the neighboring counties to coordinate plans in the event of a disaster or other emergency.
- Provide information to the people of Adams County through brochures, an expanded website, training and public meetings.
- Manage an Emergency Operations Center that will meet the needs and demands of any incident through technology, equipment and training.
- Promote special needs planning with facilities located within the county.
- Coordinate disaster planning with non-governmental organizations, private industry and business identified by the Region as high risk.



**Current Year Objectives**

- Work with the North Central Region to meet the goals of the Region for planning, training, exercises, and grant management.
- Continue working with are non-governmental organizations in preparing for disasters / emergencies.
- Maintain NIMS compliance for County personnel as dictated by DHS standards.
- Review and update the Emergency Operations Plan to ensure accuracy.
- Serve as a resource to the County and the public on emergency management issues, including preparedness.
- Continue to serve as the point of contact for departments and offices on Continuity of Operations Planning.
- Work with the CO Division of Emergency Management and FEMA on compliance with State and Federal requirements.
- Continue to work with various entities within the County that provide services to special needs populations regarding emergency planning and preparedness.
- Continue to work with our internal and external partners on training and exercises to improve readiness levels.
- Work with various entities to continue to expand the level of knowledge of legal issues in emergency management.
- Continue to expand the numbers of people who are trained in CPR and first aid through the NCR project. This will include those members of the deaf/hard of hearing as well as the Spanish speaking populations.
- Continued participation with the Safe Schools/Healthy Students initiative. An Adams County Emergency Management Coordinator will be teaching at the 1st Annual SS/HS Conference for Adams County.

**2011 Budget Highlights**

- \$67,000 in revenue is budgeted for the Local Emergency Management Support (LEMS) Grant.
- \$4,500 is budgeted for education and training for ongoing and updated training on emergency management issues.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.08	.08	.07
Per Capita Spending	\$ 0.81	\$ 0.81	\$ 0.68
Employees (FTE)	3.5	3.5	3



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**Revenue and Expenditure Summary**

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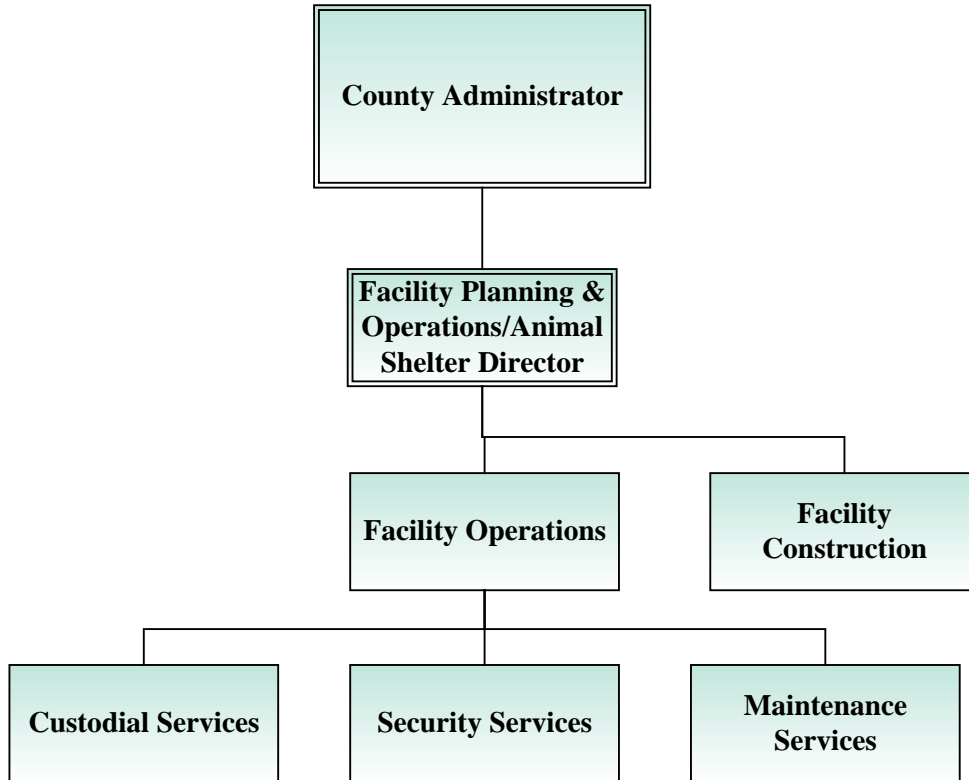
<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 39,557	\$ 90,950	\$ 73,460
<b>Total Revenue</b>	<b>\$ 39,557</b>	<b>\$ 90,950</b>	<b>\$ 73,460</b>
<b>Expenditures</b>			
Personnel Services	\$ 242,857	\$ 266,274	\$ 243,357
Operating & Maintenance	31,086	24,346	21,055
Charges for Services	42,712	44,472	49,312
Capital Outlay	53,507	-	-
<b>Total Expenditures</b>	<b>\$ 370,162</b>	<b>\$ 335,092</b>	<b>\$ 313,724</b>



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**Facility Planning & Operations**

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## Mission Statement

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Facility Planning & Operations is committed to providing a variety of specialized services, dedicated to the enhancement of safety, quality and customer satisfaction within all county facilities, through an integrated network of fiscally responsible, dependable and efficient programs.

## Primary Services

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- Provide prompt, courteous customer service to the visiting public, elected officials, and county departments.
- Provide maintenance, limited construction and custodial services for all county buildings, except for the Golf Course, Regional Park, and several Head Start and Workforce Business Center facilities, which maintain their own staff for such purposes.
- Provide additional security for facilities, with the assistance of a computerized card access/photo identification system.

## Long Term Goals

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1. Provide cost effective programs that will reduce the county's annual operating budget by:
  - Implementing energy conservation measures and consumption reduction programs.
  - Continuing technical and professional education.
  - Using vendors and service suppliers that provide a cost effective, quality product or service that keeps the customer's best interest in mind.
  - Continually evaluate the services that Facility Planning & Operations provides and make appropriate changes when deemed necessary.
2. Establish and maintain internal customer satisfaction of 90% based on the following:
  - Timeliness of response to work request.
  - Effectiveness of repairs and or services provided.
  - Professionalism of team members providing services.
  - Prompt notification of delays in service due to mitigating circumstances.
  - Clear communications with the customer as to the status of work requests that are completed within the specific time frame.
  - Provide facilities that customers and staff are proud to associate themselves with.
3. Increase Facility Planning & Operations team member satisfaction with employment by:
  - Holding all team members responsible for performing at or above the standards set by the team.
  - Recognizing and celebrating good performance at department meetings.
  - Organizing and implementing team-building activities that include all team members.
  - Maintaining and upgrading facilities to assure a safe, clean environment for all Adams County residents and employees.
  - Assuring the county investments are protected.
  - Providing adequate space for all programs in a cost-effective manner.

## Current Year Objectives

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- Continue education and training for Facility Planning & Operations team members. Goals #2 and #3
- Provide a safe and clean work environment for all Adams County Staff and the visiting public. Goal #2
- Plan for the of Adams County Government's future facility needs. Goals #1 and #2
- Communicate departments' requests and growth needs to the Board of County Commissioners. Goals #2 and #3

**2011 Budget Highlights**

- \$23,878 was appropriated for carpet replacement at Westminster Motor Vehicle.
- \$88,000 was approved for the parking lot maintenance and restriping at various county facilities.
- \$12,500 was approved for the replacement of a commercial lawn tractor.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	1.08	1.07	1.13
FTEs Per 10,000/Sq Ft.	0.35	0.35	0.33
Per Capita Spending	\$ 22.51	\$ 20.72	\$ 24.70
Total Square Footage Maintained	1,376,265	1,376,259	1,590,919
Ave. Janitorial Service Cost/Sq. Ft.	\$ 1.71	\$ 1.71	N/A
Facility Operations Cost/Sq. Ft.	\$ 7.24	\$ 6.74	\$7.14
Work Orders Issued	25,615	26,000	26,000
Work Orders Closed (12/31)	25,615	26,000	26,000
Work Order Hours	48,992	49,000	50,000
Work Order Labor	\$ 957,010	\$ 960,000	\$975,000
Employees (FTE)	48	48	52





## Facilities as of 2011

<b>County Owned Facilities</b>	<b>Address</b>	<b>Square Feet</b>
Adams County Government Center	4430 S. Adams Center Parkway., Brighton	330,000
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		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 Building	1100 Judicial Center Drive, Brighton	304,768
Detention Facility	150 N. 19th Ave., Brighton	342,107
Sheriff's Headquarters/Coroner's Building	330 N. 19th Ave, Brighton	28,360
Sheriff's Shooting Range	14451 Riverdale Rd.- Henderson	6,000
Facility Planning & Operations' 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
District Attorney's Building	1100 Judicial Center Drive, Brighton	65,000
Parks - Admin	9755 Henderson Rd, Brighton, CO 80601	15,015
Parks - Dome	9755 Henderson Rd, Brighton, CO 80601	31,500
Whittier Public Works Support Facility	34400 E 152nd Ave, Brighton	4,000
<b>Subtotal</b>		<b>1,552,151</b>
<b>Leased Facilities</b>		
Diversion Pearl Street	9101 Pearl St., Thornton	5,700
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
<b>Subtotal</b>		<b>38,768</b>
<b>Total Square Feet</b>		<b>1,590,919</b>



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**Revenue and Expenditure Summary**

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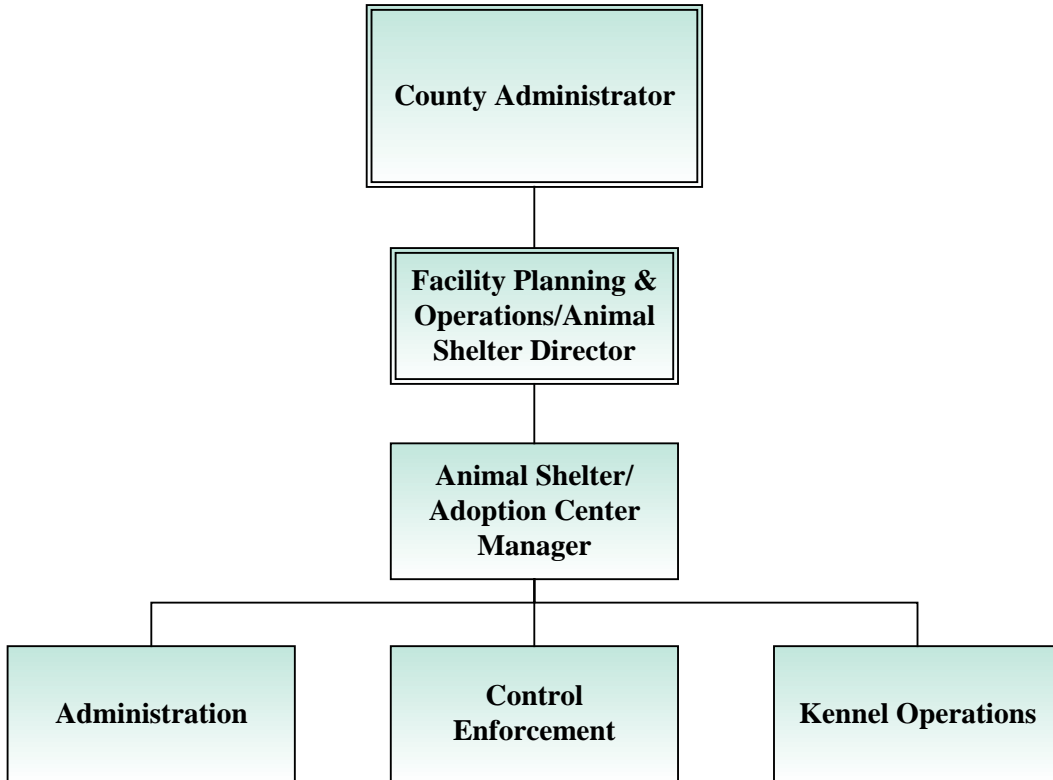
<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 61,173	\$ 33,837	\$ -
<b>Total Revenue</b>	<b>\$ 61,173</b>	<b>\$ 33,837</b>	<b>\$ -</b>
<b>Expenditures</b>			
Personnel Services	\$ 2,872,620	\$ 2,875,540	\$ 3,126,584
Operating & Maintenance	564,867	539,270	749,789
Charges for Services	6,098,275	5,689,995	6,340,878
Capital Outlay	538,490	10,448	1,152,774
<b>Total Expenditures</b>	<b>\$ 10,074,252</b>	<b>\$ 9,115,253</b>	<b>\$ 11,370,025</b>



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**Animal Shelter/Adoption Center**

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## Mission Statement

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The mission of the Animal Shelter/Adoption Center is to fulfill the needs of Adams County citizens for animal shelter, adoption, control, housing, and disposal services in the most efficient and effective manner possible, consistent with county budgets and policies.

## Primary Services

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Provide all aspects of Animal Shelter/Adoption Center administrative services including assisting with animal problems in a professional and efficient manner. Promote and educate citizens on responsible pet ownership by providing educational classes and information on available sources of spay/neuter clinics and low cost vaccinations. Meet customer expectations by providing excellent customer service during the reclaim and adoption process. Respond to citizen complaints related to pet animals. Patrol unincorporated Adams County and capture stray pet animals. Investigate animal bites and disturbances. Educate citizens on Adams County Regulations and Ordinances. Enforce all Adams County regulations pertaining to pet animals. Investigate animal cruelty cases.

## Long Term Goals

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1. Continue 89% or greater save ratio of adoptable animals.
2. Improve computer systems to allow faster and more accurate information to citizens regarding lost pets and available animals for adoption.
3. Evaluate current staffing levels as growth continues in Adams County.
4. Identify new revenue sources to obtain a better support ratio.
5. Continue to solicit donations for dog food, cat food and litter.
6. Ensure 100% of the animals leaving the shelter are spayed/neutered.
7. Continue to provide high quality service in a cost-effective manner.
8. Provide information on low cost vaccination and spay/neuter alternatives for Adams County residents.
9. Provide contacts for wildlife problems.
10. Improve professional qualifications of animal control officers through continued training.
11. Increase mobile adoptions.
12. Reduce animal length of stay.
13. Expand volunteer services program to include; development of additional volunteer jobs, increased volunteer training, greater visibility in community, and staff onsite and offsite events entirely with volunteers.

## Current Year Objectives

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- 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

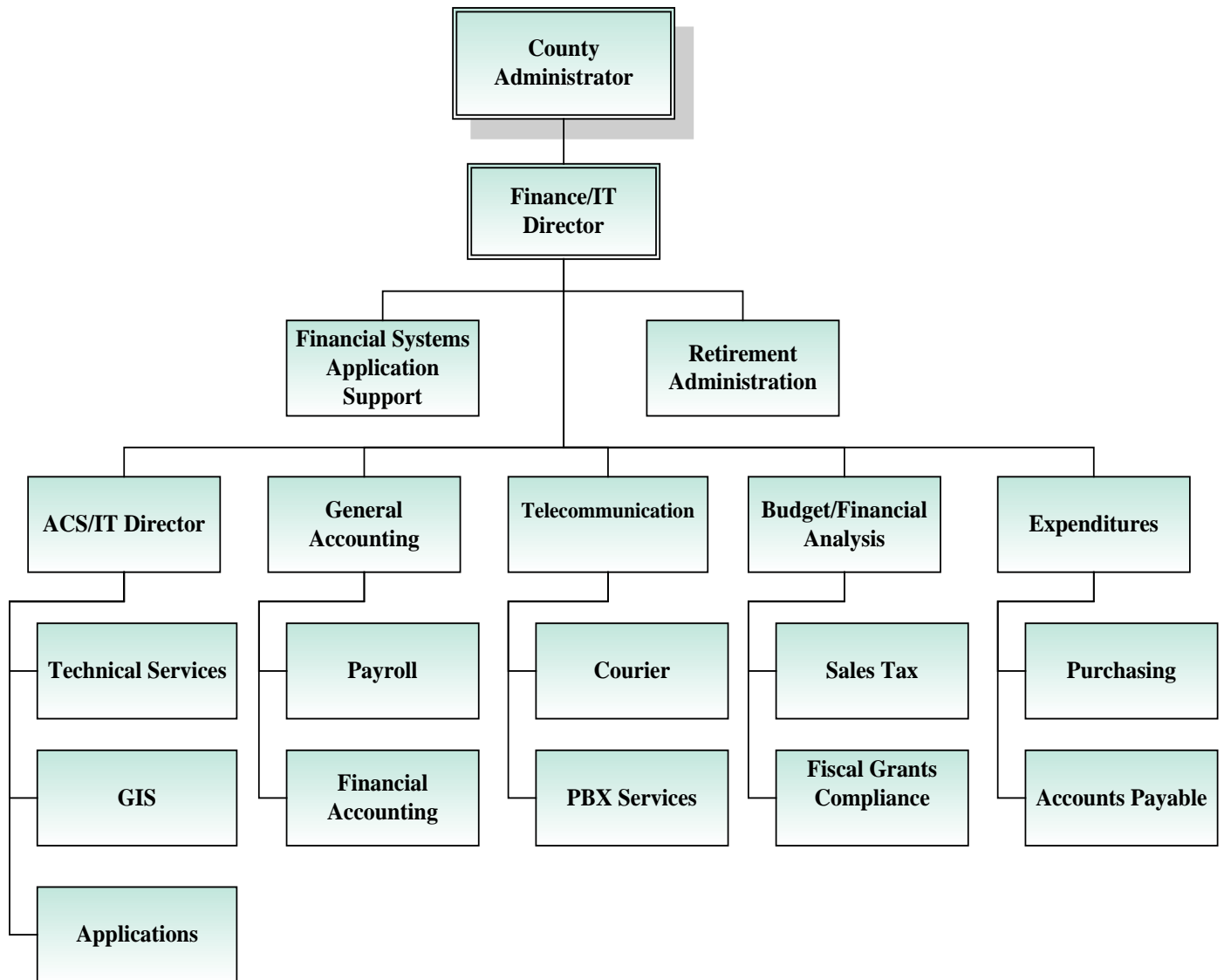
Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	0.63	.63	.61
Per Capita Spending	\$4.13	\$4.14	\$4.10
Animal Adoptions	2,605	1,898	2,490
Animal Reclaims to Owners	1,549	2,143	1,500
Customers Entering Shelters For Service	25,452	25,452	25,000
Incoming Telephone Calls For Service	31,000	31,000	32,950
Animals Released to Shelter by Owners	829	829	710
Dogs Impounded	3,828	4,262	3,621
Cats Impounded	3,776	3,442	3,314
Other Animals Impounded	325	340	262
DOAs	0	0	0
Animals Receiving Veterinary Care	160	160	148
Field Services Provided	7,610	7,610	7,467
Investigation of Cruelty/Abuse	1,952	1,952	856
Investigation of Bite Cases	115	115	160
Animals Apprehended	1,556	1,556	1,525
Bite Injuries to Officers	2 bites out of 1,556	2 bites out of 1,556	2 bites out of 1,556
Short Distance Response Time	<30 Minutes	<30 Minutes	<30 Minutes
Long Distance Response Time	<45-60 Minutes	<45-60 Minutes	<45-60 Minutes
Employees (FTE)	28	28	28

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Intergovernmental Revenue	\$ 794,296	\$ 738,048	\$ 668,932
<b>Total Revenue</b>	<b>\$ 794,296</b>	<b>\$ 738,048</b>	<b>\$ 668,932</b>
<b>Expenditures</b>			
Personnel Services	\$ 1,400,363	\$ 1,337,397	\$ 1,483,466
Operating & Maintenance	176,160	150,301	142,026
Charges for Services	267,304	259,121	263,022
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,843,828</b>	<b>\$ 1,746,818</b>	<b>\$ 1,888,514</b>



**Finance & Information Technology**





## Mission Statement

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Establish and maintain effective management of the county's financial resources; provide uninterrupted, cost effective, telephone, courier, and mail service; to provide our citizens and employees with business and technology processes that enable rapid access to reliable systems and information that meet or exceed expectations, and enhances productivity, and provide the best customer service.

## Primary Services

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**Finance:** Provides services in the following areas: general accounting; financial reporting; accounts payable; accounts receivable; purchasing; grant accounting; budget development and analysis; pension administration; fixed asset control; and financial systems maintenance and development.

**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.

**Telecommunications:** Provide telecommunication and courier services throughout the Adams County organization and mail service for most county departments and elected officials.

## Long Term Goals

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1. Provide excellent customer service by providing accurate, useful and timely information to our customers in a professional manner. Governing Principle #1
2. Work effectively and efficiently by utilizing technologies to complete business processes. Governing Principle #1
3. Promote and provide educational opportunities for staff to enhance knowledge, skills, and abilities emphasizing current professional standards. Governing Principle #2
4. Evaluate internal controls. Governing Principle #1
5. Establish performance benchmarks for programs & services. Governing Principle #1
6. Maximize revenues. Governing Principle #7

## Current Year Objectives

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### Finance

- Monitor the 2011 budget for changes to plan and propose reduction if necessary based upon revenue trends. Goal #1
- Update the Five year Revenue and Expense Forecast by May 31st. Goal #1
- Work with Fleet Operations and spending agencies to achieve a 10% reduction to fleet costs by December 31<sup>st</sup> 2011. Goals # 1,2
- Implement the Contract and Services Billing Module in JDEdwards with a partial implementation by May 31<sup>st</sup>, 2011 and full implementation by December 31<sup>st</sup>, 2011. Goal #2, 4
- Submit the 2011 Budget Book for the Distinguished Budget Award by the GFOA deadline and produce a budget book worthy of achieving the award. Goal #1
- Train spending agencies on the JDEdwards purchasing requisition module by December 31<sup>st</sup>, 2011. Goals #2,4
- Develop formal countywide fiscal policies and procedures for grants administration that document processes procedures by December 31<sup>st</sup>, 2011. Goal #4





- Submit and receive the Certificate of Excellence in Financial Reporting from GFOA for Adams County’s Comprehensive Annual Financial Report (CAFR). Goal #1

**Information Technology**

- Consolidate, upon direction from the Board of County Commissioners, IT services to save county resources by December 31<sup>st</sup>, 2011. Goals #1, 2.
- Upgrade Accela (specialized software for Planning and Public Works Departments) by third Quarter 2011. Goals #1,2

**Telecommunications**

- Provide excellent customer service with the implementation of the county’s new phone system. Goals #1, 2
- Provide excellent switchboard and couriers on how they will work at the new Government Center. Goal # 3

**2011 Budget Highlights**

- \$544,139 was appropriated for replacement and maintenance of IT infrastructure
- \$60,000 was appropriated for GIS development for the purpose of integrating GIS with new and existing systems including web content and web applications.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.85	.83	.76
Per Capita Spending	\$19.64	\$20.92	\$14.34
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	60%	85%	95%
Number of Payroll Checks Processed	4,630	5,894	5,800
Number of Direct Deposits Processed	19,522	19,210	19,400
Employees (FTE) - Finance	26.5	26.5	26.5
Employees (FTE) - Information Technology*	26	26	26
Employees (FTE) - Telecommunications	10	9	8
<b>Employees (FTE) - Total</b>	<b>62.5</b>	<b>61.5</b>	<b>60.5</b>
<i>*Non-County employees as this FTE county represents outsourced operations</i>			

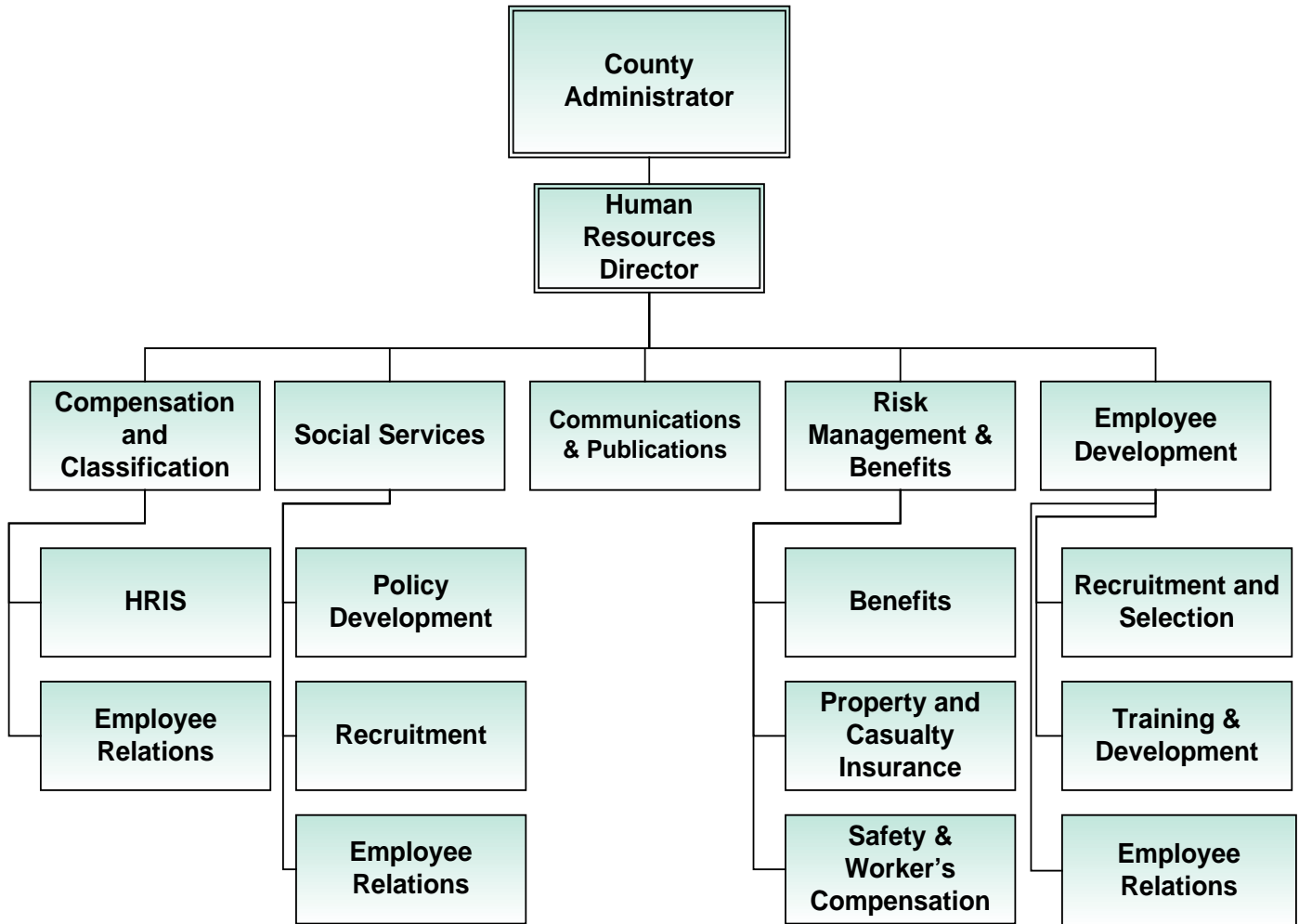
**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 395,442	\$ 429,400	\$ 456,127
Misc. Revenues	303,643	358,410	358,000
<b>Total Revenue</b>	<b>\$ 699,085</b>	<b>\$ 787,809</b>	<b>\$ 814,127</b>
<b>Expenditures</b>			
Personnel Services	\$ 2,797,528	\$ 2,687,629	\$ 2,815,779
Operating & Maintenance	278,012	362,777	445,611
Charges for Services	5,416,428	5,293,105	5,533,766
Capital Outlay	584,339	304,345	493,439
	\$		
<b>Total Expenditures</b>	<b>6,523,213</b>	<b>\$ 6,172,011</b>	<b>\$ 6,603,676</b>



**Human Resources**

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## Mission Statement

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The Human Resources Department operates as a partner and aligns our departmental goals with Adams County's strategies, initiative and values. We promote the dignity, safety, development, and well-being of all employees, enabling the county to perform at an optimal level. We work as a proactive team, committed to serve as a knowledgeable resource to the employees and citizens of Adams County.

## Primary Services

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Human Resources provide services for employees which enhance their work lives enabling them to produce a high quality of work and customer service. We partner with managers and employees to address issues that arise in the workplace. We provide a high level of quality service by having experienced and competent staff in offices located in the Administration building, Human Services building and the Western Service Center.

## Long Term Goals

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1. Assist departments and elected officials in developing or enhancing their work environments, which demonstrates our appreciation of employees and belief that they are our most valuable assets in achieving county goals. (AC Governing Principle #2)
2. Facilitate the hiring and retention of well-qualified and competent staff to provide a high level of professional services to Adams County citizens and employees. (AC Governing Principle #1)
3. Increase the accessibility of human resources to employees and managers in order to collaborate on successful resolution of issues. (AC Governing Principle #2)
4. Facilitate the succession planning efforts of departments and elected offices to ensure we are providing a high quality, consistent level of county services to our citizens. (AC Governing Principle #1)
5. Provide a comprehensive compensation and benefit package that will attract, retain and motivate our employees. (AC Governing Principle #2)
6. Promote and develop a safe workplace with a focus on employee accountability. (AC Governing Principle #2)
7. Manage Human Resources services to maximize efficiency and effectiveness. (AC Governing Principle # 1)
8. Stay current with human resources trends and changes to employment law. (AC Governing Principle #2)

## Current Year Objectives

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- Develop tracking and effectiveness measurements for human resources services. (Goals #1-7)
- Proactively communicate with elected officials and directors about organizational and employee issues. (Goal #1)
- Provide safety/loss trending and analysis to departments and elected officials. (Goal #6)
- Develop processes and procedures for saving HR documents in Hummingbird. (Goal #7)
- Update intranet usage guidelines to enhance communication with employees. (Goal #1)
- Continue to expand wellness program to impact employee premiums. (Goal #5)
- Develop programs and training to emphasize employee recognition as a tool to engage employees during a time when we don't have merit increases. (Goal #1)
- Provide leadership and support to managers in addressing issues during the transition to the government center. (Goal #1)
- Continue to train and facilitate communication and collaboration between Horizons participants and other high-level managers. (Goal #4)



**2011 Budget Highlights**

- \$210,000 was budgeted in medical insurance premiums for the \$50 monthly contribution for retired Adams County employees.
- \$39,000 was appropriated for the employee tuition reimbursement program.
- \$104,000 was approved for the employee development program.
- \$109,000 was appropriated for special events, which includes sponsorship of the employee recognition luncheon, and employee night at the fair.

**Activity/Performance Measures**

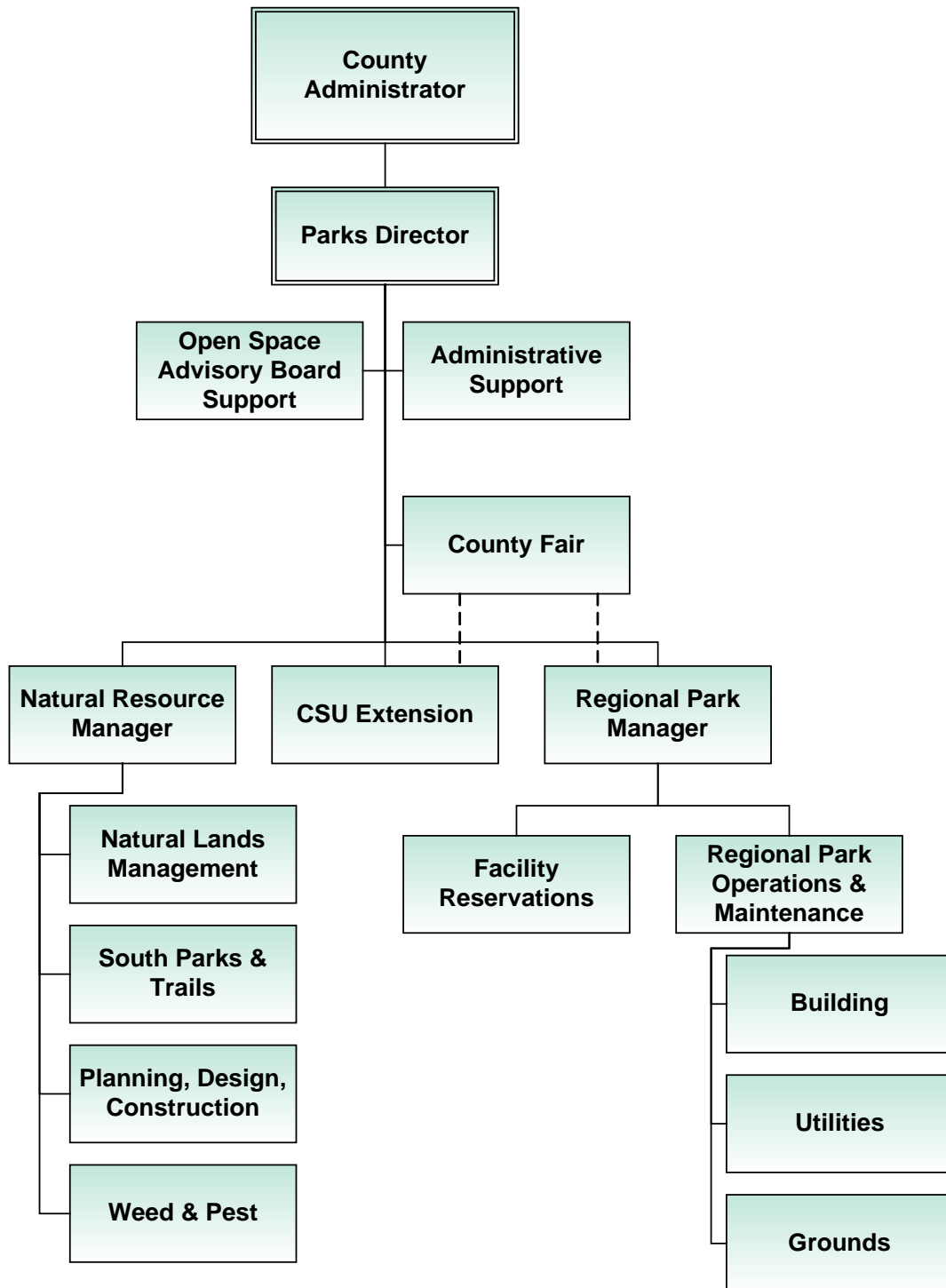
Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.37	.37	.35
Per Capita Spending	\$4.40	\$4.24	\$3.76
Turnover Rate	7.71	7.98	7.50
Recruitment (Avg. Days)	30.33	30.00	29.00
Employee Participating in Training	795	700	700
FTEs/1,000 Employees	8.85	8.74	8.74
Tuition Reimbursement Participants	52	52	52
Employees (FTE)	16	16	16

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 330,461	\$ 337,283	\$ 278,400
Misc. Revenues	3,024	1,757	-
<b>Total Revenue</b>	<b>\$ 333,485</b>	<b>\$ 339,039</b>	<b>\$ 278,400</b>
<b>Expenditures</b>			
Personnel Services	\$ 1,210,579	\$ 1,211,573	\$ 1,115,088
Operating & Maintenance	161,195	162,892	67,450
Charges for Services	530,925	508,144	549,725
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,902,699</b>	<b>\$ 1,882,608</b>	<b>\$ 1,732,263</b>



**Parks & Community Resources**





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## Mission Statement

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The Parks and Community Resources Department provides parks and recreation opportunities for county residents through the acquisition, construction and maintenance of county parks, trails, open space and facilities. In addition, through CSU Cooperative Extension, the department provides information, education, instruction, and application of research-based knowledge in the areas of horticulture, agriculture, consumer and family education, 4-H/youth and commercial greenhouses.

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## Primary Services

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- 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.

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## Long Term Goals

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1. Control noxious weeds within Adams County in accordance with the State of Colorado, Noxious Weed Management Act § 35-5.5-101, et. Seq., C.R.S.
2. Develop and implement marketing strategies to attract revenue producing clients and other client support services to generate new revenue sources, attract diverse clients and produce client satisfaction.
3. Develop and maintain marketing strategies to maximize revenues on high demand days, increase event numbers and maintain facility access to other County affiliated groups consistent with direction from the Commissioners.
4. Coordinate the implementation of county management systems.
5. Develop long range program and project strategies that provide good service levels and facilities to the public while balancing the County's ability to fund operations and maintenance activities from the general fund.
6. Implement Regional Park client contractual agreements.
7. Operate and maintain Regional Park facilities, infrastructure and parks fleet of equipment.
8. Maintain the Regional Park landscape facilities.
9. Maintain and operate the Regional Park, Fairgrounds and Golf Course domestic water well and transmission systems.
10. Manage and maintain the Adams County Clear Creek, South Platte River, Little Dry Creek Trails systems and open space properties.
11. Manage and maintain (irrigated) Rotella Park, Twin Lakes Park, City View Park, Coronado Parkway and Steele Street Park.
12. Implement Regional Park improvements south of 124<sup>th</sup> Avenue consistent with adopted master plans.
13. Lease water storage to a tenant water provider consistent with the recreational resources outlined in the adopted Regional Park Master Plan.
14. Manage stewardship of Adams County Open Space properties (fee simple and easement) to preserve and protect county natural resources.
15. Procure funding and implement capital projects consistent with master plans for the South Parks and Natural Resources sections.



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## Current Year Objectives

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- Goal 1 objective: Monitor and apply herbicides; on 1200 miles of County road sides once per year, on 500 +/- acres of open space twice per year, on SH 36 and SH 72 ROW by contracting county services to the state and on site specific locations along the Clear Creek and South Platte River for purple loosestrife and tamarisk control.
- Goal 1 objective: Provide alternative forms of weed control by offering educational outreach via public distribution of two sources of weed publications, offering a minimum of two public workshops and promoting a cost incentive based program to reduce the cost of weed control for un-incorporated residents.
- Goal 1 objective: Maintain compliance with the Colorado "Noxious Weed Act" § 35-5.5-101, et. seq., C.R.S by updating the County Weed Plan every three years, coordination of weed board meetings twice per year, coordination of weed control measures through the State Weed coordinator as well as with other local, regional and state organizations.
- Goal 2 objective: Identify new Regional Park clients and potential revenue sources by attending the Rocky Mountain Bridal Show, running ads in at least two local publications, marketing through the North Metro Chamber newsletter, hosting one wedding showcase and develop and present to BOCC a new policy to market advertising space to business clients for a fee.
- Goal 2 objective: Implement a credit card payment system using PayPal to allow Parks & Community Resource clients to pay on-line and reserve picnic sites through the Event Pro system.
- Goal 2 objective: Redirect marketing initiatives targeting non-traditional clients that host event types that will allow Sheriffs' security coordinator to reduce the number of deputies required for each event thereby reducing production costs for clients.
- Goal 2 objective: Research and present (2) options to the Parks Director and BOCC for consideration of a new liquor strategy to (1) implement new contract or (2) system of serving liquor at Regional Park Events.
- Goal 2 objective: Update existing survey technique using Survey Monkey or direct mail document and distribute with a 10% increase in number of surveys returned from clients to evaluate security services, liquor services, likelihood of return and demographic information.
- Goal 3 objective: Implement logistical and scheduling strategies for use of the Regional Park facilities to reduce or re-schedule facility usage by non-profit clients resulting in an increase in commercial paid events of 5%.
- Goal 3 objective: Marketing and facility scheduling staff will meet with Regional Park Manager and Regional Park supervisor weekly to review events scheduled, set-ups and address any unresolved issues from past events.
- Goal 3 objective: Identify and develop contact information for clients that are historical, political in nature, non-profits and establish communication intervals sufficient to determine facility usage annually.
- Goal 4 objective: Coordinate department fiscal resource functions including monthly monitor the Chase credit system, prepare and submit department vouchers, facilitate revenue deposits to the County Treasurer, and make payment of ditch water assessments from the general fund.
- Goal 4 objective: Monitor and maintain file systems regarding the employee merit system, employee evaluations, operations & maintenance budgets, capital projects budget, staffing and overtime budgets and cost recovery revenue budgets.
- Goal 5 objective: Coordination of the Regional Park, Trails & Open Space managers to develop and submit the annual 5 year capital improvement plan that emphasizes maintenance of existing rather than new infrastructure.
- Goal 5 objective: Coordinate with managers, "Business Plan" strategies to reduce the department footprint on the general fund for BOCC consideration in 2011 that focuses more on revenue generating programs,





considers partial closure of some facilities, reduces our investment in vegetation control, and a reduction of attractions offered at the annual county fair.

- Goal 6 objective: Implementation of terms of event contracts and other non-contract events including weekly coordination meeting with Marketing/Reservationist staff, timely set-up, tear down and clean-up.
- Goal 6 objective: Within 3 business days, submit documentation of security wrap-up, damage assessments and additional charges for work performed outside of the scope of contract terms to the Reservationist.
- Goal 7 objective: Provide supplies and staff resources to maintain all buildings and related infrastructure at the Regional Park specific to janitorial services (excluding office bld.), painting, plumbing, repairs to interior and exterior building surfaces, service HVAC systems (excluding office & Waymire), waste water treatment systems, domestic water distribution systems, public address systems, communication systems, electrical service, parking lots, roads, storm drainage systems and all other related infrastructure.
- Goal 7 objective: Address major renovations and infrastructure needs through the annual capital and 5 year CIP and the annual budgetary process.
- Goal 8 objective: Provide staff and equipment to mow twice per week the 25 acre irrigated park site maintain, mow 100 acres of open space twice annually, sweep 0.5 miles of trail twice per year, apply pesticides to 5 acres per year, aerate turf 2 times per year, walk through and maintenance irrigation system once per week and inspect and service playground equipment weekly.
- Goal 8: Provide; contractual services to pump 2 vault restrooms 3 times yearly, services to provide and service 6 port-a-let restrooms, services to prune large trees, services to apply 1,700 lbs. of nitrogen to irrigated turf annually,
- Goal 8: Implement snow removal plan to plow (0.5) miles of trail, (140,000 sq. ft.) of parking lots and shovel (2000 sq. ft.) of side walk located at public building access points to maximize public safety and maintain public access.
- Goal 9 objective: Annually fund, certify and acquire CEU's for two FTE's in compliance with State Health requirements (class D water and Distribution 1 license).
- Goal 9 objective: Perform daily operation of water transmission system including quarterly and daily sampling, system calibrations, tank inspections every 3 years and monthly hydrant flushing.
- Goal 12 objective: Facilitate terms of third contract addendum with Lafarge and take control of the site in October 2009, including MLRB approval of liner integrity, cleanup of unwanted vegetation in and around reservoirs, seeding of all areas not up to MLRB standards suitable for reclamation release, and grading of the bottom of reservoirs to meet the design elevations of the interconnect system as designed by Love & Associates.
- Goal 12 objective: Facilitate site improvements in-house by applying for Adams County open space grant to install landscape materials and first phase of sprinkler irrigation to progress towards reclamation release and to coordinate with Public Works the removal and beneficial use of the remaining aggregate stock piles.
- Goal 13 objective: Prepare RFP and construct Mann/Nyholt interconnects.
- Goal 13 objective: Prepare and present a study session to BoCC providing justification for lease of the storage facilities by a water provider and presentation of a draft RFP.
- Goal 14 objective: Annually monitor and document 12 conservation easements, coordinate visits by Colorado Open Lands and the City of Westminster for annual inspections of six (6) fee owned open space properties of the County that have a GOCO-required conservation easement.
- Goal 14 objective: Administer gas & oil leases on three (3) open space properties (Maul, Frazier, and Smith); collect and track royalty payments to the County on the 3 leases and facilitate the leasing of eight (8) County-owned agricultural properties.
- Goal 14 objective: Manage County's portfolio of tributary and non-tributary water resources by paying assessments for shares in eight (8) mutual ditch companies and four (4) augmentation contracts with CCWCD and by representing Adams County at all meetings for eight (8) mutual ditch companies; represent Adams



County on the board of directors of four (4) ditch companies (LCC, Old Brantner, Allen, and Oliver Ditch Companies).

- Goal 15 objective: Write grants including four (4) Adams County Open Space Grants, one GOCO Conservation Excellence Grant and apply for reimbursement from GOCO for the 5.0 million dollar Legacy grant upon project completion.
- Goal 15 objective : Facilitate capital construction of the improvements at 88<sup>th</sup> Avenue Open Space based on the CDOW Fishing Is Fun grant award and contract (\$110,000), complete the GOCO Legacy Grant project McIntosh Phase III, and South Platte Trail bridges, construct san-o-let enclosures at two (2) locations in Rotella park, relocate the double vault toilet to Confluence Park, demolish and remove two (2) old shelters and construct two (2) new shelters, depending on the 2010 approved budget, design and construct the S. Platte Pedestrian Bridge at 104<sup>th</sup> Avenue, complete construction of the S. Platte Pedestrian Bridge near 136<sup>th</sup> Avenue, construct 1.0 miles of 10' wide concrete trail from the 136<sup>th</sup> Avenue pedestrian bridge to Old Brighton Road along E-470, and construct a 15 car parking lot/trailhead near Old Brighton Road and 136<sup>th</sup> Avenue, demolish and remove four (4) structures and old fencing at the Miller property, demolish and remove two (2) structures at the Bromley Phase II property, coordinate the update to the Adams County Open Space Plan (approved project in the 2008 budget).

### 2011 Budget Highlights

- \$110,000 was appropriated to replace existing switchgear in the transformers at the Waymire and Indoor Arena facilities.
- \$28,500 was appropriated to replace the two existing shelters at the Regional Park.
- \$25,000 was appropriated for the Twin Lakes pedestrian bridge replacement.
- \$250,000 was appropriated for renovation of the Indoor Arena for key functions such as the National Western Stock Show and the Adams County Fair and Rodeo, as well as other daily functions during the winter months.

### Activity/Performance Measures

Description	2009	2010	2011
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.56	.55	.54
Per Capita Spending	\$7.83	\$7.95	\$7.66
Miles Treated/Inspected for Noxious Weeds	1,200	1,200	1,200
Miles of drainage way treated for Purple Loosestrife	25	30	35
Open Space Acres Managed for Noxious Weeds	400	850	950
Playground Inspections	12	12	12
Revenue From Grants	\$4,243,850	\$2,389,090	\$3,800,000
Maintained Restrooms (Vault and Plumbing)	26	26	26
Open Space Acquired in Fee (Acres)	0	325	0
Conservation Easements Acquired (Acres)	240	100	0



Development Reviews Completed	105	96	110
Acres of Open Space (Passive Use) Maintained	800	1067	1067
Acres of Natural Areas Maintained	234.00	234.00	234.00
Acres of (on-line) Fully Automated Sprinklers	0	0	35.60
Rotella Park Shelter Rentals	48	76	60
Miles of Trails Maintained (concrete)	26	27	27.5
Miles of Trails Maintained (soft surface)	4	4	4
Acres of Irrigated Bluegrass Maintained	64	64	64
Equestrian Facilities Maintained (acres)	7.50	7.50	7.50
Equipment maintained (units)	93	94	96
Dirt Parking Lot Maintained (acres)	33.00	33.00	33.50
Annual Events	669	723	702
Asphalt Parking Lot Maintenance (acres)	21.00	21.00	21.00
Rental Facilities maintained (square feet)	131,425	131,425	131,425
Surface acreage of Lakes Maintained (Regional Park)	93	92	90
Employees (FTE)	26	25	25

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 352,509	\$ 430,503	\$ 361,000
Misc. Revenues	330,825	16,100	-
<b>Total Revenue</b>	<b>\$ 683,334</b>	<b>\$ 446,603</b>	<b>\$ 361,000</b>
<b>Expenditures</b>			
Personnel Services	\$ 1,914,921	\$ 1,934,051	\$ 2,040,081
Operating & Maintenance	358,024	336,895	362,461
Charges for Services	915,404	882,325	960,480
Capital Outlay	600,033	624,494	161,269
<b>Total Expenditures</b>	<b>\$ 3,788,382</b>	<b>\$ 3,777,764</b>	<b>\$ 3,524,291</b>



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## Adams County Fair & Rodeo

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### Mission Statement

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To become a direct source of community pride and promote goodwill among county residents. The county fair provides an educational showcase for county residents and 4-H members to exhibit their accomplishments in the areas of agriculture, livestock, art, science, home economics, arts and crafts and food. A wide variety of entertainment and amusements are also provided.

### Primary Services

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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

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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

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- Goal 1 objective: Procure cash sponsorships of \$45,000 for the 2011 event, and maintain current in-kind sponsorships of \$250,000 for 2011 event.
- Goal 2 objective: Attend IAFE Conference to obtain current/relevant knowledge of industry trends and apply those trends to the Fair.
- Goal 2 objective: 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.

### 2011 Budget Highlights

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- \$370,300 is anticipated in revenue for the 2011 county fair.
- \$34,000 has been budgeted for free stage entertainment.
- \$18,000 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	2009 Actual	2010 Estimate	2011 Budget
Estimated Attendance	65,000	68,000	68,000
Per Capita Spending	\$1.08	\$1.08	\$1.07
Fair Revenues	\$361,086	\$394,688	\$370,300
% of Expenses Covered by Revenues	76.9%	69.7%	75.0%
Main Attraction/Events	10.00	10.00	10.00
Senior Day Attendance	\$750.00	\$600.00	\$700.00
Revenue From Grants	0.00	0.00	0.00
Employees (FTE)	1	1	1

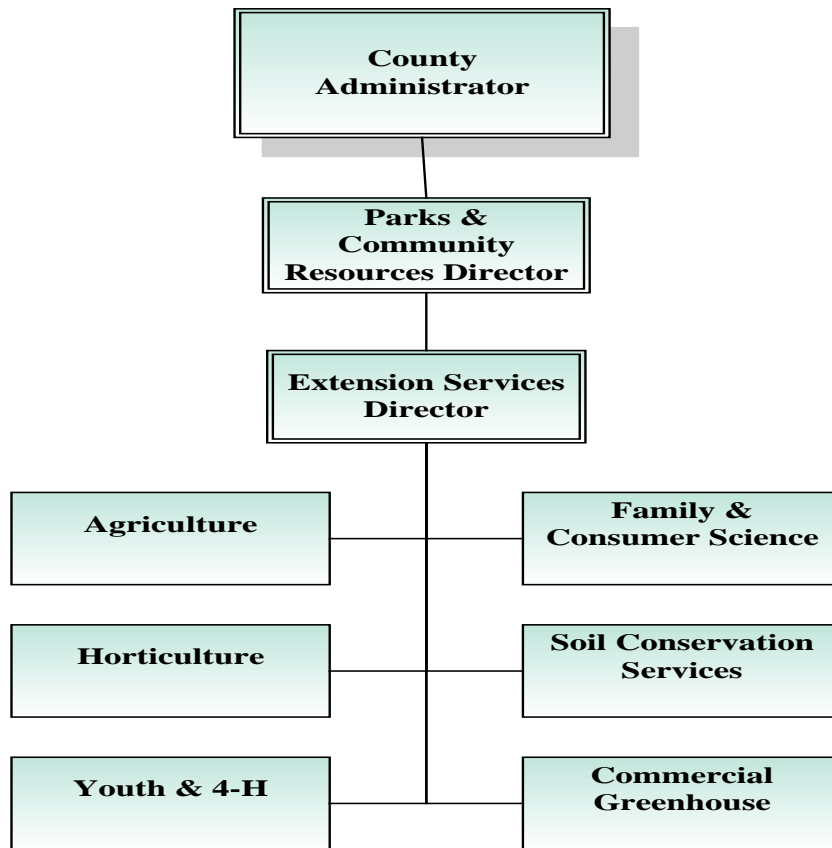
**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 361,086	\$ 394,688	\$ 370,300
Misc. Revenues	-	-	-
<b>Total Revenue</b>	<b>\$ 361,086</b>	<b>\$ 394,688</b>	<b>\$ 370,300</b>
<b>Expenditures</b>			
Personnel Services	\$ 81,451	\$ 87,137	\$ 96,444
Operating & Maintenance	20,960	17,849	19,800
Charges for Services	381,460	344,822	377,544
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 483,872</b>	<b>\$ 449,809</b>	<b>\$ 493,788</b>



**Colorado State University Extension**

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## Mission Statement

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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

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Colorado State University Extension is the off-campus education arm of Colorado State University. Major programs include Agriculture, Horticulture, Commercial Greenhouse, Family and Consumer Science Education, Nutrition, 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

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1. **Sustainable and Profitable Agriculture.** Governing Principle #5.
  - Conduct educational programs for farmers, ranchers, and commercial greenhouse operators 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.** Governing Principle #5.
  - 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.** Governing Principle #1.
  - 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 Sports Fishing.
4. **Family and Consumer Education.** Governing Principle #1.
  - Coordinate and conduct programs in the area of strengthening families/parents, family financial planning, and food safety.
  - Conduct nutrition programs for limited resource audiences.
  - Provide learning experiences for Adams County citizens including those who are traditionally underserved because of location, age, ethnicity or income.
  - Conduct preventative programs in obesity and diabetes.
  - 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.
  - Continue funding of the Family Success Grant.



5. **Environmental and Natural Resource Management.** Governing Principle #5.
  - Develop programs for homeowners, commercial horticulture enterprises, greenhouse operators, 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.** Governing Principle #1.
  - Work cooperatively with the weed specialist in a manner that encourages producers to control all noxious weeds.
  - Conduct educational programs that assist producers and realtors 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.** Governing Principle #5.
  - 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.** Governing Principle #5.
  - 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.** Governing Principles #1, 7.
  - Maintain a strong county budget, supplemented by appropriated program funds equivalent to 15% 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 and funding for the 4H endowed position.
10. **Develop learning and innovation center with municipalities,** private businesses and community colleges.

### Current Year Objectives

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- Work with county emergency preparedness employee to develop specific plans for county and state employees. Goal #9.
- Encourage sustainable and profitable agriculture by conducting field research on nitrate tolerant forages for livestock and conducting field demonstrations on alternative crops and production techniques, onion and wheat varieties, and new products. Assist with an alternative Ag production for sustainable farms. Goal #1.
- Manage natural resources by working with urban homeowners to assist in water management and water quality issues. Goal #1.
- Assist agriculture producers and agencies involved in the management of natural resources with the utilization of GIP/GPS and other high tech information and processes to more effectively manage resources and increase profit opportunities when applicable. Goal #2.
- 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. Goal #6.
- 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. Goal #7.





- Work with agencies and families in Adams County to conduct parenting, nutrition, financial management, and senior oriented programs. Goal #4.
- 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 15% of appropriated budget. Make required user fee payment to Colorado State University. Goal #9.
- Work with municipalities and landowners on issues such as open space and agricultural land preservation. Goal #8.
- Continue to utilize and increase the number of volunteers involved in conducting education programs. Goal #10.
- Expand 4-H enrollments to all geographical areas of the county, increasing traditional enrollment to over 1,000 members and school enrichment programs to over 45,000. Goal #3.
- Continue to increase ethnic diversification by designing programs that reach minority populations in the county to increase parity. Goal #3.
- Continue development of the Adams County Extension website and document effectiveness of the site. Goal #9.
- Conduct a scientific needs assessment survey to assist in designing programs in Adams County for the next five years. Goal #9.
- Develop a CSU fact sheet or program on the use of crop residues including grass clippings for ruminant livestock. Goal #2.
- Utilize interns to assist with programming efforts. Goal #9.
- Obtain Western SARE grants to fund research projects. Goal #1.
- Work administratively to manage staff and fiscal resources efficiently and in a productive manner. Goal #9.
- Utilize grant funding to assist producers with organic marketing and production techniques. Goal #1.
- Conduct educational programs designed to reduce obesity and diabetes. Goal #4.
- Obtain equipment to make staff most effective and efficient. Goal #9.
- Conduct annual program to assist realtors that sell rural acreage to help educate their clientele and generate revenue. Goal #7.
- To more effectively utilize advisory committees in all program areas in assisting agents to better meet the needs of clientele. Goal #9.
- Conduct two legislative functions to keep Legislators and Commissioners informed of Extension activities. Goal #9.
- Meet annually with municipalities to inform them of Extension programming. Goal #9.
- Assist in the coordination of a three-day program for produce growers, small acreage landowners, and organic producers. Goal #1.
- Utilize part-time 4-H staff to maximize programming efforts. Goal #3.
- Generate supplemental funding of over \$30,000 for 4-H/Open Class fair activities. Goal #3.

### 2011 Budget Highlights

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- \$83,100 was budgeted for revenue for CSU Extension in 2011.
- \$373,902 was appropriated for Adams County's component of the CSU Agents and interns salaries for 2011.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
County Funded FTEs Per 10,000/Capita	.14	.13	.13
Per Capita Spending	\$1.46	\$1.84	\$1.66
Revenues Generated as a % of Appropriated Budget	87,654	59,792	83,100
Soil Conservation Seminars	15	15	18
Attendance at Field Days and Seminars (soil conservation)	374	500	500
Seedling Trees Sold	11,500	12,000	12,000
Commercial Greenhouse Growers Attending Workshops and Other Talks	100	250	250
Field Calls to Commercial Greenhouse Operators	30	45	50
Number of Samples Processed for Pest and Disease Analysis	90	150	150
Workshop and Seminars Conducted	13	15	15
Attendance at Field Day and Seminars	780	650	700
Newsletter/News Releases	62	56	64
Volunteer Master Gardeners	23	27	35
Commercial Horticulturists Attending Conferences	520	650	600
Residents Receiving Home Horticulture Information	6,325	7,300	7,500
Residents Receiving Xeriscape Information	4,010	4,500	5,000
Number of Participants in Parenting, Financial edu, Nutrition, and Life Skills	425	400	425
Training Events Held, Including Workshops (4-H/Youth)	800	800	800
4-H Clubs Organized (Traditional)	30	32	35
Non-Traditional 4-H Clubs	0	0	0
4-H Leaders	142	175	175
National Western Stock Show Programs (Schools)	17,500	17,000	20,000
Traditional 4-H Members and Cloverbud Members	687	572	650
4-H School Enrichment Program Members	22,500	21,000	22,500
4-H Grants Received	5	6	6
Program Attendance at Training Programs	4,000	4,000	4,500
Meeting With Municipalities/Interest Groups	2	2	2



Programs Held - Agriculture/Weed/Small Acreage	25	30	35
Programs Held - Consumer and Family	176	182	180
Programs Held - Horticulture	20	25	30
Programs Held - Youth	75	70	80
Programs Held - Commercial Greenhouse	12	15	20

Employees (FTE)	18	18	16
CSU Formula Funded Agents	6	6	6
4-H Endowed Positions	0	0	1
<b>Total</b>	<b>24</b>	<b>24</b>	<b>23</b>

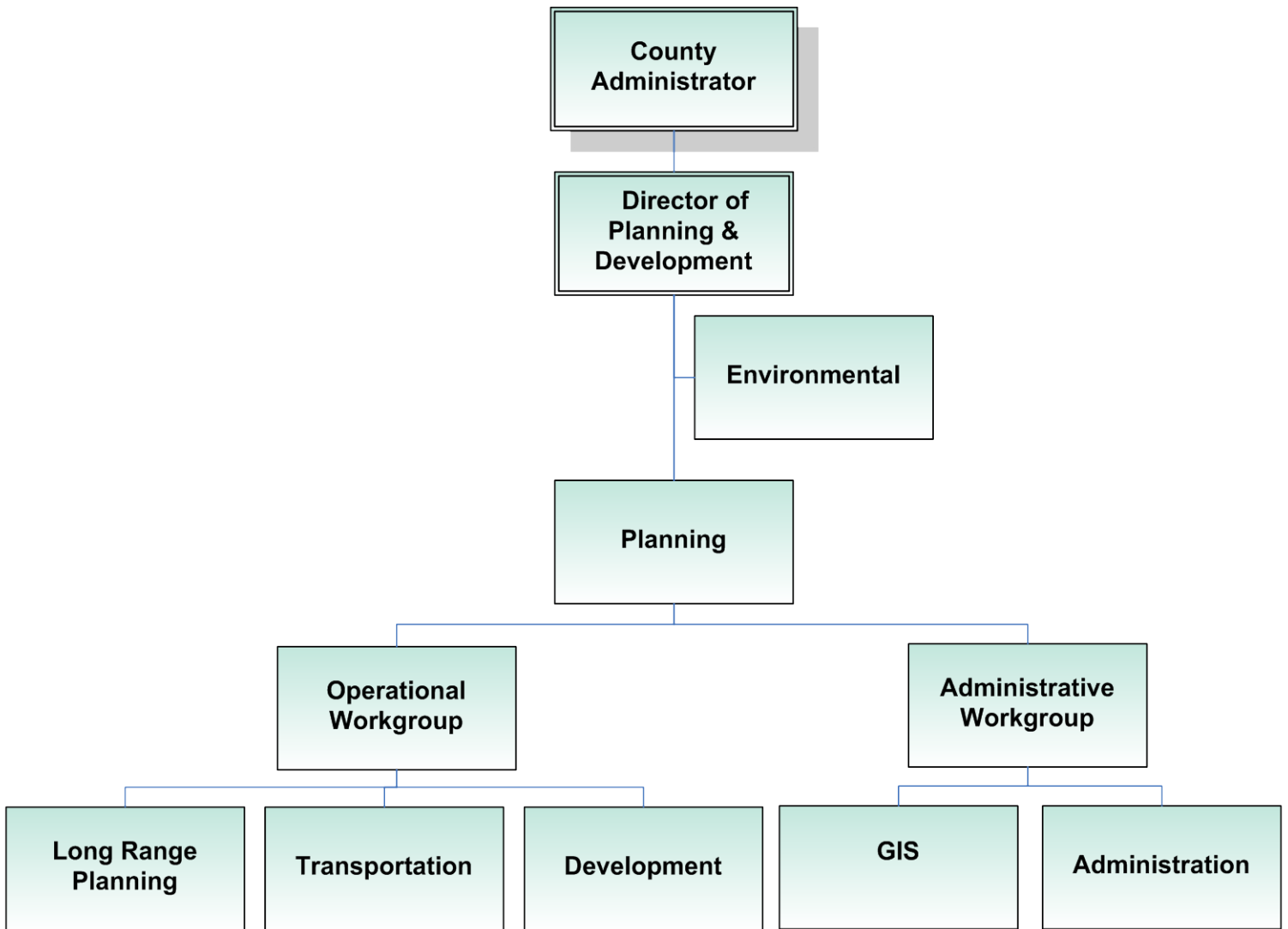
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 81,711	\$ 5,038	\$ 83,100
Misc. Revenues	581	-	-
<b>Total Revenue</b>	<b>\$ 82,292</b>	<b>\$ 5,038</b>	<b>\$ 83,100</b>
<b>Expenditures</b>			
Personnel Services	\$ 365,513	\$ 356,164	\$ 373,902
Operating & Maintenance	153,352	121,958	195,110
Charges for Services	221,754	167,382	196,016
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 740,618</b>	<b>\$ 645,504</b>	<b>\$ 765,028</b>



**Planning & Development**

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## Mission Statement

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In support of the Adams County Mission, it shall be the primary task of the Adams County Planning and Development Department to provide a foundation for informed decision-making that will protect and enhance the physical, social, economic and environmental integrity of the county. Under the directives of the Board of County Commissioners via the County Administrator, the Planning and Development Department shall provide efficient and effective service to the general public through the continuing utilization and active pursuit of the most effective information and problem-solving techniques available to assist county government in its mission. To these ends, the Department will remain abreast of numerous rapidly advancing fields of expertise, maintain a continuous grasp of local trends, development and issues; and utilize this information in the maintenance and modification of the county's Comprehensive Plan, local-area plans, and the regulations and standards applied to local development to reinforce these plans and county government decisions.

## Primary Services

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

**Planning 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 and 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 and reviews all site plans associated with building permits for consistency with the Development Standards and Regulations.

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

**Boards 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 22 public hearings per year and the Board of Adjustment is normally scheduled to conduct 24. 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.



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## Long Term Goals

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1. To conduct public hearings with the utmost decorum and professional decision making for the citizens of Adams County by interactively using all new technology.
2. Utilize technology to streamline the Development Review process including, but not limited to, the Permit Plan system, Geographic Information Systems, PowerPoint and the Internet.
3. Technology will also assist in the referral process, obtaining citizen comments, administrative permitting processes, and public hearing presentations.
4. 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.
5. 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.
6. Work effectively and efficiently as the county's Planning Department.

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## Current Year Objectives

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### Administrative Support

- Continue to support the transition of ACCELA, by problem solving, supporting team members and communication with IT to resolve any and all issues.
- Continue scanning of all documents to support ongoing goal of going paperless.
- Effectively and efficiently communicate questions and concerns from the general public to appropriate departmental staff to ensure concerns are addressed in a timely matter.

### GIS

- Continue work on ACCELA.
- Continue learning about new technology and keeping up to date with what other organizations and institutions are doing.
- Continue training of co-workers in all aspects of technology used in department and otherwise.
- Continue projects for citizens, private companies, and county planners.

### Development and Long Range Planning

- Continue cooperative effort of outreach, training and capacity building with Community Development in the Berkeley, Goat Hill, Monaco and Perl Mack neighborhoods with the ultimate goal of creating self sufficient neighborhood groups with strong neighborhood plans. The Berkeley neighborhood plan was adopted in January 2009. By strengthening neighborhood groups and creating these neighborhood plans with the community we will steadily improve the quality of life in Adams County.
- Long Range Planning staff has continued to help coordinate the development of FasTracks throughout the county. Staff is participating with RTD and various consultants on environmental process for the Gold Line, Northwest Rail, US 36 Corridor, North Metro, and the Northeast Area Transit Evaluation.
- Development of Adams County with signature gateway projects serving as prominent entryways to the county along three of its major transportation corridors.
- Long Range Planning stepped up its efforts to help coordinate the promotion of Census 2010. A county-wide Complete Count Committee was formed to assist in the coordination and dissemination of information regarding the Census and its importance to Adams County residents.

### Transportation

- Continue to coordinate working partnerships with other county departments to further transportation goals and projects:
- Enhance communication about projects with the Planning Department



- Provide initial Project Outlines for all projects
- Gathering information and identify what is needed to update the transportation plan
- Alignment Studies
- Eastern Adams County Strategic Corridors
- Collector Roads
- Update Traffic Impact Fee Program and Fee Schedule.

**2011 Budget Highlights**

- \$78,050 was budgeted for revenues, of which \$62,300 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	2009 Actual	2010 Estimate	2011 Budget
County Funded FTEs Per 10,000/Capita	.39	.39	.36
Per Capita Spending	\$3.39	\$3.19	\$2.98
Total Case Reviews	204	236	250
Excavation and Grading	4.00	4.00	4.00
Subdivisions	21	10	10
Planned Unit Developments	7.00	10.00	10.00
Rezoning/Conditional Use	34	34	34
Vacation/Property	2.00	2.00	2.00
Variance /Special use	69	66	66
Site/Plan Change in Use Reviews	1,916.00	1,916.00	1,916.00
Suspense Cases Closed	125	125	125
Site Permits	50.00	50.00	50.00
Temporary Use Permits	46	36	41
Regulation Amendment	1.00	3.00	2.00
Planned Commission Hearings	11	17	16
Board of Adjustment Hearings	13.00	16.00	17.00
Number of Participants in Parenting, Financial edu, Nutrition, and Life Skills	N/A	N/A	N/A
Employees (FTE)	17.4	16.4	16.4



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**Revenue and Expenditure Summary**

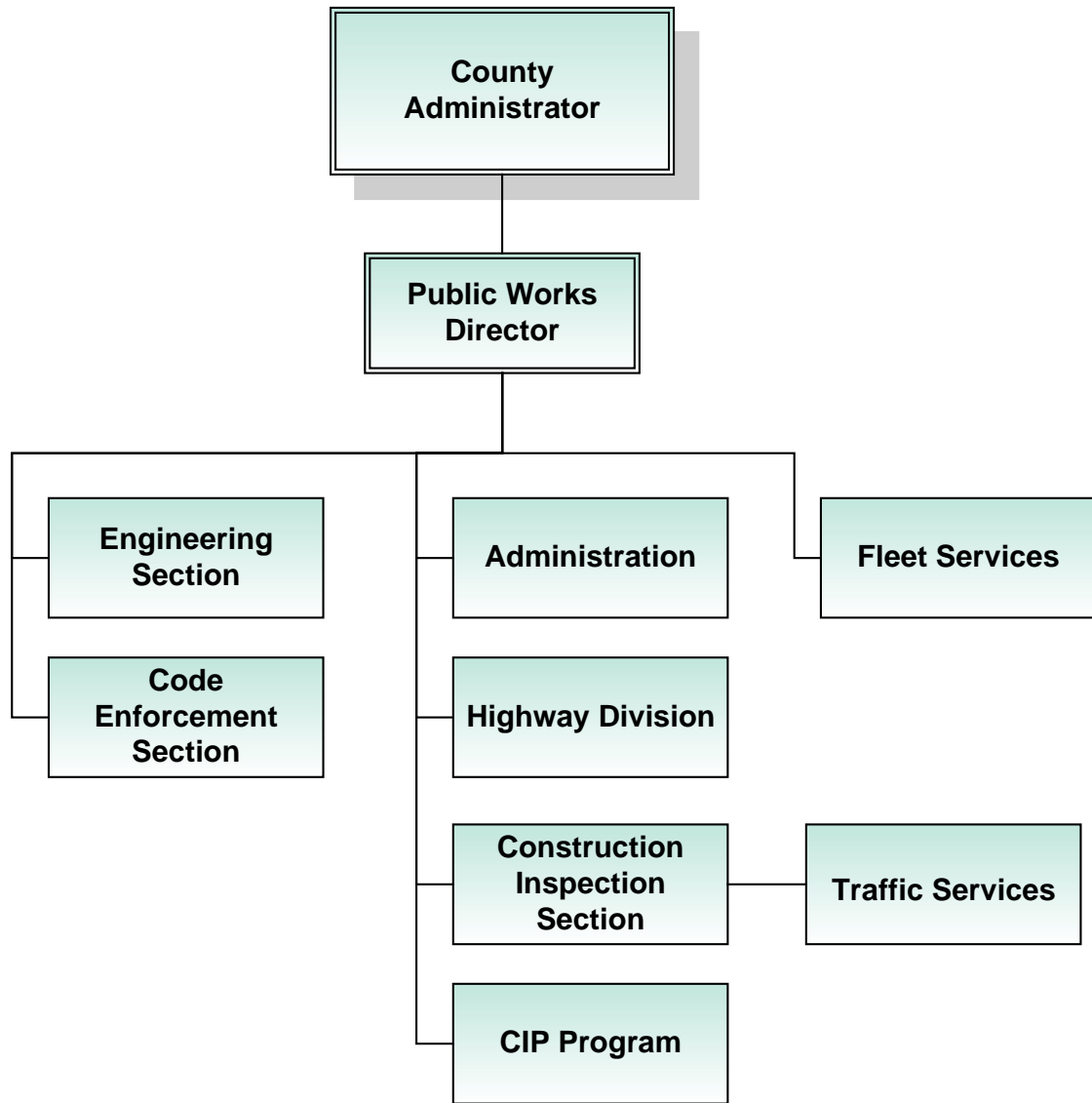
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<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Charges for Services	\$ 78,642	\$ 390,055	\$ 74,550
Misc. Revenues	4,841	4,017	3,500
<b>Total Revenue</b>	<b>\$ 83,483</b>	<b>\$ 394,072</b>	<b>\$ 78,050</b>
<b>Expenditures</b>			
Personnel Services	\$ 1,244,463	\$ 1,004,534	\$ 1,249,415
Operating & Maintenance	39,730	27,425	49,433
Charges for Services	90,264	94,223	74,567
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,374,457</b>	<b>\$ 1,126,182</b>	<b>\$ 1,373,415</b>





**Public Works – General Fund**





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## Mission Statement

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**Engineering:** Provide professional technical guidance on behalf of the county in all matters regarding the county's infrastructure through review of proposed improvements for technical merit, the design engineering process for capital projects, the accurate locations of ownership and improvements by professional land surveying techniques and the application of Colorado Statutes for land transactions. The result of our endeavors is to provide the public with facilities that are safe and environmentally sound.

**Code Enforcement:** To provide a standard to safeguard life, health, property and public safety, use and occupancy of all structures and properties in Adams County. Strive to maintain uniformity and consistency while enforcing all codes and regulations.

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## Primary Services

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**Engineering:** Provide technical review of proposed improvements for compliance with established practices, professional design, and planning for capital improvements; accurate establishment of improvement and boundary locations; and the information and legal guidelines for property division and acquisition.

**Code Enforcement:** Provide inspection services to all active permit holders, and all zoning and blight complaints, on next day basis. Enforce Uniform Building, Plumbing and Mechanical codes. Enforce Zoning and Subdivision Regulations and Environmental Blight Ordinance No. 3, revised.

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## Long Term Goals

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**Engineering:**

1. Establish a record base of all infrastructure for maintenance and improvement.
2. Identify and administer flood plains that affect development and infrastructure.
3. Improve existing infrastructure that is obsolete or poses a threat to the public.
4. Provide infrastructure to developing areas for their continued economic growth.
5. Enhance areas with environmental damage and protect areas of significance.
6. Develop a long-term plan that encompasses the above propositions.
7. Compliance with the county's permit regarding storm water discharges to waterways.

**Code Enforcement:**

1. Provide customer service to the citizens of Adams County in the most convenient way possible.
2. Strive to make Adams County a cleaner, healthier, and safer community.
3. Obtain a better compliance rate on blight violations by citizens, through education methods.
4. Educate citizens on county regulations by attending community meetings.

**Capital Improvement Projects:**

1. Plan, design, construct drainage facilities, and perform technical studies in the county.
2. Complete Irondale/Kenwood Pond project, and associated drainage outfall.
3. Work with the Urban Drainage and Flood Control District to construct the Utah – Junction/Clay St Outfall phase I.
4. Participate with the Urban Drainage and Flood Control District, municipalities, and state or federal agencies in the joint funding of projects.
5. Work with the Urban Drainage and Flood Control District and the City of Westminster to improve the Shaw Boulevard / Circle Drive drainage system.
6. Continue work on the Stormwater Utility Feasibility study.



7. Target non-road and bridge infrastructure problems in the county, and try to eliminate or mitigate them.

## 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.
- 2011 Budget Highlights
- 2011 Capital Improvements Program projects for the general fund total \$1,795,000. (See below for a listing of the 2011 Capital Improvement Projects and *Exhibit 3-14* in the *Consolidated Budget Summary* section for a description of each specific project.)
- \$20,000 has been budgeted for records scanning.
- \$695,000 in revenue has been budgeted for building permits.

## Activity/Performance Measures

Description	2009	2010	2011
	Actual	Estimate	Budget
County Funded FTEs Per 10,000/Capita	13.09	12.87	12.76
Per Capita Spending	\$332.57	\$386.00	\$270.32
Estimated Case Review*	153	127	135
Engineering Respond to Services Request	44	91	91
Building Permits Issued	2,358	4,775	2,200
Inspections Completed (Storm water & Construction)	3,751	7,064	6,990
Zoning Violations Cases	1,221	1,220	1,220
Environmental Blight Cases	1,509	2,107	2,000



Variance /Special use	NA- Planning	NA- Planning	NA- Planning
Employees (FTE)	121	119	118
Project designated full time employees, including 4 temps	2	10	10

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

# Project specific employees include those for Pecos St. & Washington St. Phase III

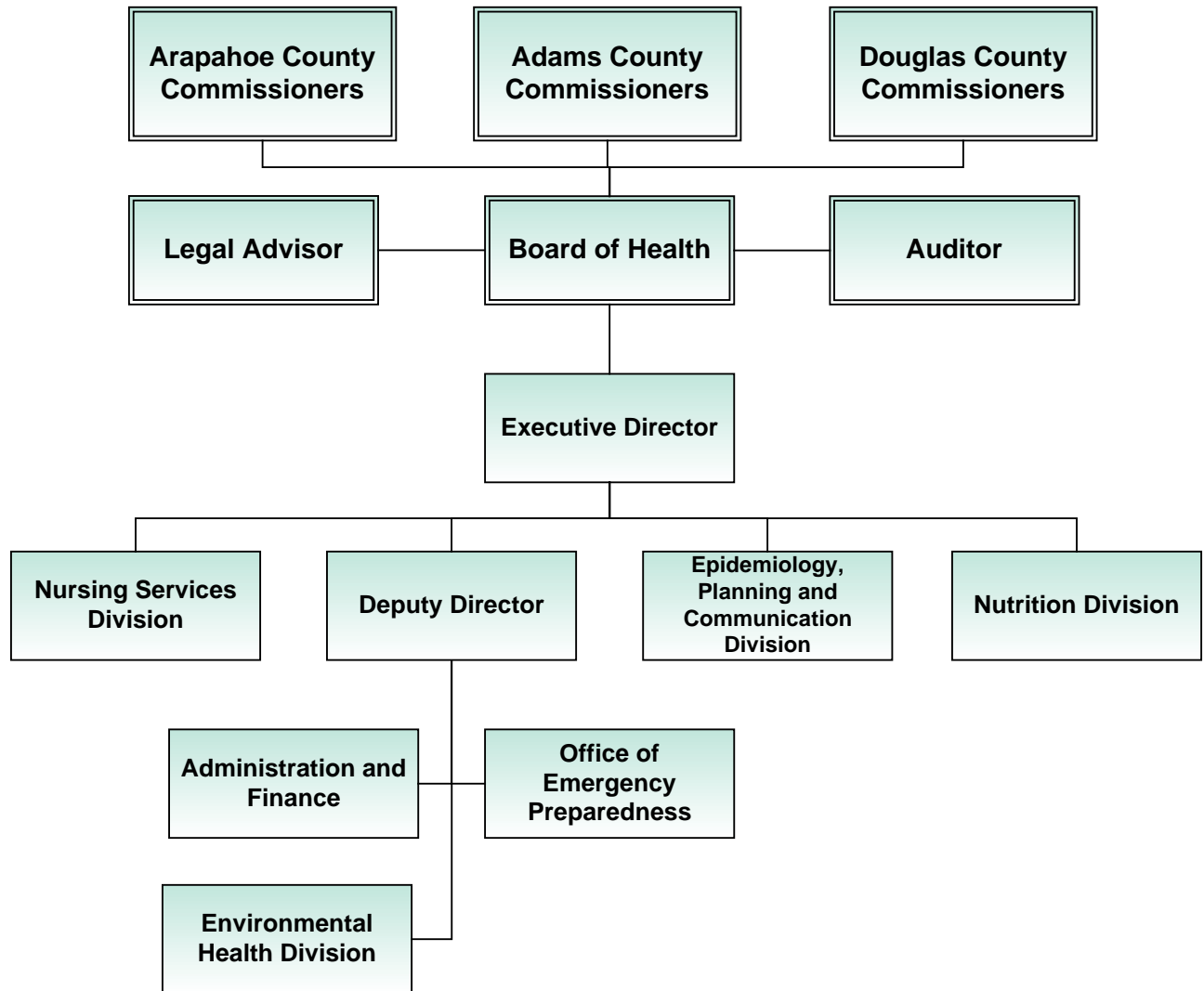
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 676,054	\$ 939,112	\$ 806,300
Misc. Revenues	4,803	6,544	5,500
<b>Total Revenue</b>	<b>\$ 680,857</b>	<b>\$ 945,656</b>	<b>\$ 811,800</b>
<b>Expenditures</b>			
Personnel Services	\$ 1,960,620	\$ 2,130,259	\$ 2,318,249
Operating & Maintenance	58,135	59,459	57,340
Charges for Services	500,915	3,056,369	203,388
Capital Outlay	4,347,261	4,748,627	3,588,000
<b>Total Expenditures</b>	<b>\$ 6,866,931</b>	<b>\$ 9,994,714</b>	<b>\$ 6,166,977</b>



**Tri-County Health Department**

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## Mission

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To protect, promote and improve the health, environment and quality of life of the citizens of Adams, Arapahoe and Douglas counties.

## Activity Description/Purpose

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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 1,343,222 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 Commerce City, Northglenn, Aurora, Englewood, Greenwood Village, Lone Tree, Castle Rock, Brighton and Unincorporated Adams County.

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

### **Environmental Health:**

- Emergency Preparedness/Response
- Food Protection
- Individual Sewage Disposal Systems (ISDS)
- Child Care Inspections
- Land Use
- Vector Control
- Solid and Hazardous Waste
- Rocky Mountain Arsenal
- Pools and Beaches
- Industrial Hygiene

### **Public Health Nursing Services:**

- Immunizations
- Early Periodic Screening, Diagnosis and Treatment (EPSDT)
- Reproductive Health
- Women's Cancer Screening
- Nurse Family Partnership
- Prenatal Plus
- Healthcare Program for Children with Special Needs HCP
- Children's Eligibility
- International Travel Clinic

### **Nutrition Services:**

- Women Infants and Children (WIC) Supplemental Nutrition Program
- Community Nutrition Education

### **Epidemiology, Planning & Communication & Vital Statistics:**

- Epidemiology and Planning
- Infectious and chronic disease surveillance with notifiable disease investigation and control
- Health Planning – assessment and evaluation



Communication – media and public relations  
Tobacco Prevention and Control  
Thriving Communities

**Administration and Finance:**

General Administration

- Human Resources
- Payroll
- General and Fixed Asset Accounting
- Grants Administration
- Accounts Receivable and Payable
- Purchasing, Shipping and Receiving
- Facilities Management

Pharmacy

Information Technology

Vital Records

Long Term Goals

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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
  - Education and consultation
3. Detect and prevent infectious and chronic disease and injury in Adams, Arapahoe and Douglas counties.
4. Improve nutritional health status of Adams, Arapahoe and Douglas counties.
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.

2011 Budget Highlights

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- Adams County's 2011 budget contribution to the Tri-County Health Department is \$2,919,404.
- The 2011 per capita rate for services is \$6.43, which was a 5% decrease from last year.
- Though included in this section of the budget book due to its public health nature, the \$289,000 that has been budgeted for mosquito control to mitigate the spreading of West Nile Virus is not part of the Tri-County Health Department budget.



**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
Per Capital Contribution to Health Department	\$ 3,005,091	\$ 3,090,360	\$2,939,404
Restaurant Inspections	3,441	3,340	3,000
Women Infant Children Programs: Caseload	16,466	16,295	16,295
Children's Immunization Program (Total Clients)	5,613	6,500	6,000
Child Health Plan Plus (CHP+) and Medicaid Applications	1,647	1,650	1,600
Family Planning Program Clients	3,075	3,150	3,000
Employees (FTE) General Funded (2)	28	28	28
Employees (FTE) Program Funded (2)	77	83	93
Employees (FTE) Total (2)	105	111	121

(1) Adult and Children's Immunization Program

(2) FTEs are apportioned to various locations based on need. They are not necessarily assigned to any specific county.

Among our Alton Colfax and Altura Plaza Aurora office employees, it is estimated that 40% of our FTEs work in Adams County.

**Revenue and Expenditure Summary**

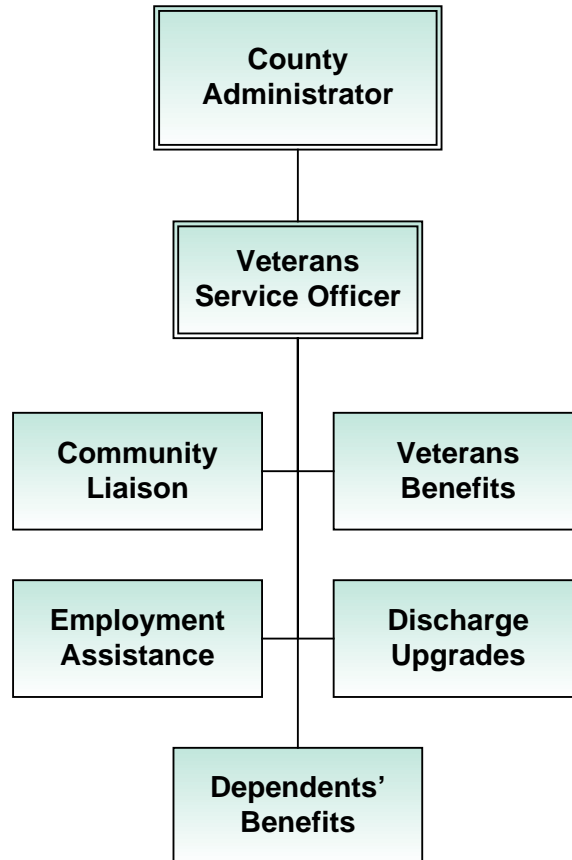
Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Misc. Revenues	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Charges for Services	\$ 3,005,091	\$ 3,090,360	\$ 2,939,404
West Nile Mitigation	289,000	307,671	304,875
<b>Total Expenditures</b>	\$ 3,294,091	\$ 3,398,031	\$ 3,244,279





**Veterans Service Office**

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### Mission Statement

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The overall mission of the Veterans Service Office is to assist veterans, widows and dependent children in filing claims through the Veterans Administration. If need be, to assist in the appeals process through the Board of Veterans' Appeals in Washington, D.C.

### Primary Services

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The Veterans Service Office provides advisory, referral, and processing services to county veterans, widows and dependents pertaining to veterans' benefits and rights. This office also maintains a liaison with the Veterans Administration (VA), Colorado Department of Veterans Affairs, Adams County Department of Human Services, Veterans Administration hospital, Veterans Administration nursing homes and other veterans' organizations.

The Adams County Veterans Service Officer has a compassionate understanding of the problems that confront veterans, widows, widowers, and children. The Adams County Veterans Service Officer knows the extent, the meaning and the application of the laws that have been passed by the U.S. Congress in the interests of veterans and their dependents. The officer also understands the rules and regulations adopted by the Department of Veterans Affairs to clarify and implement those laws. The Adams County Veterans Service Officer will apply specialized knowledge in the best way suited to the needs of every individual veteran or other beneficiary who comes to our office for assistance.

### Long Term Goals

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1. Continue to promote and protect the rights of veterans and their dependents through education, communication and technology.
2. Expedite all VA claims and assist incarcerated and homeless veterans with a new outreach program to include on site visitations.

### Current Year Objectives

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- Continue professional and dedicated support to the Adams County veterans, widows, widowers, dependent children, and all government agencies involved with their support.

### 2011 Budget Highlights

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- \$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	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.05	.02	.02
Per Capita Spending	\$.15	\$.15	\$.13
Payments to County Vets by VA	\$4,161,850	\$4,965,099	\$5,500,000
Customers Served/Office Visits	\$4,200.00	\$4,400.00	\$4,560.00
Claims Filed With Colorado Veteran's Affairs	133.00	67.00	69.00
Employees (FTE)	2	1	1

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
State Grants	\$ 1,200	\$ 3,360	\$ 2,400
<b>Total Revenue</b>	\$ 1,200	\$ 3,360	\$ 2,400
<b>Expenditures</b>			
Personnel Services	\$ 60,514	\$ 57,753	\$ 52,821
Operating & Maintenance	3,071	1,055	5,650
Charges for Services	2,885	2,997	3,610
Capital Outlay	-	-	-
<b>Total Expenditures</b>	\$ 66,470	\$ 61,804	\$ 62,081



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## Special Revenue Funds

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### Fund Category Description

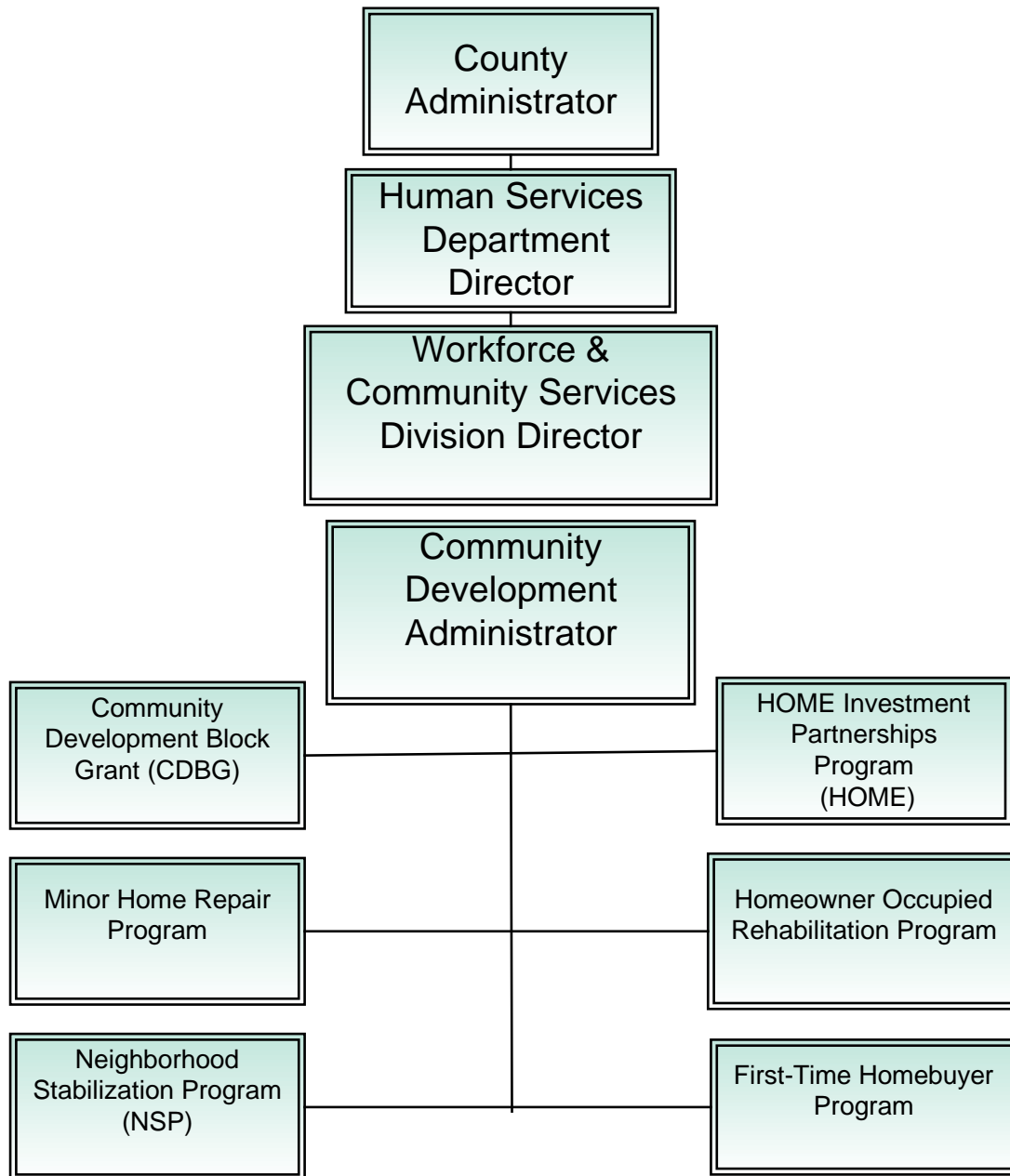
Special revenue funds account for revenue derived from specific taxes or other earmarked revenue sources. These funds legally restrict sources of revenue to be expended for specified purposes.

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



**Community Development Block Grant Fund**

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## Description of Fund

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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 Human Services administers the CDBG fund.

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## Mission Statement

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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.

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## Principles

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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.**

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## Primary Services

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Adams County Human 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 that they benefit low- and moderate-income residents of Adams County. There are over 24 non-profit organization and 5 municipalities currently funded by various grants and loans available through Community Development. Almost all funds and programs administered by Community Development directly impact the lives of low- and moderate-income people in Adams County.

**Direct service activities provided by Community Development include:**

- Minor Home Repair Program



- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- Housing acquisition and new construction

**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 Program
- Emergency Shelter Grants (ESG)

CDBG – Funds local service providers who invest in community improvements such as, infrastructure and public facilities improvements, affordable housing such as the rehabilitation of owner-occupied and rental housing and community services such as health services, senior nutrition services, counseling and tutoring.

HOME Investment Partnership Act Program (HOME) – Funds local service providers to increase or improve the quality and availability of affordable housing for low income and homeless. Funding targets rehabilitation of housing, Tenant Based Rental Assistance (TBRA), down payment assistance and creating or retaining permanent affordable housing.

### Long Term Goals

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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 (2007-2011) Goals are:**

- Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.
- Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and the creation of new jobs in Adams County.
- Expand first time homebuyer opportunities in Adams County for low and moderate-income households.
- Provide resources, services and linkages that ensure that low and moderate-income homeowners and renters can afford to stay in their homes.
- Increase access to housing and supportive services for the homeless population in Adams County.
- Strengthen the delivery and coordination of public services in Adams County.
- Enhance the livability of low and moderate-income neighborhoods in Adams County.
- Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.
- Increase economic opportunities for low - income residents that will increase their personal incomes and move them toward self-sufficiency.



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## Current Year Objectives

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### 2011 CDBG Objectives / Outputs

#### Goal 1: Strengthen the delivery and coordination of public services in Adams County.

- Provide resources and priority need services (e.g., housing services, emergency services, nutrition, linkages with other programs and self-sufficiency services) to eligible population. (2011 Target Goal - 15,240 individuals)
- Provide basic food security and access to nutrition education to families. (2011 Target Goal - 6,000 households and 15 local food pantries receive food.)
- Provide information on ACCD programs and services by developing and distributing ACCD flyers and brochures at 5 community events targeting low income citizens.
- Publish and distribute quarterly newsletters to 250 Adams County community organizations and individuals to increase the awareness of ACCD mission, goals and objectives.

#### Goal 2: Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.

- Create or strengthen resident-based organizations that promote the improvement of their neighborhoods. (2011 Target Goals – one (1) new group created and 20 residents trained.) Continue to work with the three existing target neighborhoods.
- Coordinate on-going public forums to discuss community needs, housing, and community revitalization issues. (2011 Target Goal – five (5) public meeting/forum to encourage public participation with the use of bilingual notices and materials.
- Coordinate or encourage the development of neighborhood-based plans and needs assessments. (2011 Target Goal - one (1) neighborhood plan created.)
- Community Agency Capacity Building (2011 Target Goal – 5 non-profits trained).

#### Goal 3: Enhance the livability of low and moderate-income neighborhoods in Adams County

- Infrastructure Improvements - Specific project activity that improves or upgrades public infrastructure such as sewers, overhead utility lines, curb cuts for handicapped accessibility. (2011 Target Goal - 16 projects)
- Public Facilities - Specific project activity that improves public facilities and/or improving ADA accessibility. (2011 Target Goal - 1 project)
- Recreational Amenities - Specific project activity that targets low income areas to improve recreational and/or public parks amenities (2011 Target Goal - 2 projects)

#### Goal 4: Increase economic opportunities for low-income residents that will increase their personal income and move them toward self-sufficiency.

- Business Development - Provide technical assistance and support to individuals or small business owners wanting to start or expand their own business. (2011 Target Goal - 60 entrepreneurs trained)
- Small Business / Entrepreneurial Financial Assistance - Direct financial assistance and training to small businesses. (2011 Target Goals - 20 new businesses started)
- Economic Development Planning - Development of feasibility studies, needs assessments for economic development purposes in Adams County. (2011 Target Goals - 1 project completed in 2011)



**2011 HOME Program Objectives****Housing Goal 1: Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.**

- Provide loans to 25 homeowners to address code, health and safety issues and improve their homes.
- Provide grants to 35 homeowners for minor repairs or for emergency repairs
- CHDO Capacity Building: complete two projects in 2011.

**Housing Goal 2: Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and creation of new jobs in Adams County.**

- Provide improvements to 20 rental housing units for low and moderate-income rental housing.
- Provide funding for the development of five affordable starter homes for families and individuals who work in Adams County.

**Housing Goal 3: Expand first time homebuyer opportunities in Adams County for low and moderate-income households.**

- Provide funding for down payment and closing cost assistance for 35 first-time homebuyers.

**Housing Goal 4: Increase access to housing and supportive services for the homeless population in Adams County.**

- Provide Emergency and Transitional Housing & Supportive Services: 45 families.
- Provide Supportive Services and Facilities for Special Populations: 25 households.

**2011 Budget Highlights**

- \$5,156,618 in revenue has been anticipated to be received in the program year.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.15	.15	.20
Per Capita Spending	\$7.28	\$18.92	\$11.20
Minor Home Repair Housing Units	35	35	35
Single Family Rehabilitation Housing Units	30	30	30
Homeownership Assistance Loans	29	35	35
CHDO Housing Units	10	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
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Employees (FTE)	9.18	9.08	9.08
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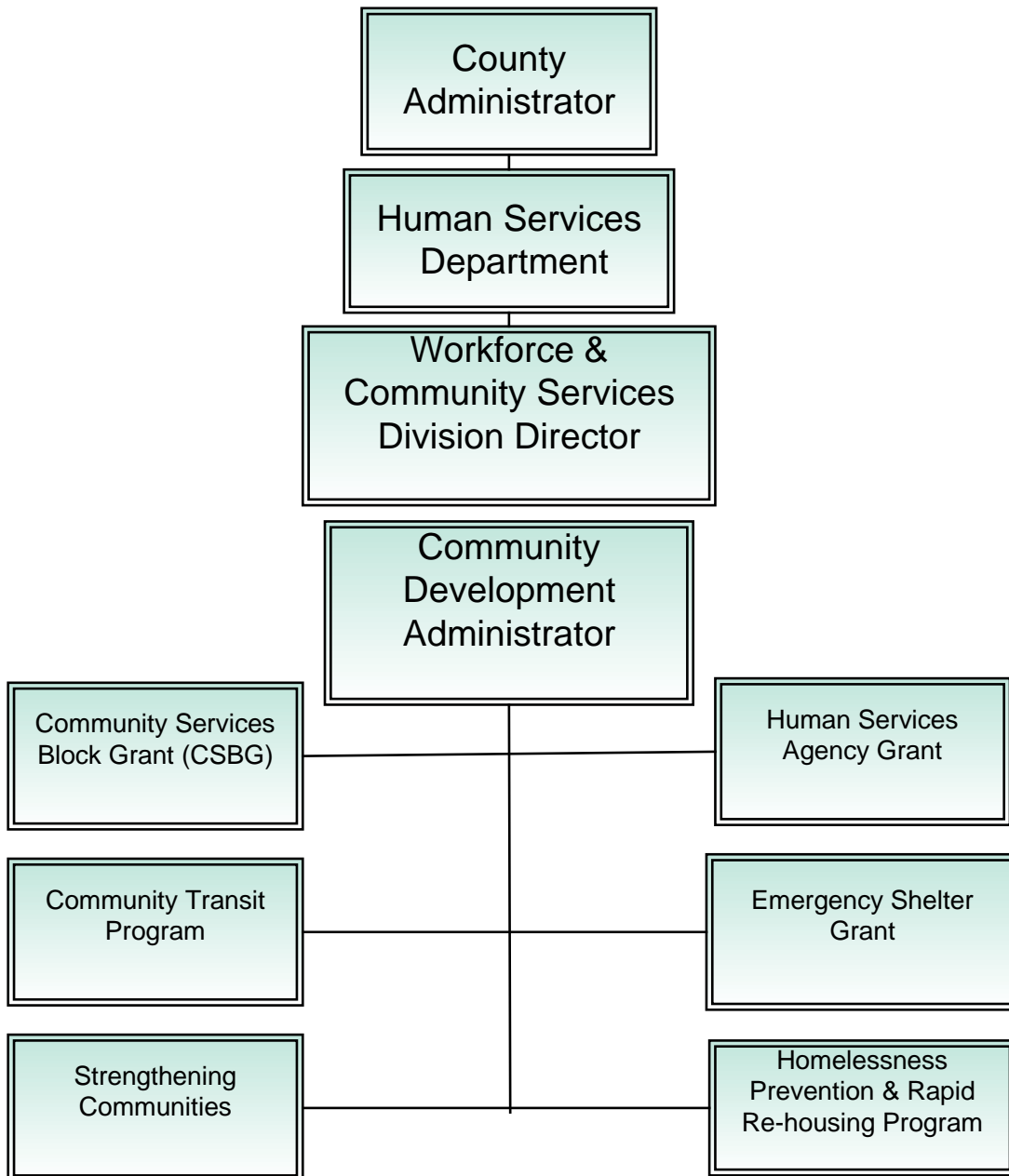
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ 3,256,287	\$ 6,928,778	\$ 4,999,118
Interest & Investments	535	551	-
Miscellaneous	174,392	305,922	157,500
<b>Total Revenue</b>	<b>\$ 3,431,214</b>	<b>\$ 7,235,251</b>	<b>\$ 5,156,618</b>
<b>Expenditures</b>			
Personnel	\$ 500,246	\$ 425,380	\$ 490,453
Operating & Maintenance	25,372	15,402	28,272
Charges for Services	54,150	57,236	67,465
Debt Service	-	-	-
Governmental Services	2,845,357	6,714,052	4,570,428
Capital	-	-	-
Other Financing Sources	5,553	-	-
<b>Total Expenditures</b>	<b>\$ 3,430,679</b>	<b>\$ 7,212,070</b>	<b>\$ 5,156,618</b>



**Community Services Block Grant**

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## Description of Fund

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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 Human Services administers the CSBG fund.

## Mission Statement

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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.

## Principles

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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.

The primary intent of community development is to improve the quality of life for the citizens of Adams County. 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

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Adams County Human 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 that they benefit low- and moderate-income residents of Adams County. There are over 24 non-profit organization and 5 municipalities currently funded by various grants and loans available through Community Development. Almost all funds and programs administered by Community Development directly impact the lives of low- and moderate-income people in Adams County.

### **Direct service activities provided by Community Development include:**

- Minor Home Repair Program
- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)



- Housing acquisition and new construction

**Community Development manages the following grant programs:**

- Community Service Block Grants (CSBG)
- Adams County Human Service Agency Grants (HSAG)
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Program
- 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, Newsletter, In-Home Supportive Service and Tax Preparation.
- Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.
- Early childhood education during the summer for children with special needs.

**Community Food and Nutrition Program (CFN):** Funds are used to coordinate existing private and public food assistance resources, whenever such coordination is determined to be inadequate, to better serve low-income populations; (food is purchased to supplement existing food stock).

**Emergency Food and Shelter (EFSP):** Funds are also used to supplement food stock from the Adams County Food Distribution Warehouse.

### 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 (2007-2011) Goals are:**

1. Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.
2. Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and the creation of new jobs in Adams County.
3. Expand first time homebuyer opportunities in Adams County for low and moderate-income households.
4. Provide resources, services and linkages that ensure that low and moderate-income homeowners and renters can afford to stay in their homes.
5. Increase access to housing and supportive services for the homeless population in Adams County.
6. Strengthen the delivery and coordination of public services in Adams County.



7. Enhance the livability of low and moderate-income neighborhoods in Adams County.
8. Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.
9. Increase economic opportunities for low - income residents that will increase their personal incomes and move them toward self-sufficiency.

### Current Year Objectives

#### Community Development Goal 1: Strengthen the delivery and coordination of public services in Adams County.

- Public Services for low-income citizens - Provide resources and priority need services (e.g., housing services, emergency services, nutrition, linkages with other program and self-sufficiency services) to eligible population. (2011 Target Goal - 13,505 individuals)
- Food Assistance / Security Programs - Provide basic food security and access to nutrition education to families. (2011 Target Goal - 5,000 households and 15 local food pantries receive food.)
- Provide information on ACCD programs and services by developing and distributing ACCD flyers and brochures at 5 community events targeting low income citizens.

#### Community Development Goal 2: Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.

- Neighborhood Capacity Building and Leadership Development - Create or strengthen resident-based organizations that promote the improvement of their neighborhoods. (2011 Target Goals – 1 new group created and 80 residents trained)
- Community Outreach - Coordinate on-going public forums which discuss community needs, housing, and community revitalization issues. (2011 Target Goal - 5 public meetings/forums to encourage public participation; a community partnership effort for housing repair/painting; and local government collaboration and partnering for delivery of transportation for disabled and seniors.)

### 2011 Budget Highlights

- \$528,333 in revenue has been budgeted for the 2011 CSBG Program Year.

### Activity/Performance Measures

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.10	.10	.13
Per Capita Spending	\$0.89	\$0.89	\$1.15
Employees (FTE)	6.18	6.08	6.08



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**Revenue and Expenditure Summary**

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<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Intergovernmental	\$ 611,485	\$ 1,374,517	\$ 528,333
Miscellaneous	18,124	678	-
<b>Total Revenue</b>	<b>\$ 629,609</b>	<b>\$ 1,375,195</b>	<b>\$ 528,333</b>
<b>Expenditures</b>			
Personnel	\$ 197,201	\$ 206,717	\$ 215,977
Operating & Maintenance	46,864	233,313	142,570
Charges for Services	26,174	61,101	79,786
Governmental Services	69,558	784,045	90,000
Capital	290,761	92,556	-
<b>Total Expenditures</b>	<b>\$ 630,558</b>	<b>\$ 1,377,732</b>	<b>\$ 528,333</b>



## Contingent Fund Emergency Reserve

### Description of Fund

Classified as a special revenue fund, the fund is legally restricted to account for sources of revenue to be expended for specified contingency purposes. On November 3, 1992, the voters of Colorado voted in favor of TABOR, which requires a contingency reserve equal to 3.0% of fiscal year spending, excluding expenditures funded through federal sources, expenditures for bonded debt and/or other voter approved revenue sources.

Pursuant to Colorado Revised Statutes 30-25-107 and the requirements of TABOR (Taxpayers Bill of Rights) Article X, Section 20 of the Colorado Constitution, the Board of County Commissioners has established a contingent fund to provide for expenditures caused by an act of nature, public enemy, or for allowed emergency contingency, which could not have been reasonably foreseen at the time of adoption of the budget.

### Primary Services

Provide Adams County Government with immediate emergency financial resources for response to unforeseen contingencies. The full fund balance of the contingent fund is appropriated when the annual budget is adopted each year.

### 2011 Budget Highlights

- For the 2011 budget, a total appropriation of \$5,349,069 has been approved to assure that resources will be available in case of a major disaster and to meet the requirements of the TABOR amendment.
- The un-appropriated fund balance is \$229,887.

## Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Other Financial Source	\$ 124,022	\$ 124,022	\$ -
<b>Total Revenue</b>	<b>\$ 124,022</b>	<b>\$ 124,022</b>	<b>\$ -</b>
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	-	-	4,953,627
Transfers Out	-	-	395,442
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,349,069</b>





## 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 2010 mill levy of 0.257 mills.

### 2011 Budget Highlights

- **North Metro Community Services for the Developmentally Disabled, Inc.:** A non-profit corporation that serves over 1,700 developmentally disabled individuals in Adams County. Programs provided include residential services, supported living services, case management, and children services. (\$1,070,096)
- **Children's Outreach Project (Therapeutic Day Care Center):** Contributions provided by Adams County help fund programs that include early childhood special education, speech and motor therapies, peer integration and before/after school day care for 135 children between the ages of 2 ½ and 6 years. (\$74,250)
- \$17,299 was budgeted for treasurer's fees for 2011

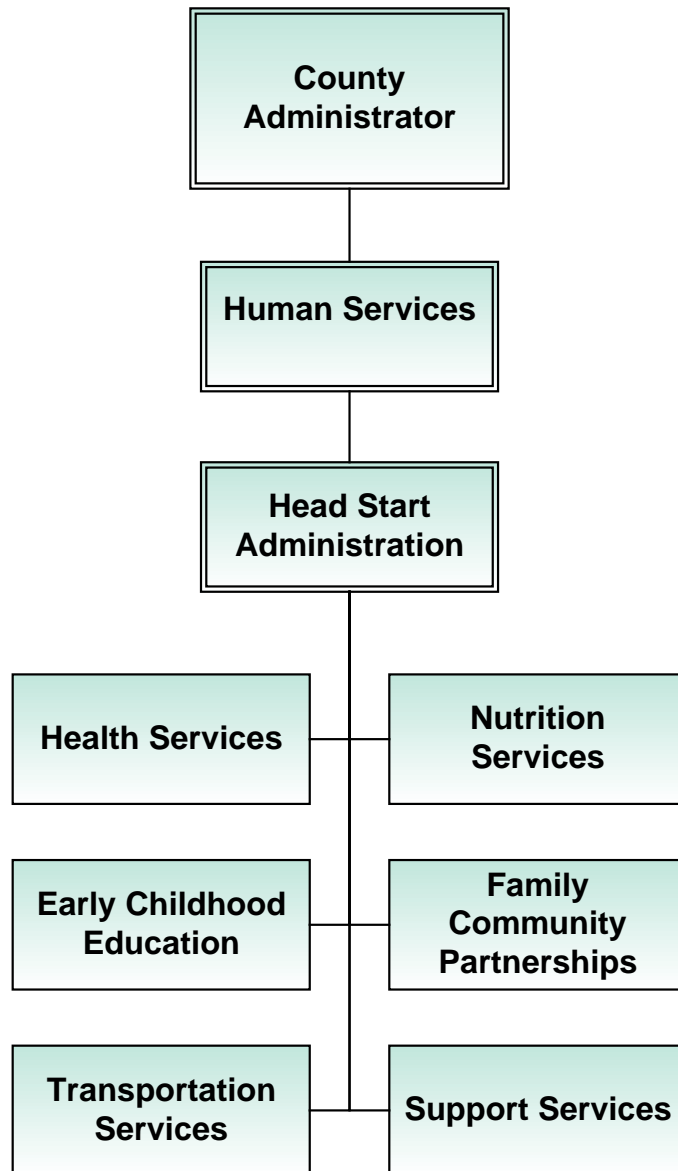
### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Taxes	\$ 1,168,013	\$ 1,158,617	\$ 1,150,018
Misc. Revenues	-	-	-
<b>Total Revenue</b>	<b>\$ 1,168,013</b>	<b>\$ 1,158,617</b>	<b>\$ 1,150,018</b>
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	1,161,846	1,161,706	1,161,645
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,161,846</b>	<b>\$ 1,161,706</b>	<b>\$ 1,161,645</b>



**Head Start**

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## Description of Fund

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The head start fund, classified as a special revenue fund, accounts for grant expenditures relative to the federal grant received from the Department of Health & Human Services, plus funds received from the Colorado Department of Health as reimbursements for meals served to children participating in the Colorado Adult and Child Food Program, and any other grants or donations used to fund Head Start.

## Mission Statement

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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

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**Early Care and Education:** Highly qualified teachers provide an outcome based curriculum and assess each child's developmental progress three times a year. In collaboration with Adams County school districts, Head Start ensures children with special education needs receive services.

**Comprehensive Health and Mental Health Services:** Children 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

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1. Provide a high quality program that helps children eagerly engage in learning and achieve their unique potential.
2. Engage parents as life-long learners and support them in becoming leaders & mentors in their home, community and schools.
3. Ensure the long-term stability of the program to deliver high quality and consistent services to children and families.



**Current Year Objectives**

- Identify additional funding sources to support Head Start services.
- Build additional partnerships with state and local agencies to support enhanced services for children and families.
- Secure funding to plan for, purchase or renovate aging Head Start facilities.
- Build on the implementation of the Child Outcomes and Partnerships Administration (COPA) software to streamline tracking and reporting systems and improve overall efficiency.
- Provide quarterly feedback to teachers on child outcomes data and involve them in establishing action plans for meeting goals.
- Improve parent involvement in program activities and educational opportunities.
- Develop a written, best practices language use plan that supports positive oral language and literacy outcomes.

**2011 Budget Highlights**

- \$4,709,269 is budgeted based on the minimum number of 470 children that Adams County Head Start is expected to serve during the program year.
- \$50,000 is budgeted as a transfer in from the social services fund to help cover the costs of employee insurance.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	1.67	1.65	1.51
Per Capita Spending	\$9.77	\$11.23	\$10.23
Percentage of Teacher Credentials BA	44.44%	35.71%	35.71%
Percentage of Teacher Credentials AA	50.00%	39.28%	39.28%
Percentage of Teacher Credentials CDA	0.00%	7.14%	7.14%
Number of Families Receiving Referrals to Community Services	502	586	600
Percent of Children Up-to-date on Preventive Health Care	91.40%	98.50%	99%
Percentage of Children With Health Insurance	89.30%	93.50%	99%
Employees (FTE)	70.18	69.67	69.67
* Percentage of teacher credentials Advanced degree (M)	5.55%	17.85%	17.85%



## Revenue and Expenditure Summary

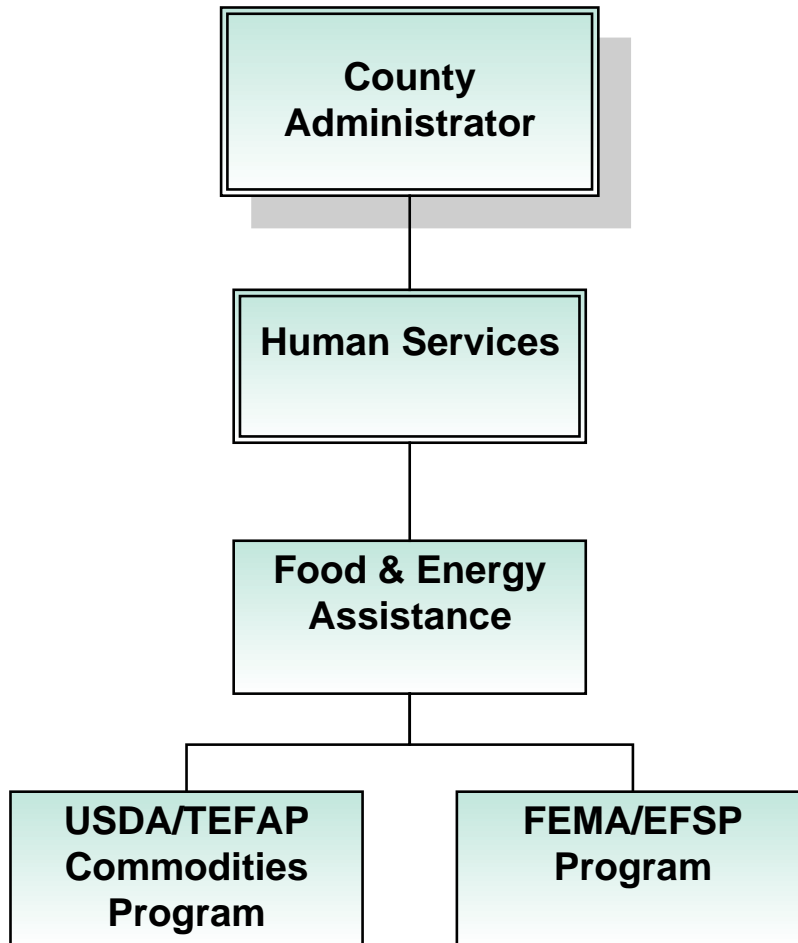
Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ 4,128,457	\$ 4,457,937	\$ 4,622,466
Miscellaneous	154,263	56,741	36,803
Other Finance Sources	50,000	50,000	50,000
<b>Total Revenue</b>	<b>\$ 4,332,720</b>	<b>\$ 4,564,678</b>	<b>\$ 4,709,269</b>
<b>Expenditures</b>			
Personnel	\$ 3,022,356	\$ 3,175,277	\$ 3,322,924
Operating & Maintenance	528,157	386,268	460,187
Charges for Services	782,207	950,062	926,158
<b>Total Expenditures</b>	<b>\$ 4,332,720</b>	<b>\$ 4,511,607</b>	<b>\$ 4,709,269</b>



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**Other Human Services**

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## Description of Fund

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The other human services fund classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of the food distribution program. The Adams County Human Services administers the other human services fund.

## Mission Statement

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The mission ACCD 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.

## Primary Services

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To operate a food distribution program that includes distribution of surplus foods, commodities and donated foods.

The Federal Emergency Management Agency (FEMA) program was created to supplement the work of local agencies, both non-profit and governmental, in assisting people in need of emergency assistance.

FEMA funds for emergency food and shelter purposes, are used for bulk food purchases, particularly specialty items such as; infant formula, high protein foods and non-sugar foods for diabetics.

The Emergency Food Assistance Program (TEFAP) is a federal program that helps supplement the diets of low-income Americans, including elderly people, by providing them with emergency food and nutrition assistance.

TEFAP funds are used for the costs of transportation, storage and distribution of commodities.

## Long Term Goals

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1. Continue to receive federal, state and local funds.
2. Assist in self-sufficiency by providing food sources to the public that stretch the food dollar.
3. Continue to purchase bulk foods and infant formula to supplement daily distribution packages.
4. Provide USDA food commodities to the public and to food banks for distribution.
5. Continue to receive USDA food commodities on behalf of Adams County.
6. Increase the quality of food packages
7. Enhance customer service and relations
8. Improve the donated and surplus food distribution program.
9. Create a state of-of-the-art food distribution warehouse and facility serving as a central hub for all of Adams County food banks and pantries.

## 2011 Budget Highlights

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- \$194,808 in revenue is anticipated in 2011 and \$137,292 will be transferred in from the social services fund to pay for services.

**Activity/Performance Measures**

Description	2009	2010	2011
	Actual	Estimate	Budget
Per Capita Spending	\$0.10	\$0.10	\$0.10
Total Number of Low Income Households Served - FDC	6,000	6,000	6,000
Total Number of Individuals Served - FDC	20,000	20,000	20,000
Employees (FTE)	0	2.5	3.5

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ 93,926	\$ 112,808	\$ 191,808
Miscellaneous	1,422	2,252	3,000
Other Finance Sources	-	123,000	137,292
<b>Total Revenue</b>	<b>\$ 95,348</b>	<b>\$ 238,060</b>	<b>\$ 332,100</b>
<b>Expenditures</b>			
Personnel	\$ 1,933	\$ 82,137	\$ 175,395
Operating & Maintenance	56,750	63,505	118,678
Charges for Services	444	37,869	38,027
<b>Total Revenue</b>	<b>\$ 59,128</b>	<b>\$ 183,510</b>	<b>\$ 332,100</b>





## Open Space Fund

### Description of Fund

The open space fund, classified as a special revenue fund, accounts for money received from the sale of surplus county-owned property and future sources of revenue as determined by the Board of County Commissioners. Interest generated in the fund will be used to further the county's open space program.

### 2011 Budget Highlights

- Interest on deposits is projected to be \$2,500
- \$45,000 is expected to be received for the rental of county land.
- No expenditures are budgeted in the open space fund for 2011.

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest Income	4,489	2,411	2,500
Misc. Revenues	47,707	39,281	45,000
Other Financing Sources	-	-	-
<b>Total Revenue</b>	<b>\$ 52,196</b>	<b>\$ 41,692</b>	<b>\$ 47,500</b>
<b>Expenditures</b>			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	-	-	-
Charges for Services	-	-	-
Capital	-	-	-
Other Financing Uses	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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## Road & Bridge Fund

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### Description of Fund

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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

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**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

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**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 Bridge with a span length larger than twenty (20) feet and over 65 Minor Bridge 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.



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## Long Term Goals

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**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.

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## Current Year Objectives

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- 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 62<sup>nd</sup> Parkway from Pecos Street to Huron Street.
- Begin Construction of Washington Street Phase III from Highway 224 to Union Pacific Railroad north of 58<sup>th</sup> 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.

### 2011 Budget Highlights

- \$140,650 has been budgeted for a traffic signal project located at E.120<sup>th</sup> and Quebec St.
- \$5,000 has been budgeted for a replacement sign friction feed plotter.

### 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 2011 CIP provides \$26,975,000 for such projects. (See *Exhibit 52-1* for details of the 2010 CIP program.)

Project	Gross County Cost
Street Striping	\$ 150,000
Traffic Sign & Intersection	\$ 100,000
Miscellaneous Concrete	\$ 275,000
Streets Program	\$ 3,115,000
Bridge Repair	\$ 300,000
Crack Seal	\$ 60,000
Street Seal	\$ 380,000
Chip Seal	\$ 320,000
Pecos St. - I-76 to 52nd Ave	\$ 2,200,000
144th Ave - Huron to Zuni	\$ 400,000
Misc. Culvet Replacement	\$ 100,000
Monaco and McKay	\$ 100,000
Misc. Right of Way Acquisition	\$ 50,000
Construction Eng. Services	\$ 50,000
Countywide Trans Priorities	\$ 50,000
	\$ 7,650,000

### Payment to Cities

- \$7,956,209 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.



- \$5,746,291 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.
- \$2,209,918 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:

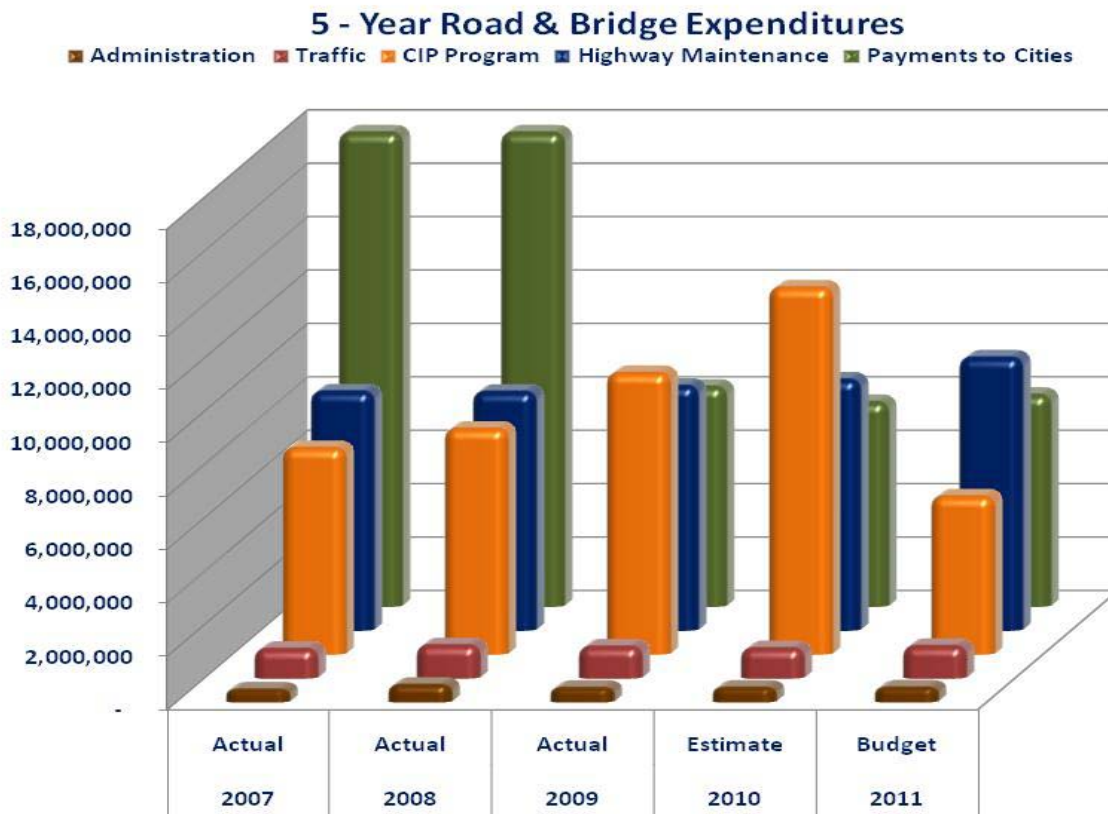
**Formula:**

$$\frac{\text{Cities Assessed Valuation}}{\text{County Assessed Valuation}} \times \frac{\text{Property Tax Collected}}{2}$$

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 on *Exhibit 52-2*.



**Revenues:**

**Property Taxes:** Net current property tax revenues for 2011 will be \$5,816,164, or 15.1% of total road & bridge revenue sources.



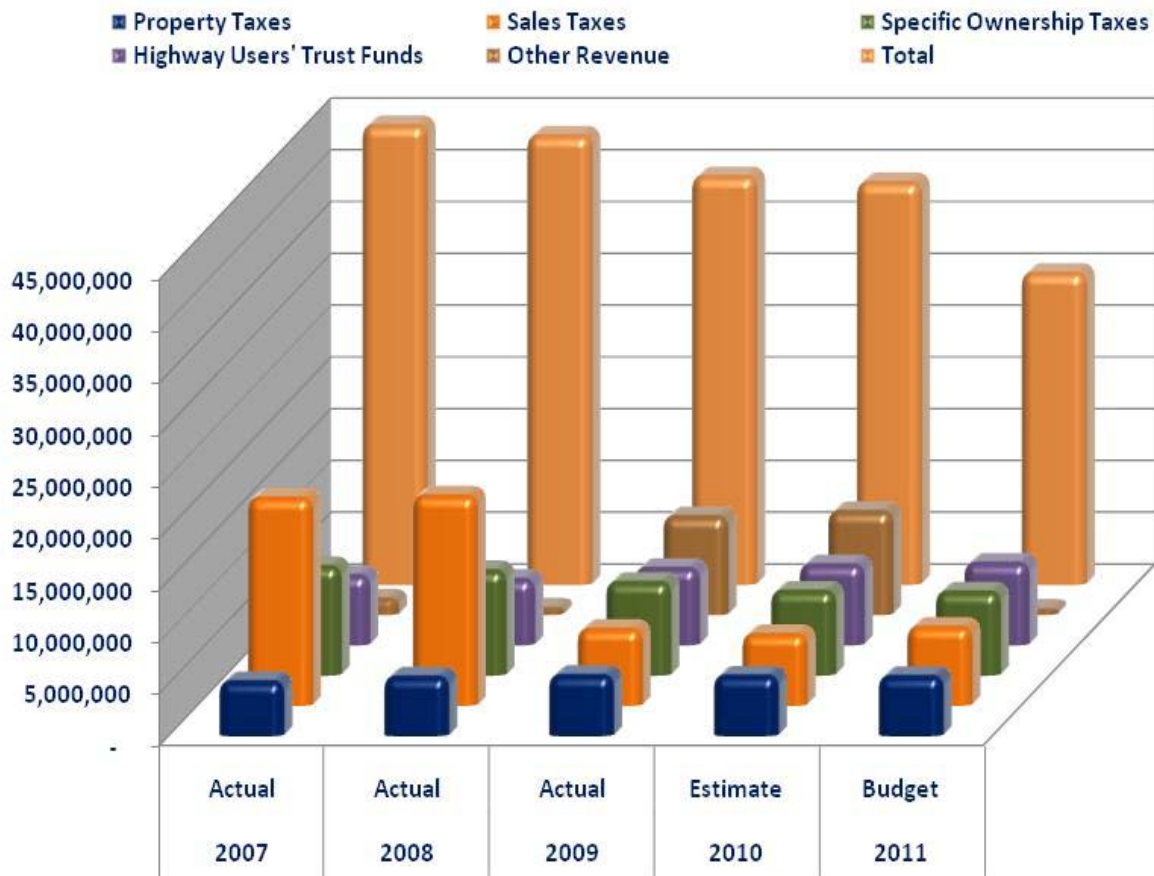
**Highway User Tax:** Monies from taxes on motor fuel, vehicle registrations, driver’s license fees, fines, and interest are collected by the State of Colorado and distributed to the cities and counties. Adams County’s share is expected to be \$8,000,000, or 17.8% of total road & bridge revenues.

**Specific Ownership Tax:** For 2011, the Specific Ownership Tax is anticipated to total \$8,130,000 or 21.1% 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 \$7,640,338, or 15.1% of total road & bridge revenues.

**Overall Road and Bridge Fund Revenues:** A five-year history of Road and Bridge Revenues is provided on *Exhibit 52-3*.

### 5 - Year Road & Bridge Revenue



**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	13.09	12.87	12.76
Per Capita Spending	\$332.57	\$386.00	\$270.32
Miles of Roadway Swept	9,600	9,600	9,650
*Average Cost Per Mile of Street Overlay	N/A	\$194,872	\$196,000
Dust Abatement	52	50	50
Construction Plan Review	274	423	400
Subdivision Final Acceptance	0	3	2
Traffic Counts	248	324	325
Accident Reports Processed	N/A	500	1500
Material Test Analysis	350	454	400
Snow Storms Responded To	19	13	16
Traffic Signs Installed/Design	1,861	1,816	1,850
Street Light Installation/Design	19	91	100
Ave. Cost Per Lane Mile of Hwy Maintenance	\$7,912.59	\$9,457.46	\$6,909.97
Employees (FTE)	121	119	118

\*No chip seal/slurry seal work performed for 2010; overlay costs captured separately.

\*Due to database age, unable to provide hwy maintenance costs for 2009

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Current Property Tax	\$ 5,908,296	\$ 5,860,703	\$ 5,816,164
Sales Tax	7,445,431	6,933,709	7,640,338
Specific Ownership Tax	9,064,549	8,211,138	8,130,000
Highway User Tax	16,477,903	13,646,321	8,000,000
Other/Misc.	589,504	579,439	572,300
<b>Total Revenue</b>	<b>\$ 39,485,682</b>	<b>\$ 35,231,310</b>	<b>\$ 30,158,802</b>

**Expenditures**



Adams County

2011 Annual Budget

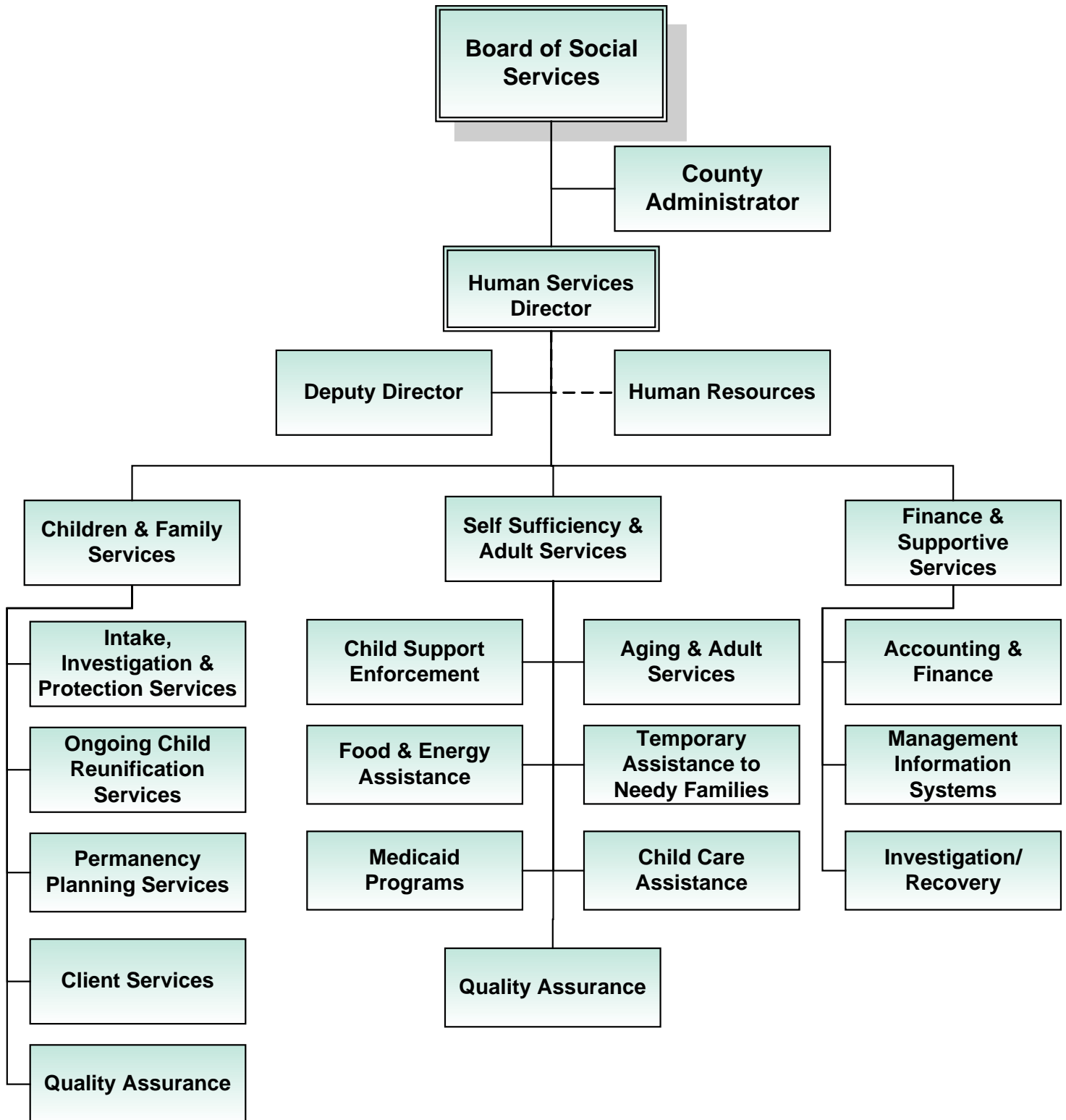
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Personnel Services	\$ 5,462,098	\$ 5,794,868	\$ 6,279,871
Operating & Maintenance	590,380	1,158,659	1,575,659
Charges for Services	7,451,758	8,447,390	7,660,508
Governmental Services	8,259,936	7,684,355	7,956,209
Capital Outlay	10,561,919	13,766,813	5,940,000
Transfers Out	15,696	-	-
<b>Total Expenditures</b>	<b>\$ 32,341,786</b>	<b>\$ 36,852,085</b>	<b>\$ 29,412,247</b>





Social Services





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## Description of Fund

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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

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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

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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

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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:

**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.

**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.

**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.

**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.

**Employment First:** Helps food assistance work registrants in finding suitable employment through employment workshops.

**Colorado Child Care Assistance Program (CCCAP):** Provides eligible families with financial assistance for child care of their choosing; to provide families with timely and efficient access to quality child care; and to assist families in meeting their self-sufficiency goals by providing referrals to needed support services.

**Child Support 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.

**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.



**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.

**Human Service Agency Grants:** Each year, the Board of County Commissioners grants funds to various Adams County human service agencies, which request the county to help financially support its human service endeavors. The Board of County Commissioners reviews requests to match donations based on need, quality of services offered, and number of county residents benefited. For the 2011 budget year, the county has allocated \$574,950 for such purposes to the following human service agencies: Community Reach Center (\$195,000), The Senior Hub (\$125,000), Arapahoe House (\$57,000), Adams County Housing Authority (\$42,000), Clinica Campesina (\$35,000), Almost Home (\$25,000), Aurora Mental Health Center (\$20,000), Alternatives to Family Violence (\$15,000), Special Transit (\$13,200), Radio Reading Service of the Rockies (\$7,000), Senior Tax Rebate Program for District 12, (\$12,000), Senior Tax Rebate Program for District 14, (\$5,250), Senior Tax Rebate Program for District 50, (\$7,000), Senior Tax Rebate Program for Brighton, (\$5,000), Senior Tax Rebate Program for District 1, (\$4,000), Special Olympics (\$7,500).

### Long Term Goals

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1. Develop and deliver timely and effective customer service.
2. Further implement an outcome-based assessment process.
3. Ensure effective intra-departmental communication and inter-connectedness.
4. Develop partnerships with the community in the delivery of social service programs and services.
5. Continually develop child welfare service programs for the betterment of the community and the protection of children.
6. Maintain a highly motivated and competent workforce.
7. Administer programs that reduce and prevent dependency on government assistance and meet the needs of citizens.
8. Current Year Objectives
9. Continue to promote expedited permanency for children and families.
10. Develop community based services for juvenile programs.
11. Support post-TANF clients in obtaining higher paying jobs.
12. Further the involvement and development of community agencies to serve needy families.
13. Effectively manage a new program for active duty and recent veteran military families to provide community referrals and supportive services.
14. Effectively manage full integration of traditional social services programs with Community Development, Head Start and Work Force Business Center as the newly formed Adams County Human Services Department.



**2011 Budget Highlights**

- \$14,165,483 has been budgeted for the Colorado Works (TANF) program. \$8,701,877 has been budgeted for the Child Care Assistance Program. \$29,474,063 has been budgeted for various child welfare programs, and \$64,781,332 has been budgeted for food assistance programs.

**Activity/Performance Measures**

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	10.00	10.00	9.94
Per Capita Spending	\$263.00	\$263.00	\$407.38
TANF Caseload	661	917	960
Medicaid Caseload	17,350	19,633	21,850
Child Support Collections	\$ 31,463,871	\$ 31,344,766	\$ 31,175,454
Child Care Provider Payments	\$ 6,964,619	\$ 8,900,792	\$ 7,375,746
Child Care (Average Number of Children)	1,957	2,212	1,833
Employees (FTE)	453.75	457.25	457.25

**Revenue and Expenditure Summary**

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Property Taxes	\$ 10,692,630	\$ 10,607,919	\$ 10,531,826
Federal/State Earned Revenue	140,112,986	161,964,466	173,860,019
Misc. Revenues	414	(830)	-
<b>Total Revenue</b>	<b>\$ 150,806,030</b>	<b>\$ 172,571,555</b>	<b>\$ 184,391,845</b>
<b>Expenditures</b>			
Personnel Services	\$ 28,773,070	\$ 29,200,966	\$ 30,114,325
O & M/Services	124,579,292	143,142,355	157,084,086
Capital Outlay	53,263	11,017	100,000
Other Financing Uses	-	809,128	250,487
<b>Total Expenditures</b>	<b>\$ 153,405,624</b>	<b>\$ 173,163,466</b>	<b>\$ 187,548,898</b>



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## Waste Management Fund

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### Fund Description

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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

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- 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

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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 “reserved” 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.
- Maintain the superfund oversight program.
- Monitor and review remediation at the Rocky Mountain Arsenal under Certificate of Designation.
- Provide for emergency response training and operating equipment for the Mutual Aid Fire system.

## 2011 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	2009	2010	2011
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.01	.01	.01
Per Capita Spending	\$.63	\$1.07	\$1.06
Landfill Inspections	20	25	25
Technical Permit Review	10	12	12
Modification to Permits	4	2	2
CERCLA Oversight Reviews	20	20	20
Household Chemical Collection Events	3	2	2
Liner Inspection Oversight Program	0	0	0



Employees (FTE)	.60	.60	.60
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### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
State Grants	\$ 68,895	\$ -	\$ -
Charges for Services	284,293	393,405	260,000
<b>Total Revenue</b>	<b>\$ 353,188</b>	<b>\$ 393,405</b>	<b>\$ 260,000</b>
<b>Expenditures</b>			
Personnel Services	\$ 59,268	\$ 57,384	\$ 58,731
Charges for Services	218,719	138,110	430,647
<b>Total Expenditures</b>	<b>\$ 277,987</b>	<b>\$ 195,494</b>	<b>\$ 489,378</b>



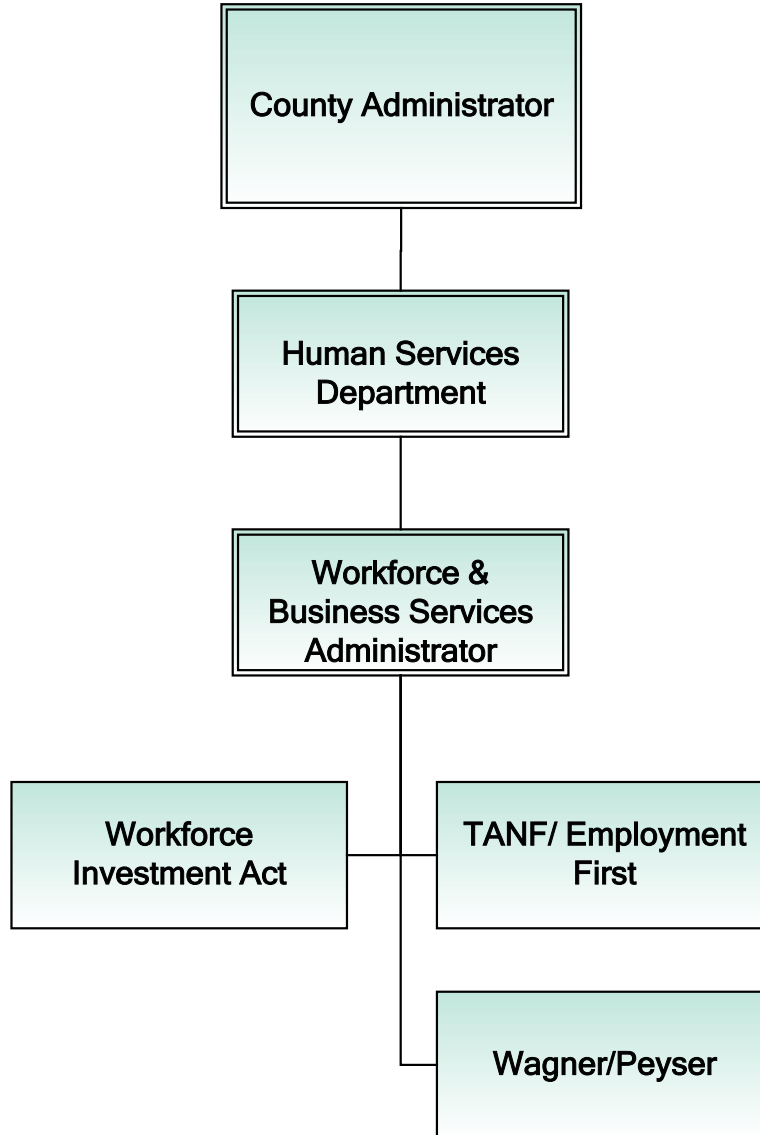


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**Workforce & Business Services**

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A Division of the Human Services Department





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## Workforce & Business Center Fund - *Where Opportunity Leads to Success!*

### Description of Fund

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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

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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

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Through federal and state grants, the WBS 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.

WBS 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. WBS receives guidance and general oversight from the Workforce Investment Board. Funding is provided for WBS 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 WBS: Business Partnerships, Career Development and Employment.

**Business Partnerships:** A partnership with WBS 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 WBS that can be customized to fulfill their individual workforce needs.

**Career Development:** WBS 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 WBS staff matches potential employees with area businesses for available job opportunities.

**Employment:** The third primary focus of WBS 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

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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.

**2011 Budget Highlights**

- \$7,351,392 in revenue is anticipated for 2011.

<b>Activity/Performance Measures</b>	2009	2010	2011
Description	Actual	Estimate	Budget
FTEs Per 10,000/Capita	0.69	0.69	0.69
Per Capita Spending	\$18.02	\$18.31	\$16.46
Six Month Earning Change	13,888.00	13,863.00	13,863.00
Entered Employment Rate - Dislocated Worker	84.85%	88.24%	88.24%
Entered Employment Rate - Adult	87.10%	86.05%	86.05%
6 Month Retention Rate - Dislocated Worker	94.29%	100.00%	100.00%
6 Month Retention Rate - Adult	86.61%	93.42%	93.42%
Employees (FTE)	64.17	64.17	64.17

**Revenue and Expenditure Summary**

	2009	2010	2011
Account Type	Actual	Estimate	Budget
<b>Revenue</b>			
Intergovernmental	\$ 8,017,831	\$ 8,361,348	\$ 7,351,392
Miscellaneous	1,667	5,892	-
<b>Total Revenue</b>	<b>\$ 8,019,498</b>	<b>\$ 8,367,240</b>	<b>\$ 7,351,392</b>
<b>Expenditures</b>			
Personnel	\$ 3,998,618	\$ 4,038,210	\$ 3,871,860
Operating & Maintenance	262,579	210,505	188,396
Charges for Services	3,758,302	4,019,283	1,693,836
Governmental Services	-	-	1,597,300
<b>Total Revenue</b>	<b>\$ 8,019,498</b>	<b>\$ 8,267,998</b>	<b>\$ 7,351,392</b>



## Capital Project Funds

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### Fund Category Description

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Capital project funds account for projects acquired or constructed through sources of revenue restricted for such acquisitions. The budget includes the following funds.

### Funds

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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 will began January 1, 2009 and 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.

### 2011 Budget Highlights

- \$11,446,185 in sales tax revenue is budgeted in 2011.
- \$11,985,842 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

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Sales Tax-County	\$ 11,001,322	\$ 11,602,488	\$ 11,446,185
Investment Income	412,787	537,000	15,000
Other Finance Sources	105,544,385	19,298,712	-
<b>Total Revenue</b>	<b>\$ 116,958,494</b>	<b>\$ 31,438,200</b>	<b>\$ 11,461,185</b>
<b>Expenditures</b>			
Operating & Maintenance	\$ -	\$ 92,799	\$ -
Charges for Services	6,294	306,697	-
Debt Service	3,988,388	1,202,558	-
Governmental Services	64,551,077	45,223,171	-
Other Financing Uses	21,113,110	8,614,357	11,985,842
<b>Total Expenditures</b>	<b>\$ 89,658,869</b>	<b>\$ 55,439,582</b>	<b>\$ 11,985,842</b>



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## Enterprise Funds

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### Fund Category Description

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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.

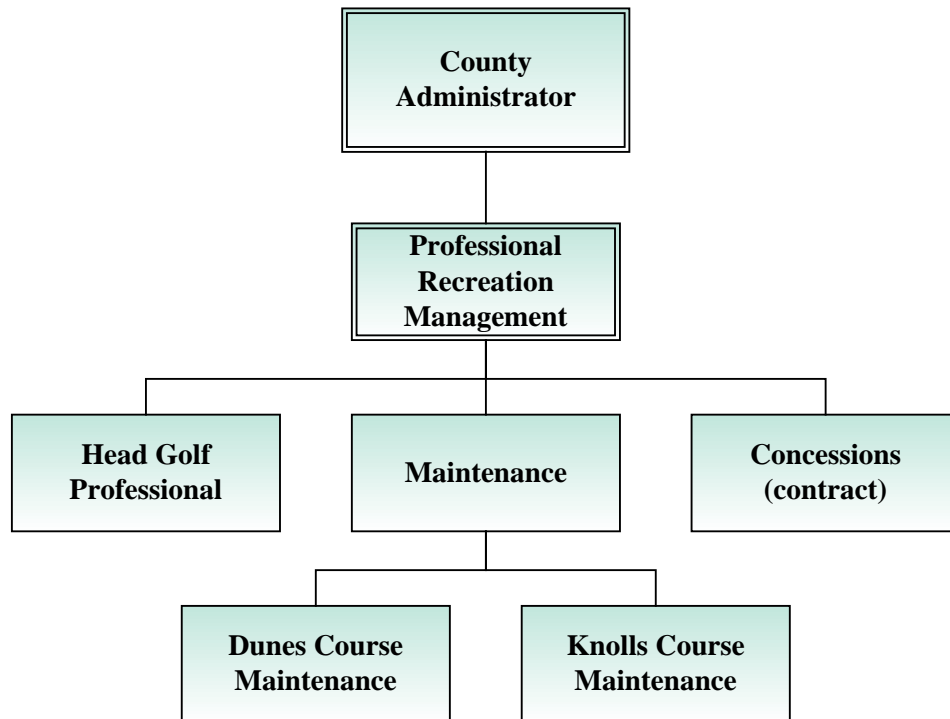
The budget includes the following fund:

- Golf Course



**Golf Course**

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“#1 Overall Public Course in Colorado” – Colorado Golfer ‘08, #1 Public Course in Denver under \$50 “One of America’s Most Affordable Courses” – Golf Magazine, 4 and ½ Stars – Golf Digest 08’

### Description of Fund

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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

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Maximize the long-term net proceeds to the county. Strive to maintain the grounds in a manner that is consistent with the high profile the facility has attained. Operate each area of the operation with profit in mind, while treating customers in a manner that promotes golf and the county courses.

### Primary Services

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The golf course operations are centered on two county-owned, 18-hole golf courses (Riverdale Dunes and Knolls), and the operations involved with the patrons at the courses. The county has entered a five year contract with Professional Recreation Management (PRM) to manage the golf courses.

The golf courses are conveniently located adjacent to the Adams County Regional Park Complex, near 133<sup>rd</sup> 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, providing a welcoming environment for patrons.

### Long Term Goals

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- Offer outstanding customer service.
- Continue to be recognized as the premier, high volume, public golf facility.
- Continue to be the standard in Colorado public golf in the procedures and policies we enforce for the benefit of the county and our customers.
- Continue equipment replacement plan that can provide optimum maintenance and operational standards.
- In conjunction with the Board of County Commissioners, establish a long-range strategic plan for the Knolls Course. (Taking into consideration the impending changes to the property, due to drainage issues.)
- Update cart fleet with new cart purchases.

### Current Year Objectives

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1. Continue to advertise widely and make strides to entice new clientele to Riverdale. Goal #2.
2. Continue with consulting and planning goals for the future of the Knolls Course. Goal #5.
3. Continue equipment rotation. Goal # 4.
4. Attract the potential customer base through advertising through hotel venues. Goal #2.
5. Continue to maintain relationship with current and possible outside groups. Goal #2.
6. Continue online and email marketing efforts to attract new customers. Goal #2.
7. Continue to provide and improve turf quality and customer satisfaction. Goal #2.





## 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.

### 2011 Budget Highlights

The 2011 capital equipment/non-recurring budget totals \$200,500. *Exhibit 60-1* details equipment/projects approved for 2011.

### Activity/Performance Measures

Description	2009 Actual	2010 Actual	2011 Budget
Number of Rounds of Golf	75,884	74,967	75,500
Revenue Per Player	\$ 24.37	\$ 24.20	\$ 24.89
Range Revenue Per Round	\$ 1.71	\$ 1.78	\$ 1.76
Golf Cart Revenue Per Round	\$ 7.28	\$ 7.58	\$ 7.59
Employees (FTE)(Winter) (non-county employees)	10	11	11
Employees (FTE) (Summer) (non-county employees)	28	29	29

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 2,664,636	\$ 2,632,565	\$ 2,705,500
Investment Income	10,022	6,747	6,000
Misc. Revenues	187,484	187,889	185,000
<b>Total Revenue</b>	<b>\$ 2,862,141</b>	<b>\$ 2,827,201</b>	<b>\$ 2,896,500</b>
<b>Expenditures</b>			
Operating & Maintenance	\$ 319,193	\$ 332,764	\$ 360,600
Charges for Services	2,088,355	2,054,004	1,846,680
Capital Outlay	0	240,090	200,500
Transfers Out	340,000	340,000	340,000
<b>Total Expenditures</b>	<b>\$ 2,747,548</b>	<b>\$ 2,966,858</b>	<b>\$ 2,747,780</b>



Exhibit 60-1

**Projects/Capital Equipment**

<b>Description</b>	<b>Amount Budgeted</b>
Patio Awning	\$5,000
Tie Wall Replace/Repair	\$20,000
Add Irrigation/Drainage	\$25,000
15 - Golf Carts	\$42,000
Split Rail Fence Addition	\$30,000
Deep Tine Aerification	\$35,000
Triplex Greens Mower	\$25,000
Knolls Stairs Replacements	\$7,000
Restore #15 Tiewall	\$8,000
Clubhouse Painting	\$10,000
Irrigation Additions	<u>\$25,000</u>
<b>Total</b>	<b>\$232,000</b>



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## Internal Service Funds

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### Fund Category Description

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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

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### Description of Fund

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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

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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

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To meet the fiscal budget requirements of Public Works - Fleet Management division while providing the highest quality service at the best possible cost.

### Primary Services

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

### Budget Policy

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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 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. In 2008, the operating & maintenance portion of the fleet rental rates were increased between 11 and 17 percent; primarily to offset the rising cost of vehicle fuel.

### Long Term Goals

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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

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- Purchase and place into service approximately sixty-eight vehicles/equipment. Goal # 3.



- Maintain the "Blue Seal of Excellence" from ASE. Goal # 4.
- Dispose of, at auction, approximately 68 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 a standard "Vehicle Replacement Policy" to support the Board of County Commissioners guidelines of vehicle and equipment replacement.

### 2011 Budget Highlights

The 2011 Fleet Management capital improvement/non-recurring projects budget is \$6,681,000. (See the *Consolidated Budget Summary* section, Exhibit 3-7 for a detailed listing of the budgeted capital/project items.) The approved 2011 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	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.48	.47	.35
Per Capita Spending Excluding Depreciation	\$21.74	\$27.28	\$19.00
ASE Blue Seal of Excellence Recognition	YES	YES	YES
Maintain Parts Fill Ratio of Minimum 80% (by NAPA)	97.9%	95%	95%
Achieve > 90% Preventive Maintenance Performance	90%	90.7%	90%
Employees (FTE)	20	19	16

**Revenue and Expenditure Summary**

<b>Account Type</b>	<b>2009 Actual</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>Revenue</b>			
Misc. Revenue	\$ 9,258,826	\$ 9,004,311	\$ 8,854,692
Transfers In	15,696	-	-
<b>Total Revenue</b>	<b>\$ 9,274,522</b>	<b>\$ 9,004,311</b>	<b>\$ 8,854,692</b>
<b>Expenditures</b>			
Personnel	\$ 1,642,901	\$ 1,519,245	\$ 1,421,673
Operating and Maintenance	2,042,840	2,530,289	2,885,610
Charges for Services	3,290,763	3,236,262	417,134
Capital Outlay	(0)	3,467,773	4,007,395
Transfers Out	-	-	11,200
<b>Total Expenditures</b>	<b>\$ 6,976,504</b>	<b>\$ 10,753,569</b>	<b>\$ 8,743,012</b>



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## Insurance Claims & Reserve Fund

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### Description of Fund

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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

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**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 \$800,000 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

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1. Administer workers' compensation claims and property claims according to state statute. (AC Governing Principle #1)
2. Promote and develop a safe workplace with a focus on employee accountability. (AC Governing Principle #2)
3. Review contracts for appropriate insurance provisions. (AC Governing Principle #1)
4. Maintain and update knowledge in trends and best practices in Risk Management. (AC Governing Principle #1)

### Current Year Objectives

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1. Consistency in administration of claims. (Goals #1,3)
2. Provide broad-based safety training. (Goal #2)
3. Provide technical assistance in areas of workers' compensation, property, risk management, and loss control and safety. (Goals #1,2,3)
4. Serve internal and external customers with respect, full attention, extra effort, and rapid response to meet their needs. (Goals #1,3,4)
5. Ensure that all risk management staff are competent, knowledgeable and credible/trusted. (Goal #4)
6. Continue training of safety coordinators in each department. (Goals #2,4)
7. Continue emergency evacuation plan annual practice drills and safety inspections for all county buildings. (Goal #2)
8. Reduce workers' compensation modification factor from 0.66 to 0.64. (Goal #1,2)
9. Use loss control software to track, trend, and implement corrective actions. (Goals #2,3,4)
10. Continue to use ergonomic evaluation process. (Goal #2)
11. Provide safety/loss trending and analysis. (Goal #2)

### Budget Policy

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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.

### 2011 Budget Highlights

- \$15,200 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.
- \$50,000 is budgeted to cover the costs of the health assessments and flu shots offered to Adams County employees; \$50,000 is also budgeted 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.
- \$11,644,521 is budgeted for self-insured medical claims.
- \$75,000 is budgeted for unemployment insurance claims.
- \$603,000 is budgeted for workers’ compensation claims.
- \$926,659 is budgeted for dental self-insurance claims.

### Activity/Performance Measures

Description	2009 Actual	2010 Estimate	2011 Budget
FTEs Per 10,000/Capita	.05	.04	.04
Per Capita Spending	\$33.70	\$36.74	\$35.12
Workers' Comp Claims	140	140	140
Workers' Comp Modification Factor	.6	.66	.55
Property/Casualty Claims	141	141	0
Employees (FTE)	2	2	2

### Revenue and Expenditure Summary

Account Type	2009 Actual	2010 Estimate	2011 Budget
<b>Revenue</b>			
Charges for Services	\$ 14,265,737	\$ 15,171,220	\$ 15,247,368
Misc. Revenues	49,453	318,256	-
<b>Total Revenue</b>	<b>\$ 14,315,190</b>	<b>\$ 15,489,476</b>	<b>\$ 15,247,368</b>
<b>Expenditures</b>			
Personnel	\$ 190,569	\$ 157,995	\$ 175,887



Adams County

2011 Annual Budget

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Operating and Maintenance	6,164	3,617	5,430
Charges for Services	14,780,907	13,883,800	15,988,022
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,977,640</b>	<b>\$ 14,045,412</b>	<b>\$ 16,169,339</b>



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## Glossary

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### 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.

**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.

**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.

**Reserve Fund Balance:** Those portions of fund balance that are not appropriated for expenditure or that are legally segregated for specific future use.

**Resolution:** A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.



**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 1<sup>st</sup>, 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

**Unincorporated Adams County:** Those portions of the county that are not part of an incorporated municipality.

**Unreserved Fund Balance:** Those portions of fund balance that are appropriated for expenditure or that are not legally segregated for specific future use.

## 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

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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.



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 2011 AND ENDING ON THE LAST DAY OF DECEMBER 2011

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 15<sup>th</sup>, 2010, 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 13<sup>th</sup>, 2010, 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 2011 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	\$ 155,745,437
Capital Facilities Fund	\$ 11,985,842
Golf Course Fund	\$ 2,747,780
Equipment Service Fund	\$ 8,743,012
Road & Bridge Fund	\$ 29,412,247
Social Services Fund	\$ 187,548,898
Contingent Fund	\$ 5,349,069
Insurance Fund	\$ 16,169,339
Developmentally Disabled Fund	\$ 1,161,645
Open Space Fund	\$ -
Conservation Trust Fund	\$ 670,592
Waste Management Fund	\$ 489,378
Open Space Projects Fund	\$ 126,000
Open Space Sales Tax Fund	\$ 9,611,522
DIA Noise Mitigation Fund	\$ 45,000
Community Development Block Grant Fund	\$ 5,156,618
Head Start Fund	\$ 4,709,269
Other Human Services Fund	\$ 332,100
Community Services Block Grant Fund	\$ 528,333
Workforce & Business Center Fund	\$ 7,351,392
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 447,883,473</b>



**Section 2. Estimated revenues and transfers-in for each fund are as follows:**

## GENERAL FUND:

From Unappropriated Fund Balance	\$ 5,569,880
From Sources other than General Property Tax	\$ 34,652,330
From General Property Tax Levy	\$ 102,727,548
Transfers In	\$ 12,795,679
TOTAL GENERAL FUND	<u>\$ 155,745,437</u>

## CAPITAL FACILITIES FUND:

From Unappropriated Fund Balance	\$ 524,657
From Sources other than General Property Tax	\$ 11,461,185
From General Property Tax Levy	\$ -
TOTAL CAPITAL FACILITIES FUND	<u>\$ 11,985,842</u>

## GOLF COURSE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 2,747,780
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL GOLF COURSE FUND	<u>\$ 2,747,780</u>

## EQUIPMENT SERVICE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 8,743,012
Transfers In	\$ -
TOTAL EQUIPMENT SERVICE FUND	<u>\$ 8,743,012</u>

## ROAD AND BRIDGE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 23,599,083
Transfers In	\$ -
From General Property Tax Levy	\$ 5,813,164
TOTAL ROAD AND BRIDGE FUND	<u>\$ 29,412,247</u>

## SOCIAL SERVICES FUND:

From Unappropriated Fund Balance	\$ 3,157,053
From Sources other than General Property Tax	\$ 173,870,019
Transfers In	\$ -
From General Property Tax Levy	\$ 10,521,826
TOTAL SOCIAL SERVICES FUND	<u>\$ 187,548,898</u>

## CONTINGENT FUND:

From Unappropriated Fund Balance	\$ 5,349,069
From Sources other than General Property Tax	\$ -



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Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL CONTINGENT FUND	<u>\$ 5,349,069</u>
INSURANCE FUND:	
From Unappropriated Fund Balance	\$ 921,971
From Sources other than General Property Tax	\$ 15,247,368
Transfers In	\$ -
TOTAL INSURANCE FUND	<u>\$ 16,169,339</u>
DEVELOPMENTALLY DISABLED FUND:	
From Unappropriated Fund Balance	\$ 11,627
From Sources other than General Property Tax	\$ 800
From General Property Tax Levy	\$ 1,149,218
TOTAL DEVELOPMENTALLY DISABLED FUND	<u>\$ 1,161,645</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	\$ 75,692
From Sources other than General Property Tax	\$ 594,900
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL CONSERVATION TRUST FUND	<u>\$ 670,592</u>
WASTE MANAGEMENT FUND:	
From Unappropriated Fund Balance	\$ 229,378
From Sources other than General Property Tax	\$ 260,000
From General Property Tax Levy	\$ -
TOTAL WASTE MANAGEMENT FUND	<u>\$ 489,378</u>
OPEN SPACE PROJECTS FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 88,000
From General Property Tax Levy	
Transfers In	\$ 38,000
TOTAL OPEN SPACE PROJECTS FUND	<u>\$ 126,000</u>
OPEN SPACE SALES TAX FUND:	
From Unappropriated Fund Balance	\$ 30,574

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From Sources other than General Property Tax	\$ 9,580,948
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE SALES TAX FUND	\$ 9,611,522
DIA NOISE MITIGATION FUND:	
From Unappropriated Fund Balance	\$ 42,000
From Sources other than General Property Tax	\$ 3,000
From General Property Tax Levy	\$ -
TOTAL DIA NOISE MITIGATION FUND:	\$ 45,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 5,156,618
From General Property Tax Levy	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 5,156,618
HEAD START FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 4,659,269
From General Property Tax Levy	\$ -
Transfers In	\$ 50,000
TOTAL HEAD START FUND	\$ 4,709,269
OTHER HUMAN SERVICES FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 194,808
Transfers In	\$ 137,292
TOTAL HUMAN SERVICES FUND	\$ 332,100
COMMUNITY SERVICES BLOCK GRANT FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 528,333
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 528,333
WORKFORCE & BUSINESS CENTER FUND	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 7,351,392
From General Property Tax Levy	\$ -
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 7,351,392

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

Pace\_\_\_ Aye

Nichol\_\_\_ Aye



Fischer\_ 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 13<sup>th</sup> day of December, A.D. 2010.

County Clerk and ex-officio Clerk of the Board of County Commissioners  
Karen Long:



Deputy



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 2011 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 15<sup>th</sup> day of December, 2010; 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	\$ 152,136,284
Capital Outlay	3,609,153
Transfers Out	0
Tabor Refund	0
TOTAL GENERAL FUND	<u>\$ 155,745,437</u>
CAPITAL FACILITIES FUND:	
Capital Outlay	\$ 0
Transfers Out	11,985,842
TOTAL CAPITAL FACILITIES FUND	<u>\$ 11,985,842</u>
GOLF COURSE FUND:	
Current Operating Expenses	\$ 2,207,280
Capital Outlay	200,500
Transfers Out	340,000
TOTAL GOLF COURSE FUND	<u>\$ 2,747,780</u>
EQUIPMENT SERVICE FUND:	
Current Operating Expenses	\$ 4,752,812
Capital Outlay	3,979,000
Transfers Out	11,200
	<u></u>



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TOTAL EQUIPMENT SERVICE FUND	\$ 8,743,012
ROAD AND BRIDGE FUND:	
Current Operating Expenses	\$ 23,472,247
Capital Outlay	5,940,000
Transfers Out	0
Tabor Refund	0
TOTAL ROAD AND BRIDGE FUND	<u>\$ 29,412,247</u>
SOCIAL SERVICES FUND:	
Current Operating Expenses	\$ 187,198,411
Capital Outlay	100,000
Transfers Out	250,487
TOTAL SOCIAL SERVICES FUND	<u>\$ 187,548,898</u>
CONTINGENT FUND:	
Current Operating Expenses	\$ 4,953,627
Transfers Out	395,442
TOTAL CONTINGENT FUND	<u>\$ 5,349,069</u>
INSURANCE FUND:	
Current Operating Expenses	\$ 16,169,339
TOTAL INSURANCE FUND	<u>\$ 16,169,339</u>
DEVELOPMENTALLY DISABLED FUND:	
Current Operating Expenses	\$ 1,161,645
Tabor Refund	0
TOTAL DEVELOPMENTALLY DISABLED FUND	<u>\$ 1,161,645</u>
OPEN SPACE FUND:	
Current Operating Expenses	\$ 0
TOTAL OPEN SPACE FUND	<u>\$ 0</u>
CONSERVATION TRUST FUND:	
Current Operating Expenses	\$ 330,042
Capital Outlay	340,550
Transfers Out	0
TOTAL CONSERVATION TRUST FUND	<u>\$ 670,592</u>
WASTE MANAGEMENT FUND:	
Current Operating Expenses	\$ 489,378
TOTAL WASTE MANAGEMENT FUND	<u>\$ 489,378</u>



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OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$ 66,000
Capital Outlay	60,000
Transfers Out	0
TOTAL OPEN SPACE PROJECTS FUND	<u>\$ 126,000</u>
OPEN SPACE SALES TAX FUND:	
Current Operating Expenses	\$ 8,993,762
Capital Outlay	0
Transfers Out	617,760
TOTAL OPEN SPACE SALES TAX FUND	<u>\$ 9,611,522</u>
COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	
Current Operating Expenses	\$ 5,156,618
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	<u>\$ 5,156,618</u>
HEAD START FUND:	
Current Operating Expenses	\$ 4,709,269
TOTAL HEAD START FUND	<u>\$ 4,709,269</u>
OTHER HUMAN SERVICES FUND:	
Current Operating Expenses	\$ 332,100
Capital Outlay	0
TOTAL OTHER HUMAN SERVICES FUND	<u>\$ 332,100</u>
COMMUNITY SERVICES BLOCK GRANT FUND:	
Current Operating Expenses	\$ 528,333
Capital Outlay	0
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	<u>\$ 528,333</u>
WORKFORCE & BUSINESS CENTER FUND	
Current Operating Expenses	\$ 7,351,392
TOTAL WORKFORCE & BUSINESS CENTER FUND	<u>\$ 7,351,392</u>
DIA NOISE MITIGATION FUND	
Current Operating Expenses	\$ 45,000
TOTAL DIA NOISE MITIGATION FUND	<u>\$ 45,000</u>

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

Pace\_\_\_ Aye

Nichol\_\_\_ Aye

Fischer\_\_\_ 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 13<sup>th</sup> day of December, A.D. 2010.

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 13<sup>th</sup> day of December, 2010 there were present:

- Alice J. Nichol \_\_\_\_\_ Chairman
- W.R."Skip" Fischer \_\_\_\_\_ Commissioner
- Larry W. Pace \_\_\_\_\_ Commissioner
- Hal B. Warren \_\_\_\_\_ County Attorney
- Kristen Hood, Deputy \_\_\_\_\_ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE ADAMS COUNTY PUBLIC TRUSTEE, ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2011 AND ENDING ON THE LAST DAY OF DECEMBER 2011

WHEREAS, the Public Trustee, Adams County, State of Colorado, has submitted a budget for 2011, and recommends adoption of said budget; and,

WHEREAS, upon due and proper notice, published or posted 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 13<sup>th</sup>, 2010, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, and State of Colorado: that the budget summarized below, is approved and adopted as the budget of the Adams County Public Trustee, State of Colorado, for the Year 2011.

Estimated expenditures are as follows: \$700,842

Estimated revenues are as follows:

From sources other than General Property Tax: \$700,842

**TOTAL PUBLIC TRUSTEE**            \$700,842



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

Pace \_\_\_ Aye

Nichol \_\_\_ Aye

Fischer \_\_\_ 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 13<sup>th</sup> day of December, A.D. 2010.

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 15<sup>th</sup> day of December, 2010 there were present:

- Alice J. Nichol \_\_\_\_\_ Chairman
- W.R. "Skip" Fischer \_\_\_\_\_ Commissioner
- Larry W. Pace \_\_\_\_\_ Commissioner
- Hal B. Warren \_\_\_\_\_ County Attorney
- Kristen Hood, Deputy \_\_\_\_\_ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

RESOLUTION APPROPRIATING SUMS OF MONEY, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE ADAMS COUNTY PUBLIC TRUSTEE, COUNTY OF ADAMS, STATE OF COLORADO, FOR THE 2011 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the Public Trustee budget in accordance with the Local Government Budget Law, on the 15<sup>th</sup> day of December, 2010; and,

WHEREAS, the Board of County Commissioners has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures 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 below, so as not to impair the operations of the Adams County Public Trustee.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado:

Section 1. That the following sums are hereby appropriated from  
The revenues of the Adams County Public Trustee:

**ADAMS COUNTY PUBLIC TRUSTEE:**

Current Operating Expenses    \$696,342  
 Capital Outlay    4,500

TOTAL Adams County Public Trustee:    \$700,842

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 15<sup>th</sup> day of December, 2010 there were present:

- Alice J. Nichol \_\_\_\_\_ Chairman
- W.R. "Skip" Fischer \_\_\_\_\_ Commissioner
- Larry W. Pace \_\_\_\_\_ Commissioner



Hal B. Warren \_\_\_\_\_ County Attorney  
Kristen Hood, Deputy \_\_\_\_\_ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

CERTIFICATION OF MILL LEVIES FOR BUDGET YEAR 2011

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 26.883 mills, which includes an abatement levy of 0.104 mills, upon each dollar of the total assessed valuation of all taxable property within the county; and,

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and its corresponding mill levy for the calendar year commencing January 1, 2011:

County General Fund	22.973
Road & Bridge Fund	1.300
Social Services Fund	2.353
Developmentally Disabled Fund	0.257
Total	<u>26.883</u>

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the above named funds and their corresponding mill levies are established for the calendar year 2011.

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 2011 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' Certificate of Levies and Revenue, Adams County, Colorado, for the year 2011, 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:

Nichol\_\_ Aye  
Fischer\_\_ Aye  
Pace\_\_\_ 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 15<sup>th</sup> day of December, A.D. 2010.

County Clerk and ex-officio Clerk of the Board of County Commissioners  
Karen Long:

By:

