



# 2016 ADOPTED BUDGET





# **2016 Adopted Budget For the Fiscal Year Beginning January 1, 2016**

## **Board of County Commissioners**

Eva J. Henry, District 1  
Charles “Chaz” Tedesco (Chairman), District 2  
Erik Hansen, District 3  
Steve O’Dorisio, District 4  
Jan Pawlowski, District 5

## **County Manager**

Todd Leopold

## **Deputy County Managers**

Ed Finger – Internal Operations  
Raymond H. Gonzales – External Operations

## **Budget Office**

Nancy Duncan – Budget Supervisor  
Theresa Wilson – Budget Supervisor  
Pernell Olson – Budget Analyst II  
Raylene Taylor – Budget Analyst II

### **Cover Photos (clockwise from top left):**

- |                                       |                                    |
|---------------------------------------|------------------------------------|
| 1. Platte River in Adams County       | 2. 120 <sup>th</sup> Avenue Bridge |
| 3. Orchard Town Center in Westminster | 4. Adams County Justice Center     |
| 5. Arbour Square Housing Development  | 6. Adams County Vistas             |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Adams County  
Colorado**

For the Fiscal Year Beginning

**January 1, 2015**



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Adams County, Colorado** for its annual budget for the fiscal year beginning **January 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

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## Budget Message

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February 24, 2016

Dear Board of County Commissioners and Adams County Residents:

The County Manager's Office is pleased to present Adams County's 2016 Adopted Budget. This Adopted Budget represents the county's financial plan for the fiscal year beginning January 1, 2016 through December 31, 2016. This budget is balanced, fiscally sound, sustainable, and prepared in accordance with applicable Colorado State Statutes and Adams County budget and fiscal policies.

Moreover, the 2016 Adopted Budget reflects the county's organizational values and Commissioners' strategic planning goals which are Education and Economic Prosperity, Fiscally Responsible Government, Quality of Life, Safe and Reliable Infrastructure, and Supportive Human Services. This budget ensures the continued delivery of all core governmental services provided by the county. The 2016 Adopted Budget:

- **Continues progress** in the Board's strategic focus areas of Economic Development, Fiscal Responsibility, Transportation Infrastructure, and Human Services;
- **Invests in Transportation Infrastructure** to meet the growing needs of the community and address inadequate public infrastructure for our growing community;
- **Values our outstanding workforce** by providing a competitive, market rate compensation structure that minimizes turnover;
- **Allocates staffing and funds** to meet the operational and capital public safety needs in the District Attorney's Office, Sheriff's Office and Courthouse; and
- **Ensures the maintenance of critical services** such as our presidential year election process.

### Economic Overview

#### *Property Values*

- Residential – Per the Adams County Assessor's Office, the average single family home price in Adams County was \$266,077 for the sales period of July 1, 2012 through June 30, 2014, used for the 2015 assessment year. This is an increase of 20% over the average single family home price for the sales data period used for the 2013 assessment year. The average condominium/townhome price for the same sales period was \$146,473, which is an increase of 26% over the average price used for the 2013 assessment year. Multiple family and mobile home parks are included under the residential classification. These two property types increased substantially due to the overall housing market where the demand outweighs the supply. Residential properties represent 44% of the county's total taxable property values.
- Commercial – Per the Assessor's Office, there was a total increase of Commercial/Industrial values over the past reappraisal equating to a 7.5% increase overall. Commercial/Industrial values contain both Real and Personal Property values. The real property side grew at a greater rate than the personal property values. The largest increases came from the Warehouse and Retail properties, where rental rates are escalating and vacancy rates are dropping considerably. The growth in residential properties leads to the Commercial growth needed to support new residences and population. Commercial properties represent 37% of the county's total taxable property values.
- New Construction – Of the total value of \$5,433,412,540 (inclusive of tax incremental financing districts), \$58,608,064 is attributed to new construction. The rest of the increase is attributable to the reappraisal process and represents the market value of all properties as of 6/30/2014. New construction increased 7% from the previous year.

*Economic Output* – Gross Domestic Product (GDP) is a common measure of economic output. GDP is defined as the total monetary value of goods and services produced within a government’s borders. Global, national, state, and regional economies are inter-related and inter-dependent to some degree. See table below for a comparison of Colorado and Denver Metro Area GDP data. At both the state and metro area levels, GDP continues to increase at a higher rate in recent years.

| <b>Colorado vs. Denver Metro Area Gross Domestic Product (GDP)</b> |                          |                 |  |                 |
|--|--------------------------|-----------------|--|-----------------|
| <b>Year</b>  | <b>Colorado</b>          |                 | <b>Denver-Aurora-Lakewood Metro Area</b> |                 |
|  | <b>GDP (in millions)</b> | <b>% Change</b> | <b>GDP (in millions)</b>                 | <b>% Change</b> |
| 2008   | \$256,091                | 4.39%           | \$154,820                                | 5.20%           |
| 2009   | \$250,285                | -2.27%          | \$150,035                                | -3.09%          |
| 2010   | \$258,237                | 3.18%           | \$155,391                                | 3.57%           |
| 2011   | \$266,627                | 3.25%           | \$160,492                                | 3.28%           |
| 2012   | \$276,816                | 3.82%           | \$167,964                                | 4.66%           |
| 2013   | \$288,338                | 4.16%           | \$175,635                                | 4.57%           |
| 2014   | \$306,663                | 6.36%           | \$187,111                                | 6.53%           |

*Data Source: US Bureau of Economic Analysis (all industries, current dollars)*

*Jobs* – The impressive 6.89% jobs growth in 2011 is largely related to the opening of the Anschutz Medical Center in Aurora. Adams County continued to experience strong jobs growth in 2013 and 2014. 10,519 jobs were added in 2014, when Adams County ranked among the top three counties in Colorado for jobs growth, trailing only Denver and Arapahoe Counties. At 4.89% jobs growth for 2014, Adams County enjoyed the fastest employment growth of any Denver Metro Area county and was the 10<sup>th</sup> fastest growing county in the state (many smaller counties grew faster due to growth in the agricultural sector and Weld County grew more significantly due to oil and gas exploration and development). See table below for comparison of population and jobs growth. Jobs growth for 2013 and 2014 is more than double population growth.

| <b>Adams County Population vs. Jobs Growth</b> |                   |                 |                   |                 |
|--|-------------------|-----------------|-------------------|-----------------|
| <b>Year</b>                                    | <b>Population</b> | <b>% Change</b> | <b>Total Jobs</b> | <b>% Change</b> |
| 2008   | 425,138           | 2.22%           | 194,097           | 2.36%           |
| 2009   | 436,323           | 2.63%           | 189,739           | -2.25%          |
| 2010   | 443,711           | 1.69%           | 187,866           | -0.99%          |
| 2011   | 451,926           | 1.85%           | 200,801           | 6.89%           |
| 2012   | 460,254           | 1.84%           | 206,306           | 2.74%           |
| 2013   | 469,936           | 2.10%           | 215,026           | 4.23%           |
| 2014   | 480,317           | 2.21%           | 225,545           | 4.89%           |

*Data Sources: Colorado Department of Local Affairs (DOLA) - State Demography Office and US Bureaus of Economic Analysis and Labor Statistics*

*Unemployment* – Per Bureau of Labor Statistics (BLS) data for the Denver-Aurora-Broomfield metropolitan area, the unemployment rate in November 2015 was 3.2% versus 4.0% in November 2014. In fact, the unemployment rate has been trending down for all of 2015. See table below for comparison of 2014 and 2015 unemployment rates by month.

| Denver-Aurora-Broomfield Metropolitan Area Unemployment Rates |     |     |     |     |     |     |     |     |     |     |     |     |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Year  | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| 2014  | 6.1 | 6.1 | 5.9 | 5.2 | 4.8 | 4.9 | 4.8 | 4.5 | 4.0 | 3.9 | 4.0 | 4.0 |
| 2015  | 4.5 | 4.5 | 4.3 | 4.1 | 4.1 | 4.3 | 3.8 | 3.6 | 3.2 | 3.1 | 3.2 | NA  |

*Data Source: United States Department of Labor, Bureau of Labor Statistics (BLS)*

*Sales Taxes* – Through the third quarter of 2015, sales taxes are 9.9% higher than over the same period of 2014. This trend is anticipated to continue into 2016.

### Board of County Commissioners Strategic Plan Goals

The Strategic Plan encompasses five primary goals the Board is committed to addressing. These goals provide a high level framework for the budget development process and are listed below along with key projects and operational items included in the 2016 Adopted Budget. Parenthetical references behind each item detail funding source and whether the item is related to a Business Case or 5-Year CIP item (see the Business Case and 5-Year Capital Improvement Summaries beginning on page 57 of this document for more information).

#### 1. Education and Economic Prosperity

- \$148,310 for two new full-time equivalent (FTE) inspector positions (*Stormwater Utility Fund and Road & Bridge Fund, Business Case, on-going*)
- \$66,666 for Environmental Protection Agency Brownfields Assessment Grant (*General Fund, Business Case, on-going*)

#### 2. High Performing, Fiscally Sustainable Government

- \$1,666,384 for the Presidential Election, which is partially off-set by \$325,000 in revenue (*General Fund, Business Case, one-time*)
- \$800,000 for voting equipment replacement (*General Fund, CIP*)
- \$292,360 for the bi-annual Pictometry Project (*General Fund, CIP*).
- \$274,800 for annual software maintenance contract increases (*General Fund, Business Case, on-going*)
- \$209,896 for three new FTEs in the District Attorney’s Office (*General Fund, Business Case, on-going*)
- \$183,200 for Clerk & Recorder’s Office projects, which are fully off-set by revenue (*General Fund, CIP*)
- \$179,192 for technology needs related to the employee performance management system, aerial photography, Accela licenses, and SAN storage for the District Attorney’s Office (*General Fund, Business Case, one-time*)

#### 3. Quality of Life

- \$8,000,000 for court room build-out at Justice Center (*Capital Facilities Fund, CIP*)
- \$3,246,945 for construction mental health unit at Detention Center (*General Fund, CIP*); \$1,100,000 is programmed for on-going operating costs in 2017 and beyond
- \$2,950,000 for open space projects (*Open Space Projects Fund, CIP*)
- \$479,400 for mobile data computer replacements for patrol vehicles (*General Fund, Business Case, one-time*)
- \$385,131 for Jail Management System replacement (*General Fund, CIP*)
- \$298,267 for four new FTEs in the Sheriff’s Office (*General Fund, Business Case, on-going*)
- \$148,480 for County Fair and Special Events, which is partially off-set by \$59,600 in revenue (*General Fund, Business Case, one-time*)
- \$139,317 for Sheriff’s Office academy training items (*General Fund, Business Case, one-time*)
- \$100,000 for Clear Creek Corridor Plan (*Open Space Projects Fund, Business Case, one-time*)

#### 4. Safe and Reliable Infrastructure

- \$6,447,000 for vehicle and equipment item replacement (*Fleet Management Fund, CIP*)
- \$5,192,776 for road and bridge projects (*Road & Bridge Fund, CIP*)
- \$2,933,000 for drainage improvements and neighborhood curb and gutter work (*Stormwater Utility Fund, CIP*)
- \$500,000 for second half of I-25 and S.H. 7 interchange redesign (*General Fund, CIP*)
- \$456,611 for second of 10 payments related to Little Dry Creek drainage project (*General Fund, Business Case, on-going*)
- \$422,800 for technology infrastructure needs (*General Fund, Business Case, on-going*)
- \$400,000 for network/voice over internet protocol upgrades (*General Fund, CIP*)
- \$294,000 for golf course building needs and native improvements (*Golf Course Fund, CIP*)
- \$193,000 for United Power agreement (*General Fund, Business Case, one-time*)
- \$120,000 for airport operations and maintenance (*Front Range Airport Fund, CIP*)

#### 5. Supportive Human Services

- \$2,400,000 for additional human services allocation, which is fully off-set by revenue (*Social Services fund, Business Case, on-going*)
- \$250,000 new Human Services Center and Western Service Center fiber (*Capital Facilities Fund, CIP*)

### 2016 Budget Highlights

As improvements to economic conditions continue within the county it is imperative that we ensure wise investments in our community are realized. The 2016 Adopted Budget is \$436.2 million for all funds. This includes an operating portion of \$396.8 million and a capital improvement portion of \$39.4 million. The budget is balanced for all funds. The 2016 General Fund budget is \$169.9 million. This includes an operating portion of \$162.6 million and a capital improvement portion of \$7.3 million. A total of 16.25 new full-time equivalent positions (FTEs) are included in the budget. See page 57 of this document for more detail regarding 2016 authorized FTEs. The property tax mill levy remains unchanged for 2016 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.038 is included for 2016 for a total of 26.817 mills.

### Conclusion

The 2016 Adopted Budget maintains our current service levels, while strategically reinvesting public monies in county infrastructure. This will ensure infrastructure is well maintained and can be used for years to come. The 2016 Adopted Budget includes a robust list of capital improvement projects that will promote the safety of roadways, improve drainage ways, promote regional transportation priorities, and maintain/enhance building assets and open spaces.

Respectfully,



Todd M. Leopold  
County Manager

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## Organizational Overview

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### County Vision Statement

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

### County Mission Statement

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

### Core Values

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- **Positive Work Environment:** Providing a respectful, professional work environment that will attract, retain, and motivate our workforce.
- **Servant Leadership:** Put the needs of others first and help people develop and perform at as high of a professional level as possible.
- **Excellence:** Strive to create a world class customer service experience by encouraging creativity, a service culture, and embrace continuous improvement in all that we do.
- **Teamwork:** Working together on behalf of the Adams County community.
- **Transparency:** Openly engage and solicit feedback of employees and citizens in the operations of our county government.
- **Credibility:** Demonstrate professional competency through our actions and words.

### Strategic Plan Goals

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Adams County's Strategic Plan encompasses five primary goals that the Board of County Commissioners is committed to addressing over the next three years that reflect our shared vision and core mission for Adams County:

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

Each goal is supported by individual strategic initiatives and action items that will be used to accomplish those core strategic areas. Although, the initiatives to accomplish the goals may be refined, changed or completed over time, the vision, mission, and accompanying goals should remain constant, revisited only to reflect significant community wide changes or unanticipated events.

A list of strategic objectives, connected to key tactical initiatives, will help to track progress toward the accomplishment of each goal. Other action items will be developed at the department and division level that align with the organization's strategic goals outlined below. Executive management will track the progress of those initiatives and will report back to the commissioners and public on the performance measures and will be incorporated into department, organization and community-wide publications.

Moreover, the annual budget will serve as the reporting and implementing policy document that will integrate this Strategic Plan into the operational objectives of the county. Other county-wide planning documents such as the Comprehensive Land-use Master Plan, Transportation Master Plan, Open Space Master Plan and other planning documents will support this strategic planning document.

### **Education and Economic Prosperity – Key Focus Description**

Adams County supports economic prosperity by attracting new businesses, retaining existing businesses, and supporting the growth and development of small businesses. We do that by creating programs that facilitate a highly-skilled and well-educated workforce; support a positive image and brand for Adams County, and foster a viable economic environment for our business community.

#### Strategic Objectives:

- Collaborate with Adams County Economic Development to attract and retain businesses
- Complete the designation of a Spaceport at Front Range Airport
- Integrate appropriate zoning and development standards for Transit Oriented Development (TOD) areas.
- Strengthen business partnerships through a small business task force
- Ways to support small businesses – creating an entrepreneurial environment

### **High Performing, Fiscally Sustainable Government – Key Focus Description**

A high performing government knows and delivers what its citizens want, is customer centric, has an innovative culture, and uses the best technology. We consider the sustainability of our services and service delivery in all areas of government operations. We have the right people in the right jobs and align our resources with our priorities. We implement best practices and empower our people with collaboration, adaptability, and teamwork.

#### Strategic Objectives:

- Improve the overall customer service experience
- Explore and evaluate employee benefit offerings to ensure competitiveness within the job market
- Digitally archive documents
- Re-design website to improve functionality and ease of use

### **Quality of Life – Key Focus Description**

Our citizens feel safe and protected within their neighborhoods. Our communities are visually attractive and have outstanding park, recreational, open space, and cultural amenities. Our citizens are actively engaged in their community. Sustainability of development and natural resource preservation are an integral part of our growth and redevelopment.

#### Strategic Objectives:

- Assess our cultural opportunities through a Cultural Task Force
- Strengthen Neighborhoods – identify, organize, and engage
- Revitalize aging neighborhoods
- Evaluate effective alternative sentencing and community correction services
- Integrate our open space trail connections to the regional trail system
- Adopt a 2030 sustainability plan

### **Safe, Reliable Infrastructure – Key Focus Description**

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

#### Strategic Objectives:

- Enhance neighborhood infrastructure and support safe routes to schools – roads, sidewalks, and drainage

- Fully Integrate Five-Year Capital Improvement Plan into Budget discussion
- Maximize or replace inadequate county facilities
- Advocate for and partner in the completion of the North Metro FasTracks line.

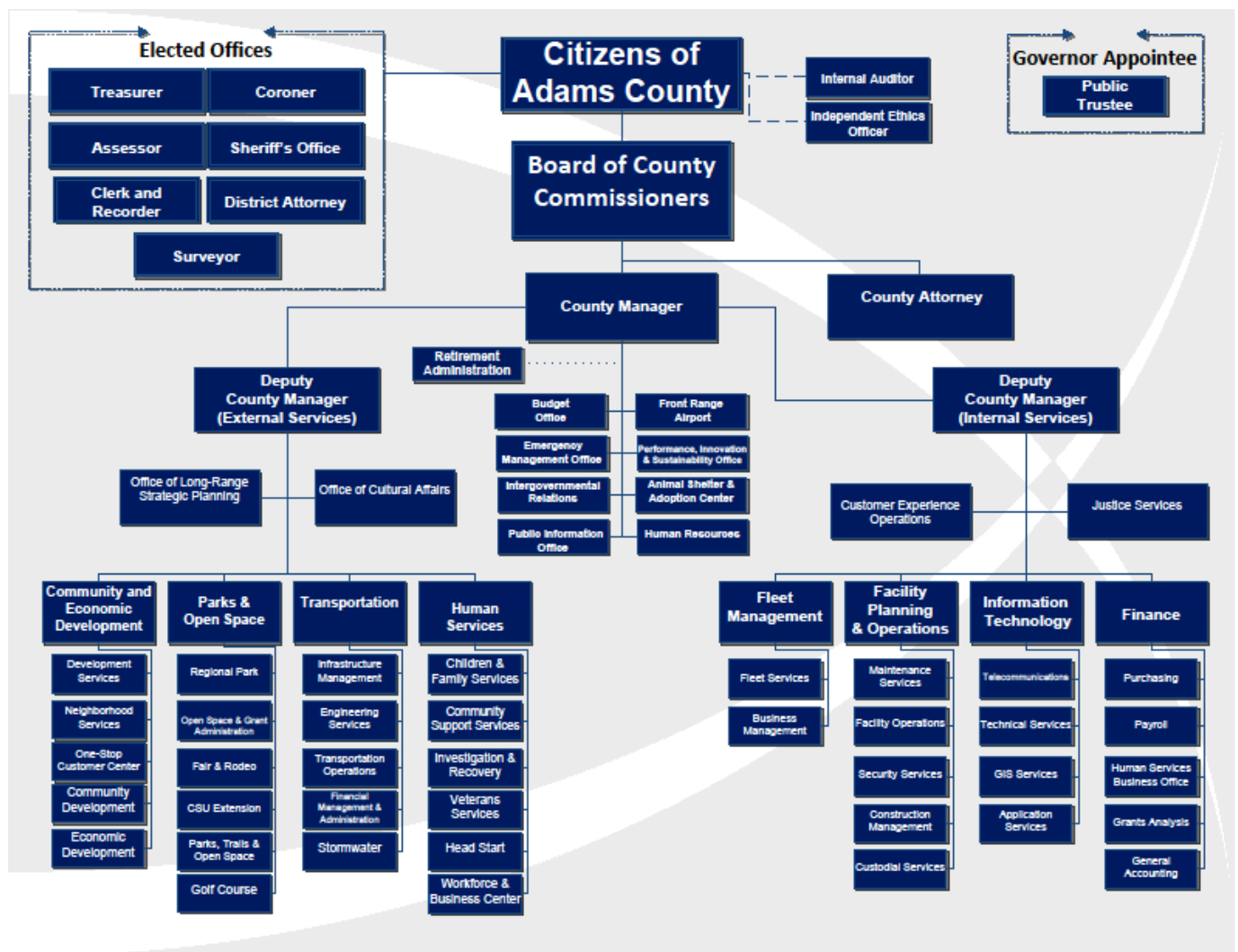
**Supportive Human Services – Key Focus Description**

Adams County provides a human services network that protects the vulnerable in our community. We improve lives through integral community partnerships.

Strategic Objectives:

- Partner with our municipal partners on poverty reduction efforts
- Streamline human service delivery processes to improve state program standards
- Increase availability and quality (Qualistar certified) daycare providers
- Inventory and assess Mental Health provider services

Organizational Chart



## Organizational Structure

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### Elected Officials

All elected officials serve four-year terms.

### Board of County Commissioners

The Board of County Commissioners is comprised of five members. The county commissioners are constitutional officers who act collectively as the governing board. Each commissioner is elected at large to represent the county as a whole, but has a residency requirement within a specified district. The Board generally holds regularly scheduled public hearings once per 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. In 2016, three of the commissioner seats will be up for election/re-election.



**Eva J. Henry**  
District 1



**Charles "Chaz" Tedesco**  
**(Chair)**  
District 2



**Erik Hansen**  
District 3



**Steve O'Dorisio**  
District 4



**Jan Pawlowski**  
District 5

### Assessor

Responsible for discovering, listing, and valuing all real and taxable property.



**Patsy Melonakis**



**Clerk & Recorder**

Responsible for licensing motor vehicles, safekeeping of public documents, and acts as chief election official and Clerk to the Board of County Commissioners.



Stan Martin

**Coroner**

Certifies all deaths falling under Adams County's jurisdiction and investigates all unattended deaths or those not occurring from natural causes.



Monica Broncucia-Jordan

**Sheriff**

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.



Michael McIntosh

**Surveyor**

Represents the county in boundary disputes and maintains an index of survey plats.



Tim Thoms

**Treasurer**

Collects and distributes property taxes levied, conducts all banking activity and provides accountability, and makes investments on behalf of the county.



Brigitte Grimm

**District Attorney**

Prosecutes all criminal actions in the 17th Judicial District which covers Adams County and the City and County of Broomfield.



Dave Young

### Appointed by the Governor of the State of Colorado

- Public Trustee: Records and processes real estate deeds per the power conferred by the state.

### Appointed by the Board of County Commissioners

- County Manager: The Purpose of the Adams' County Manager's Office is to provide leadership to the organization in support of Citizens, the Board of County Commissioners, and the Employees of Adams County. The County Manager's primary responsibilities include Board policy implementation, selection and management of all department directors, direction of program and service delivery, and resource management of the organization. The Manager conveys the Board's policy directions to department directors directly or through two Deputy County Managers and coordinates the flow of information and advice from elected officials to the Board. Department directors report directly to the County Manager or one of the two Deputy County Managers – one for external services and one for internal services.
- County Attorney: Provides legal services to the commissioners, elected officials, and county departments.

### County Functions Reporting Directly to the County Manager

- Budget Office: The purpose of the Budget Office is to provide the highest quality financial planning, resource management, and analytical services to support effective decision making and organizational accountability throughout the Adams County Government.
- Front Range Airport: The Front Range Airport is a general aviation airport located 19 miles east of Denver, on 3,900 acres of land in Watkins, Colorado. The airport is considered a potential spaceport site that would serve as a hub to aerospace and space tourism industries.
- Emergency Management Office: The purpose of the Emergency Management Office is to responsibly serve and provide for the safety of the Adams County community through effective partnerships, plan development, and innovation in training and exercise implementation.
- Performance, Innovation and Sustainability Office: The purpose of the Office of Performance Innovation and Sustainability is to provide sustainable, practical and innovative solutions through being proactive in engaging our customers, improving processes and providing the resources needed to create measurable and meaningful results across the organization.
- Intergovernmental Relations: The purpose of the Intergovernmental Relations Office is to build and maintain meaningful and strategic relationships both internally at the county and with local, regional, state and federal organizations, agencies, groups and individuals regarding our core services and programs. Integral to the Office's purpose is overseeing the development of the county's state and federal legislative agenda, advancing our regional transportation initiatives, and working with our Departments and 'other partners' to identify areas of interest where fostering stronger working relationships facilitates key legislative action, and/or advances programs and services for the county.
- Animal Shelter/Adoption Center: The Adams County Animal Shelter/Adoption Center provides animals for adoption to the public. Within the shelter's operations, kennel services are provided for the cities of Commerce City, Federal Heights, Northglenn, and Thornton, the Town of Bennett, and unincorporated Adams County.
- Office of Public Information: The purpose of the Public Information Office is to be a full-service, in-house public relations agency that serves the internal and external communication needs of the county's departments and elected offices. If you've got information to share with the employees and/or the public,

we're your bullhorn! Our team of communication professionals can help you assess your communication needs, identify goals, set objectives, develop and implement solutions, and measure results.

- ***Human Resources:*** Develops and interprets personnel policies and procedures; handles recruitment of employees, wage and salary analyses, and employee benefits administration. Human Resources also oversees workers' compensation, property and casualty programs, and programs ensuring county compliance with federal and state equal opportunity action laws.

#### **County Function Reporting Directly to the Deputy County Manager for External Services**

- ***Office of Long-Range Strategic Planning:*** Provides long-range planning services to the general public, land developers, county officials, and other governmental agencies.
- ***Office of Cultural Affairs:*** Oversees activities of and provides support to the Adams County Visual Arts Council and Cultural Affairs Committee.
- ***Community and Economic Development:*** Provides development and neighborhood services, one-stop customer center services, and community development services.
- ***Parks and Open Space:*** Maintains and operates county park facilities and oversees Conservation Trust Fund projects such as the construction and maintenance of county recreation trails. 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.
- ***Transportation:*** 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.
- ***Human Services:*** Provides children and family, self sufficiency and adult, investigation and recovery, veterans, Head Start, and Workforce & Business Center services. Administers all public assistance and social service programs to the residents of the county.

#### **County Functions Reporting Directly to the Deputy County Manager for Internal Services**

- ***Customer Experience Operations:*** Provides services that aim to improve the experience of Adams County's various customers as well as administrative oversight of the county conference center and courier service.
- ***Justice Services:*** Provides Community Corrections and Criminal Justice Coordinating Committee services.
- ***Fleet Management:*** Manages the Fleet Operations functions including vehicle and equipment maintenance and replacement.
- ***Facility Planning & Operations:*** Provides maintenance, construction, custodial, and security services for county buildings.
- ***Information Technology:*** Provides information systems, application development, and help desk and related services as well as telecommunications functions for the county.
- ***Finance:*** Administers and directs general accounting, expenditures, fiscal analyses, payroll and purchasing.

### History of Adams County

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 memorialized by the mountain named for him, Longs Peak, which can be clearly seen from Adams County's high plains.

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

### Forming the County

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

### Industry

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

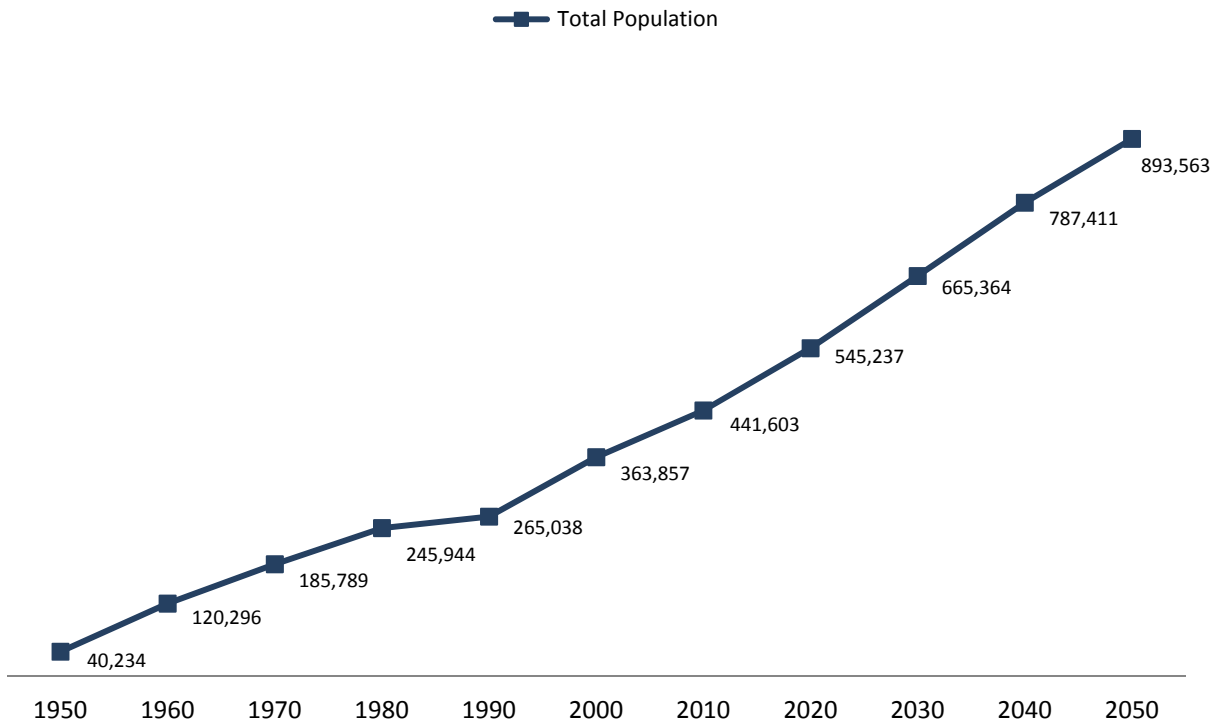
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the county's oil and gas reserves.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

### Growth

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

It is difficult to comprehend the scale of growth that has taken place in the county over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the county was estimated at 40,234; in 2013, the population is projected to have increased to approximately 468,688 residents, making it one of the largest counties in Colorado. Though the county has experienced significant growth in the last century the eastern landscape of the county still maintains much of the rural character that once existed throughout.

**Adams County Population Growth by Decade**



Data Source: Colorado Department of Local Affairs (DOLA) – State Demography Office

**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      |

Data Source: Adams County Transportation Department

|                         |          |
|-------------------------|----------|
| Median age              | 32.8     |
| Median household income | \$57,421 |

Data Source: US Census Bureau – 2014 American Community Survey Data

**Climate**

|                          |             |
|--------------------------|-------------|
| Sunny days per year      | 245         |
| Annual rainfall          | 14.4 inches |
| Annual snowfall          | 45.8 inches |
| Average July high temp   | 88.7 ° F    |
| Average January low temp | 17.9 ° F    |
| Elevation                | 5,084 feet  |

Data Source: Sperlings Best Places (www.bestplaces.net)

**Population**

|                           |                |
|---------------------------|----------------|
| Arvada (part)             | 3,031          |
| Aurora (part)             | 43,431         |
| Bennett (part)            | 2,079          |
| Brighton (part)           | 36,711         |
| Commerce City             | 51,686         |
| Federal Heights           | 12,230         |
| Lochbuie (part)           | 2              |
| Northglenn (part)         | 38,635         |
| Thornton (part)           | 129,403        |
| Westminster (part)        | 67,992         |
| Unincorporated            | 95,117         |
| <b>Total Adams County</b> | <b>480,317</b> |

Colorado Department of Local Affairs (DOLA) – State Demography Office

**Ethnic Origin**

|                                   |       |
|-----------------------------------|-------|
| White                             | 81.6% |
| Black or African American         | 3.2%  |
| American Indian and Alaska Native | 1.0%  |
| Asian                             | 3.7%  |
| Native Hawaiian and Other Pacific | 0.1%  |
| Some other race                   | 6.8%  |

|                                  |       |
|----------------------------------|-------|
| Two or more races                | 3.5%  |
| Hispanic or Latino (of any race) | 38.4% |

*Data Source: US Census Bureau – 2014 American Community Survey Data*

**Educational Attainment**

|  |       |
|--|-------|
| Less than 12 <sup>th</sup> grade, no diploma | 18.3% |
| High school graduate                         | 29.3% |
| Some college (no degree)                     | 22.6% |
| Associates Degree                            | 8.2%  |
| Bachelor’s Degree                            | 14.9% |
| Graduate or Professional Degree              | 6.8%  |
| Percent high school graduate or higher       | 81.8% |

*Data Source: US Census Bureau – 2014 American Community Survey Data (population 25 years and over)*

**Labor Force**

|                   |         |
|-------------------|---------|
| Labor Force       | 245,361 |
| Employed          | 231,357 |
| Unemployment Rate | 5.7%    |

*Data Source: Metro Denver Economic Development Corporation, 2015 Economic Profile for Adams County, Colorado*

**Housing**

|                        |           |
|------------------------|-----------|
| Total households       | 155,047   |
| Average household size | 2.95      |
| Median home value      | \$198,600 |

*Data Source: US Census Bureau – 2014 American Community Survey Data*

**Primary Employers**

|                                     |       |
|-------------------------------------|-------|
| University of Colorado Health       | 5,860 |
| Children's Hospital Colorado        | 5,740 |
| United Parcel Service               | 2,420 |
| Sturgeon Electric                   | 1,570 |
| Centura: St. Anthony North Hospital | 890   |
| HealthONE: N Suburban Med Center    | 880   |
| Steven Roberts Original Desserts    | 770   |
| Shamrock Foods                      | 720   |
| McKesson                            | 680   |
| Platte Valley Medical Center        | 670   |

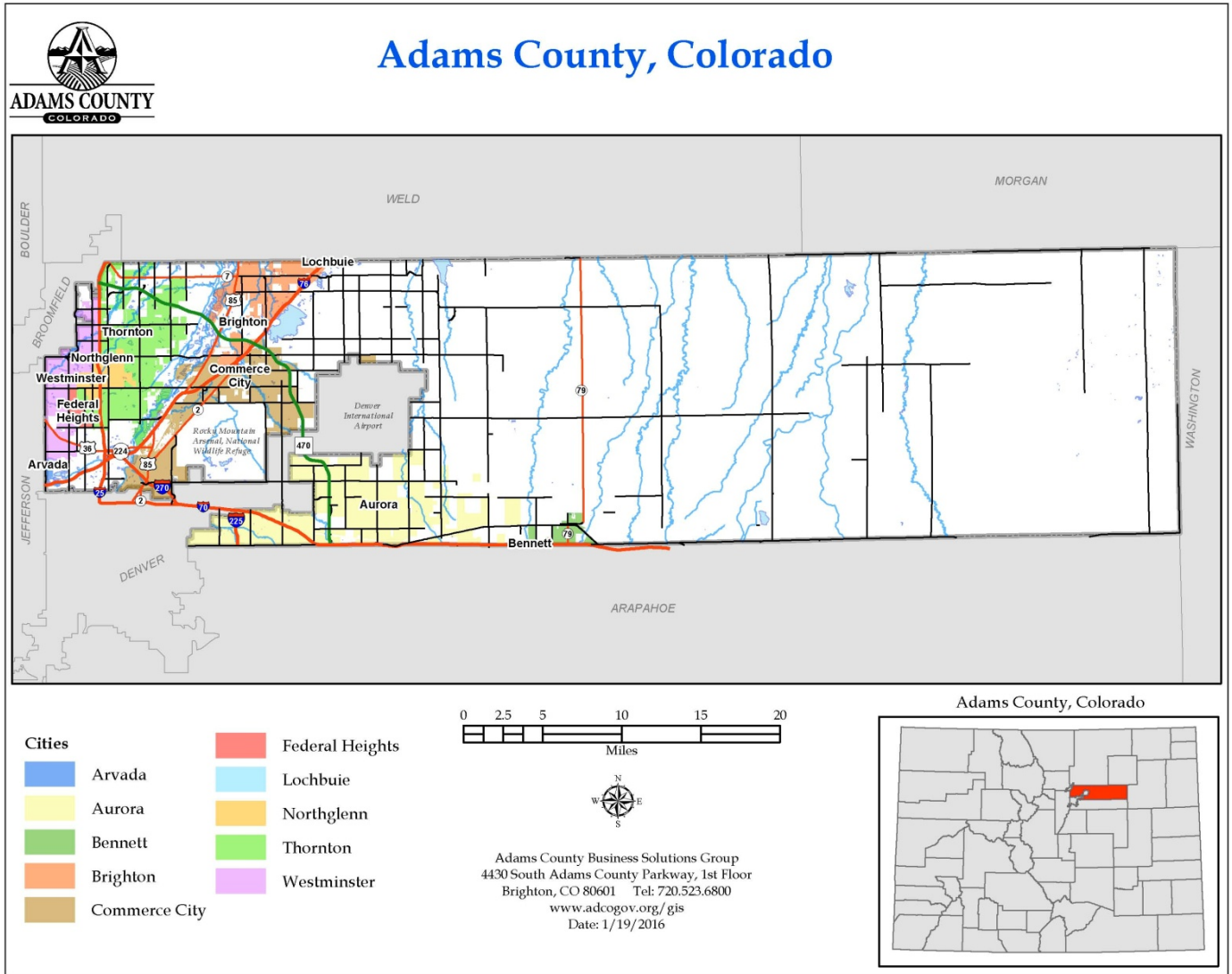
*Data Source: Metro Denver Economic Development Corporation, 2015 Economic Profile for Adams County, Colorado*

**Employment by Industry**

|   |       |
|---|-------|
| Agriculture, forestry, fishing, hunting, and mining                             | 1.8%  |
| Construction  | 10.5% |
| Manufacturing   | 8.9%  |
| Wholesale trade   | 3.7%  |
| Retail trade  | 11.8% |
| Transportation/warehousing and utilities  | 7.5%  |
| Information   | 3.0%  |
| Finance/insurance, real estate, and rental/leasing                              | 5.4%  |
| Professional, scientific, and management/administrative and waste mgmt services | 11.3% |
| Educational services, healthcare, and social assistance                         | 16.6% |
| Arts/entertainment/recreation and accommodation/food services                   | 9.9%  |
| Other services, except public   | 5.3%  |
| Public Administration   | 4.4%  |

*Data Source: US Census Bureau – 2014 American Community Survey Data*

Adams County Map



## Budget Development Process and Fund Overview

### Budget Development Process

Adams County prepares a budget for each fiscal year as required by Colorado State Statutes (CRS 29-1-103). The process began in May by reaffirming the county’s vision, mission, values and developing strategic goals and objectives for the budget year. The 2016 Budget Calendar followed by key highlights is detailed below.

#### 2016 Budget Calendar

| Date/Timeline                  | Activities  |
|--------------------------------|---|
| April 8, 2015                  | <ul style="list-style-type: none"> <li>▪ County Manager, Deputy County Managers, Finance Director, and Budget Staff discuss Financial Policy and Fund Balance Policy</li> </ul>   |
| Late April 2015                | <ul style="list-style-type: none"> <li>▪ County Manager, Deputy County Managers, and Budget Staff define budget policy statement, mission, values, principles, goals, and objectives for 2016 Budget Development Process</li> </ul> |
| May 5 and 19, 2015             | <ul style="list-style-type: none"> <li>▪ Budget planning discussions with Board of County Commissioners (BoCC)</li> </ul>   |
| May 2015                       | <ul style="list-style-type: none"> <li>▪ Update 5-year revenue and expenditure forecast</li> <li>▪ Distribute budget preparation materials</li> <li>▪ Revise 5-year CIP projections</li> </ul>                                      |
| May 27, 2015                   | <ul style="list-style-type: none"> <li>▪ Budget entry packet distributed to Elected Officials and Departments (budget memo from County Manager and budget entry instructions and training dates)</li> </ul>                         |
| July 8, 2015                   | <ul style="list-style-type: none"> <li>▪ Capital and Operating Budgets due to Budget Office</li> </ul>  |
| August 17-28, 2015             | <ul style="list-style-type: none"> <li>▪ Department and Elected Official Proposed Budget meetings with County Manager, applicable Deputy County Manager, and Budget Staff</li> </ul>  |
| August 21, 2015                | <ul style="list-style-type: none"> <li>▪ Deadline for assessor to certify assessed valuations</li> </ul>  |
| September 9-11 2015            | <ul style="list-style-type: none"> <li>▪ 10 County Budget Conference</li> </ul>   |
| September 14 and 16, 2015      | <ul style="list-style-type: none"> <li>▪ Review of Preliminary Budget with County Manager, Deputy County Managers, and Budget Staff</li> </ul>  |
| October 13, 2015               | <ul style="list-style-type: none"> <li>▪ Presentation of County Manager’s 2016 Preliminary Budget at Public Hearing</li> </ul>  |
| Mid to Late October 2015       | <ul style="list-style-type: none"> <li>▪ Review of Preliminary Budget with BoCC, County Managers and Budget Staff</li> </ul>  |
| October 14-30, 2015            | <ul style="list-style-type: none"> <li>▪ Elected Officials meetings with BoCC, if requested</li> </ul>  |
| November 2015                  | <ul style="list-style-type: none"> <li>▪ Review of 2016 Preliminary Budget with BoCC</li> </ul>   |
| December 8, 2015               | <ul style="list-style-type: none"> <li>▪ Public hearing on 2016 Budget</li> </ul>   |
| December 15, 2015              | <ul style="list-style-type: none"> <li>▪ Adoption and appropriation of 2016 Budget</li> <li>▪ Adoption of fee schedules and mill levies</li> </ul>  |
| On or before December 21, 2015 | <ul style="list-style-type: none"> <li>▪ BoCC formally certifies tax levies to County Assessor and Division of Property Taxation</li> </ul>   |
| January 31, 2016               | <ul style="list-style-type: none"> <li>▪ Deadline for filing certified budget with the state division of local government</li> </ul>  |

In late May, the Budget Preparation Manual, along with the budget calendar and guidelines were distributed to all county offices and departments. Budget instructions were also sent to external agencies so that funding requests would be presented to the county within the planned timeframe.

The Budget Office compiled and reviewed all 2016 base budget, business case, and 5-year capital improvement proposals. Initial meetings were held with department directors and elected officials and follow-up meetings were held with the County Manager. These efforts resulted in the County Manager’s Preliminary Budget proposed to the BoCC in October. Follow-up study sessions were scheduled with the BoCC to review the preliminary budget.



On or before October 15th, the Budget Office must submit the preliminary budget to the BoCC. A "Notice of Budget" must be published in the county newspaper upon receipt of the proposed budget.

On or before December 22nd, the BoCC must levy taxes and formally certify levies to the County Assessor and the State's Department of Property Taxation. The county's budget must be adopted on or prior to this date.

A certified copy of the adopted budget must be filed with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

### **2016 Budget Approach**

The 2016 budget development process continued focus on the county's ability to respond to an uncertain economic environment and an approach of "cautious optimism" was exercised. As with most local governments, the county is experiencing improved economic performance with lower unemployment rates and increasing revenues. However, demands for services and the costs of providing those services can outpace revenue growth. Competing demands emphasize the need for strategic decision making.

Departments and offices were directed to submit "flat" base budget requests and to submit any increased operating needs via a business case proposal. Recommended budget proposals for both business cases and 5-year capital improvement projects were prioritized and aligned with the BoCC's strategic plan goals. Prioritization of needs along with continued budgetary restraint was exercised during the 2016 budget process.

Business case analyses focused on gathering the right data and making decisions based on demonstrated need. 5-year capital improvement project proposals were evaluated on demonstrated abilities to provide customer service in cost-effective ways, protect citizens and employees, protect county assets and/or comply with federal or state mandates. Projects that improve internal and external partnerships through cost-saving measures and overall productivity were given higher consideration.

The County Manager and BoCC engaged in preliminary budget discussions and how the budget as a whole and specific individual items included within it relate to the county's vision, mission, and strategic goals during the budget review period.

Strategic considerations influencing budget development are:

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

The following considerations provide the foundation for county budget preparation:

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

### **Revenue and Base (Expenditure) Budget Process**

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

Each department/office is responsible for forecasting all potential revenue sources and providing information regarding forecasting assumptions and calculation methods. If a department/office forecasts a significant increase or decrease in revenues, the rationale behind such a forecast should be clear, credible, and defensible.

Base (expenditure) budget forms are also completed by each department/office. Base budgets cannot increase over the previous year. Departments/offices may increase individual line items, but must decrease other line items to off-set any increases. One-time expenditures approved for the previous year are backed out for the subsequent budget year. Budget increases must be requested via business case for operating increases and 5-year Capital Improvement Plan (CIP) for capital increases submittals.

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

Meetings are scheduled for each department head/elected official to present his/her budget to the County Manager. Afterward, budget study sessions are scheduled with the BoCC to review the preliminary budget. The BoCC makes final decisions based on budget recommendations from the County Manager. It is then the responsibility of the budget office to incorporate any modifications into the proposed budget and prepare the final budget for adoption by the BoCC.

### **Business Case Requests**

Any operating budget increases are submitted via business case requests. Such requests can be one-time, on-going or a combination of both.

### **5-Year Capital Improvement Plan (CIP) Requests**

One-time capital equipment purchases, infrastructure/facility projects, or other special projects are submitted via 5-Year CIP requests. All CIP requests and supporting documentation are reviewed and analyzed by the budget office and consolidated into a proposed 5-Year CIP document, which is presented to the BoCC for consideration and review.

5-Year CIP requests are reviewed based upon the criteria below and within the context of overall, county-wide revenue and expenditure levels projected for the 5-year planning horizon.

#### *Priority Projects:*

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

- Projects replacing capital and infrastructure, which have deteriorated to the point of becoming hazardous, are incurring high maintenance costs, are negatively affecting property values, or are no longer functionally serving their intended purpose.
- Projects that are an integral part of a multi-year capital/infrastructure program.

*Non-Priority Projects:*

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

**Long-Range Financial Planning**

Adams County's long-range financial planning efforts include the following:

- Projecting fund balances for all 20 of the county's funds via a well designed fund balance tool that captures five years of historical, current calendar year, budget planning year, and four additional out years of budget planning data. This effort provides decision makers with crucial information and helps ensure financially sound decision making.
- Updating the comprehensive transportation plan, which identifies future roadway requirements and financing mechanisms to support the plan. In 2001, the county implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In addition, in 2006, Adams County voters approved extending an existing 0.2% sales tax dedicated to county road and transportation infrastructure projects until December 31, 2028.
- Developing the county-wide 5-Year CIP, which addresses capital infrastructure and project needs within all applicable departments. Facility Planning & Operations, the Sheriff's Office, Parks & Open Space, Fleet Management, and Transportation are the biggest CIP areas.

These long-range financial planning efforts influence the county's current year budget as well as future budgets.

**Balancing the Budget**

Once revenues and expenditures have been reviewed and evaluated, the 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 are directed toward one-time purchases and capital projects.

**Basis of Budgeting and Accounting**

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

The county's budgeting and financial system is organized on the basis of fund and account groups. Each fund is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses.

Governmental Funds (General Fund, Special Revenue, Debt Service, Permanent and Capital Project Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and "measurable" means the amount of the transaction can be determined. Expenditures are recognized in the accounting period in which the liabilities are incurred. Exceptions to the general rule include expenditures related to: (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 Funds (Enterprise and Internal Service Funds) are budgeted on a modified accrual basis, which does not include depreciation or compensated absences. Each fund's financial statements, which are included in the budget document, are reported on a full accrual basis. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur. This is consistent with the Comprehensive Annual Financial Report.

### **Budget Amendment Process**

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

#### 1. Budget Transfers

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

The following events pertaining to budget transfers shall require prior written approval from the BoCC:

- Any transfer between line items that will result in a change in any single line item greater than \$100,000. BoCC approval will require a resolution in public hearing.
- Transfer of any amount to or from protected line items (i.e. salaries, fringe benefits, public relations, employee development, etc.).
- Any transfer to or from capital accounts within the guidelines as outlined above that represent a significant deviation from the amounts authorized in the approved budget. For accounting purposes certain transfers may be acceptable without approval if budget for the item needs to be moved to match capitalization or non-capitalization determinations as appropriate.
- Any change in the authorized budget, which would be inconsistent with the mission, values, principles, and objectives established by the BoCC through the budget process.

Items \$100,000 and under may be approved by the County Manager. Items \$50,000 and under may be approved by the County Manager or Deputy County Managers.

Process:

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

#### 2. Supplemental Appropriations

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

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

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

Process:

- All supplemental appropriation requests shall be submitted in writing to the budget office using the supplemental appropriation request form.
- Office/department shall identify the criteria justifying the supplemental appropriation request.
- An analysis of the entire office/department appropriation shall be conducted to determine if supplemental funding is truly warranted or whether there will be savings in other line items that could meet additional expenditure needs.
- If sufficient savings exists, a request for budget transfer will be processed in lieu of a request for supplemental appropriation.
- The request shall include the expenditure amounts and any offsetting revenues. The request shall also include future anticipated budget impacts.
- The budget office shall review all requests for supplemental appropriation and prepare a recommendation as required for submission to the BoCC for final determination.
- If a study session is required to discuss the request with the BoCC, the budget office shall schedule the date and time of the meeting and contact all parties involved.

### **Local Government Budget Law of Colorado**

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

- The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- The budget must be separated into funds.
- The budget information for both expenditures and the revenues must be classified by the agency that is authorized to spend money (the spending agency).
- Expenditure data must show the objects of expenditure (what the money is spent on).
- Anticipated revenue data must show its different sources.
- Expenditure and revenue data must be shown for the following:
  - The last completed fiscal year, using audited figures.
  - The current year.
  - The proposed budget year.
- The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.

- The budget document must include a “budget message” which describes the important features of the budget.
- The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- On or before October 15, the County Manager must submit the proposed budget to the BoCC. Upon receipt of the proposed budget, the BoCC must publish a public notice, one time, in a newspaper having general circulation within the county’s boundaries. The public notice must state:
  - The proposed budget is open for inspection at a designated place.
  - The proposed budget will be considered for adoption on a specified time and date.
  - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- On the day of adoption of the budget, the BoCC 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 BoCC 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 BoCC 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 BoCC through approval of the Appropriation Resolution.
- The Appropriation Resolution must outline the expenditures proposed in the adopted budget, include an expenditure total no greater than the anticipated resources, and include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- The income of the county must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the Appropriation Resolution.
- The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- The county may amend the budget during the course of the year through budgetary transfers or supplemental appropriations.

### **Colorado’s Taxpayer Bill of Rights (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 Taxpayer Bill Of Rights (TABOR) Amendment.

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

Adams County’s policy of is to consider provisions of the TABOR Amendment and develop a budget strategy and procedure that fully complies with the amendment and assures the county is able to continue providing cost-effective delivery of services to county residents. In 2002, the county obtained voter approval to retain and spend

all revenues received from current tax rates and other revenues generated by the county beginning in 2003. With this permission, the county no longer has revenue and spending limitations. However, the county still needs to ask for voter approval to increase tax rates and issue bonded debt. The county will continue to maintain a 3% TABOR reserve of fiscal year spending as required by law.

## Fund Overview

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Adams County's budget is comprised of 20 separate funds for purposes of recording expenditures for county programs administered by the county's various offices and departments, and to record the sources of revenue received by the county used to fund these programs. These funds are grouped into five separate categories: General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, and Capital Project Funds. A brief description and purpose of Adams County's funds can be found below.

### General Fund:

The General Fund is the county's primary operating fund. This fund is used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

### Special Revenue Funds:

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

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

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

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

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

**DIA Noise Mitigation and Coordinating Fund:** This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to Denver International Airport (DIA) noise mitigation. Revenues received from settlement with 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 property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected service providers in the county.

**Road & Bridge Fund:** This fund is comprised of property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for road and bridge construction and rehabilitation related activities.

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

#### Capital Project Funds:

**Capital Facilities Fund:** This fund was created for the collection of a 0.3 percent voter approved sales tax (2009-2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs. In November 2014, a voter approved ballot measure expanded this use of the voter approved sales tax to all county owned facilities.

#### Enterprise Funds:

**Golf Course Fund:** This fund was created to provide for the operation of the two county-owned 18-hole golf courses.

**Stormwater Utility Fund:** This fund accounts for stormwater utility fees, expenditure budget for capital drainage projects, and various related operational and maintenance costs including personnel assigned to the fund.

**Front Range Airport Fund:** The Front Range Airport Fund accounts for activities related to the operation of the county's Airport. Front Range Airport became a county department in 2014 when the Front Range Airport Authority was dissolved.

**Water and Wastewater Fund:** The Front Range Airport operates a wastewater treatment facility for the benefit of customers and property owners at the Airport.

#### Internal Service Funds:

**Fleet Management Fund:** This fund accounts for the vehicle depreciation and operating and maintenance rates charged to user departments and offices for the maintenance and future replacement of county owned vehicles and heavy equipment.

**Insurance Fund:** This fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty insurances. This fund also provides for employee medical and dental insurance activities.



**Fund-Department Matrix**

| Funds/Departments                          | Assessor's Office | Clerk & Recorder's Office | Community and Economic Development | Coroner's Office | County Attorney's Office | County Manager's Office | Customer Experience Operations | District Attorney's Office | Facility Planning & Operations | Finance | Fleet Management | Human Services | Information Technology | Justice Services | Office of Cultural Affairs | Office of Long-Range Strategic Planning | Parks & Open Space | Public Trustee's Office | Sheriff's Office | Surveyor's Office | Transportation | Treasurer's Office | Tri County Health | Others |
|--|-------------------|---------------------------|------------------------------------|------------------|--------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|---------|------------------|----------------|------------------------|------------------|----------------------------|---|--------------------|-------------------------|------------------|-------------------|----------------|--------------------|-------------------|--------|
| <b>General Fund</b>                        |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| <b>Special Revenue Funds</b>               |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Community Development Block Grant Fund     |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Community Services Block Grant Fund        |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Workforce & Business Center Fund           |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Head Start Fund                            |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Conservation Trust Fund                    |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Open Space Sales Tax Fund                  |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Open Space Projects Fund                   |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Social Services Fund                       |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| DIA Noise Mitigation and Coordinating Fund |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Developmentally Disabled Fund              |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Road & Bridge Fund                         |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Waste Management Fund                      |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| <b>Enterprise Funds</b>                    |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Golf Course Fund                           |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Stormwater Utility Fund                    |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Front Range Airport Fund                   |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Water and Wastewater Fund                  |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| <b>Capital Project Funds</b>               |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Capital Facilities Fund                    |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| <b>Internal Service Funds</b>              |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Fleet Management Fund                      |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |
| Insurance Fund                             |                   |                           |                                    |                  |                          |                         |                                |                            |                                |         |                  |                |                        |                  |                            |   |                    |                         |                  |                   |                |                    |                   |        |

## Fiscal Policies

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This section contains information on the following key fiscal policies that apply to budget development:

1. Revenue Policy
2. Investment Policy
3. Debt Policy
4. Fund Balance Policy
5. Capital Outlay/Infrastructure Policy
6. Personnel Budget and Human Resources Policies

## 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, and other taxes) so that county residents will be burdened with no more than the minimum amount of property taxes required to support county services.
- Property tax revenue will be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payments.
- The county will maintain a diversified and stable revenue base; to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.
- Increased effort will be given to analyze the county's fee structure. Specifically, fees will be evaluated as a means of having users appropriately charged for those "fee for services" types of activities (golf course fees, building permit and inspection fees, and animal sheltering fees) and as a way of further diversifying county revenue.
- The county will follow an aggressive policy of collecting all due and payable revenues.
- All revenue projections will be realistically calculated and budgeted.
- Grant funding is encouraged as a means of financing a project or a one-time expenditure. However, the county discourages the use of intergovernmental grant assistance for routine ongoing operational programs which will require additional local funds to continue providing part or all of the service once the grant assistance is no longer available.
- Programs funded by intergovernmental grant assistance shall generally be reduced or eliminated when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program with county funding as part of their annual budget submission.
- Prior to receipt of all grants, an analysis must be performed to define all requirements, which must be adhered to by the county, including funding match requirements. Approval by the Board of County Commissioners (BoCC) is necessary prior to application and acceptance of all grants.
- Revenues from sources with a specific ending date shall not be projected beyond that date.
- Revenue assumptions regarding federal and state entitlement grants will continue at the most recent level of funding unless there is evidence to the contrary.
- User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement.
- Indirect costs will be recovered from all grants, contracts, and reimbursements where allowable, appropriate, and when there will be no significant reductions in program service levels.
- The county will periodically review and adjust charges for services, to the extent it has legal authority to do so, to insure such rates are equitable and cover the total cost of service, or a percentage of the total cost deemed appropriate by the county.

- Since fiscal years for grant programs in the various grant funds do not coincide with the county's fiscal year, grant fund revenue budgets will be established based on the estimated grant amounts to be received in the county's calendar year.
- Interest earned will be deposited into the general fund unless otherwise required by law or policy.

## Investment Policy

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### Purpose and Scope

The purpose of Adams County's (the County's) Investment Policy (the Policy) is to establish guidelines for the purchase and sale of securities with County funds. This Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the County's funds. This policy also serves to organize and formalize the County's investment-related activities, while complying with all applicable statutes governing the investment of public funds. This Policy is effective as of the 1<sup>st</sup> day of November, 2014, and replaces any previous versions.

### Investment Objectives

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

### Authorized Investments

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

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

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

### Eligible Securities Dealers

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

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

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

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

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

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

#### Competitive Bidding

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

#### Safekeeping

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

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

#### Investment Advisory Committee

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

#### Authorizations and Conflicts of Interest

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

that conduct business with the County, and they shall subordinate their personal investment transactions to those of the County.

### Reports

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

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

### Debt Policy

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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 BoCC is authorized to execute lease agreements on behalf of the county.
- General obligation debt shall not exceed the statutory 1.5% of the assessed valuation of county property. The Finance Department will monitor general obligation debt to ensure compliance with legal debt limitations.
- Only the BoCC 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 BoCC may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge non-tax revenue for debt repayment.
- When appropriate, the county will work in conjunction with the Adams County Building Authority in financing major capital projects or improvements.
- The county will make every effort to obtain the best possible bond rating and to maintain a favorable rating through prudent financial management and adherence to a policy of full disclosure on financial reports.

### Fund Balance Policy

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

Adams County Government maintains a specific fund balance policy that is compliant with the Governmental Accounting Standards Board's Statement No. 54 (GASB 54). Adams County further classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum amount of the

discretionary level of the fund balance, which shall be maintained. Adams County considers non-spendable, restricted, and committed to be non-discretionary and assigned and unassigned fund balance to be discretionary. The BoCC sets the policy on the committed level of fund balance.

### Non-Discretionary Fund Balance

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

- General Fund
  - A portion of the general fund's fund balance is considered non-discretionary and includes the following categories:
    - Non-Spendable – items such as inventory, long term receivables, or intergovernmental loans, etc. as applicable.
    - Restricted – items such as the Tax Payer Bill of Rights (TABOR) reserve, debt reserves, etc., that are constrained to specific purposes by their providers through constitutional provision, enabling legislation, or other externally imposed criteria that qualifies or is required to be classified as restricted.
    - Committed – items that are constrained by the government for specific purposes by the government itself, such as the strategic fund balance reserve. The strategic fund balance reserve is set at \$39,747,015 for 2012 through 2015. This amount is 33% of 2013's total property taxes collected by the county for its purposes. The strategic reserve may be used to accommodate expenditures needed in the event of an emergency as declared by the BoCC to continue operations and for economic stabilization, which could be triggered if the county experienced a property tax revenue decline of 10% or more from the previous year. However, the strategic reserve shall maintain a minimum balance of \$7,000,000 for cash flow purposes. If used, the county shall specifically identify use of the strategic fund balance reserve by adopting and/or amending the budget by resolution. The funds must be replaced within 2 years of use. However, if necessary, the strategic reserve replacement period may be extended by resolution in one-year increments. This amount will be re-evaluated during the 2016 budget process.
- Special Revenue Funds
  - Federal Grant Funds (4): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center, and Head Start. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized for purposes specifically for which the funds were intended.
  - Conservation Trust Fund: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the county parks, trail system, and open space.
  - Open Space Sales Tax Fund: This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are remitted to the cities within the county and the county in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board.

- Open Space Projects Fund: This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the county's share of the 30% receipts from the open space sales tax, and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the county may determine appropriate for active or passive open space.
- Social Services Fund: Accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: county property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are several restrictions for specific social services programs.
- DIA Noise Mitigation Fund: This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to noise mitigation. Revenues received from settlement with Denver International Airport (DIA) for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required the creating of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible county residents.
- Developmentally Disabled Fund: This fund accounts for unexpended property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected organizations in the county.
- Road & Bridge Fund: The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The county maintains a \$1,000,000 minimum assigned fund balance for emergency road and bridge related repairs or projects. If used, the county shall specifically identify use of the minimum fund balance by adopting and or amending the budget by resolution and the funds must be replaced within two years of use. If necessary, the strategic reserve replacement period may be extended by resolution in one-year increments.
- Waste Management Fund: This fund includes unexpended fees imposed upon operators of waste disposal sites within the county designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.
- Capital Project Funds
  - Capital Facilities Fund: This fund was created for the collection of a 0.3% voter approved sales tax (2009-2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs.
- Enterprise Funds
  - Golf Course Fund: The fund balance is to be used for cash flow purposes, future capital replacement, and future enhancements to the two county-owned 18-hole golf courses.
  - Stormwater Utility Fund: This fund is to be used for the stormwater utility activities. Any accumulated fund balance is to be used for related purposes.
  - Front Range Airport Fund: This fund is used for the county's general aviation airport.
  - Wastewater Treatment Fund: This fund covers the operations of the wastewater treatment plant at Front Range Airport.
- Internal Service Funds
  - Fleet Management Fund: The fund balance is entirely designated for future capital replacement of county owned vehicles and heavy equipment.
  - Insurance Fund: The entire balance in this fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty self funded insurance programs. The fund balance is also designated for costs associated with a possible future natural disaster in which the county's maximum insurance coverage would be exceeded. The county's insurance fund has built up several reserves in the past to handle future contingent events. These reserves were the

result of accumulated property tax, which was used to fund insurance activities prior to 1995. At that time, the county accounted for insurance transactions in a special revenue fund. In 1995, GAAP accounting rules caused the county to change the way self-insurance costs were handled and as a result, the county created an internal service fund. The fund balance from the special revenue fund was transferred to the new internal service fund as contributed capital. After GASB 34 changed the way internal service funds are accounted for, the contributed capital balance became net assets.

### Discretionary Fund Balance

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

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

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

Additionally, the county maintains a minimum level for discretionary fund balance in the unassigned category of fund balance. The level of minimum discretionary fund balance is currently set at \$6,022,275 for 2012 through 2015. The amount is 5% of 2013's total property taxes collected by the county for its purposes of net property tax collections in all funds. The BoCC can adjust the minimum level at its discretion, based upon the general health of the local economy. Use of the minimum fund balance may be used for specific desired projects and such use should be identified specifically in an original adoption or supplemental appropriation resolution as a use of the minimum discretionary fund balance. The funds must be replaced within two years of use. If necessary, the minimum discretionary fund balance replacement period may be extended by resolution in one-year increments. Accumulated discretionary fund balances in excess of the established minimum should not be budgeted for recurring operating expenditures except as necessary and/or during recessionary periods when the county is experiencing decreasing revenues.

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

### Capital Outlay/Infrastructure Policy

Four possible avenues, used exclusively or in combination, are available to provide funding for the annual capital and infrastructure requirements in the county. These are (1) unreserved/non-designated fund balances; (2) pay-



as-you-go financing; (3) sales tax financing, and (4) financing through certificates of participation or sale-leaseback of county owned properties.

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

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

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

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

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

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

### Personnel Budgets and Human Resources Policies

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

In addition to annual pay plan practices, the following general personnel policies have been adopted by the BoCC to promote equity and responsible human resources administration.

- Lump sum payments outside of the pay plan are not authorized.
- Proposals that result in staffing level savings are encouraged and should be discussed with the BoCC.
- No pay in lieu of leave is permitted.
- Requests for leave without pay (LWOP) must be approved by the employee's department director or elected official.
- All departments and elected offices will use NEOGOV for the recruitment of all positions including temps and volunteers.
- The practice of over-hiring vacant positions is not allowed unless approved as part of the annual budget by the BoCC.
- Reclassifications will be considered by the BoCC as part of the annual budget process.
- Bonuses are not authorized.
- Merit increases must be supported by a performance appraisal for salary change processing to occur by the Human Resources Department.
- Departments and elected offices shall not exceed authorized staffing levels.

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

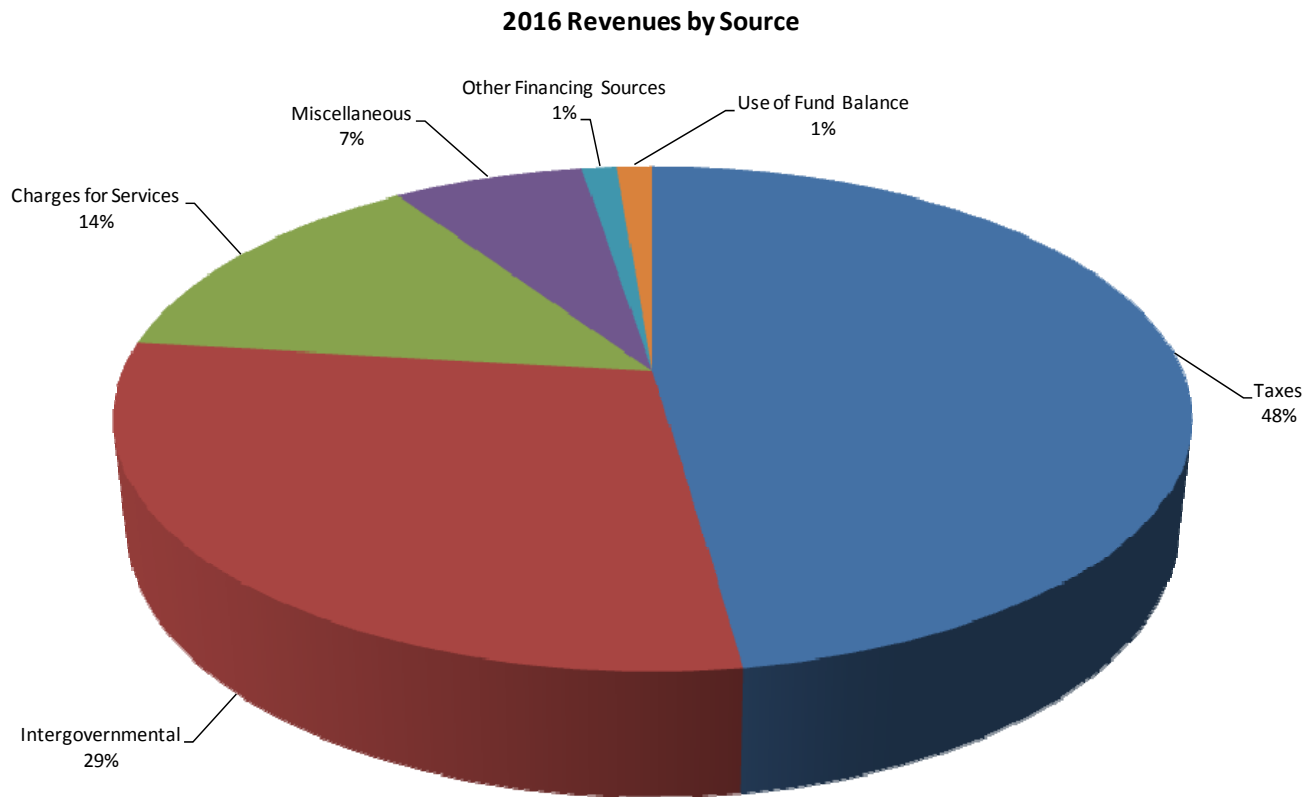
### County-wide Budget Summary

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the county-wide 2016 Adopted Budget (all 20 funds combined). The table below summarizes the county-wide 2016 Adopted Budget. The 2016 Adopted Budget of \$436,234,266 is balanced with a planned net spend down of \$5,518,175, leaving a budgeted ending fund balance of \$212,336,020. Compared to the 2015 Amended Budget, 2016 total county revenues are budgeted to decrease by 25.7% and expenditures are budgeted to decrease by 30.1%. The most significant reason for both the revenue and expenditure decreases relates to the bond proceeds and related expenditures for the new Human Services Center incorporated in the 2015 Amended Budget.

| All Funds Summary                         | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance   | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|------------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 211,955,022 | \$ 225,847,831 | \$ 262,250,234         | \$ 217,854,196  | \$ (44,396,038)  | (16.93%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                  |               |
| Property Tax                              | \$ 120,604,131 | \$ 123,964,266 | \$ 126,089,253         | \$ 142,133,572  | \$ 16,044,319    | 12.72%        |
| Sales Tax                                 | 37,352,402     | 41,115,244     | 42,293,391             | 45,803,060      | 3,509,669        | 8.30%         |
| Other Taxes                               | 9,232,003      | 10,135,792     | 9,600,000              | 11,706,839      | 2,106,839        | 21.95%        |
| Licenses and Permits                      | 1,412,564      | 1,771,733      | 1,847,638              | 1,940,136       | 92,498           | 5.01%         |
| Intergovernmental                         | 126,020,183    | 116,344,772    | 135,095,877            | 135,710,334     | 614,457          | 0.45%         |
| Charges for Services                      | 45,260,431     | 51,774,003     | 52,746,283             | 58,270,154      | 5,523,871        | 10.47%        |
| Investment Income                         | (333,127)      | 4,336,194      | 2,844,841              | 2,560,196       | (284,645)        | (10.01%)      |
| Miscellaneous                             | 13,288,517     | 12,493,587     | 13,310,364             | 26,833,998      | 13,523,634       | 101.60%       |
| G/L on Sale of Assets                     | 241,973        | 306,075        | 200,000                | 275,000         | 75,000           | 37.50%        |
| Other Finance Sources                     | 17,960,497     | 31,667,449     | 195,646,548            | 5,482,802       | (190,163,746)    | (97.20%)      |
| <b>TOTAL REVENUE</b>                      | \$ 371,039,574 | \$ 393,909,114 | \$ 579,674,195         | \$ 430,716,091  | \$ (148,958,104) | (25.70%)      |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                  |               |
| Salaries & Benefits                       | \$ 135,644,032 | \$ 142,305,206 | \$ 154,808,543         | \$ 164,428,942  | \$ 9,620,398     | 6.21%         |
| Operating & Maintenance                   | 11,998,517     | 13,243,989     | 16,157,812             | 15,897,866      | (259,946)        | (1.61%)       |
| Charges for Services                      | 143,524,997    | 131,204,262    | 145,034,179            | 143,293,254     | (1,740,924)      | (1.20%)       |
| Debt Service                              | 13,950,685     | 22,650,360     | 29,926,621             | 15,275,581      | (14,651,040)     | (48.96%)      |
| Governmental Services                     | 30,660,992     | 30,893,023     | 43,378,010             | 54,073,342      | 10,695,332       | 24.66%        |
| Other Finance Uses                        | 17,960,497     | 14,947,449     | 108,946,548            | 5,482,802       | (103,463,746)    | (94.97%)      |
| Capital Projects and Equipment            | 10,278,191     | 20,690,492     | 125,818,520            | 37,782,479      | (88,036,041)     | (69.97%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 364,017,912 | \$ 375,934,780 | \$ 624,070,233         | \$ 436,234,266  | \$ (187,835,967) | (30.10%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 7,021,661   | \$ 17,974,334  | \$ (44,396,038)        | \$ (5,518,175)  | \$ 38,877,863    | (87.57%)      |
| <b>ENDING FUND BALANCE</b>                | \$ 218,976,683 | \$ 243,822,165 | \$ 217,854,196         | \$ 212,336,020  | \$ (5,518,175)   | (2.53%)       |

### 2016 County-wide Revenue Summary

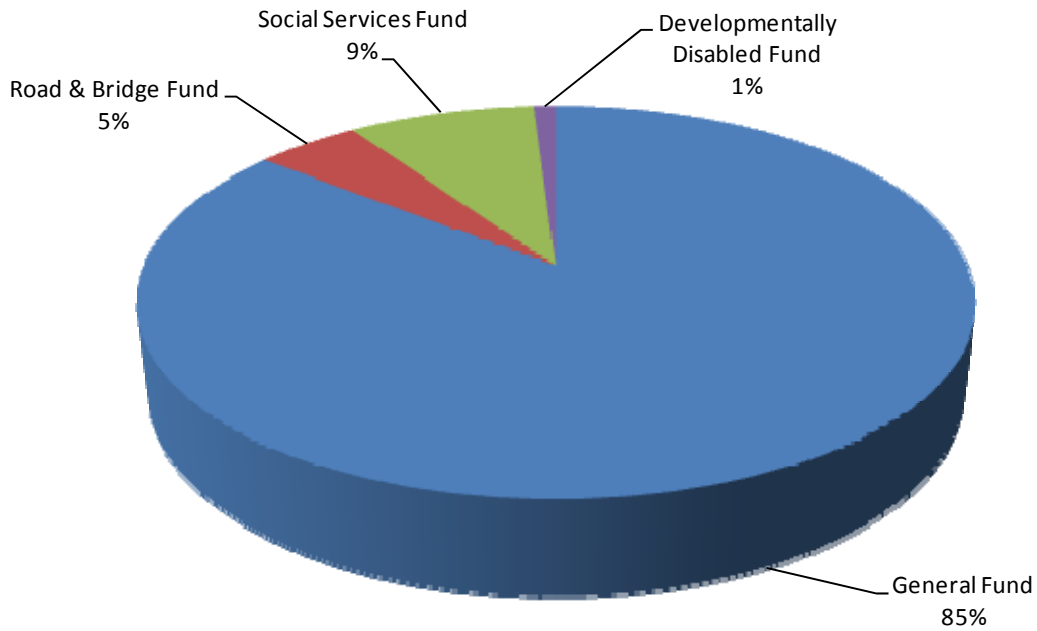
County-wide revenues for all funds, not including transfers, are budgeted at \$425,233,289 for 2016. This represents a decrease of \$138,494,358 or 24.6% compared to the 2015 amended revenue budget of \$563,727,647. The key driver of this significant decrease is the inclusion of bond proceeds related to the financing of the Human Services Center in the amended budget for 2015. This is a one-time revenue source received in 2015 for the remodel of the new Human Services Center. If the 2015 bond proceeds were not factored in, county-wide revenues would show an increase of \$41,205,642, attributable to higher property tax, sales tax, specific ownership tax, charges for services, and miscellaneous revenues estimated for 2016. Below are the 2016 Revenues by Category graph and associated table summarizing the major categories of county-wide revenues expected in 2016 along with variances from 2015. Following the table is more detailed information regarding each major revenue category.



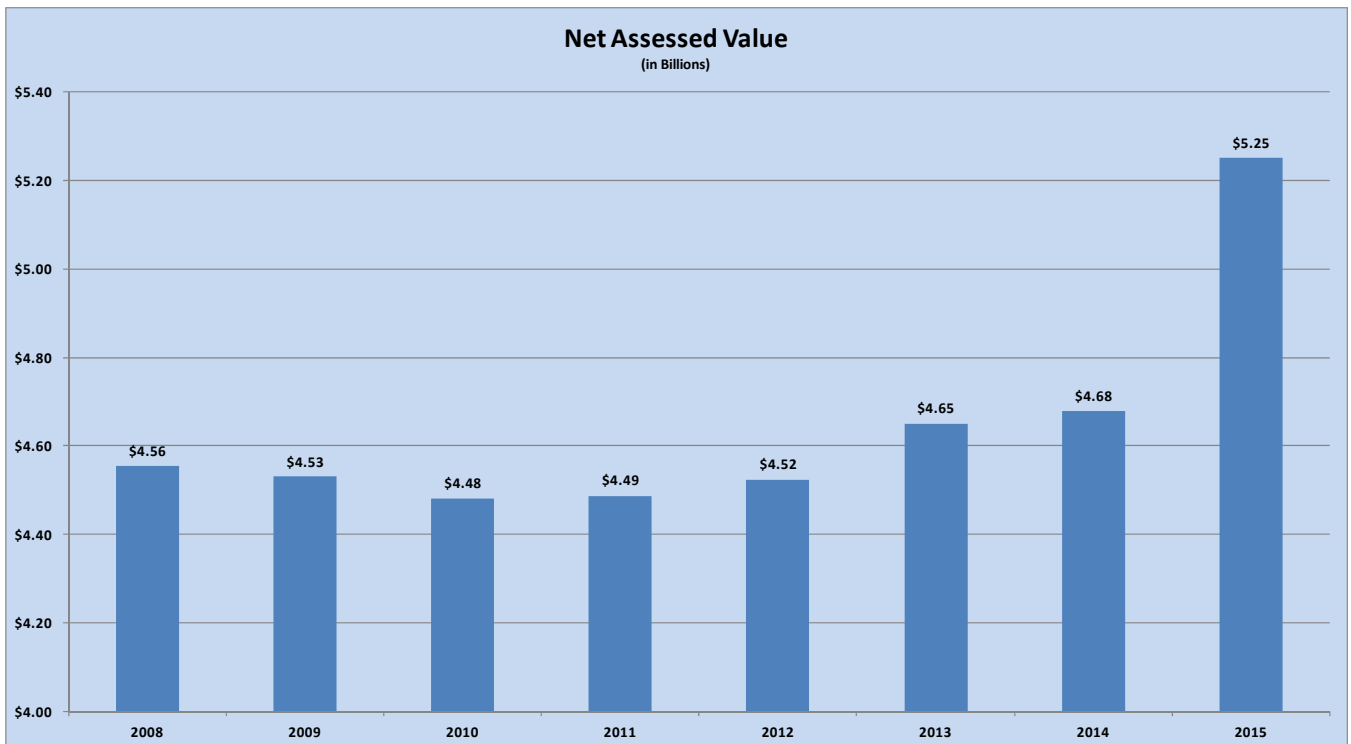
| Revenue Source                            | 2015 Amended Budget   | 2016 Adopted Budget   | Increase/<br>(Decrease) | Percent Change  |
|---|-----------------------|-----------------------|-------------------------|-----------------|
| Property Tax                              | \$ 126,089,253        | \$ 142,133,572        | \$ 16,044,319           | 12.72%          |
| Sales Tax                                 | 42,293,391            | 45,803,060            | 3,509,669               | 8.30%           |
| Highway Users Tax                         | 8,388,000             | 8,650,000             | 262,000                 | 3.12%           |
| Specific Ownership Tax                    | 9,600,000             | 11,706,839            | 2,106,839               | 21.95%          |
| <b>Subtotal Taxes</b>                     | <b>\$ 186,370,644</b> | <b>\$ 208,293,471</b> | <b>\$ 21,922,827</b>    | <b>11.76%</b>   |
| Licenses & Permits                        | \$ 1,847,638          | \$ 1,940,136          | \$ 92,498               | 5.01%           |
| Intergovernmental                         | 126,707,877           | 127,060,334           | 352,457                 | 0.28%           |
| Charges for Services                      | 52,557,774            | 58,089,377            | 5,531,603               | 10.52%          |
| Fines & Forfeitures                       | 1,538,509             | 1,205,232             | (333,277)               | (21.66%)        |
| Investment Income                         | 1,494,841             | 1,535,741             | 40,900                  | 2.74%           |
| Miscellaneous                             | 13,510,364            | 27,108,998            | 13,598,634              | 100.65%         |
| Bond Proceeds                             | 179,700,000           | -                     | (179,700,000)           | (100.00%)       |
| <b>Total Revenues</b>                     | <b>\$ 563,727,647</b> | <b>\$ 425,233,289</b> | <b>\$ (138,494,358)</b> | <b>(24.57%)</b> |
| Other Financing Sources (Transfers In)    | \$ 15,946,548         | \$ 5,482,802          | \$ (10,463,746)         | (65.62%)        |
| <b>Total Revenues Including Transfers</b> | <b>\$ 579,674,195</b> | <b>\$ 430,716,091</b> | <b>\$ (148,958,104)</b> | <b>(25.70%)</b> |

**Property Tax:** Property tax revenue, which is derived from the county’s assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$16,044,319 or 12.7% in 2016. This is largely due to the fact that 2015 was a reassessment year. Although the proposed mill levy for 2016 is not changing, increased property values resulting from the recent reassessment lead to higher property taxes for 2016. The base mill levy of 26.779 is unchanged for 2016 and includes 22.869 mills for the General Fund, 1.300 mills for the Road & Bridge Fund, 2.353 mills for the Social Services Fund, and 0.257 mills for the Developmentally Disabled Fund. In addition to this, an abatement levy of 0.038 mills is included in the General Fund as allowed by state statute, for a total 2016 mill levy of 26.817. The majority of property taxes are allocated to the county’s General Fund, which receives 85% of property tax revenues. The Social Services Fund receives 9%, the Road & Bridge Fund receives 5%, and the Developmentally Disabled Fund receives 1%. The distribution of property taxes among the four property tax funds is shown in the following graph.

### Property Tax Distributed by Fund



2015 Preliminary Assessed Valuation for Taxes Collected in 2016: Based upon the certification of values issued by the County Assessor’s Office dated August 17, 2015, the 2015 preliminary assessed valuation for taxes collected in 2016, net of the tax increment finance (TIF) districts located within Adams County, totals \$5,250,366,780, an increase of \$570,686,320 or 12.19% over the 2014 net assessed valuation of \$4,679,680,460. The Net Assessed Value graph below shows a history of county’s net assessed valuation for 2008 through 2015.



*Note: 2015 assessed value determines taxes collected in 2016.*

**Sales Tax:** Sales taxes collected within the county are anticipated to increase by \$3,509,669 or 8.3% in 2016 compared to the 2015 amended budget. The county sales tax rate is 0.75 percent and is dedicated to the following purposes:

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

Marijuana sales tax of \$1,000,000 was also budgeted for 2016. This will be the first full year for the revenue stream.

**Highway Users Tax:** The Highway Users Tax Fund (HUTF) was statutorily created by the State of Colorado in 1953. The HUTF accounts for state highway revenue, which is distributed to counties and cities via a complex revenue sharing formula. Beginning in 2009 a new fee was implemented by the State of Colorado on all motor vehicle registrations. A portion of the revenue generated from the Funding Advancements for Surface Transportation and Economic Recovery (F.A.S.T.E.R) funds contributed to the HUTF is distributed to counties for transportation projects. HUTF funding is anticipated to increase from \$8,388,000 in the 2015 amended budget to \$8,650,000 in 2016, an increase of \$262,000 or 3.1%. This increase is based on a combination of Colorado Counties, Inc. funding projections for Adams County and revenue analysis conducted internally.

**Specific Ownership Tax:** Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the county. Specific ownership tax revenue is anticipated to increase by \$2,106,839 or 21.9% in 2016 compared to the 2015 amended budget. 2015 specific ownership tax revenue is outperforming budget expectations and this trend is expected to continue into 2016.

**Licenses & Permits:** This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and child care licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to increase by \$92,498 or 5.0%.

**Intergovernmental:** This revenue category is comprised of intergovernmental revenue and grant funds received from the federal and state governments and other jurisdictions for designated purposes. Purposes include human services, Head Start, housing and urban development, workforce investment, community corrections, and others. Intergovernmental revenue is expected to increase by \$352,457 or 0.3% compared to the 2015 amended budget. The Social Services Fund is anticipating a total increase of \$4.2 million in 2016; however, this increase is off-set by expected decreases in the General Fund (\$3.3 million), Road & Bridge Fund (\$2.3 million), and Open Space Projects Fund (\$5.1 million).

The intergovernmental revenue increase for social services is a result of additional human service funding allocation from the state. The reductions within the General, Road & Bridge, and Open Space Projects Funds are related to the following:

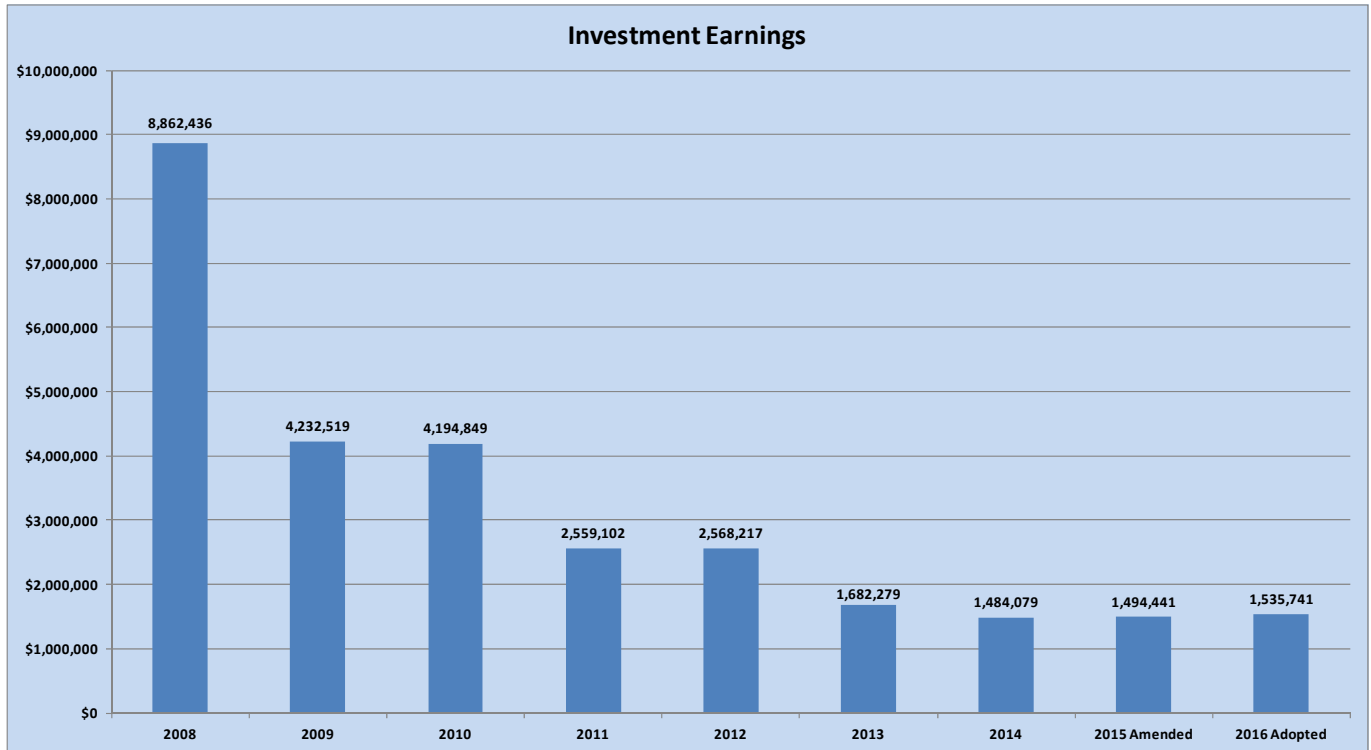
- General Fund – intergovernmental revenue decreases in this fund are related to reductions in the Sheriff’s Office (due to practice of not including anticipated grant funding within the budget until they are formally awarded), Transportation Engineering (one-time 2015 funding for Clay Street Outfall project), and Parks & Open Space (one-time 2015 funding for Brantner Mine Lake Restoration project), and Administrative/Organization Support (reduction in anticipated revenues from municipalities within Adams County for airport mitigation payments).
- Road & Bridge Fund – the final payment from Union Pacific for the Pecos Street grade separation project was made in 2015 and the 2016 Adopted Budget no longer includes this revenue.
- Open Space Projects Fund – expenditure appropriation and associated revenue is added to provide for projects as they are completed via amendments mid-year, thus the 2016 Adopted Budget is lower than the 2015 Amended Budget.

**Charges for Services:** This revenue category is comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, and Broomfield Coroner and District Attorney Services. Charges for Services are expected to increase \$5,531,603 or 10.5%. This increase is largely due to anticipated increases in fees generated by the Clerk & Recorder’s Office, which are expected to increase by \$2.4 million over 2015. These fees were underestimated for the 2015 budget and this is being corrected for the 2016 budget.

**Fines & Forfeitures:** This revenue category is comprised of fines received from traffic violations and other miscellaneous traffic administration fines and forfeitures. Fines & forfeitures are expected to decrease \$333,277 or 21.7%. This decrease is largely due to the Sheriff’s Office decreasing the amount of patrol efforts due to increased call volume and associated response and follow-up time for those calls.

**Investment Income:** This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to increase by \$40,900 or 2.7%. The Federal Reserve Bank (the Fed) lowered the Fed funds rate to historic lows (between 0.00% and 0.25%) between December 2008 and December 2015 as a way to bolster the economy following the great recession. In December 2015, the Fed increased the target federal funds rate range to between 0.25% and 0.5%. Investment income was once a much larger revenue source for the county. Investment income has decreased from \$8.9 million in 2008 to \$1.5 million estimated for 2016. Below is a graph of the last eight years of interest earnings showing the high of \$8.9 million in 2008 and downward trend in subsequent years.





**Miscellaneous:** This revenue category is comprised of items that do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of county buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to increase by \$13,598,634 or 100.7%. This is largely due to higher anticipated Community Development Block Grant program funding along with increased fleet rate funding for planned vehicle and equipment replacements/purchases in 2016. Revenues for the Human Services Center purchase reimbursement were also realized in this line item.

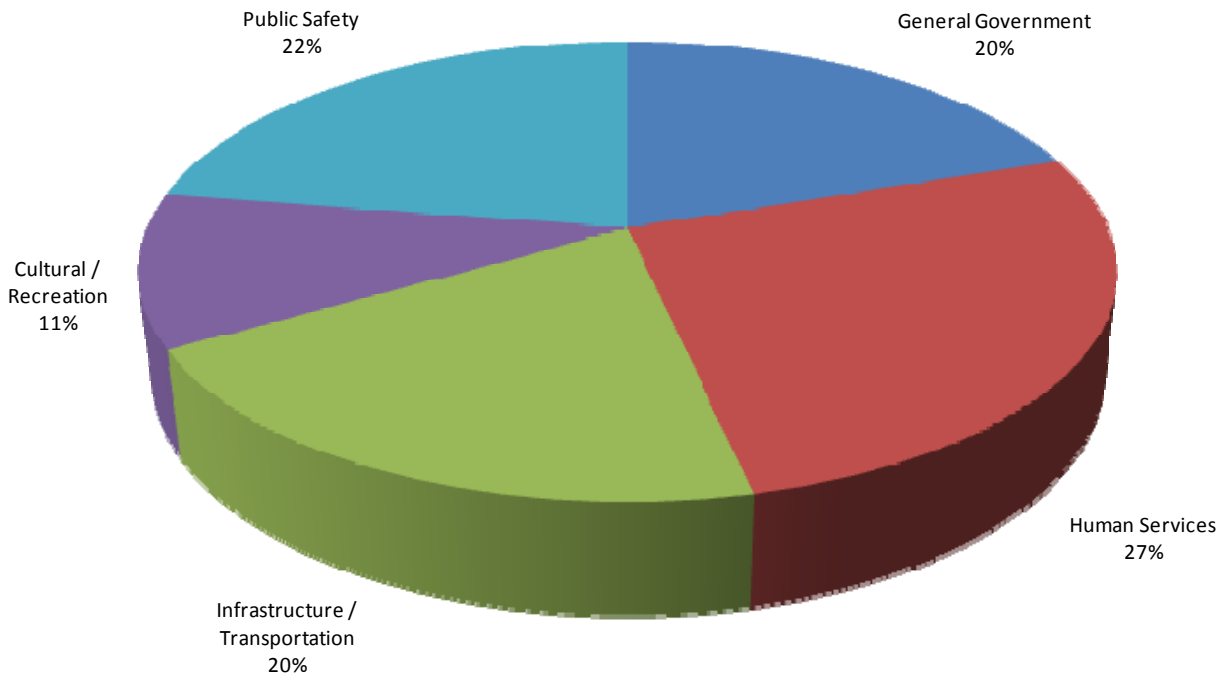
**Bond Proceeds:** With the 2009 Certificates of Participation (COP) refinancing completed in December 2015, the 2015 Amended Budget shows \$179 million in Bond Proceeds. These proceeds will be used for the Human Services Center which has a completion date of early 2017.

### County-wide Expenditures by Function

The 2016 Adopted Budget totals \$436,234,266, which is a decrease of 30.1% from the 2015 Adopted Budget and includes interfund transfers (other financing uses). The 2016 decrease is primarily attributable to the inclusion of bond related expenditures for the remodel of the new Human Services Center in 2015.

Adams County's services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Public Safety. These five functions are accounted for in 20 separate funds. Several county departments have budgets that extend beyond a single fund and/or one functional service area. The graph below illustrates the distribution of expenditures among the five functional service areas.

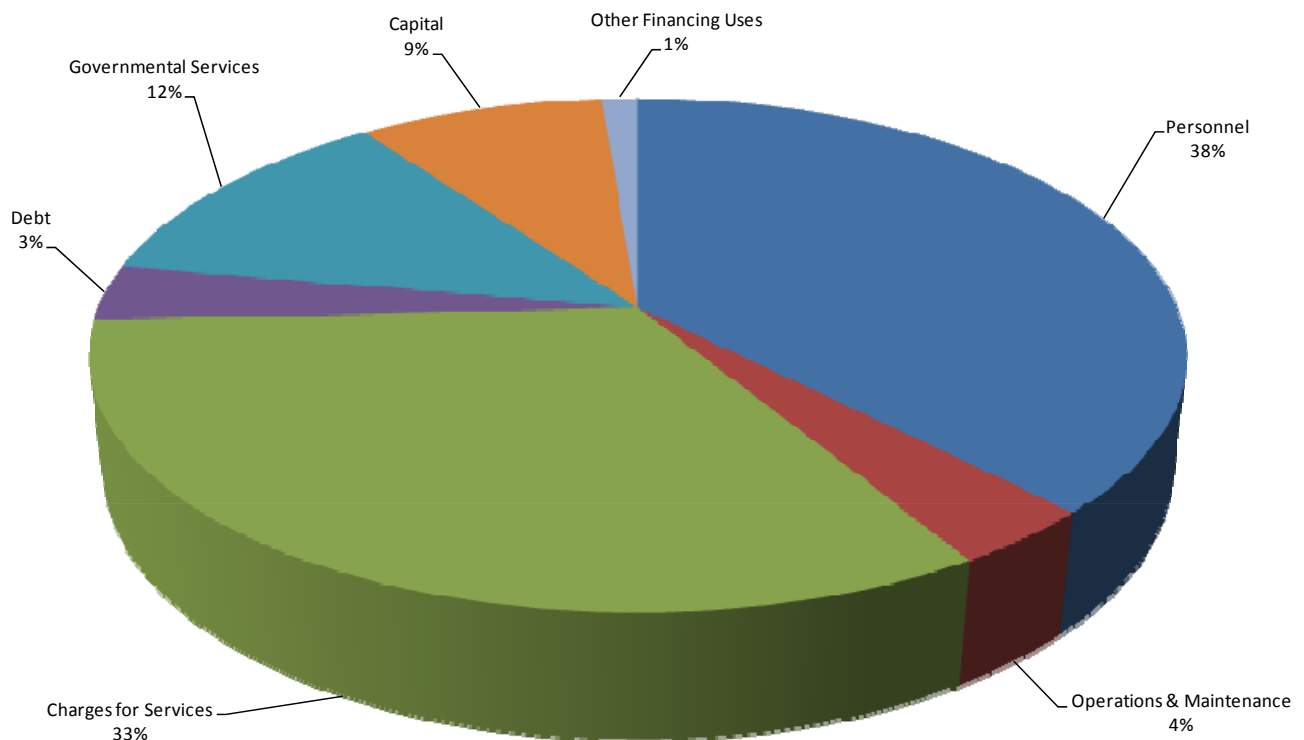
**2016 Expenditures by Function**



2016 County-wide Expenditure Summary

County-wide expenditures for all funds, not including transfers, are \$430,751,464 for 2016. This represents a decrease of \$177,372,221 or 29.2% compared to the 2015 amended budget of \$608,123,685. Overall, 2016 expenditures are significantly lower than 2015 amended expenditures. This is primarily due to the inclusion of capital and Bond Related Expenditures related to the new Human Services Center in the 2015 Amended Budget. Below are the 2016 Expenditures by Category graph and associated table summarizing the major categories of county-wide expenditures planned for 2016 along with variances from 2015. Following the table is more detailed information regarding each major expenditure category.

**2016 Expenditures by Category**



| Expenditure Type                              | 2015 Amended Budget   | 2016 Adopted Budget   | Increase/ (Decrease)    | Percent Change  |
|---|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel                                     | \$ 154,808,543        | \$ 164,428,942        | \$ 9,620,398            | 6.21%           |
| Operations & Maintenance                      | 16,157,812            | 15,897,866            | (259,946)               | (1.61%)         |
| Charges for Services                          | 145,034,179           | 143,293,254           | (1,740,924)             | (1.20%)         |
| Debt Service                                  | 29,926,621            | 15,275,581            | (14,651,040)            | (48.96%)        |
| Governmental Services                         | 43,378,010            | 54,073,342            | 10,695,332              | 24.66%          |
| Capital                                       | 125,818,520           | 37,782,479            | (88,036,041)            | (69.97%)        |
| Bond Related Expenditures                     | 93,000,000            | -                     | (93,000,000)            | (100.00%)       |
| <b>Total Expenditures</b>                     | <b>\$ 608,123,685</b> | <b>\$ 430,751,464</b> | <b>\$ (177,372,221)</b> | <b>(29.17%)</b> |
| Other Financing Uses (Transfers Out)          | \$ 15,946,548         | \$ 5,482,802          | \$ (10,463,746)         | (65.62%)        |
| <b>Total Expenditures Including Transfers</b> | <b>\$ 624,070,233</b> | <b>\$ 436,234,266</b> | <b>\$ (187,835,967)</b> | <b>(30.10%)</b> |

**Personnel:** This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$9,620,398 or 6.2%. Included in this increase are 16.25 new FTEs and the proposed 2016 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 38.2% of total expenditures for the 2016 Adopted Budget.

Included within the 2016 Adopted Budget are the following market increases by job family: Administrative - 0.5%, Executive - 1.5%, Management and IT - 0.5%, Professional - 2.0%, and Sheriff - 1.5%. An average increase of 6.1% to medical insurance and a merit pool of 3% were also included in the 2016 Adopted Budget.

In 2015, the county added 46.5 new full-time equivalent positions (FTEs) mid-year. The 2016 Adopted Budget includes the associated expenditure increase related to these positions, which are summarized below:

- 1<sup>st</sup> Amendment to the 2015 Budget
  - District Attorney’s Office – 0.50 FTE
  - Human Services Department – 21.0 FTE
- 2<sup>nd</sup> Amendment to the 2015 Budget
  - Human Services Department – 10.0 FTE
  - Community and Economic Development Department – 1.0 FTE
  - Sheriff’s Office – 8.0 FTE
- 3<sup>rd</sup> Amendment to the 2015 Budget
  - Clerk & Recorder’s Office – 6.0 FTE

The 2016 Adopted Budget includes a recommended increase of 16.25 additional FTEs, which are listed below.

| Department                        | Position Title                      | FTE          | 2016 Budget Estimate |
|-----------------------------------|-------------------------------------|--------------|----------------------|
| Finance                           | Payroll Technician                  | 1.00         | \$ 63,428            |
| Clerk & Recorder                  | Administrative Assistant            | 0.50         | 18,152               |
| Clerk & Recorder                  | Motor Vehicle Technician I          | 0.25         | 8,503                |
| District Attorney                 | Process Server                      | 0.50         | 34,701               |
| District Attorney                 | Process Server                      | 0.50         | 34,701               |
| District Attorney                 | Deputy District Attorney            | 1.00         | 84,748               |
| District Attorney                 | Legal Secretary                     | 1.00         | 55,745               |
| Information Technology            | Technical Help Desk Associate I     | 1.00         | 74,398               |
| Information Technology            | Project Manager                     | 1.00         | 113,569              |
| Parks & Open Space                | Fair/Special Events Coordinator     | 1.00         | 75,941               |
| Office of Cultural Affairs        | Cultural Affairs Coordinator        | 1.00         | 88,055               |
| Sheriff's Office                  | Detective                           | 1.00         | 88,588               |
| Sheriff's Office                  | Record Technician                   | 1.00         | 60,546               |
| Sheriff's Office                  | Record Technician                   | 1.00         | 60,546               |
| Sheriff's Office                  | FLATROCK Operations Supervisor      | 1.00         | 88,588               |
| Human Services                    | Administrative Assistant - VSO      | 1.00         | 66,480               |
| Stormwater Utility                | Stormwater Inspector                | 1.00         | 72,369               |
| Road & Bridge                     | Construction Inspector              | 1.00         | 75,941               |
| Insurance                         | Health Coach - Wellness Program     | 1.00         | 76,773               |
| Animal Shelter                    | Community Relations Coordinator     | 1.00         | 69,404               |
| Animal Shelter                    | Foster Care Coordinator             | 1.00         | 57,446               |
| Animal Shelter                    | Receptionist                        | 1.00         | 50,140               |
| Animal Shelter                    | Administrative Services Coordinator | 1.00         | 66,147               |
| Public Trustee                    | Lead Technician                     | (1.00)       | (69,404)             |
| Public Trustee                    | Technician I                        | (1.00)       | (57,446)             |
| Public Trustee                    | Clerk                               | (1.00)       | (50,140)             |
| Public Trustee                    | Administrative Technician/Deputy    | (1.00)       | (66,147)             |
| Public Trustee                    | Clerk                               | (0.50)       | (24,140)             |
| <b>Total Additional Positions</b> |                                     | <b>16.25</b> | <b>\$ 1,217,632</b>  |

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2013, 2014, 2015, and 2016.

| Full-time Equivalent Positions<br>(FTEs)  | 2013            | 2014            | 2015            | 2015         | 2016         | 2016            |
|---|-----------------|-----------------|-----------------|--------------|--------------|-----------------|
|   | Authorized      | Authorized      | Authorized      | Adj +/-      | 2016 Req     | Authorized      |
| Animal Shelter                            | 20.50           | 20.50           | 22.50           | 0.50         | 4.00         | 27.00           |
| Assessor's Office                         | 44.00           | 45.00           | 45.00           | -            | -            | 45.00           |
| Board of County Commissioners             | 5.00            | 6.00            | 7.00            | -            | -            | 7.00            |
| Clerk & Recorder's Office                 | 85.00           | 89.00           | 88.50           | 6.00         | 0.75         | 95.25           |
| Justice Services                          | 4.50            | 4.50            | 4.50            | (0.50)       | -            | 4.00            |
| Conference Center                         | 1.00            | 1.00            | 1.00            | -            | -            | 1.00            |
| Coroner's Office                          | 13.00           | 13.00           | 14.00           | -            | -            | 14.00           |
| County Attorney's Office                  | 26.00           | 27.00           | 27.00           | -            | -            | 27.00           |
| County Manager's Office                   | 38.75           | 37.00           | 35.00           | 0.50         | -            | 35.50           |
| Customer Experience Operations            | 7.00            | 7.00            | 8.00            | -            | -            | 8.00            |
| Office of Cultural Affairs                | -               | -               | -               | -            | 1.00         | 1.00            |
| District Attorney's Office                | 161.25          | 166.50          | 168.00          | 0.50         | 3.00         | 171.50          |
| Facilities Planning & Operations          | 51.00           | 53.00           | 53.00           | -            | -            | 53.00           |
| Finance                                   | 24.00           | 24.00           | 24.00           | -            | 1.00         | 25.00           |
| Information Technology                    | 26.00           | 27.00           | 27.00           | -            | 2.00         | 29.00           |
| Community and Economic Development        | 43.80           | 46.80           | 33.40           | 3.00         | 1.00         | 37.40           |
| Office of Long-Range Strategic Planning   | 5.40            | 5.40            | 6.00            | (2.00)       | -            | 4.00            |
| Parks & Open Space                        | 32.00           | 32.00           | 32.00           | -            | 1.00         | 33.00           |
| Public Trustee's Office                   | 7.00            | 9.00            | 9.00            | (0.50)       | (4.00)       | 4.50            |
| Sheriff's Office - Field & Administration | 238.25          | 238.25          | 239.00          | -            | 4.00         | 243.00          |
| Sheriff's Office - Corrections            | 279.25          | 284.50          | 284.50          | 8.00         | -            | 292.50          |
| Sheriff's Office - Special Funds          | 7.00            | 7.00            | 7.00            | -            | -            | 7.00            |
| Transportation - General Fund             | 11.00           | 11.00           | 11.00           | -            | -            | 11.00           |
| Surveyor's Office                         | 1.00            | 1.00            | 1.00            | -            | -            | 1.00            |
| Treasurer's Office                        | 12.00           | 11.00           | 11.00           | -            | -            | 11.00           |
| Veterans Service Office                   | 1.00            | 1.00            | 1.00            | -            | 1.00         | 2.00            |
| Fleet Management                          | 17.00           | 16.00           | 16.00           | -            | -            | 16.00           |
| Transportation - Road & Bridge Fund       | 79.00           | 79.00           | 77.00           | -            | 1.00         | 78.00           |
| Transportation - Stormwater Fund          | -               | -               | 4.00            | -            | 1.00         | 5.00            |
| Human Services                            | 455.50          | 542.50          | 544.50          | 31.00        | -            | 575.50          |
| Insurance Claims & Reserve Fund           | 3.75            | 4.00            | 4.00            | -            | 1.00         | 5.00            |
| Conservation Trust Fund                   | 5.00            | 5.00            | 5.00            | -            | -            | 5.00            |
| Open Space                                | 2.00            | 2.00            | 2.00            | -            | -            | 2.00            |
| Front Range Airport                       | -               | 18.50           | 18.50           | -            | -            | 18.50           |
| Water & Wastewater Fund                   | 1.00            | 1.00            | 1.00            | (1.00)       | -            | -               |
| Waste Management Fund                     | 0.60            | 0.60            | 0.60            | -            | -            | 0.60            |
| Community Development Block Grant         | 7.00            | 7.00            | 8.00            | 1.00         | (1.00)       | 8.00            |
| Community Services Block Grant            | 4.00            | 4.00            | 5.00            | -            | -            | 5.00            |
| Head Start                                | 71.00           | 71.00           | 71.00           | -            | -            | 71.00           |
| Workforce & Business Center               | 64.50           | 64.50           | 64.50           | -            | -            | 64.50           |
| <b>TOTAL FTEs</b>                         | <b>1,855.05</b> | <b>1,982.55</b> | <b>1,980.50</b> | <b>46.50</b> | <b>16.75</b> | <b>2,043.75</b> |

**Operations & Maintenance:** This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are: utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment. Operations & maintenance expenditures are expected to decrease by \$259,946 or 1.6%. This decrease is primarily due to decreased computer and minor equipment needs.

**Charges for Services:** This expenditure category provides for various contracted services. Items included within charges for services are: contracted services for professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental. Charges for services expenditures are anticipated to decrease by \$1,740,924 or 1.2%. Human Services increased expenditures within this category by \$2.4 million due to an anticipated funding allocation increase, however, this is netted against decreases in infrastructure repair and maintenance and consulting services.

**Debt Service:** This expenditure category provides for principal and interest payments related to any of the county's COP or other debt related financial transaction obligations. Debt service expenditures are expected to decrease \$14,651,040 or 49.0%. This decrease is primarily due to lower debt service expenditures as a result of the repayment of the Housing and Urban Development loan related to the Globeville housing redevelopment project. Below is a summary of Adams County's COP payments.

| Year         | 2008 COP                | 2010 COP                | 2014 COP               | 2015 COP                 | Total                    |
|--------------|-------------------------|-------------------------|------------------------|--------------------------|--------------------------|
|              | Total Payment           | Total Payment           | Total Payment          | Total Payment            | Total Payment            |
| 2008         | \$ 612,659.79           | \$ -                    | \$ -                   | \$ -                     | \$ 612,659.79            |
| 2009         | 4,289,100.06            | -                       | -                      | -                        | 11,469,542.37            |
| 2010         | 4,287,973.30            | 399,796.67              | -                      | -                        | 12,013,708.73            |
| 2011         | 4,286,802.23            | 1,167,200.00            | -                      | -                        | 12,778,690.99            |
| 2012         | 4,285,582.69            | 1,165,576.00            | -                      | -                        | 12,777,497.45            |
| 2013         | 4,284,317.91            | 1,163,104.00            | -                      | -                        | 12,778,160.67            |
| 2014         | 4,283,000.89            | 1,164,784.00            | -                      | -                        | 12,780,523.65            |
| 2015         | 4,281,632.46            | 1,165,404.00            | 1,065,963.40           | -                        | 12,795,338.62            |
| 2016         | 4,280,208.70            | 1,164,964.00            | 1,066,874.00           | 8,502,520.00             | 15,014,566.70            |
| 2017         | 4,278,730.69            | 1,163,464.00            | 1,068,140.50           | 8,652,600.00             | 15,162,935.19            |
| 2018         | 4,277,190.00            | 1,165,904.00            | 1,068,993.00           | 8,650,200.00             | 15,162,287.00            |
| 2019         | -                       | 1,167,072.00            | 1,069,431.50           | 12,930,200.00            | 15,166,703.50            |
| 2020         | -                       | 1,166,968.00            | 1,069,456.00           | 12,931,200.00            | 15,167,624.00            |
| 2021         | -                       | 1,165,592.00            | 1,074,066.50           | 12,928,950.00            | 15,168,608.50            |
| 2022         | -                       | 1,162,944.00            | 1,078,159.50           | 12,930,950.00            | 15,172,053.50            |
| 2023         | -                       | 1,164,024.00            | 1,071,735.00           | 12,931,200.00            | 15,166,959.00            |
| 2024         | -                       | 1,163,620.00            | -                      | 12,933,950.00            | 14,097,570.00            |
| 2025         | -                       | 1,166,732.00            | -                      | 12,933,200.00            | 14,099,932.00            |
| 2026         | -                       | 1,163,148.00            | -                      | 12,933,200.00            | 14,096,348.00            |
| 2027         | -                       | 1,163,080.00            | -                      | 12,928,000.00            | 14,091,080.00            |
| 2028         | -                       | 1,166,316.00            | -                      | 12,934,400.00            | 14,100,716.00            |
| 2029         | -                       | 1,162,644.00            | -                      | 6,801,400.00             | 7,964,044.00             |
| 2030         | -                       | 1,162,276.00            | -                      | 6,798,350.00             | 7,960,626.00             |
| 2031         | -                       | -                       | -                      | 6,801,600.00             | 6,801,600.00             |
| 2032         | -                       | -                       | -                      | 6,800,850.00             | 6,800,850.00             |
| 2033         | -                       | -                       | -                      | 6,799,100.00             | 6,799,100.00             |
| 2034         | -                       | -                       | -                      | 6,797,850.00             | 6,797,850.00             |
| 2035         | -                       | -                       | -                      | 6,801,600.00             | 6,801,600.00             |
| 2036         | -                       | -                       | -                      | 6,801,200.00             | 6,801,200.00             |
| 2037         | -                       | -                       | -                      | 6,797,400.00             | 6,797,400.00             |
| 2038         | -                       | -                       | -                      | 6,801,400.00             | 6,801,400.00             |
| 2039         | -                       | -                       | -                      | 6,797,600.00             | 6,797,600.00             |
| 2040         | -                       | -                       | -                      | 6,801,000.00             | 6,801,000.00             |
| 2041         | -                       | -                       | -                      | 6,801,000.00             | 6,801,000.00             |
| 2042         | -                       | -                       | -                      | 6,802,400.00             | 6,802,400.00             |
| 2043         | -                       | -                       | -                      | 6,799,800.00             | 6,799,800.00             |
| 2044         | -                       | -                       | -                      | 6,798,000.00             | 6,798,000.00             |
| 2045         | -                       | -                       | -                      | 6,801,600.00             | 6,801,600.00             |
| <b>Total</b> | <b>\$ 43,447,198.72</b> | <b>\$ 23,694,612.67</b> | <b>\$ 9,632,819.40</b> | <b>\$ 270,722,720.00</b> | <b>\$ 397,600,575.66</b> |

\$15,014,566.70 is budgeted for debt service payments (principal and interest) associated with 2016 capital lease payments for four leaseback agreements between the county and its lessors. The four leaseback agreements the county has are:

1. The Adams County Public Facilities sale-leaseback transaction, which includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. This agreement has a 10 year term with an average interest rate of 4.01%.
2. The Adams County Public Facilities lease-leaseback transaction, which includes a portion of the Justice Center for collateral. The interest rate associated with this agreement is 4.24% for the life of the transaction.
3. The Adams County Public Facilities lease-leaseback transaction, which includes a second portion of the Justice Center for collateral. The interest rate associated with this agreement is 2.21% for the life of the transaction.
4. The Adams County Human Services and Detention Center lease-leaseback transaction, which includes the Human Services Center and refunding of the 2009 Detention Center. The agreement has a 30 year term with an average interest rate of 3.43%.

**Governmental Services:** This expenditure category provides for grants made to other institutions, economic incentives, and sales tax share back payments to cities. Governmental services expenditures are anticipated to increase \$10,695,332 or 24.7%. This increase is primarily due to higher sales tax share back payments to cities expected as a result of higher sales tax revenue estimates for 2016 along with increased Community Development Block Grant funding for grants to other institutions.

**Capital:** This expenditure category provides for capital asset acquisition and capital improvement project related expenditures. Items included within capital are: land and land improvements, buildings and building improvements, communications and computer equipment, heavy equipment and machinery, and vehicles and equipment. Capital expenditures are anticipated to decrease \$88,036,041 or 70.0%. This decrease is due to the 2015 amended budget including capital funding that was carried over from 2014 to 2015 for unfinished capital improvement projects along with new projects budgeted in 2015.

**Bond Related Expenditures:** This expenditure category is included to account for the \$93,000,000 in expenditures related to the 2009 COP refinancing. Bond Related Expenditures are decreasing from \$93,000,000 in the 2015 Amended Budget to \$0 for the 2016 Adopted Budget.

#### **Business Cases**

Departments and offices were asked to submit Business Case requests for any additional operating budget needs beyond their existing base budget. A total of \$9,066,418 is recommended for Business Cases in the 2016 Adopted Budget. This includes \$3,829,505 in one-time costs (expected for 2016 only) and \$5,236,913 in on-going costs (expected on an annual basis beginning in 2016 and for each year thereafter). The on-going costs include \$1,241,772 in personnel costs for the new 16.25 FTE approved for 2016. Please see the 2016 Business Cases Summary beginning on page 57 for more detail.

#### **5-Year Capital Improvement Plan (CIP)**

Departments and offices were asked to submit 5-Year CIP requests for the 2016-2020 planning horizon. A total of \$39,391,615 was approved for 5-Year capital projects in the 2016 Adopted Budget. Please see the 2016 5-Year CIP Summary beginning on page 59 for more detail.

**Interfund Transfers (Other Financing Sources/Uses)**

Interfund transfers are internal transactions only and do not necessarily represent actual cash outflow from the county. Instead, they represent one fund sending cash to another fund. Transfers-in off-set transfers-out. Interfund transfers budgeted for 2016 total \$5,482,802, which is a significant decrease from the 2015 amount of \$15,827,363. The primary reason for this decrease is a change in policy regarding debt service payments for outstanding COPs. All outstanding COPs are related to major building construction/remodeling projects. Beginning in 2016, principal and interest payments for COPs will be paid directly out of the Capital Facilities Fund rather than paid for by the General Fund and accompanied by an off-setting transfer in from the Capital Facilities Fund, thus eliminating the need for this large transfer. See the 2016 Budget Transfers Schedule below for a summary of interfund transfers planned for 2016.

**2016 Budgeted Transfers**

|  |                     |                                       |
|--|---------------------|---------------------------------------|
| <b>In - Front Range Airport Fund</b>             | <b>\$ 500,000</b>   | As needed to balance fund-at year end |
| Out: General Fund                                | \$ 500,000          |                                       |
| <b>In - Insurance Fund</b>                       | <b>\$ 656,191</b>   | UHC buy down                          |
| Out: General Fund                                | \$ 656,191          |                                       |
| <b>In - Water and Wastewater Treatment Fund</b>  | <b>\$ 329,752</b>   | As needed to balance fund-at year end |
| Out: General Fund                                | \$ 329,752          |                                       |
| <b>In - General Fund</b>                         | <b>\$ 3,127,500</b> | COP payment-monthly                   |
| Out - DIA Noise Mitigation and Coordinating Fund | \$ 3,127,500        |                                       |
| <b>In - Open Space Sales Tax Fund</b>            | <b>\$ 869,359</b>   | 30% of voter approved sales tax       |
| Out - Open Space Sales Project Fund              | \$ 869,359          |                                       |
| <b>County-wide Total Transfers</b>               | <b>\$ 5,482,802</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, and bridges, are approved based upon a positive future economic gain, service demands, and future cost avoidance. Many of these projects, while initially increasing the operating costs associated with maintenance, also stimulate economic growth translating into additional revenue for the county and better service provision to residents.

Another factor considered in capital purchases is future cost avoidance, which occurs as more efficient operations are implemented. An example is a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs can be high, savings is realized in later years when additional personnel are not needed to maintain service levels, even as demand for services increase. It is important to analyze initial costs as well as future costs and benefits so that good service provision and fiscally prudent decisions are made. There are multiple projects included in the 2016 budget that could have an impact on the county's operating budget beginning in 2016 and beyond. A sampling of projects is listed below.



- Court Room Build Out – \$8,000,000 is budgeted for the build out of additional courtroom space at the Adams County Justice Center; though not yet known, there will be additional annual operating needed to maintain this new court room space.
- Mental Health Unit Build Out for Detention Center – \$3,246,945 is budgeted for the capital cost of building out the mental health unit; it is estimated that \$1,100,000 will be needed annually in 2017 and beyond to staff and operate the unit.
- Human Services Center – Adams County purchased a building located near 120<sup>th</sup> Avenue and Huron Boulevard to house human services; once fully renovated and opened, this new building will have additional operating and maintenance costs, including: facility maintenance staff, utilities costs, etc.
- Open Space Acquisitions – \$2,500,000 is budgeted for potential open space purchases in 2016. Occasionally land becomes available for the county to purchase as open space and when the county purchases open space land, the land needs to be operated and maintained. Potential future operating and maintenance costs include: reclamation, weed control, trailhead development and maintenance of access roads and trails.
- Clerk & Recorder Equipment and Software Systems – \$16,000 is budgeted for a large instrument map scanner with \$1,620 in on-going maintenance needed in 2017 and beyond, \$83,000 is budgeted for a public records redaction system with \$14,000 in on-going maintenance needed in 2017 and beyond, \$56,221 is budgeted for a lobby management system with \$4,200 in on-going maintenance in 2017 and beyond, and \$30,000 is budgeted for a voter notification application with \$3,000 in on-going maintenance needed in 2017 and beyond.

**2016 Adopted Business Cases**

| <b>2016 Adopted Business Cases</b>  |                                  |                 |                 |              |            |                |
|-------------------------------------|----------------------------------|-----------------|-----------------|--------------|------------|----------------|
| <b>Department - Division</b>        |                                  | <b>One-Time</b> | <b>On-Going</b> | <b>Total</b> | <b>FTE</b> | <b>Revenue</b> |
| <b>General Fund</b>                 |                                  |                 |                 |              |            |                |
| Human Resources - Admin             | LMS, Comp & 360 Implementation   | \$ 30,000       | \$ -            | \$ 30,000    | -          | \$ -           |
| Human Resources - Admin             | Performance Mgmt Annual Fee      | -               | 66,800          | 66,800       | -          | -              |
| Finance General Accounting          | Payroll Technician               | -               | 63,428          | 63,428       | 1.00       | -              |
| Finance General Accounting          | Payroll Certification            | -               | 3,000           | 3,000        | -          | -              |
| CLK Administration                  | .50 FTE to 1.0 FTE               | -               | 18,152          | 18,152       | 0.50       | -              |
| CLK Elections                       | Presidential Election Year       | 1,666,384       | -               | 1,666,384    | -          | 325,000        |
| CLK Motor Vehicle                   | .75 FTE to 1.0 FTE               | -               | 8,503           | 8,503        | 0.25       | -              |
| County Assessor                     | Maintenance Contracts            | -               | 10,460          | 10,460       | -          | -              |
| County Assessor                     | Mileage Reimbursement            | -               | 6,450           | 6,450        | -          | -              |
| County Assessor                     | Copier                           | -               | 3,550           | 3,550        | -          | -              |
| CA-Social Services IV-D             | Contract Attorney                | -               | 20,000          | 20,000       | -          | 13,400         |
| District Attorney                   | Process Server - Two .50 FTEs    | -               | 69,403          | 69,403       | 1.00       | -              |
| District Attorney                   | Deputy District Attorney         | -               | 84,748          | 84,748       | 1.00       | -              |
| District Attorney                   | Legal Secretary                  | -               | 55,745          | 55,745       | 1.00       | -              |
| District Attorney                   | SAN Storage                      | 69,192          | -               | 69,192       | -          | -              |
| IT GIS                              | Aerial Photography (DRAPP)       | 30,000          | -               | 30,000       | -          | -              |
| IT Application Support              | Technical HelpDesk Associate I   | -               | 74,398          | 74,398       | 1.00       | -              |
| IT Help Desk & Servers              | Infrastructure                   | -               | 422,800         | 422,800      | -          | -              |
| IT Application Support              | Maintenance Contracts            | -               | 208,000         | 208,000      | -          | -              |
| IT Application Support              | Accela Licenses (Additional 11)  | 50,000          | -               | 50,000       | -          | -              |
| IT Application Support              | IT Project Manager               | -               | 113,569         | 113,569      | 1.00       | -              |
| FO-ADA                              | ADA                              | -               | 62,500          | 62,500       | -          | -              |
| FO-Honnen/Plan&Devel/MV Ware        | Replace RTU6                     | 44,000          | -               | 44,000       | -          | -              |
| FO-Flatrock Training Facility       | Stormwater Control               | 25,000          | -               | 25,000       | -          | -              |
| FO-Flatrock Training Facility       | Asphalt Maintenance              | 12,000          | -               | 12,000       | -          | -              |
| FO-Justice Center                   | Replace Concrete in Court Yard   | 50,000          | -               | 50,000       | -          | -              |
| FO-Justice Center                   | Tree Replacement                 | 25,000          | -               | 25,000       | -          | -              |
| FO-Adams County Service Center      | Replace Window Blinds            | 28,000          | -               | 28,000       | -          | -              |
| Parks Facilities                    | Roof Repair                      | 75,000          | -               | 75,000       | -          | -              |
| Parks Facilities                    | Utility Location Survey          | 50,000          | -               | 50,000       | -          | -              |
| FO-Sheriff Maintenance              | Kitchen Floor                    | 65,000          | -               | 65,000       | -          | -              |
| FO-Sheriff Maintenance              | A-E Chase Duct Work              | 41,000          | -               | 41,000       | -          | -              |
| FO-Sheriff Maintenance              | F Module Plumbing Access Panel   | 25,000          | -               | 25,000       | -          | -              |
| FO-Sheriff Maintenance              | Roof Pipe Insulation Replacement | 19,500          | -               | 19,500       | -          | -              |
| FO-Sheriff Maintenance              | Booking Floor Replacement        | 18,000          | -               | 18,000       | -          | -              |
| FO-Sheriff HQ/Coroner Building      | Landscaping                      | 12,000          | -               | 12,000       | -          | -              |
| SHF-Training Academy                | Academy Training                 | 114,150         | -               | 114,150      | -          | -              |
| SHF-Training Academy                | AIMS/Academy Overtime            | 15,000          | -               | 15,000       | -          | -              |
| SHF-Training Academy                | TASER Replacement Academy        | 10,167          | -               | 10,167       | -          | -              |
| Sheriff-Professional Standards      | Overtime - Prof Standards Div    | -               | 6,449           | 6,449        | -          | -              |
| SHF-Detective Division              | Detective                        | -               | 88,588          | 88,588       | 1.00       | 69,406         |
| SHF-Detective Division              | Overtime - Detectives            | -               | 55,000          | 55,000       | -          | -              |
| SHF-Patrol Division                 | TASER Replacement                | 35,700          | -               | 35,700       | -          | -              |
| SHF-MIS Unit                        | Patrol MDC Replacements          | 479,400         | -               | 479,400      | -          | -              |
| SHF-MIS Unit                        | Tablets for Detectives           | 12,800          | -               | 12,800       | -          | -              |
| SHF-Field & Administration Division | Record Technicians - 2           | -               | 121,091         | 121,091      | 2.00       | -              |
| SHF-FLATROCK                        | FLATROCK Operations Supervisor   | -               | 88,588          | 88,588       | 1.00       | 86,757         |
| County Coroner                      | Service Population Growth        | -               | 29,205          | 29,205       | -          | -              |
| PKS-Weed & Pest                     | Russian Olive Tree Removal       | -               | 9,000           | 9,000        | -          | 5,000          |
| PKS-Weed & Pest                     | Temporary Labor                  | -               | 10,080          | 10,080       | -          | 10,080         |
| PKS-Weed & Pest                     | Operating Supplies               | -               | 5,000           | 5,000        | -          | 14,920         |
| PKS-Fair & Special Events           | Fair/Special Events Coordinator  | -               | 75,941          | 75,941       | 1.00       | 25,000         |
| PKS-Fair & Special Events           | Operating Supplies Increase      | 22,080          | -               | 22,080       | -          | -              |
| PKS-Fair & Special Events           | Memberships and Conferences      | -               | 4,950           | 4,950        | -          | -              |

| 2016 Adopted Business Cases              |                                   |                     |                     |                     |              |                     |
|--|-----------------------------------|---------------------|---------------------|---------------------|--------------|---------------------|
| Department - Division                    |                                   | One-Time            | On-Going            | Total               | FTE          | Revenue             |
| PKS-Fair & Special Events                | Special Events                    | 49,000              | -                   | 49,000              | -            | 34,600              |
| PKS-Fair & Special Events                | Equipment Rental                  | 9,500               | -                   | 9,500               | -            | -                   |
| PKS-Fair & Special Events                | External Printing                 | 14,900              | -                   | 14,900              | -            | -                   |
| PKS-Fair & Special Events                | Adams County General Fair         | 53,000              | -                   | 53,000              | -            | -                   |
| PKS-Administration                       | Stormwater Fees                   | -                   | 3,400               | 3,400               | -            | -                   |
| PKS-Administration                       | Leased Effluent Water             | -                   | 12,000              | 12,000              | -            | -                   |
| PKS-Ground Maintenance                   | Parks Gas & Electric Increase     | -                   | 10,000              | 10,000              | -            | -                   |
| PKS-Regional Complex                     | Event Equipment                   | 35,000              | -                   | 35,000              | -            | -                   |
| PKS-Trail Ranger Patrol                  | Overtime                          | -                   | 8,000               | 8,000               | -            | -                   |
| PKS-Trail Ranger Patrol                  | Temporary Labor                   | -                   | 10,080              | 10,080              | -            | -                   |
| Transportation                           | Little Dry Creek Drainage Project | -                   | 456,611             | 456,611             | -            | -                   |
| Economic Development Center              | EPA Brownfields Assessment Grant  | -                   | 66,666              | 66,666              | -            | -                   |
| Office of Cultural Affairs               | Cultural Affairs Coordinator      | -                   | 88,055              | 88,055              | 1.00         | -                   |
| Veterans Service Office                  | Administrative Assistant-VSO      | -                   | 66,480              | 66,480              | 1.00         | -                   |
| Veterans Service Office                  | Natl Assn County VSO Conf         | -                   | 2,190               | 2,190               | -            | -                   |
| Facilities                               | United Power Agreement            | 193,000             | -                   | 193,000             | -            | -                   |
| <b>Total - General Fund</b>              |                                   | <b>\$ 3,378,773</b> | <b>\$ 2,508,880</b> | <b>\$ 5,887,653</b> | <b>13.75</b> | <b>\$ 584,163</b>   |
| <b>Capital Facilities Fund</b>           |                                   |                     |                     |                     |              |                     |
| Capital Facilities                       | Multi Department Furniture        | \$ 189,132          | \$ -                | \$ 189,132          | -            | \$ -                |
| <b>Total - Capital Facilities Fund</b>   |                                   | <b>\$ 189,132</b>   | <b>\$ -</b>         | <b>\$ 189,132</b>   | <b>-</b>     | <b>\$ -</b>         |
| <b>Fleet Management Fund</b>             |                                   |                     |                     |                     |              |                     |
| Transportation Fleet-Admin               | GPS O&M                           | \$ 24,600           | \$ 18,450           | \$ 43,050           | -            | \$ 5,920            |
| <b>Total - Fleet Management Fund</b>     |                                   | <b>\$ 24,600</b>    | <b>\$ 18,450</b>    | <b>\$ 43,050</b>    | <b>-</b>     | <b>\$ 5,920</b>     |
| <b>Stormwater Fund</b>                   |                                   |                     |                     |                     |              |                     |
| Stormwater                               | Stormwater Inspector              | \$ -                | \$ 72,369           | \$ 72,369           | 1.00         | \$ -                |
| <b>Total - Stormwater Fund</b>           |                                   | <b>\$ -</b>         | <b>\$ 72,369</b>    | <b>\$ 72,369</b>    | <b>1.00</b>  | <b>\$ -</b>         |
| <b>Road &amp; Bridge Fund</b>            |                                   |                     |                     |                     |              |                     |
| Transportation Bridges                   | Other Professional Services       | \$ -                | \$ 50,000           | \$ 50,000           | -            | \$ -                |
| Transportation                           | Construction Inspector            | -                   | 75,941              | 75,941              | 1.00         | -                   |
| <b>Total - Road &amp; Bridge Fund</b>    |                                   | <b>\$ -</b>         | <b>\$ 125,941</b>   | <b>\$ 125,941</b>   | <b>1.00</b>  | <b>\$ -</b>         |
| <b>Social Services Fund</b>              |                                   |                     |                     |                     |              |                     |
| Human Services Department                | Additional Allocation Increase    | \$ -                | \$ 2,400,000        | \$ 2,400,000        | -            | \$ 2,400,000        |
| <b>Total - Insurance Fund</b>            |                                   | <b>\$ -</b>         | <b>\$ 2,400,000</b> | <b>\$ 2,400,000</b> | <b>-</b>     | <b>\$ 2,400,000</b> |
| <b>Insurance Fund</b>                    |                                   |                     |                     |                     |              |                     |
| Insurance                                | Health Coach-Wellness Program     | \$ -                | \$ 76,773           | \$ 76,773           | 1.00         | \$ -                |
| <b>Total - Insurance Fund</b>            |                                   | <b>\$ -</b>         | <b>\$ 76,773</b>    | <b>\$ 76,773</b>    | <b>1.00</b>  | <b>\$ -</b>         |
| <b>Open Space Projects Fund</b>          |                                   |                     |                     |                     |              |                     |
| Open Space Projects                      | Clear Creek Corridor Plan         | \$ 100,000          | \$ -                | \$ 100,000          | -            | \$ 70,000           |
| <b>Total - Open Space Projects</b>       |                                   | <b>\$ 100,000</b>   | <b>\$ -</b>         | <b>\$ 100,000</b>   | <b>-</b>     | <b>\$ 70,000</b>    |
| <b>Community Dev Block Grant</b>         |                                   |                     |                     |                     |              |                     |
| Administrative Cost Pool                 | Professional Services             | \$ -                | \$ 25,000           | \$ 25,000           | -            | \$ -                |
| Administrative Cost Pool                 | Training and Education            | -                   | 9,500               | 9,500               | -            | -                   |
| <b>Total - Community Dev Block Grant</b> |                                   | <b>\$ -</b>         | <b>\$ 34,500</b>    | <b>\$ 34,500</b>    | <b>-</b>     | <b>\$ -</b>         |
| <b>Front Range Airport Fund</b>          |                                   |                     |                     |                     |              |                     |
| Airport Operations/Maintenance           | Rehab Cessna Way                  | \$ 90,000           | \$ -                | \$ 90,000           | -            | -                   |
| Airport Operations/Maintenance           | Equipment tire replacement        | 25,000              | -                   | 25,000              | -            | -                   |
| Airport FBO                              | Aviation fuel tank cleaning       | \$ 22,000           | \$ -                | \$ 22,000           | -            | \$ -                |
| <b>Total - Front Range Airport</b>       |                                   | <b>\$ 137,000</b>   | <b>\$ -</b>         | <b>\$ 137,000</b>   | <b>-</b>     | <b>\$ -</b>         |
| <b>Total - County-wide</b>               |                                   | <b>\$ 3,829,505</b> | <b>\$ 5,236,913</b> | <b>\$ 9,066,418</b> | <b>16.75</b> | <b>\$ 3,060,083</b> |



2016 Adopted 5-Year Capital Improvement Plan

| 2016 Adopted 5-Year Capital Improvement Plan |                                    |           |           |           |           |           |           |
|--|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Department - Division                        | Description                        | 2016      | 2017      | 2018      | 2019      | 2020      | Total     |
| <b>General Fund</b>                          |                                    |           |           |           |           |           |           |
| CLK Recording                                | Large Instrument Map Scanner       | \$ 16,000 | \$ 1,620  | \$ 1,620  | \$ 1,620  | \$ 1,620  | \$ 22,480 |
| CLK Recording                                | Digitizing Historical Data         | 100,200   | 100,200   | 100,200   | 100,200   | 100,200   | 501,000   |
| CLK Recording                                | Redaction of Public Records        | 83,000    | 14,000    | 14,000    | 14,000    | 14,000    | 139,000   |
| CLK Recording                                | Lobby Management System            | 56,221    | 4,200     | 4,200     | 4,200     | 4,200     | 73,021    |
| CLK Elections                                | Voting Equipment Replacement       | 800,000   | 84,000    | 84,000    | 84,000    | 84,000    | 1,136,000 |
| CLK Elections                                | Voter Notification Application     | 30,000    | 3,000     | 3,000     | 3,000     | 3,000     | 42,000    |
| Community Transit                            | Transit Vehicle Purchases          | 30,000    | -         | -         | -         | -         | 30,000    |
| District Attorney                            | Multi-Server VM Hosts              | 34,320    | -         | -         | -         | -         | 34,320    |
| MIS-IT Help Desk & Servers                   | UPS Batteries                      | -         | -         | -         | 50,000    | -         | 50,000    |
| MIS-IT Network/Telecom                       | Park 1200 Network & Phones         | -         | 500,000   | -         | -         | -         | 500,000   |
| MIS-IT Network/Telecom                       | 2016 Network/VoIP Upgrades         | 400,000   | 600,000   | -         | -         | -         | 1,000,000 |
| MIS-IT GIS                                   | Pictometry                         | 292,360   | -         | 292,360   | -         | 292,360   | 877,080   |
| FO-Animal Shelter Maintenance                | New Building                       | 1,000,000 | -         | -         | -         | -         | 1,000,000 |
| FO-Animal Shelter Maintenance                | Replace Damaged Concrete           | -         | 50,500    | -         | -         | -         | 50,500    |
| FO-Animal Shelter Maintenance                | Crematory                          | -         | 150,000   | -         | -         | -         | 150,000   |
| FO-Animal Shelter Maintenance                | Replace Hot Water Return Lines     | -         | 8,000     | -         | -         | -         | 8,000     |
| FO-Justice Center                            | Loader Attachment for JD 1070      | -         | 4,800     | -         | -         | -         | 4,800     |
| FO-Government Center                         | Landscape Upgrade                  | -         | 38,500    | -         | -         | -         | 38,500    |
| FO-Government Center                         | Grounds Equipment                  | 50,000    | -         | -         | -         | -         | 50,000    |
| FO-Government Center                         | Dredge Water Way                   | -         | 200,000   | -         | -         | -         | 200,000   |
| PLN-Administration                           | Folding and Stuffing Machine       | -         | 6,648     | 6,648     | 6,648     | 6,648     | 26,592    |
| Parks Facilities                             | Parking Lot Lights                 | -         | 25,000    | -         | -         | -         | 25,000    |
| Parks Facilities                             | Parks HVAC Upgrades                | 50,000    | -         | -         | -         | -         | 50,000    |
| Parks Facilities                             | HVAC Equipment Upgrades            | 55,000    | -         | -         | -         | -         | 55,000    |
| FO-Children & Family Service                 | Update Elevator Controls           | -         | 141,848   | -         | -         | -         | 141,848   |
| FO-District Attorney Bldg.                   | HVAC Upgrade                       | 23,800    | -         | -         | -         | -         | 23,800    |
| FO-Sheriff Maintenance                       | Medical Floor Replacement          | -         | 55,000    | -         | -         | -         | 55,000    |
| FO-Sheriff Maintenance                       | Water Meters                       | -         | 38,000    | -         | -         | -         | 38,000    |
| FO-Sheriff Maintenance                       | Boom Lift                          | -         | 34,500    | -         | -         | -         | 34,500    |
| FO-Sheriff Maintenance                       | A Sink/Shower PWT System           | -         | 325,000   | -         | -         | -         | 325,000   |
| FO-Sheriff Maintenance                       | B Module Sink/Shower PWT           | -         | -         | 325,000   | -         | -         | 325,000   |
| FO-Sheriff Maintenance                       | C Module Sink/Shower PWT           | -         | -         | -         | 325,000   | -         | 325,000   |
| FO-Sheriff Maintenance                       | D Module Sink/Shower PWT           | -         | -         | -         | -         | 325,000   | 325,000   |
| FO-Sheriff Maintenance                       | E Module Sink/Shower PWT           | -         | -         | -         | -         | 325,000   | 325,000   |
| FO-Sheriff Maintenance                       | F Module Sink/Shower PWT           | -         | -         | -         | -         | 575,000   | 575,000   |
| FO-Sheriff Maintenance                       | A Mechanical Room Water Heater     | -         | 55,000    | -         | -         | -         | 55,000    |
| FO-Sheriff Maintenance                       | B Mechanical Room Water Heater     | -         | -         | 55,000    | -         | -         | 55,000    |
| FO-Sheriff Maintenance                       | C Mechanical Room Water Heater     | -         | -         | -         | 55,000    | -         | 55,000    |
| FO-Sheriff Maintenance                       | D Mechanical Room Water Heater     | -         | -         | -         | -         | 15,000    | 15,000    |
| FO-Sheriff Maintenance                       | E Mechanical Room Water Heater     | -         | -         | -         | -         | 55,000    | 55,000    |
| FO-Sheriff Maintenance                       | Kitchen Solid Food Strainer        | -         | 24,000    | -         | -         | -         | 24,000    |
| FO-Sheriff Maintenance                       | A Module Exterior Windows          | -         | 15,000    | -         | -         | -         | 15,000    |
| FO-Sheriff Maintenance                       | B Module Exterior Windows          | -         | -         | 15,000    | -         | -         | 15,000    |
| FO-Sheriff Maintenance                       | C Module Exterior Windows          | -         | -         | -         | 15,000    | -         | 15,000    |
| FO-Sheriff Maintenance                       | D Module Exterior Windows          | -         | -         | -         | -         | 15,000    | 15,000    |
| FO-Sheriff Maintenance                       | E Module Exterior Windows          | -         | -         | -         | -         | 15,000    | 15,000    |
| FO-Sheriff Maintenance                       | Admin/Medical VAV Re-heat/Actu     | -         | 13,500    | -         | -         | -         | 13,500    |
| FO-Sheriff Maintenance                       | A Warehouse RTU                    | -         | -         | 95,000    | -         | -         | 95,000    |
| FO-Sheriff Maintenance                       | Water Meters                       | -         | 38,000    | -         | -         | -         | 38,000    |
| SHF-MIS Unit                                 | JMS Replacement                    | 385,131   | -         | -         | -         | -         | 385,131   |
| SHF-MIS Unit                                 | DataWorks LiveScan Replacement     | 18,012    | -         | -         | -         | -         | 18,012    |
| SHF-Admin Services Division                  | Replace Utility Truck              | -         | 55,000    | -         | -         | -         | 55,000    |
| SHF-Admin Services Division                  | Radio Replacement                  | -         | 643,127   | 1,154,317 | 1,154,317 | -         | 2,951,761 |
| SHF-Admin Services Division                  | Conf Room Audio Visual             | -         | 60,000    | -         | -         | -         | 60,000    |
| SHF-Detective Division                       | Crown Forklift                     | -         | 38,000    | -         | -         | -         | 38,000    |
| SHF-Patrol Division                          | Mobile Field Force Equip           | -         | 50,000    | -         | -         | -         | 50,000    |
| SHF-Detention Facility                       | Mental Health Unit                 | 3,246,945 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 7,646,945 |
| Transportation                               | I-25 & S.H. 7 Interchange Redesign | 500,000   | -         | -         | -         | -         | 500,000   |
| PKS-Fair & Special Events                    | Reservation and Event Software     | 44,000    | -         | -         | -         | -         | 44,000    |
| PKS-Fair & Special Events                    | Portable Stock Panels              | 100,000   | -         | -         | -         | -         | 100,000   |
| PKS-Regional Complex                         | Flooring Upgrade at Dome           | -         | 46,500    | -         | -         | -         | 46,500    |
| PKS-Regional Complex                         | Backhoe Loader Replacement         | -         | 130,000   | -         | -         | -         | 130,000   |
| PKS-Regional Complex                         | John Deere Tractor Replacement     | -         | 95,000    | -         | -         | -         | 95,000    |
| PKS-Regional Complex                         | Design / Const Indoor Arena        | -         | 250,000   | 5,500,000 | -         | -         | 5,750,000 |
| PKS-Regional Complex                         | Potable Water Tank Refinish        | -         | -         | 90,000    | -         | -         | 90,000    |
| PKS-Regional Complex                         | Design / Construct New Barns       | -         | -         | 300,000   | 6,000,000 | -         | 6,300,000 |
| PKS-Regional Complex                         | Design New Grandstand Arena        | -         | -         | -         | -         | 350,000   | 350,000   |



| 2016 Adopted 5-Year Capital Improvement Plan |  |                      |                      |                      |                     |                     |                      |
|--|--|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| Department - Division                        | Description  | 2016                 | 2017                 | 2018                 | 2019                | 2020                | Total                |
| PKS-Regional Complex                         | Replace 2007 Case Forklift                               | -                    | -                    | -                    | 140,000             | -                   | 140,000              |
| PKS-Grounds Maintenance                      | Decommission Sewer Lagoon @ RP                           | 20,000               | 120,000              | -                    | -                   | -                   | 140,000              |
| PKS-Grounds Maintenance                      | Construct Amphitheater Stage                             | -                    | 1,250,000            | -                    | -                   | -                   | 1,250,000            |
| PKS-Grounds Maintenance                      | Replace Reg. Park Playground                             | -                    | -                    | -                    | 350,000             | -                   | 350,000              |
| PKS-Grounds Maintenance                      | 12' WA Wing Mower Replacement                            | -                    | -                    | 85,000               | -                   | -                   | 85,000               |
| PKS-Trail Ranger Patrol                      | Tractor w/ Brush Mower                                   | -                    | 100,000              | -                    | -                   | -                   | 100,000              |
| PKS-Trail Ranger Patrol                      | Skid Steer Loader  | -                    | -                    | 80,000               | -                   | -                   | 80,000               |
| PKS-Trail Ranger Patrol                      | Utility Vehicle  | -                    | -                    | 30,000               | -                   | -                   | 30,000               |
| PKS-Trail Ranger Patrol                      | Tractor w/ Wings Mower                                   | -                    | -                    | -                    | 120,000             | -                   | 120,000              |
| PKS-Trail Ranger Patrol                      | Wide Area Mower  | -                    | -                    | -                    | -                   | 60,000              | 60,000               |
| PKS-Brantner Mine Lake Restrtn               | Mann Lakes Master Plan Phase I                           | -                    | -                    | 3,500,000            | -                   | -                   | 3,500,000            |
| <b>Total - General Fund</b>                  |  | <b>\$ 7,334,989</b>  | <b>\$ 6,467,943</b>  | <b>\$ 12,835,345</b> | <b>\$ 9,522,985</b> | <b>\$ 3,341,028</b> | <b>\$ 39,502,290</b> |
| <b>Capital Facilities Fund</b>               |  |                      |                      |                      |                     |                     |                      |
| MIS-IT Network/Telecom                       | 2016 Fiber - Park 1200 and WSC                           | \$ 250,000           | \$ -                 | \$ -                 | \$ -                | \$ -                | \$ 250,000           |
| FO-Government Center                         | Upsize Flat Plate  | 149,850              | -                    | -                    | -                   | -                   | 149,850              |
| County Assessor                              | Remodel Back Appraisal Area                              | 110,000              | -                    | -                    | -                   | -                   | 110,000              |
| Justice Services                             | Community Corrections                                    | 5,500,000            | 3,750,000            | -                    | -                   | -                   | 9,250,000            |
| FO-Justice Center                            | Shell Space/Court Rm Build Out                           | 8,000,000            | -                    | -                    | -                   | -                   | 8,000,000            |
| Fleet  | Transportation/Probation/Fleet Facility                  | -                    | 12,000,000           | 4,000,000            | -                   | -                   | 16,000,000           |
| <b>Total - Capital Facilities Fund</b>       |  | <b>\$ 14,009,850</b> | <b>\$ 15,750,000</b> | <b>\$ 4,000,000</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 33,759,850</b> |
| <b>Golf Course Fund</b>                      |  |                      |                      |                      |                     |                     |                      |
| Facilities Club House Maint.                 | Heating Boiler Replacement                               | \$ 139,000           | \$ -                 | \$ -                 | \$ -                | \$ -                | \$ 139,000           |
| Facilities Club House Maint.                 | MAU Replacement  | 20,000               | -                    | -                    | -                   | -                   | 20,000               |
| Golf Course-CIP                              | Clubhouse Restroom Renovation                            | 40,000               | -                    | -                    | -                   | -                   | 40,000               |
| Golf Course-CIP                              | HP Utility Tractor                                       | 70,000               | -                    | -                    | -                   | -                   | 70,000               |
| Golf Course-CIP                              | Native Improvement                                       | 25,000               | -                    | -                    | -                   | -                   | 25,000               |
| <b>Total - Golf Course Fund</b>              |  | <b>\$ 294,000</b>    | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 294,000</b>    |
| <b>Fleet Management Fund</b>                 |  |                      |                      |                      |                     |                     |                      |
| Transportation Fleet-Admin                   | Sheriff Passenger (Inmate) Van (1 new)                   | \$ 50,000            | \$ -                 | \$ -                 | \$ -                | \$ -                | \$ 50,000            |
| Transportation Fleet-Admin                   | Assessor's Office SUV (1)                                | 32,000               | -                    | -                    | -                   | -                   | 32,000               |
| Transportation Fleet-Admin                   | Assessor's Staff Sedans (4)                              | 88,000               | -                    | -                    | -                   | -                   | 88,000               |
| Transportation Fleet-Admin                   | District Attorney Sedans (2)                             | 44,000               | -                    | -                    | -                   | -                   | 44,000               |
| Transportation Fleet-Admin                   | Facilities - Justice Ctr 3/4 Ton Truck (1)               | 50,000               | -                    | -                    | -                   | -                   | 50,000               |
| Transportation Fleet-Admin                   | Facilities Honnen Bldg Utility Trailer (1)               | 6,000                | -                    | -                    | -                   | -                   | 6,000                |
| Transportation Fleet-Admin                   | Human Services Sedans (2) and Van (1)                    | 76,000               | -                    | -                    | -                   | -                   | 76,000               |
| Transportation Fleet-Admin                   | Customer Experience Ops Courier Van                      | 32,000               | -                    | -                    | -                   | -                   | 32,000               |
| Transportation Fleet-Admin                   | Code Compliance 4x4 Trucks (2)                           | 64,000               | -                    | -                    | -                   | -                   | 64,000               |
| Transportation Fleet-Admin                   | Stormwater SUV (1)                                       | 32,000               | -                    | -                    | -                   | -                   | 32,000               |
| Transportation Fleet-Admin                   | Parks Tandem Axle (1) and Wtr Truck (1)                  | 435,000              | -                    | -                    | -                   | -                   | 435,000              |
| Transportation Fleet-Admin                   | Parks Grnds Maint Light Duty Truck (1)                   | 32,000               | -                    | -                    | -                   | -                   | 32,000               |
| Transportation Fleet-Admin                   | Parks Ranger Patrol 1/2 Ton Trucks (2)                   | 87,000               | -                    | -                    | -                   | -                   | 87,000               |
| Transportation Fleet-Admin                   | Transportation Engineering Adm SUV (1)                   | 35,000               | -                    | -                    | -                   | -                   | 35,000               |
| Transportation Fleet-Admin                   | Sheriff Admin Sedans (2) and Van (1)                     | 105,000              | -                    | -                    | -                   | -                   | 105,000              |
| Transportation Fleet-Admin                   | Sheriff Civil Interceptor Utility (1)                    | 42,000               | -                    | -                    | -                   | -                   | 42,000               |
| Transportation Fleet-Admin                   | Sheriff Det SUV (1), Truck (1), Van (1), and Sedans (12) | 521,000              | -                    | -                    | -                   | -                   | 521,000              |
| Transportation Fleet-Admin                   | Sheriff Jail Bus (1) and Sedans (3)                      | 244,000              | -                    | -                    | -                   | -                   | 244,000              |
| Transportation Fleet-Admin                   | Sheriff Patrol Interceptor Utilities (19)                | 798,000              | -                    | -                    | -                   | -                   | 798,000              |
| Transportation Fleet-Admin                   | Sheriff Patrol Sedan (1)                                 | 42,000               | -                    | -                    | -                   | -                   | 42,000               |
| Transportation Fleet-Admin                   | Sheriff Patrol SUVs (4)                                  | 220,000              | -                    | -                    | -                   | -                   | 220,000              |
| Transportation Fleet-Admin                   | Sheriff Patrol Bomb Truck                                | -                    | 500,000              | -                    | -                   | -                   | 500,000              |
| Transportation Fleet-Admin                   | Sheriff Patrol Motorcycle (1)                            | 32,000               | -                    | -                    | -                   | -                   | 32,000               |
| Transportation Fleet-Admin                   | Coroners Office Cargo Vans (2)                           | 160,000              | -                    | -                    | -                   | -                   | 160,000              |
| Transportation Fleet-Admin                   | Highway 1/2 Ton 4X4Turcks (7)                            | 245,000              | -                    | -                    | -                   | -                   | 245,000              |
| Transportation Fleet-Admin                   | Highway 3/4 Ton 4X4 Truck (1)                            | 35,000               | -                    | -                    | -                   | -                   | 35,000               |
| Transportation Fleet-Admin                   | Highway 1 Ton 4X4 Truck (1)                              | 75,000               | -                    | -                    | -                   | -                   | 75,000               |
| Transportation Fleet-Admin                   | Highway Crane Truck (1)                                  | 175,000              | -                    | -                    | -                   | -                   | 175,000              |
| Transportation Fleet-Admin                   | Highway Tandem Trucks (3)                                | 660,000              | 660,000              | -                    | -                   | -                   | 1,320,000            |
| Transportation Fleet-Admin                   | Highway Motor Graders (2)                                | 600,000              | 300,000              | -                    | -                   | -                   | 900,000              |
| Transportation Fleet-Admin                   | Highway Front Loader (1)                                 | 300,000              | -                    | -                    | -                   | -                   | 300,000              |
| Transportation Fleet-Admin                   | Highway Pavers (2)                                       | 150,000              | -                    | -                    | -                   | -                   | 150,000              |
| Transportation Fleet-Admin                   | 2017 CIP Projection                                      | -                    | 2,634,142            | -                    | -                   | -                   | 2,634,142            |
| Transportation Fleet-Admin                   | 2018 CIP Projection                                      | -                    | -                    | 3,036,227            | -                   | -                   | 3,036,227            |
| Transportation Fleet-Admin                   | 2019 CIP Projection                                      | -                    | -                    | -                    | 3,174,333           | -                   | 3,174,333            |
| Transportation Fleet-Admin                   | 2020 CIP Projection                                      | -                    | -                    | -                    | -                   | 2,684,334           | 2,684,334            |
| Transportation Fleet-Admin                   | Highway Shoulder Machine (1)                             | 120,000              | -                    | -                    | -                   | -                   | 120,000              |
| Transportation Fleet-Admin                   | Animal Shelter Pickup Truck (1)                          | 50,000               | -                    | -                    | -                   | -                   | 50,000               |
| Transportation Fleet-Admin                   | Transportation Road Reclaimer/Recycler                   | 290,000              | -                    | -                    | -                   | -                   | 290,000              |
| Transportation Fleet-Admin                   | Parks Wheel Front Loader (1)                             | 185,000              | -                    | -                    | -                   | -                   | 185,000              |

| 2016 Adopted 5-Year Capital Improvement Plan |                                    |                      |                      |                      |                      |                      |                       |
|--|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Department - Division                        | Description                        | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | Total                 |
| Transportation Fleet-Admin                   | Parks Skid Steer Loader (1)        | 60,000               | -                    | -                    | -                    | -                    | 60,000                |
| Transportation Fleet-Admin                   | Parks Bobcat Utility (2)           | 50,000               | -                    | -                    | -                    | -                    | 50,000                |
| Transportation Fleet-Commerce                | A/C Recycler for Commerce City (1) | 7,500                | -                    | -                    | -                    | -                    | 7,500                 |
| Transportation Fleet-Commerce                | Heavy Duty Column Lifts            | 75,000               | -                    | -                    | -                    | -                    | 75,000                |
| Transportation Fleet-Commerce                | Diesel Opacity Meter               | 10,000               | -                    | -                    | -                    | -                    | 10,000                |
| Transportation Fleet-Commerce                | 55 Ton Press for Commerce City     | 10,000               | -                    | -                    | -                    | -                    | 10,000                |
| Transportation Fleet-Commerce                | Parts Washer for Commerce City     | 25,000               | -                    | -                    | -                    | -                    | 25,000                |
| Transportation Fleet-Commerce                | Medium Duty Column Lifts           | 55,000               | -                    | -                    | -                    | -                    | 55,000                |
| Transportation Fleet-Strasbrg                | A/C Recycler for Strasburg         | 7,500                | -                    | -                    | -                    | -                    | 7,500                 |
| Transportation Fleet-Strasbrg                | Parts Washer for Strasburg         | 25,000               | -                    | -                    | -                    | -                    | 25,000                |
| Transportation Fleet-Strasbrg                | 55 Ton press for Strasburg         | 10,000               | -                    | -                    | -                    | -                    | 10,000                |
| <b>Total - Fleet Management Fund</b>         |                                    | <b>\$ 6,447,000</b>  | <b>\$ 4,094,142</b>  | <b>\$ 3,036,227</b>  | <b>\$ 3,174,333</b>  | <b>\$ 2,684,334</b>  | <b>\$ 19,436,036</b>  |
| <b>Stormwater Utility Fund</b>               |                                    |                      |                      |                      |                      |                      |                       |
| Storm Water CIP                              | Neighborhood Curb and Gutter       | \$ 900,000           | \$ 900,000           | \$ -                 | \$ -                 | \$ -                 | \$ 1,800,000          |
| Storm Water CIP                              | Hoffman Drainage Improvements      | 2,033,000            | 915,938              | -                    | -                    | -                    | 2,948,938             |
| Storm Water CIP                              | Kalcevik Gulch                     | -                    | -                    | 1,828,506            | 2,418,569            | 2,121,437            | 6,368,512             |
| <b>Total - Stormwater Utility Fund</b>       |                                    | <b>\$ 2,933,000</b>  | <b>\$ 1,815,938</b>  | <b>\$ 1,828,506</b>  | <b>\$ 2,418,569</b>  | <b>\$ 2,121,437</b>  | <b>\$ 11,117,450</b>  |
| <b>Road &amp; Bridge Fund</b>                |                                    |                      |                      |                      |                      |                      |                       |
| Transportation CIP                           | York Street Hwy 224 to 78th        | \$ 2,000,000         | \$ 6,000,000         | \$ -                 | \$ -                 | \$ -                 | \$ 8,000,000          |
| Transportation CIP                           | York Street 78th to 88th           | -                    | 500,000              | 2,000,000            | 4,000,000            | 4,000,000            | 10,500,000            |
| Transportation CIP                           | 58th Ave Washington to York        | 500,000              | 1,000,000            | 4,000,000            | 3,000,000            | -                    | 8,500,000             |
| Transportation CIP                           | Dahlia St Asph SW SH 224 I-76      | 500,000              | 2,100,000            | -                    | -                    | -                    | 2,600,000             |
| Transportation CIP                           | Dahlia St Asph SW SH 224 70th      | -                    | -                    | 500,000              | 100,000              | 1,000,000            | 1,600,000             |
| Transportation CIP                           | Pecos St 52nd Ave to 58th Ave      | -                    | -                    | 300,000              | 1,000,000            | 4,000,000            | 5,300,000             |
| Transportation CIP                           | York Street 58th to Hwy 224        | -                    | 300,000              | 500,000              | 3,000,000            | 3,000,000            | 6,800,000             |
| Transportation CIP                           | ADA Transition Plan Implementation | 1,000,000            | 1,000,000            | -                    | -                    | -                    | 2,000,000             |
| Transportation CIP                           | I-25 Sound Walls                   | 342,776              | 342,776              | 342,776              | 342,776              | 342,776              | 1,713,880             |
| Transportation CIP                           | Federal Blvd Landscaping           | 250,000              | -                    | -                    | -                    | -                    | 250,000               |
| Transportation CIP                           | I-270 EA                           | 300,000              | -                    | -                    | -                    | -                    | 300,000               |
| Transportation CIP                           | Industrial Area Study              | 200,000              | -                    | -                    | -                    | -                    | 200,000               |
| Transportation CIP                           | 120th Extension to 144th           | 100,000              | -                    | -                    | -                    | -                    | 100,000               |
| Transportation CIP                           | 104th Ave Widening Project         | -                    | -                    | 1,000,000            | 1,000,000            | -                    | 2,000,000             |
| <b>Total - Road &amp; Bridge Fund</b>        |                                    | <b>\$ 5,192,776</b>  | <b>\$ 11,242,776</b> | <b>\$ 8,642,776</b>  | <b>\$ 12,442,776</b> | <b>\$ 12,342,776</b> | <b>\$ 49,863,880</b>  |
| <b>Conservation Trust Fund</b>               |                                    |                      |                      |                      |                      |                      |                       |
| PKS-Trail Ranger Patrol                      | Two 72" Commercial Mowers          | \$ 40,000            | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 40,000             |
| CT-Trails-Plan/Design Const                  | Tree Chipper                       | 70,000               | -                    | -                    | -                    | -                    | 70,000                |
| <b>Total - Conservation Trust Fund</b>       |                                    | <b>\$ 110,000</b>    | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 110,000</b>     |
| <b>Open Space Projects Fund</b>              |                                    |                      |                      |                      |                      |                      |                       |
| Open Space Projects                          | Open Space Projects                | \$ 2,500,000         | \$ 2,000,000         | \$ 2,000,000         | \$ 2,000,000         | \$ 2,000,000         | \$ 10,500,000         |
| Open Space Projects                          | Clear Creek Trail Replacement      | 450,000              | -                    | -                    | -                    | -                    | 450,000               |
| Open Space Projects                          | Twin Lakes Park Renovations        | -                    | 750,000              | -                    | -                    | -                    | 750,000               |
| Open Space Projects                          | Clear Creek Trail Access           | -                    | 1,500,000            | -                    | -                    | -                    | 1,500,000             |
| Open Space Projects                          | Jim Baker Res Renovations          | -                    | -                    | 1,000,000            | -                    | -                    | 1,000,000             |
| Open Space Projects                          | Riverdale Bluffs Park Dev.         | -                    | -                    | -                    | 750,000              | -                    | 750,000               |
| <b>Total - Open Space Projects Fund</b>      |                                    | <b>\$ 2,950,000</b>  | <b>\$ 4,250,000</b>  | <b>\$ 3,000,000</b>  | <b>\$ 2,750,000</b>  | <b>\$ 2,000,000</b>  | <b>\$ 14,950,000</b>  |
| <b>Front Range Airport Fund</b>              |                                    |                      |                      |                      |                      |                      |                       |
| Airport Operations/Maintenance               | Fog Seal/Repaint Terminal Ramp     | \$ -                 | \$ -                 | \$ 166,677           | \$ 300,000           | \$ -                 | \$ 466,677            |
| Airport Operations/Maintenance               | Fog Seal RNWY 8-26, Taxiways B     | -                    | -                    | -                    | 259,260              | -                    | 259,260               |
| Airport Operations/Maintenance               | Rehab Taxiway A7                   | -                    | 333,333              | -                    | -                    | -                    | 333,333               |
| Airport Operations/Maintenance               | Fog Seal Runway 17-35              | -                    | -                    | -                    | -                    | -                    | -                     |
| Airport Operations/Maintenance               | Rehab Taxiway C                    | -                    | -                    | 1,200,000            | -                    | -                    | 1,200,000             |
| Airport Operations/Maintenance               | Fog Seal Taxiways D and A          | -                    | -                    | -                    | -                    | -                    | -                     |
| Airport Operations/Maintenance               | Replace Airfield Snow Blower       | -                    | -                    | -                    | -                    | 600,000              | 600,000               |
| Airport Operations/Maintenance               | Purchase Snow Removal Loader       | -                    | 200,000              | -                    | -                    | -                    | 200,000               |
| Airport Operations/Maintenance               | Replace Airfield Snowplow          | -                    | -                    | -                    | -                    | 300,000              | 300,000               |
| Airport Operations/Maintenance               | Install Diesel Fuel Tank           | 20,000               | -                    | -                    | -                    | -                    | 20,000                |
| Airport Operations/Maintenance               | Install Taxiway Lighting           | -                    | -                    | -                    | -                    | 2,300,000            | 2,300,000             |
| Airport Operations/Maintenance               | Rehab Taxilane A8C                 | -                    | -                    | -                    | -                    | -                    | -                     |
| Airport Operations/Maintenance               | Rehab Taxilane A7C                 | -                    | -                    | -                    | -                    | -                    | -                     |
| Airport Operations/Maintenance               | Construct Taxiway A8               | -                    | -                    | -                    | -                    | -                    | -                     |
| Airport Operations/Maintenance               | Re-roof FBO Hangar                 | 100,000              | -                    | -                    | -                    | -                    | 100,000               |
| <b>Total - Front Range Airport Fund</b>      |                                    | <b>\$ 120,000</b>    | <b>\$ 533,333</b>    | <b>\$ 1,366,677</b>  | <b>\$ 559,260</b>    | <b>\$ 3,200,000</b>  | <b>\$ 5,779,270</b>   |
| <b>Total - County-wide</b>                   |                                    | <b>\$ 39,391,615</b> | <b>\$ 44,154,132</b> | <b>\$ 34,709,531</b> | <b>\$ 30,867,923</b> | <b>\$ 25,689,575</b> | <b>\$ 174,812,776</b> |

### Change in Fund Balance by Fund

The change in fund balance for each of the county's 20 individual funds is detailed on the following pages. Below, the county-wide consolidated view includes an expenditure decrease for 2016 from the 2015 Amended Budget, leaving the consolidated ending fund balance of \$212.3 million. Refinancing of the 2009 Certificates of Participation (COP) was completed in December 2015. That, along with the carry forward of 2014 capital projects into 2015, accounts for the negative change in expenditures of 30.1%.

| All Funds Summary                         | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance   | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|------------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 211,955,022 | \$ 225,847,831 | \$ 262,250,234         | \$ 217,854,196  | \$ (44,396,038)  | (16.93%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                  |               |
| Property Tax                              | \$ 120,604,131 | \$ 123,964,266 | \$ 126,089,253         | \$ 142,133,572  | \$ 16,044,319    | 12.72%        |
| Sales Tax                                 | 37,352,402     | 41,115,244     | 42,293,391             | 45,803,060      | 3,509,669        | 8.30%         |
| Other Taxes                               | 9,232,003      | 10,135,792     | 9,600,000              | 11,706,839      | 2,106,839        | 21.95%        |
| Licenses and Permits                      | 1,412,564      | 1,771,733      | 1,847,638              | 1,940,136       | 92,498           | 5.01%         |
| Intergovernmental                         | 126,020,183    | 116,344,772    | 135,095,877            | 135,710,334     | 614,457          | 0.45%         |
| Charges for Services                      | 45,260,431     | 51,774,003     | 52,746,283             | 58,270,154      | 5,523,871        | 10.47%        |
| Investment Income                         | (333,127)      | 4,336,194      | 2,844,841              | 2,560,196       | (284,645)        | (10.01%)      |
| Miscellaneous                             | 13,288,517     | 12,493,587     | 13,310,364             | 26,833,998      | 13,523,634       | 101.60%       |
| G/L on Sale of Assets                     | 241,973        | 306,075        | 200,000                | 275,000         | 75,000           | 37.50%        |
| Other Finance Sources                     | 17,960,497     | 31,667,449     | 195,646,548            | 5,482,802       | (190,163,746)    | (97.20%)      |
| <b>TOTAL REVENUE</b>                      | \$ 371,039,574 | \$ 393,909,114 | \$ 579,674,195         | \$ 430,716,091  | \$ (148,958,104) | (25.70%)      |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                  |               |
| Salaries & Benefits                       | \$ 135,644,032 | \$ 142,305,206 | \$ 154,808,543         | \$ 164,428,942  | \$ 9,620,398     | 6.21%         |
| Operating & Maintenance                   | 11,998,517     | 13,243,989     | 16,157,812             | 15,897,866      | (259,946)        | (1.61%)       |
| Charges for Services                      | 143,524,997    | 131,204,262    | 145,034,179            | 143,293,254     | (1,740,924)      | (1.20%)       |
| Debt Service                              | 13,950,685     | 22,650,360     | 29,926,621             | 15,275,581      | (14,651,040)     | (48.96%)      |
| Governmental Services                     | 30,660,992     | 30,893,023     | 43,378,010             | 54,073,342      | 10,695,332       | 24.66%        |
| Other Finance Uses                        | 17,960,497     | 14,947,449     | 108,946,548            | 5,482,802       | (103,463,746)    | (94.97%)      |
| Capital Projects and Equipment            | 10,278,191     | 20,690,492     | 125,818,520            | 37,782,479      | (88,036,041)     | (69.97%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 364,017,912 | \$ 375,934,780 | \$ 624,070,233         | \$ 436,234,266  | \$ (187,835,967) | (30.10%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 7,021,661   | \$ 17,974,334  | \$ (44,396,038)        | \$ (5,518,175)  | \$ 38,877,863    | (87.57%)      |
| <b>ENDING FUND BALANCE</b>                | \$ 218,976,683 | \$ 243,822,165 | \$ 217,854,196         | \$ 212,336,020  | \$ (5,518,175)   | (2.53%)       |

**General Fund**

The 2016 Adopted Budget includes an increase in fund balance of \$1.4 million. Property tax revenue is budgeted to increase by \$13.8 million due to the net assessed value of properties increasing by \$570 million in 2015. Intergovernmental Revenue is decreasing due to reduced Denver Regional Council of Governments (DRCOG) and Federal Emergency Management Agency (FEMA) payments of approximately \$2.5 million. The reduction in both Other Financing Sources and Other Financing Uses is due to a change in how principal and interest payments for COPs are being budgeted for 2016. These payments were made out of the General Fund (with a corresponding interfund transfer from the Capital Facilities Fund) in the past and will be made directly out of the Capital Facilities Fund for 2016 and beyond. The reduction in Capital for 2016 is due to capital projects that were carried over from 2014 to 2015. The projected ending fund balance is comprised of assigned and unassigned reserve funds.

| General Fund                              | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance   | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|------------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 117,649,481 | \$ 112,522,612 | \$ 114,592,689         | \$ 93,172,359   | \$ (21,420,330)  | (18.69%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                  |               |
| Property Tax                              | \$ 103,079,181 | \$ 105,896,955 | \$ 107,856,312         | \$ 121,655,988  | \$ 13,799,676    | 12.79%        |
| Sales Tax                                 | -              | -              | 100,000                | 1,000,000       | 900,000          | 900.00%       |
| Licenses and Permits                      | 1,271,145      | 1,659,305      | 1,767,638              | 1,840,136       | 72,498           | 4.10%         |
| Intergovernmental                         | 9,273,222      | 10,579,416     | 13,873,380             | 9,923,787       | (3,949,593)      | (28.47%)      |
| Charges for Services                      | 21,991,992     | 24,568,705     | 23,950,976             | 27,011,333      | 3,060,357        | 12.78%        |
| Investment Income                         | (408,404)      | 4,241,268      | 2,780,341              | 2,454,396       | (325,945)        | (11.72%)      |
| Miscellaneous                             | 4,464,132      | 4,214,995      | 3,972,543              | 4,256,550       | 284,007          | 7.15%         |
| Other Finance Sources                     | 13,225,255     | 21,749,610     | 106,446,248            | 3,127,500       | (103,318,748)    | (97.06%)      |
| <b>TOTAL REVENUE</b>                      | \$ 152,896,523 | \$ 172,910,254 | \$ 260,747,438         | \$ 171,269,690  | \$ (89,477,748)  | (34.32%)      |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                  |               |
| Salaries & Benefits                       | \$ 87,439,442  | \$ 92,459,735  | \$ 98,676,115          | \$ 105,865,761  | \$ 7,189,646     | 7.29%         |
| Operating & Maintenance                   | 5,721,426      | 5,574,986      | 7,616,775              | 7,512,655       | (104,120)        | (1.37%)       |
| Charges for Services                      | 35,108,797     | 37,905,193     | 41,156,494             | 41,978,502      | 822,008          | 2.00%         |
| Debt Service                              | 13,960,011     | 22,620,768     | 23,513,451             | -               | (23,513,451)     | (100.00%)     |
| Governmental Services                     | 5,805,222      | 5,003,974      | 6,838,353              | 6,119,172       | (719,181)        | (10.52%)      |
| Other Finance Uses                        | 1,613,535      | 1,002,685      | 93,864,125             | 1,485,943       | (92,378,182)     | (98.42%)      |
| Capital Projects and Equipment            | 8,374,958      | 6,272,836      | 10,502,455             | 6,918,629       | (3,583,826)      | (34.12%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 158,023,392 | \$ 170,840,177 | \$ 282,167,768         | \$ 169,880,662  | \$ (112,287,106) | (39.79%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ (5,126,869) | \$ 2,070,077   | \$ (21,420,330)        | \$ 1,389,028    | \$ 22,809,358    | (106.48%)     |
| <b>ENDING FUND BALANCE</b>                | \$ 112,522,612 | \$ 114,592,689 | \$ 93,172,359          | \$ 94,561,387   | \$ 1,389,028     | 1.49%         |



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

These special revenue funds, created to account for federal grants, do not as a rule, accumulate fund balances. Therefore, year-end excess/(deficiency) is generally budgeted at or near \$0.

| Community Development Block Grant Fund    | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 2,708,921   | \$ 3,194,745   | \$ 10,832,225          | \$ 4,630,070    | \$ (6,202,155) | (57.26%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ 3,294,073   | \$ 1,727,439   | \$ 4,113,363           | \$ 2,191,295    | \$ (1,922,068) | (46.73%)      |
| Miscellaneous                             | 1,541,146      | 830,324        | 1,431,000              | 3,100,000       | 1,669,000      | 116.63%       |
| <b>TOTAL REVENUE</b>                      | \$ 4,835,969   | \$ 10,597,778  | \$ 5,544,363           | \$ 5,341,295    | \$ (203,068)   | (3.66%)       |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 361,948     | \$ 390,669     | \$ 561,603             | \$ 396,709      | \$ (164,894)   | (29.36%)      |
| Operating & Maintenance                   | 11,266         | 10,414         | 27,184                 | 36,269          | 9,085          | 33.42%        |
| Charges for Services                      | 34,651         | 33,844         | 45,754                 | 81,142          | 35,388         | 77.34%        |
| Debt Service                              | (9,325)        | 8,419          | 6,202,155              | 50,000          | (6,152,155)    | (99.19%)      |
| Governmental Services                     | 3,951,606      | 2,516,951      | 4,909,822              | 5,056,754       | 146,932        | 2.99%         |
| <b>TOTAL EXPENDITURES</b>                 | \$ 4,350,145   | \$ 2,960,298   | \$ 11,746,518          | \$ 5,620,874    | \$ (6,125,644) | (52.15%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 485,824     | \$ 7,637,480   | \$ (6,202,155)         | \$ (279,579)    | \$ 5,922,576   | (95.49%)      |
| <b>ENDING FUND BALANCE</b>                | \$ 3,194,745   | \$ 10,832,225  | \$ 4,630,070           | \$ 4,350,491    | \$ (279,579)   | (6.04%)       |

| Headstart Fund                            | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 316,378     | \$ 89,743      | \$ 396,296             | \$ 396,296      | \$ 0           | 0.00%         |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ 3,933,803   | \$ 4,418,699   | \$ 4,976,036           | \$ 4,889,534    | \$ (86,502)    | (1.74%)       |
| Miscellaneous                             | 36,575         | 27,863         | -                      | -               | -              | -             |
| <b>TOTAL REVENUE</b>                      | \$ 3,970,378   | \$ 4,446,562   | \$ 4,976,036           | \$ 4,889,534    | \$ (86,502)    | (1.74%)       |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 3,227,316   | \$ 3,163,876   | \$ 3,964,924           | \$ 3,729,005    | \$ (235,919)   | (5.95%)       |
| Operating & Maintenance                   | 295,234        | 488,935        | 303,511                | 388,488         | 84,977         | 28.00%        |
| Charges for Services                      | 674,463        | 487,199        | 507,865                | 522,007         | 14,142         | 2.78%         |
| Governmental Services                     | -              | -              | 199,736                | 326,670         | 126,934        | 63.55%        |
| <b>TOTAL EXPENDITURES</b>                 | \$ 4,197,013   | \$ 4,140,009   | \$ 4,976,036           | \$ 4,966,170    | \$ (9,866)     | (0.20%)       |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ (226,635)   | \$ 306,553     | \$ -                   | \$ (76,636)     | \$ (76,636)    | -             |
| <b>ENDING FUND BALANCE</b>                | \$ 89,743      | \$ 396,296     | \$ 396,296             | \$ 319,660      | \$ (76,636)    | (19.34%)      |

| Community Services Block Grant Fund       | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 2,602       | \$ 2,652       | \$ 2,652               | \$ 2,652        | \$ -           | 0.00%         |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ 421,825     | \$ 561,215     | \$ 459,846             | \$ 827,260      | \$ 367,414     | 79.90%        |
| <b>TOTAL REVENUE</b>                      | \$ 421,825     | \$ 561,215     | \$ 459,846             | \$ 827,260      | \$ 367,414     | 79.90%        |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 112,735     | \$ 168,539     | \$ 178,446             | \$ 201,220      | \$ 22,774      | 12.76%        |
| Operating & Maintenance                   | 9,940          | 11,855         | 6,500                  | 6,550           | 50             | 0.77%         |
| Charges for Services                      | 46,088         | 36,091         | 11,851                 | 12,301          | 450            | 3.80%         |
| Governmental Services                     | 253,012        | 344,730        | 263,049                | 218,000         | (45,049)       | (17.13%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 421,775     | \$ 561,215     | \$ 459,846             | \$ 438,071      | \$ (21,775)    | (4.74%)       |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 50          | \$ -           | \$ -                   | \$ 389,189      | \$ 389,189     |               |
| <b>ENDING FUND BALANCE</b>                | \$ 2,652       | \$ 2,652       | \$ 2,652               | \$ 391,841      | \$ 389,189     | 14673.75%     |

| Workforce & Business Center Fund          | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 181,948     | \$ 243,590     | \$ 246,699             | \$ 246,699      | \$ (0)         | (0.00%)       |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ 6,280,988   | \$ 5,312,495   | \$ 7,413,915           | \$ 7,229,775    | \$ (184,140)   | (2.48%)       |
| Miscellaneous                             | 889            | 1,843          | -                      | -               | -              |               |
| <b>TOTAL REVENUE</b>                      | \$ 6,281,877   | \$ 5,314,338   | \$ 7,413,915           | \$ 7,229,775    | \$ (184,140)   | (2.48%)       |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 3,953,797   | \$ 3,809,484   | \$ 4,320,388           | \$ 3,875,717    | \$ (444,672)   | (10.29%)      |
| Operating & Maintenance                   | 198,401        | 172,996        | 236,689                | 219,457         | (17,232)       | (7.28%)       |
| Charges for Services                      | 1,970,240      | 1,328,750      | 1,665,574              | 1,630,569       | (35,004)       | (2.10%)       |
| Governmental Services                     | -              | -              | 1,191,264              | 1,528,756       | 337,492        | 28.33%        |
| <b>TOTAL EXPENDITURES</b>                 | \$ 6,220,235   | \$ 5,311,229   | \$ 7,413,915           | \$ 7,254,499    | \$ (159,416)   | (2.15%)       |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 61,642      | \$ 3,109       | \$ -                   | \$ (24,724)     | \$ (24,724)    |               |
| <b>ENDING FUND BALANCE</b>                | \$ 243,590     | \$ 246,699     | \$ 246,699             | \$ 221,975      | \$ (24,724)    | (10.02%)      |

### Conservation Trust Fund

This fund is budgeted to end 2016 with a fund balance of \$1.4 million. County policy is that only prior year lottery proceeds (primary funding source) can be spent. The remaining fund balance will be used in the future to construct, maintain, and improve park facilities and trail systems within the county or to purchase land.

| Conservation Trust Fund                   | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 1,924,563   | \$ 2,168,802   | \$ 1,892,719           | \$ 1,203,763    | \$ (688,956)   | (36.40%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ 739,892     | \$ 670,555     | \$ 697,878             | \$ 715,661      | \$ 17,783      | 2.55%         |
| Investment Income                         | 2,606          | 2,200          | 2,500                  | -               | (2,500)        | (100.00%)     |
| <b>TOTAL REVENUE</b>                      | \$ 742,498     | \$ 672,755     | \$ 700,378             | \$ 715,661      | \$ 15,283      | 2.18%         |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 336,932     | \$ 357,826     | \$ 370,465             | \$ 399,326      | \$ 28,861      | 7.79%         |
| Operating & Maintenance                   | 22,722         | 15,551         | 22,500                 | 23,500          | 1,000          | 4.44%         |
| Charges for Services                      | 49,783         | 25,710         | 42,600                 | 42,600          | -              | 0.00%         |
| Capital Projects and Equipment            | 48,828         | 549,751        | 953,769                | 110,000         | (843,769)      | (88.47%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 498,259     | \$ 948,839     | \$ 1,389,334           | \$ 575,426      | \$ (813,908)   | (58.58%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 244,239     | \$ (276,083)   | \$ (688,956)           | \$ 140,235      | \$ 829,191     | (120.35%)     |
| <b>ENDING FUND BALANCE</b>                | \$ 2,168,802   | \$ 1,892,719   | \$ 1,203,763           | \$ 1,343,998    | \$ 140,235     | 11.65%        |

### Open Space Sales Tax Fund

This fund receives sales tax revenues and provides for revenue share back to the municipalities within Adams County. Appropriations may be budgeted higher than planned revenue due to the timing of grants, which are applied for and awarded when projects start, but not paid out until projects are complete. The remaining fund balance at the end of 2016 is budgeted to be \$22.6 million.

| Open Space Sales Tax Fund                 | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 27,472,996  | \$ 29,460,023  | \$ 32,082,440          | \$ 28,009,492   | \$ (4,072,948) | (12.70%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Sales Tax                                 | \$ 12,447,795  | \$ 13,831,749  | \$ 14,064,464          | \$ 14,785,010   | \$ 720,546     | 5.12%         |
| Investment Income                         | 36,990         | 27,533         | 30,000                 | 30,000          | -              | 0.00%         |
| Miscellaneous                             | -              | 25,059         | -                      | -               | -              |               |
| <b>TOTAL REVENUE</b>                      | \$ 12,484,785  | \$ 13,884,341  | \$ 14,094,464          | \$ 14,815,010   | \$ 720,546     | 5.11%         |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 105,650     | \$ 108,948     | \$ 135,811             | \$ 145,001      | \$ 9,190       | 6.77%         |
| Operating & Maintenance                   | 4,015          | 2,905          | 6,270                  | 9,800           | 3,530          | 56.30%        |
| Charges for Services                      | 32,863         | 3,045          | 89,112                 | 86,582          | (2,530)        | (2.84%)       |
| Governmental Services                     | 7,837,014      | 10,276,671     | 16,075,044             | 19,146,793      | 3,071,749      | 19.11%        |
| Other Finance Uses                        | 2,518,216      | 870,354        | 1,861,175              | 869,359         | (991,816)      | (53.29%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 10,497,758  | \$ 11,261,924  | \$ 18,167,412          | \$ 20,257,535   | \$ 2,090,123   | 11.50%        |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 1,987,027   | \$ 2,622,417   | \$ (4,072,948)         | \$ (5,442,525)  | \$ (1,369,577) | 33.63%        |
| <b>ENDING FUND BALANCE</b>                | \$ 29,460,023  | \$ 32,082,440  | \$ 28,009,492          | \$ 22,566,967   | \$ (5,442,525) | (19.43%)      |

### Open Space Projects Fund

This fund is used for open space projects and purchases using the county's 30% distribution of open space sales tax dollars. A use of \$2.2 million of fund balance is budgeted in 2016 resulting in an ending fund balance of \$3.4 million. In 2015, budgeted revenues and expenditures included \$1.9 million for 120<sup>th</sup> Ave Pedestrian Bridge and \$3.1 million for 88<sup>th</sup> Avenue Open Space Restoration.

| Open Space Projects Fund                  | Actual<br>2013      | Actual<br>2014      | Amended Budget<br>2015 | Adopted<br>2016       | \$<br>Variance        | %<br>Variance      |
|---|---------------------|---------------------|------------------------|-----------------------|-----------------------|--------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 2,897,153        | \$ 5,368,118        | \$ 5,372,990           | \$ 5,614,591          | \$ 241,601            | 4.50%              |
| <b>REVENUE</b>                            |                     |                     |                        |                       |                       |                    |
| Intergovernmental                         | \$ -                | \$ -                | \$ 5,110,000           | \$ -                  | \$ (5,110,000)        | (100.00%)          |
| Investment Income                         | 4,923               | 6,208               | 5,000                  | -                     | (5,000)               | (100.00%)          |
| Miscellaneous                             | 148,658             | 148,699             | 307,450                | -                     | (307,450)             | (100.00%)          |
| Other Finance Sources                     | 2,472,715           | 870,354             | 1,861,175              | 869,359               | (991,816)             | (53.29%)           |
| <b>TOTAL REVENUE</b>                      | <b>\$ 2,626,296</b> | <b>\$ 1,025,262</b> | <b>\$ 7,283,625</b>    | <b>\$ 869,359</b>     | <b>\$ (6,414,266)</b> | <b>(88.06%)</b>    |
| <b>EXPENDITURES</b>                       |                     |                     |                        |                       |                       |                    |
| Operating & Maintenance                   | \$ 1,871            | \$ 5,000            | \$ 6,000               | \$ 6,000              | \$ -                  | 0.00%              |
| Charges for Services                      | 50,198              | 35,818              | 351,800                | 156,800               | (195,000)             | (55.43%)           |
| Capital Projects and Equipment            | 103,261             | 979,572             | 6,684,224              | 2,950,000             | (3,734,224)           | (55.87%)           |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 155,330</b>   | <b>\$ 1,020,390</b> | <b>\$ 7,042,024</b>    | <b>\$ 3,112,800</b>   | <b>\$ (3,929,224)</b> | <b>(55.80%)</b>    |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ 2,470,966</b> | <b>\$ 4,872</b>     | <b>\$ 241,601</b>      | <b>\$ (2,243,441)</b> | <b>\$ (2,485,042)</b> | <b>(1,028.57%)</b> |
| <b>ENDING FUND BALANCE</b>                | <b>\$ 5,368,118</b> | <b>\$ 5,372,990</b> | <b>\$ 5,614,591</b>    | <b>\$ 3,371,150</b>   | <b>\$ (2,243,441)</b> | <b>(39.96%)</b>    |

### Social Services Fund

The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. The beginning 2016 total fund balance is projected to be \$10.1 million. For 2016, the total ending budgeted fund balance is \$9.7 million.

| Social Services Fund                      | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 11,096,307  | \$ 11,537,069  | \$ 11,130,557          | \$ 10,057,429   | \$ (1,073,128) | (9.64%)       |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Property Tax                              | \$ 10,547,718  | \$ 10,872,773  | \$ 10,971,113          | \$ 12,320,874   | \$ 1,349,761   | 12.30%        |
| Intergovernmental                         | 70,159,908     | 65,703,314     | 85,358,060             | 89,667,016      | 4,308,956      | 5.05%         |
| <b>TOTAL REVENUE</b>                      | \$ 82,321,585  | \$ 76,630,121  | \$ 96,329,173          | \$ 101,987,890  | \$ 5,658,717   | 5.87%         |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 31,954,900  | \$ 34,114,329  | \$ 37,785,825          | \$ 40,582,882   | \$ 2,797,057   | 7.40%         |
| Operating & Maintenance                   | 1,422,000      | 1,433,921      | 2,089,968              | 1,920,175       | (169,793)      | (8.12%)       |
| Charges for Services                      | 48,307,559     | 41,307,043     | 57,401,508             | 59,838,799      | 2,437,291      | 4.25%         |
| Other Finance Uses                        | 1              | -              | 125,000                | -               | (125,000)      | (100.00%)     |
| <b>TOTAL EXPENDITURES</b>                 | \$ 81,880,823  | \$ 77,036,632  | \$ 97,402,301          | \$ 102,341,856  | \$ 4,939,555   | 5.07%         |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 440,761     | \$ (406,512)   | \$ (1,073,128)         | \$ (353,966)    | \$ 719,162     | (67.02%)      |
| <b>ENDING FUND BALANCE</b>                | \$ 11,537,069  | \$ 11,130,557  | \$ 10,057,429          | \$ 9,703,463    | \$ (353,966)   | (3.52%)       |

### DIA Noise Mitigation and Coordinating Fund

The 2016 Adopted Budget projects an ending fund balance of \$1.3 million. The 2016 Adopted Budget includes the \$10.0 million payment from the City and County of Denver for the Amendatory Intergovernmental Agreement regarding development around the Denver International Airport (DIA) passed in fall of 2015. The subsequent payment to the municipalities within Adams County is also included in the budgeted expenditures for 2016. The remaining funds are used to mitigate noise impacts from DIA on county residents. The expenditure budget of \$45,000 is included to ensure there is a reasonable amount of appropriation available for applicable noise mitigation payments to residents.

| DIA Noise Mitigation and Coordinating Fund | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|--|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE***</b>           | \$ 1,364,985   | \$ 1,349,716   | \$ 1,351,246           | \$ 1,308,246    | \$ (43,000)    | (3.18%)       |
| <b>REVENUE</b>                             |                |                |                        |                 |                |               |
| Intergovernmental                          | \$ -           | \$ -           | \$ -                   | \$ 10,000,000   | \$ 10,000,000  |               |
| Investment Income                          | 1,993          | 1,530          | 2,000                  | 1,600           | (400)          | (20.00%)      |
| <b>TOTAL REVENUE</b>                       | \$ 1,993       | \$ 1,530       | \$ 2,000               | \$ 10,001,600   | \$ 9,999,600   | 499980.00%    |
| <b>EXPENDITURES</b>                        |                |                |                        |                 |                |               |
| Charges for Services                       | \$ 17,261      | \$ -           | \$ 45,000              | \$ 45,000       | \$ -           | 0.00%         |
| Governmental Services                      | -              | -              | -                      | 6,872,500       | 6,872,500      |               |
| Other Finance Uses                         | -              | -              | -                      | 3,127,500       | 3,127,500      |               |
| <b>TOTAL EXPENDITURES</b>                  | \$ 17,261      | \$ -           | \$ 45,000              | \$ 10,045,000   | \$ 10,000,000  | 22222.22%     |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>  | \$ (15,269)    | \$ 1,530       | \$ (43,000)            | \$ (43,400)     | \$ (400)       | 0.93%         |
| <b>ENDING FUND BALANCE</b>                 | \$ 1,349,716   | \$ 1,351,246   | \$ 1,308,246           | \$ 1,264,846    | \$ (43,400)    | (3.32%)       |

### Developmentally Disabled Fund

The 2016 Adopted Budget shows a year-end fund balance of \$222,952. In 2016, \$1.2 million will go toward supporting local agencies such as the Children’s Outreach Project and North Metro Community Services. The change in fund balance from 2015 to 2016 is due to the increase in property taxes expected to be received in 2016.

| Developmentally Disabled Fund             | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 154,781     | \$ 160,807     | \$ 201,798             | \$ 222,952      | \$ 21,154      | 10.48%        |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Property Tax                              | \$ 1,152,050   | \$ 1,187,547   | \$ 1,200,040           | \$ 1,346,622    | \$ 146,582     | 12.21%        |
| <b>TOTAL REVENUE</b>                      | \$ 1,152,050   | \$ 1,187,547   | \$ 1,200,040           | \$ 1,346,622    | \$ 146,582     | 12.21%        |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Charges for Services                      | \$ 17,281      | \$ 17,812      | \$ 18,040              | \$ 18,040       | \$ -           | 0.00%         |
| Governmental Services                     | 1,128,743      | 1,128,743      | 1,160,846              | 1,201,538       | 40,692         | 3.51%         |
| <b>TOTAL EXPENDITURES</b>                 | \$ 1,146,024   | \$ 1,146,555   | \$ 1,178,886           | \$ 1,219,578    | \$ 40,692      | 3.45%         |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 6,026       | \$ 40,992      | \$ 21,154              | \$ 127,044      | \$ 105,890     | 500.57%       |
| <b>ENDING FUND BALANCE</b>                | \$ 160,807     | \$ 201,798     | \$ 222,952             | \$ 349,996      | \$ 127,044     | 56.98%        |



### Road & Bridge Fund

The 2016 Adopted Budget includes an ending fund balance of \$28.2 million. The 2016 budget includes regular maintenance of county roads, streets and bridges. This fund receives revenues primarily from property taxes, sales taxes, specific ownership taxes, and highway users' tax funds. Changes in fund balance from year to year in this fund are impacted by funding requirements for capital improvement projects from year to year.

| Road & Bridge Fund                        | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance  | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|-----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 25,475,134  | \$ 31,056,356  | \$ 39,699,491          | \$ 24,004,740   | \$ (15,694,751) | (39.53%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                 |               |
| Property Tax                              | \$ 5,827,461   | \$ 6,007,036   | \$ 6,056,388           | \$ 6,810,088    | \$ 753,700      | 12.44%        |
| Sales Tax                                 | 10,089,638     | 10,966,472     | 11,251,571             | 12,096,826      | 845,255         | 7.51%         |
| Other Taxes                               | 9,232,003      | 10,135,792     | 9,600,000              | 11,706,839      | 2,106,839       | 21.95%        |
| Licenses and Permits                      | 141,419        | 112,427        | 80,000                 | 100,000         | 20,000          | 25.00%        |
| Intergovernmental                         | 10,905,418     | 11,262,558     | 12,356,732             | 10,266,006      | (2,090,726)     | (16.92%)      |
| Charges for Services                      | 1,046,896      | 1,014,704      | 773,649                | 1,633,343       | 859,694         | 111.12%       |
| Investment Income                         | 869            | 903            | 2,000                  | 1,200           | (800)           | (40.00%)      |
| Miscellaneous                             | 303,909        | 28,604         | 16,000                 | 16,000          | -               | 0.00%         |
| <b>TOTAL REVENUE</b>                      | \$ 38,196,605  | \$ 39,528,497  | \$ 40,136,340          | \$ 42,630,302   | \$ 2,493,962    | 6.21%         |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                 |               |
| Salaries & Benefits                       | \$ 4,735,003   | \$ 4,795,628   | \$ 5,657,500           | \$ 5,848,914    | \$ 191,414      | 3.38%         |
| Operating & Maintenance                   | 1,066,351      | 1,161,594      | 1,293,150              | 1,294,325       | 1,175           | 0.09%         |
| Charges for Services                      | 14,213,487     | 10,654,387     | 16,973,047             | 13,710,442      | (3,262,605)     | (19.22%)      |
| Governmental Services                     | 11,476,256     | 11,578,203     | 12,429,896             | 13,603,159      | 1,173,263       | 9.44%         |
| Other Finance Uses                        | -              | -              | 375,000                | -               | (375,000)       | (100.00%)     |
| Capital Projects and Equipment            | 1,124,286      | 2,695,550      | 19,102,498             | 4,000,000       | (15,102,498)    | (79.06%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 32,615,383  | \$ 30,885,363  | \$ 55,831,091          | \$ 38,456,840   | \$ (17,374,251) | (31.12%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 5,581,222   | \$ 8,643,134   | \$ (15,694,751)        | \$ 4,173,462    | \$ 19,868,213   | (126.59%)     |
| <b>ENDING FUND BALANCE</b>                | \$ 31,056,356  | \$ 39,699,491  | \$ 24,004,740          | \$ 28,178,202   | \$ 4,173,462    | 17.39%        |

### Waste Management Fund

The 2016 ending fund balance of \$3.8 million will be used to monitor various waste sites located in the county. The 2016 budgeted decrease in capital expenditures is related to the Clay Street Outfall Project budgeted in 2015. Also budgeted in 2015 Charges for Services was \$100,000 for the Old Shooting Range Abatement Project.

| Waste Management Fund                     | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 5,490,299   | \$ 5,773,533   | \$ 6,267,793           | \$ 3,736,301    | \$ (2,531,492) | (40.39%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Charges for Services                      | \$ 486,926     | \$ 731,287     | \$ 420,000             | \$ 400,000      | \$ (20,000)    | (4.76%)       |
| <b>TOTAL REVENUE</b>                      | \$ 486,926     | \$ 731,287     | \$ 420,000             | \$ 400,000      | \$ (20,000)    | (4.76%)       |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ 55,595      | \$ 69,532      | \$ 61,497              | \$ -            | \$ (61,497)    | (100.00%)     |
| Charges for Services                      | 148,097        | 167,495        | 620,647                | 376,255         | (244,392)      | (39.38%)      |
| Capital Projects and Equipment            | -              | -              | 2,269,348              | -               | (2,269,348)    | (100.00%)     |
| <b>TOTAL EXPENDITURES</b>                 | \$ 203,692     | \$ 237,027     | \$ 2,951,492           | \$ 376,255      | \$ (2,575,237) | (87.25%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 283,233     | \$ 494,261     | \$ (2,531,492)         | \$ 23,745       | \$ 2,555,237   | (100.94%)     |
| <b>ENDING FUND BALANCE</b>                | \$ 5,773,533   | \$ 6,267,793   | \$ 3,736,301           | \$ 3,760,046    | \$ 23,745      | 0.64%         |

### Capital Facilities Fund

The 2016 Adopted Budget includes an ending fund balance of \$19.4 million. As detailed in the General Fund, the \$15.0 million in COP payments in the 2016 budget will be paid directly from the Capital Facilities Fund instead of being transferred to the General Fund for payment. This is shown in the Debt Service and Other Finance Uses lines below. The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. The increase capital expenditures in this fund are related to \$8.0 million for the Justice Center build out and \$5.5 million for the Community Corrections facility. The 2015 budget includes carry-over of unspent capital projects from the prior year and also the appropriation for the new Human Services Center.

| Capital Facilities Fund                   | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance  | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|-----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ 15,219,474  | \$ 16,995,878  | \$ 10,447,629          | \$ 20,712,987   | \$ 10,265,358   | 98.26%        |
| <b>REVENUE</b>                            |                |                |                        |                 |                 |               |
| Sales Tax                                 | \$ 14,814,969  | \$ 16,317,023  | \$ 16,877,356          | \$ 17,921,224   | \$ 1,043,868    | 6.19%         |
| Investment Income                         | 22,169         | 14,818         | 20,000                 | 20,000          | -               | 0.00%         |
| Miscellaneous                             | 200,822        | 207,082        | -                      | 10,000,000      | 10,000,000      |               |
| <b>TOTAL REVENUE</b>                      | \$ 15,037,959  | \$ 16,547,291  | \$ 102,997,356         | \$ 27,941,224   | \$ (75,056,132) | (72.87%)      |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                 |               |
| Operating & Maintenance                   | \$ 76,404      | \$ 80,131      | \$ 20,000              | \$ 189,132      | \$ 169,132      | 845.66%       |
| Debt Service                              | -              | -              | -                      | 15,014,566      | 15,014,566      |               |
| Other Finance Uses                        | 12,648,385     | 12,689,610     | 12,381,248             | -               | (12,381,248)    | (100.00%)     |
| Capital Projects and Equipment            | 501,841        | 10,055,192     | 79,830,750             | 14,009,850      | (65,820,900)    | (82.45%)      |
| <b>TOTAL EXPENDITURES</b>                 | \$ 13,261,555  | \$ 23,095,540  | \$ 92,731,998          | \$ 29,213,548   | \$ (63,518,450) | (68.50%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ 1,776,404   | \$ (6,548,250) | \$ 10,265,358          | \$ (1,272,324)  | \$ (11,537,682) | (112.39%)     |
| <b>ENDING FUND BALANCE</b>                | \$ 16,995,878  | \$ 10,447,629  | \$ 20,712,987          | \$ 19,440,663   | \$ (1,272,324)  | (6.14%)       |

### Golf Course Fund

For 2016, the Golf Course Fund has a projected ending fund balance of \$1.7 million; this is an increase of \$380,189 from the 2015 budget. Other Finance Uses is an annual payback of a loan for the original purchase of the land used for the golf course. This is an interfund transfer from the Golf Course Fund to the General Fund. The loan is paid off with the 2015 payment; therefore, the fund balance will increase in 2016.

| Golf Course Fund                          | Actual<br>2013      | Actual<br>2014      | Amended Budget<br>2015 | Adopted<br>2016     | \$<br>Variance      | %<br>Variance   |
|---|---------------------|---------------------|------------------------|---------------------|---------------------|-----------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ -                | \$ -                | \$ 1,138,489           | \$ 1,306,988        | \$ 168,499          | 14.80%          |
| <b>REVENUE</b>                            |                     |                     |                        |                     |                     |                 |
| Intergovernmental                         | \$ -                | \$ 48,990           | \$ 262,500             | \$ -                | \$ (262,500)        | (100.00%)       |
| Charges for Services                      | 2,580,361           | 2,773,050           | 2,843,500              | 2,843,500           | -                   | 0.00%           |
| Investment Income                         | 4,977               | 1,709               | 3,000                  | 3,000               | -                   | 0.00%           |
| Miscellaneous                             | 233,873             | 775,644             | 200,000                | 200,000             | -                   | 0.00%           |
| G/L on Sale of Assets                     | (15,219)            | 75,333              | -                      | -                   | -                   |                 |
| <b>TOTAL REVENUE</b>                      | <b>\$ 2,803,993</b> | <b>\$ 3,674,726</b> | <b>\$ 3,309,000</b>    | <b>\$ 3,046,500</b> | <b>\$ (262,500)</b> | <b>(7.93%)</b>  |
| <b>EXPENDITURES</b>                       |                     |                     |                        |                     |                     |                 |
| Operating & Maintenance                   | \$ 478,727          | \$ 561,628          | \$ 445,275             | \$ 446,775          | \$ 1,500            | 0.34%           |
| Charges for Services                      | 2,159,409           | 2,306,469           | 2,258,536              | 1,925,536           | (333,000)           | (14.74%)        |
| Other Finance Uses                        | 340,000             | 340,000             | 340,000                | -                   | (340,000)           | (100.00%)       |
| Capital Projects and Equipment            | -                   | -                   | 96,690                 | 294,000             | 197,310             | 204.06%         |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 2,978,136</b> | <b>\$ 3,208,097</b> | <b>\$ 3,140,501</b>    | <b>\$ 2,666,311</b> | <b>\$ (474,190)</b> | <b>(15.10%)</b> |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ (174,143)</b> | <b>\$ 466,629</b>   | <b>\$ 168,499</b>      | <b>\$ 380,189</b>   | <b>\$ 211,690</b>   | <b>125.63%</b>  |
| <b>ENDING FUND BALANCE</b>                | <b>\$ (174,143)</b> | <b>\$ 466,629</b>   | <b>\$ 1,306,988</b>    | <b>\$ 1,687,177</b> | <b>\$ 380,189</b>   | <b>29.09%</b>   |

### Stormwater Utility Fund

Ending fund balance is budgeted to be \$2.4 million in 2016. This is a decrease of \$1.3 million from the 2015 budget. In 2012 the Adams County Board of County Commissioners approved the creation of the Stormwater Utility Fund. Expenditures are related to planned drainage projects and support costs. The capital budget for 2016 is \$2.9 million, an increase of \$2.3 million from 2015.

| Stormwater Utility Fund                   | Actual<br>2013      | Actual<br>2014      | Amended Budget<br>2015 | Adopted<br>2016       | \$<br>Variance        | %<br>Variance    |
|---|---------------------|---------------------|------------------------|-----------------------|-----------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ -                | \$ -                | \$ 2,978,754           | \$ 3,618,702          | \$ 639,948            | 21.48%           |
| <b>REVENUE</b>                            |                     |                     |                        |                       |                       |                  |
| Property Tax                              | \$ (2,280)          | \$ (45)             | \$ 5,400               | \$ -                  | \$ (5,400)            | (100.00%)        |
| Charges for Services                      | 2,032,718           | 2,250,281           | 2,200,000              | 2,215,200             | 15,200                | 0.69%            |
| Miscellaneous                             | -                   | (15,314)            | -                      | -                     | -                     |                  |
| <b>TOTAL REVENUE</b>                      | <b>\$ 2,030,438</b> | <b>\$ 2,234,922</b> | <b>\$ 2,205,400</b>    | <b>\$ 2,215,200</b>   | <b>\$ 9,800</b>       | <b>0.44%</b>     |
| <b>EXPENDITURES</b>                       |                     |                     |                        |                       |                       |                  |
| Salaries & Benefits                       | \$ 344,761          | \$ 211,583          | \$ 236,855             | \$ 307,450            | \$ 70,595             | 29.81%           |
| Operating & Maintenance                   | 5,647               | 16,197              | 7,000                  | 9,750                 | 2,750                 | 39.29%           |
| Charges for Services                      | 200,007             | 31,687              | 386,982                | 231,990               | (154,992)             | (40.05%)         |
| Governmental Services                     | -                   | -                   | 310,000                | -                     | (310,000)             | (100.00%)        |
| Capital Projects and Equipment            | -                   | -                   | 624,615                | 2,933,000             | 2,308,385             | 369.57%          |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 550,415</b>   | <b>\$ 259,467</b>   | <b>\$ 1,565,452</b>    | <b>\$ 3,482,190</b>   | <b>\$ 1,916,738</b>   | <b>122.44%</b>   |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ 1,480,023</b> | <b>\$ 1,975,456</b> | <b>\$ 639,948</b>      | <b>\$ (1,266,990)</b> | <b>\$ (1,906,938)</b> | <b>(297.98%)</b> |
| <b>ENDING FUND BALANCE</b>                | <b>\$ 1,480,023</b> | <b>\$ 1,975,456</b> | <b>\$ 3,618,702</b>    | <b>\$ 2,351,712</b>   | <b>\$ (1,266,990)</b> | <b>(35.01%)</b>  |

### Front Range Airport Fund

One of two funds related to the Front Range Airport, the Front Range Airport Fund is reserved for the operations of the general aviation airport, which was inherited from the former Front Range Airport Authority. There is no reported data relating to Adams County managing the Front Range Airport in 2013 since the airport was managed by the Airport Authority at that time. The Airport Authority was dissolved as part of the in-sourcing in 2013. For 2016, ending fund balance is budgeted to be \$1.4 million.

| Front Range Airport Fund                  | Actual<br>2013 | Actual<br>2014 | Amended Budget<br>2015 | Adopted<br>2016 | \$<br>Variance | %<br>Variance |
|---|----------------|----------------|------------------------|-----------------|----------------|---------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ -           | \$ -           | \$ 2,072,211           | \$ 1,692,556    | \$ (379,655)   | (18.32%)      |
| <b>REVENUE</b>                            |                |                |                        |                 |                |               |
| Intergovernmental                         | \$ -           | \$ 3,148,166   | \$ 474,167             | \$ -            | \$ (474,167)   | (100.00%)     |
| Charges for Services                      | -              | 3,201,255      | 2,255,316              | 2,096,682       | (158,634)      | (7.03%)       |
| Investment Income                         | -              | 9              | -                      | -               | -              | -             |
| Miscellaneous                             | -              | 23,978         | 5,000                  | 5,000           | -              | 0.00%         |
| G/L on Sale of Assets                     | -              | (160,680)      | -                      | -               | -              | -             |
| Other Finance Sources                     | -              | 698,560        | 560,000                | 500,000         | (60,000)       | (10.71%)      |
| <b>TOTAL REVENUE</b>                      | \$ -           | \$ 6,911,288   | \$ 3,294,483           | \$ 2,601,682    | \$ (692,801)   | (21.03%)      |
| <b>EXPENDITURES</b>                       |                |                |                        |                 |                |               |
| Salaries & Benefits                       | \$ -           | \$ 895,585     | \$ 1,089,881           | \$ 1,122,193    | \$ 32,312      | 2.96%         |
| Operating & Maintenance                   | -              | 1,104,929      | 1,305,860              | 934,718         | (371,142)      | (28.42%)      |
| Charges for Services                      | -              | 2,130,309      | 1,239,397              | 748,261         | (491,136)      | (39.63%)      |
| Other Finance Uses                        | -              | 44,800         | -                      | -               | -              | -             |
| Capital Projects and Equipment            | -              | -              | 39,000                 | 120,000         | 81,000         | 207.69%       |
| <b>TOTAL EXPENDITURES</b>                 | \$ -           | \$ 4,175,623   | \$ 3,674,138           | \$ 2,925,172    | \$ (748,966)   | (20.38%)      |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | \$ -           | \$ 2,735,665   | \$ (379,655)           | \$ (323,490)    | \$ 56,165      | (14.79%)      |
| <b>ENDING FUND BALANCE</b>                | \$ -           | \$ 2,735,665   | \$ 1,692,556           | \$ 1,369,066    | \$ (323,490)   | (19.11%)      |

### Water and Wastewater Fund

The Water and Wastewater Fund is reserved for the operation of the wastewater treatment plant at the Front Range Airport. The wastewater plant serves customers and tenants of the Front Range Airport. This fund is the second of two airport related funds in-sourced from the former Front Range Airport Authority in 2013. The fund is budgeted to end 2016 with \$24,055 in fund balance.

| Water and Wastewater Fund                 | Actual<br>2013 | Actual<br>2014    | Amended Budget<br>2015 | Adopted<br>2016   | \$<br>Variance     | %<br>Variance    |
|---|----------------|-------------------|------------------------|-------------------|--------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$0            | \$0               | \$36,767               | \$12,168          | \$ (24,599)        | (66.91%)         |
| <b>REVENUE</b>                            |                |                   |                        |                   |                    |                  |
| Charges for Services                      | \$ -           | \$ 17,881         | \$ 29,400              | \$ 20,500         | \$ (8,900)         | (30.27%)         |
| Other Finance Sources                     | -              | 348,925           | 304,125                | 329,752           | 25,627             | 8.43%            |
| <b>TOTAL REVENUE</b>                      | <b>\$ -</b>    | <b>\$ 366,806</b> | <b>\$ 333,525</b>      | <b>\$ 350,252</b> | <b>\$ 16,727</b>   | <b>5.02%</b>     |
| <b>EXPENDITURES</b>                       |                |                   |                        |                   |                    |                  |
| Salaries & Benefits                       | \$ -           | \$ 79,322         | \$ 36,709              | \$ -              | \$ (36,709)        | (100.00%)        |
| Operating & Maintenance                   | -              | 5,465             | 9,600                  | 9,600             | -                  | 0.00%            |
| Charges for Services                      | -              | 104,140           | 100,800                | 117,750           | 16,950             | 16.82%           |
| Debt Service                              | -              | 21,173            | 211,015                | 211,015           | -                  | 0.00%            |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ -</b>    | <b>\$ 210,100</b> | <b>\$ 358,124</b>      | <b>\$ 338,365</b> | <b>\$ (19,759)</b> | <b>(5.52%)</b>   |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ -</b>    | <b>\$ 156,706</b> | <b>\$ (24,599)</b>     | <b>\$ 11,887</b>  | <b>\$ 36,486</b>   | <b>(148.32%)</b> |
| <b>ENDING FUND BALANCE</b>                | <b>\$ -</b>    | <b>\$ 156,706</b> | <b>\$ 12,168</b>       | <b>\$ 24,055</b>  | <b>\$ 11,887</b>   | <b>97.69%</b>    |

### Fleet Management Fund

The 2016 budgeted ending fund balance is \$13.5 million. This is a decrease of \$1.5 million from the 2015 Amended Budget. Fund balance is designated for the future replacement of the county's fleet. Other transfers in from the General and Road & Bridge funds are used to offset non-recovered inflation costs of replacement vehicles. Revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over time. Fluctuation from budget to actual total expenditures can be significant as factors influencing the decision to replace vehicles can change mid-year. Replacing vehicles with less costly and more fuel efficient vehicles is a goal of the county.

| <b>Fleet Management Fund</b>              | <b>Actual<br/>2013</b> | <b>Actual<br/>2014</b> | <b>Amended Budget<br/>2015</b> | <b>Adopted<br/>2016</b> | <b>\$<br/>Variance</b> | <b>%<br/>Variance</b> |
|---|------------------------|------------------------|--------------------------------|-------------------------|------------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$ -                   | \$ -                   | \$ 17,949,789                  | \$ 14,988,077           | \$ (2,961,712)         | (16.50%)              |
| <b>REVENUE</b>                            |                        |                        |                                |                         |                        |                       |
| Miscellaneous                             | \$ 6,348,892           | \$ 6,158,572           | \$ 7,378,371                   | \$ 9,256,448            | \$ 1,878,077           | 25.45%                |
| G/L on Sale of Assets                     | 257,191                | 391,421                | 200,000                        | 275,000                 | 75,000                 | 37.50%                |
| Other Finance Sources                     | -                      | -                      | 375,000                        | -                       | (375,000)              | (100.00%)             |
| <b>TOTAL REVENUE</b>                      | <b>\$ 6,606,084</b>    | <b>\$ 6,549,992</b>    | <b>\$ 7,953,371</b>            | <b>\$ 9,531,448</b>     | <b>\$ 1,578,077</b>    | <b>19.84%</b>         |
| <b>EXPENDITURES</b>                       |                        |                        |                                |                         |                        |                       |
| Salaries & Benefits                       | \$ 1,334,754           | \$ 1,320,383           | \$ 1,358,362                   | \$ 1,458,822            | \$ 100,460             | 7.40%                 |
| Operating & Maintenance                   | 2,680,083              | 2,593,097              | 2,753,600                      | 2,805,000               | 51,400                 | 1.87%                 |
| Charges for Services                      | 2,258,845              | 2,223,027              | 1,087,950                      | 291,244                 | (796,706)              | (73.23%)              |
| Other Finance Uses                        | 840,361                | -                      | -                              | -                       | -                      | -                     |
| Capital Projects and Equipment            | -                      | -                      | 5,715,171                      | 6,447,000               | 731,829                | 12.81%                |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 7,114,044</b>    | <b>\$ 6,136,507</b>    | <b>\$ 10,915,083</b>           | <b>\$ 11,002,066</b>    | <b>\$ 86,983</b>       | <b>0.80%</b>          |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ (507,960)</b>    | <b>\$ 413,485</b>      | <b>\$ (2,961,712)</b>          | <b>\$ (1,470,618)</b>   | <b>\$ 1,491,094</b>    | <b>(50.35%)</b>       |
| <b>ENDING FUND BALANCE</b>                | <b>\$ (507,960)</b>    | <b>\$ 413,485</b>      | <b>\$ 14,988,077</b>           | <b>\$ 13,517,459</b>    | <b>\$ (1,470,618)</b>  | <b>(9.81%)</b>        |



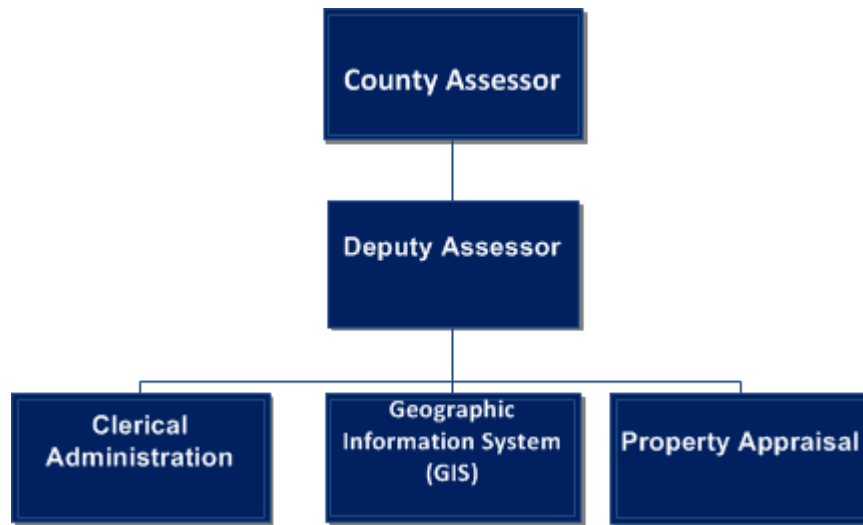
### Insurance Fund

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 ending fund balance of \$3.6 million budgeted at year end for 2016.

| Insurance Fund                            | Actual<br>2013        | Actual<br>2014        | Amended Budget<br>2015 | Adopted<br>2016      | \$<br>Variance      | %<br>Variance    |
|---|-----------------------|-----------------------|------------------------|----------------------|---------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$0                   | \$5,924,187           | \$3,557,000            | \$2,917,128          | \$ (639,872)        | (17.99%)         |
| <b>REVENUE</b>                            |                       |                       |                        |                      |                     |                  |
| Charges for Services                      | \$ 17,121,538         | \$ 17,216,817         | \$ 20,273,442          | \$ 22,049,596        | \$ 1,776,154        | 8.76%            |
| Miscellaneous                             | 9,199                 | 12,229                | -                      | -                    | -                   |                  |
| Other Finance Sources                     | -                     | -                     | -                      | 656,191              | 656,191             |                  |
| <b>TOTAL REVENUE</b>                      | <b>\$ 17,130,737</b>  | <b>\$ 17,229,046</b>  | <b>\$ 20,273,442</b>   | <b>\$ 22,705,787</b> | <b>\$ 2,432,345</b> | <b>12.00%</b>    |
| <b>EXPENDITURES</b>                       |                       |                       |                        |                      |                     |                  |
| Salaries & Benefits                       | \$ 1,681,200          | \$ 359,767            | \$ 374,162             | \$ 495,942           | \$ 121,780          | 32.55%           |
| Operating & Maintenance                   | 4,430                 | 4,385                 | 7,930                  | 85,672               | 77,742              | 980.35%          |
| Charges for Services                      | 17,189,989            | 19,232,081            | 20,531,222             | 21,479,434           | 948,212             | 4.62%            |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 18,875,618</b>  | <b>\$ 19,596,233</b>  | <b>\$ 20,913,314</b>   | <b>\$ 22,061,048</b> | <b>\$ 1,147,734</b> | <b>5.49%</b>     |
| <b>NET EXCESS / (DEFICIENCY) OF FUNDS</b> | <b>\$ (1,744,881)</b> | <b>\$ (2,367,187)</b> | <b>\$ (639,872)</b>    | <b>\$ 644,739</b>    | <b>\$ 1,284,611</b> | <b>(200.76%)</b> |
| <b>ENDING FUND BALANCE</b>                | <b>\$ (1,744,881)</b> | <b>\$ 3,557,000</b>   | <b>\$ 2,917,128</b>    | <b>\$ 3,561,867</b>  | <b>\$ 644,739</b>   | <b>22.10%</b>    |

## Assessor's Office

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### Assessor's Office - Purpose 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.

### Assessor's Office - 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.

- Clerical Administration – data processing of all property information, provide customer service to the citizens of Adams County. Process all Property Assessment Appeals at the various levels of occurrence (Assessor, County Board of Equalization, Board of Assessment, Court of Appeals, and Colorado Supreme Court levels)
- Geographic Information System – creation of layers of GIS data, creation of all maps for multiple jurisdiction entities and municipalities, process all GIS data requests from private and governmental sectors
- Property Appraisal - property assessment of residential property, commercial, industrial, mobile home, personal property, agricultural, natural minerals, vacant land, possessory interest, oil & gas and severed mineral interest property. Compile an abstract of assessed values for all taxing entities, process and compile all tax exempt properties, damage assessment for emergency response for entire county, process and compile all senior property tax exemption property, process all property data requests from private and governmental sectors, compile inventory of all tax exempt buildings, compile and archive jurisdictional boundary maps of all taxing entities.

### Assessor's Office - Current Year Objectives

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

Assessor's Office - Budget Summary

**Assessor's Office Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | 80,301             | 77,964             | 67,500                     | 75,000                     |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 80,301</b>   | <b>\$ 77,964</b>   | <b>\$ 67,500</b>           | <b>\$ 75,000</b>           |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 3,895,339        | \$ 4,017,430        | \$ 4,285,818               | \$ 4,450,591               |
| <b>Total Expenditures</b>   | <b>\$ 3,895,339</b> | <b>\$ 4,017,430</b> | <b>\$ 4,285,818</b>        | <b>\$ 4,450,591</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Assessor GIS                    | \$ -                | \$ 60               | \$ 449,068                 | \$ 499,267                 |
| County Assessor                 | 3,895,339           | 4,017,370           | 3,836,750                  | 3,951,324                  |
| <b>Total Expenditures</b>       | <b>\$ 3,895,339</b> | <b>\$ 4,017,430</b> | <b>\$ 4,285,818</b>        | <b>\$ 4,450,591</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 3,290,571        | \$ 3,454,770        | \$ 3,741,659               | \$ 3,963,421               |
| Operations & Maintenance        | 77,739              | 82,842              | 91,550                     | 87,400                     |
| Charges for Services            | 527,028             | 479,818             | 452,609                    | 399,770                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | -                   | -                   | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 3,895,339</b> | <b>\$ 4,017,430</b> | <b>\$ 4,285,818</b>        | <b>\$ 4,450,591</b>        |

Assessor's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Assessor's Office                        | 44.00              | 45.00              | 45.00              | -               | -                | 45.00              |
| <b>TOTAL FTEs</b>                        | <b>44.00</b>       | <b>45.00</b>       | <b>45.00</b>       | <b>0.00</b>     | <b>0.00</b>      | <b>45.00</b>       |

Assessor's Office - 2016 Budget Highlights

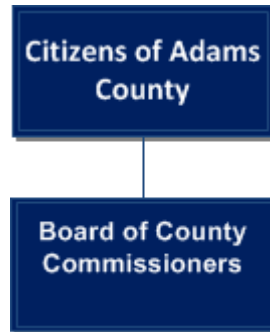
- \$235,460 Maintenance Contracts.
- \$15,000 Software Licensing.

Assessor's Office - Performance Measures

| Performance Measure                | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|------------------------------------|----------------|----------------|-------------------|-------------------|
| <b>Assessor's Office</b>           |                |                |                   |                   |
| Number of Parcels Assessed         | 179,990        | 182,401        | 183,684           | 185,000           |
| Number of Taxable Parcels Assessed | 175,207        | 177,530        | 178,736           | 180,000           |
| Taxpayers Protests                 | 3,682          | 760            | 3,432             | 700               |
| Protests/Taxable Parcel Assessed   | 3,682          | 760            | 3,432             | 700               |
| Oil & Gas Production Wells         | 946            | 932            | 1,075             | 1,075             |
| County Board of Equalization Cases | 1,468          | 223            | 1,043             | 200               |
| Parcels Assessed/FTE               | 4,235          | 4,395          | 4,271             | 4,302             |

## Board of County Commissioners

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### Board of County Commissioners - Purpose 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.

### Board of County Commissioners - Primary Services

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

### Board of County Commissioners - Governing Principles

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- 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.

Board of County Commissioners - Budget Summary

**Board of County Commissioners Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | 25,910             | 17,988             | 25,000                     | 25,000                     |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | -                  | 12                 | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | 3,000              | -                  | 2,000                      | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 28,910</b>   | <b>\$ 18,000</b>   | <b>\$ 27,000</b>           | <b>\$ 25,000</b>           |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 747,036         | \$ 715,838         | \$ 936,150                 | \$ 957,629                 |
| <b>Total Expenditures</b>   | <b>\$ 747,036</b>  | <b>\$ 715,838</b>  | <b>\$ 936,150</b>          | <b>\$ 957,629</b>          |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Board of County Commissioners   | \$ 747,036         | \$ 715,838         | \$ 936,150                 | \$ 957,629                 |
| <b>Total Expenditures</b>       | <b>\$ 747,036</b>  | <b>\$ 715,838</b>  | <b>\$ 936,150</b>          | <b>\$ 957,629</b>          |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ 572,607         | \$ 531,651         | \$ 732,350                 | \$ 743,829                 |
| Operations & Maintenance        | 93,430             | 103,429            | 158,500                    | 168,500                    |
| Charges for Services            | 80,999             | 80,758             | 45,300                     | 45,300                     |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | -                  | -                  | -                          | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 747,036</b>  | <b>\$ 715,838</b>  | <b>\$ 936,150</b>          | <b>\$ 957,629</b>          |

Board of County Commissioners - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Board of County Commissioners            | 5.00               | 6.00               | 7.00               | -               | -                | 7.00               |
| <b>TOTAL FTEs</b>                        | <b>5.00</b>        | <b>6.00</b>        | <b>7.00</b>        | <b>0.00</b>     | <b>0.00</b>      | <b>7.00</b>        |

Board of County Commissioners - 2016 Budget Highlights

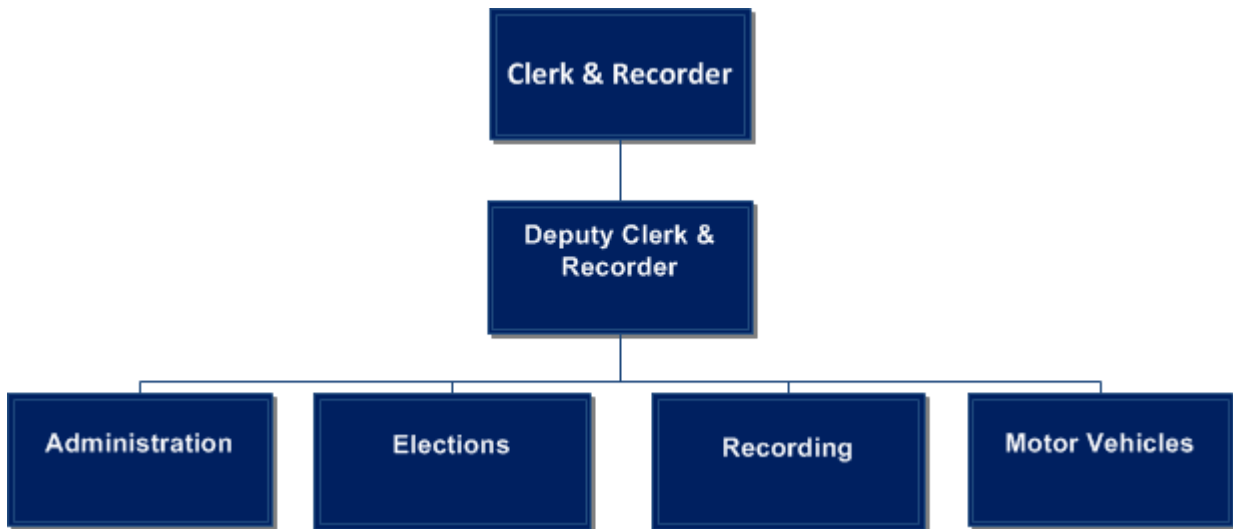
- There are no significant budget highlights for 2016.

Board of County Commissioners - Performance Measures

- See Performance Measures contained within all operating departments.



## Clerk & Recorder's Office



### Clerk & Recorder's Office - Purpose Statement

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

### Clerk & Recorder's Office - Primary Services

#### Administration

- Administration – This area encompasses the leadership, administration and management of the Clerk & Recorder's Office

#### Real Estate and Recording

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

#### Elections

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

#### Motor Vehicle

- Act as agent of the Colorado Department of Revenue for all motor vehicle transactions.
- Assure taxpayer compliance with all motor vehicle titling, lien filing and registration statutes, rules and regulations including enforcement of emissions, insurance, Secure and Verifiable ID and E-470 toll violations.

- Verify qualifications and issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute fees and taxes for Adams County and other governmental entities.
- Establish and maintain a countywide street locator system for taxing jurisdictions with Adams County.
- Issue marriage licenses and register eligible individuals to vote.

## Clerk & Recorder's Office - Current Year Objectives

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### Real Estate and Recording

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

### Elections

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

### Motor Vehicle

- Prompt completion of title transactions received in our offices from dealers and financial institutions.
- Conduct regular staff meetings to support continued training.
- Increase customer participation in the Online Voter Registration Renewal program.
- Conduct regular staff meetings to support continued training.
- Quality checks of processed title transactions.
- Begin enforcement of E-470 toll violations.
- Begin issuance of three additional new license plates, bringing the total number of license plate types in the county to 161, the majority with special requirements.
- Continued participation on the Colorado State Title and Registration System (CSTARS) and CSTARS Advisory Review Sub-Committee (CARS) committees.

Clerk & Recorder's Office - Budget Summary

**Clerk & Recorder's Office Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | 17,773              | 18,193              | 17,388                     | 16,136                     |
| Intergovernmental             | -                   | 32,675              | -                          | -                          |
| Charges for Services          | 9,219,267           | 9,450,450           | 8,889,222                  | 11,653,289                 |
| Fines & Forfeitures           | -                   | -                   | -                          | -                          |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 106,879             | 88,823              | -                          | 183,200                    |
| Gain/(Loss) on Sale of Assets | -                   | -                   | -                          | -                          |
| Other Finance Sources         | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 9,343,919</b> | <b>\$ 9,590,141</b> | <b>\$ 8,906,610</b>        | <b>\$ 11,852,625</b>       |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 6,017,424        | \$ 6,987,378        | \$ 7,705,164               | \$ 10,249,406              |
| <b>Total Expenditures</b>   | <b>\$ 6,017,424</b> | <b>\$ 6,987,378</b> | <b>\$ 7,705,164</b>        | <b>\$ 10,249,406</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| CLK Administration              | \$ -                | \$ 14               | \$ 181,074                 | \$ 381,188                 |
| CLK Elections                   | 1,472,704           | 2,246,030           | 1,926,384                  | 3,922,437                  |
| CLK Motor Vehicle               | 3,761,526           | 3,960,804           | 4,741,226                  | 4,928,135                  |
| CLK Recording                   | 783,194             | 780,530             | 856,480                    | 1,017,646                  |
| <b>Total Expenditures</b>       | <b>\$ 6,017,424</b> | <b>\$ 6,987,378</b> | <b>\$ 7,705,164</b>        | <b>\$ 10,249,406</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 5,043,058        | \$ 5,655,612        | \$ 5,964,354               | \$ 7,158,466               |
| Operations & Maintenance        | 183,310             | 306,777             | 398,438                    | 399,579                    |
| Charges for Services            | 766,060             | 973,413             | 1,141,172                  | 1,605,940                  |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | 32,605              | -                          | -                          |
| Capital                         | 24,997              | 18,971              | 201,200                    | 1,085,421                  |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 6,017,424</b> | <b>\$ 6,987,378</b> | <b>\$ 7,705,164</b>        | <b>\$ 10,249,406</b>       |

**Clerk & Recorder's Office - Full-time Equivalent Positions (FTEs) Summary**

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Clerk & Recorder's Office             | 85.00           | 89.00           | 88.50           | 6.00         | 0.75          | 95.25                |
| <b>TOTAL FTEs</b>                     | <b>85.00</b>    | <b>89.00</b>    | <b>88.50</b>    | <b>6.00</b>  | <b>0.75</b>   | <b>95.25</b>         |

**Clerk & Recorder's Office - 2016 Budget Highlights**

- \$1,266,367 increase in real estate recording fees.
- \$398,217 increase in Clerk hire fees.
- \$244,772 increase in vendor fee sales tax – cities.
- \$1,666,384 for 2016 presidential election costs.
- \$1,085,421 capital expenses for recording and election equipment.

**Clerk & Recorder's Office - Performance Measures**

| Performance Measure                    | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|--|-------------|-------------|----------------|----------------|
| <b>Recording</b>                       |             |             |                |                |
| Documents & Marriage Licenses Recorded | 115,231     | 94,702      | 85,814         | 98,464         |
| Marriage Licenses Issued               | 1,956       | 2,648       | 2,432          | 2,154          |
| Walk-In Recording Customers Served     | 15,724      | 21,819      | 23,335         | 20,587         |
| Recording Customer Calls Received      | 16,008      | 19,538      | 17,501         | 17,652         |
| <b>Elections</b>                       |             |             |                |                |
| Total Registered Voters                | 259,563     | 263,095     | 246,259        | 270,000        |
| Total Active Voters                    | 181,247     | 207,035     | 203,530        | 212,000        |
| Total In-Active Voters                 | 78,316      | 56,060      | 42,729         | 58,000         |
| <b>Motor Vehicles</b>                  |             |             |                |                |
| Motor Vehicle Transaction Statistics   | 778,656     | 768,787     | 771,798        | 810,387        |
| Customers Served                       | 457,100     | 449,151     | 480,591        | 505,620        |
| Telephone Calls Answered               | 67,905      | 70,607      | 74,556         | 78,283         |
| Online Vehicle Registration Renewals   | 44,745      | 51,453      | 55,168         | 57,926         |

## Community and Economic Development

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### Community and Economic Development - Purpose Statement

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To build partnerships, deliver services, and foster change in a matter that continually improves the quality of life in Adams County.

### Community and Economic Development - Primary Services

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- The Development Services division supports residents, businesses, builders, and developers in their effort to deliver new improvements in the community in accordance with our development standards and regulations. The division strives to deliver courteous service that provides clear communication of our processes, consistent performance, and reliable results.
- The Neighborhood Services division provides direct services designed to enhance the quality of life experienced by our citizens. The Code Compliance group ensures that properties are well-maintained and used in accordance to our zoning ordinance. The Animal Management group provides protective and rescue services to our animal population. The Graffiti program delivers immediate cleanup to all instances of vandalism found throughout the community.
- The Community Development division provides funding and support to a broad range of services that assist our special needs and low-to-moderate income population. The division administers grant funding from local, state, and federal sources that is used to build new infrastructure and housing, remediate environmental contamination, repair homes, provide assistance to first-time homebuyers, and bolster other support services for our prioritized populations.
- The One-Stop Customer Center assists residents, developers, and builders with their needs related to permitting, fee payments, and development review. Designed as the “face of the department,” this group creates a welcoming environment for regular clients and newcomers alike, helping them navigate our many processes and experiences that lead to successful development in the County.
- Economic Development within Adams County is a coordinated effort between internal and external partners, including the staff within the Community & Economic Development Department, Adams County Economic Development, Regional Economic Advancement Partnership, several regional and local chambers of commerce, the Small Business Development Center, and several other partners. The purpose of economic development is to improve the economic prosperity of the community through creating and sustaining jobs, supporting or growing incomes, and increasing the tax base. The collaborative nature of economic development services in Adams County extends the reach of these efforts across a variety of audiences; however, it also presents challenges to developing effective performance metrics. The performance measures below are a starting point, and may be continually adjusted throughout the upcoming year.

## Community and Economic Development - Current Year Objectives

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- Develop and fulfill a new customer service initiative with targeted goals and outcomes over a six-month and twelve-month horizon.
- Develop and fulfill a new process improvement initiative with targeted goals and outcomes over a twelve-month horizon.
- Design and administer a new performance platform for monitoring and achieving our Department's KPIs.
- Contribute to the successful implementation of Community Enrichment Areas—a cohesive, interdepartmental strategy for aligning resources to improve target areas for greater quality of life and economic wellbeing.
- Implement a “Safe Routes to Transit” program that identifies and funds new sidewalks to transit center through various funding resources, including, but not limited to, the CDBG program.
- Design and propose a formal escalation program for repeat offender cases in Neighborhood Services
- Maintain our land development regulations by evaluating and recommending amendments to the BoCC on an annual basis
- Develop new commercial design standards for future development
- Development strategy to attract additional transit oriented development through regulatory changes and/or other strategic investments
- Achieve a fully cross-trained, well-coordinated staff to serve the One Stop Customer Center.
- Achieve “timeliness” status for the CDBG program
- Establish a new Neighborhood Services Officer program for improved service in high-need areas of the County
- Deploy an over-the-counter development review service for small projects
- Explore an Affordable Housing/Inclusionary Housing Policy or other regulatory means to create more affordable housing in the county.

Community and Economic Development - Budget Summary

**Community & Economic Development Budget Summary**

| <b>Revenues</b>               |                     |                      |                            |                            |
|-------------------------------|---------------------|----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                 | \$ -                       | \$ -                       |
| Licenses & Permits            | 1,211,817           | 1,590,480            | 1,711,000                  | 1,785,000                  |
| Intergovernmental             | 3,431,610           | 2,164,243            | 4,669,963                  | 12,813,763                 |
| Charges for Services          | 611,333             | 903,891              | 1,331,070                  | 1,240,000                  |
| Fines & Forfeitures           | 3,129               | 4,009                | 3,500                      | -                          |
| Investment Income             | 2,743               | 41,545               | 2,000                      | 51,600                     |
| Miscellaneous                 | 1,541,143           | 877,746              | 1,455,000                  | 3,100,000                  |
| Gain/(Loss) on Sale of Assets | -                   | -                    | -                          | -                          |
| Other Finance Sources         | -                   | 8,000,000            | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 6,801,776</b> | <b>\$ 13,581,913</b> | <b>\$ 9,172,533</b>        | <b>\$ 18,990,363</b>       |

| <b>Expenditures</b>                        |                     |                     |                            |                            |
|--|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b>                | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                               | \$ 3,097,955        | \$ 3,368,683        | \$ 5,083,587               | \$ 5,681,063               |
| Waste Management Fund                      | 203,692             | 237,027             | 2,951,492                  | 376,255                    |
| DIA Noise Mitigation and Coordinating Fund | 17,261              | -                   | 45,000                     | 10,045,000                 |
| Community Development Block Grant Fund     | 4,068,636           | 2,959,598           | 11,746,518                 | 5,620,874                  |
| <b>Total Expenditures</b>                  | <b>\$ 7,387,544</b> | <b>\$ 6,565,308</b> | <b>\$ 19,826,597</b>       | <b>\$ 21,723,192</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Community Development           | \$ 4,068,636        | \$ 2,959,598        | \$ 11,746,518              | \$ 5,620,874               |
| Code Compliance                 | 541,762             | 537,333             | 609,187                    | 420,342                    |
| Community Transit               | 500,426             | 516,240             | 640,600                    | 644,600                    |
| DIA Noise Mitigation            | 17,261              | -                   | 45,000                     | 10,045,000                 |
| CED Services                    | 466,546             | 399,167             | 687,208                    | 1,184,808                  |
| Economic Development Center     | 554,608             | 565,268             | 864,525                    | 1,004,162                  |
| Economic Incentives             | 113,258             | 141,865             | 360,197                    | 300,000                    |
| Neighborhood Services Admin.    | 921,355             | 1,208,811           | 1,921,870                  | 2,127,151                  |
| Waste Management                | 203,692             | 237,027             | 2,951,492                  | 376,255                    |
| <b>Total Expenditures</b>       | <b>\$ 7,387,544</b> | <b>\$ 6,565,308</b> | <b>\$ 19,826,597</b>       | <b>\$ 21,723,192</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 1,991,941        | \$ 2,237,950        | \$ 3,290,348               | \$ 3,845,517               |
| Operations & Maintenance        | 69,539              | 85,316              | 144,259                    | 132,684                    |
| Charges for Services            | 926,858             | 1,010,238           | 2,010,200                  | 1,647,673                  |
| Debt                            | (9,325)             | 8,419               | 6,202,155                  | 50,000                     |
| Governmental Services           | 4,408,532           | 3,223,384           | 5,910,287                  | 12,889,818                 |
| Capital                         | -                   | -                   | 2,269,348                  | 30,000                     |
| Other Finance Uses              | -                   | -                   | -                          | 3,127,500                  |
| <b>Total Expenditures</b>       | <b>\$ 7,387,544</b> | <b>\$ 6,565,308</b> | <b>\$ 19,826,597</b>       | <b>\$ 21,723,192</b>       |

### Community and Economic Development - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Community and Economic Development    | 43.80           | 46.80           | 33.40           | 3.00         | 1.00          | 37.40                |
| Community Development Block Grant     | 7.00            | 7.00            | 8.00            | 1.00         | (1.00)        | 8.00                 |
| Waste Management Fund                 | 0.60            | 0.60            | 0.60            | -            | -             | 0.60                 |
| <b>TOTAL FTEs</b>                     | <b>51.40</b>    | <b>54.40</b>    | <b>42.00</b>    | <b>4.00</b>  | <b>0.00</b>   | <b>46.00</b>         |

### Community and Economic Development - 2016 Budget Highlights

- There are no significant budget highlights for 2016.

### Community and Economic Development - Performance Measures

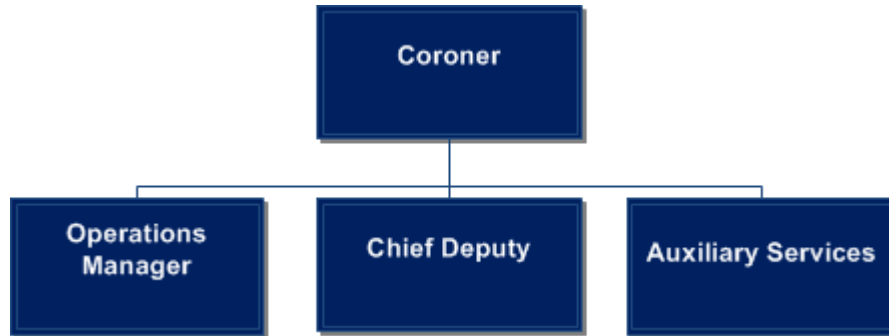
| Performance Measure  | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|--|-------------|-------------|----------------|----------------|
| <b>Community and Economic Development</b>  |             |             |                |                |
| Amount of annual grant funding invested in the community   | NA          | NA          | \$2,400,000    | \$2,400,000    |
| Number of affordable housing units (breakdown by jurisdiction)   | NA          | NA          | 6,500          | 6,500          |
| Total attainable housing units (rental)  | NA          | NA          | 6,500          | 6,500          |
| Total attainable housing units (SHU)   | NA          | NA          | NA             | NA             |
| Investment ratio for funds (year-to-year timeliness)   | NA          | NA          | 1.00           | 1.00           |
| <b>One-Stop Customer Center</b>  |             |             |                |                |
| Customer satisfaction rating   | NA          | NA          | 90%            | 90%            |
| <b>Development Services</b>  |             |             |                |                |
| Total building permits by quarter  | NA          | NA          | 3,230          | 3,230          |
| Total building inspections by quarter  | NA          | NA          | 10,041         | 10,041         |
| Average review time per building permit application (days)   | NA          | NA          | 19.50          | 19.50          |
| Total building inspections per inspector   | NA          | NA          | 2,510.25       | 2,510.25       |
| Revenue of division  | NA          | NA          | \$2,242,756    | \$2,242,756    |
| Percentage of building permits reviewed within 10 days   | NA          | NA          | 98%            | 98%            |
| Percentage of land use cases sent to referral within 14 days   | NA          | NA          | 100%           | 100%           |
| Percentage of temporary use cases that were reviewed/completed within 30 days                                | NA          | NA          | 0%             | 0%             |
| Percentage of land use cases that are reviewed and full comments provided within 35 days from submittal      | NA          | NA          | 100%           | 100%           |
| Conceptual review applications - % of cases where comments provided to applicant within 14 days of submittal | NA          | NA          | 100%           | 100%           |
| Development review process timeliness  | NA          | NA          | NA             | NA             |
| <b>Community Development</b>   |             |             |                |                |
| Number of business retention visits by ACED (100 is goal)  | NA          | 62          | 14             | 14             |
| Capital investment by primary employers (ACED) in millions   | NA          | \$241.6     | \$38.4         | \$38.4         |
| Incentive (business personal property tax rebates) per year  | NA          | \$142,556   | \$604,965      | \$604,965      |
| Total commercial assessed property value in millions   | NA          | \$1.98      | NA             | NA             |
| Business personal property taxes collected in millions   | NA          | \$540.78    | NA             | NA             |
| Number of primary jobs created   | NA          | 1,507       | 434            | 434            |
| SBDC hours of business counseling  | NA          | 172         | 487            | 487            |



| Performance Measure                               | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Neighborhood Services</b>                      |             |             |                |                |
| Number of violations escalated to trial           | NA          | NA          | 2              | 2              |
| Number of blight cases that are abated            | NA          | NA          | 60             | 60             |
| Total blight cases                                | NA          | NA          | 824            | 824            |
| Total zoning cases                                | NA          | NA          | 1,309          | 1,309          |
| Number of resolved graffiti cases                 | NA          | NA          | 855            | 855            |
| Percentage of graffiti cases resolved in 24 hours | NA          | NA          | 855            | 855            |

## Coroner's Office

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### Coroner's Office - Purpose Statement

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

### Coroner's Office - Primary Services

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

### Coroner's Office - Current Year Objectives

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

Coroner's Office - Budget Summary

**Coroner's Office Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | 316,280            | 277,349            | 270,000                    | 275,150                    |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | 116                | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 316,396</b>  | <b>\$ 277,349</b>  | <b>\$ 270,000</b>          | <b>\$ 275,150</b>          |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 1,638,857        | \$ 1,830,624        | \$ 1,990,008               | \$ 2,099,667               |
| <b>Total Expenditures</b>   | <b>\$ 1,638,857</b> | <b>\$ 1,830,624</b> | <b>\$ 1,990,008</b>        | <b>\$ 2,099,667</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| County Coroner                  | \$ 1,638,857        | \$ 1,830,624        | \$ 1,990,008               | \$ 2,099,667               |
| <b>Total Expenditures</b>       | <b>\$ 1,638,857</b> | <b>\$ 1,830,624</b> | <b>\$ 1,990,008</b>        | <b>\$ 2,099,667</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 866,965          | \$ 956,017          | \$ 1,068,395               | \$ 1,204,839               |
| Operations & Maintenance        | 105,736             | 135,527             | 99,695                     | 93,320                     |
| Charges for Services            | 656,515             | 739,080             | 821,918                    | 801,508                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | 9,642               | -                   | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 1,638,857</b> | <b>\$ 1,830,624</b> | <b>\$ 1,990,008</b>        | <b>\$ 2,099,667</b>        |

Coroner's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Coroner's Office                      | 13.00           | 13.00           | 14.00           | -            | -             | 14.00                |
| <b>TOTAL FTEs</b>                     | <b>13.00</b>    | <b>13.00</b>    | <b>14.00</b>    | <b>0.00</b>  | <b>0.00</b>   | <b>14.00</b>         |

Coroner's Office - 2016 Budget Highlights

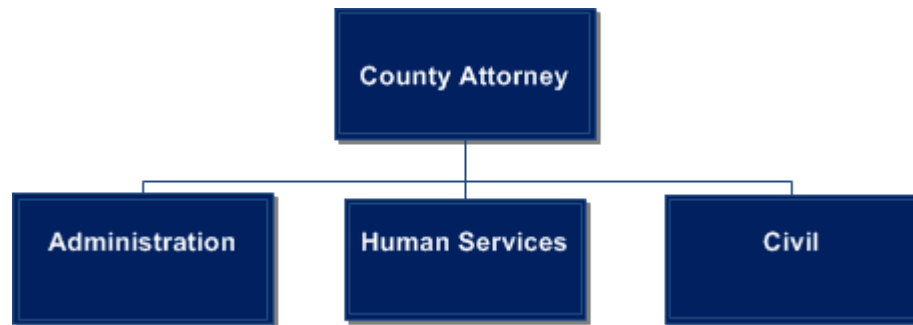
- \$29,205 for medical supplies and services related to population growth.

Coroner's Office - Performance Measures

| Performance Measures      | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---------------------------|-------------|-------------|----------------|----------------|
| <b>Coroner's Office</b>   |             |             |                |                |
| Number of Reported Deaths | 3,382       | 3,389       | 3,478          | 3,538          |
| Number of Autopsies       | 420         | 523         | 558            | 531            |

## County Attorney's Office

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### County Attorney's Office - Purpose Statement

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

### County Attorney's Office - Primary Services

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- Administration – This aspect of the office provides administrative oversight for the County Attorney's Office, including management, personnel matters, financial transactions, record keeping, etc.
- Human Services - This aspect of the office provides legal services to the Department of Human Services in multiple areas, including: collection of child support and enforcement of child support orders through court action; legal services to the Fraud Recovery Unit to assist with collections; and legal representation for dependency and neglect, adoption, mental health commitments, alcohol commitments, adult guardianships, and truancy through court actions.
- Civil Office - This aspect of the office provides legal services to Adams County's Board of County Commissioners, Elected Officials, Departments, and various boards and commissions. Legal services include: day-to-day advice on legal matters; review and drafting of contracts, resolutions, policies, and other legal documents; representation in public hearings, trials, administrative hearings, and other legal proceedings; review and drafting of legislation; advice regarding employment matters; and defense of civil litigation. This office also enforces the County's development standards and regulations through civil actions, oversees implementation of the American's with Disabilities Act, provides oversight and staffing for the County's Board of Equalization process, and oversees responses to public records requests. This office also provides training to County employees regarding legal compliance and liability issues.

### County Attorney's Office - Current Year Objectives

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- Provide competent and professional legal services to all County clients.
- Perform all statutorily required functions of the County Attorney's Office, including representation of the Board of County Commissioners, representation of the Department of Human Services, and timely response/handling of notices of claims, litigation filed against the County, and open records requests in a competent and professional manner.
- Perform other required legal services, including representation of other boards and commissions, representation of the Adams County elected officials, and representation of County departments and personnel in a competent and professional.
- Protect the County from liabilities and potential litigation through proactive legal advice.

- Competently and professionally represent the County, Board of County Commissioners, elected offices, other boards/commissions, and employees in litigation, including the hiring of outside counsel where necessary.
- Have all office locations fully staffed and properly equipped to facilitate the provision of professional legal services.
- Hire and retain competent and professional attorneys and legal staff.
- Procure and maintain equipment necessary to perform competent and professional legal services.
- Maintain legal competencies through continued legal education and collaboration with peers through attendance at seminars and conferences.
- Maintain staff competencies through continued education.
- Provide resources for collaboration by attorneys and staff to facilitate constructive dialogue resulting in better work product.
- Provide resources for attorneys to increase awareness of their available services by increasing the visibility of the County Attorney's Office.
- Provide resources for attorneys to provide proactive training to clients.

County Attorney's Office - Budget Summary

**County Attorney's Office Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | -                   | -                   | -                          | -                          |
| Intergovernmental             | -                   | -                   | -                          | -                          |
| Charges for Services          | 1,463,751           | 1,534,664           | 1,605,233                  | 1,889,171                  |
| Fines & Forfeitures           | -                   | -                   | -                          | -                          |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 135                 | 994                 | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                   | -                   | -                          | -                          |
| Other Finance Sources         | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 1,463,886</b> | <b>\$ 1,535,659</b> | <b>\$ 1,605,233</b>        | <b>\$ 1,889,171</b>        |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 2,937,686        | \$ 3,143,190        | \$ 3,476,525               | \$ 3,743,373               |
| <b>Total Expenditures</b>   | <b>\$ 2,937,686</b> | <b>\$ 3,143,190</b> | <b>\$ 3,476,525</b>        | <b>\$ 3,743,373</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| CA- SS Dependency/Neglect       | \$ 1,131,178        | \$ 1,181,763        | \$ 1,248,422               | \$ 1,379,115               |
| CA- Social Services IV-D        | 330,730             | 352,087             | 386,473                    | 509,856                    |
| County Attorney                 | 1,475,778           | 1,609,340           | 1,841,630                  | 1,854,402                  |
| <b>Total Expenditures</b>       | <b>\$ 2,937,686</b> | <b>\$ 3,143,190</b> | <b>\$ 3,476,525</b>        | <b>\$ 3,743,373</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 2,684,321        | \$ 2,839,505        | \$ 2,993,567               | \$ 3,281,450               |
| Operations & Maintenance        | 118,243             | 146,134             | 185,652                    | 162,672                    |
| Charges for Services            | 135,122             | 157,551             | 297,306                    | 299,251                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | -                   | -                   | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 2,937,686</b> | <b>\$ 3,143,190</b> | <b>\$ 3,476,525</b>        | <b>\$ 3,743,373</b>        |

County Attorney's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| County Attorney's Office              | 26.00           | 27.00           | 27.00           | -            | -             | 27.00                |
| <b>TOTAL FTEs</b>                     | <b>26.00</b>    | <b>27.00</b>    | <b>27.00</b>    | <b>0.00</b>  | <b>0.00</b>   | <b>27.00</b>         |

County Attorney's Office - 2016 Budget Highlights

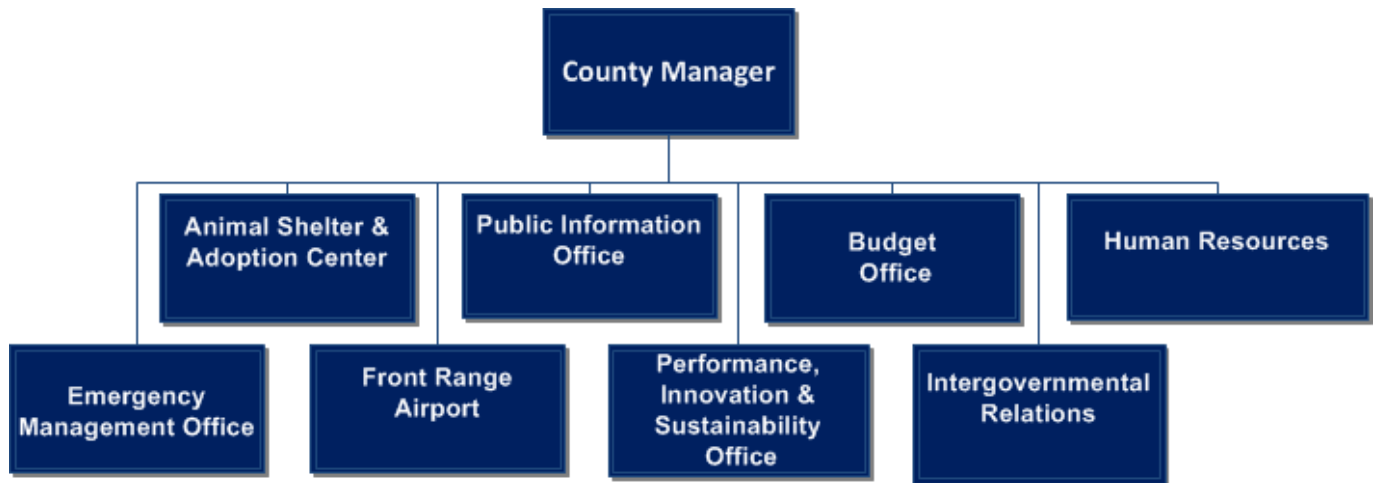
- \$284,000 increase in salary reimbursement revenue.
- \$170,000 increase for consultant services for outside attorneys.
- \$20,215 increase for Board of Equalization referees and abatement hearing officers.

County Attorney's Office - Performance Measures

| Performance Measure                             | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Objective |
|---|-------------|-------------|-------------|----------------|
| <b>County Attorney's Office</b>                 |             |             |             |                |
| Number of CORA requests                         | NA          | NA          | 264         | 272            |
| Number of fraud recovery hearings               | 163         | 229         | 157         | 175            |
| Number of administrative hearings               | 24          | 33          | 19          | 26             |
| Number of child support enforcement cases filed | 169         | 2,357       | 2,939       | 3,010          |
| Number of zoning violation cases closed         | 66          | 69          | 188         | 240            |
| Number of mental health filings                 | 145         | 126         | 92          | 118            |
| Number of adult protective services hearings    | 24          | 24          | 9           | 24             |
| Number of dependency & neglect filings          | 284         | 317         | 329         | 335            |



## County Manager’s Office



### County Manager’s Office - Purpose Statement

The purpose of the County Manager's Office is to provide strategic and innovative leadership to the organization, support the organization’s human capital and implement the Board of County Commissioners’ vision and goals in a professional, cost effective, and sustainable manner.

### County Manager’s Office - Primary Services

- Animal Shelter & Adoption Center – to advocate and promote the cause of animal welfare within our community. We provide compassionate, humane care and shelter to each and every animal in our trust. We strive to find responsible and loving homes for all of our adoptable pets.
- Budget Office – to provide the highest quality financial planning, resource management, and analytical services to support effective decision making and organizational accountability throughout the Adams County Government.
- Emergency Management Office – to responsibly serve and provide for the safety of the Adams County community through effective partnerships, plan development, and innovation in training and exercise implementation.
- Front Range Airport – to provide outstanding aircraft support, General Aviation airport services, business and hangar development opportunities, and easy access to the Denver Metropolitan Area and DIA to the airport tenants, visitors, and the community members who use the airport. Spaceport Colorado will add access to space, commercial space industries, and aerospace businesses to the development mix and bring this access to the hundreds of commercial space and aerospace businesses and educational institutions located in the Denver Metro Area and all along the Front Range.
- Human Resources – creates trusted partnerships through guidance and services by providing services related to total rewards, organizational learning and development, talent acquisition and development, and asset protection.
- Intergovernmental Relations – to build and maintain meaningful and strategic relationships both internally at the county and with local, regional, state and federal organizations, agencies, groups and individuals regarding our core services and programs. Integral to the Office’s purpose is overseeing the development of the county’s state and federal legislative agenda, advancing our regional transportation initiatives, and working with our Departments and ‘other partners’ to identify areas of interest where fostering stronger working relationships facilitates key legislative action, and/or advances programs and services for the county.

- Performance, Innovation & Sustainability Office – to provide sustainable, practical and innovative solutions through being proactive in engaging our customers, improving processes and providing the resources needed to create measurable and meaningful results across the organization.
- Public Information Office – to be a full-service, in-house public relations agency that serves the internal and external communication needs of the county’s departments and elected offices. If you’ve got information to share with the employees and/or the public, we’re your bullhorn! Our team of communication professionals can help you assess your communication needs, identify goals, set objectives, develop and implement solutions, and measure results.

### County Manager’s Office - Current Year Objectives

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- Website and intranet redesign.
- Employee Volunteer Program.
- Develop 5 year CIP.
- Diversity and Inclusion Program.
- Implement Organizational Performance Management System.
- Recruit, develop and train Innovation Academy 2.0.
- Continue Cartegraph and Accela implementation.
- Implement Granicus system for public hearing and study session packet.
- Develop the 2016 legislative program.
- Introduce digital newsletter.
- County services critical communication plan.
- Integrate Emergency Management and United Power operations center.
- Complete Spaceport Licensing Process.
- Pave Front Range Parkway.
- Install new Airport signage.
- Restripe all Taxi lanes.
- Crack Seal all pavements.
- Repair terminal roof.
- Update Aurora Water Agreement.
- Health clinic reporting and ROI/New wellness strategy integrated with UHC and Health clinic.
- Performance Management system integration and merit matrix philosophy education.
- Safety program development countywide.
- Organizational development program.
- Annual workforce reporting system.
- Improved tracking and allocation of insurance fund setup.
- Develop committee for 457 plan and analysis.
- RFP process for benefits broker/Risk mgmt broker.
- Benefits dependability audit.

County Manager's Office - Budget Summary

**County Manager's Office Budget Summary**

| <b>Revenues</b>               |                      |                      |                            |                            |
|-------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                 | \$ -                 | \$ -                       | \$ -                       |
| Licenses & Permits            | 12,015               | 10,165               | 10,000                     | 10,000                     |
| Intergovernmental             | 80,812               | 3,317,271            | 623,667                    | 155,147                    |
| Charges for Services          | 17,983,020           | 21,398,433           | 23,700,151                 | 25,120,112                 |
| Fines & Forfeitures           | -                    | -                    | -                          | -                          |
| Investment Income             | -                    | 9                    | -                          | -                          |
| Miscellaneous                 | 44,900               | 105,651              | 45,000                     | 55,000                     |
| Gain/(Loss) on Sale of Assets | -                    | (160,680)            | -                          | -                          |
| Other Finance Sources         | -                    | 1,047,485            | 864,125                    | 1,485,943                  |
| <b>Total Revenue</b>          | <b>\$ 18,120,746</b> | <b>\$ 25,718,335</b> | <b>\$ 25,242,943</b>       | <b>\$ 26,826,202</b>       |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 5,031,554         | \$ 6,152,552         | \$ 6,916,793               | \$ 7,514,224               |
| Insurance Fund              | 18,875,618           | 19,596,233           | 20,913,314                 | 22,061,048                 |
| Front Range Airport Fund    | -                    | 4,175,623            | 3,674,138                  | 2,925,172                  |
| Water and Wastewater Fund   | -                    | 210,100              | 358,124                    | 338,365                    |
| <b>Total Expenditures</b>   | <b>\$ 23,907,172</b> | <b>\$ 30,134,508</b> | <b>\$ 31,862,369</b>       | <b>\$ 32,838,809</b>       |

| <b>Expenditures by Division</b>           | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---|----------------------|----------------------|----------------------------|----------------------------|
| Animal Shelter                            | \$ 1,293,584         | \$ 1,406,826         | \$ 1,489,948               | \$ 1,792,645               |
| Budget Office                             | -                    | 232,343              | 421,448                    | 443,095                    |
| County Manager                            | 1,178,090            | 1,704,853            | 1,033,242                  | 1,085,447                  |
| Emergency Management                      | 333,669              | 318,459              | 400,131                    | 477,249                    |
| Benefits and Insurance                    | 18,875,618           | 19,596,233           | 20,913,314                 | 22,061,048                 |
| Human Resources                           | 1,581,885            | 1,648,433            | 2,023,308                  | 2,093,885                  |
| Public Information Office                 | 565,716              | 754,420              | 863,704                    | 902,104                    |
| Performance Innovation and Sustainability | 78,611               | 87,219               | 685,012                    | 719,799                    |
| Airport Operations                        | -                    | 4,175,623            | 3,674,138                  | 2,925,172                  |
| Water & Wastewater Treatment              | -                    | 210,100              | 358,124                    | 338,365                    |
| <b>Total Expenditures</b>                 | <b>\$ 23,907,172</b> | <b>\$ 30,134,508</b> | <b>\$ 31,862,369</b>       | <b>\$ 32,838,809</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 5,433,749         | \$ 6,267,231         | \$ 6,870,284               | \$ 7,632,812               |
| Operations & Maintenance        | 472,671              | 1,663,055            | 2,003,329                  | 1,578,319                  |
| Charges for Services            | 18,000,752           | 22,138,248           | 22,738,741                 | 23,296,663                 |
| Debt                            | -                    | 21,173               | 211,015                    | 211,015                    |
| Governmental Services           | -                    | -                    | -                          | -                          |
| Capital                         | (0)                  | -                    | 39,000                     | 120,000                    |
| Other Finance Uses              | -                    | 44,800               | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 23,907,172</b> | <b>\$ 30,134,508</b> | <b>\$ 31,862,369</b>       | <b>\$ 32,838,809</b>       |

### County Manager's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013         | 2014         | 2015         | 2015        | 2016        | 2016         |
|--|--------------|--------------|--------------|-------------|-------------|--------------|
|  | Authorized   | Authorized   | Authorized   | Adj +/-     | 2016 Req    | Authorized   |
| Animal Shelter                           | 20.50        | 20.50        | 22.50        | 0.50        | 4.00        | 27.00        |
| County Manager's Office                  | 38.75        | 37.00        | 35.00        | 0.50        | -           | 35.50        |
| Front Range Airport                      | -            | 18.50        | 18.50        | -           | -           | 18.50        |
| Insurance Claims & Reserve Fund          | 3.75         | 4.00         | 4.00         | -           | 1.00        | 5.00         |
| Water & Wastewater Fund                  | 1.00         | 1.00         | 1.00         | (1.00)      | -           | -            |
| <b>TOTAL FTEs</b>                        | <b>64.00</b> | <b>81.00</b> | <b>81.00</b> | <b>0.00</b> | <b>5.00</b> | <b>86.00</b> |

### County Manager's Office - 2016 Budget Highlights

- \$76,773 for a Health Coach-Wellness Program in the Insurance Fund.
- \$100,000 for re-roofing the FBO Hangar, \$20,000 for the installation of a diesel fuel tank, and \$90,000 for the rehab of Cessna Way at Front Range Airport (FRA).
- Four FTEs moved from the Public Trustee's Office to Animal Shelter using existing positions to avoid increasing the overall FTE count.

### County Manager's Office - Performance Measures

| Performance Measure  | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|--|----------------|----------------|-------------------|-------------------|
| <b>Animal Shelter</b>  |                |                |                   |                   |
| Total volunteer base for the Animal Shelter                                    | NA             | NA             | NA                | NA                |
| Total donations to the Animal Shelter  | NA             | NA             | NA                | NA                |
| Total number of public animals vaccinated                                      | NA             | NA             | NA                | NA                |
| Total length of stay in animals at the shelter                                 | NA             | NA             | NA                | NA                |
| Total revenue from animal adoptions  | NA             | NA             | NA                | NA                |
| Live rate  | NA             | NA             | NA                | NA                |
| <b>Budget Office</b>   |                |                |                   |                   |
| Total revenues   | NA             | NA             | NA                | NA                |
| Total expenses   | NA             | NA             | NA                | NA                |
| Revenue forecasting accuracy   | NA             | NA             | NA                | NA                |
| Expenditure forecasting accuracy   | NA             | NA             | NA                | NA                |
| Variance analysis  | NA             | NA             | NA                | NA                |
| <b>County Manager's Office</b>   |                |                |                   |                   |
| Speed of Trust county-wide trust index   | NA             | NA             | NA                | NA                |
| <b>Emergency Management Office</b>   |                |                |                   |                   |
| Number of employees trained to provide plans and logistical support in the EOC | NA             | NA             | 16                | 16                |
| Percentage of departments having a preparedness grade above 80%                | NA             | NA             | 38%               | 38%               |
| <b>Front Range Airport</b>   |                |                |                   |                   |
| Takeoffs/landings  | 45,553         | 58,746         | NA                | NA                |
| Fuel sales (gallons)   | \$287,726      | \$320,501      | NA                | NA                |
| Fuel sales revenue (\$)  | \$1,197,140    | \$1,256,167    | NA                | NA                |
| Ground lease revenue (\$)  | \$342,580      | \$370,747      | NA                | NA                |

| Performance Measure  | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|--|-------------|-------------|----------------|----------------|
| <b>Human Resources</b>   |             |             |                |                |
| Percentage of jobs benchmarked   | NA          | 69.20%      | NA             | NA             |
| Turnover rate: overall   | 14.40%      | NA          | NA             | NA             |
| Turnover rate: voluntary   | NA          | NA          | NA             | NA             |
| Turnover cost  | NA          | NA          | NA             | NA             |
| Average time to fill a position in days  | NA          | NA          | NA             | NA             |
| <b>Performance, Innovation &amp; Sustainability Office</b>   |             |             |                |                |
| Number of attendees in training classes provided by Business Solutions Group                               | NA          | NA          | NA             | NA             |
| Business Solutions Group survey results with a satisfaction rating of above average                        | 92.10%      | 93.60%      | NA             | NA             |
| Number of completed Business Solutions Group work tasks in Cartegraph                                      | NA          | NA          | NA             | NA             |
| Percentage of departments reporting on organizational performance metrics within 30 days of end of quarter | NA          | NA          | NA             | NA             |
| County waste diversion rate  | 16%         | 18%         | NA             | NA             |
| Hazardous materials collected through Tri-County Health/Adams County events in Adams County                | NA          | NA          | NA             | NA             |
| <b>Public Information Office</b>   |             |             |                |                |
| Percentage of work completed within the requested timeline   | NA          | NA          | NA             | NA             |
| Percentage of customer satisfaction ratings of very good or excellent                                      | NA          | NA          | NA             | NA             |
| Number of requests completed   | NA          | NA          | NA             | NA             |
| Number of social media followers (Facebook plus Twitter)   | NA          | NA          | NA             | NA             |
| Number of unique website visitors  | NA          | NA          | NA             | NA             |
| Number of average requests per day on myAdams (intranet)   | NA          | NA          | NA             | NA             |
| Number of town hall participants   | NA          | NA          | NA             | NA             |
| Number of town halls   | NA          | NA          | NA             | NA             |

## Customer Experience Operations

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### Customer Experience Operations - Purpose Statement

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To create a consistently great customer experience for Adams county citizens that fosters loyalty and trust, utilizing the strengths of our people, systems and improved processes.

### Customer Experience Operations - Primary Services

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- Conference Center – coordinates conference center room reservations and handles room preparation and clean up for all events in the conference center.
- Customer Experience Operations – collaborates with county leaders to assess and improve the county's customer experience through employee training and engagement activities and citizen listening posts, engagement and improvements. This service area also provides courier, receiving dock and telephone switchboard services for the county.

### Customer Experience Operations - Current Year Objectives

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- Work with Customer Experience Governance Committee and the Board of County Commissioners (BoCC) to finalize a customer experience vision statement.
- Roll-out a unified county-wide survey system for internal and external surveys.
- Conduct customer experience and engagement employee focus groups.
- Create multi-level training program for internal service departments and customer-facing employees.
- Disseminate feedback trends and begin to work with departments on action planning for improvements based upon feedback.

Customer Experience Operations - Budget Summary

**Customer Experience Operations Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | -                  | -                  | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | 85,000                     | 100,000                    |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 85,000</b>           | <b>\$ 100,000</b>          |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 70,252          | \$ 98,796          | \$ 801,579                 | \$ 833,279                 |
| <b>Total Expenditures</b>   | <b>\$ 70,252</b>   | <b>\$ 98,796</b>   | <b>\$ 801,579</b>          | <b>\$ 833,279</b>          |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Customer Experience Operations  | \$ -               | \$ -               | \$ 645,424                 | \$ 762,441                 |
| Conference Center               | 70,252             | 98,796             | 156,155                    | 70,838                     |
| <b>Total Expenditures</b>       | <b>\$ 70,252</b>   | <b>\$ 98,796</b>   | <b>\$ 801,579</b>          | <b>\$ 833,279</b>          |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ 60,813          | \$ 66,342          | \$ 486,022                 | \$ 594,728                 |
| Operations & Maintenance        | 7,779              | 2,211              | 91,500                     | 10,000                     |
| Charges for Services            | 1,660              | 2,998              | 224,057                    | 228,551                    |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | -                  | 27,245             | -                          | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 70,252</b>   | <b>\$ 98,796</b>   | <b>\$ 801,579</b>          | <b>\$ 833,279</b>          |

Customer Experience Operations - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Conference Center                        | 1.00               | 1.00               | 1.00               | -               | -                | 1.00               |
| Customer Experience Operations           | 7.00               | 7.00               | 8.00               | -               | -                | 8.00               |
| <b>TOTAL FTEs</b>                        | <b>8.00</b>        | <b>8.00</b>        | <b>9.00</b>        | <b>0.00</b>     | <b>0.00</b>      | <b>9.00</b>        |

Customer Experience Operations - 2016 Budget Highlights

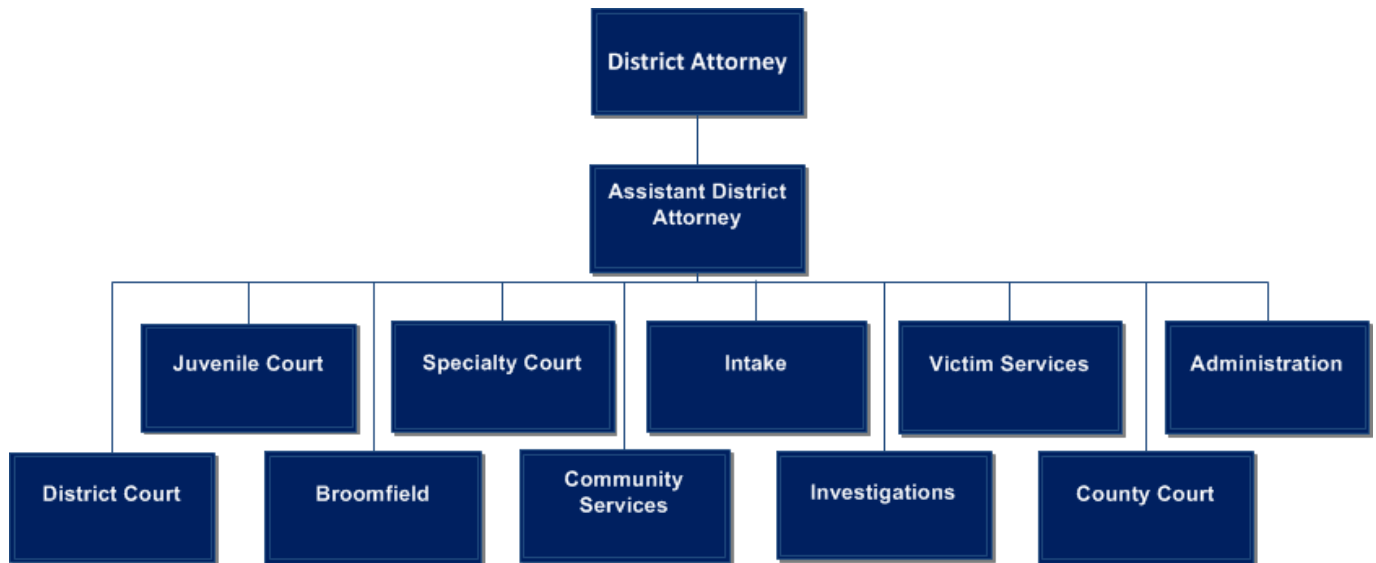
- There are no significant budget highlights for 2016.

Customer Experience Operations - Performance Measures

| Performance Measure   | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|---|----------------|----------------|-------------------|-------------------|
| <b>Customer Experience Operations</b>                           |                |                |                   |                   |
| Customer service ratings  | NA             | NA             | NA                | NA                |
| Satisfied with quality of service (from Quality of Life Report) | NA             | NA             | NA                | NA                |



## District Attorney's Office



### District Attorney's Office - Purpose Statement

To pursue justice through the fair and ethical prosecution of criminal offenders; to seek justice for victims of crime; and to create a safer community through positive partnerships with law enforcement and other community members, and to earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

### District Attorney's Office - Primary Services

- Prosecutions – prosecutes state criminal law violations that are committed in the 17th Judicial District (Adams and Broomfield Counties), acts as a legal advisor for every law enforcement agency that investigates crimes in the Judicial District, and assists in the investigations of alleged crimes.
- Victim Witness Services Unit – provides information, support and assistance to victims and witnesses of crimes in compliance with the Colorado Victim Bill of Rights, §24-4.1-301, C.R.S. and ensures that they are afforded their mandatory rights pursuant to state statute.
- Diversion Program – is an alternative to a District Court prosecution that provides early intervention supervision, case management, and structure for first-time felony offenders and second-time misdemeanor offenders who would otherwise be the object of charges filed in the court.

### District Attorney's Office - Current Year Objectives

- Expand Economic Crime Unit to increase awareness of financial exploitation, common scams, identity theft, and prosecution of financial crimes.
- Collaborate with law enforcement agencies in the investigation and prosecution of human trafficking and cyber crimes.
- Conduct a fourth District Attorney Citizens Academy.
- Expand utilization of electronic criminal case files throughout the office.
- Provide assistance and leadership to other districts as they implement the Integrated Colorado Courts e-Filing System (ICCES).
- Replace and update existing software and hardware infrastructure to meet current technology demands.
- Work in partnership with law enforcement agencies to incorporate electronic report sharing.
- Pilot statewide initiative to utilize electronic discovery to improve efficiency and response time.

District Attorney's Office - Budget Summary

**District Attorney's Office Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | -                   | -                   | -                          | -                          |
| Intergovernmental             | 1,609,260           | 1,770,660           | 2,330,353                  | 1,479,672                  |
| Charges for Services          | 1,569,697           | 1,627,978           | 1,814,491                  | 1,928,221                  |
| Fines & Forfeitures           | -                   | -                   | -                          | -                          |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 968                 | 240                 | 1,200                      | 500                        |
| Gain/(Loss) on Sale of Assets | -                   | -                   | -                          | -                          |
| Other Finance Sources         | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 3,179,926</b> | <b>\$ 3,398,879</b> | <b>\$ 4,146,044</b>        | <b>\$ 3,408,393</b>        |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 15,024,090        | \$ 15,729,726        | \$ 17,427,483              | \$ 17,653,177              |
| <b>Total Expenditures</b>   | <b>\$ 15,024,090</b> | <b>\$ 15,729,726</b> | <b>\$ 17,427,483</b>       | <b>\$ 17,653,177</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| District Attorney's Office      | \$ 14,437,092        | \$ 15,029,726        | \$ 16,302,483              | \$ 17,153,177              |
| Victim Compensation             | 586,998              | 700,000              | 1,125,000                  | 500,000                    |
| <b>Total Expenditures</b>       | <b>\$ 15,024,090</b> | <b>\$ 15,729,726</b> | <b>\$ 17,427,483</b>       | <b>\$ 17,653,177</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 13,350,254        | \$ 13,926,285        | \$ 14,954,632              | \$ 15,796,920              |
| Operations & Maintenance        | 451,347              | 264,545              | 356,368                    | 395,123                    |
| Charges for Services            | 635,490              | 742,717              | 948,983                    | 924,314                    |
| Debt                            | -                    | -                    | -                          | -                          |
| Governmental Services           | 586,998              | 700,000              | 1,127,500                  | 502,500                    |
| Capital                         | -                    | 96,180               | 40,000                     | 34,320                     |
| Other Finance Uses              | -                    | -                    | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 15,024,090</b> | <b>\$ 15,729,726</b> | <b>\$ 17,427,483</b>       | <b>\$ 17,653,177</b>       |

District Attorney's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| District Attorney's Office            | 161.25          | 166.50          | 168.00          | 0.50         | 3.00          | 171.50               |
| <b>TOTAL FTEs</b>                     | <b>161.25</b>   | <b>166.50</b>   | <b>168.00</b>   | <b>0.50</b>  | <b>3.00</b>   | <b>171.50</b>        |

District Attorney's Office - 2016 Budget Highlights

- \$84,498 for a 1.0 FTE Deputy District Attorney.
- \$70,862 for two 0.5 FTE Process Servers (total of 1.0 FTE).
- \$69,192 for Storage Area Network (SAN) storage units and switches.
- \$56,061 for a 1.0 FTE Legal Secretary.
- \$34,320 for multi-server VMware hosts.

District Attorney's Office - Performance Measures

| Performance Measures              | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|-----------------------------------|-------------|-------------|----------------|----------------|
| <b>District Attorney's Office</b> |             |             |                |                |
| Jury Trials                       | 140         | 106         | 102            | 125            |
| Felony Filings                    | 4,158       | 4,016       | 4,006          | 4,000          |
| Traffic and Misdemeanor Cases     | 5,866       | 32,451      | 32,000         | 32,000         |
| Juvenile Filings                  | 589         | 550         | 576            | 560            |
| Domestic Violence Filings         | 1,359       | 1,339       | 1,345          | 1,350          |
| Traffic Cases                     | 25,899      | 16,255      | 16,128         | 16,000         |
| DUI/DWAI                          | 3,021       | 3,029       | 3,064          | 3,100          |

## Facility Planning & Operations

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### Facility Planning & Operations - Purpose Statement

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Our objective is to provide safe, comfortable and well-maintained County facilities that fulfill the needs of our customers. The Facility Operations Department provides a full range of facility and property management services in a reliable, efficient, and cost conscious manner.

Facility Operations Department empowers a well trained, experienced and self-directed team that employs advanced technology and innovative thinking.

### Facility Planning & Operations - Primary Services

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#### Maintenance Services Division

- The Maintenance Services Division is responsible for the day to day maintenance and successful operation of all Adams County facilities. The division is a highly-skilled team of individuals committed to excellence and customer satisfaction. The division has certified employees in numerous crafts and specialty trades including construction, HVAC, electrical, plumbing, life safety and fire safety.

#### Facility Operations Management Division

- The Facility Operations Management Division is comprised of 8 employees who provide services such as budgeting, accounting, financial reporting, customer service, and procurement for the department. This group has the task of providing stewardship for an operating budget of approximately \$ 12 million for the operations and maintenance of County facilities. Facility Operations Management Division also has the oversight of capital improvement projects that varies from year to year depending upon the projects approved by the Board of County Commissioners.

#### Security Services Division

- The Security Services Division manages, maintains, and controls all the card access system and security cameras for all facilities.

#### Construction Management Division

- The Construction Management Division provides comprehensive project management and technical services for the planning, construction and renovation of county facilities projects. Projects can range in value from \$1,000 to over \$100 million and includes construction of new county facilities such as the government center, human services buildings, court houses, and sheriff facilities, as well as infrastructure, building renovations, and additions.

#### Custodial Services Division

- The Custodial Services Division is responsible for providing a safe, healthy clean environment for all employees and customers at all County facilities. The division is also responsible for recycling and waste management.

### Facility Planning & Operations - Current Year Objectives

- Old Shooting Range Remediation: Removal of old range and site cleanup necessary to return the property to Open Space use. Procurement of the Consultant is planned for September 2015, with the remediation plan anticipated complete in early 2016. Actual remediation will depend on available funding but is anticipated for completion late 2016 or early 2017.
- Justice Center Phase II Renovation: Build out of existing vacant (“shelled”) space in the current courthouse facility. As of September 2015 Programming stage is complete. Design anticipated for completion in early 2016 with the bulk of construction completed in 2016. Completion is anticipated in late 2016 or early 2017.

Facility Planning & Operations - Budget Summary

**Facility Planning & Operations Budget Summary**

| <b>Revenues</b>               |                      |                      |                            |                            |
|-------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ 14,814,969        | \$ 16,317,023        | \$ 16,877,356              | \$ 17,921,224              |
| Licenses & Permits            | -                    | -                    | -                          | -                          |
| Intergovernmental             | -                    | 8,368                | -                          | -                          |
| Charges for Services          | -                    | -                    | -                          | -                          |
| Fines & Forfeitures           | -                    | -                    | -                          | -                          |
| Investment Income             | 22,169               | 14,818               | 20,000                     | 20,000                     |
| Miscellaneous                 | 227,773              | 226,266              | 33,550                     | 10,000,000                 |
| Gain/(Loss) on Sale of Assets | -                    | -                    | -                          | -                          |
| Other Finance Sources         | -                    | -                    | 86,100,000                 | -                          |
| <b>Total Revenue</b>          | <b>\$ 15,064,910</b> | <b>\$ 16,566,475</b> | <b>\$ 103,030,906</b>      | <b>\$ 27,941,224</b>       |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 12,838,747        | \$ 10,148,763        | \$ 11,919,720              | \$ 13,795,399              |
| Capital Facilities Fund     | 13,261,555           | 23,095,540           | 92,731,998                 | 29,213,548                 |
| <b>Total Expenditures</b>   | <b>\$ 26,100,302</b> | <b>\$ 33,244,303</b> | <b>\$ 104,651,718</b>      | <b>\$ 43,008,947</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Facilities                      | \$ 26,100,302        | \$ 33,244,303        | \$ 104,651,718             | \$ 43,008,947              |
| <b>Total Expenditures</b>       | <b>\$ 26,100,302</b> | <b>\$ 33,244,303</b> | <b>\$ 104,651,718</b>      | <b>\$ 43,008,947</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 2,948,181         | \$ 3,004,521         | \$ 3,375,020               | \$ 3,543,708               |
| Operations & Maintenance        | 740,008              | 816,632              | 831,901                    | 1,293,347                  |
| Charges for Services            | 5,409,719            | 5,989,750            | 7,025,619                  | 7,968,676                  |
| Debt                            | -                    | -                    | -                          | 15,014,566                 |
| Governmental Services           | -                    | -                    | -                          | -                          |
| Capital                         | 4,354,009            | 10,743,789           | 81,037,930                 | 15,188,650                 |
| Other Finance Uses              | 12,648,385           | 12,689,610           | 12,381,248                 | -                          |
| <b>Total Expenditures</b>       | <b>\$ 26,100,302</b> | <b>\$ 33,244,303</b> | <b>\$ 104,651,718</b>      | <b>\$ 43,008,947</b>       |

### Facility Planning & Operations - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Facilities Planning & Operations      | 51.00           | 53.00           | 53.00           | -            | -             | 53.00                |
| <b>TOTAL FTEs</b>                     | <b>51.00</b>    | <b>53.00</b>    | <b>53.00</b>    | <b>0.00</b>  | <b>0.00</b>   | <b>53.00</b>         |

### Facility Planning & Operations - 2016 Budget Highlights

- \$8,000,000 for the courtroom expansion at the Justice Center.
- \$3,246,945 for a mental health unit at the Detention Facility.
- \$5,500,000 for a new Community Corrections building
- \$1,000,000 for the design study for a new Animal Shelter building.
- \$62,500 for ADA (American Disabilities Act) building enhancements.

### Facility Planning & Operations - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Maintenance Services</b>                                     |             |             |                |                |
| Inmate hours worked   | NA          | NA          | 3,500          | 3,500          |
| Average annual energy cost per square foot of county facilities | NA          | NA          | \$1.70         | \$1.70         |
| Number of work orders issued                                    | NA          | NA          | 29,616         | 29,616         |
| Number of work orders completed                                 | NA          | NA          | 28,056         | 28,056         |
| Work order completion rate (goal of 95% or greater)             | NA          | NA          | 94.93          | 94.93          |
| Number of preventative maintenance work orders issued           | NA          | NA          | 9,234          | 9,234          |
| Number of preventative maintenance work orders completed        | NA          | NA          | 8,401          | 8,401          |
| Total kWh of county facilities                                  | NA          | NA          | 17,016,406     | 17,016,406     |
| Total gallons of water used in county facilities                | NA          | NA          | 48,860,310     | 48,860,310     |
| Total therms of gas used in county facilities                   | NA          | NA          | 528,821        | 528,821        |

## Finance



### Finance - Purpose Statement

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

### Finance - Primary Services

- Purchasing/Contract Administration – Manages the purchasing and contract administration activity of the County. Works with County operations and recommends, manages and ensures that the procurement policies, processes and procedures are followed to minimize risk and maximize value.
- Payroll – responsible for paying employees monthly.
- Human Services Business Office – Manages the finances for human services including; accounting, reporting and processes financial transactions for the County and state systems. The Division is also responsible for managing the accounting, budgeting, reporting and fiscal compliance with grants received by the county for Head Start and the Workforce and Business Center (WBC). This Division helps makes sure that the county spends entitlements and grant monies appropriately and draws down funds for qualified services and that program grant reports tie to the County’s general ledger.
- General Accounting – Manages the County’s accounting and payroll teams. Provides financial reporting and is responsible for managing the annual county audit.
- Administration – This area encompasses the remaining areas of the Finance Department operations including; leadership, administration and management of the Department, debt management, accounts receivable and cash handling. This area also includes Applications, which works with our ERP system (JD Edwards) and the tools needed to extract and analyze data and focus on process improvements.

### Finance - Current Year Objectives

- Human Services Center Financing: This project has the potential to better align outstanding financing responsibilities as well as fund the new Human Services Center at Park 12Hundred. This project will initially fund the project. The funds raised will be drawn down over the next 12-18 months. The intended outcome will allow the County to have the financial resources to complete this project.
- Systems Training: The Finance Department is working on developing resources to guide our customers in the County’s systems, policies and procedures. This will begin with a user guide for our purchasing process. The guide will help users understand the policies and discuss ways to navigate within those policies to help them acquire the products and services they need to be successful.
- Implement GASB 68: The objective of the new Statements is to improve financial reporting by state and local governmental pension plans. The County will be required to implement this GASB Statement for our 2015 CAFR to be issued by June 30<sup>th</sup>, 2016
- Pay Cycle Project: This project is intended to deliver a recommendation to the Executive Leadership team as to whether or not it is in the best interest of employees to change the County’s payroll cycle.



- Sheriff Time Entry Project: This project is to roll out our JDEdwards time entry system to the Sheriff's Office.
- Stormwater Utility Billing Project: This project will continue the next year's billing and collection of storm water payments from the Utility's customers. This includes uploading new billing information and mailing statements for 2016. Bills will include outstanding invoices that have not been sent to the Treasurer's tax statements for collection. The project will improve upon past experience.
- Contracts Database: Continue filling out and completing the County's contract database to prevent the expiration of contracts without the Purchasing Division and the customer departments and offices knowing ahead of time. The continuing project will include communications with departments and offices on their contracts and updating contracts in a centralized database as they are issued.

Finance - Budget Summary

**Finance Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | 207,552            | 211,321            | 218,264                    | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | 78,496             | 93,889             | 100,000                    | 102,000                    |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 286,048</b>  | <b>\$ 305,210</b>  | <b>\$ 318,264</b>          | <b>\$ 102,000</b>          |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 2,907,804        | \$ 2,754,221        | \$ 2,706,465               | \$ 2,750,717               |
| <b>Total Expenditures</b>   | <b>\$ 2,907,804</b> | <b>\$ 2,754,221</b> | <b>\$ 2,706,465</b>        | <b>\$ 2,750,717</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Finance General Accounting      | \$ -                | \$ -                | \$ 737,627                 | \$ 822,932                 |
| Finance                         | 2,907,804           | 2,754,221           | 1,335,792                  | 1,222,545                  |
| Finance Purchasing              | -                   | -                   | 633,046                    | 705,240                    |
| <b>Total Expenditures</b>       | <b>\$ 2,907,804</b> | <b>\$ 2,754,221</b> | <b>\$ 2,706,465</b>        | <b>\$ 2,750,717</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 2,503,697        | \$ 2,309,075        | \$ 2,306,593               | \$ 2,362,127               |
| Operations & Maintenance        | 93,165              | 84,970              | 85,550                     | 67,250                     |
| Charges for Services            | 305,768             | 308,938             | 314,322                    | 321,340                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | 5,174               | 51,239              | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 2,907,804</b> | <b>\$ 2,754,221</b> | <b>\$ 2,706,465</b>        | <b>\$ 2,750,717</b>        |

### Finance - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Finance                               | 24.00           | 24.00           | 24.00           | -            | 1.00          | 25.00                |
| <b>TOTAL FTEs</b>                     | <b>24.00</b>    | <b>24.00</b>    | <b>24.00</b>    | <b>0.00</b>  | <b>1.00</b>   | <b>25.00</b>         |

### Finance - 2016 Budget Highlights

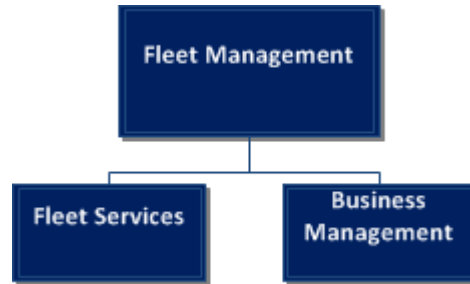
- \$185,000 for maintenance contracts for JDEdwards, Spreadsheet Server, and other applications.
- \$34,000 for professional services for actuarial reports and advisor fees.
- \$15,000 for education & training for JDEdwards, Crystal, and GFOA classes.

### Finance - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>General Accounting</b>   |             |             |                |                |
| Bond rating on Series 2015 COPs (S&P)   | NA          | NA          | AA             | NA             |
| Bond Rating on Series 2015 COPs (Moody's)   |             |             | Aa2            |                |
| Bond rating for Adams County  | NA          | NA          | Aa1            | NA             |
| Total purchasing card spend   | \$8.0 M     | \$8.3 M     | \$8.2 M        | \$8.2 M        |
| Total purchase order spend  | \$47.7 M    | \$47.6 M    | \$53.6 M       | \$80.0 M       |
| Total voucher spend   | \$23.6 M    | \$24.5 M    | \$22.3 M       | \$22.0 M       |
| Percentage of purchasing card spend to total accounts payable spend   | 10.10%      | 10.32%      | 9.73%          | 10.00%         |
| Percentage of purchase order spend to total accounts payable spend  | 60.13%      | 59.18%      | 63.70%         | 75%            |
| Percentage of voucher spend to total accounts payable spend   | 29.77%      | 30.49%      | 26.57%         | 20%            |
| Number of accounts payable checks   | 24,282      | 23,432      | 22,937         | 23,000         |
| Total accounts payable spend  | \$100.7 M   | \$92.3 M    | \$109.1 M      | \$110.2 M      |
| Number of ACH transactions  | 328         | 346         | 397            | 400            |
| Total ACH spend   | \$50.3 M    | \$52.3 M    | \$66.1 M       | \$67.0 M       |
| Capital investment in infrastructure - total (broken out by Transportation, Parks, Stormwater, IT and Facilities) | NA          | NA          | \$21.4 M       | \$18.2 M       |
| <b>Payroll</b>  |             |             |                |                |
| Number of payroll direct deposit  | 21,194      | 21,955      | 22,702         | 23,000         |
| Number of payroll paychecks   | 3,304       | 2,746       | 2,130          | 2,100          |
| <b>Purchasing</b>   |             |             |                |                |
| Number of formal solicitations posted (RMEPs)   | NA          | 109         | 96             | 110            |

## Fleet Management

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### Fleet Management - Purpose Statement

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To manage the acquisition, maintenance and disposal of county vehicles and equipment in the most efficient and cost effective manner available.

### Fleet Management - Primary Services

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- Fleet Services – provides preventative maintenance, parts supply, fuel supply, auto body repair, and vehicle/equipment disposal operations.
- Business Management – provides procurement, training/certification, and rental rate schedules services.

### Fleet Management - Current Year Objectives

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- Continuously improve customer service and employee satisfaction.
- Provide experienced management support for all employees.
- Obtain the necessary tools, equipment and technology for employees to be able to perform their job assignments.
- Encourage and promote aggressive employee training and development program.
- Recognize positive contributions by employees and emphasize accountability from all employees.
- Maintain up-to-date, clean and safe work environment for all employees.
- Embrace best fleet service practices regarding the work shop as well as the front office.

Fleet Management - Budget Summary

**Fleet Management Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | -                   | -                   | -                          | -                          |
| Intergovernmental             | -                   | -                   | -                          | -                          |
| Charges for Services          | -                   | -                   | -                          | -                          |
| Fines & Forfeitures           | -                   | -                   | -                          | -                          |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 6,348,892           | 6,158,572           | 7,378,371                  | 9,256,448                  |
| Gain/(Loss) on Sale of Assets | 257,191             | 391,421             | 200,000                    | 275,000                    |
| Other Finance Sources         | -                   | -                   | 375,000                    | -                          |
| <b>Total Revenue</b>          | <b>\$ 6,606,084</b> | <b>\$ 6,549,992</b> | <b>\$ 7,953,371</b>        | <b>\$ 9,531,448</b>        |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Fleet Management Fund       | 7,114,044           | 6,136,507           | 10,915,083                 | 11,002,066                 |
| <b>Total Expenditures</b>   | <b>\$ 7,114,044</b> | <b>\$ 6,136,507</b> | <b>\$ 10,915,083</b>       | <b>\$ 11,002,066</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Fleet Management                | \$ 7,114,044        | \$ 6,136,507        | \$ 10,915,083              | \$ 11,002,066              |
| <b>Total Expenditures</b>       | <b>\$ 7,114,044</b> | <b>\$ 6,136,507</b> | <b>\$ 10,915,083</b>       | <b>\$ 11,002,066</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 1,334,754        | \$ 1,320,383        | \$ 1,358,362               | \$ 1,458,822               |
| Operations & Maintenance        | 2,680,083           | 2,593,097           | 2,753,600                  | 2,805,000                  |
| Charges for Services            | 2,258,845           | 2,223,027           | 1,087,950                  | 291,244                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | -                   | -                   | 5,715,171                  | 6,447,000                  |
| Other Finance Uses              | 840,361             | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 7,114,044</b> | <b>\$ 6,136,507</b> | <b>\$ 10,915,083</b>       | <b>\$ 11,002,066</b>       |

**Fleet Management - Full-time Equivalent Positions (FTEs) Summary**

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Fleet Management                         | 17.00              | 16.00              | 16.00              | -               | -                | 16.00              |
| <b>TOTAL FTEs</b>                        | <b>17.00</b>       | <b>16.00</b>       | <b>16.00</b>       | <b>0.00</b>     | <b>0.00</b>      | <b>16.00</b>       |

**Fleet Management - 2016 Budget Highlights**

- \$6,447,000 for vehicle/equipment replacement purchases.
- \$43,050 for GPS equipment and associated maintenance.

**Fleet Management - Performance Measures**

| Performance Measure   | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|---|----------------|----------------|-------------------|-------------------|
| <b>Fleet Services</b>                                       |                |                |                   |                   |
| Percentage of county vehicles requiring unscheduled repairs | NA             | 2.5%           | 3.9%              | <10%              |
| Fuel efficiency of light duty county vehicles (MPG)         | NA             | 14.7           | 14.3              | 14.5              |
| Percentage of service requests completed within 3 days      | NA             | 84.03%         | 50.14%            | 70%               |
| Number of fuel gallons used                                 | NA             | 510,020        | 504,484           | 502,000           |

## Human Services



### Human Services - Purpose Statement

Deliver high-quality, cost-effective Human Services that enhance the quality of life and promote safety for the community.

### Human Services - Primary Services

- Child Support Services – assures that all children receive financial and medical support from each parent.
- Veterans Services – assists residents who served in the U.S. Armed Forces, widows of Veterans and Veterans dependents to obtain any and all Veterans Administration benefits for which they may be eligible.
- Workforce & Business Center – create opportunities for success by connecting businesses to a quality workforce.
- Children & Family Services – to keep Adams County children and youth safe by partnering with families to build protective capacities; providing quality services to promote stability and opportunities for building communities of support to promote well-being; and finding safe, permanent homes for children/youth who cannot safely remain with or return to their families.
- Investigations and Recovery – to enhance public benefit program integrity through investigations and recovery of fraudulent or erroneous benefit payments.
- Head Start – every child enrolled in Head Start will enter kindergarten with the competencies necessary to succeed in school and that caregivers are empowered to be their child’s most important teacher.
- Community Support Services – to help Adams County residents move toward economic security and self-sufficiency by providing access to food, medical and cash public assistance programs and community resources.

### Human Services - Current Year Objectives

- Plan and prepare for building relocation anticipated in May/June 2017. This is a comprehensive project that includes user representation on the project team and planning and executing the relocation and all related efforts.
- Facilitate and convene the Community Enrichment Plan to address community poverty.
- Identify innovative strategies to support foster and kin parents.
- Convene community based organizations representing veteran’s issues along with community veterans to strategize more effective support systems.

Human Services - Budget Summary

**Human Services Budget Summary**

| <b>Revenues</b>               |                       |                       |                            |                            |
|-------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>    | <b>2014 Actual</b>    | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ 10,547,718         | \$ 10,872,773         | \$ 10,971,113              | \$ 12,320,874              |
| Licenses & Permits            | -                     | -                     | -                          | -                          |
| Intergovernmental             | 175,914,178           | 173,996,923           | 98,210,257                 | 102,630,145                |
| Charges for Services          | -                     | 23                    | -                          | -                          |
| Fines & Forfeitures           | -                     | -                     | -                          | -                          |
| Investment Income             | -                     | -                     | -                          | -                          |
| Miscellaneous                 | 37,887                | 83,716                | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                     | -                     | -                          | -                          |
| Other Finance Sources         | 1,613,535             | -                     | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 188,113,318</b> | <b>\$ 184,953,436</b> | <b>\$ 109,181,370</b>      | <b>\$ 114,951,019</b>      |

| <b>Expenditures</b>                 |                       |                       |                            |                            |
|-------------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b>         | <b>2013 Actual</b>    | <b>2014 Actual</b>    | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                        | \$ 63,869             | \$ 70,357             | \$ 76,841                  | \$ 136,226                 |
| Social Services Fund                | 179,532,228           | 175,036,778           | 97,402,301                 | 102,341,856                |
| Head Start Fund                     | 4,197,013             | 4,140,009             | 4,976,036                  | 4,966,170                  |
| Community Services Block Grant Fund | 421,775               | 561,215               | 459,846                    | 438,071                    |
| Workforce & Business Center Fund    | 6,220,235             | 5,311,229             | 7,413,915                  | 7,254,499                  |
| <b>Total Expenditures</b>           | <b>\$ 190,435,120</b> | <b>\$ 185,119,589</b> | <b>\$ 110,328,939</b>      | <b>\$ 115,136,822</b>      |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>    | <b>2014 Actual</b>    | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| Community Services Fund         | \$ 421,775            | \$ 561,215            | \$ 459,846                 | \$ 438,071                 |
| HS Business Office              | 1,267,489             | 1,297,611             | 1,317,951                  | 1,364,713                  |
| HS Child Welfare                | 33,676,366            | 35,956,119            | 37,519,522                 | 38,815,672                 |
| HS Investigation and Recovery   | 520,825               | 747,269               | 830,447                    | 774,246                    |
| HS Self Sufficiency             | 141,428,701           | 134,451,032           | 54,799,477                 | 55,808,828                 |
| Head Start Fund                 | 4,197,013             | 4,140,009             | 4,976,036                  | 4,966,170                  |
| Human Services                  | 1,670,226             | 1,376,774             | 1,579,284                  | 4,174,011                  |
| HS IT and Mail                  | 968,622               | 1,207,972             | 1,355,620                  | 1,404,386                  |
| Veterans Service Office         | 63,869                | 70,357                | 76,841                     | 136,226                    |
| Workforce and Business Center   | 6,220,235             | 5,311,229             | 7,413,915                  | 7,254,499                  |
| <b>Total Expenditures</b>       | <b>\$ 190,435,120</b> | <b>\$ 185,119,589</b> | <b>\$ 110,328,939</b>      | <b>\$ 115,136,822</b>      |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>    | <b>2014 Actual</b>    | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 39,070,740         | \$ 41,322,141         | \$ 46,320,513              | \$ 48,518,510              |
| Operations & Maintenance        | 1,935,717             | 2,110,018             | 2,639,879                  | 2,538,710                  |
| Charges for Services            | 148,881,489           | 141,161,361           | 59,589,498                 | 62,006,176                 |
| Debt                            | -                     | -                     | -                          | -                          |
| Governmental Services           | 422,156               | 388,480               | 1,654,049                  | 2,073,426                  |
| Capital                         | 125,017               | 137,590               | -                          | -                          |
| Other Finance Uses              | 1                     | -                     | 125,000                    | -                          |
| <b>Total Expenditures</b>       | <b>\$ 190,435,120</b> | <b>\$ 185,119,589</b> | <b>\$ 110,328,939</b>      | <b>\$ 115,136,822</b>      |



### Human Services - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Community Services Block Grant        | 4.00            | 4.00            | 5.00            | -            | -             | 5.00                 |
| Head Start                            | 71.00           | 71.00           | 71.00           | -            | -             | 71.00                |
| Human Services                        | 455.50          | 542.50          | 544.50          | 31.00        | -             | 575.50               |
| Veterans Service Office               | 1.00            | 1.00            | 1.00            | -            | 1.00          | 2.00                 |
| Workforce & Business Center           | 64.50           | 64.50           | 64.50           | -            | -             | 64.50                |
| <b>TOTAL FTEs</b>                     | <b>596.00</b>   | <b>683.00</b>   | <b>686.00</b>   | <b>31.00</b> | <b>1.00</b>   | <b>718.00</b>        |

### Human Services - 2016 Budget Highlights

- \$12,320,874 revenue increase for property tax revenue (equates to 12.3% increase).
- \$6,073,035 revenue increase for state earned revenue.
- \$1,940,911 revenue decrease for federal earned revenue.
- \$67,641 expenditure for a new 1.0 FTE Administrative Assistant in Veterans Service Office.
- \$159,000 expenditure decrease within various Workforce Business Center accounts including Computers & Software and Training.
- Beginning in 2016, Community Services Block Grant Fund was moved under Human Services from Community and Economic Development.

### Human Services - Performance Measures

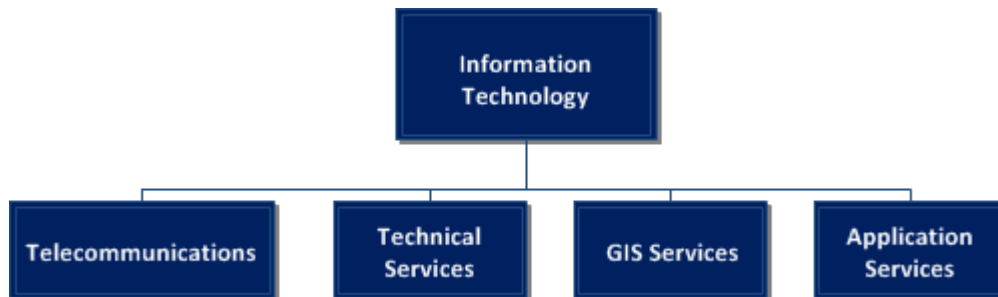
| Performance Measure  | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Objective |
|--|-------------|-------------|-------------|----------------|
| <b>Child Support Services</b>                                    |             |             |             |                |
| Percentage of children with paternity established                | NA          | 96.10%      | 94.90%      | 90.00%         |
| Percentage of Iv-D cases with an arrears payment in the month    | NA          | NA          | 45.90%      | 44.80%         |
| Percentage of Iv-D cases with support orders                     | NA          | 91.80%      | 92.10%      | 80.00%         |
| Percentage of current support paid on Iv-D cases                 | NA          | 63.50%      | 64.30%      | 66.00%         |
| Percentage of Iv-D arrears cases with a payment on arrears (YTD) | NA          | 63.00%      | NA          | 71.40%         |
| <b>Children &amp; Family Services</b>                            |             |             |             |                |
| Absence of A/N recurrence  | NA          | 95.40%      | 94.90%      | >94.3%         |
| Absence of subsequent A/N assessment within 12 months            | NA          | 75.30%      | 74.26%      | >80%           |
| Absence of new A/N during case involvement - closed cases        | NA          | NA          | NA          | NA             |
| Children remain home safely                                      | NA          | 81.80%      | NA          | NA             |
| Case re-involvement  | NA          | 93.50%      | 92.32%      | >90%           |
| Accuracy of safety assessment                                    | NA          | NA          | NA          | NA             |
| Timely assessment completion                                     | NA          | NA          | NA          | >90%           |
| Timeliness of initial response                                   | NA          | 85.00%      | 85.50%      | >90%           |
| Timeliness of reunification                                      | NA          | 85.80%      | 81.26%      | >75.2%         |
| Median level of service for reunifications                       | NA          | 5.5         | NA          | <5.4           |
| Absence of re-entry into out-of-home                             | NA          | 86.90%      | NA          | >90.1%         |
| Discharges to permanent placement for legally freed children     | NA          | 95.30%      | 87.88%      | NA             |
| Children in care 24+ months                                      | NA          | 19.10%      | 17.53%      | NA             |
| Decrease congregate care placement                               | NA          | 14.00%      | 14.13%      | NA             |
| Caseworker visits with child out-of-home                         | NA          | 81.60%      | NA          | NA             |

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Objective |
|---|-------------|-------------|-------------|----------------|
| <b>Children &amp; Family Services</b>   |             |             |             |                |
| Caseworker visits with child in-home  | NA          | 82.30%      | NA          | NA             |
| Caseworker visits with parent out-of-home   | NA          | 72.10%      | 69.64%      | NA             |
| Caseworker visits with parent in-home   | NA          | 76.10%      | 74.80%      | NA             |
| <b>Community Support</b>  |             |             |             |                |
| Colorado works application timeliness   | NA          | 96.70%      | 100.00%     | 95.00%         |
| Colorado Works redetermination timeliness   | NA          | 66.10%      | 86.20%      | 95.00%         |
| Colorado Works accuracy rate  | NA          | 94.50%      | NA          | 93.00%         |
| Food assistance regular application timeliness  | NA          | 71.70%      | 96.20%      | 95.00%         |
| Food assistance expedited application timeliness  | NA          | 62.10%      | 88.80%      | 95.00%         |
| Food assistance redetermination timeliness  | NA          | 43.90%      | 94.60%      | 95.00%         |
| Food assistance application processing accuracy rate  | NA          | 93.70%      | NA          | 93.00%         |
| Medical assistance application timeliness   | NA          | 87.80%      | 96.10%      | 95.00%         |
| Medical assistance redetermination timeliness   | NA          | 97.90%      | 97.60%      | 95.00%         |
| Medical assistance accuracy rate  | NA          | 94.90%      | NA          | 93.00%         |
| Adult financial application timeliness  | NA          | 86.70%      | 91.40%      | 95.00%         |
| Adult financial redetermination timeliness  | NA          | 56.50%      | 83.70%      | 95.00%         |
| Adult program accuracy rate   | NA          | 95.40%      | NA          | NA             |
| Adult protection inquiry timeliness   | NA          | 96.20%      | NA          | NA             |
| LEAP application timeliness   | NA          | 99.30%      | 98.40%      | NA             |
| LEAP technician accuracy rate   | NA          | 96.00%      | 96.00%      | 93.00%         |
| Number of people on food assistance   | NA          | NA          | NA          | NA             |
| <b>Head Start</b>   |             |             |             |                |
| Three and four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics | NA          | NA          | NA          | 90.00%         |
| Three and four year old children will receive developmental screenings to determine individual educational needs                                  | NA          | NA          | NA          | NA             |
| Follow up on absences and offer support to families to reach 85% attendance in program  | NA          | NA          | 85.67%      | 85.00%         |
| Maintain full enrollment every month  | NA          | 100.00%     | 99.00%      | 100%           |
| Receive/complete sensory treatments by the end of the program year (enrolled children)  | NA          | NA          | NA          | 80.00%         |
| Receive/complete dental treatment by the end of the program year (enrolled children)  | NA          | NA          | NA          | 80.00%         |
| <b>Investigation &amp; Recovery</b>   |             |             |             |                |
| Annual collection of recovery payments  | NA          | NA          | \$3,239,649 | \$1,333,335    |
| Complete investigation within sixty days  | NA          | 96.00%      | NA          | 98.00%         |
| Verified appropriate investigation documentation through random sampling  | NA          | 100.00%     | NA          | 100.00%        |

| Performance Measure  | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Objective |
|--|-------------|-------------|-------------|----------------|
| <b>Workforce &amp; Business Center</b>   |             |             |             |                |
| Overall work participation rate  | NA          | 37.80%      | 39.50%      | 40.00%         |
| SSI placement success rate   | NA          | NA          | 18.60%      | 15.00%         |
| Employment placement success rate (for "work ready" TANF participants)   | NA          | 43.80%      | NA          | 14.00%         |
| Percentage of increase in household income for Choices Training program participants over an 18 month period                                 | NA          | 77.60%      | NA          | 70.00%         |
| Percentage of JSP clients who at program exit: maintained employment, earned an income increase, or improved employment while in the program | NA          | 90.30%      | NA          | 75.00%         |
| Penetration rate with businesses in Adams County   | NA          | NA          | 13.90%      | NA             |
| Delta increase in wages due to a business service  | NA          | NA          | \$7,834     | NA             |
| Workforce intelligence provided to prospective employers   | NA          | 70          | 64          | NA             |
| WIA Adult Program entered employment rate  | NA          | NA          | 88.89%      | 66.30%         |
| WIA Adult Program retention rate   | NA          | NA          | 92.00%      | 83.51%         |
| WIA Adult Program average earnings   | NA          | NA          | \$24,125    | \$15,901       |
| WIA Adult Program participants served  | NA          | NA          | 355         | 285            |
| WIA Dislocated Worker Program entered employment rate  | NA          | NA          | 86.79%      | 66.50%         |
| WIA Dislocated Worker Program retention rate   | NA          | NA          | 97.14%      | 84.31%         |
| WIA Dislocated Worker Program average earnings   | NA          | NA          | \$21,732    | \$18,002       |
| WIA Dislocated Worker Program participants served  | NA          | NA          | NA          | 249            |
| WIA Youth Program entered employment rate  | NA          | NA          | 46.15%      | 58.78%         |
| WIA Youth Program retention rate   | NA          | NA          | NA          | NA             |
| WIA Youth Program average earnings   | NA          | NA          | NA          | NA             |
| WIA Youth Program participants served  | NA          | NA          | 207         | 297            |
| Wagner-Peyser Program entered employment rate  | NA          | NA          | 60.83%      | 48.00%         |
| Wagner-Peyser Program retention rate   | NA          | NA          | 82.36%      | 74.00%         |
| Wagner-Peyser Program average earnings   | NA          | NA          | \$15,990    | \$14,250       |
| Wagner-Peyser Program referred to support services   | NA          | NA          | 584         | 575            |
| Veterans entered employment rate   | NA          | NA          | NA          | 49.00%         |
| Veterans employment retention rate   | NA          | NA          | NA          | 75.00%         |
| Veterans average earnings  | NA          | NA          | NA          | \$14,500       |
| Disabled veterans entered employment rate  | NA          | NA          | NA          | 41.00%         |
| Disabled veterans retention rate   | NA          | NA          | NA          | 71.00%         |
| Disabled veterans average earnings   | NA          | NA          | NA          | \$14,500       |
| Employment First enhanced funding earned   | NA          | \$81,317    | \$96,251    | \$100,000      |
| WIA Adult/Dislocated Worker participants who obtain employment in an occupation related to training received                                 | NA          | 87.00%      | 82.86%      | NA             |

## Information Technology

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### Information Technology - Purpose Statement

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Information Technology's (IT) purpose is to deliver exceptional value and quality of life through the deployment and support of innovative technologies.

### Information Technology - Primary Services

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- The Network and Telecommunications division of Information Technology (IT) is responsible for building, supporting, and maintaining the network and telecommunications infrastructure and equipment for Adams County.
- The Technical and Security Services division of Information Technology (IT) maintains a consistent, secure, and reliable computing infrastructure. This division functions to provide effective and timely customer service while maintaining the county's computers and servers. All county employees using a computer are valued customers of this division, and we understand that the work of the county's employees is of extreme value to the county's overall goals.
- The Geographic Information System division of Information Technology (IT) manages and supports the Geographic Information Systems (GIS) software and infrastructure for Adams County and its citizens.
- The Application Services division of Information Technology (IT) manages the procurement, installation, administration, maintenance, development, and the upgrades required of core county business software applications. In addition, Applications Services provides high level customer service through training and second tier help desk support.

### Information Technology - Current Year Objectives

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- Remove XP from the Adams County environment. There are roughly 300 devices that continue to run XP.
- Upgrade both the county website and intranet (MyAdams) – both are active projects and should be complete by the end of this year.
- Move the Sheriff's Office to JDEdwards time entry.
- Upgrade legacy 2003 servers to 2012; there are a few servers that cannot be upgraded until the departmental applications are upgraded or replaced.
- Upgrade Business Objects.
- Deploy RightFax.
- Complete printer consolidation project.
- Install new redundant Internet service provider (ISP).
- Install Voice over Internet Protocol (VOIP) telephone system at the Sherriff's Substation.

Information Technology - Budget Summary

**Information Technology Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | -                  | -                  | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | 247,897            | 202,961            | 140,000                    | 85,000                     |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 247,897</b>  | <b>\$ 202,961</b>  | <b>\$ 140,000</b>          | <b>\$ 85,000</b>           |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 5,858,034        | \$ 6,787,574        | \$ 7,660,880               | \$ 6,574,029               |
| <b>Total Expenditures</b>   | <b>\$ 5,858,034</b> | <b>\$ 6,787,574</b> | <b>\$ 7,660,880</b>        | <b>\$ 6,574,029</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Application Services            | \$ 2,571,512        | \$ 2,922,093        | \$ 2,300,046               | \$ 1,985,175               |
| GIS Services                    | -                   | -                   | 750,762                    | 817,462                    |
| Technical Services              | -                   | 1,160               | 1,751,464                  | 1,727,235                  |
| Telecommunications              | 1,214,190           | 1,520,358           | 2,303,296                  | 1,426,780                  |
| Administration                  | 2,072,333           | 2,343,963           | 555,312                    | 617,377                    |
| <b>Total Expenditures</b>       | <b>\$ 5,858,034</b> | <b>\$ 6,787,574</b> | <b>\$ 7,660,880</b>        | <b>\$ 6,574,029</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 2,378,226        | \$ 2,680,571        | \$ 2,691,063               | \$ 2,961,523               |
| Operations & Maintenance        | 457,738             | 302,177             | 1,045,386                  | 372,875                    |
| Charges for Services            | 1,962,806           | 2,076,290           | 2,275,166                  | 2,463,631                  |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | 1,059,264           | 1,728,535           | 1,649,265                  | 776,000                    |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 5,858,034</b> | <b>\$ 6,787,574</b> | <b>\$ 7,660,880</b>        | <b>\$ 6,574,029</b>        |

### Information Technology - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Information Technology                | 26.00           | 27.00           | 27.00           | -            | 2.00          | 29.00                |
| <b>TOTAL FTEs</b>                     | <b>26.00</b>    | <b>27.00</b>    | <b>27.00</b>    | <b>0.00</b>  | <b>2.00</b>   | <b>29.00</b>         |

### Information Technology - 2016 Budget Highlights

- \$734,398 for a 1.0 FTE Technical Help Desk Associate I.
- \$422,800 for IT infrastructure.
- \$400,000 for voice over internet protocol (VOIP) phone system upgrades.
- \$292,360 for Pictometry photography imaging.
- \$208,000 for annual software maintenance/licensing contract increases.
- \$113,569 for a 1.0 FTE IT Project Manager.
- \$50,000 for additional Accela licenses.
- \$30,000 for geographic information systems (GIS) aerial photography.

### Information Technology - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Application Services</b>   |             |             |                |                |
| Percentage availability of key IT applications and services, up-time (excludes planned maintenance) | NA          | NA          | NA             | NA             |
| IT training average customer ratings (5 being highest)  | NA          | NA          | NA             | NA             |
| Tier 2 application calls  | NA          | NA          | NA             | NA             |
| <b>Technical Services</b>   |             |             |                |                |
| IT customer satisfaction survey ratings (scale TBD)   | NA          | NA          | NA             | NA             |
| Percentage of servers running in a virtualized environment  | NA          | NA          | NA             | NA             |
| Total calls and emails to the Help Desk   | NA          | NA          | NA             | NA             |
| Tier 1 Help Desk ticket time  | NA          | NA          | NA             | NA             |
| Tier 2 Help Desk ticket time  | NA          | NA          | NA             | NA             |
| Tier 3 Help Desk ticket time  | NA          | NA          | NA             | NA             |
| Percentage of network uptime  | NA          | NA          | NA             | NA             |

## Justice Services

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### Justice Services - Purpose Statement

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- Community Corrections Administration – to staff and support the statutory rights and requirements afforded the Community Corrections Boards (CCB) and oversee contractual requirements between the Department of Public Safety, Division of Criminal Justice and the 17<sup>th</sup> Judicial District related to the provision of Community Corrections program services.
- Criminal Justice Planning – to perform complex activities associated with systemic, coordinated policy and program planning relating to the jurisdiction. In collaboration with other key state, county and local partners, Adams County Criminal Justice Planning is dedicated to working on jointly agreed-upon strategic priorities identified by the Adams County Criminal Justice Coordinating Committee (CJCC), an independent advisory group representing elected officials and agency leaders from state and local justice agencies, general governments, and communities in Adams County.

### Justice Services - Primary Services

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- Community Corrections Administration – supports and guides the strategic goals of the Community Corrections Board and conducts all related business. Currently within the 17<sup>th</sup> Judicial District, Community Corrections programming is provided by contracted service providers. These programs provide alternative sentencing options for individuals who may otherwise be incarcerated in prison or conversely, in a less structured supervision than the individual may need. They also serve as a reentry program for clients transitioning from prison to the community.
- Criminal Justice Planning – provides professional expertise, guidance and support to the CJCC and its subcommittees to address complex and multidimensional systemic issues facing the justice system related to the jurisdiction.

### Justice Services - Current Year Objectives

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- Restore community corrections capacity and lost services for the female and sex offender populations in the 17<sup>th</sup> Judicial District due to a facility closure.
- Complete the RFP process to obtain a new case management system for Community Corrections.
- Complete the process to access the Originating Agency Identifier (ORI) terminal to obtain CBI and NCIC criminal history information.
- Communicate/collaborate with the Division of Criminal Justice to acquire appropriate State funding.
- Provide criminal justice planning support for the Criminal Justice Coordinating Committee.

Justice Services - Budget Summary

| <b>Justice Services Budget Summary</b> |                     |                     |                            |                            |
|--|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues</b>                        |                     |                     |                            |                            |
| <b>Revenues by Category</b>            | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                                  | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits                     | -                   | -                   | -                          | -                          |
| Intergovernmental                      | 6,115,602           | 6,156,392           | 6,650,354                  | 6,801,808                  |
| Charges for Services                   | -                   | -                   | -                          | -                          |
| Fines & Forfeitures                    | -                   | -                   | -                          | -                          |
| Investment Income                      | -                   | -                   | -                          | -                          |
| Miscellaneous                          | -                   | -                   | -                          | -                          |
| Gain/(Loss) on Sale of Assets          | -                   | -                   | -                          | -                          |
| Other Finance Sources                  | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>                   | <b>\$ 6,115,602</b> | <b>\$ 6,156,392</b> | <b>\$ 6,650,354</b>        | <b>\$ 6,801,808</b>        |
| <b>Expenditures</b>                    |                     |                     |                            |                            |
| <b>Expenditures by Fund</b>            | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                           | \$ 5,942,623        | \$ 6,491,307        | \$ 7,082,377               | \$ 6,943,720               |
|  |                     |                     |                            |                            |
|  |                     |                     |                            |                            |
| <b>Total Expenditures</b>              | <b>\$ 5,942,623</b> | <b>\$ 6,491,307</b> | <b>\$ 7,082,377</b>        | <b>\$ 6,943,720</b>        |
| <b>Expenditures by Division</b>        | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Community Corrections Administration   | \$ 5,887,915        | \$ 6,374,676        | \$ 6,872,099               | \$ 6,817,878               |
| Criminal Justice Planning              | 54,708              | 116,631             | 210,278                    | 125,842                    |
|  |                     |                     |                            |                            |
| <b>Total Expenditures</b>              | <b>\$ 5,942,623</b> | <b>\$ 6,491,307</b> | <b>\$ 7,082,377</b>        | <b>\$ 6,943,720</b>        |
| <b>Expenditures by Category</b>        | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Personnel                              | \$ 225,959          | \$ 279,852          | \$ 303,655                 | \$ 337,695                 |
| Operations & Maintenance               | 10,953              | 28,070              | 32,519                     | 31,100                     |
| Charges for Services                   | 5,705,711           | 6,183,386           | 6,446,203                  | 6,574,925                  |
| Debt                                   | -                   | -                   | -                          | -                          |
| Governmental Services                  | -                   | -                   | -                          | -                          |
| Capital                                | -                   | -                   | 300,000                    | -                          |
| Other Finance Uses                     | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>              | <b>\$ 5,942,623</b> | <b>\$ 6,491,307</b> | <b>\$ 7,082,377</b>        | <b>\$ 6,943,720</b>        |



Justice Services - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/-  | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|---------------|---------------|----------------------|
| Justice Services                      | 4.50            | 4.50            | 4.50            | (0.50)        | -             | 4.00                 |
| <b>TOTAL FTEs</b>                     | <b>4.50</b>     | <b>4.50</b>     | <b>4.50</b>     | <b>(0.50)</b> | <b>0.00</b>   | <b>4.00</b>          |

Justice Services - 2016 Budget Highlights

- \$6,242,152 for Other Professional Services. The majority of these funds are used for contractual community corrections programs services including Diversion Residential, Transition Residential, and Diversion Non-Residential.

Justice Services - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Community Corrections</b>  |             |             |                |                |
| Percent of community corrections clients employed while in the program  | NA          | NA          | 84%            | 79%            |
| Cost avoidance to taxpayers per day based on average daily populations compared to the cost of incarceration (Average prison cost is \$98.34 per day while average Community Corrections cost is \$51.60) | 15,002      | 14,076      | 14,595         | 14,623         |
| Amount of court costs and restitution paid by Community Corrections clients to the court and victims  | \$300,000   | \$300,000   | \$403,563      | \$343,560      |
| Number of referrals processed for Community Corrections review  | 2,300       | 2,200       | 1,349          | 1,500          |
| Number of program audits/trainings/incidents or complaints addressed  | NA          | NA          | 31             | 15             |
| Average daily population of residential clients served by Community Corrections program   | 372         | 360         | 312            | 350            |
| Percent of clients participating in treatment   | NA          | NA          | 83%            | 85%            |
| <b>Criminal Justice Planning</b>  |             |             |                |                |
| Number of CJCC and associated subcommittee meetings supported   | NA          | NA          | NA             | 25             |
| Opportunities for CJCC and subcommittee members to participated in meetings via the Internet  | NA          | NA          | NA             | 25             |
| Number of sponsored public forums examining justice and social determinants (mental illness, substance use disorders, homelessness, poverty, public health, education, etc.) supported                    | NA          | NA          | NA             | 1              |

*Note: Community Corrections performance impacted by closure of 189 bed program in July 2015.*

## Office of Cultural Affairs

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Office of Cultural  
Affairs

### Office of Cultural Affairs - Purpose Statement

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The Adams County Office of Cultural Affairs is responsible for increasing awareness and promoting arts, cultural and scientific opportunities in Adams County.

### Office of Cultural Affairs - Primary Services

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- Responsible for managing, planning, developing and implementing the programs and activities of the Cultural Affairs Office.
- Provides administrative and management support for two Board of County Commissioner appointed advisory boards:
  - The Adams County Cultural Council (ACCC) was established by resolution by the Board of County Commissioners and is responsible for submitting a plan to the Scientific & Cultural Facilities District (SCFD) for disbursement of funds to support arts, cultural and scientific opportunities in Adams County.
  - The Adams County Visual Arts Commission (ACVAC) is responsible for placing public art in county owned facilities and on county owned land.

### Office of Cultural Affairs - Current Year Objectives

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- Hire a consultant to work with the Office of Cultural Affairs in establishing an arts and culture master plan for Adams County.
- Develop and manage the implementation of a master plan for arts and culture in Adams County.
- Convene a regular standing stakeholder meeting with the various Adams County arts organizations.
- Serve as a liaison to the county's various art organizations.
- Develop and manage the planning of culture/arts at the county level.
- Restructure the board composition of the ACVAC.
- Revise the mission of the ACVAC to allow for more funding opportunities for culture/art programming.
- Complete and install the Rotella Park public art project.
- Establish the Cultural Affairs Advisory Commission to support the initiatives of the office and make policy recommendations.
- Enhance the Cultural Corner publication.

Office of Cultural Affairs - Budget Summary

**Office of Cultural Affairs Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | 33,750             | -                  | -                          | -                          |
| Charges for Services          | -                  | -                  | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 33,750</b>   | <b>\$ -</b>        | <b>\$ -</b>                | <b>\$ -</b>                |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 86,478          | \$ 64,178          | \$ 287,344                 | \$ 94,216                  |
| <b>Total Expenditures</b>   | <b>\$ 86,478</b>   | <b>\$ 64,178</b>   | <b>\$ 287,344</b>          | <b>\$ 94,216</b>           |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Office of Cultural Affairs      | \$ 86,478          | \$ 64,178          | \$ 287,344                 | \$ 94,216                  |
| <b>Total Expenditures</b>       | <b>\$ 86,478</b>   | <b>\$ 64,178</b>   | <b>\$ 287,344</b>          | <b>\$ 94,216</b>           |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ -               | \$ -               | \$ -                       | \$ 89,216                  |
| Operations & Maintenance        | 1,174              | 656                | 40,000                     | 5,000                      |
| Charges for Services            | 3,304              | 3,522              | -                          | -                          |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | 82,000             | 60,000             | 247,344                    | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 86,478</b>   | <b>\$ 64,178</b>   | <b>\$ 287,344</b>          | <b>\$ 94,216</b>           |

Office of Cultural Affairs - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Office of Cultural Affairs            | -               | -               | -               | -            | 1.00          | 1.00                 |
| <b>TOTAL FTEs</b>                     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>  | <b>1.00</b>   | <b>1.00</b>          |

Office of Cultural Affairs - 2016 Budget Highlights

- \$88,055 for a 1.0 FTE Cultural Affairs Manager.

Office of Cultural Affairs - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Office of Cultural Affairs</b>   |             |             |                |                |
| Funding distributed from SCFD to support local arts & culture programs in Adams County      | \$799,542   | \$964,834   | \$1,142,212    | \$1,200,000    |
| Number of visits by Adams County residents to Tier I, II and III arts/culture organizations | 925,339     | 945,581     | NA             | NA             |
| Number of Tier II and III organizations in Adams County                                     | 15          | 17          | 18             | 18             |

## Office of Long-Range Strategic Planning

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Office of Long-  
Range Strategic  
Planning

### Office of Long-Range Strategic Planning - Purpose Statement

The Office of Long-Range Strategic Planning assists the county in making deliberative and disciplined approaches to producing fundamental decisions through facilitated capital improvement planning and actions that shape and guide the direction of Adams County locally. This is achieved at the neighborhood level and throughout the region through informed decision-making that will protect and enhance the physical, social, economic, and environmental integrity of the County.

### Office of Long-Range Strategic Planning - Primary Services

- Regional and Long-Range Planning Services - Facilitates the development of visions, goals and objectives, and implementation actions relating to the county's Strategic Plan initiatives.
- Neighborhood Liaison and Planning Services - Research and recommend cutting edge strategies for healthy and sustainable development in neighborhoods.
- Facilitation of Long Strategic Implementation and Capital Improvement Process - Strategic thinking, acting, and learning to promote systematic information gathering about the county's internal and external environment, development and growth trends and adopt strategies to effectively manage the county resources and plan implementations.

### Office of Long-Range Strategic Planning - Current Year Objectives

- Plan and project implementation through a strategic view of the capital improvement budgeting process.
- Welby Neighborhood Plan - The County will continue to implement the plan subject to available resources and funds for Deep Roots Grow.
- Making Connections: Southwest Adams County Planning and Implementation Plan – Build better and healthier multi-modal connections to produce a higher quality of life for all residents and businesses as well as have positive social and economic impacts for the region as a whole.
- Agricultural-Planning District Plan for Adams County and City of Brighton - Manage the joint planning project and address land use, transportation, natural resource conservation, sustainability (including but not limited to economic, environment, and social elements), open space, parks, and farmland preservation, corridor or area specific planning, public health, economic development, future growth and development, recreation and tourism, historic and cultural preservation, and capital improvements.
- I-70 Corridor - Collaborate with the Regional Economic Advancement Partnership (REAP) and Arapahoe County on an I-70 Corridor Trails Plan to be scoped in early 2016.
- Economic Development/Neighborhood and Business Associations - New initiative to encourage and support the formation of business associations.
- DIA - Continue coordination and cooperation with the City and County of Denver and other jurisdictions to complete the Colorado Aerotropolis Study by the end of 2016.

Office of Long-Range Strategic Planning - Budget Summary

**Office of Long-Range Strategic Planning Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | 3,000              | 21,770             | 2,250                      | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | 92,681             | 152,453            | 63,200                     | 60,200                     |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | 125                | 3,183              | 2,500                      | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 95,806</b>   | <b>\$ 177,406</b>  | <b>\$ 67,950</b>           | <b>\$ 60,200</b>           |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 522,728         | \$ 539,022         | \$ 702,297                 | \$ 382,202                 |
| <b>Total Expenditures</b>   | <b>\$ 522,728</b>  | <b>\$ 539,022</b>  | <b>\$ 702,297</b>          | <b>\$ 382,202</b>          |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Long-Range Strategic Planning   | \$ 522,728         | \$ 539,022         | \$ 702,297                 | \$ 382,202                 |
| <b>Total Expenditures</b>       | <b>\$ 522,728</b>  | <b>\$ 539,022</b>  | <b>\$ 702,297</b>          | <b>\$ 382,202</b>          |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ 464,085         | \$ 486,752         | \$ 489,086                 | \$ 326,534                 |
| Operations & Maintenance        | 19,991             | 21,649             | 28,950                     | 29,360                     |
| Charges for Services            | 38,651             | 30,621             | 184,261                    | 26,308                     |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | -                  | -                  | -                          | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 522,728</b>  | <b>\$ 539,022</b>  | <b>\$ 702,297</b>          | <b>\$ 382,202</b>          |

Office of Long-Range Strategic Planning - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Office of Long-Range Strategic Planning  | 5.40               | 5.40               | 6.00               | (2.00)          | -                | 4.00               |
| <b>TOTAL FTEs</b>                        | <b>5.40</b>        | <b>5.40</b>        | <b>6.00</b>        | <b>(2.00)</b>   | <b>0.00</b>      | <b>4.00</b>        |

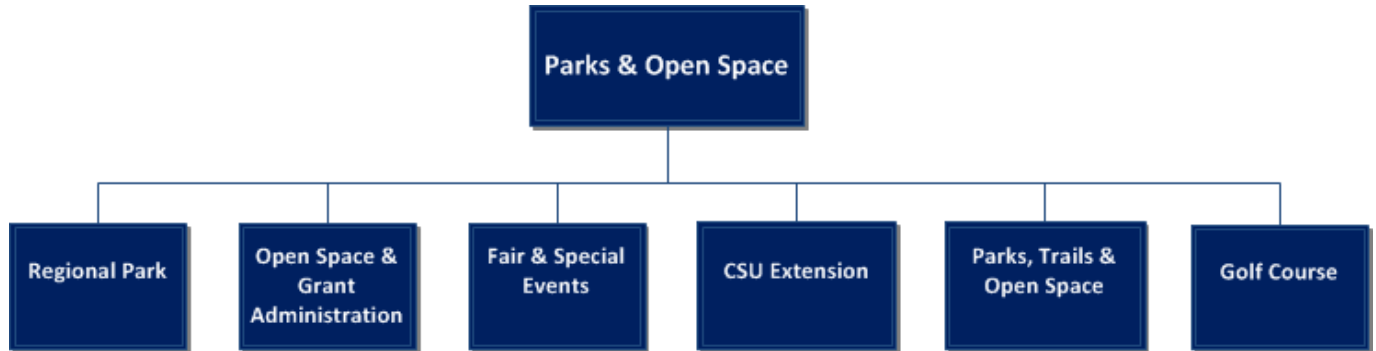
Office of Long-Range Strategic Planning - 2016 Budget Highlights

- There are no significant budget highlights for 2016.

Office of Long-Range Strategic Planning - Performance Measures

| Performance Measure  | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|--|----------------|----------------|-------------------|-------------------|
| <b>Office of Long-Range Strategic Planning</b>   |                |                |                   |                   |
| Number of community meetings/open houses organized                                     | NA             | NA             | NA                | NA                |
| Number of neighborhood organizations formed/strengthened/supported                     | NA             | NA             | NA                | NA                |
| Percentage of comprehensive plan/sub-area plan action items implemented                | NA             | NA             | NA                | NA                |
| Number of neighborhood meetings and other outreach meetings attended by Planning staff | NA             | NA             | 21                | 26                |
| Number of DRCOG meetings attended  | NA             | NA             | 6                 | 11                |
| Number of Regional Economic Advancement Partnership (REAP) meetings attended           | NA             | NA             | 2                 | 7                 |

## Parks & Open Space



### Parks & Open Space - Purpose Statement

To Enhance the quality of life for residents by providing recreational, educational and cultural opportunities through our system of parks, trails, open spaces, and facilities; and to preserve and protect the natural and cultural resources of the county for present and future generations.

### Parks & Open Space - Primary Services

- Regional Park – The Regional Park division oversees the day to day operations and maintenance of the regional park as well as the management of capital construction projects within the regional park.
- Open Space Sales Tax – The Open Space Sales Tax division is responsible for the overall management and oversight of the voter approved Open Space Sales Tax program. The sales tax was approved in 1999 and generates more than 10 million annually that is dedicated to improvements to parks, recreational facilities and open space projects countywide.
- Fair and Special Events – The Fair and Rodeo division is responsible for marketing, management and logistical coordination for County sponsored and private special events held at County parks and open space properties.
- CSU Extension – Adams County Extension provides information and education, and encourages the application of research-based knowledge in response to local, state and national issues affecting individuals, youth, families, agricultural enterprises and communities of Adams County.
- Natural Resources – The Natural Resources division is responsible for the day to day management and maintenance as well as the management of capital construction projects at all satellite parks and open space properties (approx. 1500 acres), and all regional trails (35 miles), that are outside of the Regional Park.
- Golf Course – Provides for operation of the County’s two Riverdale golf courses, the Dunes and the Knolls.

### Parks & Open Space - Current Year Objectives

- Publication of annual report highlighting projects funded by Open Space Tax dollars.
- Northern Colorado Onion Variety Trail.
- Regional Park Lift Station #1 and #2.
- Regional Park Electrical Distribution Improvements (Phase III).
- Categraph Asset Management Software Implementation.
- Mann Lakes Memorandum of Understanding (MOU) Execution.
- South Platte River Trail Completion – 108<sup>th</sup> Avenue to 120<sup>th</sup> Avenue.
- Van Scoyk Open Space Acquisition.



**Parks & Open Space - Budget Summary**

**Parks & Open Space Budget Summary**

| <b>Revenues</b>               |                      |                      |                            |                            |
|-------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ 12,447,795        | \$ 13,831,749        | \$ 14,064,464              | \$ 14,785,010              |
| Licenses & Permits            | -                    | -                    | -                          | -                          |
| Intergovernmental             | 784,892              | 762,553              | 7,139,661                  | 720,661                    |
| Charges for Services          | 3,360,603            | 3,640,913            | 3,993,160                  | 3,993,710                  |
| Fines & Forfeitures           | -                    | -                    | -                          | -                          |
| Investment Income             | 49,496               | 37,651               | 40,500                     | 33,000                     |
| Miscellaneous                 | 487,960              | 994,317              | 552,450                    | 291,000                    |
| Gain/(Loss) on Sale of Assets | (15,219)             | 75,333               | -                          | -                          |
| Other Finance Sources         | 2,472,715            | 870,354              | 1,861,175                  | 869,359                    |
| <b>Total Revenue</b>          | <b>\$ 19,588,242</b> | <b>\$ 20,212,870</b> | <b>\$ 27,651,410</b>       | <b>\$ 20,692,740</b>       |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 4,835,722         | \$ 4,964,427         | \$ 7,550,459               | \$ 5,423,331               |
| Golf Course Fund            | 2,978,136            | 3,208,097            | 3,140,501                  | 2,666,311                  |
| Conservation Trust Fund     | 498,259              | 948,839              | 1,389,334                  | 575,426                    |
| Open Space Projects Fund    | 155,330              | 1,020,390            | 7,042,024                  | 3,112,800                  |
| Open Space Sales Tax Fund   | 10,497,758           | 11,261,924           | 18,167,412                 | 20,257,535                 |
| <b>Total Expenditures</b>   | <b>\$ 18,965,205</b> | <b>\$ 21,403,676</b> | <b>\$ 37,289,730</b>       | <b>\$ 32,035,403</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| CSU Extension                   | \$ 626,622           | \$ 649,161           | \$ 753,932                 | \$ 651,233                 |
| Conservation Trust              | 498,259              | 948,839              | 1,389,334                  | 575,426                    |
| Fair & Rodeo                    | 618,774              | 752,224              | 1,050,462                  | 1,484,446                  |
| Golf Course                     | 2,978,136            | 3,208,097            | 3,140,501                  | 2,666,311                  |
| Open Space & Grants Admin.      | 10,497,758           | 11,261,924           | 18,167,412                 | 20,257,535                 |
| Park, Trails and Open Space     | 155,330              | 1,020,390            | 7,042,024                  | 3,112,800                  |
| Regional Park                   | 3,590,326            | 3,563,041            | 5,746,065                  | 3,287,652                  |
| <b>Total Expenditures</b>       | <b>\$ 18,965,205</b> | <b>\$ 21,403,676</b> | <b>\$ 37,289,730</b>       | <b>\$ 32,035,403</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 3,057,187         | \$ 3,033,376         | \$ 3,370,440               | \$ 3,569,094               |
| Operations & Maintenance        | 974,463              | 1,096,372            | 1,264,222                  | 1,395,617                  |
| Charges for Services            | 3,619,415            | 3,801,954            | 4,072,460                  | 3,536,540                  |
| Debt                            | -                    | -                    | -                          | -                          |
| Governmental Services           | 7,877,009            | 10,276,671           | 16,075,044                 | 19,146,793                 |
| Capital                         | 578,914              | 1,984,949            | 10,306,389                 | 3,518,000                  |
| Other Finance Uses              | 2,858,216            | 1,210,354            | 2,201,175                  | 869,359                    |
| <b>Total Expenditures</b>       | <b>\$ 18,965,205</b> | <b>\$ 21,403,676</b> | <b>\$ 37,289,730</b>       | <b>\$ 32,035,403</b>       |

### Parks & Open Space - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Conservation Trust Fund               | 5.00            | 5.00            | 5.00            | -            | -             | 5.00                 |
| Open Space                            | 2.00            | 2.00            | 2.00            | -            | -             | 2.00                 |
| Parks & Open Space                    | 32.00           | 32.00           | 32.00           | -            | 1.00          | 33.00                |
| <b>TOTAL FTEs</b>                     | <b>39.00</b>    | <b>39.00</b>    | <b>39.00</b>    | <b>0.00</b>  | <b>1.00</b>   | <b>40.00</b>         |

### Parks & Open Space - 2016 Budget Highlights

- \$2,500,000 for Open Space Land Acquisitions.
- \$100,000 for the Clear Creek Corridor Plan which will incorporate citizen feedback.
- \$75,941 for a 1.0 FTE Special Events Coordinator.
- \$53,000 for increased Fair Activities for 2016.
- \$40,000 for two Commercial Mowers.

### Parks & Open Space - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual  | 2015 Estimated | 2016 Objective |
|---|-------------|--------------|----------------|----------------|
| <b>Regional Park</b>  |             |              |                |                |
| Gallons of water used at Regional Park                            | NA          | 44,746,790   | 4,713,118      | 4,713,118      |
| Total revenue generate through rentals                            | \$360,221   | \$391,309    | \$397,733      | \$397,733      |
| Number of total events held at the Regional Park and Fairgrounds  | 3,415       | 3,275        | 3,236          | 3,236          |
| Savings to General Fund by using trustees as laborers             | NA          | \$15,360     | \$39,360       | \$39,360       |
| Total number of visits to the Regional Park and Fairgrounds       | NA          | NA           | 364,607        | 364,607        |
| <b>Open Space &amp; Grant Administration</b>                      |             |              |                |                |
| Percentage of grant project costs provided by applicants/partners | 51.69%      | 62.29%       | 75.16%         | 75.16%         |
| Total open space sales tax collected                              | \$12.4M     | \$12.3M      | \$12.3M        | \$12.3M        |
| Total number of grant applications processed                      | 31          | 45           | 42             | 42             |
| Total awarded in open space grants                                | \$7,102,806 | \$11,072,763 | \$9,658,895    | \$9,658,895    |
| Percentage of projects completed within two years                 | 53.13%      | 50.00%       | 51.60%         | 51.60%         |
| Total amount awarded through competitive grants                   | \$915,000   | \$5,740,901  | \$75,000       | \$75,000       |
| Percentage of project costs leveraged by grants                   | 65.00%      | 70.00%       | 68.20%         | 68.20%         |
| <b>Fair &amp; Special Events</b>                                  |             |              |                |                |
| Percentage of Adams County Fair funded by revenue                 | 80%         | 72%          | 59%            | 59%            |
| Adams County Fair attendees                                       | 64,000      | 70,000       | 70,000         | 70,000         |
| Adams County Fair - cost per attendee                             | \$1.38      | \$2.23       | \$3.59         | \$3.59         |

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>CSU Extension</b>  |             |             |                |                |
| Total number of website hits for Adams County Extension Office  | 1,084,443   | 1,272,594   | 1,322,222      | 1,322,222      |
| Number of events where Adams County Extension services are provided   | 551         | 455         | 707            | 707            |
| Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs                                      | 25,767      | 28,747      | 22,817         | 22,817         |
| Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers | 1,209       | 3,095       | 5,490          | 5,490          |
| Total number of trees and plants distributed in Adams County with the help of CSU Extension   | 12,780      | 13,401      | 11,877         | 11,877         |
| Percent increase of Adams County wheat production based on following CSU Extension recommendations via survey instrument                    | 5.00%       | 7.00%       | 10.00%         | 10.00%         |
| Percent of above average or excellent ratings from program evaluations  | 80.00%      | 80.00%      | 96.00%         | 96.00%         |
| Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers   | NA          | NA          | NA             | NA             |
| Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff  | 2,079       | 1,954       | 1,629          | 1,629          |
| Total number of clients served in Family and Consumer Science and 4H Youth  | 79,114      | 79,087      | 49,595         | 49,595         |
| <b>Parks, Trails &amp; Open Space</b>   |             |             |                |                |
| Revenues from agricultural leases   | \$54,850    | \$70,015    | \$0            | \$0            |
| Revenues from oil and gas leases  | \$59,092    | \$54,158    | \$26,002       | \$26,002       |
| Revenues from residential leases  | \$25,200    | \$25,200    | \$25,200       | \$25,200       |
| Acres of open space maintained  | 1,256       | 1,256       | 1,256          | 1,256          |
| Conservation easements monitored  | 31          | 28          | 35             | 35             |
| Acres of open space preserved   | 3           | 0           | 0              | 0              |
| Total trail miles maintained  | 21.6        | 21.6        | 21.6           | 21.6           |
| Total number of South Platte River Trail users  |             |             | 148,887        | 148,887        |
| Number of information kiosks, restrooms, playground equipment maintained  | 16          | 16          | 16             | 16             |
| Number of pedestrian bridges maintained   | 26          | 26          | 26             | 26             |
| Total dollars of capital projects managed   | NA          | NA          | \$5,500,000    | \$5,500,000    |
| Acres of irrigated turf grass maintained  | 30          | 30          | 68             | 68             |
| Number of trail miles connected to Platte River/Clear Creek network   | NA          | NA          | NA             | NA             |
| Miles of county roads inspected/treated for noxious weeds   | 2,000       | 1,500       | 1,500          | 1,500          |
| Number of citizen contacts regarding technical assistance for noxious weed control  | 42          | 47          | 52             | 52             |
| <b>Golf Course</b>  |             |             |                |                |
| Net revenues compared to previous year  | NA          | NA          | -\$71,739      | -\$71,739      |
| Riverdale Golf Course - net revenues  | NA          | NA          | \$2,121,530    | \$2,121,530    |
| Riverdale Golf Course - rounds of golf per quarter  | 0           | 0           | 156,685        | 156,685        |
| Riverdale Golf Course - rounds of golf per quarter compared to previous year  | 0           | 0           | -7,816         | -7,816         |

## Public Trustee's Office

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Public Trustee

### Public Trustee's Office - Purpose Statement

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

### Public Trustee's Office - Primary Services

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

Public Trustee's Office - Budget Summary

**Public Trustee's Office Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | 719,083            | 573,514            | 631,611                    | 364,757                    |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 719,083</b>  | <b>\$ 573,514</b>  | <b>\$ 631,611</b>          | <b>\$ 364,757</b>          |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 407,832         | \$ 337,143         | \$ 605,611                 | \$ 635,448                 |
| <b>Total Expenditures</b>   | <b>\$ 407,832</b>  | <b>\$ 337,143</b>  | <b>\$ 605,611</b>          | <b>\$ 635,448</b>          |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Public Trustee                  | \$ 407,832         | \$ 337,143         | \$ 605,611                 | \$ 635,448                 |
| <b>Total Expenditures</b>       | <b>\$ 407,832</b>  | <b>\$ 337,143</b>  | <b>\$ 605,611</b>          | <b>\$ 635,448</b>          |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ 410,876         | \$ 336,927         | \$ 537,735                 | \$ 577,267                 |
| Operations & Maintenance        | 413,140            | 343,925            | 20,580                     | 9,130                      |
| Charges for Services            | (416,184)          | (343,709)          | 47,296                     | 49,051                     |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | -                  | -                  | -                          | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 407,832</b>  | <b>\$ 337,143</b>  | <b>\$ 605,611</b>          | <b>\$ 635,448</b>          |

Public Trustee’s Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/-  | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|---------------|---------------|----------------------|
| Public Trustee's Office               | 7.00            | 9.00            | 9.00            | (0.50)        | (4.00)        | 4.50                 |
| <b>TOTAL FTEs</b>                     | <b>7.00</b>     | <b>9.00</b>     | <b>9.00</b>     | <b>(0.50)</b> | <b>(4.00)</b> | <b>4.50</b>          |

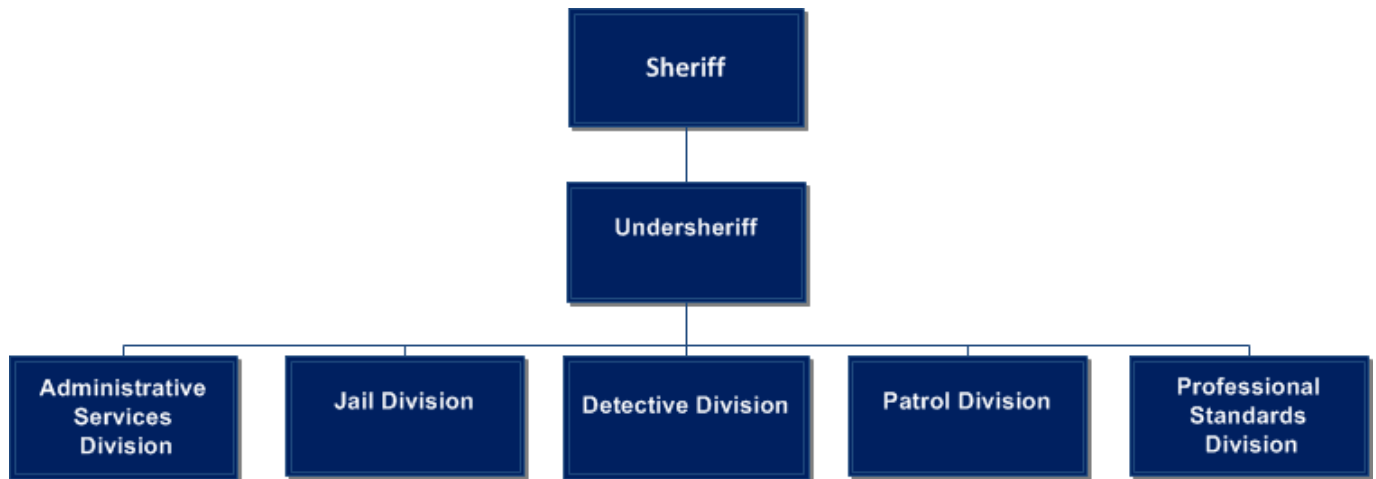
Public Trustee’s Office - 2016 Budget Highlights

- \$266,854 revenue decrease due to fewer foreclosures fees.

Public Trustee’s Office - Performance Measures

| Performance Measure            | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|--------------------------------|-------------|-------------|----------------|----------------|
| <b>Public Trustee’s Office</b> |             |             |                |                |
| Released deeds of trust        | 26,787      | 19,992      | 28,777         | 26,400         |
| Number of foreclosures         | 1,640       | 1,200       | 762            | 725            |

## Sheriff's Office



### Sheriff's Office - Purpose Statement

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

### Sheriff's Office - Primary Services

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

- The Administrative Services Division provides administrative support and expertise in the areas of Finance, Human Resources, Information Technology and Records to the other divisions of the Sheriff's Office.
- The Jail Division is responsible for providing a safe and humane environment for persons incarcerated at the Adams County Detention Facility. Jail personnel manage the movement, behavior, and transportation of inmates.
- The Detective Division investigates, apprehends, and prosecution of criminal offenders for the Adams County Sheriff's Office.
- The Patrol Division provides law enforcement services, community policing, and traffic safety to the communities of unincorporated Adams County.
- The Professional Standards Division is responsible for concealed handgun permits, Internal Affairs, Community Connection Team, Adams County Sheriff's Academy, Internal Training, Explorers, and the Honor Guard.

## Sheriff's Office - Current Year Objectives

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### Administrative Services Division

- Attract and retain qualified paid and volunteer staff to meet authorized personnel allocations as approved by the Sheriff.
- Continue the development of an equitable classification and compensation plan within budget allocations.
- Continue a leadership/career development program to assist employees in preparing for the future and develop leaders for the Sheriff's Office.

### Jail Division

- Maintain adequate staffing levels for both certified commissioned and non-certified support positions in accordance with the volume of work and number of open housing units.
- Provide a safe and secure environment for citizens, professionals and visitors to the facility.
- Provide a safe, secure and humane environment for inmates; maintain a clean and sanitary environment.

### Detective Division

- Provide up-to-date training, technology and equipment to enhance services.
- Expand the Special Investigation Section to investigate unsolved Cold murder investigations.
- Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory.

### Patrol Division

- Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through citizen involvement in neighborhood problems.
- To reduce the fear of crime and preserve the rights and enjoyment of its citizens by a law enforcement presence and its enforcement authority.
- Strive to assure the safety and security of employees and citizens through comprehensive crime control and law enforcement services.

### Professional Standards Division

- Develop and offer accommodating CHP (Concealed Handgun Permit) processes to Adams County citizens, through more convenient hours of operation and additional locations.
- Continue to conduct unbiased, thorough and prompt Internal Affairs Investigations of Sheriff's Office employees, thus limiting future civil litigations.
- Enhance and foster community relationships and partnerships.



Sheriff's Office - Budget Summary

**Sheriff's Office Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | -                   | -                   | -                          | -                          |
| Intergovernmental             | 393,415             | 559,956             | 892,390                    | 293,132                    |
| Charges for Services          | 3,680,163           | 4,129,651           | 4,027,648                  | 4,342,164                  |
| Fines & Forfeitures           | 1,529,492           | 1,333,282           | 1,515,000                  | 1,185,223                  |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 91,388              | 101,703             | 94,688                     | 92,980                     |
| Gain/(Loss) on Sale of Assets | -                   | -                   | -                          | -                          |
| Other Finance Sources         | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 5,694,459</b> | <b>\$ 6,124,591</b> | <b>\$ 6,529,726</b>        | <b>\$ 5,913,499</b>        |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 56,026,113        | \$ 57,885,024        | \$ 63,934,326              | \$ 70,341,845              |
| <b>Total Expenditures</b>   | <b>\$ 56,026,113</b> | <b>\$ 57,885,024</b> | <b>\$ 63,934,326</b>       | <b>\$ 70,341,845</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| SO-Corrections                  | \$ 30,664,313        | \$ 31,437,327        | \$ 34,406,987              | \$ 38,282,080              |
| SO-Grants                       | -                    | 89,755               | 189,375                    | -                          |
| SO-Field & Admin                | 24,498,899           | 25,506,659           | 28,050,069                 | 30,770,781                 |
| SO-Special Funds                | 862,902              | 851,283              | 1,287,895                  | 1,288,984                  |
| <b>Total Expenditures</b>       | <b>\$ 56,026,113</b> | <b>\$ 57,885,024</b> | <b>\$ 63,934,326</b>       | <b>\$ 70,341,845</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 41,914,892        | \$ 43,566,677        | \$ 46,440,333              | \$ 49,982,447              |
| Operations & Maintenance        | 1,946,185            | 1,836,026            | 2,479,234                  | 2,951,405                  |
| Charges for Services            | 11,762,197           | 12,116,639           | 14,238,270                 | 13,757,905                 |
| Debt                            | -                    | -                    | -                          | -                          |
| Governmental Services           | -                    | 3,337                | -                          | -                          |
| Capital                         | 402,839              | 362,345              | 776,489                    | 3,650,088                  |
| Other Finance Uses              | -                    | -                    | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 56,026,113</b> | <b>\$ 57,885,024</b> | <b>\$ 63,934,326</b>       | <b>\$ 70,341,845</b>       |

**Sheriff's Office - Full-time Equivalent Positions (FTEs) Summary**

| Full-time Equivalent Positions (FTEs)     | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Sheriff's Office - Corrections            | 279.25          | 284.50          | 284.50          | 8.00         | -             | 292.50               |
| Sheriff's Office - Field & Administration | 238.25          | 238.25          | 239.00          | -            | 4.00          | 243.00               |
| Sheriff's Office - Special Funds          | 7.00            | 7.00            | 7.00            | -            | -             | 7.00                 |
| <b>TOTAL FTEs</b>                         | <b>524.50</b>   | <b>529.75</b>   | <b>530.50</b>   | <b>8.00</b>  | <b>4.00</b>   | <b>542.50</b>        |

**Sheriff's Office - 2016 Budget Highlights**

- \$479,400 for Mobile Data Computers (MDC) Replacements.
- \$385,131 for the Jail Management System (JMS) Replacement.
- \$121,091 for 2.0 FTE Record Technicians.
- \$88,588 for 1.0 FTE Detective.
- \$88,588 for a FLATROCK Operations Supervisor.
- \$35,700 for Patrol Taser Replacements.

**Sheriff's Office - Performance Measures**

| Performance Measure                        | 2013 Actual | 2014 Actual       | 2015 Estimated    | 2016 Objective    |
|--|-------------|-------------------|-------------------|-------------------|
| <b>Administrative Services</b>             |             |                   |                   |                   |
| Internal Affairs investigations            | NA          | 41                | 35                | 35                |
| Employment applications/hired              | NA          | NA                | NA                | NA                |
| <b>Jail Division</b>                       |             |                   |                   |                   |
| Visitors processed                         | NA          | 2,805             | 13,951            | 14,649            |
| Bonds processed                            | NA          | 93,571            | 76,184            | 80,000            |
| Telephone calls allowed                    | NA          | 100,215           | 91,420            | 96,000            |
| Medical transports                         | NA          | 472               | 429               | 450               |
| Bookings/releases processed                | NA          | 32,674/<br>16,376 | 32,623/<br>16,310 | 34,254/<br>17,125 |
| Medical Unit admissions                    | NA          | 31                | 48                | 50                |
| Counselor contacts                         | NA          | 11,617            | 10,488            | 11,000            |
| Video advisals                             | NA          | 9,680             | 9,748             | 10,235            |
| Pre-trial interviews                       | NA          | 10,235            | 12,868            | 13,000            |
| Meals served                               | NA          | 1,167,444         | 1,085,176         | 1,138,385         |
| <b>Detective Division</b>                  |             |                   |                   |                   |
| Total assigned cases                       | NA          | 5,474             | 5,520             | 5,588             |
| Average case load per detective, monthly   | NA          | 28                | 29                | 29                |
| Sex offenders registered                   | NA          | 1,033             | 1,100             | 1,250             |
| Crimes reported                            | NA          | 18,650            | 18,730            | 18,800            |
| Pawn slips received                        | NA          | 50,618            | 51,500            | 52,500            |
| <b>Patrol Division</b>                     |             |                   |                   |                   |
| ADCOM/citizen CFS/officer initiated events | NA          | NA                | NA                | NA                |
| Field contact cards                        | NA          | NA                | NA                | NA                |
| Criminal summons                           | NA          | NA                | NA                | NA                |
| Juvenile arrests                           | NA          | NA                | NA                | NA                |
| Adult arrests                              | NA          | NA                | NA                | NA                |

| Performance Measure                             | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Professional Standards</b>                   |             |             |                |                |
| New concealed handgun permit applications       | NA          | 1,836       | 1,884          | 1,820          |
| Renewal concealed handgun permit applications   | NA          | 1,238       | 891            | 966            |
| New concealed handgun permits issued            | NA          | 1,900       | 1,702          | 1,832          |
| Renewal concealed handgun permits issued        | NA          | 1,259       | 756            | 189            |
| Total combined concealed handgun permits issued | NA          | 3,159       | 2,458          | 2,021          |
| Number of permits denied (including renewals)   | NA          | 55          | 38             | 47             |
| Number of permits suspended or revoked          | NA          | 25          | 41             | 32             |
| Number of permits replace or duplicated         | NA          | 29          | 39             | 25             |

## Surveyor's Office

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Surveyor

### Surveyor's Office - Purpose Statement

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

### Surveyor's Office - Primary Services

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

### Surveyor's Office - Current Year Objectives

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- There are no current year objectives to report for the Surveyor's Office.

Surveyor's Office - Budget Summary

**Surveyor's Office Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | -                  | -                  | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>                | <b>\$ -</b>                |

| <b>Expenditures</b>         |                    |                    |                            |                            |
|-----------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 16,662          | \$ 17,476          | \$ 18,410                  | \$ 20,285                  |
| <b>Total Expenditures</b>   | <b>\$ 16,662</b>   | <b>\$ 17,476</b>   | <b>\$ 18,410</b>           | <b>\$ 20,285</b>           |

| <b>Expenditures by Division</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| County Surveyor                 | \$ 16,662          | \$ 17,476          | \$ 18,410                  | \$ 20,285                  |
|                                 | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 16,662</b>   | <b>\$ 17,476</b>   | <b>\$ 18,410</b>           | <b>\$ 20,285</b>           |

| <b>Expenditures by Category</b> | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| Personnel                       | \$ 16,662          | \$ 17,476          | \$ 18,410                  | \$ 20,285                  |
| Operations & Maintenance        | -                  | -                  | -                          | -                          |
| Charges for Services            | -                  | -                  | -                          | -                          |
| Debt                            | -                  | -                  | -                          | -                          |
| Governmental Services           | -                  | -                  | -                          | -                          |
| Capital                         | -                  | -                  | -                          | -                          |
| Other Finance Uses              | -                  | -                  | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 16,662</b>   | <b>\$ 17,476</b>   | <b>\$ 18,410</b>           | <b>\$ 20,285</b>           |

Surveyor's Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions<br>(FTEs) | 2013<br>Authorized | 2014<br>Authorized | 2015<br>Authorized | 2015<br>Adj +/- | 2016<br>2016 Req | 2016<br>Authorized |
|--|--------------------|--------------------|--------------------|-----------------|------------------|--------------------|
| Surveyor's Office                        | 1.00               | 1.00               | 1.00               | -               | -                | 1.00               |
| <b>TOTAL FTEs</b>                        | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        | <b>0.00</b>     | <b>0.00</b>      | <b>1.00</b>        |

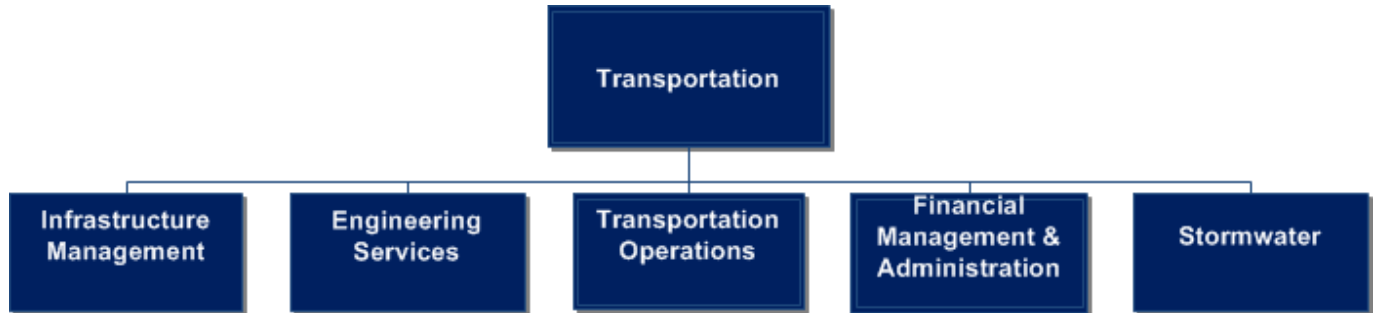
Surveyor's Office - 2016 Budget Highlights

- There are no significant budget highlights for 2016.

Surveyor's Office - Performance Measures

- There are no performance measures to report for the Surveyor's Office.

## Transportation



### Transportation - Purpose Statement

To protect the health, safety and welfare of the citizens of Adams County through superior engineering, maintenance, operations and administrative services related to roads and drainage facilities.

### Transportation - Primary Services

- The Infrastructure Management Division ensures transportation related infrastructure is constructed and maintained in general conformance with all applicable County specifications, plans, contract documents, rules, guidelines and directives.
- The Engineering Division oversees CIP projects within the County's Right-of-Way (ROW). Successful CIP and associated ROW acquisition improves the County's transportation network one project at a time.
- The Transportation Operations Division has two (2) sections; Traffic and Highways. Each section is responsible for routine, programmed and emergency maintenance of public right of way (ROW) infrastructure.
- The Financial Management & Administration Division oversees and monitors budgeting and financial matters for the Department.
- The Stormwater Division provides residents with storm sewer drainage services that are high quality, environmentally sensitive and cost effective.

### Transportation - Current Year Objectives

- York Street Improvements – Hwy 224 to 78th Street. Cost: \$500k. Completion of design phase.
- 56th Avenue Improvements. Cost: \$2.1M. Completion of construction.
- 60th Avenue Improvements at Federal Boulevard. Cost: \$3M. Completion of design and construction.
- Lowell Boulevard Improvements. Cost: \$3.6M. Completion of design and construction.
- Welby Road Extension. Cost: \$1.4M. Completion of design and construction.
- Kenwood-Dahlia Outfall. Cost: \$2.9M. Completion of construction.
- Hoffmann Drainage Way – \$2.03M Drainage way improvements from Rainbow Street to Steele Street.

Transportation - Budget Summary

**Transportation Budget Summary**

| <b>Revenues</b>               |                      |                      |                            |                            |
|-------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ 25,146,822        | \$ 27,109,255        | \$ 26,913,359              | \$ 30,613,753              |
| Licenses & Permits            | 141,419              | 112,427              | 80,000                     | 100,000                    |
| Intergovernmental             | 10,905,418           | 11,262,558           | 13,356,732                 | 10,266,006                 |
| Charges for Services          | 2,787,456            | 3,157,530            | 2,956,440                  | 3,831,134                  |
| Fines & Forfeitures           | 292,212              | 107,507              | 17,509                     | 17,509                     |
| Investment Income             | 869                  | 903                  | 2,000                      | 1,200                      |
| Miscellaneous                 | 303,909              | 13,395               | 16,000                     | 16,000                     |
| Gain/(Loss) on Sale of Assets | -                    | -                    | -                          | -                          |
| Other Finance Sources         | 648,992              | -                    | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 40,227,098</b> | <b>\$ 41,763,576</b> | <b>\$ 43,342,040</b>       | <b>\$ 44,845,602</b>       |

| <b>Expenditures</b>         |                      |                      |                            |                            |
|-----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 3,546,692         | \$ 4,022,944         | \$ 5,301,334               | \$ 3,443,515               |
| Stormwater Utility Fund     | 550,415              | 259,467              | 1,565,452                  | 3,482,190                  |
| Road & Bridge Fund          | 32,615,383           | 30,885,363           | 55,831,091                 | 38,456,840                 |
| <b>Total Expenditures</b>   | <b>\$ 36,712,490</b> | <b>\$ 35,167,774</b> | <b>\$ 62,697,877</b>       | <b>\$ 45,382,545</b>       |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Stormwater - General Fund       | \$ 18,983            | \$ -                 | \$ -                       | \$ 1,500,000               |
| Stormwater Utility              | 550,415              | 259,467              | 1,565,452                  | 3,482,190                  |
| Engineering Services            | 1,119,175            | 1,239,088            | 2,384,063                  | 1,943,515                  |
| Financial Management & Adminis  | 10,686,357           | 11,694,605           | 12,205,861                 | 13,243,073                 |
| Infrastructure Management       | 15,116,287           | 12,723,938           | 35,312,171                 | 15,106,068                 |
| Transportation Operations       | 9,221,273            | 9,250,676            | 11,230,330                 | 10,107,699                 |
| <b>Total Expenditures</b>       | <b>\$ 36,712,490</b> | <b>\$ 35,167,774</b> | <b>\$ 62,697,877</b>       | <b>\$ 45,382,545</b>       |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 6,084,558         | \$ 6,144,299         | \$ 7,106,749               | \$ 7,080,978               |
| Operations & Maintenance        | 1,087,906            | 1,193,182            | 1,350,400                  | 1,323,775                  |
| Charges for Services            | 14,646,281           | 10,772,440           | 17,524,837                 | 15,485,022                 |
| Debt                            | -                    | -                    | -                          | -                          |
| Governmental Services           | 11,476,256           | 11,578,203           | 13,696,507                 | 14,559,770                 |
| Capital                         | 3,417,489            | 5,479,649            | 22,644,384                 | 6,933,000                  |
| Other Finance Uses              | -                    | -                    | 375,000                    | -                          |
| <b>Total Expenditures</b>       | <b>\$ 36,712,490</b> | <b>\$ 35,167,774</b> | <b>\$ 62,697,877</b>       | <b>\$ 45,382,545</b>       |



### Transportation - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Transportation - General Fund         | 11.00           | 11.00           | 11.00           | -            | -             | 11.00                |
| Transportation - Road & Bridge Fund   | 79.00           | 79.00           | 77.00           | -            | 1.00          | 78.00                |
| Transportation - Stormwater Fund      | -               | -               | 4.00            | -            | 1.00          | 5.00                 |
| <b>TOTAL FTEs</b>                     | <b>90.00</b>    | <b>90.00</b>    | <b>92.00</b>    | <b>0.00</b>  | <b>2.00</b>   | <b>94.00</b>         |

### Transportation - 2016 Budget Highlights

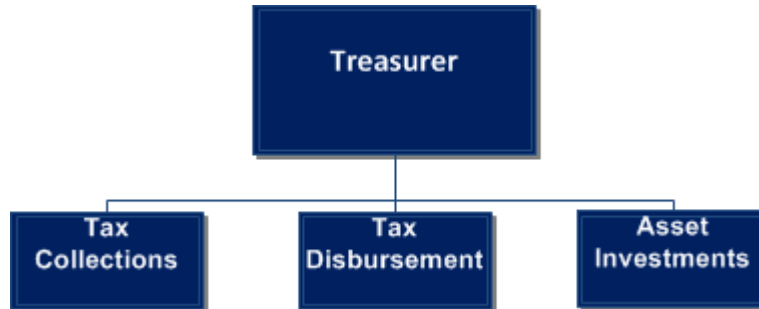
- \$5,192,776 for Road & Bridge projects.
- \$2,033,000 for Hoffman Drainage improvements.
- \$900,000 for neighborhood curb and gutter improvements.
- \$500,000 for I-25 & S.H. 7 interchanges redesign.
- \$75,941 for a new 1.0 FTE Construction Inspector.
- \$72,369 for a new 1.0 FTE Stormwater Inspector.
- \$50,000 for other professional services to contract for specialty engineering services.

### Transportation - Performance Measures

| Performance Measure   | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|---|-------------|-------------|----------------|----------------|
| <b>Engineering Services</b>   |             |             |                |                |
| Miles of new bike lanes and multi-use paths created within the public rights-of-way   | NA          | 1           | 0              | 0              |
| Bridge safety rating (reported by CDOT)   | NA          | NA          | 82%            | 82%            |
| <b>Infrastructure Management</b>  |             |             |                |                |
| Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction) | NA          | 60          | 40             | 40             |
| Linear feet of concrete installed (curb/gutter/sidewalk)  | NA          | NA          | 3,418          | 11,818         |
| <b>Stormwater</b>   |             |             |                |                |
| Number of education events regarding stormwater issues  | NA          | NA          | 17             | 17             |
| Number of stormwater quality permits issued   | NA          | NA          | 14             | 15             |
| Percentage of projected stormwater fee revenue collected  | NA          | NA          | 87.2%          | 97%            |
| Number of illicit discharge inspections   | NA          | NA          | 38             | 15             |
| Number of enforcement actions for construction violations   | NA          | NA          | 6              | 3              |
| Number of storm drain markers placed  | NA          | NA          | 30             | 30             |
| <b>Transportation Operations</b>  |             |             |                |                |
| Percentage of priority 1 snow routes receiving snow and ice control within 24 hours of each category 3 Event (4-6 inches)   | NA          | NA          | 100%           | 100%           |
| Percentage of potholes addressed within 1 week of request   | NA          | NA          | 88%            | 95%            |
| Number of potholes filled   | NA          | NA          | 2,852          | 3,000          |
| Pavement quality rating (excellent, good, fair, poor)   | NA          | NA          | Good           | Good           |
| Percent of primary gravel roads treated   | NA          | NA          | 5.0%           | 5.5%           |
| Level of service for all unincorporated Adams County roads  | NA          | NA          | A              | A              |
| Level of service for select incorporated Adams County roads   | NA          | NA          | NA             | NA             |
| Percent of population within 1/4 mile of transit (bus, rail)  | NA          | NA          | NA             | NA             |
| Pounds of trash/debris removed during neighborhood cleanups   | NA          | NA          | 298            | 350            |

## Treasurer's Office

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### Treasurer's Office - Purpose Statement

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

### Treasurer's Office - Primary Services

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

- The Tax Collections Division prepares, mails, and collects current and delinquent tax notices.
- The Tax Disbursement Division disburses monies to proper authorities.
- The Asset Investments Division invests idle county funds.

### Treasurer's Office - Current Year Objectives

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

Treasurer's Office - Budget Summary

**Treasurer's Office Budget Summary**

| <b>Revenues</b>               |                     |                     |                            |                            |
|-------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Licenses & Permits            | 630                 | 710                 | 2,000                      | 4,000                      |
| Intergovernmental             | -                   | -                   | -                          | -                          |
| Charges for Services          | 2,467,844           | 2,775,441           | 2,782,284                  | 3,136,469                  |
| Fines & Forfeitures           | -                   | -                   | -                          | -                          |
| Investment Income             | -                   | -                   | -                          | -                          |
| Miscellaneous                 | 179,943             | 251,084             | 165,000                    | 165,000                    |
| Gain/(Loss) on Sale of Assets | -                   | -                   | -                          | -                          |
| Other Finance Sources         | -                   | -                   | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ 2,648,417</b> | <b>\$ 3,027,235</b> | <b>\$ 2,949,284</b>        | <b>\$ 3,305,469</b>        |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 1,163,281        | \$ 1,016,389        | \$ 1,253,488               | \$ 1,277,438               |
| <b>Total Expenditures</b>   | <b>\$ 1,163,281</b> | <b>\$ 1,016,389</b> | <b>\$ 1,253,488</b>        | <b>\$ 1,277,438</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| County Treasurer                | \$ 1,163,281        | \$ 1,016,389        | \$ 1,253,488               | \$ 1,277,438               |
| <b>Total Expenditures</b>       | <b>\$ 1,163,281</b> | <b>\$ 1,016,389</b> | <b>\$ 1,253,488</b>        | <b>\$ 1,277,438</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ 697,102          | \$ 729,381          | \$ 798,288                 | \$ 828,238                 |
| Operations & Maintenance        | 32,782              | 15,271              | 43,700                     | 28,700                     |
| Charges for Services            | 214,550             | 271,737             | 411,500                    | 420,500                    |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | -                   | -                   | -                          | -                          |
| Capital                         | 218,847             | -                   | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 1,163,281</b> | <b>\$ 1,016,389</b> | <b>\$ 1,253,488</b>        | <b>\$ 1,277,438</b>        |

Treasurer’s Office - Full-time Equivalent Positions (FTEs) Summary

| Full-time Equivalent Positions (FTEs) | 2013 Authorized | 2014 Authorized | 2015 Authorized | 2015 Adj +/- | 2016 2016 Req | 2016 2016 Authorized |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|---------------|----------------------|
| Treasurer's Office                    | 12.00           | 11.00           | 11.00           | -            | -             | 11.00                |
| <b>TOTAL FTEs</b>                     | <b>12.00</b>    | <b>11.00</b>    | <b>11.00</b>    | <b>0.00</b>  | <b>0.00</b>   | <b>11.00</b>         |

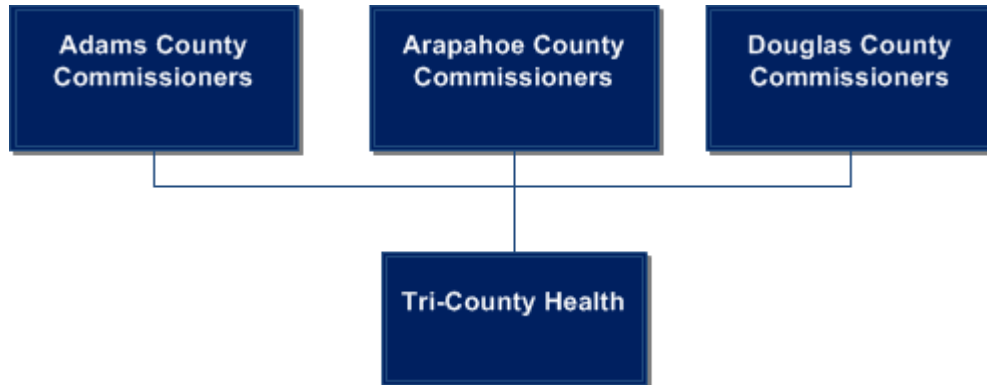
Treasurer’s Office - 2016 Budget Highlights

- There are no significant budget highlights for 2016.

Treasurer’s Office - Performance Measures

| Performance Measure                 | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Objective |
|-------------------------------------|-------------|-------------|----------------|----------------|
| <b>Treasurer’s Office</b>           |             |             |                |                |
| Number of Electronic Tax Statements | NA          | 667         | 1,461          | 2,000          |
| Number of Electronic Tax Payments   | NA          | 6,494       | 7,820          | 8,500          |

## Tri-County Health



### Tri-County Health - Purpose Statement

To promote, protect and improve the lifelong health of individuals and communities in Adams, Arapahoe and Douglas Counties through the effective use of data, evidence-based prevention strategies, leadership, advocacy, partnerships and the pursuit of health equity.

### Tri-County Health - Primary Services

- Tri-County Health serves over 1.3 million people in Adams, Arapahoe and Douglas Counties, and offers over 60 programs/services ranging from birth certificates, immunizations and health care referrals to restaurant inspections and infectious disease investigations, from 11 offices in this 3,000 square mile area. The agency's jurisdiction includes 26 municipalities and 3 unincorporated counties, 15 school districts with more than 360 public schools, 12 acute care hospitals, 3 Federally Qualified Healthcare Centers with multiple facilities, 3 community mental health service providers and one Regional Collaborative Care Organization (Colorado Access).
- The Board of Health is the policy-making body for the Tri-County Health and is comprised of nine members: three each from Adams County, Arapahoe County and Douglas County. The Board of Health is responsible for hiring and evaluating the Public Health Director and for adopting and revising rules and regulations relating to the administration of public health laws within the District. Board members are appointed by their respective County Commissioners and serve five-year terms.
- Tri-County Health provides the following primary services:
  - Refugee Health
  - Chronic Disease Prevention
  - Emergency Preparedness & Response
  - Health Care services
  - Health Inspections
  - Healthy Aging Programs
  - Healthy Workplace
  - Infectious Disease Prevention
  - Maternal and Child Health
  - Nutrition Services
  - Training
  - Vital Records – Birth and Death Certificates

### Tri-County Health - Current Year Objectives

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- Reduce the health burden of obesity and chronic disease.
- Enhance public health interactions with the health care delivery system.
- Enhance efforts to promote healthy human environments.
- Reduce the health burden of mental health issues.

*Source: Tri-County Health Department's 2014 Annual Report (published June 2015)*

Tri-County Health - Budget Summary

**Tri-County Health Budget Summary**

| <b>Revenues</b>               |                    |                    |                            |                            |
|-------------------------------|--------------------|--------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ -               | \$ -               | \$ -                       | \$ -                       |
| Licenses & Permits            | -                  | -                  | -                          | -                          |
| Intergovernmental             | -                  | -                  | -                          | -                          |
| Charges for Services          | -                  | -                  | -                          | -                          |
| Fines & Forfeitures           | -                  | -                  | -                          | -                          |
| Investment Income             | -                  | -                  | -                          | -                          |
| Miscellaneous                 | -                  | -                  | -                          | -                          |
| Gain/(Loss) on Sale of Assets | -                  | -                  | -                          | -                          |
| Other Finance Sources         | -                  | -                  | -                          | -                          |
| <b>Total Revenue</b>          | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>                | <b>\$ -</b>                |

| <b>Expenditures</b>         |                     |                     |                            |                            |
|-----------------------------|---------------------|---------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                | \$ 3,202,499        | \$ 3,263,208        | \$ 3,342,077               | \$ 3,244,297               |
| <b>Total Expenditures</b>   | <b>\$ 3,202,499</b> | <b>\$ 3,263,208</b> | <b>\$ 3,342,077</b>        | <b>\$ 3,244,297</b>        |

| <b>Expenditures by Division</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Technical Services              | \$ 2,963,001        | \$ 3,037,210        | \$ 3,092,077               | \$ 3,244,297               |
| <b>Total Expenditures</b>       | <b>\$ 3,202,499</b> | <b>\$ 3,263,208</b> | <b>\$ 3,342,077</b>        | <b>\$ 3,244,297</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>  | <b>2014 Actual</b>  | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Personnel                       | \$ -                | \$ -                | \$ -                       | \$ -                       |
| Operations & Maintenance        | -                   | -                   | -                          | -                          |
| Charges for Services            | 239,498             | 225,998             | 250,000                    | -                          |
| Debt                            | -                   | -                   | -                          | -                          |
| Governmental Services           | 2,963,001           | 3,037,210           | 3,092,077                  | 3,244,297                  |
| Capital                         | -                   | -                   | -                          | -                          |
| Other Finance Uses              | -                   | -                   | -                          | -                          |
| <b>Total Expenditures</b>       | <b>\$ 3,202,499</b> | <b>\$ 3,263,208</b> | <b>\$ 3,342,077</b>        | <b>\$ 3,244,297</b>        |

**Tri-County Health - 2016 Budget Highlights**

- Adams County’s 2016 contribution to the Tri-County Health Department is \$3,244,297 and is based on \$6.51 per capita.

**Tri-County Health - Full-time Equivalent Positions (FTEs) Summary**

- There are no County FTEs to report for Tri-County Health. Tri-County Health directly funds personnel and services based upon contributions received from Adams, Arapahoe, and Douglas Counties.

**Tri-County Health - Performance Measures**

| Performance Measure                                     | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Objective |
|---|----------------|----------------|-------------------|-------------------|
| <b>Tri-County Health</b>                                |                |                |                   |                   |
| Adams County’s Contribution to Tri-County Health        | \$2.9 M        | \$3.0 M        | \$3.1 M           | \$3.2 M           |
| Per capita contribution to Tri-County Health            | \$6.2937       | \$6.3828       | \$6.574           | \$6.51            |
| Restaurant inspections                                  | 2,785          | 3,201          | 2,859             | NA                |
| Women Infant Children Programs caseload                 | 13,205         | 12,872         | 12,817            | NA                |
| Children’s Immunizations Program clients                | 3,041          | 2,564          | 2,393             | NA                |
| Child Health Plan Plus (CHP+) and Medicaid applications | NA             | NA             | 934               | NA                |
| Family Planning Program clients                         | 2,831          | 2,680          | 2,644             | NA                |



## Others

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Administrative /  
Organizational  
Support

Developmentally  
Disabled Fund

### Others - Purpose Statement

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“Others” consolidates miscellaneous funding areas that do not naturally fit into a county department. This includes Administrative/Organizational Support and Developmentally Disabled Fund services.

### Others - Primary Services

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- Administrative/Organizational Support – The General Fund’s Administrative/Organizational Support function accounts for various expenditures of a general or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budgets. Expenditures include termination pay, county-wide memberships, general liability insurance premiums, and debt service payments.
- Developmentally Disabled Fund – Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the county. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2015 mill levy of 0.257 mills.

### Others - Current Year Objectives

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- There are no current year objectives for “Others”.

Others - Budget Summary

**Other Budget Summary**

| <b>Revenues</b>               |                       |                       |                            |                            |
|-------------------------------|-----------------------|-----------------------|----------------------------|----------------------------|
| <b>Revenues by Category</b>   | <b>2013 Actual</b>    | <b>2014 Actual</b>    | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| Taxes                         | \$ 104,231,231        | \$ 107,084,501        | \$ 109,156,352             | \$ 124,002,610             |
| Licenses & Permits            | -                     | -                     | -                          | -                          |
| Intergovernmental             | 586,045               | 1,408,916             | 1,222,500                  | 550,000                    |
| Charges for Services          | 166,388               | 284,489               | 207,500                    | 180,000                    |
| Fines & Forfeitures           | 700                   | 1,286,786             | 2,500                      | 2,500                      |
| Investment Income             | (1,698,925)           | 3,087,611             | 1,430,341                  | 1,429,941                  |
| Miscellaneous                 | 3,563,129             | 3,291,046             | 3,239,605                  | 3,386,870                  |
| Gain/(Loss) on Sale of Assets | -                     | -                     | -                          | -                          |
| Other Finance Sources         | 13,225,255            | 21,749,610            | 106,446,248                | 3,127,500                  |
| <b>Total Revenue</b>          | <b>\$ 120,073,823</b> | <b>\$ 138,192,960</b> | <b>\$ 221,705,046</b>      | <b>\$ 132,679,421</b>      |

| <b>Expenditures</b>           |                      |                      |                            |                            |
|-------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>Expenditures by Fund</b>   | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
| General Fund                  | 22,144,115           | 30,433,925           | 121,103,032                | 1,635,585                  |
| Developmentally Disabled Fund | 1,146,024            | 1,146,555            | 1,178,886                  | 1,219,578                  |
| <b>Total Expenditures</b>     | <b>\$ 23,290,139</b> | <b>\$ 31,580,480</b> | <b>\$ 122,281,918</b>      | <b>\$ 2,855,163</b>        |

| <b>Expenditures by Division</b>       | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Administrative/Organizational Support | \$ 22,144,115        | \$ 30,433,925        | \$ 121,103,032             | \$ 1,635,585               |
| Developmentally Disabled              | 1,146,024            | 1,146,555            | 1,178,886                  | 1,219,578                  |
| <b>Total Expenditures</b>             | <b>\$ 23,290,139</b> | <b>\$ 31,580,480</b> | <b>\$ 122,281,918</b>      | <b>\$ 2,855,163</b>        |

| <b>Expenditures by Category</b> | <b>2013 Actual</b>   | <b>2014 Actual</b>   | <b>2015 Amended Budget</b> | <b>2016 Adopted Budget</b> |
|---------------------------------|----------------------|----------------------|----------------------------|----------------------------|
| Personnel                       | \$ 945,892           | \$ 1,138,412         | \$ (409,315)               | \$ (1,449,484)             |
| Operations & Maintenance        | 29,114               | 12,107               | 12,600                     | 19,000                     |
| Charges for Services            | 4,025,487            | 5,154,075            | 2,886,511                  | 1,142,966                  |
| Debt                            | 13,960,011           | 22,620,768           | 23,513,451                 | -                          |
| Governmental Services           | 2,716,100            | 1,652,433            | 1,822,546                  | 1,656,738                  |
| Capital                         | -                    | -                    | 592,000                    | -                          |
| Other Finance Uses              | 1,613,535            | 1,002,685            | 93,864,125                 | 1,485,943                  |
| <b>Total Expenditures</b>       | <b>\$ 23,290,139</b> | <b>\$ 31,580,480</b> | <b>\$ 122,281,918</b>      | <b>\$ 2,855,163</b>        |

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### Others - Full-time Equivalent Positions (FTEs) Summary

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- There are no FTEs to report for “Others”.

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### Others - 2016 Budget Highlights

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- \$2,998,027 for general liability and other insurance premiums paid to the county’s Insurance Fund.
- \$1,088,288 for North Metro Community Services to fund programs for the developmentally disabled.
- \$600,000 for various professional services (bond counsel, financial advisory services, etc.) on an as needed basis.
- \$472,403 for county-wide membership dues.
- \$130,000 for the county’s external financial audit.
- \$113,250 for Children’s Outreach Project to cover increased enrollment and additional therapist hours.
- A negative expenditure amount of \$3,150,000 for anticipated operational and maintenance savings.
- A negative expenditure amount of \$2,600,000 budgeted for anticipated vacancy savings.

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### Others - Performance Measures

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- There are no performance measures to report for “Others”.

## Glossary

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### A

**Abatement:** A term referring to the refund of previously paid property taxes due to over valuation of property.

**Accounting Period:** A period at the end of which and for which financial statements are prepared (typically a month or a year).

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**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 quasi-governmental unit which provides services to residents of the county but is not part of the county government, per se. An agency may be linked to county government by an intergovernmental agreement or may be formed pursuant to an intergovernmental agreement.

**Allocations:** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

**Amended Budget:** Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management.

**Appropriated Reserves:** The amount of fund balance used to supplement revenues required to fund appropriated expenditures.

**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:** The legal authorization granted by the Board of County Commissioners which allows the departments, offices and agencies of the county 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 Resolution:** The appropriation resolution is the means whereby the Board of County Commissioners enacts the appropriation, making it legal. The act of adopting the budget does not include legal authority to spend. In order to spend an appropriation resolution must also be approved outlining the expenditures proposed in the adopted budget.

**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.

**Asset:** A resource owned or controlled by the county, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.

**Assigned Fund Balance:** Amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**Audit:** A methodical examination conducted by a private accounting firm, of the utilization of the county's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.

**Authorized Position:** A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.

## B

**Balanced Budget:** A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.

**Base Budget:** An estimate of funding to continue existing programs at current levels of service prepared by each department or office during the budget development process.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

**Benchmarking:** Comparing desired performance and results against a relative standard.

**Board of County Commissioners (BoCC):** In Adams County, the board is composed of a five-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.

**Bond:** An instrument used to obtain long-term financing for capital projects. A bond is a promise to repay borrowed money (principal amount) at a future specified date (maturity date) plus interest.

**Bond Rating:** A grade given to bonds that indicates their credit quality; the credit worthiness of the county as evaluated by independent agencies.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Budget:** An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.

**Budget Calendar:** A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.

**Budget Development Process:** The annual cycle in which the county prepares the annual budget for adoption.

**Budget Message:** The County Manger’s written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.

**Budgetary Basis:** 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.

**Business Case:** A request for additional operating budget needs beyond an existing base budget.

## C

**Capital Budget:** A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county’s annual budget and is based on the first year of the Capital Improvement Plan (CIP). Remaining project balances are carried over into future years, if needed, until project completion.

**Capital Expenditures:** Expenditures resulting in the acquisition of or addition to the county’s fixed asset inventory.

**Capital Improvement Plan (CIP):** An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.

**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.

**Capital Project:** A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.

**Capital Project Fund (CPF):** A fund created to account for the revenues and expenditures related to capital projects.

**Certificate of Participation (COP):** A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (county) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.

**Community Services Block Grant (CSBG):** A U.S. Department of Health and Human Services grant program. The program was first enacted in 1981 to provide funds to state and local agencies to support efforts that reduce poverty, revitalize low-income communities, and lead to self-sufficiency among low-income families and individuals.

**Comprehensive Annual Financial Report (CAFR):** An annual financial report issued by state and local governments. The CAFR has three parts: an introductory section, a financial section, and a statistical section. CAFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).

**Contingency:** A possible future event or condition arising from causes unknown or at present indeterminable.

**Charges for Services Expenditures:** One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental).

**Charges for Services Revenue:** A revenue category comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, and Broomfield Coroner and District Attorney Services.

**Chart of Accounts:** A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.

**Colorado Local Government Budget Law:** In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

**Committed Fund Balance:** Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**Consumer Price Index (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.

**Contingency:** An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

**Cost Allocation Plan:** Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.

**Cost Center:** A responsibility center within the government organization.

## D

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.

**Debt Service Expenditures:** One of six major categories of expenditures used in the Adams County budgetary system. Debt service includes the annual payment of principal and interest on the county's indebtedness.

**Deficit:** The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

**Department:** An organizational unit within the county government that is under the direction of non-elected county management staff.

**Depreciation:** A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.

**Designated Fund Balance (Reserves):** Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for future appropriation (except for that specific purpose).

## E

**Earmarked Funds:** Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for particular types of projects or programs.

**Elected Official:** An official elected by Adams County voters to manage an elected county office.

**Emergency:** An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

**Encumbrance:** Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund (EF):** A fund to account for operations financed and operated in a manner similar to private business enterprises, where the intent is to recover all or part of the costs of providing goods or services from those that use the goods or services, through user charges; e.g., Golf Course Fund and Front Range Airport Fund. As in private business, the emphasis is on net income determination.

**Expenditure:** A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.

## F

**Fiduciary Fund:** A fund consisting of resources received and held by the county as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.

**Fiscal Year:** A period of any 12 consecutive months to which the budget applies. Adams County's fiscal year is January 1 through December 31.

**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.

**Full Time Equivalent (FTE):** Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).



**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**Fund Type:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

## G

**Gallagher Amendment:** A Colorado constitutional amendment adopted by Colorado voters in 1982, which limits the residential share of property taxes. The State Legislature adjusts the residential assessment rate each reappraisal year, although the rate has remained at its current 7.96% level since 2004.

**General Fund:** A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

**General Obligation (GO) Debt:** A municipal bond secured by the pledge of the issuer's full faith, credit and taxing power.

**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.

**Governmental Funds:** Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.

**Governmental Services Expenditures:** One of six major categories of expenditures used in the Adams County budgetary system. Governmental services include grants made to other institutions, economic incentives, and sales tax share back payments to cities.

**Grant:** A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.

**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 Fund (HUTF) Revenue:** Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.

## 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.

**Intergovernmental Agreement (IGA):** A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.

**Intergovernmental Revenue:** A revenue category comprised of intergovernmental and grant funds received from federal and state governments and other jurisdictions for designated purposes.

**Intergovernmental Expenditures:** Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.

**Internal Service Fund (ISF):** A fund to account for financing of goods or services provided by one department or agency to other departments or agencies within the county on a cost-reimbursement basis.

**Investments:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or lease payments.

## L

**Lease-Purchase Agreements:** Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.

**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 user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).

**Liability:** A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

**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. This is also referred to as net new construction.

## M

**Mandated Services:** Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.

**Mill Levy:** The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.

**Miscellaneous Revenue:** A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges,

contributions and donations, rents received for use of county buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.

**Modified Accrual Basis:** A method of accounting in which revenues are recognized when they become both measurable and available and expenditures are recognized when liabilities are incurred.

## N

**Net Property Tax:** The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

**Net Working Capital:** Current assets less current liabilities. At Adams County, net working capital amounts exclude inventory to present available funds at a given point in time.

**Non-Departmental:** A category established to account for expenses not associated with any specific department, but all departments or many, within a fund. In Adams County, such expenses are captured under Administrative/Organizational Support.

## O

**Object Account:** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures).

**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.

**Operations & Maintenance (O&M) Expenditures:** One of six major categories of expenditures used in the Adams County budgetary system. O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.

**Operating Budget:** Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.

**Operating Capital:** Vehicle, equipment or furniture costing more than \$5,000 but less than \$50,000 with a life of more than one year.

**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

**Personnel Expenditures:** One of six major categories of expenditures used in the Adams County budgetary system. Personnel expenditures include all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.

**Program:** Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

**Program Based Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.

**Property Tax: An annual** tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An Adams County resident's total property taxes paid are comprised of county, municipal, school district, and other special district portions.

**Proposed Budget:** A budget recommended by the County Manager to the Board of County Commissioners.

**Public Hearing:** A meeting to which Adams County residents are invited for purposes of providing input and comments.

## R

**Reimbursement:** Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

**Requested Budget:** A budget submitted by each department or agency which identifies needs or desires for the following year.

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

**Restricted Fund Balance:** Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**Revenue:** An item or source of income, such as income from taxes, fees, grants, and interest earnings.

**Revenue Bond:** A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities, or from other non-tax sources.

## S

**Sales Tax:** A tax based on the sales price of retail goods and services. The buyer pays the tax at the time of the sale, and the outlet remits it to the state or other taxing authority. Total sales tax paid by a buyer represents shares that are remitted to the State of Colorado, the county, any applicable municipality, and other special districts, such as the Regional Transportation District (RTD) and Scientific and Cultural Facilities District (SCFD). Adams County's share of the total sales tax paid represents 0.75%.

**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 (SRF):** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Specific Ownership Taxes:** Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the county.

**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

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Taxpayer Bill of Rights (TABOR):** An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

**Transfers:** 1) Interfund transfers: are internal transactions only and do not represent actual outflow from the county. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers: are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

## U

**Unassigned Fund Balance:** Amounts that are available for any purpose; these amounts are reported only in the general fund.

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

## V

**Vacancy Savings:** Vacancy savings in budgeted personnel costs occurs when a budgeted position becomes vacant during the year due to turnover, dismissal, early retirement, etc., or when a vacant position is filled at a salary lower than the budgeted salary.

## W

**Working Capital:** Also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.

## **Budget Resolutions**

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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 through 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolutions (approval by a majority vote). The resolutions, which must be adopted, are:

- Adoption of the Budget – The Adams County Board of Commissioners holds a public hearing to consider the adoption of the proposed budget, at which time any objections to the county’s budget will be considered. Adoption of the proposed budget will be effective only upon an affirmative vote by a majority of the commissioners.
- Appropriation of the Budget – After the resolution adopting the budget is approved, an appropriation resolution is required setting a legal spending limit authorizing those expenditures as set forth in the budget. The amounts appropriated for spending agencies shall not exceed the amounts established during budget adoption.
- Adoption of the Fee Schedule – The Adams County Board of Commissioners also adopts a fee schedule for fees collected by the county. These include but are not limited to building permits, animal adoption fees, conference center rental fees, golf course fees, etc.
- Mill Levy Certification – In order to levy a property tax, a resolution to certify the mill levy must be adopted. The mill levy is the rate or level of tax imposed upon the county’s assessed value in order to collect taxes.

The following pages contain copies of the adopted resolutions in the order discussed.

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING 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 2016 AND ENDING ON THE LAST  
DAY OF DECEMBER 2016

Resolution 2015-553

WHEREAS, the Board of County Commissioners of Adams County (“Board”) has appointed Todd Leopold, County Manager, to prepare and submit a proposed budget to said Board at the proper time; and,

WHEREAS, Todd Leopold, County Manager, has submitted a proposed budget to the Board on October 13, 2015, 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 8, 2015, and interested taxpayers were given the opportunity to file or register any comments regarding said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted and summarized by fund on the attached Exhibit “A”, is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process, and Adams County Purchasing Policy and Procedures Manual, adopted by previous resolution, for the year 2016 and, hereby incorporated into and made part of this resolution.

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

|                |     |
|----------------|-----|
| Tedesco_____   | Aye |
| O’Dorisio_____ | Aye |
| Henry_____     | Aye |
| Hansen_____    | Aye |
| Pawlowski_____ | Aye |
| Commissioners  |     |

STATE OF COLORADO            )  
County of Adams                )

I, Stan Martin, 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 17<sup>th</sup> day of December, A.D. 2015.

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

Stan Martin:



By:



Deputy

**EXHIBIT "A"**

**2016 Annual Budget for the Calendar Year Beginning on the First Day of January  
2016 and Ending on the Last Day of December 2016**

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

|  |                      |
|--|----------------------|
| General Fund                             | \$169,880,662        |
| Capital Facilities Fund                  | 29,213,548           |
| Golf Course Fund                         | 2,666,311            |
| Fleet Management Fund                    | 11,002,066           |
| Stormwater Utility Fund                  | 3,482,190            |
| Road & Bridge Fund                       | 38,456,840           |
| Social Services Fund                     | 102,341,856          |
| Insurance Fund                           | 22,061,048           |
| Developmentally Disabled Fund            | 1,219,578            |
| Conservation Trust Fund                  | 575,426              |
| Waste Management Fund                    | 376,255              |
| Open Space Projects Fund                 | 3,112,800            |
| Open Space Sales Tax Fund                | 20,257,535           |
| DIA Noise Mitigation & Coordinating Fund | 10,045,000           |
| Community Development Block Grant Fund   | 5,620,874            |
| Head Start Fund                          | 4,966,170            |
| Community Services Block Grant Fund      | 438,071              |
| Workforce & Business Center Fund         | 7,254,499            |
| Front Range Airport Fund                 | 2,925,172            |
| Water & Wastewater Fund                  | 338,365              |
| <b>TOTAL ESTIMATED EXPENDITURES</b>      | <b>\$436,234,266</b> |

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

**GENERAL FUND**

|  |                      |
|--|----------------------|
| From Unappropriated Fund Balance             | \$0                  |
| From Sources other than General Property Tax | \$45,097,174         |
| From General Property Tax Levy               | \$121,655,988        |
| Transfers In                                 | <u>\$3,127,500</u>   |
| <b>TOTAL GENERAL FUND</b>                    | <b>\$169,880,662</b> |

**CAPITAL FACILITIES FUND**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance             | \$1,272,324         |
| From Sources other than General Property Tax | \$27,941,224        |
| From General Property Tax Levy               | \$0                 |
| Transfers In                                 | <u>\$0</u>          |
| <b>TOTAL CAPITAL FACILITIES FUND</b>         | <b>\$29,213,548</b> |





**GOLF COURSE FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$0                |
| From Sources other than General Property Tax | \$2,666,311        |
| From General Property Tax Levy               | \$0                |
| Transfers In                                 | \$0                |
| <b>TOTAL GOLF COURSE FUND</b>                | <u>\$2,666,311</u> |

**FLEET MANAGEMENT FUND**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance             | \$1,470,618         |
| From Sources other than General Property Tax | \$9,531,448         |
| From General Property Tax Levy               | \$0                 |
| Transfers In                                 | \$0                 |
| <b>TOTAL EQUIPMENT SERVICE FUND</b>          | <u>\$11,002,066</u> |

**STORMWATER UTILITY FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$1,266,990        |
| From Sources other than General Property Tax | \$2,215,200        |
| From General Property Tax Levy               | \$0                |
| Transfers In                                 | \$0                |
| <b>TOTAL STORMWATER UTILITY FUND</b>         | <u>\$3,482,190</u> |

**ROAD & BRIDGE FUND**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance             | \$0                 |
| From Sources other than General Property Tax | \$31,646,752        |
| From General Property Tax Levy               | \$6,810,088         |
| Transfers In                                 | \$0                 |
| <b>TOTAL ROAD &amp; BRIDGE FUND</b>          | <u>\$38,456,840</u> |

**SOCIAL SERVICES FUND**

|  |                      |
|--|----------------------|
| From Unappropriated Fund Balance             | \$353,966            |
| From Sources other than General Property Tax | \$89,667,016         |
| From General Property Tax Levy               | \$12,320,874         |
| Transfers In                                 | \$0                  |
| <b>TOTAL SOCIAL SERVICES FUND</b>            | <u>\$102,341,856</u> |

**INSURANCE FUND:**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance             | \$0                 |
| From Sources other than General Property Tax | \$21,404,857        |
| From General Property Tax Levy               | \$0                 |
| Transfers In                                 | \$656,191           |
| <b>TOTAL INSURANCE FUND</b>                  | <u>\$22,061,048</u> |

**DEVELOPMENTALLY DISABLED FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$0                |
| From Sources other than General Property Tax | \$0                |
| From General Property Tax Levy               | \$1,219,578        |
| Transfers In                                 | \$0                |
| <b>TOTAL DEVELOPMENTALLY DISABLED FUND</b>   | <u>\$1,219,578</u> |



**CONSERVATION TRUST FUND**

|  |                  |
|--|------------------|
| From Unappropriated Fund Balance             | \$0              |
| From Sources other than General Property Tax | \$575,426        |
| From General Property Tax Levy               | \$0              |
| Transfers In                                 | \$0              |
| <b>TOTAL CONSERVATION TRUST FUND</b>         | <u>\$575,426</u> |

**WASTE MANAGEMENT FUND**

|  |                  |
|--|------------------|
| From Unappropriated Fund Balance             | \$0              |
| From Sources other than General Property Tax | \$376,255        |
| From General Property Tax Levy               | \$0              |
| Transfers In                                 | \$0              |
| <b>TOTAL WASTE MANAGEMENT FUND</b>           | <u>\$376,255</u> |

**OPEN SPACE PROJECTS FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$2,243,441        |
| From Sources other than General Property Tax | \$0                |
| From General Property Tax Levy               | \$0                |
| Transfers In                                 | \$869,359          |
| <b>TOTAL OPEN SPACE PROJECTS FUND</b>        | <u>\$3,112,800</u> |

**OPEN SPACE SALES TAX FUND**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance             | \$5,442,525         |
| From Sources other than General Property Tax | \$14,815,010        |
| From General Property Tax Levy               | \$0                 |
| Transfers In                                 | \$0                 |
| <b>TOTAL OPEN SPACE SALES TAX FUND</b>       | <u>\$20,257,535</u> |

**DIA NOISE MITIGATION & COORDINATING FUND**

|  |                     |
|--|---------------------|
| From Unappropriated Fund Balance                           | \$43,400            |
| From Sources other than General Property Tax               | \$10,001,600        |
| From General Property Tax Levy                             | \$0                 |
| Transfers In   | \$0                 |
| <b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND:</b> | <u>\$10,045,000</u> |

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

|   |                    |
|---|--------------------|
| From Unappropriated Fund Balance                    | \$279,579          |
| From Sources other than General Property Tax        | \$5,341,295        |
| From General Property Tax Levy                      | \$0                |
| Transfers In  | \$0                |
| <b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b> | <u>\$5,620,874</u> |

**HEAD START FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$76,636           |
| From Sources other than General Property Tax | \$4,889,534        |
| From General Property Tax Levy               | \$0                |
| Transfers In                                 | \$0                |
| <b>TOTAL HEAD START FUND</b>                 | <u>\$4,966,170</u> |

**COMMUNITY SERVICES BLOCK GRANT FUND**

|  |                  |
|--|------------------|
| From Unappropriated Fund Balance                 | \$0              |
| From Sources other than General Property Tax     | \$438,071        |
| From General Property Tax Levy                   | \$0              |
| Transfers In                                     | \$0              |
| <b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b> | <b>\$438,071</b> |

**WORKFORCE & BUSINESS CENTER FUND**

|   |                    |
|---|--------------------|
| From Unappropriated Fund Balance                  | \$24,724           |
| From Sources other than General Property Tax      | \$7,229,775        |
| From General Property Tax Levy                    | \$0                |
| Transfers In                                      | \$0                |
| <b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b> | <b>\$7,254,499</b> |

**FRONT RANGE AIRPORT FUND**

|  |                    |
|--|--------------------|
| From Unappropriated Fund Balance             | \$323,490          |
| From Sources other than General Property Tax | \$2,101,682        |
| From General Property Tax Levy               | \$0                |
| Transfers In                                 | \$500,000          |
| <b>TOTAL FRONT RANGE AIRPORT FUND</b>        | <b>\$2,925,172</b> |

**WATER & WASTEWATER FUND**

|  |                  |
|--|------------------|
| From Unappropriated Fund Balance             | \$0              |
| From Sources other than General Property Tax | \$8,613          |
| From General Property Tax Levy               | \$0              |
| Transfers In                                 | \$329,752        |
| <b>TOTAL WASTE WATER TREATMENT FUND</b>      | <b>\$338,365</b> |

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016

Resolution 2015-554

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, 2015; 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 and appropriated.

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

Tedesco \_\_\_\_\_ Aye  
O'Dorisio \_\_\_\_\_ Aye  
Henry \_\_\_\_\_ Aye  
Hansen \_\_\_\_\_ Aye  
Pawlowski \_\_\_\_\_ Aye  
Commissioners

STATE OF COLORADO )  
County of Adams )

I, Stan Martin, 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 17<sup>th</sup> day of December, A.D. 2015.

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

Stan Martin:



By:



Deputy

**EXHIBIT "A"**

**2016 Annual Budget for the Calendar Year Beginning on the First Day of January  
2016 and Ending on the Last Day of December 2016**

**Section 1. That The Following Sums Are Hereby Appropriated From the Revenue  
of Each Fund, to Each Fund, for Purposes Stated:**

|                                      |                      |
|--------------------------------------|----------------------|
| <b>GENERAL FUND:</b>                 |                      |
| Current Operating Expenses           | \$161,059,730        |
| Capital Outlay                       | \$7,334,989          |
| Transfers Out                        | <u>\$1,485,943</u>   |
| <b>TOTAL GENERAL FUND</b>            | <b>\$169,880,662</b> |
| <br>                                 |                      |
| <b>CAPITAL FACILITIES FUND:</b>      |                      |
| Current Operating Expenses           | \$15,203,698         |
| Capital Outlay                       | \$14,009,850         |
| Transfers Out                        | <u>\$0</u>           |
| <b>TOTAL CAPITAL FACILITIES FUND</b> | <b>\$29,213,548</b>  |
| <br>                                 |                      |
| <b>GOLF COURSE FUND:</b>             |                      |
| Current Operating Expenses           | \$2,372,311          |
| Capital Outlay                       | \$294,000            |
| Transfers Out                        | <u>\$0</u>           |
| <b>TOTAL GOLF COURSE FUND</b>        | <b>\$2,666,311</b>   |
| <br>                                 |                      |
| <b>FLEET MANAGEMENT FUND:</b>        |                      |
| Current Operating Expenses           | \$4,555,066          |
| Capital Outlay                       | \$6,447,000          |
| Transfers Out                        | <u>\$0</u>           |
| <b>TOTAL EQUIPMENT SERVICE FUND</b>  | <b>\$11,002,066</b>  |
| <br>                                 |                      |
| <b>STORMWATER UTILITY FUND</b>       |                      |
| Current Operating Expenses           | \$549,190            |
| Capital Outlay                       | \$2,933,000          |
| Transfers Out                        | <u>\$0</u>           |
| <b>TOTAL STORMWATER UTILITY FUND</b> | <b>\$3,482,190</b>   |
| <br>                                 |                      |
| <b>ROAD &amp; BRIDGE FUND:</b>       |                      |
| Current Operating Expenses           | \$33,264,064         |
| Capital Outlay                       | \$5,192,776          |
| Transfers Out                        | <u>\$0</u>           |
| <b>TOTAL ROAD &amp; BRIDGE FUND</b>  | <b>\$38,456,840</b>  |

**SOCIAL SERVICES FUND:**

|                                   |                      |
|-----------------------------------|----------------------|
| Current Operating Expenses        | \$102,341,856        |
| Capital Outlay                    | \$0                  |
| Transfers Out                     | \$0                  |
| <b>TOTAL SOCIAL SERVICES FUND</b> | <b>\$102,341,856</b> |

**INSURANCE FUND:**

|                             |                     |
|-----------------------------|---------------------|
| Current Operating Expenses  | \$22,061,048        |
| Capital Outlay              | \$0                 |
| Transfers Out               | \$0                 |
| <b>TOTAL INSURANCE FUND</b> | <b>\$22,061,048</b> |

**DEVELOPMENTALLY DISABLED FUND:**

|  |                    |
|--|--------------------|
| Current Operating Expenses                 | \$1,219,578        |
| Capital Outlay                             | \$0                |
| Transfers Out                              | \$0                |
| <b>TOTAL DEVELOPMENTALLY DISABLED FUND</b> | <b>\$1,219,578</b> |

**CONSERVATION TRUST FUND:**

|                                      |                  |
|--------------------------------------|------------------|
| Current Operating Expenses           | \$465,426        |
| Capital Outlay                       | \$110,000        |
| Transfers Out                        | \$0              |
| <b>TOTAL CONSERVATION TRUST FUND</b> | <b>\$575,426</b> |

**WASTE MANAGEMENT FUND:**

|                                    |                  |
|------------------------------------|------------------|
| Current Operating Expenses         | \$376,255        |
| Capital Outlay                     | \$0              |
| Transfers Out                      | \$0              |
| <b>TOTAL WASTE MANAGEMENT FUND</b> | <b>\$376,255</b> |

**OPEN SPACE PROJECTS FUND**

|                                       |                    |
|---------------------------------------|--------------------|
| Current Operating Expenses            | \$162,800          |
| Capital Outlay                        | \$2,950,000        |
| Transfers Out                         | \$0                |
| <b>TOTAL OPEN SPACE PROJECTS FUND</b> | <b>\$3,112,800</b> |

**OPEN SPACE SALES TAX FUND:**

|  |                     |
|--|---------------------|
| Current Operating Expenses             | \$19,388,176        |
| Capital Outlay                         | \$0                 |
| Transfers Out                          | \$869,359           |
| <b>TOTAL OPEN SPACE SALES TAX FUND</b> | <b>\$20,257,535</b> |

**DIA NOISE MITIGATION & COORDINATING FUND**

|   |                     |
|---|---------------------|
| Current Operating Expenses                                | \$6,917,500         |
| Capital Outlay  | \$0                 |
| Transfers Out   | <u>\$3,127,500</u>  |
| <b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND</b> | <b>\$10,045,000</b> |

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND:**

|   |                    |
|---|--------------------|
| Current Operating Expenses                          | \$5,620,874        |
| Capital Outlay                                      | \$0                |
| Transfers Out                                       | <u>\$0</u>         |
| <b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b> | <b>\$5,620,874</b> |

**HEAD START FUND:**

|                              |                    |
|------------------------------|--------------------|
| Current Operating Expenses   | \$4,966,170        |
| Capital Outlay               | \$0                |
| Transfers Out                | <u>\$0</u>         |
| <b>TOTAL HEAD START FUND</b> | <b>\$4,966,170</b> |

**COMMUNITY SERVICES BLOCK GRANT FUND:**

|  |                  |
|--|------------------|
| Current Operating Expenses                       | \$438,071        |
| Capital Outlay                                   | \$0              |
| Transfers Out                                    | <u>\$0</u>       |
| <b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b> | <b>\$438,071</b> |

**WORKFORCE & BUSINESS CENTER FUND**

|   |                    |
|---|--------------------|
| Current Operating Expenses                        | \$7,254,499        |
| Capital Outlay                                    | \$0                |
| Transfers Out                                     | <u>\$0</u>         |
| <b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b> | <b>\$7,254,499</b> |

**FRONT RANGE AIRPORT FUND**

|                                       |                    |
|---------------------------------------|--------------------|
| Current Operating Expenses            | \$2,805,172        |
| Capital Outlay                        | \$120,000          |
| Transfers Out                         | <u>\$0</u>         |
| <b>TOTAL FRONT RANGE AIRPORT FUND</b> | <b>\$2,925,172</b> |

**WATER & WASTEWATER FUND**

|                                    |                  |
|------------------------------------|------------------|
| Current Operating Expenses         | \$338,365        |
| Capital Outlay                     | \$0              |
| Transfers Out                      | <u>\$0</u>       |
| <b>WATER &amp; WASTEWATER FUND</b> | <b>\$338,365</b> |

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING ADAMS COUNTY 2016 FEE SCHEDULE FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF  
JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016

Resolution 2015-555

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the 2016 Fee Schedule as defined in the attached Exhibit "A" is hereby approved.

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

|                 |     |
|-----------------|-----|
| Tedesco _____   | Aye |
| O'Dorisio _____ | Aye |
| Henry _____     | Aye |
| Hansen _____    | Aye |
| Pawlowski _____ | Aye |

Commissioners

STATE OF COLORADO        )  
County of Adams            )

I, Stan Martin, 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 17<sup>th</sup> day of December, A.D. 2015.

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

Stan Martin:



By:



Deputy



**EXHIBIT "A"**

**Section 1. Building Permit Fees**

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

For fees \$100,001 and over see below

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

**OTHER FEES**

Inspections outside of normal business hours = \$100 per hour<sup>1</sup>, with a minimum two-hour charge

Re-inspection fees = \$75.00

Inspection for which no fee is specifically indicated = \$100 per hour<sup>1</sup>

Additional plan review required by changes, additions or revisions to plans = \$100 per hour<sup>1</sup>

For use of outside consultants for plan checking and inspections, or both = actual cost<sup>2</sup>

Plan review fee, residential = see below<sup>3</sup>

Plan review fee, commercial = see below<sup>4</sup>

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

<sup>2</sup> Actual costs include administrative and overhead costs.

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

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

**Section 2. Electrical Permitting Fees**

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

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

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

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

**Section 3. Stormwater Fees**

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

**Section 4. Parks Fees**

**Waymire Events Complex**

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

**Picnics**

| Attendees | Deposits: ACRP & Rotella |              | Rental Fees: |              |                   | Rotella Resident   | Rotella Non-Res/Comm |
|-----------|--------------------------|--------------|--------------|--------------|-------------------|--------------------|----------------------|
|           | Private                  | Non-Res/Comm | Attendees    | ACRP Private | ACRP Non-Res/Comm |                    |                      |
| 1-99      | \$75.00                  | \$100.00     | 1-200        | \$100.00     | \$150.00          | \$50.00            | \$75.00              |
| 100-199   | \$100.00                 | \$150.00     | 201-400      | \$200.00     | \$300.00          |                    |                      |
| 200-499   | \$200.00                 | \$350.00     | 401-600      | \$300.00     | \$450.00          | 50 ppl per shelter |                      |
| 500-999   | \$350.00                 | \$500.00     | 601-800      | \$400.00     | \$600.00          |                    |                      |
| 1500+     | \$700.00                 | \$850.00     | 800-1000     | \$500.00     | \$750.00          |                    |                      |

**ADULT NON-PROFIT RENTAL RATES\***

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

**YOUTH NON-PROFIT RENTAL RATES\***

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

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

**MEETING/SEMINAR HALF DAY RENTAL RATES**

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

**OTHER FACILITIES AND RATES**

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

**EQUIPMENT (hourly rate)**

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

**CANCELLATIONS**

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

**Section 5. Golf Course Fees**

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

**Section 6. Conference Center Fees**

Conference Center rental prices

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

Damage Deposit  
\$300  
Refundable after Event review

**Section 7. Animal Shelter Fees**

**DOGS**

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

**CATS**

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

**OTHER PETS**

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

**Section 8. Sheriff's Fees**

FLATROCK Training Center - Potential Agencies

**Range 1**

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

**Defensive Tactics Room**

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

**Range 2**

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

**Classroom**

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

**Highway Course**

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

**Skills Pad**

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

**Force Option Simulator**

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

FLATROCK Training Center - Current Agencies

**Range 1**

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

**Defensive Tactics Room**

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

**Range 2**

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

**Classroom**

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

**Highway Course**

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

**Skills Pad**

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

**Force Option Simulator**

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



**Section 9. Traffic Impact Fees**

| Land Use Types                                       | Development Unit                              | Impact Fee Charged |
|--|---|--------------------|
| <b>Residential</b>                                   | <b>Enter Number of Dwellings/Spaces/Rooms</b> |                    |
| Single-Family Detached                               | 1   | \$1,599.07         |
| Multi-Family   | 815   | \$801,250.95       |
| Mobile Home park - per space                         | 1   | \$888.37           |
| Hotel/Motel - per room                               | 1   | \$1,018.67         |
| <b>Retail Commercial</b>                             | <b>Enter Building Square Footage</b>          |                    |
| Shop Ctr/Gen Retail, less than 100,000 sf            | 1000  | \$5,460.52         |
| Shop Ctr/Gen Retail, 100,000 - 499,999 sf            | 1000  | \$4,264.18         |
| Shop Ctr/Gen Retail, 500,000 - 1 million sf          | 1000  | \$3,648.24         |
| Shop Ctr/Gen Retail, 1 million sf or more            | 1000  | \$3,245.52         |
| Auto Sales/Repair                                    | 1000  | \$3,979.90         |
| Bank   | 1000  | \$13,100.51        |
| Bldg Materials/Hardware/Nursery                      | 1000  | \$5,744.80         |
| Convenience Store                                    | 1000  | \$7,592.61         |
| Discount Store                                       | 1000  | \$5,436.83         |
| Furniture Store                                      | 1000  | \$639.63           |
| Restaurant, Fast Food w/ Drive-Through Window (834)  | 1000  | \$15,351.05        |
| Restaurant, Fast Food w/o Drive-Through Window (833) | 1000  | \$10,938.82        |
| Local/Neighborhood Carryout/Takeout Restaurant       | 1000  | \$7,740.40         |
| High Quality Restaurant/or Turnover =<1 HR (831)     | 1000  | \$3,990.67         |
| Restaurant, Sit-Down Chain/or Turnover is > 1 HR     | 1000  | \$10,660.45        |
| <b>Office Institutional</b>                          | <b>Enter Building Square Footage</b>          |                    |
| Office, General                                      | 70000   | \$164,999.80       |
| Office, Medical                                      | 1000  | \$5,792.18         |
| Hospital   | 1000  | \$1,456.93         |
| Nursing home   | 1000  | \$568.56           |
| Church/Synagogue                                     | 1000  | \$1,042.36         |
| Day Care Center                                      | 1000  | \$5,010.41         |
| Elementary/Secondary School                          | 1000  | \$888.37           |
| Junior/Community College (540)                       | 1000  | \$2,628.48         |
| <b>Industrial</b>                                    | <b>Enter Building Square Footage</b>          |                    |
| General Light Industrial                             | 477087.5                                      | \$740,291.90       |
| Warehouse  | 477087.5                                      | \$384,274.90       |
| Mini-Warehouse                                       | 1000  | \$414.57           |
| Single Occupant Office (715)                         | 2100  | \$5,693.86         |
| Drinking Place (836) (Includes Gentleman's Clubs)    | 1000  | \$24,496.96        |
| New Car Sales (841)                                  | 1000  | \$1,308.32         |
| Carwash (847) <i>per Stall</i>                       | 1   | \$2,284.00         |
| Truck Terminal (130) ( <i>per acre</i> )             | 1   | \$10,348.00        |
| Truck Terminal (130) (1000 SF)                       | 1000  | \$1,296.00         |
| Wrecker Sales and Service Repair                     | 1000  | \$663.87           |
| Small, insignificant Auto Paint Contractors          | 1000  | \$337.20           |
| Motorcycle Kit Shops                                 | 1000  | \$486.85           |
| *Vet Clinic  | 1000  | \$2,479.67         |
| Bowling Alley  | 1000  | \$5,588.48         |
| Agricultural Commercial (Weld Cty)                   | 1000  | \$1,018.00         |

**Section 10. Planning and Development Fees**

**Zoning Review**

|                                   |         |
|-----------------------------------|---------|
| Appeal of Administrative Decision | \$500   |
| Landscaping & Parking             |         |
| Collateral Review and Processing  | \$150   |
| Landscape Inspection              | \$60    |
| Special Use Permits               |         |
| Residential                       | \$500   |
| Non-Residential                   | \$700   |
| Temporary Use Permit              | \$1,000 |
| Text Amendment to Regulations     | \$1,000 |
| Variances                         |         |
| Residential                       | \$500   |
| Non-Residential                   | \$700   |
| Zoning review at building permit  | \$130   |
| Zoning confirmation letter        | \$150   |

**Right-of-Way Review**

|   |        |
|---|--------|
| Culvert Permit                              | \$40   |
| + Street Access                             | \$30   |
| Oversized Load Permit                       | \$100  |
| Annual                                      | \$500  |
| Gas & Oil Well Facilities Production Permit | \$200  |
| Utility Permit                              | \$40   |
| + Street Access                             | \$30   |
| + 1 <sup>st</sup> Pot Hole                  | \$10   |
| + Additional Pot Holes                      | \$20   |
| Trenching (per linear foot)                 |        |
| Gravel                                      | \$0.20 |
| Paved                                       | \$0.40 |
| Roadway Vacation Request                    | \$600  |

\*\*The fees listed represent a base amount. For additional information regarding more detailed fees, please contact the One Stop Customer Center.

**Land Development Applications**

|  |                            |
|--|----------------------------|
| Areas and Activities of State Interest   | \$5,000 +<br>mailing costs |
| Certificate of Designation   | \$4,000-\$8,000*           |
| <small>*Base fee is \$4,320 plus \$0.10 per cubic yard/year to a max. of \$8,000</small>   |                            |
| Major Amendment  | \$2,000                    |
| Minor Amendment  | \$1,000                    |
| Conceptual Review Meeting  |                            |
| Residential  | \$300                      |
| Non-Residential  | \$500                      |
| Conditional Use Permit   | \$1,000**                  |
| <small>**Base application fee of \$1,000 plus \$300 per additional request for residential uses and \$500 per additional for non-residential.</small>  |                            |
| Minor Amendment to CUP   | \$500                      |
| Comprehensive Plan Amendment   | \$1,500                    |
| Rezoning   | \$1,500                    |
| Subdivision & Plats  |                            |
| Exemption Plat   | \$650***                   |
| Major Subdivision (Prelim Plat)  | \$1,300                    |
| Major Subdivision (Final Plat)   | \$1,500                    |
| Minor Subdivision (Final Plat only)  | \$1,500                    |
| Plat Vacation  | \$1,500                    |
| Plat Correction  | \$500 / \$700****          |
| Wavier from Subdivision Design   | \$500                      |
| <small>***Base application fee of \$650 plus additional \$50 per additional lot in excess of one. Maximum fee of \$800.</small>  |                            |
| <small>****Base application fee \$500 for residential/agricultural or \$750 for commercial/industrial. Additional lots in excess of one shall require an additional \$50 per lot for residential/agricultural or \$100 per lot for commercial/industrial. The maximum fee shall be \$800 for residential/agricultural and \$1,050 for commercial/industrial.</small> |                            |
| Planned Unit Developments (PUDs)   |                            |
| Overall Development Plan (ODP)   | \$2,200                    |
| Prelim. Development Plan (PDP)   | \$2,200                    |
| Final Development Plan (FDP)   | \$2,200                    |
| Minor Amendments   | \$1,100                    |

**Engineering Review**

|  |                 |
|--|-----------------|
| Floodplain Use Permit                    |                 |
| Residential improvements                 | \$200           |
| Non-Residential                          | \$500           |
| On-Site Grading and Drainage plans       | \$500           |
| Drainage Reports                         | \$500           |
| Erosion Sediment and Control Plans       | \$500           |
| Street Construction Plans                | no separate fee |
| Traffic Impact Study                     | no separate fee |
| Traffic Impact Fee Analysis              | \$600           |
| Subdivisions - Engineering Design Review |                 |
| Less than 5 acres                        | \$1,000         |
| Between 5 and 25 acres                   | \$2,500         |
| Greater than 25 acres                    | \$7,500         |
| Subdivision Improvement Agreement (SIA)  |                 |
| Initial Agreement                        | \$500           |
| Amendment to an SIA                      | \$500           |
| Request for release of collateral        | \$175           |

**Marijuana Licensing Fees**

|                                   |          |
|-----------------------------------|----------|
| Marijuana Establishment Licensing |          |
| Initial application               | \$15,000 |
| Renewal                           | \$15,000 |

**Building Safety**

Building permit fees are based on the value of the improvements being constructed. Please contact the One-Stop Customer Center for more information.

**Miscellaneous Fees**

|                                   |             |
|-----------------------------------|-------------|
| Conservation Plan Permit          | \$150       |
| Bio Solids Permit                 | \$300       |
| Appeal of Administrative Decision | \$500       |
| Landfill Inspection               | \$150       |
| Gravel Mine Inspection            | \$150       |
| Land Survey Plat Depositing       | \$10 / page |

**Other Fees**

Recordation (*checks payable to Adams County Clerk & Recorder*)  
 Copying Fees (*checks payable to Adams County Clerk & Recorder*)  
 Tri-County Health Department (*checks payable to Tri-County Health Dept.*)...see TCHD fee schedule  
 Colorado Geological Survey .....\$600-\$2,500 (contact staff)

**Section 11. Development Engineering Fees**

Floodplain Use Permit

|   |       |
|---|-------|
| 1. Private and Residential Improvements | \$200 |
| 2. All Others                           | \$500 |

Subdivision Design Review (includes drainage plans and erosion control plans)

|  |         |
|--|---------|
| 1. Less than 5 acres                     | \$1,000 |
| 2. Greater than 5 and less than 25 acres | \$2,500 |
| 3. Greater than 25 acres                 | \$7,500 |

|                                    |       |
|------------------------------------|-------|
| On-site grading and drainage plans | \$500 |
|------------------------------------|-------|

|                                    |       |
|------------------------------------|-------|
| Erosion and sediment control plans | \$500 |
|------------------------------------|-------|

**Section 12. Transportation Department Fees**

|   |  |
|---|--|
| Above Ground Utilities (linear footage)       | \$70 + 0.20/lf                             |
| Above Ground Utilities                        | \$70                                       |
| Driveway Access/Culvert (plus 2nd or 3rd acc) | \$70                                       |
| Gas & Oil Facilities Production               | \$200                                      |
| Gas & Oil Moving & Culvert (one-time)         | \$500                                      |
| Memorial Sign Program                         | \$100                                      |
| Oversize Load - Single Trip                   | \$100                                      |
| Oversize Load - Annual Permit                 | \$500                                      |
| Permit Reinstatement                          | \$100                                      |
| Permit Renewal                                | \$100                                      |
| Permit Transfer                               | \$100                                      |
| Work Without Permit                           | Double Fee                                 |
| Pot Holing (for line locates) (proposed)      | 1st Pothole \$50/each additional hole \$20 |
| Reinspection Fee                              | \$100                                      |
| Request for off hours inspection              | Overtime hourly rate (3 hr minimum)        |
| Traffic Control Plans                         | \$40                                       |
| Street Construction Permit                    |  |
| 1. Gravel or unimproved surface               | \$70 + 0.20/lf                             |
| 2. Paved or improved surface                  | \$70 + 0.40/lf                             |
| 3. Boring                                     | \$70 + 0.40/lf                             |
| Underground Utilities                         | \$70                                       |

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING THE CERTIFICATION OF MILL LEVIES FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF  
JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016

Resolution 2015-556

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 26.817 mills, which includes an abatement levy of 0.038 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, 2016:

|                               |        |
|-------------------------------|--------|
| County General Fund           | 22.907 |
| Road & Bridge Fund            | 1.300  |
| Social Services Fund          | 2.353  |
| Developmentally Disabled Fund | 0.257  |
| Total                         | 26.817 |

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 approved and established for the calendar year 2016.

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 2016 be and hereby are approved and a copy of Commissioners' Certification of Levies and Revenue is made a part hereof by reference and attached hereto and said taxes so levied and certified by the Board of County Commissioners and hereby and herewith certified to the County Assessor.

BE IT FURTHER RESOLVED, that the mill levies and revenue for the various taxing districts located within the County of Adams, State of Colorado, as set forth in the County Commissioners' Certification of Levies and Revenue, Adams County, Colorado, for the year 2016 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:**

|                 |     |
|-----------------|-----|
| Tedesco _____   | Aye |
| O'Doriso _____  | Aye |
| Henry _____     | Aye |
| Hansen _____    | Aye |
| Pawlowski _____ | Aye |

Commissioners

STATE OF COLORADO            )  
County of Adams                )

I, Stan Martin, 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 17<sup>th</sup> day of December, A.D. 2015.

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

Stan Martin:



By:



Deputy